

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of)	DOCKETS UE-121697
)	and UG-121705 (<i>consolidated</i>)
PUGET SOUND ENERGY, INC. and NW ENERGY COALITION)))	
For an Order Authorizing PSE to Implement Electric and Natural Gas Decoupling Mechanisms and to Record Accounting Entries Associated with the Mechanisms.)))))	
_____)	DOCKETS UE-130137
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)))	and UG-130138 (<i>consolidated</i>)
Complainant,)	
v.)	PUGET SOUND ENERGY, INC.’S IDENTIFICATION OF EXCERPTS OF RECORD FOR CONSIDERATION ON REMAND
PUGET SOUND ENERGY, INC.,)))	
Respondent.))	
_____)	

1 Puget Sound Energy, Inc. (“PSE”) submits this response to the Notice Concerning the Official Record of Proceedings (“Notice”), issued by the Washington Utilities and Transportation Commission (“the Commission”) on December 9, 2014. In that Notice the Commission referenced the “narrow scope of the Court’s remand” and required parties to “identify specifically those parts of the record from the earlier phase of these proceedings that they wish to have considered on remand.” Notice at p. 2.

2 PSE agrees that the scope of the remand is narrow and that “only limited parts of the record from the earlier phase of the proceeding are relevant for purposes of this phase.” See

Notice at 2. However, the parties hold differing views as to what issues are included in the remand. PSE is concerned that it could be prejudiced if it aggressively narrows the record for the remand, while other parties view the record more broadly. Moreover, from a procedural standpoint, this remand proceeding is a follow-on to the 2013 proceeding and so the record in the 2013 proceeding is, from a procedural perspective, also a part of the record on remand.

3 Bearing in mind the foregoing concerns and limitations , PSE has attempted to identify those portions of the record that may be relevant and should be considered in the remand proceeding, as requested by the Commission. PSE reserves the right to later identify other evidence in this docket, if such other evidence is later determined to be relevant to an issue addressed in this remand. Further, PSE's identification of the excerpts of the record for consideration on remand is without prejudice to PSE's right to argue that certain issues are not relevant in this remand proceeding, even though PSE may have identified a document that addresses one of these issues.

4 Attachment A hereto contains a revised exhibit list, with a column added identifying the testimony and exhibits that may be relevant in the remand proceeding. Attachment B hereto contains a list of excerpts from the evidentiary hearing transcript dated May 16, 2013, with references to transcript pages and lines as well as the witness and the questioner, which may be relevant for consideration in the remand proceeding.

DATED: December 22, 2014

Respectfully Submitted,

PERKINS COIE LLP



Sheree Strom Carson, WSBA #25349
Donna L. Barnett, WSBA #36794
Attorneys for Puget Sound Energy, Inc.

Attachment A

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
BENCH EXHIBITS					
B-1	NO		A	5/16/13	Public Comment Exhibit
B-2	NO	Official Notice per Public Counsel Request	A	5/16/13	Testimony of Ken Elgin in PSE's General Rate Case, Dockets UE-111048/UG-111049, Exhibit KLE-1T, December 7, 2011.
B-3	NO		A	5/23/13	PSE Response to Bench Request 1
B-4	YES		A	5/23/13	PSE Response to Bench Request 2
B-5	NO		A	5/24/13	PSE Response to Bench Request 3
B-6	YES		A	6/4/13	Regulatory Research Associates, Regulatory Focus, Major Rate Case Decisions—January-March 2013 (April 10, 2013)
STIPULATION EXHIBITS					
S-1	NO	PSE, NWECC, Commission Regulatory Staff	A	5/16/13	Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets" (Stipulation) filed on March 22, 2013
S-2	NO	Energy Project	A	5/16/13	The Energy Project's Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets
S-3	NO	NWIGU	A	5/16/13	The Northwest Industrial Gas Users' Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets
<i>See infra</i> Commission Staff Testimony				Testimonies in Support of Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets" (Stipulation)	
<i>See infra</i> NWECC Testimony					
<i>See infra</i> Ebert Testimony for Energy Project (Exhibit No. CME-3T)					
<i>See infra</i> Finklea Testimony for					

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
NWIGU (Exhibit No. EAF-4T)					
PSE WITNESSES					
KATHERINE J. BARNARD, Director Revenue Requirements and Regulatory Compliance (Decoupling Exhibits Only, Dockets UE-121697/UG-121705)					
KJB-1T	YES	Katherine J. Barnard for PSE	A	5/16/13	Prefiled Direct Testimony re calculation of K-factors
KJB-2	YES		A	5/16/13	Witness Qualifications
KJB-3	YES		A	5/16/13	Annual Growth Rate Based on GRC Compliance Filing Workpapers-Electric Operations
KJB-4	YES		A	5/16/13	K-Factor Calculations
KJB-5	YES		A	5/16/13	Non-Production Plant-6/2012 Actual and Forecasts for 12/2013-12/2015
(ERF Exhibits Only, Dockets UE-130137/UG-130138)					
KJB-1T	NO	Katherine J. Barnard for PSE	A	5/16/13	Prefiled Direct Testimony updating electric and natural gas costs and describing property tax tracker
KJB-2	NO		A	5/16/13	Witness Qualifications
KJB-3	NO		A	5/16/13	Electric Results of Operations Summary; Electric Revenue Requirement
KJB-4	NO		A	5/16/13	Gas Results of Operations Summary; Gas Revenue Requirement
KJB-5	NO		A	5/16/13	Electric Results of Operations Detailed Adjustments
KJB-6	NO		A	5/16/13	Gas Results of Operations Detailed Adjustments

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
KJB-7	NO		A	5/16/13	Commission Basis Report, Electric, for 12 months ended December 31, 2011
KJB-8	NO		A	5/16/13	Commission Basis Report, Natural Gas, for 12 months ended December 31, 2011
KJB-9	NO		A	5/16/13	Property Tax Tracker Tariff Sheets-Electric
KJB-10	NO		A	5/16/13	Property Tax Tracker Tariff Sheets-Gas
(Decoupling and ERF Exhibits, Dockets UE-121697/UG-121705 and UE-130137/UG-130138)					
KJB-11T	YES		A	5/16/13	Prefiled Rebuttal Testimony
KJB-12	NO		A	5/16/13	Puget Sound Energy Depreciation Expense by Month 12 months Ending June 2012
KJB-13	NO		A	5/16/13	Electric-Determination of ERF-Related Revenues and Expenses for the Twelve Months Ended June 30, 2012
KJB-14	NO		A	5/16/13	Gas-Determination of ERF-Related Revenues and Expenses for the Twelve Months Ended June 30, 2012
KJB-15	NO		A	5/16/13	JPUD Ratebase Per Customer Comparison
KJB-16	YES		A	5/16/13	Puget Sound Energy K-Factor Calculation Based on Per Customer Escalation Rates
KJB-17	NO		A	5/16/13	Puget Sound Energy Incremental Ratebase Supported by Customer Growth
CROSS-EXAMINATION EXHIBITS					
KJB-18CX	NO	ICNU	A	5/16/13	Settlement Statement – PSE-JPUD Asset Purchase, dated 3/28/2013

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
KBJ-19CX	NO	ICNU	A	5/16/13	Puget Sound Energy, Inc.'s Annual "Commission Basis" Results of Operations for the 12-month period ended December 31, 2012
Tom DeBoer					
TAD-1T	YES	Tom DeBoer for PSE	A	5/16/13	Prefiled Direct Testimony providing "a high level overview" of PSE/NWEC's original decoupling proposal in these dockets
TAD-2	YES		A	5/16/13	Witness Qualifications
CROSS-EXAMINATION EXHIBITS					
Daniel A. Doyle					
DAD-1T	YES	Daniel A. Doyle for PSE	A	5/16/13	Prefiled Rebuttal Testimony
DAD-2	YES		A	5/16/13	Witness Qualifications
DAD-3	YES		A	5/16/13	Average Authorized ROE and Equity Share in Capital Structure for the Operating Utilities In ICNU's Proposed Proxy Group
CROSS-EXAMINATION EXHIBITS					
Kenneth S. Johnson, Director, Rates and Regulatory Affairs					
KSJ-1T	YES	Kenneth S. Johnson for PSE	A	5/16/13	Prefiled Rebuttal Testimony
KSJ-2	YES		A	5/16/13	Witness Qualifications

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS					
Matthew R. Marcellia, Director of Tax, PSE					
MRM-1T	NO		A	5/16/13	Prefiled Rebuttal Testimony
MRM-2	NO		A	5/16/13	Witness Qualifications
MRM-3	NO		A	5/16/13	Summary of Bonus Depreciation Legislation
CROSS-EXAMINATION EXHIBITS					
MRM-4 X	NO	Public Counsel	A	5/16/13	PSE 10-K (12/31/2012) Excerpt pp. 111-114
MRM-5 X	NO	Public Counsel	A	5/16/13	PSE Response to Public Counsel Data Request No. 21, Docket No. UE-121697 & UG-121705
Jon A. Piliaris, Manager of Pricing and Cost of Service (Decoupling Exhibits Only, Dockets UE-121697/UG-121705)					
JAP-1T	YES	Jon A. Piliaris for PSE	A	5/16/13	Prefiled Direct Testimony presenting details of proposed decoupling mechanisms, as filed October 26, 2012
JAP-2	YES		A	5/16/13	Witness Qualifications
JAP-3	NO		A	5/16/13	Proposed Tariff Sheets-Electric Schedule 139
JAP-4	NO		A	5/16/13	Proposed Tariff Sheets-Natural Gas Schedule 139
JAP-5	NO		A	5/16/13	Development of Monthly Allowed Revenue per Customer-Electric—Rate Year – 12 Months Ending April 2013
JAP-6	NO		A	5/16/13	Development of Monthly Allowed Revenue per Customer-Natural Gas—Rate Year – 12 Months Ending April 2013

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
JAP-7	NO		A	5/16/13	Alternate K-Factor Scenarios-Sales Growth Without Conservation vs. Customer Growth
JAP-8T	YES		A	5/16/13	Prefiled Supplemental Direct Testimony presenting proposed changes to the joint decoupling proposal originally filed in October 2012
JAP-9	YES		A	5/16/13	Detailed Description of Electric Revenue Decoupling Mechanism
JAP-10	YES		A	5/16/13	Detailed Description of Gas Revenue Decoupling Mechanism
JAP-11	NO		A	5/16/13	Development of Monthly Gas Lights & Water Heater Rental Surcharge Rates
JAP-12	NO		A	5/16/13	Development of Monthly Retail Wheeling Service and Street & Area Light Surcharge Rates
JAP-13	YES		A	5/16/13	Electric Earnings Test
JAP-14	NO		A	5/16/13	Development of Annual Allowed Delivery Revenue Per Customer-Electric (Exclusive of Related Property Taxes)
JAP-15	NO		A	5/16/13	Development of Annual Allowed Delivery Revenue Per Customer-Natural Gas (Exclusive of Related Property Taxes)
JAP-16	NO		A	5/16/13	Development of Monthly Allowed Delivery Revenue Per Customer-Electric
JAP-17	NO		A	5/16/13	Development of Annual Allowed Delivery Revenue Per Customer-Natural Gas
JAP-18	YES		A	5/16/13	Development of Delivery Cost Energy Rate and Schedule 139 Rate-Electric—Rate Year May 1, 2013 – April 30,2014

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
JAP-19	YES		A	5/16/13	Development of Delivery Cost Energy Rate and Schedule 139 Rate-Natural Gas—Rate Year May 1, 2013 – April 30,2014
JAP-20	NO		A	5/16/13	Revised Proposed Tariff Sheets-Electric Schedule 139
JAP-21	NO		A	5/16/13	Revised Proposed Tariff Sheets-Natural Gas Schedule 139
JAP-22	NO		A	5/16/13	Development of Deferrals-Electric-Residential-Calendar Year 2013
JAP-23	NO		A	5/16/13	Development of Deferrals-Natural Gas-Residential-Calendar Year 2013
Jon A. Piliaris, Manager of Pricing and Cost of Service					
(ERF Exhibits Only, Dockets UE-130137/UG-130138)					
JAP-1T	NO	Jon A. Piliaris for PSE	A	5/16/13	Prefiled Direct Testimony re Electric Rate Spread and Rate Design
JAP-2	NO		A	5/16/13	Witness Qualifications
JAP-3	NO		A	5/16/13	Determination of June 2012 CBR ERF Revenues Priced at 2011 GRC ERF Rates
JAP-4	NO		A	5/16/13	Summary-Electric Rate Spread; Proforma and Proposed Revenue by Rate Schedule
JAP-5	NO		A	5/16/13	Tariffed Rate Components
JAP-6	NO		A	5/16/13	Electric Tariff Sheets ERF Rate Adjustment
(Decoupling and ERF Exhibits, Dockets UE-121697/UG-121705 and UE-130137/UG-130138)					
JAP-24T	YES		A	5/16/13	Prefiled Rebuttal Testimony
CROSS-EXAMINATION EXHIBITS					
JAP -25X	NO	Kroger	A	5/16/13	PSE Response to Kroger Data Request 3-004.

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
JAP-26 X	YES	Public Counsel	A	5/16/13	PSE's Response to Public Counsel Data Request No. 22 (Including Attachments A and B)
JAP-27X	NO	Kroger	A	5/16/13	PSE Response to Kroger Data Request 3-003
NWEC					
Ralph Cavanagh, Natural Resources Defense Council					
RCC-1T	YES	Ralph Cavanagh for NWEC	A	5/16/13	Prefiled Direct Testimony supporting petition (focusing on changes from NWEC proposal in Dockets UE-111048 and UG-111049)
RCC-2T	YES		A	5/16/13	Prefiled Direct Testimony in Dockets UE-111048 and UG-111049
RCC-3T	YES		A	5/16/13	Prefiled Supplemental Direct Testimony supporting revised petition (filed March 4, 2013) (focusing on changes from PSE/NWEC initial proposal in this proceeding)
RCC-4T	YES		A	5/16/13	Prefiled Rebuttal Testimony
RCC-5	YES		A	5/16/13	Morgan, Pamela, <u>A Decade of Decoupling for US Energy Utilities: Rate Impacts, Designs, and Observations</u>
CROSS-EXAMINATION EXHIBITS					
Nancy Hirsch, Policy Director, NWEC					
NH-1T	YES		A	5/16/13	Prefiled Direct Testimony supporting multiparty settlement re decoupling and Coal Transition PPA

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
NH-2T	YES		A	5/16/13	Prefiled Rebuttal Testimony
CROSS-EXAMINATION EXHIBITS					
COMMISSION STAFF					
Deborah J. Reynolds, Assistant Director of Conservation and Energy Planning in the Regulatory Services Division, UTC					
DJR-1T	YES	Deborah J. Reynolds for Staff	A	5/16/13	Prefiled Direct Testimony Supporting PSE/NWEC Petition for Decoupling
CROSS-EXAMINATION EXHIBITS					
Thomas E. Schooley, Assistant Director - Energy Regulation, Regulatory Services Division, UTC					
TES-1T	YES	Thomas E. Schooley for Staff	A	5/16/13	Prefiled Direct Testimony in support of Multiparty Settlement
TES-2	YES		A	5/16/13	Correspondence Between Governor's Office and UTC Chairman
TES-3	YES		A	5/16/13	Comparison of Rate Changes to Earned Returns at PSE for 2005 through 2011
TES-4T	YES		A	5/16/13	Prefiled Rebuttal Testimony
TES-5	YES		A	5/16/13	Comparison of Rate Changes to Earned Returns at PSE
CROSS-EXAMINATION EXHIBITS					
TES-6 X	YES	Public Counsel	A	5/16/13	Excerpt from the Deposition of Thomas Schooley, pp. 59-61
TES-7 X	YES	Public Counsel	A	5/16/13	Excerpt from the Deposition of Thomas Schooley, pp. 45-47
TES-8X	YES	ICNU	A	5/16/13	Puget Sound Energy, Inc.'s Annual "Commission Basis" Results of Operations for the 12-month period ended December 31, 2012
See also KJB-19CX					

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
PUBLIC COUNSEL					
James R. Dittmer, Consultant					
JRD-1T	NO	James R. Dittmer for Public Counsel	A	5/16/13	Prefiled Response Testimony re ERF, Decoupling and Rate Plan (K-factor), and alternative proposal re Rate Plan
JRD-2	NO		A	5/16/13	Witness Qualifications
JRD-3	NO		A	5/16/13	PSE Projected Schedule 139 Decoupling with K-Factor Revenues
JRD-4	NO		A	5/16/13	Comparison of PSE and Public Counsel ERF Revenue Requirement Deficiency (Electric)
JRD-5	NO		A	5/16/13	Comparison of PSE and Public Counsel ERF Revenue Requirement Deficiency (Gas)
JRD-6C	NO		A	5/16/13	PSE Response to Public Counsel DR 032
CROSS-EXAMINATION EXHIBITS					
Stephen G. Hill, Consultant					
SGH-1T	YES	Stephen G. Hill for Public Counsel	A	5/16/13	Prefiled Response Testimony proposing 50 basis point risk adjustment to return on equity and an additional 30 basis point reduction to reflect changes in capital market since May 2012 conclusion of Dockets UE-111048/UG-111049

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS					
ICNU					
Michael C. Deen, Consultant					
MCD-1T	YES	Michael C. Deen for ICNU	A	5/16/13	Prefiled Response Testimony addressing overall merits of Multiparty Settlement and aspects of the underlying proposals (i.e., ERF, Decoupling and Rate Plan K-factor).
MCD-2	YES		A	5/16/13	Witness Qualifications
MCD-3	YES		A	5/16/13	Excerpt of D. Reynolds Deposition Transcript
MCD-4	YES		A	5/16/13	Excerpt of T. Schooley Deposition Transcript
MCD-5	YES		A	5/16/13	Regulatory Assistance Project, Revenue Regulation and Decoupling-A Guide to Theory and Application (June 2011)
MCD-6	YES		A	5/16/13	Lesh, Pamela G., <i>Rate Impacts and Key Design Elements of Gas and Electric Utility Decoupling: A Comprehensive Review (Excerpt)</i> (October 2009)
MCD-7	YES		A	5/16/13	Staff's Response to ICNU DRs 4.6 and 4.23 in Docket UE-121697, and PSE's Responses to ICNU DRs 2.4 and 3.10 in Docket UE-130137

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS					
Michael P. Gorman, Consultant					
MPG-1T	YES	Michael P. Gorman for Public Counsel	A	5/16/13	Prefiled Response Testimony proposing ROE 50 basis point reduction, and reduced equity share in capital structure (to ~46%); revenue requirement adjustments for pension expense federal income tax and incentive compensation based on financial goals; opposing decoupling
MPG-2	YES		A	5/16/13	Witness Qualifications
MPG-3	YES		A	5/16/13	Return on Equity Study
MPG-4	YES		A	5/16/13	Rate of Return Impact
MPG-5	YES		A	5/16/13	Historical Capital Structure
MPG-6	YES		A	5/16/13	Common Equity
MPG-7	YES		A	5/16/13	Rate of Return
MPG-8	YES		A	5/16/13	Proxy Group
MPG-9	YES		A	5/16/13	Consensus Analysis Growth Rates
MPG-10	YES		A	5/16/13	Constant Growth DCF Model
MPG-11	YES		A	5/16/13	Payout Ratios
MPG-12	YES		A	5/16/13	Sustainable Growth Rate
MPG-13	YES		A	5/16/13	Constant Growth DCF Model
MPG-14	YES		A	5/16/13	Electricity Sales Linked to Economic Growth
MPG-15	YES		A	5/16/13	Multi-Stage Growth DCF Model

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
MPG-16	YES		A	5/16/13	Common Stock Market/Book Ratio
MPG-17	YES		A	5/16/13	Equity Premium Risk-Treasury Bond
MPG-18	YES		A	5/16/13	Equity Risk Premium-Utility Bond
MPG-19	YES		A	5/16/13	Bond Yield Spreads
MPG-20	YES		A	5/16/13	Treasury and Utility Bond Yields
MPG-21	YES		A	5/16/13	Value Line Beta
MPG-22	YES		A	5/16/13	CAPM Return
MPG-23T	YES		A	5/16/13	Supplemental Testimony
MPG-24	YES		A	5/16/13	Rate of Return (December 31, 2012)
CROSS-EXAMINATION EXHIBITS					
NWIGU					
Michael C. Deen, Consultant					
MCD-8T	NO	Michael C. Deen for NWIGU	A	5/16/13	Prefiled Response Testimony addressing overall merits of Multiparty Settlement vis-à-vis natural gas customers
MCD-9	NO				Witness Qualifications
CROSS-EXAMINATION EXHIBITS					
Edward A. Finklea, Executive Director of the Northwest Industrial Gas Users					
EAF-1T	NO	Edward A. Finklea for NWIGU	A	5/16/13	Prefiled Response Testimony re decoupling, proposing exclusion of gas transportation customers and consideration of cost of capital
EAF-2	NO		A	5/16/13	Witness Qualifications

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
EAF-3	NO		A	5/16/13	PSE Response to NWIGU DR 011, 13, 3, and NWECC Response to NWIGU DR 5
EAF-4T	NO		A	5/16/13	Supplemental Testimony in Support of MultiParty Settlement
CROSS-EXAMINATION EXHIBITS					
KROGER					
Kevin C. Higgins, Consultant					
KCH-1T	YES		A	5/16/13	Prefiled Response Testimony recommending adjusting ROE, rejecting K-factors and decoupling (but, if allowed, 25 basis point ROE adjustment, found margin, exclude largest customers or remove some demand-billed delivery component, rate redesign for Schedule 139)
KCH-2	YES		A	5/16/13	Electric K-Factor Calculation Using 2007 to 2011 Escalation Factors With Adjustment for NOL Carry-Forward Impact
KCH-3	YES		A	5/16/13	Kroger ROE Adjustment for Revenue Decoupling Adjustment to Electric ERF

NUMBER		SPONSOR	A/R	DATE	DESCRIPTION
KCH-4	YES		A	5/16/13	Found Revenue: Accrual of PSE Delivery Revenues with Growing Customer Counts (Electric Example)
CROSS-EXAMINATION EXHIBITS					
NUCOR STEEL					
Kevin C. Higgins					
KCH-5T	YES		A	5/16/13	Prefiled Response Testimony with similar recommendations for gas book, plus do not apply decoupling to transportation customers and remove 100% of contract firm revenues from decoupling.
CROSS-EXAMINATION EXHIBITS					
ENERGY PROJECT					
Charles Eberdt					
CME-1T	NO	Charles M. Eberdt on behalf of the Energy Project	A	5/16/13	Prefiled Response Testimony re low-income customer issues
CME-2	NO		A	5/16/13	Witness Qualifications
CME-3T	NO	Charles Eberdt for the Energy Project	A	5/16/13	Testimony of Charles Eberdt in Support of the Energy Project's Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets
CROSS-EXAMINATION EXHIBITS					

Attachment B

PSE's Identification of Portions of Transcript For Remand

PAGE:LINE	EXAMINER	WITNESS
129:15-133:6	Goltz	Schooley
133: 7 -133:15	Goltz	Barnard
152:1- 152:16	Danner	Cavanagh
160:18 -161:4	Jones	Doyle
166:10 - 169:18	Jones	Cavanagh
169:19 - 171:7	Jones	Reynolds
172:5 - 175:15	Goltz	Cavanagh
176:2 - 176:23	Goltz	Cavanagh
177:16 - 178:14	Goltz	Schooley
187:17 -212:13	Jones	Gorman
212:17 - 215:1	Goltz	Gorman
215:2 - 215:13	Carson	Gorman
244:3 - 247:25	Carson	Doyle

PAGE:LINE	EXAMINER	WITNESS
248:1 - 248:11	ALJ Moss	Doyle
248:15 -249-9	Goltz	Doyle
250:24 - 251:15	ffitch	Doyle
251:16 - 253:11	Davison	Doyle
253:15 -256:15	Jones	Doyle
278:8 - 282:17	Jones	Schooley
284:19 -285:22	Goltz	Schooley
286:3 - 286:11	Brown	Schooley
293:21 - 302:23	Goltz/Danner	Hill
310:13 - 312:7	Jones	Higgins
313:6 - 314:4	ffitch	Hill