

**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>	)	

**APRIL 28, 2021 SUPPLEMENTAL RESPONSES**  
**OF KENTUCKY UTILITIES COMPANY**  
**TO**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**  
**DATED NOVEMBER 24, 2020**

**FILED: APRIL 28, 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
5B353C6385DE4D7

Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 23rd day of April, 2021.

Judy Schooler
Notary Public

Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

**KENTUCKY UTILITIES COMPANY**

**April 28, 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.

**March 23, 2021 Supplemental Response:**

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

**April 28, 2021 Supplemental Response:**

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

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

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues.....	\$ 141,312,018.03	\$ 132,384,545.58	\$ 8,927,472.45	6.74
Total Operating Revenues.....	141,312,018.03	132,384,545.58	8,927,472.45	6.74
Fuel for Electric Generation.....	34,302,430.38	23,395,922.40	10,906,507.98	46.62
Power Purchased.....	1,784,362.26	7,793,312.95	(6,008,950.69)	(77.10)
Other Operation Expenses.....	26,045,775.85	24,589,568.23	1,456,207.62	5.92
Maintenance.....	14,336,849.67	12,453,343.02	1,883,506.65	15.12
Depreciation.....	27,121,415.36	25,732,666.53	1,388,748.83	5.40
Amortization Expense.....	1,448,348.22	1,385,150.29	63,197.93	4.56
Regulatory Debits.....	1,149,769.24	940,409.74	209,359.50	22.26
Taxes				
Federal Income.....	2,606,547.21	(1,799,198.10)	4,405,745.31	244.87
State Income.....	(893,257.88)	(1,290,909.13)	397,651.25	30.80
Deferred Federal Income - Net.....	(2,962,788.45)	2,672,468.05	(5,635,256.50)	(210.86)
Deferred State Income - Net.....	1,405,624.97	1,849,439.23	(443,814.26)	(24.00)
Property and Other.....	4,398,367.90	4,067,588.46	330,779.44	8.13
Loss (Gain) from Disposition of Allowances.....	(25.48)	(30.11)	4.63	15.38
Total Operating Expenses.....	110,743,419.25	101,789,731.56	8,953,687.69	8.80
Net Operating Income.....	30,568,598.78	30,594,814.02	(26,215.24)	(0.09)
Other Income Less Deductions				
Amortization of Investment Tax Credit.....	156,221.15	154,864.00	1,357.15	0.88
Other Income Less Deductions.....	257,401.46	143,131.21	114,270.25	79.84
AFUDC - Equity.....	5,373.94	14,779.73	(9,405.79)	(63.64)
Total Other Income Less Deductions.....	418,996.55	312,774.94	106,221.61	33.96
Income Before Interest Charges.....	30,987,595.33	30,907,588.96	80,006.37	0.26
Interest on Long-Term Debt.....	8,717,940.44	8,721,739.61	(3,799.17)	(0.04)
Amortization of Debt Expense - Net.....	239,315.81	268,616.98	(29,301.17)	(10.91)
Other Interest Expenses.....	65,530.77	288,276.36	(222,745.59)	(77.27)
AFUDC - Borrowed Funds.....	(967.77)	(7,847.29)	6,879.52	87.67
Total Interest Charges.....	9,021,819.25	9,270,785.66	(248,966.41)	(2.69)
Net Income.....	\$ 21,965,776.08	\$ 21,636,803.30	\$ 328,972.78	1.52

**KENTUCKY UTILITIES COMPANY**

**April 28, 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):**

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Attached are the Schedule of Rate Case Expenses (Attachment 1) and the associated invoices (Attachment 2) recorded by Kentucky Utilities Company for March 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
5-Mar-21	949860	STOLL KEENON OGDEN	270.32	289.88	78,362.80	Professional legal services	182335
SUBTOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC					78,362.80		
<b>TOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC</b>					<b>78,362.80</b>		
31-Jan-21	FINANC013121	FINANCIAL CONCEPTS AND APPLICATIONS	5.67	400.00	2,268.00	Consulting work related to rate case	182335
1-Feb-21	THEPRI020121	THE PRIME GROUP LLC	90.72	218.18	19,793.70	Consulting work related to rate case	182335
17-Feb-21	0661935893	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	21.50	207.21	4,455.00	Consulting work related to rate case	182335
1-Mar-21	THEPRI030121	THE PRIME GROUP LLC	76.95	221.37	17,034.30	Consulting work related to rate case	182335
22-Mar-21	066193111552	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	4.50	213.33	960.00	Consulting work related to rate case	182335
SUBTOTAL CONSULTANTS KU ELECTRIC					44,511.00		
<b>TOTAL CONSULTANTS KU ELECTRIC</b>					<b>44,511.00</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 MARCH 2021</b>					<b>122,873.80</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: 949860  
Date of Invoice: 03/05/2021  
Billing Period: 02/01/2021 - 02/26/2021  
Date Posted: 03/08/2021  
Invoice Description/Comment: 2020 KY Rate Case

## Amount Approved

**Approved Total** \$145,116.30  
**Invoice Currency:** USD  
Date Approved: 03/15/2021  
Final Approver: Greg Cornett  
Approved Fees \$145,116.30  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$145,116.30  
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	LGL	EX 0321   026900	\$52,241.87	36%	LGE EL
122483	LGE RC-GC	LGL	EX 0321   026900	\$14,511.63	10%	LGE GAS
122484	KU RC	LEGAL	EXP 0321   026900	\$78,362.80	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 April 28, 2021

Case No. 2020-00349

Page 1 of 24

Garrett



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**            **\$145,116.30**  
Invoice Currency:    USD  
Billed Fees            \$145,116.30  
Billed Expenses      \$0.00  
Billed Total (excl. Tax) \$145,116.30


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**Approval History**

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Eloise Carlisle	Posted	03/08/2021	\$145,116.30	
Carrie Beatty	Approved	03/09/2021	\$145,116.30	
Allyson Sturgeon	Approved	03/09/2021	\$145,116.30	
Greg Cornett	Pending			
Carrie Beatty	Pending			

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**Additional Financial Information**

Oracle Vendor Number:   
Vendor Pay Site:            PY-WIRE-LKC  
Name of Invoice File in .Zip: Stoll Keenon Ogden - 949860.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</u>	<u>Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
02/26/2021	-	Discounted Fee Arrangement - Law Firm - Fee							(\$1,000.00)
02/01/2021	-	Work on AMI issues	Ingram, III, Lindsey	0.5	\$359.00				\$179.50
02/01/2021	-	Test KYSEIA confidential file access on HighQ site for production of confidential information in data responses	Parsons, Matt	0.2	\$242.00				\$48.40
02/01/2021	-	Granted access to produce confidential documents to HighQ site to various intervenors; discussed confidential access spreadsheet with Ms. Couch	Brown, Katelyn	2.4	\$201.00				\$482.40
02/01/2021	-	Phone conference with Ms. Sturgeon and Mr. Conroy re rate case NM issues and follow-up on same	Riggs, Kendrick	0.8	\$448.00				\$358.40
02/02/2021	-	Planning for witness prep, including preparations for videos to prepare witnesses	Parsons, Matt	0.8	\$242.00				\$193.60
02/02/2021	-	Discussed rate case brief with Mr. Riggs and Ms. Brown; Reviewed for and drafted rate case brief outline	Wimberly, Mary Ellen	1.8	\$210.00				\$378.00
02/02/2021	-	Granted access for production of confidential documents to HighQ site to various intervenors; updated confidential information spreadsheet on SharePoint; updated service list; finished research re conservation voltage reduction issue; sent research findings to Mr. Ingram	Brown, Katelyn	5	\$201.00				\$1,005.00
02/02/2021	-	Work re witness prep.	Crosby, W. Duncan	1.3	\$285.00				\$370.50
02/02/2021	-	Conference call with Mr. Riggs, Mr. Parsons and Mr. Crosby regarding witness preparation; review email communication from Mr. Riggs	Loy, Molly	0.6	\$185.00				\$111.00
02/02/2021	-	Work on AMI issues; review research for same	Ingram, III, Lindsey	2.5	\$359.00				\$897.50
02/02/2021	-	Remote meeting with Ms. Sturgeon re rate case strategy and tactics; attention to witness prep process and materials; phone call with AG re discovery issue and remote meeting with Client re same; attention to preparing outline of brief	Riggs, Kendrick	6.2	\$448.00				\$2,777.60
02/03/2021	-	Work re witness prep materials.	Crosby, W. Duncan	2.6	\$285.00				\$741.00
02/03/2021	-	Reviewed RRA email from Mr. Conroy; Drafted outline of rate case brief	Wimberly, Mary Ellen	2.5	\$210.00				\$525.00
02/03/2021	-	Drafted Confidentiality Agreement with MA-MHC-KFTC-KSES	Brown, Katelyn	0.9	\$201.00				\$180.90

**Case No. 2020-003490**

**Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021**

**Page 3 of 24**

**Garrett**

02/03/2021 -	Attention to MHC/MA request for access to confidential information and send confidential agreement to same; preparation for and phone conference with AG and AG expert regarding discovery issue	Riggs, Kendrick	2.8	\$448.00	\$1,254.40
02/03/2021 -	Work on various AMI issues; continue review of AMI research	Ingram, III, Lindsey	3.3	\$359.00	\$1,184.70
02/04/2021 -	Attention to MHC/MA request for access to confidential information and production of same; attend remote meeting re rate case issue with Ms. Sturgeon and others	Riggs, Kendrick	1.5	\$448.00	\$672.00
02/04/2021 -	Drafted outline of rate case brief; Reviewed Ms. Brown's portion of rate case brief outline	Wimberly, Mary Ellen	3.5	\$210.00	\$735.00
02/04/2021 -	Work re witness prep.	Crosby, W. Duncan	5.2	\$285.00	\$1,482.00
02/04/2021 -	Granted various intervenors access to HighQ site for production of confidential materials in case; reviewed confidential information spreadsheet on SharePoint; drafted outline of rate case brief	Brown, Katelyn	5.6	\$201.00	\$1,125.60
02/05/2021 -	Work on witness prep and data responses.	Crosby, W. Duncan	9.2	\$285.00	\$2,622.00
02/05/2021 -	Receive, review and evaluate supplemental data requests; attend remote meeting with Client re same; numerous emails and phone calls re same	Riggs, Kendrick	6.5	\$448.00	\$2,912.00
02/05/2021 -	Participated in data response witness assignment meeting; discussed data response assignments with Mr. Riggs, Mr. Ingram, and Mr. Crosby	Brown, Katelyn	2.7	\$201.00	\$542.70
02/05/2021 -	Reviewed data requests for intervenors; Reviewed data requests and responded to Mr. Riggs	Wimberly, Mary Ellen	2.3	\$210.00	\$483.00
02/05/2021 -	Review and begin work on discovery requests; confer with Client re same	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
02/06/2021 -	Work re data responses.	Crosby, W. Duncan	0.5	\$285.00	\$142.50
02/06/2021 -	Researched pension accounting issues; compiled findings and sent to Mr. Riggs	Brown, Katelyn	2.1	\$201.00	\$422.10
02/08/2021 -	Addressed confidentiality questions from client; drafted assigned data requests; reviewed data requests and responses re pension; researched pension issue in KY Power case	Brown, Katelyn	6.9	\$201.00	\$1,386.90
02/08/2021 -	Work on discovery responses and AMI issues	Ingram, III, Lindsey	2.8	\$359.00	\$1,005.20
02/08/2021 -	Research for data response to PSC 3-2	Wuetcher, Gerald	2.1	\$296.00	\$621.60
02/08/2021 -	Work on witness video presentation	Loy, Molly	0.8	\$185.00	\$148.00
02/08/2021 -	Work on data responses.	Crosby, W. Duncan	5.1	\$285.00	\$1,453.50
02/08/2021 -	Research for response to DoD data requests; Drafted response to AG-KIUC DRs; Participated on call with client re EEI dues for DRs; Researched for EEI dues DRs and sent research to Mr. Riggs	Wimberly, Mary Ellen	8.4	\$210.00	\$1,764.00
02/08/2021 -	Work on witness prep though preparation of video presentation	Parsons, Mar	2.1	\$242.00	\$508.20

02/08/2021 -	Work on responses to supplemental data requests; multiple remote meetings with Ms. Sturgeon and others re specific supplemental DRs	Riggs, Kendrick	6.2	\$448.00	\$2,777.60
02/09/2021 -	Drafted DoD data responses; Drafted AG/KIUC data responses; Discussed EEI data responses with Ms. Keisling and Ms. Sturgeon	Wimberly, Mary Ellen	5.9	\$210.00	\$1,239.00
02/09/2021 -	Drafting responses to second round data requests	Parsons, Matt	2.2	\$242.00	\$532.40
02/09/2021 -	Work on data responses; communications and video conference with client re same.	Crosby, W. Duncan	9.3	\$285.00	\$2,650.50
02/09/2021 -	Work on supplemental data responses; multiple emails and remote meetings with Ms. Sturgeon and others re same	Riggs, Kendrick	7.5	\$448.00	\$3,360.00
02/09/2021 -	Continued drafting assigned data requests; researched pension accounting issues; participated in client call re pension	Brown, Katelyn	5.4	\$201.00	\$1,085.40
02/09/2021 -	Work on witness preparation on video presentation	Loy, Molly	1	\$185.00	\$185.00
02/09/2021 -	Research re: PSC jurisdiction over environmental issues re responses to data requests	Wuetcher, Gerald	0.2	\$296.00	\$59.20
02/09/2021 -	Work on data responses; work on response to McDonalds' intervention request	Ingram, III, Lindsey	4	\$359.00	\$1,436.00
02/10/2021 -	Research re: applicability of Rules of Evidence and Ky civil rules to PSC proceedings for response to McDonalds' request for intervention	Wuetcher, Gerald	0.7	\$296.00	\$207.20
02/10/2021 -	Finished researching accounting pension issues; discussed same with Mr. Riggs; finished drafting assigned data requests; reviewed proposed confidential documents; reviewed data responses on SharePoint; updated tracking sheets for data requests on SharePoint	Brown, Katelyn	7.8	\$201.00	\$1,567.80
02/10/2021 -	Draft, revise and review data responses; post assigned responses to SharePoint	Parsons, Matt	3.1	\$242.00	\$750.20
02/10/2021 -	Work on data responses and response to McDonalds' request to intervene	Ingram, III, Lindsey	7.5	\$359.00	\$2,692.50
02/10/2021 -	Drafted responses to AG/KIUC data requests; Discussed AG/KIUC dues DRs with Mr. Riggs; Added DoD and AG/KIUC data responses to SharePoint	Wimberly, Mary Ellen	5.8	\$210.00	\$1,218.00
02/10/2021 -	Work on witness preparation on video presentation and memo related to same	Loy, Molly	3	\$185.00	\$555.00
02/10/2021 -	Work on data responses.	Crosby, W. Duncan	7.3	\$285.00	\$2,080.50
02/10/2021 -	Work on responses to supplemental data requests; numerous emails and phone calls re same	Riggs, Kendrick	9.7	\$448.00	\$4,345.60
02/11/2021 -	Work on responses to supplemental data requests; attend remote meetings with Ms. Sturgeon and witnesses Garrett, Arbough, Meiman and Blake re same; attend remote meetings re specific rate case issues	Riggs, Kendrick	5.4	\$448.00	\$2,419.20
02/11/2021 -	Participated in Mr. Garrett's data response meeting; researched Private Letter Ruling; researched Late Payment Charge information; sent findings to Mr. Riggs; reviewed various data responses on SharePoint	Brown, Katelyn	4.1	\$201.00	\$824.10
02/11/2021 -	Attend remote meeting with Ms. Sturgeon and Mr. DeMaio re responses to supplemental data requests [no charge]	Riggs, Kendrick	0.4	\$185.00	\$74.00

02/11/2021 -	Review Bellar DRs and call with client group to discuss same; work on witness prep multimedia presentation and memo	Parsons, Matt	4	\$242.00		\$968.00
02/11/2021 -	Work on data responses; finalize response to intervention request; confer client re data responses	Ingram, III, Lindsey	5.2	\$359.00		\$1,866.80
02/11/2021 -	Work on data responses.	Crosby, W. Duncan	7	\$285.00		\$1,995.00
02/11/2021 -	Participated on Garrett DR review meeting; Reviewed Arbough DRs; Participated on Arbough DR review meeting; Added DRs to tracking spreadsheet; Prepared questions for EEI; Participated on call with EEI counsel; Emailed re KU SC 2-6 and 2-7 with Client; Drafted letter to EEI	Wimberly, Mary Ellen	7.2	\$210.00		\$1,512.00
02/12/2021 -	Work on data responses; meetings with Client re same	Ingram, III, Lindsey	6.5	\$359.00		\$2,333.50
02/12/2021 -	Work on data responses.	Crosby, W. Duncan	7.8	\$285.00		\$2,223.00
02/12/2021 -	Discussed discovery with SKO rate case team [no charge]	Wimberly, Mary Ellen	0.5	\$210.00	(\$105.00)	\$0.00
02/12/2021 -	Reviewed and edited data requests; Participated on Conroy DR review call; Corresponded with Client re Sierra Club DRs	Wimberly, Mary Ellen	4.2	\$210.00		\$882.00
02/12/2021 -	Continued researching Late Payment Charge information; reviewed various data responses on SharePoint; reviewed confidential information spreadsheet on SharePoint; participated in call re pension accounting data responses; began drafting Petitions for Confidential Protection	Brown, Katelyn	7.8	\$201.00		\$1,567.80
02/12/2021 -	Attend remote meeting with Ms. Sturgeon re Conroy data responses [no charge]	Riggs, Kendrick	1	\$448.00	(\$448.00)	\$0.00
02/12/2021 -	Attend remote meeting with Ms. Sturgeon re Saunders data responses [no charge]	Riggs, Kendrick	0.7	\$448.00	(\$313.60)	\$0.00
02/12/2021 -	Attend remote meetings with Ms. Sturgeon re Sinclair data responses and remote meetings with Ms. Sturgeon and Ms. Judd re specific data responses; work on data responses and issues	Riggs, Kendrick	4.9	\$448.00		\$2,195.20
02/12/2021 -	Saunders supplemental DR review; minor edits to witness prep presentation; review Wolfe DRs; call with Mr. Wolfe to discuss; review and revise Saunders DRs	Parsons, Matt	3	\$242.00		\$726.00
02/12/2021 -	Attend remote meeting with Ms. Sturgeon re Wolfe data responses [no charge]	Riggs, Kendrick	0.8	\$448.00	(\$358.40)	\$0.00
02/13/2021 -	Work on data responses	Ingram, III, Lindsey	1.3	\$359.00		\$466.70
02/13/2021 -	Work on data responses.	Crosby, W. Duncan	0.9	\$285.00		\$256.50
02/13/2021 -	Review and work on data responses	Riggs, Kendrick	2.5	\$448.00		\$1,120.00
02/14/2021 -	Review and work on data responses	Riggs, Kendrick	2.6	\$448.00		\$1,164.80
02/14/2021 -	Revisions to witness prep slide presentation and companion memo; e-mails re: same	Parsons, Matt	1.3	\$242.00		\$314.00

02/14/2021 -	Reviewed and edited AG-KIUC DRs; Reviewed and edited SC DRs; Reviewed and edited DoD DRs; Emailed client re SC DRs	Wimberly, Mary Ellen	1.9	\$210.00	\$399.00
02/14/2021 -	Reviewed assigned data request responses on SharePoint; reviewed all responses on SharePoint for confidential information; continued drafting Petitions for Confidential Protection	Brown, Katelyn	1.4	\$201.00	\$281.40
02/15/2021 -	Reviewed confidential documents and confidential spreadsheet on SharePoint; drafted Petitions for Confidential Protection	Brown, Katelyn	5.3	\$201.00	\$1,065.30
02/15/2021 -	Review and work on responses to supplemental data requests; attend remote meetings with Ms. Sturgeon and others re review of Sierra Club responses and data requests re AMI	Riggs, Kendrick	10.4	\$448.00	\$4,659.20
02/15/2021 -	Work witness presentation video and powerpoint; communications with Mr. Parsons and Ms. Gregor regarding same; upload final presentation to file share	Loy, Molly	2.5	\$185.00	\$462.50
02/15/2021 -	Work on data responses.	Crosby, W. Duncan	8.4	\$285.00	\$2,394.00
02/15/2021 -	Review DRs; e-mail communications re: witness prep materials and data responses; analysis re: regulatory standards governing transmission vegetation management and privacy-related DRs	Parsons, Matt	3.7	\$242.00	\$895.40
02/15/2021 -	Discussed SC DRs with Client; Discussed SC DRs with Mr. Riggs, Ms. Sturgeon, and Mr. Cornett; Drafted response to SC DRs; Discussed confidential protection of SC DRs with Ms. Brown; Reviewed AG-KIUC DRs and added changes from Mr. Riggs to KU response; Drafted AG-KIUC data response	Wimberly, Mary Ellen	7.5	\$210.00	\$1,575.00
02/15/2021 -	Work on various AMI data response issues; meet with client re same; prepare for meeting	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
02/16/2021 -	Review, revise, and comment upon data responses for Bellar, Saunders, Wolfe; communications with client re: same	Parsons, Matt	6.2	\$242.00	\$1,500.40
02/16/2021 -	Work on data responses.	Crosby, W. Duncan	5.5	\$285.00	\$1,567.50
02/16/2021 -	Reviewed all Arbough DRs; Edited Arbough DR responses; Reviewed AG/KIUC dues data responses; Reviewed SC data responses; Participated on call with Client re SC data responses; Reviewed Arbough data response attachments	Wimberly, Mary Ellen	5.4	\$210.00	\$1,134.00
02/16/2021 -	Work on draft responses to supplemental data requests; attend remote meetings with Ms. Sturgeon and others re Spanos responses, late payment charge, and other specific regulatory issues with specific data responses	Riggs, Kendrick	10.2	\$448.00	\$4,569.60
02/16/2021 -	Revised Petitions for Confidential Protection; conducted search of data responses for confidential references; conducted research for Sierra Club responses	Brown, Katelyn	3.9	\$201.00	\$783.90
02/16/2021 -	Review DRs for witness finalization meetings; revise same; confer Client re same	Ingram, III, Lindsey	3	\$359.00	\$1,077.00
02/17/2021 -	Attend remote meeting review of Bellar responses to supplemental data requests [no charge]	Riggs, Kendrick	1.9	\$448.00 (\$851.20)	\$0.00
02/17/2021 -	Review data responses; attend witness meetings re same	Ingram, III, Lindsey	4	\$359.00	\$1,436.00
02/17/2021 -	Reviewed and revised Petitions for Confidential Protection based on discussions with Mr. Riggs; reviewed various data request responses on SharePoint; participated in Mr. Arbough's and Mr. Garrett's response review meetings	Brown, Katelyn	3.2	\$201.00	\$643.20

02/17/2021	-	Attend remote meeting review of Conroy responses to supplemental data requests [no charge]	Riggs, Kendrick	0.8	\$448.00 (\$358.40)	\$0.00
02/17/2021	-	Review responses to second round DRs (Wolfe, Saunders, Bellar), follow-up calls with witnesses re: same	Parsons, Matt	2.4	\$242.00	\$580.80
02/17/2021	-	Attend remote meeting review of Seelye, Blake and Sinclair responses to supplemental data requests; work on specific issues associated with responses to supplemental data requests	Riggs, Kendrick	6.2	\$448.00	\$2,777.60
02/17/2021	-	Work on data responses; conferences with Client re same.	Crosby, W. Duncan	6.1	\$285.00	\$1,738.50
02/17/2021	-	Reviewed and edited discovery responses; Participated on Conroy data response review call; Discussed AG/KIUC data responses with Mr. Riggs; Edited AG/KIUC data responses; Participated on Garrett/Arbough data response review call; Uploaded AG/KIUC DR attachments to SharePoint; Emailed re AG/KIUC DRs	Wimberly, Mary Ellen	8.6	\$210.00	\$1,806.00
02/17/2021	-	Attend remote meeting review of Saunders responses to supplemental data requests [no charge]	Riggs, Kendrick	0.8	\$448.00 (\$358.40)	\$0.00
02/18/2021	-	Final Q&A review LFUCG/Metro DRs and attachments; coordinate witness prep	Parsons, Matt	3.1	\$242.00	\$750.20
02/18/2021	-	Review and finalization of AG-KIUC data responses	Ingram, III, Lindsey	4.2	\$359.00	\$1,507.80
02/18/2021	-	Emailed Client re data responses and attachments; Finalized AG/KIUC data response attachments; Completed consistency review of PSC data response and attachments	Wimberly, Mary Ellen	4.4	\$210.00	\$924.00
02/18/2021	-	Work on data responses.	Crosby, W. Duncan	3.9	\$285.00	\$1,111.50
02/18/2021	-	Conducted final review of DoD responses and attachments; conducted final review of confidential materials before filing	Brown, Katelyn	3.6	\$201.00	\$723.60
02/18/2021	-	Final review of responses to supplement data requests; attention to filing issues; attention to production of confidential information using HQ site	Riggs, Kendrick	4.8	\$448.00	\$2,150.40
02/19/2021	-	Reviewed final versions of Petitions for Confidential Protection; uploaded confidential materials to HighQ site for PSC Staff and intervenor access; drafted emails to PSC Staff and intervenor counsel re access to confidential materials; drafted Confidentiality Agreement with DoD-FEA	Brown, Katelyn	3.5	\$201.00	\$703.50
02/19/2021	-	Review and edit petitions for confidential protection; analysis of possible issues for settlement agreement; preparation for witness preparation 1st sessions; emails and phone call with DoD re request for confidentiality agreement; receive and review DoD requests for changes; email to Ms. Sturgeon re same	Riggs, Kendrick	2.8	\$448.00	\$1,254.40
02/19/2021	-	Work re settlement agreement.	Crosby, W. Duncan	0.6	\$285.00	\$171.00
02/19/2021	-	E-mail to client re: posting of witness prep materials; work on posting witness prep materials and communications to Client re: same	Parsons, Matt	2	\$242.00	\$484.00
02/20/2021	-	Revise and send confidentiality agreement to DoD	Riggs, Kendrick	0.2	\$448.00	\$89.60
02/22/2021	-	Reviewed memo re witness prep; Reviewed witness prep videos; Prepared from Mr. Arbough witness prep	Wimberly, Mary Ellen	1.2	\$210.00	\$253.00

02/22/2021 -	Prepared for Mr. Garrett's Witness Prep meeting; reviewed Confidentiality Agreement with DoD-FEA; granted access to requested confidential items to DoD-FEA counsel and consultants; participated in Mr. Garrett's witness prep meeting	Brown, Katelyn	3.8	\$201.00	\$763.80
02/22/2021 -	Attention to logistics of possible settlement conference; attention to witness preparation process first round procedures; attention to details of possible draft settlement; preparation for and attend remote meeting with Ms. Sturgeon and Mr. Garrett re witness preparation of Mr. Garrett; attention to rate case schedule issues	Riggs, Kendrick	5.4	\$448.00	\$2,419.20
02/22/2021 -	Analysis of strategy and witness prep issues; work on witness prep tasks; outline same	Ingram, III, Lindsey	1.5	\$359.00	\$538.50
02/22/2021 -	Review status; planning technology for settlement conference; e-mail to client re: updated operational metrics; review HighQ inactive user issue	Parsons, Matt	2	\$242.00	\$484.00
02/23/2021 -	Call with Cisco re: meeting assist services for settlement conference; planning for Saunders prep	Parsons, Matt	1	\$242.00	\$242.00
02/23/2021 -	Work on draft settlement agreement.	Crosby, W. Duncan	3.4	\$285.00	\$969.00
02/23/2021 -	Preparation for and attend remote witness preparation meeting with Mr. Thompson, Ms. Sturgeon and others; preparation for and attend remote witness preparation meeting with Mr. Meiman, Ms. Sturgeon and others; attention to logistics for possible settlement meeting; attention to discovery errata filing; phone conference with Ms. Sturgeon re rate case issues	Riggs, Kendrick	5.4	\$448.00	\$2,419.20
02/23/2021 -	Reviewed confidential information requested in prior data request rounds by MA-MHC-KFTC-KSES; granted access on HighQ to MA-MHC-KFTC-KSES for additional confidential information	Brown, Katelyn	0.9	\$201.00	\$180.90
02/23/2021 -	Prepare for Meiman prep session; conduct Meiman prep session	Ingram, III, Lindsey	2.5	\$359.00	\$897.50
02/23/2021 -	Prepared for Mr. Arbough witness prep; Drafted portions of rate case brief	Wimberly, Mary Ellen	5.5	\$210.00	\$1,155.00
02/23/2021 -	Conference call and follow-up email with Mr. Parsons and IT team regarding moderator and logistics for settlement conference	Loy, Molly	0.7	\$185.00	\$129.50
02/24/2021 -	Communications with Mr. Parsons and multiple court reporters regarding strategy and logistics for settlement conference	Loy, Molly	0.5	\$185.00	\$92.50
02/24/2021 -	Reviewed discovery and researched points for Mr. Arbough meeting; Drafted portions of rate case brief	Wimberly, Mary Ellen	4.7	\$210.00	\$987.00
02/24/2021 -	Prepare for witness prep session for Ms. Saunders; conduct prep session; follow-up tasks re AMI	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
02/24/2021 -	Attend remote witness preparation meeting with Ms. Saunders and Ms. Sturgeon [no charge]	Riggs, Kendrick	0.5	\$448.00 (\$224.00)	\$0.00
02/24/2021 -	Work on draft settlement agreement.	Crosby, W. Duncan	4.3	\$285.00	\$1,225.50
02/24/2021 -	Work on outline of brief; work on draft settlement agreement and send same to Ms. Sturgeon for review; remote meeting with Ms. Sturgeon and Mr. Conroy re rate case strategy issues; remote meeting re errata filing and attention to same; preparation for and attend remote witness preparation meeting with Mr. Arbough and Ms. Sturgeon, prepare for February 25, 2021 remote meeting re rebuttal testimony	Riggs, Kendrick	4.8	\$448.00	\$2,150.40



02/24/2021 -	Call with Cisco Assist Team re: support for settlement conference; e-mails re: same; prepare for Saunders prep by reviewing testimony and DRs; Saunders first witness prep meeting	Parsons, Matt	2.3	\$242.00	\$556.60
02/25/2021 -	Work on draft outline of brief; work regulatory issues; work on logistics for settlement conference	Riggs, Kendrick	3.3	\$448.00	\$1,478.40
02/25/2021 -	Communications with vendor and Mr. Parsons regarding settlement conference technology	Loy, Molly	0.2	\$185.00	\$37.00
02/25/2021 -	Drafted portions of rate case brief	Wimberly, Mary Ellen	2.6	\$210.00	\$546.00
02/25/2021 -	Participated in internal call with SKO rate case team [no charge]	Brown, Katelyn	1	\$201.00 (\$201.00)	\$0.00
02/25/2021 -	Work on witness prep issues	Ingram, III, Lindsey	0.5	\$359.00	\$179.50
02/25/2021 -	Work re witness preparation.	Crosby, W. Duncan	5.3	\$285.00	\$1,510.50
02/25/2021 -	Internal rate case coordination call. [no charge]	Crosby, W. Duncan	0.8	\$285.00 (\$228.00)	\$0.00
02/25/2021 -	Work on summary of settlement conference support and design options; status call to discuss rebuttal testimony outline and witness prep; e-mail to Ms. Sturgeon re: Wolfe call to discuss storm performance	Parsons, Matt	2.6	\$242.00	\$629.20
02/25/2021 -	Participated on internal call with SKO rate case team [no charge]	Wimberly, Mary Ellen	1	\$210.00 (\$210.00)	\$0.00
02/26/2021 -	Meet with Mr. Riggs re: settlement conference procedures; prepare client memo re: settlement conference procedures	Parsons, Matt	2.1	\$242.00	\$508.20
02/26/2021 -	Work on data responses.	Crosby, W. Duncan	1.2	\$285.00	\$342.00
02/26/2021 -	Attention to possible settlement conference dates and logistics; attend remote meeting with Ms. Sturgeon and others re errata filings and attention to same; prepare and send outline of brief to Ms. Sturgeon for review; prepare send email to Ms. Sturgeon re logistics for settlement conference	Riggs, Kendrick	4.7	\$448.00	\$2,105.60
02/26/2021 -	Discussed regulatory research issue with Mr. Riggs	Brown, Katelyn	0.2	\$201.00	\$40.20

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

fincap2@texas.net

Fax [REDACTED]

[REDACTED]

January 31, 2021

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:  
November 1, 2020 through January 31, 2021

**Professional Time:**

Adrien M. McKenzie  
10.5 hours @ \$ 400      \$ 4,200

**Total**

\$ 4,200



Bruce H. Fairchild

 2-17-2021

Ref. 175189  
P.O. 174275  
J. Schuler 3/11/2021



# INVOICE

Case No. 2020-00349

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

Page 12 of 24

Garrett

## 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:** 066193  
**Invoice No:** 066193\*111552  
**Invoice Date:** March 22, 2021

**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: January 30, 2021 through February 26, 2021**

**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	\$	1,192.50
Phase 200	- DEPR - KENTUCKY UTILITIES		960.00
	Total Charges		<u>\$ 2,152.50</u>
	<b>Total Due This Invoice .....</b>		<b>\$2,152.50</b>

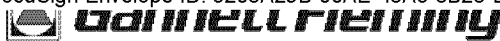
Requisition# 175444  
Christina M. Giveans  
3/23/2021

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	\$ 1,192.50
122483	LGE RC-GS 22EXP	0314	026120	\$ -
122484	KU RC-22EXP	0314	026120	\$ 960.00
			Total	<u>\$ 2,152.50</u>

PO# 174681  
Christina Giveans  
3/23/2021

**APPROVED**  
By Sara Wiseman at 8:46 am, Mar 23, 2021

Approved by Sara Wiseman  
70EB92F92F4F40F...  
Sara Wiseman  
Manager, Property Accounting Dept.



*Excellence Delivered As Promised*

Project: 066193  
 Invoice No: 066193\*111552  
 Invoice Date: March 22, 2021  
 Case No. 2020-00349

**Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021**

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

Page 13 of 24  
 Garrett

Phase 100 -- Depr - LG&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	2.50	285.00	712.50
Support Staff	1.00	120.00	120.00
<b>Total Labor Costs</b>			<b>\$ 1,192.50</b>
<b>Total Phase -- 100</b>			<b>\$ 1,192.50</b>

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	2.00	285.00	570.00
Support Staff	1.00	120.00	120.00
<b>Total Labor Costs</b>			<b>\$ 960.00</b>
<b>Total Phase -- 200</b>			<b>\$ 960.00</b>

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

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	Dec-20 (2)	Dec-20 (2)	Dec-20 (2)	
Amount	195.56	120.00	490.00	<b>805.56</b>
Date	Jan-21	Jan-21	Jan-21	
Amount	5,082.12	660.00	4,455.00	<b>10,197.12</b>
Date	Feb-21	Feb-21	Feb-21	
Amount	1,192.50	-	960.00	<b>2,152.50</b>
Date				
Amount				-
<b>Total</b>	<u>70,700.70</u>	<u>16,923.40</u>	<u>65,505.73</u>	<u>153,129.83</u>
<b>Grand Total</b>	<u>70,700.70</u>	<u>16,923.40</u>	<u>65,505.73</u>	<u>153,129.83</u>

**ACH/EFT Payment Information:**
**ABA:** ██████████

**Account No.:** ██████████

**Account Name:** Gannett Fleming

LG&amp;E and KU Services Company

Attn: Sara Wiseman

P.O. Box 32010

Louisville, KY 40232-7100

**Check Payment Information:**

 Gannett Fleming Valuation and Rate Consultants,  
 LLC

PO Box 829160

Philadelphia, PA 19182-9160

**Project:** 066193

**Invoice No:** 066193\*5893

**Invoice Date:** February 17, 2021

**Federal EIN:** ██████████

**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: January 2, 2021 through January 29, 2021**
**Project Manager :** John J. Spanos ██████████

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

### Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	\$	5,082.12
Phase 101	- DEPR - LG&E - GAS		660.00
Phase 200	- DEPR - KENTUCKY UTILITIES		4,455.00
	Total Charges	\$	10,197.12

**Total Due This Invoice ..... \$10,197.12**

<u>Project:</u>	<u>Task:</u>	<u>Exp Type:</u>	<u>Exp Org:</u>	<u>Amount</u>
122482	LGE RC-EL 22EXP	0314	026120	\$ 5,082.12
122483	LGE RC-GS 22EXP	0314	026120	\$ 660.00
122484	KU RC-22EXP	0314	026120	\$ 4,455.00
			Total	\$ 10,197.12

 Requisition # 174414  
 Christina M. Giveans  
 2/19/2021

 PO# 173357  
 Christina Giveans  
 2/22/2021

**Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021**
**Gannett Fleming Valuation and Rate Consultants, LLC**

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

**Labor Costs**

Labor Classification	Hours	Rate	Amount
Analyst	14.50	\$ 180.00	\$ 2,610.00
John J. Spanos	8.00	285.00	2,280.00
Support Staff	1.50	120.00	180.00
<b>Total Labor Costs</b>			<b>\$ 5,070.00</b>
<b>Expenses</b>			
Postage, Freight & Courier Service			12.12
<b>Total Expenses</b>			<b>\$ 12.12</b>
<b>Total Phase -- 100</b>			<b>\$ 5,082.12</b>

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

**Labor Costs**

Labor Classification	Hours	Rate	Amount
Analyst	3.00	180.00	540.00
Support Staff	1.00	120.00	120.00
<b>Total Labor Costs</b>			<b>\$ 660.00</b>
<b>Total Phase -- 101</b>			<b>\$ 660.00</b>

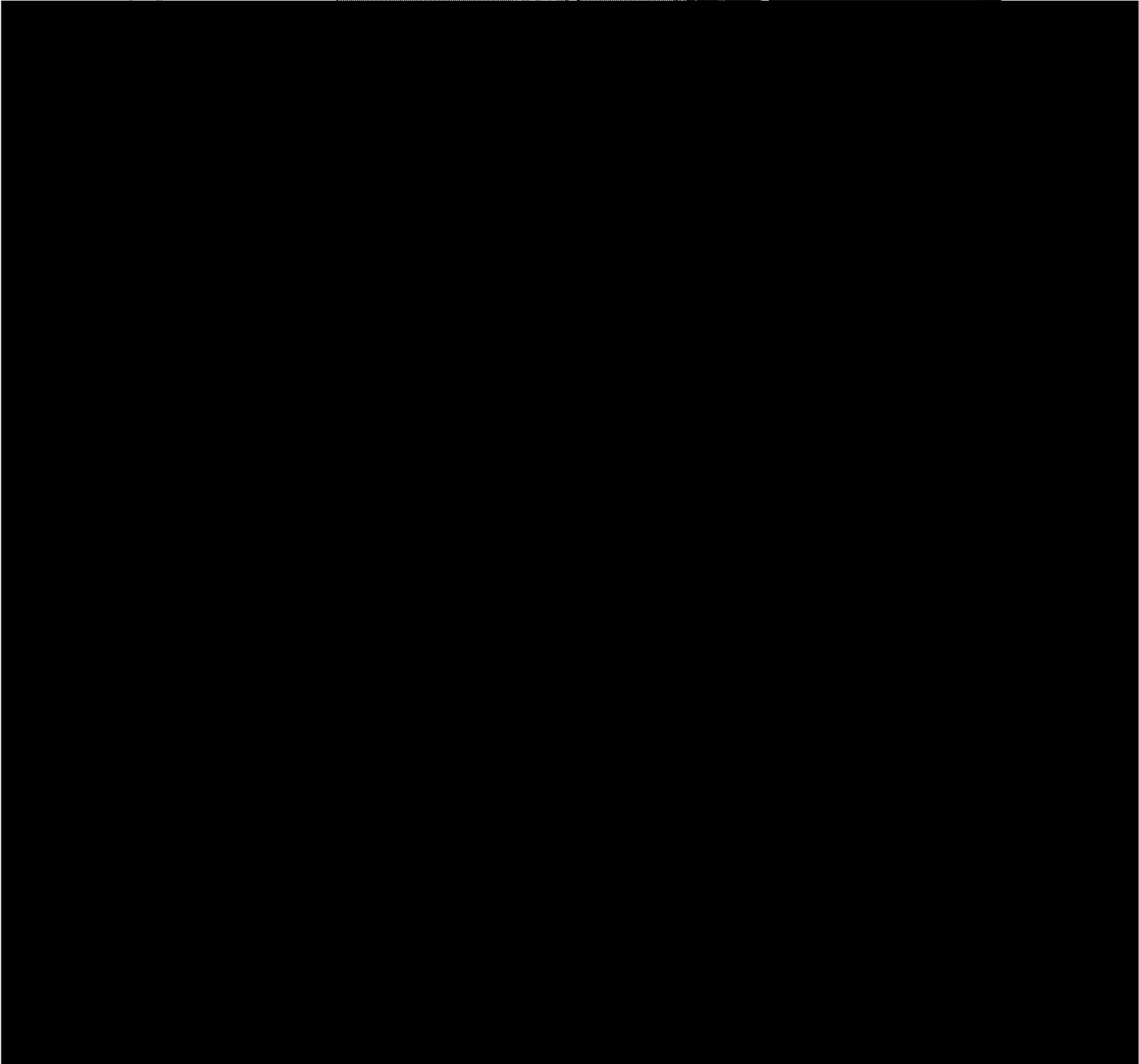
## Phase 200 -- Depr - Kentucky Utilities

**Labor Costs**

Labor Classification	Hours	Rate	Amount
Analyst	12.00	180.00	2,160.00
John J. Spanos	7.00	285.00	1,995.00
Support Staff	2.50	120.00	300.00
<b>Total Labor Costs</b>			<b>\$ 4,455.00</b>
<b>Total Phase -- 200</b>			<b>\$ 4,455.00</b>



Invoice Number	Invoice Date	Account Number	Garrett Page
7-254-32866	Jan 25, 2021	[REDACTED]	14 of 43



Ship Date: Jan 19, 2021      Cont. Ref: 000-331090-000103-700      RVL#2  
 Payer: Shipper      Ref #:

Fuel Surcharge - FedEx has applied a fuel surcharge of 5.00% to this shipment.  
 Distance Based Pricing, Zone 4  
 Package Delivered to Recipient Address - Release Authorized

Automation	INET	<b>Sender</b>	<b>Recipient</b>
Tracking ID	782681411648	Cheryl Rutter	Judy Schooler
Service Type	FedEx 2Day	209 SENATE AVENUE	LG&E and KU Energy LLC
Package Type	FedEx Envelope	CAMP HILL PA 17011 US	State Regulation & Rates - 5th
Zone	04		LOUISVILLE KY 40202 US
Packages	1		
Rated Weight	N/A		
Delivered	Jan 19, 2021 14:44	Transportation Charge	21.78

Continued on next page

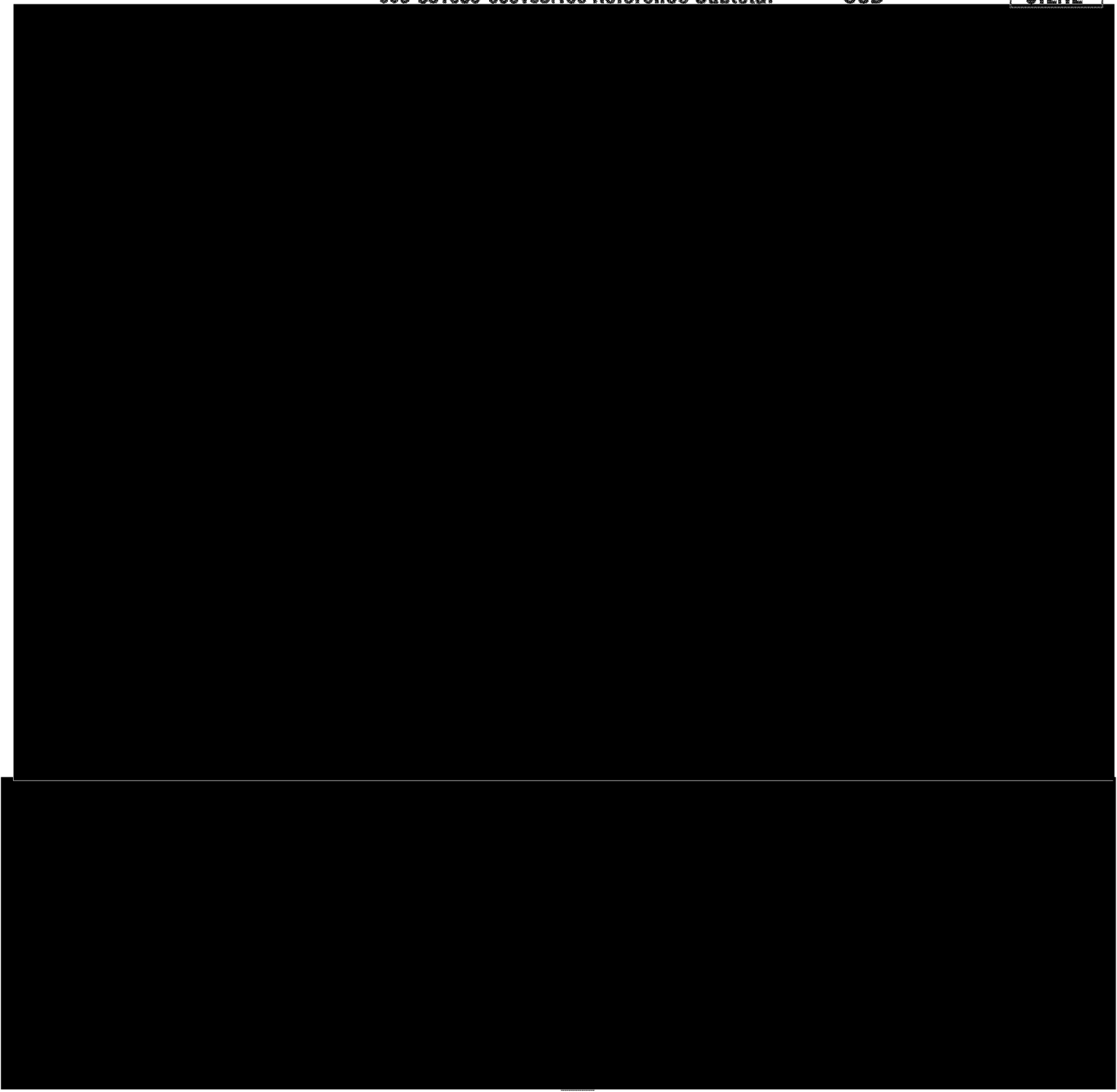




<b>Invoice Number</b>	<b>Invoice Date</b>	<b>Account Number</b>	<b>Garrett</b>
7-254-32866	Jan 25, 2021	[REDACTED]	Page 15 of 43

Tracking ID: 782681411648 continued

Svc Area	A1	Discount		-10.24
Signed by	see above	Fuel Surcharge		0.58
FedEx Use	000000000/1110/02	<b>Total Charge</b>	<b>USD</b>	<b>\$12.12</b>
<b>003-331050-066193.100 Reference Subtotal</b>			<b>USD</b>	<b>\$12.12</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	Dec-20 (2)	Dec-20 (2)	Dec-20 (2)	
Amount	195.56	120.00	490.00	<b>805.56</b>
Date	Jan-21	Jan-21	Jan-21	
Amount	5,082.12	660.00	4,455.00	<b>10,197.12</b>
Date				
Amount				-
Date				
Amount				-
<b>Total</b>	<b>69,508.20</b>	<b>16,923.40</b>	<b>64,545.73</b>	<b>150,977.33</b>
<b>Grand Total</b>	<b>69,508.20</b>	<b>16,923.40</b>	<b>64,545.73</b>	<b>150,977.33</b>

# The Prime Group

## Invoice for Services Rendered

Invoice Date: March 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

**RECEIVED**

**MAR 8 - 2021**

**STATE REGULATION  
AND RATES**

106.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during February preparing Data Requests in the rate cases in Kentucky for LG&E/KU.	\$ 24,380.00
16.00 hours of consulting work by Larry Feltner @ \$230.00/hour performed during February assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU.	\$ 3,680.00
16.50 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during February assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU.	\$ 2,805.00
4.00 hours of consulting work by Eric Blake @ \$170.00/hour performed during February assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU.	\$ 680.00
<b>Total due for work performed in February</b>	<b>\$ 31,545.00</b>

**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.**

Approved for payment 3/8/2021 by:

*Andrea M. Sackler*

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

*Req. 175296  
PO 174429  
J. Schroeder  
3/17/2021*

122484	KU RC 20 EXP		17,034.30			
122482	LGE RC-EL 20 EXP		11,424.20			
122483	LGE RC-GS 20 EXP		3,086.50			
			31,545.00			
		Allocation	Total	KU	LGE-Electric	LGE-Gas
		All Allocation		54%	36%	10%
		Electric Only		54%	46%	
		Gas Only				100%
	Seelye	All	24,380.00	13,165.20	8,776.80	2,438.00
	Feltner	All	3,680.00	1,987.20	1,324.80	368.00
	Wernert	All	2,805.00	1,514.70	1,009.80	280.50
	Blake	All	680.00	367.20	312.80	-
			31,545.00	17,034.30	11,424.20	3,086.50

# The Prime Group

March 1, 2021

LG&E and KU Services Company  
220 West Main Street  
Louisville, KY 40202  
Attn: Andrea Fackler, Manager Revenue Requirement

Dear Andrea:

Enclosed is an invoice for assistance that The Prime Group provided during February assisting with the rate case filings in Kentucky for LG&E/KU. Thank you for the opportunity to work with you on this project.

Sincerely,



Jeff Wernert  
Principal

# The Prime Group

## Invoice for Services Rendered

Invoice Date: February 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

**RECEIVED**

FEB 5 - 2021

STATE REGULATION  
AND RATES

103.50 hours of consulting work by Steve Seelye @ \$230.00/hour performed during January preparing Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 23,805.00

30.00 hours of consulting work by Larry Feltner @ \$230.00/hour performed during January assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 6,900.00

32.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during January assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 5,440.00

3.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during January preparing an analysis of Production costs in the Rate Case for Mike Seaborne for LG&E/KU. \$ 510.00

**Total due for work performed in January** \$ 36,655.00

**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.**

*Req. 174651*

*P.O. 173626*

*J. Schuster 2/26/2021*

*Andrea Fackler 2-17-2021*

122484	KU RC 20 EXP		19,793.70			
122482	LGE RC-EL 20 EXP		13,195.80			
122483	LGE RC-GS 20 EXP		3,665.50			
			36,655.00			
		Allocation	Total	KU	LGE-Electric	LGE-Gas
		All Allocation		54%	36%	10%
		Electric Only		54%	46%	
		Gas Only				100%
	Seelye	All	23,805.00	12,854.70	8,569.80	2,380.50
	Feltner	All	6,900.00	3,726.00	2,484.00	690.00
	Wernert	All	5,950.00	3,213.00	2,142.00	595.00
	Blake		-	-	-	-
			36,655.00	19,793.70	13,195.80	3,665.50