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**KENDRICK R. RIGGS**

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April 6, 2004

**VIA HAND DELIVERY**

Thomas M. Dorman  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40601

**RE: Application of Louisville Gas and Electric Company for an Adjustment of its Gas and Electric Rates, Terms and Conditions**  
**Case No. 2003-00433**

Dear Mr. Dorman:

Enclosed please find and accept for filing the original and ten copies of Louisville Gas and Electric Company's Initial Requests for Information to: (1) the Attorney General; (2) Kentucky Industrial Utility Customers, Inc.; (3) the U.S. Department of Defense; (3) Environmental and Public Protection Cabinet, Division of Energy; and (4) The Kroger Company in the above-referenced matter. Please confirm your receipt of these filings by placing the stamp of your Office with the date received on the enclosed additional copies and return them to me in the enclosed self-addressed stamped envelope.

Should you have any questions or need any additional information, please contact me at your convenience.

Very truly yours,

Kendrick R. Riggs

KRR/ec

Enclosures

cc: Parties of Record  
Dorothy E. O'Brien, Esq.

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**COMMONWEALTH OF KENTUCKY**

**BEFORE THE PUBLIC SERVICE COMMISSION**

APR 6 2004

**PUBLIC SERVICE  
COMMISSION**

**In the Matter of:**

**APPLICATION OF LOUISVILLE GAS AND )  
ELECTRIC COMPANY FOR AN ADJUSTMENT ) CASE NO. 2003-00433  
OF THE GAS AND ELECTRIC RATES, )  
TERMS AND CONDITIONS )**

**LOUISVILLE GAS AND ELECTRIC COMPANY'S  
INITIAL DATA REQUESTS FOR INFORMATION  
TO THE ATTORNEY GENERAL**

Louisville Gas and Electric Company ("LG&E") submits its initial set of data requests for information to the Attorney General ("AG"). As used herein, "Documents" include all correspondence, memoranda, notes, maps, drawings, surveys or other written recorded materials, whether external or internal, of every kind or description, in the possession of or accessible to the AG, its witnesses or its counsel. Please identify by name, title, position and responsibility the person or persons answering each of these requests for information for the AG at the bottom of each response.

**Robert J. Henkes**

1. Please produce portions of the transcripts of Mr. Henkes testimony (direct, rebuttal, cross examination or otherwise) presented during the last 10 years at which the following subjects were discussed, including the identification of the case and the date on which the testimony was offered:

- a. Weather normalization adjustment for electric utilities
- b. Unbilled revenue adjustment
- c. Customer growth adjustment
- d. Injury and damage expense normalization

- e. Labor force reduction cost savings
- f. Temperature normalization adjustment
- g. Plant closing or customer loss adjustment
- h. Effective versus actual income tax rates
- i. Obsolete inventory write-off
- j. Pension and other post-employment benefits
- k. Depreciation

In addition, please produce copies of the Commission or regulatory agency orders in the cases in which the testimony was offered.

2. With respect to Mr. Henkes' recommendation on pages 51-53 concerning recovery of MISO Schedule 10 charges:

- a. Does Mr. Henkes agree that the Company must obtain approval from the Federal Energy Regulatory Commission ("FERC") to withdraw from the Midwest Independent System Operator ("MISO")?
- b. Does Mr. Henkes agree that FERC will determine the dispute on the amount of the exit fee from the MISO?
- c. Does Mr. Henkes agree that the Company will incur Schedule 10 charges until FERC authorizes the Company to withdraw from MISO?

**Michael J. Majoros, Jr.**

3. Please provide a copy of the entire Macroeconomic Advisors Report cited in footnote 5 on page 13 of the Testimony of Michael J. Majoros.

4. Per Mr. Majoros' direct testimony on page 2, lines 12-14, please provide a listing of the 1000 proceeding appearances.

5. Per Mr. Majoros' testimony on page 5, lines 4-9, please provide copies of any and all materials that Mr. Majoros has relative to prior depreciation settlements and orders.

6. With regard to the nationwide life span studies performed for Steam (Exhibit MJM-1) and Other Production (Exhibit MJM-2), please provide a copy of the source data as well as an electronic copy of the study data underlying the analysis.

7. Per Mr. Majoros' testimony on page 10, lines 20-28; page 11; and page 12, lines 1-6, net salvage is included in the depreciation rate formula illustrations. Does Mr. Majoros concur that net salvage is a property-related capital cost component that should be recovered over the life of the asset being consumed in providing service?

8. Per Mr. Majoros' testimony on pages 15 and 16 concerning the Lindheimer v. Illinois Bell Telephone Company, please provide an entire copy of the Supreme Court and related state commission orders.

9. Per Mr. Majoros' testimony on page 18, lines 15-21 concerning SFAS-143, does Mr. Majoros recognize any distinction between a balance sheet liability and an annual ratemaking recovery component?

10. Per Mr. Majoros' testimony on page 30 concerning Jackson Energy Cooperative Corporation, please provide an entire copy of the commission order.

11. Per Mr. Majoros' testimony on page 31 concerning Fleming Mason Energy Cooperative, please provide an entire copy of the commission order.

12. Per Mr. Majoros' testimony on page 7, lines 14 and 15 concerning SFAS-143, please provide the supporting documentation of this statement via cites from the SFAS-143 document and/or other document from the FASB.

13. Please provide an FAS-143 cite or basis for the statement on page 8, lines 5 and 6 of Mr. Majoros' FAS-143 testimony.

14. Per Mr. Majoros' testimony on page 9, lines 13 and 14 concerning FAS-143, please provide Mr. Majoros' specific recommendations presented to FERC and FERC's specific response to the recommendations.

15. Per Mr. Majoros' testimony on page 49, line 21; and page 50, line 1, Mr. Majoros references corrections that he made to Mr. Robinson's spreadsheets. Please provide a specific reference (section, page number, item) to the corrected items within Mr. Robinson's study report.

16. Refer to the following testimony at lines 11-12 on page 21 of Mr. Majoros' direct testimony: "The most important aspect of Order No. 631 is its requirement to separate or unbundle non-legal cost of removal allowances from depreciation rates."

- a. Please provide a copy of all court orders, regulatory orders or regulations, treatises, journals and other scholarly works on which Mr. Majoros bases the statement in the testimony.
- b. Identify each and every LG&E and KU employee, consultant or agent with whom Mr. Majoros has spoken or otherwise communicated about the intentions of either LG&E or KU regarding the removal of depreciated assets of the companies. As to each such communication, please describe in detail what was stated about the removal of depreciated assets, the date of each such communication and the context in which the communication occurred. In addition, please produce all documents which relate in any way to each such communication.

**Dr. Carl G. K. Weaver**

17. In reference to Dr. Weaver's statement at page 7, lines 21-23, provide a copy of all the sources referenced that have projections of GDP growth.
18. In reference the statement at page 22, line 19, that the high  $R^2$  was due in part to autocorrelation:
  - a. Provide all studies that Dr. Weaver performed on Mr. Rosenberg's second risk premium analysis that demonstrated the presence of autocorrelation.
  - b. Provide, on a computer disk, all data and calculations used in the analysis requested in (a), above.
  - c. Provide a copy of a statistical text that justifies the test for autocorrelation used in parts (a) and (b), above, if such a test was conducted.
19. In reference to the Latane and Tuttle reference cited in page 28, provide a copy of the complete chapter from which the quotations were drawn.
20. In reference to Schedules 3 and 6, provide a copy of the Value Line and CBO publications referenced as sources.
21. In reference to Schedules 34 and 61:
  - a. Provide a copy of each source showing the growth projections.
  - b. Provide the specific website address used to obtain the growth projections.
  - c. For each asterisk on Schedule 34, explain the significance of the presence of the asterisk.
22. In reference to Schedules 36 and 63, provide individual-company cost of equity calculations for each of the companies in Dr. Weaver's analysis.

23. Explain how the closing stock prices on Schedules 35 and 62 are “adjusted.”
24. In reference to Schedules 37 and 64:
- a. Provide a computer disk showing all data and calculations underlying the calculation of internal rate of return. (All formulas should be reflected on this computer disk, including those for the calculation of the present value of the perpetuity and the calculation of the internal rate of return.)
  - b. Explain how the convergence from current growth to growth in 2007 is derived and provide all assumptions and calculations used.
  - c. If different convergent assumptions are used for different companies, explain why this is so.
  - d. Explain how the 2002-2003 growth rate is calculated and provide all assumptions and data underlying the calculation.
25. In reference to Schedules 38, 39 and 65:
- a. Provide a copy of the source of all data referenced.
  - b. Provide all calculations, data, regressions, adjustments, assumptions, etc., used by Dr. Weaver in performing the CAPM calculations.
26. In reference to Schedules 40 and 66:
- a. Provide a computer disk with all the data and calculational formulas underlying this schedule.
  - b. Is it Dr. Weaver’s opinion that investors would give the same weight to a return achieved, for example, between 1994-1995 compared with the return achieved in 2002-2003? Explain the response.

- c. Provide a copy of the Standard & Poor's *Stock Report*, November 30, 2002, for each company. Also provide the most recent S&P *Stock Report* for each company.
- d. Explain why Dr. Weaver employed 1-year Treasury securities in this calculation, rather than some other maturity of Treasury securities.

27. In reference to the 9.75-10.25% range of electric company cost of equity estimates (page 64, line 14), provide a specific explanation how this range was derived from Dr. Weaver's underlying results.

28. In reference to the 10.1-10.6% cost of equity range for the gas cost of equity results (page 75, line 24), provide a specific explanation how this range was derived from Dr. Weaver's underlying results.

29. In reference to the testimony at page 65, lines 11-18 and to Schedule 42:

- a. Provide the gas revenues as percent of total company revenues and gas income as percent of total company income for all companies selected for Dr. Weaver's proxy group.
- b. Provide the data used to calculate the ratios requested in (a), above, and indicate the year of the data analyzed and the source used to obtain the data.
- c. What specific cut-off level did Dr. Weaver use for percent non-gas revenues and percent non-gas income in order to reject companies from his proxy group?

30. In reference to the testimony at the top of page 75 regarding the 11.99% risk premium result, is there any defect in the analysis, other than the risk premium result being



higher than other cost of equity results, which led Dr. Weaver to reject the 11.99% figure for use in his further analysis?

31. In reference to Appendix II, page 11, line 11, provide a copy of the academic studies referenced.

32. In Dr. Weaver's opinion, has the risk of LG&E or KU changed since the filing of his ESG testimony in December 2003. If so, explain in detail how.

33. Provide on a computer disk, all of Dr. Weaver's data, calculations, spreadsheets, etc., with cell formulas intact.

34. Provide copies of all workpapers, supporting documentation, articles, studies and other material cited and/or relied upon by Dr. Weaver in preparing his testimony, other than those already provided in response to the above requests.

**David H. Brown-Kinloch**

35. On page 32, lines 11-12 of his testimony, Mr. Kinloch makes the following statement: "A utility audit I conducted recently for a manufacturing company shows the problem with this line of reasoning." Provide the following information regarding the utility audit: (If the requested information is considered confidential, please provide it pursuant to the Commission's regulations regarding the submission of confidential information.)

- a. Identify the name of the manufacturing company.
- b. A copy of all reports prepared by Mr. Kinloch summarizing the results of the audit.
- c. A copy of all information used by Mr. Kinloch to conduct the audit.
- d. An electronic version of any spreadsheets used by Mr. Kinloch to conduct the audit.

36. For each electric or gas customer in LG&E's service territory for whom Mr. Kinloch has conducted an energy audit during the last 5 years, provide the following information: (If the requested information is considered confidential, please provide it pursuant to the Commission's regulations regarding the submission of confidential information.)

- a. Identify the name of the manufacturing company.
- b. A copy of all reports prepared by Mr. Kinloch summarizing the results of the audit.
- c. A copy of all information used by Mr. Kinloch to conduct the audit.
- d. An electronic version of any spreadsheets used by Mr. Kinloch to conduct the audit.

37. Provide a detailed description of Mr. Kinloch's energy business activities or interests in Kentucky. (If the requested information is considered confidential, please provide it pursuant to the Commission's regulations regarding the submission of confidential information.)

38. Does either Mr. Kinloch or Soft Energy currently own any interest in electric generation in Kentucky? If "yes", please provide a detailed description of each facility. (If the requested information is considered confidential, please provide it pursuant to the Commission's regulations regarding the submission of confidential information.)

39. Does either Mr. Kinloch or Soft Energy have any plans to develop or purchase any electric generation facilities in Kentucky? If "yes", please provide a detailed description of such plans. (If the requested information is considered confidential, please provide it pursuant to the Commission's regulations regarding the submission of confidential information.)

40. For all of Mr. Kinloch's and Soft Energy's clients during the past five years that are located in Kentucky, provide the following information: (If the requested information is

considered confidential, please provide it pursuant to the Commission's regulations regarding the submission of confidential information.)

- a. The name of the client.
- b. A detailed description of the engagement.

41. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-1. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

42. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-2. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

43. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-3. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

44. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-4. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

45. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-5. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

46. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-6. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

47. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-7. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

48. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-8. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

49. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-9. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

50. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-10. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

51. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-11. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

52. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-12. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

53. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-13. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

54. Provide an electronic copy (on diskette or CD) of Exhibit DHBK-14. Please include all workpapers and supporting documentation used and relied on by Mr. Kinloch in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

55. Provide a detailed narrative description of the methodology used to calculate the rows labeled “Costs from Customer Charge Costs”, “Allocation of Customer Accounts Costs”, and “Misc. Revenues & VDT Billing Credits” in Exhibit DHBK-4.

56. Provide the mathematical formulas used to calculate the rows labeled “Costs from Customer Charge Costs”, “Allocation of Customer Accounts Costs”, and “Misc. Revenues & VDT Billing Credits” in Exhibit DHBK-4.

57. Provide an electronic copy of the Microsoft ACCESS database (on diskette or CD) referred to on page 23 of Mr. Kinloch’s testimony.

58. Please provide a detailed narrative explanation of each step used by Mr. Kinloch to perform the POD calculations shown on Exhibit DHBK-6.

59. Please confirm whether Mr. Kinloch used exactly the same procedure to perform the POD calculation shown on Exhibit DHBK-6 as was used by Kentucky Utilities in Case No. 8624. If not, provide a detailed explanation of the differences between the methodology used by Mr. Kinloch and the methodology used by Kentucky Utilities in Case No. 8624.

60. Provide a copy of all information relied on by Mr. Kinloch to apply the POD methodology Shown on Exhibit DHBK-6, including manuals, testimony in other proceedings, cost-of-service studies filed in other proceedings, responses to data requests in other proceedings, or other documents.

61. Provide a detailed definition of the terms “Customer Charge Costs”, “Other Customer Costs”, and “Mixed Customer Costs” shown on page 29 of Mr. Kinloch’s testimony.

62. Did Mr. Kinloch prepare an analysis breaking the gas cost of service into the following categories: “Customer Charge Costs”, “Other Customer Costs”, and Mixed Customer Costs”. If the response is “yes”, provide a copy of the calculations. If the response is “no”, provide a detailed explanation of why it is appropriate to use different cost breakdown for the gas cost of service than for the electric cost of service.

63. Provide all information relied on by Mr. Kinloch to reach the conclusion stated on page 34, line 9, of his testimony, that “the cost [of a disconnection/reconnection] has not increased”.

64. Provide a copy of all testimony submitted by Mr. Kinloch in the following regulatory proceedings listed on pages 2-3 of his direct testimony:

- a. Kentucky Power Co. Case No. 91-066
- b. Union Light Heat and Power Co. Case No. 92-346
- c. Union Light Heat and Power Co. Case No. 91-370
- d. Big Rivers Electric Corp. Case No. 9613
- e. Big Rivers Electric Corp. Case No. 97-204
- f. Delta Natural Gas Co. Case No. 97-066
- g. Western Kentucky Gas Co. 95-010
- h. East Kentucky Power Cooperative Case No. 94-336
- i. Clark RECC Case No. 92-219
- j. Jackson Purchase ECC Case No. 97-224
- k. Meade County RECC Case No. 97-209
- l. Green River EC Case No. 97-219
- m. Henderson Union ECC Case No. 97-220

- n. Kenergy Corp Case No. 2003-00165
- o. Licking Valley RECC Case No. 98-321

65. On page 8, lines 15 of his testimony, Mr. Kinloch states, "In the many years I have been examining gas utility Cost of Service Studies, I have never before seen distribution mains chopped into sub-groups to allocated them differently." Provide the name of each utility whose cost of service studies Mr. Kinloch has examined and the approximate date of the study.

Dated: April 6, 2004

Respectfully submitted,



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COUNSEL FOR LOUISVILLE GAS  
AND ELECTRIC COMPANY

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Initial Requests For Information was served upon the following parties by regular mail, postage prepaid, on this 6th day of April 2004.

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Boehm Kurtz & Lowry  
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Cincinnati, Ohio 45202

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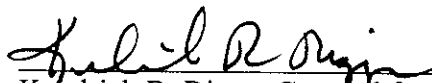
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\_\_\_\_\_  
Kendrick R. Riggs, Counsel for  
Louisville Gas and Electric Company



COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

*Dreyfus*  
**RECEIVED**

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PUBLIC SERVICE  
COMMISSION

**In the Matter of:**

APPLICATION OF LOUISVILLE GAS AND )  
ELECTRIC COMPANY FOR AN ADJUSTMENT ) CASE NO. 2003-00433  
OF THE GAS AND ELECTRIC RATES, )  
TERMS AND CONDITIONS )

**LOUISVILLE GAS AND ELECTRIC COMPANY'S  
INITIAL DATA REQUESTS FOR INFORMATION  
TO KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.**

Louisville Gas and Electric Company ("LG&E") submits its initial set of data requests for information to the Kentucky Industrial Utility Customers, Inc. ("KIUC"). As used herein, "Documents" include all correspondence, memoranda, notes, maps, drawings, surveys or other written recorded materials, whether external or internal, of every kind or description, in the possession of or accessible to the KIUC, its witnesses or its counsel. Please identify by name, title, position and responsibility the person or persons answering each of these requests for information for the KIUC at the bottom of each response.

**Lane Kollen**

1. Per Mr. Kollen's direct testimony on pages 2 and 3, please provide a detailed listing of Mr. Kollen's specific experience relative to the discipline of depreciation and his related appearances on the same subject.
2. Please provide a copy of any and all depreciation study(s) and related testimony that Mr. Kollen has presented and/or prepared during the past six (6) years. In addition, please provide a list of all other depreciation study and related testimony (along with applicable docket numbers or dates) during the prior ten (10) years.

3. Concerning Mr. Kollen's testimony on pages 24 to 25 related to net salvage, does Mr. Kollen acknowledge that Average Remaining Life based depreciation rates are being presently utilized and prospectively proposed?

4. Further, concerning Mr. Kollen's testimony on pages 24 to 25 related to net salvage, is Mr. Kollen knowledgeable of the fact and/or does he acknowledge that Average Remaining Life based depreciation rates requires the use of future net salvage estimates as opposed to experienced average net salvage?

5. Please provide copies of Mr. Kollen's testimony in the following proceedings:

- a. *Niagara Mohawk Power Corp.*, Case #29327, et. al., (March 1991) (New York)
- b. *Metropolitan Edison Co.*, Case #R-00922314, (August 1992) (Pennsylvania)
- c. *West Penn Power Co.*, Case #R-00922378, (December 1992) (Pennsylvania)
- d. *Southern Bell Telephone Co.*, Case #3905-U, (October 1994) (Georgia)
- e. *Southern Bell Telephone Co.*, Case #5258-U, (October 1994) (Georgia)
- f. *Southern Bell Telephone Co.*, Case #3905-U, (June 1995) (Georgia)
- g. *Baltimore Gas & Electric Co., Potomac Electric Power Co. and Constellation Energy Corp.*, Case #8725, (July 1996) (Maryland)
- h. *Entergy Gulf States, Inc.*, Case #U-22092, (July 1997) (Louisiana)
- i. *Atlanta Gas Light Co.*, Case #8390-U, (March 1998) (Georgia)
- j. *Atlanta Gas Light Co.*, Case #14311-U, (November 2001) (Georgia)

6. Please provide any quantitative analyses which support Mr. Kollen's contention on page 24, lines 7 - 10 that the 5-year trend for gross salvage on interim retirements establishes the "relationship between gross salvage and interim retirements" and that this relationship will not change in future.

7. Please provide any quantitative analyses which support Mr. Kollen's contention on page 24, lines 19 through page 25, line 3 that the relationship between the "interim retirement compared to the vintage original plant cost of the retirement . . . is likely to hold as older vintage plant is retired."

8. Please provide a complete copy of any written testimony provided by Mr. Kollen on the topic of unbilled revenues.

9. With respect to Mr. Kollen's contention that the Company's failure to actually achieve savings that equal or exceeded the cost of the employee buyout will continue to incur in the future, please provide any quantitative analyses that support this contention.

10. Please provide a copy of the press releases relied upon by Mr. Kollen in support of his contention on page 34, lines 11 - 12 that "the Company plans to add additional generating capacity in the next two years."

11. Please provide any quantitative analyses which support Mr. Kollen's contention that the Company will under-earn the Commission threshold of the ESM earnings deadband at least through 2006 with a change in base rates in this proceeding effective July 1, 2004.

12. With respect to Mr. Kollen's recommendation at page 51 of his testimony, please provide any quantitative analyses which support his contention that the Company will earn an excessive rate of return after the expiration of the VDT surcredit on March 31, 2006.

13. With respect to Mr. Kollen's recommendation that the Company reduce its base rates by the amount included in its allowed revenue requirement related to the expiration of the merger surcredit on June 30, 2008, does Mr. Kollen agree that under Section 4.1 of the merger surcredit Settlement Agreement approved by the Commission the surcredit will remain in effect until such time as the Commission has issued an order on the future of that ratemaking mechanism?

14. On pages 53 - 54 of Mr. Kollen's testimony, KIUC recommends the Commission implement a System Sales Clause patterned after the Kentucky Power Company Sales Clause.

- a. Does Mr. Kollen agree a System Sales Clause would produce a charge or a credit on customers' bills that reflects the change between the monthly amount of off-system sales margins and the base amount of off-system sales margins?
- b. Does Mr. Kollen agree that the proposed System Sales Clause is patterned after the requirements of the Uniform Fuel Adjustment Clause ("UFAC")?
- c. Does Mr. Kollen agree that the proposed System Sales Clause transfers the risk of achieving margins in the off-system sales market in part to customers?

**Richard A. Baudino**

15. Provide a complete copy of all four studies cited in footnote 2 on page 20.
16. In reference to page 20, lines 13-15, indicate why dividend growth rates were based on five years of data while earning growth rates were based on six years of data.
17. In reference to Exhibit \_\_\_ (RAB-4):

- a. Provide all data used in the calculation of the DPS, EPS and B x R growth rates.
  - b. Indicate the years of the data used to calculate the growth rates.
  - c. Provide the formula used for calculating each growth rate.
  - d. Provide a copy of the publication from which the Zacks growth rates were taken.
18. In reference to Exhibit \_\_\_ (RAB-6):
- a. Provide all data used in the calculation of the DPS, EPS and B x R growth rates.
  - b. Indicate the years of the data used to calculate the growth rates.
  - c. Provide the formula used for calculating each growth rate.
  - d. Provide a copy of the publication from which the Zacks growth rates were taken.
19. In reference to Exhibit \_\_\_ (RAB-7):
- a. Provide a list of companies included in the Market Required Return Estimate calculation.
  - b. Indicate if any companies were excluded from the Value Line universe for that calculation; provide the names of companies excluded and the reasons for the exclusion.
  - c. Provide the individual-company dividend yields used to get the average dividend yield for the Market Required Return.
  - d. Indicate the pricing period used to derive the dividend yield for the Market Required Return.

- e. Provide the individual-company growth rates used to get the average earnings, book value and dividend growth rates taken from Value Line for Windows.
- f. Provide the Value Line projection of retention growth for each of the companies in the analysis.
- g. Are companies with zero or negative projected growth in earnings per share included in the analysis?
- h. Are companies with zero or negative projected growth in book value per share included in the analysis?
- i. Are companies with zero or negative projected growth in dividends per share included in the analysis?
- j. Are companies with zero dividend yield included in the analysis?
- k. Provide a computer disk including all of the Value Line for Windows data.
- l. Provide all other workpapers, data, etc. relating to the Value Line for Windows analysis.
- m. Indicate what years were used in the calculation of the growth rate in earnings, book value and dividends.
- n. Provide the raw data and the formula used to calculate the growth in earnings, book value and dividends.

20. In reference to Exhibit \_\_\_ (RAB-8):

- a. Explain why only a 20-year Treasury bond yield was used on this exhibit, while both a 20-year Treasury bond yield and a 5-year Treasury bond yield were used in the calculation on Exhibit \_\_\_ (RAB-7).
- b. Provide the analysis on Exhibit \_\_\_ (RAB-8) calculated using a 5-year Treasury bond yield in place of a 20-year Treasury bond yield.

21. In reference to the 8.70% recommended return on equity for LG&E's electric operations cited at page 31, line 10:

- a. Provide a detailed explanation of how this figure was reached.
- b. Provide a calculation of how this figure was reached from each of the cost of equity inputs described in Mr. Baudino's testimony.

22. In reference to the 8.90% recommended return on equity for LG&E's gas operations cited at page 31, line 24:

- a. Provide a detailed explanation of how this figure was reached.
- b. Provide a calculation of how this figure was reached from each of the cost of equity inputs described in Mr. Baudino's testimony.

23. In reference to page 51, lines 2-3, provide a specific page and line number to Mr. Rosenberg's testimony wherein he used the specific phrase "special award." If there was no such specific usage by Mr. Rosenberg of that phrase, so indicate.

24. Provide on a computer disk all of Mr. Baudino's data, calculations, spreadsheets, etc., with cell formulas intact.

25. Provide copies of all workpapers, supporting documentation, articles, studies and other material cited and/or relied upon by Mr. Baudino in preparing his testimony, other than those already provided in response to the above requests.

**Stephen J. Baron**

26. Provide an electronic copy (on diskette or CD) of Exhibit SJB-2. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

27. Provide an electronic copy (on diskette or CD) of Exhibit SJB-3. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

28. Provide an electronic copy (on diskette or CD) of Exhibit SJB-4. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

29. Provide an electronic copy (on diskette or CD) of Exhibit SJB-5. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

30. Provide an electronic copy (on diskette or CD) of Exhibit SJB-6. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

31. Provide an electronic copy (on diskette or CD) of Exhibit SJB-7. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

32. Provide an electronic copy (on diskette or CD) of Exhibit SJB-8. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.



33. Provide an electronic copy (on diskette or CD) of Exhibit SJB-9. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

34. Provide an electronic copy (on diskette or CD) of Exhibit SJB-10. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

35. Provide an electronic copy (on diskette or CD) of Exhibit SJB-11. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

36. Provide an electronic copy (on diskette or CD) of Exhibit SJB-12. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

37. Provide an electronic copy (on diskette or CD) of Exhibit SJB-13. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

38. Provide an electronic copy (on diskette or CD) of Exhibit SJB-14. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

39. Provide an electronic copy (on diskette or CD) of Exhibit SJB-15. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

40. Provide an electronic copy (on diskette or CD) of Exhibit SJB-16. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

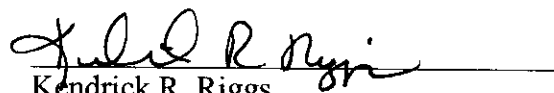
41. Provide an electronic copy (on diskette or CD) of Exhibit SJB-17. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

42. Provide an electronic copy (on diskette or CD) of Exhibit SJB-18. Please include all workpapers and supporting documentation used and relied on by Mr. Baron in the preparation of this Exhibit. Provide all electronic spreadsheets with cell formulas intact.

43. With respect to Mr. Baron's recommendation to implement a voltage differential methodology at the next roll-in of fuel expense under the UFAC, does Mr. Baron agree that if such a methodology is used, then residential customers will be allocated more fuel expense and high load factor customers will be allocated less fuel expense than under the current average methodology?

Dated: April 6, 2004

Respectfully submitted,



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COUNSEL FOR LOUISVILLE GAS  
AND ELECTRIC COMPANY

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Initial Requests for Information was served upon the following parties by regular mail, postage prepaid, on this 6th day of April 2004.

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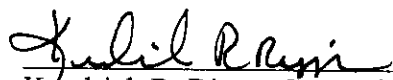
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PUBLIC SERVICE  
COMMISSION

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS AND )  
ELECTRIC COMPANY FOR AN ADJUSTMENT ) CASE NO. 2003-00433  
OF THE GAS AND ELECTRIC RATES, )  
TERMS AND CONDITIONS )

**LOUISVILLE GAS AND ELECTRIC COMPANY'S  
INITIAL DATA REQUESTS FOR INFORMATION  
TO THE U.S. DEPARTMENT OF DEFENSE**

Louisville Gas and Electric Company ("LG&E") submits its initial set of data requests for information to the U.S. Department of Defense ("DOD"). As used herein, "Documents" include all correspondence, memoranda, notes, maps, drawings, surveys or other written recorded materials, whether external or internal, of every kind or description, in the possession of or accessible to the DOD, its witnesses or its counsel. Please identify by name, title, position and responsibility the person or persons answering each of these requests for information for the DOD at the bottom of each response.

**Kenneth L. Kincel**

1. In reference to Exhibits KLK-7 and KLK-13:
  - a. Provide the data used to derive the projected growth rates.
  - b. Provide the formula used to calculate the projected growth rates.
2. In regard to Exhibits KLK-6 and KLK-12:
  - a. Provide the average closing prices for the period specified.
  - b. Provide the quarterly dividend data used to derive the annual dividend.
  - c. Provide the formula used to derive the expected dividend yield for the next twelve months and provide the inputs for that calculation.

3. In reference to Exhibit KLK-9 indicate why Mr. Kincel started his analysis in 1954, when there are data available earlier than that year.
4. Provide the data underlying the 4.95 percent average yield on 20-year Treasury bonds referenced at page 13, line 15 of Mr. Kincel's testimony.
5. In reference to the statement at page 15, lines 22-23 of Mr. Kincel's testimony:
  - a. Explain the concept of "gradualism."
  - b. Putting aside the concept of gradualism, what would Mr. Kincel's cost of equity recommendation be for LG&E's electric operations?
6. Provide a copy of the First Call and Standard & Poor's sources underlying the growth projections cited on page 14, lines 20-24 of Mr. Kincel's testimony.
7. Provide a copy of Mr. Kincel's testimonies and exhibits on the topics of ROE and earnings sharing mechanism in the *Georgia Power* proceedings, Docket No. 9355-U and Docket No. 14000-U.
8. Provide on a computer disk all of Mr. Kincel's data, calculations, spreadsheets, etc., with cell formulas intact.
9. Provide copies of all workpapers, supporting documentation, articles, studies and other material cited and/or relied upon by Mr. Kincel in preparing his testimony, other than those already provided in response to the above requests.

Dated: April 6, 2004

Respectfully submitted,



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COUNSEL FOR LOUISVILLE GAS  
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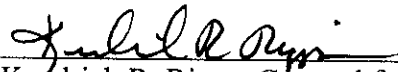
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Kendrick R. Riggs, Counsel for  
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In the Matter of:

APPLICATION OF LOUISVILLE GAS AND )  
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TERMS AND CONDITIONS )

LOUISVILLE GAS AND ELECTRIC COMPANY'S  
INITIAL DATA REQUESTS FOR INFORMATION TO THE  
ENVIRONMENTAL AND PUBLIC PROTECTION CABINET,  
DIVISION OF ENERGY

Louisville Gas and Electric Company ("LG&E") submits its initial set of data requests for information to the Environmental and Public Protection Cabinet, Division of Energy ("DOE"). As used herein, "Documents" include all correspondence, memoranda, notes, maps, drawings, surveys or other written recorded materials, whether external or internal, of every kind or description, in the possession of or accessible to the DOE, its witnesses or its counsel. Please identify by name, title, position and responsibility the person or persons answering each of these requests for information for the DOE at the bottom of each response.

Geoffrey M. Young

1. Provide copies of all journal articles, research papers and reports referenced in Mr. Young's testimony.
2. Did Mr. Young prepare a marginal or embedded cost of service study of LG&E's or KU's costs to support any of his rate recommendations? If so, provide a copy of the study, all workpapers used to prepare the study, and any electronic spreadsheets or databases (on a diskette or CD) used in the preparation of the study.

3. Provide a copy of any quantitative analyses or workpapers developed by Mr. Young in connection with his review of LG&E's and KU's rate applications.

4. Refer to the following statement at line 5, page 13 of Geoffrey M. Young's direct testimony: "On average, low-income customers tend to use less energy."

- a. With whom are low-income customers compared in the statement?
- b. Has Mr. Young prepared any studies, analyses or reports concerning the energy usage of low-income customers in comparison with the energy usage of other customers?
- c. Please produce all studies, analyses and reports on which Mr. Young relies in support of the statement.

Dated: April 6, 2004

Respectfully submitted,



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COUNSEL FOR LOUISVILLE GAS  
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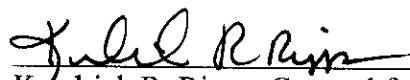
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APPLICATION OF LOUISVILLE GAS AND )  
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LOUISVILLE GAS AND ELECTRIC COMPANY'S  
INITIAL DATA REQUESTS FOR INFORMATION  
TO THE KROGER COMPANY

Louisville Gas and Electric Company ("LG&E") submits its initial set of data requests for information to The Kroger Company ("Kroger"). As used herein, "Documents" include all correspondence, memoranda, notes, maps, drawings, surveys or other written recorded materials, whether external or internal, of every kind or description, in the possession of or accessible to Kroger, its witnesses or its counsel. Please identify by name, title, position and responsibility the person or persons answering each of these requests for information for Kroger at the bottom of each response.

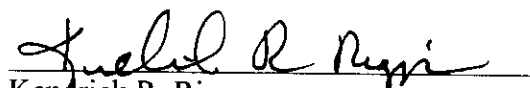
Kevin C. Higgins

1. Please identify each and every document relied upon by Mr. Higgins in preparing his testimony.
2. Provide a copy of the testimony submitted by Mr. Higgins in the following regulatory proceedings listed on Higgins Exhibit 1 pages 3 and 4 of his direct testimony:
  - a. *"Petition of PSI Energy, Inc. for Authority to Increase its Rates and Charges for Electric Service, etc.,"* Indiana Utility Regulatory Commission, Cause No. 42359. Direct testimony submitted August 1, 2003, and cross examined on November 5, 2003.

- b. *"In the Matter of the Application of Arizona Public Service Company for Approval of Adjustment Mechanisms,"* Arizona Corporation Commission, Docket No. E-01345A-02-0403. Direct testimony submitted February 13, 2003, surrebuttal testimony submitted March 20, 2003, and cross examined on April 8, 2003.
- c. *"In the Matter of the Application of Public Service Company of Colorado for an Order to Revise its Incentive Cost Adjustment,"* Colorado Public Utilities Commission, Docket 02A-158E. Direct testimony submitted April 18, 2002.

Dated: April 6, 2004

Respectfully submitted,



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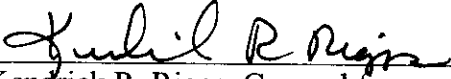
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