

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

**In the Matter of:**

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

**RESPONSE OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO**  
**SECOND REQUESTS FOR INFORMATION OF THE KROGER COMPANY**  
**DATED FEBRUARY 5, 2021**

**FILED: FEBRUARY 19, 2021**






VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF JEFFERSON )

The undersigned, **Kent W. Blake**, being duly sworn, deposes and says that he is Chief Financial Officer for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
\_\_\_\_\_ **Kent W. Blake**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 17<sup>th</sup> day of February 2021.

  
\_\_\_\_\_ Notary Public

Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 )  
COUNTY OF JEFFERSON )

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Controller for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

DocuSigned by:  
*Christopher M. Garrett*  
5B359E6385DE4D7...  
**Christopher M. Garrett**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 16<sup>th</sup> day of February 2021.

*Judy Schoon*  
\_\_\_\_\_  
Notary Public

Notary Public ID No. 603967

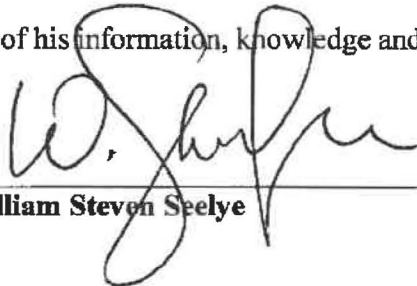
My Commission Expires:

**July 11, 2022**

VERIFICATION

STATE OF NORTH CAROLINA )  
 )  
COUNTY OF BUNCOMBE )

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal of The Prime Group, LLC, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

  
\_\_\_\_\_

**William Steven Seelye**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 17<sup>th</sup> day of February 2021.

Kyle Mello  
NOTARY PUBLIC  
BUNCOMBE COUNTY, NC  
MY COMMISSION EXPIRES 7/29/2023

  
\_\_\_\_\_  
Notary Public (SEAL)

Notary Public ID No. 201821300096

My Commission Expires:  
7/29/2023

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 1**

**Responding Witness: William Steven Seelye**

- Q-1. Refer to LG&E's Attachment to Response to Kroger-1 Question No. 3.
- a. Please provide the attachment in excel format with formulas intact.
  - b. Please explain how the production demand billing units on line 27 were derived. Please provide any relevant references, formulas, and calculations.
  - c. Please explain how the transmission demand billing units on line 27 were derived. Please provide any relevant references, formulas, and calculations.
  - d. Please explain how the distribution demand billing units on line 27 were derived. Please provide any relevant references, formulas, and calculations.
- A-1.
- a. The attachment to Kroger 1-3 was provided in Excel format as an attachment to the response to AG-KIUC 1-188. See the tab labeled "TOD Sec" in "2020\_AG-KIUC\_DR1\_LGE\_Attach\_to\_Q188\_-\_att\_3\_LGE\_LOLP\_COSS\_with\_Unit\_Costs.xlsx".
  - b. The Production Demand billing units are equal to the peak period kVA billed to the TODS class of customers during the forecasted test period. Since the peak kVA demand charge is designed to collect Production demand-related costs, this metered demand is the most appropriate divisor for those allocated costs. This value can be found as "Demand kVA Peak" on page 7 of Schedule M 2.3-E of the Company's Application.
  - c. The Transmission Demand billing units are equal to the base period kVA billed to the TODS class of customers during the forecasted test period. Since the base kVA demand charge is designed to collect Transmission and Distribution demand-related costs, this metered demand is the most appropriate divisor for those allocated costs. This value can be found as "Demand kVA Base" on page 7 of Schedule M 2.3-E of the Company's Application.

- d. The Distribution Demand billing units are equal to the base period kVA billed to the TODS class of customers during the forecasted test period. Since the base kVA demand charge is designed to collect Transmission and Distribution demand-related costs, this metered demand is the most appropriate divisor for those allocated costs. This value can be found as “Demand kVA Base” on page 7 of Schedule M 2.3-E of the Company’s Application.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 2**

**Responding Witness: Lonnie E. Bellar**

Q-2. Refer to LG&E's Attachment to Response to Kroger-1 Question No. 10(b), which indicates that transmission costs are allocated to the utility that owns that asset. It is generally recognized that transmission facilities benefit customers that are remote relative to the location of the transmission facilities. For example, transmission facilities that are owned by LG&E could enable efficient generation deliveries to Kentucky Utilities Company ("KU") customers, and vice versa.

- a. Do transmission facilities owned by LG&E enable generation deliveries or any other benefits to KU customers?
  - i. If yes, is there any mechanism for LG&E to allocate the costs of its transmission system to KU customers that benefit from KU owned transmission facilities?
- b. Do transmission facilities owned by KU enable generation deliveries or any other benefits to LG&E customers?
  - i. If yes, is there any mechanism for KU to allocate the costs of its transmission system to LG&E customers that benefit from KU owned transmission facilities?

A-2.

- a. Yes. LG&E transmission facilities enable economic dispatch of the combined LG&E and KU generation fleet. LG&E and KU transmission facilities were interconnected before their merger. Since that time the systems have been planned and operated as one. In addition, the transmission system provides the opportunity for economic purchases and off-system sales; also for the benefit of each utility's customers. The LG&E and KU transmission systems are planned and operated as a single system with a single Open Access Transmission Tariff (OATT). Revenue received from OATT services sold to non-utility transmission customers are allocated to each utility to offset the cost of operating each transmission system.
  - i. No

- b. Yes. KU transmission facilities enable economic dispatch of the combined LG&E and KU generation fleet for the benefit of both utilities customers. In addition, the transmission system provides the opportunity for economic purchases and off-system sales which also benefits each utility's customers.
  - i. No. The Transmission Coordination Agreement between LG&E and KU allocates the costs of the transmission system between the two companies.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 3**

**Responding Witness: Daniel K. Arbough**

- Q-3. Refer to the Direct Testimony of Kent Blake, pages 22-23, the statements: “This increase is primarily driven by a \$6.7 million increase in insurance premiums and an \$8.3 million increase in pension expense,” and “[t]he increase in pension expense is due to the amortization of incremental actuarial losses within the qualified plan.”
- a. Please provide a detailed explanation and reconciliation of the differences in pension cost between the proposed test year expense and current pension expense, itemizing each pension cost component that comprises the \$8.3 million increase.
  - b. Please describe in detail the actuarial losses referenced in this statement.
  - c. Please explain what is meant by the term “incremental actuarial losses.” Please identify the test year balance of these incremental actuarial losses on a total company and LG&E-allocated basis, and the amortization of these incremental losses included in test year pension cost.
  - d. What is the total amount of actuarial loss amortization expense included in test year pension cost, on a total company and LG&E-allocated basis?
  - e. What is the time period over which these actuarial losses are proposed to be amortized for regulatory purposes?
  - f. What is the time period over which these actuarial losses are amortized according to GAAP?
  - g. Does the test year pension cost include any anticipated or actual pension settlements or curtailments? If so, please provide the amount included in test year pension cost for pension settlements or curtailments, broken out into the 2021 and 2022 components.

A-3.

**Response to Question No. 3**  
**Page 2 of 3**  
**Arbough**

- a. The table below reconciles the difference in pension expense between the test year ended April 2020 and the test year ended June 2022.

FERC Account		LG&E	KU	Total
		TYE 4/20	TYE 4/20	TYE 4/20
926101	PENSION SERVICE COST - BURDENS	6,457,420	8,679,076	15,136,496
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	1,279,568	1,383,724	2,663,292
926198	PENSION NON SERVICE COST - BURDENS	(2,684,448)	(4,430,900)	(7,115,348)
926199	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	1,233,380	(1,406,696)	(173,316)
		6,285,920	4,225,204	10,511,124
FERC Account		LG&E	KU	Total
		TYE 6/22	TYE 6/22	TYE 6/22
926101	PENSION SERVICE COST - BURDENS	6,977,875	8,937,440	15,915,315
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	1,413,918	1,537,630	2,951,548
926198	PENSION NON SERVICE COST - BURDENS	1,635,056	(1,515,012)	120,044
926199	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	989,730	(1,115,827)	(126,097)
		11,016,579	7,844,231	18,860,810
FERC Account		LG&E	KU	Total
		Variance	Variance	Variance
926101	PENSION SERVICE COST - BURDENS	520,455	258,364	778,819
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	134,350	153,906	288,256
926198	PENSION NON SERVICE COST - BURDENS	4,319,504	2,915,888	7,235,392
926199	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	(243,650)	290,869	47,219
		4,730,659	3,619,027	8,349,686

As noted in the table above, the largest component of this variance is the pension non-service cost component. This amount represents the sum of the interest cost, estimated return on assets, prior service cost amortization, and gain/loss amortization components of pension expense. The variance between the two test years in this amount is predominantly driven by the change in the gain/loss amortization.

- b. Net actuarial gains or losses arise either from either 1) plan experience that is different from what was assumed or 2) changes in plan assumptions. The variance in the test year amortization is driven by amortization of incremental losses experienced by the plan between the two test years.
- c. The term incremental actuarial losses refers to plan losses that were incurred between the time of the calculation of the pension cost for the test year ended April 2020 and the test year ended June 2022. The Company's test year is based on a forecast prepared by its external actuaries. The actuaries do not

provide LG&E the detail of those calculations necessary to isolate the incremental losses or the amortization of those losses. The projections only provide the amortization of total actuarial losses.

- d. The gain/loss amortization included in the test year pension cost is shown in the following table. LG&E's total includes its allocation from LKS.

	Gain/Loss Amortization in Test Year Pension Cost
Total Company	35,449,890
LG&E	19,911,493

- e. Consistent with the outcome of LG&E Case No. 2014-00372, actuarial gains and losses are amortized over a fifteen-year period for regulatory purposes.
- f. Under GAAP, the actuarial gain/loss in excess of 30% of the projected benefit obligation (PBO) is amortized on a straight-line basis over one-half of the expected average remaining service of active participants expected to benefit under the plan. Net gain/loss in excess of 10% of the greater of the PBO or the market-related value of assets and less than 30% of the PBO is amortized on a straight-line basis over the expected average remaining service of active participants expense to benefit under the plan.
- g. The test year ended April 2020 did not include any anticipated settlements or curtailments. The test year ended June 2022 does include an estimate for the increase in pension cost due to the settlement that occurred in 2020. The estimated costs due to that settlement are noted on page 25 of 42 in the attachment to AG-KIUC Question No. 1-54.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 4**

**Responding Witness: Daniel K. Arbough**

- Q-4. Please refer to LG&E's Response to Joint Initial Data Requests of the Attorney General and KIUC, Question No. 50, Attachment to Response to AG-KIUC-1 Question No. 50.
- a. Please refer to page 4 of this attachment. Please explain what the "ASC 715 NPBC (settlement adj)" amounts represent and cite to where these amounts are included in test year pension cost in this attachment, if applicable.
  - b. Please explain why the loss amortization amounts on pages 4 and 12 differ. Which of these amortization amounts represents the amount included in proposed test year pension expense?
- A-4.
- a. The Company's external actuaries provided a projection of NPBC for 2021 and 2022 in June 2020 which is provided on page 4 of the response to AG-KIUC 1-50. This projection was provided prior to the pension plan triggering settlement accounting in August 2020. Therefore, in September 2020, the Company's actuaries provided an estimate of the incremental impact of the 2020 settlement on NPBC in 2021 and 2022, which can be found on page 16 of the response to AG-KIUC 1- 50. The ASC 715 NPBC (settlement adj) amount on page 4 of the response to AG-KIUC 1-50 is the sum of the actuarial estimates provided in June and the incremental estimate provided in September, and that sum is the basis for the test year pension cost. Both the initial NPBC provided by the actuary and the incremental impact of the 2020 settlement on NPBC for 2021 and 2022 are included in the reconciliation of test year pension expense on page one of the response to AG-KIUC 1-50.
  - b. The amortization amounts on page twelve of the Company's response to AG-KIUC 1-50 were determined using the Company's Generally Accepted Accounting Principles (GAAP) methodology for calculating pension amortization. The amortization amounts on page 4 of that response were determined using a fifteen-year amortization methodology as required by the settlement of the Company's 2014 rate case (Case No. 2014-00372), effective July 1, 2015.

Proposed test year pension expense is calculated using the fifteen-year amortization methodology for jurisdictions regulated by the KPSC and the GAAP amortization methodology for jurisdictions not regulated by the KPSC. The calculation of these allocations is shown on page eleven of the response to AG-KIUC 1-50. The fifteen-year methodology reduces the amortization, and therefore pension cost included in the revenue requirement.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 5**

**Responding Witness: Daniel K. Arbough**

- Q-5. Please refer to LG&E's Response to Joint Initial Data Requests of the Attorney General and KIUC, Question No. 54, d., regarding the "anticipated impact of the 2020 pension settlement." Please explain in detail the 2020 pension settlement event and provide the amount of the settlement and the impact, if any, on the pension expense included in LG&E's proposed base rates in this proceeding.
- A-5. A settlement is an irrevocable transaction which relieves the employer of primary responsibility for a benefit obligation under a pension plan and the employer no longer has any risk with respect to the benefit obligation or assets. Settlement charges are triggered in a pension plan when lump-sums paid exceed the sum of the plan's service cost plus interest cost in the year the lump sums are paid. Settlement gain/loss is intended to immediately recognize the portion of unamortized actuarial net gain or loss associated with the benefit obligation being settled and assets used to effect settlement.

Effective January 1, 2016, LKE's defined benefit plan was amended to allow all active and terminated vested participants a lump sum payment option.

In 2020, participants in the Company's pension plan received lump sum payments in excess of the settlement threshold. As noted in the response to the AG-KIUC 1-54, d., \$2,893k was included in regulatory assets from the estimated settlement. Settlement gain/loss is amortized over fifteen years, consistent with the express approval in the final order in LG&E Case No. 2014-00372. \$243k was included in the forecasted test year pension expense as a result of the estimated settlement.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 6**

**Responding Witness: Daniel K. Arbough**

- Q-6. Please refer to Schedule C-2.1 F, line 130, Employee Pension & Benefits. Please provide the amount of each component that comprises the Total Company unadjusted expense, and the Forecasted Period Jurisdictional Expense, of \$23,981,335. If the pension expense included differs from the \$7,762,827 shown on page 1 of Attachment to Response to AG-KIUC-1 Question No. 50, please reconcile any variance.
- A-6. The following table provides the amount of each component that comprises the Employee Pension and Benefits total. The \$23,981,335 referenced in the question above is the Electric component. The table below also includes the Gas component and a total of both components to demonstrate that the \$7,762,824 in pension expense ties to page 1 of the Attachment to Response to AG-KIUC 1-50.

<b>Louisville Gas and Electric</b>	<b>Electric</b>	<b>Gas</b>	<b>Total</b>
TUITION REFUND PLAN	293,478	99,273	392,751
GROUP LIFE INSURANCE	457,820	179,535	637,354
MEDICAL INSURANCE	9,654,001	3,836,134	13,490,135
DENTAL INSURANCE	397,166	157,865	555,031
LONG TERM DISABILITY	489,597	192,036	681,632
OTHER BENEFITS	931,672	376,033	1,307,705
PENSION	5,703,258	2,059,566	<b>7,762,824</b>
401K EXPENSE	2,775,985	1,092,421	3,868,405
FASB 106 (OPEB)	1,322,631	600,770	1,923,401
RETIREMENT INCOME EXPENSE	1,955,729	779,696	2,735,425
	<b>23,981,335</b>	9,373,328	33,354,663

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 7**

**Responding Witness: Kent W. Blake**

- Q-7. Refer to the Direct Testimony of Kent Blake, page 21, “the changes in depreciation rates for the Companies’ coal-fired generation units recommended by Mr. Spanos and included in the Companies’ requested revenue increase added \$48.3 million for KU and \$59.2 million for LG&E Electric.”
- a. Please explain in detail how LG&E’s proposed revenue requirement in this case would change if the depreciation rates for the Companies’ remaining coal-fired generation units were not updated to reflect different retirement dates in this proceeding.
    - i. Please provide all relevant workpapers, in excel format, with working formulas included.
  - b. Please provide a detailed breakdown of the resulting impacts to depreciation expense, income tax expense, property tax expense, rate base, and the return on rate base/capitalization.
    - i. Please provide the depreciation expense for each month of the test year that would result if the depreciation rates for the coal-fired generation units are not updated in this proceeding.
    - ii. Please identify the change in income tax expense for each month of the test year that would result if the depreciation rates for the coal-fired generation units are not updated in this proceeding.
    - iii. Please identify the change in property tax expense for each month of the test year that would result if the depreciation rates for the coal-fired generation units are not updated in this proceeding.
    - iv. Please identify the changes to accumulated depreciation and accumulated deferred income tax for each month of the test year that would result if the depreciation rates for the coal-fired generation units are not updated in this proceeding.

- v. Please identify the change in return on rate base for each month of the test year that would result if the depreciation rates for the coal-fired generation units are not updated in this proceeding.
- vi. Please identify the change in return on capitalization for each month of the test year that would result if the depreciation rates for the coal-fired generation units are not updated in this proceeding.
- c. If the resulting impact to LG&E's revenue requirement is different than \$59.2 million, as indicated by Mr. Blake, please explain in detail the reasons for this difference.

A-7.

- a. The Companies do not agree with the premise of the requested calculation but are providing it to be responsive to the request. See attachment being provided in Excel format.
  - i. See attachment being provided in Excel format.
- b.
  - i. See attachment being provided in Excel format.
  - ii. See attachment being provided in Excel format. The Company is providing a simplified presentation for the income tax impacts to avoid having to tax effect the net operating income adjustments (excluding excess ADIT) only to then gross-up those same adjustments for the revenue requirement impact.
  - iii. See attachment being provided in Excel format.
  - iv. See attachment being provided in Excel format.
  - v. See attachment being provided in Excel format.
  - vi. See attachment being provided in Excel format.
- c. For simplicity, the \$59.2 million included in the testimony of Mr. Blake referred only to the impact of the rate change on depreciation expense. The other revenue requirement effects detailed in the attachment to this response were reflected within the other drivers discussed in that testimony including the noted changes in capitalization, property taxes and income taxes.

The attachment is being provided in a separate file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 8**

**Responding Witness: Christopher M. Garrett**

- Q-8. Refer to LG&E's Attachment to Response to Kroger-1 Question No. 9. Please provide the attachment in Excel format with formulas intact.
- A-8. See attachment being provided in Excel format.

The attachment is being provided in a separate file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 9**

**Responding Witness: Christopher M. Garrett**

- Q-9. Refer to LG&E's Attachment to Response to AG-KIUC-1 Question No. 22. Please provide the attachment in Excel format with formulas intact.
  
- A-9. See attachment being provided in Excel format.

The attachment is being provided in a separate file in Excel format.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 10**

**Responding Witness: Christopher M. Garrett**

- Q-10. Refer to LG&E's Attachment to Response to AG-KIUC-1 Question No. 38. Please provide the attachment in Excel format with formulas intact.
- A-10. See attachment being provided in Excel format.

The attachment is being provided in a separate file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 11**

**Responding Witness: Daniel K. Arbough**

- Q-11. Refer to LG&E's Attachment to Response to AG-KIUC-1 Question No. 50. Please provide the attachment in Excel format with formulas intact.
- A-11. See attachment being provided in Excel format.

The attachment is being provided in a separate file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 12**

**Responding Witness: Daniel K. Arbough**

- Q-12. Refer to LG&E's Attachment to Response to AG-KIUC-1 Question No. 51. Please provide the attachment in Excel format with formulas intact.
- A-12. See attachment being provided in Excel format.

The attachment is being provided in a separate file in Excel format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 13**

**Responding Witness: Christopher M. Garrett**

- Q-13. Refer to LG&E's Attachment to Response to AG-KIUC-1 Question No. 54a. Please provide the attachment in Excel format with formulas intact.
- A-13. See attachment being provided in Excel format.

The attachment is being provided in a separate file in Excel format.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Second Requests for Information of the Kroger Company  
Dated February 5, 2021**

**Case No. 2020-00350**

**Question No. 14**

**Responding Witness: Christopher M. Garrett**

- Q-14. Refer to LG&E's Attachment to Response to AG-KIUC-1 Question No. 54(c)(e)(h)(j). Please provide all applicable portions of attachment in Excel format with formulas intact.
- A-14. See attachment being provided in Excel format.

The attachment is being provided in a separate file in Excel format.