

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the Matter of: The Application of Louisville Gas & Electric :
Company for an Adjustment of Its Electric Rates. : **Case No. 2014-00372**
:

**FIRST SET OF DATA REQUESTS OF
KENTUCKY INDUSTRIAL UTILITY CUSTOMERS, INC.
TO LOUISVILLE GAS & ELECTRIC COMPANY**

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**COUNSEL FOR KENTUCKY INDUSTRIAL
UTILITY CUSTOMERS, INC.**

Dated: January 8, 2015

DEFINITIONS

1. “Document” means the original and all copies (regardless of origin and whether or not including additional writing thereon or attached thereto) of memoranda, reports, books, manuals, instructions, directives, records, forms, notes, letters, notices, confirmations, telegrams, pamphlets, notations of any sort concerning conversations, telephone calls, meetings or other communications, bulletins, transcripts, diaries, analyses, summaries, correspondence investigations, questionnaires, surveys, worksheets, and all drafts, preliminary versions, alterations, modifications, revisions, changes, amendments and written comments concerning the foregoing, in whatever form, stored or contained in or on whatever medium, including computerized memory or magnetic media.
2. “Study” means any written, recorded, transcribed, taped, filmed, or graphic matter, however produced or reproduced, either formally or informally, a particular issue or situation, in whatever detail, whether or not the consideration of the issue or situation is in a preliminary stage, and whether or not the consideration was discontinued prior to completion.
3. “Person” means any natural person, corporation, professional corporation, partnership, association, joint venture, proprietorship, firm, or the other business enterprise or legal entity.
4. A request to identify a natural person means to state his or her full name and residence address, his or her present last known position and business affiliation at the time in question.
5. A request to identify a document means to state the date or dates, author or originator, subject matter, all addressees and recipients, type of document (e.g., letter, memorandum, telegram, chart, etc.), number of code number thereof or other means of identifying it, and its present location and custodian. If any such document was, but is no longer in the Company’s possession or subject to its control, state what disposition was made of it.
6. A request to identify a person other than a natural person means to state its full name, the address of its principal office, and the type of entity.
7. “And” and “or” should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.
8. “Each” and “any” should be considered to be both singular and plural, unless specifically stated otherwise.
9. Words in the past tense should be considered to include the present, and words in the present tense include the past, unless specifically stated otherwise.
10. “You” or “your” means the person whose filed testimony is the subject of these interrogatories and, to the extent relevant and necessary to provide full and complete answers to any request, “you” or “your” may be deemed to include any person with information relevant to any interrogatory who is or was employed by or otherwise associated with the witness or who assisted, in any way, in the preparation of the witness’ testimony.
11. “Company” or “LG&E” means Louisville Gas & Electric Company and/or any of their officers, directors, employees or agents who may have knowledge of the particular matter addressed, and affiliates including PPL Corporation.
12. “FERC” means the Federal Energy Regulatory Commission.

INSTRUCTIONS

1. If any matter is evidenced by, referenced to, reflected by, represented by, or recorded in any document, please identify and produce for discovery and inspection each such document.
2. These interrogatories are continuing in nature, and information which the responding party later becomes aware of, or has access to, and which is responsive to any request is to be made available to Kentucky Industrial Utility Customers. Any studies, documents, or other subject matter not yet completed that will be relied upon during the course of this case should be so identified and provided as soon as they are completed. The Respondent is obliged to change, supplement and correct all answers to interrogatories to conform to available information, including such information as it first becomes available to the Respondent after the answers hereto are served.
3. Unless otherwise expressly provided, each interrogatory should be construed independently and not with reference to any other interrogatory herein for purpose of limitation.
4. The answers provided should first restate the question asked and also identify the person(s) supplying the information.
5. Please answer each designated part of each information request separately. If you do not have complete information with respect to any interrogatory, so state and give as much information as you do have with respect to the matter inquired about, and identify each person whom you believe may have additional information with respect thereto.
6. In the case of multiple witnesses, each interrogatory should be considered to apply to each witness who will testify to the information requested. Where copies of testimony, transcripts or depositions are requested, each witness should respond individually to the information request.
7. The interrogatories are to be answered under oath by the witness(es) responsible for the answer.
8. Responses to requests for revenue, expense and rate base data should provide data on the basis of Total company as well as Intrastate data, unless otherwise requested.

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- Q.1-1. Provide all schedules, workpapers, and computations which support any aspect of the rate case filing in electronic spreadsheet format with all formulas intact. For all input values, provide the source documents and/or calculations, including all electronic spreadsheets with all formulas intact.
- Q.1-2. Refer to line 7 on Sch H-1 tab on the Attachment_to_LGE_PSC_1-59_LGE_Schedule_C_Schedule_D spreadsheet showing the production activities deduction. Please provide the calculation of this percentage. Provide all workpapers and assumptions, including electronic spreadsheets with formulas intact.
- Q.1-3. Refer to line 15, column (C) on Sch J-1 on the Attachment_to_LGE_PSC_1-59_LGE_Schedule_C_Schedule_D showing the amount of short-term debt projected for the test year. Please provide all decision criteria that led to this amount of short-term debt rather than some lesser or greater amount on this schedule for the test year. If the Company has reduced the decision criteria to some formula that is solved in the Company's budgeting software, then provide the specific formula. If the decision criteria are subjective and the result is directly input into the budgeting software, then describe how the criteria are applied and by whom.
- Q.1-4. Please provide a copy of the Company's guidelines and/or all written criteria that describe when, what (type), how, and how much short-term debt will be issued and outstanding at any time. If the Company has no written guidelines and/or written criteria, then please state.
- Q.1-5. Please provide the fees and other expenses associated with the Company's credit facility, commercial paper program, and letters of credit by FERC O&M/A&G and/or other FERC account for each year 2010 through 2014, the base year, and the test year. Provide the calculation of the expenses for the test year. In addition, please describe how the Company reflected these costs in its filing.
- Q.1-6. Refer to pages 27-28 of Mr. Thompson's Direct Testimony wherein he describes the "capital investments" both Companies are expected to incur over the next several years, including the demolition of the retired units at Paddy's Creek and the costs to retire the coal units at Cane Run.
- a. Please provide the projected amounts for each of these projects by unit, by month, and in total through June 30, 2016. Also, please indicate which line item includes these amounts on the table on page 28 of Mr. Thompson's Direct Testimony.

- b. Please describe the Company’s accounting for the costs that will be incurred to retire the coal units, e.g. will they be expensed?
- c. Please describe the costs included by the Company in the revenue requirement to retire the coal units, to recover the remaining net book value at the date of retirement, if any, and to demolish the units.
- d. Please provide a copy of all studies performed by or on behalf of the Company that address: i) the legal requirements to demolish the units; ii) any alternatives to demolition that were considered; and iii) why the Company chose to demolish the units rather than retire them in place for an extended period.
- e. Please provide a copy of demolition/dismantling studies and/or cost estimates. If no such studies exist, then please state.
- Q.1-7. Please provide in an Excel spreadsheet the operating expenses by FERC O&M and A&G and other expense accounts by month from January 2013 through December 2017 for each generating unit that the Company has retired or plans to retire during that five-year period. Provide a copy of all assumptions, data, and calculations, including electronic spreadsheets with all formulas intact.
- Q.1-8. Please provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2013 through December 2017 at each generating unit/plant that the Company has retired or plans to retire during that five-year period.
- Q.1-9. Please provide a breakdown of the total headcount by department and in total for the Company as of: i) December 31 for each of the years 2009-2013; ii) April 1, 2012; iii) the most current date available; iv) the end of the forecasted base year ended February 28, 2015; and v) the end of forecasted test year.
- Q.1-10. Please refer to Mr. Thompson’s and Mr. Blake’s Direct Testimonies for Kentucky Utilities (“KU”), discussing workforce additions for KU/LG&E (the “Companies”). Refer further to their discussion of the workforce and the reasons for increases in the number of employees for each of the Companies’ functional departments since the end of their last test year, April 1, 2012, as follows:

	<u>Increase in Number</u>	<u>% Increase</u>
<u>Mr. Thompson:</u>		
Pages 23-24 – Generation	50	5%
Page 31 – Transmission	19	14%
Page 53 – Distribution	53	8%
Page 62 – Customer Service	93	16%
Page 67 – Safety & Technical Training	8	Not Provided
<u>Mr. Blake:</u>		
Pages 9-10 – Information Technology	53	Not Provided
Page 10 – Administrative	17	Not Provided
Total	293	

- a. Please confirm that the Companies' total net forecasted gain in positions is 293, excluding LG&E's gas operations, for the end of the projected test period compared to the number of employees as of April 1, 2012. If the total and the breakdown of projected net addition employees are different than those listed above, please describe the differences.
 - b. Please provide a breakdown of the Company's net forecasted gains by department listed above.
 - c. Please provide the number of positions that have already been added since April 1, 2012 for each of the departments listed above separately for the Company.
 - d. Please provide the estimated annual reduction in contractor expense that has occurred since April 1, 2012 for each of the departments listed above for the Company.
 - e. Please provide the estimated annual reduction in contractor expense for the Company that will occur between now and the end of the projected test year for each of the departments listed above.
 - f. Please provide the estimated increase in wages expense and related benefits expense for the Company that has occurred since April 1, 2012 related to the employees already added for each of the departments listed above separately.
 - g. Please provide the estimated increase in wages expense and related benefits expense for the Company that will occur between now and the end of the projected test year related to the employees projected to be added for each of the departments listed above separately.
 - h. For each of the net employee position additions enumerated in the list above, please provide a listing and description of each position. For the generation department, please also provide a description of the positions that were reduced or are expected to be reduced due to generating unit retirements.
 - i. For each of the departments listed above, please provide the number of net employee additions for the Company that has already occurred related to compliance with the NERC's current or proposed Critical Infrastructure Protection ("CIP") standards.
 - j. For each of the departments listed above, please provide the number of net employee additions for the Company that is estimated to occur between now and the end of the projected test year related to compliance with the NERC's current or proposed CIP standards.
- Q.1-11. Please refer to Mr. Blake's Direct Testimony at page 11, lines 18-21 which states "[t]he information technology positions are also necessary to enhance existing network security to prevent information security breaches and to enable the Companies to meet newly announced Critical Infrastructure Protection ("CIP") standards."
- a. Please indicate whether the Company is in compliance with the NERC's current CIP standards.
 - b. Please describe the "announced CIP standards" and why it is expected that even more personnel will be required to meet those standards. Please discuss as part of the answer the timeline required to be in compliance with the "announced CIP standards."
- Q.1-12. Please provide the incentive compensation expense for 2013, 2014, the base year, and the test year by incentive compensation plan and by goal or target for each plan. This includes incentive compensation expense assigned and allocated to the Company as well as incentive compensation expense incurred directly by the Company.
- Q.1-13. Please provide a copy of each incentive compensation plan.

- Q.1-14. Refer to Tab 16(I) in the Company's filing, which provides projected benefit expense levels. Please explain the spike in medical/dental expense in 2015 compared to 2014, followed by relatively stable growth.
- Q.1-15. Please provide the Company's 2013 and 2014 pension and OPEB actuarial reports as well as the actuarial cost projections for the base year and the test year in a comparable format.
- Q.1-16. Please provide the Company's 2015, 2016, and 2017 pension actuarial cost projections using the same pension methodology and mortalities that were used in 2013 and 2014.
- Q.1-17. Please provide a copy of all studies, analyses, reports, and correspondence between the Company and its pension actuaries discussing and/or quantifying the change in the 2015, 2016, and/or 2017 pension cost proposed by the Company for the test year in this filing.
- Q.1-18. Please provide a detailed narrative describing the Company's pension accounting and the amortization of unrealized gains and losses. Differentiate between the > 30% corridor, for which the Company uses an accelerated amortization period, and the > 10%, but less than 30% corridor, for which the Company uses the remaining expected lives of the plan participants. Please cite to the provisions of GAAP relied on by the Company to recognize and treat the two gain/loss corridors differently.
- Q.1-19. Refer to pages 174-175 of the Company's accounting policy #456 for pension and OPEB expense provided by the Company in response to PSC 1-8. On these pages, the Company notes that it changed the amortization period for unrealized gains and losses from the former single corridor to the two corridors described in the preceding question after it was acquired by PPL in 2010. Please provide all evidence that the Company informed the Commission that it had changed this component of its pension expense calculation in either the merger proceeding or in any subsequent rate case proceeding. If the Company did not inform the Commission of this change in the calculation of pension expense, please explain why it did not do so.
- Q.1-20. Please provide the Company's pension cost calculations for each year 2008 through 2014, the base year, and the test year, showing for each of those years the vintage year gains and losses and the calculation of the amortization of the gains and losses associated with each of those vintage years.
- Q.1-21. Refer to pages 29-30 of Mr. Blake's Direct Testimony wherein he addresses the Company's proposed "estimates for pension expense and required funding are based on an actuarial study, using the RP-2014 Mortality Improvement Scale MP-2014." Mr. Blake states further that "[t]he cost of the Companies' pension programs had previously been calculated using Interim Mortality Scale AA, which the Society of Actuaries ("SOA") issued in 1994."
- a. Please confirm that the IRS determines the minimum pension funding requirements pursuant to ERISA, but does not determine the amount of pension expense pursuant to GAAP.
 - b. Please describe the status of any guidelines or requirements by the SOA or any other authoritative agency or industry association to use the RP-2014 Mortality Improvement Scale MP-2014.
 - c. Please confirm that Mr. Blake is not an actuary and does not have professional actuarial training or experience.
- Q.1-22. Please confirm that the Company does not recognize pension funding pursuant to ERISA as pension cost or expense for GAAP accounting purposes.
- Q.1-23. Refer to the Attachment to the Company's response to PSC 1-41(a) wherein it provided a schedule of the cost of each "fringe benefit" for the base year and the test year. Provide this information in the same format for each calendar year 2008 through 2014.

- Q.1-24. Please confirm that in December 2014, 50% bonus tax depreciation was “extended” to the entire 2014 tax year. If confirmed, please provide a narrative description of the property to which the extension applies. For example, does it apply to all property additions in 2014? Does it apply to any property additions in 2015, e.g., construction dollars incurred in 2014? Please provide a copy of sources relied upon for your response.
- Q.1-25. Please confirm that the Company’s filing assumes that the 50% bonus depreciation was not extended to 2014 or later years in any manner. Please explain how this assumption affected the accumulated deferred income taxes reflected in the Company’s filing. Also, please explain how this assumption affected the capitalization reflected in the Company’s filing.
- Q.1-26. Please provide a quantification of the effects of the 50% bonus depreciation extension on the Company’s accumulated deferred income taxes and capitalization reflected in the Company’s filing. Please provide revised schedules and calculations in electronic spreadsheet format with all formulas intact.
- Q.1-27. Please describe how the Company removed the effects of purchase accounting from the capitalization, all rate base components, and all related expenses, such as depreciation expense and property tax expense, reflected in the filing. Provide a schedule in electronic spreadsheet format with all formulas intact showing all adjustments and providing an explanation of each such adjustment.
- Q.1-28. Please provide a schedule showing all direct assignments and allocations of costs from LKS to the Company by FERC O&M, A&G, and each other account for 2009, 2010, 2011, 2012, 2013, 2014, the base year, and the test year. Provide an explanation for each increase from year to year of at least \$1 million or 5%, whichever is less.
- Q.1-29. Please provide a schedule of the amortization expense associated with each regulatory asset for each year 2010 through 2014, the base year, and the test year. Provide the balance of each regulatory asset at the beginning and end of each of those years as well as the amortization period that was used in each of those years. In addition, please source the amortization period to the Case No. in which the Commission approved the recovery and the amortization period, if any.
- Q.1-30. Refer to pages 21-22 of Mr. Thompson’s Direct Testimony wherein he addresses the Trimble County 2 design issues that had to be remedied during outages in 2014.
- a. Please provide a detailed description of the design flaws that had to be remedied and the course of action taken to complete the project.
 - b. Please provide the total costs, both capital and O&M, incurred to correct the design flaws.
 - c. Please indicate who was primarily responsible for paying for the remediation work caused by the design flaws.
 - d. Please indicate the extent to which the remediation efforts were covered under vendor warranties that were exercised.
 - e. Please provide the accounting entries and related backup documentation used to book the costs of the remediation efforts. In addition, provide the dates when the entries were recorded.
 - f. Please provide copies of all reports, studies, memos, or emails describing any of the following: the scope of the problem, increased fuel expense due to the problem, increased purchase power expense due to the problem, reduced off-system sales due to the problem, remediation required due to the problem, costs incurred to correct the problem, or problem resolution.

- g. Please provide the amount of depreciation expense taken by the Company in 2013, in the base year, and in the test year related to the remediation efforts.
 - h. Please provide the amount of accumulated depreciation and ADIT included in the base year and in the test year related to the remediation efforts.
- Q.1-31. Please provide a schedule showing the actual amount of property taxes paid by the Company during 2013 to each taxing authority and in total.
- Q.1-32. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2013, please indicate the method of assessing asset value and whether the asset base includes or excludes CWIP in the determination of the assessed value used to determine the amount of taxes to be paid.
- Q.1-33. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2013, please indicate the time of the year when value assessments were made and when payments were due. If there are any known changes related to base year and test year assessments and changes, please describe.
- Q.1-34. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2013, please provide a copy of one property tax return or other information return submitted to each tax assessor and the associated resulting invoice related to taxes paid in 2013.
- Q.1-35. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2013, please indicate whether there is a period of temporary abatement of taxes during the construction phase of assets to be placed in service. If so, please describe in detail.
- Q.1-36. Please provide a schedule showing how property taxes were computed for the base year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.
- Q.1-37. Please provide a schedule showing how property taxes were computed for the test year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.
- Q.1-38. Please provide all documents or studies which support the level of margins from off-system sales included in the base year and the future test year.
- Q.1-39. Please provide all forecasts of wholesale energy prices prepared by or for the Company over the last two years.
- Q.1-40. Please provide all internal emails in the possession of any of the witnesses in this case which discuss the expected level of off-system sales margins for the base year and the test year.
- Q.1-41. Please provide a schedule showing the forecasted generation from each of the Company's units over the base year and the future test year compared to forecasted Kentucky retail sales, all-requirements wholesale sales, and off-system sales.
- Q.1-42. Please provide electronic copies, in excel format with all formulas intact, of exhibits MJB-1 through MJB-13.
- Q.1-43. For each of the exhibits requested in the previous question, please provide all supporting schedules and workpapers. To the extent that such schedules and workpapers are available in excel format, please provide in electronic format with all formulas intact.
- Q.1-44. Please provide electronic copies, in excel format with all formulas intact, of Mr. Conroy's exhibits RMC-1 and RMC-2.

- Q.1-45. For each of the exhibits requested in the previous question, please provide all supporting schedules and workpapers. To the extent that such schedules and workpapers are available in excel format, please provide in electronic format with all formulas intact.
- Q.1-46. Please provide an electronic excel version of Schedules M-1.1-E, 1.2-E, 1.3-E, 2.1-E, 2.2-E, 2.3 and Schedule N (Electric), with all formulas intact.
- Q.1-47. For each of the Schedules requested in the previous question, please provide all supporting schedules and workpapers. To the extent that such schedules and workpapers are available in excel format, please provide in electronic format with all formulas intact.
- Q.1-48. For the period 2012, 2013, 2014, and for the projected test year ending June 2016, please provide a load and capability schedule (in electronic excel format with formulas intact) for the combined KU/LGE system showing, at a minimum:
- Projected monthly coincident firm peak demand (retail and wholesale requirements/native load customers).
 - Projected monthly interruptible/curtailable demand at the time of the system peak
 - Total installed generating capacity, separately stated for owned capacity, long-term purchases (greater than 1 year contracts), short-term purchases, other (if shown, please explain), requirements sales to third parties (off-system sales obligations pursuant to a contract).
 - Total capacity retirements and additions or other changes comprising the monthly capacity amounts in (3) above.
 - Project system monthly reserve margin.
- Q.1-49. To the extent not provided in response to the previous question, please provide, in electronic excel format with all formulas intact, the proof of revenues for each of the Company's Electric rate schedules, showing all billing determinants, present rates, proposed rates, and the increase for each rate element (e.g, kWh charges, kVa charges, customer charges, etc.).
- Q.1-50. Please provide all workpapers, in electronic excel spreadsheets with formulas intact, supporting the development of all demand and energy allocation factors used in the class cost-of-service study. This includes, but is not limited to, all loss factors for each rate class at each voltage level, hourly or monthly kW or kVa demands by rate class, year-end customer adjustments, any other adjustments reflected in the analysis.
- Q.1-51. Please provide the following information for each rate class/rate schedule included as a separate class in the class cost-of-service study for the 12 month test year ending June 2016:
- Monthly coincident peak demand for the rate class/rate schedule at the time of the LGE/KU monthly system peak.
 - Monthly MWh energy at the generation voltage level for the rate class/rate schedule.
 - Energy and demand loss factors for each voltage level, by rate class/rate schedule, at which customers on the rate class/rate schedule take service.
 - Monthly MWh energy sales at the meter, separately stated for each voltage at which customers in each rate class/rate schedule take service, by rate class/rate schedule (for example, the metered MWh for Rate PS secondary and Rate PS primary by month).
- Q.1-52. Please provide a copy of the most recent IRP for the Company.
- Q.1-53. With respect to the Curtailable Service Rider ("CSR"), please provide the kW amount of load and number of customers, by month, for 2012, 2013, 2014, and for the projected test year ending June 2016 on each of the CSR options, by rate schedule and by Company.

- Q.1-54. With respect to Mr. Sinclair's testimony on page 27, lines 5 through 11, please identify the cost savings to: KU and LGE that are not otherwise passed through to the CSR customers associated with the Companies' proposal to "simplify" the CSR tariff by eliminating "buy-throughs." Please provide a detailed explanation and quantification of each such source of savings.
- Q.1-55. With regard to Mr. Sinclair's testimony on page 27 wherein he discusses the proposed change in the CSR limitation on physical curtailment criterion (i.e., "none" vs. "only during system reliability events"), please identify the criterion that the Companies intend to use to determine if it should interrupt CSR load.
- Q.1-56. Please provide all emails in the possession of any of the witnesses in this case that address or discuss the decision of LGE/KU to modify its CSR tariff to change the curtailment limitation criterion from "only during system reliability events" to "none."
- Q.1-57. Did the Companies perform any analyses, surveys or other studies that address the willingness of customers to continue to take service pursuant to a CSR in the event that the curtailment limitation criterion is changed from "only during system reliability events" to "none?"
- Q.1-58. Please provide an explanation of the methodology used by the Companies to reflect curtailable/interruptible load in resource planning studies and analyses.
- Q.1-59. With regard to CSR buy-through transactions during 2013 and 2014, please provide the following:
- a. The date and hour durations of each buy-through for each CSR customer electing to buy-through.
 - b. The MWh for each buy-through identified in (a) above.
 - c. The price (in \$/MWh) charged to the CSR customer for each buy-through identified in (a) above.
- Q.1-60. Please provide a detailed explanation of a "system reliability event" as defined in the current CSR 10 and 30.
- Q.1-61. Please provide a detailed description, along with copies of agreements with other utilities or outside parties (including TVA and East Kentucky), of the Companies "automatic reserve sharing."
- Q.1-62. For each period during 2013 and 2014 when an actual CSR buy-through occurred for any CSR customer, please provide the actual average hourly market price of energy during such buy-through period occurring. Please provide a description of the basis that the Company used to determine the market energy price (e.g. MISO LMP at a point of interconnection between the Companies and MISO).
- Q.1-63. Please provide the Company's current IRP planning assumption to construct and operate a simple cycle combustion turbine. Include the following information:
- a. Installed capital cost, including AFUDC, in \$/kW.
 - b. The MW size of the unit.
 - c. The type of unit (e.g. General Electric Frame 7f).
 - d. The fixed O&M expense in \$/kW year.
 - e. Variable O&M expense per MWh.
 - f. Average full load heat rate in MBTU/MWh/
 - g. The expected book and tax lives assumed by the Company for planning purposes for the unit.

- h. The Company's current levelized carrying charge rate, as used by the Company in planning analyses, applicable to a simple cycle combustion turbine, including the input factors used to develop such a carrying charge rate (i.e., cost of capital, taxes, depreciation, etc.). Please provide the spreadsheet used to derive the carrying charge rate electronically with all formulas included.
 - i. All emissions costs typically incurred in operating a simple cycle combustion turbine unit, such as NO_x related costs (in \$/MWh).
- Q.1-64. Please provide the Company's current planning reserve margin.
- Q.1-65. Please provide an unredacted copy of the Application, including all attachments, for approval of the Capacity Purchase and Tolling Agreement with Bluegrass Generating Company in Case No. 2014-00321.
- Q.1-66. Please provide an unredacted copy of the Application, including all attachments, in Case No. 2014-00003 involving LG&E and KU's DSM programs.
- Q.1-67. Please provide all work papers and supporting documentation used by Avera/McKenzie in the preparation of their Direct Testimony and Exhibits. Please provide all spreadsheets with cell formulas intact. Please include all exhibits in native spreadsheets with cell formulas intact.
- Q.1-68. Please provide all credit rating and bond rating agency reports (i.e., Standard and Poor's, Moody's, Fitch) for LG&E and KU for the last two years. Please include the most recent reports for 2015, if any.
- Q.1-69. Please provide copies of all articles and reports cited by Avera/McKenzie in their Direct Testimony.
- Q.1-70. Please provide all credit rating and bond rating agency reports (i.e., Standard and Poor's, Moody's, Fitch) for PPL Corporation for the last two years. Please include the most recent reports for 2015, if any.
- Q.1-71. Please provide all work papers and supporting documentation used by Mr. Blake in the preparation of his Direct Testimony and Exhibits. Please provide all spreadsheets with cell formulas intact. Please include all exhibits in native spreadsheets with cell formulas intact.



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Dated: January 8, 2015