1. Reference the response to AG 1-1. Please provide any explanation or other information the company may have to explain the 129.65% increase in uncollectible expenses for the residential class in 2014 compared with 2013.

2. Reference the responses to AG 1-2 and AG 1-3(a). Explain why uncollectible expenses have increased significantly more than late payment charges.

3. Reference the responses to AG 1-2 and AG 1-3(d). Confirm that while KU seeks $6,441,434 in uncollectible expense in the forecasted test period, the uncollectible average from 2010-2014 is $4,249,960 and from 2011-2014 is $2,953,299.

4. Reference the response to AG 1-4. The annual level of write-offs for the four-year period 2010-2013 averages to approximately $4.85 million (subject to rounding). Please provide any explanation or other information the company may have to explain the approximate 28.42% increase in write-offs from 2014 ($6.234 mil.) over the average of the period 2010-2013 ($4.85 mil.).

5. Reference response to AG 1-5. Is the rate case expense level of $1,654,124.86 for KU the actual level of all rate case expenses for the electric rate case? If not, please provide the actual booked amount for case 2012-00221.

6. Please reference the response to AG 1-14.
   a. Provide information as to if there are any updates by FERC on the pending North American Energy Standards Board submission to change the natural gas industry scheduling process.
   b. Please provide a copy of the NERC Reliability Guideline: Generating Unit Winter Weather Readiness-Current Industry Practices.
   c. When will the Companies have these processes formalized and standardized across the fleet?

7. Please reference the response to AG 1-18. Provide the compensation and employee benefits surveys and studies which the Companies rely upon for review.

8. Reference response to AG 1-19. For each title listed in the response please indicate if the position will be at a plant or headquarters. For each position that will be located at a generation plant, please indicate which plant the position will be assigned to.

9. Reference the company’s response to AG 1-27 at page 2 of 3, wherein the company stated that under the “TAB1- Summary,” ratepayers would see a $4 million benefit of reduced revenue requirement if KU elects to take the bonus depreciation deduction in 2014 but elects to opt out in 2015. State whether the Company will agree to pursue this action. If not, why not? Please explain.
10. Reference the response to AG 1-45, wherein Mr. Sinclair acknowledges there will be decreased coal generation at the Trimble station due to "...higher variable O&M costs associated with consumables for controlling SO3 emissions." Reference also the response to AG 1-37, p. 2, wherein Mr. Thompson states: "The Companies therefore have assumed in their financial forecasting and budgeting in this proceeding that the unit [Trimble County Unit 2] will be available to supply the Companies' customers with low-cost energy without interruption..." Please reconcile the two statements.

11. With regard to your response to AG 1-65, please provide a cost estimate for all aspects of the project discussed therein.

12. Please reference the response to AG 1-81. Provide detailed information for each legal settlement amount contained in the chart including but not limited to case number, case name, nature of the legal claim, and reason for settlement.

13. Reference response to AG 1-95. Explain the large increase in expense for advertising category "Info/Safety 909" between 2011 and 2014 and also the reason for the forecast decrease in expense between 2014 and the test year.

14. Reference response to AG 1-95. Explain the large increase in expense for advertising category "Promotional 913" between 2013 and 2014 and also the reason for the forecast increase in expense between 2014 and the test year.

15. Reference response to AG 1-95. Explain the decrease in expense for advertising category "Institutional 930" between 2014 and the test year.

16. Reference response to AG 1-95. Provide a description of each category of advertising expense shown on the attachment to the response.

17. Reference response to AG 1-155. For the period 2012, 2014, the base year and the test year, please provide the title and number of positions by generating station, at headquarters and in total.

18. Reference response to AG 1-157. With respect to the 40 positions at the Cane Run generating stations that are scheduled to be retired, which are expected to be placed elsewhere in the generation fleet, please provide the position title and number of positions for each title that comprise the 40 employees.

19. Reference response to AG 1-157. With respect to the 40 positions at the Cane Run generating stations that are scheduled to be retired, which are expected to be places elsewhere in the generation fleet, please provide which plant the employee will be assigned to in the test year.
20. Reference response to AG 1-172. Provide the data attached to the response as an Excel spreadsheet, with all formulas intact and fully accessible.

21. Reference Paul W. Thompson’s testimony on page 23, lines 15-17. For generation operations, for 2012, 2014, the base year and test year, please provide a list of position titles and the number of positions for each title.

22. Reference Paul W. Thompson’s testimony on page 31, lines 5-15. For transmission operations, for 2012, 2014, the base year and test year, please provide a list of position titles and the number of positions for each title.

23. Reference Paul W. Thompson’s testimony on page 42. For electric distribution operations, by company (i.e. LGE, KU, and LKS) for 2012, 2014, the base year and test year, please provide a list of position titles and the number of positions for each title.

24. Reference Paul W. Thompson’s testimony on page 62. For customer services, by company (i.e. LGE, KU, and LKS) for 2012, 2014, the base year and test year, please provide a list of position titles and the number of positions for each title.

25. Reference Direct testimony of Kent Blake at page 9. Provide any and all studies performed by or for the Company regarding the demographics of the Company’s workforce.

26. Provide any policy KU has regarding the use of coal combustion residue – specifically coal ash – for beneficial reuse.

27. Provide a list of projects where KU coal ash has been or will be used in a beneficial reuse project.

28. With the level of certainty in regards to coal ash and beneficial reuses, does KU intend to proactively identify and secure beneficial reuse projects for its coal ash?

29. Reference the reliability study provided in response to Sierra Club 1-26b please provide the following information:

   a. [BEGIN CONFIDENTIAL]

   b. [Confidential information redacted]

   c. [Confidential information redacted]
30. As a non-RTO transmission operator, does KU have any obligation under the FERC Order 1000 policies to allow competitive transmission owners to construct and build transmission facilities in the KU control area for cost recovery under the KU Open Access Transmission Tariff?

31. How does KU account for use of its transmission system by both retail and wholesale customers? For example are retail customers Network customers under the KU Open Access Transmission Tariff (OATT)?

32. Regarding the KU OATT, please provide a list of all transmission dependent wholesale customers connected to the LG&E/KU transmission facilities and indicate the type of transmission service provided to each wholesale customer above.

33. Please provide the criteria used to determine KU operating reserve and spinning reserve requirements.

34. Reference response to AG 1-205. Provide the assumed cost of gas and coal delivered at each unit to determine the dispatch order and the associated average unit heat rate.

35. Reference response to AG 1-206. Provide the assumed cost of gas and coal delivered at each unit to determine the dispatch order and the associated average unit heat rate.

36. Please reference the response to PSC 2-31. Do the Companies plan on conducting a formal update of the analyses Avera and McKenzie presented in their direct testimony concerning the DCF analysis in the application? Please explain the answer in full detail.

37. Provide an estimated rate case expense for the pending case.

38. Provide actual rate case expenses that have accrued thus far in the case.