

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Controller for Kentucky Utilities Company and Louisville Gas and Electric Company and 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.


Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 29th day of October 2018.


Notary Public

My Commission Expires:
Judy Schooler
Notary Public, ID No. 603967
State at Large, Kentucky
Commission Expires 7/11/2022

LOUISVILLE GAS AND ELECTRIC COMPANY

**October 29, 2018 Supplemental Response to Commission Staff's
First Request for Information
Dated September 19, 2018**

Case No. 2018-00295

Question No. 46

Responding Witness: Christopher M. Garrett

Q-46. As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

A-46. **Original Response:**

See attached.

October 29, 2018 Supplemental Response:

See attached income statement for September 2018. Income statements for subsequent months will be provided as they become available.

**Louisville Gas and Electric Company
Comparative Statement of Income
September 30, 2018**

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues.....	\$ 101,036,713.60	\$ 98,597,927.93	\$ 2,438,785.67	2.47
Gas Operating Revenues.....	14,939,335.10	13,387,710.84	1,551,624.26	11.59
Total Operating Revenues.....	115,976,048.70	111,985,638.77	3,990,409.93	3.56
Fuel for Electric Generation.....	26,433,478.79	22,858,131.58	3,575,347.21	15.64
Power Purchased.....	4,269,028.75	4,679,805.24	(410,776.49)	(8.78)
Gas Supply Expenses.....	3,201,190.37	3,094,489.62	106,700.75	3.45
Other Operation Expenses.....	21,404,197.43	21,289,020.96	115,176.47	0.54
Maintenance.....	8,700,842.56	6,752,587.34	1,948,255.22	28.85
Depreciation.....	14,776,280.31	14,235,875.81	540,404.50	3.80
Amortization Expense.....	1,491,930.95	1,428,789.83	63,141.12	4.42
Regulatory Debits.....	55,582.28	30,713.49	24,868.79	80.97
Taxes				
Federal Income.....	(22,661,075.59)	(25,159,766.27)	2,498,690.68	9.93
State Income.....	(1,400,886.38)	(4,040,574.27)	2,639,687.89	65.33
Deferred Federal Income - Net.....	25,826,378.67	34,055,669.06	(8,229,290.39)	(24.16)
Deferred State Income - Net.....	2,380,454.51	5,510,025.39	(3,129,570.88)	(56.80)
Property and Other.....	3,777,007.70	3,457,946.34	319,061.36	9.23
Investment Tax Credit.....	-	-	-	-
Amortization of Investment Tax Credit.....	(93,975.00)	(93,323.00)	(652.00)	(0.70)
Loss (Gain) from Disposition of Allowances.....	(4,403.69)	-	-	-
Total Operating Expenses.....	88,156,031.66	88,099,391.12	56,640.54	0.06
Net Operating Income.....	27,820,017.04	23,886,247.65	3,933,769.39	16.47
Other Income Less Deductions.....	(118,574.98)	(116,008.15)	(2,566.83)	(2.21)
Income Before Interest Charges.....	27,701,442.06	23,770,239.50	3,931,202.56	16.54
Interest on Long-Term Debt.....	5,767,525.91	5,241,159.85	526,366.06	10.04
Amortization of Debt Expense - Net.....	264,004.75	243,165.00	20,839.75	8.57
Other Interest Expenses.....	351,997.49	274,616.35	77,381.14	28.18
Total Interest Charges.....	6,383,528.15	5,758,941.20	624,586.95	10.85
Net Income.....	\$ 21,317,913.91	\$ 18,011,298.30	\$ 3,306,615.61	18.36

October 24, 2018

LOUISVILLE GAS AND ELECTRIC COMPANY

**October 29, 2018 Supplemental Response to Commission Staff's
First Request for Information
Dated September 19, 2018**

Case No. 2018-00295

Question No. 59

Responding Witness: Christopher M. Garrett

Q-59. Provide the following information concerning the costs for the preparation of this case:

a. A detailed schedule of expenses incurred to date for the following categories:

- (1) Accounting;
- (2) Engineering;
- (3) Legal;
- (4) Consultants; and
- (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of contracts or other documentation that support charges incurred in the preparation of this case. Identify any costs incurred for this case that occurred during the base period.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting work papers and calculations.
- c. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in (a) above. Updates will be due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

A-59. Original Response:

- a. See attached.
- b. See attached.
- c. The Company will provide monthly updates as requested.

October 29, 2018 Supplemental Response for Question No. 59(c):

Attached are the Schedule of Rate Case Expenses (Attachment 1) and the associated invoices (Attachment 2) recorded by Louisville Gas and Electric Company for September 2018.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2018-00295

Schedule of Rate Case Preparation Costs

Response to Commission's Order
Dated September 19, 2018

Question No. 59 (c)

Responding Witness: Christopher M. Garrett

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr	Amount	Description	Account
22-Aug-18	885537	STOLL KEENON OGDEN	173.18	268.14	46,436.50	Professional legal services	182335
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					46,436.50		
TOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					46,436.50		
23-Aug-18	0637893701	GANNETT FLEMING - DEPRECIATION STUDY	5.50	180.91	995.00	Consulting work related to the upcoming rate case	182335
24-Jul-18	150140720515	WILLIS TOWERS WATSON	18.20	498.22	9,067.58	Consulting work related to the upcoming rate case	182335
27-Aug-18	150140732812	WILLIS TOWERS WATSON	29.31	479.83	14,063.88	Consulting work related to the upcoming rate case	182335
19-Sep-18	100063122092	WILLIS TOWERS WATSON	13.21	488.05	6,447.09	Consulting work related to the upcoming rate case	182335
31-Aug-18	FINANC083118	FINANCIAL CONCEPTS AND APPLICATIONS	10.32	328.13	3,386.25	Consulting work related to the upcoming rate case	182335
1-Sep-18	THEPRI090118	THE PRIME GROUP LLC	115.85	201.76	23,374.24	Consulting work related to the upcoming rate case	182335
SUBTOTAL CONSULTANTS LG&E ELECTRIC					57,334.04		
TOTAL CONSULTANTS LG&E ELECTRIC					57,334.04		
27-Aug-18	097910002986	MERCER BENEFITS			14,000.00	Professional Services	182335
23-Aug-18	18395614-RI	CT CORPORATION			74.10	Professional Services	182335
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					14,074.10		
TOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					14,074.10		
TOTAL LG&E ELECTRIC					117,844.64		
22-Aug-18	885537	STOLL KEENON OGDEN	49.48	268.14	13,267.57	Professional legal services	182336
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					13,267.57		
TOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					13,267.57		
24-Jul-18	150140720515	WILLIS TOWERS WATSON	5.20	498.22	2,590.74	Consulting work related to the upcoming rate case	182336
27-Aug-18	150140732812	WILLIS TOWERS WATSON	8.38	479.50	4,018.25	Consulting work related to the upcoming rate case	182336
19-Sep-18	100063122092	WILLIS TOWERS WATSON	3.78	487.31	1,842.03	Consulting work related to the upcoming rate case	182336
31-Aug-18	FINANC083118	FINANCIAL CONCEPTS AND APPLICATIONS	2.95	327.97	967.50	Consulting work related to the upcoming rate case	182336
1-Sep-18	THEPRI090118	THE PRIME GROUP LLC	33.10	201.76	6,678.35	Consulting work related to the upcoming rate case	182336
SUBTOTAL CONSULTANTS LG&E GAS					16,096.87		
TOTAL CONSULTANTS LG&E GAS					16,096.87		
27-Aug-18	097910002986	MERCER BENEFITS			4,000.00	Professional Services	182336
23-Aug-18	18395614-RI	CT CORPORATION			20.90	Professional Services	182336
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					4,020.90		
TOTAL SUPPLIES/SERVICES - OTHER LG&E GAS					4,020.90		
TOTAL LG&E GAS					33,385.34		
TOTAL RATE CASE EXPENSE FOR THE MONTH OF SEPTEMBER 2018					151,229.98		

Note (1) - Hours are calculated based on information provided on the billing statement.

INVOICE

Invoice Information

Firm/Vendor: Stoll Keenon Ogden
Office: Payment Address
Invoice Number: 885537
Date of Invoice: 08/22/2018
Billing Period: 05/14/2018 - 07/31/2018
Date Posted: 08/22/2018
Invoice Description/Comment: 2018 KY Base Rate Case

Amount Approved

Approved Total \$132,675.71
Invoice Currency: USD
Date Approved: 09/18/2018
Final Approver: Greg Cornett
Approved Fees \$132,064.50
Approved Expenses \$611.21
Comments to AP: LEGAL SERVICES

Accounting Code Allocations

Project Task	Type	Org	Amount	Percentage	Comment
122482 LGERC-EL LGL EX	0321	026900	\$46,436.50	35%	LGEEL
122483 LGERC-GC LGL EX	0321	026900	\$13,267.57	10%	LGE GAS
122484 KURC-LEGAL EXP	0321	026900	\$72,971.64	55%	KU

Hours
494.8 x .35 = 173.18
x .10 = 49.48
x .55 = 272.14

494.8

Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden
Post Office Box 11969
Lexington, Kentucky 40509

Tel: [REDACTED]
Fax: [REDACTED]

Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]
VAT ID: -
GST ID: -
HST ID: -
PST ID: -

Sales Tax ID: --
QST ID: --
Withholding Tax ID: --

Amount Billed

Billed Total \$132,675.71
Invoice Currency: USD
Billed Fees \$132,064.50
Billed Expenses \$611.21
Billed Total (excl. Tax) \$132,675.71

Approval History

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Amy Smith	Posted	08/22/2018	\$132,675.71	
Kathy Wilson	Approved	08/24/2018	\$132,675.71	
Allyson Sturgeon	Approved	09/04/2018	\$132,675.71	
Greg Cornett	Approved	09/14/2018	\$132,675.71	
Kathy Wilson	AP Reviewed	09/18/2018	\$132,675.71	
Kathy Wilson	AP Batch Run	09/18/2018	\$132,675.71	Batch ID: 001000468 (Sent to AP: 09/18/2018 8:34:38 AM)

Additional Financial Information

Oracle Vendor Number: 40033
Vendor Pay Site: PY-ACH
Name of Invoice File in .Zip: Stoll Keenon Ogden - 885537.html
Comments to Firm:
AP Route: Default AP Route

Matter Information

Matter Name (Short): Rate Case Kentucky 2018
Matter ID: 31798
Lead Company Person: Sturgeon, Allyson
Organizational unit: LKE > KU and LG&E > Corporate
Practice group: LKE Legal > Regulatory > State

Law Firm Matter No.: 159778
Country (in Matter): United States

Invoice Line Items:

<u>Date</u>	<u>Description</u>	<u>Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
07/02/2018 -		Work re tariff revisions.	Crosby, III, W. Duncan	0.9	\$264.00				\$237.60
07/02/2018 -		Draft application for limited notice and limited number of copies	Wuetcher, Gerald	2.3	\$279.00				\$641.70
07/02/2018 -		Prepare and send outline of direct case to Ms. Sturgeon; prepare for and attend conference call at client's office with expert witness re depreciation issues	Riggs, Kendrick	8.9	\$422.00				\$3,755.80
07/02/2018 -		Prepare for and attend call with consultant; work on case outline; consider risk and pilot rates issues; consider and discuss pre-case motions with co-counsel	Ingram, III, Lindsey	2.5	\$339.00				\$847.50
07/03/2018 -		Work re possible gas tariff revisions; communications with client re same.	Crosby, III, W. Duncan	0.9	\$264.00				\$237.60
07/03/2018 -		Call with client re testimony issues and prepare for same; work on various planning and strategy issues; work on pre-case motion issues	Ingram, III, Lindsey	2.5	\$339.00				\$847.50
07/03/2018 -		Preparation for and attend meeting with Ms. Sturgeon and Mr. Conroy re rate case issues; attention to outline of direct case	Riggs, Kendrick	4.5	\$422.00				\$1,899.00
07/04/2018 -		Work re rate-case outline, testimony assignments, and scheduling.	Crosby, III, W. Duncan	0.1	\$264.00				\$26.40
07/05/2018 -		Preparation of outline of direct case	Riggs, Kendrick	1	\$422.00				\$422.00
07/05/2018 -		Draft Application for Limited Notice and Limited Number of Copies	Wuetcher, Gerald	1.5	\$279.00				\$418.50
07/05/2018 -		Call with Mr. Malone re Kentucky School Board issues; consider consultant strategy issues.	Ingram, III, Lindsey	0.8	\$339.00				\$271.20
07/06/2018 -		Attention to draft application for deviation of publication of notice; attention to outline for direct testimonies	Riggs, Kendrick	1.5	\$422.00				\$633.00
07/06/2018 -		Draft Application for Limited Notice and Limited Number of Copies	Wuetcher, Gerald	7.2	\$279.00				\$2,008.80
07/06/2018 -		Work on pre-case motion and related issues; phone calls re same	Ingram, III, Lindsey	2.8	\$339.00				\$949.20
07/08/2018 -		Draft Application for Limited Notice and Limited Number of Copies	Wuetcher, Gerald	2	\$279.00				\$558.00
07/08/2018 -		Edit and send draft application to Ms. Sturgeon regarding waiver/deviation of publication up notice and production paper copies; attention to scheduling direct testimony meetings and organization of testimony	Riggs, Kendrick	0.5	\$422.00				\$211.00
07/09/2018 -		Prepare for meeting with Mr. Bellar; travel to/from Louisville for meeting with Mr. Bellar to discuss direct testimony	Parsons, Matt	5.9	\$219.00				\$1,292.10
07/09/2018 -		Prepare for and attend meeting with Mr. Bellar re direct testimony issues; preparation for and attend meeting with Mr. Arbough re direct testimony issues; work on direct testimony for Mr. Thompson	Riggs, Kendrick	5.2	\$422.00				\$2,194.40
07/09/2018 -		Prepare for and attend Arbough testimony prep meeting at LG&E	Braun, Monica	6.4	\$220.00				\$1,408.00

07/09/2018 -	Meeting with Mr. Riggs re rate case testimony and pleadings; begin reviewing information relevant to drafting Thompson testimony	Mandlehr, Joseph	26	\$198.00	\$514.80
07/10/2018 -	E-mail to Ms. Sturgeon re: telephone interviews to support testimony for Mr. Bellar	Parsons, Matt	0.4	\$219.00	\$87.60
07/10/2018 -	Began drafting Thompson Testimony and Application documents.	Mandlehr, Joseph	5.7	\$198.00	\$1,128.60
07/10/2018 -	Work re RTO analysis; testimony meeting with client.	Crosby, III, W. Duncan	5.4	\$264.00	\$1,425.60
07/10/2018 -	Preparation for and attend direct testimony meeting with Mr. Meimen; preparation for and attend meeting to discuss RTO analysis; preparation for meeting with Mr. Sinclair and discuss direct testimony issues; work on applications and other pleadings	Riggs, Kendrick	7	\$422.00	\$2,954.00
07/10/2018 -	Prepare for and travel to client for witness meeting; conduct witness meeting and follow-up re same	Ingram, III, Lindsey	63	\$339.00	\$2,135.70
07/11/2018 -	Continued drafting Thompson Testimony and Application documents.	Mandlehr, Joseph	3.1	\$198.00	\$613.80
07/11/2018 -	Work re testimony and tariff development; meeting with client re same.	Crosby, III, W. Duncan	3.7	\$264.00	\$976.80
07/11/2018 -	Confer with consultant re various issues; review information for same	Ingram, III, Lindsey	1.6	\$339.00	\$542.40
07/11/2018 -	Preparation for and attendance at Garrett testimony meeting; prepare for and attend Conroy meeting; work on outline of testimony	Riggs, Kendrick	6	\$422.00	\$2,532.00
07/11/2018 -	Traveled to and from Louisville; attended Garrett witness meeting; edited testimony outline to incorporate information from Garrett meeting	Wimberly, Mary Ellen	10.1	\$182.00	\$1,838.20
07/12/2018 -	Work re rate-case testimony; meeting with client re same.	Crosby, III, W. Duncan	2.7	\$264.00	\$712.80
07/12/2018 -	Prepare for and attend call with consultant; review history of consultant issue	Ingram, III, Lindsey	2.5	\$339.00	\$847.50
07/12/2018 -	Traveled to and from Louisville; reviewed Blake testimony from 2018 rate case; attended Blake witness meeting; research for Blake and Garrett testimony	Wimberly, Mary Ellen	8.6	\$182.00	\$1,565.20
07/12/2018 -	Phone call regarding CPCN analysis; review files from client regarding expenditures	Braun, Monica	0.8	\$220.00	\$176.00
07/12/2018 -	Preparation for and attendance at Blake testimony meeting; prepare for and attend Seelye testimony meeting; attention to possible CPCN issues	Riggs, Kendrick	4.5	\$422.00	\$1,899.00
07/12/2018 -	Continued drafting Thompson Testimony and Application documents.	Mandlehr, Joseph	2.8	\$198.00	\$554.40
07/12/2018 -	Review notes from Bellar testimony meeting; planning for telephone interviews with Mr. Bellar's reports; four telephone interviews, notes and followup re: same; call re: CPCN issues	Parsons, Matt	5.1	\$219.00	\$1,116.90
07/13/2018 -	Attend meeting re generation capacity; work on testimony issues; work on petition for deviation from notice publication and copies of documents	Riggs, Kendrick	6.5	\$422.00	\$2,743.00
07/13/2018 -	Phone call with team regarding testimony procedural schedule; call with Mr. Mandlehr regarding updating CPCN research	Braun, Monica	1.3	\$220.00	\$286.00
07/13/2018 -	Continued drafting Thompson testimony and Application documents; research concerning KPSC's CPCN analysis.	Mandlehr, Joseph	2.7	\$198.00	\$534.60

07/13/2018 -	Participated in procedural status conference call with SKO rate case group; Researched depreciation for Garrett testimony; analysis of regulatory liabilities; drafted Garrett testimony	Wimberly, Mary Ellen	4.6	\$182.00	\$837.20
07/13/2018 -	Conference call re: rate case status; review & revise application for abbreviated notice; call with Mr. Riggs re: revisions to abbreviated notice application	Wuetcher, Gerald	1.5	\$279.00	\$418.50
07/13/2018 -	Work on various case scheduling issues	Ingram, III, Lindsey	0.5	\$339.00	\$169.50
07/13/2018 -	Prepare for call with Mr. Malloy; call and notes and communications re: same re: Bellar testimony	Parsons, Matt	0.9	\$219.00	\$197.10
07/16/2018 -	Review issues for HR testimony; review discovery issues regarding providers and correspond client re same	Ingram, III, Lindsey	1.5	\$339.00	\$508.50
07/16/2018 -	Update outline of testimony issues	Riggs, Kendrick	1.8	\$422.00	\$759.60
07/16/2018 -	E-mails re: materials from gas distribution; prepare for call and call with Ms. McFarland re: customer services issues for Bellar testimony; follow up e-mail to Ms. McFarland re: same	Parsons, Matt	1.1	\$219.00	\$240.90
07/16/2018 -	Confer with Mr. Mandlehr re: treatment of economic development costs	Wuetcher, Gerald	0.6	\$279.00	\$167.40
07/16/2018 -	Drafted Garrett testimony	Wimberly, Mary Ellen	4.1	\$182.00	\$746.20
07/16/2018 -	Continued drafting Thompson testimony and Application documents; research concerning economic development expenses; research concerning KPSC for CPCN decisions.	Mandlehr, Joseph	6.6	\$198.00	\$1,306.80
07/17/2018 -	Revisions to draft RTO analysis.	Crosby, III, W. Duncan	2.7	\$264.00	\$712.80
07/17/2018 -	Drafted Blake Testimony	Wimberly, Mary Ellen	4.8	\$182.00	\$873.60
07/17/2018 -	Planning for rate case testimony; including analysis of Bellar testimony	Parsons, Matt	0.5	\$219.00	\$109.50
07/17/2018 -	Work on Bellar, Garrett, Blake and Thompson testimonies	Riggs, Kendrick	4	\$422.00	\$1,688.00
07/17/2018 -	Review previous discovery for various testimony issues; review current ROE issues	Ingram, III, Lindsey	2.3	\$339.00	\$779.70
07/17/2018 -	Research concerning economic development expenses; research concerning KPSC standard for CPCN; review of Application filing requirements re: SEC and FERC filing schedules	Mandlehr, Joseph	7.9	\$198.00	\$1,564.20
07/17/2018 -	Review and revise memorandum on rate recovery of economic development expenses.	Wuetcher, Gerald	1	\$279.00	\$279.00
07/18/2018 -	Researched for Blake testimony; Drafted Blake testimony	Wimberly, Mary Ellen	3.9	\$182.00	\$709.80
07/18/2018 -	Work re RTO analysis.	Crosby, III, W. Duncan	0.4	\$264.00	\$105.60
07/18/2018 -	Attention to expert witness issues; work on Arbough and Bellar testimonies; work on RTO analysis; work on departure of municipal customer issue	Riggs, Kendrick	3	\$422.00	\$1,266.00
07/18/2018 -	Brief review of materials sent from Ms. Saunders; analysis of RTO issues	Parsons, Matt	0.3	\$219.00	\$65.70
07/18/2018 -	Review application for abbreviated notice (NO CHARGE)	Wuetcher, Gerald	0.5	\$279.00 (\$139.50)	\$0.00
07/18/2018 -	Research concerning KPSC CPCN decisions	Mandlehr, Joseph	2.8	\$198.00	\$554.40

07/19/2018 -	Work on issues for Garrett testimony and depreciation expense issues; work on Bellar testimony	Riggs, Kendrick	2	\$422.00	\$844.00
07/19/2018 -	Work on various testimony issues; work on updated testimony outline and review prior record for same	Ingram, III, Lindsey	2.5	\$339.00	\$847.50
07/19/2018 -	Discussion with Mr. Mandler regarding information needed for rate case filings (NO CHARGE)	Franklin, Mark	0.3	\$277.00 (\$83.10)	\$0.00
07/19/2018 -	Work re Conroy and Bellar testimony.	Crosby, III, W. Duncan	1.1	\$264.00	\$290.40
07/19/2018 -	Preparation of PSA insets for Bellar and Conroy testimony	Wuetcher, Gerald	1	\$279.00	\$279.00
07/19/2018 -	Worked on Blake and Garrett testimonies	Wimberly, Mary Ellen	5.9	\$182.00	\$1,073.80
07/19/2018 -	Research concerning KPSC decisions for CPCN; research concerning KU-Muni proceedings at FERC; continued work on Thompson testimony and Application documents.	Mandlehr, Joseph	7.1	\$198.00	\$1,405.80
07/19/2018 -	Review draft RTO study and analysis re: same; review all operational support materials received to date for Bellar testimony; e-mails to Mr. Bowling and Mr. Wolfe re Bellar testimony	Parsons, Matt	3.5	\$219.00	\$766.50
07/19/2018 -	Work on Arbough testimony; analyze capital projects regarding whether a CPCN may be required	Braun, Monica	4.3	\$220.00	\$946.00
07/20/2018 -	Prepare for and attend call with consultant; compile information for human resources testimony and work on same; consider benefits recovery issue	Ingram, III, Lindsey	2.3	\$339.00	\$779.70
07/20/2018 -	Research concerning KPSC position on retirement and healthcare benefits; research concerning Application requirements for forecasted test period.	Mandlehr, Joseph	6.8	\$198.00	\$1,346.40
07/20/2018 -	Drafted Blake and Garrett testimonies; Researched for Blake and Garrett testimonies	Wimberly, Mary Ellen	5.1	\$182.00	\$928.20
07/20/2018 -	Meetings with client re RTO analysis.	Crosby, III, W. Duncan	1.7	\$264.00	\$448.80
07/20/2018 -	Work on Arbough testimony; work on CPCN analysis	Braun, Monica	2.3	\$220.00	\$506.00
07/20/2018 -	Phone conference re Mr. Arbough's testimony	Riggs, Kendrick	0.5	\$422.00	\$211.00
07/20/2018 -	Review and analysis of supporting documents for Bellar testimony	Parsons, Matt	1.4	\$219.00	\$306.60
07/22/2018 -	Work on Arbough testimony	Braun, Monica	1.8	\$220.00	\$396.00
07/23/2018 -	Work on CPCN analysis	Braun, Monica	4.6	\$220.00	\$1,012.00
07/23/2018 -	Drafting of Bellar testimony	Parsons, Matt	2	\$219.00	\$438.00
07/23/2018 -	Drafted Blake testimony	Wimberly, Mary Ellen	6.7	\$182.00	\$1,219.40
07/23/2018 -	Attention to expert witness testimony issues; work on Thompson testimony; email to Mr. Sinclair re testimony issues	Riggs, Kendrick	1.5	\$422.00	\$633.00
07/23/2018 -	Research re KPSC policy on retirement and healthcare benefits; continued work on Thompson testimony and Application documents	Mandlehr, Joseph	6.1	\$198.00	\$1,207.80
07/24/2018 -	Work on Bellar testimony	Parsons, Matt	3	\$219.00	\$657.00
07/24/2018 -	Drafted Blake and Garrett testimonies	Wimberly, Mary Ellen	7.9	\$182.00	\$1,437.80
07/24/2018 -	Work on CPCN analysis and perform legal research related to same	Braun, Monica	4.8	\$220.00	\$1,056.00

07/24/2018 -	Research re KPSC policy on recovery of rate-case expenses; research re KPSC policy on retirement and healthcare benefits.	Mandlehr, Joseph	41	\$198.00	\$811.80
07/24/2018 -	Work on human resources testimony; prepare for meeting with consultant; confer consultant	Ingram, III, Lindsey	5.5	\$339.00	\$1,864.50
07/24/2018 -	Analysis of rate case expense issues; work on Thompson testimony; attention to expert witness testimony issues re ROE	Riggs, Kendrick	2	\$422.00	\$844.00
07/25/2018 -	Work re Bellar testimony.	Crosby, III, W. Duncan	0.4	\$264.00	\$105.60
07/25/2018 -	Travel to Louisville for testimony/consultant meeting; attend meeting and perform related follow-up tasks; correspond client re same	Ingram, III, Lindsey	7	\$339.00	\$2,373.00
07/25/2018 -	Work on Arbough testimony; work on CPCN analysis	Braun, Monica	6.7	\$220.00	\$1,474.00
07/25/2018 -	Analysis of rate case expense issues; prepare for and attend meeting with consulting expert witness and client re rate case issues; follow-up on same	Riggs, Kendrick	4.5	\$422.00	\$1,899.00
07/25/2018 -	Drafted Garrett testimony	Wimberly, Mary Ellen	8.7	\$182.00	\$1,583.40
07/25/2018 -	Work on review of materials and communications for preparation of Bellar testimony; drafting of same	Parsons, Matt	41	\$219.00	\$897.90
07/25/2018 -	Research re: KPSC policy on rate case expenses, retirement benefits, and healthcare benefits.	Mandlehr, Joseph	43	\$198.00	\$851.40
07/26/2018 -	Work re RTO analysis revisions.	Crosby, III, W. Duncan	2.9	\$264.00	\$765.60
07/26/2018 -	Follow-up research re KPSC treatment of rate case expenses; continued drafting Thompson testimony and Application documents.	Mandlehr, Joseph	3.2	\$198.00	\$633.60
07/26/2018 -	Work on human resources testimony and related research and file review	Ingram, III, Lindsey	7.3	\$339.00	\$2,474.70
07/26/2018 -	Drafted Garrett testimony	Wimberly, Mary Ellen	6.9	\$182.00	\$1,255.80
07/26/2018 -	Work on CPCN analysis; work on Arbough testimony	Braun, Monica	5.8	\$220.00	\$1,276.00
07/26/2018 -	Analysis of rate case expenses and estimate; send memo to Ms. Sturgeon re same; review draft RTO study; analysis of CPCN memo; phone conference with Mr. Chandler (AG's office) re application for deviation of abbreviated notice	Riggs, Kendrick	4.5	\$422.00	\$1,899.00
07/26/2018 -	Review gas information and call to Mr. Rieth; drafting of Bellar testimony	Parsons, Matt	21	\$219.00	\$459.90
07/27/2018 -	Prepare Bellar and Conroy Testimony	Wuetcher, Gerald	41	\$279.00	\$1,143.90
07/27/2018 -	Drafted Blake and Garrett testimonies; Edited Blake and Garrett testimonies	Wimberly, Mary Ellen	7.9	\$182.00	\$1,437.80
07/27/2018 -	Meeting with client re RTO analysis.	Crosby, III, W. Duncan	1.8	\$264.00	\$475.20
07/27/2018 -	Analysis of status of testimony drafts; e-mail to Ms. Richey re: capital project summary for Bellar testimony	Parsons, Matt	0.4	\$219.00	\$87.60
07/27/2018 -	Work on CPCN analysis; work on Arbough testimony	Braun, Monica	5.8	\$220.00	\$1,276.00
07/27/2018 -	Continue work on human resources testimony and related tasks and efforts	Ingram, III, Lindsey	6.6	\$339.00	\$2,237.40
07/27/2018 -	Analysis of CPCN issues for application; attention to testimony issues	Riggs, Kendrick	2.5	\$422.00	\$1,055.00

07/27/2018 -	Reviewed filing requirements re: FERC and SEC filings for petition for confidential protection; drafted petition for confidential treatment; updated to Thompson testimony and Application documents.	Mandlehr, Joseph	61	\$198.00	\$1,207.80
07/28/2018 -	Prepare inserts for Bellar and Conroy testimony re PSA issues	Wuetcher, Gerald	26	\$279.00	\$725.40
07/28/2018 -	Review, edit and comment on draft application, statutory notice, certificate of complete notice, petition for confidential protection and other documents; review, edit and comment on Thompson testimony	Riggs, Kendrick	4	\$422.00	\$1,688.00
07/28/2018 -	Continue work on human resources testimony	Ingram, III, Lindsey	22	\$339.00	\$745.80
07/29/2018 -	Review, edit and comment on draft Blake, Meiman and Arbough testimonies; email with KRC re declaratory order case and public notice	Riggs, Kendrick	4	\$422.00	\$1,688.00
07/30/2018 -	Work on drafting of Bellar testimony; call with Mr. Hornung re: solar programs for same	Parsons, Matt	85	\$219.00	\$1,861.50
07/30/2018 -	Meeting re: status of testimony and Application documents; drafted Application documents re: Notice; updated Thompson testimony re: solar/battery projects	Mandlehr, Joseph	71	\$198.00	\$1,405.80
07/30/2018 -	Preparation of PSA issue for witness Bellar and Conroy testimony	Wuetcher, Gerald	0.5	\$279.00	\$139.50
07/30/2018 -	Review, edit and comment on Garrett testimony; analysis of issues for Meiman testimony; review and comment on Blake testimony; review and comment on draft petition for confidential protection	Riggs, Kendrick	8	\$422.00	\$3,376.00
07/30/2018 -	Work on Arbough testimony; emails with Mr. Arbough	Braun, Monica	3.8	\$220.00	\$836.00
07/30/2018 -	Work re Conroy, Blake, and Bellar testimonies.	Crosby, III, W. Duncan	1.1	\$264.00	\$290.40
07/30/2018 -	Worked on Blake and Garrett testimonies; edits to Blake testimony and additional research; Researched for Blake testimony	Wimberly, Mary Ellen	63	\$182.00	\$1,146.60
07/30/2018 -	Multiple phone calls and related consideration of multiple consultant issues; work on human resources testimony and confer client re same	Ingram, III, Lindsey	4.8	\$339.00	\$1,627.20
07/31/2018 -	Drafting of Bellar testimony	Parsons, Matt	9	\$219.00	\$1,971.00
07/31/2018 -	Research and prepare memorandum on filing requirements	Wuetcher, Gerald	1	\$279.00	\$279.00
07/31/2018 -	Attend meeting with client regarding depreciation issue; legal analysis of KPSC forecasted test year regulations; analysis of CPCN issues; review and comment on draft testimony of Mr. Garrett	Riggs, Kendrick	4.8	\$422.00	\$2,025.60
07/31/2018 -	Discussed edits to Garrett testimony with Mr. Riggs; Edited and drafted Garrett and Blake testimonies	Wimberly, Mary Ellen	68	\$182.00	\$1,237.60
07/31/2018 -	Work on Arbough testimony; work on CPCN analysis	Braun, Monica	4.3	\$220.00	\$946.00
07/31/2018 -	Further work on Meiman testimony; prepare for and attend call with client for same; review documents for same; confer consultants re various matters; review filing requirements memo	Ingram, III, Lindsey	3.3	\$339.00	\$1,118.70
07/31/2018 -	Created memo with links to documents subject to request for deviation; reviewed prior memos and recent forecasted test period cases re: budget-related filing requirements and disclosure of rate-case expectations; updated Thompson testimony re: charitable/community activities	Mandlehr, Joseph	72	\$198.00	\$1,425.60
05/14/2018 E105 - Telephone	Conference Call Expense	Parsons, Matt	1	\$157	\$1.57

494.8

05/24/2018	E105 - Telephone	Conference Call Expense	Parsons, Matt	1	\$4.26	\$4.26
06/18/2018	E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$5.50	\$5.50
07/02/2018	E105 - Telephone	Telephone Expense [REDACTED]; 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
07/08/2018	E106 - Online Research	Lexis Charges	Wuetcher, Gerald	1	\$1.33	\$1.33
07/08/2018	E106 - Online Research	Lexis Charges	Wuetcher, Gerald	1	\$104.74	\$104.74
07/10/2018	E101 - Copying	Duplicating Charges		16	\$0.08	\$1.28
07/11/2018	E105 - Telephone	Telephone Expense [REDACTED]; 3 Mins.	Ingram, III, Lindsey	1	\$0.30	\$0.30
07/11/2018	E105 - Telephone	Telephone Expense [REDACTED]; 7 Mins.	Ingram, III, Lindsey	1	\$0.70	\$0.70
07/13/2018	E110 - Out-of-town Travel	Long distance transportation, mileage louisville 7/10 VENDOR: Ingram,III Lindsey W; INVOICE#: 71318; DATE: 7/13/2018	Ingram, III, Lindsey	1	\$84.54	\$84.54
07/13/2018	E110 - Out-of-town Travel	Lodging, parking and etc. parking 7/10 VENDOR: Ingram,III Lindsey W; INVOICE#: 71318; DATE: 7/13/2018	Ingram, III, Lindsey	1	\$9.00	\$9.00
07/13/2018	E110 - Out-of-town Travel	Long distance transportation, mileage louisville 7/9 VENDOR: Parsons, Matt; INVOICE#: 71318; DATE: 7/13/2018	Parsons, Matt	1	\$85.02	\$85.02
07/13/2018	E110 - Out-of-town Travel	Long distance transportation, mileage louisville 7/9 VENDOR: Braun, Monica; INVOICE#: 71318; DATE: 7/13/2018	Braun, Monica	1	\$87.20	\$87.20
07/13/2018	E110 - Out-of-town Travel	Lodging, parking and etc. parking 7/9 VENDOR: Braun, Monica; INVOICE#: 71318; DATE: 7/13/2018	Braun, Monica	1	\$9.00	\$9.00
07/18/2018	E101 - Copying	Duplicating Charges		840	\$0.08	\$67.20
07/20/2018	E110 - Out-of-town Travel	Lodging, parking and etc. parking 7/12,13 VENDOR: Riggs, Kendrick R; INVOICE#: 72018; DATE: 7/20/2018	Riggs, Kendrick	1	\$20.00	\$20.00
07/24/2018	E101 - Copying	Duplicating Charges		29	\$0.08	\$2.32
07/24/2018	E106 - Online Research	Lexis Charges	Braun, Monica	1	\$29.03	\$29.03
07/24/2018	E106 - Online Research	Lexis Charges	Braun, Monica	1	\$0.58	\$0.58
07/27/2018	E110 - Out-of-town Travel	Long distance transportation, mileage louisville 7/25 VENDOR: Ingram,III Lindsey W; INVOICE#: 72718; DATE: 7/27/2018	Ingram, III, Lindsey	1	\$84.54	\$84.54
07/27/2018	E110 - Out-of-town Travel	Lodging, parking and etc. parking 7/25 VENDOR: Ingram,III Lindsey W; INVOICE#: 72718; DATE: 7/27/2018	Ingram, III, Lindsey	1	\$12.00	\$12.00
07/30/2018	E105 - Telephone	Telephone Expense [REDACTED]; 2 Mins.	Ingram, III, Lindsey	1	\$0.20	\$0.20
07/30/2018	E105 - Telephone	Telephone Expense [REDACTED]; 5 Mins.	Ingram, III, Lindsey	1	\$0.50	\$0.50
07/30/2018	E105 - Telephone	Telephone Expense [REDACTED]; 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
07/31/2018	E105 - Telephone	Telephone Expense [REDACTED]; 2 Mins.	Ingram, III, Lindsey	1	\$0.20	\$0.20



Excellence Delivered As Promised

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

LG&E and KU Services Company
 Attn: Sara Wiseman
 P.O. Box 32010
 Louisville, KY 40232-7100

ACH/EFT Payment Information:
 ABA: [REDACTED]
 Account No.: [REDACTED]
 Account Name: Gannett Fleming

Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829180
 Philadelphia, PA 19182-9180

Project: 063789
 Invoice No: 063789*3701
 Invoice Date: August 23, 2018

Federal EIN: [REDACTED]
 Send Remit Info: AccountsReceivable@gfnet.com

Invoice Period: June 30, 2018 through August 3, 2018

Project Manager: John J. Spanos [REDACTED]

Contract No. 131093 - Depreciation Study - Steam Assets

Summary of Current Charges

Phase 100	- KU - DEPR-STEAM ASSETS	\$	1,810.00
Phase 200	- LG&E - DEPR-STEAM ASSETS		995.00
	Total Charges		<u>\$ 2,805.00</u>
	Total Due This Invoice		\$2,805.00

SEP 03 2018

AC... JLE

Project	Task	Exp Type	Exp Org	Amount
122484	KUREL18EXP	314	026120	\$ 1,810.00
122482	LG&E-2118EXP	314	026120	\$ 995.00

OK to pay

Sara Wiseman 8/29/19

8/31/18 Requisition #
 147893
 POF# 138134
 Christina Shreains



Project: 063789
 Invoice No: 063789*3701
 Invoice Date: August 23, 2018

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 – KU - Depr-Stream Assets

Labor Costs			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	1.50	\$ 170.00 ✓	\$ 255.00 ✓
John J. Spanos	5.00	280.00 ✓	1,300.00 ✓
Support Staff	0.50	110.00 ✓	55.00 ✓
Total Labor Costs			\$ 1,610.00 ✓
Total Phase – 100			\$ 1,610.00

Phase 200 – LG&E - Depr-Stream Assets

Labor Costs			
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	1.50	170.00 ✓	255.00 ✓
John J. Spanos	2.00	280.00 ✓	520.00 ✓
Support Staff	2.00	110.00 ✓	220.00 ✓
Total Labor Costs			\$ 995.00 ✓
Total Phase – 200			\$ 995.00

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 SEP 03 2018
 A LE

**Gannett Fleming, Inc. Expenditures
by Project Number and Task**

	Phase 100 KV Electric	Phase 200 LGE Electric	
Project Number	122464	122462	
Task	KV RC 18 EXP	LGE RC-EL 18 EXP	
Date	Mar-18	Mar-18	
Amount	2,775.00	2,870.00	
Date	Apr-18	Apr-18	
Amount	1,420.00	1,590.00	
Date	May-18	May-18	
Amount	2,885.00	3,650.00	
Date	Jun-18	Jun-18	
Amount	4,165.00	3,665.00	
Date	Jul-18	Jul-18	
Amount	1,610.00	995.00	
Date			
Amount			
Date			
Amount			
Date			
Amount			
Date			
Amount			
Date			
Amount			
Total	12,875.00	12,770.00	-
Grand Total	12,875.00	12,770.00	25,645.00

WillisTowersWatson LLP

July 24, 2018

Lindsey W. Ingram, III
Esquire
Stoll Keenon Ogden, PLLC
300 West Vine Street
Suite 2100
Lexington, KY 40507-1801

Re: Stoll Keenon Ogden Rate Case Support

Dear Lindsey:

Enclosed is Willis Towers Watson's invoice in the amount of \$25,907.38 for compensation consulting services provided to Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) during June, 2018.

The consulting fees are associated with the following:

- Fee for services rendered for rate case support, total hours for June = 52

The breakdown of fees is as follows:

▪ Professional Fees	\$24,212.50
▪ Indirect Expenses	<u>1,694.88</u>
Total	\$25,907.38

Please enter the invoice number on your check and send your payment along with a copy of the invoice to the address shown on the invoice. Electronic payments are also accepted.

If you have any questions or need additional information regarding this invoice, please call me at [REDACTED].

Sincerely,

David J. Wathen

David Wathen

DW/kjs

Attachment

	<u>52</u>
KU => .55	28.6
LG&E => .35	18.2
LG&E Gas => .10	5.2

Five Concourse Parkway
Floor 18, Suite 1800
Atlanta, GA 30328

T [REDACTED]
F [REDACTED]
W willistowerswatson.com

Towers Watson Delaware Inc.

WillisTowersWatson LLP

Lindsey Ingram III
 Stoll Keenon Ogden
 300 West Vine Street
 Suite 2100
 LEXINGTON, KY 40507

Towers Watson
 Five Concourse Parkway
 Suite 1800
 Floor 18
 Atlanta, GA 30328
 United States
 Tel No: [REDACTED]
 Fax No: [REDACTED]

July 24, 2018

Customer No: 691504

Invoice No: 150140720515

Stoll Keenon Ogden Rate Case Support for Louisville Gas and Electric Company and Kentucky Utilities Company	Amount
Fees for Services Rendered	25,907.38
Total	USD 25,907.38
<i>Total due after August 23, 2018 due to late charges</i>	<i>USD 26,166.45</i>

Please remit payment to:

Payment Reference: 150140720515
 Payee/Beneficiary name: Towers Watson Delaware Inc./ Tax ID # [REDACTED]
 Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
 Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
 Bank name: JPMorgan Chase
 Account number: [REDACTED]
 Transit or ABA #: [REDACTED]
 SWIFT CODE: [REDACTED]
 Lockbox address for paper checks: Towers Watson Delaware Inc/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Willis Towers Watson LLP

August 27, 2018

Lindsey W. Ingram, III
 Esquire
 Stoll Keenon Ogden, PLLC
 300 West Vine Street
 Suite 2100
 Lexington, KY 40507-1801

Re: Stoll Keenon Ogden Rate Case Support

Dear Lindsey:

Enclosed is Willis Towers Watson's invoice in the amount of \$40,182.51 for compensation consulting services provided to Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) during July 2018.

The consulting fees are associated with the following:

- Fees for services rendered for rate case support, total hours for July = 83.75

The breakdown of fees is as follows:

▪ Professional Fees	\$37,553.75
▪ Indirect Expenses	<u>2,628.76</u>
Total	\$40,182.51

Please enter the invoice number on your check and send your payment along with a copy of the invoice to the address shown on the invoice. Electronic payments are also accepted.

If you have any questions or need additional information regarding this invoice, please call me at [REDACTED].

Sincerely,

David J. Wathen

David Wathen

DW/kls

Attachment

	<u>83.75</u>
KU => .55	46.06
LGE EI => .35	29.31
LGE Gas => .10	8.38

Five Concourse Parkway
 Floor 18, Suite 1800
 Atlanta, GA 30328

T [REDACTED]
 F [REDACTED]
 W willistowerswatson.com

Towers Watson Delaware Inc.

Willis Towers Watson LLP

Lindsey Ingram III
 Stoll Keenon Ogden
 300 West Vine Street
 Suite 2100
 LEXINGTON, KY 40507

Towers Watson
 Five Concourse Parkway
 Suite 1800
 Floor 18
 Atlanta, GA 30328
 United States
 Tel No: [REDACTED]
 Fax No: [REDACTED]

August 27, 2018

Customer No: 691504

Invoice No: 150140732812

Stoll Keenon Ogden Rate Case Support for Louisville Gas and Electric Company and Kentucky Utilities Company	Amount
Fees for Services Rendered	40,182.51
Total	USD 40,182.51

Total due after September 23, 2018 due to late charges

USD 40,684.34

*KU => .55
 LGE EI => .35
 LGE Gas => .10*

Please remit payment to:

Payment Reference: 150140732812
 Payee/Beneficiary name: Towers Watson Delaware Inc./ Tax ID # [REDACTED]
 Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
 Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
 Bank name: JPMorgan Chase
 Account number: [REDACTED]
 Transit or ABA #: [REDACTED]
 SWIFT CODE: [REDACTED]
 Lockbox address for paper checks: Towers Watson Delaware Inc/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

WillisTowersWatson LLP

PPL Corporation
 c/o Lindsey W. Ingram III
 Stoll Keenon Ogden
 300 West Vine Street, Suite 2100
 LEXINGTON, KY 40507
 UNITED STATES

Towers Watson
 1500 Market Street
 Centre Square East
 Philadelphia, PA 19102-4790
 United States
 Tel No: [REDACTED]
 Fax No: [REDACTED]

September 19, 2018

37.75 Hours based on average of July & August Invoices

Customer No: 604575

Invoice No: 100063122092

	Amount
Fees for Services Rendered	18,420.26
Total	USD 18,420.26 *
<small>Total due after October 19, 2018 due to late charges</small>	<small>USD 18,604.46</small>

Handwritten breakdown:

	<i>37.75</i>
<i>KU =></i>	<i>20.76</i>
<i>LGE EI =></i>	<i>13.21</i>
<i>LGE Qs =></i>	<i>3.78</i>

Please remit payment to:

Payment Reference: 100063122092
 Payee/Beneficiary name: Towers Watson Delaware Inc./ Tax ID # 53-0181291
 Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
 Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
 Bank name: JPMorgan Chase
 Account number: [REDACTED]
 Transit or ABA #: [REDACTED]
 SWIFT CODE: [REDACTED]
 Lockbox address for paper checks: Towers Watson Delaware Inc/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this Invoice to your Willis Towers Watson consultant

FINANCIAL CONCEPTS AND APPLICATIONS, INC.
 3907 RED RIVER
 AUSTIN, TEXAS 78751

Ref. 148237
 P.O. 138659
 J. Fairchild
 9/13/18
 fconap2@texas.net
 Fax (512) 458-4768

August 31, 2018

Mr. Rick Lovkamp
 Manager – Regulatory Strategy/Policy
 LG&E and KU Service Company
 Post Office Box 32010
 Louisville, Kentucky 40232

DUE ON RECEIPT

Reference No.: 01856
 Taxpayer ID No.: [REDACTED]

Consulting Services:

Research, Analysis, and Testimony Preparation
 of Testimony Re: Fair Rate of Return on Equity
 for Louisville Gas & Electric and Kentucky
 Utilities. Contract No. 62686

For the Period:
 August 1 through August 31, 2018.

Professional Time:

Adrien M. McKenzie	12.5 hours @ \$ 400	\$ 5,000
Brent L. Heidebrecht	17 hours @ \$ 275	4,675
	<u>29.5</u>	<u>\$ 9,675</u>

Total

Handwritten breakdown:
 KU => .55 29.5
 16.23
 LGE EI => .35 10.32
 LGE Gas => .10 2.95

Signature of Bruce H. Fairchild

Bruce H. Fairchild

Signature of Rick E. Lovkamp 9/12/18

The Prime Group

*Rep. 148181
 P.O. 138587
 J. Schroder
 9/12/18*

Invoice for Services Rendered

Invoice Date: September 1, 2018

To: LG&E and KU Services Company
 220 West Main Street
 Louisville, KY 40202

Attn: Mr. Derek Rahn, Manager Revenue Requirement

Contract No. 105655

142.0 hours of consulting work by Steve Seelye @ \$230.00/hour performed during August working on the upcoming rate case for LG&E/KU.	\$ 32,660.00
98.50 hours of consulting work by Larry Feltner @ \$200.00/hour performed during August working on the upcoming rate case for LG&E/KU.	\$ 19,700.00
90.50 hours of consulting work by Jeff Wernert @ \$150.00/hour performed during August working on the upcoming rate case for LG&E/KU.	\$ 13,575.00
<u>Expenses associated with visits to LG&E/KU's offices for Rate Case:</u>	
Meals for Steve Seelye and Jeff Wernert:	\$ 643.53
Parking for Steve Seelye (9 days)	\$ 107.00
Parking for Jeff Wernert (7 days)	\$ 86.00
Parking for Larry Feltner (1 day)	\$ 12.00

Total due for work performed in August **\$ 66,783.53**

Please remit payment to: **The Prime Group, LLC**
 P.O. Box 837
 Crestwood, KY 40014-0837

Please note that a Late Payment Charge of 3% will be applied to the net amount owed if payment is not received within 45 days of the billing date specified above.

*2A = 331
 KU => .55 182.05
 LG&E1 => .35 115.85
 LG&E Cos => .10 33.10*

[Signature]
 Sept. 8, 2018 9-11-18

The Prime Group, LLC
 P. O. Box 837 • Crestwood, KY • 40014-0837
 Phone [Redacted]



This Purchase Order No. must appear on all invoices, packing lists, cartons and correspondence related to this order.

VENDOR: THE PRIME GROUP LLC
 PO BOX 837
 CRESTWOOD, KY 40014-0837
 United States

PURCHASE ORDER		
PURCHASE ORDER NO. 138587	REVISION 0	PAGE 1
SHIP TO: CALL FOR DELIVERY INSTRUCTIONS CALL FOR DELIVERY INSTRUCTIONS CALL FOR DELIVERY INSTRUCTIONS LOUISVILLE, KY United States		
BILL TO: LG&E AND KU SERVICES COMPANY 820 WEST BROADWAY LOUISVILLE, KY 40202 United States		

VENDOR NO. 19025	DELIVER TO Schooler, Judy A PHONE NUMBER [REDACTED]	DATE OF ORDER/BUYER 12-SEP-18 Jekel, Amanda E	REVISED DATE/BUYER Jekel, Amanda E
PAYMENT TERMS 30 NET DAYS		BUYER'S EMAIL [REDACTED]	F.O.B. DESTINATION
		BUYER TELEPHONE/FAX [REDACTED]	
FREIGHT TERMS PREPAID ADD	SHIP VIA BEST WAY POSSIBLE		VENDOR CONTACT/TELEPHONE [REDACTED]

Item	Part Number/Description	Delivery Date	Quantity	Unit	Unit Price	Extension
<p>Special Instructions: REQ 148181 JUDY SCHOOLER - Consulting Services for 2018 Rate Case (Kentucky)</p>						

See Attachments	TOTAL: [REDACTED] Continued
	Continued



This Purchase Order No. must appear on all Invoices, packing lists, cartons and correspondence related to this order.

VENDOR: THE PRIME GROUP LLC
 PO BOX 837
 CRESTWOOD, KY 40014-0837
 United States

PURCHASE ORDER		
PURCHASE ORDER NO. 138587	REVISION 0	PAGE 2
SHIP TO: CALL FOR DELIVERY INSTRUCTIONS CALL FOR DELIVERY INSTRUCTIONS CALL FOR DELIVERY INSTRUCTIONS LOUISVILLE, KY United States		
BILL TO: LG&E AND KU SERVICES COMPANY 820 WEST BROADWAY LOUISVILLE, KY 40202 United States		

VENDOR NO. 19025	DELIVER TO Schooler, Judy A PHONE NUMBER [REDACTED]	DATE OF ORDER/BUYER 12-SEP-18 Jelkel, Amanda E	REVISED DATE/BUYER Jelkel, Amanda E
PAYMENT TERMS 30 NET DAYS		BUYER'S EMAIL [REDACTED]	F.O.B. DESTINATION
		BUYER TELEPHONE/FAX [REDACTED]	
FREIGHT TERMS PREPAID ADD		SHIP VIA BEST WAY POSSIBLE	VENDOR CONTACT/TELEPHONE [REDACTED]

Item	Part Number/Description	Delivery Date	Quantity	Unit	Unit Price	Extension
1	Supplier #: Consulting Services for 2018 Rate Case (Kentucky) This PO Line references contract 105855 • SHIP TO: Address at top of page	12-SEP-18		EACH		68,783.53
		12-SEP-18	66783.53	EACH		

See Attachments	TOTAL: [REDACTED] Continued
	Continued



This Purchase Order No. must appear on all invoices, packing lists, cartons and correspondence related to this order.

VENDOR: THE PRIME GROUP LLC
 PO BOX 837
 CRESTWOOD, KY 40014-0837
 United States

PURCHASE ORDER		
PURCHASE ORDER NO. 138587	REVISION 0	PAGE 3
SHIP TO: CALL FOR DELIVERY INSTRUCTIONS CALL FOR DELIVERY INSTRUCTIONS CALL FOR DELIVERY INSTRUCTIONS LOUISVILLE, KY United States		
BILL TO: LG&E AND KU SERVICES COMPANY 820 WEST BROADWAY LOUISVILLE, KY 40202 United States		

VENDOR NO. 18025	DELIVER TO Schooler, Judy A PHONE NUMBER [REDACTED]	DATE OF ORDER/BUYER 12-SEP-18 Jekel, Amanda E	REVISED DATE/BUYER Jekel, Amanda E
PAYMENT TERMS 30 NET DAYS	BUYER'S EMAIL [REDACTED]	F.O.B. DESTINATION	
FREIGHT TERMS PREPAID ADD	BUYER TELEPHONE/FAX [REDACTED]	SHIP VIA BEST WAY POSSIBLE	VENDOR CONTACT/TELEPHONE [REDACTED]

Item	Part Number/Description	Delivery Date	Quantity	Unit	Unit Price	Extension
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See Attachments	TOTAL:	66,783.53
		



Invoice

400 West Market Street, Suite 700
 Louisville, KY 40202

Telephone: [REDACTED]

Allyson Sturgeon
 Sr. Corporate Attorney
 LG&E and KU Energy LLC
 P.O. Box 32010
 Louisville KY 40232

Number 097910002988
 Date 27-Aug-2018
 Client LGKLOU

Attorney-Client Privileged: Confidential Communication
 For professional services performed between June 1, 2018 and July 15, 2018.

		Fees
2018 Market Benefits Assessment	\$	40,000.00
Sub Total	\$	40,000.00
Total Amount Due	\$	40,000.00

Please retain this copy for your records Payable within 30 days from date of invoice.

Please wire funds to:
 J.P. Morgan Chase, Chicago IL
 Mercer Health & Benefits LLC
 Acct. No. [REDACTED]
 ACH ABA # [REDACTED]
 FED WIRE ABA # [REDACTED]
 Swift Code: [REDACTED]

or Remit with Check to:
 Mercer Health & Benefits LLC
 PO Box 730182
 DALLAS TX
 75373-0182

Compensation paid to Mercer, including compensation in the form of fees or commissions, may or may not be paid from benefit plan assets. To the extent this invoice identifies certain fees as potentially allocable to an employee benefit plan (whether or not covered by ERISA) or certain commissions as constituting assets of an ERISA-covered plan or other benefit plan, this should not be interpreted as our advice or recommendation that these balances are plan assets or can or should be paid from plan assets under governing law. The client, as a fiduciary of the plan, and not Mercer, has the responsibility for determining what constitutes an asset of the plan and whether these fees are reasonable expenses of administering the plan that may properly be charged (in whole or in part) to plan assets; and if so, what portion (if any) should be allocated to a particular plan or plans. Mercer recommends that the client make this determination with the assistance of legal counsel, as Mercer is not a law firm.

This invoice was prepared in accordance with previously agreed project service deliverables and fees. If you intend to question or dispute any of the invoice details then you should do so within ten business days of your receipt of this invoice. After that time the invoice will be deemed to have been accepted by you.





Patrick Baker
Principal

400 West Market Street, Suite 700
Louisville, KY 40202


www.mercer.com

ATTORNEY-CLIENT PRIVILEGED: CONFIDENTIAL COMMUNICATION

Ms. Allyson Sturgeon
LG&E and KU Energy LLC
220 West Main St.
P.O. Box 32010
Louisville, KY 40232

August 27, 2018

Dear Allyson:

Enclosed is invoice # 097910002986 in the amount of \$40,000 for work performed with respect to the 2018 Market Benefits Assessment as follows:

- Fees include work for the months of June and the first half of July.
- Completed detailed research each comparison organization's retirement benefits
- Determined employee profiles to use for the retirement analysis
- Summarized competitive positioning of both retirement benefits and all other benefits.
- Participated in call with LKE summarizing high level retirement positioning and detailed other benefits positioning
- Began drafting full reports summarizing the methodology used in the benchmarking process as well as the results

If you have any questions or need additional information, please call me at 502 561 4504.

Sincerely,

Patrick Baker
Principal

Enclosure

Wilson, Kathy L.

From: CT_OnlinePayment@ctadvantage.com
Sent: Friday, September 07, 2018 11:23 AM
To: Wilson, Kathy L.
Subject: Your Online Payment Confirmation

EXTERNAL email. STOP and THINK before responding, clicking on links, or opening attachments.

Thank you for your payment. Payment will be applied within 2 business days to the CT invoices listed below.

Confirmation/Payment Number: I10451943
Payment Date: September 07, 2018

<u>Invoice / Doc #</u>	<u>Entity</u>	<u>Invoice Date</u>	<u>Amount Paid</u>
18401001	Louisville Gas and Electric Company	08/27/2018	\$95.00

* = Multiple Entities

Total Amount Paid: \$95.00

Payment Details

Payment Method: Credit/Debit Card
Card Type: Visa
Number: [REDACTED]
Card Holder: [REDACTED]

*LGE EI 78% -> 74.10
LGE Gas 22% -> 20.90
95.00*

Please contact your CT Service Team if you have any questions.



www.ctadvantage.com

Please do not reply to this E-Mail. This mailbox is not monitored and you will not receive a reply.



Invoice

Christy Greger
 LG&E and KU Energy LLC
 220 W. Main Street
 Louisville KY 40202

QUESTIONS? GET IN TOUCH: Ryan Wierzbis Phone: [REDACTED] Email: CentralTeam1@ecuforstbuser.com Pay online at CTCorporation.com/pay Payment Due Upon Receipt (Federal Tax ID# 51-0009622)	INVOICE NUMBER 18401001-RI	INVOICE DATE 08/27/18	
	ORDER NUMBER 70812515 WD	ORDER DATE 08/27/18	CUSTOMER NUMBER 4391442
	CUSTOMER REFERENCE - 1 KY Docs for Rate Case	CUSTOMER REFERENCE - 2 KY Docs for Rate Case	
	REQUESTED BY Christy Greger	AMOUNT DUE \$95.00	

Page 1 of 2 Payment of this invoice constitutes your acceptance of the included terms and conditions

Louisville Gas and Electric Company (KY)

Services -
 Certificate of Existence-Domestic - Kentucky
 Disbursements -
 Certificate of Existence-Domestic - Kentucky
NONTOTAL

SERVICE CHARGES	DISBURSEMENTS	AMOUNT DUE
95.00		
	10.00	
95.00	10.00	95.00
SUMMARY		
	Service Charges	95.00
	Disbursements	10.00
TOTAL AMOUNT DUE		95.00



To pay by mail, detach and return this stub with your payment.
 For proper credit, indicate your complete invoice number, including the two characters following the invoice number, on the check.
 Wire Instructions: CTCorporation.com/pay

SEND PAYMENTS TO:
 CT Corporation
 PO Box 4340
 Carol Stream IL 60197-4340

Pay online at CTCorporation.com/pay



INVOICE NUMBER 18401001-RI	INVOICE DATE 08/27/18
CUSTOMER NUMBER 4391442	AMOUNT DUE \$95.00

Christy Greger
 LG&E and KU Energy LLC
 220 W. Main Street
 Louisville KY 40202

Payment Due Upon Receipt
 Payment of this invoice constitutes your acceptance of the included terms and conditions

402 1 00004391442 18401001 8273 000009500 70812515 8779 8