

AH 1052

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

00057 JAN-38

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 basis 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 Allocation Study

1. Data Request 5-054 page FOLKSW 004639 - 004658 Proprietary
2. Data Request 5-055 (Proprietary)
3. Comparison of Samples 1992 + 1993.
4. Also see Acct 6533

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WP-S: AH Test 1

Statistical Sampling
Testing Facilities

Comparison of Job profiles based on 1992 Sampling
and 1993 Sampling

GRH

Center	61T		41T		898		698R		41E	
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993
Jacksonville	60%	62%	9%	17%	5%	13%	16%	15%	10%	13%
Costal	73%	66%	14%	28%	3%	1%	4%	4%	14%	1%
Gainsville	71%	82%	16%	8%	1%	11%	11%	0%	1%	2%
Orlando	59%	55%	14%	11%	1%	1%	12%	17%	14%	10%
North Dade	61%	55%	7%	11%	2%	1%	17%	17%	13%	16%
Central Dade	66%	68%	5%	4%	3%	1%	13%	17%	13%	10%
South Dade	72%	64%	8%	7%	4%	1%	10%	12%	9%	10%
South Broward	78%	64%	8%	7%	3%	2%	4%	12%	7%	2%
North Broward	77%	68%	8%	6%	6%	3%	5%	10%	4%	7%
Indian River	73%	74%	11%	4%	1%	2%	5%	11%	10%	3%
West Palm Beach	73%	60%	7%	10%	1%	1%	8%	18%	11%	3%

Center	77R		377R		798E	
	1992	1993	1992	1993	1992	1993
Jacksonville	0%	0%	0%	0%	0%	0%
Costal	0%	0%	0%	0%	0%	0%
Gainsville	0%	0%	0%	0%	0%	0%
Orlando	0%	0%	0%	0%	0%	0%
North Dade	0%	0%	0%	0%	0%	0%
Central Dade	0%	0%	0%	0%	0%	0%
South Dade	0%	0%	0%	0%	0%	0%
South Broward	0%	2%	0%	1%	0%	8%
North Broward	0%	3%	0%	1%	0%	2%
Indian River	0%	2%	0%	2%	0%	2%
West Palm Beach	0%	3%	0%	3%	0%	3%

(A) Data, Request 5-054
(B) Data, Request 5-055
There are material shifts
in the % of time
allocated to Function Codes
41T, 898, 698R, 41E.

Page 004051

Source.

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

Request: Provide copies of the following Coopers & Lybrand 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	45; 91.20K
11; 75.2	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; 91.39
45; 91.41	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."

RECEIVED

Date Provided: September 10, 1993

SEP 13 1993

Stallings
(let's discuss) MAY 1992
BBB

May 18, 1992

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

Second
Work
With
of

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 ("I&M") groups and examined the underlying documentation for more than 11,000 hours of I&M 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

Purpose: ...
... of ...

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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.

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 Joint Cost Order . . . regarding cost causation." The Joint Cost 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

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 occur 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

performed. This interpretation is directly at odds with the orders cited in the audit letter. For example, the Joint Cost Order 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 Joint Cost Order. 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 cannot visualize a situation where maintenance is performed that does not involve some physical activity on the part of the technician, s.g., 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, s.g., 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, s.g., 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

reclassification of time is required.

B. No Access Visits are Being Reported by I&M 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 Joint Cost Order (FCC 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.

C. No Trouble Found Being Improperly Allocated.

I&M technicians are charging a unique filed [sic] reporting code (FDC) [sic] for visits to customer premises when no [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 89-337 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.

I&M technicians report all their travel time to a unique FRC that is allocated between regulated and nonregulated activity. BellSouth's policy requires all I&M 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

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.

III. ETR Findings.

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 Joint 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 Joint Cost Order, 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

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 Joint Cost Order (PCC 86-564 para. 161) regarding cost causation.

This finding is in error. It is not 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 not 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

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 employee's 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. *study*

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 Joint Cost Order, 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, i.e., 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

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

FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554

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 audits (Kenneth P. Moran letter of May 29, 1990; Responsible Accounting Officer (RAO) Letter 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.¹ 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 Computer III Remand Proceeding,² 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 ARNIS 43.03 Reports, columns (b) through (j), is presented fairly in all material respects; and, 2) the financial information contained in the ARNIS 43.03 Reports

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

²Id. 6 FCC Rod. at paragraph 24.

Purpose: For informational purposes--FCC letter to BellSouth re clarification of audit guidelines.

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04-23-92 04:53 PM FROM BST REG PLCT & PLNG 1/7

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is recorded in accordance with the Local Exchange Carriers' (LECs') CAMs, the Commission's 86-111 Joint Cost Order³, 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.⁴ The following are the consolidated CAM 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 ARMS 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 CAM 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 unusual 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 Computer III Remand Proceeding 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

³Separation of Costs of Regulated Telephone Service from Cost of Nonregulated Activities, Report 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).

⁴Computer III Remand, 6 FCC Rod. at Appendix B paragraph 3(a).

correcting errors and omissions to carriers' reports to the Commission.³ 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 assurance 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 verify 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.⁴ 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 affiliate 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

³Id. 6 FCC Rod. at paragraph 41.

⁴47 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 capital.
- 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) 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 REPORTING:

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 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 this documentation will provide assurance that both the information transcribed from the source documentation to the employees' 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 AUDIT:

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 Function 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.

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 Accounting and Audits 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 CAM 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 FINDINGS:

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 required; 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 cross-indexed to their respective findings in the independent auditors' supporting workpapers.

11) BOOKING OF ADJUSTMENTS:

The LECs must record and adjust their ARMS 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.

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 Forfeiture, 6 FCC Rod 1880, at 3, note 8.

12) AUDIT PROGRAM:

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 step-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 audit programs may be segregated by audit topic and placed at the beginning of the relevant workpaper section.

13) DOCUMENTATION:

The independent auditors must prepare and provide detailed audit programs, all supporting documentation comprising the CAM audit workpapers, as well as all of the internal auditors' workpapers, financial statement audit workpapers 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 SUMMARIES:

The workpapers must contain an all-inclusive lead summary at the beginning of each section in the workpapers. Each lead summary 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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BELLSOUTH

Maurice P. Talbot, Jr.
Director-Federal Regulatory

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

June 25, 1990

RECEIVED

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INTERNAL AUDITS
JACKSON, MS

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

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 promotability.

Prepare For information purposes -

FOI/NSM 004836

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 time-reporting and has provided examples to be used for training purposes. Also, South Central Bell's Network organization 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.

- 1/1/91.

Conclusion

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 BellSouth 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 do not hesitate to contact me at 202-463-4113.

Sincerely,

Maurice D. Talbot, Jr.

160
3/11/93

Review Completed	
By <u>SLB</u> General practice manager Date <u>3/28/93</u>	By <u>N/A</u> ITAS manager if applicable Date <u> </u>

CONTENTS:

TESTING EXPENSE

BINDER

40 OF

ENGAGEMENT NO.

FILE CODE NO.

COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS

WORKING PAPERS

Bell South 86-111

(NAME OF CLIENT)

(DIVISION OR SUBSIDIARY)

Atlanta

(LOCATION)

NATURE OF WORK

☐ AUDIT OF FINANCIAL STATEMENTS
(CHECK BOX IF APPLICABLE)

OR

OTHER (DESCRIBE):

Audit of FCC 43-63

ARMIS Report

PERIOD COVERED

YEAR ENDED 12/31/92

OR

PERIOD FROM _____ TO _____

C&L PERSONNEL

☒ PARTNER Bishop

MANAGER Spears

IN-CHARGE FREDLAKE

ASSISTANTS

R. Wintborne

C. Hill

* PURSUANT TO THE FIRM'S DOCUMENT
RETENTION POLICY, THIS DOCUMENT OR
FILE SHOULD BE DESTROYED AFTER

MONTH _____ YEAR _____

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
- 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
- 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

Service Order Testing (FRC 41E) includes:

- All testing in connection with service orders

None of Above (Other) includes:

- Non-specific administrative tasks
- Idle time

Purpose: To describe tasks to be performed by test center personnel and the appropriate FRC's to be changed. This listing was distributed to all testing center employees prior to performance of the study.

NOTICE

Not for use or disclosure outside BellSouth or any of its subsidiaries except under written agreement.

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Page 4

1/5

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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Page 5

2/5

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

Comment

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

- Entering trouble reports into the TRTS System

Comment

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
- 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

Regulated

None of Above (Other) includes:

- Non-specific administrative tasks
- Idle time

3/6

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

Common
Regulated Customer Reported Troubles, Local Loop (61T)
 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

Regulated 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

Regulated Customer/Employee Reported Troubles, Message 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

Regulated 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

Regulated Service Order Testing (41E, 24P, 14P 74T)
 - All Testing In Connection With Service Orders

None Of The Above (Other)
 - Nonspecific Administrative Tasks
 - Idle Time

4/5

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

Customer Reported Troubles (61T)

Common

- 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)

Common

- Entering trouble reports into the TRTS System

Employee Reported Troubles (41T)

Regulated

- 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

5/5

625 06-111

Training Expense - Tucker

12/31/72

C&L met w/ Jean Shook, staff mgr. 621-4121
to discuss the procedures for conducting the MTR
profiles. Through the discussion, C&L noted
that the profiler did not follow the methods
& procedures prescribed. A proper sampling
interval was not determined and furthermore
the employees recorded their own activity on
the tally sheets and turned them into profiles
approx. every 2 hrs. in effect "positive" time
reporting to the various REC's. —

The company reperformed the study on this center using
headquarters personnel and came up with
similar results as the original profile. Based
on the fact that knowledgeable personnel conducted
the second study - and the results were comparable
we are satisfied w/ the profile performed @
the Tucker center. see comparison of profiles
@ w/P 180.104. —

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TESTERS	(A)	(B) = (C) * (D)	(C) = (D) * (E)	(D) SSC/MAC % Based on Weighted Averages	(E) SSC/MAC 01-08/92 \$ per weighted avg	(F) SSC/MAC Actual \$ for 01-08/92	(G) = (C) + (E) + (F) Difference Respread-Actual	(H) Monreg \$ 01-08/92	(I) = (G) * (H) Monreg Adj For 1992
Alabama									
Actual INC Hours for 11/92	INC	% of Total							
14P		0.00%	\$0.00	0.00%	\$0.00	\$0.00	\$0.00		
14W	272	1.15%	\$77,395.29	0.00%	\$0.00	\$11,120.00	\$66,275.29		
24P		0.00%	\$0.00	23.31%	\$782,414.84	\$1,036,378.00	(\$253,963.16)		
24W		0.00%	\$0.00	29.36%	\$905,486.90	\$563,003.00	\$422,483.90		
41E	578	2.45%	\$164,464.90	2.57%	\$86,263.61	\$182,817.00	\$147,911.66		
41T	3113	13.22%	\$885,777.69	1.40%	\$44,991.88	\$879,376.00	\$55,395.57		
61T	15324	65.06%	\$4,360,313.92	43.36%	\$1,435,405.72	\$4,342,381.00	(\$17,932.92)		
74T		0.00%	\$0.00	0.00%	\$0.00	\$33,521.00	(\$33,521.00)		
69DE	2050	8.70%	\$583,310.07	0.00%	\$0.00	\$803,701.00	(\$220,390.93)		
89DE	2218	9.42%	\$631,113.04	0.00%	\$0.00	\$86,721.00	\$544,392.04		
Total	23555	100.00%	\$4,702,375.00	100.00%	\$3,356,563.00	\$10,058,938.00	(\$6,700,373.00)		
Georgia									
14P		0.00%	\$0.00	0.05%	\$5,609.20	\$0.00	\$5,609.20		
14W		0.00%	\$0.00	0.23%	\$25,802.31	\$0.00	\$25,802.31		
24P		0.00%	\$0.00	26.86%	\$3,013,261.17	\$2,857,572.00	\$155,689.17		
24W	7	0.00%	\$2,494,725.00	34.05%	\$3,819,843.84	\$6,354,854.00	(\$2,535,010.16)		
41E	2626	10.26%	\$935,888.74	3.32%	\$372,450.75	\$1,204,029.00	\$104,318.49		
41T	7375	17.57%	\$2,428,400.41	3.73%	\$418,444.17	\$1,940,010.00	\$1,488,386.58		
61T	25736	61.32%	\$9,172,137.35	31.76%	\$3,562,962.57	\$12,506,183.00	\$228,916.92		
74T		0.00%	\$0.00	0.00%	\$0.00	\$5,298.00	(\$5,298.00)		
69DE	2907	3.89%	\$1,036,033.25	0.00%	\$0.00	\$1,857,806.00	(\$821,772.75)		
89DE	3317	7.70%	\$1,182,156.50	0.00%	\$0.00	\$245,737.00	\$936,419.50		
Total	41968	100.00%	\$14,957,113.00	100.00%	\$11,218,396.00	\$26,175,509.00	(\$11,217,113.00)		
Kentucky									
14P		0.00%	\$0.00	0.00%	\$0.00	\$1,833.00	(\$1,833.00)		
14W		0.00%	\$0.00	0.00%	\$0.00	\$4,249.00	(\$4,249.00)		
24P		0.00%	\$0.00	46.00%	\$942,260.78	\$427,262.00	\$514,998.78		
24W		0.00%	\$0.00	26.00%	\$532,582.18	\$493,204.00	\$43,378.18		
41E	620	5.58%	\$206,348.09	0.00%	\$0.00	\$23,536.00	\$182,812.09		
41T	2094	24.23%	\$896,584.43	3.00%	\$61,431.78	\$393,095.00	\$503,489.43		
61T	6744	60.66%	\$2,244,456.34	21.00%	\$430,162.53	\$4,116,052.00	(\$1,871,595.66)		
74T		0.00%	\$0.00	4.00%	\$81,935.72	\$1,133.00	\$80,802.72		
69DE	211	1.90%	\$70,222.46	0.00%	\$0.00	\$26,701.00	\$43,521.46		
89DE	849	7.64%	\$282,533.89	0.00%	\$0.00	\$260,486.00	\$21,047.89		
Total	11118	100.00%	\$3,700,158.00	100.00%	\$2,048,393.00	\$5,748,551.00	(\$2,048,393.00)		

✓ Agreed to RTAP data
 ✗ Adjusted for data with a minor (5%) difference.

① INC hours based on the profiles
 ② SSC/MAC weighted averages based on the profiles.

Louisiana	INC	X of Total						
14P		0.00%	\$0.00	1.73%	\$89,002.45	\$54,186.00	\$34,816.45	
14W		0.00%	\$0.00	1.38%	\$70,996.34	\$15,089.00	\$55,907.34	
24P	9	0.03%	\$2,438.21	30.16%	\$1,551,638.06	\$1,369,102.00	\$183,536.06	
24W		0.00%	\$0.00	39.93%	\$2,054,263.54	\$2,797,941.00	(\$743,677.46)	
41E	1021	3.69%	\$299,290.39	8.55%	\$439,868.60	\$442,850.00	\$296,308.99	
41T	4177	15.11%	\$1,224,423.08	3.44%	\$176,976.37	\$1,347,297.00	\$54,102.45	
61T	17734	64.17%	\$5,198,448.39	14.04%	\$722,310.34	\$6,124,027.00	(\$203,268.06)	
74T		0.00%	\$0.00	0.77%	\$39,613.90	\$8,097.00	\$31,516.90	
690E	2721	9.85%	\$797,619.15	0.00%	\$0.00	\$720,647.00	\$76,972.15	
890E	1975	7.15%	\$578,940.77	0.00%	\$0.00	\$366,786.00	\$212,154.77	
Total	27437	100.00%	\$8,101,360.00	100.00%	\$5,144,662.00	\$13,246,022.00	\$0.00	

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35.40% ① (\$71,956.89) Acct 6533 CP 02

55.50% ① \$117,745.90 Acct 6532 CP 01

\$45,789.00

Mississippi	INC	X of Total						
14P		0.00%	\$0.00	0.00%	\$0.00	\$54,172.00	(\$54,172.00)	
14W		0.00%	\$0.00	1.00%	\$19,593.49	\$718.00	\$18,875.49	
24P		0.00%	\$0.00	34.00%	\$664,178.46	\$392,112.00	\$272,066.46	
24W		0.00%	\$0.00	37.00%	\$724,959.13	\$642,164.00	\$82,795.13	
41E	515	4.00%	\$165,386.90	0.00%	\$154,747.92	\$245,953.00	\$76,181.02	
41T	3777	29.36%	\$1,212,944.28	0.00%	\$0.00	\$525,924.00	\$687,020.28	
61T	6920	53.79%	\$2,222,286.06	20.00%	\$391,869.80	\$3,792,400.00	(\$1,569,113.94)	
74T		0.00%	\$0.00	0.00%	\$0.00	\$307.00	(\$307.00)	
690E	222	1.73%	\$71,292.99	0.00%	\$0.00	\$251,541.00	(\$180,248.01)	
890E	1431	11.12%	\$459,550.77	0.00%	\$0.00	\$185,511.00	\$274,039.77	
Total	12865	100.00%	\$4,131,461.00	100.00%	\$1,959,349.00	\$6,090,810.00	\$0.00	

16% ① ② ③ ④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ ⑫ ⑬ ⑭ ⑮ ⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿

30.30% ① (\$397,010.40) Acct 6533 CP 02

68.00% ① \$186,347.05 Acct 6532 CP 01

(\$178,643.35)

N. Carolina	INC	X of Total						
14P		0.00%	\$0.00	0.00%	\$0.00	\$0.00	\$0.00	
14W		0.00%	\$0.00	1.49%	\$92,290.30	\$182,309.00	(\$90,018.70)	
24P		0.00%	\$0.00	13.98%	\$865,918.46	\$1,596,462.00	(\$730,543.54)	
24W		0.00%	\$0.00	29.85%	\$1,799,351.19	\$3,085,911.00	(\$1,286,559.81)	
41E	524	2.10%	\$179,537.22	15.46%	\$433,709.71	\$815.00	\$1,012,431.93	
41T	4499	18.05%	\$1,541,484.65	4.02%	\$248,998.00	\$1,169,025.00	\$372,459.65	
61T	16758	67.23%	\$5,741,764.80	33.56%	\$2,078,699.69	\$8,248,183.00	(\$2,496,418.19)	
74T		0.00%	\$0.00	4.44%	\$275,012.71	\$0.00	\$275,012.71	
690E	2481	9.95%	\$858,060.77	0.00%	\$0.00	\$320,904.00	\$537,156.77	
890E	663	2.66%	\$227,162.55	0.00%	\$0.00	\$130,241.00	\$96,921.55	
Total	24925	100.00%	\$8,540,010.00	100.00%	\$4,193,980.00	\$14,733,990.00	\$0.00	

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25.90% ① (\$110,779.18) Acct 6533 CP 02

38.10% ① \$36,927.11 Acct 6532 CP 01

(\$73,851.98)

Company
 14P
 14M
 24P
 24M
 41E
 41T
 61T
 74T
 69BE
 89BE
 Total

8441,959.00	(8187,647.34)
82,624,655.00	(82,311,117.48)
811,350,818.00	82,225,986.67
820,545,009.00	(85,651,655.81)
85,484,883.00	83,550,209.86
811,142,445.00	83,802,926.38
876,682,958.00	(84,219,511.53)
8930,816.00	8344,183.52
88,224,097.00	(81,432,005.05)
81,750,252.00	83,870,708.89
8139,177,112.00	(80.00)

(81,220,841.29) Acct 6533 CP 02 A/R - 1-1-16

81,869,345.21 Acct 6532 CP01 / 1-1-16
 8649,303.93

FOURTH QUARTER

4/16

INC/BCAC, PRTC-POTS/FMC TIME REPORTING PROFILE PERCENTAGES

09-01-92

Source:
Mike Pridgett
207 477-5409

ACT 6532
ACT 6533
6241 *6242*
~~\$61T~~ ~~\$41T~~ ~~\$898E~~ ~~\$698E~~ ~~\$41E~~ ~~\$77R~~ ~~\$377R~~

INC

ALABAMA

Birmingham	41	25	15	15	4		
Mid-Alabama	57	7	13	8	3	3	9
Huntsville/Decatur	52	15	20	7	6		
Montgomery	52	6	16	8	4	4	10
Mobile	51	9	13	10	4	10	3

KENTUCKY

Louisville (PRTC-POTS)	55	30			15		
Louisville (FMC)	28	23	39	10			

LOUISIANA

River Region	48	22	18	9	3		
Monroe/Alexandria	53	22	8	6	11		
Acadiana	69	7	9	4	11		
Baton Rouge	67	13	7	7	6		
Shreveport	62	18	10	4	6		
Covington	49	17	4	26	4		

MISSISSIPPI

Jackson 121 employees	52	27	14	2	5		
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TENNESSEE

Nashville (PRTC-POTS)	65	20	12	2	1		
Nashville (FMC)	35	25	30	5			5
Knoxville (PRTC-POTS)	58	18		20	2		2
Knoxville (FMC)	47	24	11	8	10		
Memphis (FMC)	31	23	26	19	1		
Memphis (PRTC-POTS)	76	9			15		
Jackson (FMC)	48	22	18	12			

NORTH CAROLINA

Asheville	42	22	26	4	6		
Charlotte	52	24	4	16	4		
Raleigh	54	14	9	17	6		
Greensboro	45	12	6	24	13		
Wilmington	54	6	16	9	15		

Purpose: These are the actual time study results by
test etc etc.

FILED

U1 UH 818 UAR U1E

300165

1774 Jacksonville	NA p. 1	60	62	9	7%	5	3%	16	15%	10	13%	61	180.39
Pensacola		74	1	4		6		15				30	
1796 Coastal	Ap. 7	73	66	14	28%	3	1%	14		14	1%	24	
1789 Gainesville	AR-13	71	81	5	16	25%	1	10.3%	11	0		24	
1790 Orlando	Ap. 7	59	55	14	11%	1	1%	12	17%	14	1%	41	
North Dade		61	55	7		2	1	17	17	13	1%	73	
Central Dade	NA p. 1	66	47	54		3	1	13	17	13	1%	25	
South Dade		72	61	59		4	1	10	10	9	1%	55	
South Broward	Ap. 7	78	64	8	7%	3	2%	4	12%	7	1%	49	
North Broward		77	61	8	6%	6	3%	5	10%	4	7%	58	
Indian River		73	74	11	4	1	2	5	11	10	5	23	
West Palm Beach		73	60	7	6	1	1	8	18	11	3	31	

SOUTH CAROLINA

Piedmont	46	30	11	11	2	45	180.36
Spartanburg	51	37	5	4	3	18	
Columbia	43	28	16	10	3	39	
Coastal	62	14	14	7	3	46	

GEORGIA

Southwest	74	5	10	9	2	54	
Southeast	70	9	2	10	9	44	
North	58	16	12	7	7	47	
Atlanta Central	58	17	6	17	2	118	
Northwest	47	20	13	7	13	64	
Atlanta East	71	17	3	4	5	67	

BCAC

Birmingham	94	6					
Louisville	95	5					
New Orleans	97	3					
Jackson	98	2					
Nashville	100						

✓- agreed 90 per schedule to percentages
obtained during our visits as documented

@ 180.3.

7/8

State

Center

people

OLD

NEW

4-28

Georgia

Atlanta SSC/MAC
Provisioning

67^{100%}

50% 57M

89% 24P

50% 24P

11% 41E

Maintenance

138

50% 24W

52% 24W

50% 61T

42% 61T

ICTRC

5

50% 24W

6% 41T

50% 61T

77% 24W

11% 61T

10% 14W

RSA MAINT

12

2% 74T

100% 61T

Mississippi

Jackson

38^{100%}

Same

37% 24W

As New

34% 24P

20% 61T

8% 41E

1% 14W

Louisiana

Lafayette

Positive
Time
Reportg

Provisioning

11

51% 41E

30% 41T

9% 24P

6% 24W

2% 14P

2% 74T

Maintenance

13

72% 61T

24% 24W

4% 74T

New Orleans

Positive
Time
Reportg

Provisioning

20

87% 24P

13% 41E

Maintenance

28

90% 24W

10% 61T

Shreveport

Provisioning

12

85% 24P

88% 24P

10% 14P

12% 14P

5% 5536

Maintenance

12

80% 24W

78% 24W

10% 61T

11% 61T

10% 14W

11% 14W

3/4

State

Center

people

OLD

NEW

4-30

South Carolina

Columbia SSG/MAC
Digital (6)

(4)

(3)

13 120.36

75% 24P
25% 74T
75% 24W
25% 74T
60% 24P
40% 57M

49% 24P 120.36
25% 24W
15% 61T
8% 74T
2% 41E
1% 14P

Analog-Main. (17) 100% 24W
(2) 50% 24W
19 120.36 50% 57M

73% 24W
19% 61T
8% 74T

Analog-Inst. (13) 60% 24P
40% 57M
(2) 50% 24P
15 120.36 50% 57M

79% 24P
11% 74T
10% 41E
70% 24W
30% 24P

Analog-Digital (1) 100% 57M

MAC

12 120.36

7 120.36

100% 61T

80% 61T

20% 41E

1991 Adjustment

$$\frac{40 \cdot 378.43}{40''} = 357.85''$$

Georgia	88	540	59	38	548	50
16P	839	294	31	837	289	31
16W	24	547	97	72	537	97
22P	55	819	680	440	799	427
24W	81	992	863	651	81	589
41E	81	399	694	50	82	807
41F	219	390	320	58	819	451
41T	50	00	00	53	210	00
74T	81	577	535	48	81	403
60E	81	799	738	25	81	595
80E	839	854	517	005	839	854
Total	839	854	517	005	839	854

Category	50.00	95,724.00	(95,726.00)
1AP	90.00	\$1,371.00	(917.00)
1AU	80.00	\$402,426.00	\$773,489.23
2AP	91,375.915.23		
2AU	\$777,691.21	\$714,119.00	\$63,581.21
4IE	\$391,304.64		\$391,304.64
4II	\$1,398,946.95	\$167,916.00	\$1,231,034.95
6II	\$3,905,532.37	\$4,774,912.00	(\$2,869,384.63)
7AI	\$119,644.80	\$7,549.00	\$112,095.80
69DE	\$102,540.78	\$118,721.00	(\$16,180.22)
89DE	\$412,593.00	\$2,672.00	\$409,921.00
Total	\$8,394,193.00	\$8,394,193.00	\$0.00

Purpose - capacity for increased activity, established in 1909 by 1901 Act of 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578

Procedure: Data generated by our first JFC from 1000 trials and calculated for the previous year's data and divided it by 2. The value calculated for 1992 in order to give a total that the previous year can be easily compared.

Louisiana

14P	8126,519.54	801,833.00	844,686.54
14M	8100,923.12	8158,473.00	(857,549.88)
24P	82,209,432.33	81,690,580.00	8518,852.33
24M	82,920,188.46	83,359,808.00	(8439,619.54)
41E	81,050,733.52	8759,679.00	8291,054.52
41T	81,992,125.37	82,339,903.00	(8347,777.63)
61T	88,414,511.13	88,755,429.00	(8330,917.87)
74T	856,312.17	831,585.00	824,727.17
69DE	81,133,836.14	81,014,050.00	8119,786.14
89DE	8822,979.19	8638,221.00	8184,758.19
Total	818,829,561.00	818,829,561.00	80.00

37.60% (8127,433.12) (81,335,333.00) 81,207,899.88 19-C2a

51.90% 895,889.50 85,889.50
(831,543.62) (81,335,333.00) 81,373,762.21

① 8,112,511
② 8,291,511 = 140,710 190-3544

Mississippi

14P	80.00	855,536.00	(855,536.00)
14M	830,997.77		830,997.77
24P	81,053,924.13	8487,835.00	8566,809.13
24M	81,144,917.43	81,834,750.00	8112,167.43
41E	8589,431.54	8409,089.00	8100,342.54
41T	81,918,931.54	8315,273.00	81,603,658.54
61T	84,135,710.27	84,280,533.00	(82,144,822.73)
74T	80.00		80.00
69DE	8112,788.47	8567,855.00	(8455,066.53)
89DE	8727,829.66	8485,860.00	8241,169.66
Total	89,635,931.00	89,635,931.00	80.00

31.20% (8469,184.89) (81,129,729.00) 8460,544.31 19-C2a

44.40% 8155,313.26 155,313.26
(8513,871.43) (81,129,729.00) 8638,373.67

② 112,718
④ 9,600,151 = 007 190-3544

N. Carolina

14P	80.00		80.00
14M	8137,292.48	8327,217.00	(8189,924.52)
24P	81,288,153.45	82,498,811.00	(81,209,857.55)
24M	82,676,742.73	84,963,953.00	(82,287,210.27)
41E	81,587,321.84	8186.00	81,587,135.84
41T	82,443,549.75	81,648,589.00	8994,960.75
61T	811,633,844.24	811,754,526.00	(8120,681.76)
74T	8409,113.17		8409,113.17
69DE	81,264,563.59	8549,969.00	8714,594.59
89DE	8337,930.54	8156,061.00	8181,869.54
Total	821,918,512.00	821,918,512.00	80.00

26.10% (831,497.94) (8999,152.00) 8967,654.06 19-C2a

39.30% 871,474.73 71,474.73
(839,976.79) (8999,152.00) 81,561,316.31

⑤ 357,750
⑥ 71,474.73 = 0154 190-3544

S. Carolina

14P	810,423.62	8298.00	810,125.62
14M	80.00	8295,180.00	(8295,180.00)
24P	81,516,362.83	81,043,686.00	8472,676.83
24M	81,459,307.21	82,074,031.00	(8416,723.79)
41E	8481,966.58	8542,983.00	(881,016.42)
41T	82,237,503.05	8454,122.00	81,583,381.05
61T	84,939,758.23	89,140,254.00	(82,228,497.77)
74T	8344,528.17	8237,350.00	8107,178.17
890E	8738,549.72	8726,143.00	812,406.72
890E	81,043,383.59	89,734.00	81,833,649.59
Total	814,771,783.00	814,771,783.00	80.00

29.20% (8450,721.33) (8735,295.00) 884,573.65 19.02%

42.90% 8443,435.67 (8207,285.67) (8735,295.00) 8517,325.51

$$\frac{810,423.62}{810,125.62} = .0007 \text{ 180.3574}$$

Tennessee

14P	8153,101.43	829,860.00	8123,241.43
14M	80.00	8226,758.00	(8226,758.00)
24P	82,923,439.21	81,164,373.00	81,759,066.21
24M	81,347,437.73	82,631,176.00	(81,283,738.27)
41E	8997,117.36	81,000,665.00	(891,547.64)
41T	82,497,101.20	82,283,903.00	8213,198.20
61T	811,724,063.64	812,833,098.00	(8309,032.36)
74T	8290,965.28	827,505.00	8263,460.28
890E	81,042,907.67	82,637,073.00	(81,574,085.33)
890E	81,349,829.48	8243,634.00	81,126,195.48
Total	822,366,045.00	822,366,045.00	(80.00)

31.20% (896,418.10) (81,507,161.00) 81,410,742.90

51.40% 8578,864.47 (81,507,161.00) 81,961,745.14

$$\frac{8153,101.43}{8123,241.43} = .0007 \text{ 140.5574}$$

Florida

14P	880,260.76	8469,560.00	(8389,299.24)
14M	840,130.38	8405,580.00	(8545,449.62)
24P	84,239,888.61	83,105,907.00	81,124,981.61
24M	84,626,459.58	87,914,402.00	(83,288,142.50)
41E	86,214,475.96	83,365,639.00	82,848,836.96
41T	83,732,125.32	83,040,121.00	(8187,995.68)
61T	833,434,339.28	830,852,199.00	82,582,140.28
74T	8487,949.37	81,344,135.00	(8654,185.63)
890E	83,250,560.76	83,727,310.00	(82,476,749.24)
890E	81,831,924.02	8104,061.00	8927,863.02
Total	857,329,114.00	857,329,114.00	80.00

33.20% 8857,270.57 (81,618,389.00) 82,475,659.57 19.02%

45.70% 8424,833.41 (81,618,389.00) 82,099,692.96

$$\frac{880,260.76}{8389,299.24} = .0180 \text{ 180.5574}$$

Company

14P	\$378,845.88	9445,107.00	(\$254,261.12)
14W	\$445,572.04	\$1,649,294.00	(\$1,174,721.96)
24P	\$28,348,279.23	\$16,506,203.00	\$3,862,076.23
24W	\$22,283,646.06	\$33,815,442.00	(\$11,531,795.94)
41E	\$13,433,458.06	\$7,908,488.00	\$5,524,970.06
41I	\$22,488,768.75	\$15,658,899.00	\$6,829,869.75
61I	\$108,367,481.06	\$114,277,549.00	(\$5,910,067.94)
74I	\$1,900,512.97	\$1,722,113.00	\$178,400.97
890E	\$18,124,647.18	\$14,207,338.00	\$3,917,309.18
890E	\$8,499,200.78	\$1,917,834.00	\$6,581,366.78
Total	\$206,296,432.00	\$206,296,432.00	\$0.00

(11,649,854.75) (11,261,323.00) 99,592,268.25
 83,144,701.29
 81,475,646.54 (11,261,323.00) 83,144,701.29
 812,734,969.54

Actual 1991 611 Adjustment
 Revised 1991 611 Adjustment
 Difference

(11,261,323.00) *
 (81,649,854.75)
 (99,592,268.25)

Actual 1991 890E Adjustment
 Revised 1991 890E Adjustment
 Difference

80.00
 83,144,701.29
 (83,144,701.29)

Credit Reg/Dubit Moving to Correct 1991 890E (\$12,734,969.54) / 19.61

* Adjusted to 1991 890E

180. 40

150-40

555

NOTE: This adjustment is included in the Schedule, pp 19-21

Conclusion: "In operation of 992 machine, 70.5 to 79.1 amount to applied variable load in the test".
K. S. J. where further analysis work.

812 1102
11/11/92

Review Completed	
By <u>SLB</u> General practice manager Date <u>3/22/93</u>	By <u>N/A</u> ITAS manager if applicable Date <u>✓</u>

CONTENTS:

IA-CAM Compliance
Binder 1/2

BINDER 44 OF

ENGAGEMENT NO.

FILE CODE NO.

**COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS**

WORKING PAPERS

BLS 816-111

(NAME OF CLIENT)

(DIVISION OR SUBSIDIARY)

Atlanta, GA

(LOCATION)

NATURE OF WORK

☐ AUDIT OF FINANCIAL STATEMENTS
(CHECK BOX IF APPLICABLE)

OR

OTHER (DESCRIBE):

Audit of ARNIS 43-03

PERIOD COVERED

YEAR ENDED 12/31/92

OR

PERIOD FROM TO

C&L PERSONNEL

PARTNER B. Bishop

MANAGER S. Spears

IN-CHARGE J. Fredlake

ASSISTANTS

C. Hill

* PURSUANT TO THE FIRM'S DOCUMENT
RETENTION POLICY, THIS DOCUMENT OR
FILE SHOULD BE DESTROYED AFTER

MONTH YEAR

SEE INSIDE OF FRONT AND BACK COVERS FOR INDEX AND INSTRUCTIONS

PERCENT OF REG/NONREG DOLLARS FOR ALL ACCOUNTS
9286 VS 9285 VS 9284 VS 9283
EXEC'D CLMOKAY 07/17/92 AT 10:39:36 USING 071692 CFAM

STATE ACCOUNT	ACCT COST	DATE	TOTAL DOLLARS	REG DOLLARS	NONREG DOLLARS	REG RATIO	NONREG RATIO
MC 6423	01	92/85	1,254,916	1,254,916	1,978	99.8	0.2
		92/86	1,461,866	1,459,885	2,975	99.8	0.2
WTOTAL CP 01			6,189,447	6,099,883	10,764	399.2	0.0
	02	92/83	140,147	127,893	13,054	98.7	9.3
		92/84	182,966	165,813	17,153	96.6	9.4
		92/85	110,865	101,187	9,678	91.3	8.7
		92/86	159,385	144,387	14,998	90.6	9.4
WTOTAL CP 02			595,280	530,399	64,881	363.2	0.0
	03	92/03	2,337,970	2,790,998	46,987	98.3	1.7
		92/04	2,742,066	2,695,212	46,795	98.3	1.7
		92/05	2,450,787	2,591,263	27,444	99.0	1.0
		92/06	2,578,467	2,537,193	41,264	98.4	1.6
WTOTAL CP 03			9,711,350	10,614,568	162,590	394.0	0.0
	04	92/04	97	84	3	96.7	3.3
WTOTAL CP 04			335	84	3	96.7	3.3
	05	92/03	242,036	242,036	0	100.0	0.0
		92/04	257,396	257,396	0	100.0	0.0
		92/05	252,306	252,306	0	100.0	0.0
		92/06	274,765	274,765	0	100.0	0.0
WTOTAL CP 05			1,027,323	1,027,323	0	400.0	0.0
	06	92/03	2,046,394	1,999,736	46,658	97.7	2.3
		92/04	2,186,024	2,136,182	49,841	97.7	2.3
		92/05	2,080,610	2,035,172	47,438	97.7	2.3
		92/06	2,282,202	2,182,070	50,232	97.7	2.3
WTOTAL CP 06			8,515,310	8,321,161	194,149	390.9	0.1
6711	02	92/03	15,991	15,723	268	98.1	1.9

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Monthly Fluctuations

FOI/NSA 004650

91.20%

91.20%

THRU 50
JULY 1982
C. R. L. TO TADJUST

H. J. T

DATE: JUL 21 1982

BELLSOUTH TELECOMMUNICATIONS

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

The AB01 User Guide is being revised to reflect the following changes:

1. 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. New 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. TNPANXX is being deleted. Due to processing enhancements in CRIS to assign NPA/XX 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 TNPANXX. Additionally, Reports MP56XXB, Invalid CLLI Codes (where XX 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, Mechanized Interfaces. These files are being used to allocate Account 6612 CP01 SP01 and SP02 to products in CSS 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 TSVCOFF.

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BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Purpose: To provide a guide for the use of the CSS/PPS system. This guide is intended to be used by the CSS/PPS staff and is not to be distributed outside the BellSouth system.

43

FBKSH 00467

FSD
A201

9. 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 AB01A04 will no longer be needed.
10. 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.
12. Account 6727 TDACAT ratio documentation is being removed from the Corporate Accounting Administrative Functions and added to CSS/PFS staff responsibility.
13. In Account 3100, CP11 and CP12 are being split into two subpools. SP01 contains current methodology, and SP02 identifies forecasted amounts assigned to regulated.
14. The methodology for Account 6124 CP08 is being revised to reflect consistent application of the CAM for related accounts.
15. CP04 SP05 is being deleted from Account 2211.
16. CP04 SP07 is being deleted from Account 2212.
17. In Account 2351, two new subpools are being added to accommodate new methodology for Public Telephone Voice Messaging.
18. In Account 6212, CP02 SP05 is being added to separate VMS expenses.
19. In Account 6533, CP03 is being added to reflect change allocation methodology due to MTAS Disposition Code changes.
20. In Account 6535, CP07 is being changed to reflect new allocation methodology.
21. Account 6351 methodology is being changed to reflect new Product 035, COCOTS.

JUL 1 1982

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BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

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H-4.2

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. *CP01?*
24. ✓ In Account 6623, CP05 is being modified to reflect methodology changes in compliance with the CAM.

These revisions are effective with July, 1992 business.

S. A. DODD
S. A. DODD
ASST. STAFF MANAGER -
COMPTROLLERS

RECOMMENDED:

B. E. PEREZ
B. E. PEREZ
MANAGER - COMPTROLLERS

APPROVED:

T. L. LEDFORD
T. L. LEDFORD
OPERATIONS MANAGER -
COMPTROLLERS

UL 2 1 1992

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BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

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PAGE 47

PERCENT OF RES/MONIES DOLLARS FOR ALL ACCOUNTS

9204 VS 9205 VS 9204 VS 9203
EXEC'D CUMULATIVE 87/17/92 AT 10.39.00 USING 971692 CFAM

STATE	ACCOUNT	ACCT COST	DATE	TOTAL DOLLARS	RES DOLLARS	MONIES DOLLARS	RES RATIO	MONIES RATIO
NC	6423	01	92/05	1,255,886	1,254,916	1,978	99.6	2
			92/06	1,461,888	1,459,885	2,975	99.8	2
	NTOTAL CP 01			6,399,647	6,498,803	10,764	399.2	4
		02	92/03	149,147	127,493	13,054	96.7	9.3
		92/04	182,966	165,013	17,153	96.4	9.4	
		92/05	110,865	101,107	9,478	91.3	8.7	
		92/06	159,303	144,307	14,996	94.4	9.4	
	NTOTAL CP 02			595,209	538,999	54,801	363.2	36.8
		03	92/03	2,037,978	2,799,999	46,907	98.3	1.7
		92/04	2,762,066	2,695,212	46,795	98.3	1.7	
		92/05	2,416,707	2,891,263	27,444	99.8	1.8	
		92/06	2,378,467	2,537,103	41,564	98.4	1.6	
	NTOTAL CP 03			10,777,158	10,616,568	162,590	394.0	6.8
		04	92/04	87	84	3	96.7	3.3
	NTOTAL CP 04			87	84	3	96.7	3.3
		05	92/03	242,036	242,036	0	100.0	0
		92/04	257,396	257,396	0	100.0	0	
		92/05	282,304	282,304	0	100.0	0	
		92/06	274,795	274,795	0	100.0	0	
	NTOTAL CP 05			1,027,323	1,027,323	0	100.0	0
		06	92/03	2,046,394	1,999,736	46,658	97.7	2.3
		92/04	2,186,024	2,136,182	49,841	97.7	2.3	
		92/05	2,889,618	2,835,172	47,436	97.7	2.3	
		92/06	2,202,292	2,152,078	50,212	97.7	2.3	
	NTOTAL CP 06			8,515,310	8,321,161	194,149	398.9	9.1
	6711	02	92/03	13,991	13,723	268	98.1	1.9

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Market Fluctuations

FOI/NCM 004670

ALG
3/28/13

Review Completed	
By <u>ALG</u> General practice manager Date <u>3/28/13</u>	By <u>NIR</u> ITAS manager if applicable Date <u>3/28/13</u>

CONTENTS:

IA - City Compliance
Binder 2/2

BINDER 45 OF

ENGAGEMENT NO.

FILE CODE NO.

**COOPERS & LYBRAND
CERTIFIED PUBLIC ACCOUNTANTS**

WORKING PAPERS

BLS 86-111

(NAME OF CLIENT)

(DIVISION OR SUBSIDIARY)

Atlanta, GA
(LOCATION)

NATURE OF WORK

☐ AUDIT OF FINANCIAL STATEMENTS
(CHECK BOX IF APPLICABLE)

OR

OTHER (DESCRIBE):

Audit of Assets 43-03

PERIOD COVERED

YEAR ENDED 12/31/12

OR

PERIOD FROM TO

C&L PERSONNEL

PARTNER B. Bishop

MANAGER S. Spears

IN-CHARGE J. Fredlake

ASSISTANTS

C. Hill

* PURSUANT TO THE FIRM'S DOCUMENT
RETENTION POLICY, THIS DOCUMENT OR
FILE SHOULD BE DESTROYED AFTER

MONTH YEAR

SEE INSIDE OF FRONT AND BACK COVERS FOR INDEX AND INSTRUCTIONS

AGE 1

CRIS DATA
OUTWARD AND INWARD MOVEMENT*
FOR JUNE FOR ACCOUNT 6532

DATE	STATE	PRODUCT	IN_MVMT	OUT_MVMT
6/06	GA	001	0	0
		002	8	8
		003	0	0
		004	196	749
		005	325	204
		006	0	0
		007	9,015	3,887
		008	0	0
		009	0	0
		010	0	0
		011	0	0
		012	0	0
		013	0	0
		014	0	0
		015	0	0
		016	268	223
		017	0	0
		018	0	0
		019	55,830	46,032
		020	1,778	530
		022	0	0
		024	0	0
		025	0	0
		026	0	4
		027	0	11
		028	0	0
		029	0	0
		030	0	0
		032	0	0
		033	0	0
		034	0	2
		038	0	0
		039	0	0
		040	0	0
		041	0	0
		042	0	0
		043	0	0
		044	0	0
		045	0	0
		046	0	0
		047	0	0
		048	0	0
		049	0	0
		050	0	0
		051	0	0
		052	0	0

Purpose: Sec 315

* This data is for information only and should not be used for any other purpose.

1/5

CRIS DATA
OUTWARD AND INWARD MOVEMENT
FOR JUNE FOR ACCOUNT 6532

DATE	STATE	PRODUCT	IN_MVMT	OUT_MVMT
92/06	GA	053	26	67
		054	8	84
		056	0	0
		057	0	0
		058	90	93
		059	0	0
		060	0	0
		061	0	0
		062	0	0
		063	0	0
		064	0	0
		065	52,550	62,997
		066	11,646	1,421
		067	0	0
		068	0	0
		069	0	0
		102	0	0
		103	0	0
		104	0	0
		106	0	0
		107	0	0
		108	0	0
		109	0	0
		147	0	0
		160	0	0
		161	0	0
		166	0	0
		168	0	0
		199	0	0
		990	0	0
		991	0	0
		994	0	0
		999	0	0
*TOTAL STATE GA			131,740	116,312
*TOTAL DATE 92/06			131,740	116,312
TOTAL			131,740	116,312

regulated above here

NONV. 1. 91-41
177,561^{3/5} = 425,621⁴
P.Y

DENOMINATOR

Purpose

CRISE-1
91-37
W, 3/5

245

CRIS DATA
OUTWARD AND INWARD MOVEMENT
FOR JUNE FOR ACCOUNT 6532

TE	STATE	PRODUCT	IN_MVMT	OUT_MVMT
92/06	GA	102	0	0
		103	4	0
		104	84,211	75,776
		106	0	0
		107	9,023	5,415
		108	0	0
		109	0	0
		147	3,140	0
		160	0	0
		161	0	0
		166	0	0
		168	0	0
		199	0	0

*TOTAL STATE GA 96,378 81,191
*TOTAL DATE 92/06 96,378 81,191

TOTAL

*Totals for
N/R Products.*

96,378	81,191	91.41
96,378	81,191	91.37
96,378	81,191	91.37

NUMERATOR

Purpose:

to compare the ... 91.37 ... 3/5

3/5


```

DEFINE FILE SBREVTRK
  AMT/D13.2=AMT;
  END
  TABLE FILE SBREVTRK
  HEADING CENTER
  "RIS DATA "
  "JTWARD AND INWARD MOVEMENT"
  "FOR JUNE FOR ACCOUNT 6532"
  --"&FORWHAT"
  SUM IMQ OMQ
  BY DT
  BY ST
  BY PRODUCT
  IF UTI IS '0'
  IF ST EQ 'GA'
  IF LI NE '0'
  IF DT IS '9206'
  --IF PROD IS '1$'
  --ON PRODUCT SUB-TOTAL
  ON ST SUB-TOTAL
  END

```

The Table above extracts CRIS data for all products. The output is shown on the next page 15-75

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DEFINE FILE SBREVTRK
 AMT/D13.2=AMT;
 END
 TABLE FILE SBREVTRK
 HEADING CENTER
 "RIS DATA "
 "OUTWARD AND INWARD MOVEMENT"
 "FOR JUNE FOR ACCOUNT 6532"
 "4FORWHAT"
 SUM IMQ OMQ
 BY DT
 BY ST
 BY PRODUCT
 IF UTI IS '0'
 IF ST EQ 'GA'
 *IF LI NE '0'
 IF DT IS '9206'
 IF PROD IS '1\$*'
 *ON PRODUCT SUB-TOTAL
 ON ST SUB-TOTAL
 ND

K-6-332

11/

The following information was received from the Lexington, Mass. office
 on 4/5

5/5

BellSouth 86-111
CSS - Summary of Procedures
12/31/92

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:

Binder #1/2

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91.21a

FD-1000 00-078

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815 84-111
Expenses Generally Allocated

12/3/1972

		Regulation	Non-Regulation	Total	NR %
6711	Executive	23 110	1255	24 365	5.2%
6712	Planning	16 408	820	17 228	4.8%
6710	Exec + Planning	39 518	2074	41 592	5.0%
6721	Intg + Finance	107 957	4 725	112 682	4.2%
6725	Legal	19 907	862	20 769	4.2%
6727	Research + Development	9 854	157	10 011	4.2%
6728	Other G+A	144 851	7061	151 912	4.6%
6722	External Relations	25 026	1 057	26 083	4.0%
		396 631	18 286	414 917	4.5%

Total Expenses

10 574 147

344 760

10 878 157

2.8%

% of P/R Exp Allocated by G.A.

62%

5. Source is ARMS Worksheet, See ARMS binder

Purpose: To analyze whether or not the General Allocation is being used to allocate work to the various divisions.

* These calculations do not all agree because the calculations were done by different people and the data was not all the same. The calculations were done on a by division basis by the various divisions. One of the calculations was done on 91-210.

Conclusion: The calculations are not all the same and the results are not the same.

The actual calculations are done by state by month.

and there are no changes in methodology of general allocation calculations.

91-210

FOI/ESI 004675

7

BLS 86-111
 Expense Allocation Using Marking Allocation
 2/28/97

Acct #	Account Name	S1		NR%	
		Regulated	NonRegulated	Total	NR%
6023	Customer Services	38	4	42	9.5%
6722	External Relations	20 902	146	21 968	4.9%
		20 946	1070	22 010	4.9%
Total Expenses		10 574 447	304 760	10 879 207	
Total expense of regulator / Total Expense					.2%
S1 - Source is ARJIS Worksheet, See ARJIS border					

Purpose: To determine whether or not the Marking Allocation is being properly used to allocate regulatory expenses.

* The following expenses are calculated on the basis of state basis, similar to the general rule above. Due to the small amount of expenses that use the Marking Allocation (.2%), CTR cannot further review.
 /agile

Confidential
 Secondary
 Work
 File

868

91.21c

[Handwritten signature]

85C Part 64
General Affidavit
12/21/92

[illegible]

5 - Since in the CS^{cost pool} analytical division for
accounty/cost pools using the general allocation.

Note the mechanics of the GA have
been used by PD prior years.
Since there has been no
methodology in calculation
did not deem this testing necessary.
Instead, we have reviewed the GA for
reasonableness.

9-814

FOI/NEW 004082

BELL SOUTH TELECOMMUNICATIONS FINANCIAL SYSTEMS DOCUMENTATION

APPLICATION	AB01:	CSS/PPS USER GUIDE
PART	9:	CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION	16:	OTHER NETWORK EXPENSES

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 account:

CISSP
CRISSTAT
TMANAMT

- 3.03 Account 6532 consists of the following cost pools/
subp

CP99	Leased	75 Others
CP01	Network Administration Expense	
CP08	Other	
CP09	Direct Regulated/Nonregulated	

- 3.04.1 CP01 contains FRC 898E. ⁴¹⁻³⁸⁴ Service Order dispatch

- 3.04.2 CP01 is allocated to regulated/nonregulated by using inward and outward movement from CRISTAT by USOC and product. A ratio is developed of nonregulated products to total. This ratio is multiplied by the CP01 dollars, resulting in dollars to nonregulated products. The remaining dollars are assigned to regulated.
- Sec WP
91.41 +
91.42
for allocation

- 3.05.1 CP02 contains SRC 6532.1000. ⁹¹⁻⁵¹⁷⁴ Administration

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

- 3.06.1 CP03 contains the following FRCs:**

Interoffice Facility 7TH 91.98th 698E 91.98th 798E 91.98th
Network Distribution

- 3.06.2 ✓ CP03 is directly assigned to regulated.

~~ACCOUNT 6533 - TESTING EXPENSE~~

- 4.01 Account 6533 contains costs incurred in testing telecommunications facilities from a testing facility

JUL 21 1992

9.16.2

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BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT**

地方

Purpose: To determine if a child's IQ is related to the child's age.

91.31

FOI KEY 10483

DATE	12/31/02
BY	J
FOR	Account 6532
REMARKS	

365 86-111
 CSS System
 12/31/02

BellSouth
 (3/91)

INTERNAL ADDIT WORKING PAPERS
 SUBSTANTIVE TEST LEAD SHEET
 Account 6532
 Network Administration

~~K-6.3-1~~
 ADDIT #
 H20-36-02

Purpose: 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34.

EXPLANATION OF TESTS PERFORMED AND/OR OBSERVATIONS MADE

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2/2/92

CH

CEL 864

BLS 86-111
C55 System
129172

PAGE 1

JUNE PRODUCTION
FOCEXEC FOR AUDITORS
ACCOUNT 6532
PRINTED ON 09/29/92

for 6/92

DATE	ST	MAIN	CP	AL	R/NR	AMT	PCT AMT
92/06	GA	6532	01	A	N	16,109.87	41.72
					R	22,504.41	58.28
*TOTAL COST_POOL 01						38,614.28	100.00
			02	A	N	757.90	.13
					R	575,825.21	99.87
*TOTAL COST_POOL 02						576,583.11	100.00
			03	D	R	739,288.97	100.00
*TOTAL COST_POOL 03						739,288.97	100.00
*TOTAL MAIN_ACCT 6532						1,354,486.36	300.00
*TOTAL STATE GA						1,354,486.36	300.00
*TOTAL DATE 92/06						1,354,486.36	300.00
TOTAL						1,354,486.36	300.00

Purpose: To show 100% running percentages and amounts for CRO3.

$$\Sigma N = 16,867.77 *$$

$$\Sigma R = 1,327,618.56 *$$

* kyp. PS Wnt - Conf. ...

(A) CRO3 is currently assigned to ...
WP 91.39

808

FOI/MSW 004806

PBC

PAGE

PERCENT OF REG/NONREG DOLLARS FOR ALL ACCOUNTS
9206 VS 9205

STATE	ACCOUNT	ACCT TYPE	COST POOL	DATE	TOTAL DOLLARS	REG DOLLARS	NONREG DOLLARS	REG RATIO	NONREG RATIO
GA	65310000		01	92/05	473,716	472,306	1,330	99.7	.3
				92/06	768,908	766,719	2,269	99.7	.3
			99	92/05	99	99	0	100.0	.0
				92/06	103	103	0	100.0	.0
	6532 7TH 91.31		03	92/05	456,301	456,301	0	100.0	.0
				92/06	527,419	527,419	0	100.0	.0
	6532 690E 91.31		03	92/05	117,701	117,701	0	100.0	.0
				92/06	124,934	124,934	0	100.0	.0
	6532 790E 91.31		03	92/05	86,064	86,064	0	100.0	.0
				92/06	86,937	86,937	0	100.0	.0
	6532 890E 91.31		01	92/05	17,632	10,919	6,713	55.6	44.4
				92/06	18,614	22,804	16,110	56.3	43.7
	65321000 91.31		02	92/05	663,939	663,110	827	99.9	.1
				92/06	576,685	576,625	750	99.9	.1
	65322000		02	92/05	5	5	0	99.0	.2
	6533 14P		01	92/05	45,653	45,653	0	100.0	.0
				92/06	49,258	49,258	0	100.0	.0
	6533 14W		01	92/05	168,768	168,768	0	100.0	.0
				92/06	189,927	189,927	0	100.0	.0
	6533 24P		01	92/05	350,045	350,045	0	100.0	.0
				92/06	435,130	435,130	0	100.0	.0
	6533 24W		01	92/05	845,966	845,966	0	100.0	.0
				92/06	854,970	854,970	0	100.0	.0
	6533 41E		01	92/05	142,422	142,422	0	100.0	.0
				92/06	134,361	134,361	0	100.0	.0
	6533 41T		01	92/05	350,640	350,640	0	100.0	.0
				92/06	370,201	370,201	0	100.0	.0
	6533 61T		02	92/05	1,746,889	1,252,706	484,184	72.3	27.7
				92/06	1,924,423	1,341,990	584,426	69.7	30.3
	6533 74T		01	92/05	246,754	246,754	0	100.0	.0

EXEC'D NORMANOR 09/10/92 AT 14.27.17 USING SB CFAM
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PAGE 6

PERCENT OF REG/MONIES DOLLARS FOR ALL ACCOUNTS
9206 VS 9205

STATE ACCOUNT	ACCT COST \$	DATE	TOTAL DOLLARS	REG DOLLARS	REG RATIO	MONIES RATIO
64 2211 77C 1	01	92/05	6,135,274	6,135,274	100.0	100.0
	02	92/06	6,174,563	6,174,563	100.0	100.0
		92/05	4,022,744	4,022,744	100.0	100.0
		92/06	4,037,207	4,037,207	100.0	100.0
	02	92/05	14,449,237	14,449,237	100.0	100.0
		92/06	14,511,436	14,511,436	100.0	100.0
	03	92/05	4,678,392	4,678,392	100.0	100.0
		92/06	4,682,443	4,682,443	100.0	100.0
	04	92/05	4,213,444	4,213,444	100.0	100.0
		92/06	4,224,019	4,224,019	100.0	100.0
	05	92/05	14,015,794	14,015,794	100.0	100.0
		92/06	14,047,969	14,047,971	100.0	100.0
	06	92/05	12,644,773	12,644,773	100.0	100.0
		92/06	12,674,462	12,674,462	100.0	100.0
	03	92/05	22,523,432	22,523,432	100.0	100.0
		92/06	22,537,733	22,537,733	100.0	100.0
	04	92/05	01,521,020	01,521,020	100.0	100.0
		92/06	04,788,445	04,788,445	100.0	100.0
	03	92/05	121,448,794	121,448,794	100.0	100.0
		92/06	140,111,974	140,111,974	100.0	100.0
	06	92/05	1,417,001	1,417,001	100.0	100.0
		92/06	1,417,001	1,417,001	100.0	100.0
	2	92/05	739,294	739,294	100.0	100.0
		92/06	739,294	739,294	100.0	100.0
	6	92/05	1,792,473	1,792,473	100.0	100.0
		92/06	2,002,416	2,002,416	100.0	100.0
2211 577C 1	03	92/05	101,060	101,060	100.0	100.0
		92/06	100,900	100,900	100.0	100.0
2211 677C 1	04	92/05	1,474,273	1,474,273	100.0	100.0
		92/06	1,474,270	1,474,270	100.0	100.0
2212 577C 1	01	92/05	427,543	427,543	100.0	100.0

EXEC'S RESPON 90/24/72 AT 16.42.13 USING 33 CPAM
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

K-6371 7/4
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PAGE 7

PERCENT OF REG./MONIES DOLLARS FOR ALL ACCOUNTS
9201 VS 9205

STATE ACCOUNT	ACCT COST	DATE	TOTAL DOLLARS	REG DOLLARS	MONIES DOLLARS	REG RATIO	MONIES RATIO
GA 2213 377C 1	01	92/06	428,488	428,488	19	100.0	100.0
	02	92/05	10,492,418	10,491,799	617	100.0	100.0
		92/06	10,488,160	10,488,473	313	100.0	100.0
	02	92/05	3,726,642	3,726,334	308	100.0	100.0
		92/06	3,710,118	3,717,890	772	100.0	100.0
	03	92/05	3,251,782	3,251,873	91	100.0	100.0
		92/06	3,275,234	3,275,382	148	100.0	100.0
	04	92/05	2,942,830	2,942,194	636	100.0	100.0
		92/06	2,950,880	2,950,194	686	100.0	100.0
	05	92/05	1,344,183	1,344,044	139	100.0	100.0
		92/06	1,344,147	1,344,044	103	100.0	100.0
	06	92/05	1,035,239	1,035,011	228	100.0	100.0
		92/06	1,037,692	1,037,444	248	100.0	100.0
	03	92/05	30,794	3,513	95,222	5.4	94.6
		92/06	101,483	3,488	97,995	3.4	96.6
	04	92/05	376,852,969	376,852,969	0	100.0	100.0
		92/06	376,822,066	376,822,066	0	100.0	100.0
	05	92/05	191,215,040	191,215,040	0	100.0	100.0
		92/06	191,722,085	191,722,085	0	100.0	100.0
	04	92/05	210,280	0	210,280	0	100.0
		92/06	210,280	0	210,280	0	100.0
	05	92/05	7,132,179	7,132,179	0	100.0	100.0
		92/06	7,221,442	7,221,442	0	100.0	100.0
	06	92/05	2,009,812	0	2,009,812	0	100.0
		92/06	4,477,871	0	4,477,871	0	100.0
	08	92/05	942,484	0	942,484	0	100.0
		92/06	546,549	0	546,549	0	100.0
	09	92/05	1,909	1,909	0	100.0	100.0
		92/06	1,909	1,909	0	100.0	100.0
	10	92/05	819,876	819,876	0	100.0	100.0
		92/06	819,235	819,235	0	100.0	100.0

EXEC'S CERTIFIC 08/24/92 AT 11:42:13 USING SS CFAM
NOT FOR DISCLOSURE OUTSIDE DELL/SMITH GROUP UNDER WRITTEN AGREEMENT

FOI/MSU 004658

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PAGE 8

PERCENT OF REG/MONRES DOLLARS FOR ALL ACCOUNTS
7204 VS 7205

STATE ACCOUNT	ACCT COST 3	TYPE POOL 4	DATE	TOTAL DOLLARS	REG DOLLARS	MONRES DOLLARS	REG RATIO	MONRES RATIO
GA 2212 577C 1	05		92/05	50,453,070	49,935,939	517,131	99.1	1.0
	06		92/05	605,457	69,050	7,409	7.0	92.2
	01		92/05	10,090,501	9,991,650	98,851	99.0	1.0
	02		92/05	9,065,000	8,972,300	92,700	99.0	1.0
	01		92/05	7,907,570	7,907,267	303	99.0	1.0
	05		92/05	11,195,060	11,070,250	124,810	99.0	1.0
	05		92/05	120,172	120,905	733	99.1	1.0
2212 507C 1	05		92/05	120,172	120,905	267	99.0	1.0
	01		92/05	3,509,543	3,509,543	0	100.0	0.0
2212 007C 1	04		92/05	3,509,543	3,509,543	0	100.0	0.0
	02		92/05	120,172	120,172	0	100.0	0.0
	03		92/05	1,090,406	1,090,406	0	100.0	0.0
	04		92/05	1,290,230	1,290,230	0	100.0	0.0
	04		92/05	170,045	170,045	0	100.0	0.0
	03		92/05	20,072	20,072	0	100.0	0.0
	02		92/05	21,723	21,723	0	100.0	0.0
	03		92/05	103,929	103,929	0	100.0	0.0
	04		92/05	20,033	20,033	0	100.0	0.0
	01		92/05	62,003	62,003	0	100.0	0.0
6211 778	02		92/05	24,701	24,701	0	100.0	0.0
	01		92/05	62,003	62,003	0	100.0	0.0
	04		92/05	425,937	425,937	0	100.0	0.0
	04		92/05	425,937	425,937	0	100.0	0.0
	01		92/05	9,461	9,461	0	100.0	0.0
	03		92/05	9,461	9,461	0	100.0	0.0
	04		92/05	63,070	63,070	0	100.0	0.0

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EXHIBIT C-23-0000 00/24/22 AT 16:42:13 USING SB CFAM

1/4
10/20/22

286 APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 19: CUSTOMER OPERATIONS EXPENSE

227XXX

- 3.10.2 CP05 SP05 is directly assigned.
- 3.11.1 CP05 SP06 contains the following JFC:
5512 with an EXTC of 40H
- 3.11.2 CP05 SP06 is directly assigned.
- 3.12.1 CP05 SP07 contains the following JFCs:
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.
- 3.14.1 CP05 SP09 contains the following JFCs:
55EJ 55EJ99
- 3.14.2 CP05 SP09 is directly assigned.

ACCOUNT 6613 - PRODUCT ADVERTISING

- 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:
✓ CP01 Direct Regulated/Nonregulated
CP02 SP01 Media Advertising - Other
CP02 SP02 Media Advertising - Inform
CP03 Advertising Generic/Combined

JUL 27 1982

Agreed to CAM
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9.19.5

BELLSOUTH TELECOMMUNICATIONS FINANCIAL SYSTEMS DOCUMENTATION

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 19: CUSTOMER OPERATIONS EXPENSE

- 4.04.1 ✓ CP01 contains the following JFCs:
0320XX^{9/1/47} 0320^{9/1/47} 0322XX^{9/1/47} 0322^{9/1/47}
038X^{9/1/47} 036X^{9/1/47} 56C1^{9/1/47}
- 4.04.2 CP01 is directly assigned. ✓
- 4.05.1 CP02 SP01 contains the following JFCs:
0321^{9/1/47} 0323^{9/1/47} 039X^{9/1/47}
- 4.05.2 CP02 SP01 is allocated to regulated/nonregulated based on Account 6613 CP01V. *K 6.66/5*
- 4.06.1 CP02 SP02 contains the following JFC:
55EM *new in July. Not Applicable to June* *K 6.106/5*
- 4.06.2 CP02 SP02 is allocated to regulated/nonregulated based on Account 6613 CP01. ✓
- 4.07.1 CP03 contains the following JFC:
0350^{9/1/47}
- 4.07.2 CP03 is allocated to regulated/nonregulated based on CHA01. *CP03 had to in June, 1942. Marketing.*

ACCOUNT 6621 - CALL COMPLETION SERVICES

- 5.01 Account 6621 contains costs incurred in helping customers place and complete calls, excluding Directory Assistance. This includes handling and recording, 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
TACCTFC
- 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

✓ Agreed to CAM

JUL 21 1942

9.19.6

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

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FOIKMCH 004692

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

EX CP99
ONLY ACCT TYPE 11/

DATE	ST	R/NR	AMT	PCT AMT
92/06	GA	N	6,804,369.23	13.9139
		R	5,169,459,132.64	99.87
*TOTAL STATE GA			5,176,263,501.87	100.00
*TOTAL DATE 92/06			5,176,263,501.87	100.00
TOTAL			5,176,263,501.87	100.00

Purpose: To Show reg/nonreg percentages and amounts for CP02

1/3

FBI/DOJ 88-1093

EX. CP41
T
ONLY AT '1'

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

DATE	ST	R/NR	MAIN_ACCT	AMT	PCT AMT
92/06	GA	N	2211	4,212.48 ✓	.00
			2212	6,800,156.75 ✓	.13
		R	2211	521,510,232.66 ✓	10.08
			2212	655,053,021.84 ✓	12.65
			2215	22,697.00 ✓	.00
			2220	25,521,141.38 ✓	.49
			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
			2431	23,829,733.99 ✓	.46
			2441	333,392,787.55 ✓	6.44
*TOTAL STATE GA				5,176,263,501.87	100.00
*TOTAL DATE 92/06				5,176,263,501.87	100.00
TOTAL				5,176,263,501.87	100.00

ΣN = 6,801,369.23¹³
ΣR = 5,169,439,132.64¹³

Confidential
Security

Purpose: This Focexec report details the reg/roting for all accounts 22xx and 24xx (as detailed in the FJD on w/p 91.37) in order to determine the reg/roting ratio for acct 6532 CP02.

V- Agrees with CPAM Focexec

7

43

USE &DBNAME FOCUS *
 END
 DEFINE FILE SBCPAM
 AMT/D16.2=AMT;
 PCT.AMT/D10.2=PCT.AMT;
 "D
 BLE FILE &DBNAME
 READING CENTER
 " JUNE PRODUCTION "
 "ACCOUNT 22XX AND 24XX"
 "ACCOUNT 6532 CP02 "
 "PRINTED ON &DATE "
 " "
 SUM AMT AND PCT.AMT WITHIN ST
 BY DATE
 BY ST AS ST
 BY RNR AS 'R/NR'
 IF MAIN IS '22\$*' OR '24\$*'
 IF ST IS 'GA'
 IF DATE IS '9206'
 ON ST SUB-TOTAL
 ON TABLE COLUMN-TOTAL
 END

Confidential
 Secondary Source of This
 Work
 With

did not pull out CP99
 or include only Acct Type 1
 21 21 21 21 21 21

This FACILL program extracts the reg/nonreg amounts for all
 accounts 22XX and 24XX (as detailed in the FSD on wp 91.31) in
 order to determine the reg/nonreg ratio for acct 6532 CP02.
 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

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

1. GENERAL

- 1.1 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.
- 1.3 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.
- 1.4 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:

$$540 \text{ divided by } 33 = 16.363 \text{ rounded down} = 16 \text{ minute interval}$$

- 3.2 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.
 - 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.
 - 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.
 - 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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IMC/BCAC PROCEDURES FOR ESTABLISHING MECHANIZED TIME REPORTING (MTR) LABOR CLASSIFICATION PROFILES

1. GENERAL

- 1.1 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.
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- 1.3 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.
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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:

$$540 \text{ divided by } 33 = 16.363 \text{ rounded down} = 16 \text{ minute interval}$$

- 3.2 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).
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- (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

EXHIBIT 2

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Page 5

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

EXHIBIT 4

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Page 7

Charleston, South Carolina
August 11, 1993

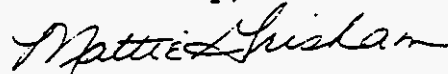
M.J Elliott
North N2G1
3535 Colonade Parkway
Birmingham, Alabama

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

F01K05W 001700

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40 Positions
33 w/eq

CORSTA-IMC MTR Profile Study August 15, 1983

Customer Reported Troubles (6IT)	=	403
Employee Reported Troubles (4IT)	=	131
Service Order (898E)	=	94
Service Order Testing (41E)	=	6
Service Order Completion (698E)	=	124
None of the Above	=	8
TOTAL		= 766
None of the Above		= 8
		<u>758</u>

$403 \div 758 = .532$	=	53.9%	6IT
$131 \div 758 = .172$	=	17.3%	4IT
$94 \div 758 = .124$	=	12.5%	898E
$6 \div 758 = .008$	=	1.0%	41E
$124 \div 758 = .164$	=	17.0%	698E

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1. CUSTOMER REPORTED TROUBLES

417

of ALARMS



898E

3. SERVICE ORDER DISPATCHING

41E

11

2

698E

5. SERVICE ORDER COMPLETION

55

/

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Total 30

Az g zp

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

~~7~~ ~~8~~ ~~9~~ ~~10~~ ~~11~~ ~~12~~ ~~13~~ ~~14~~ ~~15~~ ~~16~~ ~~17~~ ~~18~~ ~~19~~ ~~20~~

~~ZZ ZZ ZZ ZZ ZZ ZZ ZZ~~

111

11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044 10

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INTEROFFICE MEMORANDUM

Date: 18-Aug-1993 06:57am CST
 From: Carolyn Rains
 RAINS_CT AT A1 AT TNTT
 Dept: Network Operations
 Tel No: 502 364-7335

TO: Charlie Higdon (HIGDON_CH AT A1 AT TNTT)
 CC: Melvin Elliott (elliot_m@a1@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	(FRC 61T)	=	171
Employee Reported Trouble	(FRC 41T)	=	64
Cable Throw/Support Tests or Alarms			
Service Order Dispatching	(FRC 898E)	=	39
Service Order Testing	(FRC 41E)	=	13
Service Order Completion	(FRC 698E)	=	93
Coin Trouble Report	(FRC 81T)	=	0
Coin Service Order	(FRC 81E)	=	3
None of the Above		=	<u>159</u>

Total Tallies = 542
 Minus None of the Above = -159

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)

F01K05W 001784

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INTEROFFICE MEMORANDUM

Date: 28-Apr-1993 10:27am CST
From: Connie Frerman
FRERMAN_CG AT A1 AT TNTT
Dept: Network Operations
Tel No: (502)582-2798

TO: ELLIOTT, M
TO: Robert Willis

(ELLIOTT_M @ A1 @ ALTE)
(WILLIS_RH AT A1 AT TNTT)

CC: Allan Brown
CC: Robert L. Cahoon
CC: Charlie Higdon

(BROWN_AB AT A1 AT TNTT)
(CAHOON_RL AT A1 AT TNTT)
(HIGDON_CH AT A1 AT TNTT)

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.

Connie Frerman
to: [unclear] about
percentages and
RCMAE FUNCTIONS Done
in IMC
POF IN MESSAGE
GROUT NAME?
NO

F01K05W 001785

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INTEROFFICE MEMORANDUM

Date: 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 AT A1 AT TKTE)
 CC: Robert Willis (WILLIS_RH AT A1 AT TKTE)
 CC: ELLIOTT, M (ELLIOTT_M @ A1 @ ALTE)
 CC: Suzette Govoni (GOVONI_SM AT A1 AT TKTE)

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	(FRC 61T)	=	323
Employee Reported Troubles			
or Alarms	(FRC 41T)	=	90
None of the Above			67
Total Tallies			480
Minus None of the Above			67
Divide FRC tallies by this number			413
(FRC 61T)	323 divided by 413 = 78.20 or 78%		
(FRC 41T)	90 divided by 413 = 21.79 or 22%		

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.

F01K05W 001786

PROPRIETARY

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 BELL SOUTH SERVICES EMPLOYEES

INTEROFFICE MEMORANDUM

Date: 26-Apr-1993 12:51pm CST
 From: Connie Frerman
 FRERMAN_CG AT A1 AT TNTT
 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)
 CC: ELLIOTT, M ; (ELLIOTT_M @ A1 @ ALTE)
 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. and 5p.m. at 14 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 Reported Troubles	(FRC 61T)	=	416
Employee Reported Troubles	(FRC 41T)	=	68
Cable Throws/Support Tests or Alarms			
Service Order Testing	(FRC 41E)	=	65
Service Order Completion	(FRC 698E)	=	30
(Data Base Verification)			
Coin Trouble Report	(FRC 81T)	=	1
None of the Above		=	90
Total Tallies			670
Minus None of the Above			90
Divide FRC tallies by this number			580

(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.

SOUTHERN BELL TOWER
JACKSONVILLE, FLORIDA

 ** DATE: 4-22-93 2 **
 ** NUMBER PAGES BEING SENT: COVER PLUS 3 SHEETS **

 ** MESSAGE TO: ** MESSAGE FROM: **
 ** NAME: Melvin Elliott ** NAME: Ray Kellum **
 ** ADDR: _____ ** ADDR: _____ **
 ** PHONE: 205-977-3081 ** PHONE: 904-350-4137 **
 ** FAX #: 205-977-1547 **

SPECIAL INSTRUCTIONS:



Mel,
Attached are 3 of the 5
for North Florida. The
other two should be
completed this week. Let
me know if you do not
get the profile from
Coastal & Jacksonville
Thanks
Ray

F01K05W 001788

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 BELL SOUTH SERVICES EMPLOYEES

04-21-93 10 35 AM

2012

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	81.5%
41T	7.5%
698E	0
898E	10.8%
41E	.2%

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

61T	81.5%	or	6.5 hours
41T	7.5%	or	.5 hours
898E	11.0%	or	1.0 hours

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

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3/1/93

WEST FLORIDA INSTALLATION/MAINTENANCE CENTER (IMC)

LABOR PROFILE CLASSIFICATION

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

- Customer Reported Troubles	(FRC 61T)	=	<u>221</u>
- Employee Reported Troubles			
- Cable Throw/Support Tests			
or alarms	(FRC 41T)	=	<u>59</u>
- Service Order Dispatching	(FRC 898E)	=	<u>46</u>
- Service Order Completion	(FRC 698E)	=	<u>65</u>
- Service Order Testing	(FRC 41E)	=	<u>33</u>
- None of The Above		=	<u>58</u>
Total Tallies		=	<u>482</u>
Minus None of The Above		=	<u>58</u>
		*	<u>424</u>

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

<u>1</u> divided by <u>424</u>	=	<u>.521</u>	rounded	=	<u>52%</u>	to 61T
<u>59</u> divided by <u>424</u>	=	<u>.139</u>	rounded	=	<u>14%</u>	to 41T
<u>46</u> divided by <u>424</u>	=	<u>.108</u>	rounded	=	<u>11%</u>	to 898E
<u>65</u> divided by <u>424</u>	=	<u>.153</u>	rounded	=	<u>15%</u>	to 698E
<u>33</u> divided by <u>424</u>	=	<u>.077</u>	rounded	=	<u>8%</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 (FRC) and identical profiles entered for each employee into the MTR system.

F81K85W 001790

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BELL SOUTH SERVICES EMPLOYEES

DATE 5-14-93



FAX TO:

Melvin Elliott

FAX NO:

205-977-1547

TELE. NO:

205-977-3081

FROM:

Matthie Grisham

FAX NO:

722-6904

TELE NO:

803-724-6074

NOTES:

MTR Profile Study - Charleston / Network

F01K05W 001791

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Charleston, South Carolina
May 14, 1993

M.J. Elliott
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

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BELL SOUTH SERVICES EMPLOYEES.

Yours truly,

Matthie Huskan

Manager - IMC

Called Matthie 5-17-93 for percentages:

52%	61T
31%	41T
7%	898E
2%	41E
8%	698E



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F01K85W 001792

DATE 5.3.93

TYPE OF TRANSMISSION

PRIORITY

ADMIN

NORMAL

FACSIMILE X

URGENT X

MESSAGE:

MESSAGE FROM:

NAME Melvin Elliott

NAME Jim Keels

TIME

TIME Mgr. - I am

ROOM

ROOM # 206D

ADDRESS

ADDRESS 3100 Emerson St

CONTACT NUMBER

CONTACT NUMBER 904-391-6981

NUMBER OF PAGES TO BE SENT 1

(EXCLUDING COVER)

MESSAGE SENT BY: NAME Jan

DATE 5/3/93 TIME 10:09

SPECIAL INSTRUCTIONS:

If you have any questions, call me
at 391-6981

PROPRIETARY

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TELECOM SERVICES EMPLOYEES.

RETURN TO: NAME

TELEPHONE #



Southern Bell

J. H. Keels
Manager-North
Jacksonville IMC

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

April 30, 1993

Memo To: Mr. R. Kellum
Staff Manager

RE: MTR Profiles - Jacksonville IMC

Ray,

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

Customer Reported Troubles	(FRC 61T) - 624
Employee Reported Troubles, Support Tests or Alarms	(FRC 41T) - 74
Service Order Dispatching	(FRC 898E) - 34
Service Order Completion	(FRC 698E) - 154
Service Order Testing	(FRC 41E) - 134

Should you require additional information, please call me at (904) 391-6981.

Thanks,

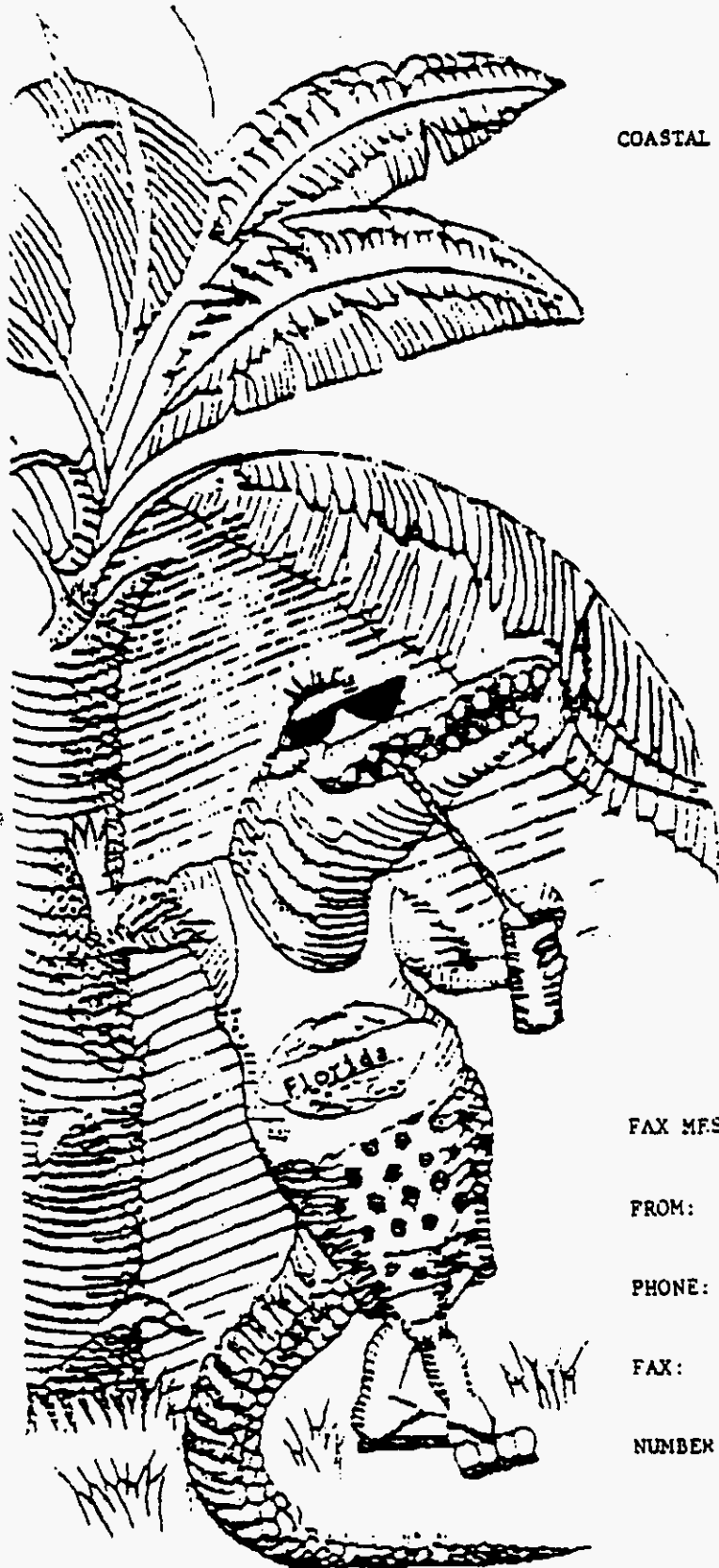
cc: Melvin Elliott
Staff - Birmingham

F01K05W 001794

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COASTAL F M C



FAX MESSAGE TO: MELVIN ELLIOTT

FROM: WAYNE HARKER

PHONE: (407)690-6052

FAX: (407)639-8224

FBIK05H 001795

NUMBER OF PAGES (excluding cover) 1

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APRIL 27, 1993

FILE CODE: 290.1900

MEMORANDUM:

TO: R. KELLUM

FROM: W. HARKER, COASTAL INC.

RE: MECHANIZED 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	ICC/SSDAC
61T - 66%	698E - 44%
41T - 28%	898E - 27%
698E - 4%	798E - 20%
898E - 1%	41E - 9%
41E - 1%	

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

F01K85W 001796

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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.

David

Attachment

cc: T. C. Taylor

*Discussed with 11/1/93
with Sam and Phil
copy of BSP
Phyllis to study
centers following
any re-structure
in (Alabama)*

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F81K85W 001797

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

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

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

PROPRIETARY

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INTEROFFICE MEMORANDUM

Date: 20-Apr-1993 11:47am CST
 From: SANDRA D. PAUL
 PAUL S AT A1 AT MSTE
 Dept: NSPSNOS
 Tel No: 504-528-8818

TO: elliot_m @ a1 @ alte.

CC: ALMOND, BEN (BGA!AIMSD @ BRIDGE)
 CC: ROBERT S. 'BOB' TAYLOR (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

SUBJECT: Labor Classification Profiles-Central Region

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

CENTER	DATE	FIELD		REPORTING	CODE	PERCENTAGES
		61T	41T		41E	698E
DWTN/WB/ HOUMA	3/11/93	48%	22%	22%	3%	5%
BATON ROUGE ✓	3/22/93	57%	19%	9%	4%	11%
LAF/LK CHAS ✓	3/08/93	69%	7%	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%	2%	11%
LA-BCAC ✓	3/08/93	95%	5%			
MS-BCAC ✓	3/15/93	98%	2%			

PROPRIETARY

FBIKCSW 001800

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 BELLSOUTH SERVICES EMPLOYEES.

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

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

File: 291.0200

Orlando, Florida
March 31, 1993

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 March 30th, work-sampling study, involving 38 employees, are summarized below.

<u>Task</u>	<u>Total Tallies</u>	<u>%</u>
Customer Reported Troubles (61T)	407	88%
Employee Reported Troubles, Cable		
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,


Manager - IMC/LNA

CC:to IMC Asst. Mgrs.

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

EF-123
70-07)

Shen et al.

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

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

Activity (Check One)

☐ Delete Employee(s) Labor

Supervisor's Name: _____

WENDY MCGOWAN

[illegible]

ASSISTANT MANAGER

Telephone Number

Date
04-01-93

Approved Signature

Wanda Mc Gowan (CH)

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

- 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 hyphen (-).

* Series which are identical to the series from the previous line can be entered as a series.

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

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

Notes

MARILYN CARPENTER

~~WILLIAM B. DEAN~~

SHIRLEY GREEN

JOYCE HARDIMAN

UN 1A - LITTLESTAR

~~PROPRIETARY~~

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F81K05W 001804

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JANUARY 1992

Mechanized Time Reporting- Labor Classification Profile

EF-153
(10-87)

Instructions

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 date. 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)

Activity (Check One)

☒ Add or Change Employee(s) Labor ☐ Delete Employee(s) Labor

Effective Date (MM/DD/YY)	Responsibility Code	Supervisor's Name
04-04-93	NS220205	WENDY MCGOWAN
Employee Name	Title	
ANGELA P. SMITH	ASSISTANT MANAGER	
Social Security Number/Check Digit	Telephone Number	Date
	407-351-8337	04-01-93
<input checked="" type="checkbox"/> Check here if additional employees with this Labor Profile are to be listed below.		
Approver's Signature		
Wendy McGowan (att)		

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 one 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 hyphen (-).

• Items which are identical to the same item on the previous MTR can be entered as a "ditto" (").

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

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

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
41	SARA STAKE
42	JULIA P. STRAIT
43	JOY H. WILLIS
44	LOUIS BICKHAM

PROPRIETARY

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BELL SOUTH SERVICES

F01K05H 001005

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JANUARY 1992

Mechanized Time Reporting- Labor Classification Profile

87-153
70-07

Instructions

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 change 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.

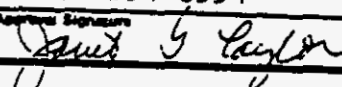
Complete details for establishing a labor profile are contained in the MTR Book.

Identification Information (Section 1)

Activity (Check One)

☒ Add or Change Employee(s) Labor

☐ Delete Employee(s) Labor

Effective Date (MM/DD/YY) 04-04-93	Responsibility Code NS220204	Supervisor's Name JANET TAYLOR
Employee Name ELLEN K. BALLEW	Title ASSISTANT MANAGER	
Social Security Number/Check Digit	Telephone Number 407-351-8334	Date 04-01-93
<input checked="" type="checkbox"/> Check here if additional employees with this Labor Profile are to be listed below.		
Approved Signature  4-2-93		

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 function 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 as a zero (0).
- Specific instructions for reporting each item are contained in the MTR Book.

Percentage	Field Code Or Function	Geographic Location	Authorization	Administrative Authorization	Skill Info.	Work Activity Code	Special Use (See MTR Book)
88	61T						
1	41T						
1	898F						
3	698E						
7	41F						

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
	BRENDA BARRETO
	SONDRA L. BITLER
	SHARON BROOKS
	SUSAN E. BURNS
	MARY L. ELWELL
	CAROL L. GORT

PROPRIETARY

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FB1K854 001886

၁၃-၁၅
၇၈-၈၇

Spent of

Use this form to establish, change, or delete a labor profile in the ATR 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.

Complete details for establishing a laser profile are contained in the SSTR Book.

Activity (Check One)

☐ Delete Employee(s) Labor

Periparturient Case

Supervisor's Review

GENEVA MORSE

Environmental Impact

[illegible]

ASSISTANT MANAGER

Social Security Number/Check Digit

Toughness Matters

Signature	Date
[Signature]	[Date]

407-351-8335

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

Applicant Signature

Thomas K. Morse

27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1044-1045-1046-1047-1048-1049-1050-1051-1052-1053-1054-

- The Field Case/Function Case 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 hyphen (-).
- Items which are identical 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.

1

-

Name: _____

~~PROPRIETARY~~

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

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

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

F01K054 001807

88.125
0000

Case 1

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

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.

Identification Information (Section 1)☐ Delete Employee(s) Labor

Summary & Notes

GENEVA MORSE

Time

ASSISTANT MANAGER

Transportation

Figure 1

407-351-8335

04-01-93

Abstract

Authorized Signature Denata K. Morse

- 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 hyphen (-).

* TERMS WHICH ARE IDENTICAL TO THE TERMS TERM ON THE PREVIOUS LINE CAN BE ENTERED AS A STRIP

• Specific instructions for recording each item are contained in the LITR Book.

Additional Employees With The Above Labor Profile (Section 3)

Address:

VERONICA BRADY

ROSA R CAMPBELL

SHARON JOHNSON

LAURA M. KINGS

BRENDA R. MUNIZ

~~PROPRIETARY~~

~~THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS INTENTED SOLELY FOR USE BY AUTHORIZED PERSONNEL.~~

F01K05W 001808

Ref. 123
50-57

Abstract

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

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.

Computers details for establishing a labor profile are contained in the APPA Book.

Activity (Check One)

☐ Delete Employer(s) Label

Reasonableness Cases

Employment & Market

04-04-93...

NS220204

JANET TAYLOR

Ernesto Barón

Time	11:40
------	-------

TERRY HARTGROVE

1

ASSISTANT MANAGER

Social Security Number/Check Digit

Introduction

407-351-8334

Date: _____

04-01-93

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

Applicant Signature

James G. Taylor

4-2-92

- The Field Code/Function Code field can contain either a field code, job function code/environment code, special purpose function code or part function code. Job function codes and environment codes should be separated by a hyphen H.
- Items which are identical to the same item on the previous line can be entered as a 0.

- 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 hyphen (-).
- Items which are identical to the same item on the previous line can be entered as a "ditto".
- Specific instructions for recording each item are contained in the MTR Book.

Additional Employees With The Above Labor Profile (Section 3)

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

1. Introduction

JOAN PAXTON

ANNA SPEGLI

MARSHA TAYLOR

CORA L. TRAVIS

VIRGINIA WRIBORG

PROPRIETARY

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



Southern Bell

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>X61T</u>	<u>X41T</u>	<u>X898E</u>	<u>X698E</u>	<u>X41E</u>	<u>X77R</u>	<u>X377R</u>	<u>X798E</u>
Jan. 27, 1993	South Broward	29	64%	7%	2%	12%	4%	2%	1%	8%
Feb. 18, 1993	W. Palm Bch.	34	60%	10%	1%	18%	3%	3%	3%	2%
March 17, 1993	North Broward	42	68%	6%	3%	10%	7%	3%	1%	2%
April 7, 1993	Indian River	16	74%	4%	2%	11%	3%	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

F01K05H 001810

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES.



Southern Bell

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

✓

INTEROFFICE MEMORANDUM

Date: 08-Apr-1993 04:16pm CST
 From: 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 (WILLIS_RH AT A1 AT TKTE)
 CC: Milton Fultz (FULTZ_ML AT A1 AT TKTE)
 CC: ELLIOTT, M (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 Reported Troubles	(FRC 61T)	=	302
CPE/TRTS	(FRC 61T)	=	2
Employee Reported Troubles			
or Alarms	(FRC 41T)	=	36
Coin Troubles	(FRC 81T)	=	4
None of the Above			<u>171</u>
	Total Tallies		515
	Minus None of the Above		<u>171</u>
	Divide FRC tallies by this number		344
(FRC 61T)	304 divided by 344	=	88.37 or 88%
(FRC 41T)	36 divided by 344	=	10.46 or 11%
(FRC 81T)	4 divided by 344	=	1.16 or 1%

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.

F01K05W 001812

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



Southern Bell

April 5, 1993

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/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
I&M / IMC Support

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

F81K85W 001813

PROPRIETARY

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

INTEROFFICE MEMORANDUM

Date: 06-Apr-1993 02:03pm CST
 From: Connie Frerman
 FRERMAN_CG AT A1 AT TKTE
 Dept: Network Operations
 Tel No: (502) 582-2798

TO: Charlie Higdon

(HIGDON_CH AT A1 AT TKTE)

CC: Robert Willis

(WILLIS_RH AT A1 AT TKTE)

CC: Carolyn Rains

(RAINS_CT AT A1 AT TKTE)

CC: ELLIOTT, M

(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 Frerman 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:

Customer Reported Troubles	(FRC 61T)	=	160
Employee Reported Troubles	(FRC 41T)	=	67
Cable Throw/Support Tests or Alarms			
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	=	-162
	Divide FRC tallies by this number		437

160 divided by 437 = 37%	(61T)
67 divided by 437 = 15%	(41T)
75 divided by 437 = 17%	(898E)
4 divided by 437 = 1%	(41E)
131 divided by 437 = 30%	(698E)

F81K85W 001814

PROPRIETARY

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

F01K05H 001815

PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD
NOT BE DISCLOSED TO UNAUTHORIZED PERSONS
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BELLSOUTH SERVICES EMPLOYEES

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 Wilmington Installation Maintenance Center.

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	<u>41T</u>	<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

F01K05H 001816

PROPRIETARY

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

09-93 02:55 PM FROM I. Y&M STAFF
2. 19. 93 09:49 AM

TO WILMINGTON

P009/010/F46
P09

Section 660-169-316BT

Total Tallies 400
less "None of Above" 10
390

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 ~~THH~~ THH THH THH THH 1

$$21 \times 10 = 210$$

$$210 \div 390 = .538 \text{ or } 54\% / 61T$$

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

$$4 \times 10 = 40$$

$$40 \div 390 = .102 \text{ or } 10\% / 41T$$

3. SERVICE ORDER DISPATCHING IIII

$$4 \times 10 = 40$$

$$40 \div 390 = .102 \text{ or } 10\% / 898E$$

4. SERVICE ORDER TESTING THH II

$$7 \times 10 = 70$$

$$70 \div 390 = .179 \text{ or } 18\% / 41E$$

5. SERVICE ORDER COMPLETION III

$$3 \times 10 = 30$$

$$30 \div 390 = .076 \text{ or } 8\% / 698E$$

6. NONE OF THE ABOVE I

$$1 \times 10 = 10$$

F81KBSH 001817

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD
NOT BE DISCLOSED TO UNAUTHORIZED PERSONS.
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BELLSOUTH SERVICES EMPLOYEES.

EXHIBIT 3

NOTICE

Not for use or disclosure outside BellSouth or
any of its subsidiaries except under written agreement

✓
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 Greensboro Installation Maintenance Center.

This centers profile percentages are:

Field Reporting Code

<u>61T</u>	<u>41T</u>	<u>898E</u>	<u>698E</u>	<u>41E</u>
55% 52%	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

MECHANIZED TIME REPORTING LABOR CLASSIFICATION PROFILE

LOCATION: GREENSBORO, N. C., IMC

DATE OF STUDY: MARCH 17, 1993

TOTAL NUMBER OF WORK POSITIONS: 36

NUMBER OF EMPLOYEES SCHEDULED: 29

GREENSBORO IMC TALLEY SHEET:

TALLIES

-CUSTOMER REPORTED TROUBLES (FRC61T)	356
-EMPLOYEE REPORTED TROUBLES	
CABLE THROWS/SUPPORT TESTS &	
ALARMS (FRC41T)	110
-SERVICE ORDER DISPATCHING (FRC898E)	57
-SERVICE ORDER TESTING (FRC41E)	71
-NONE OF THE ABOVE	113

TOTAL TALLIES	804
MINUS NONE OF THE ABOVE	113
	<u>691</u>

THEN: 356 divided by 691 = .515 = 56% to 61T - 527
 110 divided by 691 = .159 = 16% to 41T
 57 divided by 691 = .082 = 8% to 898E
 97 divided by 691 = .140 = 14% to 41E
 71 divided by 691 = .102 = 10% to 698E

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

F01K05W 001819

PROPRIETARY

THE INFORMATION CONTAINED HEREIN SHOULD
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 IT IS MEANT SOLELY FOR USE BY AUTHORIZED
 BELL SOUTH SERVICES EMPLOYEES

CUST REPTD TRBLS	GREENSBORO	356
EO, SUPPORT TEST OR ALARMS		110
S.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	÷	691	=	.159	16% TO 41T
57	÷	691	=	.082	8% TO 898E
97	÷	691	=	.140	14% TO 41E
101	÷	691	=	.102	10% TO 698E

36 MA'S
7 CLERK'S
29 SCHEDULED

FBIKOSU 001820

PROPRIETARY

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

03-09-93 02:46 PM FROM MC/I&M STAFF
02:19:53 09:49 AM

TO GREENSBORO MC

P009/010/746
P09

Section 660-169-316BT

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

A person will be walking through the office at regular intervals conducting a study for Time Reporting 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.

356
1. CUSTOMER REPORTED TROUBLES

110
2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS,
or ALARMS

27
3. SERVICE ORDER DISPATCHING

57
4. SERVICE ORDER TESTING

12
5. SERVICE ORDER COMPLETION

13
6. NONE OF THE ABOVE

FOIK65W 001821

PROPRIETARY

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BELLSOUTH SERVICES EMPLOYEES.

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 Raleigh Installation Maintenance Center.

This centers profile percentages are:

Field Reporting Code				
<u>61T</u>	<u>41T</u>	<u>898E</u>	<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

F01K85W 001822

PROPRIETARY

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IT IS INTENDED SOLELY FOR USE BY AUTHORIZED
PERSONNEL AND 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)	384
Employee Reported Troubles	
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	<u>-179</u>
	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.

F01K85W 001823

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES.

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

RALEIGH IMC

03-12-93

24 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.

0:10-
0:21-
0:32-
0:43-
0:54-
0:05-
1:16-
1:27-
1:38-
1:49-
1:50-
1:11-
1:22-
1:33-
1:44-
1:55-
1:06-
1:17-
1:28-
1:39-
1:50-
2:01-
2:12-
2:23-
2:34-
2:45-
2:56-
3:07-
3:18-
3:29-
3:40-
3:51-
4:02-
4:13-
4:24-
4:35-
4:46-
4:57-
5:08-
5:19-
5:30-
5:41-
5:52-

1. CUSTOMER REPORTED TROUBLES
TALLY STROKES
384

2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS,
or ALARMS
TALLY STROKES
209

3. SERVICE ORDER DISPATCHING
TALLY STROKES
58

4. SERVICE ORDER TESTING
TALLY STROKES
52

5. SERVICE ORDER COMPLETION
TALLY STROKES
114

6. NONE OF THE ABOVE
TALLY STROKES
179

PROPRIETARY

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F01K024 001B24

03.12.93

03:46 PM

*RALEIGH IMC

P04

VICKIE

20

TERESA

21

VACANT

22

SUPERVISOR

SUPERVISOR

SANDY
REC.

23

SUPERVISOR

24

SUPERVISOR

SUPERVISOR

SUSAN

19

GORDON
REC.

18

DAN

17

VACANT

16

EDNA

25

KEITH

42

LAVON
REC.

43

VACANT

15

SHARON
REC.

26

JANET

41

LOUISE

14

YVONNE

27

DEBRA

40

PENNY
REC.

44

LIZ

13

DOROTHY

28

ELLA

39

CAYLIE

45

VACANT

12

MAKINE

29

VACANT

38

DAVID

46

LUERRE

11

LARRY

30

LINDA

37

SARAH

47

ANN

10

LIB

31

NACQUE

36

SHORLY

48

VACANT

9

SUE

32

MARION

35

DAVID

49

ROSEITA

8

CINDY

33

MARY

34

FRANCES
REC.

SUPERVISOR

SUPERVISOR

SUPERVISOR

VACANT

LIBBY

1

SUE

2

SUPERVISOR

TRACIL

7

DEBBIE
REC.

4

VACANT

5

GRANT

6

WANDA
REC.

3

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IT IS MEANT SOLELY FOR USE BY AUTHORIZED
SOUTHWEST SERVICES EMPLOYEES.

37 Positions filled

FOIRSW 001825

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 Charlotte Installation Maintenance Center.

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%	6%	9%	13%

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

cc: Randy Davis
Doug Harkness
Ed Carson

FBI/DOJ 001826
PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD
NOT BE DISCLOSED TO UNAUTHORIZED PERSONS.
IT IS BEING LOANED FOR USE BY AUTHORIZED
DELAWARE SERVICES EMPLOYEES.

Charlotte

t. Reptd Ill. 231 \div 380 = 61%

Cable throw etc 42 \div 380 = 11%

Dispatch 22 \div 380 = 6%

Completion 36 \div 380 = 9%

Test 49 \div 380 = 13%

Σ of the above $\frac{238}{618}$ $\frac{100\%}{100\%}$

$10 \div 48 = 25 + 3 = 28$

$540 \div 28 = 19.28$

includes facilities problems in Wfads

PROPRIETARY

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

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

<u>Code</u>		<u>8/92 Review</u>		<u>2/93 Review</u>
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.

Yours truly,



James O. Bonnette
Associate Manager - Network

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

Attachment

F01K05W 001828

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

*Recorded
Inventory
proprietor
93
WHE*

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

152

122

74

46.3%

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

117

117

117

19.3%

3. SERVICE ORDER DISPATCHING

50

60

110

18.6%

4. SERVICE ORDER TESTING

10

10

16

2.7%

5. SERVICE ORDER COMPLETION

40

30

17

12.5%

6. NONE OF THE ABOVE

65

33

98

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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

[illegible]

122

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

~~1~~ ~~2~~ ~~3~~ ~~4~~ ~~5~~ ~~6~~ ~~7~~ ~~8~~ ~~9~~ ~~10~~
~~11~~ ~~12~~ ~~13~~ ~~14~~ ~~15~~ ~~16~~ ~~17~~ ~~18~~ ~~19~~ ~~20~~

37

3. SERVICE ORDER DISPATCHING

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

50

4. SERVICE ORDER TESTING

111

6

5. SERVICE ORDER COMPLETION

171

34

6. NONE OF THE ABOVE

|||||

33

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ATTACHMENT
EXHIBIT 3

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.

CB

1. CUSTOMER REPORTED TROUBLES

152

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

60

3. SERVICE ORDER DISPATCHING

65

4. SERVICE ORDER TESTING

|||||

10

5. SERVICE ORDER COMPLETION

|||||

40

6. NONE OF THE ABOVE

|||||
|||||

65

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F01K05W 001831

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BELL SOUTH SERVICES EMPLOYEES.

JB

JAMES
ANALYSIS 1

8:30AM 1
9:02AM 2
9:34AM 34
10:06AM 6
10:38AM 38
11:10AM 10
11:42AM 2
12:14PM 14

LUNCH

1:02PM 2
1:34PM ✓
2:06PM ✓
2:38PM
2:54PM
3:26PM
3:58PM
4:30PM

BARBARA
ANALYSIS 2

8:46AM 5
9:18AM
9:50AM
10:22AM
10:54AM
11:26AM
*11:58AM

LUNCH

1:00PM
1:32PM
2:04PM
2:36PM
3:08PM
3:40PM
4:12PM
4:44PM

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

PROPRIETARY

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BELLSOUTH SERVICES EMPLOYEES.

1. Ruden Myers
2. Judy McCoy
3. Lib Ross
4. Mary Outlaw
5. Paula Rich
6. Vonda Carter
7. June Campbell
8. Mike Amerson
9. Geraldine Wise
10. Cathy Allikas
11. Betty Walker
12. Mac McClendon
13. Blossie Howell
14. Debbie Martin
15. Patty Stevens
16. Bonnie Easterling
17. Loyd Hendrix
18. Naomi Houston
19. Cindy Martin
20. Katherine Elliott
21. Carol Boston
22. Patsy Pratt
23. G. G. Green
24. Tina West
25. Mary McMillan
26. Larry McCray
27. Pearl Smith
28. Dianne Rogers
29. Betty Guess
30. Kathy Minor
31. Marie Nettles
32. Mary Xanthakis
33. Terry Cooper
34. Pat Mobley
35. A. J. Sexton
36. Marie Brant
37. Carolyn Jacobs
38. Cindy Martin
39. Joe Gaines
40. Hattie Rhodan
41. Joyce Wright

39
40
41
42
43
44
45 140

Name	Social Security Number/Check Digit
Ching-Li Ryan	
Vanda Carter	
Mike Amador	
Paula Rich	
Stacy M. Day	
John Canfield	
Rudene Nguyen	

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.

Percentage	Field Code Or Function Code	Geographic Location	Authorization	Administrative Authorization	Bill. Activity	Work Activity	Special Use
046	611						
020	411						
003	41E						
019	898E						
012	698E						
THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED PERSONNEL WITH SERVICES EMPLOYEES.							
PROPRIETARY							

- 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 contains 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 hyphen (-).
- Items which are identical 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.

Labor Classification Profile (Section 2)

Effective Date (MMDDYY)	02.21.93	Employee Name	Thomas D. Allen
Responsibility Code	NN425602	Title	Chief, Middle East
Supervisor's Name	Carl M. Middle East	Telephone Number	748-0205
Approval Signature		Date	

Identification Information (Section 1)

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

37
40
41
42
141 3/4

AF-153
(10-87)

Sheet 2 of 2

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

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

FRANKEN 001836

39
40
142 41
42

**Mechanized me Reporting-
Labor Classification Profile**

FEB 23 1993

Instructions

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 change engineering work reporters and any other employees performing work reportable functions. This form can be used by all employees who report labor classification information; this includes plant occupational employees, plant management 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 change 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. Complete details for establishing a labor profile are contained in the MTR Book.

Identification Information (Section 1)

Activity (Check One)

☒ Add or Change Employee(s) Labor ☐ Delete Employee(s) Labor

Effective Date (MMDDYY) 02.21.93	Employee Name M. J. Smith	Supervisor Name M. J. Smith	Responsibility Code NINJA0007	Title Manager	Social Security Number 123-45-6789	Telephone Number 778.0186	Date 02/21/93	Approval Signature M. J. Smith	Check here if additional employees with this Labor Profile are to be listed below.
-------------------------------------	------------------------------	--------------------------------	----------------------------------	------------------	---------------------------------------	------------------------------	------------------	-----------------------------------	--

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.
- Items which are identical to the same item on the previous line can be entered as a ditto ("").
- Items which are identical to the same item on the previous line can be entered as a ditto ("").
- Job function codes and environment codes should be separated by a hyphen (-).
- Code/environment code, special purpose function code or cost function code.
- The Field Code/Function Code field can contain either a field code, job function code, or cost function code.
- Specific instructions for reporting each item are contained in the MTR Book.

[illegible]

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
	Donny Cooper
	Carolyn - Jacobs
	William Kennedy
	Gandy Martin
	Marie Miller
	Marie Xantirakis

FOI b7C b7D

143
44
43
42
41
40
39

Instructions

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.

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

Identification Information (Section 1)

Activity (Check One)

➡ Add or Change Employee(s) Labor

☐ Delete Employee(s) Labor

Effective Date (MMDDYY)	Responsibility Code	Supervisor's Name
Employee Name	Title	
Social Security Number/Check Digit	Telephone Number	Date
<input type="checkbox"/> 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.

- 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 hyphen (-).
- Items which are identical 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.

[illegible]

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	FOIA b5 b7C
	<i>Larry Wright</i>	
		<p>PROPRIETARY</p> <p>THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED GSA/USMC SERVICES EMPLOYEES.</p>

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

Instructions

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.

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

Identification Information (Section 1)

Activity (Check One)☒ Add or Change Employee(s) Labor☐ Delete Employee(s) Labor**Effective Date (MMDDYY)****Responsibility Code**

Supervisor's Name _____

92.21.93:

NN420603

Friday, Dec 1

Employee Name

Title

Social Security Number/Check Digit

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.

- 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 hyphen (-).
- Items which are identical 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.

[illegible]

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
	G. G. Green
	Betty Pratt
	Betty Green
	Larry McCreary
	Mary McMillian
	Kathy Merion

FOI b6 b7C b7D

FBIKOSU 001839

Mechanical Time Reporting- Labor Classification Profile

INTEROFFICE MEMORANDUM

DATE: 12-MAR-1993 10:02AM CST
FROM: DIANA ALLEN
BYILBZM!UOS8@BRIDGE
DEPT: NETWORK
TEL No: 305-985-9184

TO: MELVIN ELLIOTT

(ELLIOTT_M0A1@ALTE)

CC: DIANA ALLEN

(BYILBZM!UOS8@BRIDGE)

CC: NICOLE MAXFIELD

(FXLDTRP!UOS8@BRIDGE)

SUBJECT: CENTER PROFILE

PROPRIETARY

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

ENTERED INTO
ALL-IN-ONE Document
3-12-93. NDP

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:

FIELD REPORTING CODES							
61T	41T	41E	898E	698E	798E	77R	377R
64%	7%	4%	2%	12%	8%	2%	1%

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

✓

FILE: 291.0200

DATE: August 28, 1992

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

for 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.

RS Jay

ATTACHMENTS

Downtown West Bank/Leanna

*Employees Sampled 35
Employee Positions 39*

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

299 = 48%

61T

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

140 = 22%

41T

3. SERVICE ORDER DISPATCHING

116 = 18%

898E

4. SERVICE ORDER TESTING

17 = 3%

698E

5. SERVICE ORDER COMPLETION

56 = 9%

41E

6. NONE OF THE ABOVE

FB1K85W 001844

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Page 6

Met/Cov/Gentilly

*Employees Sampled 25
Employee positions 32*

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

453 = 49%

61T

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

162 = 17%

41T

3. SERVICE ORDER DISPATCHING

39 = 4%

898E

4. SERVICE ORDER TESTING

39 = 4%

698E

5. SERVICE ORDER COMPLETION

239 = 26%

41E

6. NONE OF THE ABOVE

FBI/KOSW 001845

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Lafayette

employee sampled 19
employee positions 23

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

445 = 69 % 61T

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

46 = 7% 41T

3. SERVICE ORDER DISPATCHING

55 = 9% 848E

4. SERVICE ORDER TESTING

68 = 11%

5. SERVICE ORDER COMPLETION

27 = 4%

6. NONE OF THE ABOVE

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FBIKBSW 001846

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Monroe/Alexandria

employees sampled 23
employee positions 25

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

380 = 53% 61T

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

161 = 22% 41T

3. SERVICE ORDER DISPATCHING

59 = 8% 898E

4. SERVICE ORDER TESTING


82 = 11%

5. SERVICE ORDER COMPLETION

41 = 6%

6. NONE OF THE ABOVE

698E
41E



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Shreep report

Employees sampled 16
Employee positions 20

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

454 = 62 %

61T

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

128 = 18 %

41T

3. SERVICE ORDER DISPATCHING

72 = 10 %

898E

4. SERVICE ORDER TESTING

42 = 6 %

1698E

5. SERVICE ORDER COMPLETION

29 = 4 %

41E

6. NONE OF THE ABOVE

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F81K85W 001848

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La - New Orleans

Employee Sample : 8
Employee Positions : 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 = 97% 61T

2. EMPLOYEE REPORTED TROUBLES or ALARMS

13 = 3% 41T

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

4. NONE OF THE ABOVE

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Mississippi

Employee Sample 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%

61T

2. EMPLOYEE REPORTED TROUBLES or ALARMS

10 = 2%

41T

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

4. NONE OF THE ABOVE

PROPRIETARY

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08. 27. 92 08:2 AM

08-24-92 08:24 AM

P02
P02/02

RL: 92-07-017BT
Attachment
EXHIBIT 3

NORTH
OUTSTATE

Position Sample 39
Scheduled * 32
* 2-IP
1-Late Tour

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

382 = 58% 61T

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

105 = 16% 41T

3. SERVICE ORDER DISPATCHING

82 = 12% 898E

4. SERVICE ORDER TESTING

44 = 7%

698E

5. SERVICE ORDER COMPLETION

48 = 7%

41E

6. NONE OF THE ABOVE

31

157

TOTAL: 692
-31

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FDKBCW 001251

Page 6

08 24 92 10 10 AM

Southwest IMC # Passive Sampled = 35
- Outstate # scheduled = 35

IMC WORK SAMPLING STUDY TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

61T 724 = 74%

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

41T 45 = 5%

3. SERVICE ORDER DISPATCHING

898E 97 = 10%

4. SERVICE ORDER TESTING

41E 21 = 2%

5. SERVICE ORDER COMPLETION

698E 89 = 9%

6. NONE OF THE ABOVE

32
1008
32
= 976

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08.27.92

08:21 AM

P04

92-07-017BT
Attachment
EXHIBIT 3

Southeast IMC ⁴
Outstate
#sampled = 33
#scheduled = 33

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES

445 = 70% 61T

2. EMPLOYEE REPORTED TROUBLES

54 = 9% 41T

3. SERVICE ORDER DISPATCHING

12 = 2% 898 E

4. SERVICE ORDER TESTING

56 = 9% 41E

5. SERVICE ORDER COMPLETION

123 = 10% 698 E

6. NONE OF THE ABOVE

139
769 TOTAL TALLIES
- 139

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F01K05W 001853

08. 27. 92 08: 1 AM

P05

RL 92-07-017BT
Attachment
EXHIBIT 3

East IMC
Atlanta

5

Positions Sampled 38
Scheduled 50

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

61T 1722 = 71%

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

41T 421 = 17%

3. SERVICE ORDER DISPATCHING

898E 61 = 3%

4. SERVICE ORDER TESTING

41E 124 = 5%

5. SERVICE ORDER CORRECTION

698E 104 = 4%

6. NONE OF THE ABOVE

442
2874
- 442

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08. 27. 92 08:47 AM

POS

re: study 8-2-92 6

93-07-017BT
12 1001
KH-IT 3

of employees scheduled 52
of work positions 67
Central IMC - ATLANTA

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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1. CUSTOMER REPORTED TROUBLES (FRC 61T)

1403 or 58%

2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS (FRC 41T)

408 or 17%

3. SERVICE ORDER DISPATCHING (898E)

141 or 6%

4. SERVICE ORDER TESTING (41E)

57 or 2%

5. SERVICE ORDER COMPLETION (698E)

417 or 17%

6. NONE OF THE ABOVE 517

PROPRIETARY

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FBIK65W 001853

Total value 2943
- 517
= 2,426

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FACSIMILE TRANSMITTAL SHEET

FAX NUMBER: 205-977-1547DATE: 11-12-92TO:
NAME: Melvin ElliottADDRESS: N 2 G 13535 Colonnade PlaceBirmingham, AlaTELEPHONE #: 205-977-3081NR OF PAGES FAXING: 4RE-TAKEFROM:
NAME: David CookeADDRESS: 276-100 PopTELEPHONE #: 404-391-2647

OUR FAX NUMBER IS: 934-9513

IF YOU HAVE ANY TROUBLE RECEIVING THIS TRANSMISSION-PLEASE CONTACT
AT THIS NUMBER _____SPECIAL INSTRUCTIONS: Melvin, This is the results
of our "retake" of the earlier profiles in
the Central and East-Atlanta IMCs -
I have enclosed a comparison to the
last run also.

F01K05W 001856

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EST-IMC-AT Lanta

RL: 92-07-017BT
Attachment
F IBIT 3# Scheduled = 44 11-12-92
Observed = 44IMC 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.

422 = 65%

61T 1. CUSTOMER REPORTED TROUBLES

53 = 8%41T 2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS,
or ALARMS63 = 10%

898E 3. SERVICE ORDER DISPATCHING

64 = 10%

41E 4. SERVICE ORDER TESTING

46 = 7%

698E 5. SERVICE ORDER COMPLETION

25

6. NONE OF THE ABOVE

TOTAL = 673

25= 648

FB1K05W 001857

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RL 92-07-017BT
Attachment
EXHIBIT 3

EAST IMC - AT La-HA

8-12 - 11-12-92

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.

		8-12	11-12
61T	1. CUSTOMER REPORTED TROUBLES	71%	65%

41T	2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS	17%	8%
-----	---	-----	----

898E	3. SERVICE ORDER DISPATCHING	3%	10%
------	------------------------------	----	-----

41E	4. SERVICE ORDER TESTING	5%	10%
-----	--------------------------	----	-----

698E	5. SERVICE ORDER COMPLETION	4%	7%
------	-----------------------------	----	----

6. NONE OF THE ABOVE

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F81K85W 001858

CENTRAL-I. NC - ATLANTA Pg.

Scheduled = 59

11-11-92

RL: 92-07-017BT

Attachment
HIBIT 3

Observed = 59

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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506 = 64%

61T

1. CUSTOMER REPORTED TROUBLES

32 = 4%

41T

2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS,
or ALARMS156 = 20%

898E

3. SERVICE ORDER DISPATCHING

33 = 4%

41E

4. SERVICE ORDER TESTING

65 = 8%

698E

5. SERVICE ORDER COMPLETION

21

6. NONE OF THE ABOVE

TOTAL = 813

$$\begin{array}{r} 813 \\ - 21 \\ \hline 792 \end{array}$$

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92-07-017BT
Attachment
IBIT 3

Cen. RA/ IMC-Atlanta

8-12 - 11-11-92

805
RJ-4

IMC WORK SAMPLING STUDY
TALLY SHEET

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		8-12	11-11
61T	1. CUSTOMER REPORTED TROUBLES	58%	64%

41T	2. EMPLOYEE REPORTED TROUBLES CABLE THROW/SUPPORT TESTS, or ALARMS	17%	4%
-----	--	-----	----

898E	3. SERVICE ORDER DISPATCHING	6%	20%
------	------------------------------	----	-----

41E	4. SERVICE ORDER TESTING	2%	4%
-----	--------------------------	----	----

698E	5. SERVICE ORDER COMPLETION	17%	8%
------	-----------------------------	-----	----

6. NONE OF THE ABOVE

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CENTRAL IMC-Atlanta

Pg-4

RL 92-07-017BT
Attachment
EXHIBIT 3

8-12 — 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 of work you are working on at that particular time. Thank You for your assistance.

	8-12	11-11
61T 1. CUSTOMER REPORTED TROUBLES	58%	64%

41T 2. EMPLOYEE REPORTED TROUBLES. CABLE THROW/SUPPORT TESTS, or ALARMS	17%	4%
---	-----	----

898E 3. SERVICE ORDER DISPATCHING	6%	20%
-----------------------------------	----	-----

41E 4. SERVICE ORDER TESTING	2%	4%
------------------------------	----	----

698E 5. SERVICE ORDER COMPLETION	17%	8%
----------------------------------	-----	----

6. NONE OF THE ABOVE

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F01K05W 001861

Page 6

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

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

F01K05W 001862

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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.

Deirdre

cc: Ray:Kellum
Melvin Elliott
Paul Magee
Phillis McKiven

FD1K85W 001863

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00. 20. 92 00.13 12

INSTALLATION MAINTENANCE CENTER

411 - 400 LAUREL STREET

COLUMBIA, S. C.

FAX NUMBER (803) 254-7303

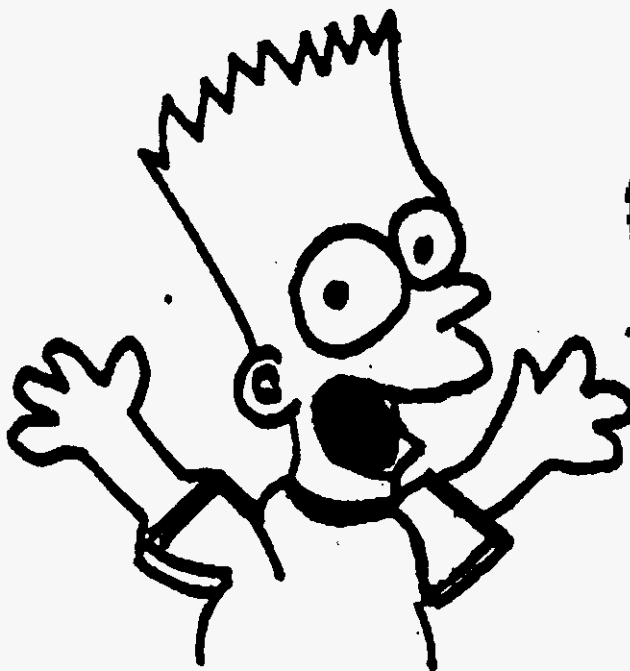
TO: Melvin Elliott

FAX (205) 977-1547

FROM: James Bennette

TEL: (803) 748-0275

PAGES INCLUDING COVER: 16



O.K. DUDE,
HERE'S THE FAX!

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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 MTR Survey Findings

61T	=	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.

Yours truly,


James O. Bonnette
Associate Manager - Network

Attachment

FOI085H 001865

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

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EXHIBIT 3

Summary Sheet

IMC WORK SAMPLING STUDY
TALLY 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 assistance.

1. CUSTOMER REPORTED TROUBLES

$$\begin{array}{r} 280 \\ 263 \\ \hline 543 \end{array}$$

61T = 43%

2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS,
or ALARMS
$$\begin{array}{r} 176 \\ 183 \\ \hline 359 \end{array}$$

4TT = 28.4%

3. SERVICE ORDER DISPATCHING

$$\begin{array}{r} 99 \\ 108 \\ \hline 207 \end{array}$$

898E = 16.4%

4. SERVICE ORDER TESTING

$$\begin{array}{r} 11 \\ 20 \\ \hline 31 \end{array}$$

41E = 2.5%

5. SERVICE ORDER COMPLETION

$$\begin{array}{r} 65 \\ 57 \\ \hline 122 \end{array}$$

698E = 9.7%

6. NONE OF THE ABOVE

$$\begin{array}{r} 40 \\ 35 \\ \hline 75 \end{array}$$

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TOTAL EXCLUDED
Items = 1262

ALL SOUTH SERVICES EMPLOYEES
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NOT BE DISCLOSED TO UNAUTHORIZED PERSONS
THE INFORMATION CONTAINED HEREIN SHOULD

PROPRIETARY

FBIHQ 001867

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6. NONE OF THE ABOVE

5. SERVICE ORDER COMPLETION 698E

4. SERVICE ORDER TESTING 47E

3. SERVICE ORDER DISPATCHING 398E

2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS,
or ALARMS 1705 DATA BASE

1. CUSTOMER REPORTED TROUBLES

A person will be walking through the office at regular intervals conducting a study for Time Reporting
purpose. 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.

INC WORK SAMPLING STUDY
TALLY STROKE SHEET

Mike Plunk

EXHIBIT 3
ATTACHED
ST. 92-07-01781

EXHIBIT 3

Work sheet

James
AM

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.

٣

1. CUSTOMER REPORTED TROUBLES

(125)

[illegible]

2. EMPLOYEE REPORTED TROUBLES. CABLE THROW/SUPPORT TESTS.
OF ALARMS

J. Wise (I/O)

CTAC

ALRU

(SLC dating
ma)

110

BSN Carter

(76)

五五五五五五五五五五

1. SERVICE ORDER DISPATCHING

(57)

~~二~~ ~~三~~ ~~四~~ ~~五~~ ~~六~~ ~~七~~ ~~八~~ ~~九~~

4. SERVICE ORDER TESTING

Program Start

(9)

77 111

4. SERVICE ORDER COMPLETION

(39)

三 五 七 九 十一 十三 十五 十七 十九 二十一 二十三 二十五 二十七 二十九 三十一 三十三 三十五 三十七 三十九 四十一 四十三 四十五 四十七 四十九 五十一 五十三 五十五 五十七 五十九 六十一 六十三 六十五 六十七 六十九 七十一 七十三 七十五 七十七 七十九 八十一 八十三 八十五 八十七 八十九 九十一 九十三 九十五 九十七 九十九 一百

6. NONE OF THE ABOVE

(20)

[illegible]

FBIK85W 001868

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EXHIBIT 3

Work sheet

PM

IMC WORK SAMPLING STUDY
TALLY 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

125+ 148
+7
Tally marks: 125+ 148
+7

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

76+ 96
+4
Tally marks: 76+ 96
+4

CTNP
ALCU
SLC
BSW

3. SERVICE ORDER DISPATCHING

58+ CDP 39
+3
Tally marks: 58+ CDP 39
+3

4. SERVICE ORDER TESTING PROG SCAN

9+ 11
Tally marks: 9+ 11

5. SERVICE ORDER COMPLETION

39+ 17
+1
Tally marks: 39+ 17
+1

6. NONE OF THE ABOVE

20+ 19
+1
Tally marks: 20+ 19
+1

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F01K05N 001859

PROPRIETARY

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	EMPLOYEE	POSITION
MA's	Mac McClendon	1
	Noami Houston	2
	Hattie Rhodan	3
	Katherine Elliott	4
	Mike Amerson	5
	Vonda Carter	6
	June Campbell	7
	Geraldine Wise	8
	Mary Outlaw	9
	Catherine Allikas	10
	Betty Walker	11
	Debbie Martin	12
	Ricky Kestner	13
	Lib Ross	14
	Patty Stevens	15
	Bonnie Easterling	16
	Loyd Hendrix	17
	Judy McCoy	18
	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

FB1K85M 001070

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES

Jack
ANALYSIS 1

TIME	POSITION
8:00AM	
8:16AM	
8:32AM	
8:48AM	
9:04AM	
9:20AM	
9:36AM	
9:52AM	
10:08AM	
10:24AM	
10:40AM	
10:56AM	
11:12PM	
11:28PM	
11:44PM	
12:00N	<i>WAW</i>

LUNCH

12:48PM	
1:04PM	
1:20PM	
1:36PM	
1:52PM	
2:08PM	
2:24PM	
2:40PM	
2:56PM	
3:12PM	
3:28PM	
3:44PM	
4:00PM	
4:16PM	
4:32PM	
4:48PM	
5:04PM	<i>WAW</i>

James
ANALYSIS 2

TIME	POSITION
8:08AM	1
8:24AM	24
8:40AM	40
8:56AM	16
9:12AM	12
9:28AM	28
9:44AM	4
10:00AM	1
10:16AM	16
10:32AM	32
10:48AM	8
11:04AM	4
11:20AM	20
11:36AM	36
11:52AM	12
12:08PM	<i>WAW</i>

12:56PM	16
1:12PM	12
1:28PM	28
1:44PM	4
2:00PM	1
2:16PM	16
2:32PM	32
2:48PM	8
3:04PM	4
3:20PM	20
3:36PM	36
3:52PM	12
4:08PM	8
4:24PM	24
4:40PM	1
4:56PM	16
5:12PM	<i>WAW</i>

FBIKBSW 001871

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES.

Jack
ANALYSIS 1

TIME POSITION

8:00AM
8:16AM
8:32AM
8:48AM
9:04AM
9:20AM
9:36AM
9:52AM
10:08AM
10:24AM
10:40AM
10:56AM
11:12PM
11:28PM
11:44PM
12:00N

LUNCH

LUNCH

12:48PM
1:04PM
1:20PM
1:36PM
1:52PM
2:08PM
2:24PM
2:40PM
2:56PM
3:12PM
3:28PM
3:44PM
4:00PM
4:16PM
4:32PM
4:48PM
5:04PM

ANALYSIS 2

TIME POSITION

8:08AM
8:24AM
8:40AM
8:56AM
9:12AM
9:28AM
9:44AM
10:00AM
10:16AM
10:32AM
10:48AM
11:04AM
11:20AM
11:36AM
11:52AM
12:08PM

12:56PM
1:12PM
1:28PM
1:44PM
2:00PM
2:16PM
2:32PM
2:48PM
3:04PM
3:20PM
3:36PM
3:52PM
4:08PM
4:24PM
4:40PM
4:56PM
5:12PM

F01K85H 001872

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES.

APR 18 1971
FD-302

Sheet 1 of 1

This form can be used by all employees who report labor classification information; it 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 mail 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.

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

Activity (Check One)

~~E~~ Add or Change Employee(s) Labor

☐ Deletes Employee(s) Labor

Effective Date 04/01/07.

Responsibility Case

Superior's Alternatives

Abstract

YHJ

Social Security Number/Charz Right

Yolazmalar bulguları

0.01

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

Approved Signature

* 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 employer'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 test function code. The 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 as a ditto ("")

* Specific instructions for reporting each item are contained in the MTA Book.

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

* 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: _____

June Campbell
Vonda Carter
Naomi Houston
C. W. Mc Clendon
Hattie Rhoden

AA-162
(10-17)

Report / of /

This form can be used by all employees who report labor classification information. This includes shift 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 date. 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.

Activity (Check One)

~~B~~ Add or Change Employee(s) Labor

☐ Delete Employee(s) Labor

Effective Date 04/01/2011

Responsibility Code

Superior's Native

Employee Name

Social Security Number/Check Digit

17114

Taken from the Bureau

Date _____

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

Approved Signature

* 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 hyphen (-).
- Items which are identical 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.

PROPRIETARY
THE INFORMATION CONTAINED HEREIN SHOULD
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IT IS INTENTED SOLELY FOR USE BY AUTHORIZED
SOUTHWEST SERVICES EMPLOYEES.

* 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 _____

Coralage Green
 Peter Pratt
 Betty Cohen
 Dan Mc Cray
 Mary Mc Thidai
 Kath. Maria

10-125
110-177

Index

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 WTR 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 date. 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.

Activity (Check One)☐ Add or Change Employee(s) Labor☐ Delete Employee(s) Salary

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 ACTRA 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 seat 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 as a 0 ("0").
- Specific instructions for reporting each item are contained in the HTRA Book.

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.

181

~~PROPRIETARY~~

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IT IS MEANT SOLELY FOR USE BY AUTHORIZED

Rev. 1/82
110-017

Event / of

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.

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

Activity (Check One)

☒ Add or Change Employee(s) Labor

C. Delete Employee(s) Labor

Effective Date (MM/DD/YYYY)

Responsibility C

Supervisors' Names

08.04.92

NN421601

1

Ergebtes Name

Bonnie Carter

TIME

And Now To Turn

Social Security Number/Check Digit

Telephone Numbers

☒ Check Here if additional employees with this Labor Profile are to be listed below.

Approve Signature

• 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 hyphen (-).

• Items which are identical to the same item on the previous line can be entered as a zero (0).

• Specific instructions for restoring each item are contained in the MTR Book.

PROPRIETARY
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HELLSWITCH SERVICES EMPLOYEES

* 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 _____

38

Keyd Hendrie

38

July 1902

40

Cindy Dutton

44

Paula: Rich

42

Patty Storans

RF-123
(10-57)

183

Mechanized Time Reporting Labor Classification Profile

SA-153
(10-67)

Sheet 1 of 1

Instructions

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 change 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 date. 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)

Activity (Check One)

☒ Add or Change Employee(s) Labor

☐ Delete Employee(s) Labor

Effective Date (MM/DD/YY) 08-24-92	Responsibility Code NN420647	Supervisor's Name Andy Simon
Employee Name Marie Hadden	Title Asst. Mgr. Network	
Social Security Number/Check Digit	Telephone Number 748-0186	Date
<input checked="" type="checkbox"/> 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.

- 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 hyphen (-).
- Items which are identical 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.

Percentage	Field Code Or Function Code	Geographic Location	Authorization	Administrative Authorization	Bill Info.	Work Activity Code	Special Use (See MTR Book)
043	61T						
028	41T						
003	41E						
010	698E						
016	898E						
PROPRIETARY							
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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
	Marie Brant
	Tammy Cooper
	Carolyn Jacobs
	William Kennedy
	Richard Martin

REF-163
[70-57]

Sheet / of /

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 change 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.

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

Activity (Check One)

☒ Add or Change Employee(s) Labor☐ Delete Employee(s) Labor**Effective Date (MMDDYY)**

Responsibility Code

Supervising Native

08:24:92 NN420605

W. L. Hughes

Employee Name Mike Anderson

Title East. Mex. Network

Social Security Number/Check Digit

Tolson: 748-0157

Date:

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

Abstracts

• 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 AIRR 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 hyphen (-).

• Items which are identical to the same item on the previous line can be entered as a zero (0)

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

[illegible]

• 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

4d. Output

Redon Myan
Geraldine Wei
Layne Wright

FOIA b 7 - D
FO1K05N 001879



Southern Bell

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

August 21, 1992

MEMORANDUM

TO: 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 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%	9%
8-04-92	Central Dade	28	28	66%	5%	3%	13%	13%
8-18-92	North Dade	52	52	61%	7%	2%	17%	13%

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.


Manager Network Operations
I&M / IMC Support

Attachment

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

RECEIVED

AUG 28 REC'D

OPERATIONS MGR.

F01K05W 001880

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BELL SOUTH SERVICES EMPLOYEES.



291.0200

Southern Bell

K. M. (Ken) Szymczak
~~Manager-IMC/IMC Southeast Florida~~
Manager-I&M/IMC

Room 1040 1016
6451 North Federal Highway
Fort Lauderdale, Florida 33308
305 492-2804 492-3016

August 14, 1992

MEMORANDUM:

TO: T. C. Taylor
Operations Manager, Sector Staff

FROM: *KS* 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	%698E	%41E
08/13/92	So. Brow.	38	78%	8%	3%	4%	7%
07/31/92	No. Brow.	31	77%	8%	6%	5%	4%
08/11/92	W.P.B.	35	73%	7%	1%	8%	11%
08/05, --							
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

RECEIVED
AUG 27 1992
OPERATIONS MGR.

FBIKCSH 001881

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES

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 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

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BELLSOUTH SERVICES EMPLOYEES

420

1. CUSTOMER REPORTED TROUBLES

92

4-2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS.
or ALARMS HHH HHH HHH HHH HHH HHH HHH HHH HHH HHH HHH HHH
HHH HHH HHH HHH HHH HHH HHH HHH HHH HHH HHH HHH

4

878E 3. SERVICE ORDER DISPATCHING
1111

64

4. SERVICE ORDER TESTING 1111 1111 1111 1111 1111 1111 1111 1111 1111
1111 1111 1111 1111 1111

3 415

5. SERVICE ORDER COMPLETION ///

60

6. NONE OF THE ABOVE LHH LHH LHH LHH LHH LHH LHH LHH LHH

LHH LHH LHH LHH

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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.



South Central Bell - Memphis PRTC Support

DATE : 09-17-92

TIME : _____

TO : Melvin Elliott

FAX NUMBER : 205 977-1547

OFFICE NUMBER : _____

FROM : Matthe Carey

OFFICE NUMBER : 901 797-3616

I am sending 6 pages including this cover sheet.

Special Instructions: _____

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES.

Memphis PRTE-P-TS
DATE of Study 08-19-92

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.

396

47

①

77

①

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52

DATE of Study - 08-19-92

Total tally by Categories - Mphs PRTE-POTS

Customer Reported Trouble	(FRC 61T)	=	396
Employee Reported Trouble	(FRC 41T)	=	47
Service Order Dispatching	(FRC 898E)	=	0
Service Order Completion	(FRC 698E)	=	0
Service Order Testing	(FRC 41E)	=	77
None of the above	- -	=	52
			572
			- 52
			520

396 divided by 520 = .761 rounded = 76% to 61T
 47 divided by 520 = .090 rounded = 9% to 41T
 - divided by - = - rounded = - to 898E
 - divided by - = - rounded = - to 698E
 77 divided by 520 = .148 rounded = 15% to 41E

Number of Emp. Scheduled 15
 Number of Positions 22

PROPRIETARY

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FB1K85H 001885

☒ South Central Bell
☐ BellSouth Services
☐ Other:

Shaw, L. et al.

Instructions

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.

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

Identification Information (Section 1)

Reason for Report (Check One)

U Add Employee(s) Labor

☒ Change Employee-2(s); Labor

U Delete Employee(s) Labor

Effective Date (MMDDYY)

08-23-92

Supervisor's Name

Visitor's Name Wittne F. Green

Employee Name

Quinta Move

Title

Lower PRTC

Social Security Number/Check Digit

Telephone Number _____

Date

Date 08-23-92

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

Approval Signature _____

Official Signature: *[Signature]*

Labor Classification Profile (Section 2)

- The Hours, Field Code/Function Code and Geographic Location Code are required on all entries. Other items should be entered as appropriate.
- The total labor hours in the employee's Labor Profile in MTR must be equal to the number of hours scheduled to work (daily) as maintained in MTR.
- Partial hours entered should be rounded to the nearest quarter hour (i.e., .00, .25, .50, .75).

- 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 hyphen (-).
- Items which are identical 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.

[illegible]

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 requested in the Labor Classification Profile section above.

Social Security Number/Check Digit

Name

E. Verneel Hicks

George A. Williams

Linda L. Miller

Theresa Richardson

Shirley K. Wilkerson

Velma W. Bonhart

Paula D. Spur.

Peggy L. King

F01K85W 001867

12-251

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

☐ Delete Employee(s) Later

08-21-92

Approval Signature _____

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

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DEPARTMENT SERVICES EMPLOYEES.

Name _____

BETTY A. CLEAVES

Here

FOI b7: 00132

- 44

Sheet _____ of _____

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

L: Delegate Employee(s) Labor

Supervisor's Name

7140

Telephone Number

Date _____

Approval Signature

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

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BELLSOUTH SERVICES EMPLOYEES

Name _____

ELEANOR E. YATES

✓
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.

This centers profile percentages are:

Field Reporting Code				
<u>61T</u>	<u>41T</u>	<u>898E</u>	<u>698E</u>	<u>41E</u>
54%	14%	9%	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

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:

Tallies

- Customer Reported Troubles (FRC61T)	379
- Employee Reported Troubles	
Cable Throws/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
	<u>709</u>

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.

PROPRIETARY

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RL: 92-07-017BT
Attachment
EXHIBIT 3

RALEIGH IMC - NORTH CAROLINA
August 28, 1992

35 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.

1. CUSTOMER REPORTED TROUBLES

379

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

|||||
|||

98

3. SERVICE ORDER DISPATCHING

|||||

65

4. SERVICE ORDER TESTING

|||||

PROPRIETARY

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45

5. SERVICE ORDER COMPLETION

|||||
|||||

122

6. NONE OF THE ABOVE

|||||
|||||

203

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F01K03W 001892

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:

	# Tallies
Customer Reported Troubles (FRC61T)	379
Employee Reported Troubles	
Support Tests & Alarms (FRC41T)	98
Service Order Dispatching (FRC898E)	65
Service Order Testing (FRC41E)	45
Service Order Completions (FRC698E)	122
None of the Above	<u>203</u>
Total Tallies	912
Minus None of the Above	<u>-203</u>
	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.

FOIK05W 001893

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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 Charlotte Installation Maintenance Center.

This centers profile percentages are:

Field Reporting Code				
<u>61T</u>	<u>41T</u>	<u>898E</u>	<u>698E</u>	<u>41E</u>
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

F01K05W 001894

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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:

	# Tallies
- Customer Reported Troubles (FRC61T)	299
- Employee Reported Troubles	
Cable Throws/Support Tests &	
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 = 4% to 898E
24 divided by 553 = .043 = 4% to 41E
87 divided by 553 = .157 = 16% to 698E

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.

FOIKDSH 001895

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Chad

Page 1

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

(188)

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

(89)

3. SERVICE ORDER DISPATCHING

(15)

|||||

4. SERVICE ORDER TESTING

(11)

|||||

5. SERVICE ORDER COMPLETION

(48)

|||||

6. NONE OF THE ABOVE

152

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FBIKOSH 001896

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Page 6

IMC WORK SAMPLING STUDY TALLY 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

1. CUSTOMER REPORTED TROUBLES

$\begin{array}{ccccccccccc} \text{|||||} & \text{|||||} & \text{|||||} & \text{|||||} & \text{|||||} & \text{|||||} & \text{|||||} & \text{|||||} & \text{|||||} & \text{|||||} \\ \hline & & & & & & & & & \end{array}$

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

or ALARMS

3. SERVICE ORDER DISPATCHING.

III

- #### 4. SERVICE ORDER TESTING

11/11/11

- ### S. SERVICE ORDER COMPLETION

1111 1111 1111 1111 1111 1111
 1111 1

6. NONE OF THE ABOVE

[illegible]

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Charlotte — 4 MA —
clerks

Test Reptel File	285 + 14	299
E.O. cable throw etc	128 + 5	133
S.O. Dispatching	20 +	
S.O. Test	22 + 2	24
S.O. Completion	84 + 3	87
None of the above	233 + 4	237
total	772	790

— no of clerks 237
553

$$285 \div 553 = .515 \quad 52\% \text{ to } 61\% \text{ T}$$

$$133 \div 553 = .24 \quad 24\% \text{ to } 41\% \text{ T}$$

$$20 \div 553 = .036 \quad 4\% \text{ to } 8\% \text{ E}$$

$$24 \div 553 = .043 \quad 4\% \text{ to } 4\% \text{ E}$$

$$87 \div 553 = .157 \quad 16\% \text{ to } 16\% \text{ E}$$

Cable throw is not in this building
2 MA'S at South plant

4 clerks & 1 foreman (MTR) are also
located there

PROPRIETARY

905A
24

943✓

1002✓

1021✓

1040✓

1059✓

1118✓

1137✓

1156✓

→ 1215 - 1234 - 7551

1253✓

114✓

133✓

152✓

211✓

230✓

249✓

308✓

327✓

340✓

405✓

424

443

502

521

540

557

PROPRIETARY

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F01K054 001899

37
 1C
 38
 1B 8T
 36
 39
 1C 1
 32
 1111
 33
 1C 1
 31
 1C 1

30
 1111
 28
 1C 1
 21
 1C 1

29
 1111
 25
 1C 1
 24
 1C 1

23
 1C 1

22
 1C 1
 21
 1C 1

4
 1C 1
 5
 1C 1
 6
 1C 1
 7
 1C 1
 Food Block

40
 1C 1
 41
 1C 1
 42
 1C 1

43
 1C 1
 44
 1C 1

8
 1C 1
 9
 1C 1

10
 1C 1
 11
 1C 1

12
 1C 1
 13
 1C 1

14
 1C 1

15
 1C 1
 16
 1C 1
 17
 1C 1

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 BELLSOUTH SERVICES EMPLOYEES

FOLKSW 001900

~~25~~ mals

~~34~~ mals

11 clerks

2 temp clerks

1 co-op

48 | 1200

25 + 3 28

~~0518~~

48 | 540

19 min

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F01K05W 001902

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 Greensboro Installation Maintenance Center.

This centers profile percentages are:

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

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



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

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:

Tallies

- Customer Reported Troubles (FRC61T)	259
- Employee Reported Troubles Cable Throws/Support Tests & Alarms (FRC41T)	69
- Service Order Dispatching (FRC898E)	35
- Service Order Testing (FRC41E)	72
- Service Order Completions (FRC698E)	137
- None of the Above	105

Total Tallies	677
Minus None of the Above	<u>105</u>
	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.

Page 2

Green

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

113

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

25

|||||

3. SERVICE ORDER DISPATCHING

16

|||||

4. SERVICE ORDER TESTING

27

|||||

5. SERVICE ORDER COMPLETION

51

|||||

6. NONE OF THE ABOVE

51

|||||

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212

FOIKOSH 001906

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Greensboro

Just Septd Files	259
EQ, cable throws	69
A.O. Dispatching	35
S.O. Test	72
S.O. Completion	137
None of the above	
total	<u>105</u> 677

- none of the above 105
572

$$259 \div 572 = .452$$

$$69 \div 572 = .120$$

$$35 \div 572 = .061$$

$$72 \div 572 = .125$$

$$137 \div 572 = .239$$

$$45\% \text{ to } 61T$$

$$12\% \text{ to } 41T$$

$$6\% \text{ to } 898E$$

$$13\% \text{ to } 41E$$

$$24\% \text{ to } 698E$$

3900
45 total
6 clerks

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.

If you have any questions, please give me a call at
803-255-3915.

Attachment

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Date 8-21-92
Positions 41
Employees Scheduled 30

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.

	TOTAL 1144	et No. 6
1. CUSTOMER REPORTED TROUBLES	527	46%
2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS	348	30%
3. SERVICE ORDER DISPATCHING	126	11%
4. SERVICE ORDER TESTING	20	2%
5. SERVICE ORDER COMPLETION	123	11%
6. NONE OF THE ABOVE	44	

PIEDMONT IMC
TIME STUDY

REVIEWER: J. Wyatt

DATE: 8-21-92

08:13A	✓	12:45P	✓
08:29A	✓	01:01P	✓
08:45A	✓	LUNCH	
09:01A	✓	01:49P	✓
09:17A	✓	02:05P	✓
09:33A	✓	02:21P	✓
09:49A	✓	02:37P	✓
10:05A	✓	02:53P	✓
10:21A	✓	03:09P	✓
10:37A	✓	03:25P	✓
10:53A	✓	03:41P	✓
11:09A	✓	03:57P	✓
11:25A	✓	04:13P	✓
11:41A	✓	04:29P	✓
11:57A	✓	04:45P	✓
12:13P	✓	05:01P	
12:29P	✓		

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.

- | NO. | DESCRIPTION | PERCENTAGE | TOTAL |
|-----|--|------------|-------|
| 1. | CUSTOMER REPORTED TROUBLES | 85 | 65 |
| 2. | EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS | 65 | 95 |
| 3. | SERVICE ORDER DISPATCHING | 45 | 80 |
| 4. | SERVICE ORDER TESTING | 10 | 26 |
| 5. | SERVICE ORDER COMPLETION | 35 | 26 |
| 6. | NONE OF THE ABOVE | 19 | |

F01K85W 001911

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PIEDMONT IMC

TIME STUDY

REVIEWER: J. E. Wilson

DATE: 8/21/92

08:05A ✓
 08:21A ✓
 08:37A ✓
 08:53A ✓
 09:09A ✓
 09:25A ✓
 09:41A ✓
 09:57A ✓
 10:13A ✓
 10:29A ✓
 10:45A ✓
 11:01A ✓
 11:17A ✓
 11:33A ✓
 11:49A ✓
 12:05P ✓

LUNCH

12:53P ✓
 01:09P ✓
 01:25P ✓
 01:41P ✓
 01:57P ✓
 02:13P ✓
 02:29P ✓
 02:45P ✓
 03:01P ✓
 03:17P ✓
 03:33P ✓
 03:49P ✓
 04:05P ✓
 04:21P ✓
 04:37P ✓
 04:53P ✓

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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.

		LIT	46
1. CUSTOMER REPORTED TROUBLES			21
			80
			80
			80
2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS		4IT = 30%	75
LIT 5 DATA BASE			75
			48
3. SERVICE ORDER DISPATCHING		898E	62 = 11%
4. SERVICE ORDER TESTING		41E	10 = 1.7%
5. SERVICE ORDER COMPLETION		698E	57 = 11%
6. NONE OF THE ABOVE			
			= 25

PROPRIETARY

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FBIKBSH 001913

✓

Charleston, South Carolina
August 25, 1992

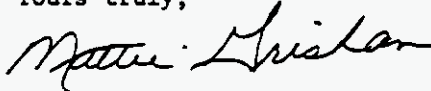
M.J. Elliott
North N2G1
3535 Colonnade Parkway
Birmingham, Alabama

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 truly,



Manager - IMC

PROPRIETARY

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

MTR Profile Study August 20, 1992

Customer Reported Troubles (61T) = 519
 Employee Reported Troubles (41T) = 122
 Service Order Dispatching (898E) = 119
 Service Order Completion (698E) = 57
 Service Order Testing (41E) = 23
 NONE OF THE ABOVE = 33

TOTAL 873
 NONE OF THE ABOVE - 33
 840

$519 \div 840 = .617 = 062\% \text{ TO } 61T$
 $122 \div 840 = .145 = 014\% \text{ TO } 41T$
 $119 \div 840 = .141 = 014\% \text{ TO } 898E$
 $57 \div 840 = .067 = 007\% \text{ TO } 698E$
 $23 \div 840 = .027 = 003\% \text{ TO } 41E$

PROPRIETARY

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 BELL SOUTH SERVICES EMPLOYEES

8-20-92

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

75
75
6TT 29

56.5
51.9

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

41E 38

14.4
122

3. SERVICE ORDER DISPATCHING

898E

14.15
117

4. SERVICE ORDER TESTING

41E

2.75
23

5. SERVICE ORDER COMPLETION

17

6.79
57
698E

6. NONE OF THE ABOVE

10

33

PROPRIETARY

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F01K05W 001916

877
-32
845

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

CUSTOMER REPORTED TROUBLES

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

[illegible]

- ### 3. SERVICE ORDER DISPATCHING

SERVICE ORDER DISPATCHING

- #### 4. SERVICE ORDER TESTING

|||||

- ## 5. SERVICE ORDER COMPLETION

SERVICE ORDER COMPLETION

6. NONE OF THE ABOVE

|||||

FO1KBSW 001917

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PROPRIETARY

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/u/barbara/ANALYSISjob

ANALYSIS 1

TIME	POSITION
8:00AM	✓
8:16AM	✓
8:32AM	✓
8:48AM	✓
9:04AM	✓
9:20AM	✓
9:36AM	✓
9:52AM	✓
10:08AM	✓
10:24AM	✓
10:40AM	✓
10:56AM	✓
11:12PM	✓
11:28PM	✓
11:44PM	✓
12:00N	✓

LUNCH

12:48PM	✓
1:04PM	✓
1:20PM	✓
1:36PM	✓
1:52PM	✓
2:08PM	✓
2:24PM	✓
2:40PM	✓
2:56PM	✓
3:12PM	✓
3:28PM	✓
3:44PM	✓
4:00PM	✓
4:16PM	✓
4:32PM	✓
4:48PM	✓
5:04PM	

ANALYSIS 2

TIME	POSITION
8:08AM	
8:24AM	
8:40AM	
8:56AM	
9:12AM	
9:28AM	
9:44AM	
10:00AM	
10:16AM	
10:32AM	
10:48AM	
11:04AM	
11:20AM	
11:36AM	
11:52AM	
12:08PM	

12:56PM	
1:12PM	
1:28PM	
1:44PM	
2:00PM	
2:16PM	
2:32PM	
2:48PM	
3:04PM	
3:20PM	
3:36PM	
3:52PM	
4:08PM	
4:24PM	
4:40PM	
4:56PM	
5:12PM	

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

- pos. 3 = I .5 day
- pos. 5 = vp

Contact: H. D. Harris
Staff-Mgr.
803-591-8920

PROPRIETARY

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6 minute intervals - 08-20-92

Sheet 1

1 Frank 2 Frank 3 Claudia 4 Frank 5 Frank 6 Frank 7 Frank 8 Frank 9 Frank 10 Frank 11 Frank

RL: 92-07-017BT
Attachment
EXHIBIT 3

Pat
13

Heidi
14

* marsha = Up day
* Claudia = Ip 1/2 day

IMC WORK SAMPLING STUDY
TALLY STROKE SHEET

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|||||

1. CUSTOMER REPORTED TROUBLES

51%

406

|||||

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

37%

294

|||||

3. SERVICE ORDER DISPATCHING

5%

37

|||||

4. SERVICE ORDER TESTING

3%

21

|||||

5. SERVICE ORDER COMPLETION

5%

44

|||||

PROPRIETARY

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6. NONE OF THE ABOVE

|||||

879

77

226

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F01K85W 001920

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 be updated prior to September 1, 1992.

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

If you have any questions please call me.

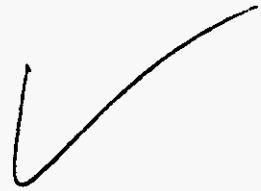
Thanks,

Howard

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES.

File 291.0200



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 Wilmington Installation Maintenance Center.

This centers profile percentages are:

Field Reporting Code				
<u>61T</u>	<u>41T</u>	<u>898E</u>	<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

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)	320
- Employee Reported Troubles Cable Throws/Support Tests & 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
	<hr/> 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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F01K05W 001923

WINNINGS TAIL - NORTH CAROLINA
August 20, 1912

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

3. SERVICE ORDER DISPATCHING

4. SERVICE ORDER TESTING

5. SERVICE ORDER COMPLETION

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~~DELT SOUTH SERVICES EMPLOYEES~~

6. NONE OF THE ABOVE

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Page 6

FB/KCSH 001924

✓

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 Wheeler

ATTACHMENT

COPY TO: Alice Tulley

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F01K05W 001925

Knowllec PRTC - 43 Positions
8/21/82
J. Wheeler
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.

58% 1111 1. CUSTOMER REPORTED TROUBLES
61T 169
Tally marks for Customer Reported Troubles

18% 54 2. EMPLOYEE REPORTED TROUBLES, CABLE THROW/SUPPORT TESTS, or ALARMS
41T
Tally marks for Employee Reported Troubles, Cable Throw/Support Tests, or Alarms

3. SERVICE ORDER DISPATCHING

4. SERVICE ORDER TESTING

PROPRIETARY

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5. SERVICE ORDER COMPLETION

20% 60
698F
Tally marks for Service Order Completion

6. NONE OF THE ABOVE

112
Tally marks for None of the Above

232

2% 5
407

RCMAC

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FBIK05W 001926

Nashville BCAC

Sample 8/18/92 15 positions

BCAC WORK SAMPLING STUDY
TALLY STROKE SHEET

Jim Wheeler

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)

61T

259

2. EMPLOYEE REPORTED TROUBLES or ALARMS

41T

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

61T

18

|||||

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4. NONE OF THE ABOVE

179
|||||
|||||

Total = 456

Samples

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FB1K05W 001927

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Jim Wheeler
8/18/92

P2

08.13.92 09:58 AM

P02

Jackson EMC FMC
8/11/92

RL: 92-07-017BT
Attachment
EXHIBIT 3

EMC 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

48%

Total: 192

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

|||||
|||||

22%

Total: 87

3. SERVICE ORDER DISPATCHING

|||||
|||

18%

Total: 73

4. SERVICE ORDER TESTING

PROPRIETARY

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BELL SOUTH SERVICES EMPLOYEES.

5. SERVICE ORDER COMPLETION

|||||

12%

Total: 50

6. NONE OF THE ABOVE

|||||
|||||

Total: 84

FB1K85W 001928

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486
84

Mechanized Time Reporting- Labor Classification Profile

Sheet 1 of 1

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 employees who routinely enter 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 by 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)

Activity (Check One)

☒ Add or Change Employee(s) Labor

☐ Delete Employee(s) Labor**Effective Date (MMDDYY)**

08-24-92

Responsibility Code

NN201505

Supervisor's Name

Farrell Roe

Employee Name

Margaret Aiken

Title.	Author.	Editor.	Publisher.	Place.	Year.
The	The	The	The	The	The

Supervisor

Telephone Number _____

901-423-7810

Date _____

08-18-92

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

Approval Signature

Elena G. Barber

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 function 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 as ditto("").
- Specific instructions for reporting each item are contained in the MTR Book.

[illegible]

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 _____

Barbara Brewer

FB1K05H 001929

Gloria Karnes

Flora Escue

Rachel Livebaum

235

37

38

37

40

Sheet 2 of 2

Georgia Winkley

DATE of Study - 08-17-92

Total Tally by Category - Mpls PRTE-POTS

Customer Reported Issues (FRC 61T)	=	396
Employee Reported Issues (FRC 41T)	=	47
Service Order Dispatching (FRC 898E)	=	0
Service Order Completion (FRC 698E)	=	0
Service Order Testing (FRC 41E)	=	77
Note of the above	=	<u>52</u>
		57
		<u>52</u>
		52 0

396 divided by 520 = .761 rounded = 76% to 61T
47 divided by 520 = .090 rounded = 9% to 41T
- divided by - = - rounded = - to 898E
- divided by - = - rounded = - to 698E
77 divided by 520 = .148 rounded = 15% to 41E

NUMBER of EMP. SCHEDULED
NUMBER of POSITIONS

15
22

PROPRIETARY

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

- Sheet 1 of 1

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

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

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

E. Verneel Hicks
Gumma B. Wilkins
Linda L. Miller
Theresa Richardson
Shirley K. Willerson
Wendy W. Bonhart
Paula D. Spurrer
Peggy L. King

Instructions

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 change their hours to the same labor codes.

Sections 4 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.

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

Identification Information (Section 1)

Reason for Report (Check One)

☐ Add Employee(s) Labor

☒ Change Employee(s) Labor

☐ Delete Employee(s) Labor

Effective Date (MMDDYY)

08-23-92

Supervisor's Name

Director's Name
J. S. NELSON

Employee Name

EMPLOYEE NAME
SARAH P. ELAM

Title	Description	Status	Priority	Due Date	Assignee	Owner	Created	Updated	Comments
1	Project A	In Progress	High	2023-12-31	John Doe	John Doe	2023-12-01	2023-12-01	Initial setup
2	Project B	On Hold	Medium	2024-01-15	Jane Smith	Jane Smith	2023-11-15	2023-11-15	Waiting for funding
3	Project C	Planned	Low	2024-03-01	Mike Johnson	Mike Johnson	2023-12-10	2023-12-10	Research phase

50 DV

Social Security Number/Check Digit

Telephone Number _____

phone Number
(901) 797-3620

Date _____

08-21-92

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

Approval Signature:

John A. Brown

Labor Classification Profile (Section 2)

- The Hours, Field Code/Function Code and Geographic Location Code are required on all entries. Other items should be entered as appropriate.
- The total labor hours in the employee's Labor Profile in MTR must be equal to the number of hours scheduled to work (daily) as maintained in MTR.
- Partial hours entered should be routed to the nearest quarter hour (i.e., .00, .25, .50, .75).

- 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 hyphen (-).
- Items which are identical 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.

[illegible]**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 requested in the Labor Classification Profile section above.

Social Security Number/Check Digit:

Name _____

LORA K. ROBINSON

NORMA M. CRESWELL

RUBY CAIN

CAROLYN W. FELTS

ALYCIA H. STEGALL

PATRICIA B. JOHNSON

BETTY A. CLEAVES

Instructions

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.

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

Identification Information (Section 1)

Reason for Report (Check One)

☐ Add Employee(s) Labor ☐ Change Employee(s) Labor ☐ Delete Employee(s) Labor

Effective Date (MMDDYY)

Supervisor's Name _____

Employee Name

Title	Description	Status	Priority	Due Date	Assignee	Owner	Created	Updated	Deleted	Archived	Deleted	Archived
Title	Description	Status	Priority	Due Date	Assignee	Owner	Created	Updated	Deleted	Archived	Deleted	Archived

Social Security Number/Check Digit

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 Hours, Field Code/Function Code and Geographic Location Code are required on all entries. Other items should be entered as appropriate.
- The total labor hours in the employee's Labor Profile in MTR must be equal to the number of hours scheduled to work (daily) as maintained in MTR.
- Partial hours entered should be rounded to the nearest quarter hour (i.e., .00, .25, .50, .75).

- 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 hyphen (-).
- Items which are identical 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.

Per Cent

Cent Hours	Field Code Or Function Code	Geographic Location Code	Authorization	Administrative Authorization	Billing Information	Work Activity Code	Special Use (See MTR Book)
SEE ATTACHED							
							PROPRIETARY THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELLSOUTH SERVICES EMPLOYEES.

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 requested in the Labor Classification Profile section above.

Social Security Number/Check Digit

Name _____

34
35
36
37
38

TOSIE P. BREWER
DELORES C. HARLEY
KATHRYN M. MEADORS
JOYCE TAYLOR
ELEANOR F. VATES

Knockville, Tennessee
August 21, 1982

TO: Buddy Greene
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
Tom McLain
Staff Manager

TLM:tb

F01K05W 081936

PROPRIETARY

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NOT BE DISCLOSED TO UNAUTHORIZED PERSONS
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PERSONNEL SERVICES EMPLOYEES.

IMC PROFILE REPORT

1.	Customer Trouble Reports	213
2.	Employee Reported Troubles, etc.	110
3.	Service Order Dispatching	48
4.	Service Order Testing	38
5.	Service Order Completion	44
6.	None of the above	<u>61</u>
		514
		<u>-61</u>
		453

$213 \div 453 = 47.0\%$ to 61T 47
 $110 \div 453 = 24.3\%$ to 41T 44
 $48 \div 453 = 10.6\%$ to 896E 11
 $38 \div 453 = 8.4\%$ to 696E 8
 $44 \div 453 = 9.7\%$ to 41E 16

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

F81K85H 001937

PROPRIETARY

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

PO 1

RL: 92-07-017BT
Attachment
EXHIBIT 3

MEMPHIS ^{FMC} ~~IME~~
8/10/92

**DMC WORK SAM
TALLY STRO**

A person will be walking through the office at regular purposes. Whenever this person comes by your work category of work you are working on at that particular

Post-it™ brand tax transmittal memo 7571		of pages - 2	
To Alice Tulley	From Erma BARBER		
Subject Implementation Sup	Phone 901-766-1090		
Fax 615-665-6300	Fax 901-763-2437		

1. CUSTOMER REPORTED TROUBLES

774 775 776 777 778 779 780 781 782 783 784 785 786 787 788
 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803

312

total: 144

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

746 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051 1052 1053 1054 1055 1056 1057 1058 1059 1060 1061 1062 1063 1064 1065 1066 1067 1068 1069 1070 1071 1072 1073 1074 1075 1076 1077 1078 1079 1080 1081 1082 1083 1084 1085 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106 1107 1108 1109 1110 1111 1112 1113 1114 1115 1116 1117 1118 1119 1120 1121 1122 1123 1124 1125 1126 1127 1128 1129 1130 1131 1132 1133 1134 1135 1136 1137 1138 1139 1140 1141 1142 1143 1144 1145 1146 1147 1148 1149 1150 1151 1152 1153 1154 1155 1156 1157 1158 1159 1160 1161 1162 1163 1164 1165 1166 1167 1168 1169 1170 1171 1172 1173 1174 1175 1176 1177 1178 1179 1180 1181 1182 1183 1184 1185 1186 1187 1188 1189 1190 1191 1192 1193 1194 1195 1196 1197 1198 1199 1200 1201 1202 1203 1204 1205 1206 1207 1208 1209 1210 1211 1212 1213 1214 1215 1216 1217 1218 1219 1220 1221 1222 1223 1224 1225 1226 1227 1228 1229 1230 1231 1232 1233 1234 1235 1236 1237 1238 1239 1240 1241 1242 1243 1244 1245 1246 1247 1248 1249 1250 1251 1252 1253 1254 1255 1256 1257 1258 1259 1260 1261 1262 1263 1264 1265 1266 1267 1268 1269 1270 1271 1272 1273 1274 1275 1276 1277 1278 1279 1280 1281 1282 1283 1284 1285 1286 1287 1288 1289 1290 1291 1292 1293 1294 1295 1296 1297 1298 1299 1300 1301 1302 1303 1304 1305 1306 1307 1308 1309 1310 1311 1312 1313 1314 1315 1316 1317 1318 1319 1320 1321 1322 1323 1324 1325 1326 1327 1328 1329 1330 1331 1332 1333 1334 1335 1336 1337 1338 1339 1340 1341 1342 1343 1344 1345 1346 1347 1348 1349 1350 1351 1352 1353 1354 1355 1356 1357 1358 1359 1360 1361 1362 1363 1364 1365 1366 1367 1368 1369 1370 1371 1372 1373 1374 1375 1376 1377 1378 1379 1380 1381 1382 1383 1384 1385 1386 1387 1388 1389 1390 1391 1392 1393 1394 1395 1396 1397 1398 1399 1400 1401 1402 1403 1404 1405 1406 1407 1408 1409 1410 1411 1412 1413 1414 1415 1416 1417 1418 1419 1420 1421 1422 1423 1424 1425 1426 1427 1428 1429 1430 1431 1432 1433 1434 1435 1436 1437 1438 1439 1440 1441 1442 1443 1444 1445 1446 1447 1448 1449 1450 1451 1452 1453 1454 1455 1456 1457 1458 1459 1460 1461 1462 1463 1464 1465 1466 1467 1468 1469 1470 1471 1472 1473 1474 1475 1476 1477 1478 1479 1480 1481 1482 1483 1484 1485 1486 1487 1488 1489 1490 1491 1492 1493 1494 1495 1496 1497 1498 1499 1500 1501 1502 1503 1504 1505 1506 1507 1508 1509 1510 1511 1512 1513 1514 1515 1516 1517 1518 1519 1520 1521 1522 1523 1524 1525 1526 1527 1528 1529 1530 1531 1532 1533 1534 1535 1536 1537 1538 1539 1540 1541 1542 1543 1544 1545 1546 1547 1548 1549 1550 1551 1552 1553 1554 1555 1556 1557 1558 1559 1560 1561 1562 1563 1564 1565 1566 1567 1568 1569 1570 1571 1572 1573 1574 1575 1576 1577 1578 1579 1580 1581 1582 1583 1584 1585 1586 1587 1588 1589 1590 1591 1592 1593 1594 1595 1596 1597 1598 1599 1600 1601 1602 1603 1604 1605 1606 1607 1608 1609 1610 1611 1612 1613

237.

Total: 105

1. SERVICE ORDER DISPATCHING

7777 7777 7777 7777 7777 7777 7777 7777 7777 7777 7777 7777 7777
 7777 7777 7777 7777 7777 7777 7777 7777 7777 7777 7777 7777 7777

267

Total: 118

4. SERVICE ORDER TESTING

11

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工 友

Total: 2

SERVICE ORDER COMPLETION

五五五五五五五五五五

19%

Total: 89

6. NONE OF THE ABOVE

五、

FBIKOSW 001942

Total: 60

578
- 60
418

44

Sheet / of

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.

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 (Section 1)

✓ Add or Change Employee(s) Labor

Delete Employee(s) Labor

SUBSCRIBER'S NAME

Linda Barnes

Title

Supervisor

Telephone Number _____

Dele

901-766-1070

08-18-92

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

Approvals Signature

Ernest O. Barker

- 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 hyphen (-).

* Items which are identical to the same item on the previous line can be entered as a ditto ("")

• Specific instructions for reporting each item are contained in the MTB Book

[illegible]

* 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

Nama

Glenda Ivy

Brenda Jones

Emma Jones

Margaret LaBarre

FOIK85W 001943

Mechanized Time Reporting- Labor Classification Profile

Sheet 2 of 2

Instructions

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.

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

Identification Information (Section 1)

Activity (Check One)

☒ Add or Change Employee(s) Labor

☐ Delete Employee(s) Labor

Effective Date (MMDDYY)

08-24-92

Responsibility Code

NN201501

Supervisor's Name

Linda Barnes

Employee Name

Sara Ruston

Title

Supervisor

Social Security Number/Check Digit

Telephone Number

901-746-1070

Date

08-18-92

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

Approval Signature

Linda J. Barnes

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 function 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 as "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)
31	61T	83158					
23	41T	"					
26	898E	"					
1	41E	"					
19	698E	"					
<p>PROPRIETARY</p> <p>THE INFORMATION CONTAINED HEREIN SHOULD NOT BE DISCLOSED TO UNAUTHORIZED PERSONS. IT IS MEANT SOLELY FOR USE BY AUTHORIZED BELL SOUTH SERVICES EMPLOYEES.</p>							

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

41

Sinnie Thompson

42

Rose Walker

43

Willie Williamson

44

Betty Wilson

FOI/KCSH 001944

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 Wheeler

ATTACHMENT

COPY TO: Alice Tulley

PROPRIETARY

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F01KRS4 001945

Nashville BCAC
Sample 8/18/92 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.

1. CUSTOMER REPORTED TROUBLES (LMOS/CIMAP)

61T

259

2. EMPLOYEE REPORTED TROUBLES or ALARMS

41T

3. CUSTOMER REPORTED TROUBLES for CPE into TRTS

61T

18

|||||

PROPRIETARY

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4. NONE OF THE ABOVE

179
|||||
|||||

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FB1K85H 081946

Jim Lohr
8/18/92

Pa;

Enviado 1.4

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

Activity (Check One)

☐ Delete Employee(s) Labor

Responsibility Code

Supervisor's Name

NN 206 405

ITHE

William Benson

Social Security Number/Check Digit

Title

SUPERVISOR PRTC

Telephone Number:

Phone Number: 615.673.9229

Date _____

08/25/92

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

Approval Signature

William Bess

- 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 LTR 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 hyphen (-). Items which are identical to the same item on the previous line can be entered as a tilde (~)
- Specific instructions for reporting each item are contained in the MTR Book.

[illegible]

* 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 _____

GOUGE, MARY C.

GIBBONS, PHYLLIS W.

BOWERS, CAROLYN C.

BOGUS, PATRICIA H.

COFFMAN JO B.

LEE SHIRLEY

FB/KOSW 001948

Page 2 of 4

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

☐ Delete Employee(s) Labor

William Benson

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

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MURPHY... JANE T.

FD1K05W 001949

255

2003. 4

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

Activity (Check One)

☐ Delete Employee(s) Labor

Responsible Care

NN206405

Supervisor's Name _____

WILLIAM BENSON

WILLIAM BENSON
SUPERVISOR PRTC

Telephone Number: 615-673-9226

Date _____

08/25/92

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

Approval Signature _____

William Benson

* 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 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 hyphen (-)
- Items which are identical to the same item on the previous line can be entered as a ditto (")

* Specific instructions for reporting each item are contained in the MYR Book.

[illegible]

• 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 _____

RIGSBY, RUBEN I.

WARWICK, ELYNE B.

RIDDLE, EDNA P

WOLFENBUTTEL, B.L.

HUTSELL SHERRON A

SAWYER... JAMES...

FB/KGSW 001950

256 38
39
40
41
42
43

Page 4 of 4

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

Activity (Check One)

☐ Delete Employee(s) Labor

Responsibility Code

NN206 405

DISCUSSION

WILLIAM BENSON

Employee Name

2.2-1

SUPER

~~Social Security Number/Check Digit~~

Telephone Numbers:

1/5.

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

Approved For Release

[illegible]

- 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 cast function code
- Job function codes and environment codes should be separated by a hyphen (-). A slash (/) is allowed.
- Items which are identical to the same item on the previous line can be entered as a slash (/).
- 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.

Home

UNINFILTER, GERALD
KITTS, VIRGINIA I

FOI KGSW 001951

Page 1 of 2

FBI KEN 081952

202

Use this form to establish, change, or delete a labor profile in the MTR system. A labor profile can be established for work needing completion by one or more employees performing work reportable functions. Use this form for non-supervisory employees, plant management work reporters, and their have to the same labor codes.

Sections 1 and 2 must be completed by the reporting employee who routinely charged

Sections 1 and 2 must be completed. Section 3 should be completed as appropriate. Detailed instructions for Section 3 are contained below. The MTA input location should receive all Labor Classification and/or other information.

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.

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

Activity (Check One)

☒ Add or Change Employee(s) Labor ☐ Delete Employee(s) Labor

Responsibility Cards

08/25/92

NY 202 403

Supervisor's Name

LINDA B. SMITH

Employee Name

Page

SUPERVISOR PRTC

Social Security Number/Check Digit

Telephone Number

Phone Number
615.673.9262

Date _____

08/25/92

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

Approved Signature _____

over Signature Kendall May

* 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 Item 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 hyphen (-)
- Items which are identical 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.

~~PROPRIETARY~~

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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.

Social Security Number/Check Digit

Name _____

ROBERTSON LORETTA C

FOX, HAZEL A

BUFFALO EUNICE L.

COX NANCY M

EVERETT, BETTY J

FR1K85M 001953

AF-152
(1047)

Page 1 of 2

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

Cathy L. Murray

- The Field Code/Function Code field can contain either a field code, job function code/environmental code, a special purpose function code or cost function code. Job function codes and environmental codes should be separated by a hyphen (-)
- Items which are identical 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

Percentage	Field Code Or Function	Geographic Location	Authorization	Administrative Authorization	BIL Info.	Work Activity Code	Special Use (See MTR Book)
58%	61T	81250					
18%	41T	81250					
20%	698E	81250					
2%	41E	81250					
2%	377R	81250					

-5-

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F01K054 001954

42

Page 2 of 2

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

Activity (Check One)

☐ Delete Employee(s) Labor

RESPONSIBILITY CODE
VN 206404

Supervisor's Name _____

CATHY K. MURPHY

Employee Name

Title

SUPERVISOR PRTC

~~Social Security Number~~ Check Digit

Telephone Number:

645. 673. 9387

Box

08/25/92

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

4-20-2019

Chas Munsey

* Specific instructions for reporting each item are contained in the MTA Book

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BELL SOUTH SERVICE EMPLOYEES

* 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 _____

PENDERGRASS, MARY M.

261

F01K05W 001955

UNDER

COVER NOTE

Date: Sept 18, 1992

PLEASE DELIVER THIS COVER SHEET WITH MESSAGE

13 total pages (includes this cover sheet)

To: Melvin Elliott

Contact No.: 977-3081

Room No: _____

Address: _____

City _____ State _____

From: Alice Jolley

Contact No: 615 665-6984

Room No: 276

Address: Green Hills Ofc. Bldg.

Nashville, Tennessee
City _____ State _____

205 977-1547

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SECURITY SERVICES EMPLOYEES.

KNOXVILLE FMC
MEMPHIS FMC
JACKSON, TN. FMC

Knoxville, Tennessee
August 21, 1992

*Knoxville
FMC*

TO: Buddy Greene
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
Tom McLain
Staff Manager

TLM:tb

PROPRIETARY

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FELLSWITH SERVICES EMPLOYEES

FBI/DOJ 001957

IMC PROFILE REPORT

1. Customer Trouble Reports	213
2. Employee Reported Troubles, etc.	110
3. Service Order Dispatching	48
4. Service Order Testing	38
5. Service Order Completion	44
6. None of the above	61
	514
	<u>61</u>
	453

$213 \div 453 = 47.0\%$ to 61T 47
 $110 \div 453 = 24.3\%$ to 41T 11
 $48 \div 453 = 10.6\%$ to 696E 11
 $38 \div 453 = 8.4\%$ to 696E 8
 $44 \div 453 = 9.7\%$ to 41E 10

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

PROPRIETARY

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 DATA SERVICES EMPLOYEES.

FBI/DOJ 001958

1 1-92 02:46PM P004 #34

P 0 1

MEMPHIS ^{FMC} ~~INTL~~
8/10/92

Post-it® brand fax transmittal memo 7571		of pages • 2	
To: Alice Tulley	From: ERMA BARBER		
Re: Implementation Sup	Phone: 901-766-1090		
1-5645-6300	901-763-2427		

312

total: 144

237.

Total: 105

267

Total: 118

11

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Total: 2

工友

[illegible]

1.9%

Total: 89

王天玉

Total: 60

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any of its subsidiaries except under written agreement

450 450 6

08-13-92 10:07AM 7021 335

Spec: 1 of 2

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

FBIK85W 001964

270

40

41

42

43

111

3000 2 3

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

2 Delete Employee's Laid-off

Agent Signature
Carmel A. Barker

- The Field Code/Function Code field can contain either a field code, job function code or environment code. A 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 as "cont'd".
- Specific instructions for reporting each item are contained in the MTR Book.

Percentage	Field Code Or Function Code	Geographic Location	Authorization	Administrative Authorization	Sill. Info.	Work Activity Code	Special Use (See MTR Book)
31	61T	83/58					
23	41T						
26	898E	"					
7	41E	"					
19	698E	"					

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

Bett, Wilson

F01K85W 001965

P02

: 8/11/92

EXHIBIT 3

IMC WORK SAMPLING STUDY TALLY SHEET

A person will be visiting 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.

[illegible]

482

Total: 192

王 王 王 王 王 王 王 王

227

Total: 87

三

182

Total: 73

PROPRIETARY

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

美善美善美善美善

122

Total: 50

[illegible]

Total: 84

FB/KCSH 001960

Not for use or disclosure outside DoD/ICM or
any of its subsidiaries except under written agreement

272

3-144

Page 6

00-17-92 10:07AM 3002 175

52995 / 31

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

— Delete Employee(s) L ucar

အသံထုတ်နည်း

- The **Red Coster Function Code** field can contain either a field code, job function, category, payment code, special purpose function code or cost function code. Job function codes and special codes should be separated by a hyphen.
- Items A/R are identical to the same item on the previous line can be entered a digit '1'.
- Specific instructions for reporting each item are contained in the MTR Book.

[illegible]

1800

Carlin Rol'ant

43

25
115

Sheet 2 of 2

Complete details for establishing a labor profile are contained in the NTRA Ecok

= Delete Employee(s) 1. abc

Responsibility Code

Supervisor's Name _____

NN201525

Farrell Roe

Supervisor

... ..

Date _____

901-423-7810

8-18-92

Appraiser Signature

Lorna G. Barber

- The F etc 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 hyphen.
- Items which are identical 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.

~~PROPRIETARY~~

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

Name _____

39

Wynona E. Williams

40-

Georgia Winkley

274

F81K25H 82156A

*attached
made
8/11/92*

Penacola

Date: August 8, 1992

File No.: 291.0200

Memorandum To: F. W. Hunter - 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) 350-4137.

Ray Kellum
Staff Manager
North Florida Area

cc: Helen Grantham

F01K05W 001969

PROPRIETARY

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DELMOUTH SERVICES EMPLOYEES

WEST FLORIDA INSTALLATION/MAINTENANCE CENTER (IMC)

LAECR 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)	=	127
- Employee Reported Troubles			
- Cable Throw/Support Tests			
- or alarms	(FRC 41T)	=	6
- Service Order Dispatching	(FRC 898E)	=	17
- Service Order Completion	(FRC 698E)	=	28
- Service Order Testing	(FRC 41E)	=	66
- None Of The Above		=	277
	Total Tallies		721
	Minus None Of The Above	=	- 277
		*	444

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

327 divided by 444 = .736	rounded = 74% to 61T
6 divided by 444 = .014	rounded = 1% to 41T
17 divided by 444 = .038	rounded = 4% to 898E
28 divided by 444 = .063	rounded = 6% to 698E
66 divided by 444 = .149	rounded = 15% 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 (FRC) and identical profiles entered for each employee into the MTR system.

F01K05M 001970

PROPRIETARY

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

att

Melvin Elliott

Allen H. Hantman

904 4361964

FOIA b5 001971

PROPRIETARY

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

File 291.0200

Post-it brand transmittal memo 7871		# of pages
To	MELVIN ELLIOTT	
From	ALICIA HAHN	
Ca.	Ca.	
Dest.	Phone 407 351-9957	
Fax 205 977 1547	Fax	

Orlando, Florida
August 25, 1992

Memo to: Ray Kellum
Staff Manager
14RHL Southern Bell
301 West Bay Street
Jacksonville, Florida

Orlando

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	i
Customer Reported Troubles (61T)	435	394
Employee Reported Troubles, Cable		
Throws/Support Test or Alarms (41T)	101	144
Service Order Dispatching (898E)	4	14
Service Order Testing (698E)	90	124
Service Order Completion (41E)	105	144

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

Yours truly,

Jennifer J. Sibert
Manager - IMC/LNA

Melvin Elliott
205-977-3081

*Expect ourselves since
Ray Kellum in Miami*

FOIA b5 001972

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 BELL SOUTH SERVICES EMPLOYEES.

This form can be used by all employees who report labor classification information; it is neither for management employees, nor management work reporters, organizing work reporters nor for other individuals performing such reporting as clerks.

THEY ARE NOT TO BE USED FOR THE PURPOSE OF THE SYSTEM. A 2011 PROFILE CAN BE REQUESTED FOR THE PURPOSE OF THE SYSTEM AND THE PROFILE CAN BE USED FOR THE PURPOSE OF THE SYSTEM.

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

THE ABOVE INFORMATION WAS OBTAINED FROM THE FILES OF THE CHICAGO POLICE DEPARTMENT, WHICH ARE NOT TO BE RELEASED TO THE PUBLIC WITHOUT THE WRITTEN CONSENT OF THE CHICAGO POLICE DEPARTMENT.

CHANGING COURSE FOR CONSUMERS: 1 NEW STYLE ARE INTRODUCED IN THE AFTER SCHOOL.

Agency (Check One)

14. Add or Change Employment Unit

© 2004 Employment Law 1

(Please use this space for comments)

Emergency Center

James V. G. Sargent

09-01-92

NS220202

Geneva Course

1997

T

Assistant Manager

Jan H. Bilbro

[illegible]

407-351-8335

1

08-25-92

☐ Check here if additional employees with this Labor Profile are to be hired before.

THE UNIVERSITY OF CHICAGO

Helina rose (aff)

- The Forfeiture and Field Code-Forfeiture (FCC) are required on all vessels. Other forms should be ordered as appropriate.
- The sale of all forfeitures in the Sheriff's Office is 10% plus the cost of sale.

- * The Food Center provides Study Bags and covers them a food code, not American -
-unemployment-related study, special purchase between state of each township code
-to American people and unemployment status than) to interview by a report to.
- * On the other side of the street to the north side on the highway the car is covered in
-a car?
- * If people are looking for reporting each have are included in the WTE form.

Percentage	Field Code or Function	Geographic Location	Activities	Administrative Authority	SRL Code	Work Activity Code	Source for the RTE Code
59	61T						
14	41T						
1	896E						
12	696E						
14	41E						

PROPRIETARY

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* Grant the award publicly, on the spot, and names of any additional awardees should be kept private. You want to ensure that the entire team feels the excitement associated with the award.

Social Security Number/Check Digit

Plasma

Veronica Brady

Reese R. Campbell

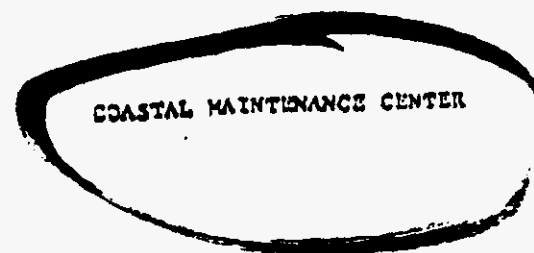
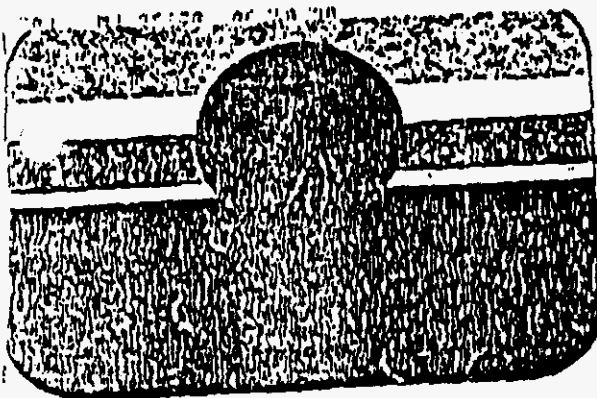
Sharon Johnson

Laura M. Kling

Patricia Michaud

Eronda R. Muniz

FAIKISM 001973



DATE 09-24-92

MESSAGE TO: <u>MELVIN ELLIOTT</u>		MESSAGE FROM: <u>WAYNE HARKER</u>	
NAME:		NAME	
TITLE:		TITLE:	
ROOM NO.		ROOM NO.	
ADDRESS:		ADDRESS:	
CONTACT NUMBER:		CONTACT NUMBER: <u>407 768 8940</u>	
NUMBER OF PAGES TO BE SENT: <u>2</u> (EXCLUDING COVER)			
SPECIAL INSTRUCTIONS: <u>THE SECOND PAGE IS A BREAKDOWN OF THE</u> <u>HOURS THAT ARE BEING CHARGED.</u>			
RETURN TO:	NAME:	ROOM NO.	TELEPHONE NO.

FD1K85M 001976

PROPRIETARY

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SEPTEMBER 3, 1992

FILE CODE: 290.1900

MEMORANDUM TO: R. KELLUM

FROM: R. BYERS, COSTAL INC.

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 - 14%

41E - 9%

898E - 3%

698E - 1%

If you have any questions please contact me at 407-768-8940.

*PROFILE FOR
WAYNE HARRISON*

FBIK05W 001977

PROPRIETARY

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NOT BE DISCLOSED TO UNAUTHORIZED PERSONS
IT IS MEANT SOLELY FOR USE BY AUTHORIZED
SOUTHWEST 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 - 2.12 hours

41E - .72 hours

898E - .34 hours

698E - .08 hours

Any overtime hours can be added to the 61T or the 41T Labor accounts.

*Storm Procedures
ONLY*

FDKQSH 001978

PROPRIETARY

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FACSIMILE (FAX) TRANSMITTAL FORM

DATE: 3-11-93

TO FAX NUMBER : 205- 977-1547

TO: MR. MELVIN ELLIOTT

FROM FAX NUMBER: 261-2319

FROM:

106616 102022
SOUTH FLORIDA
I&M/IMC SUPPORT
666 NW 79 AVE., RM 626
MIAMI, FLORIDA 33216
305 263-3343

COVER PLUS 1 PAGES

SPECIAL INSTRUCTIONS:

*3-11-93
will send
results of
new study when
complete.*

FBIK054 001979

PROPRIETARY

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



Southern Bell

August 21, 1992

Room 422
333 N.W. 17th Avenue
Miami, Florida 33125
(305) 263-3347

MEMORANDUM

TO: 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 92-07-0178T. 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%	9%
8-04-92	Central Dade	28	28	66%	5%	3%	13%	13%
8-18-92	North Dade	52	52	61%	7%	2%	17%	13%

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.


Manager Network Operations
I&M / IMC Support

Attachment

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

FOI 8034 001980

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

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 its communications operations. As part of this restructuring the Customer Premise Equipment (CPE) operations were moved from 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.

BellSouth Telecommunications (BST)
Comparative 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>	<u>(14,659,985)</u>	<u>(\$339,247)</u>	<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)	2,135	(296,908)
Central Office Switching Expense			(317)	317
Information Origination/Termination Expense	(12,337,044)	(12,310,882)	(26,162)	0
Other Property & Network Operations Expense	(1,448,634)	(1,436,048)	24,619	(37,204)
Customer Assistance Expense	(1,112,394)	(740,989)	(18,477)	(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	21,948
Other Expense	<u>0</u>	<u>0</u>	<u>2,977</u>	<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)	264	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	Flroida	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. S-AH/CPE 1
2. Discussion of study. S-AH/CPE 2
3. Analysis of impact S-AH/CPE 3
4. Finding. S-AH/CPE 4

DLK 11/12/93

2. In 1991 BellSouth restructured its communications operations. As part of this restructuring the Customer Premise Equipment (CPE) operations were moved from 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 investigated 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.

$$\textcircled{A} \text{ Data Request 5-16 Pgs 82-83 CPE } \$7,062,069 \times 12 = \$84,744,820$$

$$\textcircled{B} \text{ " " " " " Reg 52,712,970} \times 12 = \$32,555,712$$

$$\textcircled{C} \frac{32,555,712}{84,744,820} = 37\%$$

$$\textcircled{D} \text{ Data Request 5-16 Pgs 93 Line 13 + Line 14 Reg } \frac{38,449,813}{84,744,820} = 45.37\%$$

$$\textcircled{E} \frac{32,555,712}{84,744,820} = 37\%$$

5 - AF - CPE 3,
JPH 11/11/92

BellSouth Telecommunications (BST)
Comparative Income Statement Differences
BBS(BCI,BCSI,DATASERV) IMPACT
Actual June 1991 Amounts

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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

S-A-10-001-31-
DH 11/2/93

BellSouth Telecommunications (BST)
Shift in Net Cost and Investment from NonRegulaed to Regulated Operations
BBS(BCI,BCSI,DATASERV IMPScI)
Based on Actual June 1991 Amounts
(000)

	Total	Alabama	Flroida	Gerogia	Kentcuky	Lousiana	Mississippi	North Carolina	South Carloina	Tennessee
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Source: Data Request 5-016 (BST Restructuring Financial Impact Study)
Annualized monthly data

PRF 11/12/93

BST

CPE TRANSFER

As explained by Ron Hilyer a study was performed using 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 previous Southern Bell, South Central Bell, and BellSouth Services. The analysis was made in four phases.

1. The impact of incorporating BCE and establishing BCS as a profit center for CPE, and the Data Serve profit center becoming 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. Hilyer the first column is the impact on BST as a whole. The column identified as CPE represents revenue and cost that will leave the books of BST as the result of the transfer. Based on the conversion 11/18/93 this column is the CPE income statement prior to the transfer.

The Columns identified as OTH N-Reg shows the changes that will occur to the cost assigned to other nonregulated operations while the REG column 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 - A/CPE 2 P2

DEC 11/12/93

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.

5 AH/CP=L

Date Request 5-01-2

BST Resolving Financial Impact Study

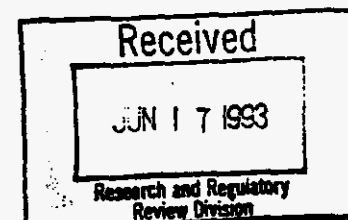
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BST Restructuring
Financial Impacts Study
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BST RESTRUCTURING IMPACT ON BELL SOUTH TELECOMMUNICATIONS PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

	BST		
	\$(000)		
TOTAL OPERATING REVENUES	(18,256.5)		
BBS	(14,031.4)	1,085.4	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE
		431.5	REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
		(15,548.3)	REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
BSS	(4,225.1)	(450.6)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS
		(3,949.9)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS
		(205.1)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS
		380.5	REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(29,441.8)		
BBS	(15,759.9)	(13,785.6)	EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS
		(1,110.1)	EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS
		(864.2)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(4,202.6)	(4,491.9)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		289.3	EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)
FORCE CHANGE	(9,477.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(2.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	1,166.5		
BBS	(159.1)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$12.5 MIL ASSETS TRANSFERRED TO BBS
BSS	1,325.6		ADDITIONAL DEP EXP ASSOCIATED WITH \$108.0 MIL ASSETS TRANSFERRED FROM BBS
MARKETING EXP	(1,268.6)		
BBS	169.0	(13,481.0)	PREMISE SALES AND CPE PROD MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS
		13,668.6	BCI BILL BACK TO BST
		(18.6)	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
FORCE CHANGE	(295.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(2.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

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BST RESTRUCTURING IMPACT ON BELL SOUTH TELECOMMUNICATIONS

PAGE 2

CORPORATE EXP	(4,808.0)		
BBS	(2,223.7)	(877.4)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(1,346.3)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(667.1)	(667.1)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		0.0	EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING
		0.0	EXPENSE IMPACT ON INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(1,917.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	0.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP	194.0		
BBS	(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 OPERATING EXPENSE	(34,157.9)		
NET OPERATING REVENUES	15,901.4		
NON-OPERATING INCOME & EXP.	6,600.3	1,400.3	BSS DIVIDEND ELIMINATION
		5,200.0	CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED ITEMS	225.8		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	9,075.3		
INCOME TAXES	5,565.7		
NET INCOME	3,509.6		

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BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

	BST		
	\$(000)		
TOTAL OPERATING REVENUES	(3,257.1)		
BBS	967.9	536.4 431.5	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) (3,949.8) (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 SERVICES	(13,598.6)		
BBS	(674.3)	0.0 (463.0) (631.7) (843.0)	EXPENSE DECREASE DUE TO CPE J&M 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	(3,964.3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND LOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(8,850.1)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	112.8		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(222.7)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	1,579.8		
BBS	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	1,138.8		ADDITIONAL DEP EXP ASSOCIATED WITH \$108.0 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(93.6)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(93.6)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	104.7		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS

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BST RESTRUCTURING IMPACT ON BELL SOUTH TELECOMMUNICATIONS

PAGE 4

MARKETING EXP	2,502.3		
BBS	3,874.8	(9,893.7) 13,460.2 326.5 (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
BSS	(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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(55.9)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE EXP	(2,875.0)		
BBS	(307.0)	(278.0) (1,298.5) (1,269.5)	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	(692.1)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(1,765.5)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	92.8		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(203.2)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	424.9		
BBS	49.9		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	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
HQ PRORATE	0.9		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	88.9		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(11,966.6)		

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BST RESTRUCTURING IMPACT ON BELL SOUTH TELECOMMUNICATIONS

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NET OPERATING REVENUES	8,709.5
NON-OPERATING INCOME & EXP.	1.1
INTEREST & RELATED ITEMS	407.4
PRE TAX INCOME	8,301.0
INCOME TAXES	2,759.2
NET INCOME	5,541.8

CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS

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BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

ALABAMA			
		\$ (000)	
TOTAL OPERATING REVENUES	(2,600.8)		
BBS	(1,771.4)	135.7	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE
		36.4	REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
		(1,943.5)	REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
BSS	(829.4)	4.0	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS
		(837.1)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS
		(70.2)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS
		73.9	REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(3,333.2)		
BBS	(1,886.7)	(1,653.4)	EXPENSE DECREASE DUE TO CPE IAM OPERATIONS TRANSFERRING TO BBS
		(160.3)	EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS
		(73.0)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(289.3)	(436.7)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		147.4	EXPENSE IMPACT DUE TO INVENTORY OWNERSHIP CONSOLIDATION (IOC)
FORCE CHANGE	(848.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(309.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	578.9		
BBS	(19.0)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO BBS
BSS	597.9		ADDITIONAL DEP EXP ASSOCIATED WITH \$37.6 MIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	(122.9)		
BBS	93.9	(1,108.8)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS
		1,204.3	BCI BILL BACK TO BST
		(1.6)	BST GENERAL SERVICES PROVIDED TO BBS
BSS	(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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

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BST RESTRUCTURING IMPACT ON ALABAMA BELLSOUTH TELECOMMUNICATIONS

PAGE 2

CORPORATE EXP	(2,403.6)		
BBS	(100.7)	(72.3)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(116.4)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(1,770.3)	(53.5)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		(1,344.9)	EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING
		(371.9)	EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(171.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(273.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP	95.9		
BBS	(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
HQ 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	2,584.1		
NON-OPERATING INCOME & EXP.	154.0	154.0	BSS DIVIDEND ELIMINATION
		0.0	CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED ITEMS	97.6		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	2,332.5		
INCOME TAXES	871.3		
NET INCOME	1,461.2		

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BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

ALABAMA			
		\$ (000)	
TOTAL OPERATING REVENUES	(724.6)		
BBS	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
BSS	(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)		
BBS	(67.9)	0.0 (86.4) 89.7 (71.2)	EXPENSE DECREASE DUE TO CPE I&M 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	(256.7)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(777.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(276.7)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(76.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	632.7		
BBS	114.9	(8.8) 123.7	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS	548.5		ADDITIONAL DEP EXP ASSOCIATED WITH \$37.6 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(11.0)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(11.0)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(8.7)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS

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BST RESTRUCTURING IMPACT ON ALABAMA BELL SOUTH TELECOMMUNICATIONS PAGE 4

MARKETING EXP	187.2		
BBS	398.3	(816.4) 1,185.9 30.4 (1.6)	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	(93.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(20.0)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(82.9)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(15.0)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE EXP	(2,172.4)		
BBS	(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 NON REG TO REG
BSS	(1,717.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, LOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(160.4)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(261.6)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(10.5)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	122.7		
BBS	5.4		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	159.2		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	(3.0)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(38.9)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(2,685.3)		

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BST RESTRUCTURING IMPACT ON ALABAMA BELLSOUTH TELECOMMUNICATIONS

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NET OPERATING REVENUES	1,960.7	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	122.2	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	1,838.5	
INCOME TAXES	644.3	
NET INCOME	1,194.2	

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BST RESTRUCTURING IMPACT ON FLORIDA BELLSOUTH TELECOMMUNICATIONS

PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

	FLORIDA		
	\$(000)		
TOTAL OPERATING REVENUES	(3,638.1)		
BBS	(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)		
BBS	(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
BSS	(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 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	2.3		
BBS	(26.4)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$2.4 MIL ASSETS TRANSFERRED TO BBS
BSS	28.7		ADDITIONAL DEP EXP ASSOCIATED WITH \$4.0 MIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	(476.4)		
BBS	(294.8)	(3,606.0) 3,316.0 (4.8)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS
BSS	(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 SBT STATES TO 9 BST STATES

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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BST RESTRUCTURING IMPACT ON FLORIDA BELL SOUTH TELECOMMUNICATIONS

PAGE 2

CORPORATE EXP	630.1		
BBS	(681.3)	(338.3)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(343.0)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS (P)
BSS	1,188.2	(161.3)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		1,215.2	EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING
		134.3	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 HQ EXPENSES PRORATED 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	2,180.8		
NON-OPERATING INCOME & EXP.	296.5	296.5	BSS DIVIDEND ELIMINATION
		0.0	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 OPERATING REVENUES	(272.5)		
BBS	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 SERVICES	(2,698.5)		
BBS	(237.8)	0.0 (124.5) 103.9 (217.2)	EXPENSE DECREASE DUE TO CPE I&M 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	(976.4)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(2,082.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	628.9		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(30.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	86.2		
BBS	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 \$4.0 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(20.9)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(20.9)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	20.1		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS

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MARKETING EXP	684.1		
BBS	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 NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(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
HQ PRORATE	142.4		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	127.6		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE EXP	1,256.7		
BBS	(3.1)	(70.3) (330.8) 398.0	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	1,121.1		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, 1CIC, 1OC & PART 32 ACCTG CHANGES
FORCE CHANGE	(408.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	597.7		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(50.1)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	72.9		
BBS	13.9		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	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
HQ PRORATE	8.1		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	39.1		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(598.6)		

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BST RESTRUCTURING IMPACT ON FLORIDA BELL SOUTH TELECOMMUNICATIONS

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NET OPERATING REVENUES	326.1	
NON-OPERATING INCOME & EXP.	1.1	
INTEREST & RELATED ITEMS	56.2	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	268.8	
INCOME TAXES	114.4	
NET INCOME	154.4	

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BST RESTRUCTURING IMPACT ON GEORGIA BELL SOUTH TELECOMMUNICATIONS

PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

		GEORGIA		
		\$(000)		
TOTAL OPERATING REVENUES		(4,896.0)		
BBS		(3,029.0)	231.4	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE
			73.7	REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
			(3,334.1)	REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
BSS		(1,867.0)	(130.3)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS
			(1,952.2)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS
			(91.1)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS
			306.6	REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES		(4,905.5)		
BBS		(3,157.5)	(2,829.9)	EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS
			(180.1)	EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS
			(147.5)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS		(552.7)	(782.1)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
			229.4	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 PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE		514.0		
BBS		(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 BBS
MARKETING EXP		(103.8)		
BBS		16.2	(2,580.3)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS
			2,599.7	BCI BILL BACK TO BST
			(3.2)	BST GENERAL SERVICES PROVIDED TO BBS
BSS		(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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

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BST RESTRUCTURING IMPACT ON GEORGIA BELL SOUTH TELECOMMUNICATIONS	PAGE 2		4
COMPANATE EXP	(2,379.0)		
BBS	(353.9)		
BBS	(231.1)		
COMP EMPLOYEE RELATED EXP TRANSFERRED TO BBS	(122.8)		
BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS	(231.1)		
ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES	(312.4)		
EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (IIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING	(1,765.1)		
EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (IIC) ASSOCIATED WITH IIC	(301.7)		
FORCE CHANGE	(48.9)		
NQ PRORATE	403.0		
MISC EXP	116.6		
BBS	(6.3)		
BBS	115.9		
NQ PRORATE	5.0		
TOTAL OPERATING EXPENSE	(6,759.7)		
NET OPERATING REVENUES	1,863.7		
NON-OPERATING INCOME & EXP.	236.3		
BSS DIVIDEND ELIMINATION	236.3		
CONSOLIDATED LOSS FROM BBS	0.0		
INTEREST & RELATED ITEMS	76.9		
CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BBS			
PRE TAX INCOME	1,552.5		
INCOME TAXES	891.5		
NET INCOME	661.0		

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

	GEORGIA		
	\$(000)		
TOTAL OPERATING REVENUES	(1,696.9)		
BBS	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
BSS	(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	(1,706.9)		
BBS	(78.8)	0.0 (44.4) 109.5 (143.9)	EXPENSE DECREASE DUE TO CPE I&M 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	(628.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(1,478.7)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	391.3		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	87.5		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	592.3		
BBS	126.2	(9.1) 135.3	ELIMINATION OF DEP EXP ASSOCIATED WITH \$2.1 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS	482.8		ADDITIONAL DEP EXP ASSOCIATED WITH \$55.3 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(20.1)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(20.1)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	23.5		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS

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BST RESTRUCTURING IMPACT ON GEORGIA BELL SOUTH TELECOMMUNICATIONS

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MARKETING EXP	583.5		
BBS	692.2	(1,932.2)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS
		2,560.1	BCI BILL BACK TO BST
		67.4	MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG
		(3.1)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(200.6)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(57.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	115.2		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	34.0		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE EXP	(2,080.7)		
BBS	(123.2)	(46.6)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(222.8)	BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS
		146.2	CORP INDIRECT EXP REALLOCATED FROM NON REG TO REG
BSS	(2,004.3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(294.0)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	408.2		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(67.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	147.6		
BBS	9.3		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	111.5		BSS O.N. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
FORCE CHANGE	0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	5.1		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	21.7		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(2,464.2)		

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BST RESTRUCTURING IMPACT ON GEORGIA BELL SOUTH TELECOMMUNICATIONS

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NET OPERATING REVENUES	767.3	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	106.6	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	660.7	
INCOME TAXES	329.3	
NET INCOME	331.4	

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BST RESTRUCTURING IMPACT ON KENTUCKY BELLSOUTH TELECOMMUNICATIONS

PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

KENTUCKY			
\$ (000)			
TOTAL OPERATING REVENUES	(727.1)		
BBS	(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 BBS
BSS	(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	(1,895.8)		
BBS	(833.4)	(727.5) (61.0) (44.9)	EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(313.8)	(287.8) (26.0)	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 (10C)
FORCE CHANGE	(586.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(162.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	4.4		
BBS	(10.6)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.0 MIL ASSETS TRANSFERRED TO BBS
BSS	15.0		ADDITIONAL DEP EXP ASSOCIATED WITH \$.8 MIL ASSETS TRANSFERRED FROM BBS
MARKETING EXP	(160.6)		
BBS	(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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BST RESTRUCTURING IMPACT ON KENTUCKY BELLSOUTH TELECOMMUNICATIONS

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CORPORATE EXP	(164.8)		
BBS	(126.3)	(57.5)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(68.8)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	261.2	(45.8)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		194.5	EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING
		112.5	EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(118.7)		EMPLOYEE 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)		
BBS	(1.9)		PROPERTY TAXES
BSS	(1.3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
HQ PRORATE	(2.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OPERATING EXPENSE	(2,222.0)		
NET OPERATING REVENUES	1,494.9		
NON-OPERATING INCOME & EXP.	86.1	86.1	BSS DIVIDEND ELIMINATION
		0.0	CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED ITEMS	4.6		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	1,404.2		
INCOME TAXES	374.2		
NET INCOME	1,030.0		

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BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

	KENTUCKY		
	\$(000)		
TOTAL OPERATING REVENUES	(48.9)		
BBS	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
BSS	(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)		
BBS	0.2	0.0 (10.5) 54.5 (43.8)	EXPENSE DECREASE DUE TO CPE IBM 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	(282.6)		ELIMINATION OF BSS C.O.C. AND R.O.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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(26.9)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	27.2		
BBS	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 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(5.4)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(5.4)		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

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BST RESTRUCTURING IMPACT ON KENTUCKY BELLSOUTH TELECOMMUNICATIONS

PAGE 4

MARKETING EXP	26.7		
BBS	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 NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(52.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(17.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(45.8)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	0.7		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE EXP	(36.4)		
BBS	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 CHANGES
FORCE CHANGE	(114.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(176.1)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	1.6		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	1.1		
BBS	1.6		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	(1.5)		BSS O.H. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
FORCE CHANGE	(0.1)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(2.1)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	3.2		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(999.5)		

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BST RESTRUCTURING IMPACT ON KENTUCKY BELL SOUTH TELECOMMUNICATIONS

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NET OPERATING REVENUES	950.6
NON-OPERATING INCOME & EXP.	0.0
INTEREST & RELATED ITEMS	13.7
PRE TAX INCOME	936.9
INCOME TAXES	235.2
NET INCOME	701.7

CAPITAL LEASE EXPENSE PREVIOUSLY PAID BY BSS

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NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

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PROPRIETARY ATTACHMENT
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BST RESTRUCTURING IMPACT ON LOUISIANA BELLSOUTH TELECOMMUNICATIONS

PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

LOUISIANA		
\$(000)		
TOTAL OPERATING REVENUES	(1,718.6)	
BBS	(1,538.9)	108.4 43.5 (1,690.8)
		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	(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	(4,115.9)	
BBS	(2,196.5)	(1,963.0) (146.4) (87.1)
		EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PATROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(613.3)	(556.3) (57.0)
		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	(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)	
BBS	(32.5)	
		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.5 MIL ASSETS TRANSFERRED TO BBS
BSS	25.2	
		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.7 MIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	(246.0)	
BBS	1.5	(1,183.0) 1,186.4 (1.9)
		PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST BST GENERAL SERVICES PROVIDED TO BBS
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 VEER '91
HQ PRORATE	(103.0)	
		SHIFT OF HQ 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 restructuring 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:

<u>CASE 1</u>	<u>BBS</u>	<u>Rick Klein</u>	:
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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)

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CASE 2 BSS Janet McKinlev / 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 inter-company 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 on-going 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 HQ 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.

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<u>CASE 5</u>	<u>BST</u>	<u>Selene Patterson</u>
	<u>TAX</u>	<u>Susan Smith-Creel</u>
	<u>SEPARATIONS</u>	<u>Steve Mitchell</u>
	<u>REGULATORY</u>	<u>Ed Martinez</u>
<u>CSS CASE 1-5 PROCESSING</u>		<u>Terry Ledford</u>

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 restructuring of BST. In order to accommodate 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 questions pertaining 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 one month 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.

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BST RESTRUCTURING IMPACT ON LOUISIANA BELL SOUTH TELECOMMUNICATIONS

PAGE 2

CORPORATE EXP	(366.1)		
BBS	(206.8)	(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 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	(197.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(378.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP	(11.7)		
BBS	(7.5)		PROPERTY TAXES
BSS	(0.2)		ELIMINATION OF BSS C.O.C. AND R.O.I. 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 OPERATING EXPENSE	(4,747.0)		
NET OPERATING REVENUES	3,028.4		
NON-OPERATING 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 INCOME	2,840.7		
INCOME TAXES	834.1		
NET INCOME	2,006.6		

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BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

LOUISIANA			
\$(000)			
TOTAL OPERATING REVENUES	(97.3)		
BBS	82.4	38.9 43.5	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	(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)		
BBS	(75.8)	0.0 (62.0) 71.2 (85.0)	EXPENSE DECREASE DUE TO CPE I&M 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	(541.5)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(908.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO YEER '91
HQ PRORATE	(304.2)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(76.9)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	52.6		
BBS	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 YEER '91 IMPACT
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

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BST RESTRUCTURING IMPACT ON LOUISIANA BELL SOUTH TELECOMMUNICATIONS

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MARKETING EXP	79.9		
BBS	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
BSS	(99.8)		ELIMINATION OF BSS 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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(44.5)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ 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
BSS	393.2		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(177.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
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, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	15.6		
BBS	3.8		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	12.8		BSS O.N. 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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	3.4		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(1,923.9)		

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BST RESTRUCTURING IMPACT ON LOUISIANA BELL SOUTH TELECOMMUNICATIONS

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NET OPERATING REVENUES	1,826.6	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	19.5	CAPITAL LEASE EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	1,807.1	
INCOME TAXES	498.5	
NET INCOME	1,308.6	

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BST RESTRUCTURING IMPACT ON MISSISSIPPI BELLSOUTH TELECOMMUNICATIONS

PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

MISSISSIPPI			
		\$ (000)	
TOTAL OPERATING REVENUES		(686.3)	
BBS	(537.1)	82.7 26.6 (646.4)	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 REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
BSS	(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)	
BBS	(614.4)	(503.4) (57.9) (53.1)	EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(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 OWNERSHIP 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	
BBS	(4.8)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$.4 MIL ASSETS TRANSFERRED TO BBS
BSS	21.5		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.4 MIL ASSETS TRANSFERRED FROM BBS
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
BSS	(60.5)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(18.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(53.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

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BST RESTRUCTURING IMPACT ON MISSISSIPPI BELL SOUTH TELECOMMUNICATIONS

PAGE 2

CORPORATE EXP	(303.2)		
BBS	(121.9)	(40.1)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(81.8)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BBS	142.0	31.7	ELIMINATION OF BBS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		106.9	EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING
		3.6	EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IDC
FORCE CHANGE	(122.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(201.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP	0.0		
BBS	(4.7)		PROPERTY TAXES
BBS	6.7		ELIMINATION OF BBS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
HQ PRORATE	(2.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
TOTAL OPERATING EXPENSE	(1,949.3)		
NET OPERATING REVENUES	1,263.0		
NON-OPERATING INCOME & EXP.	102.2	102.2	BSS DIVIDEND ELIMINATION
		0.0	CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED ITEMS	7.2		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BBS
PRE TAX INCOME	1,153.6		
INCOME TAXES	432.2		
NET INCOME	721.4		

PROPRIETARY

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

MISSISSIPPI			
\$ (000)			
TOTAL OPERATING REVENUES	(77.1)		
BBS	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
BSS	(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)		
BBS	(35.3)	0.0 (86.4) 89.7 (71.2)	EXPENSE DECREASE DUE TO CPE I&M 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	(195.5)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(570.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(164.8)		REALLOCATION & SHIFT OF HQ 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, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	28.8		
BBS	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
BSS	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

MARKETING EXP	86.3		
BBS	215.1	(391.1) 594.9 12.4 (1.1)	PREMISE SALES EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS BCI BILL BACK TO BST MARKETING INDIRECT EXPENSES REALLOCATED FROM NON REG TO REG BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(53.6)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(9.4)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(43.1)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(22.7)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
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 NON REG TO REG
BSS	137.1		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(114.2)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(192.0)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(16.4)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	16.1		
BBS	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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	31.7		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(1,062.4)		

PROPRIETARY

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BST RESTRUCTURING IMPACT ON MISSISSIPPI BELL SOUTH TELECOMMUNICATIONS

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NET OPERATING REVENUES	985.3	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	15.0	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	970.3	
INCOME TAXES	334.0	
NET INCOME	636.3	

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BST RESTRUCTURING IMPACT ON NORTH CAROLINA BELL SOUTH TELECOMMUNICATIONS

PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

NORTH CAROLINA			
\$(000)			
TOTAL OPERATING REVENUES	(1,378.7)		
BBS	(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)		
BBS	(1,363.8)	(1,183.5) (95.3) (85.0)	EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(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
HQ PRORATE	221.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	3.8		
BBS	(14.8)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.2 MIL ASSETS TRANSFERRED TO BBS
BSS	18.6		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.3 MIL ASSETS TRANSFERRED FROM BBS
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
HQ PRORATE	77.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

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BST RESTRUCTURING IMPACT ON NORTH CAROLINA BELL SOUTH TELECOMMUNICATIONS

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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 (ICIC) 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
MISC EXP	(3.0)		
BBS	(2.4)		PROPERTY TAXES
BSS	(2.6)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
HQ PRORATE	2.0		SHIFT OF HQ EXPENSES PRORATED 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		

PROPRIETARY

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

NORTH 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
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	(1,216.3)		
BBS	(118.5)	0.0 (62.3) 26.7 (82.9)	EXPENSE DECREASE DUE TO CPE I&M 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	(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 PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(52.0)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ 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 VEER '91 IMPACT
HQ PRORATE	(6.4)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	6.4		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS

PROPRIETARY

MARKETING EXP	506.7		
BBS	574.1	(1,222.5) 1,764.6 33.7 (1.7)	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	(120.3)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(28.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	77.6		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	4.1		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE EXP	453.1		
BBS	(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 NON REG TO REG
BSS	524.9		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(175.6)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	214.3		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	3.3		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	7.4		
BBS	3.3		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	(2.7)		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	1.0		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	5.8		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(197.1)		

PROPRIETARY

BST RESTRUCTURING IMPACT ON NORTH CAROLINA BELLSOUTH TELECOMMUNICATIONS

ISSUED 26-Mar-92 C:\BSTRPTS\NCEPLAN 4

NET OPERATING REVENUES	81.0	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	16.0	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	65.0	
INCOME TAXES	32.0	
NET INCOME	33.0	

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PROPRIETARY

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BST RESTRUCTURING IMPACT ON SOUTH CAROLINA BELLSOUTH TELECOMMUNICATIONS

PAGE 1

BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

SOUTH CAROLINA			
\$(000)			
TOTAL OPERATING REVENUES	(1,406.7)		
BBS	(1,268.9)	51.5	REVENUE GAINED BY BST BILLING BBS FOR OFFICIAL TELEPHONE SERVICE
		28.1	REVENUE GAINED BY BST ASSOCIATED WITH INV REL COSTS FOR LEASING OFFICE SPACE TO BBS
		(1,348.5)	REVENUE LOST BY BST ASSOCIATED WITH CPE & CONVENTION CENTER OPERATIONS TRANSFERRING TO BBS
BSS	(137.9)	(47.9)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BSS
		(87.7)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BSS
		(2.3)	REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BSS
		0.0	REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
COST OF SERVICES	(2,025.6)		
BBS	(1,180.9)	(1,075.2)	EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS
		(49.3)	EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS
		(56.4)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	(348.5)	(355.0)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		6.5	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 PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
DEPRECIATION EXPENSE	(0.4)		
BBS	(8.4)		ELIMINATION OF DEP EXP ASSOCIATED WITH \$.7 MIL ASSETS TRANSFERRED TO BBS
BSS	8.0		ADDITIONAL DEP EXP ASSOCIATED WITH \$.9 MIL ASSETS TRANSFERRED FROM BSS
MARKETING EXP	27.7		
BBS	75.3	(1,037.5)	PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS
		1,114.0	BCI BILL BACK TO BST
		(1.2)	BST GENERAL SERVICES PROVIDED TO BBS
BSS	(48.4)		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
HQ PRORATE	41.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

PROPRIETARY

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

CORPORATE EXP	205.9		
BSS	(128.1)	(41.5)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(86.6)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	287.3	(40.8)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		280.8	EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING
		47.3	EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(131.3)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	178.0		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC 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 OPERATING EXPENSE	(1,790.2)		
NET OPERATING REVENUES	383.5		
NON-OPERATING INCOME & EXP.	79.0	79.0	BSS DIVIDEND ELIMINATION
		0.0	CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED ITEMS	0.3		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BBS
PRE TAX INCOME	304.2		
INCOME TAXES	193.4		
NET INCOME	110.8		

PROPRIETARY

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

SOUTH CAROLINA			
\$ (000)			
TOTAL OPERATING REVENUES	(81.3)		
BBS	56.5	28.4 28.1	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
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)		
BBS	(55.9)	0.0 (26.3) 25.4 (55.0)	EXPENSE DECREASE DUE TO CPE ILM 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	(306.4)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, AND LOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(613.9)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	146.5		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(25.8)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	12.9		
BBS	9.0	(3.6) 12.6	ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.7 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS	4.7		ADDITIONAL DEP EXP ASSOCIATED WITH \$1.9 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(2.8)		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(2.8)		REALLOCATION & SHIFT OF HQ 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

PROPRIETARY

MARKETING EXP	257.8		
BBS	301.5	(814.5) 1,097.0 20.2 (1.2)	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
BSS	(73.5)		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
FORCE CHANGE	(24.7)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	37.1		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	17.4		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
CORPORATE EXP	305.5		
BBS	(15.9)	(17.8) (83.6) 85.5	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	268.0		ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S, ICIC, IOC & PART 32 ACCTG CHANGES
FORCE CHANGE	(122.8)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	180.1		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		
BBS	3.2		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	4.1		BSS O.N. ELIMINATION, PROPERTY TAXES, AND PART 32 ACCTG CHANGES
FORCE CHANGE	0.0		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	1.0		REALLOCATION & SHIFT OF HQ 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 EXPENSE	(266.2)		

PROPRIETARY

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BST RESTRUCTURING IMPACT ON SOUTH CAROLINA BELLSOUTH TELECOMMUNICATIONS

ISSUED 26-Mar-92 C:\BSTRPTS\SCENPLAN

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NET OPERATING REVENUES	184.9	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	11.0	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	173.9	
INCOME TAXES	87.8	
NET INCOME	86.1	

PROPRIETARY

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BST RESTRUCTURING IMPACT ON TENNESSEE BELLSOUTH TELECOMMUNICATIONS

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BST RESTRUCTURING IMPACT ON BST OPERATIONS - MONTHLY

TENNESSEE		
\$(000)		
TOTAL OPERATING REVENUES	(1,204.2)	
BBS	(943.8)	135.5
		47.1
		(1,126.4)
BSS	(260.4)	(6.0)
		(247.4)
		(7.0)
		0.0
COST OF SERVICES	(3,061.1)	
BBS	(1,216.8)	(1,010.4)
		(112.0)
		(94.4)
BSS	(390.0)	(392.3)
		2.3
FORCE CHANGE	(1,065.3)	
HQ PRORATE	(389.0)	
DEPRECIATION EXPENSE	54.1	
BBS	(15.1)	
BSS	69.2	
MARKETING EXP	(321.5)	
BBS	(21.9)	(1,379.9)
		1,360.0
		(2.0)
BSS	(266.4)	
FORCE CHANGE	(33.2)	
HQ PRORATE	0.0	

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
 REVENUE LOST BY BST DUE TO THE ELIMINATION OF OFFICIAL TEL SVC BILLED TO BBS
 REVENUE LOST BY BST DUE TO THE ELIMINATION OF BILLING INVESTMENT RELATED COSTS TO BBS
 REVENUE LOST BY BST DUE TO THE ELIMINATION OF FLOAT CHARGES TO BBS
 REVENUE GAINED BY BST FOR INVESTMENT RELATED COSTS ASSOCIATED WITH AIRCRAFT
 EXPENSE DECREASE DUE TO CPE I&M OPERATIONS TRANSFERRING TO BBS
 EXPENSE DECREASE DUE TO PREMISE SALES OPERATIONS TRANSFERRING TO BBS
 BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
 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)
 EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
 SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
 ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO BBS
 ADDITIONAL DEP EXP ASSOCIATED WITH \$5.1 MIL ASSETS TRANSFERRED FROM BBS
 PREMISE SALES AND CPE PRODUCT MGT EMPLOYEE RELATED EXPENSE TRANSFERRED TO BBS
 BCI BILL BACK TO BST
 BST GENERAL SERVICES PROVIDED TO BBS
 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 HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES

PROPRIETARY

ISSUED 26-Mar-92 C:\BSTRPTS\TNEXPLAN

BST RESTRUCTURING IMPACT ON TENNESSEE BELL SOUTH TELECOMMUNICATIONS

PAGE 2

CORPORATE EXP	(418.9)		
BBS	(221.0)	(72.8)	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS
		(148.2)	BST PAYROLL, VOUCHER AND GENERAL SERVICES PROVIDED TO BBS
BSS	356.6	(68.2)	ELIMINATION OF BSS C.O.C. AND R.O.I. BILLED TO BOC'S AND PART 32 ACCTG CHANGES
		46.1	EXPENSE IMPACT OF INTRA-COMPANY INVEST COMP (ICIC) ASSOCIATED WITH ELIMINATION OF SERVICES BILLING
		378.7	EXPENSE IMPACT OF INTRA-COMPANY INVESTMENT COMPENSATION (ICIC) ASSOCIATED WITH IOC
FORCE CHANGE	(215.5)		EMPLOYEE RELATED EXP SAVINGS DUE TO VEER '91
HQ PRORATE	(339.0)		SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
MISC EXP	(3.8)		
BBS	(6.0)		PROPERTY TAXES
BSS	6.2		ELIMINATION OF BSS C.O.C. AND R.O.I. 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 OPERATING EXPENSE	(3,751.2)		
NET OPERATING REVENUES	2,547.0		
NON-OPERATING INCOME & EXP.	152.4	152.4	BSS DIVIDEND ELIMINATION
		0.0	CONSOLIDATED LOSS FROM BBS
INTEREST & RELATED ITEMS	31.5		CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	2,363.1		
INCOME TAXES	769.5		
NET INCOME	1,593.6		

PROPRIETARY

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BST RESTRUCTURING IMPACT ON TENNESSEE BELL SOUTH TELECOMMUNICATIONS

PAGE 3

BST RESTRUCTURING IMPACT ON BST REGULATED OPERATIONS - MONTHLY

TENNESSEE		
	\$(000)	
TOTAL OPERATING REVENUES	(143.2)	
BBS	117.2	70.1 47.1
		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
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 BSS 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 I&M 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	(367.8)	
		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(13.8)	
		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
DEPRECIATION & AMORT EXP	95.1	
BBS	47.1	(9.0) 56.1
		ELIMINATION OF DEP EXP ASSOCIATED WITH \$1.6 MIL ASSETS TRANSFERRED TO BBS DEPRECIATION EXP REALLOCATED TO REG DUE TO TRANSFER OF CPE OPERATIONS
BSS	51.8	
		ADDITIONAL DEP EXP ASSOCIATED WITH \$5.1 MIL ASSETS TRANSFERRED FROM BSS
FORCE CHANGE	(9.1)	
		REALLOCATION DUE TO VEER '91 IMPACT
HQ PRORATE	(9.1)	
		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	14.4	
		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS

PROPRIETARY

NOT FOR DISCLOSURE OUTSIDE BELL SOUTH EXCEPT UNDER WRITTEN AGREEMENT

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PROPRIETARY ATTACHMENT
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BST RESTRUCTURING IMPACT ON TENNESSEE BELLSOUTH TELECOMMUNICATIONS

PAGE 4

MARKETING EXP	90.1		
BBS	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)		
BBS	(9.4)	(31.2) (143.0) 164.8	CORP EMPLOYEE RELATED EXP TRANSFERRED TO BBS BST PAYROLL AND VOUCHER SERVICES PROVIDED TO BBS CORP INDIRECT EXP REALLOCATED FROM NON REG TO REG
BSS	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 SAVINGS DUE TO VEER '91
HQ PRORATE	(322.5)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	(27.2)		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
MISCELLANEOUS EXP	28.4		
BBS	7.9		REALLOCATION OF INDIRECT EXP FROM NON REG TO REG
BSS	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
HQ PRORATE	(4.1)		REALLOCATION & SHIFT OF HQ EXPENSES PRORATED TO 5 SCB AND 4 SBT STATES TO 9 BST STATES
BST	19.4		IMPACT OF REMOVING CPE OPERATIONS FROM BSS, FORCE CHANGE, & HQ PRORATE IMPACTS
TOTAL OPERATING EXPENSE	(1,769.6)		

PROPRIETARY

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ISSUED 26-Mar-92 C:\BSTRPTS\TNEPLAN 4

BST RESTRUCTURING IMPACT ON TENNESSEE BELL SOUTH TELECOMMUNICATIONS

PAGE 5

NET OPERATING REVENUES	1,626.4	
NON-OPERATING INCOME & EXP.	0.0	
INTEREST & RELATED ITEMS	47.2	CAPITAL LEASE INTEREST EXPENSE PREVIOUSLY PAID BY BSS
PRE TAX INCOME	1,579.2	
INCOME TAXES	483.1	
NET INCOME	1,096.1	

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE 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	-0	81,425
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	-0	-0
5 MISCELLANEOUS REVENUE	-18,337,830	-14,659,985	-339,247	-3,338,598
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-18,256,544	-14,660,124	-339,247	-3,257,173
8 NETWORK SUPPORT EXPENSE	-81,879	-12,939	-3,171	-65,769
9 GENERAL SUPPORT EXPENSE	-686,838	-559,346	47,494	-174,986
10 CENTRAL OFFICE SWITCHING EXPENSE	-70,024	0	-312	-69,712
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-160,347	0	0	-160,347
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-12,494,227	-12,311,091	-26,162	-156,974
14 CABLE & WIRE FACILITIES EXPENSE	-1,765	0	0	-1,765
15 OTHER PROPERTY & NETWORK OPNS 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
19 MARKETING EXPENSE	-1,268,602	-3,749,688	-21,125	2,502,211
20 CORPORATE EXPENSE	-4,808,041	-1,944,977	12,013	-2,875,077
21 SELLING, GENERAL & ADMINISTRATIVE	-6,076,643	-5,694,665	-9,111	-372,867
22 TAXES OTHER THAN INCOME	243,850	-218,467	15,641	446,676
23 OTHER EXPENSES	-49,781	-30,939	2,936	-21,777
24 TOTAL OPERATING EXPENSE	-34,157,936	-21,542,537	-648,613	-11,966,787
25 NET OPERATING REVENUES	15,901,392	6,882,413	309,366	8,709,614
26 NON-OPERATING INCOME AND EXPENSES	1,400,294	45,015	1,354,168	1,110
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
INC BEFORE INTEREST AND INCOME TAXES	14,501,098	6,837,398	-1,044,803	8,708,503
29 INTEREST AND RELATED ITEMS	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
34 EXTRAORDINARY ITEMS	-	-	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	-	-	-	-
36 NET INCOME	8,709,537	4,354,625	-1,186,917	5,541,829

NOTE: The Region Income Statement is the sum of the State Income Statements and does not reflect the impact of the anticipated 88S Consolidated Loss which impacts BST 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 88S Consolidated Loss are:

	Total	Other Non-Reg
Line 26	6,600,294	6,554,168
Line 28	9,301,096	-6,244,802
Line 30	9,075,251	-6,277,204
Line 36	3,509,537	-6,386,916

REVISED 4/6/92

RUN DATE/TIME 03/26/92 16.27.26

- DENOTES CREDIT AMOUNT

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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
1 LOCAL SERVICE REVENUES	71,988	0	-0	71,988
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-2,672,738	-1,876,658	494	-796,574
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
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	-88,322	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	0	-13,887
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-1,532,298	-1,517,158	-0	-15,140
14 CABLE & WIRE FACILITIES EXPENSE	260	0	0	260
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,201,303	-143,239	-58,554	-999,510
16 CUSTOMER ASSISTANCE EXPENSE	-558,445	-79,691	-1,561	-477,193
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
19 MARKETING EXPENSE	-122,922	-311,817	1,739	187,157
20 CORPORATE EXPENSE	-2,403,647	-158,745	-72,483	-2,172,419
21 SELLING, GENERAL & ADMINISTRATIVE	-2,526,569	-470,563	-70,744	-1,985,262
22 TAXES OTHER THAN INCOME	103,440	-35,304	5,599	133,144
23 OTHER EXPENSES	-7,484	2,191	758	-10,433
24 TOTAL OPERATING EXPENSE	-5,184,937	-2,419,943	-79,704	-2,685,290
25 NET OPERATING REVENUES	2,584,187	543,285	80,198	1,960,704
NON-OPERATING INCOME AND EXPENSES	154,004	0	154,004	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	2,430,183	543,285	-73,806	1,960,704
29 INTEREST AND RELATED ITEMS	97,588	-32,756	8,194	122,150
30 INCOME BEFORE INCOME TAXES	2,332,595	576,042	-82,000	1,838,554
31 FEDERAL INCOME TAXES	769,686	178,303	22,287	569,096
32 STATE AND LOCAL INCOME TAXES	101,650	23,548	2,942	75,160
33 TOTAL INCOME TAXES	871,336	201,851	25,229	644,256
34 EXTRAORDINARY ITEMS	-	-	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	-	-	-	-
36 NET INCOME	1,461,259	374,190	-107,229	1,194,298

RUN DATE/TIME 03/26/92 16.00.38
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR FLORIDA

	TOTAL	CPE	OTH M-REG	REG
1 LOCAL SERVICE REVENUES	-89,284	35	-0	-89,319
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	-0	-0
5 MISCELLANEOUS REVENUE	-3,548,837	-3,367,447	1,837	-183,227
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-3,638,121	-3,367,412	1,837	-272,546
8 NETWORK SUPPORT EXPENSE	-44,993	-2,369	-2,264	-40,360
9 GENERAL SUPPORT EXPENSE	-151,692	-130,898	-15,489	-5,305
10 CENTRAL OFFICE SWITCHING EXPENSE	-12,448	0	2	-12,450
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-50,645	0	0	-50,645
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-2,463,921	-2,420,058	-0	-43,863
14 CABLE & WIRE FACILITIES EXPENSE	-843	0	0	-843
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-2,620,032	-373,918	-176,083	-2,070,031
16 CUSTOMER ASSISTANCE EXPENSE	-635,282	-151,351	-8,849	-475,082
17 COST OF SERVICES	-5,979,856	-3,078,593	-202,684	-2,698,579
18 DEPRECIATION & AMORTIZATION EXPENSE	2,347	-99,901	16,053	86,195
19 MARKETING EXPENSE	-476,410	-1,151,081	-9,437	684,108
20 CORPORATE EXPENSE	630,131	-652,319	25,762	1,256,688
21 SELLING, GENERAL & ADMINISTRATIVE	153,721	-1,803,401	16,326	1,940,796
22 TAXES OTHER THAN INCOME	9,656	-62,633	3,984	68,325
23 OTHER EXPENSES	-4,731	-8,967	-391	4,627
24 TOTAL OPERATING EXPENSE	-5,818,863	-5,053,514	-166,712	-598,637
25 NET OPERATING REVENUES	2,180,742	1,686,102	168,549	326,091
NON-OPERATING INCOME AND EXPENSES	296,468	8,435	286,904	1,129
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,884,274	1,677,668	-118,355	324,962
29 INTEREST AND RELATED ITEMS	4,201	-56,362	4,331	56,232
30 INCOME BEFORE INCOME TAXES	1,880,073	1,734,030	-122,686	268,730
31 FEDERAL INCOME TAXES	650,360	520,658	49,068	80,634
32 STATE AND LOCAL INCOME TAXES	272,262	217,963	20,543	33,756
33 TOTAL INCOME TAXES	922,622	738,620	69,611	114,390
34 EXTRAORDINARY ITEMS	-	-	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	-	-	-	-
36 NET INCOME	957,451	995,409	-192,298	154,339

RUN DATE/TIME 03/26/92 16.00.38
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR GEORGIA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-34,794	-174	0	-34,620
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-4,861,166	-3,004,232	-194,675	-1,662,259
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-4,895,960	-3,004,406	-194,675	-1,696,879
8 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	0	3	-7,542
11 OPERATOR SYSTEMS EXPENSE	0	0	0	0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-27,886	0	0	-27,886
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-2,539,329	-2,519,719	-3,396	-16,214
14 CABLE & WIRE FACILITIES EXPENSE	-646	0	0	-646
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,855,220	-308,025	-126,021	-1,421,175
16 CUSTOMER ASSISTANCE EXPENSE	-453,952	-122,920	-17,685	-313,347
17 COST OF SERVICES	-4,905,460	-3,066,684	-131,892	-1,706,884
18 DEPRECIATION & AMORTIZATION EXPENSE	513,982	-102,264	23,904	592,343
19 MARKETING EXPENSE	-103,758	-663,098	-24,121	583,461
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
22 TAXES OTHER THAN INCOME	118,114	-32,179	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
25 NET OPERATING REVENUES	1,863,650	1,102,513	-6,199	767,336
NON-OPERATING INCOME AND EXPENSES	236,333	34,057	202,276	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,627,317	1,068,456	-208,475	767,336
29 INTEREST AND RELATED ITEMS	74,913	-41,408	9,698	106,623
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	167,931
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	-	-	-	-
36 NET INCOME	660,916	539,746	-210,249	331,420

RUN DATE/TIME 03/26/92 16.00.38
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE 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	30,675
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-757,801	-678,478	231	-79,554
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-727,126	-678,478	231	-48,879
8 NETWORK SUPPORT EXPENSE	-6,737	-143	-430	-6,165
9 GENERAL SUPPORT EXPENSE	-109,210	-36,485	7,988	-80,713
10 CENTRAL OFFICE SWITCHING EXPENSE	-6,747	0	-0	-6,747
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-6,869	0	0	-6,869
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-661,324	-653,940	-0	-7,384
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-781,277	-78,977	-39,679	-662,620
16 CUSTOMER ASSISTANCE EXPENSE	-323,671	-76,704	655	-247,621
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
26 NON-OPERATING INCOME AND EXPENSES	86,111	0	86,111	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,408,873	535,578	-77,348	950,643
29 INTEREST AND RELATED ITEMS	4,562	-10,180	1,044	13,698
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	-	-	-	-
36 NET INCOME	1,030,131	408,742	-80,329	701,718

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PROPRIETARY

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
1 LOCAL SERVICE REVENUES	38,675	0	0	38,675
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,757,298	-1,475,402	-145,909	-135,987
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-1,718,623	-1,475,402	-145,909	-97,312
8 NETWORK SUPPORT EXPENSE	-4,883	-2,230	-739	-1,914
9 GENERAL SUPPORT EXPENSE	-232,457	-68,530	-4,048	-179,879
10 CENTRAL OFFICE SWITCHING EXPENSE	-8,902	0	-0	-8,902
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-17,030	0	0	-17,030
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-1,836,369	-1,794,458	-21,066	-20,845
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,362,997	-150,322	-87,838	-1,124,837
16 CUSTOMER ASSISTANCE EXPENSE	-653,254	-95,021	-4,671	-553,563
17 COST OF SERVICES	-4,115,892	-2,090,560	-118,362	-1,906,970
18 DEPRECIATION & AMORTIZATION EXPENSE	-7,318	-43,393	-16,454	52,530
19 MARKETING EXPENSE	-245,973	-332,889	7,029	79,888
20 CORPORATE EXPENSE	-366,110	-202,779	1,579	-164,910
21 SELLING, GENERAL & ADMINISTRATIVE	-612,083	-535,669	8,608	-85,022
22 TAXES OTHER THAN INCOME	-2,391	-23,678	-626	21,913
23 OTHER EXPENSES	-9,299	-2,998	-29	-6,272
24 TOTAL OPERATING EXPENSE	-4,746,983	-2,696,299	-126,864	-1,923,821
25 NET OPERATING REVENUES	3,028,360	1,220,897	-19,045	1,826,509
26 NON-OPERATING INCOME AND EXPENSES	182,668	0	182,668	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	2,845,692	1,220,897	-201,713	1,826,509
29 INTEREST AND RELATED ITEMS	5,036	-15,754	1,268	19,522
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	584,647
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	-	-	-	-
36 NET INCOME	2,006,592	895,489	-197,378	1,308,481

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR MISSISSIPPI

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	46,626	0	0	46,626
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-732,915	-609,553	328	-123,690
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-686,289	-609,553	328	-77,064
8 NETWORK SUPPORT EXPENSE	21,977	-751	813	21,915
9 GENERAL SUPPORT EXPENSE	8,203	-22,555	3,406	27,352
10 CENTRAL OFFICE SWITCHING EXPENSE	-5,963	0	0	-5,963
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-9,685	0	0	-9,685
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-479,895	-467,066	-0	-12,829
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-788,101	-37,849	-45,735	-704,517
16 CUSTOMER ASSISTANCE EXPENSE	-341,816	-50,466	-506	-290,844
17 COST OF SERVICES	-1,595,280	-578,687	-42,023	-974,570
18 DEPRECIATION & AMORTIZATION EXPENSE	16,735	-17,897	5,806	28,826
19 MARKETING EXPENSE	-67,503	-154,212	457	86,253
20 CORPORATE EXPENSE	-303,258	-92,214	7,994	-219,038
21 SELLING, GENERAL & ADMINISTRATIVE	-370,761	-246,626	8,451	-132,785
22 TAXES OTHER THAN INCOME	5,173	-15,223	440	19,956
23 OTHER EXPENSES	-5,242	-1,829	486	-3,899
24 TOTAL OPERATING EXPENSE	-1,949,375	-860,063	-26,840	-1,062,473
25 NET OPERATING REVENUES	1,263,086	250,510	27,168	985,409
26 NON-OPERATING INCOME AND EXPENSES	102,238	20	102,237	-19
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,160,848	250,690	-75,069	985,427
29 INTEREST AND RELATED ITEMS	7,227	-8,928	1,166	14,989
30 INCOME BEFORE INCOME TAXES	1,153,621	259,417	-76,235	970,438
31 FEDERAL INCOME TAXES	443,568	91,632	9,184	342,752
32 STATE AND LOCAL INCOME TAXES	-11,363	-2,347	-236	-8,780
33 TOTAL INCOME TAXES	432,205	89,285	8,949	333,972
34 EXTRAORDINARY ITEMS	-	-	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	-	-	-	-
36 NET INCOME	721,416	170,133	-85,183	636,467

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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	OTN N-REG	REG
1 LOCAL SERVICE REVENUES	-26,537	0	0	-26,537
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,352,206	-1,263,577	174	-88,803
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
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
10 CENTRAL OFFICE SWITCHING EXPENSE	7,969	0	-317	8,286
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-11,457	0	0	-11,457
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-1,093,166	-1,083,459	-0	-9,707
14 CABLE & WIRE FACILITIES EXPENSE	-319	0	0	-319
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,035,626	-113,583	-58,630	-863,413
16 CUSTOMER ASSISTANCE EXPENSE	-274,382	-34,671	-2,762	-236,949
17 COST OF SERVICES	-2,529,615	-1,260,781	-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
22 TAXES OTHER THAN INCOME	-79	-7,284	298	6,907
23 OTHER EXPENSES	-2,864	-3,448	114	470
24 TOTAL OPERATING EXPENSE	-1,934,740	-1,720,170	-17,472	-197,098
25 NET OPERATING REVENUES	555,997	456,593	17,646	81,758
26 NON-OPERATING INCOME AND EXPENSES	111,087	160	110,927	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	444,910	456,433	-93,281	81,758
29 INTEREST AND RELATED ITEMS	542	-16,128	620	16,050
30 INCOME BEFORE INCOME 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 EXTRAORDINARY ITEMS	-	-	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	-	-	-	-
36 NET INCOME	167,473	236,910	-102,388	32,951

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR SOUTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-19,690	0	0	-19,690
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,387,049	-1,325,408	-0	-61,641
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
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	0	0	-1,827
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-8,490	0	0	-8,490
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-988,075	-981,538	-0	-6,537
14 CABLE & WIRE FACILITIES EXPENSE	-217	0	0	-217
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-739,933	-102,464	-40,391	-597,078
16 CUSTOMER ASSISTANCE EXPENSE	-160,026	-26,502	-1,554	-131,971
17 COST OF SERVICES	-2,025,578	-1,128,389	-41,736	-855,453
18 DEPRECIATION & AMORTIZATION EXPENSE	-370	-15,487	2,230	12,886
19 MARKETING EXPENSE	27,720	-235,004	4,917	257,807
20 CORPORATE EXPENSE	205,887	-126,585	26,982	305,489
21 SELLING, GENERAL & ADMINISTRATIVE	233,607	-361,589	31,899	563,297
22 TAXES OTHER THAN INCOME	4,484	-7,707	568	11,623
23 OTHER EXPENSES	-2,276	-4,613	867	1,472
24 TOTAL OPERATING EXPENSE	-1,790,131	-1,517,785	-6,171	-266,176
25 NET OPERATING REVENUES	383,392	192,377	6,171	184,845
NON-OPERATING INCOME AND EXPENSES	79,031	2,344	76,687	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	304,361	190,033	-70,516	184,845
29 INTEREST AND RELATED ITEMS	271	-11,786	1,082	10,974
30 INCOME BEFORE INCOME TAXES	304,090	201,818	-71,599	173,870
31 FEDERAL INCOME TAXES	87,420	46,584	1,159	39,676
32 STATE AND LOCAL INCOME TAXES	106,016	56,496	1,408	48,112
33 TOTAL INCOME TAXES	193,436	103,080	2,567	87,789
34 EXTRAORDINARY ITEMS	-	-	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	-	-	-	-
36 NET INCOME	110,654	98,738	-74,166	86,082

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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	0	63,627
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,267,820	-1,059,230	-1,727	-206,863
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-1,204,193	-1,059,230	-1,727	-143,236
8 NETWORK SUPPORT EXPENSE	14,295	-88	264	14,120
9 GENERAL SUPPORT EXPENSE	8,621	-74,723	17,276	65,868
10 CENTRAL OFFICE SWITCHING EXPENSE	-8,109	0	1	-8,110
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-14,398	0	0	-14,398
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-899,850	-873,695	-1,700	-24,455
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,495,704	-168,593	-83,061	-1,244,050
16 CUSTOMER ASSISTANCE EXPENSE	-665,781	-104,136	-6,322	-555,322
17 COST OF SERVICES	-3,061,126	-1,221,236	-73,543	-1,766,348
18 DEPRECIATION & AMORTIZATION EXPENSE	54,038	-49,930	8,822	95,146
19 MARKETING EXPENSE	-321,671	-418,010	6,394	90,145
20 CORPORATE EXPENSE	-418,860	-230,206	28,226	-216,880
21 SELLING, GENERAL & ADMINISTRATIVE	-740,331	-648,216	34,620	-126,735
22 TAXES OTHER THAN INCOME	5,933	-29,737	1,587	34,082
23 OTHER EXPENSES	-9,701	-4,671	672	-5,703
24 TOTAL OPERATING EXPENSE	-3,751,187	-1,953,789	-27,842	-1,769,557
25 NET OPERATING REVENUES	2,546,994	894,559	26,115	1,626,321
NON-OPERATING INCOME AND EXPENSES	152,354	0	152,354	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE 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
30 INCOME BEFORE INCOME TAXES	2,363,135	915,242	-131,239	1,579,132
31 FEDERAL INCOME TAXES	833,652	303,318	6,998	523,336
32 STATE AND LOCAL INCOME TAXES	-64,162	-23,345	-539	-40,279
33 TOTAL INCOME TAXES	769,490	279,973	6,459	483,057
34 EXTRAORDINARY ITEMS	-	-	-	-
35 INCOME TAXES ON EXTRAORDINARY ITEMS	-	-	-	-
36 NET INCOME	1,593,645	635,269	-137,698	1,096,074

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 FOR REGION

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	68,981,822	-13,439,847	4,996,046	77,425,622
2 GENERAL SUPPORT ASSETS	49,559,112	-63,264,658	2,567,848	110,255,922
3 CENTRAL OFFICE SWITCHING ASSETS	15,784,357	0	232	15,784,125
4 OPERATOR SYSTEMS ASSETS	-1,386	0	0	-1,386
5 CENTRAL OFFICE TRANSMISSION	-454,033	0	0	-454,033
6 INFO ORIG/TERM ASSETS	-527,475	0	-314,167	-213,308
7 CABLE & WIRE ASSETS	-1,527,570	0	0	-1,527,570
8 AMORTIZABLE ASSETS	54,954,575	-2,793,904	2,103,580	55,644,899
9 TOTAL ASSETS IN SERVICE	186,769,402	-79,498,408	9,353,539	256,914,271
10 ACCUM. DEPRECIATION	-83,301,597	26,487,218	-3,501,670	-106,287,145
11 ACCUM. AMORTIZATION	-24,828,777	1,367,959	-331,384	-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

PROPRIETARY

BELL SOUTH TELECOMMUNICATIONS (BST)
DIFFERENCE SUMMARY
CASE 5 - BST RESTRUCTURE
FOR ALABAMA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	17,568,924	-2,127,406	1,289,183	18,407,147
2 GENERAL SUPPORT ASSETS	32,880,766	-13,975,596	1,099,155	45,757,207
3 CENTRAL OFFICE SWITCHING ASSETS	4,754,772	0	7	4,754,765
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-40,008	0	0	-40,008
6 INFO ORIG/TERM ASSETS	-14,000	0	-0	-14,000
7 CABLE & WIRE ASSETS	-132,506	0	0	-132,506
8 AMORTIZABLE ASSETS	25,556,097	-318,881	1,381,099	24,493,879
9 TOTAL ASSETS IN SERVICE	80,574,045	-16,421,883	3,769,444	93,226,484
10 ACCUM. DEPRECIATION	-30,191,381	5,290,945	-1,349,724	-34,132,602
11 ACCUM. AMORTIZATION	-14,611,079	248,383	-684,442	-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

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 FOR FLORIDA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	3,864,975	-2,207,135	452,859	5,619,251
2 GENERAL SUPPORT ASSETS	-353,712	-16,795,121	681,348	15,760,061
3 CENTRAL OFFICE SWITCHING ASSETS	1,716,425	0	82	1,716,343
4 OPERATOR SYSTEMS ASSETS	-387	0	0	-387
5 CENTRAL OFFICE TRANSMISSION	-112,260	0	0	-112,260
6 INFO ORIG/TERM ASSETS	-65,548	0	-0	-65,548
7 CABLE & WIRE ASSETS	-372,368	0	0	-372,368
8 AMORTIZABLE ASSETS	2,367,289	-548,092	236,766	2,678,615
9 TOTAL ASSETS IN SERVICE	7,044,414	-19,550,348	1,371,055	25,223,707
10 ACCUM. DEPRECIATION	-4,940,616	6,397,000	-544,550	-10,793,065
11 ACCUM. AMORTIZATION	-1,218,283	269,822	-128,398	-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

PROPRIETARY

BELL SOUTH TELECOMMUNICATIONS (BST)
DIFFERENCE SUMMARY
CASE 5 - BST RESTRUCTURE
FOR GEORGIA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	37,623,329	-1,680,415	1,750,268	37,553,476
2 GENERAL SUPPORT ASSETS	20,853,585	-13,517,945	220,764	34,150,766
3 CENTRAL OFFICE SWITCHING ASSETS	6,751,537	0	60	6,751,477
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-75,434	0	0	-75,434
6 INFO ORIG/TERM ASSETS	-148,289	0	-95,215	-53,074
7 CABLE & WIRE ASSETS	-256,720	0	0	-256,720
8 AMORTIZABLE ASSETS	18,379,546	-589,879	966,538	18,002,886
9 TOTAL ASSETS IN SERVICE	83,127,554	-15,788,239	2,842,415	96,073,377
10 ACCUM. DEPRECIATION	-25,934,003	6,007,766	-689,096	-31,252,673
11 ACCUM. AMORTIZATION	-4,876,527	238,213	-281,317	-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

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 FOR KENTUCKY

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	665,596	-1,279,415	200,100	1,744,911
2 GENERAL SUPPORT ASSETS	-938,279	-2,253,343	75,707	1,239,357
3 CENTRAL OFFICE SWITCHING ASSETS	-29,101	0	27	-29,128
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-25,489	0	0	-25,489
6 INFO ORIG/TERM ASSETS	-10,000	0	0	-10,000
7 CABLE & WIRE ASSETS	-91,191	0	0	-91,191
8 AMORTIZABLE ASSETS	901,479	-152,353	88,730	965,103
9 TOTAL ASSETS IN SERVICE	473,015	-3,685,111	364,564	3,793,563
10 ACCUM. DEPRECIATION	-306,265	850,621	-103,608	-1,053,278
11 ACCUM. AMORTIZATION	-600,788	103,891	-58,310	-646,369
12 TOTAL RESERVE	-907,053	954,512	-161,918	-1,699,648
13 NET BOOK VALUE	-434,038	-2,730,599	202,645	2,093,915
14 INVENTORIES	-1,216,285	-1,134,603	2,514	-84,196

PROPRIETARY

BELL SOUTH TELECOMMUNICATIONS (BST)
DIFFERENCE SUMMARY
CASE 5 - BST RESTRUCTURE
FOR LOUISIANA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	1,057,934	-1,744,455	257,829	2,544,561
2 GENERAL SUPPORT ASSETS	-813,609	-3,217,854	108,311	2,295,934
3 CENTRAL OFFICE SWITCHING ASSETS	1,081,077	0	9	1,081,068
4 OPERATOR SYSTEMS ASSETS	-306	0	0	-306
5 CENTRAL OFFICE TRANSMISSION	-44,807	0	0	-44,807
6 INFO ORIG/TERM ASSETS	-45,691	0	-28,385	-17,306
7 CABLE & WIRE ASSETS	-151,653	0	0	-151,653
8 AMORTIZABLE ASSETS	66,072	-216,914	-1,266,401	1,549,387
9 TOTAL ASSETS IN SERVICE	1,149,017	-5,179,223	-928,637	7,256,877
10 ACCUM. DEPRECIATION	-2,580,708	1,515,292	-174,960	-3,921,040
11 ACCUM. AMORTIZATION	66,635	96,968	1,096,494	-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

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 FOR MISSISSIPPI

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	3,091,260	-750,202	384,410	3,457,052
2 GENERAL SUPPORT ASSETS	-153,640	-2,294,530	88,493	2,052,397
3 CENTRAL OFFICE SWITCHING ASSETS	-33,931	0	13	-33,944
4 OPERATOR SYSTEMS ASSETS	-306	0	0	-306
5 CENTRAL OFFICE TRANSMISSION	-29,132	0	0	-29,132
6 INFO ORIG/TERM ASSETS	-9,306	0	0	-9,306
7 CABLE & WIRE ASSETS	-94,493	0	0	-94,493
8 AMORTIZABLE ASSETS	1,353,229	-103,079	64,661	1,391,647
9 TOTAL ASSETS IN SERVICE	4,123,681	-3,147,811	537,577	6,733,915
10 ACCUM. DEPRECIATION	-195,964	1,125,228	-256,596	-1,064,597
11 ACCUM. AMORTIZATION	-1,233,454	68,256	-55,981	-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

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 FOR NORTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	1,033,915	-1,048,562	122,080	1,960,397
2 GENERAL SUPPORT ASSETS	-608,128	-4,079,197	116,780	3,354,288
3 CENTRAL OFFICE SWITCHING ASSETS	377,280	0	14	377,266
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-46,391	0	0	-46,391
6 INFO ORIG/TERM ASSETS	-14,000	0	-0	-14,000
7 CABLE & WIRE ASSETS	-153,911	0	0	-153,911
8 AMORTIZABLE ASSETS	413,278	-227,719	29,685	611,312
9 TOTAL ASSETS IN SERVICE	1,002,043	-5,355,478	268,559	6,088,961
10 ACCUM. DEPRECIATION	-2,790,789	2,035,792	-105,864	-4,720,716
11 ACCUM. AMORTIZATION	-401,335	90,432	-22,338	-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

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 FOR SOUTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	1,004,578	-552,597	98,960	1,458,215
2 GENERAL SUPPORT ASSETS	29,541	-1,409,835	46,102	1,393,274
3 CENTRAL OFFICE SWITCHING ASSETS	311,132	0	9	311,123
4 OPERATOR SYSTEMS ASSETS	-387	0	0	-387
5 CENTRAL OFFICE TRANSMISSION	-31,274	0	0	-31,274
6 INFO ORIG/TERM ASSETS	-11,000	0	-0	-11,000
7 CABLE & WIRE ASSETS	-108,236	0	0	-108,236
8 AMORTIZABLE ASSETS	348,860	-114,905	30,470	433,295
9 TOTAL ASSETS IN SERVICE	1,543,214	-2,077,337	175,541	3,445,010
10 ACCUM. DEPRECIATION	-12,709,692	690,924	-83,696	-13,116,920
11 ACCUM. AMORTIZATION	-230,442	52,471	-18,107	-264,806
12 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
14 INVENTORIES	1,651,356	-1,043,370	99,424	2,595,301

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 5 - BST RESTRUCTURE
 FOR TENNESSEE

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	3,071,311	-2,049,659	440,358	4,680,612
2 GENERAL SUPPORT ASSETS	-1,337,412	-5,721,237	131,188	4,252,637
3 CENTRAL OFFICE SWITCHING ASSETS	855,166	0	10	855,156
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-49,238	0	0	-49,238
6 INFO ORIG/TERM ASSETS	-209,641	0	-190,567	-19,074
7 CABLE & WIRE ASSETS	-166,492	0	0	-166,492
8 AMORTIZABLE ASSETS	5,568,725	-522,082	572,032	5,518,775
9 TOTAL ASSETS IN SERVICE	7,732,419	-8,292,979	953,022	15,072,376
10 ACCUM. DEPRECIATION	-3,652,180	2,573,650	-193,576	-6,032,254
11 ACCUM. AMORTIZATION	-1,723,504	199,523	-178,985	-1,744,042
12 TOTAL RESERVE	-5,375,684	2,773,173	-372,561	-7,776,296
13 NET BOOK VALUE	2,356,735	-5,519,806	580,461	7,296,080
14 INVENTORIES	319,652	-2,215,622	100,104	2,435,170

PROPRIETARY

PROPRIETARY

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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)

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.

PROPRIETARY

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.

PROPRIETARY

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B: FINAL TWO WK

ISSUED 20-Feb-94

BTS IMPACT ON BST OPERATIONS - MONTHLY	9'										\$ (000)
	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MISSISSIPPI	M. CAROLINA	S. CAROLINA	TENNESSEE	
TOTAL OPERATING REVENUES	(14,031.5)	(1,771.4)	(3,152.2)	(3,029.0)	(623.9)	(1,538.9)	(537.1)	(1,166.3)	(1,268.9)	(943.8)	
COST OF SERVICES	(15,759.9)	(1,886.7)	(3,309.9)	(3,157.5)	(833.4)	(2,196.5)	(614.4)	(1,363.8)	(1,180.9)	(1,216.8)	
DEPRECIATION & AMORT EXP	(159.1)	(19.0)	(26.4)	(27.5)	(10.6)	(32.6)	(4.8)	(14.8)	(8.3)	(15.1)	
MARKETING EXP	169.0	93.9	(294.8)	16.2	(42.5)	1.5	64.8	276.5	75.3	(21.9)	
CORPORATE EXP	(2,223.8)	(188.7)	(681.3)	(353.9)	(126.3)	(206.8)	(121.9)	(195.8)	(128.1)	(221.0)	
MISCELLANEOUS EXP	(51.2)	(3.5)	(15.8)	(6.3)	(1.9)	(7.5)	(4.7)	(2.4)	(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)	(681.0)	(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)										

BBS IMPACT ON BST REGULATED OPERATIONS - MONTHLY										
	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MISSISSIPPI	N. CAROLINA	S. CAROLINA	TENNESSEE
TOTAL OPERATING REVENUES	967.9	104.8	213.3	170.1	54.4	82.4	72.1	97.1	56.5	117.2
COST OF SERVICES	(674.3)	(67.9)	(237.8)	(78.8)	0.2	(75.8)	(35.3)	(118.5)	(55.9)	(4.5)
DEPRECIATION & AMORT EXP	523.5	114.9	102.7	126.2	17.5	36.2	20.2	47.7	9.0	47.1
MARKETING EXP	3,874.8	398.3	849.4	692.2	141.9	320.8	215.1	574.1	301.5	381.5
CORPORATE EXP	(307.0)	(22.7)	(3.1)	(123.2)	7.0	7.6	(33.5)	(113.8)	(15.9)	(9.4)
MISCELLANEOUS EXP	49.9	5.4	13.9	9.3	1.6	3.8	1.5	3.3	3.2	7.9
TOTAL OPERATING EXPENSE	3,466.9	428.0	725.1	625.7	168.2	294.6	168.0	392.8	241.9	422.6
NET OPERATING REVENUES	(2,499.0)	(323.2)	(511.8)	(455.6)	(113.8)	(212.2)	(95.9)	(295.7)	(185.4)	(305.4)

PROPRIETARY

	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	536,286	-139	536,425
2 NETWORK ACCESS REVENUE-INTRASTATE	-0	-0	-0
3 NETWORK ACCESS REVENUE-INTERSTATE	-0	-0	-0
4 LONG DISTANCE REVENUE	-0	-0	-0
5 MISCELLANEOUS REVENUE	-14,567,752	-339,247	431,500
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0
7 TOTAL OPERATING REVENUES	-14,031,466	-339,247	967,925
8 NETWORK SUPPORT EXPENSE	-0	-12,669	-12,663
9 GENERAL SUPPORT EXPENSE	-861,900	-567,127	-296,908
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	-317	317
11 OPERATOR SYSTEMS EXPENSE	-0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-12,337,046	-12,310,882	-26,162
14 CABLE & WIRE FACILITIES EXPENSE	-0	26,619	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,448,632	-1,436,048	-37,204
16 CUSTOMER ASSISTANCE EXPENSE	-1,112,394	-740,989	-352,928
17 COST OF SERVICES	-15,759,972	-15,067,915	-674,261
18 DEPRECIATION & AMORTIZATION EXPENSE	-159,089	-669,384	323,537
19 MARKETING EXPENSE	169,004	-3,748,775	3,874,813
20 COMPAINT EXPENSE	-2,223,720	-1,917,082	-307,050
21 SELLING, GENERAL & ADMINISTRATIVE	-2,054,716	-5,665,657	3,567,763
22 TAXES OTHER THAN INCOME	-51,227	-74,080	21,948
23 OTHER EXPENSES	0	-30,939	27,962
24 TOTAL OPERATING EXPENSE	-18,025,004	-21,507,976	3,666,948
25 NET OPERATING REVENUES	3,993,558	6,847,852	-2,699,023
26 NON-OPERATING INCOME AND EXPENSES	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	3,993,558	6,847,852	-2,699,023
29 INTEREST AND RELATED ITEMS	-0	-214,217	213,953
30 INCOME BEFORE INCOME TAXES	3,993,558	7,062,069	-2,712,976
TOTAL	3,993,558	7,062,069	-2,712,976

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 1 - BBS (BCL, BCSL, DATA SERV IMPACT)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR REGION

C:01FFSUMSTCST.YK3

26-90J-72

PROPERTY

24-Feb-92

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ITEM NO. 5-015
PROPRIETARY ATTACHMENT
PAGE 82 OF 180

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
1 LOCAL SERVICE REVENUES	68,362	0	-0	68,362
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,839,764	-1,876,658	494	36,400
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-1,771,402	-1,876,658	494	104,762
8 NETWORK SUPPORT EXPENSE	0	-2,189	120	2,069
9 GENERAL SUPPORT EXPENSE	-72,800	-88,830	889	15,141
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-1,517,157	-1,517,157	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-136,206	-137,873	5,734	-4,067
16 CUSTOMER ASSISTANCE EXPENSE	-160,508	-79,645	158	-81,021
17 COST OF SERVICES	-1,886,671	-1,825,694	6,901	-67,878
18 DEPRECIATION & AMORTIZATION EXPENSE	-19,012	-140,688	6,790	114,886
19 MARKETING EXPENSE	93,812	-311,708	7,267	398,253
20 CORPORATE EXPENSE	-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 OTHER EXPENSES	0	2,190	730	-2,920
24 TOTAL OPERATING EXPENSE	-2,004,109	-2,442,634	10,580	427,944
25 NET OPERATING REVENUES	232,707	565,976	-10,086	-323,182
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	232,707	565,976	-10,086	-323,182
29 INTEREST AND RELATED ITEMS	-0	-32,834	1,381	31,453
30 INCOME BEFORE INCOME TAXES	232,707	598,809	-11,467	-354,636

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40

- DENOTES CREDIT AMOUNT

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 1 - BBS (BCI, BCST, DATASERV IMPACT)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR FLORIDA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	102,173	35	-0	102,138
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	-0	-0
5 MISCELLANEOUS REVENUE	-3,254,410	-3,367,447	1,837	111,200
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-3,152,237	-3,367,412	1,837	213,338
8 NETWORK SUPPORT EXPENSE	-0	-2,329	99	2,230
9 GENERAL SUPPORT EXPENSE	-222,099	-133,902	-19,848	-68,349
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-2,420,076	-2,420,076	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-419,353	-365,787	19,803	-73,370
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-248,383	-151,166	1,089	-98,307
16 CUSTOMER ASSISTANCE EXPENSE	-0	-0	-0	-0
17 COST OF SERVICES	-3,309,911	-3,073,259	1,143	-237,795
18 DEPRECIATION & AMORTIZATION EXPENSE	-26,391	-131,566	2,483	102,693
19 MARKETING EXPENSE	-294,764	-1,150,757	6,589	849,404
20 CORPORATE EXPENSE	-681,268	-646,505	-31,679	-3,083
21 SELLING, GENERAL & ADMINISTRATIVE	-976,032	-1,797,262	-25,090	846,321
22 TAXES OTHER THAN INCOME	-15,767	-21,031	670	4,594
23 OTHER EXPENSES	-0	-8,966	-341	9,307
24 TOTAL OPERATING EXPENSE	-4,328,101	-5,032,085	-21,135	725,119
25 NET OPERATING REVENUES	1,175,864	1,664,673	22,972	-511,781
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,175,864	1,664,673	22,972	-511,781
29 INTEREST AND RELATED ITEMS	-0	-56,369	1,870	54,499
30 INCOME BEFORE INCOME TAXES	1,175,864	1,721,042	20,702	-566,280

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
- DENOTES CREDIT AMOUNT

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

24-Feb-92 C:\OIFFSUM\STCS1.WK3

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	0	96,419
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-3,125,207	-3,004,232	-194,675	73,700
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-3,028,962	-3,004,406	-194,675	170,119
8 NETWORK SUPPORT EXPENSE	-0	-3,653	9	3,644
9 GENERAL SUPPORT EXPENSE	-147,099	-115,844	8,227	-39,481
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-2,523,115	-2,519,719	-3,396	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-306,787	-298,842	-8,898	953
16 CUSTOMER ASSISTANCE EXPENSE	-180,513	-122,855	-13,752	-43,906
17 COST OF SERVICES	-3,157,514	-3,060,913	-17,810	-78,791
18 DEPRECIATION & AMORTIZATION EXPENSE	-27,510	-146,407	-7,286	126,183
19 MARKETING EXPENSE	16,246	-663,030	-12,966	692,242
20 CORPORATE EXPENSE	-353,906	-232,841	2,165	-123,230
21 SELLING, GENERAL & ADMINISTRATIVE	-337,660	-895,871	-10,800	569,011
22 TAXES OTHER THAN INCOME	-6,326	-11,238	-272	5,184
23 OTHER EXPENSES	-0	-4,137	60	4,077
24 TOTAL OPERATING EXPENSE	-3,529,010	-4,118,567	-36,109	625,665
25 NET OPERATING REVENUES	500,048	1,114,161	-158,566	-455,546
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
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 AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

24-Feb-92

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ITEM NO. 3-016
PROPRIETARY ATTACHMENT
PAGE 26 OF 150

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR KENTUCKY

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	32,000	0	0	32,000
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-655,847	-678,478	231	22,400
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-623,847	-678,478	231	54,400
8 NETWORK SUPPORT EXPENSE	-0	-138	45	93
9 GENERAL SUPPORT EXPENSE	-44,801	-36,095	6,407	-15,113
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-653,896	-653,896	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-73,619	-74,990	139	1,232
16 CUSTOMER ASSISTANCE EXPENSE	-61,117	-76,696	1,564	14,015
17 COST OF SERVICES	-833,433	-841,815	8,155	227
18 DEPRECIATION & AMORTIZATION EXPENSE	-10,553	-32,016	3,904	17,559
19 MARKETING EXPENSE	-42,487	-180,483	-3,889	141,885
20 CORPORATE EXPENSE	-126,260	-149,469	16,159	7,050
21 SELLING, GENERAL & ADMINISTRATIVE	-168,747	-329,952	12,270	148,935
22 TAXES OTHER THAN INCOME	-1,904	-1,574	84	-414
23 OTHER EXPENSES	-0	-2,467	444	2,023
24 TOTAL OPERATING EXPENSE	-1,014,637	-1,207,324	24,857	168,330
25 NET OPERATING REVENUES	390,790	529,346	-24,626	-113,930
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	390,790	529,346	-24,626	-113,930
29 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
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

24-Feb-92

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT)
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR LOUISIANA

	TOTAL	CPE	OTH M-REG	REG
1 LOCAL SERVICE REVENUES	38,900	0	0	38,900
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,577,811	-1,475,402	-145,909	43,500
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-1,538,911	-1,475,402	-145,909	82,400
8 NETWORK SUPPORT EXPENSE	-0	-2,238	38	2,201
9 GENERAL SUPPORT EXPENSE	-86,899	-48,191	-7,784	-30,924
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-1,815,443	-1,794,377	-21,066	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-147,533	-146,285	-2,688	1,440
16 CUSTOMER ASSISTANCE EXPENSE	-146,625	-94,988	-3,088	-48,549
17 COST OF SERVICES	-2,196,500	-2,086,079	-34,588	-75,833
18 DEPRECIATION & AMORTIZATION EXPENSE	-32,552	-48,437	-22,294	38,179
19 MARKETING EXPENSE	1,477	-332,755	13,444	320,767
20 CORPORATE EXPENSE	-206,755	-199,548	-14,808	7,601
21 SELLING, GENERAL & ADMINISTRATIVE	-205,278	-532,303	-1,343	328,368
22 TAXES OTHER THAN INCOME	-7,524	-7,919	-416	812
23 OTHER EXPENSES	0	-2,998	-61	3,059
24 TOTAL OPERATING EXPENSE	-2,441,854	-2,677,737	-58,702	294,585
25 NET OPERATING REVENUES	902,943	1,202,335	-87,207	-212,185
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	902,943	1,202,335	-87,207	-212,185
29 INTEREST AND RELATED ITEMS	-0	-15,761	430	15,331
30 INCOME BEFORE INCOME TAXES	902,943	1,218,096	-87,637	-227,516

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

24-Feb-92

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 1 - 885 (BCI, BCS1, DATASERV IMPACT)
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR MISSISSIPPI

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	45,486	0	0	45,486
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-582,625	-609,553	328	26,600
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-537,139	-609,553	328	72,086
8 NETWORK SUPPORT EXPENSE	-0	-769	24	745
9 GENERAL SUPPORT EXPENSE	-53,099	-22,912	-3,395	-26,792
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-467,073	-467,073	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPRNS EXPENSE	-36,270	-35,375	604	-1,499
16 CUSTOMER ASSISTANCE EXPENSE	-58,007	-50,463	195	-7,739
17 COST OF SERVICES	-614,449	-576,591	-2,573	-35,285
18 DEPRECIATION & AMORTIZATION EXPENSE	-4,826	-26,546	1,469	20,251
19 MARKETING EXPENSE	64,766	-154,154	3,771	215,149
20 CORPORATE EXPENSE	-121,900	-90,438	2,045	-33,507
21 SELLING, GENERAL & ADMINISTRATIVE	-57,134	-244,591	5,816	181,641
22 TAXES OTHER THAN INCOME	-4,700	-5,016	212	104
23 OTHER EXPENSES	0	-1,830	456	1,374
24 TOTAL OPERATING EXPENSE	-681,109	-856,575	5,381	168,085
25 NET OPERATING REVENUES	143,970	245,022	-5,053	-95,999
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	143,970	245,022	-5,053	-95,999
29 INTEREST AND RELATED ITEMS	0	-8,936	308	8,628
30 INCOME BEFORE INCOME TAXES	143,970	253,958	-5,361	-104,627

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
 - DENOTES CREDIT AMOUNT
 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 NORTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	54,582	0	0	54,582
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,220,903	-1,263,577	174	42,500
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-1,166,321	-1,263,577	174	97,082
8 NETWORK SUPPORT EXPENSE	-0	-786	25	761
9 GENERAL SUPPORT EXPENSE	-84,802	-27,739	8,604	-65,667
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	-317	317
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-1,083,352	-1,083,352	-0	0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-100,141	-107,836	684	7,010
16 CUSTOMER ASSISTANCE EXPENSE	-95,524	-34,611	15	-60,928
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	576,114
20 CORPORATE EXPENSE	-195,776	-90,375	8,427	-113,828
21 SELLING, GENERAL & ADMINISTRATIVE	80,734	-393,348	13,797	460,286
22 TAXES OTHER THAN INCOME	-2,355	-2,435	54	26
23 OTHER EXPENSES	0	-3,447	144	3,304
24 TOTAL OPERATING EXPENSE	-1,300,214	-1,717,861	24,841	392,805
25 NET OPERATING REVENUES	133,893	454,284	-24,667	-295,723
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	133,893	454,284	-24,667	-295,723
29 INTEREST AND RELATED ITEMS	0	-16,131	385	15,746
30 INCOME BEFORE INCOME TAXES	133,893	470,415	-25,052	-311,469

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

24-Feb-92

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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
1 LOCAL SERVICE REVENUES	28,446	0	0	28,446
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,297,308	-1,325,408	-0	28,100
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-1,268,862	-1,325,408	-0	56,546
8 NETWORK SUPPORT EXPENSE	0	-665	18	647
9 GENERAL SUPPORT EXPENSE	-56,200	-17,924	1,848	-40,124
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-981,538	-981,538	-0	0
14 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
23 OTHER EXPENSES	0	-4,612	901	3,712
24 TOTAL OPERATING EXPENSE	-1,245,148	-1,519,259	32,238	241,873
25 NET OPERATING REVENUES	-23,714	193,851	-32,238	-185,327
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-23,714	193,851	-32,238	-185,327
29 INTEREST AND RELATED ITEMS	-0	-11,811	319	11,493
30 INCOME BEFORE INCOME TAXES	-23,714	205,662	-32,557	-196,820

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

24-Feb-92

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ITEM NO. 5-016
PROPRIETARY ATTACHMENT
PAGE 91 OF 190

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 1 - 885 (BCI, BCSI, DATASERV IMPACT)
WITH ACTUAL JUNE 1991 AMOUNTS
FOR TENNESSEE

	TOTAL	CPE	OTH M-REG	REG
1 LOCAL SERVICE REVENUES	70,092	0	0	70,092
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,013,857	-1,059,230	-1,727	47,100
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-943,765	-1,059,230	-1,727	117,192
8 NETWORK SUPPORT EXPENSE	-0	-101	28	73
9 GENERAL SUPPORT EXPENSE	-94,101	-75,691	7,189	-25,599
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-875,394	-873,694	-1,700	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-135,030	-162,184	2,687	26,466
16 CUSTOMER ASSISTANCE EXPENSE	-112,252	-104,093	-4,692	-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
19 MARKETING EXPENSE	-21,900	-417,738	14,387	381,451
20 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
23 OTHER EXPENSES	0	-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	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	537,057	878,205	-35,799	-305,349
29 INTEREST AND RELATED ITEMS	-0	-20,729	369	20,360
30 INCOME BEFORE INCOME TAXES	537,057	898,934	-36,168	-325,709

PROPRIETARY

RUN DATE/TIME 02/13/92 08.04.40

- DENOTES CREDIT AMOUNT

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT)
 FOR REGION

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-6,594,898	-13,479,871	496,948	6,388,025
2 GENERAL SUPPORT ASSETS	-11,609,942	-63,288,976	1,627,149	50,051,883
3 CENTRAL OFFICE SWITCHING ASSETS	-0	0	-0	0
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 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	-0
8 AMORTIZABLE ASSETS	-1,622,881	-2,829,847	-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	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	899,577

RUN DATE/TIME 02/25/92 15.40.51
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCSI, DATASERV 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	0	-0	0
4 OPERATOR SYSTEMS ASSETS	-0	0	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	-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	0	256,661	-10,019	-246,642
12 TOTAL RESERVE	807,800	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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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT)
 FOR FLORIDA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-2,026,361	-2,206,941	21,781	158,799
2 GENERAL SUPPORT ASSETS	-1,971,490	-16,796,356	629,207	14,195,659
3 CENTRAL OFFICE SWITCHING ASSETS	-0	0	-0	-0
4 OPERATOR SYSTEMS ASSETS	-0	0	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	-547,293	29,299	517,994
9 TOTAL ASSETS IN SERVICE	-3,997,851	-19,550,589	680,287	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	-253,141
12 TOTAL RESERVE	1,597,573	6,667,006	-238,332	-4,831,101
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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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCS1, DATASERV IMPACT)
 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	-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	0	-0
8 AMORTIZABLE ASSETS	-385,701	-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 NET 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 - 88S (BCI, BCSI, DATASERV 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	0	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	-152,860	11,648	141,212
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
12 TOTAL RESERVE	256,314	955,134	-71,637	-627,183
13 NET BOOK VALUE	-1,028,740	-2,731,000	143,306	1,558,954
14 INVENTORIES	-1,125,287	-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 NETWORK SUPPORT ASSETS	-689,753	-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	-0	0	-0	-0
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-0	0	0	-0
6 INFO ORIG/TERM ASSETS	-28,385	0	-28,385	-0
7 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)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCSI, DATASERV 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	1,868,993
3 CENTRAL OFFICE SWITCHING ASSETS	-0	0	-0	-0
4 OPERATOR SYSTEMS ASSETS	-0	0	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	-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	0	68,788	-2,673	-66,114
12 TOTAL RESERVE	219,488	1,195,476	-60,800	-915,189
13 NET BOOK VALUE	-407,575	-1,955,326	93,516	1,454,235
14 INVENTORIES	-1,336,543	-1,413,129	3,425	73,162

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCSI, DATASERV 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	0	-0	-0
4 OPERATOR SYSTEMS ASSETS	-0	0	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	-228,113	6,609	221,504
9 TOTAL ASSETS IN SERVICE	-1,924,991	-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)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCSI, DATASERV IMPACT)
 FOR SOUTH CAROLINA

	TOTAL	CPE	OTH M-REG	REG
1 NETWORK SUPPORT ASSETS	-550,188	-552,725	8,842	-6,305
2 GENERAL SUPPORT ASSETS	-538,868	-1,410,226	34,050	837,308
3 CENTRAL OFFICE SWITCHING ASSETS	-0	0	-0	-0
4 OPERATOR SYSTEMS ASSETS	-0	0	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)
 DIFFERENCE SUMMARY
 CASE 1 - BBS (BCI, BCST, DATASERV IMPACT)
 FOR TENNESSEE

	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	-0	0	-0	-0
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-0	0	0	-0
6 INFO ORIG/TERM ASSETS	-190,567	0	-190,567	-0
7 CABLE & WIRE ASSETS	-0	0	0	-0
8 AMORTIZABLE ASSETS	0	-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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888 CASE 1 ANALYSIS SUMMARY

12-Dec-91 DATE

DEF TAX	NON-PROPERTY RELATED	BST	ALABAMA	KENTUCKY	LOUISIANA	MISSISSIPPI	TENNESSEE	FLORIDA	GEORGIA	NORTH 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)	(36,969)	(12,633)	(7,268)
	INDIRECT REALLOCATED	0	0	0	(1)	(1)	3	(1)	(1)	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	113,318	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	23,622	23,344	110,875	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 includes the impact of changing BSS Salary and Wage expenditures from affiliated transactions to Salary 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.

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.

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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.

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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 Capital and ROI virtually offset the elimination BSS pre-tax income dividend 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 prorated changes thus impacting state expenses.

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ISSUED 18-Mar-92

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BSS IMPACT ON BST OPERATIONS - MONTHLY

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	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	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	(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	182.7	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 OPERATIONS - MONTHLY

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	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	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	11.8	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	(34.0)	(233.5)	(34.8)	(154.8)

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

ITEM NO. 5-016
PROPRIETARY ATTACHMENT
PAGE 112 OF 180

PROPRIETARY

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 N-REG	REG
1 LOCAL SERVICE REVENUES	-455,000	0	-0	-455,000
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	-0	-0
5 MISCELLANEOUS REVENUE	-3,770,098	-0	-0	-3,770,098
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-4,225,098	-0	-0	-4,225,098
8 NETWORK SUPPORT EXPENSE	-15,256	-1,039	-412	-13,805
9 GENERAL SUPPORT EXPENSE	340,604	3,529	-35,134	372,209
10 CENTRAL OFFICE SWITCHING EXPENSE	-70,024	0	-317	-69,707
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-160,347	0	0	-160,347
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-454,550	-297,576	-0	-156,974
14 CABLE & WIRE FACILITIES EXPENSE	-1,765	0	0	-1,765
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-3,600,009	-40,584	-422,650	-3,136,776
16 CUSTOMER ASSISTANCE EXPENSE	-845,958	-24,033	-24,778	-797,147
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
20 CORPORATE EXPENSE	-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	0	0
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	589,734	-952,537	-38,244

RUN DATE/TIME 03/26/92 15.14.52
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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 ALABAMA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	3,626	0	-0	3,626
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-832,974	-0	-0	-832,974
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-829,348	-0	-0	-829,348
8 NETWORK SUPPORT EXPENSE	-15,052	773	1,249	-17,074
9 GENERAL SUPPORT EXPENSE	148,467	-5,534	4,195	149,805
10 CENTRAL OFFICE SWITCHING EXPENSE	-4,458	0	0	-4,458
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-13,887	0	0	-13,887
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-58,920	-44,780	-0	-14,140
14 CABLE & WIRE FACILITIES EXPENSE	260	0	0	260
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-335,671	-4,814	-37,936	-292,920
16 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	27,860	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	2,817	163,690
23 OTHER EXPENSES	-4,484	2	-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	0	154,004	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
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

RUN DATE/TIME 03/26/92 14.35.41
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 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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 FLORIDA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-191,457	0	-0	-191,457
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	-0	-0
5 MISCELLANEOUS REVENUE	-294,427	-0	-0	-294,427
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-485,884	-0	-0	-485,884
8 NETWORK SUPPORT EXPENSE	-59,427	-1,685	-2,886	-54,856
9 GENERAL SUPPORT EXPENSE	74,072	-2,790	-14,035	90,897
10 CENTRAL OFFICE SWITCHING EXPENSE	-24,448	0	-0	-24,448
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-50,645	0	0	-50,645
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-121,938	-76,075	-0	-45,863
14 CABLE & WIRE FACILITIES EXPENSE	-843	0	0	-843
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-784,187	-16,374	-103,067	-664,746
16 CUSTOMER ASSISTANCE EXPENSE	-242,192	-6,382	-9,938	-225,872
17 COST OF SERVICES	-1,209,608	-103,306	-129,926	-976,376
18 DEPRECIATION & AMORTIZATION EXPENSE	28,738	11,220	12,328	5,189
19 MARKETING EXPENSE	-356,424	-9,266	-19,501	-327,658
20 CORPORATE EXPENSE	1,150,731	-20,696	50,282	1,121,145
21 SELLING, GENERAL & ADMINISTRATIVE	794,307	-29,962	30,782	793,487
22 TAXES OTHER THAN INCOME	25,421	230	700	24,491
23 OTHER EXPENSES	-12,731	-6	-13	-12,711
24 TOTAL OPERATING EXPENSE	-373,873	-121,824	-86,129	-165,920
25 NET OPERATING REVENUES	-112,011	121,824	86,129	-319,964
26 NON-OPERATING INCOME AND EXPENSES	286,855	-0	286,855	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-398,866	121,824	-200,726	-319,964
29 INTEREST AND RELATED ITEMS	4,201	408	2,679	1,114
30 INCOME BEFORE INCOME TAXES	-403,067	121,416	-203,405	-321,078

RUN DATE/TIME 03/26/92 14.35.41
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PROPRIETARY

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 GEORGIA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-131,039	0	0	-131,039
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-1,735,959	-0	-0	-1,735,959
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-1,866,998	-0	-0	-1,866,998
8 NETWORK SUPPORT EXPENSE	-38,740	-1,171	-1,532	-36,036
9 GENERAL SUPPORT EXPENSE	72,659	12,544	-5,736	65,851
10 CENTRAL OFFICE SWITCHING EXPENSE	-15,539	0	-0	-15,539
11 OPERATOR SYSTEMS EXPENSE	0	0	0	0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-27,886	0	0	-27,886
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-56,271	-39,057	-0	-17,214
14 CABLE & WIRE FACILITIES EXPENSE	-646	0	0	-646
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-531,487	-4,244	-68,532	-458,711
16 CUSTOMER ASSISTANCE EXPENSE	-145,926	-3,961	-3,933	-138,032
17 COST OF SERVICES	-743,836	-35,889	-79,734	-628,213
18 DEPRECIATION & AMORTIZATION EXPENSE	541,492	15,805	42,910	482,777
19 MARKETING EXPENSE	-237,490	-24,150	-12,725	-200,615
20 CORPORATE EXPENSE	-2,135,301	-63,470	-67,536	-2,004,295
21 SELLING, GENERAL & ADMINISTRATIVE	-2,372,791	-87,620	-80,261	-2,204,910
22 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
25 NET OPERATING REVENUES	593,666	106,830	115,024	371,812
NON-OPERATING INCOME AND EXPENSES	202,276	0	202,276	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 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
30 INCOME BEFORE INCOME TAXES	316,477	102,668	-99,688	313,498

RUN DATE/TIME 03/26/92 14.35.41
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PROPRIETARY

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 KENTUCKY

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-1,325	0	0	-1,325
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 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	1,733
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	0	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 OPNS 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	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-59,534	34,869	-73,893	-20,510
29 INTEREST AND RELATED ITEMS	4,562	383	553	3,626
30 INCOME BEFORE INCOME TAXES	-64,096	34,486	-74,446	-24,136

RUN DATE/TIME 03/26/92 14.35.41
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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 LOUISIANA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-225	0	0	-225
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-179,487	-0	-0	-179,487
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-179,712	-0	-0	-179,712
8 NETWORK SUPPORT EXPENSE	19,889	119	356	19,413
9 GENERAL SUPPORT EXPENSE	-88,488	-1,725	-11,585	-79,178
10 CENTRAL OFFICE SWITCHING EXPENSE	-7,902	0	-0	-7,902
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-17,030	0	0	-17,030
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-51,906	-32,061	-0	-19,845
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-408,477	-3,641	-49,737	-355,099
16 CUSTOMER ASSISTANCE EXPENSE	-90,136	-2,646	-1,583	-85,907
17 COST OF SERVICES	-644,050	-39,953	-62,549	-541,548
18 DEPRECIATION & AMORTIZATION EXPENSE	25,234	3,540	6,649	15,045
19 MARKETING EXPENSE	-144,843	-36,910	-8,120	-99,812
20 CORPORATE EXPENSE	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	0
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

RUN DATE/TIME 03/26/92 14.35.41
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 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

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
1 LOCAL SERVICE REVENUES	1,140	0	0	1,140
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 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 NETWORK SUPPORT EXPENSE	37,163	560	1,439	35,165
9 GENERAL SUPPORT EXPENSE	73,462	1,232	1,152	71,079
10 CENTRAL OFFICE SWITCHING EXPENSE	-5,963	0	0	-5,963
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-9,685	0	0	-9,685
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-22,551	-10,722	-0	-11,829
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-258,008	-1,131	-26,672	-230,205
16 CUSTOMER ASSISTANCE EXPENSE	-46,156	-1,424	-701	-44,031
17 COST OF SERVICES	-231,738	-11,487	-24,782	-195,469
18 DEPRECIATION & AMORTIZATION EXPENSE	21,561	4,829	4,757	11,975
19 MARKETING EXPENSE	-76,784	-19,191	-4,001	-53,593
20 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	-11,968
23 OTHER EXPENSES	-3,242	-2	-5	-3,235
24 TOTAL OPERATING EXPENSE	-168,662	-35,586	-17,894	-115,181
25 NET OPERATING REVENUES	19,512	35,586	17,894	-33,969
NON-OPERATING INCOME AND EXPENSES	102,238	-0	102,238	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-82,726	35,586	-84,344	-33,969
29 INTEREST AND RELATED ITEMS	7,227	260	863	6,103
30 INCOME BEFORE INCOME TAXES	-89,953	35,326	-85,207	-40,072

RUN DATE/TIME 03/26/92 14.35.41
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PROPRIETARY

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 NORTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-81,119	0	0	-81,119
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-131,303	-0	-0	-131,303
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	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
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-11,457	0	0	-11,457
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-31,128	-20,421	-0	-10,707
14 CABLE & WIRE FACILITIES EXPENSE	-319	0	0	-319
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-347,552	-2,154	-35,136	-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
18 DEPRECIATION & AMORTIZATION EXPENSE	18,591	6,000	3,657	10,934
19 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
23 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	0	110,927	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-283,259	36,973	-86,657	-233,575
29 INTEREST AND RELATED ITEMS	542	19	228	295
30 INCOME BEFORE INCOME TAXES	-283,801	36,954	-86,885	-233,871

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PROPRIETARY

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 SOUTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 LOCAL SERVICE REVENUES	-48,136	0	0	-48,136
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-89,741	-0	-0	-89,741
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-137,877	-0	-0	-137,877
8 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	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-8,490	0	0	-8,490
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-22,764	-15,227	-0	-7,537
14 CABLE & WIRE FACILITIES EXPENSE	-217	0	0	-217
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-229,447	-1,880	-27,408	-200,159
16 CUSTOMER ASSISTANCE EXPENSE	-44,809	-1,375	-1,587	-41,847
17 COST OF SERVICES	-358,856	-19,775	-32,713	-306,367
18 DEPRECIATION & AMORTIZATION EXPENSE	7,961	1,319	1,930	4,712
19 MARKETING EXPENSE	-85,420	-7,020	-6,924	-73,476
20 CORPORATE EXPENSE	277,627	-1,441	11,071	267,997
21 SELLING, GENERAL & ADMINISTRATIVE	192,207	-8,461	6,147	194,521
22 TAXES OTHER THAN INCOME	7,610	56	164	7,390
23 OTHER EXPENSES	-3,274	-2	-3	-3,268
24 TOTAL OPERATING EXPENSE	-154,352	-26,363	-24,476	-103,013
25 NET OPERATING REVENUES	16,475	26,863	24,476	-34,864
NON-OPERATING INCOME AND EXPENSES	76,687	0	76,687	0
ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-60,212	26,863	-52,211	-34,864
29 INTEREST AND RELATED ITEMS	271	153	645	-527
30 INCOME BEFORE INCOME TAXES	-60,483	26,710	-52,857	-34,336

RUN DATE/TIME 03/26/92 14.35.41
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PROPRIETARY

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 N-REG	REG
1 LOCAL SERVICE REVENUES	-6,465	0	0	-6,465
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	0	0	-0
3 NETWORK ACCESS REVENUE-INTRASTATE	-0	0	0	-0
4 LONG DISTANCE REVENUE	-0	0	0	-0
5 MISCELLANEOUS REVENUE	-253,963	-0	-0	-253,963
6 LESS - UNCOLLECTIBLE REVENUE	0	0	0	0
7 TOTAL OPERATING REVENUES	-260,428	-0	-0	-260,428
8 NETWORK SUPPORT EXPENSE	45,672	740	1,401	43,530
9 GENERAL SUPPORT EXPENSE	117,708	4,613	-2,018	115,113
10 CENTRAL OFFICE SWITCHING EXPENSE	-5,109	0	0	-5,109
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-14,398	0	0	-14,398
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-64,298	-40,843	-0	-23,455
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-481,190	-5,264	-51,059	-424,867
16 CUSTOMER ASSISTANCE EXPENSE	-80,553	-2,796	-1,630	-76,127
17 COST OF SERVICES	-482,168	-43,550	-53,306	-385,312
18 DEPRECIATION & AMORTIZATION EXPENSE	69,178	7,552	9,874	51,751
19 MARKETING EXPENSE	-170,792	-43,812	-10,270	-116,710
20 CORPORATE EXPENSE	340,706	-8,182	9,489	339,398
21 SELLING, GENERAL & ADMINISTRATIVE	169,914	-51,994	-780	222,688
22 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
25 NET OPERATING REVENUES	-23,172	87,842	43,773	-154,788
26 NON-OPERATING INCOME AND EXPENSES	152,354	0	152,354	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
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
30 INCOME BEFORE INCOME TAXES	-207,031	86,458	-113,012	-180,477

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PROPRIETARY

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING)
 FOR REGION

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	75,576,720	1,657,877	4,470,936	69,447,907
2 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	0	0	-1,386
5 CENTRAL OFFICE TRANSMISSION	-72,185	0	0	-72,185
6 INFO ORIG/TERM ASSETS	-213,308	0	-0	-213,308
7 CABLE & WIRE ASSETS	-111,985	0	0	-111,985
8 AMORTIZABLE ASSETS	56,577,456	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	-2,840,648	-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 NET 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

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PROPRIETARY

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	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-5,833	0	0	-5,833
6 INFO ORIG/TERM ASSETS	-14,000	0	-0	-14,000
7 CABLE & WIRE ASSETS	-5,807	0	0	-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 ACCUM. AMORTIZATION	-14,611,079	-347,362	-653,055	-13,610,662
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
14 INVENTORIES	29,075,585	548,806	735,561	27,791,219

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PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 2 - BSS (TO PART 32, INCLUDES BILLING, LOC, AVIATION AND TRAINING)
 FOR FLORIDA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK 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
6 INFO ORIG/TERM ASSETS	-65,548	0	-0	-65,548
7 CABLE & WIRE ASSETS	-36,581	0	0	-36,581
8 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
11 ACCUM. AMORTIZATION	-1,218,283	-30,404	-111,208	-1,076,671
12 TOTAL RESERVE	-7,775,612	-124,253	-421,620	-7,229,739
13 NET BOOK VALUE	3,797,907	83,273	247,890	3,466,744
14 INVENTORIES	11,747,205	216,930	487,965	11,042,310

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PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 2 - BSS (TO PART 32, INCLUDES BILLING, LOC, 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	6,822,886
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-12,162	0	0	-12,162
6 INFO ORIG/TERM ASSETS	-53,074	0	-0	-53,074
7 CABLE & WIRE ASSETS	-22,193	0	0	-22,193
8 AMORTIZABLE ASSETS	18,765,247	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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PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 2 - BSS (TO PART 32, INCLUDES BILLING, LOC, AVIATION AND TRAINING)
 FOR KENTUCKY

	TOTAL	CPE	OTH N-REG	REG
1 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	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-1,853	0	0	-1,853
6 INFO ORIG/TERM ASSETS	-10,000	0	0	-10,000
7 CABLE & WIRE ASSETS	-3,564	0	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	-15,254	-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 NET BOOK VALUE	733,338	21,903	104,620	606,815
14 INVENTORIES	-105,004	-13,963	1,929	-92,970

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PROPRIETARY

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
2 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	0	0	-306
5 CENTRAL OFFICE TRANSMISSION	-5,400	0	0	-5,400
6 INFO ORIG/TERM ASSETS	-17,306	0	-0	-17,306
7 CABLE & WIRE ASSETS	-5,560	0	0	-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	-33,603	-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	-2,734,613
13 NET BOOK VALUE	1,580,781	19,026	85,987	1,475,768
14 INVENTORIES	-86,261	-10,220	7,295	-83,336

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE 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	309,753	3,009,972
2 GENERAL SUPPORT ASSETS	188,951	2,702	4,621	181,628
3 CENTRAL OFFICE SWITCHING ASSETS	-6,459	0	-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	0	0	-4,176
8 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
11 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
13 NET BOOK VALUE	1,391,896	25,295	128,606	1,237,994
14 INVENTORIES	2,638,575	35,152	112,625	2,490,798

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 2 - BSS (TO PART 32, INCLUDES BILLING, LOC, AVIATION AND TRAINING)
 FOR NORTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK 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	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-9,046	0	0	-9,046
6 INFO ORIG/TERM ASSETS	-14,000	0	-0	-14,000
7 CABLE & WIRE ASSETS	-15,463	0	0	-15,463
8 AMORTIZABLE ASSETS	413,278	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
11 ACCUM. AMORTIZATION	-401,334	-9,118	-19,715	-372,501
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

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- DENOTES CREDIT AMOUNT

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 2 - BSS (TO PART 32, INCLUDES BILLING, LOC, AVIATION AND TRAINING)
 FOR SOUTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
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	0	0	340,628
4 OPERATOR SYSTEMS ASSETS	-387	0	0	-387
5 CENTRAL OFFICE TRANSMISSION	-5,117	0	0	-5,117
6 INFO ORIG/TERM ASSETS	-11,000	0	0	-11,000
7 CABLE & WIRE ASSETS	-11,266	0	0	-11,266
8 AMORTIZABLE ASSETS	348,860	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	-1,601,730
11 ACCUM. AMORTIZATION	-230,442	-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

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 2 - BSS (TO PART 32, INCLUDES BILLING, IOC, AVIATION AND TRAINING)
 FOR TENNESSEE

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	3,433,319	82,004	265,969	3,085,347
2 GENERAL SUPPORT ASSETS	402,320	14,012	13,022	375,286
3 CENTRAL OFFICE SWITCHING ASSETS	903,565	0	0	903,565
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-6,318	0	0	-6,318
6 INFO ORIG/TERM ASSETS	-19,074	0	0	-19,074
7 CABLE & WIRE ASSETS	-7,375	0	0	-7,375
8 AMORTIZABLE ASSETS	5,568,725	163,690	537,533	4,867,501
9 TOTAL ASSETS IN SERVICE	10,275,162	259,706	816,524	9,198,932
10 ACCUM. DEPRECIATION	-3,507,280	-65,985	-199,950	-3,241,344
11 ACCUM. AMORTIZATION	-1,723,504	-50,801	-166,343	-1,506,360
12 TOTAL RESERVE	-5,230,784	-116,786	-366,294	-4,747,704
13 NET BOOK VALUE	5,044,378	142,920	450,230	4,451,228
14 INVENTORIES	2,431,284	53,710	97,645	2,279,929

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PROPRIETARY

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BALANCE SHEET IMPACTS OF CASE 2 - BSS

	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 IOC:

1XXX ASSETS	(177,000)	(105,000)	(137,000)	(149,000)	(217,000)	(375,000)	(302,000)	(193,000)	(140,000)	(1,795,000)
2XXX ASSETS	(51,000)	(28,000)	(51,000)	(24,000)	(64,000)	(142,000)	(101,000)	(52,000)	(29,000)	(542,000)
	(228,000)	(133,000)	(188,000)	(173,000)	(281,000)	(517,000)	(403,000)	(245,000)	(169,000)	(2,337,000)

OTHER IMPACTS TO 2XXX ASSET ACCOUNTS:

CASE 2-1:										
REMOVAL OF SAL/WAGES FROM EMI - O	(37,459)	(20,030)	(59,115)	(40,773)	(56,778)	(176,568)	(94,592)	(67,965)	(39,873)	(593,153)
ADD BACK OF SAL/WAGES TO EMI - S	30,124	16,172	47,561	32,967	45,670	140,508	77,075	56,323	31,294	477,694
CASE 2-3:										
REMOVAL OF BOC BILLING TO BSS THAT IS BILLED BACK TO THE BOCs	(7,463)	(4,006)	(11,793)	(8,211)	(11,271)	(33,857)	(19,558)	(14,373)	(7,988)	(118,520)

PROPRIETARY

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.

PROPRIETARY

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

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.

PROPRIETARY

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ISSUED 20-Feb-94

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ONCE CHANGE IMPACT ON BST OPERATIONS - MONTHLY

\$(000)

	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MISSISSIPPI	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	(9,477.3)	(848.2)	(2,248.0)	(1,570.3)	(506.6)	(978.1)	(604.7)	(926.9)	(649.2)	(1,065.3)
DEPRECIATION & AMORT EXP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MARKETING EXP	(295.3)	(26.4)	(70.1)	(48.9)	(18.3)	(30.5)	(18.8)	(28.9)	(20.2)	(33.2)
CORPORATE EXP	(1,917.2)	(171.6)	(454.8)	(317.7)	(118.7)	(197.8)	(122.3)	(187.5)	(131.3)	(215.5)
ISCELLANEOUS EXP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL 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)
NET 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

ONCE CHANGE IMPACT ON BST REGULATED OPERATIONS - MONTHLY

\$(000)

	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MISSISSIPPI	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	(8,850.1)	(777.8)	(2,082.8)	(1,478.7)	(555.9)	(908.6)	(570.9)	(866.6)	(613.9)	(994.9)
DEPRECIATION & AMORT EXP	(93.6)	(11.0)	(20.9)	(20.1)	(5.4)	(9.9)	(8.0)	(6.4)	(2.8)	(9.1)
MARKETING EXP	(289.4)	(20.0)	(107.6)	(57.3)	(17.9)	(12.4)	(9.4)	(28.8)	(24.7)	(11.3)
CORPORATE EXP	(1,765.5)	(160.4)	(408.9)	(294.0)	(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
TOTAL 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)
NET OPERATING REVENUES	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

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PROPRIETARY

PROPRIETARY

-Feb-92

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ITEM NO. 5-016
PROPRIETARY ATTACHMENT
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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 REGION

	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
4 LONG DISTANCE REVENUE	-0	0	-0	-0
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	-65,626	-1,629	-2,867	-61,130
9 GENERAL SUPPORT EXPENSE	-401,254	-59,195	-37,216	-304,843
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	-312	312
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-6,863,554	-133,091	-378,715	-6,351,748
16 CUSTOMER ASSISTANCE EXPENSE	-2,146,880	-14,188	-26	-2,132,666
17 COST OF SERVICES	-9,477,314	-208,103	-419,136	-8,850,075
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	41,775	51,797	-93,572
19 MARKETING EXPENSE	-295,318	-229	-5,713	-289,376
20 CORPORATE EXPENSE	-1,917,194	-70,997	-80,681	-1,765,516
21 SELLING, GENERAL & ADMINISTRATIVE	-2,212,512	-71,225	-86,395	-2,054,892
22 TAXES OTHER THAN INCOME	-0	-0	26	-25
23 OTHER EXPENSES	-0	0	82	-82
24 TOTAL OPERATING EXPENSE	-11,689,826	-237,554	-453,626	-10,998,646
25 NET OPERATING REVENUES	11,689,826	237,554	453,626	10,998,646
26 NON-OPERATING INCOME AND EXPENSES	0	-0	-0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	11,689,826	237,554	453,626	10,998,646
29 INTEREST AND RELATED ITEMS	-0	-166	437	-271
30 INCOME BEFORE INCOME TAXES	11,689,826	237,721	453,189	10,998,917

PROPRIETARY

RUN DATE/TIME 02/13/92 16.09.04
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

-Feb-92

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 PROPRIETARY ATTACHMENT
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BELLSOUTH TELECOMMUNICATIONS (BST)
 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
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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-5,874	-181	-274	-5,419
9 GENERAL SUPPORT EXPENSE	-35,913	-20,312	-1,317	-14,283
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-614,300	-14,450	-32,621	-567,230
16 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
19 MARKETING EXPENSE	-26,431	-5,425	-1,024	-19,982
20 CORPORATE EXPENSE	-171,591	-6,963	-4,262	-160,365
21 SELLING, GENERAL & ADMINISTRATIVE	-198,022	-12,388	-5,286	-180,348
22 TAXES OTHER THAN INCOME	-0	1	1	-2
23 OTHER EXPENSES	-0	-0	0	-0
24 TOTAL OPERATING EXPENSE	-1,046,255	-42,382	-34,713	-969,159
25 NET OPERATING REVENUES	1,046,255	42,382	34,713	969,159
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,046,255	42,382	34,713	969,159
29 INTEREST AND RELATED ITEMS	0	-183	201	-18
30 INCOME BEFORE INCOME TAXES	1,046,255	42,565	34,512	969,178

PROPRIETARY

RUN DATE/TIME 02/13/92 16.11.24
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

1-Feb-92

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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 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	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
7 TOTAL OPERATING REVENUES	-0	-0	-0	-0
8 NETWORK 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	0	2	-2
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS 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 & AMORTIZATION EXPENSE	-0	10,832	10,024	-20,856
19 MARKETING EXPENSE	-70,049	38,888	-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	0	-0	-0
24 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	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
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	9
30 INCOME BEFORE INCOME TAXES	2,772,855	22,952	129,772	2,620,132

PROPRIETARY

RUN DATE/TIME 02/13/92 16.11.24
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

-Feb-92

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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	-0	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	0
7 TOTAL OPERATING REVENUES	-0	-0	-0	-0
8 NETWORK SUPPORT EXPENSE	-10,874	-254	-443	-10,177
9 GENERAL SUPPORT EXPENSE	-66,487	-4,577	-7,394	-54,517
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	3	-3
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,137,185	-16,653	-59,933	-1,060,598
16 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
22 TAXES OTHER THAN INCOME	-0	1	2	-2
23 OTHER EXPENSES	-0	0	0	-0
24 TOTAL OPERATING EXPENSE	-1,936,894	-19,412	-67,332	-1,850,151
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
28 INC BEFORE INTEREST AND INCOME TAXES	1,936,894	19,412	67,332	1,850,151
29 INTEREST AND RELATED ITEMS	-0	67	-120	53
30 INCOME BEFORE INCOME TAXES	1,936,894	19,345	67,451	1,850,098

PROPRIETARY

RUN DATE/TIME 02/13/92 16.11.24
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

-Feb-92

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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 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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-4,062	-117	-145	-3,800
9 GENERAL SUPPORT EXPENSE	-24,838	-3,512	508	-21,834
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	-0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-424,861	-7,119	-19,480	-398,262
16 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
19 MARKETING EXPENSE	-18,280	-440	23	-17,863
20 CORPORATE EXPENSE	-118,673	-4,224	132	-114,580
21 SELLING, GENERAL & ADMINISTRATIVE	-136,953	-4,664	155	-132,443
22 TAXES OTHER THAN INCOME	-0	0	31	-31
23 OTHER EXPENSES	0	0	82	-82
24 TOTAL OPERATING EXPENSE	-723,605	-14,750	-14,986	-693,869
25 NET OPERATING REVENUES	723,605	14,750	14,986	693,869
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	723,605	14,750	14,986	693,869
29 INTEREST AND RELATED ITEMS	-0	232	48	-280
30 INCOME BEFORE INCOME TAXES	723,605	14,518	14,938	694,149

PROPRIETARY

RUN DATE/TIME 02/13/92 16.11.24
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

-Feb-92

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PROPRIETARY ATTACHMENT
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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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-6,773	-179	-333	-6,261
9 GENERAL SUPPORT EXPENSE	-41,409	-2,564	-9,548	-29,297
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	-0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-708,332	-11,950	-43,502	-652,881
16 CUSTOMER ASSISTANCE EXPENSE	-221,557	-1,451	-0	-220,106
17 COST OF SERVICES	-978,071	-16,144	-53,383	-908,544
18 DEPRECIATION & AMORTIZATION EXPENSE	0	2,850	7,093	-9,943
19 MARKETING EXPENSE	-30,477	-17,171	-893	-12,413
20 CORPORATE EXPENSE	-197,354	-5,091	-14,927	-177,836
21 SELLING, GENERAL & ADMINISTRATIVE	-228,331	-22,262	-15,820	-190,249
22 TAXES OTHER THAN INCOME	-0	0	1	-2
23 OTHER EXPENSES	-0	0	-0	-0
24 TOTAL OPERATING EXPENSE	-1,206,402	-35,555	-62,109	-1,108,739
25 NET OPERATING REVENUES	1,206,402	35,555	62,109	1,108,739
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,206,402	35,555	62,109	1,108,739
29 INTEREST AND RELATED ITEMS	-0	36	-24	-12
30 INCOME BEFORE INCOME TAXES	1,206,402	35,518	62,133	1,108,751

PROPRIETARY

RUN DATE/TIME 02/13/92 16.11.24
- DENOTES CREDIT AMOUNT
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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 MISSISSIPPI

	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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS 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 & AMORTIZATION EXPENSE	-0	4,498	3,460	-7,958
19 MARKETING 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	0	-0
24 TOTAL OPERATING EXPENSE	-745,817	-18,089	-25,261	-702,467
25 NET OPERATING REVENUES	745,817	18,089	25,261	702,467
26 NON-OPERATING INCOME AND EXPENSES	0	-0	-0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	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

PROPRIETARY

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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
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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-6,419	-119	-223	-6,077
9 GENERAL SUPPORT EXPENSE	-39,243	-5,124	-1,779	-32,340
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	-317	317
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-671,269	-21,579	-29,763	-619,927
16 CUSTOMER ASSISTANCE EXPENSE	-209,965	-1,375	0	-208,590
17 COST OF SERVICES	-926,896	-28,197	-32,082	-866,617
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	3,688	2,754	-6,442
19 MARKETING EXPENSE	-28,882	305	-356	-28,831
20 CORPORATE EXPENSE	-187,501	-6,586	-5,354	-175,561
21 SELLING, GENERAL & ADMINISTRATIVE	-216,383	-6,281	-5,709	-204,392
22 TAXES OTHER THAN INCOME	-0	0	0	-1
23 OTHER EXPENSES	-0	-0	-0	0
24 TOTAL OPERATING EXPENSE	-1,143,279	-30,790	-35,037	-1,077,452
25 NET OPERATING REVENUES	1,143,279	30,790	35,037	1,077,452
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	1,143,279	30,790	35,037	1,077,452
29 INTEREST AND RELATED ITEMS	-0	-20	25	-5
30 INCOME BEFORE INCOME TAXES	1,143,279	30,810	35,012	1,077,457

PROPRIETARY

RUN DATE/TIME 02/13/92 16.11.24
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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 SOUTH CAROLINA

	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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-4,495	-92	-186	-4,217
9 GENERAL SUPPORT EXPENSE	-27,486	-1,568	-1,241	-24,677
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-470,162	-8,321	-22,906	-438,934
16 CUSTOMER ASSISTANCE EXPENSE	-147,062	-964	-0	-146,098
17 COST OF SERVICES	-649,205	-10,946	-24,333	-613,926
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	1,174	1,583	-2,757
19 MARKETING EXPENSE	-20,230	5,041	-572	-24,699
20 CORPORATE EXPENSE	-131,330	-4,137	-4,358	-122,834
21 SELLING, GENERAL & ADMINISTRATIVE	-151,560	904	-4,930	-147,534
22 TAXES OTHER THAN INCOME	-0	0	1	-1
23 OTHER EXPENSES	0	0	-0	-0
24 TOTAL OPERATING EXPENSE	-800,765	-8,868	-27,679	-764,218
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	0
28 INC BEFORE 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

PROPRIETARY

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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	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	0
7 TOTAL OPERATING REVENUES	-0	-0	-0	-0
8 NETWORK SUPPORT EXPENSE	-7,376	-202	-296	-6,877
9 GENERAL SUPPORT EXPENSE	-45,101	-4,567	-5,581	-34,953
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	1	-1
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-0	-0	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-771,479	-16,006	-42,045	-713,428
16 CUSTOMER ASSISTANCE EXPENSE	-241,310	-1,706	-26	-239,578
17 COST OF SERVICES	-1,065,266	-22,481	-47,948	-994,837
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	5,692	3,446	-9,138
19 MARKETING EXPENSE	-33,194	-20,599	-1,280	-11,314
20 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
23 OTHER EXPENSES	0	0	0	-0
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	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	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

PROPRIETARY

RUN DATE/TIME 02/13/92 16.11.24
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 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE 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
2 GENERAL SUPPORT ASSETS	-11,626	-257	19,960	-31,330
3 CENTRAL OFFICE SWITCHING ASSETS	-430,593	0	232	-430,825
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-381,848	0	0	-381,848
6 INFO ORIG/TERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-1,415,585	0	0	-1,415,585
8 AMORTIZABLE ASSETS	0	3	2,485	-2,488
9 TOTAL ASSETS IN SERVICE	-2,239,652	-259	71,765	-2,311,158
10 ACCUM. DEPRECIATION	0	-1	-23,762	23,762
11 ACCUM. AMORTIZATION	-0	-1	-1,289	1,291
12 TOTAL RESERVE	0	-2	-25,051	25,053
13 NET BOOK VALUE	-2,239,652	-261	46,714	-2,286,105
14 INVENTORIES	-25	2	110	-137

RUN DATE/TIME 02/25/92 15.54.26
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PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 3 - FORCE CHANGES (VEER 1991 AND 9SHRA)
 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 ASSETS	-38,538	0	7	-38,545
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-34,175	0	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	-200,453	-26	-0	-200,426
10 ACCUM. DEPRECIATION	-0	-2	-23	25
11 ACCUM. AMORTIZATION	0	-0	-0	0
12 TOTAL RESERVE	-0	-2	-23	25
13 NET BOOK VALUE	-200,453	-28	-24	-200,401
14 INVENTORIES	-12	0	1	-13

RUN DATE/TIME 02/25/92 15.54.24
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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA)
 FOR FLORIDA

	TOTAL	CPE	OTH N-REG	REG
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1 NETWORK SUPPORT ASSETS	-0	0	0	-0
2 GENERAL SUPPORT ASSETS	-2,757	-63	13	-2,707
3 CENTRAL OFFICE SWITCHING ASSETS	-102,136	0	82	-102,218
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-90,574	0	0	-90,574
6 INFO ORIG/TERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-335,787	0	0	-335,787
8 AMORTIZABLE ASSETS	-0	0	1	-1
9 TOTAL ASSETS IN SERVICE	-531,254	-62	96	-531,287
10 ACCUM. DEPRECIATION	0	-4	-202	206
11 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

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PROPRIETARY

BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA)
 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	-0
5 CENTRAL OFFICE TRANSMISSION	-63,272	0	0	-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	0	-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	0
12 TOTAL RESERVE	-0	-3	-158	160
13 NET BOOK VALUE	-371,074	-43	-92	-370,939
14 INVENTORIES	-1	0	4	-5

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA)
 FOR KENTUCKY

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-0	0	49,075	-49,075
2 GENERAL SUPPORT ASSETS	-720	-17	19,980	-20,683
3 CENTRAL OFFICE SWITCHING ASSETS	-26,654	0	27	-26,681
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-23,636	0	0	-23,636
6 INFO ORIG/TERM ASSETS	-0	0	0	-0
7 CABLE & WIRE ASSETS	-87,627	0	0	-87,627
8 AMORTIZABLE ASSETS	0	1	2,481	-2,482
9 TOTAL ASSETS IN SERVICE	-138,637	-16	71,562	-210,183
10 ACCUM. DEPRECIATION	0	3	-23,244	23,240
11 ACCUM. AMORTIZATION	0	-1	-1,288	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	0	95	-101

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE 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
2 GENERAL SUPPORT ASSETS	-1,200	-27	-18	-1,155
3 CENTRAL OFFICE SWITCHING ASSETS	-44,437	0	9	-44,446
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-39,407	0	0	-39,407
6 INFO ORIG/TERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-146,093	0	0	-146,093
8 AMORTIZABLE ASSETS	-0	-0	0	-0
9 TOTAL ASSETS IN SERVICE	-231,137	-27	-8	-231,102
10 ACCUM. DEPRECIATION	0	3	-21	19
11 ACCUM. AMORTIZATION	0	0	-0	0
12 TOTAL RESERVE	0	3	-21	19
13 NET BOOK VALUE	-231,137	-24	-30	-231,083
14 INVENTORIES	-0	0	0	-0

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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
2 GENERAL SUPPORT ASSETS	-741	-14	-6	-721
3 CENTRAL OFFICE SWITCHING ASSETS	-27,472	0	13	-27,485
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-24,362	0	0	-24,362
6 INFO ORIG/TERM ASSETS	-0	0	0	-0
7 CABLE & WIRE ASSETS	-90,317	0	0	-90,317
8 AMORTIZABLE ASSETS	-0	0	0	-1
9 TOTAL ASSETS IN SERVICE	-142,892	-14	8	-142,886
10 ACCUM. DEPRECIATION	-0	0	-21	20
11 ACCUM. AMORTIZATION	-0	-0	-0	0
12 TOTAL RESERVE	-0	0	-21	21
13 NET BOOK VALUE	-142,892	-13	-13	-142,865
14 INVENTORIES	-6	0	1	-7

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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA)
 FOR NORTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
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1 NETWORK SUPPORT ASSETS	0	0	0	-0
2 GENERAL SUPPORT ASSETS	-1,137	-20	7	-1,124
3 CENTRAL OFFICE SWITCHING ASSETS	-42,112	0	14	-42,126
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-37,345	0	0	-37,345
6 INFO ORIG/TERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-138,448	0	0	-138,448
8 AMORTIZABLE ASSETS	-0	0	0	-1
	-----	-----	-----	-----
9 TOTAL ASSETS IN SERVICE	-219,042	-20	22	-219,044
10 ACCUM. DEPRECIATION	0	0	-39	39
11 ACCUM. AMORTIZATION	0	-0	-0	0
	-----	-----	-----	-----
12 TOTAL RESERVE	0	0	-39	39
13 NET BOOK VALUE	-219,042	-20	-17	-219,005
14 INVENTORIES	-0	0	3	-3

RUN DATE/TIME 02/25/92 15.54.24
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BELLSOUTH TELECOMMUNICATIONS (BST)
 DIFFERENCE SUMMARY
 CASE 3 - FORCE CHANGES (VEER 1991 AND BSHRA)
 FOR SOUTH CAROLINA

	TOTAL	CPE	OTH N-REG	REG
1 NETWORK SUPPORT ASSETS	-0	0	0	-0
2 GENERAL SUPPORT ASSETS	-797	-15	1	-783
3 CENTRAL OFFICE SWITCHING ASSETS	-29,496	0	9	-29,505
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-26,157	0	0	-26,157
6 INFO ORIG/TERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-96,970	0	0	-96,970
8 AMORTIZABLE ASSETS	0	0	0	-0
9 TOTAL ASSETS IN SERVICE	-153,420	-15	10	-153,415
10 ACCUM. DEPRECIATION	0	-0	-26	26
11 ACCUM. AMORTIZATION	0	0	-0	0
12 TOTAL RESERVE	0	-0	-26	26
13 NET BOOK VALUE	-153,420	-15	-17	-153,389
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

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	0	-6	12	-6
2 GENERAL SUPPORT ASSETS	-1,307	-35	-13	-1,259
3 CENTRAL OFFICE SWITCHING ASSETS	-48,399	0	10	-48,409
4 OPERATOR SYSTEMS ASSETS	-0	0	0	-0
5 CENTRAL OFFICE TRANSMISSION	-42,920	0	0	-42,920
6 INFO ORIG/TERM ASSETS	-0	0	-0	-0
7 CABLE & WIRE ASSETS	-159,117	0	0	-159,117
8 AMORTIZABLE ASSETS	-0	1	2	-3
9 TOTAL ASSETS IN SERVICE	-251,743	-39	11	-251,715
10 ACCUM. DEPRECIATION	-0	2	-29	27
11 ACCUM. AMORTIZATION	0	-0	-0	1
12 TOTAL RESERVE	-0	1	-29	28
13 NET 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

CASE 4 HQ 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.

PROPRIETARY

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.

PROPRIETARY

HEADQUARTER PRORATE 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 Headquarters 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 Headquarters prorate factors for Account 6622 (63/37).

4. ACCOUNT 6623 - Customer Services (\$568,000 Increase to SBT)

BILLED

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 52/47 basis. Prorated distribution under BST will be 50/41 (general allocator).

PROPRIETARY

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

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%

PROPRIETARY

PROPRIETARY

PROPRIETARY

ISSUED 20-Feb-92

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1Q PRORATE IMPACT ON BST OPERATIONS - MONTHLY

\$(000)

	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MISSISSIPPI	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	(2.0)	(309.0)	612.0	375.0	(162.0)	(328.0)	(175.0)	221.0	153.0	(389.0)
DEPRECIATION & 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)
MISCELLANEOUS EXP	1.0	(3.0)	8.0	5.0	(2.0)	(4.0)	(2.0)	2.0	1.0	(4.0)
TOTAL OPERATING EXPENSE	(3.0)	(675.0)	1,375.0	905.0	(392.0)	(813.0)	(431.0)	513.0	373.0	(858.0)
NET OPERATING REVENUES	3.0	675.0	(1,375.0)	(905.0)	392.0	813.0	431.0	(513.0)	(373.0)	858.0

PROPRIETARY

1Q PRORATE IMPACT ON BST REGULATED OPERATIONS - MONTHLY

\$(000)

	BST	ALABAMA	FLORIDA	GEORGIA	KENTUCKY	LOUISIANA	MISSISSIPPI	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)
DEPRECIATION & AMORT EXP	(93.6)	(11.0)	(20.9)	(20.1)	(5.4)	(9.9)	(8.0)	(6.4)	(2.8)	(9.1)
MARKETING 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)
MISCELLANEOUS EXP	0.9	(3.0)	8.1	5.1	(2.1)	(4.1)	(2.0)	2.0	1.0	(4.1)
TOTAL OPERATING EXPENSE	126.0	(635.2)	1,356.2	899.7	(382.3)	(757.7)	(409.9)	500.0	361.9	(806.7)
NET OPERATING REVENUES	(126.0)	635.2	(1,356.2)	(899.7)	382.3	757.7	409.9	(500.0)	(361.9)	806.7

25-Feb-92

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 4 - HEADQUARTERS PRORATE
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR REGION

	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
4 LONG DISTANCE REVENUE	-0	0	-0	-0
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	-1,000	-240	-135	-625
9 GENERAL SUPPORT EXPENSE	1,000	-59,013	-52,680	112,693
10 CENTRAL OFFICE SWITCHING EXPENSE	-0	0	-317	317
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-2,000	-2,000	-0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-1,000	-388	13	-624
16 CUSTOMER ASSISTANCE EXPENSE	1,000	0	0	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
19 MARKETING EXPENSE	-2,000	-8,951	-6,190	13,141
20 CORPORATE EXPENSE	-1	-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	0	-0	-0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
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

PROPRIETARY

RUN DATE/TIME 02/13/92 14.46.17

- DENOTES CREDIT AMOUNT

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

25-feb-92

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 4 - HEADQUARTERS PRORATE
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR ALABAMA

	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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-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
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-10,000	-9,000	-0	-1,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-116,000	-59	98	-116,039
16 CUSTOMER ASSISTANCE EXPENSE	-141,000	0	-0	-141,000
17 COST OF SERVICES	-309,000	-29,609	-2,766	-276,625
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	6,207	4,783	-10,991
19 MARKETING EXPENSE	-90,000	-6,083	-1,050	-82,866
20 CORPORATE EXPENSE	-273,001	-7,121	-4,298	-261,581
21 SELLING, GENERAL & ADMINISTRATIVE	-363,001	-13,205	-5,348	-344,448
22 TAXES OTHER THAN INCOME	-0	-0	0	0
23 OTHER EXPENSES	-3,000	-8	31	-3,023
24 TOTAL OPERATING EXPENSE	-675,001	-36,615	-3,300	-635,086
25 NET OPERATING REVENUES	675,001	36,615	3,300	635,086
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	675,001	36,615	3,300	635,086
29 INTEREST AND RELATED ITEMS	-0	-193	191	2
30 INCOME BEFORE INCOME TAXES	675,001	36,808	3,109	635,085

PROPRIETARY

RUN DATE/TIME 02/13/92 15.04.26
 - DENOTES CREDIT AMOUNT
 NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

Feb-92

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 4 - HEADQUARTERS PRORATE
 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	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
7 TOTAL OPERATING REVENUES	-0	-0	-0	-0
8 NETWORK SUPPORT EXPENSE	30,000	700	1,346	27,954
9 GENERAL SUPPORT EXPENSE	1,000	-14,921	-16,317	32,238
10 CENTRAL OFFICE SWITCHING EXPENSE	12,000	0	-0	12,000
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	15,000	13,000	-0	2,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	199,000	-207	-465	199,672
16 CUSTOMER ASSISTANCE EXPENSE	355,000	-0	-0	355,000
17 COST OF SERVICES	612,000	-1,428	-15,435	628,864
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	10,832	10,020	-20,852
19 MARKETING EXPENSE	177,000	36,095	-1,491	142,396
20 CORPORATE EXPENSE	578,000	-12,748	-6,917	597,665
21 SELLING, GENERAL & ADMINISTRATIVE	755,000	23,347	-8,408	740,062
22 TAXES OTHER THAN INCOME	-0	0	0	-0
23 OTHER EXPENSES	8,000	-19	-38	8,057
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 INC BEFORE INTEREST AND INCOME TAXES	-1,375,000	-32,732	13,862	-1,356,130
29 INTEREST AND RELATED ITEMS	-0	-314	291	24
30 INCOME BEFORE INCOME TAXES	-1,375,000	-32,417	13,572	-1,356,154

PROPRIETARY

RUN DATE/TIME 02/13/92 15.04.26

- DENOTES CREDIT AMOUNT

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

25-Feb-92

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ITEM NO. 5-016
PROPRIETARY ATTACHMENT
PAGE 173 OF 188

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PRORATE
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	-0	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	-0
7 TOTAL OPERATING REVENUES	-0	0	0	0
8 NETWORK SUPPORT EXPENSE	-0	-0	-0	-0
9 GENERAL SUPPORT EXPENSE	25,000	561	991	23,447
10 CENTRAL OFFICE SWITCHING EXPENSE	1,000	-5,811	-10,813	17,624
11 OPERATOR SYSTEMS EXPENSE	8,000	0	-0	8,000
12 CENTRAL OFFICE TRANSMISSION EXPENSE	0	0	0	0
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-0	0	0	-0
14 CABLE & WIRE FACILITIES EXPENSE	-0	-1,000	-0	1,000
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-0	0	0	-0
16 CUSTOMER ASSISTANCE EXPENSE	119,000	-60	-178	119,238
	222,000	0	0	222,000
17 COST OF SERVICES	-0	-0	-0	-0
18 DEPRECIATION & AMORTIZATION EXPENSE	375,000	-6,309	-10,000	391,309
19 MARKETING EXPENSE	-0	5,301	14,784	-20,085
20 CORPORATE EXPENSE	122,000	6,880	-120	115,240
21 SELLING, GENERAL & ADMINISTRATIVE	403,001	-2,137	-3,031	408,169
	525,001	4,743	-3,151	523,410
22 TAXES OTHER THAN INCOME	-0	-0	-0	-0
23 OTHER EXPENSES	5,000	-18	-33	5,051
24 TOTAL OPERATING EXPENSE	905,001	3,716	1,600	899,685
25 NET OPERATING REVENUES	-905,001	-3,716	-1,600	-899,685
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-905,001	-3,716	-1,600	-899,685
29 INTEREST AND RELATED ITEMS	0	63	-125	63
30 INCOME BEFORE INCOME TAXES	-905,001	-3,778	-1,475	-899,748

PROPRIETARY

RUN DATE/TIME 02/13/92 15.04.26
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

25-Feb-92

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ITEM NO. S-016
PROPRIETARY ATTACHMENT
PAGE 174 OF 188

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PRORATE
WITH ACTUAL JUNE 1991 AMOUNTS
FOR KENTUCKY

	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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-4,000	-91	-97	-3,811
9 GENERAL SUPPORT EXPENSE	0	-3,323	-11	3,334
10 CENTRAL OFFICE SWITCHING EXPENSE	-1,000	0	-0	-1,000
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-7,000	-6,000	-0	-1,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-59,000	3	454	-59,457
16 CUSTOMER ASSISTANCE EXPENSE	-91,000	-0	0	-91,000
17 COST OF SERVICES	-162,000	-9,410	346	-152,935
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	1,532	3,863	-5,395
19 MARKETING EXPENSE	-47,000	-1,140	-37	-45,822
20 CORPORATE EXPENSE	-181,001	-4,440	-439	-176,123
21 SELLING, GENERAL & ADMINISTRATIVE	-228,001	-5,580	-476	-221,945
22 TAXES OTHER THAN INCOME	-0	0	31	-31
23 OTHER EXPENSES	-2,000	0	82	-2,082
24 TOTAL OPERATING EXPENSE	-392,001	-13,459	3,845	-382,387
25 NET OPERATING REVENUES	392,001	13,459	-3,845	382,387
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	392,001	13,459	-3,845	382,387
29 INTEREST AND RELATED ITEMS	-0	227	40	-267
30 INCOME BEFORE INCOME TAXES	392,001	13,231	-3,884	382,654

PROPRIETARY

RUN DATE/TIME 02/13/92 15.04.26
- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PRORATE
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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	-18,000	-432	-830	-16,738
9 GENERAL SUPPORT EXPENSE	1,000	-2,193	-10,412	13,605
10 CENTRAL OFFICE SWITCHING EXPENSE	-1,000	0	0	-1,000
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-11,000	-10,000	-0	-1,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-100,000	15	90	-100,105
16 CUSTOMER ASSISTANCE EXPENSE	-199,000	-0	-0	-199,000
17 COST OF SERVICES	-328,000	-12,609	-11,153	-304,238
18 DEPRECIATION & AMORTIZATION EXPENSE	0	2,850	7,093	-9,943
19 MARKETING EXPENSE	-103,000	-17,907	-901	-84,193
20 CORPORATE EXPENSE	-378,000	-6,059	-16,627	-355,314
21 SELLING, GENERAL & ADMINISTRATIVE	-481,000	-23,966	-17,527	-439,507
22 TAXES OTHER THAN INCOME	-0	0	0	-0
23 OTHER EXPENSES	-4,000	17	41	-4,057
24 TOTAL OPERATING EXPENSE	-813,000	-33,708	-21,546	-757,745
25 NET OPERATING REVENUES	813,000	33,708	21,546	757,745
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	813,000	33,708	21,546	757,745
29 INTEREST AND RELATED ITEMS	0	32	-32	0
30 INCOME BEFORE INCOME TAXES	813,000	33,677	21,579	757,745

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- DENOTES CREDIT AMOUNT
NOT FOR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

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	-0	0	0	-0
2 NETWORK ACCESS REVENUE-INTERSTATE	-0	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	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	0	0	-0
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	-6,000	-5,000	-0	-1,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-56,000	-4	85	-56,081
16 CUSTOMER ASSISTANCE EXPENSE	-103,000	0	-0	-103,000
17 COST OF SERVICES	-175,000	-8,385	-1,840	-164,775
18 DEPRECIATION & AMORTIZATION EXPENSE	0	4,498	3,460	-7,958
19 MARKETING EXPENSE	-53,000	-9,559	-297	-43,145
20 CORPORATE EXPENSE	-201,000	-4,745	-4,276	-191,979
21 SELLING, GENERAL & ADMINISTRATIVE	-254,000	-14,303	-4,573	-235,124
22 TAXES OTHER THAN INCOME	-0	-5	-16	21
23 OTHER EXPENSES	-2,000	14	31	-2,045
24 TOTAL OPERATING EXPENSE	-431,000	-18,180	-2,939	-409,881
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
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 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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	13,000	233	401	12,366
9 GENERAL SUPPORT EXPENSE	-0	-4,253	-3,412	7,665
10 CENTRAL OFFICE SWITCHING EXPENSE	4,000	0	-317	4,317
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	17,000	16,000	-0	1,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	72,000	-59	-129	72,188
16 CUSTOMER ASSISTANCE EXPENSE	115,000	0	0	115,000
17 COST OF SERVICES	221,000	11,921	-3,457	212,536
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	3,688	2,753	-6,441
19 MARKETING EXPENSE	77,000	-236	-409	77,645
20 CORPORATE EXPENSE	213,000	-1,611	283	214,328
21 SELLING, GENERAL & ADMINISTRATIVE	290,000	-1,847	-126	291,973
22 TAXES OTHER THAN INCOME	-0	-0	0	-0
23 OTHER EXPENSES	2,000	-17	-25	2,042
24 TOTAL OPERATING EXPENSE	513,000	13,746	-855	500,109
25 NET OPERATING REVENUES	-513,000	-13,746	855	-500,109
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-513,000	-13,746	855	-500,109
29 INTEREST AND RELATED ITEMS	0	-22	23	-1
30 INCOME BEFORE INCOME TAXES	-513,000	-13,724	832	-500,109

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BELLSOUTH TELECOMMUNICATIONS (BST)
 COMPARATIVE INCOME STATEMENT
 DIFFERENCE SUMMARY
 CASE 4 - HEADQUARTERS PRORATE
 WITH ACTUAL JUNE 1991 AMOUNTS
 FOR SOUTH CAROLINA

	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
4 LONG DISTANCE REVENUE	-0	0	0	-0
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	8,000	161	276	7,563
9 GENERAL SUPPORT EXPENSE	0	-1,667	-2,134	3,802
10 CENTRAL OFFICE SWITCHING EXPENSE	3,000	0	0	3,000
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATION/TERMINATION EXPENSE	11,000	10,000	-0	1,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	52,000	-28	-67	52,095
16 CUSTOMER ASSISTANCE EXPENSE	79,000	-0	-0	79,000
17 COST OF SERVICES	153,000	8,466	-1,925	146,459
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	1,174	1,583	-2,757
19 MARKETING EXPENSE	41,000	4,525	-593	37,068
20 CORPORATE EXPENSE	178,000	-1,467	-589	180,056
21 SELLING, GENERAL & ADMINISTRATIVE	219,000	3,058	-1,182	217,124
22 TAXES OTHER THAN INCOME	-0	-0	-0	0
23 OTHER EXPENSES	1,000	-17	-26	1,043
24 TOTAL OPERATING EXPENSE	373,000	12,681	-1,550	361,869
25 NET OPERATING REVENUES	-373,000	-12,681	1,550	-361,869
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	-373,000	-12,681	1,550	-361,869
29 INTEREST AND RELATED ITEMS	-0	-46	66	-20
30 INCOME BEFORE INCOME TAXES	-373,000	-12,635	1,484	-361,849

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BELLSOUTH TELECOMMUNICATIONS (BST)
COMPARATIVE INCOME STATEMENT
DIFFERENCE SUMMARY
CASE 4 - HEADQUARTERS PRORATE
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	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	0
7 TOTAL OPERATING REVENUES	-0	-0	-0	-0
8 NETWORK SUPPORT EXPENSE	-24,000	-642	-909	-22,449
9 GENERAL SUPPORT EXPENSE	-3,000	-3,646	-6,104	6,750
10 CENTRAL OFFICE SWITCHING EXPENSE	-3,000	0	0	-3,000
11 OPERATOR SYSTEMS EXPENSE	-0	0	0	-0
12 CENTRAL OFFICE TRANSMISSION EXPENSE	-0	0	0	-0
13 INFORMATION ORIGINATOR/TERMINATION EXPENSE	-11,000	-10,000	-0	-1,000
14 CABLE & WIRE FACILITIES EXPENSE	-0	0	0	-0
15 OTHER PROPERTY & NETWORK OPNS EXPENSE	-112,000	10	125	-112,135
16 CUSTOMER ASSISTANCE EXPENSE	-236,000	-0	0	-236,000
17 COST OF SERVICES	-389,000	-14,278	-6,889	-367,833
18 DEPRECIATION & AMORTIZATION EXPENSE	-0	5,692	3,445	-9,138
19 MARKETING EXPENSE	-126,000	-21,525	-1,292	-103,183
20 CORPORATE EXPENSE	-339,000	-6,102	-10,355	-322,542
21 SELLING, GENERAL & ADMINISTRATIVE	-465,000	-27,627	-11,647	-425,726
22 TAXES OTHER THAN INCOME	-0	-0	-0	0
23 OTHER EXPENSES	-4,000	20	31	-4,052
24 TOTAL OPERATING EXPENSE	-858,000	-36,193	-15,059	-806,748
25 NET OPERATING REVENUES	858,000	36,193	15,059	806,748
26 NON-OPERATING INCOME AND EXPENSES	0	0	0	0
27 ALLOWANCE FUNDS USED DURING CONST.	0	0	0	0
28 INC BEFORE INTEREST AND INCOME TAXES	858,000	36,193	15,059	806,748
29 INTEREST AND RELATED ITEMS	-0	46	-65	19
30 INCOME BEFORE INCOME TAXES	858,000	36,147	15,124	806,729

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