

LOUISVILLE GAS AND ELECTRIC COMPANY

**Supplemental Response to Commission Staff’s First Request for Information
Dated November 10, 2016**

Case No. 2016-00371

Question No. 54

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

Q-54. Provide a copy of all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

A-54. Original Response

Attached to this response is a listing of all Excel spreadsheets submitted in response to this question. The label by which each file is to be identified on the Commission website, under the “Description of Document” heading, is listed in the first column of the attached list. The second column of the attached list specifies the actual name of the spreadsheet being submitted. The third column identifies the specific exhibit or schedule being submitted.

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 (four for LG&E and two for KU) on the as filed revenue requirement is shown below:

	<u>AS FILED</u>	<u>REVISED</u>	<u>CHANGE</u>
KU	\$103,098,006	\$103,097,542	\$(464)
LGE-E	\$93,620,781	\$94,076,042	\$455,261
LGE-G	\$13,828,546	\$13,380,632	\$(447,914)
TOTAL	\$210,547,333	\$210,554,216	\$6,883

LG&E identified the following four corrections:

1. The LG&E FAS109 deferred tax balance was not removed from the accumulated deferred tax balance reflected in rate base. The correction impacts the jurisdictional rate base percentage used to allocate Total Capital. The correction decreases the LG&E Electric revenue requirement by \$134,486 and increases the LG&E Gas revenue requirement by \$134,485.

2. The IRS has determined that the prorated deferred taxes over a period should be averaged. The correction impacts the Deferred Income Taxes on Schedule B-1. The correction does not impact the requested revenue requirements.
3. The jurisdictional split used for electric and gas relating to customer advances was inadvertently misstated due to an incorrect electric/gas split. The correction impacts the jurisdictional rate base percentage used to allocate Total Capital. The correction increases the LG&E Electric revenue requirement by \$582,772 and decreases LG&E Gas Revenue requirement by \$582,772.
4. LG&E Schedule H-1, Workpaper WPH-1.A, Line 3. b. Allocation to Production Income amount is incorrect. The correction impacts Schedule H-1, Gross Revenue Conversion Factor and the effective tax rate utilized for Schedule D, Jurisdictional Adjustment of Operating Income. The correction increases the LG&E Electric revenue requirement by \$6,975 and increases the LG&E Gas Revenue requirement by \$373.

The attached Excel spreadsheets and workpapers provide the support for the calculation of the impact of the corrections on the as filed revenue requirement and further identify the details of and support for each correction.

The attachments are
being provided in
separate files in Excel
format.