

DIRECT TESTIMONY OF
ROY K. CHAN
ON BEHALF OF
OFFICE OF THE CONSUMERS' COUNSEL
THE OHIO BELL TELEPHONE COMPANY
-Case No. 93-576-TP-CSS

CHAN & COMPANY
MANAGEMENT CONSULTANTS
10142 SPRINGFIELD PIKE -
CINCINNATI, OHIO 45215
TEL: 513-771-5080

THE OHIO BELL TELEPHONE COMPANY
Case No. 93-576-TP-CSS
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INTRODUCTION

1. Q. Please state your name and address.

A. My name is Roy K. Chan. My business address is 10142 Springfield Pike, Cincinnati, Ohio 45215.

2. Q. Please outline your education and experience.

A. I graduated from Berea College in May, 1976 with a Bachelor of Science Degree in Business Administration. After graduation from Berea, I worked as a Finance Assistant at the Kentucky River Foothills Development Council, Inc., Richmond, Kentucky. From January, 1977 to May, 1978, I attended Graduate School at the University of Kentucky. I earned a Master of Science Degree in Accounting from the University of Kentucky in May, 1978.

From May, 1978, to October, 1979, I was employed by HEAD Corporation of Kentucky as an Accountant in charge of all financial operations. My responsibilities included budgeting, financial analysis, accounting, financial reporting and monitoring of eight member housing construction groups.

From October, 1979 to March, 1980, I was a Cost Accountant for Partridge Meats, Inc. in Cincinnati, Ohio. In that position, I was responsible for cost analysis, product analysis and costing, budgeting, and profit & loss analysis. I left Partridge Meats, Inc. in March, 1980 and joined Foxx &

Company, a local CPA firm, as a Staff Accountant. I was promoted to Senior Accountant in March, 1981. At Foxx & Company, I was responsible for many audit engagements and management consulting services. While with Foxx & Company, I was also involved in providing technical analysis in two rate cases involving Columbia Gas Company of Ohio, Inc. and Dayton Power & Light Company.

3. Q. Are you affiliated with any professional organizations?

A. I am a Certified Public Accountant in the States of Ohio, Kentucky and Illinois. I am also a Certified Management Accountant and a Chartered Financial Consultant. I am a member of the American Institute of Certified Public Accountants, the Ohio Society of Certified Public Accountants, and the Institute of Certified Management Accountants.

4. Q. Have you testified in hearings before this Commission?

A. Yes. I have previously submitted testimony in Columbia Gas cases involving New Boston (Case No 82-191-GA-AIR), South Point (Case No. 82-206-GA-AIR), Port Clinton (Case No. 82-234-GA-AIR), Chesapeake (Case No. 82-421-GA-AIR), and Norwalk (Case No. 82-711-GA-AIR). I have also testified in East Ohio Gas Company, (Case No. 82-901-GA-AIR); Columbus & Southern Ohio Electric Company (Case No. 83-314-EL-AIR); Toledo Edison Company (Case Nos. 83-1450-EL-AIR, 86-2026-EL-AIR and 88-171-EL-AIR); Cincinnati Gas & Electric Company (Case Nos. 83-1528-EL-AIR and 83-1529-GA-AIR); Ohio

Bell Telephone Company (Case No. 84-1435-TP-AIR); Cleveland Electric Illuminating Company (Case Nos. 85-675-EL-AIR, 86-2025-EL-AIR and 88-170-EL-AIR); Ohio Power Company (Case No. 85-726-EL-AIR); East Ohio Gas Company (Case No. 86-297-GA-AIR); Columbia Gas of Ohio, Inc. (Case Nos. 88-716-GA-AIR, et. al.); Ohio Edison Company (Case No. 89-1001-EL-AIR); Dayton Power and Light Company (Case No. 91-415-GA-AIR), and Cincinnati Gas & Electric Company (Case No. 92-1463-GA-AIR).

5. Q. What have you reviewed in the preparation of your testimony?
- A. I have reviewed testimony and the financial information filed by Ohio Bell Telephone Company (OBT or Company), responses to OCC and other intervenor discovery, Company workpapers, and responses to Staff data requests in the Alternative Regulation case, Case No. 93-487-TP-ALT. I have also reviewed certain Opinions and Orders.
6. Q. What is the purpose of your testimony in this case?
- A. On behalf of the Office of the Consumers' Counsel, I will be discussing the following issues:
1. United States Telephone Association (USTA) Dues;
 2. External Relations;
 3. Amortization Expense-Capital Lease;
 4. Amortization Expense-Leasehold Improvements;
 5. Advertising - Corporate;

- 6. Product Advertising;
- 7. Community Issues & Priorities Survey;

I reserve the right to modify, amend, or add to my testimony based on any changes which the Company may propose, or based on any outstanding discovery.

7. Q. Have you prepared any schedules which illustrate the revenue requirement for this case?

A. Yes. I have incorporated the adjustments proposed by OCC Witnesses Pultz, Hixon, and Effron, in my summary schedules, SUM-1 through SUM-5. I have also prepared schedules RKC-7 through RKC-8 to determine the effects of OCC witnesses' proposed adjustments on federal income taxes and interest charges. As illustrated in Schedule SUM-1, we show a revenue decrease recommendation of \$ 140,561,000 and a resulting revenue requirement of \$ 1,440,980,000.

I. UNITED STATES TELEPHONE ASSOCIATION (USTA) DUES

1. Q. Did the Company make any payments for USTA dues in the test year ?

A. Yes. In its response to OCC Interrogatory No. 132, the Company indicated that USTA dues in the amounts of \$140,933 and \$139,458 had been paid in 1992 and 1993, respectively, and that these payments were included in Account 6728.99-Other General & Administrative expenses.

2. Q. Has the Company excluded any portion of the USTA dues from its test year expenses?

A. No. According to the Company's filing in the current Alternative Regulation Case (Case No. 93-487-TP-ALT), there are no USTA dues excluded from test year expenses.

3. Q. What is your position regarding USTA dues?

A. Based on my review of the USTA Report of Experienced Expenses by NARUC Expense Category (Exhibit A) provided in response to OCC Document Request No. 196, I have identified various USTA expenses which should be excluded from the test year operating expenses. Specifically, expenses pertaining to Legislative Advocacy, Regulatory Advocacy, Public Relations, Dues, and Independent Meals & Entertainment should be excluded.

4. Q. Why should USTA dues pertaining to such expenses be excluded

from test year operating expenses?

- A. As explained in the 1987 USTA Review Definitions, Legislative Advocacy includes "advocacy initiatives, consisting of the active support and recommendation of a particular legislative position among legislators and legislative staff; defensive advocacy, involving active opposition to particular legislative positions initiated by others, and which is aimed at legislators and legislative staff; advocacy among association members and others, involving grass roots organizing and advocacy among members with respect to pending legislation". These activities are lobbying activities and have regularly been excluded by the Commission from the calculation of revenue requirements in setting rates.

Regulatory Advocacy involves the active support and public recommendation of a particular policy position in a regulatory proceeding. Again, these activities are lobbying in nature.

Public Relations involves activities, mainly projects, that are aimed at developing general goodwill for the telephone industry. This category includes the costs of media relations not covered in another category. Expenses for public relations activities are also regularly excluded by the Commission.

Dues are defined as contributions and club dues. These items should also be excluded from test year expenses.

Independent Meals and Entertainment costs include meals,

entertainment and social expenses provided by USTA that are not incurred in the course of committee or other related activities. These costs are not related to the normal operation of a telephone utility and should therefore be excluded from test year expenses.

5. Q. What is the effect of your recommendation to exclude the portion of USTA dues pertaining to the aforementioned expenses?

A. By excluding a portion of USTA dues, the Company's test year operating expenses will be reduced by \$26,103. Schedule RKC-1 details this adjustment.

II. EXTERNAL RELATIONS:

1. Q. Did the Company include in test year operating expenses any expenses in Account No. 6722, External Relations, which are not appropriate for ratemaking purposes?

A. Yes. In its filing, Exhibit 93C-1, Page 6 of 7, the Company indicated that External Relations, Account No. 6722, in the amount of \$13,497,000 has been included in the jurisdictional operating expenses for the test year. In addition, in its response to OCC Interrogatory Nos. 455, 456 and 458, the Company provided monthly amounts charged to the sub-accounts of this account. Among the sub-accounts charged under External Relations are public relations, regulatory/government relations, and the Ameritech Corporate. Expenses charged to these sub-accounts are not appropriate for ratemaking purposes.

2. Q. Why are these expenses not appropriate for ratemaking purposes?

A. The purpose of public relations activity is to create and maintain a favorable Company public image, and is therefore institutional and goodwill in nature. These types of expenses have been regularly excluded by the Commission for ratemaking purposes. The Ohio Supreme Court has mandated such exclusions.

The purpose of the external relations expenses pertaining to regulatory/government relations is to enhance and maintain relations with regulatory and government authorities, so as to exert influence or obtain support for positions and issues favorable to the Company. This type of activity is similar to lobbying, and should therefore be excluded from test year operating expenses.

Ameritech Corporate expenses pertain to external relations activities performed by Ameritech Corporate and are not necessarily related specifically to the Company. These corporate external relations expenses are generally allocated to the Company, as shown on the Company's FCC Report 43-03, ARMIS Joint Cost Report, under the assumption that Ameritech Corporate's external relations activities benefit OBT. It is difficult to measure how much the external relations activities of Ameritech Corporate ultimately benefit OBT. Furthermore, the corporate external relations activities are similar to public relations and thus are either institutional or goodwill in nature or lobbying/political in nature, aiming to gain influence or support for legislative or regulatory positions favorable to Ameritech Corporate. These types of expenses are regularly excluded by the Commission.

3. Q. What is the effect of your recommendation to exclude from test year operating expenses the portions of the external relations expenses in Account 6722 pertaining to public relations, regulatory/government relations, and Ameritech Corporate?

- A. By excluding such expenses in Account 6772, the Company's test year operating expenses are reduced by \$6,051,053. Schedule RKC-2 details this adjustment.

III. AMORTIZATION EXPENSE-CAPITAL LEASE:

1. Q. How did the Company compute amortization expense for capital lease property?

A. As indicated on Company workpaper WP 92A-4, Page 4 of 4, the Company's amortization expense for capital leases is annualized by multiplying the amortization amount for December, 1992 by 12. Also, per Company Exh 92A-2.4, the amortization is computed on a straight line basis over the lease term.

2. Q. Will the Company's method of using a straight line amortization over the lease term result in uniform recovery of the capital lease property?

A. Yes. If the straight line method has been consistently used, we can expect uniform recovery of the capital lease costs. However, in my review of the Company's response to Staff Data Request No. 26, I noticed that the monthly amortization expense is actually computed based on the net book balance over the remaining lease term. That is, the balance of the dollar value of the investment minus the accumulated amortization reserve through December 31, 1992 is divided by the remaining number of months in the lease term. This method would result in the same amortization expense amount as that under the straight line method, if the method had been consistently used over the lease term. However, due to reasons not explained by the Company, it appears that the

accumulated amortization reserve through 12/31/92 is less than what the reserve should have been under the straight line method over the lease term. The Company is now seeking recovery for this "under-reserve" from the remaining lease term; therefore, the test year amortization expense is overstated.

3. Q. What is your position regarding the Company's computation of the amortization expense of capital leases?

A. I have recomputed the Company's capital lease amortization expense using the Company's suggested straight line method over the lease term. This results in a uniform amortization over the lease term, and reflects the proper amount of amortization expense for the test year operation. Any prior years' under-reserve does not necessarily represent under-recovery from consumers through rates. It should not be recovered immediately during the test year.

4. Q. Do you have other issues regarding the amortization of capital leases?

A. In my review of the Company's response to Staff Data Request No. 26, I also noticed that the ending date for Capital Lease 46143 30174C is 12/93. However, the Company is proposing an amortization expense of \$7,453 per month for this property. If we multiply \$7,453 by the number of months in the 1993 portion of the test year, i.e. 9 months, we would have

\$67,077. By adding this amortization expense of \$67,077 to the accumulated amortization reserve on 12/31/92, \$1,051,744, we would have recovered the entire capital lease (i.e. \$1,118,822) by 9/30/93, even though the lease term does not expire until 12/93. I have recomputed the amortization expense for this capital lease through 12/31/93, the end of the lease term.

5. Q. What is the effect of your recommendations to use the straight line method consistently in computing amortization expense for capital lease and to adjust the amortization for Capital Lease 46143 30174C to reflect the 12/93 ending date of the lease term?

A. Using the straight line method consistently in computing amortization expense for capital leases reduces the Company's test year expenses by \$99,274. Adjusting the amortization expense for Capital Lease 46143 30174C to reflect the 12/93 ending date of the lease term reduces the Company's test year expenses by \$12,174. Combined together, my recommendation will reduce test year operating expenses by \$111,448. Schedule RKC-3 details this adjustment.

IV. AMORTIZATION EXPENSE-LEASEHOLD IMPROVEMENTS:

1. Q. How did the Company compute the amortization expense for leasehold improvements?

A. As indicated in Company workpaper WP 92A-4, Page 4 of 4, the Company's amortization for leasehold improvements is annualized by multiplying the amortization amount for December, 1992 by 12.

2. Q. Does the Company's method produce an accurate amortization for leasehold improvements?

A. No. The Company's method is to annualize the straight line amortization for leasehold improvements by simply multiplying one month's amortization (i.e. December, 1992) by 12. This method assumes that the term of the lease starts before the beginning of the test year and extends beyond the end of the test year. However, from my review of the Company's response to Staff Data Request No. 26, I noticed that there are leases with a starting date within the test year and some with an ending date before the end of the test year. Amortization for the leasehold improvements of these leases should be recognized only for the effective period during the test year, and not for the entire 12 months.

3. Q. What are those leases which have lease terms either starting within the test year or ending before the end of the test year?

- A. The following leases have either starting or ending dates within the base year (i.e. from October 1, 1992 to September 30, 1993):

			Lease Term	
	<u>Location No.</u>	<u>Lease No.</u>	<u>Start</u>	<u>End</u>
a.	24111	30024C	12/1987	2/1993
b.	41117	30047C	12/1987	6/1993
c.	41147	30526C	11/1986	6/1993
d.	52209	30956T	01/1993	12/1993

Simply multiplying one month's amortization by 12 will overstate the actual test year amortization expense of leasehold improvements for these leases.

3. Q. What is the effect of your recommendation to recognize the amortization of leasehold improvements for the effective period during the test year?

- A. By recognizing only the amortization for the effective period within the test year, the Company's amortization expenses for leasehold improvements are reduced by \$20,203 . Schedules RKC-4 and RKC-4A detail my adjustment.

V. ADVERTISING - CORPORATE

1. Q. Did you review the advertisements under Corporate Advertising (Account No. 6722.52) for which expenses are included in the Company's test year?

A. Yes. I have reviewed copies of the advertisements under Corporate Advertising (Account No. 6722.52) provided by the Company in response to OCC Request for Production of Documents No. 189.

2. Q. What did you find in your review of these advertisements?

A. I identified some advertisements which are institutional and promotional in nature, such as the following (Exhibit B):

- a. "The Promise of American Technology's New Connection for Quality of Life";
- b. "New Connection for Health Care";
- c. "New Partnership Brings Distance Learning to Ohio Schools";
- d. "Ohio Bell.....helping seniors with special needs to communicate".

In addition, the Company participated in many sponsorships, such as (Exhibit C):

- a. "Business Fugue-OH";

b. "36 Hours Christmas Music Sponsorship"-WKBN Radio
Columbus;

c. Black Eagle-by Leslie Lee (presented by Karamu
Performing Arts Theatre).

These sponsorships are not related to the provision of
telephone utility services.

3. Q. What is your position regarding the above advertisements and
sponsorships?

A. These advertisements are institutional and promotional in
nature, and do not provide any direct and primary benefit to
the ratepayers, as required by the Ohio Supreme Court's
decision in City of Cleveland v. Public Utilities Commission,
(1980), 63 Ohio St. 2d 62, and the Commission's decision in
Cleveland Electric Illuminating Company, Case No.
79-537-EL-AIR (7-10-80). Consequently, I recommend that
expenses related to these advertisements be excluded from the
Company's test year operating expenses.

The above sponsorships are institutional in nature, and
promote the corporate image. They are also not related to the
normal operation of telephone utility services. As such, the
expenses related to these sponsorships should also be excluded
from test year operating expenses.

4. Q. What is the effect of your recommendation to exclude these
corporate advertising expenses under Account No. 6722.52?

- A. By excluding these corporate advertising expenses, the Company's test year expenses are reduced by \$27,608 . Schedule RKC-5 details this adjustment.

VI. PRODUCT ADVERTISING

1. Q. Did you review the advertisements under Product Advertising (Account No. 6613) for which expenses are included in the Company's test year?

A. Yes. I have reviewed some advertisements under Product Advertising provided by the Company in response to OCC Request for Production of Documents No. 189. However, there are still some advertisements not yet available for our review at the time of writing of this testimony.

2. Q. What did you find in your review of these advertisements?

A. In my review of the advertisements available to us, I noticed that some of these advertisements are promotional in nature; specifically, they promote the use of the Company's new services and products, such as Centrex, Data Services, Voice Messaging, Calling Card, Caller ID, second telephone lines for families and home offices, public telephone, and Voice Mail. Some of these advertisements encourage more general usage of telephone service by residences and businesses, such as "Phone First", without any specific information about services or products. In some of these product advertisements, the message is also institutional in nature in addition to being promotional, such as the following messages in its Centrex advertising:

1. "Technology isn't what makes one communications system better than another. It's the service behind

it."

2. "When companies decide they need a better communications system, what they decide on is one that delivers better service. 1-800-Centrex. We 're all on the line for you"

3. Q. What is your position regarding these advertisements under Product Advertising (Account No. 6613)?

A. Some of these advertisements encourage the purchase of Company's new products and services, and are therefore promotional in nature. Others, such as "Phone First", merely remind consumers to use their phones. They do not provide information and do not provide any direct and primary benefit to consumers. Consequently, I recommend that these expenses related to product advertising in Account No. 6613 be excluded from the Company's test year expenses.

4. Q. What is the effect of your recommendation to exclude product advertising expenses from the Company's test year operating expense?

A. By excluding these expenses, the Company's test year operating expense is reduced by \$7,492,085 . Schedule RKC-6 details this adjustment. However, as of the time of writing this testimony, there are still some advertisements not yet available for my review. Thus, I reserve the right to modify my testimony upon reviewing additional advertisements from the Company.

VII. COMMUNITY ISSUES & PRIORITIES SURVEY

1. Q. What is the purpose of the "1993 Community Issues and Priorities Survey" performed by the Company?
 - A. As indicated in the "Ameritech/Ohio Bell 1993 Community Issues and Priorities Survey-Summary of Results" provided in response to OCC Document Request No. 93, the purpose of this study is to survey key leaders (community & opinion leaders, including government officials) across Ohio to determine how new technology will shape the future of Ohioans and to request their ideas in shaping plans and perspectives.
2. Q. What is your position regarding expenses for this type of survey?
 - A. The purpose of this survey is to find out from community leaders and government officials - apparently due to their roles as opinion leaders - their ideas and perceptions of the effects of new technology and what they would like to have in the Company's plans. This type of study aims to improve the community and public relations image of the Company through these leaders, and is goodwill and image building in nature. The samples of this survey - targeting only community/opinion leaders and government officials -are not random nor scientific. It is questionable whether these community leaders and government officials are necessarily representative of everyday consumers, and the usefulness of this survey is therefore unascertainable. Consequently, expenses related to

this survey should be excluded from test year operating expenses.

3. Q. What is the effect of your recommendation to exclude the expenses relating to the "1993 Community Issues and Priorities Survey"?

A. The Company's test year expenses will be reduced by the expenses of this survey. As of the time of writing this testimony, we still have not received a response from the Company regarding our interrogatory on the amount spent on this study. Upon receiving this response, we will provide the dollar effect on the Company's test year operating expenses.

Ohio Bell Telephone Company
USTA Adjustment

RKC-1

Portion of USTA Dues Pertaining To:

a. Legislative Advocacy (a)	15.9%
b. Regulatory Advocacy (a)	6.5%
c. Public Relations (a)	1.6%
d. Dues (a)	0.4%
e. Independent Meals and Entertainment (a)	0.9%

	25.3%

USTA Dues Paid by Company (b)	\$139,827

Portion of USTA Dues to Be Excluded -Total Company	\$35,376
Less: Non-Regulated Portion (0.0291) (c)	(1,029)

USTA Dues To Be Excluded-Regulated Portion	34,347
Jurisdictional Allocation Factor (d)	0.759977

Jurisdictional USTA Dues To Be Excluded	\$26,103
	=====

(a) Exhibit A

(b) Dues paid by Company per Company response to OCC Interrogatory No. 13				
	1992	140,933	x 3/12	35,233
	1993	139,458	x 9/12	104,594

				Dues for the Base Year
				\$139,827
				=====

(c) Company workpaper WP 93C-1A.1, page 6 of 8

(d) Company Exhibit 93C-1, page 6 of 7

The Ohio Bell Telephone Company
External Relations Adjustment

RKC-2

1. External Relations-Public Relations -Other Expense-A/C# 6722.39 (a)	\$1,439,065
2. External Relations-Regulatory/ Government Relations & Service Cost Matters -Other Expenses-A/C# 6722.49 (b)	1,148,628
3. External Relations-Others -Affiliates-Ameritech Corporate -A/C # 6722.911 (c)	5,540,077 -----
4. Total External Relations Expense To Be Excluded (1)+(2)+(3)	8,127,770
5. Non-Regulated Factor (d) (0.0395)	321,047 -----
6. Regulated Portion (4) - (5)	7,806,723
5. Jurisdictional Allocation Factor (e)	0.775108 -----
6. Jurisdictional External Relations Expense To Be Excluded (4) x (5)	(\$6,051,053) =====

- (a) Company's response to OCC Interrogatory No. 455
-Derived from monthly amounts-10/92 through 9/93
- (b) Company's response to OCC Interrogatory No. 456
-Derived from monthly amounts-10/92 through 9/93
- (c) Company's response to OCC Interrogatory No. 458
-Derived from monthly amounts-10/92 through 9/93
- (d) Company workpaper WP 93C-1A.1, Page 6 of 8
- (e) Company's Exhibit 93C-1, Page 6 of 7

The Ohio Bell Telephone Company
Amortization Expense-Capital Lease

RKC-3

	(1) Dollar Value of Plant Investment	(2) Lease Term Start Date	(3) End Date	(4) No. of Months	(5) Monthly Amortization	(6) Monthly Amortization Claimed	(7) Monthly Under (Over) Claimed
	(a)	(a)	(a)	(3)-(2)	(1)/(4)	(a)	(5)-(6)
I. CAPITAL LEASE:							
22119 30104A	\$410,882	10/72	04/96	283	\$1,452	\$2,438	(\$986)
22132 30105A	763,850	05/71	04/96	300	2,546	4,500	(1,954)
23133 30052A	1,628,053	07/71	06/2007	432	3,769	6,099	(2,330)
32129 30237C	300,009	03/74	02/94	240	1,250	2,297	(1,047)
41138 30172	1,583,100	04/71	09/96	306	5,174	9,152	(3,978)
53801 30179C	200,004	12/73	11/93	240	833	1,932	(1,099)
							0
TOTAL							(\$11,394)
Amortization Overclaimed - Annual Basis						x 12	(\$136,733)
Capital Lease-							
II. 46143 30174C	Dollar Value of Plant Investment				1,118,822		
-(a)							
	Accum. Amortization Reserve-12/31/92				(1,051,744)		
	Net Value @ 12/31/92				67,078		
	Ending Date of Lease Term: 12/93						
	Amortization through 9/93: x9/12				50,309		
	Amortization Claimed by Company through 9/30/93 @ \$7,453/month (7,453x9)				67,077		
	Amortization Overclaimed by Company						(\$16,768)
III. Total Company Amortization Expense-Capital Lease Overclaimed							(\$153,501)
Non-Regulated Factor (b)			(0.0633)				(9,717)
Regulated Portion							(143,784)
Jurisdictional Allocation Factor (b)							0.775108
Jurisdictional Amortization Expense-Capital Lease Overclaimed							(\$111,448)

(a) Company's response to Staff Data Request # 26

(b) Company's filings, Exh 92A-2.1, Page 4 of 4

The Ohio Bell Telephone Company
Amortization Expense-Leasehold Improvements

	RKC-4
1. Total Company's Reduction of Amortization -Leasehold Improvements (a)	(\$27,832)
2. Less Non-Regulated Factor (0.0635) (b)	(1,767)

3. Total Company-Regulated Portion (2)-(3)	(\$26,065)
4. Jurisdictional Allocation Factor (b)	0.775108

5. Jurisdictional Reduction in Amortization -Leasehold Improvements (4) x (5)	(\$20,203)
	=====

(a) RKC-4A

(b) Company WP 92A-4, Page 4 of 4

The Ohio Bell Telephone Company
Amortization Expense-Leasehold Improvements

RKC-4A

1. Adjustments:

a. Leasehold Improvements 24111 30024C:

-(a)		
Monthly Amortization	3,019	
With Lease Term Ended 2/93, No. of Months Left in Base Yr.	7	

Reduction of Amortization due to Expiration Within Base Yr.		(21,133)

b. Leasehold Improvements 41117 30047C:

-(a)		
Monthly Amortization	1,649	
With Lease Term Ended 6/93, No. of Months Left in Base Yr.	3	

Reduction of Amortization due to Expiration Within Base Yr.		(4,947)

c. Leasehold Improvements 41147 30526C:

-(a)		
Monthly Amortization	157	
With Lease Term Ended 6/93, No. of Months Left in Base Yr.	3	

Reduction of Amortization due to Expiration Within Base Yr.		(471)

d. Leasehold Improvements 52209 30956T:

-(a)		
Monthly Amortization	427	
With Lease Term Started 1/93, No. of Months Not in Base Yr.	3	

Reduction of Amortization due to Starting after the Beginning of Base Yr.		(1,281)

2. Total Company Reduction of Amortization
-Leasehold Improvements

(\$27,832)

=====

(a) Company's response to Staff Data Request #26

The Ohio Bell Telephone Company
Corporate Advertising Expense Adjustment

RKC-5

1.	Exclusion of Institutional/Promotional Corporate Advertising in Account 6722.52: -(a)	
a.	"The Promise of American Technology's New Connection for Quality of Life" and "New Connection for Health Care"	10,783
b.	"New Partnership Brings Distance Learning to Ohio Schools"	4,975
c.	"Ohio Bell....helping seniors with special needs to communicate"	2,500
2.	Exclusion for Corporate Sponsorships (b):	
a.	"Business Fugue-OH"	7,625
b.	"36 Hours Christmas Music Sponsorship"- WKBN Radio Columbus	1,200
c.	"Black Eagles-by Leslie Lee" -presented by Karamu Performing Arts Theatre	10,000
3.	Total Company Exclusion for Corporate Advertising under Account 6722.52	\$37,083
4.	Non-Regulated Factor (c) (0.0395)	1,465
5.	Regulated Portion (3) - (4)	35,618
6.	Jurisdictional Allocation Factor (d)	0.775108
7.	Jurisdictional Exclusion of Corporate Advertising (5) x (6)	(\$27,608)
(a)	Exhibit B	
(b)	Exhibit C	
(c)	Company's workpaper WP 93C-1A.1, Page 6 of 8	
(d)	Company Exhibit 93C-1, Page 6 of 7	

The Ohio Bell Telephone Company
Product Advertising Expense Adjustment

RKC-6

1. Exclusion of Promotional Product Advertising Expenses:

a. Centrex (a)	\$790,000
b. Data Services (a)	399,000
c. Calling Card/Complete Card (a)	1,810,000
d. Pay Phone Usage (a)	879,000
e. Pay Phone Agent (a)	213,000
f. Caller ID (a)	349,000
g. Voice Mail (a)	1,430,000
h. Line 2 (Fall) (a)	103,000
i. Line 2 (Winter) (a)	428,000
j. Work at Home (a)	323,000

2. Exclusion of Advertising for Consumer Usage:

a. Consumer Usage (a)	3,257,000

3. Total Company Exclusion (1) + (2) \$9,981,000

4. Non-Regulated Factor (b) (0.01701) 169,777

5. Regulated Portion (3) - (4) 9,811,223

6. Jurisdictional Allocation Factor (c) 0.763624

7. Jurisdictional Exclusion of
Product Advertising (5) x (6) (\$7,492,085)

=====

- (a) Company's documents in response to OCC Request for Documents No. 189
 (b) Company's workpaper WP 93C-1A.1, Page 5 of 8
 (c) Company Exhibit 93C-1, Page 5 of 7

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Calculation of Interest Charges Adjustment
(\$000 Omitted)

RKC-7

1. Jurisdictional Rate Base (a)	\$1,868,676
2. Weighted Cost of Debt (b)	3.04%

3. Jurisdictional Interest Charge (1) x (2)	\$56,808
4. Company Interest Expense (c)	47,003

5. Adjustment to Company's Interest Charges (3) - (4)	\$9,805
	=====

(a) SUM-2

(b) OCC Witness Ross Pultz

(c) Company Exhibit 93C-2, Page 1 of 3

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Additional Income Taxes Adjustment
(\$000 Omitted)

RKC-8

	Increase (Decrease) in Taxable Income -----
1. Increase in Operating Revenues (a)	\$85,598
2. Decrease in Operation & Maintenance Expenses (a)	74,098
3. Decrease in Depreciation & Amortization (a)	30,493
4. Decrease in Taxes-Other Than Income (a)	3,745
5. Decrease (Increase) in Interest Charges (b)	(9,805)
6. Increase in Taxable Income	----- \$184,129
7. Tax Rate	35%
8. Additional Federal Income Taxes	----- \$64,445 =====

(a) SUM-5
(b) RKC-7

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Revenue Requirements
(\$000 Omitted)

SUM-1

	Company -----	OCC -----
1. Rate Base	\$1,899,131 (a)	\$1,868,676 (b)
2. Adjusted Operating Income	\$142,828 (c)	\$263,969 (c)
3. Earned Rate of Return (2)/(1)	7.52%	14.13%
4. Rate of Return Recommended		9.50%(d)
5. Required Operating Income (1) x (4)		\$177,524
6. Income Deficiency (5) - (2)		(\$86,445)
7. Gross Revenue Conversion Factor (e)		1.626016
8. Revenue Deficiency (6) x (7)		(140,561)
9. Adjusted Operating Revenue		\$1,581,541
10. Revenue Requirement (11) + (12)		\$1,440,980 =====

- (a) Company's Exhibit A, Page 1 of 1
- (b) SUM-2
- (c) SUM-3
- (d) OCC Witness Ross Pultz
- (e) SUM-1A

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Calculation of Gross Revenue Conversion Factor

	SUM-1A
	% of Incremental Gross Revenues

1. Gross Operating Revenues	100.00%
2. Less: Uncollectible (a)	0.69%
3. Total Operating Revenues	99.31%
4. Less Taxes:	
5. State Excise Tax	4.70%
6. Income Before Federal Income Tax (Percent)	94.61%
7. Federal Income Tax	33.11%
8. Income After Federal Income Tax	61.50%
9. Operating Income Percentage	61.50%
10. Gross Revenue Conversion Factor (100% / Operating Income Percentage)	1.626016 =====

(a) % of Uncollectible :

Uncollectible Revenues (b)	10,864	
	-----	=
Gross Operating Revenues (b)	1,581,541	0.69%

(b) SUM-3

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Rate Base Summary
As of Date Certain-December 31, 1992
(\$000 Omitted)

SUM-2

	Company	OCC Adjustments	OCC
	----- (a)	----- (b)	-----
1. Plant in Service	\$4,061,661	(194)	4,061,467
2. Accum. Depreciation/ Amortization Reserve	1,660,721		1,660,721
	-----	-----	-----
3. Net Plant in Service	2,400,940	(194)	2,400,746
4. Other Rate Base Items	(501,809)	(30,261)	(532,070)
	-----	-----	-----
5. Jurisdictional Rate Base	\$1,899,131	(\$30,455)	\$1,868,676
	=====	=====	=====

(a) Company's Exhibit A, Page 1 of 1

(b) SUM-4

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Operating Income Summary
(\$000 Omitted)

SUM-3

	Company	OCC Adjustments	OCC
	----- (a)	----- (b)	-----
1. REVENUES:			
2. Gross Operating Revenues	\$1,495,943	85,598	1,581,541
3. Uncollectible Revenues	10,864		10,864
	-----	-----	-----
4. Net Operating Revenues	1,485,079	85,598	1,570,677
5. OPERATING EXPENSES:			
6. Operation & Maintenance	840,561	(74,098)	766,463
7. Depreciation & Amort.	294,958	(30,493)	264,465
8. Taxes-Other Than Income	182,622	(3,745)	178,877
	-----	-----	-----
9. Operating Expenses Before Income Taxes	1,318,141	(108,336)	1,209,805
10. Income Taxes (c)	24,110	72,793	96,903
	-----	-----	-----
11. Total Operating Expenses	1,342,251	(35,543)	1,306,708
12. Net Operating Income	\$142,828	\$121,141	\$263,969
	=====	=====	=====

(a) Company's Exhibit C, Page 2 of 2

(b) SUM-5

(c) Restated income taxes @ 35% new rate:

Company Federal Income Taxes @ 34%	23,421
Restated @ 35%	x 35/34

Restated Federal Income Taxes @ 35%	24,110
	=====

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Summary of OCC Adjustments - Rate Base
(\$000 Omitted)

SUM-4

OCC Schedule Reference -----		OCC Adjustments -----
	Plant in Service:	
BEH-5	Artworks	(194) =====
	Other Rate Base Items:	
BEH-1	Accum. Deferred Taxes-Accelerated Depr. & Software	(6,244)
BEH-2	Accum. Deferred Taxes-Short Term in Nature	(17,900)
BEH-3	Accum. Deferred Taxes-SFAS 106	(15,404)
BEH-4	Unclaimed Funds	(1,706)
DJE-4	SFAS 112 (Post Employment Benefits)	10,993
	Total Other Rate Base Items	----- (30,261) =====

The Ohio Bell Telephone Company
Case No. 93-576-TP-CSS
Summary of OCC Adjustments - Operating Income
(\$000 Omitted)

SUM-5

OCC Schedule Reference -----		OCC Adjustments -----	Total -----
	REVENUES:		
	Gross Operating Revenues:		
DJE-1	Directory Adjustment	\$85,598 -----	\$85,598 =====
	OPERATING EXPENSES:		
	Operation & Maintenance:		
BEH-6	Incentive Compensation	(\$6,895)	
BEH-7	Material & Supplies Expenses	(2,806)	
BEH-8	Medical & Dental Expenses	(2,279)	
BEH-9	Pension Costs	(5,577)	
BEH-10	Ohio Bell/Ameritech Log Change Accrual	(5,815)	
BEH-11	Wages & Benefits-Labor & Benefits	(4,075)	
BEH-14	OBT/Ameritech Advertising	(1,815)	
DJE-1	Directory Adjustment	1,266	
DJE-2	Management Separation Plan & Outplacement Costs	(12,449)	
DJE-3	SFAS 106 Amortization	(3,157)	
DJE-4	SFAS 112 (Post Employment Benefits)	(16,899)	
RKC-1	USTA Adjustment	(26)	
RKC-2	External Relations Adjustment	(6,051)	
RKC-5	Corporate Advertising Expense Adj.	(28)	
RKC-6	Product Advertising	(7,492) -----	(\$74,098) =====
	Depreciation & Amort.:		
DJE-5	Depreciation Reserve Deficiency Amortization	(\$30,362)	
RKC-3	Amortization Exp.-Capital Lease	(111)	
RKC-4	Amortization-Leasehold Improvements	(20) -----	(\$30,493) =====
	Taxes-Other Than Income:		
BEH-11	Wages & Benefits-Payroll Taxes	(\$299)	
BEH-12	Property Taxes	(3,446) -----	
	Income Taxes:		(\$3,745) =====
BEH-13	Amortization of Excess Deferred Income Taxes	(\$2,994)	
DJE-5	Depreciation Reserve Deficiency Amort.-35% of Tax SL Depr. Adj.	9,986	
	-Adj to ITC Amort.	1,356	
RKC-8	Additional Income Taxes Adjustment	64,445 -----	\$72,793 =====

UNITED STATES TELEPHONE ASSOCIATION
Report of Experienced Expenses By NARUC Expense Category
For the Year Ended December 31, 1992

EXHIBIT A

<u>NARUC Category</u>	<u>Non-Salary/ Direct Allocations</u>	<u>Salary and Related Allocations</u>	<u>Other Allocations</u>	<u>Total Allocations</u>	<u>Percent of Total</u>
Legislative Advocacy (1A) ✓	\$ 1,118,326	\$ 253,076	\$ 567,052	\$ 1,938,454	15.9
Legislative Non-Advocacy (1B)	575,794	326,967	291,958	1,194,719	9.8
Regulatory Advocacy (2A) ✓	279,039	373,052	141,488	793,579	6.5
Regulatory Non-Advocacy (2B)	380,419	842,761	192,893	1,416,073	11.6
Public Relations (3B) ✓	47,084	120,647	23,874	191,605	1.6
Dues (4)	✓ 31,556		16,001	47,557	.4
Publications (5A)	374,297	667,863	189,789	1,231,949	10.1
Educational - Informational Activities (5B)	1,717,739	2,606,354	870,986	5,195,079	'
Litigation - Related Activities (6)	35,075		17,785	52,860	.4
Independent Meals and Entertainment (7) ✓	<u>72,511</u>	<u> </u>	<u>36,767</u>	<u>109,278</u>	<u>.9</u>
Totals	\$ 4,631,840	\$ 5,190,720	\$ 2,348,593	\$ 12,171,153	100.0

NEW CONNECTIONS FOR QUALITY OF LIFE

In today's society, many citizens are isolated by age, physical handicaps or geographic location. New and emerging information services can fulfill the special needs of these citizens, thus enhancing the quality of their lives.

Using the high-speed public telecommunications network of tomorrow, senior citizens could use two-way television to access special programs and services tailored to their needs. This includes shopping, banking, health care and a host of other activities.

Handicapped citizens and rural residents could surmount physical or geographic barriers to career opportunities by "telecommuting." Using advanced services such as two-way television and powerful computer links, the individual at home could have access to the full range of workplace resources.

Rural residents would enjoy enriching cultural, professional and health care services which are today easily accessible only to urban residents. These resources will

improve economic opportunities and education in rural communities and enhance the overall quality of life.

To enjoy these benefits, Ohioans need an advanced public network that utilizes the speed and capacity of fiber optic transmission lines. This advanced network will provide for the full exchange of video, voice and data services throughout Ohio for an unlimited range of applications.

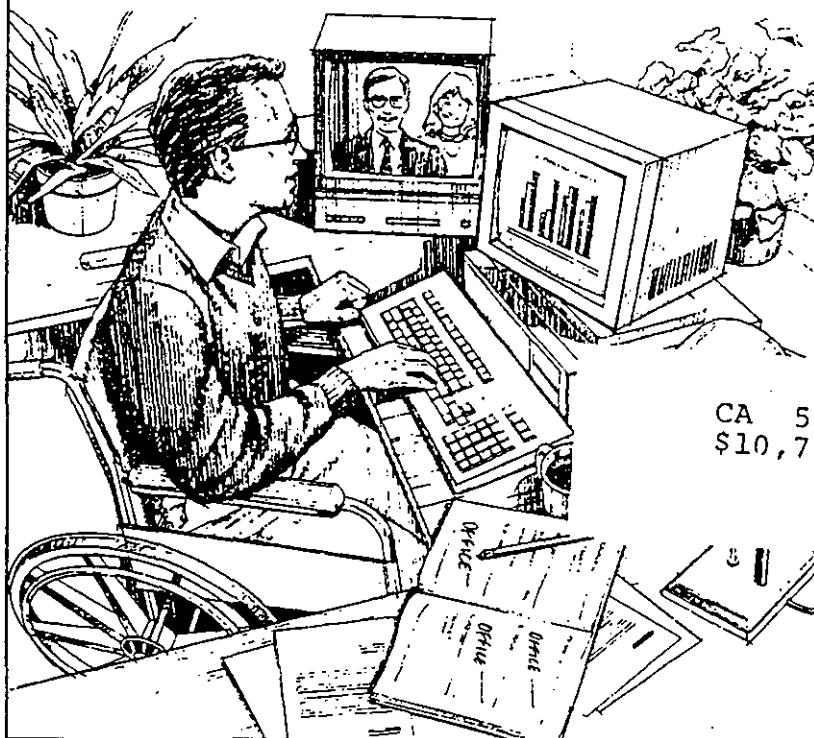
Meeting this challenge will require new public policies to encourage investment and innovation in the public telecommunications infrastructure. The result will be new resources for enabling all Ohioans to enjoy the full richness of life.

For more information, contact:



**OHIO
TELEPHONE
ASSOCIATION**

17 S. High St., Columbus, Ohio 43215
(614) 221-3231



CA 503
\$10,783.47

complaint line at 614 466-4986 and they tell us their problem. We have operators that man those lines who determine if the complaint is in our jurisdiction. If it is, a complaint form is sent out and the consumer is asked to fill it out and mail the form back to our office. Once the complaint reaches our office, it is given to the complaint examiner to review and if we have jurisdiction, that complaint is assigned to a complaint specialist who will attempt to informally mediate the complaint.

Carson: What happens if the complaint cannot be resolved by the specialist?

Peaks: The consumer may have to go to the small claims court or to an attorney. But if a violation is found and the supplier or company is unwilling to resolve the complaint and we see that there is a pattern of complaints, the complaint may possibly be turned over to our investigative unit for further investigation for possible civil litigation.

Carson: Could a consumer call and receive information as to whether or not a company has numerous complaints?

Peaks: Yes, we can inform a consumer of the number of complaints filed against a business.

Carson: Great! That can help us make a better informed purchase. What about the nature of the complaints... Is that information also available?

Peaks: This information is available under the public records law. However, in all fairness to the business we do not approve or disapprove a company.

Carson: Who directs MCEP?

Peaks: We don't necessarily have a director. We have a diversified team of individuals from our staff. The concept originated from Jatona Cunningham, our Public Inspection Officer.

Carson: What exactly is your role as a Complaint Unit Chief? Describe a typical day.

Peaks: As a Complaint Unit Chief, I tend to deal with the problem areas Oftentimes, when consumers call our office, they have reached a point of frustration and are looking to us to resolve their problem. I also review the complaint that the complaint specialist feels needs to be further investigated. I look for patterns and practices of deceptive acts and I am required to give public speeches. I am very involved with the general interactions of the office and the Multicultural Consumer Education Program.

Carson: In closing, leave us with some good consumer advice.

Peaks: Feel comfortable in saying no if you are not interested in buying. And, if it sounds to good to be true, it probably is.♥

NEW CONNECTIONS FOR HEALTH CARE

Access to quality, cost-effective health care is a priority issue for every Ohioan. Medical costs continue to soar and demands are constantly increasing on all types of treatment facilities.

Telecommunications offers important potential solutions to our health care dilemma. Through the advanced public telecommunications network of tomorrow, all Ohioans will have access to the best medical expertise available at reasonable costs, regardless of geographic location.

For example, a leading specialist could supervise an operation — in a hospital hundreds of miles away. High definition television, transmitted over the network could enable the specialist to view the most minute details of the operation. The specialist would also have access to test results, detailed images of tissue samples and x-rays. With these resources, the specialist could advise the surgeon in the distant operating room, resulting in first-rate care and reduced costs.

Doctors could make high-tech "house calls." Patients could use health monitoring devices to

transmit vital signs, blood analysis and other medical data to the doctor. Two-way TV could allow the doctor to see the patient's condition. Thus, patients would receive quality care without visiting the doctor's office.

To realize the cost-saving potential of these services, Ohio must have a public network employing advanced technologies such as fiber optics and digital switching. That's why the current deliberations of the Public Utilities Commission of Ohio on new incentive regulatory approaches to govern the telecommunications industry are so crucial.

Only through new public policies that foster greater investment in our network infrastructure will we deliver the rich benefits that modern telecommunications technology promises for all Ohioans.



Ohio Bell
AN AMERITECH COMPANY



Partnerships in Education

journal

MAY 1992

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Volume 6 Number 5

Technology in the Classroom

New Partnership Brings Distance Learning to Ohio Schools

■ Report Targets International Standards

■ Schools Tap into New Technologies

■ Congress Examines Distance Learning

■ New Learning Powers Virginia School

■ Technology Center Creates Electronic Library

■ Satellite Studies Charge Partnership

■ Creating Communities of Learning

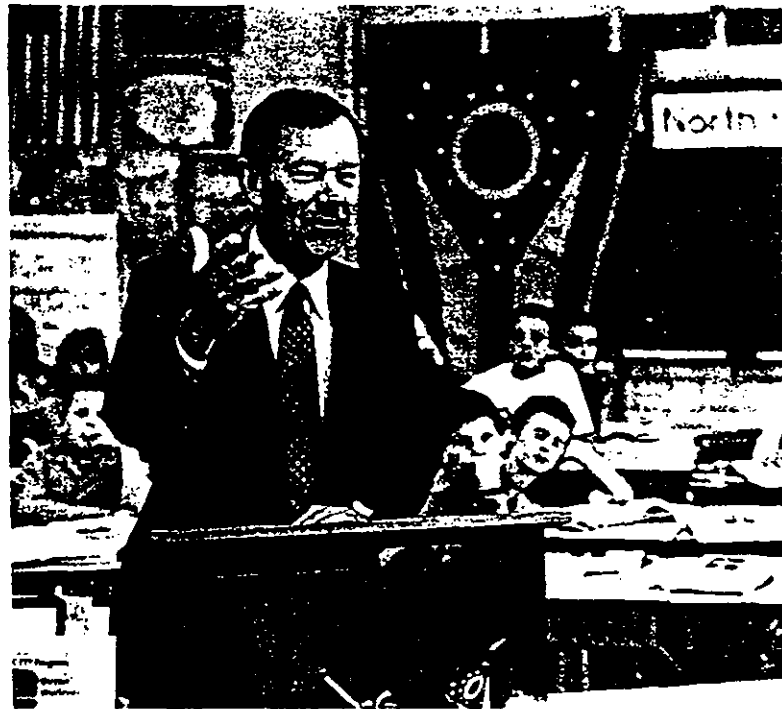
For Ohio's educational system, the revolution started on September 25, 1991.

Speaking over a two-way video link, Ohio Governor George Voinovich instructed elementary students in Ironton and Marietta, OH, to mark the date in their diaries because it was the day when an advanced fiber optic-based distance learning network was announced.

The network, and several others similar to it, are the result of a precedent-setting and fascinating partnership that has emerged between Ohio's major telecommunications companies, state government and the educational community.

With the support of Governor Voinovich and the Public Utilities Commission of Ohio (PUCO), the companies are establishing developmental distance learning networks aimed at solving the vexing problems of remote location and limited resources and improving the quality of education in Ohio's communities.

Distance learning uses fiber optic technology to create advanced interactive audio and video networks between students and teacher.



Ohio Governor George Voinovich announces Distance Learning

tions. Using these links, all of the different locations can see and hear one another as if they were in a single classroom.

These networks are being developed in Ohio's Appalachian Region, the cities of Findlay and Chillicothe, and the counties of Columbiana, Ashtabula and Gallia — to make new resources available for both teachers and students, expand curriculum and bridge physical distances.

Appalachian Project

The Appalachian Distance Learning Project is a partnership between Ohio Bell and GTE North.

Chicago-based parent, Ameritech, together with GTE North and the Public Utilities Commission. The network will include three elementary schools in Appalachia, one of the nation's most geographically remote and economically deprived regions, and the College of Education at Ohio University in Athens.

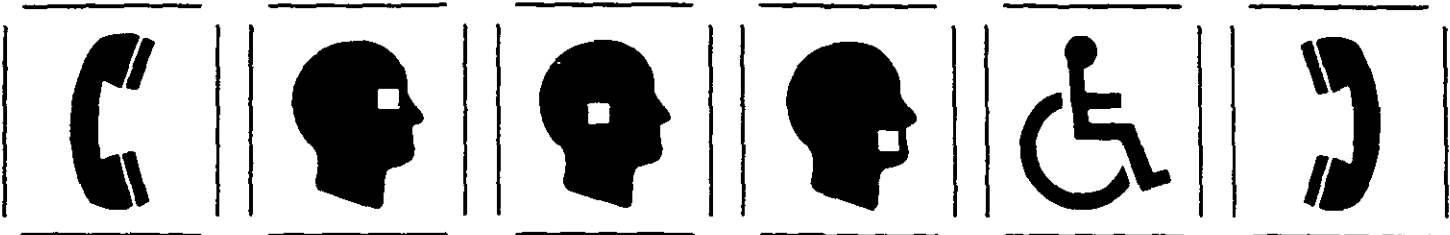
Schools in Ironton, Coal Grove and Athens will be linked to the university by fiber optic networks built by Ohio Bell and GTE North. A classroom in each

OHIO BELL to page 4

OA 100
\$4,975.00

P. 41

helping seniors with special needs communicate



If you are a senior with communications needs, Ohio Bell can help. We offer services and products that make it easier for you to communicate and increase both independence and personal security.

A variety of communications equipment.

Emergency call systems, tone and signalling devices, jumbo button phones and voice amplifiers are just some of the aids available to seniors. Call the Telecommunications Quality Center in Michigan at **1-800-433-8505** for a free brochure.

New Help for seniors in emergencies.

Ohio Bell has a new service available that helps the communicatively impaired and users of Telecommunications Devices for the Deaf (TDD) in emergency situations. It's called the 9-1-1 hearing/speech impaired indicator, and it's designed to alert the 9-1-1 operator that a call is coming from the telephone or TDD of a communicatively impaired person. For more information or to check on availability in your area, call Ohio Bell at **1-800-362-1881**.

Directory Assistance exemption.

If you are unable to look up numbers in the phone book, you may not have to pay for calls to the local Directory Assistance operator. To see if you're eligible, call your Ohio Bell Service Representative. The number is listed on your phone bill. Or, if you use a TDD, you can call **1-800-362-9252**.

Reduced toll rates.

TDD users may qualify for reduced rates on toll calls placed within their service area. Call your Ohio Bell Service Representative for details.

Ohio Relay Service



OHIO RELAY SERVICE™

1-800-750-0750

Ohio Relay Service, operating seven days a week, 24 hours a day, allows interactive communication between people who are Deaf, hard-of-hearing or speech-impaired and people who can hear. This statewide service is brought to you by Ohio Bell, an Ameritech company on behalf of the Public Utilities Commission of Ohio. For more information, call toll-free **1-800-325-2223**.

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AMERITECH

OA 101
\$2,500.00

 **Ohio Bell**

CA 241

WSPD/WLQR - Art Edgerton

Show Sponsorship	\$7,624.50
------------------	------------

O RSCG/RADIO

OK FOR PRODUCTION

EXHIBIT C

1/13/92	TITLE:	"Business Fugue - OH"	
Ameritech Services, Inc.	COMM:	OB-RT #112-60	
Rate	LENGTH:	:60	
AS24558	STATUS:	OC	Page 1 of 2 LB/lk

(MUSIC UNDER)

Every day, we help you stay in touch...

(TRAFFIC SFX, RINGING, PICK-UP) Sheila? How's my
favorite client? Listen, I'm in your neighborhood...

We help you stay on top...

John? We got a sale, I'll fax you the latest revisions...

We help you stay connected...

The LAN to LAN network lets us pool data from our branch
offices...

Who are we? Ameritech. The Ameritech Companies in
Ohio. And every single day, we're helping you do
business...We're your phone company...

Ohio Bell...

Your cellular phone link...

Ameritech Mobile...

... telephone directory and yellow pages...

The Ameritech Pages Plus...

and whether you work at home...or in an office...The

Ameritech Companies in Ohio are working with you.

Helping your business grow. Bringing you the services you need to succeed.

Steve? Your numbers look good, let's talk...

Because building business means building a better life for all of us in Ohio. We're Ameritech...

YOUR LINK TO A BETTER LIFE.

TATHAM EURO RSCG/RADIO

OK FOR PRODUCTION

DATE:	11/9/92	TITLE:	"Fugue - OH"
CLIENT:	Ameritech Services/Ohio Bell	COMM:	OB-RT #97-60
PRODUCT:	Corporate	LENGTH:	:60
JOB NO.:	AS24558	STATUS:	OC Page 1 of 2 LB/ck

ANNCR: Everyday, you invite us into your home...

GIRL: (PHONE RINGING) Hello? Beth! You'll never believe what happened...

ANNCR: Your car...

MAN: (DIALLING SFX, TRAFFIC NOISE) Bob? Yeah, I'm gonna be late...traffic's crawling.

ANNCR: Your office...

WOMAN: Mary, fax this to Ray, OK?

ANNCR: Your life. But you probably don't know our name. Who are we? Ameritech. The Ameritech Companies of Ohio...We're your phone company.

OPERATOR: Ohio Bell. May I help you?

ANNCR: Your cellular phone link.

MAN: Ameritech Mobile.

ANNCR: Your telephone directory and yellow pages.

WOMAN: Ameritech Publishing.

ANNCR: Your fax line.

EXHIBIT C

MAN: Faxtra.

ANNCR: Emergency service.

WOMAN: 911.

ANNCR: Fiberoptic networks.

MAN: Ohio Bell Communications.

ANNCR: We're the Ameritech Companies of Ohio. And
every single day, we're your link to information,
to service...to each other --

MAN: Mom? It's a boy!

ANNCR: Always there. Always looking for new ways to
improve life here in Ohio. We're Ameritech...your
link to a better life.

CA 500

WKBN Radio, Columbus
36 Hours Christmas Music

Sponsorship	\$1,200
-------------	---------

KARAMU PERFORMING ARTS THEATRE
PRESENTS

Black Eagles

by Leslie Lee

Directed by Tommy DeFrantz

Jelliffe Theatre
January 29 - February 28, 1993

Karamu Performing Arts Theatre
2355 East 89th Street
Cleveland, Ohio 44106-9990
(216) 705 7070

CA 525
\$10,000.00

Karamu Theatre's Black History Celebration

Black Eagles

by Leslie Lee

A play about the Tuskegee Airmen — the first black combat pilots — who compiled one of the most remarkable records in aviation history during World War II, yet their biggest challenge was fighting the bigotry that surrounded them.

January 29 — February 28

Curtain Times: 8:00 p.m. Thursday-Saturday, 3:00 p.m. Sunday

For ticket information & reservations
call the Karamu Box Office. Group rates available.

795-7077

Sponsored by the Ohio Bell Foundation

AMERITECH
Your link to a better life.

KARAMU
HOUSE



A Jewel of a Place

A Jewel of a City

Margaret Ford-Taylor
Executive Director

Karamu House, Inc. • 2355 East 89th Street • Cleveland, Ohio 44106

CERTIFICATE OF SERVICE

I hereby certify that copies of this Prefiled Testimony of Roy K. Chan have been served by first class mail, postage prepaid, or hand delivered to the following parties this 4th day of February, 1994.


Colleen L. Mooney
Associate Consumers' Counsel

PARTIES OF RECORD

JAMES B. GAINER, ESQ.

Assistant Attorney General
Chief, Public Utilities Section
180 East Broad Street
Columbus, Ohio 43266-0573

JOSEPH P. MEISSNER, ESQ.

Legal Aid Society of Cleveland
1223 West Sixth Street
Cleveland, Ohio 44113

WILLIAM ONDREY GRUBER, ESQ.

Assistant Director of Law
City of Cleveland
601 Lakeside Avenue, N.W.
Cleveland, Ohio 44114

RANDY J. HART, ESQ.

Hahn, Loeser & Parks
3300 BP America Building
200 Public Square
Cleveland, Ohio 44114

SALLY BLOOMFIELD, ESQ.

Bricker & Eckler
100 South Third Street
Columbus, Ohio 43215-4291

MICHAEL MULCAHY, ESQ.

Ohio Bell Telephone Company
45 Erieview Plaza
Room 1400
Cleveland, Ohio 44114

DOUG TRABARIS, ESQ.

MCI Telecommunications
205 North Michigan Avenue
Suite 3200
Chicago, Illinois 60601

JUDITH B. SANDERS, ESQ.

Bell, Royer & Sanders
33 South Grant Avenue
Columbus, Ohio 43215-3927

ROBIN P. CHARLESTON, ESQ.

AT&T Communications of Ohio
227 West Monroe Street
6th Floor
Chicago, Illinois 60606

KERRY BRUCE, ESQ.

Department of Public Utilities
City of Toledo
Suite 1520
1 Government Center
Toledo, Ohio 43604

JOSEPH M. PATCHEN, ESQ.

Carlile Patchen & Murphy
366 East Broad Street
Columbus, Ohio 43215

**WILLIAM S. NEWCOMB, ESQ.
STEPHEN M. HOWARD, ESQ.**

Vorys, Sater, Seymour & Pease
52 East Gay Street
P.O. Box 1008
Columbus, Ohio 43216-1008

SAMUEL C. RANDAZZO, ESQ.

Emens, Kegler, Brown, Hill
& Ritter
65 East State Street
Columbus, Ohio 43215

DENNIS K. MUNCY

Meyer, Capel, Hirschfeld, Muncy,
Jahn & Aldeen
Athenaeum Building
306 West Church Street
P.O. Box 6750
Champaign, IL 61826-6750

GENA M. DOYSCHER, ESQ.

Enhanced TeleManagement, Inc.
730 2nd Avenue, South
Suite 1200
Minneapolis, MN 55402-2467

CECIL O. SIMPSON, JR., ESQ.

General Attorney
Office of the Judge Advocate
Department of the Navy
901 North Stuart Street
Arlington, VA 22203-1837

MARY HULL, ESQ.

Sprint Communications Company,
L.P.
8140 Ward Parkway, SE
Kansas City, MO 64114

JONATHAN E. CANIS

Swidler & Berlin, Chartered
3000 K St., N.W.
Suite 300
Washington, D.C. 20007

KARIN W. RILLEY

Assistant Attorney General
Office of the Attorney General
Education Section
30 East Broad Street, 15th Floor
Columbus, Ohio 43266-0410