

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

**In the Matter of:**

<b>APPLICATION OF LOUISVILLE GAS AND</b>	)	
<b>ELECTRIC COMPANY FOR AN ADJUSTMENT</b>	)	
<b>OF ITS ELECTRIC AND GAS RATES, A</b>	)	
<b>CERTIFICATE OF PUBLIC CONVENIENCE</b>	)	
<b>AND NECESSITY TO DEPLOY ADVANCED</b>	)	<b>CASE NO. 2020-00350</b>
<b>METER INFRASTRUCTURE, APPROVAL OF</b>	)	
<b>CERTAIN REGULATORY AND ACCOUNTING</b>	)	
<b>TREATMENTS, AND ESTABLISHMENT OF A</b>	)	
<b>ONE-YEAR SURCREDIT</b>	)	

**SUPPLEMENTAL RESPONSE OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**  
**DATED NOVEMBER 24, 2020**

**FILED: MARCH 2, 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*  
\_\_\_\_\_  
Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 2nd day of March 2021.

*Judy Schooler*  
\_\_\_\_\_  
Notary Public  
Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

**LOUISVILLE GAS AND ELECTRIC COMPANY**

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

**Case No. 2020-00350**

**Question No. 56**

**Responding Witness: Daniel K. Arbough / Christopher M. Garrett**

Q-56. To the extent not already provided, provide a copy of each cost of service study, billing analysis, and all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

A-56. **Original Response:**

Attached to this response is a listing of Excel spreadsheets submitted in response to this question and the requested spreadsheets. The label by which each file is to be identified on the Commission website is listed in the second column named "File Number" of the attached listing. The third column specifies the actual name of each spreadsheet. The fourth column identifies the specific exhibit or schedule the spreadsheet relates to or supports.

Exhibit RMC-2 is subject to a Petition for Confidential Protection filed with the Commission on November 25, 2020. The Excel spreadsheet supporting Exhibit RMC-2 filed in response to this data request provides the calculations that result in the confidential numbers contained in Exhibit RMC-2. Thus, certain information contained in this supporting spreadsheet is considered confidential and is being filed under seal pursuant to a Petition for Confidential Protection.

**February 26, 2021 Supplemental Response:**

Following the preparation of its application and in the course of preparing responses to the requests for information, LG&E identified certain data or information for the forecasted test year that needed to be corrected. The collective impact of these corrections on the as filed revenue requirement is shown below:

	<u>AS FILED</u>	<u>REVISED</u>	<u>CHANGE</u>
LGE-E	\$ 131,237,389	\$ 128,512,416	\$ (2,724,973)
LGE-G	\$ 29,989,470	\$ 32,948,581	\$ 2,950,649
TOTAL	\$ 161,226,859	\$ 161,452,535	\$ 225,676

LG&E identified the following corrections:

1. Correction to cash working capital on LG&E gas Schedule B-5.2 Cash Working Capital Components. (LG&E AG-KIUC 1-56, part a)
2. Correction to CR7 LTPC and Brown LTSA deferred debits on LG&E electric Schedule B-5.2 Cash Working Capital Components. (LG&E AG-KIUC 2-22, parts e and k)
3. Correction to accumulated deferred income taxes on LG&E electric and gas Schedule B-6 Certain Deferred Credits and Accumulated Deferred Income Taxes. (LG&E AG-KIUC 1-58, part a)
4. Correction to field services expense on LG&E electric and gas Schedule C-2.1 Jurisdictional Operating Revenues and Expenses by Account. (LG&E AG-KIUC 2-26a)
5. Correction to fuel stock inventory on LG&E electric Schedule B-5.1 Other Working Capital Components.
6. Correction to non-jurisdictional ownership exclusion on Materials and Supplies inventory on LG&E electric Schedule B-5.1 Other Working Capital Components.
7. Correction to June 2022 Net Accrued Retention/CWIP and Net Accrued RWIP on LG&E electric and gas Schedule B-5.2 Cash Working Capital Components.
8. Correction to EPRI expenses on LG&E electric and gas Schedule C-2.1 Jurisdictional Operating Revenues and Expenses by Account.

The attached Excel spreadsheets and workpapers provide the support for the calculation of the revised revenue requirement.

**March 2, 2021 Supplemental Response:**

The below table corrects certain totals and changes that were not reflected correctly in the supplemental response filed on February 26, 2021. See highlighted values.

	<u>AS FILED</u>	<u>REVISED</u>	<u>CHANGE</u>
LGE-E	\$ 131,237,389	\$ 128,512,416	\$ (2,724,973)
LGE-G	\$ 29,989,470	\$ 32,948,581	\$ 2,959,111
TOTAL	\$ 161,226,859	\$ 161,460,997	\$ 234,138