

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 26th day of November 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

**November 26, 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.

November 26, 2018 Supplemental Response:

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

Louisville Gas and Electric Company
Comparative Statement of Income
October 31,2018

	Current Month			
	This Year	Last Year	Increase or Decrease	
	Amount	Amount	Amount	%
Electric Operating Revenues.....	\$ 89,750,204.04	\$ 89,415,291.57	\$ 334,912.47	0.37
Gas Operating Revenues.....	19,503,089.86	19,093,224.57	409,865.29	2.15
Total Operating Revenues.....	109,253,293.90	108,508,516.14	744,777.76	0.69
Fuel for Electric Generation.....	23,424,939.27	23,134,036.23	290,903.04	1.26
Power Purchased.....	4,786,591.14	4,171,467.11	615,124.03	14.75
Gas Supply Expenses.....	6,996,701.34	6,544,856.23	451,845.11	6.90
Other Operation Expenses.....	22,129,770.65	20,511,911.85	1,617,858.80	7.89
Maintenance.....	13,239,758.63	11,104,719.45	2,135,039.18	19.23
Depreciation.....	14,820,999.49	14,255,735.29	565,264.20	3.97
Amortization Expense.....	1,473,074.26	1,436,849.41	36,224.85	2.52
Regulatory Debits.....	57,467.06	31,025.27	26,441.79	85.23
Taxes				
Federal Income.....	2,442,497.65	5,908,912.43	(3,466,414.78)	(58.66)
State Income.....	574,825.42	1,057,254.95	(482,429.53)	(45.63)
Deferred Federal Income - Net.....	-	-	-	-
Deferred State Income - Net.....	-	-	-	-
Property and Other.....	3,650,071.86	3,487,347.88	162,723.98	4.67
Investment Tax Credit.....	-	8,291.00	(8,291.00)	(100.00)
Amortization of Investment Tax Credit.....	26,934.00	(93,323.00)	120,257.00	128.86
Loss (Gain) from Disposition of Utility Plant.....	(63,088.41)	-	(63,088.41)	(100.00)
Loss (Gain) from Disposition of Allowances.....	(9,685.26)	-	(9,685.26)	(100.00)
Total Operating Expenses.....	93,550,857.10	91,559,084.10	1,991,773.00	2.18
Net Operating Income.....	15,702,436.80	16,949,432.04	(1,246,995.24)	(7.36)
Other Income Less Deductions.....	(367,963.21)	(56,384.27)	(311,578.94)	552.60
Income Before Interest Charges.....	15,334,473.59	16,893,047.77	(1,558,574.18)	(9.23)
Interest on Long-Term Debt.....	5,805,046.45	5,278,691.40	526,355.05	9.97
Amortization of Debt Expense - Net.....	275,141.65	254,405.48	20,736.17	8.15
Other Interest Expenses.....	460,093.16	357,021.63	103,071.53	28.87
Total Interest Charges.....	6,540,281.26	5,890,118.51	650,162.75	11.04
Net Income.....	\$ 8,794,192.33	\$ 11,002,929.26	\$ (2,208,736.93)	(20.07)

November 21, 2018

LOUISVILLE GAS AND ELECTRIC COMPANY

**November 26, 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.

November 26, 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 October 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
25-Sep-18	888047	STOLL KEENON OGDEN	183.75	283.92	52,170.93	Professional legal services	182335
18-Oct-18	890298	STOLL KEENON OGDEN	181.65	260.12	47,250.10	Professional legal services	182335
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					99,421.03		
TOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					99,421.03		
27-Sep-18	0637893778	GANNETT FLEMING - DEPRECIATION STUDY	10.50	170.00	1,785.00	Consulting work related to the upcoming rate case	182335
24-Sep-18	150140744547	WILLIS TOWERS WATSON			3,376.12	Consulting work related to the upcoming rate case	182335
30-Sep-18	FINANC093018	FINANCIAL CONCEPTS AND APPLICATIONS	1.93	400.00	770.00	Consulting work related to the upcoming rate case	182335
1-Oct-18	THEPRI100118	THE PRIME GROUP LLC	121.45	211.46	25,681.83	Consulting work related to the upcoming rate case	182335
SUBTOTAL CONSULTANTS LG&E ELECTRIC					31,612.95		
TOTAL CONSULTANTS LG&E ELECTRIC					31,612.95		
20-Sep-18	PCARDSERVCO0918	USPS			146.15	2018 Rate Case Letters to Libraries	182335
26-Oct-18	PCARDSERVCO1018	USPS			29.14	2018 Rate Case PSA Letters City Officials	182335
26-Oct-18	PCARDSERVCO1018	USPS			51.15	2018 Rate Case PSA Letters	182335
11-Sep-18	097910002997	MERCER BENEFITS			17,500.00	Professional Services	182335
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					17,726.44		
TOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					17,726.44		
TOTAL LG&E ELECTRIC					148,760.42		
25-Sep-18	888047	STOLL KEENON OGDEN	52.50	283.92	14,905.98	Professional legal services	182336
18-Oct-18	890298	STOLL KEENON OGDEN	51.90	260.12	13,500.03	Professional legal services	182336
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					28,406.01		
TOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					28,406.01		
24-Sep-18	150140744547	WILLIS TOWERS WATSON			964.61	Consulting work related to the upcoming rate case	182336
30-Sep-18	FINANC093018	FINANCIAL CONCEPTS AND APPLICATIONS	0.55	400.00	220.00	Consulting work related to the upcoming rate case	182336
1-Oct-18	THEPRI100118	THE PRIME GROUP LLC	34.70	211.46	7,337.67	Consulting work related to the upcoming rate case	182336
SUBTOTAL CONSULTANTS LG&E GAS					8,522.28		
TOTAL CONSULTANTS LG&E GAS					8,522.28		
20-Sep-18	PCARDSERVCO0918	USPS			38.85	2018 Rate Case Letters to Libraries	182336
26-Oct-18	PCARDSERVCO1018	USPS			13.60	2018 Rate Case PSA Letters	182336
11-Sep-18	097910002997	MERCER BENEFITS			5,000.00	Professional Services	182336
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					5,052.45		
TOTAL SUPPLIES/SERVICES - OTHER LG&E GAS					5,052.45		
TOTAL LG&E GAS					41,980.74		
TOTAL RATE CASE EXPENSE FOR THE MONTH OF OCTOBER 2018					190,741.16		

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

Case No. 2018-00295

Supplemental Attachment 1 to Response to PSC-1 Question No. 59(c), Filed November 26, 2018

Page 1 of 1

Garrett

Schooler, Judy

From: USPS_Shipping_Services@usps.com
Sent: Wednesday, September 26, 2018 11:56 AM
To: Schooler, Judy
Subject: USPS - Click-N-Ship(R) Payment Confirmation

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



[Sign In](#) | [Shipping History](#) | [Manage Your Mail](#) | [Customer Service](#)

USPS-Click-N-Ship? Payment Confirmation

Thanks for shipping with us, JUDY SCHOOLER!

Additional information regarding your label(s) can be found in your Shipping History. From your Shipping History you can Ship Again, track your package, or request a refund.

Click-N-Ship? Payment Details
Acct #: 60143417
Transaction Number: 444976741
Transaction Date/Time: 09/26/2018 10:54 AM CDT
Transaction Amount: \$64.75
Payment Method: [REDACTED]

2018 Rate Case
PSA Letters
City Officials
KU and LG&E

55.00 38.00
45

Priority Mail? 2-Day
Flat Rate Envelope
9410 8036 9930 0101 5400 32 (Sequence Number 1 of 7)

Scheduled Delivery Date: 10/01/2018
Shipped to: JIM GRAY
MAYOR OF LEXINGTON-FAYETTE
COUNTY URBAN GOVERNMENT
200 E MAIN ST
LEXINGTON KY 40507-1310

KU

Priority Mail? 1-Day
Flat Rate Envelope
9410 8036 9930 0101 5400 49 (Sequence Number 2 of 7)

Scheduled Delivery Date: 09/29/2018
Shipped to: GREG FISCHER
MAYOR OF LOUISVILLE METRO - METRO
HALL
527 W JEFFERSON ST
LOUISVILLE KY 40202-2814

LG&E

Priority Mail? 1-Day
Flat Rate Envelope
9410 8036 9930 0101 5400 56 (Sequence Number 3 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: DAVID YATES
PRESIDENT OF LOUISVILLE METRO
COUNCIL - CITY HALL
601 W JEFFERSON ST
LOUISVILLE KY 40202-2741

LGE

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 5400 63](#) (Sequence Number 4 of 7)

Scheduled Delivery Date: 09/29/2018
Shipped to: MIKE O'CONNELL, ESQ.
JEFFERSON COUNTY ATTORNEY
800 W JEFFERSON ST
JEFFERSON HALL OF JUSTICE
LOUISVILLE KY 40202-2740

LGE

Priority Mail? 2-Day
Flat Rate Envelope
[9410 8036 9930 0101 5400 70](#) (Sequence Number 5 of 7)

Scheduled Delivery Date: 10/01/2018
Shipped to: MARC S GERKEN, PRESIDENT/CEO
AMERICAN MUNICIPAL POWER, INC.
1111 SCHROCK RD
STE 100
COLUMBUS OH 43229-1155

KU/LGE

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 5400 87](#) (Sequence Number 6 of 7)

Scheduled Delivery Date: 09/29/2018
Shipped to: RALPH BOWLING
VICE PRESIDENT - POWER PRODUCTION
PO BOX 32010
LOUISVILLE GAS AND ELECTRIC
COMPANY /
LOUISVILLE KY 40232-2010

LGE

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 5400 94](#) (Sequence Number 7 of 7)

Scheduled Delivery Date: 09/29/2018
Shipped to: KENT HORRELL
DIRECTOR OF OPERATIONS/LOUISVILLE
WATER COMPANY
550 S 3RD ST
LOUISVILLE KY 40202-1839

LGE

Learn more about requesting a refund online [here](#).

Log Out

- Transaction Management
- Card Account List
- Transaction List
- Account Information
- Reporting
- My Personal Information

Transaction Management

Transaction Detail

Card Account Number: [REDACTED], JUDY SCHOOLER [Switch Accounts](#)
 Card Account ID: [REDACTED]

- Home
- Contact Us
- Training

Transaction Summary

Status	Trans Date	Posting Date	Merchant	City, State/Province	Amount	Detail	Purchase ID
@	09/26	09/27	USPS.COM CLICKNSHIP	800-344-7779, DC	64.75	@	4450243313041E

Reviewed Disputed Trans Detail Level Reallocated

[Summary](#) [Allocations](#) [Transaction User Items](#) [Tax Code](#) [Comments](#)

The Allocations tab provides the ability to reallocate a transaction by changing the accounting information to allocate an amount to a different cost center. The reallocation can be to one or to multiple accounting codes. You can allocate amounts by dollar amount or percentage. Total allocation amounts must equal 100% of the transaction. To allocate to additional accounting codes, click the "Add" button.

After adding, modifying or deleting allocations, click the "Save Allocations" button to save changes.

Allocation Source: User Last Changed By: SCHOOLER, JUDY

Remove	Amount	Percent	Accounting Code - Segment Name (Length)		EXP TYPE (4)	Fi
			PROJECT (s)	TASK (ss)		
<input type="checkbox"/>	\$ 35.81	OR 55.00 %	122484	KU RC 18 EXP	0602	
<input type="checkbox"/>	\$ 29.14	OR 45.00 %	122482	LGE RC-EL 18 EXP	0602	

Remove

Total Allocated: \$ 64.75 100.00 % Apply Accounting Code: Apply

Amount Remaining: \$ 0.00 0.00 % Additional Allocation(s): 1 Add

Note: Rows marked for deletion are subtracted from Total Allocated and Amount Remaining values.

Save Allocations

<< [Back to Transaction List](#)

Schooler, Judy

From: USPS_Shipping_Services@usps.com
Sent: Wednesday, September 26, 2018 5:20 PM
To: Schooler, Judy
Subject: USPS - Click-N-Ship(R) Payment Confirmation

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



[Sign in](#) | [Shipping History](#) | [Manage Your Mail](#) | [Customer Service](#)

USPS-Click-N-Ship? Payment Confirmation

Thanks for shipping with us, JUDY SCHOOLER!

Additional information regarding your label(s) can be found in your Shipping History. From your Shipping History you can Ship Again, track your package, or request a refund.

Click-N-Ship? Payment Details

Acct #: 60143417
Transaction Number: 445024331
Transaction Date/Time: 09/26/2018 04:15 PM CDT
Transaction Amount: \$64.75
Payment Method: [REDACTED]

2018 Rate Case
PSA Letters
LG&E

Priority Mail? 1-Day

Flat Rate Envelope
[9410 8036 9930 0101 5564 22](#) (Sequence Number 1 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: KENNY KLEIN
SENIOR ASSOCIATE ATHLETICS
DIRECTOR
UNIVERSITY OF LOUISVILLE ATHLETIC
ASSO
SAC RM. E219 - 2100 SOUTH FLOYD ST
LOUISVILLE KY 40292-0001

Priority Mail? 1-Day

Flat Rate Envelope
[9410 8036 9930 0101 5564 39](#) (Sequence Number 2 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: MARK B THOMPSON
MGR OF NETWORK SERVICES -
INFORMATION TECHNOLOGY
3332 NEWBURG RD
JEFFERSON COUNTY PUBLIC SCHOOLS
LOUISVILLE KY 40218-2414

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 5564 46](#) (Sequence Number 3 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: ANNETTE HARRIS
JEFFERSON COUNTY PUBLIC SCHOOLS
3332 NEWBURG RD
LOUISVILLE KY 40218-2414

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 5564 53](#) (Sequence Number 4 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: BULLITT COUNTY PUBLIC SCHOOLS
1040 HIGHWAY 44 E
SUPERINTENDENT - BULLITT COUNTY
PUBLIC
SHEPHERDSVILLE KY 40165-6122

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 5564 60](#) (Sequence Number 5 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: CITY OF JEFFERSONTOWN
10416 WATTERSON TRL
CITY ATTORNEY - SCHUYLER J OLT
JEFFERSONTOWN KY 40299-3749

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 5564 77](#) (Sequence Number 6 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: CITY OF LOUISVILLE
444 S 5TH ST
LOUISVILLE METRO PUBLIC WORKS
LOUISVILLE KY 40202-2343

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 5564 84](#) (Sequence Number 7 of 7)

Scheduled Delivery Date: 09/29/2018

Shipped to: MEADE COUNTY PUBLIC SCHOOLS
1155 OLD EKRON RD
SUPERINTENDENT - MEADE COUNTY
PUBLIC
BRANDENBURG KY 40108-1701

Learn more about requesting a refund online [here](#).

Log Out

Transaction Management
 • Card Account List
 • Transaction List
 Account Information
 Reporting
 My Personal Information

Transaction Management

Transaction Detail

Card Account Number: [REDACTED], JUDY SCHOOLER [Switch Accounts](#)
 Card Account ID: [REDACTED]

Home
 Contact Us
 Training

Transaction Summary

Status	Trans Date	Posting Date	Merchant	City, State/Province	Amount	Detail	Purchase ID
	09/26	09/27	USPS.COM CLICKNSHIP	800-344-7779, DC	64.75	@	4449767413041C

Disputed Trans Detail Level Reallocated

[Summary](#) [Allocations](#) [Transaction Alerts](#) [Tax Data](#) [Comments](#)

The Allocations tab provides the ability to reallocate a transaction by changing the accounting information to allocate an amount to a different cost center. The reallocation can be to one or to multiple accounting codes. You can allocate amounts by dollar amount or percentage. Total allocation amounts must equal 100% of the transaction. To allocate to additional accounting codes, click the "Add" button. After adding, modifying or deleting allocations, click the "Save Allocations" button to save changes.

Allocation Source: User Last Changed By: SCHOOLER, JUDY

Remove	Amount	Percent	Accounting Code - Segment Name (Length)		EXP TYPE (4)	Fi
			PROJECT (v)	TASK (xx)		
<input type="checkbox"/>	\$ 51.15	OR 79.00 %	122482	LGE RC-EL 18 EXP	0602	
<input type="checkbox"/>	\$ 13.60	OR 21.00 %	122483	LGE RC-GS 18 EXP	0602	

Remove

Total Allocated: \$ 64.75 100.00 % Apply Accounting Code: Apply

Amount Remaining: \$ 0.00 0.00 % Additional Allocation(s): 1 Add

Notes: Rows marked for deletion are subtracted from Total Allocated and Amount Remaining values.

Save Allocations

<< [Back to Transaction List](#)

Towers Watson 150140744547

Page 1 of 2

INVOICE APPROVAL SUMMARY PAGE**Invoice Information**

Firm/Vendor: Towers Watson
 Office: Chicago (Remittance)
 Invoice Number: 150140744547
 Date of Invoice: 09/24/2018
 Billing Period: 08/01/2018 - 08/31/2018
 Date Posted: 09/26/2018
 Invoice Description/Comment:

Amount Approved

Approved Total \$9,646.05
Invoice Currency: USD
 Date Approved: 10/09/2018
 Final Approver: Greg Cornett
 Approved Fees \$9,646.05
 Approved Expenses \$0.00
 Comments to AP: PROFESSIONAL SERVICES

Accounting Code Allocations

<u>Project</u>	<u>Task</u>	<u>Type</u>	<u>Org</u>	<u>Amount</u>	<u>Percentage</u>	<u>Comment</u>
122482	LGE	0305		\$3,376.12	35%	LGE EL
	RC-EL	026900				
	LGL					
	EX					
122483	LGE	0305		\$964.61	10%	LGE GAS
	RC-GC	026900				
	LGL					
	EX					
122484	KU RC	0305		\$5,305.33	55%	KU
	LEGAL	026900				
	EXP					

Vendor Address & Tax Information in Legal Tracker

Towers Watson
 1055 Solutions Center
 Chicago, Illinois 60677-1000

Tel: xxx
 Fax:

Remittance Address

xx
 xx xx
 Anguilla

Vendor Tax ID: xxx
 VAT ID: --
 GST ID: --
 HST ID: --
 PST ID: --
 Sales Tax ID: --
 QST ID: --
 Withholding Tax ID: --

Towers Watson 150140744547

Page 2 of 2

Amount Billed

Billed Total	\$9,646.05
Invoice Currency:	USD
Billed Fees	\$9,646.05
Billed Expenses	\$0.00
Billed Total (excl. Tax)	\$9,646.05

Approval History

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Kathy Wilson	Posted	09/26/2018	\$9,646.05	
Kathy Wilson	Approved	09/26/2018	\$9,646.05	
Allyson Sturgeon	Approved	10/01/2018	\$9,646.05	
Greg Cornett	Approved	10/03/2018	\$9,646.05	
Kathy Wilson	AP Reviewed	10/09/2018	\$9,646.05	
Kathy Wilson	AP Batch Run	10/09/2018	\$9,646.05	Batch ID: 001000471 (Sent to AP: 10/09/2018 7:13:23 AM)

Additional Financial Information

Oracle Vendor Number:	74073
Vendor Pay Site:	PY-WIRE
Name of Invoice File in .Zip:	Towers Watson - 150140744547.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.:	
Country (in Matter):	United States

WillisTowersWatson 

September 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 **\$9,646.05** for compensation consulting services provided to Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) during August 2018.

The consulting fees are associated with the following:

- Fees for services rendered for rate case support

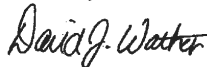
The breakdown of fees is as follows:

▪ Professional Fees	\$ 9,015.00
▪ Indirect Expenses	<u>631.05</u>
Total	\$ 9,646.05

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 

Sincerely,



David Wathen

DW/kls

Attachment

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



T +1 404 224 5100

W willistowerswatson.com

Towers Watson Delaware Inc.

Willis Towers Watson 

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: 
 Fax No: 



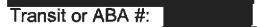
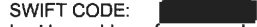
September 24, 2018

Customer No: 691504

Invoice No: 150140744547

Stoll Keenon Ogden Rate Case Support for Louisville Gas and Electric Company and Kentucky Utilities Company	Amount
Fees for Services Rendered	9,646.05
Total	USD 9,646.05
<i>Total due after October 24, 2018 due to late charges</i>	<i>USD 9,742.51</i>

Please remit payment to:

Payment Reference: 150140744547
 Payee/Beneficiary name: Towers Watson Delaware Inc./ Tax ID # 
 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: 
 Transit or ABA #: 
 SWIFT CODE: 
 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

Schooler, Judy

From: USPS_Shipping_Services@usps.com
Sent: Tuesday, September 18, 2018 4:26 PM
To: Schooler, Judy
Subject: USPS - Click-N-Ship(R) Payment Confirmation

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



[Sign in](#) | [Shipping History](#) | [Manage Your Mail](#) | [Customer Service](#)

USPS-Click-N-Ship? Payment Confirmation

Thanks for shipping with us, JUDY SCHOOLER!

Additional information regarding your label(s) can be found in your [Shipinfo](#) | [History](#) . From your Shipping History you can Ship Again, track your package, or request a refund.

Click-N-Ship? Payment Details

Acct #: 60143417
Transaction Number: 444387802
Transaction Date/Time: 09/18/2018 03:21 PM CDT
Transaction Amount: \$185.00

**2018 Rate Case
Letters to Libraries
Kentucky Utilities
Louisville Gas and Electric Company**

Priority Mail? 1-Day

Flat Rate Envelope
[9410 8036 9930 0101 3573 26](#) (Sequence Number 1 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:
NELSON COUNTY PUBLIC LIBRARY
201 CATHEDRAL MNR
BARDSTOWN KY 40004-1205

Priority Mail? 1-Day

Flat Rate Envelope
[9410 8036 9930 0101 3573 33](#) (Sequence Number 2 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:
SOUTH OLDHAM LIBRARY
6720 W HIGHWAY 146
CRESTWOOD KY 40014-8481

Priority Mail? 1-Day

Flat Rate Envelope
[9410 8036 9930 0101 3573 40](#) (Sequence Number 3 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:
HENRY COUNTY PUBLIC LIBRARY

172 EMINENCE TER
EMINENCE KY 40019-1146

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 3573 57](#) (Sequence Number 4 of 20)

Scheduled Delivery Date: 09/21/2018
Shipped to:
MAHAN-OLDHAM COUNTY LIBRARY
12505 HARMONY LANDING LN
GOSHEN KY 40026

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 3573 64](#) (Sequence Number 5 of 20)

Scheduled Delivery Date: 09/21/2018
Shipped to:
BON AIR BRANCH
2816 DEL RIO PL
LOUISVILLE KY 40220-2349

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 3573 71](#) (Sequence Number 6 of 20)

Scheduled Delivery Date: 09/21/2018
Shipped to:
CRESCENT HILL BRANCH
2762 FRANKFORT AVE
LOUISVILLE KY 40208-2669

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 3573 88](#) (Sequence Number 7 of 20)

Scheduled Delivery Date: 09/21/2018
Shipped to:
DOROTHEA STOTTMAN LIBRARY
1251 HILLVIEW BLVD
LOUISVILLE KY 40229-3064

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 3573 95](#) (Sequence Number 8 of 20)

Scheduled Delivery Date: 09/21/2018
Shipped to:
FAIRDALE BRANCH
10620 W MANSCLICK RD
FAIRDALE KY 40118-9577

Priority Mail? 1-Day
Flat Rate Envelope
[9410 8036 9930 0101 3574 01](#) (Sequence Number 9 of 20)

Scheduled Delivery Date: 09/21/2018
Shipped to:
FERN CREEK BRANCH
6768 BARDSTOWN RD
LOUISVILLE KY 40291-3048

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 18](#) (Sequence Number 10 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

HIGHLAND-SHELBY PARK BRANCH
1250 BARDSTOWN RD
LOUISVILLE KY 40204-1333

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 25](#) (Sequence Number 11 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

IROQUOIS BRANCH
601 W WOODLAWN AVE
LOUISVILLE KY 40215-2436

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 32](#) (Sequence Number 12 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

JEFFERSONTOWN BRANCH
10631 WATTERSON TRL
LOUISVILLE KY 40299-3850

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 56](#) (Sequence Number 13 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

LOUISVILLE FREE PUBLIC LIBRARY
301 YORK ST
LOUISVILLE KY 40203-2205

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 63](#) (Sequence Number 14 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

MIDDLETOWN BRANCH
200 JUNEAU DR
LOUISVILLE KY 40243-2548

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 70](#) (Sequence Number 15 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

OKOLONA BRANCH
7709 PRESTON HWY
LOUISVILLE KY 40219-3138

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 87](#) (Sequence Number 16 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

PORTLAND BRANCH
3305 NORTHWESTERN PKWY
LOUISVILLE KY 40212-2043

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3574 94](#) (Sequence Number 17 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

SAINT MATTHEWS-ELINE MEMORIAL
BRANCH
3940 GRANDVIEW AVE
LOUISVILLE KY 40207-3837

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3575 00](#) (Sequence Number 18 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

SHAWNEE BRANCH
3912 W BROADWAY
LOUISVILLE KY 40211-2852

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3575 17](#) (Sequence Number 19 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

SHIVELY-NEWMAN BRANCH
3820 DIXIE HWY
LOUISVILLE KY 40216-4120

Priority Mail? 1-Day

Flat Rate Envelope

[9410 8036 9930 0101 3575 24](#) (Sequence Number 20 of 20)

Scheduled Delivery Date: 09/21/2018

Shipped to:

WESTERN BRANCH
604 S 10TH ST
LOUISVILLE KY 40203-2004

Learn more about requesting a refund online [here](#)

Mercer Benefits 097910002997

Page 1 of 2

INVOICE APPROVAL SUMMARY PAGE**Invoice Information**

Firm/Vendor: Mercer Benefits
 Office: Louisville
 Invoice Number: 097910002997
 Date of Invoice: 09/11/2018
 Billing Period: 06/01/2018 - 08/31/2018
 Date Posted: 10/02/2018
 Invoice Description/Comment:

Amount Approved

Approved Total \$50,000.00
 Invoice Currency: USD
 Date Approved: 10/15/2018
 Final Approver: Greg Cornett
 Approved Fees \$50,000.00
 Approved Expenses \$0.00
 Comments to AP: PROFESSIONAL SERVICES

Accounting Code Allocations

Project	Task	Type	Org	Amount	Percentage	Comment
122482	LGE	0305		\$17,500.00	35%	LGE EL
	RC-EL	026900				
	LGL					
	EX					
122483	LGE	0305		\$5,000.00	10%	LGE GAS
	RC-GC	026900				
	LGL					
	EX					
122484	KU RC	0305		\$27,500.00	55%	KU
	LEGAL	026900				
	EXP					

Vendor Address & Tax Information in Legal Tracker

Mercer Benefits
 Louisville, Kentucky

Tel:
 Fax:

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 \$50,000.00

Mercer Benefits 097910002997

Page 2 of 2

Invoice Currency: USD
 Billed Fees \$50,000.00
 Billed Expenses \$0.00
 Billed Total (excl. Tax) \$50,000.00

Approval History

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Kathy Wilson	Posted	10/02/2018	\$50,000.00	
Kathy Wilson	Approved	10/02/2018	\$50,000.00	
Allyson Sturgeon	Approved	10/11/2018	\$50,000.00	
Greg Cornett	Approved	10/12/2018	\$50,000.00	
Kathy Wilson	AP Reviewed	10/15/2018	\$50,000.00	
Kathy Wilson	AP Batch Run	10/15/2018	\$50,000.00	Batch ID: 001000472 (Sent to AP: 10/15/2018 11:28:00 AM)

Additional Financial Information

Oracle Vendor Number: 71119
 Vendor Pay Site: PY-WIRE
 Name of Invoice File in .Zip: Mercer Benefits - 097910002997.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.:
 Country (in Matter): United States



Invoice

400 West Market Street, Suite 700
Louisville, KY 40202

Telephone: 502/561-4500

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

Number 097910002997
Date 11-Sep-2018
Client LGKLOU

Remittance Copy

Attorney-Client Privileged: Confidential Communication
For professional services performed between June 1, 2018 and August 31, 2018.

		Fees
Sub Total	\$	50,000.00
Total Amount Due	\$	50,000.00

Return this copy with your payment

Payable within 30 days from date of invoice.

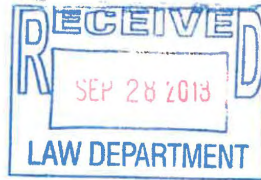
Please wire funds to:
J.P. Morgan Chase Chicago IL
Mercer Health & Benefits LLC
Acct. No.: [REDACTED]
ACH ABA #: [REDACTED]
FED WIRE ABA [REDACTED]
Swift Code: [REDACTED]

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

Please include invoice numbers on all remittances. Wire transfer remittance information should be emailed to goss.cashreceipts@mercerc.com.

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.





Patrick Baker
Principal
400 West Market Street, Suite 700
Louisville, KY 40202
+1 502 561 4504
[REDACTED]
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

September 11, 2018

Dear Allyson:

Enclosed is invoice # 097910002997 in the amount of \$50,000 for work performed with respect to the 2018 Market Benefits Assessment as follows:

- Out of Scope work to include:
 - Additional retirement plan research.
 - Additional meetings (11 vs. 4 quoted in the Statement of Work).
 - Additional iterations of the report.

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

Sincerely,

Patrick Baker
Principal

Enclosure



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 829160
Philadelphia, PA 19182-9160

Project: 063789
Invoice No: 063789*3778
Invoice Date: September 27, 2018

Federal EIN: [REDACTED]
Send Remit Info: [REDACTED]

Invoice Period: August 4, 2018 through August 31, 2018

Project Manager : John J. Spanos [REDACTED] 717 763-7211

Contract No. 131093 - Depreciation Study - Steam Assets

Summary of Current Charges

Phase 100	- KU - DEPR-STEAM ASSETS	\$	1,990.00
Phase 200	- LG&E - DEPR-STEAM ASSETS		1,785.00
	Total Charges		\$ 3,775.00
	Total Due This Invoice		\$3,775.00

REC ID

OCT 03 2018

ACCOUNT PAYABLE

Req# 148772
10/1/18 C. Hixano

PO# 139492

10/4/18 C. Hixano OK to pay

dL Wiseman 10/1/18

Project:	Task:	Exp Type:	Exp Org:	Amount
122484	KURE-18EXP	314	026120	\$1,990.00
122482	LG&E-EL18EXP	314	026120	\$1,785.00



Excellence Delivered As Promised

Project: 063789
 Invoice No: 063789*3778
 Invoice Date: September 27, 2018

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 – KU - Depr-Steam Assets

<u>Labor Costs</u> <u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	0.50	\$ 170.00 ✓	\$ 85.00 ✓
John J. Spanos	5.00	280.00 ✓	1,300.00 ✓
Support Staff	5.50	110.00 ✓	605.00 ✓
Total Labor Costs			\$ 1,990.00 ✓
Total Phase – 100			\$ 1,990.00

Phase 200 – LG&E - Depr-Steam Assets

<u>Labor Costs</u> <u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	0.50	170.00 ✓	85.00 ✓
John J. Spanos	4.00	280.00 ✓	1,040.00 ✓
Support Staff	6.00	110.00 ✓	660.00 ✓
Total Labor Costs			\$ 1,785.00 ✓
Total Phase – 200			\$ 1,785.00

Gannett Fleming, Inc. Expenditures
by Project Number and Task

	Phase 100 KU Electric	Phase 200 LGE Electric	
Project Number	122484	122482	
Task	KU 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	4,185.00	3,665.00	
Date	Jul-18	Jul-18	
Amount	1,610.00	995.00	
Date	Aug-18	Aug-18	
Amount	1,990.00	1,785.00	
Date			
Amount			
Date			
Amount			
Date			
Amount			
Date			
Amount			
Total	14,865.00	14,555.00	-
Grand Total	14,865.00	14,555.00	29,420.00

The Prime Group

Ref. 148878
P.O. 139642
J. Schooler
10/9/18

Invoice for Services Rendered

Invoice Date: October 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

- A 181.0 hours of consulting work by Steve Seelye @ \$230.00/hour performed during September assisting with filing of KYPSC cases 2018-00294/295 for LG&E/KU. \$ 41,630.00
- A 72.50 hours of consulting work by Larry Feltner @ \$200.00/hour performed during September assisting with filing of KYPSC cases 2018-00294/295 for LG&E/KU. \$ 14,500.00
- A 93.50 hours of consulting work by Jeff Wernert @ \$150.00/hour performed during September assisting with filing of KYPSC cases 2018-00294/295 for LG&E/KU. \$ 14,025.00
- B 2.0 hours of consulting work by Eric Blake @ \$150.00/hour assisting Steve with compilation of data for KYPSC case 2018-00294. \$ 300.00

Expenses associated with visits to LG&E/KU's offices for Rate Case:

Hotel for Steve Seelye:	\$ 2,425.44
Meals for Steve Seelye, Larry Feltner, and Jeff Wernert:	\$ 712.22
Parking for Jeff Wernert (5 days):	\$ 60.00
Parking for Larry Feltner (2 days):	\$ 24.00

Total due for work performed in September \$ 73,676.66

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

SA = 347

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.

Pat E. ... 10-8-18

LGE Elec .35 = 121.45

LGE Gas .10 = 34.70

KU .55 = 190.85 + 2.0 = 192.85
B

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. 139642	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 08-OCT-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		SHIP VIA BEST WAY POSSIBLE	VENDOR CONTACT/TELEPHONE (502) 425-7882

Item	Part Number/Description	Delivery Date	Quantity	Unit	Unit Price	Extension
<p>Special Instructions: REQ 148878 JUDY SCHOOLER - Consulting Services for 2018 Rate Case (Kentucky)</p>						

See Attachments	TOTAL.	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. 139642	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. 18025	DELIVER TO Schooler, Judy A PHONE NUMBER [REDACTED]	DATE OF ORDER/BUYER 08-OCT-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 (502) 425-7882

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 105655 • SHIP TO: Address at top of page	06-OCT-18		EACH		73,676.66
		06-OCT-18	73676.66	EACH		

See Attachments	TOTAL: 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. 139642	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. 19025	DELIVER TO Schooler, Judy A PHONE NUMBER [REDACTED]	DATE OF ORDER/BUYER 08-OCT-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 (502) 425-7882

Item	Part Number/Description	Delivery Date	Quantity	Unit	Unit Price	Extension
------	-------------------------	---------------	----------	------	------------	-----------

See Attachments	TOTAL:	73,676.66

INVOICE

Invoice Information

Firm/Vendor: Stoll Keenon Ogden
Office: Payment Address
Invoice Number: 888047
Date of Invoice: 09/25/2018
Billing Period: 07/09/2018 - 08/31/2018
Date Posted: 09/25/2018
Invoice Description/Comment: 2018 KY Base Rate Case

Amount Approved

Approved Total \$149,059.81
Invoice Currency: USD
Date Approved: 10/09/2018
Final Approver: Greg Cornett
Approved Fees \$148,349.20
Approved Expenses \$710.61
Comments to AP: LEGAL SERVICES

Accounting Code Allocations

Project	Task	Type	Org	Amount	Percentage	Comment
122482	LGE RC-EL LGL EX	0321	026900	\$52,170.93	35%	LGE EL
122483	LGE RC-GCLGL EX	0321	026900	\$14,905.98	10%	LGE GAS
122484	KU RC LEGAL EXP	0321	026900	\$81,982.90	55%	KU

525 kis
.35 = 183.75
.10 = 52.50
.55 = 288.75

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 \$149,059.81
Invoice Currency: USD
Billed Fees \$148,349.20
Billed Expenses \$710.61
Billed Total (excl. Tax) \$149,059.81

Approval History

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Amy Smith	Posted	09/25/2018	\$149,059.81	
Kathy Wilson	Approved	09/25/2018	\$149,059.81	
Allyson Sturgeon	Approved	10/01/2018	\$149,059.81	
Greg Cornett	Approved	10/03/2018	\$149,059.81	
Kathy Wilson	AP Reviewed	10/09/2018	\$149,059.81	
Kathy Wilson	AP Batch Run	10/09/2018	\$149,059.81	Batch ID: 001000471 (Sent to AP: 10/09/2018 7:13:23 AM)

Additional Financial Information

Oracle Vendor Number: 40033
Vendor Pay Site: PY-ACH
Name of Invoice File in .Zip: Stoll Keenon Ogden - 888047.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>%</u>	<u>Amount</u>
08/01/2018 -		Work on CPCN analysis	Braun, Monica	0.4	\$220.00					\$88.00
08/01/2018 -		Prepare for and attend call with expert consultant; correspondence to client re same; confer Mr. Riggs re various status issues; work on Meiman testimony	Ingram, III, Lindsey	2.2	\$339.00					\$745.80
08/01/2018 -		Research/Prepare Memorandum on Filing requirements	Wuetcher, Gerald	0.1	\$279.00					\$27.90
08/01/2018 -		Drafted and edited Garrett and Blake Testimonies	Wimberly, Mary Ellen	4.8	\$182.00					\$873.60
08/01/2018 -		Drafting of Bellar testimony	Parsons, Matt	10.1	\$219.00					\$2,211.90
08/01/2018 -		Review and edit applications and other pleadings; review and edit Blake, Thompson and Arbough testimonies	Riggs, Kendrick	7	\$422.00					\$2,954.00
08/01/2018 -		Research re: rate case filing requirement issues	Mandlehr, Joseph	3.1	\$198.00					\$613.80
08/02/2018 -		Review/revise memorandum on rate case filing requirements	Wuetcher, Gerald	3.6	\$279.00					\$1,004.40
08/02/2018 -		Work on CPCN analysis and Arbough testimony	Braun, Monica	0.6	\$220.00					\$132.00
08/02/2018 -		Edited Blake and Garrett testimonies; Discussed Blake and Garrett testimonies with Mr. Riggs	Wimberly, Mary Ellen	5.5	\$182.00					\$1,001.00
08/02/2018 -		Continue work on Human Resources issues and correspondence re same; work on related testimony; review research for same	Ingram, III, Lindsey	3.5	\$339.00					\$1,186.50
08/02/2018 -		Review and edit Bellar, Meiman, Blake, Thompson and Arbough testimonies	Riggs, Kendrick	8.5	\$422.00					\$3,587.00
08/02/2018 -		Revisions to Bellar testimony	Parsons, Matt	4	\$219.00					\$876.00
08/02/2018 -		Work on Conroy testimony.	Crosby, III, W. Duncan	9.3	\$264.00					\$2,455.20
08/02/2018 -		Research concerning filing requirements; continued work on Application documents	Mandlehr, Joseph	4.2	\$198.00					\$831.60
08/03/2018 -		Researched insurance issue; Discussed insurance with Mr. Mandlehr; Edited Blake testimony; Research for Blake testimony	Wimberly, Mary Ellen	2.4	\$182.00					\$436.80
08/03/2018 -		Completed memo concerning filing requirements; research concerning KPSC position on system-development riders related to economic development; revised memo concerning KPSC treatment of employee salary and benefits	Mandlehr, Joseph	6.7	\$198.00					\$1,326.60
08/03/2018 -		Continue work on Meiman testimony; work on related benefits memo; review expert consultant letter	Ingram, III, Lindsey	2.7	\$339.00					\$915.30
08/03/2018 -		Review and edit Thompson testimony; review and edit Blake testimony; review and edit Arbough testimony; review, edit and send memo on rate case issues to Ms. Sturgeon; attend meeting with Ms. Sturgeon re economic development costs	Riggs, Kendrick	5.3	\$422.00					\$2,236.60
08/03/2018 -		Review/revise Memorandum on analysis of Filing requirements	Wuetcher, Gerald	0.1	\$279.00					\$27.90

08/03/2018 -	Work re tariff revisions.	Crosby, III, W. Duncan	2.8	\$264.00	\$739.20
08/03/2018 -	Work on Arbough testimony and CPCN analysis	Braun, Monica	1.3	\$220.00	\$286.00
08/05/2018 -	Review comments and further edits to Bellar testimony	Parsons, Matt	0.9	\$219.00	\$197.10
08/05/2018 -	Review and comment on draft Conroy testimony; attention to scope of work for consulting expert witness	Riggs, Kendrick	1.8	\$422.00	\$759.60
08/06/2018 -	Draft/review application	Wuetcher, Gerald	0.5	\$279.00	\$139.50
08/06/2018 -	Work re Conroy testimony.	Crosby, III, W. Duncan	1.3	\$264.00	\$343.20
08/06/2018 -	Continue work on human resources testimony and related issues; prepare for meetings re HR benefits	Ingram, III, Lindsey	1.8	\$339.00	\$610.20
08/06/2018 -	Work on Arbough testimony and CPCN analysis	Braun, Monica	1.3	\$220.00	\$286.00
08/06/2018 -	Review and edit Thompson, Bellar and Blake testimonies and applications; send first drafts to Ms. Sturgeon and others for review and comment	Riggs, Kendrick	2.8	\$422.00	\$1,181.60
08/06/2018 -	Worked on Garrett and Blake testimonies; Discussed service issue; Reviewed efficiencies information for testimony	Wimberly, Mary Ellen	4.3	\$182.00	\$782.60
08/06/2018 -	Meeting re: status of Testimony and Application documents; changes to Application documents	Mandlehr, Joseph	2.3	\$198.00	\$455.40
08/07/2018 -	Review of KPSC press releases re: KPSC position on salary and benefits; research re KPSC treatment of advertising expenses	Mandlehr, Joseph	4.2	\$198.00	\$831.60
08/07/2018 -	Email communication with expert witness re status of testimony and review of same	Riggs, Kendrick	0.2	\$422.00	\$84.40
08/07/2018 -	Travel to and attend Meiman meeting with client; perform research re Commission precedent; review Meiman testimony issues	Ingram, III, Lindsey	7.5	\$339.00	\$2,542.50
08/07/2018 -	Work re Sinclair testimony.	Crosby, III, W. Duncan	0.4	\$264.00	\$105.60
08/07/2018 -	Prepare for Arbough testimony review	Braun, Monica	2.1	\$220.00	\$462.00
08/07/2018 -	Review proposed revisions to PSA Tariff	Wuetcher, Gerald	0.3	\$279.00	\$83.70
08/07/2018 -	Edited Garrett testimony - regulatory liability section	Wimberly, Mary Ellen	1.9	\$182.00	\$345.80
08/08/2018 -	Travel to/from Louisville for meeting with client; work on Meiman testimony; attend meeting; work on engagement letter	Ingram, III, Lindsey	6.8	\$339.00	\$2,305.20
08/08/2018 -	Work on and meetings with client re Sinclair and Conroy testimony drafts.	Crosby, III, W. Duncan	4.1	\$264.00	\$1,082.40
08/08/2018 -	Review proposed revisions to PSA rate schedule; review and revise support document for PSA rate schedule	Wuetcher, Gerald	3.7	\$279.00	\$1,032.30
08/08/2018 -	Travel to Louisville for Arbough testimony review; work on testimony	Braun, Monica	4.6	\$220.00	\$1,012.00
08/08/2018 -	Confer with Mr. Riggs re: recovery of expenditures related to informing public about new services/technologies; research on such expenditures	Wuetcher, Gerald	0.8	\$279.00	\$223.20
08/08/2018 -	Prepare for and attend meeting with Ms. Sturgeon and others re Sinclair testimony; prepare for and attend meeting with Ms. Sturgeon and others re Meiman testimony; phone calls and emails with expert witnesses; prepare for and attend meeting with client re Conroy testimony	Riggs, Kendrick	9.3	\$422.00	\$3,924.60

08/08/2018 -	Discussed regulatory asset application with Mr. Riggs; Researched for regulatory asset application; Drafted regulatory asset application; Reviewed client edits to Garrett testimony	Wimberly, Mary Ellen	43	\$182.00	\$782.60
08/08/2018 -	Research re: KPSC treatment of advertising expenses	Mandlehr, Joseph	43	\$198.00	\$851.40
08/09/2018 -	Travel to and attend meeting with client and consultant; prepare for same; notes re same; phone calls with various consultants	Ingram, III, Lindsey	65	\$339.00	\$2,203.50
08/09/2018 -	Preparation for and attend WebX meeting with expert witness; prepare for and attend meeting re Blake testimony; prepare for and attend meeting re Bellar testimony	Riggs, Kendrick	63	\$422.00	\$2,658.60
08/09/2018 -	Confer with Mr. Mandlehr re: Memo on Rate recovery of Advertising/Educational Expenses	Wuetcher, Gerald	0.5	\$279.00	\$139.50
08/09/2018 -	Call with Client to discuss revisions to first draft Bellar testimony	Parsons, Matt	1.5	\$219.00	\$328.50
08/09/2018 -	Traveled to and from Louisville for Blake testimony meeting; Worked on Blake and Garrett testimonies; Researched regulatory assets; Consolidated regulatory asset/liability application	Wimberly, Mary Ellen	11.7	\$182.00	\$2,129.40
08/10/2018 -	Preparation for and meeting with Ms. Sturgeon and client group re Garrett testimony; work on draft re same	Riggs, Kendrick	62	\$422.00	\$2,616.40
08/10/2018 -	Work and meeting with client re tariff revisions; work re Conroy testimony.	Crosby, III, W. Duncan	3.5	\$264.00	\$924.00
08/10/2018 -	Conference call re: status of application preparation; Review/revise memorandum on rate recovery of advertising/educational material	Wuetcher, Gerald	3.7	\$279.00	\$1,032.30
08/10/2018 -	Meeting re: status of testimony and application documents; final changes to memo re: KPSC treatment of advertising expenses	Mandlehr, Joseph	1.2	\$198.00	\$237.60
08/10/2018 -	Traveled to and from Louisville to attend Garrett testimony meeting; Worked on Garrett testimony; Discussed consolidation of testimony with Mr. Riggs; Edited Regulatory Asset/Liability Application	Wimberly, Mary Ellen	7.9	\$182.00	\$1,437.80
08/10/2018 -	Phone call regarding status of testimony and related issues	Braun, Monica	0.6	\$220.00	\$132.00
08/10/2018 -	Call to discuss status of draft testimony and outstanding issues	Parsons, Matt	0.6	\$219.00	\$131.40
08/10/2018 -	Work on Meiman testimony and related issues; review rate case scheduling issues	Ingram, III, Lindsey	2	\$339.00	\$678.00
08/11/2018 -	Continue work on Meiman testimony and review documents for same	Ingram, III, Lindsey	3.2	\$339.00	\$1,084.80
08/11/2018 -	Worked on Garrett testimony	Wimberly, Mary Ellen	2.9	\$182.00	\$527.80
08/12/2018 -	Edited regulatory liabilities and assets application	Wimberly, Mary Ellen	1.2	\$182.00	\$218.40
08/12/2018 -	Continue work on Meiman issues and review documents for same	Ingram, III, Lindsey	3.5	\$339.00	\$1,186.50
08/13/2018 -	Worked on Blake and Garrett testimonies; Edited Regulatory Liabilities and Assets Application; Researched tax impact; Discussed Application with Mr. Riggs; Uploaded Application to Sharepoint	Wimberly, Mary Ellen	3.6	\$182.00	\$655.20
08/13/2018 -	Conference status call	Wuetcher, Gerald	0.3	\$279.00	\$83.70
08/13/2018 -	Attention to and phone conference with Mr. Spanos re testimony; review and comment on draft application for regulatory asset and liability accounting authority; review edits to Blake testimony and documents for CPCN analysis	Riggs, Kendrick	4.5	\$422.00	\$1,899.00

08/13/2018 -	Confer consultants re various matters; continue work on Meiman testimony and review related documentation;	Ingram, III, Lindsey	2	\$339.00	\$678.00
08/13/2018 -	Work on and meeting concerning status of Application testimony and documents	Mandlehr, Joseph	0.5	\$198.00	\$99.00
08/13/2018 -	Analysis of current status of Bellar testimony drafts	Parsons, Matt	0.5	\$219.00	\$109.50
08/13/2018 -	Review Business Plans for CPCN analysis	Braun, Monica	0.8	\$220.00	\$176.00
08/14/2018 -	Review client revisions to Bellar testimony and notes re: same	Parsons, Matt	0.9	\$219.00	\$197.10
08/14/2018 -	Consolidated and edited Garrett testimony; Edited Garrett testimony	Wimberly, Mary Ellen	6.2	\$182.00	\$1,128.40
08/14/2018 -	Travel to and attend meeting with expert consultant in Louisville; notes re same; continue work on Meiman testimony issues; analyze application options	Ingram, III, Lindsey	6	\$339.00	\$2,034.00
08/14/2018 -	Review and comment on Garrett, Conroy, Arbough, Blake and Bellar draft testimonies	Riggs, Kendrick	4.9	\$422.00	\$2,067.80
08/14/2018 -	Work on Arbough testimony	Braun, Monica	3.3	\$220.00	\$726.00
08/15/2018 -	Work on revisions to Bellar testimony	Parsons, Matt	8	\$219.00	\$1,752.00
08/15/2018 -	Review/revise Conroy testimony re: PSA Rate Schedule revisions	Wuetcher, Gerald	1.2	\$279.00	\$334.80
08/15/2018 -	Work on Arbough testimony; review Business Plans for CPCN analysis; emails regarding refined coal	Braun, Monica	4.6	\$220.00	\$1,012.00
08/15/2018 -	Traveled to and from Louisville; Attended July 2018 storm meeting for reg application data asset; Edited Blake and Garrett testimonies; Edited regulatory asset/regulatory liability application	Wimberly, Mary Ellen	7.2	\$182.00	\$1,310.40
08/15/2018 -	Work on Conroy testimony.	Crosby, III, W. Duncan	9.1	\$264.00	\$2,402.40
08/15/2018 -	Work on Thompson testimony; review and comment on Blake testimony; meeting with Ms. Sturgeon, Mr. Blake and Mr. Conroy re rate case issues; Meeting with Ms. Sturgeon and others re reg asset/liability application	Riggs, Kendrick	4.5	\$422.00	\$1,899.00
08/16/2018 -	Worked on Garrett testimony	Wimberly, Mary Ellen	6.7	\$182.00	\$1,219.40
08/16/2018 -	Prepare for Meiman testimony meeting; review draft testimony	Ingram, III, Lindsey	0.5	\$339.00	\$169.50
08/16/2018 -	Review and comment on Arbough testimony; review and comment on Conroy testimony; work on Thompson testimony; review and comment on Blake testimony	Riggs, Kendrick	4.3	\$422.00	\$1,814.60
08/16/2018 -	Revisions to Bellar testimony	Parsons, Matt	4.1	\$219.00	\$897.90
08/16/2018 -	Work on Arbough testimony; assist with Bellar testimony	Braun, Monica	4.4	\$220.00	\$968.00
08/17/2018 -	Travel to and attend Meiman testimony meeting; work on Meiman testimony	Ingram, III, Lindsey	5.5	\$339.00	\$1,864.50
08/17/2018 -	Work on Thompson testimony; review and comment on Bellar testimony; attention to expert testimony on depreciation; telephone conference with AG re request for declaratory order on abbreviated notice	Riggs, Kendrick	5.6	\$422.00	\$2,363.20
08/17/2018 -	Worked on Garrett testimony; Reviewed edits to Blake testimony	Wimberly, Mary Ellen	2.5	\$182.00	\$455.00
08/17/2018 -	Work on Arbough testimony; emails with Ms. Metts regarding business plans re CPCN analysis	Braun, Monica	0.3	\$220.00	\$66.00

08/18/2018 -	Worked on Blake testimony	Wimberly, Mary Ellen	0.7	\$182.00	\$127.40
08/18/2018 -	Continue work on Meiman testimony	Ingram, III, Lindsey	2.8	\$339.00	\$949.20
08/19/2018 -	Work on revisions to Bellar testimony	Parsons, Matt	2.4	\$219.00	\$525.60
08/19/2018 -	Review and comment on Bellar testimony; review and comment on Meiman testimony; review and comment on Garrett testimony	Riggs, Kendrick	6.4	\$422.00	\$2,700.80
08/20/2018 -	Revisions to Bellar testimony	Parsons, Matt	4.8	\$219.00	\$1,051.20
08/20/2018 -	Continue work on Meiman testimony and finalize draft of same; confer co-counsel re testimony status; review documents for testimony	Ingram, III, Lindsey	2	\$339.00	\$678.00
08/20/2018 -	Work re Conroy and Thompson testimony drafts.	Crosby, III, W. Duncan	4.6	\$264.00	\$1,214.40
08/20/2018 -	Phone call with team; work on Arbough testimony; review Business Plans for CPCN analysis; emails to client regarding same	Braun, Monica	3.3	\$220.00	\$726.00
08/20/2018 -	Worked on Blake and Garrett testimonies and prepared testimonies for second turn of testimonies to the client	Wimberly, Mary Ellen	4.9	\$182.00	\$891.80
08/20/2018 -	Rate case preparation status conference	Wuetcher, Gerald	0.5	\$279.00	\$139.50
08/20/2018 -	Review and edit Garrett testimony; review and edit Blake testimony; review and prepare Thompson testimony; review and circulate Spanos testimony; prepare and send email re Arbough testimony issue; prepare and send email re rate case application issue	Riggs, Kendrick	6.2	\$422.00	\$2,616.40
08/21/2018 -	Prepare for and attend meetings re Prime Group testimony; review Sinclair testimony	Riggs, Kendrick	7	\$422.00	\$2,954.00
08/21/2018 -	Reviewed client edits to regulatory liability and asset application; Worked on Blake and Garrett testimonies	Wimberly, Mary Ellen	5.3	\$182.00	\$964.60
08/21/2018 -	Meetings with client re Seelye testimony and tariff issues; work re tariff revisions.	Crosby, III, W. Duncan	3.8	\$264.00	\$1,003.20
08/21/2018 -	Work on Arbough testimony; review Business Plans for CPCN analysis; work on CPCN analysis	Braun, Monica	3.3	\$220.00	\$726.00
08/21/2018 -	Review outage capital for CPCN analysis	Parsons, Matt	0.2	\$219.00	\$43.80
08/21/2018 -	Review consultant report; confer client re same; confer ROE expert re testimony	Ingram, III, Lindsey	0.5	\$339.00	\$169.50
08/21/2018 -	Preparation for meeting re: wireless pole attachments; attend meeting re: wireless pole attachments; review and prepare response to AG's Motion to File Comments and Comments on application for declaratory order on notice	Wuetcher, Gerald	4	\$279.00	\$1,116.00
08/22/2018 -	Work re tariff revisions.	Crosby, III, W. Duncan	3.1	\$264.00	\$818.40
08/22/2018 -	Work on CPCN analysis; work on testimony	Braun, Monica	1.3	\$220.00	\$286.00
08/22/2018 -	Reviewed client edits to regulatory liability and asset application; Edited regulatory liability and asset application	Wimberly, Mary Ellen	3.5	\$182.00	\$637.00
08/22/2018 -	Prepare, revise and send drafts of response to AG's motion for leave to file comments; investigate internet archiving services; review Sinclair and Thompson testimonies	Riggs, Kendrick	3.7	\$422.00	\$1,561.40

08/22/2018 -	Review customer services business plan; e-mails to Ms. Bruner and Mr. Connolly re: capital project; review survey confidentiality agreements and analysis re: same for Bellar testimony	Parsons, Matt	2.3	\$219.00	\$503.70
08/22/2018 -	Work with expert consultant issues and confer consultant re same	Ingram, III, Lindsey	0.7	\$339.00	\$237.30
08/22/2018 -	Telephone Conference call re: Response to AG's Comments on Shortened Notice/Use of Hyperlinks	Wuetcher, Gerald	0.7	\$279.00	\$195.30
08/23/2018 -	Phone call with Ms. Metts and Ms. Richey regarding inspection costs; work on CPCN memo	Braun, Monica	1.8	\$220.00	\$396.00
08/23/2018 -	Call with Ms. Metts and Ms. Richey re: capital expenses for Bellar testimony	Parsons, Matt	0.6	\$219.00	\$131.40
08/23/2018 -	Worked on testimony exhibit review	Wimberly, Mary Ellen	3.1	\$182.00	\$564.20
08/23/2018 -	Work re tariffs and Seelye testimony.	Crosby, III, W. Duncan	1.7	\$264.00	\$448.80
08/23/2018 -	Review FinCap testimony; analysis of CPCN issues; phone conference with Ms. Sturgeon re Bellar testimony issues; attention to filing response to AG motion for leave to file comments and comments; attention to list of exhibits to testimony	Riggs, Kendrick	1.7	\$422.00	\$717.40
08/24/2018 -	Work re tariff revisions and Conroy testimony exhibits.	Crosby, III, W. Duncan	1.1	\$264.00	\$290.40
08/24/2018 -	Work on Arbough exhibits; finalize and send CPCN analysis memo	Braun, Monica	0.9	\$220.00	\$198.00
08/24/2018 -	Worked on Blake and Garrett testimony	Wimberly, Mary Ellen	3.6	\$182.00	\$655.20
08/24/2018 -	Review Bellar exhibits; review sharepoint draft of Bellar testimony and revisions and comments to same	Parsons, Matt	0.7	\$219.00	\$153.30
08/26/2018 -	Review FinCap return on capital expert testimony	Riggs, Kendrick	0.7	\$422.00	\$295.40
08/27/2018 -	Conference regarding status of application/testimony preparation	Wuetcher, Gerald	0.5	\$279.00	\$139.50
08/27/2018 -	Work and meetings with clients re Conroy testimony, Sinclair testimony, and lead-lag study.	Crosby, III, W. Duncan	6.5	\$264.00	\$1,716.00
08/27/2018 -	Worked on Reg Asset/Reg Liability Application; Reviewed IRP filings; Worked on memo to client re witness exhibits	Wimberly, Mary Ellen	4.5	\$182.00	\$819.00
08/27/2018 -	Review and analysis of status of Bellar testimony	Parsons, Matt	0.6	\$219.00	\$131.40
08/27/2018 -	Prepare for and attend meetings with Ms. Sturgeon and others re Conroy, Meiman and Sinclair testimonies; prepare for and attend meeting with Ms. Sturgeon and Mr. Blake re status of rate case filing	Riggs, Kendrick	7	\$422.00	\$2,954.00
08/27/2018 -	Legal research re utility commission orders re: prepaid pension expenses	Mandlehr, Joseph	0.7	\$198.00	\$138.60
08/27/2018 -	Review Meiman testimony and work on same; prepare for and attend call with client re Meiman testimony; prepare for and attend call with consultant; attention to various status matters and review schedule for same	Ingram, III, Lindsey	4.5	\$339.00	\$1,525.50
08/27/2018 -	Phone call with team; work on Arbough testimony; review notices of intent	Braun, Monica	1.7	\$220.00	\$374.00
08/28/2018 -	Updated memo with links to documents subject to Case No. 2018-00250; updated draft Newspaper Notices	Mandlehr, Joseph	2.6	\$198.00	\$514.80
08/28/2018 -	Work on welfare benefits issue; review PSC authority for same	Ingram, III, Lindsey	1.5	\$339.00	\$508.50

08/28/2018 -	Work re RTO analysis and tariff issues.	Crosby, III, W. Duncan	41	\$264.00	\$1,082.40
08/28/2018 -	Edited and sent memo to client re witness exhibits; Reviewed and edited tax reform regulatory asset exhibits for reg asset application	Wimberly, Mary Ellen	45	\$182.00	\$819.00
08/28/2018 -	Work on Arbough testimony and exhibits	Braun, Monica	12	\$220.00	\$264.00
08/28/2018 -	Prepare for and attend meeting with Ms. Sturgeon and others re Arbough testimony; revised abbreviated notices for publication; revise application pleadings	Riggs, Kendrick	3	\$422.00	\$1,266.00
08/29/2018 -	Review Bellar and Blake testimony re common issue positions; electric distribution plan; communications with client re: same	Parsons, Matt	12	\$219.00	\$262.80
08/29/2018 -	Revise written testimony of Robert Conroy	Wuetcher, Gerald	15	\$279.00	\$418.50
08/29/2018 -	Work re Conroy testimony; client conference and work re Seelye testimony.	Crosby, III, W. Duncan	43	\$264.00	\$1,135.20
08/29/2018 -	Worked on Garrett and Blake testimonies	Wimberly, Mary Ellen	52	\$182.00	\$946.40
08/29/2018 -	Prepare for and attend meeting with Ms. Sturgeon and others re Blake testimony; prepare for and attend meeting with Ms. Sturgeon and others re Spanos testimony; prepare for and attend meeting with Ms. Sturgeon and others re Seelye testimony re outdoor lighting; prepare for and attend meeting with Ms. Sturgeon and others re expert consulting witness regarding rate case issues	Riggs, Kendrick	63	\$422.00	\$2,658.60
08/29/2018 -	Prepare for and attend call with expert consultant; work on various strategy issues and phone calls for same; review of filing exhibits and revenue requirement documents; review expert consultant testimony	Ingram, III, Lindsey	4	\$339.00	\$1,356.00
08/30/2018 -	Edit abbreviated notices to reflect new rate case issues; attention to rate case issues; prepare for and attend meeting re Garrett testimony; prepare for and attend meeting re FinCap testimony	Riggs, Kendrick	47	\$422.00	\$1,983.40
08/30/2018 -	Traveled to and from Louisville to attend Garrett testimony meeting; Discussed Blake and Garrett testimonies with Mr. Riggs; Attended Garrett testimony meeting; Researched for Garrett testimony; Worked on Garrett testimony	Wimberly, Mary Ellen	87	\$182.00	\$1,583.40
08/30/2018 -	Work on Arbough testimony	Braun, Monica	02	\$220.00	\$44.00
08/30/2018 -	Work re Seelye testimony.	Crosby, III, W. Duncan	2	\$264.00	\$528.00
08/30/2018 -	Reviewed Thompson testimony and created document noting source of all numbers/data.	Mandlehr, Joseph	11	\$198.00	\$217.80
08/30/2018 -	Prepare for and attend multiple calls re expert consultant issues; review and comment on expert consultant testimony; consider various strategy issues	Ingram, III, Lindsey	48	\$339.00	\$1,627.20
08/30/2018 -	Review AMS press release; assessment of changes needed to Bellar testimony; e-mails re: factual support for testimony	Parsons, Matt	07	\$219.00	\$153.30
08/31/2018 -	Worked on Application, Petitions, Thompson Testimony, Garrett Testimony, and Blake Testimony	Wimberly, Mary Ellen	69	\$182.00	\$1,255.80
08/31/2018 -	Work re Sinclair and Seelye testimony.	Crosby, III, W. Duncan	17	\$264.00	\$448.80
08/31/2018 -	Work on Arbough testimony	Braun, Monica	14	\$220.00	\$308.00

08/31/2018 -	Review and edit Thompson, Blake and Garrett testimonies; receive and review order granting in part the declaratory order of abbreviated notice; send revised abbreviated notices to the client for review	Riggs, Kendrick	6.5	\$422.00	\$2,743.00
08/31/2018 -	Final review of sources of facts/data in Thompson testimony	Mandlehr, Joseph	0.5	\$198.00	\$99.00
08/31/2018 -	Review various PSC Orders affecting rate case; confer co-counsel re same; work on Meiman testimony issues	Ingram, III, Lindsey	1.8	\$339.00	\$610.20
07/09/2018 E105 - Telephone	Conference Call Expense	Parsons, Matt	1	\$3.36	\$3.36
07/12/2018 E105 - Telephone	Conference Call Expense	Braun, Monica	1	\$3.74	\$3.74
07/13/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$9.22	\$9.22
07/16/2018 E105 - Telephone	Conference Call Expense	Parsons, Matt	1	\$1.97	\$1.97
07/19/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$2.03	\$2.03
07/30/2018 E105 - Telephone	Conference Call Expense	Parsons, Matt	1	\$2.28	\$2.28
07/30/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$13.69	\$13.69
08/01/2018 E101 - Copying	Duplicating Charges		6	\$0.08	\$4.88
08/03/2018 E105 - Telephone	Telephone Expense [REDACTED]; 3 Mins.	Riggs, Kendrick	1	\$0.40	\$0.40
08/03/2018 E105 - Telephone	Telephone Expense [REDACTED]; 2 Mins.	Riggs, Kendrick	1	\$0.20	\$0.20
08/09/2018 E105 - Telephone	Telephone Expense [REDACTED]; 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
08/10/2018 E105 - Telephone	Telephone Expense [REDACTED]; 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
08/10/2018 E105 - Telephone	Telephone Expense [REDACTED]; 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
08/10/2018 E110 - Out-of-town Travel	Lodging, parking and etc. parking 8/7-9 VENDOR: Ingram,III Lindsey W; INVOICE#: 81018; DATE: 8/10/2018	Ingram, III, Lindsey	1	\$29.00	\$29.00
08/10/2018 E110 - Out-of-town Travel	Long distance transportation, mileage Mileage - Louisville 8/8/18 - VENDOR: Braun, Monica; INVOICE#: 81018; DATE: 8/10/2018	Braun, Monica	1	\$87.20	\$87.20
08/10/2018 E110 - Out-of-town Travel	Long distance transportation, mileage louisville 8/7-9 VENDOR: Ingram,III Lindsey W; INVOICE#: 81018; DATE: 8/10/2018	Ingram, III, Lindsey	1	\$253.62	\$253.62
08/10/2018 E110 - Out-of-town Travel	Long distance transportation, mileage Parking - Louisville 8/8/18 - VENDOR: Braun, Monica; INVOICE#: 81018; DATE: 8/10/2018	Braun, Monica	1	\$7.00	\$7.00
08/14/2018 E105 - Telephone	Telephone Expense [REDACTED]; 1 Mins.	Riggs, Kendrick	1	\$0.10	\$0.10
08/14/2018 E105 - Telephone	Telephone Expense [REDACTED]; 2 Mins.	Riggs, Kendrick	1	\$0.20	\$0.20
08/15/2018 E105 - Telephone	Telephone Expense [REDACTED] 20 Mins.	Riggs, Kendrick	1	\$2.00	\$2.00
08/17/2018 E110 - Out-of-town Travel	Lodging, parking and etc. parking 8/14 VENDOR: Ingram,III Lindsey W; INVOICE#: 81718; DATE: 8/17/2018	Ingram, III, Lindsey	1	\$4.00	\$4.00
08/17/2018 E110 - Out-of-town Travel	Long distance transportation, mileage louisville 8/14 VENDOR: Ingram,III Lindsey W; INVOICE#: 81718; DATE: 8/17/2018	Ingram, III, Lindsey	1	\$84.54	\$84.54
08/17/2018 E110 - Out-of-town Travel	Lodging, parking and etc. Parking - VENDOR: Riggs, Kendrick R; INVOICE#: 81718; DATE: 8/17/2018	Riggs, Kendrick	1	\$21.00	\$21.00
08/20/2018 E101 - Copying	Duplicating Charges		73	\$0.08	\$5.84
08/21/2018 E101 - Copying	Duplicating Charges		70	\$0.08	\$5.60

525 hrs.

08/24/2018	E110 - Out-of-town Travel	Long distance transportation, mileage Frankfort	VENDOR: ROSS, RANDALL H; INVOICE#: 08242018; DATE: 8/24/2018	1	\$32.70	\$32.70
08/24/2018	E110 - Out-of-town Travel	Long distance transportation, mileage Louisville	VENDOR: Ingram.III Lindsey W; INVOICE#: 08242018; DATE: 8/24/2018	1	\$93.54	\$93.54
08/24/2018	E110 - Out-of-town Travel	Long distance transportation, mileage 8/17/18 -	VENDOR: Riggs, Kendrick R; INVOICE#: 82418; DATE: 8/24/2018	Riggs, Kendrick 1	\$9.00	\$9.00
08/24/2018	E110 - Out-of-town Travel	Long distance transportation, mileage 8/21/18 -	Parking - VENDOR: Crosby, III, W. Duncan; INVOICE#: 82418; DATE: 8/24/2018	Crosby, III, W. Duncan 1	\$12.00	\$12.00
08/30/2018	E101 - Copying	Duplicating Charges		84	\$0.08	\$6.72
08/30/2018	E101 - Copying	Duplicating Charges		31	\$0.08	\$2.48
08/31/2018	E110 - Out-of-town Travel	Lodging, parking and etc. parking 8/27	VENDOR: Crosby, III, W. Duncan; INVOICE#: 83118; DATE: 8/31/2018	Crosby, III, W. Duncan 1	\$12.00	\$12.00

INVOICE

Invoice Information

Firm/Vendor: Stoll Keenon Ogden
Office: Payment Address
Invoice Number: 890298
Date of Invoice: 10/18/2018
Billing Period: 08/06/2018 - 09/28/2018
Date Posted: 10/18/2018
Invoice Description/Comment: 2018 KY Base Rate Case

Amount Approved

Approved Total

Invoice Currency: USD

Date Approved:

Final Approver:

Approved Fees

Approved Expenses

Comments to AP: LEGAL SERVICES

Accounting Code Allocations

Project	Task	Type	Org	Amount	Percentage	Comment
122482	LGE RC-EL LGL EX	0321	026900		35%	LGE EL
122483	LGE RC-GC LGL EX	0321	026900		10%	LGE GAS
122484	KURC LEGAL EXP	0321	026900		55%	KU

519 hours
.35 = 181.65
.10 = 51.90
.55 = 285.45

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 \$135,000.28
Invoice Currency: USD
Billed Fees \$134,790.80
Billed Expenses \$209.48
Billed Total (excl. Tax) \$135,000.28

Approval History

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Amy Smith	Posted	10/18/2018	\$135,000.28	
Kathy Wilson	TK Rates Reviewed	10/18/2018		
Kathy Wilson	Approved	10/18/2018	\$135,000.28	
Allyson Sturgeon	Approved	10/19/2018	\$135,000.28	
Greg Cornett	Pending			
Kathy Wilson	Pending			

Additional Financial Information

Oracle Vendor Number: 40033
Vendor Pay Site: PY-ACH
Name of Invoice File in .Zip: Stoll Keenon Ogden - 890298.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>TaxT</u>	<u>pe%</u>	<u>Amount</u>
10/17/2018 -		Discounted Fee Arrangement - Law Firm - Fee								(\$8,291.50)
09/02/2018 -		Worked on Application, Petitions, Thompson Testimony, Garrett Testimony, and Blake Testimony	Wimberly, Mary Ellen	41	\$182.00					\$746.20
09/03/2018 -		Work on Meiman testimony	Ingram, III, Lindsey	2.2	\$339.00					\$745.80
09/03/2018 -		Attention to status of draft testimony; prepare and send email regarding status of case and preparation of same	Riggs, Kendrick	0.5	\$422.00					\$211.00
09/03/2018 -		Revisions to Bellar testimony	Parsons, Matt	6.9	\$219.00					\$1,511.10
09/03/2018 -		Work on Arbough testimony	Braun, Monica	0.5	\$220.00					\$110.00
09/03/2018 -		Worked on Thompson Testimony, Garrett Testimony, and Blake Testimony	Wimberly, Mary Ellen	6.9	\$182.00					\$1,255.80
09/04/2018 -		Review, edit and comment on all testimony and pleadings; prepare for and attend meeting with Ms. Sturgeon and others re Meiman testimony	Riggs, Kendrick	8.8	\$422.00					\$3,713.60
09/04/2018 -		Work re Seelye testimony and tariff issues.	Crosby, III, W. Duncan	5.2	\$264.00					\$1,372.80
09/04/2018 -		Work on Arbough testimony	Braun, Monica	0.6	\$220.00					\$132.00
09/04/2018 -		Worked on Thompson, Blake, and Garrett testimonies; Worked on Certificate of Notice and Certificate of Completed Notice; Worked on Applications	Wimberly, Mary Ellen	7.6	\$182.00					\$1,383.20
09/04/2018 -		Confer with Mr. Riggs and Mr. Crosby re: revisions to proposed tariff and application	Wuetcher, Gerald	0.3	\$279.00					\$83.70
09/04/2018 -		Work on review and revisions to Bellar testimony	Parsons, Matt	5.9	\$219.00					\$1,292.10
09/04/2018 -		Continue work on Meiman testimony and various consultant matters; phone call with client re consultant matters	Ingram, III, Lindsey	2.8	\$339.00					\$949.20
09/05/2018 -		Review status of draft testimony	Parsons, Matt	0.8	\$219.00					\$175.20
09/05/2018 -		Work re RTO analysis and Seelye testimony.	Crosby, III, W. Duncan	2.9	\$264.00					\$765.60
09/05/2018 -		Review, edit and comment on Garrett testimony, regulatory asset/liability application and RTO analysis; prepare for and attend meeting with Ms. Sturgeon and others re regulatory application; meeting with Ms. Sturgeon and Mr. Lovekamp re rate case issues	Riggs, Kendrick	7.1	\$422.00					\$2,996.20
09/05/2018 -		Continue work on various expert consultant issues; correspond client re same; phone calls re same	Ingram, III, Lindsey	1.5	\$339.00					\$508.50
09/05/2018 -		Work on Arbough testimony, exhibits, and CPCN issues	Braun, Monica	1.2	\$220.00					\$264.00
09/05/2018 -		Conference call re: preparation of application	Wuetcher, Gerald	0.5	\$279.00					\$139.50
09/05/2018 -		Worked on RTO membership research; Worked on Garrett, Thompson, and Blake testimonies; Participated in regulatory asset/regulatory liability application meeting; Worked on exhibits list for testimonies	Wimberly, Mary Ellen	10.2	\$182.00					\$1,856.40

09/06/2018 -	Updated rate case tracker charts to include rate case numbers, ROE percentages, and final order dates to send to Ms. Sturgeon	Brown, Katelyn	3	\$180.00	\$540.00
09/06/2018 -	Work on Arbough testimony	Braun, Monica	0.2	\$220.00	\$44.00
09/06/2018 -	Work re Seelye testimony; meeting with client re same; work re RTO report.	Crosby, III, W. Duncan	4.6	\$264.00	\$1,214.40
09/06/2018 -	Review and comment on lead-lag study and Seelye testimony; work on draft public notices; work on rate case issues	Riggs, Kendrick	3.9	\$422.00	\$1,645.80
09/06/2018 -	Researched RTO Report analysis; Updated rate case tracker sheets	Wimberly, Mary Ellen	9.9	\$182.00	\$1,801.80
09/07/2018 -	Additions and revisions to Bellar testimony; work on exhibits to same	Parsons, Matt	1.8	\$219.00	\$394.20
09/07/2018 -	Work on expert consultant issues; review related documents and confer with consultant; work on ROE expert testimony issues	Ingram, III, Lindsey	1.5	\$339.00	\$508.50
09/07/2018 -	Work re Sinclair testimony and exhibits; work re Seelye testimony and meeting with client re same.	Crosby, III, W. Duncan	4	\$264.00	\$1,056.00
09/07/2018 -	Emails with Ms. Sturgeon regarding CPCN questions	Braun, Monica	0.3	\$220.00	\$66.00
09/07/2018 -	Review and comment on Seelye testimony; review and send Spanos testimony; review RTO study; review public notices	Riggs, Kendrick	6.9	\$422.00	\$2,911.80
09/07/2018 -	Updated rate case tracker sheets; Researched RTO Report analysis	Wimberly, Mary Ellen	8.1	\$182.00	\$1,474.20
09/09/2018 -	Discussed revenue requirement with Mr. Riggs; Reviewed filing schedules	Wimberly, Mary Ellen	2.3	\$182.00	\$418.60
09/09/2018 -	Review filing schedules for revenue requirement; work on forms of public notice; review Bellar testimony for issues	Riggs, Kendrick	4.6	\$422.00	\$1,941.20
09/10/2018 -	Work on Arbough testimony; call with team regarding strategy and timelines; phone call with Ms. Sturgeon and Ms. Bruner regarding CPCN analyses	Braun, Monica	1.4	\$220.00	\$308.00
09/10/2018 -	Revisions to Bellar Testimony; communications re: confidentiality issues; prepare for testimony review meeting	Parsons, Matt	4	\$219.00	\$876.00
09/10/2018 -	Work on Application	Wuetcher, Gerald	0.5	\$279.00	\$139.50
09/10/2018 -	Edited regulatory asset/regulatory liabilities case; Worked on Garrett testimony	Wimberly, Mary Ellen	5.3	\$182.00	\$964.60
09/10/2018 -	Work re Seelye and Conroy testimony drafts.	Crosby, III, W. Duncan	7.1	\$264.00	\$1,874.40
09/10/2018 -	Work on various Meiman testimony and filing requirement issues; correspond client re same	Ingram, III, Lindsey	2.8	\$339.00	\$949.20
09/10/2018 -	Work on Garrett testimony; work on SEC filing; work on public notice issues	Riggs, Kendrick	6.6	\$422.00	\$2,785.20
09/11/2018 -	Travel to/from Louisville for Bellar testimony review meeting; review and comment on rate case news release	Parsons, Matt	5.4	\$219.00	\$1,182.60
09/11/2018 -	Conference with Mr. Crosby re antitrust issues in potential new tariff	Hatfield, C Kent	0.6	\$422.00	\$253.20
09/11/2018 -	Work re Seelye testimony.	Crosby, III, W. Duncan	3.5	\$264.00	\$924.00
09/11/2018 -	Work on various filing requirement issues; prepare correspondence re same	Ingram, III, Lindsey	1.5	\$339.00	\$508.50

09/11/2018 -	Review Seelye Testimony re: PSA Rates	Wuetcher, Gerald	03	\$279.00	\$83.70
09/11/2018 -	Researching and finding past Orders on PSC website in connection with witness testimony.	Brown, Katelyn	3.5	\$180.00	\$630.00
09/11/2018 -	Work on schedules and testimony regarding rate case results	Braun, Monica	0.6	\$220.00	\$132.00
09/11/2018 -	Reviewed and edited regulatory asset/liability application; Worked on Blake, Garrett, and Arbough testimonies	Wimberly, Mary Ellen	73	\$182.00	\$1,328.60
09/11/2018 -	Prepare for and attend meetings re review of Bellar testimony; follow-up on issues; attention to press release and SEC filing; attention to rate case schedule issues	Riggs, Kendrick	9	\$422.00	\$3,798.00
09/12/2018 -	Worked on Garrett, Blake, and Thompson testimonies; Reviewed filing schedules	Wimberly, Mary Ellen	4.9	\$182.00	\$891.80
09/12/2018 -	Work re Conroy and Seelye testimony.	Crosby, III, W. Duncan	72	\$264.00	\$1,900.80
09/12/2018 -	Revisions to Bellar testimony based on comments at review meeting	Parsons, Matt	1.3	\$219.00	\$284.70
09/12/2018 -	Review filing schedules regarding budget information; phone call with team to discuss same; review chart of prior schedules	Braun, Monica	1.1	\$220.00	\$242.00
09/12/2018 -	Work on filing requirements review; work on forecasted information; prepare memo related to forecast; work on expert consultant issues	Ingram, III, Lindsey	5.5	\$339.00	\$1,864.50
09/12/2018 -	Work on Garrett testimony; work on notices	Riggs, Kendrick	5.5	\$422.00	\$2,321.00
09/13/2018 -	Work on Garrett testimony; review and comment on Seelye testimony; prepare for and attend meeting to review Seelye testimony	Riggs, Kendrick	8.4	\$422.00	\$3,544.80
09/13/2018 -	Review DRRIP and comments re: same for Bellar testimony; confidentiality issues	Parsons, Matt	1.5	\$219.00	\$328.50
09/13/2018 -	Work and meeting with client re Seelye testimony; work re Conroy and Sinclair testimony.	Crosby, III, W. Duncan	5.9	\$264.00	\$1,557.60
09/13/2018 -	Work on CPCN analysis	Braun, Monica	1.2	\$220.00	\$264.00
09/13/2018 -	Efforts re expert consulting issues; review correspondence re same; review Meiman testimony and related issues	Ingram, III, Lindsey	1.5	\$339.00	\$508.50
09/13/2018 -	Worked on Garrett testimony	Wimberly, Mary Ellen	5.6	\$182.00	\$1,019.20
09/14/2018 -	Work re Sinclair and Conroy testimony drafts.	Crosby, III, W. Duncan	2.2	\$264.00	\$580.80
09/14/2018 -	Analysis of CPCN new issue; attention to filing schedule issues; attention to notice issues; review Sinclair testimony	Riggs, Kendrick	6.8	\$422.00	\$2,869.60
09/14/2018 -	Conference Call re: process for review of application for filing deficiencies	Wuetcher, Gerald	0.5	\$279.00	\$139.50
09/14/2018 -	Worked on Garrett, Blake, and Thompson testimonies, and Application; Researched DA CPCN	Wimberly, Mary Ellen	72	\$182.00	\$1,310.40
09/14/2018 -	Work on budget issues; confer with Mr. Riggs and client re same; work on filing requirements issues; work on consultant issues; confer with consultants; review expert consultant testimony	Ingram, III, Lindsey	4	\$339.00	\$1,356.00
09/14/2018 -	Work on filing schedule language; revise Arbough testimony; work on CPCN issues; phone call with team regarding review of schedules	Braun, Monica	2.6	\$220.00	\$572.00

09/14/2018 -	Address comments to Bellar testimony, including confidentiality issues and assessment of distribution capital projects	Parsons, Matt	3.5	\$219.00	\$766.50
09/15/2018 -	Work on memo regarding DA program/CPCN issue	Braun, Monica	1.3	\$220.00	\$286.00
09/16/2018 -	Work on DA memo/CPCN issue	Braun, Monica	1.6	\$220.00	\$352.00
09/16/2018 -	Attention to emails re various issues about direct case	Riggs, Kendrick	1	\$422.00	\$422.00
09/16/2018 -	Worked on Garrett, Thompson, and Blake testimonies	Wimberly, Mary Ellen	0.6	\$182.00	\$109.20
09/17/2018 -	Review Bellar testimony; team call to discuss status; review and post exhibits	Parsons, Matt	2.9	\$219.00	\$635.10
09/17/2018 -	Worked on rate case testimony exhibit list; Worked on Garrett and Blake testimonies	Wimberly, Mary Ellen	6.7	\$182.00	\$1,219.40
09/17/2018 -	Conference Call re: application preparation; review of notice to PSA Customers re: revisions in PSA Rate Schedule	Wuetcher, Gerald	2.5	\$279.00	\$697.50
09/17/2018 -	Phone call with team regarding testimony and deficiency review; work on CPCN analysis related to DM; send memo to client; work on exhibits	Braun, Monica	2.4	\$220.00	\$528.00
09/17/2018 -	Work re Sinclair and Conroy testimony drafts and tariffs.	Crosby, III, W. Duncan	4.7	\$264.00	\$1,240.80
09/17/2018 -	Prepare for and attend consultant call; work on Meiman testimony; phone calls re same; filing requirements review	Ingram, III, Lindsey	2.5	\$339.00	\$847.50
09/17/2018 -	Review and comment on testimony; work on customer notices, press release and SEC filing re rate case; WebX conference with consulting expert witness	Riggs, Kendrick	5.7	\$422.00	\$2,405.40
09/18/2018 -	Work on various outside expert consultant issues and related phone calls and testimony review; review filing requirement documents; work on Meiman testimony	Ingram, III, Lindsey	5.3	\$339.00	\$1,796.70
09/18/2018 -	Researched AFUDC accounting method verses CWIP accouting method.	Brown, Katelyn	5.8	\$180.00	\$1,044.00
09/18/2018 -	Work re Sinclair, Seelye, and Conroy testimony drafts and draft tariffs.	Crosby, III, W. Duncan	5.6	\$264.00	\$1,478.40
09/18/2018 -	Worked on Garrett, Thompson, and Blake testimonies; Worked on Petition for Confidential Protection	Wimberly, Mary Ellen	5.8	\$182.00	\$1,055.60
09/18/2018 -	Prepare for and attend Thompson testimony review meeting; work on Thompson testimony; work on customer notice issues; review Seelye testimony	Riggs, Kendrick	6.2	\$422.00	\$2,616.40
09/18/2018 -	Revisions to Bellar testimony; review confidentiality issues re: exhibits	Parsons, Matt	2.5	\$219.00	\$547.50
09/18/2018 -	Deficiency review of application and filing schedules documents for filing requirements	Wuetcher, Gerald	5	\$279.00	\$1,395.00
09/18/2018 -	Perform deficiency review of applications for filing requirements	Braun, Monica	4.2	\$220.00	\$924.00
09/19/2018 -	Attended conference call with client and Mr. Riggs regarding AFUDC and CWIP.	Brown, Katelyn	0.6	\$180.00	\$108.00
09/19/2018 -	Review Application documents for deficiency issues re filing requirements	Wuetcher, Gerald	6.5	\$279.00	\$1,813.50
09/19/2018 -	Work and call with client re Sinclair, Conroy, and Seelye testimony drafts; work re tariffs.	Crosby, III, W. Duncan	5.6	\$264.00	\$1,478.40

09/19/2018 -	Perform deficiency review of application re filing requirements	Braun, Monica	6.7	\$220.00	\$1,474.00
09/19/2018 -	Worked on Blake and Garrett testimony; Worked on petition for confidential protection	Wimberly, Mary Ellen	7.5	\$182.00	\$1,365.00
09/19/2018 -	Address revisions to Bellar testimony	Parsons, Matt	6.2	\$219.00	\$1,357.80
09/19/2018 -	Review and comment on testimony; review and edit abbreviated notices; review and edit full customer notice	Riggs, Kendrick	9	\$422.00	\$3,798.00
09/19/2018 -	Review of filing requirements; confer co-counsel re same; work on Meiman testimony and consultant issues; work on notice issues	Ingram, III, Lindsey	8.6	\$339.00	\$2,915.40
09/20/2018 -	Continue work on filing requirements and various testimony issues; confer client multiple times re same; work on notice issues	Ingram, III, Lindsey	7.2	\$339.00	\$2,440.80
09/20/2018 -	Review Application Documents for deficiency review for filing requirements	Wuetcher, Gerald	10.5	\$279.00	\$2,929.50
09/20/2018 -	Work on Bellar testimony revisions and exhibits	Parsons, Matt	3.7	\$219.00	\$810.30
09/20/2018 -	Worked on Thompson, Garrett, and Blake testimonies; Worked on Petition for Confidential Protection	Wimberly, Mary Ellen	8.2	\$182.00	\$1,492.40
09/20/2018 -	Work on Seelye, Conroy, and Sinclair testimony drafts; work re notices.	Crosby, III, W. Duncan	8.2	\$264.00	\$2,164.80
09/20/2018 -	Deficiency review for filing requirements; work on Arbough testimony; work on notice	Braun, Monica	6.6	\$220.00	\$1,452.00
09/20/2018 -	Prepare for and attend review meeting re Seelye testimony; work on notices; work on filing schedules	Riggs, Kendrick	5.9	\$422.00	\$2,489.80
09/21/2018 -	Review Application/Notices to Customers for deficiencies for filing requirements	Wuetcher, Gerald	9	\$279.00	\$2,511.00
09/21/2018 -	Work on deficiency review; work on Arbough testimony	Braun, Monica	3.4	\$220.00	\$748.00
09/21/2018 -	Worked on Thompson, Blake, and Garrett Testimonies; Worked on Petitions for Confidential Protection; Final review of Thompson, Blake, and Garrett Testimonies	Wimberly, Mary Ellen	7.4	\$182.00	\$1,346.80
09/21/2018 -	Work on testimonies, pleadings and full customer notices	Riggs, Kendrick	7.6	\$422.00	\$3,207.20
09/21/2018 -	Address final edits and revisions to Bellar testimony	Parsons, Matt	4	\$219.00	\$876.00
09/21/2018 -	Work on Seelye, Conroy, and Sinclair exhibits and testimony drafts; work re long-form notices.	Crosby, III, W. Duncan	6.7	\$264.00	\$1,768.80
09/21/2018 -	Continue work on filing requirements and confer client re same; final review of testimony and related exhibit issues; confer McKenzie re testimony issues	Ingram, III, Lindsey	5.5	\$339.00	\$1,864.50
09/23/2018 -	Reviewed edits on SharePoint to Application and pleadings and Garrett, Blake, and Thompson testimonies	Wimberly, Mary Ellen	0.2	\$182.00	\$36.40
09/24/2018 -	Conference call to review application; e-mail exchange with State Regulation re: notice to government/educational customers re: PSA revisions; revised PSA notice letter	Wuetcher, Gerald	1.8	\$279.00	\$502.20
09/24/2018 -	Response to comments re: Bellar testimony and work on same; preparation for ESI review	Parsons, Matt	2.5	\$219.00	\$547.50

09/24/2018 -	Continue work on various Meiman testimony and filing requirements issues; review discovery for benefits issues	Ingram, III, Lindsey	3.2	\$339.00	\$1,084.80
09/24/2018 -	Rate case call with team; review filing requirements	Braun, Monica	0.8	\$220.00	\$176.00
09/24/2018 -	Worked on Blake, Garrett, and Thompson testimonies; Reviewed filing schedules for Blake, Garrett, and Thompson	Wimberly, Mary Ellen	5.6	\$182.00	\$1,019.20
09/24/2018 -	Telephone conference re status of application and filing exhibits; attention to email inquiries re testimony and schedule issues	Riggs, Kendrick	2.2	\$422.00	\$928.40
09/25/2018 -	Brief call with client re: Bellar testimony issues	Parsons, Matt	0.3	\$219.00	\$65.70
09/25/2018 -	Work re PSC DR responses and final revisions to Seelye testimony.	Crosby, III, W. Duncan	0.9	\$264.00	\$237.60
09/25/2018 -	Work on expert consultant matters	Ingram, III, Lindsey	0.3	\$339.00	\$101.70
09/25/2018 -	Work on application schedules; review AG motion to intervene; answer rate case questions by email	Riggs, Kendrick	1.6	\$422.00	\$675.20
09/25/2018 -	Worked on Garrett testimony; Drafted Errata Filing for Case No. 2018-00304	Wimberly, Mary Ellen	1.3	\$182.00	\$236.60
09/26/2018 -	Calls re: document storage and retention for potential e-discovery	Parsons, Matt	0.7	\$219.00	\$153.30
09/26/2018 -	Attention to legal hold issues; review KPSC Staff's 1st round of data requests in Case #2018-00304	Riggs, Kendrick	1	\$422.00	\$422.00
09/26/2018 -	Drafted Petitions for Confidential Protection for PSC DR1; Reviewed PSC DR1 Questions and Responses for witnesses Blake and Garrett	Wimberly, Mary Ellen	4.9	\$182.00	\$891.80
09/27/2018 -	Call re: document storage and production for potential e-discovery issues	Parsons, Matt	0.5	\$219.00	\$109.50
09/27/2018 -	Receive and review KPSC Staff's 1st data requests in Case #2018-00304	Riggs, Kendrick	0.2	\$422.00	\$84.40
09/27/2018 -	Reviewed Commission Staff's DRs in regulatory asset/liability case; Worked on petition for confidential protection for PSC DR1; Reviewed Blake and Garrett rate case DRs	Wimberly, Mary Ellen	3.3	\$182.00	\$600.60
09/27/2018 -	Work re draft DR responses to PSC first-round DRs to Conroy and Seelye.	Crosby, III, W. Duncan	1	\$264.00	\$264.00
09/28/2018 -	Attention to filing issues; attention to schedules; serve counsel to intervenors in 2016 rate case with email providing notice; attention to KPSC 1st round of data request issues	Riggs, Kendrick	2	\$422.00	\$844.00
09/28/2018 -	Drafted Petitions for Confidential Protection for PSC DR1; Reviewed data requests sponsored by Blake and Garrett	Wimberly, Mary Ellen	4.4	\$182.00	\$800.80
08/06/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$8.11	\$8.11
08/06/2018 E105 - Telephone	Conference Call Expense	Ingram, III, Lindsey	1	\$3.40	\$3.40
08/08/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$1.99	\$1.99
08/10/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$11.44	\$11.44
08/13/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$6.55	\$6.55
08/20/2018 E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$10.77	\$10.77
08/22/2018 E105 - Telephone	Conference Call Expense	Braun, Monica	1	\$3.45	\$3.45
08/23/2018 E105 - Telephone	Conference Call Expense	Braun, Monica	1	\$5.45	\$5.45

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08/27/2018	E105 - Telephone	Conference Call Expense	Riggs, Kendrick	1	\$14.08	\$14.08
08/27/2018	E105 - Telephone	Conference Call Expense	Ingram, III, Lindsey	1	\$7.06	\$7.06
09/04/2018	E101 - Copying	Duplicating Charges		73	\$0.08	\$5.84
09/07/2018	E105 - Telephone	Telephone Expense [REDACTED] 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
09/07/2018	E101 - Copying	Duplicating Charges		83	\$0.08	\$6.64
09/10/2018	E101 - Copying	Duplicating Charges		7	\$0.08	\$5.68
09/12/2018	E105 - Telephone	Telephone Expense [REDACTED] 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
09/12/2018	E105 - Telephone	Telephone Expense [REDACTED] 4 Mins.	Ingram, III, Lindsey	1	\$0.40	\$0.40
09/14/2018	E105 - Telephone	Telephone Expense [REDACTED] 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
09/14/2018	E110 - Out-of-town Travel	Lodging, parking and etc. parking 9/11 VENDOR: Parsons, Matt; INVOICE#: 91418; DATE: 9/14/2018	Parsons, Matt	1	\$9.00	\$9.00
09/14/2018	E110 - Out-of-town Travel	Long distance transportation, mileage louisville 9/11 VENDOR: Parsons, Matt; INVOICE#: 91418; DATE: 9/14/2018	Parsons, Matt	1	\$85.02	\$85.02
09/17/2018	E105 - Telephone	Telephone Expense [REDACTED]; 6 Mins.	Crosby, III, W. Duncan	1	\$0.70	\$0.70
09/18/2018	E105 - Telephone	Telephone Expense [REDACTED] 1 Mins.	Crosby, III, W. Duncan	1	\$0.10	\$0.10
09/18/2018	E101 - Copying	Color Replication		7	\$0.08	\$0.56
09/18/2018	E105 - Telephone	Telephone Expense [REDACTED]; 2 Mins.	Crosby, III, W. Duncan	1	\$0.20	\$0.20
09/20/2018	E105 - Telephone	Telephone Expense [REDACTED]; 1 Mins.	Crosby, III, W. Duncan	1	\$0.10	\$0.10
09/20/2018	E101 - Copying	Duplicating Charges		74	\$0.08	\$5.92
09/20/2018	E101 - Copying	Duplicating Charges		74	\$0.08	\$5.92
09/21/2018	E105 - Telephone	Telephone Expense [REDACTED] 1 Mins.	Ingram, III, Lindsey	1	\$0.10	\$0.10
09/21/2018	E105 - Telephone	Telephone Expense [REDACTED] 17 Mins.	Ingram, III, Lindsey	1	\$1.70	\$1.70
09/21/2018	E110 - Out-of-town Travel	Lodging, parking and etc. parking 9/11 VENDOR: Riggs, Kendrick R; INVOICE#: 92118; DATE: 9/21/2018	Riggs, Kendrick	1	\$9.00	\$9.00

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

(512) 458-4644

P.O. 139700
Reg. 148989
J. Schoder
10/9/18

fincap2@texas.net
Fax (512) 458-4768

September 30, 2018

Mr. Rick Lovekamp
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. 62685**

For the Period:
September 1 through September 30, 2018

Professional Time:

Adrien M. McKenzie
5.5 hours @ \$ 400 \$ 2,200

Total

\$ 2,200

Bruce H. Fairchild

Rick E. Lovekamp 10-9-18