

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

AUGUST 25, 2021 SUPPLEMENTAL RESPONSES
OF KENTUCKY UTILITIES COMPANY
TO
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
DATED NOVEMBER 24, 2020

FILED: AUGUST 25, 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.


Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 13th day of August 2021.


Notary Public

Notary Public ID No. 003967

My Commission Expires:

July 11, 2022

KENTUCKY UTILITIES COMPANY

**August 25, 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.

March 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 February 2021.

April 28, 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 March 2021.

May 25, 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 April 2021.

July 23, 2021 Supplemental Response for 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 May and June 2021.

August 25, 2021 Supplemental Response for 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 July 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
SUBTOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC					-		
TOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC					-		
11-Jan-21	661935796	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	2.50	196.00	490.00	Consulting work related to rate case	182335
28-Jun-21	66193117352	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	1.00	202.50	202.50	Consulting work related to rate case	182335
SUBTOTAL CONSULTANTS KU ELECTRIC					692.50		
TOTAL CONSULTANTS KU ELECTRIC					692.50		
SUBTOTAL SUPPLIES/SERVICES - OTHER KU ELECTRIC					-		
TOTAL SUPPLIES/SERVICES - OTHER KU ELECTRIC					-		
TOTAL RATE CASE EXPENSE FOR THE MONTH OF JULY 2021					692.50		

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



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INVOICE

Case No. 2020-00349

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

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Garrett

ACH/EFT Payment Information:

ABA: [REDACTED]
Account No.: [REDACTED]
Account Name: Gannett Fleming

LG&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*5796

Invoice Date: January 11, 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: December 19, 2020 through December 31, 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	\$	195.56
Phase 101	- DEPR - LG&E - GAS		120.00
Phase 200	- DEPR - KENTUCKY UTILITIES		490.00
	Total Charges		<u>\$ 805.56</u>

Total Due This Invoice \$805.56

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	\$ 195.56
122483	LGE RC-GS 22EXP	0314	026120	\$ 120.00
122484	KU RC-22EXP	0314	026120	\$ 490.00
			Total	\$ 805.56

Requisition # 173531
Christina Giveans 1/19/2021

PO# 172089
Christina Giveans 1/19/2021

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d)
Gannett Fleming Valuation and Rate Consultants, LLC
Phase 100 -- Depr - LG&E - Electric
Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Support Staff	1.50	\$ 120.00	\$ 180.00
Total Labor Costs			\$ 180.00

Expenses

Postage, Freight & Courier Service			15.56
Total Expenses			\$ 15.56
Total Phase -- 100			\$ 195.56

Phase 101 -- Depr - LG&E - Gas
Labor Costs

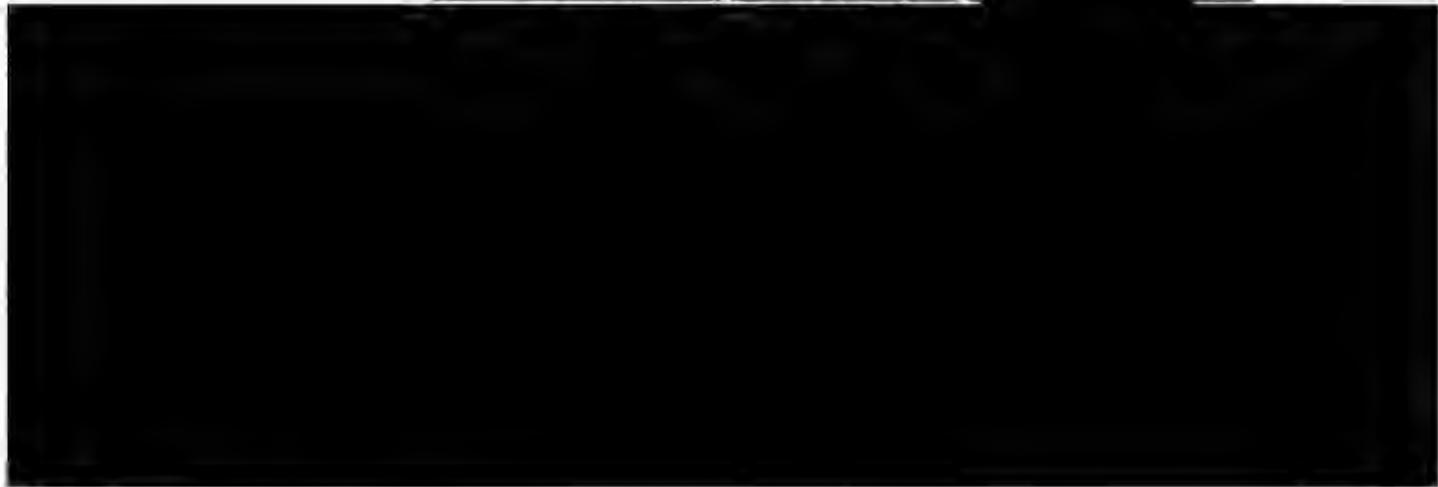
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Support Staff	1.00	120.00	120.00
Total Labor Costs			\$ 120.00
Total Phase -- 101			\$ 120.00

Phase 200 -- Depr - Kentucky Utilities
Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	0.50	180.00	90.00
John J. Spanos	1.00	280.00	280.00
Support Staff	1.00	120.00	120.00
Total Labor Costs			\$ 490.00
Total Phase -- 200			\$ 490.00



Invoice Number 7-219-32535	Invoice Date Dec 21, 2020	Account Number [REDACTED]	Page # of 100
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Date: Dec 1, 2020 **Cust. Ref.:** 003-331050-066193.100 **Ref.#2:**
Ref.#3:

Distance Based Pricing, Zone 4
 Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	772319534864	Cheryl Rutter	Judy Schooler
Service Type	FedEx Standard Overnight	GANNETT FLEMING, INC	LG&E and KU Energy LLC
Package Type	FedEx Envelope	209 SENATE AVENUE	State Regulation & Rates - 5th
Zone	04	CAMP HILL PA 17011 US	LOUISVILLE KY 40202 US
Packages	1		

Rated Weight	N/A	Transportation Charge	37.22
Delivered	Dec 14, 2020 10:13	Discount	-22.33
Svc Area	A1	Fuel Surcharge	0.67
Signed by	see above	Total Charge	USD 15.56

003-331050-066193.100 Reference Subtotal USD \$15.56



Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d)

Gannett Fleming, Inc. Expenditures
by Project Number and Task

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 KU Electric	Total Invoice
Project Number	122482	122483	122484	
Task	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	5,927.50
Date	Oct-19	Oct-19	Oct-19	
Amount	12,259.84	3,675.90	12,418.31	28,354.05
Date	Nov-19	Nov-19	Nov-19	
Amount	5,390.27	320.00	5,452.42	11,162.69
Date	Dec-19	Dec-19	Dec-19	
Amount	2,270.00	162.50	1,832.50	4,265.00
Date	Jan-20	Jan-20	Jan-20	
Amount	1,250.00	-	1,330.00	2,580.00
Date	Feb-20	Feb-20	Feb-20	
Amount	6,420.00	1,800.00	5,360.00	13,580.00
Date	Mar-20	Mar-20	Mar-20	
Amount	5,300.00	1,350.00	4,290.00	10,940.00
Date	Apr-20	Apr-20	Apr-20	
Amount	340.00	60.00	340.00	740.00
Date	May-20	May-20	May-20	
Amount	5,970.00	910.00	5,470.00	12,350.00
Date	Jun-20	Jun-20	Jun-20	
Amount	3,460.00	330.00	2,860.00	6,650.00
Date	Jul-20	Jul-20	Jul-20	
Amount	2,880.00	560.00	2,510.00	5,950.00
Date	Aug-20	Aug-20	Aug-20	
Amount	630.00	380.00	490.00	1,500.00
Date	Sep-20	Sep-20	Sep-20	
Amount	8,430.00	3,365.00	7,425.00	19,220.00
Date	Oct-20	Oct-20	Oct-20	
Amount	5,900.00	1,490.00	5,500.00	12,890.00
Date	Dec-20	Dec-20	Dec-20	
Amount	1,935.41	300.00	1,630.00	3,865.41
Date	Dec-20 (2)	Dec-20 (2)	Dec-20 (2)	
Amount	195.56	120.00	490.00	805.56
Date				
Amount				-
Date				
Amount				-
Date				
Amount				-
Total	64,426.08	16,263.40	60,090.73	140,780.21
Grand Total	64,426.08	16,263.40	60,090.73	140,780.21



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Case No. 2020-00349

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

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Garrett

ACH/EFT Payment Information:

ABA: [REDACTED]

Account No.: [REDACTED]

Account Name: Gannett Fleming

LG&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*117352

Invoice Date: June 28, 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: May 8, 2021 through June 4, 2021

Project Manager : John J. Spanos [REDACTED]

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

Summary of Current Charges

Phase 200	- DEPR - KENTUCKY UTILITIES	\$	202.50
	Total Charges		<u>\$ 202.50</u>
	Total Due This Invoice		\$202.50

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	\$ -
122483	LGE RC-GS 22EXP	0314	026120	\$ -
122484	KU RC-22EXP	0314	026120	\$ 202.50
			Total	\$ 202.50

DocuSigned by:

Approved by:

Sara Wiseman

6/30/2021 | 8:48 AM EDT

Sara Wiseman

Manager, Property Accounting Dept.

Requisition #178018, Christina Giveans 6/30/2021

PO# 178436 Christina Giveans 7/01/2021



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Project: 066193
Invoice No: 066193*117352
Invoice Date: June 28, 2021
Case No. 2020-00349

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d)

Gannett Fleming Valuation and Rate Consultants, LLC

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 Garrett

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

Labor Classification

Hours

Rate

Amount

John J. Spanos

0.50

\$ 285.00

\$ 142.50

Support Staff

0.50

120.00

60.00

Total Labor Costs

\$ 202.50

Total Phase -- 200

\$ 202.50

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d)

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by Project Number and Task

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Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP	
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Amount	1,795.00	1,440.00	2,692.50	5,927.50
Date	Oct-19	Oct-19	Oct-19	
Amount	12,259.84	3,675.90	12,418.31	28,354.05
Date	Nov-19	Nov-19	Nov-19	
Amount	5,390.27	320.00	5,452.42	11,162.69
Date	Dec-19	Dec-19	Dec-19	
Amount	2,270.00	162.50	1,832.50	4,265.00
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Amount	1,250.00	-	1,330.00	2,580.00
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Amount	6,420.00	1,800.00	5,360.00	13,580.00
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Date	Apr-20	Apr-20	Apr-20	
Amount	340.00	60.00	340.00	740.00
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Amount	3,460.00	330.00	2,860.00	6,650.00
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Date	Dec-20	Dec-20	Dec-20	
Amount	1,935.41	300.00	1,630.00	3,865.41
Date	Dec-20 (2)	Dec-20 (2)	Dec-20 (2)	
Amount	195.56	120.00	490.00	805.56
Date	Jan-21	Jan-21	Jan-21	
Amount	5,082.12	660.00	4,455.00	10,197.12
Date	Feb-21	Feb-21	Feb-21	
Amount	1,192.50	-	960.00	2,152.50
Date	Mar-21	Mar-21	Mar-21	
Amount	2,872.50	-	2,842.50	5,715.00
Date	Apr-21	Apr-21	Apr-21	
Amount	1,822.50	-	1,327.50	3,150.00
Date	May-21	May-21	May-21	
Amount	-	-	202.50	202.50
Date				
Amount				
Total	75,395.70	16,923.40	69,878.23	162,197.33
Grand Total	75,395.70	16,923.40	69,878.23	162,197.33