

STATE OF FLORIDA

970000

Commissioners:
JULIA L. JOHNSON, CHAIRMAN
J. TERRY DEASON
SUSAN F. CLARK
DIANE K. KIESLING
JOE GARCIA



TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

ORIGINAL
FILE COPY

Public Service Commission

August 12, 1997

Ms. Lynne G. Brewer
Northeast Florida Telephone Company, Inc.
130 North Fourth Street
Macclenny, FL 32063-2112

Re: Northeast Florida Telephone Company, Inc.; Audit Control No. 97-100-1-2

Dear Ms. Brewer:

Enclosed is a copy of the staff audit work papers which are being held confidential as a result of the staff audit of your company. In order to continue the confidential classification of these work papers you must file a Claim of Confidential Treatment as required by Rule 25-22.006(5), Florida Administrative Code. In the future, these work papers will be provided for your review at about the time of the audit exit conference, in compliance with the rule. Please consider receipt of these copies as an extension of the audit exit conference. This will allow you to file your request within twenty-one days of receipt of this letter. If you should have any questions regarding this process be do not hesitate to call me.

Sincerely,

Denise Wandiver

Denise N. Vandiver
Bureau Chief - Auditing

- ACV _____
- AI _____
- A _____
- C/ _____ Enclosure
- CI _____
- CI _____ cc: Audit work paper file
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC 1
- WAS _____
- OTH _____

CAPITAL CIRCLE OFFICE CENTER • 2540 SHILBURN DAM ROAD, TALLAHASSEE, FL 32399-0865
An Affirmative Action/Equal Opportunity Employer Tel/Fax E-mail CONTACT@PSC.STATE.FL.US

08786 AUG 29 6

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REPORT

12 MONTHS ENDED DECEMBER 31, 1996

Field Work Completed

JUNE 25, 1997

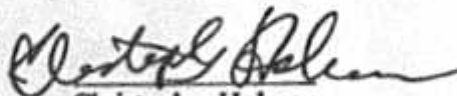
NORTHEAST FLORIDA TELEPHONE COMPANY INC.

BAKER COUNTY

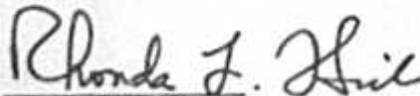
Surveillance Audit

Undocketed

Audit Control No. 97-100-1-2



Christopher Holman
Audit Manager



Rhonda Hicks
District Audit Supervisor
Tallahassee

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[REDACTED]

Telephone entities should be cognizant of obsolescence, technology, competition and other factors on life of the asset.

[REDACTED]

The accounting entry associated with the purchase of the new central office software is:

Account	62121 S.C.	[REDACTED]	[REDACTED]	16-1
	62121	[REDACTED]	[REDACTED]	
	62121	[REDACTED]	[REDACTED]	
	62121	[REDACTED]	[REDACTED]	
	40100	[REDACTED]	[REDACTED]	[REDACTED]

5

1-4

OPINION: The entry to correct for the net effect of salvage which corrects plant and salvage accounts and records the amounts as gross amounts is as follows:

Salvage overstated 12/96 account 32125
Salvage overstated 12/96 account 32122
Plant overstated 12/96 account 22121
Plant overstated 12/96 account 22122
Plant overstated 12/96 account 22125
Plant overstated 12/96 account 22126

[REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED]

16-1

Plant should be increased by [REDACTED] to record the additional amount of freight that would be applicable to the year 1996.

[REDACTED]

AUDIT DISCLOSURE NO. 2

SUBJECT: Allocation to Nonregulated Affiliated Companies

STATEMENT OF FACT: Northeast billed the nonregulated affiliated companies for work that it did for them using the below the line Account 73601: Billing & Collecting. In addition, there were allocation of expenses to nonregulated affiliated companies. The Company changed the account from account 73601 to Account 11909, Other Accounts receivable in July, 1996. Also in July, the Company reorganized the affiliated companies, as well as the regulated company, became subsidiaries of NEFCOM, Inc., which is the parent company of Northeast Florida Telephone Company. In November, 1996, the Company started using the Northeast Florida Telephone Company Cost Allocation Manual. This manual apportions costs to the regulated and nonregulated companies based on derived percentages. The entry to record the allocation is a net amount to accounts payable, Account 40100. The cost of the Cost Allocation Manual was [REDACTED]. The amount of [REDACTED] was charged to [REDACTED] in account 67211, Accounting Expense.

OPINION: It appears that part of the [REDACTED] should be charged to the nonregulated operations.

.TYPE 12/31/1997

DOCUMENT REQUEST LOG

W/P REF	DOC REQ	DESCRIPTION	DATE OF REQUEST	DUE DATE	DATE PROVIDED
	1.	Cost Allocation Manual/digital switch	5/23/97	5/30/97	6/25/97
	2.	Reg/nonregulated transaction	6/6/97	6/13/97	6/25/97
	3.	NOI/rate base adjustments	6/9/97	6/12/97	6/25/97
	4.	Advertising	6/9/97	6/12/97	6/25/97
	5.	Direct/allocated expense, USF forms, Cost Allocation Manual	6/9/97	6/12/97	6/25/97
	6.	Gross receipts tax, billing affiliated companies	6/25/97	6/27/97	6/25/97

ITEMS 1 AND 2^{1,2,3} ARE CONFIDENTIAL.
SEE BINDER 1 FOR ITEMS 2^{1,2,3,4,5,6}.

PREPARED BY AUDITOR

FLORIDA PUBLIC SERVICE COMMISSION
AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: LYNNE BREWER
UTILITY: NORTHEAST FL TELEPHONE COMPANY
FROM: CHRISTOPHER HOLMAN
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 2
AUDIT PURPOSE: SURVEILLANCE AUDIT

DATE OF REQUEST: JUNE 6, 1997

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: JUNE 13, 1997
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. PLEASE PROVIDE A LIST OF ALL NONREGULATED/NONUTILITY SERVICES IN WHICH THE COMPANY IS CURRENTLY ENGAGED OR WAS ENGAGED IN 1996.
2. PROVIDE THE UTILITY ASSETS STRUCTURE CALCULATION THAT REMOVE ANY NONREGULATED AMOUNTS FROM THE RATE BASE/CAPITAL STRUCTURE/INCOME STATEMENT.
3. PROVIDE THE COST OF CAPITAL COST RATES SUPPORTING INFORMATION RELATED TO COST OF CAPITAL.
4. PROVIDE SUPPORTING DOCUMENTS FOR ITC COMPUTATIONS OF FEDERAL INCOME TAX.
5. IT APPEARS THAT THE COMPANY IS USING OPTION 2 FOR ITEM 4 PLEASE STATE IF THIS IS CORRECT.

12 4-1/C-U- BINDER WP 10-2-2

NOTE: ITEM 3 INFO RECEIVED - NOT RETAINED.

TO: AUDIT MANAGER Chris Holman

DATE: June 25, 1997

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) 1, 2 & 3 (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 384.183, 388.093, OR 387.158, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.008, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
Director - Revenue Requirements
& Regulatory Affairs

Lynne G. Brewer
(SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

**NORTHEAST FLORIDA TELEPHONE COMPANY
RESPONSE TO AUDIT DOCUMENT/RECORD REQUEST NUMBER 2**

REQUEST:

1. PLEASE PROVIDE A LIST OF ALL NONREGULATED/NONUTILITY SERVICES IN WHICH THE COMPANY IS CURRENTLY ENGAGED OR WAS ENGAGED IN 1996.

Response:

1. NEFCOM, Inc. is the parent company for Northeast Florida Telephone Company and all affiliated companies. The only affiliated companies that were in operation in 1996 were NEFCOM Technologies, Inc. and NEFCOM Paging, Inc. NEFCOM Technologies, Inc. is primarily engaged in the business of providing inside wire maintenance to residential and business customers and the sale, lease and installation of telecommunications systems (such as key, PBX and Centrex phone systems). NEFCOM Paging, Inc. offers personal paging services to individuals and businesses within Florida. Northeast Florida Telephone Company also maintains investment in two PCS ventures in Georgia, which is booked below the line. 47, 47-1, 47-2, 47-4, 47-5, 47-6,

REQUEST:

2. PROVIDE THE UTILITY ASSETS STRUCTURE CALCULATION THAT REMOVE ANY NONREGULATED AMOUNTS FROM THE RATE BASE/CAPITAL STRUCTURE/ INCOME STATEMENT.

Response:

2. This information was provided to Mr. Chris Holman, FPSC Auditor, during his on-site visit to Northeast the week of June 16, 1997. 47-3

REQUEST:

3. PROVIDE THE COST OF CAPITAL COST RATES SUPPORTING INFORMATION RELATED TO COST OF CAPITAL.

Response:

3. This information was provided to Mr. Chris Holman, FPSC Auditor, during his on-site visit to Northeast the week of June 16, 1997.

PROVIDED TO MR. HOLMAN - NED

10-2-1

AUDIT DOCUMENT/RECORD REQUEST
NOTICE OF INTENT

TO: LYNNE BREWER
UTILITY: NE FL TELEPHONE CO., INC.
FROM: CHRIS HOLMAN
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)
DATE OF REQUEST: 5/23/1997

REQUEST NUMBER: 1
AUDIT PURPOSE: SURVEILLANCE AUDIT

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 5/30/97
(DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

1. PLEASE PROVIDE THE COST OF PROVIDING THE REVISED COST ALLOCATION MANUAL. GIVE THE DATE THE REVISED CAM WAS IMPLEMENTED AND THE REASON(S) FOR THE REVISION.
2. PLEASE PROVIDE THE TRANSACTION INVOLVING THE COMPUTER SOFTWARE UPGRADE. PROVIDE THE DATE THE SOFTWARE WAS INSTALLED. WHAT IS THE PURPOSE OF THE UPGRADE?
3. WHAT WERE THE INSTALLATION DATES OF THE BLACKWELL AND SANDERSON SWITCHING EQUIPMENT? WHEN WAS THE EQUIPMENT RETIRED FROM SERVICE? PLEASE PROVIDE A COPY OF THE ENTRIES THAT RECORD THE INSTALLATION AND RETIREMENT OF THIS EQUIPMENT.

TO: AUDIT MANAGER CHRIS HOLMAN

DATE: June 25, 1997

THE REQUESTED RECORD OR DOCUMENTATION:

- (1) HAS BEEN PROVIDED TODAY
- (2) CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- (3) AND IN MY OPINION, ITEM(S) 1, 2 & 3 IS(ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.090, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- (4) THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Director - Revenue Requirements
& Regulatory Affairs

Lynne B. Brewer
(SIGNATURE AND TITLE OF RESPONDENT)


Distribution: Original: Utility (for completion and return to Auditor)
Copy: Audit File and FPSC Analyst

NORTHEAST FLORIDA TELEPHONE COMPANY
RESPONSE TO AUDIT DOCUMENT/RECORD REQUEST NUMBER 1

REQUEST:

1. PLEASE PROVIDE THE COST OF PROVIDING THE REVISED COST ALLOCATION MANUAL. GIVE THE DATE THE REVISED CAM WAS IMPLEMENTED AND THE REASON(S) FOR THE REVISION.

Response:

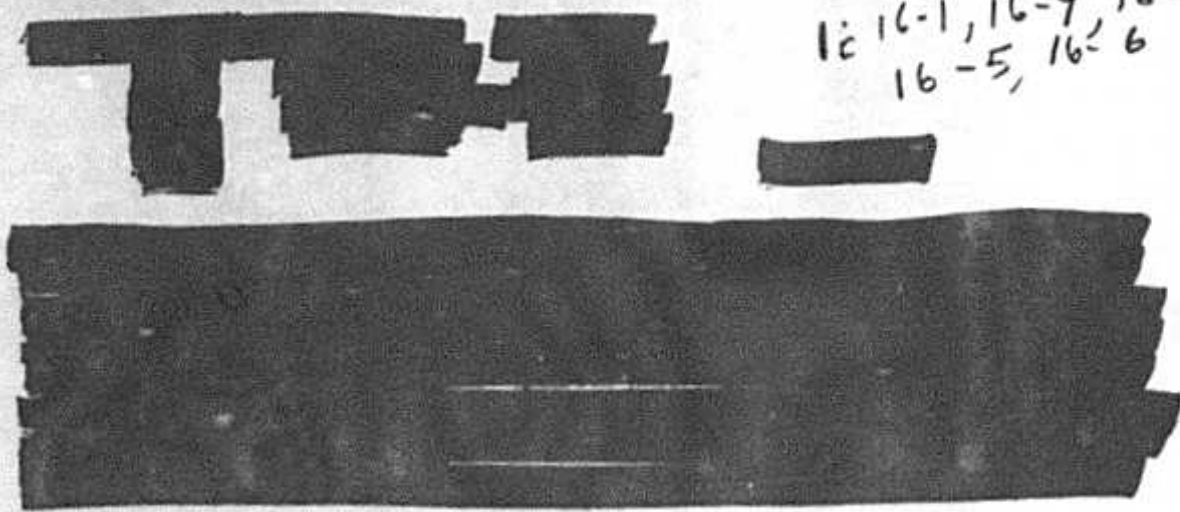
1. The cost for developing a Cost Allocation Manual (CAM) was  ⁴⁻⁵ and the date of implementation was November 1996. No revisions have been made to this manual as of this date.

REQUEST:

2. PLEASE PROVIDE THE TRANSACTION INVOLVING THE COMPUTER SOFTWARE UPGRADE. PROVIDE THE DATE THE SOFTWARE WAS INSTALLED. WHAT IS THE PURPOSE OF THE UPGRADE?

Response:

2. The accounting entry associated with the purchase of the new central office software is shown as follows:



From
12 16-1, 16-9, 16-10
16-5, 16-6

10-1-1

NORTHEAST FLORIDA TELEPHONE COMPANY
RESPONSE TO AUDIT DOCUMENT/RECORD REQUEST NUMBER 1 (Cont'd)

REQUEST:

3. WHAT WERE THE INSTALLATION DATES OF THE BLACKWELL AND SANDERSON SWITCHING EQUIPMENT? WHEN WAS THE EQUIPMENT RETIRED FROM SERVICE? PLEASE PROVIDE A COPY OF THE ENTRIES THAT RECORD THE INSTALLATION AND RETIREMENT OF THIS EQUIPMENT.

Response:



FROM: 16-1-1, 16-2, 16-3, 16-4,
16-7, 16-8, 16A-1, 16R-2, 16R-3

10-1-2

CONFIDENTIAL MATERIAL CONTROL LOG

Each received document which is accompanied with a claim of confidentiality will be recorded on this form. This log will immediately follow the work paper index in Binder number 1 with a copy included in the confidential working paper folder.

Column will be completed as follows:

Column # Contents

- 1 Sequential listing of material received.
- 2- Generic description of document contents.
- 3 Number of pages in document.
- 4 Document request number.
- 5 Name of company staff document received from.
- 6 FPSC staff receiving document.
- 7 Date document received.
- 8 Name of company staff document returned to.
- 9 FPSC staff returning document.
- 10 Date document returned.
- 11 Company staff receiving document.
- 12 Reference where material has been incorporated into audit working papers or reports in any form i.e. extract, copy, or original form.

SUBJECT: Retirement of Switching Equipment & Computer Software Upgrade

PURPOSE: To ascertain if the retirements of the switching equipment at Blackwell and Sanderson remotes were recorded properly; and, determine that the transaction involving computer software upgrade is recorded properly and in accordance with commission policy.

DISCUSSION: T

[REDACTED]

[REDACTED] The Auditor reviewed the work orders, invoices and all vouchers relating to these remotes.

16-1 [REDACTED] The Auditor determined that the actual amounts were correct, and the question was whether the costs should be capitalized or expensed.

CONCLUSION: The December amounts could not be traced back to the original documents. The auditor then recalculated the amounts from the gross costs for the adjusting entry. 16-1, 10-1-2

(1)

(2)

SUBJECT: Retirement of Switching Equipment & Computer Software Upgrade

PURPOSE: To ascertain if the retirements of the switching equipment at Blackwell and Sanderson remotes were recorded properly; and, determine that the transaction involving computer software upgrade is recorded properly and in accordance with commission policy.

DISCUSSION: T

[REDACTED]

[REDACTED]

The Auditor reviewed the work orders, invoices and all vouchers relating to these remotes.

16-1 [REDACTED]

The Auditor determined that the actual amounts were correct, and the question was whether the costs should be capitalized or expensed.

CONCLUSION: The December amounts could not be traced back to the original documents. The auditor then recalculated the amounts from the gross costs for the adjusting entry.

16-1, 10-1-2

11

INDEX TO WORKPAPER 16

W/P	DESCRIPTION
16-1	Amounts from workorders on G/L and corrections
16-2	Workorder detail for December entry
16-3	General Ledger entries for December
16-4	Journal entry for December
16-5	Journal entry for [REDACTED]
16-6	Invoice supporting freight costs
16-7	Journal for correcting entry
16-8	General Ledger correcting entry
16-9	Invoice for software costs and salvage entry
16-10	Credit for material and labor
16R-1	Retirements for Sanderson/Blackwell General Ledger
16R-2	Retirements for Sanderson/Blackwell
16R-3	Retirements for Sanderson/Blackwell Journal Entry

41
y

THE FOLLOWING IS THE AMOUNT THE AUDITOR CALCULATED TOTALLED IN THE TOTAL WORKORDER COLUMN. THE AMOUNT THAT THE COMPANY HAD ON ITS BOOKS FOR WORK ORDER CLOSED IN DECEMBER 31, 1996 COULD NOT BE TRACED TO THE WORK ORDERS.

EQUIPMENT	ENGINEERING	INSTALLATION	TAX	FREIGHT	MCCALL THOMAS	FEES SEIMENS	P & R ELECTRIC	MISC MATERIALS	TOTAL (C) WORK ORDER	WORK ORDER PER CO-ERROR (B)	DIFFERENCE
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL											

ENTRY TO CORRECT THE DIFFERENCES:

	LOCATION	ACCOUNT #	DEBIT	CREDIT
SALVAGE OVERSTATED 12/31/96 W/O # 96056	[REDACTED]	32125	[REDACTED]	[REDACTED]
SALVAGE OVERSTATED 12/31/96 W/O # 96056	[REDACTED]	32122	[REDACTED]	[REDACTED]
PLANT OVERSTATED 12/31/96 W/O #96056	[REDACTED]	22121	[REDACTED]	[REDACTED]
PLANT OVERSTATED 12/31/96 W/O #96056	[REDACTED]	22122	[REDACTED]	[REDACTED]
PLANT OVERSTATED 12/31/96 W/O #96056	[REDACTED]	22125	[REDACTED]	[REDACTED]
PLANT OVERSTATED 12/31/96 W/O #96056	[REDACTED]	22126	[REDACTED]	[REDACTED]
TOTAL			[REDACTED]	[REDACTED]
[REDACTED]			[REDACTED]	[REDACTED]
[REDACTED]		62121	[REDACTED]	[REDACTED]
[REDACTED]		62121	[REDACTED]	[REDACTED]
[REDACTED]		62121	[REDACTED]	[REDACTED]
[REDACTED]		62121	[REDACTED]	[REDACTED]
[REDACTED]		62121	[REDACTED]	[REDACTED]

(D)
at 16-1, 16-4;
B.M. 16-2
(B) 8/12/96
good (ok)
Tr 16-5
Tr 16-1

auditor's note: (B) Total freight [REDACTED]
Freight booked 12/96 [REDACTED]
NOT BOOKED [REDACTED] 16-2, 16-6

(D) # INRES AND ADJUSTING ENTRIES TO WORK ORDER PER CO-ERROR.

Prepared by auditor

WOLFEY Fla Telephone Co.
Surveillance Report
For Year of 12/31/97

6/19/97
7/28/97

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(1) NOTE: THESE AMOUNTS COULD NOT BE VERIFIED FROM WORK ORDER INDICES/VOUCHER - IT IS THE AMOUNT ON THE G/L.

(2) CALCULATED AMOUNTS & COMPARED THEM WITH COMPANY:

(3) Serial No: WP 10-1-2

16-1-1

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACCLENNY, FLORIDA
CONSTRUCTION IN PROGRESS
DETAILED JOB ANALYSIS
DECEMBER 31, 1996

PLANT SPECIFIC
DATE PRINTED 1/31/97
ACCOUNT NO. 20030 96056

JOB DESCRIPTION

[REDACTED] 22101/22331

DESCRIPTION

SPECIAL LABOR MATERIAL SUPERVISION VEHICLE EXPENSE ENGINEERING OVERHEAD TOTALS AND EXCEPTIONS
--KEY FIELD-- DATE CODE

TRANSACTIONS

APJ-V6746-01-0 12/31/96 MAT

APJ-V6746-02-0 12/31/96 LBR

APJ-V6746-04-0 12/31/96 LBR

APJ-V6746-05-0 12/31/96 MAT

APJ-V6746-06-0 12/31/96 LBR

APJ-V6746-07-0 12/31/96 MAT

APJ-V6746-08-0 12/31/96 LBR

APJ-V6746-10-0 12/31/96 LBR

APJ-V6746-12-0 12/31/96 MAT

APJ-V6746-13-0 12/31/96 LBR

APJ-V6746-15-0 12/31/96 MAT

APJ-V6746-16-0 12/31/96 MAT

[REDACTED]

To: 16-1

FAC 11-1-3



COLUMN TOTALS

TOTAL COST IN JOB- 96056

Material Labor / [unclear] TOTAL material Labor

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
 MACLENNY, FLORIDA
 CONSTRUCTION IN PROGRESS
 DETAILED JOB ANALYSIS
 DECEMBER 31, 1996

PLANT SPECIFIC
 DATE PRINTED 1/31/97
 ACCOUNT NO. 20030 96056

JOB DESCRIPTION
 EWSD WCLM CITY 22121/2232:

DESCRIPTION	SPECIAL	LABOR	MATERIAL	SUPRVISION	VEHICLE	ENGINEERING	OVERHEAD	TOTALS
--KEY FIELD--	DATE	CODE			EXPENSE			AND
								EXCEPTIONS

TRANSACTIONS

[REDACTED]	APJ-V6743-03-0	12/31/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6743-06-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6743-07-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6743-08-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6743-09-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6743-10-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6744-01-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6744-02-0	12/31/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6744-04-0	12/31/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6744-06-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6744-07-0	12/31/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6744-08-0	12/31/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6744-09-0	12/31/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6744-12-0	12/31/96	MAT	[REDACTED]				



2

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLEODY, FLORIDA
CONSTRUCTION IN PROGRESS
DETAILED JOB ANALYSIS
DECEMBER 31, 1996

PLANT SPECIFIC
DATE PRINTED 1/31/97
ACCOUNT NO. 20030 96056
ESTIMATED COST .00

START..... 5/07/96
EST COMPLETION.. 0/00/00
JOB DESCRIPTION

[REDACTED]
ENED MCLM CITY 22121/22321

DESCRIPTION	SPECIAL	LABOR	MATERIAL	SUPERVISION	VEHICLE EXPENSE	ENGINEERING	OVERHEAD	TOTALS AND EXCEPTIONS
--KEY FIELD--	DATE CODE							

TRANSACTIONS

[REDACTED]	APJ-V5510-01-0	4/30/96	LBR	[REDACTED]				
[REDACTED]	APJ-V5510-03-0	4/30/96	MAT	[REDACTED]				
[REDACTED]	APJ-V5796-01-0	6/29/96	LBR	[REDACTED]				
[REDACTED]	APJ-V5871-01-0	7/16/96	MAT	[REDACTED]				
[REDACTED]	APJ-V5871-02-0	7/16/96	MAT	[REDACTED]				
[REDACTED]	FHE-00023-37-0	7/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V5992-01-0	8/01/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6351-03-0	11/24/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6600-01-0	12/18/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6528-01-0	12/20/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6528-02-0	12/20/96	LBR	[REDACTED]				
[REDACTED]	APJ-V6670-04-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6743-01-0	12/31/96	MAT	[REDACTED]				
[REDACTED]	APJ-V6743-02-0	12/31/96	MAT	[REDACTED]				



South East Fl. Teleph. Co.

Sevensellor audit

T Y ENO

12/21/97

RW
7/28/97

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NOTE: ^WNot traced to work orders on this
entire year in scope.
(C) Carried to: WP 10-1-2

16-2

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLESONY, FLORIDA
ACCOUNT ANALYSIS
DECEMBER 31, 1996

ACCOUNT		DESCRIPTION	SPECIAL JOURNAL		TWELVE MONTHS EXCED YEAR-TO-DATE			
MAJOR	SUB		CODE	DATE	SOURCE	REF.	DECEMBER 31, 1996	BALANCE
22121		DIGITAL COE SWITCH - NCLM		12/31/95				
22121		COSTS FROM WOB 96027 JUN96	ADD	6/30/96	CWO	JUN61-31		
22121		COSTS FROM WOB 96028 JUN96	ADD	6/30/96	CWO	JUN61-33		
22121		COE RET (31) 1984 817543-026	RET	8/31/96	FME	AUG96-03		
22121		COE RET (1) 1991 814069-526	RET	8/31/96	FME	AUG96-04		
22121		COE RET (2) 1992 822055-526	RET	8/31/96	FME	AUG96-06		
22121		COE RET (19) 1984 814489-026	RET	8/31/96	FME	AUG96-08		
22121		COE RET (1) 1984 814463-026	RET	8/31/96	FME	AUG96-10		
22121		COE RET (1) 1991 814456-546	RET	8/31/96	FME	AUG96-12		
22121		COE RET (2) 1991 814277-536	RET	8/31/96	FME	AUG96-14		
22121		COSTS FROM WOB 96058 DEC96	ADD	12/31/96	CWO	DEC61-11		
22121		COSTS FROM WOB 96056	ADD	12/31/96	CWO	DEC61-87		
22121		MAJOR ACCOUNT BALANCE FORWARD		12/31/96				



copy of G/L

FROM 16-A

0916

(Dnn)

PBC

(=)

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
DECEMBER 31, 1996

ACCOUNT		DESCRIPTION	SPECIAL		JOURNAL		TWELVE MONTHS ENDED		YEAR-TO-DATE
MAJOR	SUB		CODE	DATE	SOURCE	REF.	DECEMBER 31, 1996	BALANCE	
22125		DIGITAL COE SWITCH [REDACTED]		12/31/95					[REDACTED]
22125		COSTS FROM NOS 94054 [REDACTED]	ADD	12/31/96	CWO	DEC61-88			[REDACTED] (6-)
22125		[REDACTED]	RET	12/31/96	FME	DEC96-20			[REDACTED]
22125		MAJOR ACCOUNT BALANCE FORWARD		12/31/96					[REDACTED]

16-4

COPY OF G/L 09/10



NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
DECEMBER 31, 1996

ACCOUNT		DESCRIPTION	SPECIAL		JOURNAL		TWELVE MONTHS ENDED	YEAR-TO-DATE
MAJOR	SUB		CODE	DATE	SOURCE	REF.	DECEMBER 31, 1996	BALANCE
22122		DIGITAL COE SWITCH - [REDACTED]		12/31/96				
22122		COSTS FROM NOE 960 [REDACTED]	ADD	12/31/96	CNO	DEC61-92	[REDACTED]	[REDACTED]
22122		[REDACTED]	RET	12/31/96	FME	DEC96-18	[REDACTED]	[REDACTED]
22122		MAJOR ACCOUNT BALANCE FORWARD		12/31/96				

16 [REDACTED] 10/16-1

COPY OF G/L

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NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
DECEMBER 31, 1996

ACCOUNT		DESCRIPTION	SPECIAL		JOURNAL		TWELVE MONTHS ENDED		YEAR-TO-DATE
MAJOR	SUB		CODE	DATE	SOURCE	REF.	DECEMBER 31, 1996	BALANCE	
22126		DIGITAL COE [REDACTED]							
22126		COSTS FROM WOB 96068 DEC96	ADD	12/31/96	CWO	DEC61-15	[REDACTED]		
22126		CWO OCT96 WOB 96051 CODED WRG	ADD	12/31/96	CWO	DEC61-83	[REDACTED]		
22126		COSTS FROM WOB 96056 [REDACTED]	ADD	12/31/96	CWO	DEC61-89	[REDACTED]		
22126		MAJOR ACCOUNT BALANCE FORWARD		12/31/96			[REDACTED]		

COPY OF G/L

09/16



17

N. E. - F. TELEPHONE
surveillance records
TTE 12/31/97

ph
7/28/97

auditor's note: To W/P 10-1-2

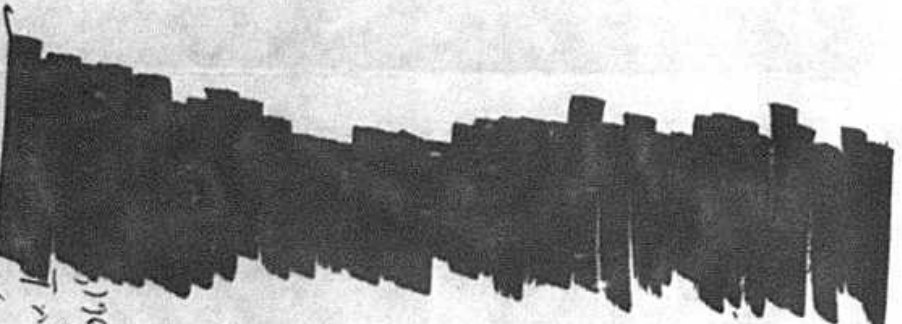
16-3

REF	DATE	DESCRIPTION	SPL CODE	COST CTR	ACCOUNT MAJOR SUB	INV QTY OR INVOICE #	AMOUNT	NET
DEC51 51 0	12/31/95	COSTS FROM M0# 96114	ADD		24231			
DEC61 52 0	12/31/95	CLEARED TO ACCOUNT 24231	CMO	20030	96114			
DEC61 53 0	12/31/96	COSTS FROM M0# 96115	CMO	62321				
DEC61 54 0	12/31/95	CLEARED TO ACCOUNT 52321	CMO	20030	96115			
DEC61 55 0	12/31/95	COSTS FROM M0# 96117	ADD	24231				
DEC61 56 0	12/31/95	CLEARED TO ACCOUNT 44311	ADD	20030	96117			
DEC61 57 0	12/31/95	COSTS FROM M0# 96119	ADD	24231				
DEC61 58 0	12/31/95	CLEARED TO ACCOUNT 24231	CMO	20030	96119			
DEC61 59 0	12/31/95	COSTS FROM M0# 96120	ADD	22321				
DEC61 60 0	12/31/95	CLEARED TO ACCOUNT 1321	ADD	20030	96120			
DEC61 61 0	12/31/95	COSTS FROM M0# 96122	CMO	24231				
DEC61 62 0	12/31/95	CLEARED TO ACCOUNT 24231	ADD	20030	96122			
DEC61 63 0	12/31/95	COSTS FROM M0# 96122	ADD	24231				
DEC61 64 0	12/31/95	CLEARED TO ACCOUNT 44311	ADD	10030	96122			
DEC61 65 0	12/31/95	COSTS FROM M0# 96123	CMO	20030	96123			
DEC61 66 0	12/31/95	CLEARED TO ACCOUNT 24231	ADD	24231				
DEC61 67 0	12/31/95	COSTS FROM M0# 96125	ADD	24231				
DEC61 68 0	12/31/95	CLEARED TO ACCOUNT 4231	CMO	20030	96125			
DEC61 69 0	12/31/95	COSTS FROM M0# 96945	CMO	64231				
DEC61 70 0	12/31/95	CLEARED TO ACCOUNT 54231	CMO	20030	96945			
DEC61 71 0	12/31/95	COSTS FROM M0# 96986	CMO	62321				
DEC61 72 0	12/31/96	CLEARED TO ACCOUNT 52321	CMO	34233				
DEC61 73 0	12/31/96	COSTS FROM M0# 96986	CMO	20030	96986			
DEC61 74 0	12/31/96	CLEARED TO ACCOUNT 34233	CMO	34233				
DEC61 75 0	12/31/96	COSTS FROM M0# 96986	CMO	20030	96986			
DEC61 76 0	12/31/96	CLEARED TO ACCOUNT 34233	CMO	34233				
DEC61 77 0	12/31/95	PLT RET 3J	CMO	34233				
DEC61 78 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 79 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 80 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 81 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 82 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 83 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 84 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 85 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 86 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 87 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 88 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 89 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 90 0	12/31/95	PLT RET 8J	CMO	34233				
DEC61 91 0	12/31/95	PLT RET 8J	CMO	34233				



NET BALANCE
TOTAL DEBITS
TOTAL CREDITS

FGR: TPI/C



22125 (4)
22125 (4)
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20030 76055

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VE FL. Telephone Co.

Account closed

TYE 12/31/95

pk
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12/95
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Auditory note: "W" order for Simon
Switch closed 12/31/1997.
(2) carried to WP 10-1-2

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W E PL Telephone Co
Summerville audit
TY E 12/31/95

PLW
1/28/96
6/11/96
-2588

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auditors note: analysis entry for computer software. (2)

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INVOICE

UNIT NUMBER 03/7/97 64-13715-10
 PLEASE RECALL PHONE NUMBERS ON ALL REMITTANCES
 OUR REFERENCE NUMBER C4-11715-0C

YOUR PURCHASE ORDER NUMBER DATE
 2/2/96 02/2/96

CUSTOMER NAME ALPHA PREFIX
 NORTH EAST FLORIDA TEL CO
 110 NORTH FOURTH STREET
 MACCLENNY, FL 32063

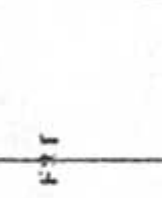
SHIP TO
 NORTH EAST FLORIDA TEL CO
 110 NORTH FOURTH STREET
 MACCLENNY, FL 32063

SALES ORDER # 061101
 CARRIER NAME, FREIGHT REMARKS
 XXXXXXXXXXXXXXXXXXXXXXXX
 TYPE OF PAYMENT

SHIP DATE 03/07/97
 FREIGHT TERM
 TAX DETERMINATION
 UNIT PRICE

ITEM NO	QTY ORDERED	QTY SHIPPED	UNIT PRICE	TOTAL
FG	1	1	10000	10000

DESCRIPTION/SERIAL NO
 STATE TAX ON FRIGHT
 BILL IN INVOICE 04-23706-00 DATED 12/04/95
 SUMMARY LEVEL CREDIT MEMO



Northeast Fla. Telephone Company

PAID

PLEASE REMIT TO:

APR 07 1997

CHECK # 4226
 VOUCHER # 7000

PRODUCT SUBTOTAL

CREDIT

PLEASE REMIT TO: [REDACTED]
 FIRST DUE INVOICES ARE SUBJECT TO A FINANCE CHARGE OF 1% PER MONTH, EQUAL TO 12% PER YEAR, WHERE APPLICABLE.
 ALL SALES SUBJECT TO TERMS AND CONDITIONS OF SALE AS SHOWN ON THE FACE AND BACK HEREOF.

[REDACTED]

[REDACTED]

INVOICE

PAGE 1 DATE 03/06/97 NUMBER 04-20666-01 SUFFIX
 PLEASE INDICATE INVOICE NUMBERS ON ALL REMITTANCES
 YOUR PURCHASE ORDER NUMBER DATE CUSTOMER NO. ALPHA CODE OUR REFERENCE NUMBER
 C4-20666-01

STONED OFFER 2/23/96 02/23/96 102580010002 NEFL
 SOLD TO

NORTHEAST FLORIDA TEL CO
 P.O. BOX 485
 MACLENNY, FL 32063

SHIPPED ON //
 NORTHEAST FLORIDA TEL CO
 ATTN: M/F: [REDACTED]
 130 NORTH FOURTH STREET
 MACLENNY, FL 32063

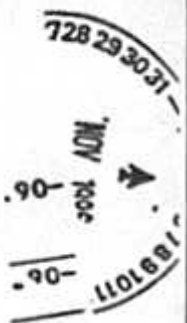
SALES ORDER # S/U: 985371

BILL OF LADING:

CARRIER'S NAME, FREIGHT REMARKS SHIPPED VIA FREIGHT TERM ST TAX FOR CODE PER CODE PER
 XXXXXXXXXXXXXXXXXXXXXXXX PRE-PAY FL 1 - 1 5 - 12
 TERMS OF PAYMENT TAX DETERMINATION 2 - 100 6 - 60
 3 - 1,000 7 - 144
 4 - 10,000 8 - 1 PER

ITEM NO	QTY ORDERED	QTY SHIPPED	LIST NUMBER	DESCRIPTION/SERIAL NO.	UNIT PRICE	TOTAL
				INVOICE RECAP		
				CC [REDACTED]		
				UC 67 STATE TAX ON INSTALL		
				FC FREIGHT		
				FC 67 STATE TAX ON FRT		
				<p>INVOICE</p> <p>PBC</p>		
				PLEASE REMIT TO [REDACTED]		
				PRODUCT SUBTOTAL		

XXXX



PLEASE REMIT TO [REDACTED]
 PAST DUE INVOICES ARE SUBJECT TO A FINANCE CHARGE OF 1 1/2% PER MONTH, EQUAL TO 18% PER YEAR, WHERE APPLICABLE.
 ORDERS HAVE BEEN CAREFULLY CHECKED AND SAFELY PACKED. NO RETURN OF MERCHANDISE WILL BE ACCEPTED UNLESS PREVIOUSLY APPROVED EQUIPMENT. UNIFORM IN COLORS OTHER THAN STANDARD COLORS
 CANNOT BE CHANGED WITHOUT PRIOR WRITTEN CONSENT FROM [REDACTED]. ALL APPLICABLE REMAINS THE PROPERTY OF [REDACTED]. DATE PAID FOR IN FILE: (3) PARTS LIST AT BACK
 OFFICE: 11445 W. 11th Street Ft. Lauderdale, FL 33325

INVOICE

INVOICE DATE: 03/06/97 NUMBER: C4-20665-C1 SUFFIX:

PLEASE INDICATE INVOICE NUMBERS ON ALL REMITTANCES

YOUR PURCHASE ORDER

NUMBER: 2/23/96 DATE: 02/23/96 CUSTOMER NO: 102580010002 NEFL

OUR REFERENCE NUMBER: C4-20665-01

SIGNED OFFER 2/23/96 SOLD TO: SHIPPED ON: // TO:

NORTHEAST FLORIDA TEL CO
P.O. BOX 485
MACCLENNY, FL 32063

NORTHEAST FLORIDA TEL CO
ATTN: M/F: [REDACTED]
130 NORTH FOURTH STREET
MACCLENNY, FL 32063

SALES ORDER # S/O: 985631

BILL OF LADING:

CARRIER'S NAME, FREIGHT REMARKS	SHIPPED VIA	FREIGHT TERM	BT TAX FOR	CODE	PER	CODE	PER
XXXXXXXXXXXXXXXXXXXXXX		PRE-PAY	FL	1	1	5	12
TERMS OF PAYMENT	DAX DETERMINATION			2	100	6	60
NET 30				3	1,000	7	144
				4	10,000	8	1768

ITEM NO	QTY ORDERED	QTY SHIPPED	LIST NUMBER	DESCRIPTION/SERIAL NO.	UNIT PRICE	TOTAL
				INVOICE RFCAP		
				UC [REDACTED]		
				DC 6 STATE TAX CN INSTALL		
				FC FPCTGHT		
				FC 6% STATE TAX CN FRT		
				INVOICE		
				PBC		
PLEASE REMIT TO:				SIEMENS STROMBERG-CARLSON		
				DEPT. CH 10246		
				PALATINE, IL 60059-C245		
				PRODUCT SUBTOTAL		

*L. Conner
J. McAllen
M. Crews
J. Eastman*

[REDACTED]

PLEASE REMIT TO [REDACTED]
 PAST DUE INVOICES ARE SUBJECT TO A FINANCE CHARGE OF 1% PER MONTH, EQUAL TO 12% PER YEAR, WHERE APPLICABLE.
 GOODS HAVE BEEN CAREFULLY CHECKED AND SILENTLY PICKED TO RETURN OF MERCHANDISE WILL BE ACCEPTED UNLESS PREVIOUSLY APPROVED EQUIPMENT ORDERED IN COLORS OTHER THAN STANDARD COLORS.
 CANNOT BE CHANGED WITHOUT PRIOR WRITTEN CONSENT OF [REDACTED]. ALL MERCHANDISE REMAINS THE PROPERTY OF [REDACTED] UNTIL FULL CLAIMS MUST BE MADE
 WITHIN 7 DAYS OF THE DELIVERY OF GOODS.
 ALL SALES WITH INVOICES [REDACTED] TERMS AND CONDITIONS OF SALE AS SET FORTH ON THE BACK AND EACH MERCHANDISE

INVOICE

PRICE DATE NUMBER SUFFIX
 03/06/97 04-20664-01

PLEASE INDICATE INVOICE NUMBERS ON ALL REPEAT ORDERS

YOUR PURCHASE ORDER

NUMBER DATE CUSTOMER NO. ALPHA CODE OUR REFERENCE NUMBER
 2/23/96 02/23/96 102580010002 NEFL 04-2C664-01

WRTDA TEL CO
 485
 MACCLENNY, FL 32063

NORTHEAST FLORIDA TEL CO
 ATTN: M/F:
 170 NORTH FOURTH STREET
 MACCLENNY, FL 32063

SALES ORDER # S/U: 985641

CARRIER'S NAME, FREIGHT REMARKS

SHIPPED VIA

BILL OF LADING:

FREIGHT TERM

ST. TAX FOR

CODE

PER

CODE

PER

XXXXXXXXXXXXXXXXXXXX

PRF-PAT FI

1	-	1	5	-	12
2	-	100	6	-	80
3	-	1,000	7	-	144
4	-	10,000	8	-	1,980

NET 30

TAX DETERMINATION

ITEM NO.	QTY ORDERED	QTY SHIPPED	LIST NUMBER	DESCRIPTION/SERIAL NO.	UNIT PRICE	TOTAL
				INVOICE W/CAP		
				DC [REDACTED]		
				CC 6% STATE TAX LN INSTALL		
				FC FREIGHT		
				LC 6% STATE TAX ON PHT		
				INVOICE		
				PBC		
				PLEASE REMIT TO: [REDACTED]		
				PRODUCT SUBTOTAL		

XXXXX

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*L. Conner
 J. McAllen
 M. Lewis
 J. G. Anderson*

PLEASE REMIT TO: [REDACTED]
 PAST DUE INVOICES ARE SUBJECT TO A FINANCE CHARGE OF 1% PER MONTH, EQUAL TO 12% PER YEAR, WHERE APPLICABLE.
 GOODS HAVE BEEN CAREFULLY CHECKED AND SAFELY PACKED AND WILL BE ACCEPTED UNLESS IMMEDIATELY APPROVED EQUIPMENT ORDERED IN CONNECTION WITH THIS ORDER.
 ALL MERCHANDISE REMAINS THE PROPERTY OF [REDACTED] UNTIL PAID FOR IN FULL. IT IS THE BUYER'S RESPONSIBILITY TO RETURN ALL MERCHANDISE TO [REDACTED] IF NOT PAID FOR IN FULL.

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NORTHEAST FLORIDA TELEPHONE COMPANY, INC
 MACLENNY, FLORIDA
 ACCOUNT ANALYSIS
 MAY 31, 1997

PAGE 1

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	SOURCE REF.	ONE MONTH ENDED MAY 31, 1997	YEAR-TO-DATE BALANCE
22121	DIGITAL COE SWITCH - [REDACTED]		12/31/96			[REDACTED]
22121	COE RET COGNITRONICS MODEL 685	RET	1/31/97	FME JAN97-02	[REDACTED]	[REDACTED]
22121	COE RET AUDICISION ANNOUNCER	RET	1/31/97	FME JAN97-04	[REDACTED]	[REDACTED]
22121	COE RET AUDICISION SOUNDHEAD	RET	1/31/97	FME JAN97-06	[REDACTED]	[REDACTED]
22121	COE RET CEP FRAME 90	RET	1/31/97	FME JAN97-08	[REDACTED]	[REDACTED]
22121	COE RET TERMO BANK PROMP	RET	1/31/97	FME JAN97-10	[REDACTED]	[REDACTED]
22121	COE RET TERMO CPU/PCB	RET	1/31/97	FME JAN97-12	[REDACTED]	[REDACTED]
22121	COE RET AUDICISION PLAYBACK AMP	RET	1/31/97	FME JAN97-14	[REDACTED]	[REDACTED]
22121	COE RET TERMO INTERFACE MODULE	RET	1/31/97	FME JAN97-16	[REDACTED]	[REDACTED]
22121	COE RET TERMO RAM PCB	RET	1/31/97	FME JAN97-18	[REDACTED]	[REDACTED]
22121	COE RET TERMO INTERFACE	RET	1/31/97	FME JAN97-20	[REDACTED]	[REDACTED]
22121	SSC SALES TAX MCLR	ADD	4/07/97	APJ V7080-04	[REDACTED]	[REDACTED]
22121	PLANT OVERSTATED 12/96	36056 TRA	5/31/97	FME MAY97-03	[REDACTED]	[REDACTED]
22121	MAJOR ACCOUNT BALANCE FORWARD		5/31/97			[REDACTED]

TO: 16-1

COPY OF G/L

TO correct 22121 [REDACTED] Plant
 overstatement.

PBC

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NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLEDDY, FLORIDA
ACCOUNT ANALYSIS
MAY 31, 1997

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	REF.	ONE MONTH ENDED MAY 31, 1997	YEAR-TO-DATE BALANCE
22122	DIGITAL COE SWITCH [REDACTED]		12/31/96		[REDACTED]	[REDACTED]
22122	SSC FRT BLACKWELL	ADD	4/07/97	APJ V7080-03	[REDACTED]	[REDACTED]
22122	PLANT OVERSTATED 12/96	96056 TRA	5/31/97	PLG MAY97-04	[REDACTED]	[REDACTED]
22122	MAJOR ACCOUNT BALANCE FORWARD		5/31/97		[REDACTED]	[REDACTED]

COPY of GIL

To correct [REDACTED] plant overstate-
ment.



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NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
MAY 31, 1997

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	SOURCE REF.	ONE MONTH ENDED MAY 31, 1997	YEAR-TO-DATE BALANCE
22125	DIGITAL COE SWITCH [REDACTED]		12/31/96		[REDACTED]	[REDACTED]
22125	COSTS FROM MOB 97030 MAR97	ADD	3/31/97	OMO MAR71-15	[REDACTED]	[REDACTED]
22125	[REDACTED]	ADD	4/07/97	APJ V7080-02	[REDACTED]	[REDACTED]
22125	PLANT OVERSTATED 12/96	96056 TRA	5/31/97	FME MAY97-05	[REDACTED]	[REDACTED]
22125	PLANT OVERSTATED 12/96	22325 RET	5/31/97	FME MAY97-07	[REDACTED]	[REDACTED]
22125	MAJOR ACCOUNT BALANCE FORWARD		5/31/97		[REDACTED]	[REDACTED]

[REDACTED] TO 16-1

COPY OF G/L

TO correct [REDACTED], Plant over-
statement.



(11)


NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
MAY 31, 1997

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	SOURCE REF.	ONE MONTH ENDED MAY 31, 1997	YEAR-TO-DATE BALANCE
22126	DIGITAL COE SWITCH		12/31/96			
22126		ADD	4/07/97	APJ V7080-01		
22126	PRINT OVERSTATED 4/96	96056 TRA	5/31/97	796 MAY97-06		
22126	MAJOR ACCOUNT BALANCE FORWARD		5/31/97			






 ← TO 16-1

Copy of G/L
 To correct  over-
 statement of Plant

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NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
MAY 31, 1997

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	SOURCE REF.	ONE MONTH ENDED MAY 31, 1997	YEAR-TO-DATE BALANCE
32125	RES/DIGITAL COE SWITCH [REDACTED]		12/31/96		[REDACTED]	[REDACTED]
32125	DEPR JAN 97 ASSET 22125	D25	1/31/97	DPR JA970-30	[REDACTED]	[REDACTED]
32125	DEPR FEB 97 ASSET 22125	D25	2/28/97	DPR FB970-30	[REDACTED]	[REDACTED]
32125	DEPR MAR 97 ASSET 22125	D25	3/31/97	DPR MR970-30	[REDACTED]	[REDACTED]
32125	DEPR APR 97 ASSET 22125	D25	4/30/97	DPR AP970-32	[REDACTED]	[REDACTED]
32125	DEPR MAY 97 ASSET 22125	D25	5/31/97	DPR MY970-33	[REDACTED]	[REDACTED]
32125	SALVAGE OVERSTATED 12/96 34056 TRA	5/31/97	5/31/97	PME MAY97-01	[REDACTED]	To: 16-1
32125	MAJOR ACCOUNT BALANCE FORWARD		5/31/97		[REDACTED]	[REDACTED]

copy of G/L

Salvage overstated [REDACTED]



Handwritten signature or initials, possibly 'T. S. J.'

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
MAY 31, 1997

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	SOURCE REF.	ONE MONTH ENDED MAY 31, 1997	YEAR-TO-DATE BALANCE
32122	RES/DIGITAL COE SWITCH [REDACTED]		12/31/96		[REDACTED]	[REDACTED]
32122	DEPR JAN 97 ASSET 22122	022	1/31/97	DPR JA970-24	[REDACTED]	[REDACTED]
32122	DEPR FEB 97 ASSET 22122	022	2/28/97	DPR FB970-24	[REDACTED]	[REDACTED]
32122	DEPR MAR 97 ASSET 22122	022	3/31/97	DPR MR970-24	[REDACTED]	[REDACTED]
32122	DEPR APR 97 ASSET 22122	022	4/30/97	DPR AP970-24	[REDACTED]	[REDACTED]
32122	DEPR MAY 97 ASSET 22122	022	5/31/97	DPR MY970-24	[REDACTED]	[REDACTED]
32122	SALVAGE OVERSTATED 12/96 94054	TRA	5/31/97	FNE MAY97-02	[REDACTED]	[REDACTED]
32122	MAJOR ACCOUNT BALANCE FORWARD		5/31/97		[REDACTED]	[REDACTED]

copy of G/L

salvage overstated [REDACTED]

PBC

CK

INVOICE

DATE: 11/23/96

NUMBER: 04-15801-00

DATE: 04-15/91

YOUR PURCHASE ORDER NUMBER: 2/23/96

DATE: 2/23/96

PLEASE INDICATE INVOICE NUMBERS ON ALL REMITTANCES

CUSTOMER NO:

ALPHA CODE: 04-85801-00

SIGNED OFFER 2/23/96

BOLD TO:

NORTHEAST FLORIDA TEL CO.
P. O. Box 485
MACLENNY, FL 32063

SHIPPED ON:

NORTHEAST FLORIDA TEL CO.
ATTN: M/F
130 NORTH FOURTH STREET
MACLENNY, FL 32063

SALES ORDER # 985621

CARRIER'S NAME, FREIGHT REMARKS

SHIPPED VIA

FREIGHT TERM

ST INK FOR

DATE

CODE PER PER CODE PER

1 - 1
2 - 100
3 - 1,000
4 - 10,000
M - 1 PAIR

5 - 12
6 - 80
7 - 124
M - 1 PAIR

UNIT PRICE

TOTAL

DESCRIPTION/SERIAL NO

LIST NUMBER

QTY ORDERED

QTY SHIPPED

NET 30

To provide a [redacted] FL per Technical Proposal 95118 Issue 3 dated 2/17/96 and Addendum 1 dated 6/6/96.

MATERIAL
CREDIT FOR BUYBACK ON MATERIAL
ENGINEERING
CREDIT FOR BUYBACK ON ENGINEERING
CREDIT FOR BUYBACK ON [redacted]
6% STATE TAX ON MATERIAL (Inv 04-20666-00 & 04-22813-00)
1% COUNTY TAX ON MATERIAL (Inv 04-20666-00 & 04-22813-00)

STO: 16-1
Difference = [redacted]



[redacted]

16-1

PLEASE REMIT TO [redacted]
1% ST DUE INVOICES ARE SUBJECT TO A FINANCE CHARGE OF 1% PER MONTH, EQUAL TO 18% PER YEAR, WHERE APPLICABLE.
1% ST DUE INVOICES WITH CAREFULLY CHECKED AND PAID BY THE BUYER WILL BE ACCEPTED UNLESS OTHERWISE SPECIFIED IN ORDER FROM STANDARD ORDER
1% ST DUE INVOICES WITHOUT PAID BY THE BUYER WILL BE ACCEPTED UNLESS OTHERWISE SPECIFIED IN ORDER FROM STANDARD ORDER
1% ST DUE INVOICES WITHOUT PAID BY THE BUYER WILL BE ACCEPTED UNLESS OTHERWISE SPECIFIED IN ORDER FROM STANDARD ORDER
ALL SALES SUBJECT TO [redacted] TERMS AND CONDITIONS OF SALE AS SET FORTH ON THE FACE AND BACK HEREOF.

INVOICE

10/30/96 04-11500-110

PLEASE INDICATE INVOICE NUMBERS ON ALL REAMTANCES
 CUSTOMER ALPHA REFERENCE NUMBER
 NO. CODE 04-85800-00

YOUR PURCHASE ORDER NUMBER DATE
 SIGNED OFFER 2/23/96 2/23/96

BOLD TO

SHIPPED ON

TO

NORTHEAST FLORIDA TEL CO.
 P. O. BOX 485
 MACLENNY, FL 32063

NORTHEAST FLORIDA TEL CO.
 ATTN: M/F: [REDACTED]
 130 NORTH FOURTH STREET
 MACLENNY, FL 32063

SALES ORDER # 985561
 CARRIER'S NAME FREIGHT REMARKS

ITEM NO	QTY ORDERED	QTY SHIPPED	LIST NUMBER	DESCRIPTION/SERIAL NO	SHIPMENT	SHIPMENT VIA	FREIGHT TERM	BT TAX FOR	CODE	PER	CODE	PER	UNIT PRICE	TOTAL
														XXXX

To provide a [REDACTED] or [REDACTED] FL per Technical Proposal 95118 Issue 3 dated 2/17/96 and Addendum 1 dated 6/6/96.

[REDACTED]

MATERIAL

CREDIT FOR BUYBACK ON MATERIAL

ENGINEERING

CREDIT FOR BUYBACK ON ENGINEERING

CREDIT FOR BUYBACK ON [REDACTED]

6% STATE TAX ON MATERIAL (Inv 04-20664-00 & 04-22815-00)

1% COUNTY TAX ON MATERIAL (Inv 04-20664-00 & 04-22815-00)



16-1

To

PLEASE PRINT TO [REDACTED]
 PAST DUE INVOICES ARE SUBJECT TO A FINANCE CHARGE OF 1% PER MONTH EQUAL TO 12% PER YEAR, WHERE APPLICABLE.
 GOODS MUST BE CAREFULLY INSPECTED AND DEFECTS REPORTED TO US WITHIN 30 DAYS OF DELIVERY. WE WILL BE ACCEPTED UNLESS PREVIOUSLY APPROVED EQUIVALENTS ARE IN COLLECTED OTHER THAN SHOWN COLOR.
 CHECKS OR CREDITORS WITHOUT PRIOR WRITTEN CONSENT OF [REDACTED] ALL MERCHANTS BY USING THE PROPERTY OF [REDACTED] AND FOR ALL CLAIMS MUST BE MADE WITHIN 90 DAYS OF THE DATE OF DELIVERY.
 ALL SALES ARE SUBJECT TO [REDACTED] TERMS AND CONDITIONS OF SALE AS SET FORTH ON THE FACE AND BACK HEREOF.

INVOICE

11/7/70 CA-24619-CC

YOUR PURCHASE ORDER NUMBER

DATE

2/2/70

17:52CCLUPAT N. FL

SHIPPED ON //

NO

ALPHA CODE

CA-24619-CC

OUR REFERENCE NUMBER

TO

SOUTHWEST FLORIDA TEL CO

ATTN: P/O

170 NORTH ECLIPSE STREET

PACELFANY, FL 32063

38 33487

STANTON OFFER 2/2/70

SOLD TO

ALPHATEL ATUA TEL CO

P.O. BOX 485

PACELFANY, FL 32053

SHIP TO: S/L2 787 ST.

CARRIER NAME, FREIGHT TERMS

XXXXXXXXXXXXXXXXXXXX

FORM OF RECEIPT

AA

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• SUMMARY LEVEL INVOICE

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9C
SC

STATE TAX CN - OPT
COUNTY TAX

16-10



PRODUCT SERIAL

PLEASE PRINT OR TYPE CLEARLY IN BLOCK LETTERS
NAME AND ADDRESS OF THE BUYER
NAME AND ADDRESS OF THE SELLER
DATE OF ORDER
QUANTITY
UNIT PRICE
TOTAL

NE FL Telephone Co. 12/13/77
Surveillance Audit 6/13/77
T Y E 12/31/1975

16-9

NE Florida Telephone Co. 6/12/93
Surrey House Audit
T Y E 12/31/93

PA 11/24/97



November 6, 1996

Mr. John McGlew
Northeast Florida Telephone
130 North Fourth Street
MacClenny, FL 32063

Dear John:

This is to confirm that [redacted] will provide a credit in the amount of [redacted] for the materials furnished by Northeast Florida Telephone to provide the [redacted]. The credit covers the following materials:



Additionally we will credit installation effort at the rate of [redacted] for the actual hours expended, not to exceed forty (40) hours.

The total credit shall not exceed [redacted] $10: 16-9.4 - \frac{15-1-1}{1}$

We take this opportunity to thank you for working with us on this issue and we look forward to a successful cutover on November 12.

If you have any questions please do not hesitate to contact me.

Sincerely,

[Redacted signature]
[Redacted name]
Vice President - Sales
[Redacted address]



J. Connor
J. McElroy
J. Crews
J. Easterday



NOTE: REVIEW AMOUNTS TO
SEE IN BOOKED, CO. BOOKED 16-10

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLENNY, FLORIDA
ACCOUNT ANALYSIS
DECEMBER 31, 1996

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	SOURCE REF.	TWELVE MONTHS ENDED DECEMBER 31, 1996	YEAR-TO-DATE BALANCE
22125	DIGITAL COE SWITCH - [REDACTED]		12/31/96			
22125	COSTS FROM MOE [REDACTED]	ADD	12/31/96	CWO DEC61-88	[REDACTED]	[REDACTED]
22125	[REDACTED]	RET	12/31/96	PHE DEC96-20	[REDACTED]	[REDACTED]
22125	MAJOR ACCOUNT BALANCE FORWARD		12/31/96			

FRONT 10 -2.4, 16R:
TO: 16-1, 10-1-2

7 moved to G/L, BE R. 401's
COMPACT WITH ADJUSTMENT
ENTRY ON WP 16-1



NORTHEAST FLORIDA TELEPHONE COMPANY, INC
MACLEDDY, FLORIDA
ACCOUNT ANALYSIS
DECEMBER 31, 1996

ACCOUNT MAJOR SUB	DESCRIPTION	SPECIAL CODE	JOURNAL DATE	SOURCE REF.	TWELVE MONTHS ENDED	YEAR-TO-DATE
					DECEMBER 31, 1996	BALANCE
22122	DIGITAL COE SWITCH		12/31/95			
22122	COSTS FROM MOB	ADD	12/31/96	CHO DEC61-90		
22122	RET	RET	12/31/96	PYE DEC96-18		
22122	MAJOR ACCOUNT BALANCE FORWARD		12/31/96			

[REDACTED] = 16A-3
 [REDACTED]
 1-16-97
 FROM

NOTE TRACED TO 6/4 RETIRED
 CRAPPEL WITH ADJUSTMENT
 ENTRY - N WP 16-1.



NORTHEAST FLORIDA TELEPHONE CO. INC.
RETIREMENTS FOR 1991/98

1998

WORK ORDER #	DESCRIPTION	LOCATION ADDRESS	EQUIP TYPE & FRAME	QTY	PART #	YEAR	UNIT PRICE	RETIREMENT UNIT COST	RETIREMENT TOTAL COST	REP CAT	PLANT ACCOUNT
92027	TERMINAL BLOCK	HAY 121 SOUTH MCLN		15	130-4830						CO
92027	PANEL ASSY MAIN RINGING	HAY 121 SOUTH MCLN		1	817868-032A						C48
92027	POWER CABLE ASSEMBLY	HAY 121 SOUTH MCLN		1	207321-104						C48
92027	POWER DIST ASSY GROUND	HAY 121 SOUTH MCLN		1	822019-022A						C48
92027	POWER DIST ASSY GROUND	HAY 121 SOUTH MCLN		1	822019-043A						C48
92027	POWER DIST PANEL ASSY	HAY 121 SOUTH MCLN		1	207600-986A *						C48
92027	RING GEN PANEL ASSEMBLY	HAY 121 SOUTH MCLN		1	304505-135A						C48
92027	RING GEN PANEL ASSEMBLY	HAY 121 SOUTH MCLN		3	304505-135A						C48
92027	RING SUBSYSTEM CELL	HAY 121 SOUTH MCLN		2	817883-012A						C48
92027	RING SUPPLY PANEL INTFC	HAY 121 SOUTH MCLN		1	817713-033A						C48
92027	AUTO LINE RINGA TEST 2	HAY 121 SOUTH MCLN		1	822058-526A						3
92027	AUTO LH RINGA TEST CTRL 2	HAY 121 SOUTH MCLN		2	822038-526A						3
92027	AUTO LH RINGA TEST CTRL 2	HAY 121 SOUTH MCLN		2	822039-568A						3
92027	COHT CRT LH ASSY	HAY 121 SOUTH MCLN		2	822037-518						3
92027	CUSTOMER ALARM TRANSCEIVER	HAY 121 SOUTH MCLN		1	822043-526A						3
92027	DIFFERENTIAL BUS CONVERT 3	HAY 121 SOUTH MCLN		2	822036-548A						3
92027	DIFFERENTIAL BUS INTFC	HAY 121 SOUTH MCLN		2	822001-968A						3
92027	DIGITAL TRUNK MOD PWR	HAY 121 SOUTH MCLN		4	817722-026						3
92027	DIGITAL TRUNK MODULE	HAY 121 SOUTH MCLN		1	817721-968A						3
92027	EXP TEST DIST	HAY 121 SOUTH MCLN		1	817709-026						3
92027	FAN ALARMS & FAN INTERCONNECT	HAY 121 SOUTH MCLN		1	814726-068A						3
92027	FP ASSEMBLY	HAY 121 SOUTH MCLN		1	817897-026A						3
92027	FRAME ALARM PANEL	HAY 121 SOUTH MCLN		1	817716-033A						3
92027	FRAME ASSEMBLY MO	HAY 121 SOUTH MCLN		1	207300-294A						3
92027	FRAME WELDMENT	HAY 121 SOUTH MCLN		1	304504-810						3
92027	FRAME WELDMENT	HAY 121 SOUTH MCLN		1	304504-810A						3
92027	FRONT DOORS	HAY 121 SOUTH MCLN		1	207600						3
92027	LINE CARD GDSALPST	HAY 121 SOUTH MCLN		1	817543-198A						3
92027	LINE CARD PVT LINE	HAY 121 SOUTH MCLN		88	817540-126A						3
92027	LINE CARD PVT LINE	HAY 121 SOUTH MCLN		80	817540-126A						3
92027	LINE GROUP ACCESSUPTY TST	HAY 121 SOUTH MCLN		8	817701-026A						3
92027	LINE GROUP ACCESSUPTY TST	HAY 121 SOUTH MCLN		2	817701-026A						3
92027	LINE GROUP CONTROL 2REMOTE	HAY 121 SOUTH MCLN		8	822048-548A						3
92027	LINE GROUP CONTROL 2REMOTE	HAY 121 SOUTH MCLN		8	822048-548A						3
92027	LINE GROUP CUA	HAY 121 SOUTH MCLN		2	822047-526						3
92027	LINE GROUP CUA	HAY 121 SOUTH MCLN		8	822047-518						3
92027	LINE GROUP CUA 2	HAY 121 SOUTH MCLN		6	822047-518						3
92027	LINE SWITCH CONTROL 2	HAY 121 SOUTH MCLN		2	822038-526A						3
92027	LINE TEST 3	HAY 121 SOUTH MCLN		2	822038-526A						3
92027	LINE TEST 3	HAY 121 SOUTH MCLN		1	822037-968A						3
92027	MASTER RINGING PANEL ASSY	HAY 121 SOUTH MCLN		2	817888-052A						3
92027	MASTER CLOCK DIST 3	HAY 121 SOUTH MCLN		2	822032-526A						3



NORTHEAST FLORIDA TELEPHONE CO. INC.
RETIREMENTS FOR 12/1/68

1968

DESCRIPTION	WORK ORDER #	LOCATION ADDRESS	EQUIP TYPE & FRAME	QTY	PART #	YEAR	UNIT PRICE	RETIREMENT UNIT COST	RETIREMENT TOTAL COST	SEP CAT	PLANT ACCOUNT
MASTER CLOCK GEN 2	92027	Hwy 121 SOUTH MCLN	RLS	2	822033-866A						3 2112
MASTER CLOCK ONCDX BD	92027	Hwy 121 SOUTH MCLN	RLS	1	822015-536						3 2112
MASTER CLOCK ONCDX BD	92027	Hwy 121 SOUTH MCLN	RLS	1	822015-536						3 2112
MCM CABLE 500	92027	Hwy 121 SOUTH MCLN	RLS	8	PG220						3 2112
MESSAGE COMARLN CONTROL	92027	Hwy 121 SOUTH MCLN	RLS	2	822023-546A						3 2112
MET TEST DISTR PANEL	92027	Hwy 121 SOUTH MCLN	RLS	1	817708-526						3 2112
MTR TEST NETW	92027	Hwy 121 SOUTH MCLN	RLS	1	822041-846A						3 2112
MOUNTING BAR ASSEMBLY	92027	Hwy 121 SOUTH MCLN	RLS	4	377-1870						3 2112
PACKAGE ASSEMBLY	92027	Hwy 121 SOUTH MCLN	RLS	6	207321-488						3 2112
PBG ASBY MOUNTING HARDWARE	92027	Hwy 121 SOUTH MCLN	RLS	2	207860-846A						3 2112
POWER SUPPLY	92027	Hwy 121 SOUTH MCLN	RLS	1	814783-528A						3 2112
POWER SUPPLY/SECONDARY TEST	92027	Hwy 121 SOUTH MCLN	RLS	4	814783-528A						3 2112
POWER SUPPLY/SECONDARY TEST	92027	Hwy 121 SOUTH MCLN	RLS	8	817700-826A						3 2112
POWER SUPPLY/SECONDARY TEST	92027	Hwy 121 SOUTH MCLN	RLS	2	817700-826A						3 2112
POWER SUPPLY/SECONDARY TEST	92027	Hwy 121 SOUTH MCLN	RLS	8	817700-826A						3 2112
RELAY PANELS	92027	Hwy 121 SOUTH MCLN	RLS	1	81770-826A						3 2112
RECORDED ANNOUNCEMENT 2	92027	Hwy 121 SOUTH MCLN	RLS	1	207630						3 2112
RELAY RACK	92027	Hwy 121 SOUTH MCLN	RLS	1	817704-866A						3 2112
RINGING GENERATOR 2	92027	Hwy 121 SOUTH MCLN	RR1	1	202878-693						3 2112
RINGING GENERATOR 2	92027	Hwy 121 SOUTH MCLN	RLS	2	814785-528						3 2112
SUPERVISORY SWITCH	92027	Hwy 121 SOUTH MCLN	RLS	2	814785-528						3 2112
SUPV PANEL INTERFACE	92027	Hwy 121 SOUTH MCLN	RLS	2	822035-846A						3 2112
SW CONT ALARM DIST	92027	Hwy 121 SOUTH MCLN	RLS	1	817889-833A						3 2112
SWITCHOVER CONTROLLER 2	92027	Hwy 121 SOUTH MCLN	RLS	1	817715-528						3 2112
TEST OVA	92027	Hwy 121 SOUTH MCLN	RLS	2	822031-866A						3 2112
TSXROSS OFC HWY TERM	92027	Hwy 121 SOUTH MCLN	RLS	1	822038-518						3 2112
TSXROSS OFC HWY TERM	92027	Hwy 121 SOUTH MCLN	RLS	2	822021-848						3 2112
TSXROSS OFC HWY TERM	92027	Hwy 121 SOUTH MCLN	RLS	2	822021-538						3 2112
TSXROSS OFC HWY TERM	92027	Hwy 121 SOUTH MCLN	RLS	8	822002-548						3 2112
UNIVERSAL SERVICE CIRCUIT 2	92027	Hwy 121 SOUTH MCLN	RLS	2	817793-846A						3 2112

10, 10 R-1.2

10, 10 R-1.2

PLT TO BE RETIRED 12/31/68
DEPR RES AS OF 12/31/68
SALVAGE

NET LOSS

ONE MONTHS DEPR DEPR RES

PLANT PKT	CLAS PKT	DEPR	8 MONTHS	DEPR RES
			1.5	
			12	
			12	
			12	
			11.5	



NORTHEAST FLORIDA TELEPHONE CO., INC.
 RETIRED 12/31/76

1976

MATERIAL DESCRIPTION	WORK ORDER #	LOCATION ADDRESS	EQUIP TYPE & FRAME	QTY	PART #	YEAR	UNIT PRICE	RETIREMENT UNIT COST	RETIREMENT TOTAL COST	SEP CAT	PLANT ACCOUNT
TERMINAL BLOCK		HWY 90 WEST SANDERSON C O		1	130-4030						22125
TERMINAL BLOCK 6 X 26		HWY 90 WEST SANDERSON C O		1							22125
TERMINAL BLOCK 8 X 48		HWY 90 WEST SANDERSON C O		32							22125
TERMINAL BLOCK 8 X 26		HWY 90 WEST SANDERSON C O		2							22125
* CARD CAGE ASSY RING G	83041	HWY 90 WEST SANDERSON C O		4	817983-013						22125
MAIN RINGING PANEL	83041	HWY 90 WEST SANDERSON C O		1	817698-052A						22125
POWER DIST PANEL, 5C		HWY 90 WEST SANDERSON C O		1	9000001						22125
RING VOLT PRG ASSEMBLY		HWY 90 WEST SANDERSON C O		1	207600-336						22125
RINGING GEN FOUR PRG		HWY 90 WEST SANDERSON C O		1	817983-918						22125
RINGING GENERATOR		HWY 90 WEST SANDERSON C O		1	817982-957						22125
RINGING GENERATOR 2	83041	HWY 90 WEST SANDERSON C O		2	814765-520						22125
RINGING PANEL ASSEMBLY	83041	HWY 90 WEST SANDERSON C O		1	304505-135A						22125
RLS-RLSR GROUND BAR		HWY 90 WEST SANDERSON C O		1	207521-000						22125
ALIT CONTROLLER B	83041	HWY 90 WEST SANDERSON C O		2	822038-066A						22125
ALIT B	83041	HWY 90 WEST SANDERSON C O		2	822038-066A						22125
ANCLARY CIRCUIT CUA	83041	HWY 90 WEST SANDERSON C O		1	814760-018						22125
ANCLARY RINGING SOURCE	83041	HWY 90 WEST SANDERSON C O		2	814768-026A						22125
BLOWER ASSEMBLY	83041	HWY 90 WEST SANDERSON C O		1	814736-065A						22125
CABLE ASSEMBLY POWER	83041	HWY 90 WEST SANDERSON C O		1	207521-104						22125
CONT CKT UN ASSEMBLY	83041	HWY 90 WEST SANDERSON C O		2	822027-518						22125
CUSTOM ALARM TRCHR	83041	HWY 90 WEST SANDERSON C O		1	822043-546A						22125
DIFFERENTIAL BUS CONVERT	83041	HWY 90 WEST SANDERSON C O		2	822030-546A						22125
DIFFERENTIAL BUS INTERFAC	83041	HWY 90 WEST SANDERSON C O		2	822001-986A						22125
DIGITAL TRK MOD PWR	83041	HWY 90 WEST SANDERSON C O		3	817722-028						22125
DIGITAL TRUNK MODULE	83041	HWY 90 WEST SANDERSON C O		3	817721-066A						22125
EXP TEST DIST	83041	HWY 90 WEST SANDERSON C O		1	817709-028						22125
FP ASSEMBLY	83041	HWY 90 WEST SANDERSON C O		1	817697-026A						22125
FRAME ALARM PANEL	83041	HWY 90 WEST SANDERSON C O		1	817716-033A						22125
FRAME ASSEMBLY RSP 431	83041	HWY 90 WEST SANDERSON C O		1	304504-810A						22125
FRAME ASSEMBLY R52F 1	83041	HWY 90 WEST SANDERSON C O		1	304504-810A						22125
LINE CARD COSTALPST	83041	HWY 90 WEST SANDERSON C O		1	817543-246A						22125
LINE CARD COSTALPST	83041	HWY 90 WEST SANDERSON C O		4	817543-216A						22125
LINE CARD COSTALPST	83041	HWY 90 WEST SANDERSON C O		4	817543-256A						22125
LINE CARD PAYSTATION	83041	HWY 90 WEST SANDERSON C O		84	817540-126A						22125
LINE CARD PVT LINE	83041	HWY 90 WEST SANDERSON C O		84	817540-126A						22125
LINE CARD PVT LINE	83041	HWY 90 WEST SANDERSON C O		7	817701-026A						22125
LINE GROUP ACCESS PTY TE	83041	HWY 90 WEST SANDERSON C O		8	817701-026A						22125
LINE GROUP ACCESS PTY TE	83041	HWY 90 WEST SANDERSON C O		2	822047-528						22125
LINE GROUP CKT ASSEMBLY I	83041	HWY 90 WEST SANDERSON C O		7	822048-546A						22125
LINE GROUP CONTROLLER B	83041	HWY 90 WEST SANDERSON C O		8	822048-546A						22125
LINE GROUP CONTROLLER B	83041	HWY 90 WEST SANDERSON C O		7	822047-518						22125
LINE GROUP CUA B	83041	HWY 90 WEST SANDERSON C O		6	822028-546A						22125
LINE GROUP CUA B	83041	HWY 90 WEST SANDERSON C O		7	822047-518						22125
LINE GROUP SWITCH CONT B	83041	HWY 90 WEST SANDERSON C O		2	822037-066A						22125
LINE TEST CONTROLLER B	83041	HWY 90 WEST SANDERSON C O		2	822038-556A						22125
LINE TEST B	83041	HWY 90 WEST SANDERSON C O		2	822038-556A						22125



NORTHEAST FLORIDA TELEPHONE CO., INC.
 RETIRED 12/31/96

1734

MATERIAL DESCRIPTION	WORK ORDER #	LOCATION ADDRESS	EQUIP TYPE & FRAME	QTY	PART #	YEAR	UNIT PRICE	RETIREMENT UNIT COST	RETIREMENT TOTAL COST	SEP CAT	PLANT ACCOUNT
MAIN RINGING PANEL	93041	HWY 90 WEST SANDERSON C O		1	817988-033A					3	22125
MASTER CLOCK DIST II	93041	HWY 90 WEST SANDERSON C O		2	822032-526A					3	22125
MASTER CLOCK GEN II	93041	HWY 90 WEST SANDERSON C O		2	822033-586A					3	22125
MASTER CLOCK OMCIX	93041	HWY 90 WEST SANDERSON C O		3	822015-538					3	22125
MESSAGE COMM CONTROLL	93041	HWY 90 WEST SANDERSON C O		2	822029-556A					3	22125
MINI TEST NETWORK	93041	HWY 90 WEST SANDERSON C O		1	822041-546A					3	22125
POWER DIST ASSY	93041	HWY 90 WEST SANDERSON C O		1	822019-043A					3	22125
POWER DIST ASSY GROUND	93041	HWY 90 WEST SANDERSON C O		1	822019-023A					3	22125
POWER DIST PANEL ASSEMB	93041	HWY 90 WEST SANDERSON C O		1	207900-568A					3	22125
POWER DIST PANEL ASSY	93041	HWY 90 WEST SANDERSON C O		1	207900-568A					3	22125
POWER SUPPLY	93041	HWY 90 WEST SANDERSON C O		4	814763-526A					3	22125
POWER SUPPLY	93041	HWY 90 WEST SANDERSON C O		7	817700-026A					3	22125
POWER SUPPLY	93041	HWY 90 WEST SANDERSON C O		1	814763-526A					3	22125
POWER SUPPLY	93041	HWY 90 WEST SANDERSON C O		9	817700-026A					3	22125
RECORDED MESSAGE ANOU	93041	HWY 90 WEST SANDERSON C O		1	817704-566A					3	22125
RING SUPV PANEL INTERFAC	93041	HWY 90 WEST SANDERSON C O		1	817713-033A					3	22125
RINGING GEN PANEL X & Y	93041	HWY 90 WEST SANDERSON C O		1	304505-136A					3	22125
RINGING GENERATOR II	93041	HWY 90 WEST SANDERSON C O		2	814765-526					3	22125
SUPERVISORY PANEL INTERF	93041	HWY 90 WEST SANDERSON C O		1	817896-033A					3	22125
SUPERVISORY SWITCH	93041	HWY 90 WEST SANDERSON C O		2	822035-586A					3	22125
SWITCH CONT ALM DIST	93041	HWY 90 WEST SANDERSON C O		1	817715-526					3	22125
SWITCHOVER CONTROLLER	93041	HWY 90 WEST SANDERSON C O		2	822031-566A					3	22125
TEST CUA	93041	HWY 90 WEST SANDERSON C O		1	822036-518					3	22125
TEST DISTRIBUTION PANEL	93041	HWY 90 WEST SANDERSON C O		1	817708-826					3	22125
TSI PGH INTERFACE	93041	HWY 90 WEST SANDERSON C O		6	822002-548					3	22125
TSIXOH TERMINATOR	93041	HWY 90 WEST SANDERSON C O		2	822021-538					3	22125
TSIXOH TERMINATOR	93041	HWY 90 WEST SANDERSON C O		2	822021-548					3	22125
UNIVERSAL SERV CIRCUIT II	93041	HWY 90 WEST SANDERSON C O		1	817703-546A					3	22125
T1 CONTROL 1		HWY 90 WEST SANDERSON C O		2	817561-526					4T	22325
T1 CONTROL 2		HWY 90 WEST SANDERSON C O		2	817562-548					4T	22325

TOTAL AMOUNT RETIRED

~~5301433.88~~ To 10 R-10

PLT TO BE RETIRED 12/31/96
 DEPR RES AS OF 12/31/96
 SALVAGE

NET LOSS

To 10 R-10

06-1

DECEMBER

YEAR	RATE	PLANT RET	ONE MONTHS DEPR	6 MONTHS	TOTAL DEPR RES
	0.058			1.5	
	0.058			12	
	0.057			12	
	0.057			11.5	



4

W. E. F. L. Telephone Co.
Savannah Ga.
TVE 12/21/97

Pr 7/28/97
Gfr/1/10
edg

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audit's note:

- (1) traced to continuing property records / total to GIC
- (2) carried to WP 10-1-2

10A-2

NORTHEAST FLORIDA TELEPHONE COMPANY, INC
 MACCLENNY, FLORIDA
 TRANSACTION JOURNAL
 DECEMBER 31, 1996

JOURNAL SOURCE FME

-- KEY ---
 REF DIST DATE

SPCL COST ACCOUNT INV QTY OR
 CODE CTR MAJOR SUB INVOICE # AMOUNT

REF	DIST	DATE	DESCRIPTION
DEC95 01 0		12/31/96	PLT RET BJ 6X22 (1560)
DEC95 02 0		12/31/96	PLT RET BJ 6X22 (1560)
DEC95 03 0		12/31/96	PLT RET BJ 5X22 (4224)
DEC95 04 0		12/31/96	PLT RET BJ 25X22 (4224)
DEC95 05 0		12/31/96	COMBINE A DROPS TO A CA
DEC95 06 0		12/31/96	COMBINE A DROPS TO A CA
DEC95 07 0		12/31/96	COMBINE B DROPS TO B CA
DEC95 08 0		12/31/96	COMBINE B DROPS TO B CA
DEC95 09 0		12/31/96	COMBINE A DROPS TO A CA
DEC95 10 0		12/31/96	COMBINE A DROPS TO A CA
DEC95 11 0		12/31/96	COMBINE B DROPS TO B CA
DEC95 12 0		12/31/96	COMBINE B DROPS TO B CA
DEC95 13 0		12/31/96	COMBINE B DROPS TO B CA
DEC95 14 0		12/31/96	RET
DEC95 15 0		12/31/96	RET
DEC95 16 0		12/31/96	RET
DEC95 17 0		12/31/96	RET

MAT	SPCL COST ACCOUNT	INV QTY OR	INVOICE #	AMOUNT
MAT	20030	96986		
MAT	20030	96986		
MAT	20030	96986		
MAT	20030	96986		
TRA	24211			
TRA	24211			
TRA	24215			
TRA	24235			
TRA	24231			
TRA	24235			
TRA	34211			
TRA	34215			
TRA	34235			
TRA	34231			

168-1.2
 168

REF	DIST	DATE	DESCRIPTION
00001 01 0		12/31/95	G 9 DUE FM CUSTOMER 10-1-2
00001 02 0		12/31/95	G 9 ADS
00001 03 0		12/31/96	G 9 INTERSTATE J A
00001 04 0		12/31/96	G 9 INTERSTATE MTS
00001 05 0		12/31/96	G 9 INTERLATA MTS
00001 06 0		12/31/96	G 9 INTERLATA O A
00001 07 0		12/31/96	G 9 GROSS RECEIPTS TAX
00001 08 0		12/31/96	G 9 EXCISE TAX
00001 09 0		12/31/96	G 9 SALES TAX
00001 10 0		12/31/96	G 9 MCLN TOWN TAX
00001 11 0		12/31/96	G 9 GLEN TOWN TAX
00001 12 0		12/31/96	G 9 L S & MISC AFFIL CD
00001 13 0		12/31/96	G 9 NEFCOM PAGING
00001 14 0		12/31/96	G 9 MCLV FRANCHISE
00001 15 0		12/31/96	G 9 1-10 SURCHARGE
00001 16 0		12/31/96	G 9 GLEN FRANCHISE
00001 17 0		12/31/96	G 9 911 SURCHARGE
00001 18 0		12/31/96	G 9 DEP G B R-FUND
00001 19 0		12/31/96	G 9
00001 20 0		12/31/96	G 9



[REDACTED]

11801
11902
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40401

VA FL TELEPHONE

State: House ADIT

TYPE 12/21/93

PK 7/20/97

6/18/95

cc: X

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16B-3

SUBJECT: Affiliated Transactions

PURPOSE: To trace affiliated transaction to ascertain how transactions are being accounted for.

DISCUSSION: The regulated Company had two nonregulated affiliated companies (a paging company and a company that performed inside wiring) from January 1, 1996 until June 30, 1996. On July 1, 1996 the two nonregulated companies and the regulated company were subsidiaries of the parent company NEFCOM Inc.

From January 1 through June 30, 1996, the regulated company billed the nonregulated companies for services, and recorded the amount in account 73601, which is a nonoperating account. From June 30, 1996 to December the Company started using Accounts Receivable instead of account 73601.

The Cost Allocation Manual was implemented November 1, 1996. In this manual the Company's allocations are based on direct labor and total benefits for Data Processing; total hours and labor clearings for land, buildings, and furniture.

CONCLUSION: The auditor did not audit the reasonableness for any of the allocations, as this would be a separate audit; however, it was noted that the Company did not use regulated income accounts for the first 10 months to record the regulated company billings to the affiliate. The billed amount should be reflected above the line for the first 10 months or the expenses should be credited. When the CAM was implemented, costs were apportioned between the companies, and the expense accounts on the regulated company books were credited.

47-3
 $\frac{47-5}{8}$, 10-2-1

Prepared by Auditor.

INDEX TO WORKPAPER 47

W/P	DESCRIPTION
47-1	Net Billing Statement NEFCOM Paging.
47-2	Net Billing Statement Northeast Telcom, Inc.
47-3	Journal Entries and Allocations of the Cost Allocation Manual
47-4	Land & Plant in Service
47-5 Series	Financial Statements of Northeast Telcom, Inc.
47-6 Series	Financial Statements of NEFCOM Paging

Northwest Fl. Telephone
surveillance audit
TYE 12/31/96

Ph
1/10/97
off

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47

NET BILLING STATEMENT

MONTH ENDING : JUNE, 1996

MONTHLY CRJ'S SALES (PAGERS)
 MONTHLY CRJ'S SALES (ACCESSORIES)
 MONTHLY CRJ'S STATE TAX
 GROSS BILLING MONTHLY RECURRING SERVICE
 GROSS BILLING SALE OF PAGERS
 GROSS BILLING SALE OF ACCECCORIES
 GROSS BILLING SERVICE CHARGE FEE
 BILLING ADJUSTMENTS PAGERS
 DISC FILING SALES TAX
 AMOUNT DUE

LABOR & BENEFITS CUSTOMER SERVICES
 LABOR & BENEFITS EXECUTIVE
 LABOR & BENEFITS ACCOUNTING
 PRODUCT ADVERTISING
 PAGER LABELS
 PAGER MISC SUPPLY EXPENSE
 BATTERIES FOR PAGERS
 AMOUNT DUE

NET AMOUNT DUE

[REDACTED]

40110
 (11908) (1)
 7672

[REDACTED]

40110
 -0-

[REDACTED]

Northeast Fla. Telephone Company
PAID

OCT 21 1996

CHECK # 3436
VOUCHER # 6285

ZC



NET

**FLORIDA
TELEPHONE
COMPANY, INC.**

130 North 4th Street P.O. Box 486
Macclenny, FL 32063-0486
904-259-2261

NET BILLING STATEMENT TO
[REDACTED]
FOR THE MONTH OF JUNE, 1996

MONTHLY CRJ'S SALES PAGES

\$ [REDACTED]

MONTHLY CRJ'S SALES MISC ITEMS

[REDACTED]

GROSS BILLING FME 1

[REDACTED]

BILLING ADJUSTMENT (FME 2)

[REDACTED]

DISC FILING SALES TAX

[REDACTED]

MISC - SEE DETAIL LIST

[REDACTED]

\$ [REDACTED]

\$ [REDACTED]

TOTAL DUE [REDACTED]

\$ [REDACTED]

Northeast Fla. Telephone Company
PAID

AUG 05 1996

CHEK # 3008
VUJCHEK # 5905
ZC



Over 40 Years of Service in Northeast Florida

NET BILLING STATEMENT

MONTH ENDING : JULY, 1996

MONTHLY CRJ'S SALES (PAGERS)
MONTHLY CRJ'S SALES (ACCESSORIES)
MONTHLY CRJ'S STATE TAX
GROSS BILLING MONTHLY RECURRING SERVICE
GROSS BILLING SALE OF PAGERS
GROSS BILLING SALE OF ACCECCORIES
GROSS BILLING SERVICE CHARGE FEE
BILLING ADJUSTMENTS
DISC FILING SALES TAX
AMOUNT DUE

LABOR & BENEFITS CUSTOMER SERVICES
LABOR & BENEFITS EXECUTIVE
LABOR & BENEFITS ACCOUNTING
LABOR & BENEFITS BILLING & COLLECTING
PAGER EQUIPMENT
PAGER ACCESSORIES
BATTERIES FOR PAGERS
AMOUNT DUE

TOTAL DUE

[REDACTED]

Account
40110

[REDACTED]

[REDACTED]

40110

[REDACTED]



NET BILLING STATEMENT
[REDACTED]
MONTH ENDING : AUGUST, 1996

MONTHLY CRJ'S SALES (PAGERS)
MONTHLY CRJ'S SALES (ACCESSORIES)
MONTHLY CRJ'S STATE TAX
GROSS BILLING MONTHLY RECURRING SERVICE
GROSS BILLING SALE OF PAGERS
GROSS BILLING SALE OF ACCECCORIES
GROSS BILLING SERVICE CHARGE FEE
BILLING ADJUSTMENTS
REIM FM TRAVELER INSURANCE
AMOUNT DUE [REDACTED]

LABOR & BENEFITS CUSTOMER SERVICES
LABOR & BENEFITS EXECUTIVE
LABOR & BENEFITS ACCOUNTING
LABOR & BENEFITS BILLING & COLLECTING
MATERIAL BATTERIES LABEL TAPE
FCC PAGING FEES
BATTERIES FOR PAGERS
AMOUNT DUE [REDACTED]

TOTAL DUE [REDACTED]

[REDACTED] 6/4
[REDACTED] 40110
[REDACTED]
[REDACTED]
[REDACTED] 7 (1) 6/4
[REDACTED] 40110-
Correct
amt. [REDACTED]

(1) 6/4 not cleared until 10/17/96

Northeast Fla. Telephone Company
PAID

OCT 21 1996

CHECK # 3436
VOUCHER # 6285

F U



NET BILLING STATEMENT TO

MONTH OF NOVEMBER 1996

MONTHLY CRJ'S SALES (PAGERS)
MONTHLY CRJ'S SALES (ACCESSORIES)
MONTHLY CRJ'S STATE TAX
GROSS BILLING MONTHLY RECURRING SERVICE
GROSS BILLING SALE OF PAGERS
GROSS BILLING SALE OF ACCECCORIES
GROSS BILLING SERVICE CHARGE FEE
BILLING ADJUSTMENTS
WRITE OFFS
TERMINATION CHARGE
MONTHLY SETTLEMENT DUE

LABOR & BENEFITS CUSTOMER SERVICES
LABOR & BENEFITS EXECUTIVE
LABOR & BENEFITS ACCOUNTING
LABOR & BENEFITS HUMAN RESOURCES
LABOR & BENEFITS BILLING & COLLECTING
BATTERIES, BLUE PAPER & POSTAGE
USE OF TWR & BLDG JUNE-NOV
ADVERTISEMENT
NUMBER CHARGE JUNE-DEC
AMOUNT DUE

TOTAL DUE





**NORTHEAST
FLORIDA
TELEPHONE
COMPANY, INC.**

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

NET BILLING STATEMENT TO
[REDACTED]
FOR THE MONTH OF JANUARY, 1996

10/13/95 TD
[REDACTED]
TECHNICAL

MONTHLY CRJ'S SALES \$ [REDACTED]
GROSS BILLING FME 1 [REDACTED]
GROSS BILLING FME 1 MISC. [REDACTED]
BILLING ADJUSTMENT (FME 2) [REDACTED]
UNCOLLECTIBLES (FME2) [REDACTED]
UNCOLLECTIBLES RECOVERED (CRJS) [REDACTED]
NOTES PAYABLE PRINCIPAL- OCT97 #129 [REDACTED]
NOTES PAYABLE INTEREST- OCT97 #129 [REDACTED]
MATERIAL SOLD [REDACTED]
SERVICES RENDERED (3) [REDACTED]
BILLING & COLLECTING [REDACTED]

7 \$ [REDACTED] (40108)
7 [REDACTED] (3601)

81: 470.00 > APR 2 V 5100.02

TOTAL DUE [REDACTED]

Northeast Fla. Telephone Company [REDACTED]
PAID



FEB 12 1996

CHEK # 2144
NUMBER # 5100

"Over 35 Years of Service in Northeast Florida"

zc



FLORIDA
TELEPHONE
COMPANY, INC.

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

NET BILLING STATEMENT TO
[REDACTED]
FOR THE MONTH OF FEBRUARY, 1996

MONTHLY CRJ'S SALES

\$ [REDACTED]

GROSS BILLING FME 1

[REDACTED]

GROSS BILLING FME 1 MISC.

[REDACTED]

BILLING ADJUSTMENT (FME 2)

[REDACTED]

UNCOLLECTIBLES (FME2)

[REDACTED]

UNCOLLECTIBLES RECOVERED (CRJ'S)

[REDACTED]

NOTES PAYABLE PRINCIPAL- NOV97 #130

[REDACTED]

NOTES PAYABLE INTEREST- NOV97 #130

[REDACTED]

MATERIAL SOLD

[REDACTED]

SERVICES RENDERED (0)

[REDACTED]

BILLING & COLLECTING

\$ [REDACTED]

7 [REDACTED] (108)

7 [REDACTED] (01)

TOTAL DUE [REDACTED]

[REDACTED]



Northeast Fla. Telephone Company
PAID

MAR 18 1996

Over 40 Years of Service in Northeast Florida
CHECK # 2320
VOUCHER # 5248

[Signature]



**NORTHEAST
FLORIDA
TELEPHONE
COMPANY, INC.**

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

NET BILLING STATEMENT TO
[REDACTED]
FOR THE MONTH OF MARCH, 1996

MONTHLY CRJ'S SALES	\$ [REDACTED]
GROSS BILLING FME 1	[REDACTED]
GROSS BILLING FME 1 MISC.	[REDACTED]
BILLING ADJUSTMENT (FME 2)	[REDACTED]
UNCOLLECTIBLES (FME2)	[REDACTED]
UNCOLLECTIBLES RECOVERED (CRJS)	[REDACTED]
NOTES PAYABLE PRINCIPAL-DEC97 #131	[REDACTED]
NOTES PAYABLE INTEREST-DEC97 #131	[REDACTED]
MATERIAL SOLD	[REDACTED]
SERVICES RENDERED (1/2 HR)	[REDACTED]
BILLING & COLLECTING	[REDACTED]

7 [REDACTED]

7 [REDACTED] (01)

[REDACTED]

TOTAL DUE [REDACTED]



Northeast Fla. Telephone Company
PAID

APR 16 1996

"Over 40 Years of Service in Northeast Florida"

CHECK # 2467
VOUCHER # 5347 ✓



**NORTHEAST
FLORIDA
TELEPHONE
COMPANY, INC.**

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

NET BILLING STATEMENT TO
[REDACTED]
FOR THE MONTH OF APRIL, 1996

MONTHLY CRJ'S SALES	\$	[REDACTED]	
GROSS BILLING FME 1		[REDACTED]	
GROSS BILLING FME 1 MISC.		[REDACTED]	
BILLING ADJUSTMENT (FME 2)		[REDACTED]	
UNCOLLECTIBLES (FME2)		[REDACTED]	
UNCOLLECTIBLES RECOVERED (CRJS)		[REDACTED]	
NOTES PAYABLE PRINCIPAL- JAN96 #132		[REDACTED]	
NOTES PAYABLE INTEREST- JAN96 #132		[REDACTED]	
MATERIAL SOLD		[REDACTED]	
SERVICES RENDERED (0 HR)		[REDACTED]	
			7 [REDACTED] (01)
BILLING & COLLECTING	\$	[REDACTED]	
RETRO BILLING & COLLECTING (JAN - MAR 96)		[REDACTED]	[REDACTED] (01)

TOTAL DUE [REDACTED] Northeast Fla. Telephone Company
PAID [REDACTED]

MAY 13 1996

CHECK # 2586
VOUCHER # 5500



[Handwritten signature]

"Over 40 Years of Service in Northeast Florida"



FLORIDA
TELEPHONE
COMPANY, INC.

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

NET BILLING STATEMENT TO
[REDACTED]
FOR THE MONTH OF MAY, 1996

MONTHLY CRJ'S SALES #717 THRU #719
GROSS BILLING FME 1
GROSS BILLING FME 1 MISC.
BILLING ADJUSTMENT (FME 2)
UNCOLLECTIBLES (FME2)
UNCOLLECTIBLES RECOVERED (CRJS)
NOTES PAYABLE PRINCIPAL-FEB98 #133
NOTES PAYABLE INTEREST-FEB98 #133
MATERIAL SOLD
SERVICES RENDERED (0 HR)
BILLING & COLLECTING

\$ [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
(1) [REDACTED] (108)
7 [REDACTED] (3601)

TOTAL DUE [REDACTED]



(1) G/L NET STATEMENT DIED 25/24
ADJUST ADJUSTED JUNE 6/1
364 eff/duh
To be adjust fme pg. +

performed [REDACTED] 2/15
due [REDACTED] 2/6/97
[REDACTED] 4-5592
[REDACTED] 4-5514



**NORTHEAST
FLORIDA
TELEPHONE
COMPANY, INC.**

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

NET BILLING STATEMENT TO
[REDACTED]
FOR THE MONTH OF JUNE, 1996

MONTHLY CRJ'S SALES #720 THRU #724	\$ [REDACTED]
GROSS BILLING FME 1	[REDACTED]
GROSS BILLING FME 1 MISC.	[REDACTED]
BILLING ADJUSTMENT (FME 2)	[REDACTED]
UNCOLLECTIBLES (FME2)	[REDACTED]
UNCOLLECTIBLES RECOVERED (CRJS)	[REDACTED]
NOTES PAYABLE PRINCIPAL- MAR98 #134	[REDACTED]
NOTES PAYABLE INTEREST- MAR98 #134	[REDACTED]
MATERIAL SOLD	[REDACTED]
SERVICES RENDERED (0 HR)	[REDACTED]
BILLING & COLLECTING	\$ [REDACTED]

6/19/96
7 [REDACTED] (108)
7 [REDACTED] (73601)

TOTAL DUE [REDACTED]



[REDACTED] - July
V-5753
PQ 7-5-96
ck # 2855



**NORTHEAST
FLORIDA
TELEPHONE
COMPANY, INC.**

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

NET BILLING STATEMENT TO

[REDACTED]

FOR THE MONTH OF AUGUST, 1996

MONTHLY CRJ'S SALES

[REDACTED]

MONTHLY SALES TAX CRJ'S

[REDACTED]

GROSS BILLING FME 1

[REDACTED]

GROSS BILLING FME 1 MISC.

[REDACTED]

BILLING ADJUSTMENT (FME 2)

[REDACTED]

UNCOLLECTIBLES (FME2)

[REDACTED]

UNCOLLECTIBLES RECOVERED (CRJS)

[REDACTED]

AMOUNT DUE

[REDACTED]

[REDACTED]

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(40108)

NOTES PAYABLE PRINCIPAL- MAY96 #136

[REDACTED]

NOTES PAYABLE INTEREST- MAY96 #136

[REDACTED]

BILLING & COLLECTING

[REDACTED]

MATERIAL

[REDACTED]

LABOR CHARGES

[REDACTED]

BENEFIT CHARGES

[REDACTED]

AMOUNT DUE

[REDACTED]

7 [REDACTED]

PAID

TOTAL DUE

[REDACTED]

[REDACTED]

08/24/1996



"Over 40 Years of Service in Northeast Florida"

CHECK # 3414
VOUCHER # 6147

MONTH OF ~~August~~, 1998
Sept. 1998

MONTHLY CRJ'S SALES

MONTHLY SALES TAX CRJ'S

GROSS BILLING FME 1

GROSS BILLING FME 1 MISC.

BILLING ADJUSTMENT (FME 2)

UNCOLLECTIBLES (FME2)

UNCOLLECTIBLES RECOVERED (CRJS)

AMOUNT DUE

NOTES PAYABLE PRINCIPAL- JUN 98 #137

NOTES PAYABLE INTEREST- JUN 98 #137

BILLING & COLLECTING

CORPORATE SEAL

VEHICLE EXPENSE

LABOR CHARGES

BENEFIT CHARGES

AMOUNT DUE

TOTAL DUE

[REDACTED]

0108)

909)

Northeast Fla. Telephone Company
PAID

OCT 21 1998

CHECK # 3437
VOUCHER # 6294

Zc



NET BILLING STATEMENT TO

[REDACTED]

MONTH OF OCTOBER 1996

MONTHLY CRJ'S SALES	[REDACTED]
MONTHLY SALES TAX CRJ'S	[REDACTED]
GROSS BILLING FME 1	[REDACTED]
GROSS BILLING FME 1 MISC.	[REDACTED]
BILLING ADJUSTMENT (FME 2)	[REDACTED]
UNCOLLECTIBLES (FME2)	[REDACTED]
UNCOLLECTIBLES RECOVERED (CRJS)	[REDACTED]
NFCAA INV # 1040	[REDACTED]
BCSB INV # 1044	[REDACTED]
AMOUNT DUE [REDACTED]	[REDACTED] (108)
NOTES PAYABLE PRINCIPAL- JUN 98 #138	[REDACTED]
NOTES PAYABLE INTEREST- JUN 98 #138	[REDACTED]
BILLING & COLLECTING	[REDACTED]
LEASING HANDBOOK	[REDACTED]
VEHICLE & OTHER EXPENSE	[REDACTED]
LABOR CHARGES	[REDACTED]
BENEFIT CHARGES	[REDACTED]
AMOUNT DUE [REDACTED]	7 [REDACTED] (909)
TOTAL DUE [REDACTED]	[REDACTED]

Northeast Fla. Telephone Company
PAID



DEC 03 1996
CHECK # 3632
VOUCHER # 6438
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NET BILLING STATEMENT TO
[REDACTED]
MONTH OF NOVEMBER 1990

MONTHLY CRJS SALES	[REDACTED]
MONTHLY SALES TAX CRJS	[REDACTED]
GROSS BILLING FME 1	[REDACTED]
BILLING ADJUSTMENT (FME 2)	[REDACTED]
UNCOLLECTIBLES (FME2)	[REDACTED]
UNCOLLECTIBLES RECOVERED (CRJS)	[REDACTED]
RALPH BLUME & JAMES RUTLEDGE CML SCHOOL	[REDACTED]
AMOUNT DUE [REDACTED]	[REDACTED] (108)
NOTES PAYABLE PRINCIPAL- #139	[REDACTED]
NOTES PAYABLE INTEREST- #139	[REDACTED]
BILLING & COLLECTING	[REDACTED]
LETTER HEAD	[REDACTED]
VEHICLE & OTHER EXPENSE	[REDACTED]
LABOR CHARGES	[REDACTED]
BENEFIT CHARGES	[REDACTED]
EXCEL PIC CHANGES	[REDACTED]
AMOUNT DUE [REDACTED]	[REDACTED] (11909)
TOTAL DUE [REDACTED]	[REDACTED]

19,331.29

not on 6/16



MONTH OF DECEMBER 1996

MONTHLY CRJ'S SALES
 MONTHLY SALES TAX CRJ'S
 GROSS BILLING FME 1
 BILLING ADJUSTMENT (FME 2)
 UNCOLLECTIBLES (FME2)
 UNCOLLECTIBLES RECOVERED (CRJS)
 RALPH BLUME & JAMES RUTLEDGE CML SCHOOL
 AMOUNT DUE
 NOTES PAYABLE PRINCIPAL- #140
 NOTES PAYABLE INTEREST- #140
 ALLOCATED EXPENSES
 ATTORNEY FEES
 VEHICLE & OTHER EXPENSE
 LABOR CHARGES
 BENEFIT CHARGES
 VEHICLE INSURANCE
 AMOUNT DUE
 TOTAL DUE

[REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED] 47-5
 [REDACTED] (10108)
 [REDACTED] 20K
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED] 47-5
 [REDACTED] A/R 8
 [REDACTED] (11909)
 [REDACTED] 5
 [REDACTED] 8



Northeast Fla. Telephone Company
PAID

FEB 10 1997

CHECK # 3972
 VOUCHER # 6257
 ZC

FME 27
COMPAN

*****REVISED 04/21/97*****

Net A/R [REDACTED] Executive

Executive Expense

Executive Expense

General Accounting Executive

General Accounting Executive

Land and Bldg Allocation

Furniture Allocation

Office Support Allocation

Computer Allocation

Company Common Allocation

Executive Expense Allocated

Executive Expense Allocated

General Accounting Executive Allocated

General Accounting Executive Allocated

Land and Bldg Allocation

Furniture Allocation

Office Support Allocation

Computer Allocation

Company Common Allocation

Net A/R [REDACTED] Executive

Net A/R [REDACTED] Executive

Net A/R [REDACTED] & Tech Executive

Net A/R [REDACTED] Accounting Expense Lbr & Ben

Accounting Expense

Accounting Expense

Neca & Cost Study

Neca & Cost Study

Land and Bldg Allocation

Furniture Allocation

Office Support Allocation

Computer Allocation

Company Common Allocation

Accounting Expense Allocated

Accounting Expense Allocated

Neca & Cost Study

Neca & Cost Study

Land and Bldg Allocation

Furniture Allocation

Office Support Allocation

Computer Allocation

Company Common Allocation

Net A/R [REDACTED] Accounting

Net A/R [REDACTED] Accounting

Net A/R [REDACTED] & Tech Accounting

Net A/R [REDACTED] Data Processing Lbr & Ben

General Purpose Computer Expense

General Purpose Computer Expense

Cabs Expense

Cabs Expense

MABC Expense

MABC Expense

Toll Billing Expense

Toll Billing Expense

Data Processing Expense

Data Processing Expense

Inf Management Expense

Inf Management Expense

11907
LBR 67111
BEN 67111
LBR 67211
BEN 67211
61211
61221
61231
61241
67286
LBR 67111
BEN 67111
LBR 67211
BEN 67211

LBR 67211
BEN 67211
LBR 66232
BEN 66232
61211
61221
61231
61241
67286
LBR 67211
BEN 67211
LBR 66232
BEN 66232

LBR 61241
BEN 61241
LBR 66231
BEN 66231
LBR 66233
BEN 66233
LBR 66234
BEN 66234
LBR 66235
BEN 66235
LBR 67241
BEN 67241
LBR 67241
BEN 67241

Dr [REDACTED] Cr [REDACTED]

7

7



E

Northeast Florida Telephone Company
DECEMBER 1996 (Used Prior Month)
FME 289
COMPANY #18

A/R Human Resource Lbr & Ben	11907
External Relations	LBR 67222
External Relations	BEN 67222
Human Resources	LBR 67231
Human Resources	BEN 67231
Land and Bldg Allocation	61211
Furniture Allocation	61221
Office Support Allocation	61231
Computer Allocation	61241
Company Commun Allocation	67286
External Relations Expense Allocated	LBR 67222
External Relations Expense Allocated	BEN 67222
Human Resources Expense Allocated	LBR 67231
Human Resources Expense Allocated	BEN 67231
Land and Bldg Allocation	61211
Furniture Allocation	61221
Office Support Allocation	61231
Computer Allocation	61241
Company Commun Allocation	67286
A/R [REDACTED] Human Resources Allocated	11907
Net A/R [REDACTED] Human Resources	11908
Net A/R [REDACTED] Human Resources	11909
Net A/R [REDACTED] & Tech Human Resources	11907
A/R [REDACTED] Customer Collections	11907
Customer Collection Expense	LBR 66242
Customer Collection Expense	BEN 66242
Land and Bldg Allocation	61211
Furniture Allocation	61221
Office Support Allocation	61231
Computer Allocation	61241
Company Commun Allocation	67286
Customer Collection Expense Allocated	LBR 66242
Customer Collection Expense Allocated	BEN 66242
Land and Bldg Allocation	61211
Furniture Allocation	61221
Office Support Allocation	61231
Computer Allocation	61241
Company Commun Allocation	67286
A/R Nefcom Customer Collections	11907
A/R Paging Customer Collections	11908
A/R Technologies Collections	11909
A/R LDI Customer Collections	11910
A/R [REDACTED] Customer Collections	11907
A/R [REDACTED] Customer Service & Billing Cost	11907
A/R [REDACTED] Customer Service & Billing Cost	11908
A/R [REDACTED] Customer Service & Billing Cost	11909
Land and Bldg Allocation	61211
Furniture Allocation	61221
Office Support Allocation	61231
Computer Allocation	61241
Company Commun Allocation	67286
Billing Cost Allocated	66235

PBC

Northeast Florida Telephone Company
 Cost Allocation Development Schedule

DECEMBER 1996 (Used Prior Month)
 *****REVISED 04/21/97*****

		Hours & Lbr. Cls%	Cost	[REDACTED]					Total
EXECUTIVE				[REDACTED]					
Executive Salaries	L10	65810	[REDACTED]	[REDACTED]					
Executive Benefits (65700-65810)			[REDACTED]	[REDACTED]					
Executive Treasurer Salary	L15	67111	[REDACTED]	[REDACTED]					
Executive Treasurer Benefits	B15	67111	[REDACTED]	[REDACTED]					
Land and Bldg Allocation			[REDACTED]	[REDACTED]					
Furniture Allocation			[REDACTED]	[REDACTED]					
Office Support Allocation			[REDACTED]	[REDACTED]					
Computer Allocation	(Secretary)	0	[REDACTED]	[REDACTED]					
Company Communications Allocation			[REDACTED]	[REDACTED]					
Total Hours (65810-15 Treas)			[REDACTED]	[REDACTED]					
Total Hrs Worked			[REDACTED]	[REDACTED]					
Total Executive Allocation			[REDACTED]	[REDACTED]					
(General Allocator - Total Expenses Prior month)			[REDACTED]	[REDACTED]					
		Manual Input		0.000%	97.288%	0.851%	2.061%	0.000%	100.00%

Building Investment
 Furniture
 Office Support
 Company Communication

(a) = Total direct labor charged by executive.
 (b) = Total benefits applicable to executive.
 (c) = Total hours times Land, Building & Furn. rate.

		Lbr. Cls%	
AVR - [REDACTED]		11907	[REDACTED]
Executive Expense	LBR	67111	100.00%
Executive Expense	BEN	67111	100.00%
General Accounting	LBR	67211	0.00%
General Accounting	BEN	67211	0.00%
Land and Bldg Allocation		61211	[REDACTED]
Furniture Allocation		61221	[REDACTED]
Office Support Allocation		61231	[REDACTED]
Computer Allocation		61241	[REDACTED]
Company Commun Allocation		67286	[REDACTED]

Executive Expense	LBR	67111	[REDACTED]
Executive Expense	BEN	67111	[REDACTED]
General Accounting	LBR	67211	[REDACTED]
General Accounting	BEN	67211	[REDACTED]
Land and Bldg Allocation		61211	[REDACTED]
Furniture Allocation		61221	[REDACTED]
Office Support Allocation		61231	[REDACTED]
Computer Allocation		61241	[REDACTED]
Company Commun Allocation		67286	[REDACTED]
AVR		11907	[REDACTED]

Executive Expense
 AP - [REDACTED]
 AP - [REDACTED]
 AVR - [REDACTED]
 AVR - [REDACTED]
 AVR - [REDACTED]
 Management Fee Revenue

Executive Expense
 AP - [REDACTED]

Executive Expense
 AP - [REDACTED]

Executive Expense
 AP - [REDACTED]



Northeast Florida Telephone Company
 Cost Allocation Development Schedule

DECEMBER 1988 (Used Prior Month)

*****REVISED 04/21/97*****

ACCOUNTING

Accounting Salaries (65825) L25
 Accounting Benefits (65700-65825)
 Land and Bldg Allocation
 Furniture Allocation
 Office Support Allocation
 Computer Allocation
 Company Communications Allocation
 Total Hours (65825)
 Total Accounting Allocation
 Total Plant - Manual Input (Prior Month)
 Total Revenue - Manual Input (Prior Month)
 (Plant & Revenue Allocator - Composite)

Hours & Lbr.Cls %	Cost				Total
		\$0			
		\$0			
		\$0			
		0.000%	99.311%	0.702%	1.609%
			0.000%		

- (a) = Total direct labor charged by accounting.
- (b) = Total benefits applicable to accounting.
- (c) = Total hours times Land, Building & Furn. rate.

A/R - [REDACTED]	Lbr.Cls %	Dr	Cr
Accounting Expense	LBR 67211 99.13%		
Accounting Expense	BEN 67211 99.13%		
Neca & Cost Study	LBR 66232 0.87%		
Neca & Cost Study	BEN 66232 0.87%		
Land and Bldg Allocation	61211		
Furniture Allocation	61221		
Office Support Allocation	61231		
Computer Allocation	61241		
Company Commun Allocation	67288		

Accounting Expense	LBR 67211		
Accounting Expense	BEN 67211		
Neca & Cost Study	LBR 66232		
Neca & Cost Study	BEN 66232		
Land and Bldg Allocation	61211		
Furniture Allocation	61221		
Office Support Allocation	61231		
Computer Allocation	61241		
Company Commun Allocation	67288		

A/R [REDACTED] 11907

Accounting Expense		Dr	Cr
AP [REDACTED]			
AP [REDACTED]			
A/R [REDACTED]			
A/R [REDACTED]			
A/R [REDACTED]			
Management Fee Revenue			

Accounting Expense		Dr	Cr
AP [REDACTED]			

Accounting Expense		Dr	Cr
AP [REDACTED]			

Accounting Expense		Dr	Cr
AP [REDACTED]			

PBC

DECEMBER 1996 (Used Prior Month)
 *****REVISED 04/21/97*****

From [REDACTED]

Hours & Lbr.Cle% Cost [REDACTED] Total

COLLECTIONS

- Collection of Cust AC's Salaries(66242)
- Collection of Cust AC's Benefits(66242)
- Land and Bldg Allocation
- Furniture Allocation
- Office Support Allocation
- Computer Allocation
- Company Communications Allocation
- Total Hours (65830 Cust Coll)

[REDACTED] (a)
 [REDACTED] (b)
 [REDACTED] (c)
 [REDACTED] (c)
 [REDACTED] (c)
 [REDACTED] (c)
 [REDACTED] (c)

Total Customer Services Allocation
 (Gross Billing 1181) FME 1
 (Collection Allocator)

\$18,863 0 [REDACTED] [REDACTED] [REDACTED] [REDACTED]
 0.000% 94.918% 0.850% 4.232% 0.000% 100.00%

[REDACTED]
 Collection of Cust AC's LBR 66242
 Collection of Cust AC's BEN *
 Land and Bldg Allocation 61211
 Furniture Allocation 61221
 Office Support Allocation 61231
 Computer Allocation 61241
 Company Commun Allocation 67286
 A/R [REDACTED] 11907

dr cr
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]

- (a) = Total direct labor charged by DP.
- (b) = Total benefits applicable to DP.
- (c) = Total hours times Land, Building & Furn. rate.
- (d) = Total hours times Computer rate.

Customer Collection Expense
 Customer Collection Expense LBR 66242
 Customer Collection Expense BEN *
 Land and Bldg Allocation 61211
 Furniture Allocation 61221
 Office Support Allocation 61231
 Computer Allocation 61241
 Company Commun Allocation 67286
 A/R [REDACTED] 11908
 A/R [REDACTED] 11909
 A/R [REDACTED] 11910
 A/R [REDACTED] 11907

dr cr
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]

Customer Collection Expense
 A/P [REDACTED]

Customer Collection Expense
 A/P [REDACTED]

Customer Collection Expense
 A/P [REDACTED]

Customer Collection Expense
 A/P [REDACTED]

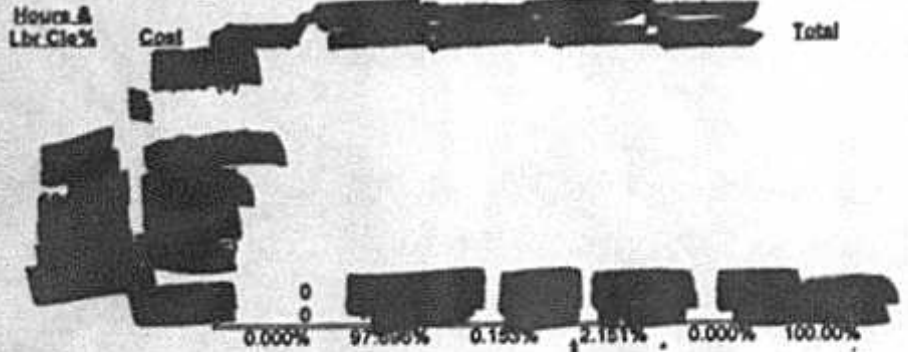


DECEMBER 1996 (Used Prior Month)
 REVISED 04/21/97

From [REDACTED]

Bills, Envel, Delinquent Notices, Etc. (66235)
 Postage (66235)

CUSTOMER SERVICE
 (Labor charged direct on time sheet)
 Land and Bldg Allocation
 Furniture Allocation
 Office Support Allocation
 Computer Allocation
 Company Communications Allocation
 Total Hours (65830 Less Cust Cof)
 Total Customer Services Allocation
 (Lines per Bill Prior Month)
 Billing Cost Allocator



Customer Services Expense	
AR [REDACTED]	11907
AR [REDACTED]	11908
AR [REDACTED]	11909
Land and Bldg Allocation	61211
Furniture Allocation	61221
Office Support Allocation	61231
Computer Allocation	61241
Company Commun Allocation	67288
Billing Cost	66235

dr cr

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

- (a) = Total direct labor charged by DP.
- (b) = Total benefits applicable to DP.
- (c) = Total hours times Land, Building & Furn. rate.
- (d) = Total hours times Computer rate.

Customer Services & Billing Cost
 AP [REDACTED]

dr	cr
[REDACTED]	[REDACTED]

Customer Services & Billing Cost
 AP [REDACTED]

dr	cr
[REDACTED]	[REDACTED]

Customer Services & Billing Cost
 AP [REDACTED]

dr	cr
[REDACTED]	[REDACTED]

Customer Services & Billing Cost
 AP [REDACTED]

dr	cr
[REDACTED]	[REDACTED]



Northwest Tel. Telephone Company
 Surrendered account of [unclear]
 TVE 12/31/96

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39					
40					
41	Auditor's note: Ran to WP 10-2-1				
42	MONTHLY COST ALLOCATION 47-3				
43	REG/NOU REG - [unclear] 47-3, 4				

1986 PURCHASE YEAR	ITEM DESCRIPTION	UNIT COST	BEGINNING QUANTITY	BEGINNING EXT COST	RETIRED QUANTITY	RETIRED UNIT COST	RETIRED EXT COST	NEW BAL QUANTITY	NEW BAL VALUE
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

NOTE: [REDACTED], WHICH IS WHERE
 THE AUDITOR WORKED, IS NOT
 ON THE TELEPHONE COMPANY'S
 BOOKS. THE COMPANY PAYS EXPENSES
 FOR TWO [REDACTED]



POSTED 6/4/67

NORTHEAST FLORIDA TELEPHONE CO., INC.
BUILDING PLANT
YEAR 1966
A/C 21213

PURCHASE YEAR	ITEM DESCRIPTION	UNIT COST	BEGINNING QUANTITY	BEGINNING EXT COST	RETIRED QUANTITY	RETIRED UNIT COST	RETIRED EXT COST	NEW BAL QUANTITY	NEW BAL VALUE
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
TOTAL		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

PBC

Florida Telephone Co.
12/31/96

74 E

PK 110/2/5
11/20/96

ambly note: Karim to W@10-7-1

(2) THE ATTACHED CSR BEHIND 47-#
HAW [REDACTED] NOT ON CO. BOOKS

-- KEY --

REF	DIST	DATE	DESCRIPTION	SPL COST ACCOUNT COOE CTR MAJOR SUB	INV QTY OR INVOICE # AMOUNT	NET
V6747	01 0	1/21/97	ALLTEL CATS	40112	[REDACTED]	
V6747	02 0	1/31/97	ALLTEL CATS 020397	40100 1110 V6747	[REDACTED]	
V6748	01 0	1/31/97	CENTEL CATS	40112	[REDACTED]	
V6748	02 0	1/31/97	CENTEL CATS 020397	40100 6736 V6748	[REDACTED]	
V6749	01 0	1/31/97	UNITED CATS	40112	[REDACTED]	
V6749	02 0	1/31/97	UNITED CATS 020397	40100 7502 V6749	[REDACTED]	
V6750	01 0	1/28/97	ATT CELLULAR PHONE	67286	[REDACTED]	
V6750	02 0	1/28/97	ATT CELLULAR PHONE020397	40100 1436 V6750	[REDACTED]	
V6751	01 0	1/20/97	BSOUTH MONTHLY SETTLEMENT	40111	[REDACTED]	
V6751	02 0	1/20/97	BSOUTH MONTHLY SET020397	40100 2050 V6751	[REDACTED]	
V6752	01 0	1/24/97	CMF FLOWERS JIMMY THRIFT	67284	[REDACTED]	
V6752	02 0	1/24/97	CMF FLOWERS DARRIN TL-1200HSON	67111	[REDACTED]	
V6752	03 0	1/24/97	CMF FLOWERS 020397	40100 2410 V6752	[REDACTED]	
V6753	01 0	1/16/97	COM WATER & SEWER	61211	[REDACTED]	
V6753	02 0	1/16/97	COM WATER & SEWER 020397	40100 1460 V6753	[REDACTED]	
V6755	01 0	1/17/97	MCI CELLULAR PHONE	67286	[REDACTED]	
V6755	02 0	1/17/97	MCI CELLULAR PHONE020397	40100 4900 V6755	[REDACTED]	
V6756	01 0	1/17/97	WFSC CONFINED SPACE PROG - KJ	65344	[REDACTED]	
V6756	02 0	1/17/97	WFSC DRUG FREE COURSE - JT	67231	[REDACTED]	
V6756	03 0	1/17/97	WFSC DRUG FREE 020397	40100 5176 V6756	[REDACTED]	
V6757	01 0	1/31/97	WTI MONTHLY SETTLEMENT	40108	[REDACTED]	
V6757	02 0	1/31/97	WTI MONTHLY SETTLEMENT	11909	[REDACTED]	
V6757	03 0	1/31/97	WTI MONTHLY SETTLE021097	40100 5331 <u>V6757</u>	[REDACTED]	
V6758	01 0	1/23/97	OKE ELECTRIC SERV CONNER	66511	[REDACTED]	
V6758	02 0	1/23/97	OKE ELECTRIC SERV P B	63511	[REDACTED]	
V6758	03 0	1/23/97	OKE ELECTRIC SERV 020397	40100 5402 V6758	[REDACTED]	
V6759	01 0	1/24/97	RMI DRUG SCREEN	67231	[REDACTED]	
V6759	02 0	1/24/97	RMI DRUG SCREEN 020397	40100 5900 V6759	[REDACTED]	
V6760	01 0	1/31/97	TTL FICA	65700 1	[REDACTED]	
V6760	02 0	1/31/97	TTL EMPLOYER FICA	40101	[REDACTED]	
V6760	03 0	1/31/97	TTL FED W/H	40102	[REDACTED]	
V6760	04 0	1/31/97	TTL FICA/FED WH 020397	40100 7352 V6760	[REDACTED]	
V6761	01 0	1/24/97	YOI GAS TANK CONNER	66311	[REDACTED]	
V6761	02 0	1/24/97	YOI GAS TANK CONR 020397	40100 7977 V6761	[REDACTED]	

TO:
47-2
① V6757

N. COVIT
ENTRIES TO
BOOK
AFFILIATED
TRANSACTION

then
Ab ac ms
cs covit

auditor note: these entries affect only
only balance sheet account

PBC

41						
42						
43						
						47-5
						8

[REDACTED]
[REDACTED] FLORIDA
[REDACTED]
DECEMBER 31, 1996

ASSETS AND OTHER DEBITS

TELEPHONE PLANT	
PLANT IN SERVICE	\$ [REDACTED]
LESS DEPRECIATION	[REDACTED]
NET TELEPHONE PLANT INVESTMENTS	\$ [REDACTED]
[REDACTED]	[REDACTED]
TOTAL INVESTMENTS	\$ [REDACTED]
CURRENT ASSETS	
CASH	\$ [REDACTED]
ACCOUNTS RECEIVABLE MISC	[REDACTED]
ACCOUNTS RECEIVABLE	[REDACTED]
ACCOUNTS RECEIVABLE	[REDACTED]
MATERIALS AND SUPPLIES	[REDACTED]
TOTAL CURRENT ASSETS	\$ [REDACTED]
PREPAID EXPENSES	
OTHER PREPAYMENTS INSURANCE GENERAL	\$ [REDACTED]
OTHER PREPAYMENTS PENSION DENTAL ROSP INSURANCE	[REDACTED]
TOTAL PREPAID EXPENSE	[REDACTED]
TOTAL ASSETS	[REDACTED]
LIABILITIES AND OTHER CREDITS	
CAPITAL STOCK AND RETAINED EARNINGS	
CAPITAL STOCK	\$ [REDACTED]
RETAINED EARNINGS	[REDACTED]
TOTAL CAPITAL STOCK AND RETAINED EARNINGS	\$ [REDACTED]
LONG-TERM DEBT	[REDACTED]
TOTAL LONG TERM DEBT	[REDACTED]
CURRENT LIABILITIES	
ACCOUNTS PAYABLE	[REDACTED]
OTHER TAXES ACCRUED PROPERTY	[REDACTED]
OTHER ACCRUED LIABILITY	[REDACTED]
INCOME TAXES PAYABLE	[REDACTED]
OTHER CURRENT LIABILITIES	[REDACTED]
TOTAL CURRENT LIABILITIES	[REDACTED]
TOTAL LIABILITIES	[REDACTED]



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████████████████████
MACLENNY, FLORIDA
STATEMENT OF INCOME
DECEMBER 31, 1996

	ONE MONTH ENDED DECEMBER 31, 1996		TWELVE MONTHS ENDED DECEMBER 31, 1996	
	AMOUNT	PERCENT	AMOUNT	PERCENT
OPERATING REVENUES				
LEASED REVENUE	██████████	██████████	██████████	██████████
SALE OF EQUIPMENT REVENUE	██████████	██████████	██████████	██████████
MISCELLANEOUS	██████████	██████████	██████████	██████████
UNCOLLECTIBLE REVENUES	██████████	██████████	██████████	██████████
TOTAL OPERATING REVENUES	██████████	██████████	██████████	██████████
OPERATING EXPENSES				
BUILDING EXPENSE	██████████	██████████	██████████	██████████
DEPRECIATION AND AMORTISATION	██████████	██████████	██████████	██████████
MATERIAL EXPENSE	██████████	██████████	██████████	██████████
CUSTOMER OPERATIONS EXPENSE	██████████	██████████	██████████	██████████
CORPORATE OPERATIONS EXPENSE	██████████	██████████	██████████	██████████
TOTAL OPERATING EXPENSE	██████████	██████████	██████████	██████████
OPERATING TAXES				
FEDERAL INCOME TAX	██████████	██████████	██████████	██████████
STATE INCOME TAXES	██████████	██████████	██████████	██████████
OTHER OPERATING TAXES	██████████	██████████	██████████	██████████
TOTAL OPERATING TAXES	██████████	██████████	██████████	██████████
NET OPERATING INCOME	██████████	██████████	██████████	██████████
INTEREST INCOME AND EXPENSE	██████████	██████████	██████████	██████████
SPECIAL CHARGES	██████████	██████████	██████████	██████████
NON OPERATING TAXES	██████████	██████████	██████████	██████████
AMORTIZATION INVESTMENT TAX CREDIT	██████████	██████████	██████████	██████████
TOTAL NONOPERATING INCOME AND EXPENSE	██████████	██████████	██████████	██████████
INCOME AVAIL FOR FIXED CHARGES	██████████	██████████	██████████	██████████
FIXED CHARGES				
INTEREST ON LONG-TERM DEBT	██████████	██████████	██████████	██████████
OTHER FIXED CHARGES	██████████	██████████	██████████	██████████
TOTAL FIXED CHARGES	██████████	██████████	██████████	██████████
NET INCOME	██████████	██████████	██████████	██████████



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[REDACTED]
MACLENNY, FLORIDA
BALANCE SHEET
SUPPORTING SCHEDULES
DECEMBER 31, 1996

PLANT IN SERVICE

FURNITURE & EQ 1989 (7 YRS)
FURNITURE & EQ 1990 (5 YRS)
FURNITURE & EQ 1994 (7 YRS)
FURNITURE & EQ 1994 (5 YRS)
COMPUTER EQ 1991 (5 YRS)
COMPUTER EQ (1992 5 YRS)
COMPUTER EQ 1993 (5 YRS)
COMPUTER EQ 1995 (5 YRS)
STATION APPARATUS 1989 (7 YRS)
STATION APPARATUS 1990 (7 YRS)
STATION APPARATUS 1991 (7 YRS)
STATION APPARATUS 1992 (7 YRS)
STATION APPARATUS 1993 (7 YRS)
STATION APPARATUS 1994 (7 YRS)
STATION APPARATUS 1995 (7 YRS)
LEASED EQUIPMENT 1994 (7 YRS)
LEASED EQUIPMENT 1990 (7 YRS)
LEASED EQUIPMENT 1991 (7 YRS)

TOTAL PLANT IN SERVICE

LESS DEPRECIATION

RES/FURNITURE EQ 1989 (7 YRS)
RES/FURNITURE & EQ 1990 (5 YRS)
RES/FURNITURE & EQ 1994 (7 YRS)
RES/FURNITURE & EQ 1994 (5 YRS)
RES/COMPUTER EQ 1991 (5 YRS)
RES/COMPUTER EQ 1993 (5 YRS)
RES/COMPUTER EQ 1993 (5 YRS)
RES/COMPUTER EQ 1995 (5 YRS)
RES/STATION APPARATUS 1989 7YR
RES/STATION APPARATUS 1990 7YR
RES/STATION APPARATUS 1991 7YR
RES/STATION APPARATUS 1992 7YR
RES/STATION APPARATUS 1993 7YR
RES/STATION APPARATUS 1994 7YR
RES/STATION APPARATUS 1995 7YR
RES/STATION APPARATUS (7 YRS)
RES/LEASED EQUIPMENT 1990 7YRS
RES/LEASED EQUIPMENT 1991 7YRS

TOTAL LESS DEPRECIATION

[REDACTED]
TOTAL [REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]
MACLEDDY, FLORIDA
BALANCE SHEET
SUPPORTING SCHEDULES
DECEMBER 31, 1996

[REDACTED]
[REDACTED]
TOTAL [REDACTED]

[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

CASH
CASH-GENERAL FUND-SOUTH TRUST
TOTAL CASH

[REDACTED]
[REDACTED]

ACCOUNTS RECEIVABLE MISC
A/R MISC
TOTAL ACCOUNTS RECEIVABLE MISC

[REDACTED]
[REDACTED]

ACCOUNTS RECEIVABLE [REDACTED]
A/R [REDACTED]
TOTAL ACCOUNTS RECEIVABLE [REDACTED]

[REDACTED]
[REDACTED]

ACCOUNTS RECEIVABLE [REDACTED]
A/R [REDACTED]
TOTAL ACCOUNTS RECEIVABLE [REDACTED]

[REDACTED]
[REDACTED]

MATERIALS AND SUPPLIES
MATERIALS AND SUPPLIES
TOTAL MATERIALS AND SUPPLIES

[REDACTED]
[REDACTED]

OTHER PREPAYMENTS INSURANCE GENERAL
PREPAID INSURANCE-GENERAL
TOTAL OTHER PREPAYMENTS INSURANCE GENERAL

[REDACTED]
[REDACTED]



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[REDACTED]
MACLEGGY, FLORIDA
BALANCE SHEET
SUPPORTING SCHEDULES
DECEMBER 31, 1994

OTHER PREPAYMENTS PENSION DENTAL HOSP INSURANCE
PREPAID INSURANCE-HOSP-LIFE

[REDACTED]
[REDACTED]

TOTAL OTHER PREPAYMENTS PENSION DENTAL HOSP INSURANCE

CAPITAL STOCK
CAPITAL STOCK

[REDACTED]
[REDACTED]

TOTAL CAPITAL STOCK

RETAINED EARNINGS
UNAPPROPRIATED RET EARNINGS
BAL TRANSFERRED FROM INC ACCTS

[REDACTED]
[REDACTED]

TOTAL RETAINED EARNINGS

[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]

ACCOUNTS PAYABLE
ACCOUNTS PAYABLE-TRADE
OTHER A/P-FLORIDA SALES TAX
ACCOUNTS PAYABLE NEFTC

[REDACTED]
[REDACTED]
[REDACTED]

TOTAL ACCOUNTS PAYABLE

OTHER TAXES ACCRUED PROPERTY
ACCRUED PROPERTY TAXES

[REDACTED]
[REDACTED]

TOTAL OTHER TAXES ACCRUED PROPERTY

OTHER ACCRUED LIABILITY
OCL DENTAL

[REDACTED]
[REDACTED]

TOTAL OTHER ACCRUED LIABILITY



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[REDACTED]

MACLENNY, FLORIDA
BALANCE SHEET
SUPPORTING SCHEDULES
DECEMBER 31, 1994

INCOME TAXES PAYABLE
FEDERAL INCOME TAX PAYABLE
STATE INCOME TAX PAYABLE


TOTAL INCOME TAXES PAYABLE

\$ [REDACTED]
[REDACTED]
.....
\$ [REDACTED]
.....



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 MACLENNY, FLORIDA
 STATEMENT OF INCOME
 SUPPORTING SCHEDULES
 DECEMBER 31, 1996

	ONE MONTH ENDED DECEMBER 31, 1996		TWELVE MONTHS ENDED DECEMBER 31, 1996	
	AMOUNT	PERCENT	AMOUNT	PERCENT
LEASED REVENUE				
LEASED EQUIPMENT REVENUE	\$ [REDACTED]		\$ [REDACTED]	
UNCOLLECTIBLE (BAD DEBTS)	[REDACTED]		[REDACTED]	
TOTAL LEASED REVENUE	[REDACTED]		[REDACTED]	
SALE OF EQUIPMENT REVENUE				
SALE OF EQUIPMENT REVENUE	[REDACTED]		\$ [REDACTED]	
TOTAL SALE OF EQUIPMENT REVENUE	[REDACTED]		[REDACTED]	
MISCELLANEOUS				
MISC REVENUE	[REDACTED]		[REDACTED]	
TOTAL MISCELLANEOUS	[REDACTED]		[REDACTED]	
BUILDING EXPENSE				
BUILDING EXPENSE	\$ [REDACTED]		\$ [REDACTED]	
TOTAL BUILDING EXPENSE	[REDACTED]		[REDACTED]	
DEPRECIATION AND AMORTIZATION				
DEPRECIATION EXPENSE	[REDACTED]		\$ [REDACTED]	
TOTAL DEPRECIATION AND AMORTIZATION	[REDACTED]		[REDACTED]	
MATERIAL EXPENSE				
MATERIAL EXPENSE	[REDACTED]		[REDACTED]	
LABOR & BEN COMBINATION TECH	[REDACTED]		[REDACTED]	
LABOR & BENEFITS EXECUTIVE	[REDACTED]		[REDACTED]	
LABOR & BENEFITS ACCOUNTING	[REDACTED]		[REDACTED]	
TOTAL MATERIAL EXPENSE	[REDACTED]		[REDACTED]	



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MACLENNY, FLORIDA
STATEMENT OF INCOME
SUPPORTING SCHEDULES
DECEMBER 31, 1996

	ONE MONTH ENDED		TWELVE MONTHS ENDED	
	DECEMBER 31, 1996		DECEMBER 31, 1996	
	AMOUNT	PERCENT	AMOUNT	PERCENT
CUSTOMER OPERATIONS EXPENSE	[REDACTED]		[REDACTED]	
CUSTOMER SERVICES OTHER	[REDACTED]		[REDACTED]	
TOTAL CUSTOMER OPERATIONS EXPENSE	[REDACTED]		[REDACTED]	
CORPORATE OPERATIONS EXPENSE	[REDACTED]		[REDACTED]	
OTHER GENERAL ADMINISTRATIVE	[REDACTED]		[REDACTED]	
TOTAL CORPORATE OPERATIONS EXPENSE	[REDACTED]		[REDACTED]	
FEDERAL INCOME TAX	[REDACTED]		[REDACTED]	
FEDERAL INCOME TAXES	[REDACTED]		[REDACTED]	
TOTAL FEDERAL INCOME TAX	[REDACTED]		[REDACTED]	
STATE INCOME TAXES	[REDACTED]		[REDACTED]	
STATE INCOME TAX	[REDACTED]		[REDACTED]	
TOTAL STATE INCOME TAXES	[REDACTED]		[REDACTED]	
SPECIAL CHARGES	[REDACTED]		[REDACTED]	
SPECIAL CHARGES-PENALTIES	[REDACTED]		[REDACTED]	
TOTAL SPECIAL CHARGES	[REDACTED]		[REDACTED]	
INTEREST ON LONG-TERM DEBT	[REDACTED]		[REDACTED]	
[REDACTED]	[REDACTED]		[REDACTED]	
TOTAL INTEREST ON LONG-TERM DEBT	[REDACTED]		[REDACTED]	



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[REDACTED]
MACCLEDDY, FLORIDA
BALANCE SHEET
DECEMBER 31, 1996

ASSETS AND OTHER DEBITS

[REDACTED]
PLANT IN SERVICE
LESS DEPRECIATION

CURRENT ASSETS

CASH
ACCOUNTS RECEIVABLE MISC
ACCOUNTS RECEIVABLE [REDACTED]
MATERIALS AND SUPPLIES
OTHER CURRENT ASSETS

TOTAL CURRENT ASSETS

PREPAID EXPENSES AND DEFERRED CHARGES

ORGANIZATION EXPENSE

TOTAL PREPAID EXPENSES AND DEFERRED CHARGES

OTHER ASSETS

LIABILITIES AND OTHER CREDITS

CAPITAL STOCK AND RETAINED EARNINGS

CAPITAL STOCK
RETAINED EARNINGS

TOTAL CAPITAL STOCK AND RETAINED EARNINGS

LONG-TERM DEBT

LTD [REDACTED]
TOTAL LONG TERM DEBT

CURRENT LIABILITIES

ACCOUNTS PAYABLE
OTHER ACCRUED LIABILITY
INCOME TAXES PAYABLE
OTHER CURRENT LIABILITIES

TOTAL CURRENT LIABILITIES

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[REDACTED]
STATEMENT OF INCOME
DECEMBER 31, 1996

ONE MONTH ENDED DECEMBER 31, 1996		TWELVE MONTHS ENDED DECEMBER 31, 1996	
AMOUNT	PERCENT	AMOUNT	PERCENT

OPERATING REVENUES
SALE OF [REDACTED]
MISCELLANEOUS
UNCOLLECTIBLE REVENUES

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

TOTAL OPERATING INCOME

OPERATING EXPENSES
BUILDING EXPENSE
DEPRECIATION AND AMORTIZATION
MATERIAL EXPENSE
CUSTOMER OPERATIONS EXPENSE
CORPORATE OPERATIONS EXPENSE

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

TOTAL OPERATING EXPENSE

OPERATING TAXES
FEDERAL INCOME TAX
STATE INCOME TAXES
OTHER OPERATING TAXES

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

TOTAL OPERATING TAXES

NET OPERATING INCOME
INTEREST INCOME AND EXPENSE
SPECIAL CHARGES
NON OPERATING TAXES
TOTAL NONOPERATING INCOME AND EXPENSE

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

INCOME AVAIL FOR FIXED CHARGES

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
------------	------------	------------	------------

FIXED CHARGES
INTEREST ON LONG-TERM DEBT
TOTAL FIXED CHARGES

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

NET INCOME

[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
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