

BellSouth Telecommunications, Inc.

**DOE and SONGS Comparability
Accuracy and Timeliness – Version I
June 21, 2001**

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I. EXECUTIVE SUMMARY

INTRODUCTION

BellSouth Telecommunications, Inc's (BellSouth) purpose for this engagement is to provide the federal and state regulatory bodies with additional information to base their decision on whether to approve the BellSouth's application to offer inter-lata long distance services in each state of the nine states within BellSouth's region. BellSouth has previously engaged PricewaterhouseCoopers to perform an attestation examination of the following assertions related to their Operational Support Systems, including the Direct Order Entry (DOE) and Service Order Negotiation System (SONGS) systems:

- BellSouth utilizes the same Pre-order and Order operational support systems (OSS) throughout BellSouth's nine-state region to support wholesale competing local exchange carrier (CLEC) activity, based on the criteria established in the Report of Management Assertions and Assertion Criteria on BellSouth Telecommunication's Operational Support Systems; and that
- BST's DOE and SONGS systems have no material differences in the functionality or performance for service order entry by the Local Carrier Service Centers (LCSC), based on the criteria established in the Report of Management Assertions and Assertion Criteria on BellSouth Telecommunication's Operational Support Systems.

BellSouth has obtained feedback related to our report, dated May 3, 2001 and has determined that additional information would be helpful in assessing the material differences in the DOE and SONGS systems. BellSouth has asked PricewaterhouseCoopers to accumulate time input information on entering orders into DOE and SONGS, based upon a statistically determined sample size. In addition, BellSouth has asked us to provide information around the accuracy of the orders observed with respect to DOE and SONGS input. To complete this, PricewaterhouseCoopers performed the following procedures:

1. BellSouth provided PricewaterhouseCoopers with DOE and SONGS volume processing statistics by activity type and product type for April 2001. Based upon this information, PricewaterhouseCoopers determined an appropriate sample size for DOE and SONGS using statistically based criteria. (section II)
2. For the sample of transactions determined in step #1, PricewaterhouseCoopers independently observed and recorded the time it takes for Local Carrier Service Center (LCSC) service representatives to submit orders, starting with the initial data input to

successful submission into SOCS. We also recorded Purchase Order Number (PON), date, CLEC number and the state for each transaction observed. (section III)

3. For the orders observed in step #2, we documented whether the order was successfully completed or whether it erred due to inaccuracy of data input by the LCSC service representative or other reasons. (section IV)
4. We summarized the information accumulated from steps #2 and #3 above and provided this report.

We performed the above services in accordance with Standards for Consulting Services established by the American Institute of Certified Public Accountants (AICPA). Accordingly, we are not providing an attestation under AICPA guidelines.

SUMMARY OF FINDINGS

The following tables summarize the key findings of the overall timeliness of orders submitted by DOE and SONGS to Service Order Communication System (SOCS) and the accuracy of each order once accepted by SOCS. Further details on the source of the data, our methodology used to collect data may be found in the corresponding detail section of this report.

Average time to input an order in DOE and SONGS from initial data input to successful submission into SOCS

	DOE	SONGS
Average input time ¹ (min:sec)	0:08:22	0:05:26

Percentage of accurate orders input into DOE and SONGS

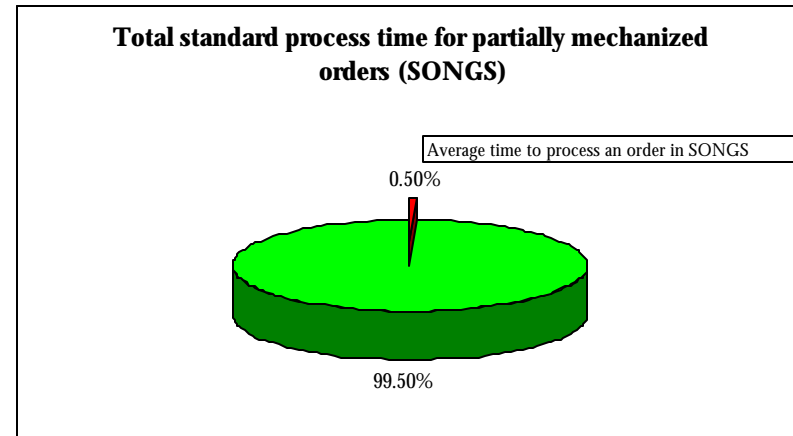
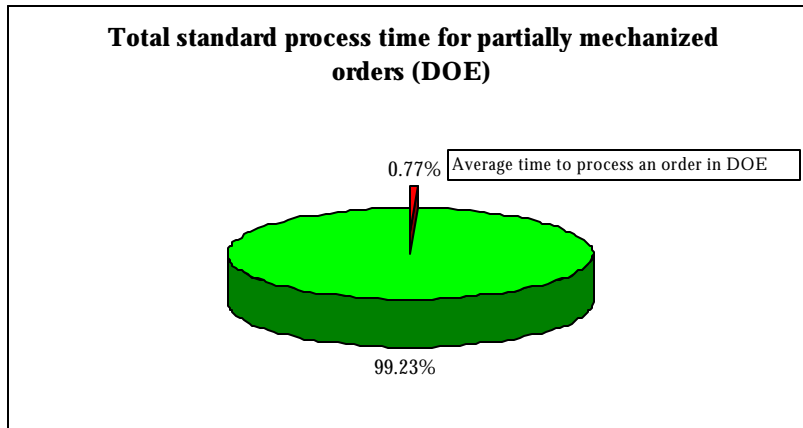
	DOE	SONGS
Accuracy Percentage ²		

More detailed statistics have been included in the section III. All detailed transactions that have been included in the computation of the statistics have been included in section V. Note that the Accuracy Percentage calculations were not available at the printing of this report given the service orders that we observed for the average input time calculation had not been completed. We expect to complete the accuracy percentage and section IV of this report by mid-July 2001.

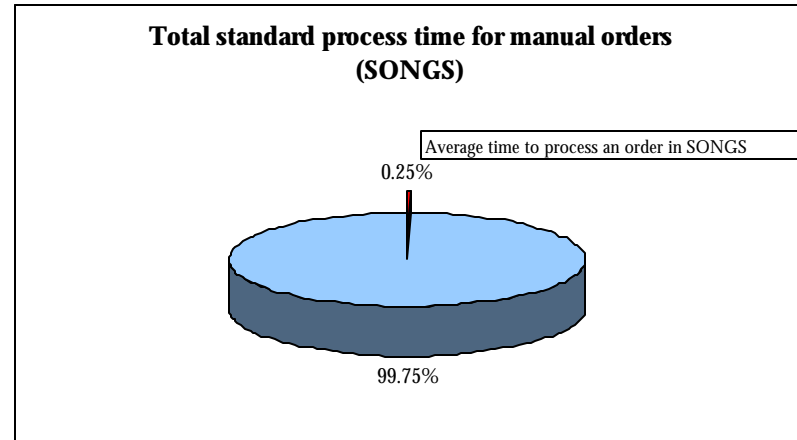
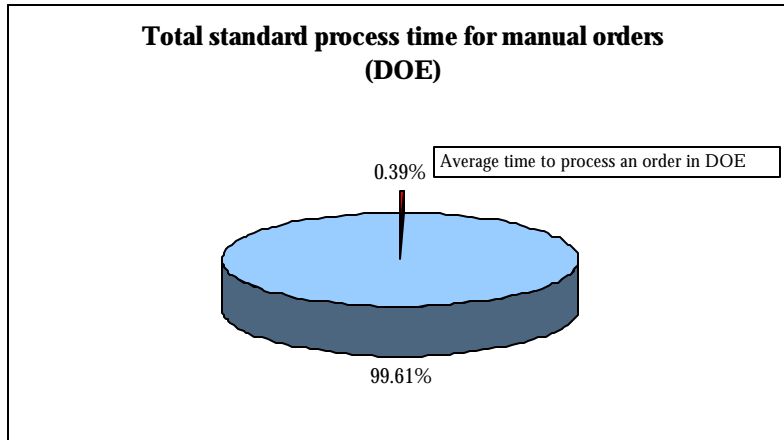
Explanatory Notes

- ¹ Total input time for all transactions/sample size
- ² Total number of orders that contained errors/sample size

The following chart displays the relationship and the relative materiality of the time incurred inputting a order into DOE and SONGS compared to the Firm Order Completion (FOC) timeliness for Partially Mechanized orders standard (18 hours):



The following chart displays the relationship and the relative materiality of the time incurred inputting a order into DOE and SONGS compared to the FOC timeliness for manual orders standard (36 hours):



II. SAMPLE DETERMINATION

METHODOLOGY

BellSouth provided PricewaterhouseCoopers with summary statistics for the number of transactions that were processed by DOE and SONGS for April 2001. PricewaterhouseCoopers has not validated these statistics to actual transactions for the period. For the month of April 2001, the volume of manual orders processed through DOE and SONGS was 41,347.

From the statistics provided, we were able to determine a sample size for DOE and SONGS, as separate populations, based on statistical analysis that included the following parameters:

Defined Objective of Test:

To obtain a representative sample of service orders input into DOE and SONGS, and obtain input time information and accuracy information for each order selected and produce an average for each.

Confidence level:	95%
Tolerable Rate:	1%
Expected Rate	0%

Statistically determine minimum sample size: 300 transactions for each DOE and SONGS determined by Montgomery's Auditing, 12th Edition 1998, Appendix A: Table 4, Determination of Sample Size (Reliability = 95%, Tolerable Rate = 1% and Expected Rate = 0%).

Determinants for Sample Size

To plan a sampling application, an auditor must consider three factors: how much **risk** can be accepted that the sample results will be misleading (the acceptable level of sampling risk), how much of a **deviation** or misstatement can be accepted (tolerable deviation rate or misstatement amount), and how much of a **deviation** there might be in the population (expected deviation rate or misstatement amount). The auditor then determines an appropriate sample size, either by applying statistical sampling techniques that incorporates

those factors, or on a non-statistical basis by applying professional judgment in considering each factor's relative impact on sample size. The population size is sometimes important to the statistical computations, but when the population is large (e.g., over 2,000 items), the effect on the computations is often minimal.¹

When the expected deviation rate approaches the tolerable deviation rate, very large sample sizes are often necessary. For example, if the auditor estimates the expected deviation rate at 1% for a particular test of controls and specifies a tolerable deviation rate of 5% at a 95% confidence level, the appropriate sample size is 95.² But if the expected deviation rate was 2% while all other variables are the same, the sample size would increase to 190. Our objective was to yield a **high** confidence level and reduce the sampling risk of the sample not being representative of the entire population. Relative to the FOC timeliness metric, the expected deviation rate was set to 0% while the tolerable rate was set to 1% with a 95% confidence level which yields a sample size of 300 deemed to be a **large** sample size using statistical sampling criteria.

¹ Montgomery's Auditing, 12th Edition 1998, Section 16.2.

² Montgomery's Auditing, 12th Edition 1998, Section 16.2(c)

Definition of terms:

The two populations for this project were defined as the service order transactions input into DOE and SONGS created for service order entry into SOCS.

Confidence level, also known as reliability level, is the balance of risks of incorrect acceptance of results with the desired level of assurance. The higher the confidence level, the higher the sample size to ensure that you achieve your desired level of assurance.

Tolerable rate is the rate of error defined in this case as any manual service order transactions that cause the FOC timeliness metric to be exceeded. The lower the deviation rate, the higher the sample size.

Expected rate is similar to the tolerable rate except that it reflects what you expect to find during the test. The gap between the tolerable rate and the expected rate is known as precision or the allowance for sampling risk. Generally expressed as a lower rate than your tolerable rate.

We observed 300 transactions for DOE and SONGS in June 2001. A true random sample would occur when a party is able to utilize a random number generator to select a data set from an existing data universe or population. Since we were reviewing live transactions, a true retrospective random sample could not be obtained. To make our observations and thus our review as random as possible, we:

- Observed in both centers (Atlanta and Birmingham)
- Observed multiple service representatives
- Observed multiple work groups (UNE, Resale and Complex)
- Observed input randomly throughout the centers
- Observed transactions across a broad range of work hours, on each day of the week and on multiple weeks.

Our selections were subject to the types of orders that the Local Carriers Service Center (LCSC) locations were processing while we were on-site. Based upon the April 2001 distribution of transaction types within Resale, UNE and Complex, we targeted percentages of orders by product type to observe being input. We observed orders input in the Atlanta and Birmingham LCSC locations. We observed the following transaction types:

Transaction Type	DOE	SONGS	Sample %³	Target %⁴
Resale	191	167	58%	55%
UNE	98	107	33%	36%
Complex	28	26	9%	9%
Total	317	300	100%	300

Explanatory Notes

³ Number of transactions observed/total sample for DOE and SONGS

⁴ Target percentage of transactions to be observed based on standard transaction volumes for the month of April 2001 supplied by BellSouth

Each transaction type (ie, resale) can be further classified based upon the request type of each order. The following table details the number of orders observed by request type for DOE and SONGS. We attempted to observe a similar number of transactions for DOE and SONGS for each request type below. However, we were unable to observe an identical number of transactions for each request type because we were subject to the orders that were submitted to the LCSC locations:

Request Type	DOE			SONGS		
	Resale	UNE	Complex	Resale	UNE	Complex
AB	-	2	-	-	3	-
BB	-	3	-	-	-	-
CB	-	35	15	-	52	15
EB	124	-	8	123	-	8
JB	3	58	3	2	52	1
MB	64	-	2	42	-	2
Total	191	98	28	167	107	26

The following is a description of each request type, which has been provided to us by BellSouth:

AB Loops. Loops are pairs of wires that serve as a transmission medium connecting BellSouth’s Central Office to the end user location. Synonyms include local loop and user line. Disconnect orders are the only ones entered through DOE or SONGS for this request type.

- BB** Loop Service with Number Portability (LSNP). It combines the individual UNEs of Unbundled Loop Service (req. type AB) and Number Portability (req. type CB) for improved ordering ease for Competitive Local Exchange Carriers (CLECs). Disconnect and number portability orders are the only ones entered through DOE and SONGS for this request type.
- CB** Number Portability (NP). It is a part of local competition that provides end users with the ability to retain their phone numbers when they change service providers, change from one type of service to another, or move from one physical location to another.
- EB** Resale Services. They are those bundled services where the service provider is different from the network provider. Competitive Local Exchange Carriers (CLECs) can purchase telecommunications products, features and services from Local Exchange Carriers such as BellSouth, for resale to their customers. Resale products/services can either be complex or non-complex.
- JB** Directory listing and directory assistance. Standard Directory Listings include the name, address and telephone number of a customer. This listing appears alphabetically in the Directory Assistance (DA) records and the White Pages Directory for the area in which the telephone service is located. Directory listings are intended to be an aid in the use of the telephone service, so they are limited to information for the identification of the listed party.
- MB** Unbundled Network Element Switched Combinations. They are network combinations consisting of a port connected to a loop and /or an inter-office transport.

III. TIMELINESS ASSESSMENT

SCOPE AND METHODOLOGY

To determine the timeliness of the transactions input in DOE and SONGS, we observed a sample of orders being input into DOE and SONGS. We measured the amount of time it took LCSC service representatives to successfully submit orders into SOCS via DOE and SONGS, via stopwatch. We initiated our timing upon initial data input into DOE or SONGS for each order. We continued timing the orders until it was successfully accepted by SOCS. We included in our timings any front end submission errors to SOCS where the service representatives were required to correct any order entry errors. Front end submission errors that required immediate correction included the following:

- Due date not feasible
- Mis-typing
- Missing or incorrect information (address, product/service, etc.).

Our timings did not include any orders that required clarification from the CLECs since this decision is typically made prior to the start of input into DOE or SONGS.

We followed the following procedures for each order, we observed input into DOE and SONGS:

1. Observed service representatives inputting orders into DOE and SONGS (start stopwatch).
2. As the service representative was inputting order information, we noted the PON, service order number, CLEC code, due date and the order type on individual worksheets.
3. Viewed any initial SOCS submission errors immediately corrected in DOE or SONGS and re-submitted to SOCS.
4. Observed the order successfully accepted into SOCS (stop stopwatch).

5. Recorded the duration of the input time on the individual worksheet.
6. Accumulated all transactions recorded on the individual spreadsheets into Excel on a daily basis.
7. Calculated statistics based on the transactions in the Excel spreadsheet, including average input time into DOE and SONGS, see details for each transaction observed in Section V.

STATISTICS

The following table depicts the number of orders we observed in DOE and SONGS by order type and the average input time:

Transaction Type	No. of order input in DOE	Average input time DOE	No. of order input in SONGS	Average input time SONGS
Resale	191	9 min. 9 sec.	167	5 min. 56 sec.
UNE	98	5 min. 46 sec.	107	3 min. 20 sec.
Complex	28	12 min. 15 sec.	26	10 min. 49 sec.
Total/Average	317	8 min. 22 sec.	300	5 min. 26 sec.

The following table depicts the number of orders we observed in DOE and SONGS by request type and the average input time:

Request Type	No. of order input in DOE	Average input time DOE	No. of order input in SONGS	Average input time SONGS
AB	2	7 min. 43 sec.	3	5 min. 18 sec.
BB	3	6 min. 33 sec.	0	-
CB	50	6 min. 22 sec.	67	3 min. 23 sec.
EB	132	10 min. 21 sec.	131	6 min. 45 sec.
JB	64	5 min. 58 sec.	55	4 min. 29 sec.
MB	66	8 min. 22 sec.	44	5 min. 51 sec.
Total/Average	317	8 min. 22 sec.	300	5 min. 26 sec.

The following table details the number of transactions input into DOE and SONGS by state:

State	Number of Transactions
Florida	137
Georgia	107
North Carolina	38
South Carolina	35
Alabama	96
Kentucky	31
Tennessee	63
Louisiana	64
Mississippi	46
Total	617

IV. ACCURACY ASSESSMENT

SCOPE AND METHODOLOGY

Note that the Accuracy Section was not available at the printing of this report given the service orders that we observed for the average input time calculation had not been completed. We expect to complete the accuracy percentage and section IV of this report by mid-July 2001.

STATISTICS

V. DETAILED TRANSACTIONS

The following table contains each of the detailed transactions that were observed by PricewaterhouseCoopers. These transactions are the basis for the statistics provided in this report.

DOE Transactions

Ref. number	Observation date	PON	Service Order No.	Order Type	Req Type	State	Submission Duration
1	06/05/2001	B198334600PL	NXL6L614	UNE	JB	NC	0:07:11
2	06/05/2001	9546893542PL	NRP70102	UNE	JB	FL	0:06:45
3	06/05/2001	RAMOS4806D	DQGV2436	UNE	JB	FL	0:04:15
4	06/05/2001	FL030000023954B	CYX16561	Complex	CB	FL	0:04:41
5	06/05/2001	FL030000023954B	CYLM4991	Complex	CB	FL	0:14:41
6	06/05/2001	FL030000023954B	NYT8P867	Complex	CB	FL	0:06:57
7	06/05/2001	S003121178BSGAPR	DOPQH215	Resale	MB	GA	0:02:04
8	06/05/2001	S003121178BSGAPR	NO098WNI	Resale	MB	GA	0:04:01
9	06/05/2001	337532	CYJOT815	Resale	MB	FL	0:07:08
10	06/05/2001	S003119393BSGAPR	NO4V8F77	Resale	MB	GA	0:01:25
11	06/05/2001	S003119393BSGAPR	DOGF5W62	Resale	MB	GA	0:01:25
12	06/05/2001	STICVB100414	CQ4R7HY7	Resale	EB	FL	0:01:47
13	06/05/2001	STICHRJD5708	CRNCP834	Resale	EB	FL	0:04:00
14	06/05/2001	333372ED	DOHJM978	Resale	MB	GA	0:09:50
15	06/05/2001	333372ED	NO23R7R8	Resale	MB	GA	0:09:50
16	06/05/2001	M9916SM	COL38971	Resale	MB	GA	0:03:53
17	06/05/2001	334445ED	DOWCQ155	Resale	MB	GA	0:08:51
18	06/05/2001	5550101634	NOWW1287	Resale	EB	GA	0:06:15
19	06/05/2001	337115	CY2XR017	Resale	EB	FL	0:01:42
20	06/05/2001	4000030068B	RQHFF627	UNE	JB	FL	0:14:10
21	06/05/2001	4000032105B	RQJHN775	UNE	JB	FL	0:09:02

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DOE AND SONGS COMPARABILITY

DETAILED TRANSACTIONS

22	06/05/2001	11409	CXN2Y179	Resale	EB	NC	0:11:23
23	06/05/2001	STICVR123138	CRWWJ470	Resale	EB	FL	0:35:17
24	06/05/2001	211430605CONLNA	DYH2Y296	Resale	EB	FL	0:02:10
25	06/05/2001	211430605CONLNA	NY8M9527	Resale	EB	FL	0:05:45
26	06/05/2001	338741	CYKG1400	Resale	MB	FL	0:04:01
27	06/05/2001	MIAY0106962	DQHQQ201	Resale	MB	FL	0:11:10
28	06/05/2001	MIAY0106962	NQ088693	Resale	MB	FL	0:11:10
29	06/05/2001	S603127477BSGAPR	NODG7766	Resale	MB	GA	0:04:10
30	06/05/2001	S10000081987	COWCD948	Resale	EB	GA	0:04:30
31	06/05/2001	101202481V000001	DPYMM155	Resale	MB	GA	0:02:16
32	06/05/2001	MIAY0106961	DRQHD198	Resale	MB	FL	0:09:40
33	06/05/2001	MIAY0106961	NR57TDW1	Resale	MB	FL	0:09:40
34	06/05/2001	GTS1006940	CPKJG727	Resale	EB	GA	0:15:39
35	06/05/2001	101512619V000000	DYL6Q981	Resale	MB	FL	0:04:39
36	06/05/2001	101512619V000000	NY81XH41	Resale	MB	FL	0:04:39
37	06/05/2001	49071	CWRPD598	Resale	EB	SC	0:28:12
38	06/05/2001	11409	CXX53172	Resale	EB	NC	0:18:45
39	06/05/2001	4000043390	DRRXQ557	UNE	JB	FL	0:06:11
40	06/05/2001	2000113359	DOTK6508	UNE	AB	GA	0:07:12
41	06/05/2001	2000111665	DOM1Q512	UNE	AB	GA	0:08:13
42	06/05/2001	SCIT34121SCR2	CWTD2747	UNE	CB	SC	0:02:21
43	06/05/2001	WHITECJ	NXNMH733	UNE	JB	NC	0:12:52
44	06/05/2001	50897231-B	CRHY3786	UNE	CB	FL	0:01:20
45	06/05/2001	JAXHENDERSON	CYNK3699	UNE	CB	FL	0:03:48
46	06/05/2001	0000-49984CA11001	DYM17988	UNE	CB	FL	0:05:38
47	06/06/2001	N10000073406	NOW39264	Resale	EB	GA	0:05:01
48	06/06/2001	S003132352BSGAPR	DONKT463	Resale	MB	GA	0:02:27
49	06/06/2001	4783283292VSVM	DPTW8887	Resale	MB	GA	0:02:02
50	06/06/2001	FL040000026747-1	DYW1W344	Complex	CB	FL	0:10:38
51	06/06/2001	B0102DSSC-A12720	CXT5Y684	Complex	CB	NC	0:02:30
52	06/06/2001	B0102DSSC-A12720	CXRVN038	Complex	CB	NC	0:04:11

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DOE AND SONGS COMPARABILITY

DETAILED TRANSACTIONS

53	06/06/2001	B0102DSSC-A12720	NXXRQ614	Complex	CB	NC	0:07:37
54	06/06/2001	C0102DSSC-A12721	CXJP5359	Complex	CB	NC	0:06:36
55	06/05/2001	M9824MCTNF	TONDH360	Resale	MB	GA	0:04:57
56	06/05/2001	M9824MCTNF	FONDH360	Resale	MB	GA	0:04:57
57	06/06/2001	2305COFOFER	DYM19177	Resale	EB	FL	0:01:58
58	06/06/2001	2305COFOFER	NYQW7984	Resale	EB	FL	0:11:28
59	06/06/2001	N10000082386	NXKYR184	Resale	EB	NC	0:12:50
60	06/06/2001	211450605NEWLNA	NYQ4H139	Resale	EB	FL	0:19:25
61	06/06/2001	4048766197MV	DOQWV764	Resale	MB	GA	0:06:01
62	06/06/2001	4048766197MV	NOCJ7PX6	Resale	MB	GA	0:06:01
63	06/06/2001	338473A	DYMDW704	Resale	MB	FL	0:02:14
64	06/06/2001	338473B	NYQNT947	Resale	EB	FL	0:19:22
65	06/06/2001	50042626	NXJQ4832	Resale	EB	NC	0:09:09
66	06/06/2001	BA1189284	DXKCT276	Resale	EB	NC	0:02:26
67	06/06/2001	3N0606W00	NOXJ2678	Resale	EB	GA	0:15:53
68	06/06/2001	4000043541	DRWQG250	UNE	BB	FL	0:02:34
69	06/06/2001	Hometown Reality	CYJ5G953	UNE	CB	FL	0:18:18
70	06/06/2001	50897231-C	CRYF9977	UNE	CB	FL	0:10:43
71	06/06/2001	FL040000028561	CYR2V554	UNE	CB	FL	0:03:33
72	06/06/2001	KEE29386	CXR9H501	UNE	CB	NC	0:04:47
73	06/06/2001	WPBHS0001607j	CRWL8733	Resale	EB	FL	0:19:51
74	06/06/2001	435660N1156	NOXC5751	Resale	EB	GA	0:09:28
75	06/06/2001	288149	NXP1ND297	Resale	EB	NC	0:07:21
76	06/06/2001	339177	CRJVX793	Resale	MB	FL	0:19:56
77	06/06/2001	STICVR126998	CRWFN354	Resale	EB	FL	0:13:23
78	06/06/2001	337514ED	COVGJ166	Resale	EB	GA	0:16:34
79	06/06/2001	247507D0601	DWHNP477	Resale	EB	SC	0:01:50
80	06/06/2001	231434N06061	NXYV0004	Resale	EB	NC	0:08:21
81	06/06/2001	FL01151-267516	CYJ75246	Resale	EB	FL	0:13:19
82	06/06/2001	DISC419693	DYRBW764	Resale	EB	FL	0:01:31
83	06/06/2001	252334N1136	NOPMG220	Resale	EB	GA	0:09:38

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DOE AND SONGS COMPARABILITY

DETAILED TRANSACTIONS

84	06/06/2001	247152D0601	DXP4N785	Resale	EB	NC	0:01:34
85	06/06/2001	263655D0601	DYN5W302	Resale	EB	FL	0:01:25
86	06/06/2001	TRA6051413P	FYIN3M486	Resale	EB	FL	0:24:58
87	06/07/2001	7704659109TBRE	DOYBC607	Resale	MB	GA	0:08:49
88	06/07/2001	STICVR13675	CRXY6428	Resale	EB	FL	0:18:06
89	06/07/2001	STICHR65970	CRL26760	Resale	EB	FL	0:07:02
90	06/07/2001	STICVR128399	CRPWR397	Resale	EB	FL	0:13:38
91	06/07/2001	S003155000BSGAPR	DOYG2433	Resale	MB	GA	0:20:23
92	06/07/2001	S003153554BSGAPR	NO728GN3	Resale	MB	GA	0:16:15
93	06/07/2001	3523781319MH	NY1F45KO	Resale	MB	FL	0:15:45
94	06/07/2001	GVWES0613	CO9TRK43	Resale	EB	GA	0:02:32
95	06/07/2001	GVWEST97905	COW4V763	Resale	EB	GA	0:01:33
96	06/07/2001	101159056DIS	DPKMP583	Resale	MB	GA	0:02:54
97	06/07/2001	5044561	NWNMJ678	Resale	EB	SC	0:12:26
98	06/07/2001	S003150219BSGAPR	DOLKC381	Resale	MB	GA	0:04:46
99	06/07/2001	S003150219BSGAPR	NO390037	Resale	MB	GA	0:04:46
100	06/07/2001	S003150943BSGAPR	DPTNH882	Resale	MB	GA	0:05:48
101	06/07/2001	S003150943BSGAPR	NP4DN6V0	Resale	MB	GA	0:05:48
102	06/07/2001	STICVR128554	CRX12829	Resale	EB	FL	0:11:51
103	06/07/2001	M8833AMMOV	TPTBD487	Resale	MB	GA	0:18:11
104	06/07/2001	STICVR127598	CQLL6662	Resale	EB	FL	0:14:11
105	06/07/2001	SEN060706	NWGLM528	Resale	EB	SC	0:09:45
106	06/07/2001	SEN060706	DWVOX594	Resale	EB	SC	0:09:45
107	06/07/2001	N515845ST	CORO5909	UNE	CB	GA	0:02:42
108	06/07/2001	1705216536LSR	RPV84525	UNE	JB	GA	0:02:24
109	06/07/2001	EZTBST0284238	CWWFV055	Resale	EB	SC	0:30:11
110	06/07/2001	SC01157-254361	NWQ0T110	Resale	EB	SC	0:14:52
111	06/07/2001	SOUTH7678DIR	NWQ4X100	UNE	JB	SC	0:05:56
112	06/07/2001	446553-DL	DQKXH281	UNE	JB	FL	0:04:40
113	06/07/2001	R16508-MM	RXXR5514	UNE	JB	NC	0:04:16
114	06/07/2001	JCVLS0000	NYPF4826	UNE	JB	FL	0:08:52

115	06/07/2001	45254-SMLNP	CXM97912	UNE	CB	NC	0:01:29
116	06/07/2001	14916R	CRX4Y851	Resale	EB	FL	0:10:49
117	06/07/2001	R9290224-NH	DXKW5458	Resale	EB	NC	0:02:44
118	06/07/2001	2001060607	TTY98366	Resale	EB	FL	0:10:48
119	06/07/2001	HCHLTS5561078JA	CXY2K147	UNE	CB	NC	0:11:39
120	06/07/2001	NS16117	RWXC676	UNE	JB	SC	0:02:36
121	06/07/2001	1902492109DLR	NYJW6886	UNE	JB	FL	0:09:07
122	06/07/2001	STICHR697	CQGH2533	Resale	EB	FL	0:04:43
123	06/07/2001	GTS10026478	DPTOG809	Resale	EB	GA	0:05:14
124	06/07/2001	GTS10026478	NPRPH532	Resale	EB	GA	0:11:53
125	06/07/2001	7708600618TB	DORVF142	Resale	EB	GA	0:05:46
126	06/07/2001	GV09802786CJ	CWMRW725	Complex	EB	SC	0:04:02
127	06/07/2001	GV09802786CJ	DWW5P673	Complex	EB	SC	0:05:05
128	06/07/2001	GA374049	NOCMHF68	Resale	EB	GA	0:10:14
129	06/07/2001	GA374049	COPHD908	Resale	EB	GA	0:05:55
130	06/07/2001	FL362403	CQP14017	Resale	EB	FL	0:12:46
131	06/07/2001	M337751	CW6FH5F4	Resale	EB	SC	0:01:46
132	06/07/2001	STICV1306058	CRQC4055	Resale	EB	FL	0:16:51
133	06/08/2001	340712KD	CYPRK920	Resale	EB	FL	0:04:10
134	06/08/2001	340698	DOHPF681	Complex	EB	GA	0:02:48
135	06/08/2001	011588437226337	RWVH9827	Complex	JB	SC	0:09:56
136	06/08/2001	STICHR132996	CRVJ3201	Resale	EB	FL	0:05:06
137	06/08/2001	STICHR116211	CRP87962	Resale	EB	FL	0:03:58
138	06/08/2001	STICVR134816	CRMD7863	Resale	EB	FL	0:06:15
139	06/08/2001	STICVR136242	CRJP3245	Resale	EB	FL	0:08:58
140	06/08/2001	D300607	DOM1P500	Resale	EB	GA	0:03:01
141	06/08/2001	STICVR136693	CRVWN110	Resale	EB	FL	0:13:02
142	06/08/2001	STICVR139284	CQR4C631	Resale	EB	FL	0:11:12
143	06/08/2001	STINQAL3867	NQYKG946	Resale	EB	FL	0:17:27
144	06/08/2001	STICVR137073	CQR2C664	Resale	EB	FL	0:10:10
145	06/08/2001	STICVR137458	CRPP0133	Resale	EB	FL	0:10:42

BELLSOUTH TELECOMMUNICATIONS, INC.
DOE AND SONGS COMPARABILITY

DETAILED TRANSACTIONS

146	06/08/2001	STICVR137700	CQHJX224	Resale	EB	FL	0:10:05
147	06/08/2001	STICVR136511	CQLB7832	Resale	EB	FL	0:11:32
148	06/08/2001	STICVR1366	CRTG5992	Resale	EB	FL	0:12:17
149	06/08/2001	417806	CYGNL374	Resale	EB	FL	0:09:53
150	06/08/2001	STICVR136894	CQTF3141	Resale	EB	FL	0:11:28
151	06/08/2001	STICVR137014	CQMW3572	Resale	EB	FL	0:10:57
152	06/08/2001	1652070738LSR	CWR61455	UNE	CB	SC	0:01:36
153	06/08/2001	1658211508LSR	CWHYB948	UNE	CB	SC	0:01:16
154	06/08/2001	1655528497LSR	CWNT4769	UNE	CB	SC	0:01:07
155	06/08/2001	38373-SMLNP	CXNTF138	UNE	CB	NC	0:06:01
156	06/08/2001	HCHLTS5043900JA	CXMFF756	UNE	CB	NC	0:27:10
157	06/08/2001	165547480LSR	CWHV6561	UNE	CB	SC	0:03:49
158	06/08/2001	1658217854LSR	CWH7Y141	UNE	CB	SC	0:04:40
159	06/08/2001	CTCEX3664A	RXJH8471	UNE	JB	NC	0:16:32
160	06/08/2001	LST6701238P	CRT6R806	UNE	CB	FL	0:08:18
161	06/08/2001	010607549-FLWA2	CYX0M604	UNE	CB	FL	0:06:05
162	06/08/2001	438983ATL	ROV68733	UNE	CB	GA	0:06:45
163	06/08/2001	7001450251005T	TYJRW544	Resale	EB	FL	0:06:11
164	06/08/2001	7001450251005T	FYJRW544	Resale	EB	FL	0:04:50
165	06/08/2001	289309	NXQ61392	Resale	EB	NC	0:06:52
166	06/08/2001	1706074406LSR	RPQ62070	UNE	JB	GA	0:03:01
167	06/08/2001	1658738662LSR	CWWHB836	UNE	CB	SC	0:01:32
168	06/08/2001	0605KS01	NPVCT30	Resale	EB	GA	0:13:41
169	06/08/2001	LYTT0066	CP4PY248	Resale	MB	GA	0:00:58
170	06/08/2001	288955	CPLYC704	Resale	EB	GA	0:12:40
171	06/08/2001	261973N06081	NWYCG410	Resale	EB	SC	0:07:39
172	06/08/2001	STICVR139104	CRROB079	Resale	EB	FL	0:06:37
173	06/08/2001	STICVR139179	CQN6N501	Resale	EB	FL	0:07:26
174	06/08/2001	STICVR131020	CRYFF193	Resale	EB	FL	0:08:11
175	06/08/2001	STICVR139380	CQGV629	Resale	EB	FL	0:12:46
176	06/11/2001	4000044010	CR5Q1489	UNE	CB	FL	0:04:32

BELLSOUTH TELECOMMUNICATIONS, INC.
DOE AND SONGS COMPARABILITY

DETAILED TRANSACTIONS

177	06/11/2001	STICVR139968	CQKMG398	Resale	EB	FL	0:07:15
178	06/11/2001	50042742	CXYG2818	Resale	EB	NC	0:10:42
179	06/11/2001	610867	NYRF0730	Resale	EB	FL	0:06:43
180	06/11/2001	STICHR135442	CRRWQ619	Resale	EB	FL	0:04:05
181	06/11/2001	TFJUN903	NO5KQQ82	Resale	EB	GA	0:06:50
182	06/11/2001	TFJUN904	NPCT8738	Resale	EB	GA	0:08:40
183	06/11/2001	TFJUN905	NO7MJVP8	Resale	EB	GA	0:06:33
184	06/11/2001	TFJUN906	NOPN6878	Resale	EB	GA	0:16:58
185	06/11/2001	2898795	NPM8J149	Resale	EB	GA	0:12:04
186	06/11/2001	GA397664	DPTV1865	Resale	MB	GA	0:03:08
187	06/11/2001	GA397664	NPFX0J45	Resale	MB	GA	0:14:33
188	06/11/2001	ORLDS10012	DYHBL384	Resale	EB	FL	0:02:26
189	06/11/2001	N159126CM	MWYRP516	Resale	EB	SC	0:15:50
190	06/11/2001	0608RK1	DWPWJ498	Resale	EB	SC	0:02:30
191	06/11/2001	NC060995313	DXVM5123	Resale	MB	NC	0:01:42
192	06/11/2001	CN010609020	CQHY2872	Resale	EB	FL	0:13:13
193	06/11/2001	CRF49126	NPPV1495	Resale	MB	GA	0:15:17
194	06/11/2001	ACH7068698940	CPR9P530	Resale	EB	GA	0:12:47
195	06/11/2001	7649	NRM3F530	Resale	EB	FL	0:17:12
196	06/11/2001	SKY10406	CPVRM295	Resale	MB	GA	0:05:52
197	06/11/2001	NS16140KC	DWPM2815	Complex	CB	SC	0:10:08
198	06/11/2001	NS16140KC	NWW8H526	Complex	CB	SC	0:11:35
199	06/11/2001	WER611141P01	CXH44789	Resale	EB	NC	0:06:26
200	06/11/2001	010611580-03	CYYFG281	Resale	EB	FL	0:02:46
201	06/11/2001	4073132634	NYH7K551	UNE	JB	FL	0:07:45
202	06/11/2001	289285	NXM1L506	Resale	EB	NC	0:07:22
203	06/11/2001	1657632496LSR	CWQWJ314	UNE	CB	SC	0:01:49
204	06/11/2001	1655563717LSR	CWR61691	UNE	CB	SC	0:05:12
205	06/11/2001	1219531231	CXXC8308	UNE	CB	NC	0:10:46
206	06/11/2001	0016839646LSR	NPRC5710	UNE	JB	GA	0:04:45
207	06/11/2001	8504754292SFREL	NYBTNKL7	Resale	MB	FL	0:07:16

BELLSOUTH TELECOMMUNICATIONS, INC.
DOE AND SONGS COMPARABILITY

DETAILED TRANSACTIONS

208	06/11/2001	8504754292SFREL	DYP7W583	Resale	MB	FL	0:07:16
209	06/11/2001	7067246962CKVM	NPFGLK7	Resale	MB	GA	0:06:51
210	06/11/2001	7067246962CKVM	DX8N28	Resale	MB	NC	0:06:51
211	06/12/2001	342424	COQG8419	Complex	EB	GA	0:18:12
212	06/12/2001	SANTELICE	RQ6Q31G2	Complex	JB	FL	0:04:33
213	06/12/2001	LEXUSDEL1	RRG6NWL9	Complex	JB	FL	0:03:30
214	06/12/2001	B01O6DSSC-A12850	NO5N11G3	Complex	CB	GA	0:07:23
215	06/12/2001	LZA035P3MAJ	COW9P23	Complex	CB	GA	0:17:17
216	06/12/2001	MO1GAL1119	COCXD1B3	UNE	BB	GA	0:08:32
217	06/12/2001	MO1GAL1119	DO0TMJ05	UNE	BB	GA	0:08:32
218	06/12/2001	STICVR140475	CQGT4680	Resale	EB	FL	0:10:32
219	06/12/2001	STICVR14530	CRKD5405	Resale	EB	FL	0:16:03
220	06/12/2001	STICVR140790	CQKDQ535	Resale	EB	FL	0:09:55
221	06/12/2001	STICVR140191	CQYOQ701	Resale	EB	FL	0:09:54
222	06/12/2001	UA5616420152	DRHP7228	Resale	MB	FL	0:07:41
223	06/12/2001	UA5616420152	NRCJXFO6	Resale	MB	FL	0:07:41
224	06/12/2001	7862933555BAVM	DQK3W466	Resale	MB	FL	0:07:44
225	06/12/2001	7862933555BAVM	NQG6Y190	Resale	MB	FL	0:07:44
226	06/12/2001	M0557NCCOMV	DRMJX496	Resale	MB	FL	0:06:56
227	06/12/2001	M0557NCCOMV	NR4X1856	Resale	MB	FL	0:06:56
228	06/12/2001	339858ED	DYX10428	Resale	MB	FL	0:30:01
229	06/12/2001	339858ED	NY540YHO	Resale	MB	FL	0:30:01
230	06/12/2001	5700011996	CYP30723	Resale	EB	FL	0:04:52
231	06/12/2001	14972R	NQLNQ002	Resale	EB	FL	0:05:57
232	06/12/2001	289641	NXWPN927	Resale	EB	NC	0:06:41
233	06/12/2001	IMM1461	DYK4M570	Resale	MB	FL	0:06:27
234	06/12/2001	4079960778	NYTFV884	UNE	JB	FL	0:05:40
235	06/12/2001	0016833419LSR	NPWYL528	UNE	JB	GA	0:05:15
236	06/12/2001	441759ATL	NOHWT436	UNE	JB	GA	0:05:36
237	06/12/2001	1702214697LSR	RPIC34906	UNE	JB	GA	0:06:50
238	06/12/2001	1702213842LSR	RPFTYTF1	UNE	JB	GA	0:03:20

BELLSOUTH TELECOMMUNICATIONS, INC.
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239	06/12/2001	NS16188	NXM2J640	UNE	JB	NC	0:08:35
240	06/12/2001	1702215907LSR	RPXQM607	UNE	JB	GA	0:08:00
241	06/12/2001	432178	RQRQK859	UNE	JB	FL	0:07:14
242	06/12/2001	1702215966LSR	RPMM7633	UNE	JB	GA	0:04:14
243	06/12/2001	289750-A	CWHYX462	Resale	EB	SC	0:07:26
244	06/12/2001	289755	NXKLJ521	Resale	EB	NC	0:07:06
245	06/12/2001	LSRDLK585898GA1004	FOXGP107	Resale	MB	GA	0:11:09
246	06/12/2001	LSRDLK585898GA1004	TOXGP107	Resale	MB	GA	0:11:09
247	06/12/2001	4079962818	NYYVC361	UNE	JB	FL	0:05:30
248	06/12/2001	1658736632DLR	RWLYX858	UNE	JB	SC	0:03:50
249	06/12/2001	1702213978LSR	RPW4L597	UNE	JB	GA	0:03:27
250	06/12/2001	DLT01UNP0200N	CWH56338	UNE	CB	SC	0:04:51
251	06/12/2001	1706601423LSR	CPVLC135	UNE	CB	GA	0:02:38
252	06/12/2001	StrobelTire	RWKQ9547	UNE	JB	SC	0:02:54
253	06/12/2001	1703240602LSR	RPPWM348	UNE	JB	GA	0:02:48
254	06/12/2001	STICHR136928	CRJM5823	Resale	EB	FL	0:06:22
255	06/12/2001	STICHR137359	CRR3T773	Resale	EB	FL	0:06:15
256	06/12/2001	7707167706BBV	DO52Q2M0	Resale	MB	GA	0:04:43
257	06/12/2001	9549810340BB	RRGXB048	Resale	EB	FL	0:01:48
258	06/12/2001	9549810340BB	DRM7C369	Resale	MB	FL	0:03:47
259	06/12/2001	101515339V000000	DPKCD601	Resale	EB	GA	0:09:42
260	06/12/2001	101515339V000000	NPJ2QC3	Resale	EB	GA	0:09:42
261	06/12/2001	STICVR141025	CQVWJ445	Resale	EB	FL	0:12:12
262	06/12/2001	7709833127CN	DPKTD134	Resale	MB	GA	0:11:14
263	06/12/2001	7709833127CN	NPDVRV55	Resale	MB	GA	0:05:37
264	06/12/2001	7065473711NPLA	DPXTW318	Resale	MB	GA	0:09:30
265	06/12/2001	7065473711NPLA	NP2FV6J7	Resale	MB	GA	0:09:30
266	06/12/2001	STICVR140710	CQH45055	Resale	EB	FL	0:05:57
267	06/12/2001	STICVR141067	CRJVF700	Resale	EB	FL	0:06:58
268	06/12/2001	HCHLTS537011JA	CXHYP930	Complex	CB	NC	0:11:10
269	06/12/2001	HCHLTS537011JA	DX9XJK00	Complex	CB	NC	0:11:10

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270	06/12/2001	HCHLTS537011JA	NXTY6355	Complex	CB	NC	0:11:10
271	06/12/2001	JCVLSCB3900932	CY9KXHB4	UNE	CB	FL	0:01:11
272	06/12/2001	252100ATL	DOKQ8175	UNE	JB	GA	0:03:20
273	06/12/2001	252100ATL	NOMF1027	UNE	JB	GA	0:10:04
274	06/12/2001	1703279015LSR	RPQ4W533	UNE	JB	GA	0:04:18
275	06/12/2001	250121ATL	DOT7B245	UNE	JB	GA	0:02:42
276	06/12/2001	250121ATL	NOTVF660	UNE	JB	GA	0:05:57
277	06/12/2001	253992ATL	NONY4660	UNE	JB	GA	0:06:01
278	06/12/2001	4073134815	NYP69451	UNE	JB	FL	0:04:39
279	06/12/2001	4073132632	NYV52068	UNE	JB	FL	0:05:10
280	06/12/2001	DLT01UNP02328N	COVLN504	UNE	CB	GA	0:04:36
281	06/12/2001	4073138968	NYWLJ442	UNE	JB	FL	0:08:40
282	06/12/2001	4079968695	NYKD6658	UNE	JB	FL	0:08:31
283	06/12/2001	R160287CM	CWJDR5888	Complex	EB	SC	0:05:17
284	06/12/2001	KWH2640	CPP9C895	Complex	EB	GA	0:21:23
285	06/13/2001	335783ED	CRY9Y028	Complex	EB	FL	1:07:00
286	06/13/2001	304200ED	COTTP326	Complex	MB	GA	0:28:12
287	06/13/2001	MIAY0106906	DQHD8742	Complex	MB	FL	0:06:13
288	06/13/2001	1705639276LSR	RPXFD380	UNE	JB	GA	0:08:07
289	06/13/2001	1705254728LSR	RPJF5461	UNE	JB	GA	0:06:20
290	06/13/2001	1705255007LSR	RPRR0245	UNE	JB	GA	0:03:20
291	06/13/2001	4073136445	NYJRH338	UNE	JB	FL	0:04:01
292	06/13/2001	1705256297LSR	RPMTQ167	UNE	JB	GA	0:02:31
293	06/13/2001	1702219551LSR	NPQ7W024	UNE	JB	GA	0:05:28
294	06/13/2001	CHARSPINE	NXN0V697	UNE	JB	NC	0:12:04
295	06/13/2001	339840ED	CYR9V555	Complex	EB	FL	0:28:52
296	06/13/2001	STICVR142531	CRPL2129	Resale	EB	FL	0:17:57
297	06/13/2001	M7146SLAFI	CPVYD514	Resale	MB	GA	0:08:34
298	06/13/2001	STIHR133754	CQN9F154	Resale	EB	FL	0:14:01
299	06/13/2001	3NO612COR	NONBX126	Resale	EB	GA	0:14:29
300	06/13/2001	STICVR143325	CRLM6318	Resale	EB	FL	0:14:34

301	06/13/2001	GV09805434E	RWTV2830	Resale	JB	SC	0:05:01
302	06/13/2001	HARPSMILL	NXT4N430	UNE	JB	NC	0:04:02
303	06/13/2001	DLT01UNP02155N	CXJNQ126	UNE	CB	NC	0:02:02
304	06/13/2001	4073132755	NYPGP592	UNE	JB	FL	0:09:58
305	06/13/2001	1706151155LSR	RPKLT231	UNE	JB	GA	0:05:29
306	06/13/2001	4079960776	NYXJV156	UNE	JB	FL	0:07:57
307	06/13/2001	4072992036	CYPVB240	UNE	JB	FL	0:02:44
308	06/13/2001	1655527592LSR	CWY0X317	UNE	CB	SC	0:01:26
309	06/13/2001	1655527953LSR	CWPYC826	UNE	CB	SC	0:01:05
310	06/13/2001	1702218294LSB	DPPVR202	UNE	JB	GA	0:01:29
311	06/13/2001	1705969220LSB	PPQ3J844	UNE	JB	GA	0:00:59
312	06/13/2001	DLT01UNP02014N	CYHCX443	UNE	CB	FL	0:01:06
313	06/13/2001	DLT01UNP02012N	CYQPF718	UNE	CB	FL	0:04:39
314	06/13/2001	1706151417LSR	RPYXK889	UNE	JB	GA	0:02:42
315	06/14/2001	C06130ET09	ROR67950	Resale	JB	GA	0:03:21
316	06/14/2001	11540172DL1G	RRVB1519	Resale	JB	FL	0:07:02
317	06/13/2001	COSTACRUISE	NRHQ1382	UNE	JB	FL	0:08:45

SONGS Transactions

Ref. Number	Observation date	PON	Service Order No.	Order Type	Req Type	State	Submission Duration
1	06/05/2001	6152422811ATT	D9T3L372	UNE	JB	TN	0:01:52
2	06/05/2001	LA030000028708	C5LC7654	UNE	CB	LA	0:06:10
3	06/05/2001	02057919CAB11001	C1QXJ532	UNE	CB	AL	0:03:50
4	06/05/2001	30100863R1	C4T5R886	Resale	EB	KY	0:08:16
5	06/05/2001	AL010000026836B	C1P3V990	UNE	CB	AL	0:03:05
6	06/05/2001	6220601008.v	C4WF3444	Resale	EB	KY	0:10:34
7	06/05/2001	060501RP8491	C1PKC886	Resale	EB	AL	0:03:30

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8	06/05/2001	0605AT223	C5NN7354	Resale	EB	LA	0:02:48
9	06/05/2001	6-05-01-05	C9QC9342	Resale	EB	TN	0:11:25
10	06/06/2001	N10000083080	N4MYN003	Resale	EB	KY	0:04:38
11	06/06/2001	D10000082751	D5QKG983	Resale	EB	LA	0:01:25
12	06/06/2001	5024486039VMPW	D4KV1025	Resale	MB	KY	0:04:58
13	06/06/2001	5024486039VMPW	N43MP8H4	Resale	MB	KY	0:04:58
14	06/06/2001	DLT01RUP04808C	C9XFC752	Resale	MB	TN	0:02:25
15	06/06/2001	288075	D5WWG302	Resale	EB	LA	0:01:46
16	06/06/2001	288075	N5T7W228	Resale	EB	LA	0:10:47
17	06/06/2001	SO4JH06060111	C9X3L551	Resale	EB	TN	0:01:14
18	06/06/2001	EZTBST0283786	D5GQ4173	Resale	EB	LA	0:01:37
19	06/06/2001	CLA001544	C5N36286	Resale	EB	LA	0:02:50
20	06/06/2001	EZTBST0283786	CSXQM770	Resale	MB	AL	0:10:00
21	06/06/2001	010606-02	C9RB652	Resale	EB	TN	0:06:52
22	06/06/2001	1165-BLX1	C6Q4G679	Resale	EB	MS	0:05:41
23	06/06/2001	1165-BLX1	C6KY1912	Resale	EB	MS	0:05:41
24	06/06/2001	416118	C5WHN329	Resale	EB	LA	0:11:35
25	06/06/2001	FP18057	T1HQV500	Resale	EB	AL	0:06:13
26	06/06/2001	FP18057	F1HQV500	Resale	EB	AL	0:01:00
27	06/06/2001	FP18068	T1QKN101	Resale	EB	AL	0:05:23
28	06/06/2001	FP18068	F1QKN101	Resale	EB	AL	0:00:47
29	06/06/2001	FP18067	T1PY1546	Resale	EB	AL	0:04:42
30	06/06/2001	FP18067	F1PY1546	Resale	EB	AL	0:00:35
31	06/06/2001	FP18056	T1WNY867	Resale	EB	AL	0:05:06
32	06/06/2001	FP18056	F1WNY867	Resale	EB	AL	0:00:31
33	06/06/2001	270084D0601	D1XJT510	Resale	EB	AL	0:01:00
34	06/06/2001	8103400029t1	T9Q34152	Resale	EB	TN	0:04:11
35	06/06/2001	8103400029t1	F9Q34152	Resale	EB	TN	0:04:11
36	06/06/2001	263348D0601	D9GPP331	Resale	EB	TN	0:01:03
37	06/06/2001	263656D0601	D5MOT664	Resale	EB	LA	0:01:01
38	06/06/2001	271012D0601	D5R74456	Resale	EB	LA	0:01:07

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39	06/06/2001	4549A-MET	N5Y8N319	Resale	EB	LA	0:05:22
40	06/06/2001	288487	N5PGK858	Resale	EB	LA	0:04:59
41	06/06/2001	435166N1155AM	N6J9Y089	Resale	EB	MS	0:05:52
42	06/06/2001	288600	N6H42559	Resale	EB	MS	0:05:21
43	06/06/2001	270634D0601	D6JN8820	Resale	EB	MS	0:00:27
44	06/06/2001	246307D0601	D5VBL947	Resale	EB	LA	0:00:23
45	06/06/2001	7001342415001T	F1WQ6881	Resale	EB	AL	0:06:23
46	06/06/2001	7001342415001T	T1WQ6881	Resale	EB	AL	0:06:23
47	06/07/2001	0606AT207	N5R07960	Resale	EB	LA	0:16:22
48	06/07/2001	AL1CM042301028A	C188F2Q6	Complex	EB	AL	0:03:15
49	06/07/2001	1802608888ISR	C1NTF545	UNE	CB	AL	0:01:11
50	06/07/2001	DLT01UNP01398N	C1N2P169	UNE	CB	AL	0:00:26
51	06/07/2001	LSVLS24523	N4HM1638	UNE	JB	KY	0:04:58
52	06/07/2001	NS0606TL	C5RFY159	UNE	CB	LA	0:02:51
53	06/07/2001	FRH0087	R1JBB454	UNE	JB	AL	0:01:16
54	06/07/2001	NS1618TL	C5Y1Q947	UNE	CB	LA	0:00:44
55	06/07/2001	1806122202	C1QNT847	UNE	CB	AL	0:01:09
56	06/07/2001	NWORSJ25	R5K05449	Resale	JB	LA	0:02:40
57	06/07/2001	JLW010606001P	C5V93088	Resale	EB	LA	0:49:50
58	06/07/2001	RAFAX66-8	T5N1M863	Resale	EB	LA	0:06:44
59	06/07/2001	LSVLS2394JB	C4VP9199	UNE	CB	KY	0:02:43
60	06/07/2001	390295B	C9T8P060	UNE	CB	TN	0:01:45
61	06/07/2001	428968AA	R9WCM120	UNE	JB	TN	0:01:30
62	06/07/2001	N9KN2532	N9KN2532	UNE	JB	TN	0:05:59
63	06/07/2001	C1VT2046	C1VT2046	UNE	CB	AL	0:01:42
64	06/07/2001	01060629203A	T61NFI520	Resale	EB	MS	0:23:22
65	06/07/2001	100176C	C4QGP179	Resale	EB	KY	0:13:46
66	06/07/2001	6070108	N4JQ3632	Resale	EB	KY	0:10:49
67	06/07/2001	FP18092	C1L7X407	Resale	EB	AL	0:06:42
68	06/07/2001	607DM2	D1TG4610	Resale	EB	AL	0:03:10
69	06/07/2001	607DM2	N1TN6098	Resale	EB	AL	0:07:24

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70	06/07/2001	5292	C5GMK524	Resale	EB	LA	0:07:11
71	06/07/2001	288763	D5LNJ241	Resale	EB	LA	0:01:12
72	06/07/2001	288763	N5KRL490	Resale	EB	LA	0:07:48
73	06/07/2001	030701MF3JJ	D48PCD79	Resale	MB	KY	0:00:30
74	06/07/2001	030701MF3JJ	N4GBVB41	Resale	MB	KY	0:05:55
75	06/07/2001	2569743875KL	D1NTJ911	Resale	MB	AL	0:05:12
76	06/07/2001	2569743875KL	N15OHK11	Resale	MB	AL	0:05:12
77	06/08/2001	50043938	N1YK9243	Resale	EB	AL	0:08:47
78	06/08/2001	413155	N5YBN195	Resale	EB	LA	0:04:24
79	06/08/2001	417801	C5M19743	Resale	EB	LA	0:05:54
80	06/08/2001	417835	C6TKF288	Resale	EB	MS	0:04:11
81	06/08/2001	L1ST3950	N5LK4613	UNE	JB	LA	0:13:08
82	06/08/2001	DLT01UNPO1734N	C1VRV493	UNE	CB	AL	0:01:49
83	06/08/2001	7040047769003T	T4QT1027	Resale	EB	KY	0:02:26
84	06/08/2001	7040047769003T	F4QT1027	Resale	EB	KY	0:02:26
85	06/08/2001	DLP01UNP02130N	C1K43971	UNE	CB	AL	0:00:53
86	06/08/2001	DLT01UNP02131N	C7Q02551	UNE	CB	MS	0:03:12
87	06/08/2001	NS16151TL	C7MC2294	UNE	CB	MS	0:01:39
88	06/08/2001	DLT01UNP02148W	C1FW9910	UNE	CB	AL	0:04:15
89	06/08/2001	NS16165	N9XPF288	UNE	JB	TN	0:04:58
90	06/08/2001	1802419930LSR	C1RX8333	UNE	CB	AL	0:00:45
91	06/08/2001	FBC010608001P	C5TDN203	UNE	CB	LA	0:00:56
92	06/08/2001	STOUTH	N5MN1544	UNE	JB	LA	0:03:28
93	06/08/2001	NS16168TL	C1TC6402	UNE	CB	AL	0:00:28
94	06/08/2001	DLT01UNP01735N	C1TCN097	UNE	CB	AL	0:01:51
95	06/08/2001	MH0106081	D6V5Y336	UNE	JB	MS	0:00:53
96	06/08/2001	7493631046003T	T5JDP219	Resale	EB	LA	0:04:02
97	06/08/2001	7493631046003T	F5JDP219	Resale	EB	LA	0:01:56
98	06/08/2001	7420083947003F	C1XQR360	Resale	EB	AL	0:01:06
99	06/08/2001	74925311279	NINTT366	Resale	EB	KY	0:04:52
100	06/11/2001	LA010000027392-1	C5BG5PD5	UNE	CB	LA	0:03:19

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101	06/11/2001	LA030000028734B	C5637KK9	UNE	CB	LA	0:04:43
102	06/11/2001	LA030000028734D	C576P014	UNE	CB	LA	0:01:15
103	06/11/2001	419150	C5JBVG39	Resale	EB	LA	0:07:52
104	06/11/2001	418537	C5KXR581	Resale	EB	LA	0:07:30
105	06/11/2001	1060924900	C6TWX155	Resale	EB	MS	0:03:46
106	06/11/2001	1060924902	C1NWH031	Resale	EB	AL	0:05:25
107	06/11/2001	78980608-AF	C9VK8562	Resale	EB	TN	0:01:10
108	06/11/2001	ATICB0508525	C5YXQ615	Resale	EB	LA	0:10:21
109	06/11/2001	EXE0000333	C6JFV673	Resale	EB	MS	0:12:42
110	06/11/2001	411573	D9VX5426	Complex	CB	TN	0:10:46
111	06/11/2001	411573	C9Q3H737	Complex	CB	TN	0:01:01
112	06/11/2001	7491363835002D1	D1PR4360	Resale	EB	AL	0:03:31
113	06/11/2001	1858813240LSR	C1XMR565	UNE	CB	AL	0:00:58
114	06/12/2001	1184789DLIG	C5GKN282	Complex	JB	LA	0:09:54
115	06/12/2001	EXE0000326	C6GTY226	Complex	EB	MS	0:22:25
116	06/12/2001	LCIKF061101-10	N5JGY645	Resale	EB	LA	0:03:47
117	06/12/2001	060601TJK10A	D4KD6131	Resale	MB	KY	0:03:00
118	06/12/2001	1858829115LSR	C1J8Y353	UNE	CB	AL	0:01:51
119	06/12/2001	MH0106113	N6H2K325	UNE	JB	MS	0:03:43
120	06/12/2001	EXE00003277	C6THX301	Complex	EB	MS	0:19:39
121	06/12/2001	EXE00000328	C6QGF049	Complex	EB	MS	0:21:56
122	06/12/2001	DLT01RUP05555C	T5T28506	Resale	MB	LA	0:02:54
123	06/12/2001	DLT01RUP05555C	F5T28506	Resale	MB	LA	0:02:53
124	06/12/2001	3565-GULF	N6363995	Resale	EB	MS	0:02:14
125	06/12/2001	3565-GULF	N6JG3995	Resale	EB	MS	0:02:15
126	06/12/2001	MH0106111	D6GLQ868	UNE	JB	MS	0:01:37
127	06/12/2001	1858304467LSR	C1XJY930	UNE	CB	AL	0:01:03
128	06/12/2001	DLT01UNP02170N	C1XVQ373	UNE	CB	AL	0:02:50
129	06/12/2001	HCHLTS537011JA	CKHP1301	Complex	CB	KY	0:11:10
130	06/12/2001	KP06120102	R5TM5830	UNE	JB	LA	0:01:23
131	06/12/2001	MAG010612001P	C5PT8132	Complex	EB	LA	0:09:07

132	06/12/2001	VN1968B	D6J2K092	Complex	CB	MS	0:04:05
133	06/12/2001	VN1968B	R6J1D492	Complex	CB	MS	0:04:05
134	06/12/2001	VN1968B	R6X67716	Complex	CB	MS	0:04:05
135	06/12/2001	VN1968B	C6CDHWM1	Complex	CB	MS	0:04:05
136	06/12/2001	VN1968B	N66M6OQZ	Complex	CB	MS	0:04:05
137	06/13/2001	ANV0608	N9K53950	Complex	EB	TN	0:28:15
138	06/13/2001	RESALE334271	C1VDK582	Complex	EB	AL	0:12:41
139	06/13/2001	290381	N1MFP523	Resale	EB	AL	0:03:43
140	06/13/2001	7679	D6P78305	Resale	MB	MS	0:05:42
141	06/13/2001	7679	N68RWR04	Resale	MB	MS	0:17:58
142	06/13/2001	108306C1163	C6GVQ238	Resale	EB	MS	0:01:18
143	06/13/2001	010611-119	D6V89402	Resale	MB	MS	0:06:41
144	06/13/2001	010611-119	N6B8C544	Resale	MB	MS	0:06:41
145	06/13/2001	LSVLS18282S	N4PFX681	UNE	JB	KY	0:16:57
146	06/13/2001	KP06120103	R5PFP275	UNE	JB	LA	0:03:09
147	06/13/2001	DLT01DL2372	D1PRG179	UNE	JB	AL	0:02:41
148	06/13/2001	224794DLR	N9QTB845	UNE	JB	TN	0:14:19
149	06/13/2001	DLT01UNP02207N	C1XTP452	UNE	CB	AL	0:01:16
150	06/13/2001	S0030BQH	N5JPG514	UNE	JB	LA	0:05:29
151	06/13/2001	441969NAS	R9RY9683	UNE	JB	TN	0:02:17
152	06/13/2001	443112NAS	R9XD1636	UNE	JB	TN	0:02:17
153	06/13/2001	440172	R9H14102	UNE	JB	TN	0:02:09
154	06/13/2001	1802158394LSR	C1XD0460	UNE	CB	AL	0:01:38
155	06/13/2001	1802693288LSR	C1YGT618	UNE	CB	AL	0:01:37
156	06/13/2001	DLT01UNP02171N	C1XFR240	UNE	CB	AL	0:01:24
157	06/13/2001	LSVLS23285G	C4MYN760	UNE	CB	KY	0:00:46
158	06/13/2001	DLT01DL3511	R1TBK259	UNE	JB	AL	0:01:07
159	06/13/2001	DOGWOOD3	C1WWH758	UNE	CB	AL	0:02:19
160	06/13/2001	DLT01UNP02206N	C1PXT333	UNE	CB	AL	0:01:43
161	06/13/2001	N516145JH	C5RL6457	Complex	CB	LA	0:07:00
162	06/13/2001	N516145JH	C5H6XB52	Complex	CB	LA	0:06:21

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163	06/13/2001	N515743KC	D1YFX010	Complex	CB	AL	0:10:00
164	06/13/2001	N515743KC	C16WT089	Complex	CB	AL	0:10:00
165	06/13/2001	N515743KC	NIK22400	Complex	CB	KY	0:10:00
166	06/13/2001	L156155-PM	C9JLP611	Complex	EB	TN	0:15:53
167	06/13/2001	19400ACH	N9WQQ146	Resale	EB	TN	0:15:21
168	06/13/2001	010611-016	D6L0Y219	Resale	MB	MS	0:08:36
169	06/13/2001	010611-016	N65WCV72	Resale	MB	MS	0:09:00
170	06/13/2001	29108AA	C9YY703	Complex	CB	TN	0:15:37
171	06/13/2001	29108AA	C9Q6F547	Complex	CB	TN	0:15:37
172	06/13/2001	FP18170	N1HMM992	Resale	EB	AL	0:05:55
173	06/13/2001	SCITJS01653	T9HF1237	Resale	EB	TN	0:08:56
174	06/13/2001	SCITJS01653	F9HF1237	Resale	EB	TN	0:08:56
175	06/13/2001	FP18103	F1X7T908	Resale	EB	AL	0:09:02
176	06/13/2001	FP18152	N1XP9617	Resale	EB	AL	0:09:26
177	06/13/2001	422311	N6VJV688	Resale	EB	MS	0:06:33
178	06/13/2001	SCITJS01652	T1WQ3172	Resale	EB	AL	0:07:10
179	06/13/2001	NLORDIX0606G	N6KRG998	Resale	EB	MS	0:08:40
180	06/13/2001	443751NAS	D9TXC902	UNE	JB	TN	0:01:04
181	06/13/2001	16346532037	C9YDR291	UNE	CB	TN	0:01:13
182	06/13/2001	419975	R9LD1633	UNE	JB	TN	0:02:33
183	06/13/2001	DLT01DL3513	C1FBG2R9	UNE	JB	AL	0:01:36
184	06/13/2001	101611-650	D5L68475	Resale	MB	LA	0:13:03
185	06/13/2001	101611-650	N5C5M6V5	Resale	MB	LA	0:13:04
186	06/13/2001	NPETFRA0613F	N1TT0708	Resale	EB	AL	0:04:45
187	06/13/2001	TN401128	D9N04113	Resale	MB	TN	0:05:09
188	06/13/2001	TN401128	N91XT539	Resale	MB	TN	0:04:06
189	06/13/2001	DLT01UNP02181N	C1X9J698	UNE	CB	AL	0:01:27
190	06/13/2001	DLT01UNP02274N	C1GLB807	UNE	CB	AL	0:01:58
191	06/13/2001	BTRGS4321	C5T45360	UNE	CB	LA	0:03:06
192	06/13/2001	LSVLS26551K	C4RPC656	UNE	CB	KY	0:00:55
193	06/14/2001	CHEVALIER	G5JJ4496	Resale	EB	LA	0:04:18

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194	06/14/2001	PALEALA613L	N1TVY350	Resale	EB	AL	0:07:36
195	06/14/2001	PBOBSIM61L	N1H7X286	Resale	EB	AL	0:06:34
196	06/14/2001	VEVOMAR0612F	C1LDM840	Resale	EB	AL	0:07:49
197	06/14/2001	061101LJ6	F4Q3B601	Resale	EB	KY	0:04:15
198	06/14/2001	061101LJ6	T4Q3B601	Resale	EB	KY	0:04:18
199	06/14/2001	061101AV9	C4MOM343	Resale	MB	KY	0:04:21
200	06/14/2001	223345DO601	D5PYD679	Resale	EB	LA	0:00:56
201	06/14/2001	MAG010613002L	C5VC2137	Resale	EB	LA	0:07:45
202	06/14/2001	7492462110	N1MRY760	Resale	EB	AL	0:04:18
203	06/14/2001	7670D06	D6NPB243	Resale	EB	MS	0:00:30
204	06/14/2001	2186D06	D6N3R929	Resale	EB	MS	0:00:20
205	06/14/2001	LG74	N4TL2637	Resale	EB	KY	0:04:28
206	06/14/2001	NELIZMCN0611F	C1YMD712	Resale	EB	AL	0:08:30
207	06/14/2001	L160393-LK	C9K5V576	Resale	EB	TN	0:08:18
208	06/14/2001	DLT01BRS04246C	C5M35811	Resale	EB	LA	0:11:33
209	06/14/2001	TTS33106120101	C9JG2401	Resale	EB	TN	0:08:37
210	06/14/2001	290535	D9GVN088	Resale	EB	TN	0:00:50
211	06/14/2001	290535	N9RT8873	Resale	EB	TN	0:08:50
212	06/14/2001	290659	C9H9R547	Resale	EB	TN	0:06:45
213	06/14/2001	286759C0613	C9PFF363	Resale	EB	TN	0:02:37
214	06/14/2001	290174	N5T28179	Resale	EB	LA	0:08:11
215	06/14/2001	290306	D6NMW089	Resale	EB	MS	0:01:50
216	06/14/2001	290306	N64YMCR3	Resale	EB	MS	0:07:14
217	06/14/2001	241827D0601	D1K6J204	Resale	EB	AL	0:00:48
218	06/14/2001	290737	N9W92257	Resale	EB	TN	0:05:32
219	06/14/2001	VKENCRO613L	C1WCP391	Resale	EB	AL	0:15:35
220	06/14/2001	227903T1160	T6V2X066	Resale	EB	MS	0:07:24
221	06/14/2001	227903T1160	F6V2X066	Resale	EB	MS	0:00:47
222	06/14/2001	R613018	D5PRV792	Resale	EB	LA	0:00:33
223	06/14/2001	PRO	N1T8F121	Resale	EB	AL	0:26:53
224	06/14/2001	TN371553	D9XTD835	Resale	MB	TN	0:00:36

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225	06/14/2001	TN366701	D9J0C989	Resale	MB	TN	0:01:04
226	06/14/2001	TN368512	D9HON734	Resale	MB	TN	0:01:41
227	06/14/2001	TN368960	D9YF9201	Resale	MB	TN	0:00:55
228	06/14/2001	TN379755	D9MW0581	Resale	MB	TN	0:01:05
229	06/14/2001	FP18190	T1TTXA82	Resale	EB	AL	0:06:22
230	06/14/2001	FP18190	F1TTXA82	Resale	EB	AL	0:06:22
231	06/14/2001	5029332124	D4RPV461	Resale	MB	KY	0:08:19
232	06/14/2001	5029332124	N4DMT0Q9	Resale	MB	KY	0:08:19
233	06/14/2001	9017546121MH	D9WLC200	Resale	MB	TN	0:08:18
234	06/14/2001	9017546121MH	N92PNVK4	Resale	MB	TN	0:08:18
235	06/14/2001	SCITJS01649	C9VG0668	Resale	EB	TN	0:02:40
236	06/14/2001	LA010000027658D	C5WN515	UNE	CB	LA	0:08:40
237	06/14/2001	CH9722	R4NJQ303	Resale	JB	KY	0:01:36
238	06/14/2001	9313635778SF	D9ROD628	Resale	MB	TN	0:09:17
239	06/14/2001	9313635778SF	N9382VJ7	Resale	MB	TN	0:09:17
240	06/14/2001	6157316612JT	D9T29462	Resale	MB	TN	0:07:36
241	06/14/2001	6157316612JT	N9BYDBJ1	Resale	MB	TN	0:07:36
242	06/14/2001	2567667912CK	D1JTX132	Resale	MB	AL	0:06:34
243	06/14/2001	2567667912CK	N17H1B73	Resale	MB	AL	0:06:34
244	06/14/2001	FP18193	N1KCH970	Resale	EB	AL	0:08:19
245	06/14/2001	GA3CM009401001	C1JHQ800	Resale	EB	AL	0:16:15
246	06/14/2001	CFP1389	C1WH1018	Resale	EB	AL	0:05:45
247	06/14/2001	TN379150	D9Q03617	Resale	MB	TN	0:01:27
248	06/14/2001	AL401455	D1HBJ914	Resale	MB	AL	0:00:44
249	06/14/2001	PWEDNA	R1YYB708	UNE	JB	AL	0:08:33
250	06/14/2001	MPRBAHDLR	R9V78397	UNE	JB	TN	0:02:09
251	06/14/2001	DLT01DL3054	R1V09173	UNE	JB	AL	0:02:24
252	06/14/2001	DCM06140102	C5NHT815	UNE	CB	LA	0:01:28
253	06/14/2001	JWB0984	T6N4Y901	Resale	MB	MS	0:05:32
254	06/14/2001	JWB0984	F6N4Y901	Resale	MB	MS	0:01:02
255	06/14/2001	051601MF5A	D9W4H453	Resale	MB	TN	0:00:42

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DETAILED TRANSACTIONS

256	06/14/2001	L158154-JM	D9YRD693	Resale	EB	TN	0:00:39
257	06/14/2001	DCM06140104	C5L07758	UNE	CB	LA	0:01:24
258	06/14/2001	289981	D6NMN4168	Resale	EB	MS	0:00:49
259	06/14/2001	289981	N6LW4729	Resale	EB	MS	0:05:56
260	06/14/2001	290842	C1W96002	Resale	EB	AL	0:05:42
261	06/15/2001	LA010000029906	N5XX6177	UNE	JB	LA	0:06:12
262	06/15/2001	N516281	R1QD8027	UNE	JB	AL	0:07:04
263	06/15/2001	8994700AA	R4M67067	UNE	JB	KY	0:01:47
264	06/15/2001	1858300809LSB	C10NYKW8	UNE	CB	AL	0:02:54
265	06/15/2001	1802642451LSR	C1H23670	UNE	CB	AL	0:03:35
266	06/15/2001	1802798965LSR	C1FTHV73	UNE	CB	AL	0:04:39
267	06/15/2001	MH0106142	N6K34613	UNE	JB	MS	0:05:50
268	06/15/2001	1808349129LSR	C1K9P091	UNE	CB	AL	0:00:40
269	06/15/2001	DLT01UNP02293N	C1Q7P498	UNE	CB	AL	0:01:06
270	06/15/2001	444967NAS	R9NV9997	UNE	JB	TN	0:05:22
271	06/15/2001	139691RW	R4X37694	UNE	JB	KY	0:14:45
272	06/15/2001	1858370570LSR	C1V2W916	UNE	CB	AL	0:00:43
273	06/15/2001	MH0106141	N6TRC589	UNE	JB	MS	0:10:12
274	06/15/2001	419975	R9NN8595	UNE	JB	TN	0:01:56
275	06/15/2001	KP06150101	D5HL4806	UNE	JB	LA	0:01:37
276	06/15/2001	KP06150101	N5JHP658	UNE	JB	LA	0:04:45
277	06/15/2001	DLT01DL3520	D1M20286	UNE	JB	AL	0:01:04
278	06/15/2001	DLT01DL3520	N1MRX004	UNE	JB	AL	0:03:04
279	06/15/2001	DD2001061301A	D94VHFL4	Complex	MB	TN	0:05:36
280	06/15/2001	DD2001061301A	N9G82F44	Complex	MB	TN	0:14:48
281	06/15/2001	BTRGS4329	C5X9R066	UNE	CB	LA	0:02:28
282	06/15/2001	DLT01DL2374	N1RBT941	UNE	JB	AL	0:08:07
283	06/15/2001	2803577300LSR	N9T5R962	UNE	JB	TN	0:05:34
284	06/15/2001	DLT01DL3056	R6Q8W718	UNE	JB	MS	0:01:12
285	06/18/2001	PWFEIN	R1H26622	UNE	JB	AL	0:03:31
286	06/18/2001	DLT01DL3520	N1NN3145	UNE	JB	AL	0:04:17

BELLSOUTH TELECOMMUNICATIONS, INC.
DOE AND SONGS COMPARABILITY

DETAILED TRANSACTIONS

287	06/18/2001	KP06150102	D5TF8017	UNE	JB	LA	0:03:36
288	06/18/2001	KP06150102	N5WBL384	UNE	JB	LA	0:03:36
289	06/18/2001	NS16022	N4K1F490	UNE	JB	KY	0:06:00
290	06/18/2001	431843NAS	N9LK8534	UNE	JB	TN	0:05:00
291	06/18/2001	431843NAS	D9P5Q836	UNE	JB	TN	0:05:00
292	06/18/2001	DCM06180102	C5V30164	UNE	CB	LA	0:02:59
293	06/18/2001	431843NAS	C4GJ0060	UNE	AB	KY	0:05:07
294	06/18/2001	16346-53203-6	C9VPP901	UNE	CB	TN	0:00:37
295	06/18/2001	1802449421LSR	C1MJ8358	UNE	CB	AL	0:00:28
296	06/18/2001	430834DLR	N9MBV805	UNE	JB	TN	0:03:09
297	06/18/2001	1127623	R1GFB3K8	UNE	AB	AL	0:05:24
298	06/18/2001	1127623	R1GFB3K8	UNE	AB	AL	0:05:24
299	06/19/2001	DLT01DL3059	C1XG5144	UNE	JB	AL	0:04:27
300	06/19/2001	1853250301LSR	D1HV1613	UNE	JB	AL	0:01:34