

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

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In the Matter of Qwest Corporation's     )  
Land Development Agreements (LDA)     )  
Tariff Provisions                             )

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Docket No. 03-049-62

DIRECT TESTIMONY

OF

POLLY GAYE ROE

FOR

SBS TELECOMMUNICATIONS, INC.

NOVEMBER 19, 2004

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**I. INTRODUCTION AND PURPOSE**

2

**Q. PLEASE STATE YOUR NAME, TITLE AND BUSINESS ADDRESS.**

3

A. My name is Polly Gaye Roe, I am an Accountant and Payroll Specialist. My

4

office is located at 727 north 1550 east #100, Orem UT, 84097.

5

**Q. PLEASE REVIEW YOUR EDUCATIONAL BACKGROUND AND WORK**

6

**EXPERIENCE.**

7

A. I obtained a Bachelor of Science degree in Accounting from the University of

8

Utah, David Eccles School of Business in 1995. I have 9 years of experience in

9

payroll administration and accounting.

10

**Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

11

A. My testimony is an analysis of the direct testimony of Dick Buckley—assessing

12

the presentation, the reasonableness of the conclusions, and the sufficiency of the

13

data.

14

**II. GENERAL**

15

**Q. DID YOU REVIEW THE TESTIMONY OF DICK BUCKLEY DATED**

16

**NOVEMBER 4, 2004?**

17

A. Yes, I have thoroughly reviewed the testimony and exhibits provided.

18

**Q. WHAT CONCLUSIONS DID YOU DRAW FROM HIS TESTIMONY?**

1 A. I found that though his testimony was thorough, the figures he provides are not  
2 sufficient to draw any conclusions. The data provided is not sufficiently detailed  
3 with respect to the origin of some of the data, to reproduce the calculations to  
4 which he testified. In order to draw any conclusions, I would need to be able to  
5 recreate the calculations provided in the testimony. At this time I cannot asses  
6 the reasonableness of the conclusions drawn by Mr. Buckley, due to the  
7 insufficient data provided.

8 **Q. WHAT DATA IS IN QUESTION?**

9 A. Mr. Buckley refers to the distribution tab of HM5.2a as his starting point. I  
10 cannot find this information on the provided exhibit marked HM5.2a. Next, what  
11 comprises the total investment number of \$374.51? He states this amount is the  
12 average for all density zones, and includes trenching and placing costs. I do not  
13 have any data to support the statement that this is the average cost. He states that  
14 he divided the total investment for zones 5, 6 and 7 by the total lines for zones 5,  
15 6 and 7. What is the amount of the total investment and how was it derived? I  
16 cannot make the calculations with so little information. Mr. Buckley then states  
17 he removed the drop investment from the calculation. How much was that? He  
18 also states he reduced the placing cost by 67%. How did he decide that was an  
19 appropriate amount? The rest of the estimates in the paragraph are based on  
20 figures which cannot be recreated, since the beginning figures and their origins  
21 are not provided.

1

**III. CONCLUSIONS**

2 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

3 A I am unable to draw any conclusions from the testimony given by Dick Buckley  
4 on 10-04-2004, due to key figures and/or the origin of key figures provided being  
5 omitted from the text. Without all of the computations and their origins being  
6 disclosed, I cannot draw conclusions about the reasonableness of the testimony.  
7 The data provided is not sufficient for the figures to be reproduced. The data is  
8 not reasonable if it cannot be recreated, or reproduced, by using the same figures  
9 used in the original computations. In order for the testimony to have any validity,  
10 all of the figures used in the computations must be provided, and backup data for  
11 the figures are an essential part of being able to recreate the bottom line figures  
12 provided by Mr. Buckley. Until those figures are supplied the data cannot be  
13 tested and conclusions cannot be drawn.

14 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

15 A. Yes it does.