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COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

PUBLIC SERVICE
COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES) Case No. 2008-00251
COMPANY, INC. FOR AN ADJUSTMENT) C/W
OF BASE RATES) Case No. 2007-00565

ATTORNEY GENERAL'S RESPONSES TO DISCOVERY REQUESTS OF
KENTUCKY UTILITIES COMPANY

Comes now the Attorney General of the Commonwealth of Kentucky, by
and through his Office of Rate Intervention, and states as follows for his
responses to the discovery requests of Kentucky Utilities Company.

Respectfully submitted,

JACK CONWAY
ATTORNEY GENERAL



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Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of the foregoing were served and filed by hand delivery to Beth O'Donnell, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; furthermore, it was served by mailing a true and correct copy of the same, first class postage prepaid, to:

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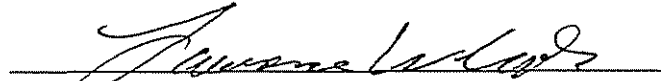
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this 30th day of December, 2008


Assistant Attorney General

Data Requests

WITNESS RESPONSIBLE:

COUNSEL

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1. To the extent not previously provided, please provide electronic copies (on CD) of each Exhibit contained in the Attorney General's Expert Testimony. Please include all workpapers and supporting documentation used and relied upon by each witness in the preparation of these exhibits. Please provide all electronic spreadsheets with cell formulas, cell references, macros and VBA code intact.

RESPONSE:

See attached DVD.

WITNESS RESPONSIBLE:
COUNSEL
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2. What is the Attorney General's position with regard to the proposal by Community Action Kentucky to increase the HEA from \$0.10 per meter per month to \$0.25 per meter per month?

RESPONSE:

Objection. The Company's question seeks a response requiring a conclusion of counsel. Counsel has not, and cannot provide testimony in this matter. Further, the information sought is not relevant at the current stage of this proceeding. The question is not calculated in such a manner as to seek the factual information typically provided in discovery. Moreover, the question seeks information that is or may be subject to and protected by the Attorney-Client and/or Work Product privileges. Without waiving these objections, the Attorney General states as follows.

The Attorney General has yet to form a position on this matter but will do so at the conclusion of the hearing based on a complete record in the case. However, at the outset, while the financial hardship of some utility ratepayers must be addressed in a responsible manner, ever increasing financial demands on the remaining ratepayers must also be taken into consideration. Moreover, the company should feel compelled to exercise good corporate citizenship and begin to bear some of these costs. Indeed, if the company believes it is the ratepayers' responsibility to contribute to the HEA program, the company's shareholders should do likewise.

WITNESS RESPONSIBLE:
COUNSEL
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3. Please provide copies of all schedules and underlying computations and workpapers developed in the analysis by the AG of LG&E's requested rate increase in electronic spreadsheet format with all formulas intact. This request includes, but is not limited to, the analyses of the revenue requirement components and computations, including all ratemaking adjustments to the historic data, and the cost of service model.

RESPONSE:

See attached DVD.

Mr. Henkes

WITNESS RESPONSIBLE:

Robert J. Henkes

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4. Provide an electronic copy in Excel format of Mr. Henkes' exhibits and workpapers with formulas, cell references, macros, and any VBA code intact.

RESPONSE:

See attached DVD.

WITNESS RESPONSIBLE:

Robert J. Henkes

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5. Does Mr. Henkes believe that all effects of separate rate mechanisms including, but not necessarily limited to, the FAC, DSM, ECR and GSC should be removed when determining base rates? If not, please explain why not.

RESPONSE:

Yes, if the intent of the separate rate mechanism is to recover a specific revenue requirement that is not being recovered in base rates, then the effect of this separate rate mechanism should be removed in the determination of a utility's base rates. If that it not done, it would result in inappropriate double-recovery.

WITNESS RESPONSIBLE:

Robert J. Henkes

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6. Do accumulated deferred taxes represent a difference between capitalization and rate base?

RESPONSE:

No. Accumulated deferred income taxes represent non-investor supplied funds that have been used to finance a portion of a utility's rate base. Rate base should consist of investments that have been financed with investor-supplied capital in the form of debt, preferred stock and common equity. Therefore, to the extent that a portion of rate base has been financed with accumulated deferred income taxes, these deferred taxes are subtracted from the utility's rate base in setting rates for the utility. Capitalization consists of investor-supplied capital (debt, preferred stock and common equity) used to finance the rate base. Therefore, accumulated deferred income taxes do not represent a difference between a utility's capitalization and rate base.

WITNESS RESPONSIBLE:

Robert J. Henkes

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7. Does Mr. Henkes agree that accumulated deferred taxes reduce both capitalization and rate base? If the response is "no", please explain in detail and provide all supporting documentation for his response including all Commission orders, testimony and exhibits.

RESPONSE:

Accumulated deferred income taxes represent non-investor supplied capital. As such, Mr. Henkes agrees that accumulated deferred income taxes should be deducted from rate base, but should not be deducted from the capitalization since the capitalization represents investor supplied capital in the form of debt, preferred stock and common equity. Supporting documentation for this response including a Commission Order is presented on pages 9 - 10 of Mr. Henkes' testimony.

WITNESS RESPONSIBLE:

Robert J. Henkes

PAGE 1 of 1

8. In reference to Mr. Henkes' proposed MISO Net Expense Adjustment, is Mr. Henkes proposing that estimates through the first quarter of 2015 be recognized for ratemaking purposes in this proceeding?

RESPONSE:

See Mr. Henkes' response to Question No. 3 of the PSC.

WITNESS RESPONSIBLE:

Robert J. Henkes

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9. Does Mr. Henkes agree that the Company should update its revenue and expense adjustments to reflect charges through the date when new rates go into effect? Please explain the response.

RESPONSE:

No. Mr. Henkes believes that post-test year revenue and expense charges should not be considered for ratemaking purposes when using an historic test year.

WITNESS RESPONSIBLE:

Robert J. Henkes

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10. Has Mr. Henkes presented testimony in regulatory proceedings in which he has opposed adjustments or has not opposed adjustments to the revenues or expenses in the test period for changes that occur after the end of the test period? If so, please state the name of the company, name of the case, case number, jurisdiction, the specific recommendation made by Mr. Henkes and the applicable determination by the commission or agency in that case.

RESPONSE:

As shown in Appendix I to Mr. Henkes' testimony, Mr. Henkes has been involved in over 300 regulatory proceedings in his 33-year career as an expert witness in regulatory affairs. Mr. Henkes is not in the position to answer this question as the review and analysis required to accurately answer the question would not only be unduly burdensome but also impossible since many of the records of the cases in question are no longer available to Mr. Henkes.

Mr. Watkins

WITNESS RESPONSIBLE:

Glenn Watkins

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11. Provide a complete copy of all of Mr. Watkins' workpapers, including (a) electronic copies of Excel spreadsheets with cell references, macros, and any VBA code intact, (b) Access data bases, queries and reports, (c) SAS procedures, and (d) handwritten notes and calculations. Such workpapers should include any analyses prepared by or under the direction of Mr. Watkins of the cost of service study submitted by W. Steven Seelye in this proceeding in Excel format, together with all linked files.

RESPONSE:

See attached DVD.

WITNESS RESPONSIBLE:

Glenn Watkins

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12. Please provide a fully executable computerized copy of any cost of service study that Mr. Watkins has prepared in connection with this proceeding, whether submitted or not, in Excel format, together with all linked files.

RESPONSE:

See Response to Request 11.

WITNESS RESPONSIBLE:

Glenn Watkins

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13. Please provide all workpapers, source documents and electronic spreadsheets relating to Mr. Watkins' analysis of the external allocators used in W. Steven Seelye's electric class cost of service study in this proceeding. In this response, please identify any documents provided by KU to the Attorney General, but do not produce copies of documents produced by KU to the Attorney General. Please provide both hard copies and electronic copies in Excel format of all documents produced in response to this data request.

RESPONSE:

See response to Request 11.

WITNESS RESPONSIBLE:

Glenn Watkins

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14. Please provide all workpapers, source documents and electronic spreadsheets relating to Mr. Watkins' analysis of the class demands used in W. Steven Seelye's electric class cost of service study in this proceeding. In this response, please identify any documents provided by KU to the Attorney General, but do not produce copies of documents produced by KU to the Attorney General. Please provide both hard copies and electronic copies in Excel format of all documents produced in response to this data request.

RESPONSE:

Mr. Watkins accepted Mr. Seelye's class demands after a review of the data and loads used by Mr. Seelye. No workpapers exist relating to this review.



WITNESS RESPONSIBLE:

Glenn Watkins

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15. Provide a listing of Mr. Watkins' prior regulatory experience showing the following information for each regulatory proceeding in which Mr. Watkins has testified: (a) the docket number of the case, (b) the regulatory jurisdiction, (c) the name of the utility, (d) the subject areas addressed in Mr. Watkins' testimony, and (e) the party on whose behalf Mr. Watkins testified.

RESPONSE:

See document in attached DVD. Please note that the list maintained by Mr. Watkins includes only three cases that were litigated and Mr. Watkins provided testimony; i.e., the list does not include cases that were settled prior to filing testimony or engagements that did not involve litigation. Furthermore, Mr. Watkins' list may not include a few cases from the early 2000's as a computer virus destroyed the list maintained. Mr. Watkins's list of prior testimony does not include the client but with rare exception, Mr. Watkins' clients are Commission Staffs or Consumer Advocates.

WITNESS RESPONSIBLE:

Glenn Watkins

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16. Please provide copies of all of Mr. Watkins' direct and rebuttal testimony and cross-examination, as well as exhibits, on the subject of electric temperature normalization in rate proceedings involving electric and combination gas and electric companies within the last 5 years.

RESPONSE:

See response to Request 15. These testimonies are a matter of public record and are available from each Commission or court.

WITNESS RESPONSIBLE:

Glenn Watkins

PAGE 1 of 1

17. Please provide copies of all orders in cases in which Mr. Watkins has provided testimony regarding electric temperature normalization.

RESPONSE:

Mr. Watkins does not retain Commission Orders in the ordinary course of business, are a matter of public record, and are available from each Commission.

WITNESS RESPONSIBLE:

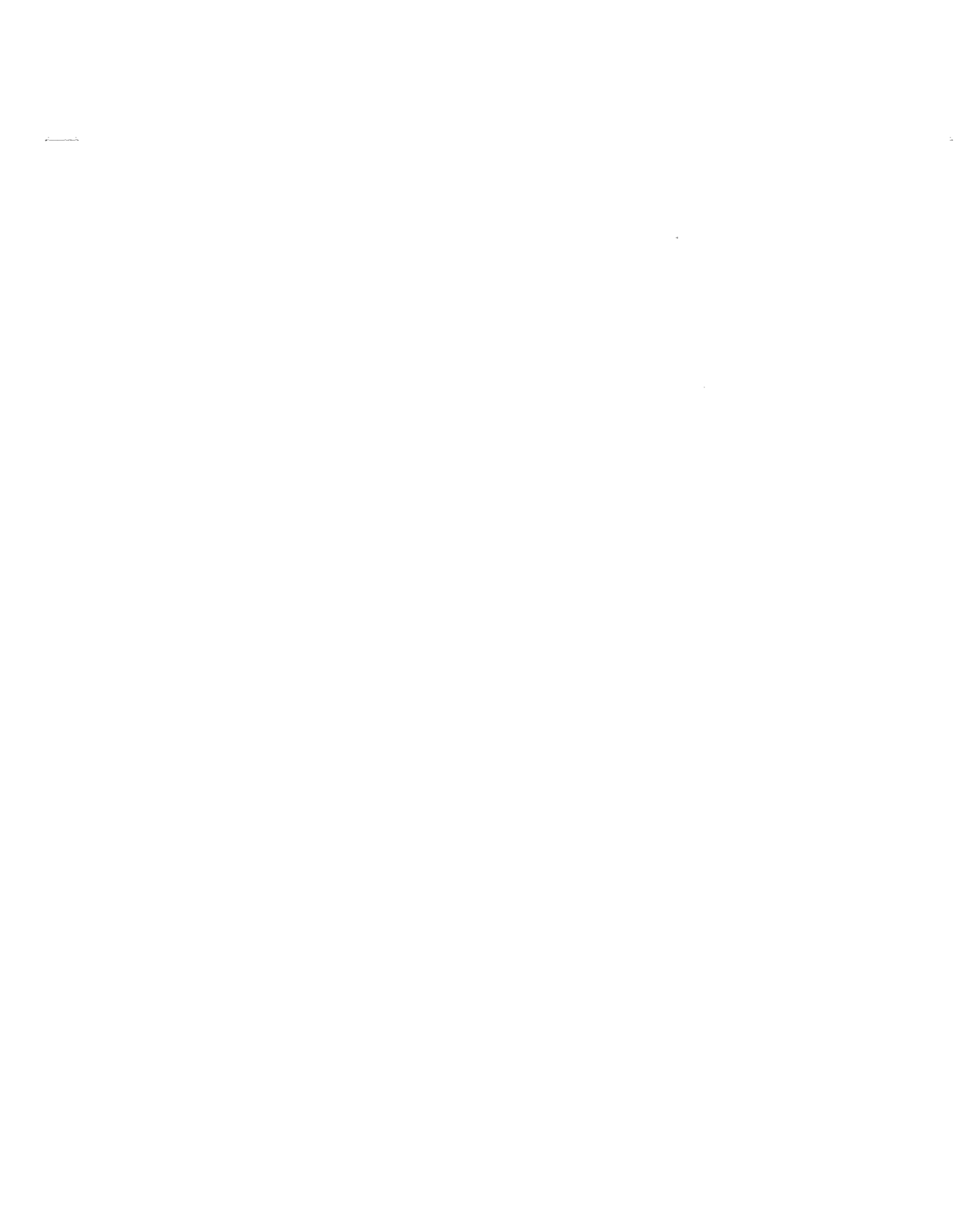
Glenn Watkins

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18. Provide a copy of all testimony and exhibits submitted by Mr. Watkins in any regulatory proceeding in which he discusses the functional assignment, classification or allocation of production costs.

RESPONSE:

See response to request 15. Mr. Watkins has conducted dozens of Public Utility Cost Allocation studies in which the functional assignment, classification or allocation of production costs may or may not have been addressed. Mr. Watkins does not maintain a list on record of the information requested.



WITNESS RESPONSIBLE:

Glenn Watkins

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19. Provide a copy of all testimony and exhibits submitted by Mr. Watkins in any regulatory proceeding in which he discusses a time-differentiated cost of service study.

RESPONSE:

See response to request 15.

WITNESS RESPONSIBLE:

Glenn Watkins

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20. Provide a copy of all testimony and exhibits submitted by Mr. Watkins in any regulatory proceeding in which he discusses the BIP methodology.

RESPONSE:

See response to request 15. Recently, Mr. Watkins provided testimony in rate cases involving Georgia Power and Puget Sound Energy regarding the BIP methodology, or a production methodology similar in concept to BIP.

WITNESS RESPONSIBLE:

Glenn Watkins

PAGE 1 of 1

21. Please provide copies of all industry manuals, academic articles, text books and other authoritative sources used by Mr. Watkins in connection with his testimony regarding the cost of service methodology utilized by W. Steven Seelye in this proceeding.

RESPONSE:

Mr. Watkins relied upon his past readings of numerous academic articles, text book, and other authoritative sources in connection with his cost of service analyses:

Examples of past readings include:

Principle of Public Utility Rates, James Bonbright;
The Economics of Regulation, Charles Phillips;
The Economics of Regulation, Alfred Kahn;
"Public Utilities Fortnightly," various articles;
NARUC Electric Cost Allocation Manual; and,
Dozens of Reports and testimony of peers.

With the exception of testimony from peers, the above sources are protected under copyright laws but are readily available and are commonly maintained by cost of service experts as reference sources.

WITNESS RESPONSIBLE:

Glenn Watkins

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22. Regarding Mr. Watkins' educational background, list all undergraduate and graduate statistics courses taken by Mr. Watkins.

RESPONSE:

Mr. Watkins began his college education in 1976 and does not have a copy of his undergraduate or graduate studies transcripts. Mr. Watkins recalls the following statistics or applied statistics courses taken:

Undergraduate

Introduction to Probability and Statistics

Intermediate Statistics

Econometrics

Graduate

Applied Forecasting

Mathematical Economics (partially statistics related)

Quantitative Methods for Management (partially statistics related).



WITNESS RESPONSIBLE:

Glenn Watkins

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23. Has Mr. Watkins recommended the use of the BIP methodology in any other regulatory proceeding? If Mr. Watkins has never recommended the use of the BIP methodology, explain in detail why he has never proposed the use of the BIP methodology in other regulatory proceedings and explain why he is recommending the BIP in this proceeding.

RESPONSE:

Yes.

WITNESS RESPONSIBLE:

Glenn Watkins

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24. Has Mr. Watkins ever recommended the use of any other methodology for allocating production costs other than the BIP for an embedded cost of service study? If the response is “yes”, then provide a detailed explanation of the other methodologies recommended by Mr. Watkins, explain why he did not recommend the BIP in those proceedings, and explain why he didn’t recommend those other methodologies in this proceeding.

RESPONSE:

Yes. Other production allocation methods recommended and/or incorporated into Mr. Watkins studies have included: NERA Peaker Method (marginal cost studies); chicchetti method (marginal cost studies); 12-CP; Average and Excess; Peak and Average; Probability of Loss of Load; Equivalent Peaker; 4-CP; and Average of Summer and Winter Peak. Reasons for the incorporation of these methods included commission practice or precedent, acceptance of company method due to other issues relevant, and reasons discussed on pages 15 through 22 of Mr. Watkins direct testimony.

WITNESS RESPONSIBLE:

Glenn Watkins

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25. Is the BIP methodology Mr. Watkins' preferred cost methodology for allocating production costs in an embedded cost of service study? If the BIP is not Mr. Watkins's preferred methodology for allocating production costs, then describe his preferred methodology and explain why he didn't propose his preferred methodology in this proceeding?

RESPONSE:

Yes. As far as a "preferred" methodology, please refer to pages 15 through 22 of Mr. Watkins direct testimony.

WITNESS RESPONSIBLE:

Glenn Watkins

PAGE 1 of 1

26. Has Mr. Watkins ever recommended specifically against the use of the BIP methodology in any regulatory proceeding? If the response is "yes", indicate the jurisdiction and docket number and verify that the testimony is provided in response to Question No. 21.

RESPONSE:

No.

WITNESS RESPONSIBLE:

Glenn Watkins

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27. On page 3, lines 9-11 of his testimony, Mr. Watkins states that, "From a conceptual standpoint, the general consensus of public utility commissions throughout the United States is that it is unreasonable to weather normalize electric utility revenues for ratemaking purposes."
- a. What is meant by the phrase "general consensus"?
 - b. Provide evidence to support this statement. Include in the response a copy of all studies, reports, surveys, regulatory orders, or other documents relied upon by Mr. Watkins to make this statement.

RESPONSE:

- a. The vast majority of State Regulatory Commissions do not recognize weather normalization for establishing electric revenue requirements.
- b. This statement is made based on Mr. Watkins' practice and experience throughout the United States.

WITNESS RESPONSIBLE:

Glenn Watkins

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28. On page 5, lines 5-9 of his testimony, Mr. Watkins states as follows: "In other words, the current NOAA definition of normal weather is for the period 1971 through 2000. Because of short-term trends in seasonal weather patterns, shorter periods are sometimes used to define normal weather as well as using the most recent thirty years to define normal. I am also aware of instances in which much longer periods are used to define normal weather for a season."
- a. For each instance referenced by Mr. Watkins for which a shorter period than 30 years is used, name the jurisdiction and provide the docket number and a full citation for the order where such "shorter period" was used.
 - b. For each instance referenced by Mr. Watkins for which a much longer period than 30 years is used, name the jurisdiction and provide the docket number and a full citation for the order where such "much longer period" was used.
 - c. For each instance referenced by Mr. Watkins for which the most recent thirty years is used, name the jurisdiction and provide the docket number and a full citation for the order where such "recent thirty years" was used.

RESPONSE:

- a. Mr. Watkins recalls several natural gas utility proposing a period shorter than 30-years for purposes of defining "normal weather". Examples include: Atmos Energy in Texas; Atmos Energy in Virginia; Virginia Natural Gas; Columbia Gas of Virginia.
- b. Washington Gas Light (Virginia and D.C.)
- c. Virginia as a matter of policy.

WITNESS RESPONSIBLE:

Glenn Watkins

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29. In Question No. 107 of its first request for information to KU dated August 27, 2008, the Attorney General requested the following information, which the Company provided:

For each KU and LG&E generating unit, please provide hourly gross and net output (peak or average MW or MWH) for the period 5/1/07 through 4/30/08. Please provide in hardcopy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Provide a detailed description of how this data was used by the AG or his consultants. Provide a copy of all workpapers, electronic spreadsheets, or Access files which were used to analyze the information provided. If the information was not utilized, please explain why.

RESPONSE:

The Attorney General objects to this question because answering same would provide the mental impressions, strategies and work product of the Attorney General in the development of his positions. Without waving this objection, Mr. Watkins needed the information in order to understand the Company's operations for cost of service purposes.

WITNESS RESPONSIBLE:

Glenn Watkins

PAGE 1 of 1

30. In Question No. 111 of its first request for information to KU dated August 27, 2008, the AG requested the following information, which the Company provided:

For each hour during the period 5/1/07 through 4/30/08, please provide the following:

- a. total combined KU and LG&E system load (MW),
- b. KU and LG&E total load (MW) separately,
- c. KU native load (MW) (define native load),
- d. LG&E native load (MW) (define native load),
- e. KU non-native load (MW), and,
- f. LG&E non-native load (MW).

Please provide in hardcopy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Provide a detailed description of how this data was used by the AG or his consultants. Provide a copy of all workpapers, electronic spreadsheets, or Access files which were used to analyze the information provided. If the information was not utilized, please explain why.

RESPONSE:

The Attorney General objects to this question because answering same would provide the mental impressions, strategies and work product of the Attorney General in the development of his positions. Without waving this objection, Mr. Watkins needed the information in order to understand the Company's operations for cost of service purposes.

WITNESS RESPONSIBLE:

Glenn Watkins

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31. In Question No. 120 of its first request for information to KU dated August 27, 2008, the AG requested the following information, which the Company provided:

For each KU substation, please provide hourly demands (maximum load) for the period 5/1/07 through 4/30/08. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

Provide a detailed description of how this data was used by the AG or his consultants. Provide a copy of all workpapers, electronic spreadsheets, or Access files which were used to analyze the information provided. If the information was not utilized, please explain why.

RESPONSE:

The Attorney General objects to this question because answering same would provide the mental impressions, strategies and work product of the Attorney General in the development of his positions. Without waving this objection, Mr. Watkins needed the information in order to understand the Company's operations for cost of service purposes.

WITNESS RESPONSIBLE:

Glenn Watkins

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32. Provide a detailed description of how the data provided in each of the responses to Question Nos. 105, 106, 108, 109, 110, 112, 113, 114, and 115 of the first request for information of the Attorney General to KU dated August 27, 2008, was used by the AG or his consultants. Provide a copy of all workpapers, electronic spreadsheets, or Access files which were used to analyze the information provided. If the information provided in any of these requests was not utilized, please explain why.

RESPONSE:

The Attorney General objects to this question because answering same would provide the mental impressions, strategies and work product of the Attorney General in the development of his positions. Without waving this objection, Mr. Watkins needed the information in order to understand the Company's operations for cost of service purposes.

WITNESS RESPONSIBLE:
Dr. J. Randall Woolridge
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Dr. Woolridge

33. Please provide copies of all workpapers, in both hard copy and electronic copy with formulas intact, used by Dr. Woolridge in the preparation of his testimony and schedules.

RESPONSE:

The requested workpapers are provided on the enclosed DVD. These workpapers are in three separate folders. These consist of articles used in the preparation of the testimony, documents used in the preparation of the testimony, and worksheets used in the preparation of the testimony.

WITNESS RESPONSIBLE:

Dr. J. Randall Woolridge

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34. Please provide copies of all of Dr. Woolridge's direct and rebuttal testimony and cross-examination, as well as all exhibits, in rate proceedings involving electric, gas and combination gas and electric companies within the last 5 years. Please include copies of final Orders in each of the referenced proceedings.

RESPONSE:

The requested testimonies and exhibits are provided on the enclosed DVD in the Testimonies folder. Dr. Woolridge does not have final orders of the cases in which he has testified.

WITNESS RESPONSIBLE:
Dr. J. Randall Woolridge
PAGE 1 of 1

35. Please provide a complete copy of the September 2008 AUS Utility Report referenced on Exhibit JRW-2. Please ensure that the document is reproduced so that all shaded values are legible.

RESPONSE:

The requested document is provided on the enclosed DVD in the Documents folder.

WITNESS RESPONSIBLE:
Dr. J. Randall Woolridge
PAGE 1 of 1

36. Please provide a complete copy of the October 2008 AUS Utility Report referenced on Exhibit JRW-6, page 2 of 5. Please ensure that the document is reproduced so that all shaded values are legible.

RESPONSE:

The requested document is provided on the enclosed DVD in the Documents folder.

WITNESS RESPONSIBLE:

Dr. J. Randall Woolridge

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37. Please provide complete copies of all articles, studies, surveys, or other documentation supporting the equity risk premiums reported on Exhibit JRW-7, page 3 of 5.

RESPONSE:

The requested articles, studies, surveys are provided on the enclosed DVD in the Articles folder.

WITNESS RESPONSIBLE:

Dr. J. Randall Woolridge

PAGE 1 of 1

38. Reference Woolridge Direct at 9:1-7. Please provide all analyses and/or workpapers supporting Dr. Woolridge's application of these listed criteria to identify his proxy group. For all companies that were considered for inclusion but rejected, please identify the criteria that caused each company to be rejected.

RESPONSE:

The criteria, data, and analyses are provided in the Excel file 'Electric Utility Group.xls' in the Worksheets folder on the DVD.

WITNESS RESPONSIBLE:
Dr. J. Randall Woolridge
PAGE 1 of 1

39. Please provide copies of all publications cited in the text of Dr. Woolridge's testimony.

RESPONSE:

All cited publications are provided in the Articles folder on the enclosed DVD.

WITNESS RESPONSIBLE:
Dr. J. Randall Woolridge
PAGE 1 of 1

40. Reference Woolridge Direct at 14:5 – 16:3. Please provide all support and analyses underlying the regression studies.

RESPONSE:

The data and regression results are provided in the file 'Value Line Utility ROE - Market-to-Book Graphs - Feb 2008.xlsx' in the Worksheets folder of the enclosed DVD.

WITNESS RESPONSIBLE:

Dr. J. Randall Woolridge

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41. Please provide in table format a comparison of Dr. Woolridge's recommended ROE and the final awarded ROE for every case in which Dr. Woolridge participated in the last five years. Please include in the table the name of the company, name of the case, case number, jurisdiction and the specific recommendation made by Dr. Woolridge and the return awarded by the commission or agency in that case. Include a copy of the Order in each case.

RESPONSE:

OBJECTION – The request seeks substantial work not performed by Dr. Woolridge in the preparation of his testimony. Further, Dr. Woolridge does not keep such data as a matter of course and did not use it in the preparation of his testimony. Dr. Woolridge has provided the last five years of his testimonies for electric and gas companies in the testimonies folder on the attached CD and the final orders in these cases are publicly available. Additionally, the Attorney General objects to the information on the grounds of relevancy to the instant case. Information on matters not involving the Company and occurring in other jurisdictions is not relevant to the case at bar.

1

Mr. Majoros

WITNESS RESPONSIBLE:

Mr. Michael Majoros

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42. At page four of this testimony, in response to a question regarding the cost of removal of regulatory liability, Mr. Majoros states, "In most cases I recommend that this liability be reclassified from accumulated depreciation to Account 254 - Other Regulatory Liabilities for regulatory accounting, reporting and ratemaking purposes. Based on the policy decisions of some consumer advocate clients, I have also recommended that the regulatory liability be returned to ratepayers through a specific amortization period." Please state the recommendations Mr. Majoros has made in other jurisdictions concerning the regulatory treatment of the regulatory liability under these circumstances, including the case name, number, jurisdiction and outcome.

RESPONSE:

As noted in his testimony, Mr. Majoros routinely recommends reclassification of the cost of removal regulatory liability and occasionally recommends amortization of that liability back to ratepayers. He has not maintained a database of the recommendation and outcome of each proceeding in which he has testified. However, he attaches (in the attached DVD) a summary of cases where his net salvage recommendations, including those related to the cost of removal regulatory liability, have been approved.