

**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>                 | ) |                            |

**JULY 23, 2021 SUPPLEMENTAL RESPONSES OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**  
**DATED NOVEMBER 24, 2020**

**FILED: JULY 23, 2021**



**LOUISVILLE GAS AND ELECTRIC COMPANY**

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

**Case No. 2020-00350**

**Question No. 14**

**Responding Witness: Christopher M. Garrett**

- Q-14. Separately for electric and gas operations, 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 for Question No. 14(d):**

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

**January 29, 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 Louisville Gas and Electric Company for December 2020.

**February 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 Louisville Gas and Electric Company for January 2021.

**March 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 Louisville Gas and Electric Company for February 2021.

**April 28, 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 Louisville Gas and Electric Company for March 2021.

**May 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 Louisville Gas and Electric 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 Louisville Gas and Electric Company for May and June 2021.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

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 |
|------|--------------|--|-----------|---------|-------------------|--------------------------------------|---------|
|      | 954925       | STOLL KEENON OGDEN                                       | 363.85    | 290.84  | 105,821.10        | Professional legal services          | 182335  |
|      |              | SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC             |           |         | 105,821.10        |                                      |         |
|      |              | <b>TOTAL LEGAL OUTSIDE COUNSEL LG&amp;E ELECTRIC</b>     |           |         | <b>105,821.10</b> |                                      |         |
|      | FINANC043021 | FINANCIAL CONCEPTS AND APPLICATIONS                      | 5.40      | 350.00  | 1,890.00          | Consulting work related to rate case | 182335  |
|      |              | SUBTOTAL CONSULTANTS LG&E ELECTRIC                       |           |         | 1,890.00          |                                      |         |
|      |              | <b>TOTAL CONSULTANTS LG&amp;E ELECTRIC</b>               |           |         | <b>1,890.00</b>   |                                      |         |
|      |              | SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC         |           |         | -                 |                                      |         |
|      |              | <b>TOTAL SUPPLIES/SERVICES - OTHER LG&amp;E ELECTRIC</b> |           |         | <b>-</b>          |                                      |         |
|      |              | <b>TOTAL LG&amp;E ELECTRIC</b>                           |           |         | <b>107,711.10</b> |                                      |         |
|      | 954925       | STOLL KEENON OGDEN                                       | 101.07    | 290.84  | 29,394.75         | Professional legal services          | 182336  |
|      |              | SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS                  |           |         | 29,394.75         |                                      |         |
|      |              | <b>TOTAL LEGAL OUTSIDE COUNSEL LG&amp;E GAS</b>          |           |         | <b>29,394.75</b>  |                                      |         |
|      | FINANC043021 | FINANCIAL CONCEPTS AND APPLICATIONS                      | 1.50      | 350.00  | 525.00            | Consulting work related to rate case | 182336  |
|      |              | SUBTOTAL CONSULTANTS LG&E GAS                            |           |         | 525.00            |                                      |         |
|      |              | <b>TOTAL CONSULTANTS LG&amp;E GAS</b>                    |           |         | <b>525.00</b>     |                                      |         |
|      |              | SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC         |           |         | -                 |                                      |         |
|      |              | <b>TOTAL SUPPLIES/SERVICES - OTHER LG&amp;E GAS</b>      |           |         | <b>-</b>          |                                      |         |
|      |              | <b>TOTAL LG&amp;E GAS</b>                                |           |         | <b>29,919.75</b>  |                                      |         |
|      |              | <b>TOTAL RATE CASE EXPENSE FOR THE MONTH OF MAY 2021</b> |           |         | <b>137,630.85</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: 954925  
Date of Invoice: 05/26/2021  
Billing Period: 04/01/2021 - 04/30/2021  
Date Posted: 05/26/2021  
Invoice Description/Comment: 2020 KY Rate Case

## Amount Approved

**Approved Total** \$293,947.49  
**Invoice Currency:** USD  
Date Approved: 05/28/2021  
Final Approver: Greg Cornett  
Approved Fees \$288,778.30  
Approved Expenses \$5,169.19  
Approved Total (excl. Tax) \$293,947.49  
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 | \$105,821.10  | 36%               | LGE EL         |
| 122483         | LGE RC-GC   | LGLE EX     | 0321   026900 | \$29,394.75   | 10%               | LGE GAS        |
| 122484         | KU RC       | LEGAL EXP   | 0321   026900 | \$158,731.64  | 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: --

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**            **\$293,947.49**  
Invoice Currency:    USD  
Billed Fees            \$288,778.30  
Billed Expenses      \$5,169.19  
Billed Total (excl. Tax) \$293,947.49

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**Approval History**

| <u>User</u>      | <u>Action</u> | <u>Date</u> | <u>Amount</u> | <u>Comment</u>  |
|------------------|---------------|-------------|---------------|---|
| Eloise Carlisle  | Posted        | 05/26/2021  | \$293,947.49  |   |
| Carrie Beatty    | Approved      | 05/26/2021  | \$293,947.49  |   |
| Allyson Sturgeon | Approved      | 05/27/2021  | \$293,947.49  |   |
| Greg Cornett     | Approved      | 05/28/2021  | \$293,947.49  |   |
| Carrie Beatty    | AP Reviewed   | 05/28/2021  | \$293,947.49  |   |
| Carrie Beatty    | AP Batch Run  | 05/28/2021  | \$293,947.49  | Batch ID: 001000595 (Sent to AP: 05/28/2021 6:55:38 AM) |

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**Additional Financial Information**

Oracle Vendor Number: XXXXXXXXXX  
Vendor Pay Site:            PY-ACH  
Name of Invoice File in .Zip: Stoll Keenon Ogden - 954925.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> |
|--------------|--------------------|---|----------------------|--------------|-------------|---------------|--------------|-----------------|---------------|
| 04/30/2021 - |                    | Credit meal reimbursement from AG and Cities-LouMetro and LFUCG - Law Firm - Fee  |                      |              |             |               |              |                 | (\$85.60)     |
| 04/01/2021 - |                    | Multiple conference calls regarding settlement conference and initial planning of same; work with vendor on logistics and practice sessions   | Loy, Molly           | 2.5          | \$185.00    |               |              |                 | \$462.50      |
| 04/01/2021 - |                    | Revised Petition for Confidential Protection; drafted Motion to Deviate re KU data response file size; uploaded confidential document and item subject to Motion to Deviate to HighQ site; notified intervenors and client of HighQ upload; uploaded DOD-FEA confidential items to HighQ site | Brown, Katelyn       | 5.3          | \$201.00    |               |              |                 | \$1,065.30    |
| 04/01/2021 - |                    | Attention to rebuttal testimonies and intervenor data responses; planning for preparation for settlement conference and hearing; phone conference with Ms. Sturgeon re same   | Riggs, Kendrick      | 7            | \$448.00    |               |              |                 | \$3,136.00    |
| 04/01/2021 - |                    | Revise data responses; emails with Client regarding same  | Braun, Monica        | 0.4          | \$238.00    |               |              |                 | \$95.20       |
| 04/01/2021 - |                    | Reviewed Arbough rebuttal testimony; Reviewed and edited PSC DR 5-12  | Wimberly, Mary Ellen | 0.6          | \$210.00    |               |              |                 | \$126.00      |
| 04/01/2021 - |                    | Analysis of intervenor DR responses; work re McKenzie rebuttal testimony.   | Crosby, W. Duncan    | 4.5          | \$285.00    |               |              |                 | \$1,282.50    |
| 04/01/2021 - |                    | Planning calls with Mr. Riggs and with IT for settlement conference; outline list of topics for WebEx training; file notes re: planning process for WebEx training, dry run and conference  | Parsons, Matt        | 1.7          | \$242.00    |               |              |                 | \$411.40      |
| 04/02/2021 - |                    | Analysis of intervenor DR responses; work on Conroy rebuttal testimony.   | Crosby, W. Duncan    | 4.4          | \$285.00    |               |              |                 | \$1,254.00    |
| 04/02/2021 - |                    | Conference call with moderator for settlement conference; work on details related to same   | Loy, Molly           | 0.7          | \$185.00    |               |              |                 | \$129.50      |
| 04/02/2021 - |                    | Reviewed Arbough exhibit; Reviewed Arbough rebuttal testimony; Drafted rate case brief  | Wimberly, Mary Ellen | 2.7          | \$210.00    |               |              |                 | \$567.00      |
| 04/02/2021 - |                    | Work on rebuttal testimonies  | Riggs, Kendrick      | 7.5          | \$448.00    |               |              |                 | \$3,360.00    |
| 04/02/2021 - |                    | Reviewed and revised Mr. Garrett's Rebuttal Testimony on SharePoint; reviewed filed data responses re depreciation; compiled findings and sent to Mr. Spanos  | Brown, Katelyn       | 4.2          | \$201.00    |               |              |                 | \$844.20      |

|              |  |                      |     |          |            |            |
|--------------|--|----------------------|-----|----------|------------|------------|
| 04/02/2021 - | Review intervenor responses to DRs and analysis re: required additions to rebuttal testimony; e-mail to client re: Wolfe rebuttal testimony revisions; planning for settlement conference by facilitating training invitations, drafting and revising text on settlement conference and training sessions to all invitees, following up on bounce backs from training invitations  | Parsons, Matt        | 4   | \$242.00 |            | \$968.00   |
| 04/03/2021 - | Work re McKenzie rebuttal testimony.   | Crosby, W. Duncan    | 0.5 | \$285.00 |            | \$142.50   |
| 04/03/2021 - | Reviewed edits to Mr. Garrett's Rebuttal Testimony on SharePoint; further revised Mr. Garrett's Rebuttal Testimony; reviewed filed data responses relating to Mr. Garrett's Rebuttal Testimony   | Brown, Katelyn       | 2.6 | \$201.00 |            | \$522.60   |
| 04/05/2021 - | Review intervenor data responses and work on rebuttal; attend Saunders rebuttal meeting  | Ingram, III, Lindsey | 2   | \$359.00 |            | \$718.00   |
| 04/05/2021 - | Reviewed the revised Rebuttal Testimony of Mr. Spanos; revised edits on SharePoint to Mr. Garrett's Rebuttal Testimony; participated in review meeting with Mr. Spanos; participated in review meeting with Mr. Garrett  | Brown, Katelyn       | 2.6 | \$201.00 |            | \$522.60   |
| 04/05/2021 - | Work on rebuttal testimony issues; attend remote meetings to review McKenzie, Spanos and Garrett testimony   | Riggs, Kendrick      | 6.3 | \$448.00 |            | \$2,822.40 |
| 04/05/2021 - | Attend remote meeting to review Saunders rebuttal testimony [no charge]  | Riggs, Kendrick      | 1   | \$448.00 | (\$448.00) | \$0.00     |
| 04/05/2021 - | Reviewed edits to Arbough rebuttal testimony; Drafted rate case brief  | Wimberly, Mary Ellen | 5.3 | \$210.00 |            | \$1,113.00 |
| 04/05/2021 - | Plan and prepare for informal settlement conference, including communications with Mr. Parsons, IT and Webex moderator   | Loy, Molly           | 0.7 | \$185.00 |            | \$129.50   |
| 04/05/2021 - | Prepare for hearing on rate case issues  | Braun, Monica        | 3.8 | \$238.00 |            | \$904.40   |
| 04/05/2021 - | Review Saunders rebuttal; review and additions to Bellar rebuttal re: workforce issues; call with client re: same; meet with Ms. Saunders to discuss rebuttal; subsequent revisions; planning call for settlement conference training sessions with Cisco trainer and follow up re: same   | Parsons, Matt        | 4   | \$242.00 |            | \$968.00   |
| 04/05/2021 - | Work re Seelye and Conroy rebuttal testimony drafts.   | Crosby, W. Duncan    | 4.3 | \$285.00 |            | \$1,225.50 |
| 04/06/2021 - | Attend remote meeting to review Bellar rebuttal testimony [no charge]  | Riggs, Kendrick      | 1   | \$448.00 | (\$448.00) | \$0.00     |
| 04/06/2021 - | Prepare for hearing on rate case issues; discuss hearing responsibilities with Mr. Riggs; prepare for hearing on cost of equity issues   | Braun, Monica        | 3.6 | \$238.00 |            | \$856.80   |
| 04/06/2021 - | Revisions to Wolfe rebuttal testimony; review and revise Bellar rebuttal testimony to prepare for review meeting; Bellar testimony review meeting; meet with WebEx moderator to prepare dry run for conference; attend first training session; call with client re: gas system rebuttal testimony; drafting of revisions to Bellar rebuttal testimony re: same; planning for hearing witness preparation and examination | Parsons, Matt        | 5   | \$242.00 |            | \$1,210.00 |

|              |  |                      |     |          |            |            |
|--------------|--|----------------------|-----|----------|------------|------------|
| 04/06/2021 - | Prepare for informal settlement conference, including WebEx for dry run with moderator and WebEx training with parties; follow up with court reporter regarding fees for hearing   | Loy, Molly           | 1.6 | \$185.00 |            | \$296.00   |
| 04/06/2021 - | Reviewed edits to and edited Arbough rebuttal testimony; Drafted brief; Discussing hearing with Mr. Riggs  | Wimberly, Mary Ellen | 5.9 | \$210.00 |            | \$1,239.00 |
| 04/06/2021 - | Work on Bellar rebuttal and attend meeting for same; review and work on AMI issues   | Ingram, III, Lindsey | 1.8 | \$359.00 |            | \$646.20   |
| 04/06/2021 - | Reviewed the revised Rebuttal Testimony of Mr. Spanos; reviewed edits on SharePoint to Mr. Garrett's Rebuttal Testimony; further revised Mr. Garrett's Rebuttal Testimony; began drafting post-hearing brief   | Brown, Katelyn       | 3.6 | \$201.00 |            | \$723.60   |
| 04/06/2021 - | Work on rebuttal testimony; attention to settlement conference issues; communications with Mr. Fitzgerald re settlement conference issues  | Riggs, Kendrick      | 6.1 | \$448.00 |            | \$2,732.80 |
| 04/07/2021 - | Communications with attorneys; schedule WebEx meetings; continue to plan and prepare for settlement conference   | Loy, Molly           | 0.7 | \$185.00 |            | \$129.50   |
| 04/07/2021 - | Attend remote meeting to review Wolfe rebuttal testimony [no charge]   | Riggs, Kendrick      | 0.8 | \$448.00 | (\$358.40) | \$0.00     |
| 04/07/2021 - | Work on rebuttal testimonies; attention to settlement conference issues  | Riggs, Kendrick      | 7.1 | \$448.00 |            | \$3,180.80 |
| 04/07/2021 - | Review and revise rebuttal testimony; prepare for hearing on cost of capital issues  | Braun, Monica        | 2.7 | \$238.00 |            | \$642.60   |
| 04/07/2021 - | Review Blake rebuttal testimony, e-mails re: settlement conference WebEx, including update to client, prepare for Wolfe rebuttal meeting, rebuttal meeting re: Wolfe testimony; call with Mr. Jessee and review edits to Bellar rebuttal   | Parsons, Matt        | 3.3 | \$242.00 |            | \$798.60   |
| 04/07/2021 - | Meetings re Meiman and Wolfe rebuttal; edit rebuttal testimony; work on headcount testimony  | Ingram, III, Lindsey | 4.5 | \$359.00 |            | \$1,615.50 |
| 04/07/2021 - | Reviewed edits to Arbough rebuttal testimony; Drafted brief  | Wimberly, Mary Ellen | 3.3 | \$210.00 |            | \$693.00   |
| 04/07/2021 - | Further revised Mr. Garrett's Rebuttal Testimony based on client edits on SharePoint; continued drafting post-hearing brief  | Brown, Katelyn       | 5.9 | \$201.00 |            | \$1,185.90 |
| 04/07/2021 - | Work re Seelye and Conroy rebuttal testimony.  | Crosby, W. Duncan    | 1.4 | \$285.00 |            | \$399.00   |
| 04/08/2021 - | Reviewed Rebuttal Testimony on SharePoint; drafted Garrett Witness Prep Memo   | Brown, Katelyn       | 3.4 | \$201.00 |            | \$683.40   |
| 04/08/2021 - | Call with Ms. Metts re: Rebuttal Exhibit LEB-1; e-mail to client re: revisions to same; review Blake testimony re: headcount and calculations by intervenors; prepare for second WebEx training session for settlement conference and participate in same; follow up e-mails re: settlement conference logistics | Parsons, Matt        | 2.5 | \$242.00 |            | \$605.00   |
| 04/08/2021 - | Reviewed and edited Arbough rebuttal testimony and exhibit; Discussed public comments with Ms. Brown; Drafted rate case brief  | Wimberly, Mary Ellen | 5.1 | \$210.00 |            | \$1,071.00 |
| 04/08/2021 - | Continue work on various rebuttal issues for Blake, Meiman, Wolfe and Bellar; confer co-counsel re same  | Ingram, III, Lindsey | 4   | \$359.00 |            | \$1,436.00 |

|              |  |                      |     |          |            |
|--------------|--|----------------------|-----|----------|------------|
| 04/08/2021 - | Work on rebuttal testimonies; attention to settlement conference issues; communications with Mr. Fitzgerald re settlement conference and issues  | Riggs, Kendrick      | 7.3 | \$448.00 | \$3,270.40 |
| 04/08/2021 - | Meetings with Client and work re Conroy and Seelye rebuttal testimony drafts.  | Crosby, W. Duncan    | 9.8 | \$285.00 | \$2,793.00 |
| 04/08/2021 - | Communications with Mr. Parsons; attend Webex training session with parties; plan and prepare for settlement conference  | Loy, Molly           | 1.3 | \$185.00 | \$240.50   |
| 04/08/2021 - | Work on McKenzie rebuttal testimony; prepare for hearing regarding cost of capital issues  | Braun, Monica        | 5.3 | \$238.00 | \$1,261.40 |
| 04/09/2021 - | Final review of rebuttal testimony; continue draft Wolfe rebuttal  | Ingram, III, Lindsey | 3.8 | \$359.00 | \$1,364.20 |
| 04/09/2021 - | Reviewed Rebuttal Testimony on SharePoint; drafted Blake Witness Prep Memo   | Brown, Katelyn       | 2.7 | \$201.00 | \$542.70   |
| 04/09/2021 - | Work on rebuttal testimonies; attention to settlement conference details   | Riggs, Kendrick      | 7.2 | \$448.00 | \$3,225.60 |
| 04/09/2021 - | Work on McKenzie rebuttal testimony; prepare for hearing regarding cost of capital issues; phone call with Mr. McKenzie  | Braun, Monica        | 3.8 | \$238.00 | \$904.40   |
| 04/09/2021 - | Plan and prepare for settlement conference, including technology logistics, format, conferences with attorneys and IT; draft initial attendee and party list   | Loy, Molly           | 5.2 | \$185.00 | \$962.00   |
| 04/09/2021 - | Final review of Arbough rebuttal testimony and exhibit; Edited Arbough rebuttal testimony; Discussed debt issue with Mr. Arbough; Reviewed PSC regulatory order based on question from Mr. Arbough and emailed Mr. Arbough | Wimberly, Mary Ellen | 2.6 | \$210.00 | \$546.00   |
| 04/09/2021 - | Work on settlement conference format prep; e-mails re: same; final review and revisions to Bellar, Wolfe, and Saunders rebuttal testimony and exhibits   | Parsons, Matt        | 3   | \$242.00 | \$726.00   |
| 04/09/2021 - | Work re Conroy and Seelye rebuttal testimony drafts.   | Crosby, W. Duncan    | 8.1 | \$285.00 | \$2,308.50 |
| 04/10/2021 - | Work on McKenzie testimony and exhibits  | Braun, Monica        | 0.6 | \$238.00 | \$142.80   |
| 04/10/2021 - | Finished drafting Blake Witness Prep Memo  | Brown, Katelyn       | 0.3 | \$201.00 | \$60.30    |
| 04/10/2021 - | Work on rebuttal testimonies   | Riggs, Kendrick      | 2.3 | \$448.00 | \$1,030.40 |
| 04/10/2021 - | Work on Seelye rebuttal testimony.   | Crosby, W. Duncan    | 4.1 | \$285.00 | \$1,168.50 |
| 04/11/2021 - | Drafted Arbough witness prep memo; Reviewed stipulation  | Wimberly, Mary Ellen | 2.5 | \$210.00 | \$525.00   |
| 04/11/2021 - | Work on Saunders and Bellar witness prep memos   | Parsons, Matt        | 3.2 | \$242.00 | \$774.40   |
| 04/11/2021 - | Discussed potential settlement issues with Mr. Riggs; revised draft Stipulation document   | Brown, Katelyn       | 1.9 | \$201.00 | \$381.90   |
| 04/11/2021 - | Work on rebuttal testimonies; work on witness preparation, revise stipulation and recommendation; draft term sheet   | Riggs, Kendrick      | 8.9 | \$448.00 | \$3,991.20 |

|              |   |                      |     |          |            |            |
|--------------|---|----------------------|-----|----------|------------|------------|
| 04/11/2021 - | Prepare for witness prep meetings; work on witness prep outlines  | Ingram, III, Lindsey | 2.8 | \$359.00 |            | \$1,005.20 |
| 04/11/2021 - | Work re Seelye rebuttal draft and exhibits.   | Crosby, W. Duncan    | 1.3 | \$285.00 |            | \$370.50   |
| 04/12/2021 - | Travel to Louisville; attend Bellar witness prep session; debrief re: same; dry run for settlement conference; prepare settlement conference protocol memo; send follow up materials re: witness prep to Mr. Bellar; return travel from Louisville; finalize protocol memo and Saunders prep memo | Parsons, Matt        | 8.2 | \$242.00 |            | \$1,984.40 |
| 04/12/2021 - | Work re Seelye rebuttal; work re Conroy and Sinclair witness prep.  | Crosby, W. Duncan    | 9.5 | \$285.00 |            | \$2,707.50 |
| 04/12/2021 - | Travel for Bellar prep session and conduct same; work on multiple witness prep memos  | Ingram, III, Lindsey | 8.2 | \$359.00 |            | \$2,943.80 |
| 04/12/2021 - | Continue to plan and prepare for settlement conference, including technology logistics, format, conferences with attorneys, IT, client and moderator; work with attendee list and protocol  | Loy, Molly           | 3.7 | \$185.00 |            | \$684.50   |
| 04/12/2021 - | Attend witness prep session for Mr. Bellar [no charge]  | Riggs, Kendrick      | 2   | \$448.00 | (\$896.00) | \$0.00     |
| 04/12/2021 - | Drafted Arbough witness prep memo; Drafted brief; Edited Arbough witness prep memo and sent to Mr. Riggs  | Wimberly, Mary Ellen | 7.8 | \$210.00 |            | \$1,638.00 |
| 04/12/2021 - | Reviewed and revised Thompson Witness Prep Memo; began compiling authorities cited in Mr. Garrett's Rebuttal Testimony  | Brown, Katelyn       | 5.3 | \$201.00 |            | \$1,065.30 |
| 04/12/2021 - | Prepare for hearing; prepare for settlement conference; attention to base period update issues  | Riggs, Kendrick      | 7.3 | \$448.00 |            | \$3,270.40 |
| 04/13/2021 - | Plan and prepare for settlement conference, including technology, logistics, review attendee spreadsheet; prepare .csv file of attendees, role and party name for break out rooms; communications with attorneys and IT   | Loy, Molly           | 3.3 | \$185.00 |            | \$610.50   |
| 04/13/2021 - | Attend Saunders witness prep [no charge]  | Riggs, Kendrick      | 0.5 | \$448.00 | (\$224.00) | \$0.00     |
| 04/13/2021 - | Prepare for hearing; prepare for settlement conference; attention to base period update issues  | Riggs, Kendrick      | 9.9 | \$448.00 |            | \$4,435.20 |
| 04/13/2021 - | Work re Conroy and Sinclair witness prep; Conroy witness prep meeting; work re settlement prep.   | Crosby, W. Duncan    | 7.2 | \$285.00 |            | \$2,052.00 |
| 04/13/2021 - | Travel to and attend witness prep meetings  | Ingram, III, Lindsey | 6.3 | \$359.00 |            | \$2,261.70 |
| 04/13/2021 - | Reviewed and revised Garrett Witness Prep Memo; finished compiling authorities from Garrett Rebuttal Testimony; uploaded bookmarked pdf compilation to SharePoint; reviewed confidential information produced to intervenors; updated confidential spreadsheet on SharePoint based on review      | Brown, Katelyn       | 2.9 | \$201.00 |            | \$582.90   |
| 04/13/2021 - | Reviewed Arbough witness prep memo and sent to client; Traveled to and from Louisville for Arbough witness prep; Attended Arbough witness prep; Discussed items to do for Arbough witness prep and base period update with Mr. Riggs  | Wimberly, Mary Ellen | 7.1 | \$210.00 |            | \$1,491.00 |

|              |  |                      |      |          |            |
|--------------|--|----------------------|------|----------|------------|
| 04/13/2021 - | Travel to/from Louisville; prepare for Saunders prep; Saunders witness prep meeting; prepare for Wolfe witness prep; prepare for settlement conference   | Parsons, Matt        | 9    | \$242.00 | \$2,178.00 |
| 04/14/2021 - | Prepare cross examinations for hearing   | Braun, Monica        | 3.3  | \$238.00 | \$785.40   |
| 04/14/2021 - | Prepare for hearing; prepare for settlement conference; attention to KPSC's 6th set of data requests to LGE-KU   | Riggs, Kendrick      | 11.5 | \$448.00 | \$5,152.00 |
| 04/14/2021 - | Work re Sinclair witness prep and meeting with client re same; work re settlement prep; work on DR responses.  | Crosby, W. Duncan    | 9    | \$285.00 | \$2,565.00 |
| 04/14/2021 - | Prepared for Garrett Witness Prep meeting; attended Garrett Witness Prep meeting at LG&E/KU building; discussed data requests issued today and potential responses to data requests  | Brown, Katelyn       | 3.2  | \$201.00 | \$643.20   |
| 04/14/2021 - | Plan and prepare for settlement conference, including technology, logistics, WebEx meeting invites, break out rooms and revisions to attendee spreadsheet; communications with attorneys   | Loy, Molly           | 5.2  | \$185.00 | \$962.00   |
| 04/14/2021 - | Watched public comment meeting; Drafted summary of public comments and emailed to client; Reviewed base period update and drafted analysis   | Wimberly, Mary Ellen | 4.9  | \$210.00 | \$1,029.00 |
| 04/14/2021 - | Travel to and conduct Wolfe prep session   | Ingram, III, Lindsey | 5    | \$359.00 | \$1,795.00 |
| 04/14/2021 - | Review and revise Wolfe prep memo and send to Mr. Wolfe; planning for settlement conference logistics; travel to Louisville for Wolfe witness prep and return travel from same   | Parsons, Matt        | 6    | \$242.00 | \$1,452.00 |
| 04/15/2021 - | Virtually attend beginning portions of settlement conference to ensure remote connection and meeting design working as prepared  | Parsons, Matt        | 0.9  | \$242.00 | \$217.80   |
| 04/15/2021 - | Reviewed confidential information re executive compensation; uploaded confidential base period update to HighQ; drafted responses to PSC 6th set of requests; reviewed Ms. Wimberly's public comment meeting memo; watched second public comment meeting; drafted memo re public comment meeting | Brown, Katelyn       | 7.9  | \$201.00 | \$1,587.90 |
| 04/15/2021 - | Reviewed base period update and drafted analysis   | Wimberly, Mary Ellen | 7.4  | \$210.00 | \$1,554.00 |
| 04/15/2021 - | Preparation for and settlement conference with intervenors and KPSC Staff  | Riggs, Kendrick      | 12.9 | \$448.00 | \$5,779.20 |
| 04/15/2021 - | Emails regarding hearing witness order; prepare for intervenor cross-examination   | Braun, Monica        | 2.7  | \$238.00 | \$642.60   |
| 04/15/2021 - | Travel to and from Louisville; prepare for and assist with settlement conference   | Loy, Molly           | 11.2 | \$185.00 | \$2,072.00 |
| 04/15/2021 - | Work on Saunders witness prep issues   | Ingram, III, Lindsey | 1.2  | \$359.00 | \$430.80   |
| 04/15/2021 - | Work re settlement conference; settlement conference; work re draft DR responses.  | Crosby, W. Duncan    | 11.2 | \$285.00 | \$3,192.00 |
| 04/16/2021 - | Attend portions of settlement conference virtually; prepare Saunders cross-examination questions; travel to and from Louisville for Saunders prep; Saunders prep session   | Parsons, Matt        | 8    | \$242.00 | \$1,936.00 |

|              |   |                      |      |          |            |
|--------------|---|----------------------|------|----------|------------|
| 04/16/2021 - | Reviewed and revised responses to PSC 6th set of requests; uploaded draft responses to SharePoint   | Brown, Katelyn       | 0.3  | \$201.00 | \$60.30    |
| 04/16/2021 - | Travel to and from Louisville; prepare for and assist with settlement conference; prepare attendee spreadsheet  | Loy, Molly           | 10.8 | \$185.00 | \$1,998.00 |
| 04/16/2021 - | Work re settlement conference; work during settlement conference.   | Crosby, W. Duncan    | 10.4 | \$285.00 | \$2,964.00 |
| 04/16/2021 - | Travel to and conduct Saunders prep session   | Ingram, III, Lindsey | 5.5  | \$359.00 | \$1,974.50 |
| 04/16/2021 - | Emails with Mr. McKenzie regarding hearing issues   | Braun, Monica        | 0.2  | \$238.00 | \$47.60    |
| 04/16/2021 - | Preparation for and attend settlement conference; work on draft stipulation and send to Client for review   | Riggs, Kendrick      | 11.5 | \$448.00 | \$5,152.00 |
| 04/16/2021 - | Drafted witness prep points; Performed base period update analysis; Drafted brief   | Wimberly, Mary Ellen | 6.3  | \$210.00 | \$1,323.00 |
| 04/17/2021 - | Work on stipulation and attention to emails from intervenors re same  | Riggs, Kendrick      | 6.1  | \$448.00 | \$2,732.80 |
| 04/17/2021 - | Work on stipulation and Blake testimony on stipulation; conference with client re same.   | Crosby, W. Duncan    | 9.8  | \$285.00 | \$2,793.00 |
| 04/17/2021 - | Emails with Mr. McKenzie regarding hearing issues   | Braun, Monica        | 0.1  | \$238.00 | \$23.80    |
| 04/17/2021 - | Drafted KU comparison of base period update; Sent to Mr. Riggs for review; Discussed comparison with Mr. Riggs  | Wimberly, Mary Ellen | 3.8  | \$210.00 | \$798.00   |
| 04/18/2021 - | Work on draft stipulation and exhibits; numerous emails with intervenors re comments on draft documents; emails and phone conferences with Client re same   | Riggs, Kendrick      | 7.7  | \$448.00 | \$3,449.60 |
| 04/18/2021 - | Work on stipulation and supporting testimony.   | Crosby, W. Duncan    | 4.1  | \$285.00 | \$1,168.50 |
| 04/18/2021 - | Responded to base period update question from Mr. Arbough; Drafted base period update analysis for LG&E electric and LG&E gas; Sent base period update to client and SKO team; Reviewed performance reports in base period update and emailed Mr. Riggs | Wimberly, Mary Ellen | 6.7  | \$210.00 | \$1,407.00 |
| 04/19/2021 - | Work on DR responses, stipulation, and stipulation testimony.   | Crosby, W. Duncan    | 10.9 | \$285.00 | \$3,106.50 |
| 04/19/2021 - | Reviewed confidential documents for PSC Staff Sixth Round of Requests; drafted Petition for Confidential Protection   | Brown, Katelyn       | 3    | \$201.00 | \$603.00   |
| 04/19/2021 - | Draft materials for McKenzie hearing prep meeting   | Braun, Monica        | 2.8  | \$238.00 | \$666.40   |
| 04/19/2021 - | Reviewed stipulation and supporting testimony; Prep for cross-examination of Mr. Bieber; Drafted witness prep points  | Wimberly, Mary Ellen | 4.6  | \$210.00 | \$966.00   |
| 04/19/2021 - | Attention to settlement issues; prepare stipulation and filing; numerous emails and phone calls with the parties re same; preparation for witness testimony   | Riggs, Kendrick      | 10.2 | \$448.00 | \$4,569.60 |

|              |   |                      |     |          |            |
|--------------|---|----------------------|-----|----------|------------|
| 04/19/2021 - | Review stipulation; work on review of draft responses to PSC Sixth Set of Discovery; witness prep for hearing   | Parsons, Matt        | 3.2 | \$242.00 | \$774.40   |
| 04/19/2021 - | Review draft discovery responses and prepare for witness sessions; review status of stipulation   | Ingram, III, Lindsey | 2.5 | \$359.00 | \$897.50   |
| 04/20/2021 - | Reviewed confidential documents for PSC Staff Sixth Round of Requests; reviewed and revised Petitions for Confidential Protection; reviewed Stipulation and Recommendation and Stipulation Testimony; reviewed Garrett Witness Preparation Memo; reviewed base period update comparisons; attended Mr. Garrett's Witness Preparation meeting; watched third public comment meeting and took notes; drafted memo based on public comment meeting | Brown, Katelyn       | 9.6 | \$201.00 | \$1,929.60 |
| 04/20/2021 - | Prepare for McKenzie hearing prep; discuss with Ms. Sturgeon and Mr. Riggs  | Braun, Monica        | 1.2 | \$238.00 | \$285.60   |
| 04/20/2021 - | Discussed base period update with Mr. Crosby; Drafted witness prep points; Watched and took notes on portion of rate case public comment meeting; Drafted questions for base period update for Mr. Arbough and Mr. Blake  | Wimberly, Mary Ellen | 6.9 | \$210.00 | \$1,449.00 |
| 04/20/2021 - | Communications with Mr. Riggs and court reporter regarding status of settlement conference  | Loy, Molly           | 0.2 | \$185.00 | \$37.00    |
| 04/20/2021 - | Travel to and from Louisville; witness prep session with Ms. Saunders; review and prepare mock cross examination for Mr. Bellar; witness prep session with Mr. Bellar   | Parsons, Matt        | 7.9 | \$242.00 | \$1,911.80 |
| 04/20/2021 - | Work on DR responses; analysis of intervenors' DR responses; work on witness prep.  | Crosby, W. Duncan    | 5.1 | \$285.00 | \$1,453.50 |
| 04/20/2021 - | Prepare for and attend witness preparation sessions; attention to responses to KPSC 6th set of data requests; attend KPSC technology dry run  | Riggs, Kendrick      | 10  | \$448.00 | \$4,480.00 |
| 04/20/2021 - | Travel to, prepare for, and conduct witness prep sessions   | Ingram, III, Lindsey | 8.3 | \$359.00 | \$2,979.70 |
| 04/21/2021 - | Uploaded confidential documents to HighQ for PSC and intervenor access; emailed PSC and intervenors re upload of confidential documents; participated in call with Mr. Spanos re hearing; drafted Talking Points re Capitalization Memo for Mr. Garrett   | Brown, Katelyn       | 3.2 | \$201.00 | \$643.20   |
| 04/21/2021 - | Travel to and conduct witness prep session; prepare for hearing   | Ingram, III, Lindsey | 6.2 | \$359.00 | \$2,225.80 |
| 04/21/2021 - | Prepare for and attend witness preparation meetings; attention to follow-up on settlement conference and public hearing issues  | Riggs, Kendrick      | 8.4 | \$448.00 | \$3,763.20 |
| 04/21/2021 - | Work on Conroy and Sinclair witness prep; Sinclair witness prep meeting; call with client re possible sur-rebuttal.   | Crosby, W. Duncan    | 7.1 | \$285.00 | \$2,023.50 |
| 04/21/2021 - | Prepare for and conduct McKenzie witness prep; draft summary and send to Ms. Sturgeon   | Braun, Monica        | 3.2 | \$238.00 | \$761.60   |
| 04/21/2021 - | Traveled to and from Louisville for Arbough witness prep meeting; Participated in Arbough witness prep meeting; Discussed rate case items with Mr. Riggs; Emailed client re base period update; Emailed Client re OVEC issues   | Wimberly, Mary Ellen | 6.7 | \$210.00 | \$1,407.00 |
| 04/21/2021 - | Travel to and from Louisville; Wolfe witness prep; planning for hearing room file access; e-mail to Mr. Bellar re: Transmission capital investments   | Parsons, Matt        | 5.2 | \$242.00 | \$1,258.40 |



|              |  |                      |     |          |            |
|--------------|--|----------------------|-----|----------|------------|
| 04/22/2021 - | Emails with Mr. McKenzie regarding hearing issues  | Braun, Monica        | 0.2 | \$238.00 | \$47.60    |
| 04/22/2021 - | Prepare for and attend witness preparation; meeting re NMS-2 issues for hearing and preparation for same   | Riggs, Kendrick      | 8.5 | \$448.00 | \$3,808.00 |
| 04/22/2021 - | Additional preparation for hearing   | Riggs, Kendrick      | 2.8 | \$448.00 | \$1,254.40 |
| 04/22/2021 - | Review net metering issue for Bellar issues; prepare for hearing; prepare for Saunders prep  | Ingram, III, Lindsey | 3.5 | \$359.00 | \$1,256.50 |
| 04/22/2021 - | Hearing room planning, including strategy for access to file materials; e-mails re: Saunders prep  | Parsons, Matt        | 0.6 | \$242.00 | \$145.20   |
| 04/22/2021 - | Discussed hearing with Mr. Riggs, Mr. Ingram, Mr. Crosby, and Ms. Brown; Discussed depreciation questions with Ms. Pienaar; Prepared for call to discuss depreciation; Discussed depreciation base period update with client | Wimberly, Mary Ellen | 1.9 | \$210.00 | \$399.00   |
| 04/22/2021 - | Work on Conroy witness prep; Conroy witness prep meeting; work re cross prep; meeting with client re net metering issues.  | Crosby, W. Duncan    | 10  | \$285.00 | \$2,850.00 |
| 04/23/2021 - | Review ROE direct and rebuttal testimony and data responses to prepare for hearing; emails with Mr. McKenzie   | Braun, Monica        | 3.6 | \$238.00 | \$856.80   |
| 04/23/2021 - | Preparation for hearing; witness prep with Mr. Thompson  | Riggs, Kendrick      | 7.2 | \$448.00 | \$3,225.60 |
| 04/23/2021 - | Downloaded all confidential documents from HighQ to M:/ drive in preparation for upcoming hearing; created index of confidential documents; discussed net metering, LQF, and SQF with Mr. Riggs and Ms. Wimberly             | Brown, Katelyn       | 7.6 | \$201.00 | \$1,527.60 |
| 04/23/2021 - | Discussed hearing items with Mr. Riggs and Ms. Brown; Researched for hearing prep items  | Wimberly, Mary Ellen | 4.6 | \$210.00 | \$966.00   |
| 04/23/2021 - | Work on cross prep and witness prep; conferences with client re same; draft of themes memo.  | Crosby, W. Duncan    | 8.5 | \$285.00 | \$2,422.50 |
| 04/23/2021 - | Conduct Saunders prep session; prepare for hearing   | Ingram, III, Lindsey | 2.2 | \$359.00 | \$789.80   |
| 04/23/2021 - | Prepare for final prep call with Ms. Saunders; final prep call with Ms. Saunders; follow up analysis and communications re: McDonald's issues; final preparation for Wolfe and Saunders                                      | Parsons, Matt        | 6   | \$242.00 | \$1,452.00 |
| 04/24/2021 - | Preparation for hearing  | Riggs, Kendrick      | 2.8 | \$448.00 | \$1,254.40 |
| 04/24/2021 - | Reviewed potential cross-examination questions; reviewed LQF and SQF issues in KY Power case; drafted memo re LQF and SQF issues in KY Power case  | Brown, Katelyn       | 5.7 | \$201.00 | \$1,145.70 |
| 04/24/2021 - | Work on cross prep.  | Crosby, W. Duncan    | 4.1 | \$285.00 | \$1,168.50 |
| 04/24/2021 - | Saunders witness prep, including review of miscellaneous service charge issues and e-mails to Ms. Saunders re: same; outlining of DR responses by topic for use in hearing room  | Parsons, Matt        | 4   | \$242.00 | \$968.00   |

|              |   |                      |      |          |            |
|--------------|---|----------------------|------|----------|------------|
| 04/24/2021 - | Researched and drafted Mr. Barnes cross questions; Reviewed research from Ms. Brown; Emailed research and cross questions to Mr. Riggs  | Wimberly, Mary Ellen | 5.9  | \$210.00 | \$1,239.00 |
| 04/25/2021 - | Prepare for hearing   | Ingram, III, Lindsey | 1.5  | \$359.00 | \$538.50   |
| 04/25/2021 - | Work on cross prep and other hearing prep.  | Crosby, W. Duncan    | 7.3  | \$285.00 | \$2,080.50 |
| 04/25/2021 - | Reviewed updated depreciation information from Ms. Metts  | Wimberly, Mary Ellen | 0.3  | \$210.00 | \$63.00    |
| 04/25/2021 - | Preparation for hearing   | Riggs, Kendrick      | 6    | \$448.00 | \$2,688.00 |
| 04/25/2021 - | Prepare for hearing by continuing work on Saunders memo on testimony record and issues; review Wolfe witness prep eBook and notes for use in hearing room   | Parsons, Matt        | 4.7  | \$242.00 | \$1,137.40 |
| 04/26/2021 - | Watched rate case hearing on Kentucky PSC YouTube channel and recorded notes for post-hearing brief; researched history of RFP responses in IRP and Solar PPA cases; drafted email to Mr. Riggs containing findings | Brown, Katelyn       | 7.3  | \$201.00 | \$1,467.30 |
| 04/26/2021 - | Watch hearing through Mr. Bellar's testimony for questions regarding the Bullitt County Pipeline  | Braun, Monica        | 2.5  | \$238.00 | \$595.00   |
| 04/26/2021 - | Preparation for and attend remote hearing; follow-up on hearing issues  | Riggs, Kendrick      | 13.5 | \$448.00 | \$6,048.00 |
| 04/26/2021 - | Travel to Louisville; attend rate case hearing; present witnesses Wolfe and Saunders; work on strategy for handling certain follow up issues for Mr. Bellar   | Parsons, Matt        | 15   | \$242.00 | \$3,630.00 |
| 04/26/2021 - | Travel to and attend hearing; work on witness prep issues   | Ingram, III, Lindsey | 13.8 | \$359.00 | \$4,954.20 |
| 04/26/2021 - | Hearing prep; hearing; follow-up with client after hearing to prepare for next day of hearing.  | Crosby, W. Duncan    | 11.8 | \$285.00 | \$3,363.00 |
| 04/26/2021 - | Rate case hearing   | Wimberly, Mary Ellen | 7.5  | \$210.00 | \$1,575.00 |
| 04/27/2021 - | Watched rate case hearing on Kentucky PSC YouTube channel and recorded notes for post-hearing brief; discussed data request re RFP responses with Mr. Riggs   | Brown, Katelyn       | 8.3  | \$201.00 | \$1,668.30 |
| 04/27/2021 - | Rate case hearing   | Wimberly, Mary Ellen | 7.6  | \$210.00 | \$1,596.00 |
| 04/27/2021 - | Watch hearing for purposes of brief preparation   | Braun, Monica        | 4.7  | \$238.00 | \$1,118.60 |
| 04/27/2021 - | Preparation for and attend rate case hearing; work on production of documents for in-camera review and produce same to KPSC   | Riggs, Kendrick      | 11.2 | \$448.00 | \$5,017.60 |
| 04/27/2021 - | Travel to and attend hearing; work with witnesses   | Ingram, III, Lindsey | 12   | \$359.00 | \$4,308.00 |
| 04/27/2021 - | Cross prep; hearing; hearing follow-up with client.   | Crosby, W. Duncan    | 12.8 | \$285.00 | \$3,648.00 |

|              |  |                      |      |          |            |            |
|--------------|--|----------------------|------|----------|------------|------------|
| 04/27/2021 - | Attend day 2 of rate case hearings; prepare summaries of Wolfe and Saunders cross-examination testimony; testimony preparation with Mr. Bellar; return travel to Lexington   | Parsons, Matt        | 10.4 | \$242.00 |            | \$2,516.80 |
| 04/28/2021 - | Researched Kentucky PSC treatment of executive compensation information; compiled findings and pdfs containing Orders and sent to Mr. Riggs; watched rate case hearing on Kentucky PSC YouTube channel and recorded notes for post-hearing brief | Brown, Katelyn       | 8.8  | \$201.00 |            | \$1,768.80 |
| 04/28/2021 - | Hearing prep; hearing; hearing follow-up with client.  | Crosby, W. Duncan    | 10.8 | \$285.00 |            | \$3,078.00 |
| 04/28/2021 - | Preparation for and attendance at hearing; follow up on hearing issues   | Riggs, Kendrick      | 9.5  | \$448.00 |            | \$4,256.00 |
| 04/28/2021 - | Rate case hearing  | Wimberly, Mary Ellen | 7.5  | \$210.00 |            | \$1,575.00 |
| 04/28/2021 - | Watch hearing for purposes of brief preparation  | Braun, Monica        | 5.3  | \$238.00 |            | \$1,261.40 |
| 04/28/2021 - | Travel to Louisville; attend day 3 of hearing; assist in preparation of Mr. Bellar for various issues; strategy re: EV vehicles and issues pertaining to net metering; return travel to Lexington  | Parsons, Matt        | 10.4 | \$242.00 |            | \$2,516.80 |
| 04/28/2021 - | Travel to and attend hearing   | Ingram, III, Lindsey | 12   | \$359.00 |            | \$4,308.00 |
| 04/29/2021 - | Discussed rate case hearing and brief with SKO team [no charge]  | Brown, Katelyn       | 0.5  | \$201.00 | (\$100.50) | \$0.00     |
| 04/29/2021 - | Attention to post-hearing and briefing issues  | Riggs, Kendrick      | 1.8  | \$448.00 |            | \$806.40   |
| 04/29/2021 - | Discussed rate case hearing and brief with SKO team [no charge]  | Wimberly, Mary Ellen | 0.5  | \$210.00 | (\$105.00) | \$0.00     |
| 04/29/2021 - | Work on hearing notes; consider briefing issues [no charge]  | Ingram, III, Lindsey | 0.5  | \$359.00 | (\$179.50) | \$0.00     |
| 04/29/2021 - | Internal SKO conference re rate-case hearing and brief [no charge]   | Crosby, W. Duncan    | 0.5  | \$285.00 | (\$142.50) | \$0.00     |
| 04/29/2021 - | Call with team regarding rate case brief strategy [no charge]  | Braun, Monica        | 0.5  | \$238.00 | (\$119.00) | \$0.00     |
| 04/29/2021 - | Hearing debrief and planning for post-hearing brief [no charge]  | Parsons, Matt        | 0.6  | \$242.00 | (\$145.20) | \$0.00     |
| 04/30/2021 - | Drafted points for brief outline   | Wimberly, Mary Ellen | 2.1  | \$210.00 |            | \$441.00   |
| 04/30/2021 - | Work on rate case brief outline  | Braun, Monica        | 0.6  | \$238.00 |            | \$142.80   |
| 04/30/2021 - | Work re post-hearing brief.  | Crosby, W. Duncan    | 1.7  | \$285.00 |            | \$484.50   |

|                                       |   |                      |     |            |            |
|---------------------------------------|---|----------------------|-----|------------|------------|
| 04/30/2021 -                          | Reviewed post-hearing brief memo outline and notes from hearing   | Brown, Katelyn       | 0.2 | \$201.00   | \$40.20    |
| 04/13/2021 E101 - Copying             | Duplicating Charges   |                      | 3   | \$0.08     | \$0.24     |
| 04/13/2021 E101 - Copying             | Duplicating Charges   |                      | 9   | \$0.08     | \$0.72     |
| 04/16/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/13,14 VENDOR: Crosby, III, W. Duncan; INVOICE#: 41621; DATE: 4/16/2021  | Crosby, W. Duncan    | 1   | \$28.00    | \$28.00    |
| 04/16/2021 E110 - Out-of-town Travel  | Long distance transportation, mileage louisville 4/13 VENDOR: Wimberly, Mary Ellen; INVOICE#: 41621; DATE: 4/16/2021                                | Wimberly, Mary Ellen | 1   | \$89.60    | \$89.60    |
| 04/16/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/13 VENDOR: Wimberly, Mary Ellen; INVOICE#: 41621; DATE: 4/16/2021   | Wimberly, Mary Ellen | 1   | \$9.00     | \$9.00     |
| 04/20/2021 E111 - Meals               | Meal Expenses VENDOR: Ladyfingers Fine Catering, Inc.; INVOICE#: E33448,E33449; DATE: 4/20/2021   | Riggs, Kendrick      | 1   | \$639.00   | \$639.00   |
| 04/23/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/20 VENDOR: Parsons, Matt; INVOICE#: 42321; DATE: 4/23/2021  | Parsons, Matt        | 1   | \$18.00    | \$18.00    |
| 04/23/2021 E110 - Out-of-town Travel  | Long distance transportation, mileage louisville 4/12,13,20 VENDOR: Parsons, Matt; INVOICE#: 42321; DATE: 4/23/2021                                 | Parsons, Matt        | 1   | \$245.28   | \$245.28   |
| 04/23/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/15,16 VENDOR: Loy, Molly M; INVOICE#: 42321; DATE: 4/23/2021  | Loy, Molly           | 1   | \$24.00    | \$24.00    |
| 04/23/2021 E110 - Out-of-town Travel  | Long distance transportation, mileage louisville 4/15, 16 VENDOR: Loy, Molly M; INVOICE#: 42321; DATE: 4/23/2021                                    | Loy, Molly           | 1   | \$168.00   | \$168.00   |
| 04/23/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/21,22 VENDOR: Crosby, III, W. Duncan; INVOICE#: 42321; DATE: 4/23/2021  | Crosby, W. Duncan    | 1   | \$20.00    | \$20.00    |
| 04/23/2021 E123 - Other Professionals | Professional Service moderator services for settlement conference on 4/15-16/21 PAYEE: Power Presentations, LLC; REQUEST#: 325780; DATE: 4/23/2021. | Riggs, Kendrick      | 1   | \$3,437.50 | \$3,437.50 |
| 04/30/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/20-22 VENDOR: Riggs, Kendrick R; INVOICE#: 43021; DATE: 4/30/2021   | Riggs, Kendrick      | 1   | \$54.00    | \$54.00    |
| 04/30/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/26-27 VENDOR: Riggs, Kendrick R; INVOICE#: 43021; DATE: 4/30/2021   | Riggs, Kendrick      | 1   | \$36.00    | \$36.00    |
| 04/30/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking 4/26-28 VENDOR: Crosby, III, W. Duncan; INVOICE#: 43021; DATE: 4/30/2021  | Crosby, W. Duncan    | 1   | \$54.00    | \$54.00    |
| 04/30/2021 E110 - Out-of-town Travel  | Long distance transportation, mileage louisville 4/26-28 VENDOR: Parsons, Matt; INVOICE#: 43021; DATE: 4/30/2021                                    | Parsons, Matt        | 1   | \$163.52   | \$163.52   |
| 04/30/2021 E110 - Out-of-town Travel  | Lodging, parking and etc. parking, lodging 4/26-28 VENDOR: Parsons, Matt; INVOICE#: 43021; DATE: 4/30/2021  | Parsons, Matt        | 1   | \$166.59   | \$166.59   |
| 04/30/2021 E111 - Meals               | Meal Expenses VENDOR: Parsons, Matt; INVOICE#: 43021; DATE: 4/30/2021   | Parsons, Matt        | 1   | \$15.74    | \$15.74    |

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

fincan2@texas.net

April 30, 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.:

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:  
April 1 through April 30, 2021

Professional Time:

|                     |    |       |  |
|---------------------|----|-------|--|
| Adrien M. McKenzie  |    |       |  |
| 12.0 hours @ \$ 400 | \$ | 4,800 |  |
| John S. Thompson    |    |       |  |
| 3.0 hours @ \$ 150  |    | 450   |  |

**Total**

**\$ 5,250**

Req. 176929

P.O. 176850

js 5/21/2021

Bruce H. Fairchild

LGE Electric - \$1,890.00  
LG&E Gas - \$525.00  
KU Electric - \$2835.00  
Total - \$5250.00

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

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 |
|---|---------------|--|-----------|---------|------------------|--------------------------------------|---------|
| 16-Jun-21   | 956463        | STOLL KEENON OGDEN                                 | 89.82     | 304.36  | 27,337.63        | Professional legal services          | 182335  |
| SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC              |               |  |           |         | 27,337.63        |                                      |         |
| <b>TOTAL LEGAL OUTSIDE COUNSEL LG&amp;E ELECTRIC</b>      |               |  |           |         | <b>27,337.63</b> |                                      |         |
| 24-May-21   | 066193115039  | GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC | 8.00      | 227.81  | 1,822.50         | Consulting work related to rate case | 182335  |
| 1-May-21  | THEPRI050121  | THE PRIME GROUP LLC                                | 60.66     | 226.09  | 13,714.92        | Consulting work related to rate case | 182335  |
| 1-Jun-21  | THEPRI060121A | THE PRIME GROUP LLC                                | 9.90      | 216.91  | 2,147.40         | Consulting work related to rate case | 182335  |
| SUBTOTAL CONSULTANTS LG&E ELECTRIC                        |               |  |           |         | 17,684.82        |                                      |         |
| <b>TOTAL CONSULTANTS LG&amp;E ELECTRIC</b>                |               |  |           |         | <b>17,684.82</b> |                                      |         |
| SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC          |               |  |           |         | -                |                                      |         |
| <b>TOTAL SUPPLIES/SERVICES - OTHER LG&amp;E ELECTRIC</b>  |               |  |           |         | <b>-</b>         |                                      |         |
| <b>TOTAL LG&amp;E ELECTRIC</b>                            |               |  |           |         | <b>45,022.45</b> |                                      |         |
| 16-Jun-21   | 956463        | STOLL KEENON OGDEN                                 | 24.95     | 304.36  | 7,593.79         | Professional legal services          | 182336  |
| SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS                   |               |  |           |         | 7,593.79         |                                      |         |
| <b>TOTAL LEGAL OUTSIDE COUNSEL LG&amp;E GAS</b>           |               |  |           |         | <b>7,593.79</b>  |                                      |         |
| 1-May-21  | THEPRI050121  | THE PRIME GROUP LLC                                | 16.85     | 226.09  | 3,809.70         | Consulting work related to rate case | 182336  |
| 1-Jun-21  | THEPRI060121A | THE PRIME GROUP LLC                                | 2.75      | 216.91  | 596.50           | Consulting work related to rate case | 182336  |
| SUBTOTAL CONSULTANTS LG&E GAS                             |               |  |           |         | 4,406.20         |                                      |         |
| <b>TOTAL CONSULTANTS LG&amp;E GAS</b>                     |               |  |           |         | <b>4,406.20</b>  |                                      |         |
| SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC          |               |  |           |         | -                |                                      |         |
| <b>TOTAL SUPPLIES/SERVICES - OTHER LG&amp;E GAS</b>       |               |  |           |         | <b>-</b>         |                                      |         |
| <b>TOTAL LG&amp;E GAS</b>                                 |               |  |           |         | <b>11,999.99</b> |                                      |         |
| <b>TOTAL RATE CASE EXPENSE FOR THE MONTH OF JUNE 2021</b> |               |  |           |         | <b>57,022.44</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: 956463  
Date of Invoice: 06/16/2021  
Billing Period: 05/03/2021 - 05/28/2021  
Date Posted: 06/16/2021  
Invoice Description/Comment: 2020 KY Rate Case

## Amount Approved

**Approved Total** \$75,937.85  
**Invoice Currency:** USD  
Date Approved: 06/25/2021  
Final Approver: Greg Cornett  
Approved Fees \$74,926.00  
Approved Expenses \$1,011.85  
Approved Total (excl. Tax) \$75,937.85  
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  | \$27,337.63   | 36%               | LGE EL         |
| 122483         | LGE RC-GC   | LGLE        | EX 0321   026900  | \$7,593.79    | 10%               | LGE GAS        |
| 122484         | KU RC       | LEGAL       | EXP 0321   026900 | \$41,006.43   | 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: --

Case No. 2020-00350  
Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d)  
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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**            **\$75,937.85**  
Invoice Currency:    USD  
Billed Fees            \$74,926.00  
Billed Expenses      \$1,011.85  
Billed Total (excl. Tax) \$75,937.85

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**Approval History**

| <u>User</u>      | <u>Action</u>     | <u>Date</u> | <u>Amount</u> | <u>Comment</u>  |
|------------------|-------------------|-------------|---------------|---|
| Eloise Carlisle  | Posted            | 06/16/2021  | \$75,937.85   |   |
| Carrie Beatty    | TK Rates Reviewed | 06/16/2021  |               |   |
| Carrie Beatty    | Approved          | 06/16/2021  | \$75,937.85   |   |
| Allyson Sturgeon | Approved          | 06/23/2021  | \$75,937.85   |   |
| Greg Cornett     | Approved          | 06/25/2021  | \$75,937.85   |   |
| Carrie Beatty    | AP Reviewed       | 06/25/2021  | \$75,937.85   |   |
| Carrie Beatty    | AP Batch Run      | 06/25/2021  | \$75,937.85   | Batch ID: 001000598 (Sent to AP: 06/25/2021 6:37:23 AM) |

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**Additional Financial Information**

Oracle Vendor Number: XXXXXXXXXX  
Vendor Pay Site:            PY-ACH  
Name of Invoice File in .Zip: Stoll Keenon Ogden - 956463.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> |
|-------------|--------------------|--|-------------------------|--------------|-------------|---------------|--------------|-----------------|---------------|
| 05/28/2021  | -                  | Discounted Fee Arrangement - Law Firm - Fee  |                         |              |             |               |              |                 | (\$1,000.00)  |
| 05/03/2021  | -                  | Drafted portions of rate case brief outline and reviewed hearing record to do so; Edited rate case brief outline | Wimberly,<br>Mary Ellen | 3.2          | \$214.00    |               |              |                 | \$684.80      |
| 05/03/2021  | -                  | Reviewed hearing notes and hearing clips; inserted sections into post-hearing brief memo outline                 | Brown,<br>Katelyn       | 3.7          | \$205.00    |               |              |                 | \$758.50      |
| 05/03/2021  | -                  | Work on post-hearing brief outline   | Ingram, III,<br>Lindsey | 0.7          | \$366.00    |               |              |                 | \$256.20      |
| 05/03/2021  | -                  | Review hearing testimony and work on outline for post-hearing brief  | Parsons,<br>Matt        | 1.5          | \$247.00    |               |              |                 | \$370.50      |
| 05/03/2021  | -                  | Analysis of hearing issues; work on outline to post-hearing brief  | Riggs,<br>Kendrick      | 3.4          | \$448.00    |               |              |                 | \$1,523.20    |
| 05/03/2021  | -                  | Work re post-hearing brief outline.  | Crosby, W.<br>Duncan    | 1.8          | \$291.00    |               |              |                 | \$523.80      |
| 05/04/2021  | -                  | Work re post-hearing brief outline.  | Crosby, W.<br>Duncan    | 0.4          | \$291.00    |               |              |                 | \$116.40      |
| 05/04/2021  | -                  | Work on rate case brief outline  | Braun,<br>Monica        | 0.3          | \$243.00    |               |              |                 | \$72.90       |
| 05/04/2021  | -                  | Reviewed and edited brief outline  | Wimberly,<br>Mary Ellen | 0.7          | \$214.00    |               |              |                 | \$149.80      |
| 05/04/2021  | -                  | Reviewed AG/KIUC post-hearing brief; reviewed and revised post-hearing brief memo outline                        | Brown,<br>Katelyn       | 1            | \$205.00    |               |              |                 | \$205.00      |
| 05/04/2021  | -                  | Work on brief outline  | Ingram, III,<br>Lindsey | 0.8          | \$366.00    |               |              |                 | \$292.80      |
| 05/04/2021  | -                  | Review post-hearing brief outline and analysis of issues for inclusion   | Parsons,<br>Matt        | 0.5          | \$247.00    |               |              |                 | \$123.50      |
| 05/04/2021  | -                  | Attention to post-hearing brief issues and post-hearing data responses   | Riggs,<br>Kendrick      | 1.5          | \$448.00    |               |              |                 | \$672.00      |
| 05/05/2021  | -                  | Review hearing data requests; discuss with Mr. Riggs   | Braun,<br>Monica        | 0.3          | \$243.00    |               |              |                 | \$72.90       |

|              |   |                             |                     |            |
|--------------|---|-----------------------------|---------------------|------------|
| 05/05/2021 - | Analysis of DR requests; work re post-hearing brief.  | Crosby, W. 1.8<br>Duncan    | \$291.00            | \$523.80   |
| 05/05/2021 - | Reviewed rate case brief outline and drafting assignments; Reviewed DRs and drafting assignments  | Wimberly, 0.9<br>Mary Ellen | \$214.00            | \$192.60   |
| 05/05/2021 - | Review data requests; confer Mr. Meiman re compensation issue; related correspondence   | Ingram, III, 1<br>Lindsey   | \$366.00            | \$366.00   |
| 05/05/2021 - | Attend remote meeting with Client re outline of post hearing rate case brief; revise and distribute same to co-counsel re drafting responsibilities; attention to post hearing data request issues; attention to errata filing issues                                     | Riggs, 3.8<br>Kendrick      | \$448.00            | \$1,702.40 |
| 05/06/2021 - | Attention to post-hearing data request issues; attention to errata filing issues  | Riggs, 1.5<br>Kendrick      | \$448.00            | \$672.00   |
| 05/06/2021 - | Work on DR responses.   | Crosby, W. 4.8<br>Duncan    | \$291.00            | \$1,396.80 |
| 05/07/2021 - | Attention to errata filing; attention to post-hearing brief issues; attention to email to parties re errata filing  | Riggs, 1.5<br>Kendrick      | \$448.00            | \$672.00   |
| 05/07/2021 - | Phone call with Mr. Rieth regarding KPSC staff re Bullitt County data requests  | Braun, 0.4<br>Monica        | \$243.00            | \$97.20    |
| 05/07/2021 - | E-mail to Ms. Saunders re: edits to LPC waiver language for website and bill insert; e-mail to Ms. Saunders outlining customer services issues for post-hearing brief; e-mail to Mr. Bellar re: transmission issue for post-hearing brief                                 | Parsons, 1<br>Matt          | \$247.00            | \$247.00   |
| 05/09/2021 - | Work on hearing data responses  | Braun, 1.2<br>Monica        | \$243.00            | \$291.60   |
| 05/09/2021 - | Reviewed and edited KPSC staff's Bullitt County CPCN data request   | Wimberly, 0.6<br>Mary Ellen | \$214.00            | \$128.40   |
| 05/10/2021 - | Work on reviewing record and notes for post-hearing brief issues; schedule conference re: TVA/PJM joint reliability agreement; conference with Mr. Balmer re: status of joint reliability agreement; conference with customer services team re: post-hearing brief issues | Parsons, 2.6<br>Matt        | \$247.00            | \$642.20   |
| 05/10/2021 - | Work on post-hearing brief; work on post-hearing responses to data requests   | Riggs, 2.5<br>Kendrick      | \$448.00            | \$1,120.00 |
| 05/10/2021 - | Researched history of executive compensation for drafting of responses to post-hearing data requests; typed up findings and sent to Mr. Riggs   | Brown, 3.4<br>Katelyn       | \$205.00            | \$697.00   |
| 05/10/2021 - | Reviewed DRs; Reviewed Bullitt County CPCN DR edits from Mr. Riggs; Drafted portion of post-hearing brief [no charge]   | Wimberly, 1.5<br>Mary Ellen | \$214.00 (\$321.00) | \$0.00     |
| 05/10/2021 - | Work on post-hearing DR responses.  | Crosby, W. 4.1<br>Duncan    | \$291.00            | \$1,193.10 |
| 05/10/2021 - | Work on hearing data responses  | Braun, 0.3<br>Monica        | \$243.00            | \$72.90    |
| 05/10/2021 - | Research for incentive comp issue for brief; work on brief  | Ingram, III, 2.5<br>Lindsey | \$366.00            |            |

Case No. 2020-00350

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

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Garrett

|              |  |                             |                       |            |
|--------------|--|-----------------------------|-----------------------|------------|
| 05/11/2021 - | Work on DR responses and post-hearing brief.   | Crosby, W. 5.5<br>Duncan    | \$291.00              | \$1,600.50 |
| 05/11/2021 - | Work on hearing data responses; discuss with Mr. Rieth   | Braun, 0.9<br>Monica        | \$243.00              | \$218.70   |
| 05/11/2021 - | Reviewed Arbough DRs on Sharepoint   | Wimberly, 0.2<br>Mary Ellen | \$214.00              | \$42.80    |
| 05/11/2021 - | Work on draft responses to post-hearing data requests  | Riggs, 4.3<br>Kendrick      | \$448.00              | \$1,926.40 |
| 05/11/2021 - | Researched FERC Form 1; discussed responses to post-hearing data requests with Mr. Riggs   | Brown, 0.5<br>Katelyn       | \$205.00              | \$102.50   |
| 05/12/2021 - | Work on responses to post-hearing data requests  | Riggs, 2.9<br>Kendrick      | \$448.00              | \$1,299.20 |
| 05/12/2021 - | Reviewed hearing record and drafted portion of post-hearing brief  | Wimberly, 0.8<br>Mary Ellen | \$214.00              | \$171.20   |
| 05/12/2021 - | Discussed confidential information with Mr. Riggs; drafted portions of assigned topics for post-hearing brief                                  | Brown, 1.3<br>Katelyn       | \$205.00              | \$266.50   |
| 05/12/2021 - | Work on drafting post-hearing brief - LPC Waiver, PJM/TVA JRCA, ILI inspections, resumption of disconnects; review post-hearing data responses | Parsons, 5.8<br>Matt        | \$247.00              | \$1,432.60 |
| 05/12/2021 - | Work on hearing data responses; review proposed attachments; meeting with Mr. Rieth and Mr. Mandlehr   | Braun, 2.3<br>Monica        | \$243.00              | \$558.90   |
| 05/12/2021 - | Work on post-hearing brief and DR responses.   | Crosby, W. 4.7<br>Duncan    | \$291.00              | \$1,367.70 |
| 05/12/2021 - | Work on draft of post-hearing brief; review record for same  | Ingram, III, 4.7<br>Lindsey | \$366.00              | \$1,720.20 |
| 05/13/2021 - | Continued drafting portions of assigned topics for post-hearing brief  | Brown, 3.8<br>Katelyn       | \$205.00              | \$779.00   |
| 05/13/2021 - | Attend remote meeting to review responses to post-hearing data requests [no charge]  | Riggs, 2.5<br>Kendrick      | \$448.00 (\$1,120.00) | \$0.00     |
| 05/13/2021 - | Work on responses to post-hearing data requests; remote meeting with Ms. Sturgeon and others re same   | Riggs, 2.4<br>Kendrick      | \$448.00              | \$1,075.20 |
| 05/13/2021 - | Work on responses to PSC post-hearing DRs and drafting of post-hearing brief   | Parsons, 9.6<br>Matt        | \$247.00              | \$2,371.20 |
| 05/13/2021 - | Drafted rate case brief sections; Reviewed Arbough DRs; Participated on post-hearing DR review session   | Wimberly, 6.6<br>Mary Ellen | \$214.00              | \$1,412.40 |
| 05/13/2021 - | Work on post-hearing brief and DR responses; video conference with client re DR responses.   | Crosby, W. 6.8<br>Duncan    | \$291.00              | \$1,978.80 |
| 05/13/2021 - | Phone calls with Mr. Rieth; work on hearing data responses   | Braun, 0.8<br>Monica        | \$243.00              | \$194.40   |
| 05/13/2021 - | Legal research on production of projected litigation costs.  | Reinhardt, 1.4<br>same      | \$214.00              | \$299.80   |

|              |  |                      |     |                    |            |
|--------------|--|----------------------|-----|--------------------|------------|
| 05/14/2021 - | Work on rate case brief; work on hearing responses   | Braun, Monica        | 2.6 | \$243.00           | \$631.80   |
| 05/14/2021 - | Work on post-hearing DRs; call with Mr. Wilson re: same; work on post-hearing brief  | Parsons, Matt        | 6.2 | \$247.00           | \$1,531.40 |
| 05/14/2021 - | Work on brief; attention to responses to post-hearing data requests  | Riggs, Kendrick      | 1.9 | \$448.00           | \$851.20   |
| 05/14/2021 - | Work on re post-hearing DR responses and brief.  | Crosby, W. Duncan    | 2.7 | \$291.00           | \$785.70   |
| 05/15/2021 - | Work on post-hearing brief   | Riggs, Kendrick      | 3.9 | \$448.00           | \$1,747.20 |
| 05/17/2021 - | Reviewed data responses on SharePoint; uploaded Post-Hearing Brief to SharePoint for client review; drafted Petition for Confidential Protection for KYSIA response; uploaded Petition to SharePoint for client review           | Brown, Katelyn       | 2.3 | \$205.00           | \$471.50   |
| 05/17/2021 - | Work re post-hearing brief and DR responses; analysis and summary of Commission orders re net metering.  | Crosby, W. Duncan    | 11  | \$291.00           | \$3,201.00 |
| 05/17/2021 - | Revisions to ILI section of post hearing brief; review and revise PSC post-hearing data responses; call re: Mill Creek issues  | Parsons, Matt        | 2.2 | \$247.00           | \$543.40   |
| 05/17/2021 - | Edit brief, attention to responses to post-hearing data requests; phone conference with KIUC counsel   | Riggs, Kendrick      | 7.7 | \$448.00           | \$3,449.60 |
| 05/18/2021 - | Reviewed post-hearing DRs [no charge]  | Wimberly, Mary Ellen | 0.2 | \$214.00 (\$42.80) | \$0.00     |
| 05/18/2021 - | Review DR responses and post hearing brief; call re: Mill Creek issues   | Parsons, Matt        | 1   | \$247.00           | \$247.00   |
| 05/18/2021 - | Work on post-hearing brief and responses to post-hearing data requests   | Riggs, Kendrick      | 2   | \$448.00           | \$896.00   |
| 05/18/2021 - | Work on hearing data response [no charge]  | Braun, Monica        | 0.2 | \$243.00 (\$48.60) | \$0.00     |
| 05/18/2021 - | Reviewed and revised Post-Hearing Brief and footnote citations on SharePoint   | Brown, Katelyn       | 4.5 | \$205.00           | \$922.50   |
| 05/18/2021 - | Work on post-hearing DR responses and brief.   | Crosby, W. Duncan    | 2.2 | \$291.00           | \$640.20   |
| 05/19/2021 - | Work re post-hearing DR responses.   | Crosby, W. Duncan    | 0.6 | \$291.00           | \$174.60   |
| 05/19/2021 - | Work on post-hearing brief [no charge]   | Braun, Monica        | 0.2 | \$243.00 (\$48.60) | \$0.00     |
| 05/19/2021 - | Edited rate case brief; Reviewed DR for consistency with brief   | Wimberly, Mary Ellen | 0.8 | \$214.00           | \$171.20   |
| 05/19/2021 - | Reviewed confidential document; discussed Petition for Confidential Protection with client group; set up new HighQ folder access; began drafting new Confidentiality Agreements pursuant to Petition for Confidential Protection | Brown, Katelyn       | 1.5 | \$205.00           | \$307.50   |

|              |   |                      |     |                     |            |
|--------------|---|----------------------|-----|---------------------|------------|
| 05/19/2021 - | Work on post-hearing brief; attention to production of confidential information   | Riggs, Kendrick      | 1.2 | \$448.00            | \$537.60   |
| 05/20/2021 - | Work on post-hearing brief.   | Crosby, W. Duncan    | 3.2 | \$291.00            | \$931.20   |
| 05/20/2021 - | Discuss portions of rate case brief that pertain to Bullitt County with Mr. Riggs and Ms. Wimberly; review edits to same [no charge]  | Braun, Monica        | 0.5 | \$243.00 (\$121.50) | \$0.00     |
| 05/20/2021 - | Reviewed and edited post-hearing brief; Edited Bullitt County section of post-hearing brief   | Wimberly, Mary Ellen | 2.7 | \$214.00            | \$577.80   |
| 05/20/2021 - | Work on post-hearing brief; attention to production of confidential documents; attention to request for addition of staff counsel to in-camera review list                                  | Riggs, Kendrick      | 6.2 | \$448.00            | \$2,777.60 |
| 05/20/2021 - | Drafted more restrictive Confidentiality Agreement for KYSIA; discussed new Confidentiality Agreement with Mr. Riggs; reviewed permissions and access for confidential information on HighQ | Brown, Katelyn       | 2.1 | \$205.00            | \$430.50   |
| 05/21/2021 - | Reviewed confidential access on HighQ; granted new access to confidential information   | Brown, Katelyn       | 0.3 | \$205.00            | \$61.50    |
| 05/21/2021 - | Attention to KYSIA discovery issues; work on post-hearing brief   | Riggs, Kendrick      | 3   | \$448.00            | \$1,344.00 |
| 05/21/2021 - | Discussed post-hearing brief edit with Mr. Riggs; Edited post-hearing brief   | Wimberly, Mary Ellen | 0.4 | \$214.00            | \$85.60    |
| 05/21/2021 - | Work on review and responding to comments in post hearing brief; revisions to same; address research issues re: disclosure of confidential information                                      | Parsons, Matt        | 2.3 | \$247.00            | \$568.10   |
| 05/21/2021 - | Confer with Mr. Riggs and Mr. Parsons re two-tier protective orders; research on the legality of two-tier protective orders   | Reinhardt, Samuel    | 2.3 | \$214.00 (\$9.20)   | \$483.00   |
| 05/22/2021 - | Attention to KYSIA discovery issues   | Riggs, Kendrick      | 0.5 | \$448.00            | \$224.00   |
| 05/23/2021 - | Reviewed edits to Confidentiality Agreement proposed by KYSIA; reviewed and granted access to confidential documents on HighQ pursuant to new Confidentiality Agreement                     | Brown, Katelyn       | 0.6 | \$205.00            | \$123.00   |
| 05/23/2021 - | Work on post-hearing brief  | Riggs, Kendrick      | 2   | \$448.00            | \$896.00   |
| 05/24/2021 - | Work re analysis and summary of intervenor briefs.  | Crosby, W. Duncan    | 1   | \$291.00            | \$291.00   |
| 05/24/2021 - | Work on and file post-hearing brief   | Riggs, Kendrick      | 4.8 | \$448.00            | \$2,150.40 |
| 05/25/2021 - | Draft of reply brief outline.   | Crosby, W. Duncan    | 4.1 | \$291.00            | \$1,193.10 |
| 05/25/2021 - | Researched KY Power decommissioning rider and its rate of return; summarized findings and sent to Mr. Riggs   | Brown, Katelyn       | 0.6 | \$205.00            | \$123.00   |
| 05/25/2021 - | Work on post-hearing reply brief  | Riggs, Kendrick      | 4   | \$448.00            | \$1,792.00 |

|              |  |                      |     |          |            |
|--------------|--|----------------------|-----|----------|------------|
| 05/26/2021 - | Work on post-hearing reply brief   | Riggs, Kendrick      | 3   | \$448.00 | \$1,344.00 |
| 05/26/2021 - | Reviewed Kentucky Power tariff sheet re decommissioning rider  | Brown, Katelyn       | 0.2 | \$205.00 | \$41.00    |
| 05/26/2021 - | Draft of reply brief.  | Crosby, W. Duncan    | 8.2 | \$291.00 | \$2,386.20 |
| 05/27/2021 - | Work on post-hearing reply brief and post same to SharePoint for review  | Riggs, Kendrick      | 7   | \$448.00 | \$3,136.00 |
| 05/27/2021 - | Work on draft reply brief.   | Crosby, W. Duncan    | 3.6 | \$291.00 | \$1,047.60 |
| 05/28/2021 - | Attention to briefing issues in reply brief  | Riggs, Kendrick      | 2   | \$448.00 | \$896.00   |
| 05/28/2021 - | Work re reply brief.   | Crosby, W. Duncan    | 0.9 | \$291.00 | \$261.90   |
| 05/28/2021 - | Reviewed and revised confidential access on HighQ site; notified HighQ users and client re access  | Brown, Katelyn       | 0.4 | \$205.00 | \$82.00    |
| 05/07/2021   | E110 - Out-of-town Travel Long distance transportation, mileage louisville 4/21 VENDOR: Wimberly, Mary Ellen; INVOICE#: 50721; DATE: 5/7/2021  | Wimberly, Mary Ellen | 1   | \$89.60  | \$89.60    |
| 05/07/2021   | E110 - Out-of-town Travel Lodging, parking and etc. parking 4/21 VENDOR: Wimberly, Mary Ellen; INVOICE#: 50721; DATE: 5/7/2021   | Wimberly, Mary Ellen | 1   | \$7.00   | \$7.00     |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/12/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Lodging, parking and etc. Parking for 04/12, 04/13, 04/14, 04/16, 04/20, 04/21, 04/26, 04/27, & 04/28/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021 | Ingram, III, Lindsey | 1   | \$130.00 | \$130.00   |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/14/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/16/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/20/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/21/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/26/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/27/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/28/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |
| 05/21/2021   | E110 - Out-of-town Travel Long distance transportation, mileage Mileage to Louisville office on 04/15/2021 VENDOR: Ingram,III Lindsey W; INVOICE#: 052121; DATE: 5/21/2021                           | Ingram, III, Lindsey | 1   | \$87.25  | \$87.25    |



# INVOICE

Case No. 2020-00350

Excellence Delivered As Promised Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d)

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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\*115039

**Invoice Date:** May 24, 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: April 3, 2021 through May 7, 2021**

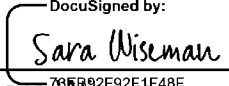
**Project Manager :** John J. Spanos [REDACTED]

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

### Summary of Current Charges

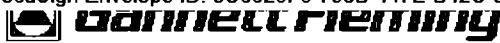
|           |                                     |                   |
|-----------|-------------------------------------|-------------------|
| Phase 100 | - DEPR - LG&E - ELECTRIC            | \$ 1,822.50       |
| Phase 200 | - DEPR - KENTUCKY UTILITIES         | 1,327.50          |
|           | Total Charges                       | \$ 3,150.00       |
|           | <b>Total Due This Invoice .....</b> | <b>\$3,150.00</b> |

| Project: | Task:           | Exp Type: | Exp Org: | Amount      |
|----------|-----------------|-----------|----------|-------------|
| 122482   | LGE RC-EL 22EXP | 0314      | 026120   | \$ 1,822.50 |
| 122483   | LGE RC-GS 22EXP | 0314      | 026120   | \$ -        |
| 122484   | KU RC-22EXP     | 0314      | 026120   | \$ 1,327.50 |
|          |                 |           | Total    | \$ 3,150.00 |

DocuSigned by:  5/25/2021 | 4:23 PM EDT  
 Approved by: Sara Wiseman  
 Sara Wiseman  
 Manager, Property Accounting Dept.

Requisition # 177113  
 Christina Giveans 5/27/2021

PO# 177125  
 Christina Giveans 5/28/2021



*Excellence Delivered As Promised*

**Project:** 066193  
**Invoice No:** 066193\*115039  
**Invoice Date:** May 24, 2021  
**Case No.** 2020-00350

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

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

Page 10 of 14  
 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              | 4.50         | 285.00      | 1,282.50           |
| Support Staff               | 1.50         | 120.00      | 180.00             |
| <b>Total Labor Costs</b>    |              |             | <b>\$ 1,822.50</b> |
| <b>Total Phase -- 100</b>   |              |             | <b>\$ 1,822.50</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              | 3.50         | 285.00      | 997.50             |
| Support Staff               | 0.50         | 120.00      | 60.00              |
| <b>Total Labor Costs</b>    |              |             | <b>\$ 1,327.50</b> |
| <b>Total Phase -- 200</b>   |              |             | <b>\$ 1,327.50</b> |



# The Prime Group

## Invoice for Services Rendered

Invoice Date: May 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

140.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during April preparing Data Requests, Rebuttal Testimony, attending a Settlement conference, and participate in the Hearing in the rate cases in Kentucky for LG&E/KU. \$ 32,200.00

1.50 hours of consulting work by Larry Feltner @ \$230.00/hour performed during April assisting Seelye with Rebuttal Testimony in the rate cases in Kentucky for LG&E/KU. \$ 345.00

27.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during April preparing Data Requests and assisting Seelye with Rebuttal Testimony in the rate cases in Kentucky for LG&E/KU. \$ 4,590.00

Travel expenses for Steve Seelye for attending the Settlement Conference:

Hotel (3 nights): \$ 407.42  
Rental Car: \$ 399.57  
Meals: \$ 155.00

**Total due for work performed in April \$ 38,096.99**

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.

Reg. 177021  
P.O. 176924  
Fackler 5/25/2021

Approved 5/7/2021 by:

*Andrea M. Fackler*

|        |                  |                |           |           |              |          |
|--------|------------------|----------------|-----------|-----------|--------------|----------|
| 122484 | KU RC 20 EXP     |                | 20,572.37 |           |              |          |
| 122482 | LGE RC-EL 20 EXP |                | 13,714.92 |           |              |          |
| 122483 | LGE RC-GS 20 EXP |                | 3,809.70  |           |              |          |
|        |                  |                | 38,096.99 |           |              |          |
|        |                  | Allocation     | Total     | KU        | LGE-Electric | LGE-Gas  |
|        |                  | All Allocation |           | 54%       | 36%          | 10%      |
|        |                  | Electric Only  |           | 54%       | 46%          |          |
|        |                  | Gas Only       |           |           |              | 100%     |
|        | Seelye           | All            | 33,161.99 | 17,907.47 | 11,938.32    | 3,316.20 |
|        | Feltner          | All            | 345.00    | 186.30    | 124.20       | 34.50    |
|        | Wernert          | All            | 4,590.00  | 2,478.60  | 1,652.40     | 459.00   |
|        | Blake            | All            | -         | -         | -            | -        |
|        |                  |                | 38,096.99 | 20,572.37 | 13,714.92    | 3,809.70 |



## Invoice for Services Rendered

Invoice Date: June 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**

JUN 7 - 2021

STATE REGULATION  
AND RATES

|  |             |
|--|-------------|
| 21.50 hours of consulting work by Steve Seelye @ \$230.00/hour performed during May preparing post hearing Data Requests and discussing the rate case Brief in the rate cases in Kentucky for LG&E/KU. | \$ 4,945.00 |
|--|-------------|

|  |             |
|--|-------------|
| 6.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during May assisting Seelye with post hearing Data Requests in the rate cases in Kentucky for LG&E/KU. | \$ 1,020.00 |
|--|-------------|

|  |                    |
|--|--------------------|
| <b>Total due for work performed in May</b> | <b>\$ 5,965.00</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 6/7/2021 by:

*Andrea M. Fackler*

Requisition: 177650  
Purchase Order: 177865  
June 18, 2021

|        |                  |                |          |          |              |         |
|--------|------------------|----------------|----------|----------|--------------|---------|
| 122484 | KU RC 20 EXP     |                | 3,221.10 |          |              |         |
| 122482 | LGE RC-EL 20 EXP |                | 2,147.40 |          |              |         |
| 122483 | LGE RC-GS 20 EXP |                | 596.50   |          |              |         |
|        |                  |                | 5,965.00 |          |              |         |
|        |                  | Allocation     | Total    | KU       | LGE-Electric | LGE-Gas |
|        |                  | All Allocation |          | 54%      | 36%          | 10%     |
|        |                  | Electric Only  |          | 54%      | 46%          |         |
|        |                  | Gas Only       |          |          |              | 100%    |
|        | Seelye           | All            | 4,945.00 | 2,670.30 | 1,780.20     | 494.50  |
|        | Feltner          | All            | -        | -        | -            | -       |
|        | Wernert          | All            | 1,020.00 | 550.80   | 367.20       | 102.00  |
|        | Blake            | All            | -        | -        | -            | -       |
|        |                  |                | 5,965.00 | 3,221.10 | 2,147.40     | 596.50  |