

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

**In the Matter of:**

**APPLICATION OF LOUISVILLE GAS AND ELECTRIC )**  
**COMPANY FOR AN ADJUSTMENT OF ITS ) CASE NO.**  
**ELECTRIC AND GAS RATES ) 2014-00372**

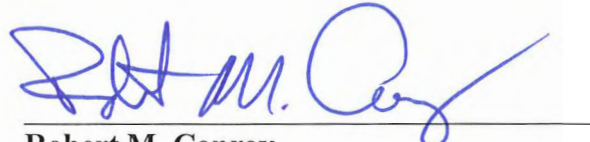
**RESPONSE OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO**  
**KENTUCKY CABLE TELECOMMUNICATIONS ASSOCIATION'S**  
**SUPPLEMENTAL DATA REQUESTS**  
**DATED FEBRUARY 6, 2015**

**FILED: FEBRUARY 20, 2015**

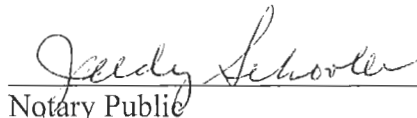
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Robert M. Conroy**, being duly sworn, deposes and says that he is Director - Rates for Louisville Gas and Electric Company and Kentucky Utilities Company, an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
Robert M. Conroy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 18<sup>th</sup> day of February 2015.

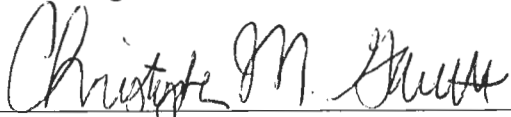
 (SEAL)  
Notary Public

My Commission Expires:  
JUDY SCHOULER  
Notary Public, State at Large, KY  
My commission expires July 11, 2018  
Notary ID # 512749

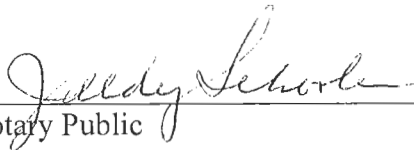
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Director – Accounting and Regulatory Reporting for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
\_\_\_\_\_  
Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 13<sup>th</sup> day of February 2015.

 (SEAL)  
\_\_\_\_\_  
Notary Public

My Commission Expires:  
**JUDY SCHOOLER**  
**Notary Public, State at Large, KY**  
**My commission expires July 11, 2018**  
**Notary ID # 512743**

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-1**

**Responding Witness: Christopher M. Garrett**

- Q-2-1. Provide all data in native electronic format to support the Account 593 Subaccount Detail summary figures provided in your response to KCTA's Data Request Number 1-19.
  
- A-2-1. See the attachment being provided in Excel format.

# Attachment in Excel

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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Dated February 6, 2015**

**Question No. 2-2**

**Responding Witness: Christopher M. Garrett**

- Q-2-2. To the extent not otherwise clearly identified in the Subaccount Detail data provided in response to request 2-1, identify each and every credit item associated with a regulatory asset, including, but not limited to the Winter Wind Storm Regulatory Asset (as identified in LG&E's attachment to its response to KCTA's Request 1-20 in Case No. 2009-00549).
- A-2-2. See the response to Question No. 2-1. This includes detailed transactions related to LG&E's Summer Storm Regulatory Asset that was setup in September through December 2011. A reconciliation of this regulatory asset was also included showing the multiple accounts in addition to Account 593 that was used in the setup of this asset.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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Dated February 6, 2015**

**Question No. 2-3**

**Responding Witness: Robert M. Conroy**

- Q-2-3. In response to KCTA Request Number 1-1, LG&E provided Conroy Exhibit M5 from Case No. 2012-00222. Page 1 of Conroy Exhibit M5 provides data as of October 31, 2009. Please confirm that this is a typographical error and provide the accurate date for the data provided.
- A-2-3. The correct date of March 31, 2012, is specified on page 4 of 4. The referenced date on page 2 of 4 in the attachment to KCTA 1-1 should have been March 31, 2012.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-4**

**Responding Witness: Christopher M. Garrett**

Q-2-4. Provide LG&E's total labor expenses from LG&E's general ledger for all accounts as of March 31, 2012 and October 31, 2014, and if different, the date conforming to Conroy Exhibit M5 from Case No. 2012-00222.

A-2-4. See attached.



**Louisville Gas and Electric Company  
Case No. 2014-00372  
Total Labor Expenses**

Type of Cost	March 31, 2012				October 31, 2014			
	Expensed	Capitalized	Other Balance Sheet	Total	Expensed	Capitalized	Other Balance Sheet	Total
Base Pay	\$ 87,967,135	\$ 13,026,506	\$ 11,254,243	\$ 112,247,884	\$ 95,022,128	\$ 20,039,771	\$ 12,323,836	\$ 127,385,735
Overtime/Other Pay	11,159,259	2,679,403	625,656	14,464,318	11,910,729	3,436,019	989,968	16,336,716
Incentive Compensation	7,805,244	1,191,826	894,768	9,891,838	10,879,941	2,275,706	1,334,756	14,490,403
Total	\$ 106,931,638	\$ 16,897,735	\$ 12,774,667	\$ 136,604,040	\$ 117,812,798	\$ 25,751,496	\$ 14,648,560	\$ 158,212,854

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-5**

**Responding Witness: Christopher M. Garrett**

- Q-2-5. Provide all records that reflect LG&E's investment in minor appurtenances. For purposes of this question, minor appurtenances include, but are not limited to, aerial cable clamps, pole top pins, and all other appurtenances and hardware that are not poles or major appurtenances.
- A-2-5. "Minor appurtenances" is not a plant category used by LG&E. Minor items such as aerial cable clamps, pole top pins, and other such items are not retirement units of property, and therefore LG&E does not maintain accounting for these items. The costs of minor items are spread across applicable units of property on a project-by-project basis. The requested information is not available.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-6**

**Responding Witness: Robert M. Conroy**

- Q-2-6. Are the costs of minor appurtenances (as defined in Request 2-5) excluded from the LG&E pole-cost figures used in Conroy Exhibit M5?
- A-2-6. The costs of the minor items referenced in Question No. 2-5, to the extent that they may have been spread to the pole categories identified in Conroy Exhibit M5, have not been excluded. The costs of minor items are spread across applicable units of property on a project-by-project basis. Any of the spread costs that are included in the pole categories are immaterial to the overall amount included in the pole-cost figures used in Conroy Exhibit M5.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-7**

**Responding Witness: Robert M. Conroy**

- Q-2-7. If the answer to the preceding request is anything other than an unqualified yes, please provide data to support that response, including identification of the specific account or subaccount the costs of minor appurtenances have been booked to, and the amounts of such costs booked to the identified account or subaccount.
- A-2-7. See the response to Question No. 6.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-8**

**Responding Witness: Robert M. Conroy**

- Q-2-8. According to Mr. Seelye's Rebuttal Testimony in Case No. 2009-00549, the costs for aerial cable clamps, pole top pins "and other such items that relate to connecting conductors to poles" are recorded by LG&E in Account No. 365 and No. 368. Please provide evidence that this is the case.
- A-2-8. Items such as those listed are not retirement units of property, and therefore LG&E does not maintain accounting for these items. The cost of all minor items is spread across applicable units of property on a project-by-project basis. The requested information is not available.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-9**

**Responding Witness: Christopher M. Garrett**

Q-2-9. For each of the following items, indicate whether LG&E has investment for the items in Account 364:

Anchors,

Head arms,

Strain insulators,

Pole plates,

Excavation and backfill, including disposal of excess material,

Extension arms,

Foundations,

Guards,

Insulator pins and suspension bolts,

Paving,

Permits for construction,

Pole steps and ladders,

Racks,

Railings,

Reinforcing and stubbing,

Settings,

Shaving, painting, gaining roofing, stenciling and tagging,

- A-2-9. The costs, as applicable, for these items have been spread to units of property in Account 364 and to units of property in other accounts. Items such as those listed are not retirement units of property. The costs of minor items are spread across applicable units of property on a project-by-project basis.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-10**

**Responding Witness: Christopher M. Garrett**

- Q-2-10. For each of the items in the previous data request for which LG&E has investment in Account 364, please indicate whether all of the investment in such items is included in any or all of the following subaccounts: "brackets", "cross arms", "fence", "guy" and "platforms".
- A-2-10. The costs of the minor items listed in the previous data request are allocated proportionally across applicable retirement units of property on a project-by-project basis. Therefore a percentage of the costs of these minor items are spread to the items listed as well as items in accounts other than Account 364.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-11**

**Responding Witness: Robert M. Conroy**

- Q-2-11. Are the “installed cost” figures on page 1 of Conroy Exhibit M5 based on gross or net investment?
- A-2-11. Consistent with the use of a levelized carrying charge rate—as opposed to a nonlevelized carrying charge rate—the installed cost figures represent gross plant in service values.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2014-00372

Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015

Question No. 2-12

Responding Witness: Robert M. Conroy

- Q-2-12. With regard to Conroy Exhibit M5, 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, each of which contains inputs under regulatory and/or accounting practice based on net book costs, to gross pole costs without either netting those figures to reflect depreciation and accumulated deferred taxes or applying an adjustment for the ratio of net to book costs. As part of this response, provide any and all support for LG&E’s application for inputs based on net book costs to gross investment cost figures.
- A-2-12. Consistent with the principles of financial economics, a capital recovery factor must be applied to gross investment and not net investment. Calculating carrying charges by applying a capital recovery factor to net investment (gross less accumulated depreciation) rather than gross investment would result in charges that significantly under-recover carrying cost over the life of the property. The capital recovery factor  $CRF$  is equal to the rate of return  $i$  plus the sinking fund depreciation factor  $S$ , as follows:

$$\begin{aligned} CRF &= i + S \\ &= i + \frac{i}{(1+i)^n - 1} \\ &= \frac{i(1+i)^n}{(1+i)^n - 1} \end{aligned}$$

To calculate an equal-payment series (or “annuity”), the capital recovery factor  $CRF$  must be multiplied by the original investment and not the net investment. This method is also used to calculate mortgage payments. In calculating a mortgage payment, for example, the capital recovery factor is applied to the original investment and not recalculated periodically by applying the capital recovery to the depreciated investment.

Multiplying the rate of return  $i$  and the sinking fund depreciation factor  $S$  individually by the gross investment is therefore equivalent to multiplying the capital recovery factor by the gross investment, as follows:

$$\begin{aligned} CRF \times \text{Gross Investment} &= (i + S) \times \text{Gross Investment} \\ &= (i \times \text{Gross Investment}) + (S \times \text{Gross Investment}) \end{aligned}$$

Multiplying the income tax component is simply a gross-up of the return component for income taxes.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-13**

**Responding Witness: Robert M. Conroy**

- Q-2-13. With regard to Conroy Exhibit M5, and comparing to the comparable exhibit in Case No. 2009-00549, please provide a detailed explanation (separately for each item) along with supporting cost and continuing property records data, of the reduction in quantity of 40 foot poles from 61,023 poles to 59,477 poles and the corresponding increase in total installed costs from \$25,998,372 to \$27,701,656.
- A-2-13. See attached. The reduction in quantity for the 40' poles is due to the normal retirement process of older assets being retired. The increase in total installed costs for the 40' poles is the result of the retirement of less expensive earlier vintage poles offset by the addition of new poles which are more expensive due to increases in the cost of materials and labor.

## Louisville Gas and Electric Company

Continuing Property Records - 40 Foot poles as of October 31, 2009

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	1953	POLE WOOD 40 FT	1,906	\$ 142,183.68
E364.00-Poles, Towers, and Fixtures	1957	POLE WOOD 40 FT	8,695	741,759.63
E364.00-Poles, Towers, and Fixtures	1963	POLE WOOD 40 FT	2,315	216,085.72
E364.00-Poles, Towers, and Fixtures	1965	POLE WOOD 40 FT	1,641	161,184.40
E364.00-Poles, Towers, and Fixtures	1966	POLE WOOD 40 FT	1,478	158,584.20
E364.00-Poles, Towers, and Fixtures	1967	POLE WOOD 40 FT	1,521	168,041.78
E364.00-Poles, Towers, and Fixtures	1968	POLE WOOD 40 FT	1,769	206,443.14
E364.00-Poles, Towers, and Fixtures	1969	POLE WOOD 40 FT	1,666	201,410.46
E364.00-Poles, Towers, and Fixtures	1970	POLE WOOD 40 FT	1,745	245,465.45
E364.00-Poles, Towers, and Fixtures	1971	POLE WOOD 40 FT	1,745	260,211.93
E364.00-Poles, Towers, and Fixtures	1972	POLE WOOD 40 FT	1,847	318,675.82
E364.00-Poles, Towers, and Fixtures	1973	POLE WOOD 40 FT	1,839	89,662.84
E364.00-Poles, Towers, and Fixtures	1974	POLE WOOD 40 FT	1,491	385,750.40
E364.00-Poles, Towers, and Fixtures	1975	POLE WOOD 40 FT	1,700	491,356.46
E364.00-Poles, Towers, and Fixtures	1976	POLE WOOD 40 FT	1,901	533,086.46
E364.00-Poles, Towers, and Fixtures	1977	POLE WOOD 40 FT	1,648	492,804.56
E364.00-Poles, Towers, and Fixtures	1978	POLE WOOD 40 FT	1,641	587,694.18
E364.00-Poles, Towers, and Fixtures	1979	POLE WOOD 40 FT	1,481	598,708.36
E364.00-Poles, Towers, and Fixtures	1980	POLE WOOD 40 FT	1,759	885,940.90
E364.00-Poles, Towers, and Fixtures	1981	POLE WOOD 40 FT	1,483	734,535.30
E364.00-Poles, Towers, and Fixtures	1982	POLE WOOD 40 FT	1,104	622,181.38
E364.00-Poles, Towers, and Fixtures	1983	POLE WOOD 40 FT	1,313	861,826.07
E364.00-Poles, Towers, and Fixtures	1984	POLE WOOD 40 FT	1,264	826,856.78
E364.00-Poles, Towers, and Fixtures	1985	POLE WOOD 40 FT	1,605	1,009,387.64
E364.00-Poles, Towers, and Fixtures	1986	POLE WOOD 40 FT	1,520	913,901.13
E364.00-Poles, Towers, and Fixtures	1987	POLE WOOD 40 FT	1,391	842,079.63
E364.00-Poles, Towers, and Fixtures	1988	POLE WOOD 40 FT	1,605	860,346.52
E364.00-Poles, Towers, and Fixtures	1989	POLE WOOD 40 FT	1,565	993,321.98
E364.00-Poles, Towers, and Fixtures	1990	POLE WOOD 40 FT	1,014	768,738.31
E364.00-Poles, Towers, and Fixtures	1991	POLE WOOD 40 FT	954	793,773.08
E364.00-Poles, Towers, and Fixtures	1992	POLE WOOD 40 FT	701	738,786.06
E364.00-Poles, Towers, and Fixtures	1993	POLE WOOD 40 FT	525	660,617.79
E364.00-Poles, Towers, and Fixtures	1994	POLE WOOD 40 FT	540	746,269.29
E364.00-Poles, Towers, and Fixtures	1995	POLE WOOD 40 FT	398	418,959.73
E364.00-Poles, Towers, and Fixtures	1996	POLE WOOD 40 FT	365	558,564.36
E364.00-Poles, Towers, and Fixtures	1997	POLE WOOD 40 FT	543	804,317.69
E364.00-Poles, Towers, and Fixtures	1998	POLE WOOD 40 FT	234	429,559.52
E364.00-Poles, Towers, and Fixtures	1999	POLE WOOD 40 FT	251	221,890.14
E364.00-Poles, Towers, and Fixtures	2000	POLE WOOD 40 FT	363	327,916.80
E364.00-Poles, Towers, and Fixtures	2001	POLE WOOD 40 FT	338	555,900.76
E364.00-Poles, Towers, and Fixtures	2002	POLE WOOD 40 FT	382	667,280.03
E364.00-Poles, Towers, and Fixtures	2003	POLE WOOD 40 FT	352	924,794.42

## Louisville Gas and Electric Company

Continuing Property Records - 40 Foot poles as of October 31, 2009

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	2004	POLE WOOD 40 FT	448	908,699.02
E364.00-Poles, Towers, and Fixtures	2005	POLE WOOD 40 FT	38	88,539.15
E364.00-Poles, Towers, and Fixtures	2006	POLE WOOD 40 FT	104	141,008.14
E364.00-Poles, Towers, and Fixtures	2007	POLE WOOD 40 FT	67	128,823.45
E364.00-Poles, Towers, and Fixtures	2008	POLE WOOD 40 FT	143	184,596.28
E364.00-Poles, Towers, and Fixtures	2009	POLE WOOD 40 FT	625	1,379,851.66
			<u>61,023</u>	<u>\$25,998,372.48</u>

## Louisville Gas and Electric Company

Continuing Property Records - 40 Foot poles as of March 31, 2012

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	1953	POLE WOOD 40 FT	1,787	\$ 133,306.29
E364.00-Poles, Towers, and Fixtures	1957	POLE WOOD 40 FT	8,125	693,097.67
E364.00-Poles, Towers, and Fixtures	1963	POLE WOOD 40 FT	2,147	200,398.52
E364.00-Poles, Towers, and Fixtures	1965	POLE WOOD 40 FT	1,455	142,823.13
E364.00-Poles, Towers, and Fixtures	1966	POLE WOOD 40 FT	1,328	142,474.65
E364.00-Poles, Towers, and Fixtures	1967	POLE WOOD 40 FT	1,400	154,663.59
E364.00-Poles, Towers, and Fixtures	1968	POLE WOOD 40 FT	1,614	188,350.45
E364.00-Poles, Towers, and Fixtures	1969	POLE WOOD 40 FT	1,472	177,944.51
E364.00-Poles, Towers, and Fixtures	1970	POLE WOOD 40 FT	1,580	222,253.88
E364.00-Poles, Towers, and Fixtures	1971	POLE WOOD 40 FT	1,651	246,193.22
E364.00-Poles, Towers, and Fixtures	1972	POLE WOOD 40 FT	1,781	307,284.55
E364.00-Poles, Towers, and Fixtures	1973	POLE WOOD 40 FT	1,765	81,453.50
E364.00-Poles, Towers, and Fixtures	1974	POLE WOOD 40 FT	1,419	367,100.66
E364.00-Poles, Towers, and Fixtures	1975	POLE WOOD 40 FT	1,656	478,637.19
E364.00-Poles, Towers, and Fixtures	1976	POLE WOOD 40 FT	1,849	518,504.05
E364.00-Poles, Towers, and Fixtures	1977	POLE WOOD 40 FT	1,615	482,938.72
E364.00-Poles, Towers, and Fixtures	1978	POLE WOOD 40 FT	1,598	572,285.42
E364.00-Poles, Towers, and Fixtures	1979	POLE WOOD 40 FT	1,457	589,012.81
E364.00-Poles, Towers, and Fixtures	1980	POLE WOOD 40 FT	1,731	871,840.26
E364.00-Poles, Towers, and Fixtures	1981	POLE WOOD 40 FT	1,457	721,665.79
E364.00-Poles, Towers, and Fixtures	1982	POLE WOOD 40 FT	1,091	614,842.17
E364.00-Poles, Towers, and Fixtures	1983	POLE WOOD 40 FT	1,304	855,917.07
E364.00-Poles, Towers, and Fixtures	1984	POLE WOOD 40 FT	1,247	815,733.61
E364.00-Poles, Towers, and Fixtures	1985	POLE WOOD 40 FT	1,597	1,004,354.75
E364.00-Poles, Towers, and Fixtures	1986	POLE WOOD 40 FT	1,512	909,090.05
E364.00-Poles, Towers, and Fixtures	1987	POLE WOOD 40 FT	1,383	837,235.91
E364.00-Poles, Towers, and Fixtures	1988	POLE WOOD 40 FT	1,597	856,056.68
E364.00-Poles, Towers, and Fixtures	1989	POLE WOOD 40 FT	1,561	990,782.86
E364.00-Poles, Towers, and Fixtures	1990	POLE WOOD 40 FT	1,010	765,705.29
E364.00-Poles, Towers, and Fixtures	1991	POLE WOOD 40 FT	951	791,276.82
E364.00-Poles, Towers, and Fixtures	1992	POLE WOOD 40 FT	700	737,734.42
E364.00-Poles, Towers, and Fixtures	1993	POLE WOOD 40 FT	525	660,617.79
E364.00-Poles, Towers, and Fixtures	1994	POLE WOOD 40 FT	539	744,887.31
E364.00-Poles, Towers, and Fixtures	1995	POLE WOOD 40 FT	398	418,959.73
E364.00-Poles, Towers, and Fixtures	1996	POLE WOOD 40 FT	365	558,564.36
E364.00-Poles, Towers, and Fixtures	1997	POLE WOOD 40 FT	543	804,317.69
E364.00-Poles, Towers, and Fixtures	1998	POLE WOOD 40 FT	234	429,559.52
E364.00-Poles, Towers, and Fixtures	1999	POLE WOOD 40 FT	250	221,020.17
E364.00-Poles, Towers, and Fixtures	2000	POLE WOOD 40 FT	362	327,013.45
E364.00-Poles, Towers, and Fixtures	2001	POLE WOOD 40 FT	334	549,322.05
E364.00-Poles, Towers, and Fixtures	2002	POLE WOOD 40 FT	380	663,786.42

## Louisville Gas and Electric Company

Continuing Property Records - 40 Foot poles as of March 31, 2012

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	2003	POLE WOOD 40 FT	329	865,059.69
E364.00-Poles, Towers, and Fixtures	2004	POLE WOOD 40 FT	395	820,418.36
E364.00-Poles, Towers, and Fixtures	2005	POLE WOOD 40 FT	36	83,879.24
E364.00-Poles, Towers, and Fixtures	2006	POLE WOOD 40 FT	104	141,008.14
E364.00-Poles, Towers, and Fixtures	2007	POLE WOOD 40 FT	67	128,823.45
E364.00-Poles, Towers, and Fixtures	2008	POLE WOOD 40 FT	241	351,456.14
E364.00-Poles, Towers, and Fixtures	2009	POLE WOOD 40 FT	614	1,376,375.93
E364.00-Poles, Towers, and Fixtures	2010	POLE WOOD 40 FT	295	748,495.54
E364.00-Poles, Towers, and Fixtures	2011	POLE WOOD 40 FT	502	982,085.52
E364.00-Poles, Towers, and Fixtures	2012	POLE WOOD 40 FT	124	355,047.23
			<u>59,477</u>	<u>\$27,701,656.22</u>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-14**

**Responding Witness: Christopher M. Garrett**

- Q-2-14. With regard to responses to KCTA Request Number 1-6 to 1-9, please provide a detailed explanation (separately for each item) along with supporting cost data, of the increase in average bare pole cost between March 31, 2012 and October 31, 2014, for 40 and 45 foot poles, respectively.
- A-2-14. See attached for a listing of costs by vintage for the total investment in 40 and 45 foot poles. These amounts include spread costs for minor items which are not retirement units of property and are spread across applicable units of property on a project-by-project basis. Bare pole costs excluding these spread costs are not available.

## Louisville Gas and Electric Company

Continuing Property Records - 40 & 45 Foot poles as of March 31, 2012

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	1953	POLE WOOD 40 FT	1,787	\$ 133,306.29
E364.00-Poles, Towers, and Fixtures	1957	POLE WOOD 40 FT	8,125	693,097.67
E364.00-Poles, Towers, and Fixtures	1963	POLE WOOD 40 FT	2,147	200,398.52
E364.00-Poles, Towers, and Fixtures	1965	POLE WOOD 40 FT	1,455	142,823.13
E364.00-Poles, Towers, and Fixtures	1966	POLE WOOD 40 FT	1,328	142,474.65
E364.00-Poles, Towers, and Fixtures	1967	POLE WOOD 40 FT	1,400	154,663.59
E364.00-Poles, Towers, and Fixtures	1968	POLE WOOD 40 FT	1,614	188,350.45
E364.00-Poles, Towers, and Fixtures	1969	POLE WOOD 40 FT	1,472	177,944.51
E364.00-Poles, Towers, and Fixtures	1970	POLE WOOD 40 FT	1,580	222,253.88
E364.00-Poles, Towers, and Fixtures	1971	POLE WOOD 40 FT	1,651	246,193.22
E364.00-Poles, Towers, and Fixtures	1972	POLE WOOD 40 FT	1,781	307,284.55
E364.00-Poles, Towers, and Fixtures	1973	POLE WOOD 40 FT	1,765	81,453.50
E364.00-Poles, Towers, and Fixtures	1974	POLE WOOD 40 FT	1,419	367,100.66
E364.00-Poles, Towers, and Fixtures	1975	POLE WOOD 40 FT	1,656	478,637.19
E364.00-Poles, Towers, and Fixtures	1976	POLE WOOD 40 FT	1,849	518,504.05
E364.00-Poles, Towers, and Fixtures	1977	POLE WOOD 40 FT	1,615	482,938.72
E364.00-Poles, Towers, and Fixtures	1978	POLE WOOD 40 FT	1,598	572,285.42
E364.00-Poles, Towers, and Fixtures	1979	POLE WOOD 40 FT	1,457	589,012.81
E364.00-Poles, Towers, and Fixtures	1980	POLE WOOD 40 FT	1,731	871,840.26
E364.00-Poles, Towers, and Fixtures	1981	POLE WOOD 40 FT	1,457	721,665.79
E364.00-Poles, Towers, and Fixtures	1982	POLE WOOD 40 FT	1,091	614,842.17
E364.00-Poles, Towers, and Fixtures	1983	POLE WOOD 40 FT	1,304	855,917.07
E364.00-Poles, Towers, and Fixtures	1984	POLE WOOD 40 FT	1,247	815,733.61
E364.00-Poles, Towers, and Fixtures	1985	POLE WOOD 40 FT	1,597	1,004,354.75
E364.00-Poles, Towers, and Fixtures	1986	POLE WOOD 40 FT	1,512	909,090.05
E364.00-Poles, Towers, and Fixtures	1987	POLE WOOD 40 FT	1,383	837,235.91
E364.00-Poles, Towers, and Fixtures	1988	POLE WOOD 40 FT	1,597	856,056.68
E364.00-Poles, Towers, and Fixtures	1989	POLE WOOD 40 FT	1,561	990,782.86
E364.00-Poles, Towers, and Fixtures	1990	POLE WOOD 40 FT	1,010	765,705.29
E364.00-Poles, Towers, and Fixtures	1991	POLE WOOD 40 FT	951	791,276.82
E364.00-Poles, Towers, and Fixtures	1992	POLE WOOD 40 FT	700	737,734.42
E364.00-Poles, Towers, and Fixtures	1993	POLE WOOD 40 FT	525	660,617.79
E364.00-Poles, Towers, and Fixtures	1994	POLE WOOD 40 FT	539	744,887.31
E364.00-Poles, Towers, and Fixtures	1995	POLE WOOD 40 FT	398	418,959.73
E364.00-Poles, Towers, and Fixtures	1996	POLE WOOD 40 FT	365	558,564.36
E364.00-Poles, Towers, and Fixtures	1997	POLE WOOD 40 FT	543	804,317.69
E364.00-Poles, Towers, and Fixtures	1998	POLE WOOD 40 FT	234	429,559.52
E364.00-Poles, Towers, and Fixtures	1999	POLE WOOD 40 FT	250	221,020.17
E364.00-Poles, Towers, and Fixtures	2000	POLE WOOD 40 FT	362	327,013.45
E364.00-Poles, Towers, and Fixtures	2001	POLE WOOD 40 FT	334	549,322.05
E364.00-Poles, Towers, and Fixtures	2002	POLE WOOD 40 FT	380	663,786.42

## Louisville Gas and Electric Company

Continuing Property Records - 40 & 45 Foot poles as of March 31, 2012

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	2003	POLE WOOD 40 FT	329	865,059.69
E364.00-Poles, Towers, and Fixtures	2004	POLE WOOD 40 FT	395	820,418.36
E364.00-Poles, Towers, and Fixtures	2005	POLE WOOD 40 FT	36	83,879.24
E364.00-Poles, Towers, and Fixtures	2006	POLE WOOD 40 FT	104	141,008.14
E364.00-Poles, Towers, and Fixtures	2007	POLE WOOD 40 FT	67	128,823.45
E364.00-Poles, Towers, and Fixtures	2008	POLE WOOD 40 FT	241	351,456.14
E364.00-Poles, Towers, and Fixtures	2009	POLE WOOD 40 FT	614	1,376,375.93
E364.00-Poles, Towers, and Fixtures	2010	POLE WOOD 40 FT	295	748,495.54
E364.00-Poles, Towers, and Fixtures	2011	POLE WOOD 40 FT	502	982,085.52
E364.00-Poles, Towers, and Fixtures	2012	POLE WOOD 40 FT	124	355,047.23
			<u>59,477</u>	<u>\$ 27,701,656.22</u>

## Louisville Gas and Electric Company

Continuing Property Records - 40 & 45 Foot poles as of March 31, 2012

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	1957	POLE WOOD 45 FT	709	\$ 74,464.58
E364.00-Poles, Towers, and Fixtures	1963	POLE WOOD 45 FT	182	22,344.58
E364.00-Poles, Towers, and Fixtures	1965	POLE WOOD 45 FT	160	18,776.15
E364.00-Poles, Towers, and Fixtures	1966	POLE WOOD 45 FT	164	20,461.41
E364.00-Poles, Towers, and Fixtures	1967	POLE WOOD 45 FT	224	30,752.19
E364.00-Poles, Towers, and Fixtures	1968	POLE WOOD 45 FT	216	30,755.23
E364.00-Poles, Towers, and Fixtures	1969	POLE WOOD 45 FT	253	41,122.61
E364.00-Poles, Towers, and Fixtures	1970	POLE WOOD 45 FT	222	41,764.99
E364.00-Poles, Towers, and Fixtures	1971	POLE WOOD 45 FT	272	48,787.06
E364.00-Poles, Towers, and Fixtures	1972	POLE WOOD 45 FT	245	49,795.74
E364.00-Poles, Towers, and Fixtures	1973	POLE WOOD 45 FT	311	74,303.40
E364.00-Poles, Towers, and Fixtures	1974	POLE WOOD 45 FT	242	67,416.54
E364.00-Poles, Towers, and Fixtures	1975	POLE WOOD 45 FT	276	84,694.19
E364.00-Poles, Towers, and Fixtures	1976	POLE WOOD 45 FT	308	105,731.06
E364.00-Poles, Towers, and Fixtures	1977	POLE WOOD 45 FT	248	90,631.07
E364.00-Poles, Towers, and Fixtures	1978	POLE WOOD 45 FT	348	150,445.39
E364.00-Poles, Towers, and Fixtures	1979	POLE WOOD 45 FT	380	182,292.74
E364.00-Poles, Towers, and Fixtures	1980	POLE WOOD 45 FT	374	192,724.65
E364.00-Poles, Towers, and Fixtures	1981	POLE WOOD 45 FT	426	254,837.45
E364.00-Poles, Towers, and Fixtures	1982	POLE WOOD 45 FT	350	238,228.84
E364.00-Poles, Towers, and Fixtures	1983	POLE WOOD 45 FT	396	317,027.26
E364.00-Poles, Towers, and Fixtures	1984	POLE WOOD 45 FT	271	209,173.08
E364.00-Poles, Towers, and Fixtures	1985	POLE WOOD 45 FT	316	235,024.99
E364.00-Poles, Towers, and Fixtures	1986	POLE WOOD 45 FT	303	221,369.96
E364.00-Poles, Towers, and Fixtures	1987	POLE WOOD 45 FT	311	223,081.28
E364.00-Poles, Towers, and Fixtures	1988	POLE WOOD 45 FT	457	282,307.08
E364.00-Poles, Towers, and Fixtures	1989	POLE WOOD 45 FT	446	331,074.59
E364.00-Poles, Towers, and Fixtures	1990	POLE WOOD 45 FT	452	388,448.69
E364.00-Poles, Towers, and Fixtures	1991	POLE WOOD 45 FT	410	385,956.69
E364.00-Poles, Towers, and Fixtures	1992	POLE WOOD 45 FT	354	423,536.80
E364.00-Poles, Towers, and Fixtures	1993	POLE WOOD 45 FT	444	629,521.17
E364.00-Poles, Towers, and Fixtures	1994	POLE WOOD 45 FT	486	720,955.95
E364.00-Poles, Towers, and Fixtures	1995	POLE WOOD 45 FT	636	747,378.97
E364.00-Poles, Towers, and Fixtures	1996	POLE WOOD 45 FT	509	891,244.02
E364.00-Poles, Towers, and Fixtures	1997	POLE WOOD 45 FT	654	1,008,665.52
E364.00-Poles, Towers, and Fixtures	1998	POLE WOOD 45 FT	426	1,105,708.35
E364.00-Poles, Towers, and Fixtures	1999	POLE WOOD 45 FT	629	754,644.77
E364.00-Poles, Towers, and Fixtures	2000	POLE WOOD 45 FT	624	412,802.81
E364.00-Poles, Towers, and Fixtures	2001	POLE WOOD 45 FT	727	1,109,774.14
E364.00-Poles, Towers, and Fixtures	2002	POLE WOOD 45 FT	806	1,071,510.88
E364.00-Poles, Towers, and Fixtures	2003	POLE WOOD 45 FT	387	858,500.14

## Louisville Gas and Electric Company

Continuing Property Records - 40 & 45 Foot poles as of March 31, 2012

<u>Account</u>	<u>Vintage Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost</u>
E364.00-Poles, Towers, and Fixtures	2004	POLE WOOD 45 FT	425	648,967.65
E364.00-Poles, Towers, and Fixtures	2005	POLE WOOD 45 FT	253	1,322,648.26
E364.00-Poles, Towers, and Fixtures	2006	POLE WOOD 45 FT	402	550,497.39
E364.00-Poles, Towers, and Fixtures	2007	POLE WOOD 45 FT	162	197,949.88
E364.00-Poles, Towers, and Fixtures	2008	POLE WOOD 45 FT	1,820	2,071,278.15
E364.00-Poles, Towers, and Fixtures	2009	POLE WOOD 45 FT	1,575	3,725,235.82
E364.00-Poles, Towers, and Fixtures	2010	POLE WOOD 45 FT	645	1,716,506.56
E364.00-Poles, Towers, and Fixtures	2011	POLE WOOD 45 FT	957	2,300,393.15
E364.00-Poles, Towers, and Fixtures	2012	POLE WOOD 45 FT	262	1,045,063.35
			<u>22,455</u>	<u>\$ 27,726,577.22</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-15**

**Responding Witness: Robert M. Conroy**

Q-2-15. Please provide the data in native electronic format for Account No. 593004 from page 3 of Conroy Exhibit M5.1

A-2-15. See attachment being provided in Excel format.

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<sup>1</sup> In response to KCTA's Request No. 1-1 to Kentucky Utilities Company, Kentucky Utilities Company produced the data for Account 593004 in native format. LG&E did not produce this information

# Attachment in Excel

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-16**

**Responding Witness: Robert M. Conroy**

- Q-2-16. What is the number of kilowatt hours used by a residential customer on average per year?
- A-2-16. The average annual consumption for a customer on Rate RS is 984 kWh; see Schedule M-2.3, page 3 for residential customers and energy for the forecast test period.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-17**

**Responding Witness: Robert M. Conroy**

Q-2-17. What is the total number of kilowatt hours used by all residential customers per year?

A-2-17. See Schedule M-2.3, page 3 for residential customers and energy for the forecast test period.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-18**

**Responding Witness: Robert M. Conroy**

Q-2-18. What was the total percentage revenue increase for LG&E's electric service according to Case No. 2009-00549?

A-2-18. The Commission's Order dated July 30, 2010 in Case No. 2009-00549 approved a settlement agreement that included an annual revenue increase of \$74 million for LG&E Electric Operations. This increase represented a 9.71% increase as shown in Stipulation Exhibit 2 (page 1 of 16) of the Settlement Agreement. The Settlement Agreement also included an annual revenue increase of \$17 million for LG&E Gas Operations. This increase represented a 5.96% increase as shown in Stipulation Exhibit 3 (page 1 of 8) of the Settlement Agreement.

All information from Case No. 2009-00549 is available on the Commission's website at the following link:

[http://psc.ky.gov/PSC\\_WebNet/ViewCaseFilings.aspx?Case=2009-00549](http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2009-00549)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-19**

**Responding Witness: Robert M. Conroy**

Q-2-19. What was the total percentage revenue increase for LG&E's electric service according to Case No. 2012-00222?

A-2-19. The Commission's Order dated December 20, 2012 in Case No. 2012-00222 approved a settlement agreement that included an annual revenue increase of \$33.7 million for LG&E Electric Operations. This increase represented a 4.03% increase as shown in Stipulation Exhibit 2 (page 1 of 25) of the Settlement Agreement. The Settlement Agreement also included an annual revenue increase of \$15 million for LG&E Gas Operations. This increase represented a 6.74% increase as shown in Stipulation Exhibit 3 (page 1 of 8) of the Settlement Agreement.

All information from Case No. 2012-00222 is available on the Commission's website at the following link:

[http://psc.ky.gov/PSC\\_WebNet/ViewCaseFilings.aspx?Case=2012-00222](http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2012-00222)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-20**

**Responding Witness: Robert M. Conroy**

- Q-2-20. What is the total percentage revenue increase for electric service that LG&E requests in the current rate case, Case No. 2014-00372?
- A-2-20. As stated in Section 6, page 3, of the application LG&E is requesting an increase in electric operating revenues of approximately \$30 million or 2.7 percent per year for the forecasted test period compared to the operating revenues for the forecasted test period under existing electric rates.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-21**

**Responding Witness: Robert M. Conroy**

Q-2-21. Please provide transcripts of any testimony in Case No. 2012-00222 in which the actual pole attachment rates and/or methodology regarding pole attachment rates were discussed before the Commission.

A-2-21. The Company does not maintain transcripts of prior hearings. The video transcripts for Case No. 2012-00222 are available on the Commission's website at:

<ftp://162.114.3.167/2012-00222/>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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Dated February 6, 2015**

**Question No. 2-22**

**Responding Witness: Christopher M. Garrett**

Q-2-22. Please provide LG&E's gross distribution plant investment

A-2-22. LG&E's gross distribution plant investment at March 31, 2012 and October 31, 2014 was \$1,018,012,575.86 and \$1,142,260,508.36, respectively.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-23**

**Responding Witness: Christopher M. Garrett**

Q-2-23. Please provide LG&E's accumulated depreciation reserve for distribution plant.

A-2-23. LG&E's accumulated depreciation reserve for distribution plant as of March 31, 2012 and October 31, 2014 was \$419,711,051.16, and \$457,556,785.76, respectively.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-24**

**Responding Witness: Christopher M. Garrett**

Q-2-24. Please provide the amount in LG&E Account 190.

A-2-24. Below are the electric amounts in LG&E Account 190 as of March 31, 2012 and October 31, 2014:

March 31, 2012 -	\$20,614,751
October 31, 2014 -	\$96,783,075



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-25**

**Responding Witness: Christopher M. Garrett**

Q-2-25. Please provide the amount in LG&E Accounts 281-283.

A-2-25. Below are the electric amounts in LG&E Accounts 281-283 as of March 31, 2012 and October 31, 2014:

March 31, 2012 - \$(427,389,023)

October 31, 2014 - \$(564,759,322)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-26**

**Responding Witness: Christopher M. Garrett**

Q-2-26. Please provide the amount in LG&E Account 408.1.

A-2-26. Below are the electric amounts in LG&E Account 408.1 for the respective reporting periods of twelve months ended March 2012 and twelve months ended October 2014:

March 2012 -	\$21,920,601
October 2014 -	\$26,741,741

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-27**

**Responding Witness: Christopher M. Garrett**

Q-2-27. Please provide the amount in LG&E Account 409.1.

A-2-27. Below are the electric amounts in LG&E Account 409.1 for the respective reporting periods of twelve months ended March 2012 and twelve months ended October 2014:

March 2012 -	\$28,467,394
October 2014 -	\$69,261,135

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-28**

**Responding Witness: Christopher M. Garrett**

Q-2-28. Please provide the amount in LG&E Account 410.1.

A-2-28. Below are the electric amounts in LG&E Account 410.1 for the respective reporting periods of twelve months ended March 2012 and twelve months ended October 2014:

March 2012 -	\$171,178,901
October 2014 -	\$133,294,844

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-29**

**Responding Witness: Christopher M. Garrett**

Q-2-29. Please provide the amount in LG&E Account 411.4.

A-2-29. Below are the electric amounts in LG&E Account 411.4 for the respective reporting periods of twelve months ended March 2012 and twelve months ended October 2014:

March 2012 -	\$(2,661,472)
October 2014 -	\$(1,768,627)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
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**Question No. 2-30**

**Responding Witness: Christopher M. Garrett**

Q-2-30. Please provide the amount in LG&E Account 411.1.

A-2-30. Below are the electric amounts in LG&E Account 411.1 for the respective reporting periods of twelve months ended March 2012 and twelve months ended October 2014:

March 2012 -	\$(147,820,991)
October 2014 -	\$(120,318,339)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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Dated February 6, 2015**

**Question No. 2-31**

**Responding Witness: Christopher M. Garrett**

Q-2-31. Please provide the embedded costs in LG&E Accounts 365 and 369.

A-2-31. The costs for LG&E in account 365 as of March 31, 2012 and October 31, 2014 was \$241,550,956.02 and \$271,406,761.46, respectively. The costs for LG&E in account 369 as of March 31, 2012 and October 31, 2014 was \$28,406,648.48 and \$29,949,603.25, respectively.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-32**

**Responding Witness: Robert M. Conroy / Counsel**

- Q-2-32. According to Mr. Seelye's Rebuttal Testimony in Case No. 2009-00549, LG&E has been using a levelized rate since the early 1980s and including Case No. 90-158. Please provide any and all data to support that statement, including, but not limited to, LG&E's pole rate calculations and supporting work papers pertaining to the early 1980s.
- A-2-32. Mr. Seelye is not a witness in this proceeding. KCTA was an intervener in Case No. 2009-00549; its opportunity to probe the evidence offered by Mr. Seelye was in that proceeding, not this proceeding.

That aside, the Company may no longer possess the requested information, which is over 30 years old, and if and to the extent it exists, it is located off-site in boxes that are not readily searchable within the time allow to respond to this request.

Based on information and belief, the Company believes LG&E has been using a levelized rate since the early 1980s.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
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**Question No. 2-33**

**Responding Witness: Robert M. Conroy**

- Q-2-33. Please identify the basis of the Company's CATV pole attachment charge prior to the early 1980s.
- A-2-33. The Company may no longer possess the requested information, which is over 30 years old, and if and to the extent it exists, it is located off-site in boxes that are not readily searchable within the time allowed to respond to this request.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-34**

**Responding Witness: Robert M. Conroy**

- Q-2-34. Please identify any and all other jurisdictions of which LG&E is aware where the “levelized carrying charge approach,” as applied by LG&E, has been used to determine a CATV pole attachment rate, including the use of a sinking fund methodology for calculating depreciation and a rate of return based on net book cost, has been applied, along with any supporting documentation
- A-2-34. LG&E is not aware of jurisdictions other than Kentucky that have approved the above-described approach to determine CATV pole-attachment rates; however, FERC continues to accept the levelized gross plant methodology for calculating carrying charges.<sup>2</sup> Also, FERC continues not to permit entities to switch carrying-charge methodologies absent extraordinary circumstances.<sup>3</sup>

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<sup>2</sup> See, e.g., E. Ky. Power Coop., Inc., 144 F.E.R.C. P61,066, P61,538-61,539 (F.E.R.C. 2013).

<sup>3</sup> See, e.g., Entergy Services, Inc. 109 F.E.R.C. P61,095, ¶155 (F.E.R.C. 2004).

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2014-00372**

**Response to Kentucky Cable Telecommunications Association's  
Supplemental Data Requests  
Dated February 6, 2015**

**Question No. 2-35**

**Responding Witness: Christopher M. Garrett**

- Q-2-35. Please indicate whether there are vintages of pole plant remaining in service that are older than 35 years. If the answer is anything other than an unqualified no, please identify the percentage of LG&E's pole plant in service associated with these older vintages of plant.
- A-2-35. LG&E's percentage of pole plant remaining in service that is older than 35 years as of December 31, 2014 is 4.22%.