

COMMONWEALTH OF KENTUCKY
BEFORE THE KENTUCKY PUBLIC SERVICE COMMISSION

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PUBLIC SERVICE
COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS)
AND ELECTRIC COMPANY FOR AN)
ADJUSTMENT OF ITS ELECTRIC) CASE NO. 2009-00549
AND GAS BASE RATES)

SUPPLEMENTAL DATA REQUEST

The Kentucky Cable Telecommunications Association (“KCTA”) hereby submits the following supplemental data request to Louisville Gas & Electric Company (“LG&E”).

30. You indicated in response to KCTA’s initial data request No. 13 that the data in Seelye Exhibit 11 was obtained from the company’s records as of November 30, 2009, not October 31, 2009.

a. Please provide a new version of Seelye Exhibit 11, recalculated to reflect October 31, 2009 data.

b. In response to initial data requests, you provided KCTA with data dated October 31, 2009, for LG&E Accounts 364, 365, 369, and 593. Please confirm that this data in fact reflects October 31, 2009 figures. Please provide the relevant additional data to the extent it does not reflect October 31, 2009 figures.

31. Are the costs of minor appurtenances (as defined in KCTA initial data request No. 6) excluded from the LG&E pole-cost figures used in Seelye Exhibit 11? If they are excluded, please show your calculations deducting them from pole costs and/or demonstrate where the costs for such minor appurtenances are separately recorded in the continuing property records for Account 364 or other LG&E accounts.

32. Please explain (separately for each item) the basis for LG&E to have applied the “rate of return,” “depreciation-sinking fund,” and “income tax” components of its carrying charge (*see* Seelye Exhibit 11 page 2) to gross pole costs without netting those figures to reflect depreciation.

33. Please explain why it is appropriate to use a “Composite Federal and State Income Taxes Rate” of 36.93% in calculating the carrying charge (*see* Seelye Exhibit 11 page 2) when LG&E elsewhere states that the company’s effective tax rate for 2009 was 33.1% (*see* LG&E Response to AG Question No. 48).

34. In response to KCTA initial data request No. 18, you described LG&E’s 0.22% “Property Tax and Insurance” figure as a “conservative estimate.” Please explain how that estimate is derived and provide the data necessary to derive it. Please explain why LG&E chose to use the estimate in calculating its attachment rate.

35. Please explain in detail how you derived the \$289,969 figure for “Labor Charged to 59[3]” at the top of page 3 of Seelye Exhibit 11. Is this the figure produced by calculating the sum of all entries denominated “Labor Cost” in the “GL Journal Name” column of Account 593001? If not, please explain how “Labor” costs were isolated and provide all back up materials and documentation.

36. Does the \$289,969 figure for “Labor Charged to 59[3]” (at the top of page 3 of Seelye Exhibit 11) include costs only for labor booked in Account 593001, or does it include costs for labor booked in other subaccounts of Account 593?

37. Please explain in detail how you derived the \$225,900 figure for “Tree Trimming” included under the labor costs listed at the top of page 3 of Seelye Exhibit 11. Is this the figure produced by calculating the sum of all entries denominated “LABOR” in the

“Description” column of Account 593004? If not, please explain how the figure was derived and provide all back up materials and documentation.

38. Please explain in detail how you derived the \$4,775,583 figure for “Tree Trimming of Electric Distribution Routes 593004,” at the bottom of page 3 of Seelye Exhibit 11, given that Account 593004 showed a total balance of \$2,377,088.82 as of October 31, 2009. Please show all calculations.

39. Please explain whether and how the number of two-party and three-party poles have been updated since the 2002 attachment audit.

40. Generally, please provide all data and backup documentation required to derive all figures discussed by you in your responses to these supplemental requests. Please provide all data in manipulable electronic form, such as Microsoft Excel spreadsheets.

Respectfully submitted,

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CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of the foregoing was served upon the following, by U.S. Mail, postage prepaid, on this the 2nd day of April, 2010

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