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SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

DOCKET NUMBER: 920260-TL

DIRECT TESTIMONY OF COSTAS PANAGIOTOPOULOS  
ON BEHALF OF THE STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION  
DIVISION OF AUDITING AND FINANCIAL ANALYSIS

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FPSC-RECORDS/REPORTING

1 DIRECT TESTIMONY OF COSTAS PANAGIOTOPOULOS

2 Q Please state your name and business address.

3 A My name is Costas Panagiotopoulos. My business address is 9950 Princess  
4 Palm Avenue, Tampa, Florida 33619-8346.

5 Q By whom are you employed and in what capacity?

6 A I am employed by the Florida Public Service Commission as an Engineer  
7 III in the Tampa District Office.

8 Q How long have you been employed by the Commission?

9 A Since February, 1979.

10 Q Briefly review your educational and professional background.

11 A I received a B.S. degree in Electrical Engineering from Lowell  
12 Technological Institute, Lowell, Massachusetts in June, 1969. Prior to  
13 joining the FPSC, I was employed as a teacher by the Pinellas County School  
14 Board and previous to that as a Research and Development Engineer with  
15 Raytheon Company.

16 Q Please describe your current responsibilities.

17 A I am responsible for construction contract and continuous property  
18 records (CPR) audits.

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

21 A Yes.

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

25 A I served as Audit Manager of the CPR review of telephone plant account

1 | 2232 - circuit equipment, digital.

2 | Q     What is the purpose of your testimony?

3 | A     To sponsor the CPR Audit Report and associated workpapers into the  
4 | evidence in this proceeding.

5 | Q     Who performed this audit?

6 | A     The audit was performed by Leon Cherok, Jr. and myself.

7 | Q     Does that conclude your testimony?

8 | A     Yes.

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