

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

**In the Matter of:**

<b>APPLICATION OF KENTUCKY UTILITIES</b>	)	
<b>COMPANY FOR AN ADJUSTMENT OF ITS</b>	)	
<b>ELECTRIC RATES, A CERTIFICATE OF PUBLIC</b>	)	
<b>CONVENIENCE AND NECESSITY TO DEPLOY</b>	)	<b>CASE NO. 2020-00349</b>
<b>ADVANCED METERING INFRASTRUCTURE,</b>	)	
<b>APPROVAL OF CERTAIN REGULATORY AND</b>	)	
<b>ACCOUNTING TREATMENTS, AND</b>	)	
<b>ESTABLISHMENT OF A ONE-YEAR SUR-</b>	)	
<b>CREDIT</b>	)	

**FEBRUARY 23, 2021 SUPPLEMENTAL RESPONSES**  
**OF KENTUCKY UTILITIES COMPANY**  
**TO**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**  
**DATED NOVEMBER 24, 2020**

**FILED: FEBRUARY 23, 2021**

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.

DocuSigned by:  
Christopher M. Garrett  
36353C0395DE407  
Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 22<sup>nd</sup> day of February 2021.

Judy Scholer  
Notary Public  
Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

**KENTUCKY UTILITIES COMPANY**

**February 23, 2021 Supplemental Response to Commission Staff's  
First Request for Information  
Dated November 24, 2020**

**Case No. 2020-00349**

**Question No. 3**

**Responding Witness: Christopher M. Garrett**

Q-3. 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-3. **Original Response:**

See attached.

**December 30, 2020 Supplemental Response:**

See attached income statement for November 2020. Income statements for subsequent months will be provided as they become available.

**January 29, 2021 Supplemental Response:**

See attached income statement for December 2020. Income statements for subsequent months will be provided as they become available.

**February 23, 2021 Supplemental Response:**

See attached income statement for January 2021. Income statements for subsequent months will be provided as they become available.

**Kentucky Utilities Company**  
**Comparative Statement of Income**  
**January 31, 2021**

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues.....	\$ 164,582,963.97	\$ 152,733,237.40	\$ 11,849,726.57	7.76
Total Operating Revenues.....	164,582,963.97	152,733,237.40	11,849,726.57	7.76
Fuel for Electric Generation.....	35,774,911.86	34,779,001.34	995,910.52	2.86
Power Purchased.....	5,943,847.87	4,159,990.15	1,783,857.72	42.88
Other Operation Expenses.....	23,734,627.71	24,094,875.30	(360,247.59)	(1.50)
Maintenance.....	10,468,187.03	8,410,505.16	2,057,681.87	24.47
Depreciation.....	27,058,074.50	25,700,483.95	1,357,590.55	5.28
Amortization Expense.....	1,435,626.23	1,329,419.79	106,206.44	7.99
Regulatory Debits.....	1,121,354.93	909,662.47	211,692.46	23.27
Taxes				
Federal Income.....	9,169,704.63	8,054,538.37	1,115,166.26	13.85
State Income.....	2,298,171.58	2,018,681.29	279,490.29	13.85
Deferred Federal Income - Net.....	-	0.01	(0.01)	(100.00)
Property and Other.....	4,044,013.91	3,682,582.58	361,431.33	9.81
Loss (Gain) from Disposition of Allowances.....	-	(13,863.77)	13,863.77	100.00
Total Operating Expenses.....	121,048,520.25	113,125,876.64	7,922,643.61	7.00
Net Operating Income.....	43,534,443.72	39,607,360.76	3,927,082.96	9.92
Other Income Less Deductions				
Amortization of Investment Tax Credit.....	156,224.00	154,866.00	1,358.00	0.88
Other Income Less Deductions.....	22,813.38	234,133.93	(211,320.55)	(90.26)
AFUDC - Equity.....	7,987.39	15,633.79	(7,646.40)	(48.91)
Total Other Income Less Deductions.....	187,024.77	404,633.72	(217,608.95)	(53.78)
Income Before Interest Charges.....	43,721,468.49	40,011,994.48	3,709,474.01	9.27
Interest on Long-Term Debt.....	8,718,603.06	8,724,526.59	(5,923.53)	(0.07)
Amortization of Debt Expense - Net.....	239,315.87	268,582.90	(29,267.03)	(10.90)
Other Interest Expenses.....	82,916.85	321,478.87	(238,562.02)	(74.21)
AFUDC - Borrowed Funds.....	(3,430.59)	(8,300.82)	4,870.23	58.67
Total Interest Charges.....	9,037,405.19	9,306,287.54	(268,882.35)	(2.89)
Net Income.....	\$ 34,684,063.30	\$ 30,705,706.94	\$ 3,978,356.36	12.96

**KENTUCKY UTILITIES COMPANY**

**February 23, 2021 Supplemental Response to Commission Staff's  
First Request for Information  
Dated November 24, 2020**

**Case No. 2020-00349**

**Question No. 14**

**Responding Witness: Christopher M. Garrett**

- Q-14. 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).
  - b. For each category identified in Item 14(a), 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.
  - c. 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 Item 14(a), 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 workpapers and calculations.
  - d. Provide monthly updates of the actual costs incurred in conjunction with this rate case, reported in the manner requested in Items 14(a) and 14(b), and a cumulative total of cost incurred to date for each category. Updates will be

due when the utility files its monthly financial statements with the Commission, through the month of the public hearing.

A-14. **Original Response:**

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

**December 30, 2020 Supplemental Response to Question No. 14(d):**

Attached are the Schedule of Rate Case Expenses (Attachment 1) and the associated invoices (Attachment 2) recorded by Kentucky Utilities Company for November 2020.

**January 29, 2021 Supplemental Response to Question No. 14(d):**

Attached are the Schedule of Rate Case Expenses (Attachment 1) and the associated invoices (Attachment 2) recorded by Kentucky Utilities Company for December 2020.

**February 23, 2021 Supplemental Response to Question No. 14(d):**

Attached are the Schedule of Rate Case Expenses (Attachment 1) and the associated invoices (Attachment 2) recorded by Kentucky Utilities Company for January 2021.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2020-00349

Schedule of Rate Case Preparation Costs

Response to Commission's Order  
Dated November 24, 2020

Question No. 14 (d)

Responding Witness: Christopher M. Garrett

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr	Amount	Description	Account
13-Jan-21	945838	STOLL KEENON OGDEN	63.40	295.87	18,757.01	Professional legal services	182335
SUBTOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC					18,757.01		
<b>TOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC</b>					<b>18,757.01</b>		
18-Dec-20	0661935703	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	7.50	217.33	1,630.00	Consulting work related to the rate case	182335
1-Dec-20	THEPRI120120	THE PRIME GROUP LLC	7.83	230.00	1,800.90	Consulting work related to the rate case	182335
SUBTOTAL CONSULTANTS KU ELECTRIC					3,430.90		
<b>TOTAL CONSULTANTS KU ELECTRIC</b>					<b>3,430.90</b>		
SUBTOTAL SUPPLIES/SERVICES - OTHER KU ELECTRIC					-		
<b>TOTAL SUPPLIES/SERVICES - OTHER KU ELECTRIC</b>					<b>-</b>		
<b>TOTAL RATE CASE EXPENSE FOR THE MONTH OF DECEMBER 2020</b>					<b>22,187.91</b>		

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

# INVOICE

## Invoice Information

Firm/Vendor: Stoll Keenon Ogden  
Office: Louisville  
Invoice Number: 945838  
Date of Invoice: 01/13/2021  
Billing Period: 12/01/2020 - 12/31/2020  
Date Posted: 01/13/2021  
Invoice Description/Comment: 2020 KY Rate Case

## Amount Approved

**Approved Total** \$34,735.20  
**Invoice Currency:** USD  
Date Approved: 01/20/2021  
Final Approver: Greg Cornett  
Approved Fees \$34,735.20  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$34,735.20  
Comments to AP: LEGAL 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 RC-EL	LGLE EX	0321   026900	\$12,504.67	36%	LGE EL
122483	LGE RC-GC	LGLE EX	0321   026900	\$3,473.52	10%	LGE GAS
122484	KU RC	LEGAL EXP	0321   026900	\$18,757.01	54%	KU

## Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden  
2000 PNC Plaza  
500 West Jefferson Street  
Louisville, Kentucky 40202

Tel: [REDACTED]  
Fax: [REDACTED]

## Remittance Address

Same as mail address

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

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed February 23, 2021

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HST ID: --  
PST ID: --  
Sales Tax ID: --  
QST ID: --  
Withholding Tax ID: --

**Other Invoice and Firm Information**

Regulatory Statements: -

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**Amount Billed**

**Billed Total**            **\$34,735.20**  
Invoice Currency:    USD  
Billed Fees            \$34,735.20  
Billed Expenses      \$0.00  
Billed Total (excl. Tax) \$34,735.20

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**Approval History**

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Eloise Carlisle	Posted	01/13/2021	\$34,735.20	
Carrie Beatty	Approved	01/13/2021	\$34,735.20	
Allyson Sturgeon	Approved	01/15/2021	\$34,735.20	
Greg Cornett	Approved	01/19/2021	\$34,735.20	
Carrie Beatty	AP Reviewed	01/20/2021	\$34,735.20	
Carrie Beatty	AP Batch Run	01/20/2021	\$34,735.20	Batch ID: 001000579 (Sent to AP: 01/20/2021 8:39:28 AM)

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**Additional Financial Information**

Oracle Vendor Number:    40033  
Vendor Pay Site:            PY-ACH  
Name of Invoice File in .Zip: Stoll Keenon Ogden - 945838.html  
Comments to Firm:  
AP Route:                    Default AP Route

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**Matter Information**

Matter Name (Short):    2020 Kentucky Rate Case

Matter ID: 31995  
 Lead Company Person: Sturgeon, Allyson  
 Organizational unit: LKE > KU and LG&E > Corporate  
 Practice group: LKE Legal > Regulatory > State  
 Law Firm Matter No.: 165839  
 Country (in Matter): United States

**Invoice Line Items:**

<u>Date</u>	<u>Description Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
12/01/2020 -	Review and test group permissions on HighQ site; e-mails re: SEE confidentiality	Parsons, Matt	0.9	\$242.00				\$217.80
12/01/2020 -	Work re witness preparation and first-round DR responses.	Crosby, W. Duncan	0.5	\$285.00				\$142.50
12/01/2020 -	Set up additional confidential file access via secure file transfer site for production of confidential information; updated spreadsheet on SharePoint re confidential information access; continued research of affordability-based rates	Brown, Katelyn	5.2	\$201.00				\$1,045.20
12/01/2020 -	Attention to discovery issues re Staff Data Requests (First Set); prepare for phone call with Attorney General; attention to confidentiality agreement with AG	Riggs, Kendrick	3.2	\$448.00				\$1,433.60
12/02/2020 -	Call with Mr. Seelye re: meeting on gas issues; review exhibits for responses to data requests	Parsons, Matt	1	\$242.00				\$242.00
12/02/2020 -	Compiled Arbough portions of response to PSC 1-56	Wimberly, Mary Ellen	0.9	\$210.00				\$189.00
12/02/2020 -	Reviewed filed versions of Mr. Garrett, Mr. Blake, and Mr. Spanos testimonies for exhibits and schedules to be included in first PSC data request; reviewed supporting spreadsheets for Conroy exhibit	Brown, Katelyn	1.9	\$201.00				\$381.90
12/02/2020 -	Work on witness preparation memo.	Crosby, W. Duncan	2.3	\$285.00				\$655.50
12/02/2020 -	Review letters stating there are no deficiencies in the applications; emails regarding gas transmission [no charge]	Braun, Monica	0.3	\$238.00	(\$71.40)			\$0.00
12/02/2020 -	Phone conference with AG lawyers; attention to discovery issues; attention to regulatory issues in the case	Riggs, Kendrick	3.8	\$448.00				\$1,702.40
12/03/2020 -	Attention to discovery issues; respond to AG inquiry about bill impact information	Riggs, Kendrick	2.3	\$448.00				\$1,030.40
12/03/2020 -	Review report from Mr. Wolfe re: SEE confidentiality and respond re: same	Parsons, Matt	0.1	\$242.00				\$24.20
12/03/2020 -	Reviewed SharePoint for responses to PSC Staff's First Request for Information; revised spreadsheet on SharePoint to reflect confidential documents in PSC Staff's First Request for Information	Brown, Katelyn	0.6	\$201.00				\$120.60
12/03/2020 -	Draft of witness prep memo.	Crosby, W. Duncan	4.8	\$285.00				\$1,368.00

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12/04/2020 -	Review Seelye analysis re: transmission-related costs; call re: same	Parsons, Matt	1.1	\$242.00	\$266.20
12/04/2020 -	Reviewed emails, testimony, and exhibits on SharePoint from Mr. Spanos for inclusion in responses for PSC 1st Set of Information Requests	Brown, Katelyn	0.3	\$201.00	\$60.30
12/04/2020 -	Prepare for and attend meeting with Mr. Seelye regarding rate changes	Braun, Monica	1.3	\$238.00	\$309.40
12/04/2020 -	Reviewed emails re spreadsheets for testimony exhibits	Wimberly, Mary Ellen	0.3	\$210.00	\$63.00
12/07/2020 -	Review PSC 1 data responses	Ingram, III, Lindsey	1.3	\$359.00	\$466.70
12/07/2020 -	Attention to emails re discovery issues; phone calls re discovery issues and Thompson errata filing	Riggs, Kendrick	2.3	\$448.00	\$1,030.40
12/07/2020 -	Communicated with Mr. Spanos re exhibits for inclusion in responses for PSC 1st Set of Information Requests	Brown, Katelyn	0.2	\$201.00	\$40.20
12/08/2020 -	Attention to requests for confidentiality agreements	Riggs, Kendrick	0.2	\$448.00	\$89.60
12/08/2020 -	Drafted Joint Errata re Thompson testimony; reviewed draft Responses and attachments to PSC's 1st Request for Information; reviewed confidential information spreadsheet on SharePoint; participated in call with client re confidential information in Response to PSC's 1st Request for Information	Brown, Katelyn	1.8	\$201.00	\$361.80
12/08/2020 -	Review draft data responses; meeting with client re same	Ingram, III, Lindsey	2	\$359.00	\$718.00
12/09/2020 -	Review KPSC order establishing procedural schedule	Riggs, Kendrick	0.1	\$448.00	\$44.80
12/09/2020 -	Continued drafting Petitions for Confidential Protection; checked status of confidential documents on SharePoint	Brown, Katelyn	1.1	\$201.00	\$221.10
12/09/2020 -	Work on PSC1 data responses and supporting attachments	Ingram, III, Lindsey	2	\$359.00	\$718.00
12/10/2020 -	Work on discovery issues re responses to Staff Data Requests (First Set)	Riggs, Kendrick	2.5	\$448.00	\$1,120.00
12/10/2020 -	Reviewed filings in rate case	Wimberly, Mary Ellen	0.2	\$210.00	\$42.00
12/10/2020 -	Continued drafting Petitions for Confidential Protection; reviewed draft Responses and proposed confidential information on SharePoint	Brown, Katelyn	2.5	\$201.00	\$502.50
12/10/2020 -	Review draft data responses and work on related confidentiality issues	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
12/11/2020 -	Continue review of PSC 1 draft responses	Ingram, III, Lindsey	1.8	\$359.00	\$646.20
12/11/2020 -	Continued drafting Petitions for Confidential Protection; reviewed spreadsheet on SharePoint re proposed confidential information	Brown, Katelyn	3.5	\$201.00	\$703.50

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Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed February 23, 2021

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Garrett

12/11/2020 -	Conference with Ms. Sturgeon re witness preparation.	Crosby, W. Duncan	0.5	\$285.00	\$142.50
12/11/2020 -	Work on discovery issues re responses to Staff Data Requests (First Set)	Riggs, Kendrick	2.7	\$448.00	\$1,209.60
12/13/2020 -	Reviewed revisions to Petitions for Confidential Protection; finalized Petitions; uploaded Petitions to SharePoint for client review	Brown, Katelyn	1.1	\$201.00	\$221.10
12/13/2020 -	Attention to draft response and attachments and confidentiality issues	Riggs, Kendrick	2	\$448.00	\$896.00
12/14/2020 -	Attend remote meeting to review KU/LGE responses to Staff Data Requests (First Set) [no charge]	Riggs, Kendrick	1	\$448.00 (\$448.00)	\$0.00
12/14/2020 -	Attention to draft response and attachments; attention to motions for intervention	Riggs, Kendrick	1.7	\$448.00	\$761.60
12/14/2020 -	Attend discovery call with client	Ingram, III, Lindsey	0.5	\$359.00	\$179.50
12/14/2020 -	Reviewed status of Responses to PSC Staff's First Request for Information and confidential documents on SharePoint; participated in client call re Responses; revised Petitions for Confidential Protection; reviewed highlighted versions of confidential documents for upload to file transfer site for viewing by intervenors	Brown, Katelyn	2	\$201.00	\$402.00
12/15/2020 -	Attention to production of confidential information as part of KU/LG&E responses to Staff's Data Requests (First Set); prepare confidential attachments for production; attention to motions for intervention	Riggs, Kendrick	3.1	\$448.00	\$1,388.80
12/15/2020 -	Brief call with client re: confidential attachments to upload to HighQ and resolve issues with same	Parsons, Matt	0.5	\$242.00	\$121.00
12/15/2020 -	Uploaded highlighted confidential documents to file transfer site; emailed intervenors re access to documents; discussed documents with Mr. Lovekamp and Ms. Couch	Brown, Katelyn	1.1	\$201.00	\$221.10
12/16/2020 -	Attention to motions for intervention and KIUC inquiry re bill impacts	Riggs, Kendrick	0.2	\$448.00	\$89.60
12/17/2020 -	Reviewed and updated confidential information access spreadsheet on SharePoint; reviewed Confidentiality Agreements including intervenor experts	Brown, Katelyn	0.4	\$201.00	\$80.40
12/17/2020 -	Attention to motions for intervention; phone conference with KIUC counsel re request for bill impact information for KIUC members	Riggs, Kendrick	1.3	\$448.00	\$582.40
12/18/2020 -	Granted access to file transfer site to Attorney General consultants; updated confidential information spreadsheet on SharePoint	Brown, Katelyn	1.1	\$201.00	\$221.10
12/18/2020 -	Attention to motions for intervention	Riggs, Kendrick	0.5	\$448.00	\$224.00
12/19/2020 -	Attention to Mr. FitzGerald inquiry re possible motions for interventions	Riggs, Kendrick	0.3	\$448.00	\$134.40
12/21/2020 -	Prepare response to Joint Intervenors Motion to intervene	Wuetcher, Gerald	5.6	\$296.00	\$1,657.60
12/21/2020 -	Updated confidential spreadsheet for additional Attorney General consultants; update status of confidential information	Brown, Katelyn	0.9	\$201.00	\$180.90

12/21/2020 -	Work on witness prep memo.	Crosby, W. 2.3 Duncan	\$285.00	\$655.50
12/21/2020 -	Work on intervention analysis issues	Riggs, 2 Kendrick	\$448.00	\$896.00
12/22/2020 -	Phone conference with AG re discovery issues; attention to motion for interventions and issues associated with same	Riggs, 1.8 Kendrick	\$448.00	\$806.40
12/22/2020 -	Started drafting Excel spreadsheet summarizing parties requesting intervention in both KU and LG&E cases	Brown, 3.8 Katelyn	\$201.00	\$763.80
12/22/2020 -	Review e-mail re: response to motion of Kentuckians for the Commonwealth for intervention [no charge]	Wuetcher, 0.1 Gerald	\$296.00 (\$29.60)	\$0.00
12/23/2020 -	Attention to motions for intervention and related issues	Riggs, 1 Kendrick	\$448.00	\$448.00
12/23/2020 -	Finished drafting intervention Excel spreadsheet; revised spreadsheet based on discussions	Brown, 4.1 Katelyn	\$201.00	\$824.10
12/28/2020 -	Review filed requests for intervention and public comments	Parsons, 0.3 Matt	\$242.00	\$72.60
12/28/2020 -	Attention to motions for intervention	Riggs, 0.5 Kendrick	\$448.00	\$224.00
12/28/2020 -	Work on witness prep memo.	Crosby, W. 4.5 Duncan	\$285.00	\$1,282.50
12/28/2020 -	Reviewed comments and requests for intervention filed in both cases; created list of requests for intervention	Brown, 1.6 Katelyn	\$201.00	\$321.60
12/28/2020 -	Work on topic outline	Ingram, III, 1 Lindsey	\$359.00	\$359.00
12/29/2020 -	Attention to motions for intervention [no charge]	Riggs, 0.1 Kendrick	\$448.00 (\$44.80)	\$0.00
12/30/2020 -	Attention to response/objection to ChargePoint motions for intervention; attention to individual motions for intervention; attention to orders granting intervention	Riggs, 1 Kendrick	\$448.00	\$448.00
12/30/2020 -	Drafted Objection to ChargePoint's Intervention in both KU and LG&E cases; revised drafts based on discussions with Mr. Riggs; began drafting Objections to Individual Intervenor Requests in both KU and LG&E cases; updated intervenor spreadsheets to reflect Orders granting intervention	Brown, 5.5 Katelyn	\$201.00	\$1,105.50
12/31/2020 -	Finished drafting Objections to Individual Intervenor Requests in both KU and LG&E cases; revised Objections based on discussions with Mr. Riggs; uploaded Objections to SharePoint for client review	Brown, 2.1 Katelyn	\$201.00	\$422.10
12/31/2020 -	Attention to objections to individual motions for intervention; attention to electronic filing by intervenors re-receipt of electronic service	Riggs, 0.4 Kendrick	\$448.00	\$179.20

*Excellence Delivered As Promised*

Case No. 2020-00349

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed February 23, 2021

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**Gannett Fleming Valuation and Rate Consultants, LLC**

Garrett

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:** 066193  
**Invoice No:** 066193\*5703  
**Invoice Date:** December 18, 2020

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

Note: TO PREVENT IMPOSTER FRAUD. If you receive any notification of a change in payment instructions, you should call our Accounts Receivable department at 717-763-7211 to verify the authenticity of the change. We cannot be held responsible for a misdirected payment as a result of your not confirming authenticity of requested changes to payment instructions or "imposter hacks" to your system.

**Invoice Period: October 24, 2020 through December 18, 2020**

**Project Manager :** John J. Spanos [REDACTED]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

**Summary of Current Charges**

Phase 100	- DEPR - LG&E - ELECTRIC	\$ 1,935.41
Phase 101	- DEPR - LG&E - GAS	300.00
Phase 200	- DEPR - KENTUCKY UTILITIES	1,630.00
	Total Charges	\$ 3,865.41

**Total Due This Invoice ..... \$3,865.41**

<u>Project:</u>	<u>Task:</u>	<u>Exp Type:</u>	<u>Exp Org:</u>	<u>Amount</u>
122482	LGE RC-EL 22EXP	0314	026120	\$ 1,935.41
122483	LGE RC-GS 22EXP	0314	026120	\$ 300.00
122484	KU RC-22EXP	0314	026120	\$ 1,630.00
			Total	\$ 3,865.41

Requisition # 173130  
 12/31/2020 Christina Giveans

PO# 171517  
 12/31/2020 Christina Giveans

**Gannett Fleming Valuation and Rate Consultants, LLC**

## Phase 100 -- Depr - LG&amp;E - Electric

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	2.00	\$ 180.00	\$ 360.00
John J. Spanos	4.50	280.00	1,260.00
Support Staff	2.50	120.00	300.00

**Total Labor Costs \$ 1,920.00**

**Expenses**

Postage, Freight & Courier Service			15.41
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**Total Expenses \$ 15.41**

**Total Phase -- 100 \$ 1,935.41**

## Phase 101 -- Depr - LG&amp;E - Gas

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	1.00	180.00	180.00
Support Staff	1.00	120.00	120.00

**Total Labor Costs \$ 300.00**

**Total Phase -- 101 \$ 300.00**

## Phase 200 -- Depr - Kentucky Utilities

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	1.50	180.00	270.00
John J. Spanos	4.00	280.00	1,120.00
Support Staff	2.00	120.00	240.00

**Total Labor Costs \$ 1,630.00**

**Total Phase -- 200 \$ 1,630.00**



<b>Invoice Number</b> 7-196-78357	<b>Invoice Date</b> Nov 30, 2020	<b>Account Number</b> [REDACTED]	<b>Page</b> 5 of 48
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Fuel Surcharge - FedEx has applied a fuel surcharge of 3.50% to this shipment.  
 Distance Based Pricing, Zone 4  
 Package Delivered to Recipient Address - Release Authorized

<b>Automation</b>	INET	<b>Sender</b>	<b>Recipient</b>
<b>Tracking ID</b>	772138322523	Cheryl Rutter	Judy Schooler
<b>Service Type</b>	FedEx Standard Overnight	209 SENATE AVENUE	LG&E and KU Energy LLC
<b>Package Type</b>	FedEx Envelope	CAMP HILL PA 17011 US	State Regulation & Rates - 5th
<b>Zone</b>	04		LOUISVILLE KY 40202 US
<b>Packages</b>			
<b>Rated Weight</b>	N/A		
<b>Delivered</b>	Nov 23, 2020 11:02	<b>Transportation Charge</b>	37.22
<b>Svc Area</b>	A1	<b>Discount</b>	-22.33
<b>Signed by</b>	see above	<b>Fuel Surcharge</b>	0.52
<b>FedEx Use</b>	00000000/222/02	<b>Total Charge</b>	<b>USD \$15.41</b>
		<b>003-331050-066193.100 Reference Subtotal</b>	<b>USD \$15.41</b>





Gannett Fleming, Inc. Expenditures  
by Project Number and Task

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 KU Electric	Total Invoice
<b>Project Number</b>	122482	122483	122484	
<b>Task</b>	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP	
Date	Sep-19	Sep-19	Sep-19	
Amount	1,795.00	1,440.00	2,692.50	<b>5,927.50</b>
Date	Oct-19	Oct-19	Oct-19	
Amount	12,259.84	3,675.90	12,418.31	<b>28,354.05</b>
Date	Nov-19	Nov-19	Nov-19	
Amount	5,390.27	320.00	5,452.42	<b>11,162.69</b>
Date	Dec-19	Dec-19	Dec-19	
Amount	2,270.00	162.50	1,832.50	<b>4,265.00</b>
Date	Jan-20	Jan-20	Jan-20	
Amount	1,250.00	-	1,330.00	<b>2,580.00</b>
Date	Feb-20	Feb-20	Feb-20	
Amount	6,420.00	1,800.00	5,360.00	<b>13,580.00</b>
Date	Mar-20	Mar-20	Mar-20	
Amount	5,300.00	1,350.00	4,290.00	<b>10,940.00</b>
Date	Apr-20	Apr-20	Apr-20	
Amount	340.00	60.00	340.00	<b>740.00</b>
Date	May-20	May-20	May-20	
Amount	5,970.00	910.00	5,470.00	<b>12,350.00</b>
Date	Jun-20	Jun-20	Jun-20	
Amount	3,460.00	330.00	2,860.00	<b>6,650.00</b>
Date	Jul-20	Jul-20	Jul-20	
Amount	2,880.00	560.00	2,510.00	<b>5,950.00</b>
Date	Aug-20	Aug-20	Aug-20	
Amount	630.00	380.00	490.00	<b>1,500.00</b>
Date	Sep-20	Sep-20	Sep-20	
Amount	8,430.00	3,365.00	7,425.00	<b>19,220.00</b>
Date	Oct-20	Oct-20	Oct-20	
Amount	5,900.00	1,490.00	5,500.00	<b>12,890.00</b>
Date	Dec-20	Dec-20	Dec-20	
Amount	1,935.41	300.00	1,630.00	<b>3,865.41</b>
Date				
Amount				
Date				
Amount				
<b>Total</b>	<b>64,230.52</b>	<b>16,143.40</b>	<b>59,600.73</b>	<b>139,974.65</b>
<b>Grand Total</b>	<b>64,230.52</b>	<b>16,143.40</b>	<b>59,600.73</b>	<b>139,974.65</b>

# The Prime Group

## Invoice for Services Rendered

RECEIVED

JAN 8 - 2021

STATE REGULATION  
AND RATES

Invoice Date: January 1, 2021

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

Attn: Ms. Andrea Fackler, Manager Revenue Requirement

Contract No. 105655

9.50 hours of consulting work by Steve Seelye @ \$230.00/hour performed during December on Cost of Service Studies, Schedule Ms, Direct Testimony, Jurisdictional Separation Study, and Rate Design in preparation for a rate case in Kentucky for LG&E/KU. \$ 2,185.00

5.00 hours of consulting work by Larry Feltner @ \$230.00/hour performed during December working on a Gas Cost of Service Study and Lighting Rate Design in preparation for a rate case in Kentucky for LG&E/KU. \$ 1,150.00

**Total due for work performed in December \$ 3,335.00**

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

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

*Ref. 173383  
P.O. 171881  
J. Schreiber 1-13-2021*

*Andrea Fackler 1-12-2021*

122484	KU RC 20 EXP		1,800.90			
122482	LGE RC-EL 20 EXP		1,200.60			
122483	LGE RC-GS 20 EXP		333.50			
			3,335.00			
		Allocation	Total	KU	LGE-Electric	LGE-Gas
		All Allocation		54%	36%	10%
		Electric Only		54%	46%	
		Gas Only				100%
	Seelye	All	2,185.00	1,179.90	786.60	218.50
	Feltner	All	1,150.00	621.00	414.00	115.00
	Wernert		-	-	-	-
	Blake		-	-	-	-
			3,335.00	1,800.90	1,200.60	333.50