

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY

DOCKET NUMBER: 920260-TL

DIRECT TESTIMONY OF RUTH YOUNG
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 RUTH YOUNG

2 Q Please state your name and business address.

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

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

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

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

9 A I was employed with the Commission from 1978 through the beginning of
10 1990 and 1990 to the present.

11 Q Briefly review your educational and professional background.

12 A I received a Bachelor of Business Administration Degree from Adelphi
13 University in June 1964. I have been a Certified Public Accountant in the
14 State of Florida since 1980. I am a member of the American Institute of
15 Certified Public Accountants and the Florida Institute of Certified Public
16 Accountants.

17 Q Please describe your current responsibilities.

18 A I am responsible for conducting financial audits of investor owned
19 utilities within the area of the Miami District Office.

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

22 A Yes.

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

1 | A I served as audit manager for the audit of the Work Activity Statistical
2 | Sampling Process (WASSP).

3 | Q What is the purpose of your testimony?

4 | A The purpose of my testimony is to sponsor the Audit Report and
5 | associated workpapers into the evidence in this proceeding.

6 | Q Who performed this audit?

7 | A The audit was performed by myself and one auditor under my direction.

8 | Q Does that conclude your testimony?

9 | A Yes.

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