

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

DOCKET NO. 920260-TL

DIRECT TESTIMONY OF RUTH YOUNG

ON BEHALF OF THE STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND FINANCIAL ANALYSIS

FILED: DECEMBER 15, 1992

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DIRECT TESTIMONY OF RUTH YOUNG

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Q Please state your name and business address.

A Ruth Young. My business address is 3625 N.W. 82nd Avenue, Suite 400, Miami, Florida 33166-7602.

Q By whom are you employed and in what capacity?

A I am employed by the Florida Public Service Commission as a Regulatory Analyst IV in the Miami District Office.

Q How long have you been employed by the Commission?

A Since 1979.

Q Briefly review your educational and professional background.

A I received a Bachelor of Business Administration Degree, with a major in General Business, from the Adelphi University in 1964. I have been a Certified Public Accountant in the State of Florida since 1980. I am a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

Q Please describe your current responsibilities.

A I am responsible for planning and implementing audits for complex and simple utilities in automated and manual environments.

Q Have you presented expert testimony before this Commission or any other regulatory agency?

A Yes.

Q Please explain your involvement with Docket No. 920260-TL, Comprehensive review of the revenue requirements and rate stabilization plan of Southern Bell Telephone and Telegraph Company.

1 | A I was the auditor for the Rate Case Audit - Cost Allocation Manual  
2 | Supplement.

3 | Q What is the purpose of your testimony?

4 | A To sponsor the Audit Report and associated workpapers, dated November 24,  
5 | 1992, into the evidence in this proceeding.

6 | Q Does that conclude your testimony?

7 | A Yes.

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