

**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>                 | ) |                            |

**AUGUST 25, 2021 SUPPLEMENTAL RESPONSES OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**  
**DATED NOVEMBER 24, 2020**

**FILED: AUGUST 25, 2021**



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**August 25, 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.

**August 25, 2021 Supplemental Response for Question No. 14(d):**

Attached are the Schedule of Rate Case Expenses (Attachment 1) and the associated invoices (Attachment 2) recorded by Louisville Gas and Electric Company for July 2021.



**Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d)**  
**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\*5796  
**Invoice Date:** January 11, 2021

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

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

**Invoice Period: December 19, 2020 through December 31, 2020**

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

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

**Summary of Current Charges**

|           |                             |                  |
|-----------|-----------------------------|------------------|
| Phase 100 | - DEPR - LG&E - ELECTRIC    | \$ 195.56        |
| Phase 101 | - DEPR - LG&E - GAS         | 120.00           |
| Phase 200 | - DEPR - KENTUCKY UTILITIES | 490.00           |
|           | Total Charges               | <u>\$ 805.56</u> |

**Total Due This Invoice ..... \$805.56**

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

**Requisition # 173531**  
**Christina Giveans 1/19/2021**

**PO# 172089**  
**Christina Giveans 1/19/2021**

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

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

**Total Labor Costs \$ 180.00**

**Expenses**

|                                    |  |  |       |
|------------------------------------|--|--|-------|
| Postage, Freight & Courier Service |  |  | 15.56 |
|------------------------------------|--|--|-------|

**Total Expenses \$ 15.56**

**Total Phase -- 100 \$ 195.56**

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

| <u>Labor Classification</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-----------------------------|--------------|-------------|---------------|
| Support Staff               | 1.00         | 120.00      | 120.00        |

**Total Labor Costs \$ 120.00**

**Total Phase -- 101 \$ 120.00**

**Phase 200 -- Depr - Kentucky Utilities**
**Labor Costs**

| <u>Labor Classification</u> | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-----------------------------|--------------|-------------|---------------|
| Analyst                     | 0.50         | 180.00      | 90.00         |
| John J. Spanos              | 1.00         | 280.00      | 280.00        |
| Support Staff               | 1.00         | 120.00      | 120.00        |

**Total Labor Costs \$ 490.00**

**Total Phase -- 200 \$ 490.00**





|                       |                     |                       |             |
|-----------------------|---------------------|-----------------------|-------------|
| <b>Invoice Number</b> | <b>Invoice Date</b> | <b>Account Number</b> | <b>Page</b> |
| 7-219-32535           | Dec 21, 2020        | [REDACTED]            | 8 of 90     |



**Date:** Dec 1, 2020      **Cust. Ref.:** 003-331050-066193.100      **Ref.#:** [REDACTED]  
**Invoice Company:** [REDACTED]      **Ref.#3:** [REDACTED]

Fuel Surcharge - FedEx has applied a fuel surcharge of 4.50% to this shipment.  
 Distance Based Pricing, Zone 4  
 Package Delivered to Recipient Address - Release Authorized

|   |                          |                              |                                |                |
|---|--------------------------|------------------------------|--------------------------------|----------------|
| <b>Automation</b>                               | INET                     | <b>Sender</b>                | <b>Recipient</b>               |                |
| <b>Tracking ID</b>                              | 772319534864             | Cheryl Rutter                | Judy Schooler                  |                |
| <b>Service Type</b>                             | FedEx Standard Overnight | GANNETT FLEMING, INC         | LG&E and KU Energy LLC         |                |
| <b>Package Type</b>                             | FedEx Envelope           | 209 SENATE AVENUE            | State Regulation & Rates - 5th |                |
| <b>Zone</b>                                     | 04                       | CAMP HILL PA 17011 US        | LOUISVILLE KY 40202 US         |                |
| <b>Packages</b>                                 | 1                        |                              |                                |                |
| <b>Rated Weight</b>                             | N/A                      |                              |                                |                |
| <b>Delivered</b>                                | Dec 14, 2020 10:13       | <b>Transportation Charge</b> |                                | 37.22          |
| <b>Svc Area</b>                                 | A1                       | <b>Discount</b>              |                                | -22.33         |
| <b>Signed by</b>                                | see above                | <b>Fuel Surcharge</b>        |                                | 0.67           |
| <b>FedEx Use</b>                                | 00000000/222/02          | <b>Total Charge</b>          | <b>USD</b>                     | <b>\$15.56</b> |
| <b>003-331050-066193.100 Reference Subtotal</b> |                          |                              | <b>USD</b>                     | <b>\$15.56</b> |



**Gannett Fleming, Inc. Expenditures  
by Project Number and Task**

|                       | Phase 100<br>LGE Electric | Phase 101<br>LGE Gas | Phase 200<br>KU Electric | Total<br>Invoice         |
|-----------------------|---------------------------|----------------------|--------------------------|--------------------------|
| <b>Project Number</b> | 122482                    | 122483               | 122484                   |                          |
| <b>Task</b>           | LGE RC-EL 22 EXP          | LGE RC-GS 22 EXP     | KU RC 22 EXP             |                          |
| Date                  | Sep-19                    | Sep-19               | Sep-19                   |                          |
| Amount                | 1,795.00                  | 1,440.00             | 2,692.50                 | <b>5,927.50</b>          |
| Date                  | Oct-19                    | Oct-19               | Oct-19                   |                          |
| Amount                | 12,259.84                 | 3,675.90             | 12,418.31                | <b>28,354.05</b>         |
| Date                  | Nov-19                    | Nov-19               | Nov-19                   |                          |
| Amount                | 5,390.27                  | 320.00               | 5,452.42                 | <b>11,162.69</b>         |
| Date                  | Dec-19                    | Dec-19               | Dec-19                   |                          |
| Amount                | 2,270.00                  | 162.50               | 1,832.50                 | <b>4,265.00</b>          |
| Date                  | Jan-20                    | Jan-20               | Jan-20                   |                          |
| Amount                | 1,250.00                  | -                    | 1,330.00                 | <b>2,580.00</b>          |
| Date                  | Feb-20                    | Feb-20               | Feb-20                   |                          |
| Amount                | 6,420.00                  | 1,800.00             | 5,360.00                 | <b>13,580.00</b>         |
| Date                  | Mar-20                    | Mar-20               | Mar-20                   |                          |
| Amount                | 5,300.00                  | 1,350.00             | 4,290.00                 | <b>10,940.00</b>         |
| Date                  | Apr-20                    | Apr-20               | Apr-20                   |                          |
| Amount                | 340.00                    | 60.00                | 340.00                   | <b>740.00</b>            |
| Date                  | May-20                    | May-20               | May-20                   |                          |
| Amount                | 5,970.00                  | 910.00               | 5,470.00                 | <b>12,350.00</b>         |
| Date                  | Jun-20                    | Jun-20               | Jun-20                   |                          |
| Amount                | 3,460.00                  | 330.00               | 2,860.00                 | <b>6,650.00</b>          |
| Date                  | Jul-20                    | Jul-20               | Jul-20                   |                          |
| Amount                | 2,880.00                  | 560.00               | 2,510.00                 | <b>5,950.00</b>          |
| Date                  | Aug-20                    | Aug-20               | Aug-20                   |                          |
| Amount                | 630.00                    | 380.00               | 490.00                   | <b>1,500.00</b>          |
| Date                  | Sep-20                    | Sep-20               | Sep-20                   |                          |
| Amount                | 8,430.00                  | 3,365.00             | 7,425.00                 | <b>19,220.00</b>         |
| Date                  | Oct-20                    | Oct-20               | Oct-20                   |                          |
| Amount                | 5,900.00                  | 1,490.00             | 5,500.00                 | <b>12,890.00</b>         |
| Date                  | Dec-20                    | Dec-20               | Dec-20                   |                          |
| Amount                | 1,935.41                  | 300.00               | 1,630.00                 | <b>3,865.41</b>          |
| Date                  | Dec-20 (2)                | Dec-20 (2)           | Dec-20 (2)               |                          |
| Amount                | 195.56                    | 120.00               | 490.00                   | <b>805.56</b>            |
| Date                  |                           |                      |                          | -                        |
| Amount                |                           |                      |                          | -                        |
| Date                  |                           |                      |                          | -                        |
| Amount                |                           |                      |                          | -                        |
| <b>Total</b>          | <u>64,426.08</u>          | <u>16,263.40</u>     | <u>60,090.73</u>         | <u><b>140,780.21</b></u> |
| <b>Grand Total</b>    | <u>64,426.08</u>          | <u>16,263.40</u>     | <u>60,090.73</u>         | <u><b>140,780.21</b></u> |