COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT TO ITS ELECTRIC RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCHARGE	)	**Case No. 2020-00349**

Direct Testimony and Exhibits of

Brian C. Andrews

On behalf of

United States Department of Defense and all other Federal Executive Agencies

March 5, 2021

BRUBAKER & ASSOCIATES, INC.

Project 11069

COMMONWEALTH OF KENTUCKY
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STATE OF MISSOURI)
) **SS**
COUNTY OF ST. LOUIS)

VERIFICATION OF BRIAN C. ANDREWS

Brian C. Andrews, being first duly sworn, states the following: The prepared Direct Testimony and Exhibits constitutes the direct testimony of Affiant in the above-styled case. Affiant states that he would give the answers set forth in the Direct Testimony if asked the questions propounded therein. Affiant further states that, to the best of his knowledge, his statements made are true and correct. Further affiant saith not.

Brian C. Andrews

Subscribed and sworn to before me this 5th day of March, 2021.

SALLY D. WILHELMS
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis County
My Commission Expires: Aug. 5, 2024
Commission # 20078050

Sally D. Wilhelms
Notary Public

COMMONWEALTH OF KENTUCKY
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IN THE MATTER OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT TO ITS ELECTRIC RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METERING INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCHARGE	)	**Case No. 2020-00349**

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Direct Testimony of Brian C. Andrews

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Direct Testimony of Brian C. Andrews

I. INTRODUCTION

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q WHAT IS YOUR OCCUPATION?

A I am a consultant in the field of public utility regulation and an Associate of the firm, Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants.

Q PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A This information is included in Appendix A to this testimony.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A I am appearing in this proceeding on behalf of the United States Department of Defense and all other Federal Executive Agencies ("DoD/FEA"). The DoD/FEA takes electric service from Kentucky Utilities Company ("KU" or "Company").

Q WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A My testimony will address the depreciation rates for the E.W. Brown Generating Station. Specifically, I will respond to the Company's proposal to retire the last remaining unit of this power plant, Unit 3, in 2028 instead of 2035.

My silence with respect to any position taken by KU in its application or direct testimony in this proceeding should not be interpreted as an endorsement of that position.

II. SUMMARY

Q PLEASE SUMMARIZE YOUR RECOMMENDATIONS AND CONCLUSIONS.

A The Company has not sufficiently justified its decision to retire E.W. Brown Generating Station Unit 3 ("Brown Unit 3") in 2028 instead of 2035. The proposal to retire Brown Unit 3 in 2028, rather than 2035, would result in a depreciation expense increase of $41.8 million annually. The decision supporting this early retirement is based on avoiding approximately $31 million of maintenance and O&M in 2026 and 2027 that would allow the plant to operate until 2035. KU did not consider the rate impact on customers today in their retirement analysis, which only considered certain cost items between 2026 and 2034, and did not include any consideration of the depreciation

expense component of the revenue requirement. The Company's proposal to set depreciation rates for Brown Unit 3 based on a 2028 retirement date should be rejected. The Commission should approve the depreciation rates provided in Exhibit BCA-3, which were calculated assuming a 2035 retirement date, which would reduce the test year depreciation expense by $39.5 million.

III. BOOK DEPRECIATION CONCEPTS

Q PLEASE EXPLAIN THE PURPOSE OF BOOK DEPRECIATION ACCOUNTING.

A Book depreciation is the recognition in a utility's income statement of the consumption or use of assets to provide utility service. Book depreciation is recorded as an expense and is included in the ratemaking formula to calculate the utility's overall revenue requirement.

The basic underlying principle of utility depreciation accounting is intergenerational equity, where the customers/ratepayers who benefit from the service of assets pay all the costs for those assets during the benefit period, which is over the life of those assets.[1] This concept of intergenerational equity can be achieved through depreciation by allocating costs to customers in a systematic and rational manner that is consistent with the period of time in which customers receive the service value.[2]

Book depreciation provides for the recovery of the original cost of the utility's assets that are currently providing service. Book depreciation expense is not intended

[1]Edison Electric Institute, Introduction to Depreciation for Public Utilities and Other Industries, April 2013, page viii.

[2]*Id.* at 22.

to provide for replacement of the current assets, but provides for capital recovery or return of current investment. Generally, this capital recovery occurs over the average service life of the investment or assets. As a result, it is critical that appropriate average service lives be used to develop the depreciation rates so no generation of ratepayers is disadvantaged.

In addition to capital recovery, depreciation rates also contain a provision for net salvage. Net salvage is simply the scrap or reuse value less the removal cost of the asset being depreciated. Accordingly, a utility will also recover the net salvage costs over the useful life of the asset.

Q PLEASE FURTHER EXPLAIN NET SALVAGE.

A Net salvage is simply the value received from the sale or reuse of retired property (salvage value), less the cost of retiring such property (cost of removal). Net salvage can be either positive or negative. If the salvage value exceeds the cost of removal, the net salvage is positive. If the cost of removal is greater than the salvage value received as a result of retirement, the resulting net salvage is negative. For most utilities, negative net salvage is a significant component of its depreciation rates and expense.

Q ARE THERE ANY DEFINITIONS OF DEPRECIATION ACCOUNTING THAT ARE UTILIZED FOR RATEMAKING PURPOSES?

A Yes. One of the most quoted definitions of depreciation accounting is the one contained in the Code of Federal Regulations:

> "Depreciation, as applied to depreciable electric plant, means the loss in service value not restored by current maintenance, incurred in

> connection with the consumption of prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities."[3]

Effectively, depreciation accounting provides for the recovery of the original cost of an asset, adjusted for net salvage, over its useful life.

Q HOW DO DEPRECIATION RATES AFFECT A UTILITY'S REVENUE REQUIREMENT?

A Depreciation expense is typically one of the largest single line items in a utility's overall revenue requirement that is ultimately recovered through tariff rates. When a utility updates its depreciation rates, it is effectively updating the amount of capital that is returned to it each year for investments that have been made to provide utility service. The depreciation rates are calculated in a depreciation study. The resulting depreciation rates are then applied to test year plant balances to determine the depreciation expense component of the utility revenue requirement.

Q HOW ARE DEPRECIATION RATES DETERMINED?

A. Depreciation rates are determined in a depreciation study using a depreciation system. There are three components, each with a number of variations, used to determine a depreciation system, which is then used to estimate depreciation rates. The three basic components are (1) methods, (2) procedures, and (3) techniques. The choice of a

[3]Code of Federal Regulations, Title 18, Chapter 1, Subchapter C, Part 101.

depreciation system can significantly affect the resulting depreciation rates, thus the revenue requirement.

Q PLEASE FURTHER DESCRIBE THE METHODS THAT ARE USED IN A DEPRECIATION SYSTEM.

A There generally are three types of methods of spreading depreciation expense over the life of property. These are the Straight Line Method, accelerated methods, and deferred methods. The Straight Line Method is the method most widely used by utility companies for accounting and ratemaking purposes as it is easy to apply and does not create intergenerational inequities because it spreads an equal portion of the plant cost across each accounting period. Accelerated methods result in higher depreciation rates earlier in an asset's life, and lower depreciation rates later. Deferred methods have increasing rates over an asset's life.

Q PLEASE DESCRIBE THE GROUPING PROCEDURES THAT ARE USED IN A DEPRECIATION SYSTEM.

A There are four main grouping procedures used in a depreciation system. These four procedures are the individual procedure, the Broad Group (more commonly known as the Average Life Group ("ALG")), the Vintage Group, and the Equal Life Group ("ELG").

In the ALG Procedure, all units within a particular account or category are assumed to be part of a single group that exhibits the same life and retirement characteristics. This is the most commonly utilized procedure nationwide.

The Vintage Group and the ELG Procedure assume that sub-groups within a particular account or category may exhibit unique life characteristics. As an example of the Vintage Group Procedure, it may assume that all poles installed in 1985 have a 50-year life, while all poles installed in year 1995 have a 45-year life. The ELG Procedure may assume that all poles that will attain a life of 50 years should have one depreciation rate while poles that only attain life spans of 40 years would have a different depreciation rate. The overall group depreciation rate would be a composite of the ELG and vintage depreciation rates.

Q PLEASE FURTHER DESCRIBE THE TECHNIQUES THAT ARE USED IN A DEPRECIATION SYSTEM.

A There are two techniques used to calculate depreciation rates: Whole Life and Remaining Life. The Whole Life Technique spreads the original cost plus net salvage of the account over the average life of the account. This technique requires that separate amortizations be made to correct for over- and under-accumulations due to changes in an account's average service life.

The Remaining Life Technique spreads the unrecovered cost plus net salvage over the remaining life of the account. The Remaining Life Technique is the most common technique used and it has a self-correcting nature that spreads any over- or under-accumulations over the remaining life.

Q IN YOUR EXPERIENCE, WHAT DEPRECIATION SYSTEM IS MOST COMMONLY UTILIZED TO DETERMINE UTILITY DEPRECIATION RATES FOR RATEMAKING PURPOSES?

A The most common depreciation system is one that consists of the Straight Line Method, the ALG Procedure, and the Remaining Life Technique.

IV. KU'S DEPRECIATION STUDY

Q HAS KU PROPOSED NEW DEPRECIATION RATES IN THIS PROCEEDING?

A Yes. The Company retained Mr. John Spanos, of Gannett Fleming, to conduct a depreciation study on its property as of 06/30/2020. This depreciation study has been filed as KU's Exhibit JJS-KU-1. Additionally, Mr. Spanos presented additional sets of depreciation rates on forecasted plant balances as of 06/30/2021; however KU is not proposing to use those sets of rates. I would also note that KU is only proposing to change the depreciation rates for their production facilities; the transmission, distribution, and general plant depreciation rates that were agreed to in the last rate case will remain in place.[4]

[4]Direct Testimony of Kent W. Blake, Page 5, lines 1-5.

Q WHAT DEPRECIATION SYSTEM DID MR. SPANOS UTILIZE IN THE CALCULATION OF DEPRECIATION RATES PRESENTED IN EXHIBIT JJS-KU-1?

A Mr. Spanos used a depreciation system consisting of the Straight Line Method, the ALG Procedure, and the Remaining Life Technique[5] to calculate its proposed depreciation rates. I support the use of this depreciation system

Q HOW DO THE COMPANY'S PROPOSED DEPRECIATION RATES IMPACT THE REVENUE REQUIREMENT IN THIS PROCEEDING?

A The Company's proposed depreciation rates significantly impact the revenue requirement in this proceeding. In fact, it is the proposed early retirement of their coal plants, and the resulting depreciation rates that are one of the major drivers of this rate case. The change to depreciation rates results in a $48.3 million increase,[6] which represents 28% of the $170.1 million[7] revenue requirement increase requested.

Q DO YOU TAKE ISSUE WITH THE COMPANY'S DEPRECIATION STUDY?

A Yes. The Company's proposed depreciation rates are overstated and burden its customers with unnecessary and excessive depreciation expense and inflate the revenue requirement. In particular, KU's proposal to retire Brown Unit 3 in 2028 has not been adequately supported and results in overstated and excessive depreciation rates.

[5]Petitioner's Exhibit No. 10, page 8, lines 1-2.
[6]Direct testimony of Kent K. Blake at page 21, line 11.
[7]*Id.* at page 20, line 7.

V. COAL PLANT RETIREMENT STUDY

Q DID KU PROVIDE AN ANALYSIS FOR THE EARLY RETIREMENT DATES FOR ITS COAL FACILITIES?

A Yes. In Exhibit LEB-2, KU has provided its "Analysis of Generating Unit Retirement Years." The resulting new retirement dates for KU's plants are shown below in Table 1.

TABLE 1

Kentucky Utilities
Steam Generating Units' Retirement Years
Current vs Updated

Unit	Retirement Year[1] Current	Updated	Test Year Depreciation Expense Increase[2]
Brown 3	2035	2028	$41,782,507
Ghent 4	2038	2037	$ 7,615,108

Source:
1. Exhibit LEB-2
2. KU Attachment to Response to DoD-FEA 2-23

I have also shown the resulting test year depreciation expense impact due to these updated retirement dates.

Q DO YOU TAKE ISSUE WITH ANY OF THE ANALYSES THAT SUPPORT THESE EARLIER RETIREMENT DATES?

A Yes. KU has not provided sufficient justification to accelerate retirement of Brown Unit 3.

Q HOW DID THE COMPANY JUSTIFY THE EARLY RETIREMENT OF BROWN UNIT 3?

A As discussed in Mr. Bellar's direct testimony, the decision to retire Brown Unit 3 in 2028 instead of 2035 is primarily an economic decision. Mr. Bellar states that the Company can avoid $23.1 million in capital additions and $8 million in O&M in 2026 and 2027 that would be necessary for the plant to continue operations to 2035.[8] Exhibit LEB-2 presents a summary table of the analysis which shows the revenue requirements increase or savings from 2026 to 2034 if Brown Unit 3 were retired early. This table shows that the Net Present Value Revenue Requirements ("NPVRR") savings would be $40 million in 2020 dollars.

Q DO YOU AGREE WITH THE RETIREMENT ANALYSIS CONDUCTED FOR BROWN UNIT 3?

A No. This analysis has overlooked an important component of the revenue requirement; the change in depreciation expense necessary to recover investment by an earlier retirement date.

[8]Direct testimony of Lonnie E. Bellar at page 12, lines 5-13.

Q WHAT COSTS WERE CONSIDERED IN THE RETIREMENT ANALYSIS FOR BROWN UNIT 3?

A This analysis considered the following cost items:

- Generation system production costs,
- O&M costs for the plant to remain operational,
- Major maintenance project costs,
- Coal Combustion Residual revenues, and
- Replacement capacity capital and O&M costs.

Q HAVE YOU UPDATED KU'S RETIREMENT ANALYSIS FOR BROWN UNIT 3 TO INCLUDE THE CHANGE TO DEPRECIATION EXPENSE IN 2021 THROUGH 2034?

A Yes. I have updated The Company's retirement analysis for Brown Unit 3 to include the revenue requirement impact from the change to depreciation expense that would occur between 2021 and 2034. This analysis assumes that the new depreciation rates go into effect in the middle of 2021, and that Brown Unit 3 would retire in the middle of 2028. Effectively, the change to depreciation expense in the year prior to retirement would be an increase of $41.7 million, and in the years after retirement would be a decrease of $45.8 million. The NPVRR when the depreciation expense change is included becomes a positive $36 million, in other words revenue requirement increase. This flips the Company's analysis that would show the proposal to retire Brown Unit 3 early would result in $40 million of savings. Exhibit BCA-1 provides this updated analysis.

VI. E.W. BROWN GENERATING STATION – UNIT 3

Q PLEASE PROVIDE SOME BACKGROUND ON E.W. BROWN UNIT 3?

A Brown Unit 3 is the last remaining coal unit at the E.W. Brown Generating Station. It was first online in 1971, therefore it is currently 50 years old. The current retirement date is 2035. This unit has a number of environmental controls to make it compliant with regulations, including low NOx burners, select catalytic reduction, dry electrostatic precipitator, dry sorbent injection, power activated carbon injection, pulse jet fabric filter, and dry flue gas desulfurization (scrubbers).

Q WHEN WERE THE SCRUBBERS INSTALLED ON BROWN UNIT 3?

A The scrubbers were installed in 2010 to reduce SO2 emissions.

Q WHAT IS THE COMPANY'S CURRENT PLANT BALANCE ON BROWN UNIT 3 AND THE SCRUBBERS?

A As shown in the depreciation study as of June 30, 2020, Brown Unit 3 has a plant balance of $579.7 million, with an unrecovered balance of $452.3 million. The Brown plant scrubbers have a plant balance of $410.7 million, with an unrecovered balance of $288.7 million. In total, KU shows that $741.1 million still needs to be recovered by the retirement date.

Q WHAT IS THE CURRENT RETIREMENT DATE OF E.W. BROWN UNIT 3?

A 2035.

Q WHAT IS THE PROPOSED RETIREMENT DATE OF E.W. BROWN UNIT 3?

A 2028.

Q HOW DOES THE PROPOSED RETIREMENT DATE FOR E.W. BROWN UNIT 3 INCREASE DEPRECIATION EXPENSE?

A The proposal to accelerate retirement of Brown Unit 3 to 2028 from 2035 would increase depreciation expense by $41.8 million annually. See my Exhibit BCA-2, which provides this information as sourced from KU's response to DoD/FEA DR 2-23.

Q PLEASE RESTATE THE COMPANY'S JUSTIFICATION TO RETIRE BROWN UNIT 3 IN 2028 INSTEAD OF 2035.

A KU has justified the early retirement of Brown Unit 3 to avoid approximately $31.1 million of major maintenance in 2026-2027 to keep the plant operational until 2035.

Q SO IN ORDER TO AVOID SPENDING $31 MILLION OVER TWO YEARS IN 2026-2027, KU WANTS ITS CUSTOMERS TO PAY $41.8 MILLION MORE IN DEPRECIATION EXPENSE EACH YEAR FOR THE NEXT 7 YEARS?

A That is correct.

Q IS THIS A FAIR PROPOSAL?

A No. KU has neglected to consider the current rate impact on customers in its retirement analysis for Brown Unit 3, specifically, it has ignored the substantial rate impact due to

the depreciation expense increase that would be necessary to retire this plant early. Further, KU has invested significant capital into making Brown Unit 3 compliant with environmental regulations. KU should strive to operate this plant as long as possible to provide the most value to its customers, whom ultimately funded those investments.

VII. BROWN UNIT 3 DEPRECIATION RATE RECOMMENDATION

Q WHAT IS YOUR RECOMMENDATION FOR THE DEPRECIATION RATES FOR BROWN UNIT 3?

A I recommend that the depreciation rates for Brown Unit 3 continue to be based on a 2035 retirement date until a more robust retirement date analysis is presented to the Commission that considers the true revenue requirement impact to customers.

Q HAVE YOU CALCULATED THE DEPRECIATION RATES FOR BROWN UNIT 3 BASED ON A 2035 RETIREMENT DATE?

A Yes. The depreciation rates are provided in Exhibit BCA-3.

Q HOW DO THESE DEPRECIATION RATES COMPARE TO THE COMPANY'S PROPOSALS AS PRESENTED IN THE DEPRECIATION STUDY?

A I present this comparison in Exhibit BCA-4 and provide a summary in Table 2 below.

TABLE 2

Kentucky Utilities
Comparison of E.W. Brown Generating Station Proposed Depreciation Rates
Retirement Dates 2028 and 2035

FERC Account	Unit	KU Proposed 2028[1]	DoD/FEA Proposed 2035[2]	Delta
311	Brown Unit 3	6.10	3.34	-2.76%
312	Brown Unit 3	10.22	5.61	-4.61%
314	Brown Unit 3	10.60	5.87	-4.73%
315	Brown Unit 3	7.41	4.04	-3.37%
316	Brown Unit 3	6.81	3.77	-3.04%
311	Brown Units 1,2, and 3 Scrubber	8.16	4.43	-3.73%
312	Brown Units 1,2, and 3 Scrubber	9.03	4.96	-4.07%
315	Brown Units 1,2, and 3 Scrubber	8.57	4.64	-3.93%

Source:
1. Exhibit JJS-KU-1, pages 94 and 95
2. Exhibit BCA-3

Q HOW DO THESE DEPRECIATION RATES IMPACT KU'S TEST YEAR DEPRECIATION EXPENSE?

A The depreciation rates I have calculated would reduce KU's test year depreciation expense by $39.5 million. I present these calculations by account in Exhibit BCA-5. I summarize the change below in Table 3.

TABLE 3

Kentucky Utilities
Comparison of E.W. Brown Generating Station Proposed Test Year Depreciation Expense
Year Ended June 30, 2022

FERC Account	Unit	KU Proposed 2028[1]	DoD/FEA Proposed 2035[2]	Delta
311	Brown Unit 3	$ 1,686,537	$ 922,233	$ (764,304)
312	Brown Unit 3	$ 44,665,702	$ 24,526,007	$ (20,139,696)
314	Brown Unit 3	$ 5,077,152	$ 2,811,855	$ (2,265,297)
315	Brown Unit 3	$ 1,163,990	$ 635,388	$ (528,602)
316	Brown Unit 3	$ 572,956	$ 316,828	$ (256,128)
Total Unit 3		**$ 53,166,338**	**$ 29,212,311**	**$ (23,954,027)**
311	Brown Units 1,2, and 3 Scrubber	$ 3,479,255	$ 1,890,687	$ (1,588,568)
312	Brown Units 1,2, and 3 Scrubber	$ 28,544,265	$ 15,675,619	$ (12,868,646)
315	Brown Units 1,2, and 3 Scrubber	$ 2,341,428	$ 1,268,470	$ (1,072,959)
Total Scrubber		**$ 34,364,949**	**$ 18,834,776**	**$ (15,530,173)**
Total		**$ 87,531,287**	**$ 48,047,087**	**$ (39,484,200)**

Source:
1. KU Attachment to Response to DoD-FEA 2.23
2. Exhibit BCA-5

Q PLEASE SUMMARIZE YOUR RECOMMENDATION FOR KU.

A The Company has not sufficiently justified its decision to retire Brown Unit 3 in 2028 instead of 2035. The proposal to retire Brown Unit 3 in 2028, rather than 2035, would result in a depreciation expense increase of $41.8 million annually. The decision supporting this early retirement is based on avoiding approximately $31.1 million of maintenance and O&M in 2026 and 2027 that would allow the plant to operate until 2035. KU did not consider the rate impact on customers today in their retirement analysis, which only considered certain cost items between 2026 and 2034, and did not include any consideration of the depreciation expense component of the revenue requirement. The Company's proposal to set depreciation rates for Brown Unit 3 based on a 2028 retirement date should be rejected. The Commission should approve the depreciation rates provided in Exhibit BCA-3, which were calculated assuming a 2035

retirement date, which would reduce the jurisdictional test year depreciation expense by $39.5 million.

Q DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A Yes, it does.

408010

Qualifications of Brian C. Andrews

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q PLEASE STATE YOUR OCCUPATION.

A I am an Associate with the firm of Brubaker & Associates, Inc. ("BAI"), energy, economic and regulatory consultants in the field of public utility regulation.

Q PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EMPLOYMENT EXPERIENCE.

A I received a Bachelor of Science Degree in Electrical Engineering from the Washington University in St. Louis/University of Missouri - St. Louis Joint Engineering Program. I have also received a Master of Science Degree in Applied Economics from Georgia Southern University.

I have attended training seminars on multiple topics including class cost of service, depreciation, power risk analysis, production cost modeling, cost-estimation for transmission projects, transmission line routing, MISO load serving entity fundamentals and more.

I am a member and a former President of the Society of Depreciation Professionals. I have been awarded the designation of Certified Depreciation

Professional ("CDP") by the Society of Depreciation Professionals. I am also a certified Engineer Intern in the State of Missouri.

As an Associate at BAI, and as a Senior Consultant, Consultant, Associate Consultant and Assistant Engineer before that, I have been involved with several regulated and competitive electric service issues. These have included book depreciation, fuel and purchased power cost, transmission planning, transmission line routing, resource planning including renewable portfolio standards compliance, electric price forecasting, class cost of service, power procurement, and rate design. This has involved use of power flow, production cost, cost of service, and various other analyses and models to address these issues, utilizing, but not limited to, various programs such as Strategist, RealTime, PSS/E, MatLab, R Studio, ArcGIS, Excel, and the United States Department of Energy/Bonneville Power Administration's Corona and Field Effects ("CAFÉ") Program. In addition, I have received extensive training on the PLEXOS Integrated Energy Model and the EnCompass Power Planning Software. I have provided testimony on many of these issues before the Public Service Commissions in Arizona, Arkansas, Florida, Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, Montana, New Mexico, Oklahoma, and Texas.

BAI was formed in April 1995. BAI provides consulting services in the economic, technical, accounting, and financial aspects of public utility rates and in the acquisition of utility and energy services through RFPs and negotiations, in both regulated and unregulated markets. Our clients include large industrial and institutional customers, some utilities and, on occasion, state regulatory agencies. We also prepare

special studies and reports, forecasts, surveys and siting studies, and present seminars on utility-related issues.

In general, we are engaged in energy and regulatory consulting, economic analysis and contract negotiation. In addition to our main office in St. Louis, the firm also has branch offices in Phoenix, Arizona and Corpus Christi, Texas.

Exhibit BCA-1

Revenue Requirement Increases/(Savings) of Retiring BR3 in 2028 vs. 2034 ($M)

Witness: Brian C. Andrews

Revenue Requirement Increases/(Savings) of Retiring BR3 in 2028 vs. 2034 ($M)

Adjusted Analysis to Include Depreciation Expense Change

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Production Costs	0	0	0	0	0	0	0	0	3,255	5,651	5,403	6,093	6,770	7,820	5,046
Stay Open Costs	0	0	0	0	0	0	0	0	-40,252	-39,502	-40,473	-41,283	-42,108	-42,951	-43,810
Major Maintenance	0	0	0	0	0	0	-13,921	-22,150	0	0	0	0	0	0	0
CCR Revenue	0	0	0	0	0	0	0	0	-90	-105	-197	-196	-285	-202	-133
Capacity Additions	0	0	0	0	0	0	0	0	29,538	30,072	30,616	31,169	31,733	32,308	32,892
Depreciation Expense		20,891	41,783	41,783	41,783	41,783	41,783	41,783	-1,983	-45,749	-45,749	-45,749	-45,749	-45,749	-45,749
Total	**0**	**20,891**	**41,783**	**41,783**	**41,783**	**41,783**	**27,861**	**19,633**	**-9,533**	**-49,633**	**-50,400**	**-49,965**	**-49,638**	**-48,774**	**-51,753**
NPVRR	**36,076**														

As Filed by Company - Exhibit LEB-2 Table 7

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Production Costs	0	0	0	0	0	0	0	0	3,255	5,651	5,403	6,093	6,770	7,820	5,046
Stay Open Costs	0	0	0	0	0	0	0	0	-40,252	-39,502	-40,473	-41,283	-42,108	-42,951	-43,810
Major Maintenance	0	0	0	0	0	0	-13,921	-22,150	0	0	0	0	0	0	0
CCR Revenue	0	0	0	0	0	0	0	0	-90	-105	-197	-196	-285	-202	-133
Capacity Additions	0	0	0	0	0	0	0	0	29,538	30,072	30,616	31,169	31,733	32,308	32,892
Total	**0**	**0**	**0**	**0**	**0**	**0**	**-13,921**	**-22,150**	**-7,550**	**-3,885**	**-4,651**	**-4,217**	**-3,890**	**-3,025**	**-6,004**
NPVRR (2020)	**(40,016)**														

Exhibit BCA-2

Response to DOD-FEA Question No. 23

Witness: Brian C. Andrews

LOUISVILLE GAS AND ELECTRIC COMPANY

Response to Second Request for Information of the
United States Department of Defense and All Other Federal Executive Agencies
Dated February 5, 2021

Case No. 2020-00350

Question No. 23

Responding Witness: Christopher M. Garrett

Q-2-23. Please provide workpapers in Microsoft Excel, with all formulas intact, that breakdown the $59.2 million increase in the Company's revenue requirement attributable to the new depreciation rates by the units shown on page 9 of Lonnie Bellar's direct testimony.

A-2-23. See attachment being provided in Excel format. Additionally, see the response to Kroger 2-7 for additional information on the impact of the change in depreciation rates on the revenue requirement.

Case No. 2020-00349
Attachment to Response to DOD-FEA Question No. 23
Page 1 of 6
Garrett

Row Labels	Sum of Variance	Jurisdictionalized	
BROWN 3	44,639,430.85	41,782,507.28	
GHENT 4	8,135,798.93	7,615,107.80	
OTHER	(1,964,056.68)	(1,066,247.09)	*
Grand Total	**50,811,173.10**	**48,331,367.98**	

*Used the average joint ownership percentages and then jurisdictionalized

KENTUCKY UTILITIES COMPANY
CASE NO. 2020-00349
DEPRECIATION COMPARISON
FOR THE 12 MONTHS ENDED JUNE 30, 2022

FERC	Description	Current Rates	Proposed Rates	TYE 6/30/22 Depreciation Expense Using Current Rates	TYE 6/30/22 Depreciation Expense Using Proposed Rates	Variance	Unit
302	KU-130200-Franchises and Consents	0.0363	0.0363	5,240.64	5,240.64	-	OTHER
303	KU-130300-Misc Intangible Plant	0.2096	0.2096	19,932,591.24	19,932,591.24	-	OTHER
303	KU-130310-CCS Software	0.1006	0.1006	1,610,883.14	1,610,883.14	-	OTHER
311	KU-131100-EWB 1 Structures and Imp	0.0004	-	1,584.96	-	(1,584.96)	OTHER
311	KU-131100-EWB 2 Structures and Imp	0.0063	-	14,452.32	-	(14,452.32)	OTHER
311	KU-131100-EWB 3 Struc	0.0317	0.0610	936,374.52	1,801,856.28	865,481.76	BROWN 3
311	KU-131100-EWB3 FGD Struc	0.0454	0.0816	2,068,121.88	3,717,153.12	1,649,031.24	BROWN 3
311	KU-131100-GH 1 Struc	0.0168	0.0424	399,243.46	1,007,614.34	608,370.88	OTHER
311	KU-131100-GH 1SC Structures and Im	0.0114	0.0212	96,799.68	180,013.44	83,213.76	OTHER
311	KU-131100-GH 2 Structures and Impr	0.0131	0.0370	226,441.56	639,567.84	413,126.28	OTHER
311	KU-131100-GH 3 Struc	0.0215	0.0271	1,129,556.96	1,423,767.19	294,210.23	OTHER
311	KU-131100-GH 4 Struc	0.0344	0.0409	1,748,922.84	2,079,387.89	330,465.05	GHENT 4
311	KU-131100-GH2 FGD Structures and I	0.0116	0.0234	181,225.80	365,576.04	184,350.24	OTHER
311	KU-131100-GH4 FGD Structures and I	-	0.0234	-	3,017.76	3,017.76	GHENT 4
311	KU-131100-SL Structures and Improv	0.0154	0.0179	18,129.84	21,072.96	2,943.12	OTHER
311	KU-131100-TC 2 FGD Struc & Improv	0.0121	0.0126	69,960.60	72,851.52	2,890.92	OTHER
311	KU-131100-TC2 Struct	0.0181	0.0206	1,762,431.36	2,005,861.08	243,429.72	OTHER
312	KU-131200-EWB 1 Boil	0.0321	-	128,650.20	-	(128,650.20)	OTHER
312	KU-131200-EWB 1 Boil - Ash Pond	0.0130	-	171,706.32	-	(171,706.32)	OTHER
312	KU-131200-EWB 2 Boil	0.0308	-	165,868.80	-	(165,868.80)	OTHER
312	KU-131200-EWB 3 Boil	0.0519	0.1022	24,233,424.04	47,719,767.61	23,486,343.57	BROWN 3
312	KU-131200-EWB3 FGD Boil	0.0492	0.0903	16,615,766.05	30,496,009.53	13,880,243.48	BROWN 3
312	KU-131200-GH 1 Boil	0.0483	0.0541	18,862,843.65	21,127,947.03	2,265,103.38	OTHER
312	KU-131200-GH 1 Boil - Ash Pond	0.0008	0.0020	770.22	1,925.55	1,155.33	OTHER
312	KU-131200-GH 1SC Boil	0.0416	0.0415	5,865,144.84	5,851,045.92	(14,098.92)	OTHER
312	KU-131200-GH 2 Boil	0.0510	0.0562	14,423,412.95	15,894,035.45	1,470,622.50	OTHER
312	KU-131200-GH 2SC Boil	0.0119	0.0117	853,522.38	839,177.49	(14,344.89)	OTHER
312	KU-131200-GH 3 Boil	0.0354	0.0386	15,817,465.95	17,247,293.39	1,429,827.44	OTHER
312	KU-131200-GH 4 Boil	0.0435	0.0514	34,634,785.46	40,924,780.97	6,289,995.51	GHENT 4
312	KU-131200-GH 4 Boil - Ash Pond	0.0268	0.0371	876,163.44	1,212,897.84	336,734.40	GHENT 4
312	KU-131200-GH3 FGD Boil	0.0399	0.0411	4,793,044.44	4,937,196.12	144,151.68	OTHER
312	KU-131200-GH4 FGD Boil	0.0357	0.0387	9,118,473.24	9,884,731.44	766,258.20	GHENT 4
312	KU-131200-Ghent ECR Future Plan	0.0435	0.0514	378,714.89	447,492.96	68,778.07	MECHANISM
312	KU-131200-TC 2 Boil	0.0217	0.0234	12,245,755.12	13,205,100.00	959,344.88	OTHER
312	KU-131200-TC 2 Boil - Ash Pond	0.0092	0.0220	41,156.76	98,418.48	57,261.72	OTHER
312	KU-131200-TC2 FGD Boil	0.0196	0.0204	1,436,716.44	1,495,357.92	58,641.48	OTHER
314	KU-131400-EWB 1 Turbogenerator Uni	0.0252	-	6,303.24	-	(6,303.24)	OTHER
314	KU-131400-EWB 2 Turbogenerator Uni	0.0162	-	6,379.32	-	(6,379.32)	OTHER
314	KU-131400-EWB 3 Turbogenerator Uni	0.0529	0.1060	2,707,036.68	5,424,307.92	2,717,271.24	BROWN 3
314	KU-131400-GH 1 Turbogenerator Unit	0.0334	0.0372	1,891,669.86	2,106,889.74	215,219.88	OTHER
314	KU-131400-GH 2 Turbogenerator Unit	0.0262	0.0370	978,060.77	1,381,230.81	403,170.04	OTHER
314	KU-131400-GH 3 Turbogenerator Unit	0.0212	0.0387	1,075,174.55	1,962,700.72	887,526.17	OTHER
314	KU-131400-GH 4 Turbogenerator Unit	0.0264	0.0275	2,130,056.72	2,218,809.09	88,752.37	GHENT 4
314	KU-131400-TC 2 Turbogenerator Unit	0.0214	0.0226	2,058,344.33	2,173,765.52	115,421.19	OTHER
315	KU-131500-EWB 1 Accessory Electric	0.0124	-	40,295.40	-	(40,295.40)	OTHER
315	KU-131500-EWB 2 Acc	0.0200	-	11,471.64	-	(11,471.64)	OTHER
315	KU-131500-EWB 3 Acc	0.0374	0.0741	627,663.33	1,243,579.01	615,915.68	BROWN 3
315	KU-131500-EWB 3 FGD Acc	0.0475	0.0857	1,386,493.56	2,501,526.12	1,115,032.56	BROWN 3
315	KU-131500-GH 1 Accessory Electric	0.0237	0.0311	326,717.04	428,730.00	102,012.96	OTHER
315	KU-131500-GH 1SC Acc	0.0369	0.0359	451,042.68	438,819.36	(12,223.32)	OTHER
315	KU-131500-GH 2 Accessory Electric	0.0166	0.0394	368,517.84	874,674.84	506,157.00	OTHER
315	KU-131500-GH 2SC Acc	0.0485	0.0477	46,133.16	45,372.24	(760.92)	OTHER
315	KU-131500-GH 3 Accessory Electric	0.0173	0.0169	579,706.68	566,303.16	(13,403.52)	OTHER
315	KU-131500-GH 4 Accessory Electric	0.0356	0.0385	1,898,589.96	2,053,250.40	154,660.44	GHENT 4
315	KU-131500-GH3 FGD Acc	0.0366	0.0358	440,737.08	431,103.48	(9,633.60)	OTHER
315	KU-131500-GH4 FGD Acc	0.0415	0.0435	628,643.76	658,939.80	30,296.04	GHENT 4
315	KU-131500-TC 2 Acc	0.0199	0.0203	904,903.44	923,092.44	18,189.00	OTHER
315	KU-131500-TC 2 FGD Accessory Equip	0.0142	0.0141	20,099.64	19,958.16	(141.48)	OTHER
316	KU-131600-EWB 1 Misc Power Plant E	0.0152	-	1,755.24	-	(1,755.24)	OTHER
316	KU-131600-EWB 2 Misc Power Plant E	0.0006	-	39.36	-	(39.36)	OTHER
316	KU-131600-EWB 3 Misc Power Plant E	0.0336	0.0681	302,021.44	612,132.76	310,111.32	BROWN 3

FERC	Description	Current Rates	Proposed Rates	TYE 6/30/22 Depreciation Expense Using Current Rates	TYE 6/30/22 Depreciation Expense Using Proposed Rates	Variance	Unit
316	KU-131600-GH 1 Misc Power Plant Eq	0.0106	0.0106	20,754.60	20,754.60	-	OTHER
316	KU-131600-GH 1SC Misc Power Plant	0.0090	0.0079	8,658.12	7,599.84	(1,058.28)	OTHER
316	KU-131600-GH 2 Misc Power Plant Eq	0.0089	0.0108	15,433.75	18,728.58	3,294.83	OTHER
316	KU-131600-GH 3 Misc Power Plant Eq	0.0217	0.0198	82,459.80	75,239.76	(7,220.04)	OTHER
316	KU-131600-GH 4 Misc Power Plant Eq	0.0353	0.0440	550,270.84	685,890.00	135,619.16	GHENT 4
316	KU-131600-SL Misc Power Plant Equi	0.0346	0.0373	185,913.98	200,421.71	14,507.73	OTHER
316	KU-131600-TC 2 Misc Power Plant Equ	0.0226	0.0241	210,558.34	224,533.43	13,975.09	OTHER
331	KU-133100-DD Structures and Improv	0.0248	0.0435	129,094.10	226,435.28	97,341.18	OTHER
332	KU-133200-DD Reservoirs, Dams, and	0.0261	0.0258	677,864.85	670,073.29	(7,791.56)	OTHER
333	KU-133300-DD Water Wheels, Turbine	0.0386	0.0382	575,043.01	569,083.98	(5,959.03)	OTHER
334	KU-133400-DD Accessory Electric Eq	0.0381	0.0386	52,910.92	53,605.28	694.36	OTHER
335	KU-133500-DD Misc Power Plant Equi	0.0376	0.0293	12,384.48	9,650.64	(2,733.84)	OTHER
336	KU-133600-DD Roads, Railroads, and	0.0333	0.0341	6,623.40	6,782.52	159.12	OTHER
341	KU-134100-CR 7 Structures and Impr	0.0303	0.0294	1,545,348.84	1,499,447.40	(45,901.44)	OTHER
341	KU-134100-EWB 10 Structures and Im	0.0292	0.0202	54,478.92	37,687.56	(16,791.36)	OTHER
341	KU-134100-EWB 11 Structures and Im	0.0432	0.0161	82,901.40	30,896.16	(52,005.24)	OTHER
341	KU-134100-EWB 5 Structures and Im	0.0394	0.0304	41,488.80	32,011.68	(9,477.12)	OTHER
341	KU-134100-EWB 6 Structures and Imp	0.0434	0.0300	9,373.68	6,479.52	(2,894.16)	OTHER
341	KU-134100-EWB 7 Structures and Imp	0.0433	0.0209	24,074.52	11,620.20	(12,454.32)	OTHER
341	KU-134100-EWB 8 Structures and Imp	0.0397	0.0129	79,902.36	25,963.20	(53,939.16)	OTHER
341	KU-134100-EWB 9 Structures and Imp	0.0276	0.0203	128,620.32	94,601.16	(34,019.16)	OTHER
341	KU-134100-EWB Solar Struc and Imp	0.0424	0.0425	61,217.52	61,361.88	144.36	OTHER
341	KU-134100-HA 1,2,&3 Structures and	0.1917	0.0307	55,871.28	8,947.56	(46,923.72)	OTHER
341	KU-134100-PR 13 Structures and Imp	0.0416	0.0231	91,473.60	50,794.20	(40,679.40)	OTHER
341	KU-134100-TC 10 Structures and Imp	0.0379	0.0263	167,306.64	116,099.40	(51,207.24)	OTHER
341	KU-134100-TC 5 Structures and Impr	0.0387	0.0219	144,747.00	81,911.04	(62,835.96)	OTHER
341	KU-134100-TC 6 Structures and Impr	0.0386	0.0218	138,523.20	78,233.28	(60,289.92)	OTHER
341	KU-134100-TC 7 Structures and Impr	0.0378	0.0228	134,536.08	81,148.68	(53,387.40)	OTHER
341	KU-134100-TC 8 Structures and Impr	0.0378	0.0228	134,146.56	80,913.84	(53,232.72)	OTHER
341	KU-134100-TC 9 Structures and Impr	0.0379	0.0229	138,561.48	83,721.84	(54,839.64)	OTHER
342	KU-134200-CR 7 Fuel Holders, Produ	0.0310	0.0153	204,461.04	100,911.48	(103,549.56)	OTHER
342	KU-134200-EWB 10 Fuel Holders, Pro	0.0543	0.0398	15,336.84	11,241.36	(4,095.48)	OTHER
342	KU-134200-EWB 11 Fuel Holders, Pro	0.0739	0.0285	22,285.32	8,594.52	(13,690.80)	OTHER
342	KU-134200-EWB 5 Fuel Holders, Prod	0.0500	0.0266	39,789.36	21,168.00	(18,621.36)	OTHER
342	KU-134200-EWB 6 Fuel Holders, Prod	0.0696	0.0346	69,147.12	34,374.84	(34,772.28)	OTHER
342	KU-134200-EWB 7 Fuel Holders, Prod	0.0699	0.0341	67,036.08	32,702.88	(34,333.20)	OTHER
342	KU-134200-EWB 8 Fuel Holders, Prod	0.0653	0.0208	17,176.92	5,471.40	(11,705.52)	OTHER
342	KU-134200-EWB 9 Fuel Holders, Prod	0.0465	0.0369	146,715.36	116,425.68	(30,289.68)	OTHER
342	KU-134200-HA 1,2,&3 Fuel Holders,	0.1574	0.0475	78,142.56	23,581.80	(54,560.76)	OTHER
342	KU-134200-PR 13 Fuel Holders, Prod	0.0389	0.0223	76,942.92	44,108.64	(32,834.28)	OTHER
342	KU-134200-TC 10 Fuel Holders, Prod	0.0385	0.0279	30,307.68	21,963.24	(8,344.44)	OTHER
342	KU-134200-TC 5 Fuel Holders, Produ	0.0390	0.0226	9,343.80	5,414.64	(3,929.16)	OTHER
342	KU-134200-TC 6 Fuel Holders, Produ	0.0390	0.0226	9,330.60	5,406.96	(3,923.64)	OTHER
342	KU-134200-TC 7 Fuel Holders, Produ	0.0382	0.0236	22,081.92	13,642.20	(8,439.72)	OTHER
342	KU-134200-TC 8 Fuel Holders, Produ	0.0382	0.0236	22,017.96	13,602.72	(8,415.24)	OTHER
342	KU-134200-TC 9 Fuel Holders, Produ	0.0383	0.0236	22,742.04	14,013.36	(8,728.68)	OTHER
343	KU-134300-Cane Run 7 Prime Movers	0.0357	0.0349	9,815,649.41	9,595,690.84	(219,958.57)	OTHER
343	KU-134300-EWB 10 Prime Movers	0.0494	0.0357	1,281,151.20	925,852.20	(355,299.00)	OTHER
343	KU-134300-EWB 11 Prime Movers	0.0482	0.0272	2,058,710.28	1,161,761.76	(896,948.52)	OTHER
343	KU-134300-EWB 5 Prime Movers	0.0441	0.0308	736,086.96	514,092.48	(221,994.48)	OTHER
343	KU-134300-EWB 6 Prime Movers	0.0542	0.0359	2,358,208.56	1,561,986.84	(796,221.72)	OTHER
343	KU-134300-EWB 7 Prime Movers	0.0528	0.0249	1,712,690.40	807,689.16	(905,001.24)	OTHER
343	KU-134300-EWB 8 Prime Movers	0.0581	0.0187	1,665,927.22	536,193.44	(1,129,733.78)	OTHER
343	KU-134300-EWB 9 Prime Movers	0.0474	0.0363	1,366,693.80	1,046,645.28	(320,048.52)	OTHER
343	KU-134300-PR 13 Prime Movers	0.0553	0.0308	1,082,692.80	603,018.84	(479,673.96)	OTHER
343	KU-134300-TC 10 Prime Movers	0.0449	0.0283	1,233,341.73	777,362.37	(455,979.36)	OTHER
343	KU-134300-TC 5 Prime Movers	0.0458	0.0296	2,137,126.16	1,381,199.45	(755,926.71)	OTHER
343	KU-134300-TC 6 Prime Movers	0.0450	0.0284	1,586,576.54	1,001,306.11	(585,270.43)	OTHER
343	KU-134300-TC 7 Prime Movers	0.0452	0.0299	1,222,522.67	808,704.13	(413,818.54)	OTHER
343	KU-134300-TC 8 Prime Movers	0.0457	0.0284	1,168,521.11	726,170.69	(442,350.42)	OTHER
343	KU-134300-TC 9 Prime Movers	0.0448	0.0279	1,213,963.12	756,017.21	(457,945.91)	OTHER
344	KU-134400-CR 7 Generators	0.0289	0.0280	1,814,474.52	1,757,968.44	(56,506.08)	OTHER
344	KU-134400-EWB 10 Generators	0.0294	0.0249	146,713.80	124,257.60	(22,456.20)	OTHER
344	KU-134400-EWB 11 Generators	0.0555	0.0247	318,008.88	141,528.24	(176,480.64)	OTHER
344	KU-134400-EWB 5 Generators	0.0398	0.0246	119,820.24	74,059.68	(45,760.56)	OTHER

FERC	Description	Current Rates	Proposed Rates	TYE 6/30/22 Depreciation Expense Using Current Rates	TYE 6/30/22 Depreciation Expense Using Proposed Rates	Variance	Unit
344	KU-134400-EWB 6 Generators	0.0402	0.0233	133,567.56	77,416.08	(56,151.48)	OTHER
344	KU-134400-EWB 7 Generators	0.0408	0.0242	158,016.72	93,725.64	(64,291.08)	OTHER
344	KU-134400-EWB 8 Generators	0.0404	0.0157	204,801.60	79,588.80	(125,212.80)	OTHER
344	KU-134400-EWB 9 Generators	0.0277	0.0232	154,355.04	129,279.36	(25,075.68)	OTHER
344	KU-134400-EWB Solar Generators	0.0461	0.0463	602,465.16	605,078.88	2,613.72	OTHER
344	KU-134400-HA 1,2,&3 Generators	0.0537	0.0120	144,030.72	32,185.68	(111,845.04)	OTHER
344	KU-134400-PR 13 Generators	0.0421	0.0270	224,246.40	143,816.04	(80,430.36)	OTHER
344	KU-134400-TC 10 Generators	0.0376	0.0256	129,257.76	88,005.24	(41,252.52)	OTHER
344	KU-134400-TC 5 Generators	0.0385	0.0239	154,075.80	95,647.08	(58,428.72)	OTHER
344	KU-134400-TC 6 Generators	0.0385	0.0244	150,365.16	95,296.32	(55,068.84)	OTHER
344	KU-134400-TC 7 Generators	0.0375	0.0248	114,956.52	76,024.56	(38,931.96)	OTHER
344	KU-134400-TC 8 Generators	0.0375	0.0248	114,488.88	75,715.32	(38,773.56)	OTHER
344	KU-134400-TC 9 Generators	0.0376	0.0328	130,991.04	114,268.80	(16,722.24)	OTHER
345	KU-134500-CR 7 Accessory Electric	0.0296	0.0287	727,812.60	705,683.16	(22,129.44)	OTHER
345	KU-134500-EWB 10 Accessory Electri	0.0377	0.0272	122,370.12	88,288.20	(34,081.92)	OTHER
345	KU-134500-EWB 11 Accessory Electri	0.0492	0.0184	120,749.52	45,158.40	(75,591.12)	OTHER
345	KU-134500-EWB 5 Accessory Electric	0.0423	0.0222	98,848.80	51,878.04	(46,970.76)	OTHER
345	KU-134500-EWB 6 Accessory Electric	0.0444	0.0239	103,633.08	55,784.52	(47,848.56)	OTHER
345	KU-134500-EWB 7 Accessory Electric	0.0445	0.0251	102,179.52	57,633.84	(44,545.68)	OTHER
345	KU-134500-EWB 8 Accessory Electric	0.0584	0.0208	209,448.12	74,598.00	(134,850.12)	OTHER
345	KU-134500-EWB 9 Accessory Electric	0.0364	0.0280	183,044.52	140,803.56	(42,240.96)	OTHER
345	KU-134500-EWB Solar Accessory Elec	0.0436	0.0404	19,422.48	17,997.00	(1,425.48)	OTHER
345	KU-134500-HA 1,2,&3 Accessory Elec	0.2216	0.0423	180,883.92	34,527.96	(146,355.96)	OTHER
345	KU-134500-PR 13 Accessory Electric	0.0401	0.0216	100,808.04	54,300.60	(46,507.44)	OTHER
345	KU-134500-TC 10 Acessory Electric	0.0404	0.0298	433,354.80	319,652.76	(113,702.04)	OTHER
345	KU-134500-TC 5 Accessory Electric	0.0418	0.0252	85,607.52	51,610.32	(33,997.20)	OTHER
345	KU-134500-TC 6 Accessory Electric	0.0425	0.0255	194,515.08	116,709.00	(77,806.08)	OTHER
345	KU-134500-TC 7 Accessory Electric	0.0413	0.0250	152,447.04	92,280.36	(60,166.68)	OTHER
345	KU-134500-TC 8 Accessory Electric	0.0379	0.0239	125,931.48	79,413.24	(46,518.24)	OTHER
345	KU-134500-TC 9 Accessory Electric	0.0391	0.0229	126,956.16	74,355.36	(52,600.80)	OTHER
346	KU-134600-CR 7 Misc. Power Plant E	0.0332	0.0312	111,956.29	105,211.95	(6,744.34)	OTHER
346	KU-134600-EWB 10 Misc Power Plant	0.0326	0.0257	7,736.16	6,098.76	(1,637.40)	OTHER
346	KU-134600-EWB 11 Misc Power Plant	0.0522	0.0234	29,238.60	13,107.00	(16,131.60)	OTHER
346	KU-134600-EWB 5 Misc Power Plant E	0.0401	0.0209	84,706.68	44,148.84	(40,557.84)	OTHER
346	KU-134600-EWB 6 Misc Power Plant E	0.0622	0.0338	7,343.88	3,990.72	(3,353.16)	OTHER
346	KU-134600-EWB 7 Misc Power Plant E	0.0624	0.0304	519,563.50	253,120.71	(266,442.79)	OTHER
346	KU-134600-EWB 8 Misc Power Plant E	0.0498	0.0219	31,414.68	13,814.88	(17,599.80)	OTHER
346	KU-134600-EWB 9 Misc Power Plant E	0.0331	0.0285	27,857.40	23,985.96	(3,871.44)	OTHER
346	KU-134600-EWB Solar Misc Power Plt	0.0425	0.0438	22,315.08	22,997.64	682.56	OTHER
346	KU-134600-HA 1,2,&3 Misc Power Pla	0.1775	0.0526	19,896.96	5,896.20	(14,000.76)	OTHER
346	KU-134600-PR 13 Misc Power Plant E	0.0393	0.0210	44,028.10	23,526.47	(20,501.63)	OTHER
346	KU-134600-TC 10 Misc Power Plant E	0.0461	0.0274	2,033.95	1,208.89	(825.06)	OTHER
346	KU-134600-TC 5 Misc. Power Plant E	0.0404	0.0225	10,982.57	6,116.50	(4,866.07)	OTHER
346	KU-134600-TC 7 Misc. Power Plant E	0.0389	0.0232	345.72	206.28	(139.44)	OTHER
346	KU-134600-TC 8 Misc. Power Plant E	0.0389	0.0232	53,349.86	31,817.91	(21,531.95)	OTHER
346	KU-134600-TC 9 Misc. Power Plant E	0.0391	0.0233	356.28	212.40	(143.88)	OTHER
350	KU-135010- KY Land Rights	0.0086	0.0086	262,316.38	262,316.38	-	OTHER
350	KU-135010- TN Land Rights	0.0086	0.0086	3.72	3.72	-	OTHER
350	KU-135010- VA Land Rights	0.0086	0.0086	24,349.08	24,349.08	-	OTHER
352	KU-135210- KY Struc & Imprv-Non Sys	0.0166	0.0166	509,794.20	509,794.20	-	OTHER
352	KU-135210- KY Struc NonSys Dix Ctrl	0.0166	0.0166	20,741.76	20,741.76	-	OTHER
352	KU-135210- VA Struc & Imprv-Non Sys	0.0166	0.0166	29,911.56	29,911.56	-	OTHER
352	KU-135220-Struct & Improve-System	0.0183	0.0183	1,433.30	1,433.30	-	OTHER
353	KU-135310- KY Station Equip -Non Sy	0.0190	0.0190	7,331,832.84	7,331,832.84	-	OTHER
353	KU-135310- VA Station Equip -Non Sy	0.0190	0.0190	633,452.16	633,452.16	-	OTHER
354	KU-135400- KY Towers Fix	0.0169	0.0169	1,196,298.48	1,196,298.48	-	OTHER
354	KU-135400- VA Towers and Fixtures	0.0169	0.0169	121,360.32	121,360.32	-	OTHER
355	KU-135500- KY Poles	0.0293	0.0293	16,145,989.94	16,145,989.94	-	OTHER
355	KU-135500- TN Poles and Fixtures	0.0293	0.0293	3,772.44	3,772.44	-	OTHER
355	KU-135500- VA Poles and Fixtures	0.0293	0.0293	1,090,828.25	1,090,828.25	-	OTHER
356	KU-135600- TN Overhead Conductors	0.0254	0.0254	2,049.60	2,049.60	-	OTHER
356	KU-135600- VA Overhead Conductors	0.0254	0.0254	498,914.16	498,914.16	-	OTHER
356	KU-135600-KY OH Cond	0.0254	0.0254	6,111,395.19	6,111,395.19	-	OTHER
357	KU-135700- KY Underground Conduit	0.0170	0.0170	10,514.40	10,514.40	-	OTHER
358	KU-135800- KY Undergrd Conductors a	0.0074	0.0074	9,139.08	9,139.08	-	OTHER

FERC	Description	Current Rates	Proposed Rates	TYE 6/30/22 Depreciation Expense Using Current Rates	TYE 6/30/22 Depreciation Expense Using Proposed Rates	Variance	Unit
360	KU-136010- KY Land Rights	0.0064	0.0064	15,410.40	15,410.40	-	OTHER
360	KU-136010- TN Land Rights	0.0064	0.0064	16.80	16.80	-	OTHER
360	KU-136010- VA Land Rights	0.0064	0.0064	1,300.68	1,300.68	-	OTHER
361	KU-136100- KY Struct and Improv	0.0215	0.0215	662,492.25	662,492.25	-	OTHER
361	KU-136100- TN Struct and Improv	0.0215	0.0215	54.72	54.72	-	OTHER
361	KU-136100- VA Struct and Improv	0.0215	0.0215	14,023.68	14,023.68	-	OTHER
362	KU-136200- KY Station Equipment	0.0156	0.0156	4,761,082.26	4,761,082.26	-	OTHER
362	KU-136200- TN Station Equipment	0.0156	0.0156	1,042.92	1,042.92	-	OTHER
362	KU-136200- VA Station Equipment	0.0156	0.0156	143,811.48	143,811.48	-	OTHER
364	KU-136400-KY Poles, Towers, and Fix	0.0156	0.0156	7,013,994.21	7,013,994.21	-	OTHER
364	KU-136400-TN Poles, Towers, and Fix	0.0156	0.0156	248.88	248.88	-	OTHER
364	KU-136400-VA Poles, Towers, and Fix	0.0156	0.0156	521,063.21	521,063.21	-	OTHER
365	KU-136500- KY Overhead Conductor	0.0156	0.0156	7,364,082.77	7,364,082.77	-	OTHER
365	KU-136500- TN Overhead Conductor	0.0156	0.0156	267.36	267.36	-	OTHER
365	KU-136500- VA Overhead Conductor	0.0156	0.0156	498,266.93	498,266.93	-	OTHER
366	KU-136600- KY Underground Conduit	0.0232	0.0232	58,560.12	58,560.12	-	OTHER
367	KU-136700- KY Undergrnd Conductors	0.0156	0.0156	3,824,803.06	3,824,803.06	-	OTHER
367	KU-136700- VA Undergrnd Conductors	0.0156	0.0156	84,049.16	84,049.16	-	OTHER
368	KU-136800- KY Line Transformers	0.0179	0.0179	5,845,073.41	5,845,073.41	-	OTHER
368	KU-136800- VA Line Transformers	0.0179	0.0179	198,003.08	198,003.08	-	OTHER
369	KU-136900- KY Services	0.0163	0.0163	2,036,625.24	2,036,625.24	-	OTHER
369	KU-136900- VA Services	0.0163	0.0163	102,795.48	102,795.48	-	OTHER
370	KU-137000- KY Meters	0.0351	0.0351	2,227,556.62	2,227,556.62	-	OTHER
370	KU-137000- VA Meters	0.0351	0.0351	118,275.60	118,275.60	-	OTHER
370	KU-137001- KY DSM AMS Meters	0.0685	0.0685	205,724.76	205,724.76	-	OTHER
370	KU-137020- KY Meters - CT and PT	0.0429	0.0429	460,392.96	460,392.96	-	OTHER
370	KU-137020- VA Meters - CT and PT	0.0429	0.0429	35,083.80	35,083.80	-	OTHER
371	KU-137101- KY Install Charging Sta	0.1000	0.1000	15,923.40	15,923.40	-	OTHER
373	KU-137300- KY Str Lighting and Sign	0.0400	0.0400	5,722,710.93	5,722,710.93	-	OTHER
373	KU-137300- VA Str Lighting and Sign	0.0400	0.0400	169,745.00	169,745.00	-	OTHER
390	KU-139010- KY Structures & Improv	0.0243	0.0243	1,910,491.01	1,910,491.01	-	OTHER
390	KU-139010- VA Structures & Improv	0.0243	0.0243	168,031.60	168,031.60	-	OTHER
390	KU-139010-KY Stru Pinevll Joint Own	0.0243	0.0243	1,339.56	1,339.56	-	OTHER
390	KU-139010-KY Struc Morganfield Offi	0.0243	0.0243	119,732.64	119,732.64	-	OTHER
390	KU-139010-KY Struc One Quality Bldg	0.0243	0.0243	353,978.76	353,978.76	-	OTHER
390	KU-139010-Pinevlle Storerm Owned	0.0243	0.0243	67,359.72	67,359.72	-	OTHER
390	KU-139020-Eddyville Office	0.0143	0.0143	238.44	238.44	-	OTHER
390	KU-139020-Livermore Storeroom	0.0143	0.0143	77.52	77.52	-	OTHER
390	KU-139020-Morehead Storeroom	0.0143	0.0143	42.24	42.24	-	OTHER
391	KU-139110- KY Office Equipment	0.0436	0.0436	470,025.45	470,025.45	-	OTHER
391	KU-139110- VA Office Equipment	0.0436	0.0436	13,818.12	13,818.12	-	OTHER
391	KU-139120-KY Non PC Computer Equip	0.1169	0.1169	3,172,402.04	3,172,402.04	-	OTHER
391	KU-139131-Personal Computers	0.2502	0.2502	1,594,919.99	1,594,919.99	-	OTHER
393	KU-139300- KY Stores Equipment	0.0440	0.0440	45,245.55	45,245.55	-	OTHER
394	KU-139400- KY Tools, Shop, Garage	0.0402	0.0402	726,568.19	726,568.19	-	OTHER
394	KU-139400- VA Tools, Shop, Garage	0.0402	0.0402	25,264.70	25,264.70	-	OTHER
397	KU-139700-KY Microwave,Fiber,Other	0.0490	0.0490	2,157,304.28	2,157,304.28	-	OTHER
397	KU-139700-VA Microwave,Fiber,Other	0.0490	0.0490	61,498.92	61,498.92	-	OTHER
397	KU-139710- KY Radios and Telephone	0.1084	0.1084	2,596,473.84	2,596,473.84	-	OTHER
397	KU-139710- VA Radios and Telephone	0.1084	0.1084	30,703.92	30,703.92	-	OTHER
397	KU-139720- DSM Equipment	0.1408	0.1408	1,075,420.50	1,075,420.50	-	OTHER
396	KU-139620-KY Power Op Equip - Other	0.0565	0.0565	58,988.88	58,988.88	-	OTHER
341	KU-134100-Simp Solar A1 Struc & Imp	0.0424	0.0410	34,500.00	33,360.84	(1,139.16)	OTHER
344	KU-134400-Simp Solar A1 Generators	0.0461	0.0454	31,555.08	31,076.04	(479.04)	OTHER
345	KU-134500-Simp Solar A1 Access Elec	0.0436	0.0436	14,369.16	14,369.16	-	OTHER
346	KU-134600-Simp Solar A1 Misc Pwr Pl	0.0425	0.0440	1,289.52	1,335.00	45.48	OTHER
303	KU-130330-Cloud Software NonCurrnt	0.2096	0.2096	378,666.12	378,666.12	-	OTHER
311	KU-131100-TC Training Center Struc	0.0181	0.0229	23,274.96	29,447.28	6,172.32	OTHER
312	KU-131200-EWB 3 Boil ECR 2016 NT	0.0519	0.1022	671,001.48	1,321,317.00	650,315.52	MECHANISM
312	KU-131200-EWB 3 Boil ECR2016-152377	0.0519	0.1022	1,297,906.80	2,555,801.04	1,257,894.24	MECHANISM
312	KU-131200-GH 4 Boil ECR 2016 NT	0.0435	0.0514	1,809,815.93	2,138,495.13	328,679.20	MECHANISM
312	KU-131200-GH 4 Boil ECR 2016-152379	0.0435	0.0514	6,716,043.12	7,935,738.36	1,219,695.24	MECHANISM
312	KU-131200-TC 2 Boil ECR 2016 NT	0.0217	0.0234	910,655.88	981,997.68	71,341.80	MECHANISM
312	KU-131200-TC2 Boil ECR2009-151122	0.0217	0.0234	570,018.60	614,674.44	44,655.84	MECHANISM
312	KU-131200-TC2 Boil ECR2009-159091	0.0217	0.0234	662.64	714.60	51.96	MECHANISM

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FERC	Description	Current Rates	Proposed Rates	TYE 6/30/22 Depreciation Expense Using Current Rates	TYE 6/30/22 Depreciation Expense Using Proposed Rates	Variance	Unit
312	KU-131200-TC2 Boil ECR2009-159093KU	0.0217	0.0234	4,568.28	4,926.24	357.96	MECHANISM
344	KU-134400-Bus Solar Gen-Makers Mark	0.0461	0.0437	11,427.48	10,832.64	(594.84)	OTHER
344	KU-134400-Simp Solar A2 Generators	0.0461	0.0454	26,752.40	26,346.17	(406.23)	OTHER
345	KU-134500-Bus Solar Acc Elec-Makers	0.0436	0.0232	6,786.72	3,611.28	(3,175.44)	OTHER
370	KU-137011- KY Solar Share Meters	0.0685	0.0685	52.80	52.80	-	OTHER
311	KU-131100-TC2 Struct ECR 2009 P33	0.0181	0.0206	5,792.28	6,592.32	800.04	MECHANISM
312	KU-131200-TC 2 Boil ECR 2009 P32	0.0217	0.0234	2,197,786.53	2,369,963.34	172,176.81	MECHANISM
315	KU-131500-TC 2 Acc ECR 2009 NT	0.0199	0.0203	25,162.20	25,668.00	505.80	MECHANISM
312	KU-131200-TC 2 Boil ECR 2009 P33	0.0217	0.0234	61,584.72	66,409.32	4,824.60	MECHANISM
				361,238,415.49	**415,869,665.67**	**54,631,250.18**	

Exhibit BCA-3

Summary of Estimated Survivor Curves, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of June 30, 2020 for E.W. Brown Generating Station

Witness: Brian C. Andrews

KENTUCKY UTILITIES COMPANY

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2020 FOR E.W. BROWN GENERATING STATION

ACCOUNT		UNIT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(9)/(6)	(11)=(8)/(9)
311.00	STRUCTURES AND IMPROVEMENTS	Brown Unit 3	06-2035	100-R2.5	(5)	29,535,742	16,392,923	14,619,606	985,196	3.34	14.84
312.00	BOILER PLANT EQUIPMENT	Brown Unit 3	06-2035	65-R1.5	(5)	475,691,478	112,434,187	387,041,865	26,694,940	5.61	14.50
314.00	TURBOGENERATOR UNITS	Brown Unit 3	06-2035	60-R1.5	(5)	51,368,471	10,926,704	43,010,191	3,015,610	5.87	14.26
315.00	ACCESSORY ELECTRIC EQUIPMENT	Brown Unit 3	06-2035	70-R4	(5)	16,028,996	7,224,123	9,606,323	648,357	4.04	14.82
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	Brown Unit 3	06-2035	70-R1.5	(5)	7,055,460	3,561,568	3,846,665	265,690	3.77	14.48
	TOTAL BROWN UNIT 3					**579,680,147**	**150,539,505**	**458,124,650**	**31,609,793**		
311.00	STRUCTURES AND IMPROVEMENTS	Brown Units 1,2, and 3 Scrubber	06-2035	100-R2.5	(5)	45,553,347	17,738,141	30,092,873	2,019,965	4.43	14.90
312.00	BOILER PLANT EQUIPMENT	Brown Units 1,2, and 3 Scrubber	06-2035	65-R1.5	(5)	335,830,028	110,279,694	242,341,836	16,653,791	4.96	14.55
315.00	ACCESSORY ELECTRIC EQUIPMENT	Brown Units 1,2, and 3 Scrubber	06-2035	70-R4	(5)	29,324,457	10,389,867	20,400,813	1,361,476	4.64	14.98
	TOTAL BROWN UNITS 1, 2, AND 3 SCRUBBER					**410,707,832**	**138,407,702**	**292,835,522**	**20,035,232**		
	TOTAL E.W. BROWN GENERATING STATION					**990,387,979**	**288,947,207**	**750,960,171**	**51,645,024**		

Exhibit BCA-4

Impact on Annual Depreciation Accrual Amounts and Rates As of June 30, 2020 E.W. Brown Generating Station 2028 vs. 2035 Retirement Date

Witness: Brian C. Andrews

KENTUCKY UTILITIES COMPANY

IMPACT ON ANNUAL DEPRECIATION ACCRUAL AMOUNTS AND RATES AS OF JUNE 30, 2020
E.W. BROWN GENERATING STATION 2028 vs. 2035 RETIREMENT DATE

ACCOUNT	DESCRIPTION	UNIT	2028 RETIREMENT[1] AMOUNT (1)	2028 RETIREMENT[1] RATE (2)	2035 RETIREMENT[2] AMOUNT (3)	2035 RETIREMENT[2] RATE (4)	DELTA AMOUNT (5)=(3)-(1)	DELTA RATE (6)=(4)-(2)
311	STRUCTURES AND IMPROVEMENTS	Brown Unit 3	1,800,352	6.10	985,196	3.34	(815,156)	(2.76)
312	BOILER PLANT EQUIPMENT	Brown Unit 3	48,604,902	10.22	26,694,940	5.61	(21,909,962)	(4.61)
314	TURBOGENERATOR UNITS	Brown Unit 3	5,443,587	10.60	3,015,610	5.87	(2,427,977)	(4.73)
315	ACCESSORY ELECTRIC EQUIPMENT	Brown Unit 3	1,188,419	7.41	648,357	4.04	(540,062)	(3.37)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	Brown Unit 3	480,555	6.81	265,690	3.77	(214,865)	(3.04)
	TOTAL BROWN UNIT 3		**57,517,815**		**31,609,793**		**(25,908,022)**	
311	STRUCTURES AND IMPROVEMENTS	Brown Units 1,2, and 3 Scrubber	3,718,572	8.16	2,019,965	4.43	(1,698,607)	(3.73)
312	BOILER PLANT EQUIPMENT	Brown Units 1,2, and 3 Scrubber	30,333,856	9.03	16,653,791	4.96	(13,680,065)	(4.07)
315	ACCESSORY ELECTRIC EQUIPMENT	Brown Units 1,2, and 3 Scrubber	2,513,446	8.57	1,361,476	4.64	(1,151,970)	(3.93)
	TOTAL BROWN UNITS 1, 2, AND 3 SCRUBBER		**36,565,874**		**20,035,232**		**(16,530,642)**	
	TOTAL E.W. BROWN GENERATING STATION		**94,083,689**		**51,645,024**		**(42,438,665)**	

Sources:
1. Exhibit JJS-KU-1, pages 94 and 95
2. Exhibit BCA-3

Exhibit BCA-5

Jurisdictionalized Depreciation Expense Comparison
Year Ended June 2022 Test Year
E.W. Brown Generating Station

Witness: Brian C. Andrews

Kentucky Utilities Company
Jurisdictionalized Depreciation Expense Comparison
Year Ended June 2022 Test Year
E.W. Brown Generating Station

Description	KU Proposed Rate eff. July-2021	KU Proposed Jurisdictionalized Depreciation Expense[1]	DoD/FEA Proposed Rate eff. July-2021[2]	DoD/FEA Proposed Jurisdictionalized Depreciation Expense	Depreciation Rate Difference	Depreciation Expense Difference
(1)	(2)	(3)	(4)	(5) = (4)/(2) x (3)	(6) = (4) - (2)	(7) = (5) - (3)
KU-131100-EWB 3 Struc	6.10%	1,686,537	3.34%	922,233	-2.76%	(764,304)
KU-131100-EWB3 FGD Struc	8.16%	3,479,255	4.43%	1,890,687	-3.73%	(1,588,568)
KU-131200-EWB 3 Boil	10.22%	44,665,702	5.61%	24,526,007	-4.61%	(20,139,696)
KU-131200-EWB3 FGD Boil	9.03%	28,544,265	4.96%	15,675,619	-4.07%	(12,868,646)
KU-131400-EWB 3 Turbogenerator Uni	10.60%	5,077,152	5.87%	2,811,855	-4.73%	(2,265,297)
KU-131500-EWB 3 Acc	7.41%	1,163,990	4.04%	635,388	-3.37%	(528,602)
KU-131500-EWB 3 FGD Acc	8.57%	2,341,428	4.64%	1,268,470	-3.93%	(1,072,959)
KU-131600-EWB 3 Misc Power Plant E	6.81%	572,956	3.77%	316,828	-3.04%	(256,128)
Total		**87,531,287**		**48,047,087**		**(39,484,200)**

Source:
1. KU Attachment to Response to DoD-FEA 2-23
2. Exhibit BCA-3
Note: Using jurisdictional factor of 0.936