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Angie Hatton
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September 3, 2025

PARTIES OF RECORD

Re: Case No. 2025-00114

Notice is given to all parties that the attached Informal Conference Memorandum and attendance list has been filed into the record of this proceeding.

If you have any comments you would like to make regarding the contents of the document, please do so within five days of receipt of this letter. If you have any questions, please contact Ashley Hatcher, Staff Attorney, at Ashley.Hatcher@ky.gov.

Sincerely,

A handwritten signature in blue ink that reads "Linda C. Bridwell".

Linda C. Bridwell, PE
Executive Director

Attachment

INTRA-AGENCY MEMORANDUM

KENTUCKY PUBLIC SERVICE COMMISSION

TO: Case File No. 2025-00113 and 2025-00114

FROM: Ashley Hatcher, Staff Attorney III

DATE: September 3, 2025

RE: Informal Conference of August 19, 2025, at 9:30 a.m

Pursuant to an Order issued on August 7, 2025, an informal conference was conducted on August 19, 2025. Attached is a copy of the attendance roster, including virtual attendance.

The purpose of the informal conference was to discuss the following topics:

1. An overview of how KU calculated its net-metering rates, including a discussion of avoided costs, and its proposed changes to its net-metering interconnection guidelines;
2. A discussion of the report: LG&E and KU Energy LLC Legal Merger Assessment Possible Legal Merger of LG&E and KU - Update;
3. An overview of the regulatory assets requested in KU's application;
4. An overview of adjustments via a technical presentation on the financial schedules included with the application;
5. An overview of PPL Corporation's Cost Allocation Manual and Methodology;
6. An overview of the 2024 Depreciation Study – Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2024;
7. An overview of KU's Return on Equity calculations;
8. Legacy status for General Service/Power Service customers as described in the Direct Testimony of Michael Hornung, pages 9–10; and 9.
9. An overview of the proposed Extremely High Load Factor Tariff.

LG&E/KU presented on the above topics using the slides attached to this memo. There being no further discussion, the informal conference was then adjourned.

cc: Parties of Record

Case Nos. 2025-00113 and 2025-00114

KU and LG&E Adjustment of Electric and Gas Rates and Regulatory and Accounting Treatments



Informal Technical Conference
August 19, 2025



Agenda

- Filing Organization and Overview
- Financial Statements and Adjustments
- Return on Equity
- Depreciation Study
- Regulatory Assets and Liabilities
- Cost allocation and methodology
- Legal Merger Study
- Extremely High Load Factor Tariff
- Net-metering compensation rates and guidelines
- Grandfathering of General and Power Service Customers

Filing Organization

- Uploaded files organized by file number and descriptor
- Table of Contents
 - Listing of all components of the filing organized by Tab No., Filing Requirement (807 KAR 5:001 Sections 14, 16, and 17)
 - Identifies description of contents of each Tab No. and the corresponding Sponsoring Witness
- Application – separately filed document
- Filing Requirements – multiple filed documents containing Tab Nos. 1-68
- Direct Testimony – each witness contained in a separate file

Filing Overview

- Forecasted Test Period
 - Revenues and Expenses: January 1, 2026 – December 31, 2026
 - Capitalization/Rate Base: 13 Month Average Dec 31, 2025 – Dec 31, 2026
- Revenue Increase Requested (Schedule A)
 - KU: \$226,121,847
 - LG&E electric: \$104,895,261
 - LG&E gas: \$59,493,565
- Capitalization (Schedule J-1.1 and J-1.2)
 - KU: \$6,186,741,227
 - LG&E electric: \$3,732,176,127
 - LG&E gas: \$1,412,276,202
- Proposed Return on Equity of 10.95%
 - 53% equity ratio for test year

Filing Overview

- Proposed Rate of Return on Capitalization (Schedule J-1.1 and J-1.2)
 - KU: 8.10%
 - LG&E: 8.12%
- Earned Rate of Return on Capitalization (Schedule A)
 - KU: 5.37%
 - LG&E electric: 6.01%
 - LG&E gas: 4.97%
- Rate Base (Schedule B)
 - KU: \$6,094,469,285
 - LG&E electric: \$3,739,345,032
 - LG&E gas: \$1,367,652,244

Financial Statements

(See Fackler Direct Testimony and Appendices B, C, E, F, H)

- Revenue Requirement Schedules (attachments to PSC 1-54)
 - Schedule A: Overall Financial Summary
 - Presents each company's additional revenues required to meet reasonable operating expenses and earn a reasonable rate of return
 - Schedule B: Jurisdictional Rate Base Summary
 - Presents each company's calculated rate base
 - Supporting Schedule B-1.1: Net Original Cost Rate base
 - Schedule B-2.2: Adjustments to Plant in Service (*DSM, ECR, GLT, ARO, AMI, Mercer County Solar, Bullitt Co. Pipeline*)
 - Schedule B-3.1: Adjustments to Accumulated Depreciation and Amortization (*DSM, ECR, GLT, ARO, AMI, TC Stack, Bullitt Co. Pipeline*)
 - Schedule B-4.1: Adjustments to Construction Work in Progress (*DSM, ECR, GLT, AMI, New Generation, TC Stack, Bullitt Co. Pipeline*)
 - Schedule B-5.1: Other Working Capital Components (*PSC Fee, ECR Emission Allowances, TC Inventories*)
 - Schedule B-6: Certain Deferred Credits and ADIT (*ITC balance, DSM, ECR, GLT, AMI, New Generation, TC Stack, Bullitt Co. Pipeline*)

Financial Statements

(See Fackler Direct Testimony and Appendices B, C, E, F, H)

- Schedule C: Jurisdictional Operating Income Summary
 - Presents each company's jurisdictional operating revenues and expenses
- Schedule D: Jurisdictional Adjustments to Operating Income
 - Presents each company's jurisdictional operating revenues and expenses, including adjustments, by account
 - Schedule D-2: Jurisdictional Adjustments to Operating Revenues and Expenses by Account (*DSM, ECR, FAC, OSS, RAR, GLT, GSC, Interest Sync*)
 - Schedule D-2.1: Jurisdictional Pro Forma Adjustment to Operating Revenues and Expenses by Account (*ECR for OSS, Advertising, Industrial Coal Services, New Generation, AMI Savings Reg. Liab., Revolving Credit Facility Fees, IT Software Costs Reg. Asset, Veg. Mgt., Bullitt Co. Pipeline*)
- Schedule J: Cost of Capital
 - Presents each company's adjusted capitalization and cost of capital
 - Sch J-1 and Sch J-1.1/J-1.2: Cost of Capital Summaries (*DSM, ECR, RAR, GLT, ARO, AMI, TC Inventories, New Generation, TC Stack, Bullitt Co. Pipeline, IT Software Costs, Equity/Non-Utility Investments, deferred ITC, ADIT Proration*)

Financial Statements

(See Fackler Direct Testimony)

- Schedule M: Revenue Summary
 - Presents each company's revenues at current and proposed rates by rate class, including detailed billing analyses
 - Schedule M-2.3: Calculation of Proposed Rate Increase (Used to determine proposed base rates based on proposed revenue increase for each class and load forecast)
- Schedule N: Typical Bill Comparison
 - Presents each company's typical bill comparisons for each rate class based on various consumption levels (energy, demand, and load factor where applicable)

Adjustments

(See Fackler Direct Testimony and Appendix G)

- Adjustments related to costs recovered through adjustment clause mechanisms for base and forecasted test periods
 - DSM, ECR (electric only), and GLT (gas only): To remove applicable revenues and expenses recovered through each mechanism (Schedule D) and remove applicable mechanism rate base from capitalization and rate base (Schedule B, J).
 - FAC (electric only): To eliminate the difference between fuel expenses and base fuel revenues (Schedule D).
 - OSS (electric only) and GSC (gas only): To remove applicable revenues and expenses recovered through mechanism (Schedule D).
 - Rider RAR (LG&E electric only): To remove RAR revenues and expenses recovered through mechanism (Schedule D) and remove net retirement costs balance from capitalization (Schedule J).
 - AROs Associated with CCR Pond Closures (electric only): To remove costs from rate base recovered through ECR mechanism (Schedule B, J).

Adjustments

(See Fackler Direct Testimony and Appendix G)

- Other pro forma adjustments related to base rate cost recovery for base and forecasted test periods unless otherwise noted
 - Interest Synchronization: To adjust income tax expense to remove tax benefit for the deduction of interest on debt capitalization associated with capital projects recovered through adjustment clause mechanisms (Schedule D).
 - Advertising Expenses: To remove all promotional advertising expenses for the forecasted test period only (Schedule D).
 - Industrial Coal Services Revenue (LG&E electric only): To include revenues and expenses for the forecasted test period only associated with coal logistical service performed for a large industrial customer previously recorded above-the-line and now recorded below-the-line due to change in accounting (Schedule D).

Adjustments

(See Fackler Direct Testimony and Appendix G)

- New Generation (electric only): To remove costs/credits related to new generation under construction subject to AFUDC accruals and to remove rate base related to Mercer County land to be sold to Mercer County (Schedule D, B, J).
- AMI Project Not in Service: To remove costs/credits related to AMI project under construction subject to AFUDC accruals primarily for base period (Schedule D, B, J).
- AMI Project Savings Regulatory Liability: To adjust amortization expense and capitalization for the forecasted test period only due to the Companies' proposal to amortize AMI project regulatory liability over a 5-year period instead of a 15-year period (Schedule D, B, J).
- Revolving Credit Facility Fee: To adjust fees related to an increase in borrowing capacity of revolving credit facilities (Schedule D).
- IT Software Implementation Costs: To adjust costs to reflect current forecast for base period and to adjust amortization of regulatory asset for forecasted test period (Schedule D, J).

Adjustments

(See Fackler Direct Testimony and Appendix G)

- Vegetation Management Expenses (electric only): To adjust expenses for the forecasted test period related to vegetation management due to an update in planned vegetation management initiatives (Schedule D).
- Trimble County Stack (electric only): To adjust costs for the Trimble County stack project to reflect updated plan to replace the liners rather than build a new stack (Schedule B, J).
- Equity Investment and Non-Utility Investment (electric only): To remove equity investment in Electric Energy Inc. (KU only), OVEC, and other net non-utility investments from capitalization (Schedule J).
- ADIT Proration: To adjust 13-month average ADIT amounts from the 2025 Business Plan to the pro rata method for the forecasted test period in accordance with §1.167(l)-1(h)(6)(ii) of the Internal Revenue Code (Schedule B, J).
- Trimble County Inventories (LG&E electric only): To remove 25 percent of Trimble County Unit 1 inventories that represent shared owners' (IMEA and IMPA) portion of these assets (Schedule B, J).

Adjustments

(See Fackler Direct Testimony and Appendix G)

- Investment Tax Credits (LG&E electric only): To remove deferred ITC balances since LG&E elected to amortize ITCs to income statement to flow the ITC benefits back to customers (Schedule B, J).
- Bullitt County Pipeline Reclassification (gas only): To reclassify CWIP and plant in service (forecasted test period only) from transmission to distribution due to change in Pipeline and Hazardous Materials Safety Administration's definition of a transmission pipeline and to adjust depreciation expense, depreciation reserve, and ADIT for forecasted test period due to difference in distribution pipeline depreciation rate from transmission pipeline depreciation rate assumed in the 2025 Business Plan.

Return on Equity

- Financial Models Used – Discounted Cash Flow, Risk Premium Model, and Capital Asset Pricing Model
- Proxy Groups
 - 15 Electric Utilities
 - 7 Gas Utilities
 - 47-49 Non-price regulated companies
- Adjustments – size, credit risk, flotation costs
- Capital Structure – LG&E/KU maintains 52%-53% common equity
- Significant Capital Investments over next few years
- LG&E/KU recommends return on equity of 10.95%

Depreciation Study

- Use of Average Service Life (“ASL”) and remaining life basis methodology consistent with previous rate case filings
- Inclusion of terminal net salvage for thermal generation assets consistent with previous rate case filings
- No change in thermal generation assets **depreciable lives** from those approved in previous rate case filing
 - No change in Brown 3 (2035) and Mill Creek 2 (2034) **depreciation rates** consistent with stipulation reached in previous cases
- New software depreciable lives of 5, 10 and 15 years to address new IT projects (cloud computing)
- New depreciation rates
 - Mill Creek: 5 – 40 years consistent with Cane Run 7
 - Marion and Mercer County solar: 30 years consistent with CPCN (Case No 2022-00402)
 - Brown BESS: 15 years consistent with CPCN filing (Case No 2022-00402)

Regulatory Assets and Liabilities

Issue	Overview	Amortization period	Justification
IT software implementation	Seeking regulatory asset authorization for extraordinary, nonrecurring costs which provide future benefits	Book life – primarily 15 years	Consistent with capitalization treatment in PA (Docket No. R-2021-3030218) and regulatory asset treatment in KY (Case No. 2021-00190)
Storm costs and vegetation management	Seeking to establish deferral accounting to reduce administrative and regulatory burden	TBD in future base rate proceeding	Reduce the need for major reg asset filings in a short period of time. Resiliency investments link with storm damage/vegetation management.
Depancaking	Seeking to establish regulatory asset treatment to the extent depancaking costs increase and clarifying netting treatment for OATT revenue impacts	TBD in future base rate proceeding	Will harmonize regulatory accounting treatment in an equitable manner for the company and its customers. Reg asset to the extent costs increase consistent with reg liability to the extent costs decrease as established in Case Nos 2018-00294 and 2018-00295
AMI	Seeking to begin amortization given AMI in service 12/31/2025	Asset: 15 years (book life) Liability: 5 years (affordability)	Case Nos 2020-00349 and 2020-00350

Regulatory Assets and Liabilities

Issue	Overview	Amortization period	Justification
Other storm costs	Seeking to begin amortization for authorized costs not yet included in base rates	5 years	2023 Wind Storm (Case No. 2023-00093) 2024 May Storm (Case No. 2024-00181) 2024 Hurricane Helene (Case No. 2024-00329) 2025 Winter Storm Blair (Case No. 2025-00025) Storm costs have historically been amortized over 5 or 10 years
Glendale	Seeking to begin amortization for authorized costs not yet included in base rates (Case No. 2021-00462)	5 years	Case No. 2021-00462 5-year life consistent with other storm costs above

Cost Allocation Manual

- Consolidated PPL CAM took effect January 1, 2024
- Consistent with NARUC Guidelines for Cost Allocations and Affiliate Transactions
 - Direct charging to the extent possible
 - Eliminate cross-subsidization and ensure equitable treatment
- CAM Ratios are split into two groups and updated annually
 - Directly attributable – apportioned using direct measures of cost causation
 - Indirectly attributable – apportioned using general measures of cost causation, i.e. three-factor methodology (Capitalization, O&M and No. of Employees)

Legal Entity Merger - History

- 2017 Corporate Reorganization proceeding
 - Order required LG&E and KU to develop an internal study to fully evaluate and quantify the costs/benefits of a potential merger of the two utilities.
 - The Companies submitted their initial Legal Merger analysis in August 2018.
- 2018 Kentucky Rate Case
 - Commission ordered the Companies to file annual updates to the study, which occurred in 2020 and 2021.
 - Those studies concluded that the savings were outweighed by the expected costs and significant one-time costs to achieve, primarily driven by revisions to IT systems.

Legal Entity Merger - History

- 2020 Kentucky Rate Case
 - The Commission was critical of the Companies' internal analysis.
 - The Companies issued an RFP for the next study and in 2022, the Companies submitted an Assessment prepared by PwC which concluded that the savings would take 10 years to outweigh the costs to achieve.
- 2023 Potential Legal Merger Internal Study
 - The Companies filed another report in 2023 with the same conclusions.
 - The Commission ordered the Companies to file a merger study with each rate case until further notice.

Legal Entity Merger - Overview

- Study found that the Companies have a desire to actively explore a potential legal entity merger
 - KU merge with and into LG&E (regulatory approvals required)
 - LKS merge with and into PPLS – effective date synced with ERP Go-Live (regulatory approvals should not be required for this aspect)
 - Regulatory and administrative efficiencies are the primary reason to merge
 - Timing of merger is further supported by IT investments
 - The Companies expect to complete their diligence review and make a final recommendation to the Commission by the end of the year
- Application requests Commission to determine the Companies' assessment presents a reasonable plan for the legal merger of LG&E and KU, subject to obtaining the requisite regulatory approvals

Extremely High Load Factor Tariff

- EHLF is a specialized tariff for customers with very large demands and extremely high load factors
- Targets customers with demands over 100 MVA and load factors above 85%
- Resembles RTS tariff but includes a single non-time differentiated demand charge
- Minimum billing tied to non-fuel charges to be paid for the 15-year term regardless of the customer remaining on service
- Deposit / Collateral requirements – equal to 24 months of minimum bill
- Contract term of 15 years and no exceptions for early termination or capacity reduction

Net Metering Compensation Rates

- Revised Net Metering Rates
 - Based on new avoided cost calculations with no components for generation capacity, carbon, ancillary services, environmental compliance, distribution or transmission capacity, or job benefits
 - KU - \$0.03859/kWh
 - LG&E - \$0.03786/kWh
- Closure Conditions for Rider NMS-2
 - NMS-2 will cease for new customer-generators after combined NMS-1 and NMS-2 capacity reaches 1% of peak load in a calendar year and upon Commission approval
- New customer-generators after NMS-2 closure
 - Customer-generators after NMS-2 closure will be compensated under Rider SQF

Net Metering Interconnection Guidelines

- The Companies suggested similar tariff adjustments in its previous rate cases 2020-00349 and 2020-00350, including:
 - Installing production meters at the Companies expense
 - Standardizing application fees
 - Moving application forms from tariffs to the company website
 - Updating safety standards
- The Commission initiated Case No. 2020-00302 to resolve interconnection guideline issues arising from new legislation related to the Net Metering Service-2 tariff and the Companies request during the rate case
 - There has been no progress in this case since April 2021

Grandfathering of GS/PS Customers

- Rate grandfathering began in the 2008 rate cases as the Companies continued to harmonize multiple rate schedules into the structure that exists today
 - Rate grandfathering allows customers who were eligible under Rates GS and PS to continue receiving service under these rates despite changes in availability criteria
- Customers currently grandfathered under Rate GS
 - KU – 1,035 (457 meet GS availability requirements)
 - LG&E – 652 (242 meet GS availability requirements)
- Customers currently grandfathered under Rate PS
 - KU – 563 (79 meet PS availability requirements)
 - LG&E – 295 (90 meet PS availability requirements)
- Propose to remove grandfathered status for customers who meet the current availability requirements when new rates take effect

Appendix



Acronym Definitions

- ADIT – Accumulated Deferred Income Tax
- AFUDC – Allowance for Funds Used During Construction
- AMI – Advanced Metering Infrastructure
- ARO – Asset Retirement Obligation
- CAM – Cost Allocation Manual
- CCR – Coal Combustion Residual
- CWIP – Construction Work in Progress
- DSM – Demand-Side Management Cost Recovery Mechanism
- ECR – Environmental Cost Recovery Surcharge
- EHLF – Extremely High Load Factor
- ERP – Enterprise Resource Planning
- FAC – Fuel Adjustment Clause
- GLT – Gas Line Tracker
- GS – General Service
- GSC – Gas Supply Clause
- IT – Information Technology
- ITC – Investment Tax Credit
- LKS – LG&E and KU Services Company
- NMS – Net Metering Service
- OSS – Off-System Sales Adjustment Clause
- PPLS – PPL Services Corporation
- PS – Power Service
- RAR – Retired Asset Recovery Rider
- RTS – Retail Transmission Service
- SQF – Small Qualifying Facility
- TC – Trimble County

PSC HEARING SIGN IN SHEET

HEARING: Informal Tech Conference LG&E/ KU

CASE NUMBER: 2025-00113/2025-00114

LOCATION: Viewing Room 1

DATE: Tuesday, August 19th 2025

NAME	COMPANY
Brew McCombs	LG&E/KU
Andrea Fackler	LG&E/KU
Chris Garrett	LG&E/KU
MICHAEL HORNING	LG&E/KU
Rick Lovekamp	LG&E/KU
Sara Juda	LG&E/KU
Robert M. Connor	LG&E/KU
Alyssa Surgen	"
Mila Kurtz	KIUC
Lindsey Ingram	LG&E/KU/SKO
Todd Osterloh	LOUISVILLE, LEXINGTON, KBCA - STBM
Ashley Hatcher	PSC
Morgan Tasse	PSC
Kala Means	PSC
Jurgens van Zyl	PSC
John West	PSC

Noah Abner

PSC

Kayleigh Riley

PSC

Bentley Jacobae

PSC

Virtual Attendees

1. Larry Cook- Attorney General
2. John Horne- Attorney General
3. Jody Cohn- KIUC
4. Kyle Smith- DOD/FEA
5. Joe Childers- Sierra Club
6. Elisa Owen- Sierra Club
7. Nathaniel Shoaff- Sierra Club
8. Josh Smith- Sierra Club
9. Jeremy Fisher- Sierra Club
10. Gabriel Thatcher- LFUCG
11. Rebecca Price- KBCA, LFUCG, Louisville Metro
12. Carrie Grundman- Spilman Thomas & Battle, PLLC, on behalf of Walmart
13. KYSEIA Randy Strobo
14. KYSEIA Tim Mayer
15. KYSEIA Jason Hoyle
16. Kurt Boehm- Kroger
17. Byron Gary- Joint Intervenors
18. Jacob Elkin- Joint Intervenors
19. Farhad Shahidi- Commission Staff
20. Brian Thomas- Commission Staff
21. Connor Haney- Commission Staff
22. Daniel Hinton – Commission Staff
23. Sarah Jankowski- Commission Staff
24. Leah Faulkner- Commission Staff
25. John Rogness- Commission Staff
26. Jason Green – Commission Staff

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