COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matters of:

ELECTRONIC APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCREDIT	)	CASE NO. 2020-00349
ELECTRONIC APPLICATION OF LOUISVILLE GAS AND ELECTRIC COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCREDIT	)	CASE NO. 2020-00350

O R D E R

On July 23, 2021, Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (jointly, LG&E/KU) filed a joint motion, pursuant to KRS 278.400, requesting partial rehearing of the Commission's June 30, 2021 Order that, among other things, approved a general rate increase and established future reporting requirements.

None of the intervening parties filed a response to LG&E/KU's motion for rehearing.[1] This matter now stands submitted for a decision.

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[1] The Intervenors in Case No. 2020-00349 are Lexington-Fayette County Urban County Government, Kentuckians for the Commonwealth, Kentucky Industrial Utility Customers, Inc., Kentucky

LEGAL STANDARD

KRS 278.400, which establishes the standard of review for motions for rehearing, limits rehearing to new evidence not readily discoverable at the time of the original hearings, to correct any material errors or omissions, or to correct findings that are unreasonable or unlawful. A Commission Order is deemed unreasonable only when "the evidence presented leaves no room for difference of opinion among reasonable minds."[2] An Order can only be unlawful if it violates a state or federal statute or constitutional provision.[3]

By limiting rehearing to correct material errors or omissions, and findings that are unreasonable or unlawful, or to weigh new evidence not readily discoverable at the time of the original hearings, KRS 278.400 is intended to provide closure to Commission proceedings. Rehearing does not present parties with the opportunity to relitigate a matter fully addressed in the original Order.

LG&E/KU'S MOTION FOR REHEARING

LG&E/KU requested rehearing on four issues regarding forecasted legal expenses, return on equity (ROE), allocation of revenues for an automatic waiver of late

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Solar Energy Society, Kentucky Solar Industries Association, Inc., Mountain Association, Office of the Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention, Sierra Club, The Kroger Company, United States Department of Defense and all other Federal Executive Agencies, and Walmart, Inc. The Intervenors in Case No. 2020-00350 are Louisville/Jefferson County Metropolitan Government, Kentuckians for the Commonwealth, Kentucky Industrial Utility Customers, Inc., Kentucky Solar Energy Society, Kentucky Solar Industries Association, Inc., Metropolitan Housing Coalition, Office of the Attorney General of the Commonwealth of Kentucky, by and through the Office of Rate Intervention, Sierra Club, The Kroger Company, United States Department of Defense and all other Federal Executive Agencies, and Walmart, Inc.

[2] *Energy Regulatory Comm'n v. Kentucky Power Co*., 605 S.W.2d 46 (Ky. App. 1980).

[3] *Public Service Comm'n v. Conway*, 324 S.W.3d 373, 377 (Ky. 2010); *Public Service Comm'n v. Jackson County Rural Elec. Coop. Corp*., 50 S.W.3d 764, 766 (Ky. App. 2000); *National Southwire Aluminum Co. v. Big Rivers Elec. Corp*., 785 S.W.2d 503, 509 (Ky. App. 1990).

payment charges, and rate case expenses. LG&E/KU also requested clarification on four issues regarding timing of required reports, timing of notice for modification of the stay-out provision, allocation of revenue reductions, and gas supplier rates.

Disallowance of Forecasted Legal Expenses

LG&E/KU asserted that the June 30, 2021 Order was unlawful and unreasonable, and therefore rehearing should be granted.

LG&E/KU first argued that the June 30, 2021 Order violated their right to procedural due process established in the United States Constitution, 14th Amendment and the Second Section of the Kentucky Constitution. LG&E/KU argued that they were deprived of procedural due process because they were not provided with notice that the forecasted legal expenses were at issue or that all forecasted legal expenses were at risk for disallowance. LG&E/KU further argued that, because they did not receive proper notice, they were deprived of a meaningful opportunity to be heard by presenting evidence and arguments on the issue of recovery of forecasted legal expenses in rates.

LG&E/KU asserted that they were deprived of notice based, in part, upon Commission approval of forecasted legal expenses in previous rate cases in which approval was based upon similar evidence. LG&E/KU claimed that the Commission veered from previous decisions that have "consistently recognized the near century-old legal principle that a utility's management decisions are presumed to be reasonable."[4] LG&E/KU also asserted that they were deprived of notice because the Commission did not specifically ask for information regarding substance of forecasted legal expenses that the Commission subsequently disallowed.

[4] LG&E/KU's Motion for Partial Rehearing (filed July 23, 2021) at 13.

LG&E/KU next asserted that the June 30, 2021 Order was unreasonable because the decision to disallow forecasted legal expenses was arbitrary because all forecasted legal expenses were disallowed, which deprived LG&E/KU of its legal authority to recover all permissible expenses. LG&E/KU claimed that the Commission had a duty to make a determination regarding the amount of reasonable legal expenses that LG&E/KU could recover rather than disallow all of the forecasted legal expense. LG&E/KU further claimed that the Commission should deem all of the forecasted legal expenses as reasonable because all parties to both proceedings did not modify LG&E/KU's forecasted legal expenses in the Stipulation and Settlement Agreement (Settlement Agreement). LG&E/KU argued that the parties' failure to modify forecasted legal expenses was evidence that the parties found LG&E/KU's forecasted legal expenses as reasonable, and therefore the Commission should defer to the parties' acceptance of LG&E/KU's forecasted legal expenses.

LG&E/KU offered to provide additional evidence of the reasonableness of the forecasted legal expenses if rehearing was granted. LG&E/KU expressly offered to include the type of evidence that the Commission referenced in the June 30, 2021 Order during rehearing.

LG&E/KU also alleged that the Commission made two errors that resulted in a higher disallowance of legal expense fees than was appropriate. LG&E/KU first alleged that the Commission improperly failed to apply KU's jurisdictional factor in its calculation and therefore disallowed an amount in excess of jurisdictionalized forecasted legal expense. LG&E/KU next alleged that Appendix E to the June 30, 2021 Order set forth an amount of disallowance for LG&E that is inconsistent with language in the body of the order and overstates LG&E's electric service disallowance and understates LG&E's gas service disallowance.

ROE

LG&E/KU asserted that the June 30, 2021 Order was unreasonable because it was not based on evidence in the record and was arbitrary.

LG&E/KU argued that the Commission failed to quantify the basis for the downward adjustment from the 9.55 percent ROE the parties agreed to in the Settlement Agreement to 9.425 percent ROE awarded in the June 30, 2021 Order. LG&E/KU took issue with the Commission's reference to a downward trend in recent regulatory decisions in 2019 and 2020, contending that the difference from 2019 to 2020 was only a "slight downward movement" on average, and did not represent a "trend."[5] LG&E/KU further contended that because ROE averages may increase or decrease from one year to another, year-to-year changes over only two years cannot be relied upon as a trend. LG&E/KU also argued that the Commission's reference to awarding ROEs of 9.25 percent and 9.3 percent in two recent cases is irrelevant to a decision in LG&E/KU's matters because the facts of the cases are not comparable. Finally, LG&E/KU disputed that the Commission appropriately weighed all risk factors in the decision to lower the ROE.

LG&E/KU maintained that the Commission should afford more weight to the parties' determination, as evidenced by the Settlement Agreement, that 9.55 percent ROE is a fair, just and reasonable ROE. LG&E/KU asserted that the Commission erred by not deferring to the Settlement Agreement.

[5] *Id.* at 22–23.

Finally, LG&E/KU asserted that the Commission made an immaterial error in the adjustments to the ROE because it used LG&E/KU's as-filed position in Schedule J to LG&E/KU's respective applications and not the revised supplemental response filed on February 26, 2021, that revised Schedule J.

To remedy the alleged errors, LG&E/KU requested that the Commission grant rehearing and award LG&E/KU a 9.55 percent ROE.

<u>Adjustment to Revenue Requirement for Automatic Waiver of Late Payment Charges</u>

LG&E/KU claimed that the Commission's decision not to make an adjustment to the revenue requirement for the automatic waiver of late payment charges was unlawful and unreasonable. LG&E/KU clarified that they are not requesting rehearing on the Commission's decision to approve a waiver of late payment charges. LG&E/KU requested rehearing only to reallocate revenues.

For similar reasons set forth above, LG&E/KU argued that the Commission's decision to implement an automatic waiver of late payment charges was a violation of procedural due process because LG&E/KU did not have notice of or an opportunity to be heard on this issue. LG&E/KU explained that they did not request or anticipate that the Commission would establish an automatic waiver of late payment charges, and thus did not formulate revenue allocations to reflect the waivers. LG&E/KU averred that they would have proposed different revenue allocations or a deferral accounting had they received advanced notice of the proposal.

LG&E/KU asserted that the implementation of an automatic waiver of late payment charges results in a reduction in miscellaneous revenues of approximately $550,000 for LG&E and $600,000 for KU, which affects the allocation of revenues between miscellaneous revenues and revenues collected from affected rate classes. LG&E/KU argued that, without the reallocation of revenue, the revenue requirement across both companies is reduced by approximately $1,000,000.

To remedy the alleged errors, LG&E/KU requests that the Commission grant rehearing and reallocate the reduced miscellaneous revenues attributable to the automatic waiver of the late payment charges.

Recovery of Rate Case Expenses

LG&E/KU requested rehearing to modify approved rate case expenses and to request authorization for a regulatory asset for the balance of rate case expenses. LG&E/KU asserted that the amounts used to adjust rate case expenses in the June 30, 2021 Order appear to reflect actual rate case expenses incurred through April 30, 2021, but that LG&E/KU incurred rate case expenses between May 1, 2021, and June 2, 2021, when the evidentiary record was closed in this matter. LG&E/KU further asserted that, because this case remains open pending a final determination on net metering service tariffs and small and large qualifying facilities tariffs, that they will continue to incur actual rate case expenses.

To remedy the alleged errors, LG&E/KU requests that the Commission grant rehearing to allow LG&E/KU to establish a regulatory asset for actual rate case expenses incurred that were excluded from the June 30, 2021 Order.

Clarification: Reporting Requirements

LG&E/KU requested that the Commission clarify the June 30, 2021 Order regarding reports that are required to be filed in the future. LG&E/KU asserted that reports involving financial results could not include data for the end of quarter if the reports' due dates fell on or immediately after an end of quarter due to the lag time between the end of quarter and reporting on that quarter's financial information. LG&E/KU requested that the Commission clarify whether data in certain reports should include data for quarters ending on the due date or whether data from the previous quarter was sufficient. LG&E/KU also requested that the Commission delegate the authority to adjust reporting dates upon showing of good cause for an extension or adjustment to the Commission's Executive Director.

Clarification: Timeline for Notice of Modification of the Stay-Out Provision

LG&E/KU requested clarification whether they must provide 30 days' notice to seek rate relief arising from an emergency or due to statutory or regulatory change as part of a formal rate application, or whether LG&E/KU must provide 30 days' notice to request Commission approval to file an application for rate relief.

Clarification: Allocation of Reduction to Stipulated Revenue Increases

LG&E/KU explained that the June 30, 2021 Order states that reductions were allocated to the energy charges to specified customer classes, but Appendix B reflects revenue reductions were allocated to demand charges rather than energy charges for all rates with demand charges. LG&E/KU requested clarification whether reductions to demand charges in Appendix B was intentional and order text was in error, or whether Appendix B rates should be revised to reflect reduction in energy charges of specified customer classes.

Clarification: TS-2 Pipeline Supplier rate in Tariffs CGS, IGS, AAGS, and DGGS

LG&E stated that June 30, 2021 Order contained erroneous TS-2 pipeline supplier rates in Tariffs CGS, IGS, AAGS, and DGGS. LG&E explained that the June 30, 2021

Order contained a rate that was approved in another matter for service rendered February 1, 2021, through April 30, 2021, but that a lower rate was in effect as of May 1, 2021.

DISCUSSION AND FINDINGS

Disallowance of Forecasted Legal Fees

Although the Commission is not convinced that LG&E/KU met its burden of proof that the June 30, 2021 Order contained a material omission or error, or was unlawful or unreasonable, we will grant rehearing for further consideration of the Commission's finding that LG&E/KU's forecasted legal fees should be disallowed.[6] The Commission will conduct cross-examination to take additional evidence on this issue, and may ask counsel for additional legal argument to support the basis for the requested rehearing at the August 17–18, 2021 hearing scheduled in this proceeding. If necessary, the Commission may establish a procedural schedule to take additional written discovery and/or briefing on this issue.

ROE

Based upon a review of the June 30, 2021 Order and the motion for rehearing, the Commission finds that LG&E/KU failed to meet its burden of proof that the June 30, 2021 Order was unreasonable, and, for the following reasons, rehearing should be denied. LG&E/KU seeks to relitigate a Commission determination regarding the ROE that was fully litigated by the parties and was based on substantial evidence of record. Despite

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[6] LG&E/KU were asked to provide a detailed analysis of forecasted professional service expenses, including a detailed analysis and description of forecasted legal expenses, in Commission Staff's First Request for Information, Item 6 (Ky. PSC Nov. 24, 2020); to provide a detailed analysis of the budgeted legal fees for the forecasted test period in Commission Staff's Fifth Request for Information, Item 2 (Ky. PSC Mar. 19, 2021); to provide detailed analysis of forecasted legal expenses in cross examination at the April 26, 2020 hearing, beginning at 4:06:25; and to provide a schedule showing the estimated cost per item listed in each category of forecasted legal expenses in Commission Staff's Post-Hearing Request for Information, Item 14 (Ky. PSC May 5, 2021).

LG&E/KU's assertion otherwise, the Commission owes no duty of deference to the parties' Settlement Agreement or that the settlement provisions are *de facto* fair, just and reasonable. This is especially so given that settlement agreements are typically the process of negotiation and compromise between the parties. The Commission has a statutory duty to investigate whether the provisions of a settlement agreement are fair, just and reasonable. That investigation is based upon the Commission's unique expertise and application of the facts developed in the case record to the applicable law. Here, the Commission evaluated and weighed the totality of the substantial evidence in the case record, including evaluating risk factors, investor expectations, ROE studies, and ROE analyses litigated by the parties. In the June 30, 2021 Order, the Commission set forth in detail the reasons underlying the Commission's finding.

For the above reasons, we find that LG&E/KU failed to meet its burden of proof that the Commission's finding regarding a fair, just and reasonable ROE was unreasonable, and rehearing is denied for this issue.

<u>Adjustment to Revenue Requirement for Automatic Waiver of Late Payment Charges</u>

Based upon a review of the June 30, 2021 Order and the motion for rehearing, the Commission finds that LG&E/KU failed to meet its burden of proof that the June 30, 2021 Order was unlawful or unreasonable, and, for the following reasons, rehearing should be denied. LG&E/KU merely seeks to relitigate a Commission determination regarding the waiver of late payment charges that was based on substantial evidence of record. LG&E/KU witness Robert Conroy stated:

> For the purposes of calculating their revenue requirements in these proceedings, the Companies are not assuming any late payment charge waivers and accordingly have not reduced miscellaneous revenues. In addition, the Companies are not

> seeking regulatory asset treatment for late payment charge waivers the Companies ultimately grant.[7]

LG&E/KU witness William S. Seelye testified that LG&E/KU did not make an adjustment to miscellaneous revenues to reflect the late payment charge waiver, stating that, "[t]he Companies will absorb the impact of the waiver until any future rate cases, at which time the impact of the change would be reflected in test year miscellaneous revenues in such future rate cases."[8] In their post-hearing brief, LG&E/KU stated that "any change to the LPC waiver mechanism to automatic instead of by request would impact the revenue requirement as reflected in the parties' negotiated stipulation,"[9] without further quantification or explanation for the change in position from the previous assertion that any impact from the late payment charge waiver would be absorbed until a future rate case. Given that the provision for an automatic late payment charge waiver does not change the underlying eligibility requirements for the waiver, the automatic nature of the waiver does not change the number of customers who are eligible for the waiver, and thus LG&E/KU should be indifferent whether the waiver is automatic or by request. As noted in the June 30, 2021 Order, LG&E/KU had the opportunity to account for the late payment fee waiver in its revenue requirement or request regulatory asset treatment, and expressly declined to do so, preferring to wait until its next rate case. As noted in the June 30, 2021 Order, "all customers who have the option [of the waiver] could

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[7] Direct Testimony of Robert M. Conroy (filed Nov. 25, 2020) at 49:18–22. This is contrary to what LG&E/KU stated in their Motion for Rehearing, wherein the companies stated they "formulated their proposed revenue allocations between miscellaneous revenues and the various rate classes in these proceedings to reflect actually experienced levels of waivers of the residential class and a similar level of waivers for other rate classes."

[8] Direct Testimony of William S. Seelye (filed Nov. 25, 2020) at 92:22–93:4.

[9] LG&E/KU Post-Hearing Brief (filed May 24, 2021) at 22.

choose to exercise it each year anyway, making LG&E indifferent between [keeping the status quo or making the waiver automatic].[10]

For the above reasons, we find that LG&E/KU failed to meet its burden of proof that the Commission's finding regarding the late payment charge waiver was unlawful or unreasonable, and rehearing is denied for this issue.

Reduction of Rate Case Expense

The Commission finds that LG&E/KU established good cause to grant rehearing to allow LG&E/KU to recover its rate case expenses because the cases are continuing. The modification of rate case expenses will be addressed in the final Order deciding all remaining issues in this proceeding.

Clarification of Issues

The Commission finds that LG&E/KU established good cause for the Commission to grant rehearing for further consideration regarding clarification of the reporting requirements established in the June 30, 2021 Order and for the time frame for notice of the modification of the stay-out provision. Both issues may be addressed through cross-examination or with questions to counsel at the August 17–18, 2021 hearing, or through additional written discovery and/or briefing.

The Commission further finds that LG&E/KU established good cause to grant rehearing regarding the allocation of the reduction to stipulated revenue increases and for the TS-2 Pipeline Supplier rate in Tariffs CGS, IGS, AAGS, and DGGS (TS-2 Pipeline Supplier Rate). Regarding the allocation of the reduction to the stipulated revenue

[10] Case No. 2020-00349, (Ky. PSC June 30, 2021) Order at 47; Case No. 2020-00350, (Ky. PSC June 30, 2021) Order at 50.

increases, the Commission corrects the June 30, 2021 final Order and notes that for those rates with both energy and demand charges, the revenue reductions were allocated to both charges. Additionally, the Commission agrees with LG&E/KU that the TS-2 Pipeline Supplier rate was incorrect in Appendix B of the LG&E June 30, 2021 Order. This error only impacted the month of July as the TS-2 Pipeline Supplier date was subsequently updated in Case No. 2021-00251.[11] The issue of whether there was any over or under recovery in the TS-2 Pipeline Supplier Rate will be addressed through cross-examination at the August 17–18, 2021 hearing.

IT IS THEREFORE ORDERED that:

1. LG&E/KU's motion for rehearing is granted in part and denied in part.

2. LG&E/KU's motion for rehearing on the issues of disallowed forecasted legal expenses, reduction of rate case expenses, reporting requirements, time frame for notice of modification of the stay-out provision, reduction to stipulated revenue increases, and TS-2 Pipeline Supplier rate, as described herein, are granted.

3. LG&E/KU's motion for rehearing on the issues of ROE and revenue adjustments for the late payment charge waiver are denied.

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[11] Case No. 2021-00251, *Electronic Purchased Gas Adjustment Filing of Louisville Gas and Electric Company* (Ky. PSC July 19, 2021).

By the Commission

ENTERED

AUG 12 2021

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