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Dianne B. Kuhnell
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VIA HAND DELIVERY

October 26, 2009

Mr. Jeff Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

RECEIVED
OCT 26 2009
PUBLIC SERVICE
COMMISSION

Re: Case No. 2009-00202

Dear Mr. Derouen:

Enclosed please find for filing an original and twelve copies of Duke Energy Kentucky's Requests for Information to the Attorney General.

Please date-stamp the extra two copies of the letter and two copies of each set of Requests for Information and return to me in the enclosed envelope.

Sincerely,

Dianne B. Kuhnell
Senior Paralegal

cc: Dennis Howard II
Paul Adams

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED
OCT 26 2009
PUBLIC SERVICE
COMMISSION

In the Matter of:

AN ADJUSTMENT OF THE GAS RATES)
OF DUKE ENERGY KENTUCKY, INC.) CASE NO. 2009-00202

**DUKE ENERGY KENTUCKY'S
REQUESTS FOR INFORMATION
TO THE ATTORNEY GENERAL**

Duke Energy Kentucky, Inc., (Duke Energy Kentucky or Company) requests that the Attorney General (AG) respond fully, in writing, and under oath to the following set of interrogatories and requests for production of documents (collectively, the Information Requests).

DEFINITIONS AND INSTRUCTIONS

These Information Requests are continuing in nature. Therefore, with respect to any of the following interrogatories or requests for production of documents as to which AG or its counsel acquires additional knowledge or information, Duke Energy Kentucky asks that AG immediately serve on the undersigned further answers fully setting forth any such additional knowledge or information.

When an interrogatory or request for production of documents does not specifically request a particular fact or document, but such fact or document is necessary to make the response comprehensive, complete, or not misleading, such interrogatory or

request for production of documents shall be deemed to specifically request that fact(s) or document(s).

The requests for production of documents include, without limitation, all documents that are in the possession, custody, or control of AG and/or AG's predecessors, successors, parents, subsidiaries, divisions, officers, directors, employees, agents or representatives, including any and all documents obtained by AG and/or AG's representatives, counsel, or agents from any source whatsoever.

For the purposes of these Information Requests, unless otherwise stated, the following terms shall have the meanings indicated:

Person, is any human being, corporation, association, joint venture, government, governmental agency, public corporation, board, commission, regulatory authority, committee, partnership, group, firm, or any other organization or entity cognizable at law; *Rate Case Proceeding* means the above-captioned matter and any other matters filed by Duke Energy Kentucky in the above-referenced docket of the Public Service Commission of Kentucky.

You, your, or yours means AG, AG's predecessors in interest, successors, parents, divisions, and subsidiaries and any of AG's agents, representatives, employees, or counsel.

Document, is intended to be comprehensive and includes, without limitation, the original and any non-identical copy, regardless of origin or location, of any data, correspondence, internal correspondence, statement, report, record book, record, account book, account, pamphlet, periodical, discovery, letter, memorandum, internal memorandum, telegram, telex, cable, study, stenographic or handwritten note, paper,

working paper, facsimile, invoice, bill, voucher, check, statement, chart, graph, drawing, voice recording, tape, microfilm, microfiche, computer disk, floppy disk, tape data sheet, or data processing card or disk, electronic mail, or any other written, recorded, transcribed, punched, taped, filmed or graphic matter, however stored, produced or reproduced, to which you have or have had access or which location is known to you.

The term *identify*, when used with reference to a natural person, means to state: (a) that person's full name, (b) that person's present (or last known) position and business affiliation, (c) that person's present (or last known) residence address and telephone number, and (d) the nature of that person's past and present relationship with you.

The term *identify*, when used with reference to an entity other than a natural person, means to state the full name, and present (or last known) address and telephone number of the entity.

The term *identify*, when used with reference to a document, including any document relied upon in any answer to any interrogatory or request for production of documents, or that corroborates any such response, means to state: (a) the type of document, (b) its title or subject matter, (c) the date of the document, (d) the identity of the document's author, sender, and every recipient of the document or of a copy thereof, and (e) the present location and custodian of the document and every known copy thereof. When the document is a written agreement or contract, *identify* also means to state the date such written agreement or contract was entered into and its effective date, the name of each party thereto, the identity of each person who signed such agreement on behalf of each party thereto, the date of termination and the date of every amendment or modification thereto.

Relating to, means constituting, defining, containing, mentioning, embodying, reflecting, regarding, referencing, identifying, stating, concerning, referring to, dealing with, generated wholly or partly in response to or because of, or in any way pertaining to.

If any information called for by an interrogatory or request for production of documents is withheld on the basis of a claim of privilege, the nature of the information with respect of which privilege is claimed shall be set forth in answers hereto, together with the type of privilege claimed and a statement of all circumstances upon which plaintiff will rely to support such a claim of privilege. Any documents that are allegedly privileged or otherwise unavailable shall be identified in writing by indicating the following:

- (1) the date of the document;
- (2) the author of the document;
- (3) the recipient(s) of the document;
- (4) the general subject matter of the document;
- (5) the identity of any and all persons to whom the contents of the document have already been revealed;
- (6) the identity of the person or entity now in possession or control of the document; and
- (7) the basis upon which the document is being withheld or the reason why it cannot be produced.

Duke Energy Kentucky expressly reserves the right to request more information to determine whether such documents are privileged or otherwise not subject to production.

REQUESTS FOR INFORMATION

Data Requests for Mr. Henkes

1. Please provide an electronic copy of the original schedules and workpapers prepared by Mr. Henkes in their native form (e.g. Microsoft Excel, Lotus 1-2-3, etc.), with all formulas, cell references, macros and any VBA code intact.
2. On page 8 of his testimony, Mr. Henkes states that Dr. Woolridge has recommended a long-term debt rate of 3.747% and a short-term debt rate of 1.00%. Please provide the reference to Dr. Woolridge's testimony where he recommends these rates.
3. Please refer to Schedule RJH-4. Please explain in detail why Mr. Henkes failed to apply a slippage factor to gas and electric Depreciation Reserve activity between the end of the base period and the 13-month average forecast period. If not stated in the explanation provided, please state whether Mr. Henkes believes such an adjustment is appropriate.
4. Please refer to Schedule RJH-2. Reconcile the AG's recommended cost rates for long-term and short-term debt used on Schedule RJH-2 to the cost rates proposed on page 17 in the direct testimony of Dr. Woolridge.
5. Please explain the difference between the 6.217% overall rate of return Mr. Henkes attributes to Dr. Woolridge, on page 6, line 1 and Dr. Woolridge's recommended overall rate of return of 6.44% on page 2, line 21, of his testimony.
6. Please refer to Schedule RJH-3. Does Mr. Henkes agree, consistent with Mr. Watkins' recommendation against the Company's proposed treatment of carrying costs on gas in storage, that AG's Gas Non-Jurisdictional Rate Base on Schedule RJH-3 should be adjusted to remove the balance of gas stored underground as proposed on Schedule RJH-4? If yes, please provide a revised copy of Schedule RJH-3. If no, please explain in detail.
7. Please refer to Schedule RJH-10. AG's "Forecasted Period per Books Interest" of \$5,185,360 was provided by the Company in response to AG-DR-01-016. Does Mr. Henkes agree that this number should have been updated to reflect his proposed rate base ratio on Schedule RJH-4? If yes, please provide a worksheet showing a revised forecasted period book interest expense calculated at Mr. Henkes' final rate base ratio. If no, please explain in detail.
8. Please refer to Schedule RJH-12. Does Mr. Henkes believe that the entire impact on uncollectible expense of \$1,654 should be applicable to base rates? If yes, please explain in detail why the impact on uncollectible expense should not be allocated between base revenue and fuel revenue in a manner consistent with the Company's proposal, as agreed to by Mr. Watkins in his testimony.

9. Please refer to Schedule RJH-11. Mr. Henkes has calculated the amount of property tax expense to be included in the revenue requirement as a percent of the 2009 property tax expense being accrued. Since the 2009 accrual is based on property as of December 31, 2008, please explain in detail how Mr. Henkes' calculation relates to the property tax expense based on property in the forecast period.
10. Is Mr. Henkes familiar with the procedure used by the Kentucky Department of Revenue to determine the Tentative and Final Valuation of Duke Energy Kentucky's property? If yes, please provide in detail Mr. Henkes' understanding of this procedure.
11. Duke Energy Kentucky's actual property taxes paid are based on the Final Valuation provided by the Kentucky Department of Revenue. The Property Tax Assessment Ratio is determined as a percentage of the Final Valuation to Duke Energy Kentucky's taxable property, primarily Net Plant and Construction Work in Progress (CWIP). Does Mr. Henkes agree that applying an historical average of the Property Tax Assessment Ratio to Duke Energy Kentucky's taxable property, as shown on WPD-2.21a, would provide a reasonable approximation of the Final Valuation for the forecast period? If no, please explain in detail why Mr. Henkes does not agree.
12. In Case No. 2005-00042, Mr. Henkes submitted testimony regarding the property tax expense proposed by Duke Energy Kentucky in that proceeding. Beginning on page 39 of his testimony in that case, he objects to the property tax expense proposed by the Company and, instead, proposes that the expense should be averaged over three years.
 - a. Please explain why Mr. Henkes believes an eight-year average is more appropriate in this proceeding as opposed the three-year average he proposed in the prior Duke Energy Kentucky proceeding.
 - b. Referring to the table on page 23 of his testimony in the instant proceeding, explain why Mr. Henkes chooses to include an outlier data point, 2005, in computing his average.
13. On page 26 of his testimony, Mr. Henkes describes weather normalization adjustments as being "traditionally" based on the average weather patterns in the most recent 30-year period and base temperatures of 65° Fahrenheit.
 - a. Has Mr. Henkes ever testified in a proceeding in which weather normalization adjustments other than the most recent 30-year period and/or base temperature of 65° Fahrenheit were proposed?
 - b. If the response is affirmative, please provide the jurisdiction, docket/case number, utility name and copies of any testimony and/or analysis Mr. Henkes provided.

- c. Other than the present proceeding, has Mr. Henkes ever recommended a weather normalization adjustment other than using the most recent 30-year period and/or base temperature of 65° Fahrenheit?
 - d. If the response is affirmative, please provide the jurisdiction, docket/ case number, utility name and copies of any testimony and/ or analysis Mr. Henkes provided.
14. Referring to page 27, lines 3-5 of Mr. Henkes testimony. Please provide all data and work papers supporting the statement that the use of a rolling 30-year weather normalization approach should adequately reflect any trend in warmer winters.
15. On page 28 of his testimony, Mr. Henkes recommends that the Commission base its weather normalization adjustment on the most recent 25-year period and with a base temperature of 65 degrees Fahrenheit. Other than his statement, on page 27, that only 7 of 43 gas utilities in a survey use a base temperature other than 65° Fahrenheit, does Mr. Henkes have any other justification for his recommendation regarding the base temperature to be used for weather normalization?
16. Has Mr. Henkes performed any studies to ascertain whether 65 degrees is the most appropriate base temperature to use for weather normalization?
17. On page 27 of his testimony, Mr. Henkes states, beginning on line 17, that “[i]t is my understanding that Louisville Gas & Electric, Delta Natural Gas, Atmos Energy and Columbia Gas all use the traditional 30-year weather normalization approach.” Mr. Henkes recently filed testimony in the Columbia Gas of Kentucky (CGK) rate application, Case No. 2009-00141, in which he addresses CGK’s use of 20-year weather normalization. In light of his involvement in the CGK rate case, does Mr. Henkes stand by his statement that all of the utilities he mentions on his testimony in this proceeding use a “traditional 30-year weather normal”?
18. In Mr. Henkes’ opinion, what impact would the adoption of straight fixed-variable pricing where all of the base revenue is collected in the customer charge have on the need to weather normalize revenues in base rate proceeding?
19. On pages 32 and 33 of Mr. Henkes’s Direct Testimony, he recommends the removal of Governmental Affairs expenses for ratemaking purposes.
- a. Please explain in detail, Mr. Henkes’s understanding of the Company’s activities included in Governmental Affairs expenses?
 - b. Is it Mr. Henkes’s position that Governmental Affairs expenses have no direct benefit to rate payers?
 - c. If the response to 19b is in the affirmative, please identify, in detail, all facts and circumstances upon which this position is based.

- d. Has Mr. Henkes ever been involved in a rate case in which he has recommended that governmental affairs expense be eliminated from the test period but the regulatory commission included the expense in spite of his recommendation?
 - e. Assume Duke Energy Kentucky has governmental affairs employees, or receives similar services from service company employees, who are employed to monitor legislative, administrative and executive public policy developments relating to the utility industry generally and specifically to Duke Energy Kentucky's business. Does Mr. Henkes agree that such an expense related to these particular activities should be recoverable through the Company's rates?
 - f. Assume Duke Energy Kentucky has governmental affairs employees, or receives similar services from service company employees, who are employed to respond to information requests from public and elected officials. Does Mr. Henkes agree that such an expense related to these particular activities, should be recoverable through the Company's rates?
 - g. Assume Duke Energy Kentucky has governmental affairs employees, or receives similar services from service company employees, who are employed to provide information to government officials relative to how decisions made by state government will impact customers, reliability, safety, cost and availability of service. Does Mr. Henkes agree that such an expense related to these particular activities, should be recoverable through the Company's rates?
 - h. Assume Duke Energy Kentucky has governmental affairs employees, or receives similar services from service company employees, who are employed to be liaisons between Company personnel and government officials during emergency situations to communicate progress on the restoration of service. Does Mr. Henkes agree that such an expense related to these particular activities, should be recoverable through the Company's rates?
20. To the extent Mr. Henkes's schedules RJH-1 through RJH-8 need to be revised as a result of items pointed out in discovery, please provide updates to such schedules. At a minimum, provide a revised Schedule RJH-1 that reflects the impacts of any changes necessary, as acknowledged by Mr. Henkes.

Data Requests for Mr. Watkins

21. Please provide an electronic copy of the schedules prepared by Mr. Watkins in their native form (e.g. Microsoft Excel, Lotus 1-2-3, etc.), with all formulas, cell references, macros and VBA codes intact.
22. Please 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.
23. 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.
24. 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.
25. Please provide copies of all of Mr. Watkins' direct and rebuttal testimony and cross-examination, as well as exhibits, on the subject of temperature normalization in rate proceedings involving gas and combination gas and electric companies within the last 5 years.
26. Please refer to page 4 lines 5-6 of Mr. Watkins's Direct Testimony. Please provide a citation to the referenced portion of Mr. Ziolkowski's testimony that discusses "more assurances of net income available to shareholders."

27. Please refer to page 4, lines 18 through 21, of Mr. Watkins's Direct Testimony.
 - a. Please explain how a Demand Side Management Program addresses the issue of declining sales and revenues per residential customer?
 - b. Has Mr. Watkins performed any analysis of Duke Energy Kentucky's current portfolio of demand side management programs? If yes, please provide such analysis.
 - c. Does Mr. Watkins agree that Duke Energy Kentucky does not offer any discrete natural gas DSM programs? If the answer is no, please explain programs in detail and provide documents relating to, discussing, and or defining such discrete natural gas programs.

- d. Has Mr. Watkins performed any analysis of how many natural gas customers participate in Duke Energy Kentucky's energy audit programs that have some natural gas attributes? If yes, please provide such analysis.
- e. Is Mr. Watkins aware of any discrete natural gas DSM programs that meet cost effective tests approved by the Kentucky Commission? If yes, please provide the program, utility, and docket in which the programs were approved.

28. Please refer to Mr. Watkins Direct Testimony on page 7, lines 4 through 5.

- a. Please provide the source for Mr. Watkins's position that "the pricing policy for a regulated public utility should mirror those of competitive firms to the greatest extent practical."
- b. Does Mr. Watkins take the position that natural gas delivery service for residential customers should be treated as a competitive service? If yes, please state all facts and circumstances upon which the response is based.

29. Please refer to Mr. Watkins Direct Testimony on page 7, lines 9 through 21.

- a. What is Mr. Watkins's definition of long-run marginal costs?
- b. How many years constitute "long-run?"
- c. Does Mr. Watkins consider gas mains as variable costs even though they may have a life of fifty years or more?
- d. Does Mr. Watkins take the position that a utility providing natural gas delivery service has no fixed costs?

30. Refer to page 13, lines 20 through 22 of Mr. Watkins Direct Testimony, with regard to his statement that "competition in electric generation alone does not necessarily provide a good apples-to-apples comparison with LDC distribution base rates." Has Mr. Watkins performed any analysis of jurisdictions that have competitive retail natural gas service? If yes, please provide the analysis.

31. Please refer to Mr. Watkins's Direct Testimony on page 16, lines 20 through 23.

- a. Does Mr. Watkins agree that, although a residential customer may connect to Duke Energy Kentucky's system to "purchase and use gas," Duke Energy Kentucky's gas delivery system must be capable of providing that residential customer service regardless of the volume of gas purchased? If the response is in the negative, please explain all facts and circumstances upon which this position is based.

- b. Please explain how service-related costs are not required to maintain a customer's account.
32. Beginning on page 18, line 13 of Mr. Watkins Direct Testimony, please refer to his support for the Company's proposal to unbundle recovery of uncollectible expenses between base rates and gas cost recovery by saying "I support the concept of unbundling as it better reflects cost causation and better promotes fair competition for natural gas supplies within [Duke Energy Kentucky's] service area."
- a. Does Mr. Watkins agree that unbundling recovery of the carrying costs associated with gas storage also "promotes fair competition for natural gas supplies within [Duke Energy Kentucky's] service area?" If the response is in the negative, please explain all facts and circumstances upon which this position is based.
- b. Does Mr. Watkins agree that the time-value of money expense (i.e., carrying cost) is just as significant, identifiable, and recoverable as any other expense normally included in a utility's revenue requirement? If the response is in the negative, please explain all facts and circumstances upon which this position is based.
- c. Does Mr. Watkins agree that if the Commission allows the Company to collect carrying costs on gas in storage at the approved rate of return, then Duke Energy Kentucky will recover no more and no less than actual cost to invest in this asset? If the response is in the negative, please explain all facts and circumstances upon which this position is based.
33. Has Mr. Watkins provided any testimony or any analysis in a proceeding or jurisdiction in which a Straight Fixed-Variable form of decoupling has been adopted for natural gas service? If yes, please provide a copy of the testimony or analysis.
34. Has Mr. Watkins provided any testimony or any analysis in a proceeding or jurisdiction in which any form of revenue decoupling has been adopted for natural gas service? If yes, please provide a copy of the testimony or analysis.
35. Refer to Schedule GAW-3. Is Mr. Watkins aware of any natural gas utility providing delivery service that has a \$0.00 customer charge? If yes, please provide the name of the utility and the volumetric charge.

Data Requests for Dr. Woolridge

36. Please provide an electronic copy of the schedules prepared by Dr. Woolridge in their native form (e.g. Microsoft Excel, Lotus 1-2-3, etc.), with all formulas, cell references, macros and VBA codes intact.

37. 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.
38. 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 gas and combination gas and electric companies within the last five years. Please include copies of final Orders in each of the referenced proceedings.
39. Please provide copies of all publications cited in the text of Dr. Woolridge's testimony.
40. Please provide in table format a comparison of Dr. Woolridge's recommended ROE and the final awarded Return on Equity (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.
41. Please refer to Exhibit JRW-5. Please reconcile and explain the variance between the debt cost rates provided on "Panel – C" of Exhibit JRW-5 to the rates referred to on page 17 of the direct testimony of Dr. Woolridge.
42. Please provide a copy of the October 2009 AUS Utility Report referenced on Exhibit JRW-4.
43. Please provide a copy of the 2009 Value Line Investment Survey referenced on Exhibit JRW-4.
44. Please provide a copy of the Value Line Investment Survey referenced on Exhibit JRW-7.

45. Please provide a copy of the pages of the source document referenced on JRW-9 apparently authored by William F. Sharpe, Gordon J. Alexander, and Jeffrey V. Bailey.
46. Please provide a copy of the monthly AUS Utility Reports referenced on page 2 of 7 of Exhibit JRW-10.
47. Please provide a copy of the Value Line Investment Survey referenced on page 4 of 7 of Exhibit JRW-10.
48. Please provide a copy of the pages of the source document referenced on page 4 of 11 of Exhibit JRW-11, authored by Antti Ilmanen.
49. Please provide a copy of the Survey of Professional Forecasters referenced on page 8 of 11 of Exhibit JRW-11.

50. Please provide a copy of the SBBI Yearbook referenced on page 1 of 4 of Exhibit JRW-13.
51. Please provide a copy of ‘The Accuracy of Analysts’ Long-Term Earnings Per Share Growth Rate Forecasts’ referenced on page 1 of 4 of Exhibit JRW-14.
52. Please provide a copy of Value Line Investment Analyzer, January 2009 referenced on page 4 of 4 of Exhibit JRW-14.

Data Requests for Mr. Majoros

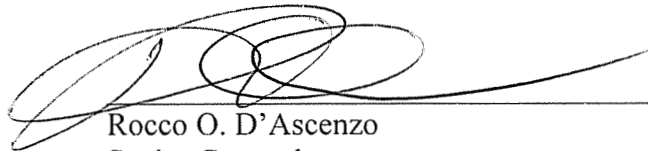
53. Please provide an electronic copy of the schedules prepared by Mr. Majoros in their native form (e.g. Microsoft Excel, Lotus 1-2-3, etc), with all formulas, cell references, macros and VBA codes intact.
54. Please provide copies of all workpapers, in both hard copy and electronic copy with formulas intact, used by Mr. Majoros in the preparation of his testimony and schedules.
55. Has Mr. Majoros ever agreed with, accepted, or determined not to oppose depreciation rates that utilized the Equal Life Group (ELG) procedure? If so, please identify the case or cases and provide copies of the testimony and all documents in support.
56. Does Mr. Majoros consider ELG a straight line method?
57. Please supply documentation that supports or specifically states that FAS 143 relates to regulatory ratemaking.

58. Is Mr. Majoros aware of any written documentation stating actual IFRS implementation for US utilities? If yes, please provide copies.
59. On page 8 of Mr. Majoros’s Direct Testimony, lines 2 through 13, Mr. Majoros discusses the ELG rates approved in Duke Energy Kentucky’s gas rate case, Case No. 2001-00092. He then refers to the settlements in Case Nos. 2007-00564, 2008-00252, 2007-00565 and 2008-00251. Please explain whether it is Mr. Majoros’s position that there is more precedential value in the cases that were settled in which ELG was not adopted, than the contested case, Case No 2001-00092, in which ELG was adopted?
60. Refer to page 12 of Mr. Majoros’s Direct Testimony. Please provide documentation to support the statement that “GAAP specifically precludes” Mr. Spanos’s approach.
61. Refer to page 30, lines 18-19, of Mr. Majoros’ Direct Testimony. Provide the case numbers, dates of orders, and copies of any state utility commission orders where a

commission has ordered a utility company to perform separate identification and reporting for regulatory liabilities based on non-legal AROs.

62. Provide examples of any natural gas utilities operating in states where retail natural gas service has not been deregulated, where the utility recognized past collections of costs of removal as income.

Duke Energy Kentucky, Inc.



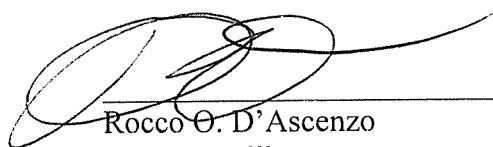
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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Requests for Information to the Attorney General has been served by ordinary United States mail, postage prepaid, to the following parties on this 26th day of October, 2009:

Hon. Dennis Howard
Hon. Paul Adams
Hon Larry Cook
Office of Attorney General
Utility Intervention and Rate Division
1024 Capital Center Drive
Frankfort, Kentucky 40601



Rocco O. D'Ascenzo
Amy B. Spiller