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December 15, 1986

Mr. Daniel J. Redel  
Acting Secretary  
Missouri Public Service Commission  
P. O. Box 360  
Jefferson City, Missouri 65102

Re: Case No. AO-87-48

Dear Mr. Redel:

Enclosed please find an original and three copies of the Response of Southwestern Bell Telephone Company to Order Establishing Docket, along with one set of the accounting workpapers which support this filing. This report and all workpapers submitted herewith contain confidential and proprietary information, and are submitted in their entirety under seal pursuant to Section 386.480, RSMo 1978, as provided in the Commission's Order establishing this docket.

Please mark the extra copy of the Report as filed.

The data requested by the Commission in this docket, as it applies to Southwestern Bell, involves a variety of complex accounting issues. Accordingly, please emphasize to the Commission and its Staff our willingness to meet with them or provide any additional information needed in order to fully understand this filing.

Thank you for your cooperation.

Very truly yours,

*Michael A. Meyer*  
(by *MD*)

Michael A. Meyer

Enclosures

FILED

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