

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

RATE ADJUSTMENT OF WESTERN)	CASE NO.
KENTUCKY GAS COMPANY)	90-013

O R D E R

This matter arises upon the March 12, 1990 filing by the Attorney General of the Commonwealth of Kentucky, by and through his Utility and Rate Intervention Division ("Attorney General"), of a motion to compel Western Kentucky Gas Company ("Western") to provide detailed responses to Items 8, 15, and 16 of the Commission's Order of February 9, 1990. In support of the motion, the Attorney General states that the trial balance in Item 8 is totally lacking in detail; that Western's answer to Item 15 is confusing; and that the work papers provided by Western in response to Item 16 are virtually nonexistent.

Western filed a response to the Attorney General's motion, generally arguing the propriety of the motion and suggesting the Commission adopt a policy requiring parties to attempt to resolve discovery problems informally among themselves prior to burdening the Commission and its Staff with discovery related motions. Western also states that it is undertaking to supplement its response to Item 8.

After consideration of the motion and Western's responses to the Commission's request for information, and being otherwise

sufficiently advised, the Commission finds that Western has adequately responded to Items 8, 15, and 16 of the Commission's Order dated February 9, 1990. In Item 8 the Commission directed that Western provide a trial balance as of the last day of the test year on a total company and Kentucky operations basis. Western's response includes a trial balance sufficiently broken out into total company and Kentucky operations. In Item 5, the Commission requested journal entries and information on the calculation relating to an acquisition adjustment resulting from the purchase of Western by Atmos Energy Corporation. Western responded with the acquisition entries. In Item 16, the Commission directed Western to provide detailed work papers showing calculations for all adjustments proposed to the revenue, expense, investment, and reserve accounts for the test year including supporting work papers. Western provided the requested work papers.


The Attorney General states that the responses to Items 8 and 16 are not sufficiently detailed to be responsive to the Commission's request for information. The Attorney General has further stated that he doesn't understand Western's response to Item 15 since some liabilities are debited rather than credited. It appears to this Commission that requests for greater detail in Western's response and explanations as to why some liabilities are debited would be more appropriately pursued in the Attorney General's March 30, 1990 data request.

The findings above should not be construed by Western to prohibit supplementing any response given to data requests propounded by the parties.

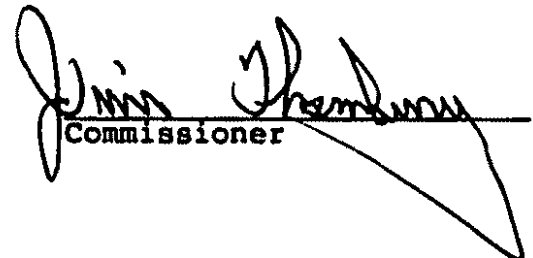
IT IS THEREFORE ORDERED that the Attorney General's motion to compel Western to provide more detailed responses to Items 8, 15, and 16 of the Commission's February 9, 1990 Order be and it hereby is denied.

Done at Frankfort, Kentucky, this 26th day of March, 1990.

PUBLIC SERVICE COMMISSION


Chairman


Vice Chairman


Commissioner

ATTEST:


Executive Director