

**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2014-00371**

**Supplemental Response to Commission Staff's First Request for Information  
Dated November 14, 2014**

**Question No. 59**

**Responding Witness: Kent W. Blake / Robert M. Conroy /  
Christopher M. Garrett / Russel A. Hudson**

Q-59. To the extent not included in other responses, provide all workpapers, calculations, and assumptions the utility used to develop its forecasted test period financial information.

A-59. Original Response

All workpapers, calculations, and assumptions used by the Company to develop the forecasted test period financial information are being provided in electronic format with formulas intact. See attachments provided in Excel format.

Supplemental Response

LG&E and KU in the course of preparing their responses to the requests for information or following the preparation of their respective applications determined that certain data or information needed to be corrected. The collective impact of these corrections (eight for LG&E and four for KU) on the as filed revenue requirement is shown below:

	AS FILED	REVISED	CHANGE
KU	153.4	155.3	1.9
LGE-E	30.3	28.0	-2.3
LGE-G	14.3	14.3	0.0
TOTAL	198.0	197.6	-0.4

KU identified the following four corrections:

1. Transmission of Electricity to Others revenue associated with Municipal Wholesale customers is only forecasted for the transmission service customers and 100% of the revenue is allocated to KU. The transmission service OATT applies to all municipal customers, including those on primary service and the revenue is split between KU and LG&E. This correction decreases the KU revenue requirement by approximately \$0.1 million.

2. A portion of KU storm regulatory asset amortization was inadvertently not posted to the balance sheet. The correction decreases the 13-month average Total Capital by approximately \$7.0 million. The correction decreases the KU revenue requirement by approximately \$0.6 million.
3. KU Schedule B-2.2, account 311-Structures and Improvements, Page 2 of 2, Line No. 2, Total Company Adjustment inadvertently refers to the wrong cell (T36) in the formula. The correct cell reference is T14. The correction increases the KU revenue requirement by approximately \$2.7 million.
4. KU Schedule J-1.1/J-1.2, Page 2 of 3, Other Comprehensive Income-EEI adjustment should be zero. The OCI-EEI amount is entirely offset in retained earnings resulting in zero impact to Common Equity. The correction decreases the KU revenue requirement by approximately \$0.2 million.

The attached spread sheets and work papers provide the support for the calculation of the impact of the corrections on the as file revenue requirement and further identify the details of and support for each correction.

# Attachment in Excel

The attachment(s)  
provided in separate  
file(s) in Excel format.