

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

APRIL 28, 2021 SUPPLEMENTAL RESPONSES OF
LOUISVILLE GAS AND ELECTRIC COMPANY
TO
COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
DATED NOVEMBER 24, 2020

FILED: APRIL 28, 2021

LOUISVILLE GAS AND ELECTRIC COMPANY

**April 28, 2021 Supplemental Response to Commission Staff's
First Request for Information
Dated November 24, 2020**

Case No. 2020-00350

Question No. 3

Responding Witness: Christopher M. Garrett

Q-3. As the historical data becomes available, provide detailed monthly income statements for each forecasted month of the base period including the month in which the Commission hears this case.

A-3. **Original Response:**

See attached.

December 30, 2020 Supplemental Response:

See attached income statement for November 2020. Income statements for subsequent months will be provided as they become available.

January 29, 2021 Supplemental Response:

See attached income statement for December 2020. Income statements for subsequent months will be provided as they become available.

February 23, 2021 Supplemental Response:

See attached income statement for January 2021. Income statements for subsequent months will be provided as they become available.

March 23, 2021 Supplemental Response:

See attached income statement for February 2021. Income statements for subsequent months will be provided as they become available.

April 28, 2021 Supplemental Response:

See attached income statement for March 2021. Income statements for subsequent months will be provided as they become available.

Louisville Gas and Electric Company
Comparative Statement of Income
March 31, 2021

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues.....	\$ 85,100,057.02	\$ 92,424,174.94	\$ (7,324,117.92)	(7.92)
Gas Operating Revenues.....	33,393,244.25	31,535,866.70	1,857,377.55	5.89
Total Operating Revenues.....	118,493,301.27	123,960,041.64	(5,466,740.37)	(4.41)
Fuel for Electric Generation.....	15,861,217.16	24,736,840.19	(8,875,623.03)	(35.88)
Power Purchased.....	5,703,197.30	3,060,269.55	2,642,927.75	86.36
Gas Supply Expenses.....	10,069,612.97	9,890,031.93	179,581.04	1.82
Other Operation Expenses.....	23,043,635.17	22,461,649.56	581,985.61	2.59
Maintenance.....	10,592,794.40	9,651,662.32	941,132.08	9.75
Depreciation.....	20,663,663.30	19,971,981.35	691,681.95	3.46
Amortization Expense.....	1,361,416.08	1,309,682.34	51,733.74	3.95
Regulatory Debits.....	192,192.30	152,246.76	39,945.54	26.24
Taxes				
Federal Income.....	2,091,800.81	1,689,133.65	402,667.16	23.84
State Income.....	(850,965.75)	(847,742.37)	(3,223.38)	(0.38)
Deferred Federal Income - Net.....	(2,139,993.02)	(584,685.16)	(1,555,307.86)	(266.01)
Deferred State Income - Net.....	1,445,414.72	1,602,671.37	(157,256.65)	(9.81)
Property and Other.....	4,559,441.72	4,171,933.39	387,508.33	9.29
Amortization of Investment Tax Credit.....	(70,481.00)	(73,405.00)	2,924.00	3.98
Loss (Gain) from Disposition of Allowances.....	(19.96)	(23.60)	3.64	15.42
Total Operating Expenses.....	92,522,926.20	97,192,246.28	(4,669,320.08)	(4.80)
Net Operating Income.....	25,970,375.07	26,767,795.36	(797,420.29)	(2.98)
Other Income Less Deductions.....	(160,772.22)	(86,903.89)	(73,868.33)	(85.00)
Income Before Interest Charges.....	25,809,602.85	26,680,891.47	(871,288.62)	(3.27)
Interest on Long-Term Debt.....	6,545,330.40	6,832,284.20	(286,953.80)	(4.20)
Amortization of Debt Expense - Net.....	300,835.29	281,197.54	19,637.75	6.98
Other Interest Expenses.....	84,640.92	406,917.06	(322,276.14)	(79.20)
Total Interest Charges.....	6,930,806.61	7,520,398.80	(589,592.19)	(7.84)
Net Income.....	\$ 18,878,796.24	\$ 19,160,492.67	\$ (281,696.43)	(1.47)

LOUISVILLE GAS AND ELECTRIC COMPANY

**April 28, 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):

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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.

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
5-Mar-21	949860	STOLL KEENON OGDEN	180.22	289.88	52,241.87	Professional legal services	182335
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					52,241.87		
TOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					52,241.87		
31-Jan-21	FINANC013121	FINANCIAL CONCEPTS AND APPLICATIONS	3.78	400.00	1,512.00	Consulting work related to rate case	182335
1-Feb-21	THEPRI020121	THE PRIME GROUP LLC	60.48	218.18	13,195.80	Consulting work related to rate case	182335
17-Feb-21	0661935893	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	24.00	211.76	5,082.12	Consulting work related to rate case	182335
1-Mar-21	THEPRI030121	THE PRIME GROUP LLC	51.70	220.97	11,424.20	Consulting work related to rate case	182335
22-Mar-21	066193111552	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	5.50	216.82	1,192.50	Consulting work related to rate case	182335
SUBTOTAL CONSULTANTS LG&E ELECTRIC					32,406.62		
TOTAL CONSULTANTS LG&E ELECTRIC					32,406.62		
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					-		
TOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					-		
TOTAL LG&E ELECTRIC					84,648.49		
5-Mar-21	949860	STOLL KEENON OGDEN	50.06	289.88	14,511.63	Professional legal services	182336
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					14,511.63		
TOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					14,511.63		
31-Jan-21	FINANC013121	FINANCIAL CONCEPTS AND APPLICATIONS	1.05	400.00	420.00	Consulting work related to rate case	182336
1-Feb-21	THEPRI020121	THE PRIME GROUP LLC	16.80	218.18	3,665.50	Consulting work related to rate case	182336
17-Feb-21	0661935893	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	4.00	165.00	660.00	Consulting work related to rate case	182336
1-Mar-21	THEPRI030121	THE PRIME GROUP LLC	13.85	222.85	3,086.50	Consulting work related to rate case	182336
SUBTOTAL CONSULTANTS LG&E GAS					7,832.00		
TOTAL CONSULTANTS LG&E GAS					7,832.00		
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					-		
TOTAL SUPPLIES/SERVICES - OTHER LG&E GAS					-		
TOTAL LG&E GAS					22,343.63		
TOTAL RATE CASE EXPENSE FOR THE MONTH OF MARCH 2021					106,992.12		

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

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Supplemental Attachment 1 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

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Garrett

INVOICE

Invoice Information

Firm/Vendor: Stoll Keenon Ogden
Office: Louisville
Invoice Number: 949860
Date of Invoice: 03/05/2021
Billing Period: 02/01/2021 - 02/26/2021
Date Posted: 03/08/2021
Invoice Description/Comment: 2020 KY Rate Case

Amount Approved

Approved Total \$145,116.30
Invoice Currency: USD
Date Approved: 03/15/2021
Final Approver: Greg Cornett
Approved Fees \$145,116.30
Approved Expenses \$0.00
Approved Total (excl. Tax) \$145,116.30
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	LGL	EX 0321 026900	\$52,241.87	36%	LGE EL
122483	LGE RC-GC	LGL	EX 0321 026900	\$14,511.63	10%	LGE GAS
122484	KU RC	LEGAL	EXP 0321 026900	\$78,362.80	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: --

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

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Garrett

HST ID: --
PST ID: --
Sales Tax ID: --
QST ID: --
Withholding Tax ID: --

Other Invoice and Firm Information

Regulatory Statements: -

Amount Billed

Billed Total **\$145,116.30**
Invoice Currency: USD
Billed Fees \$145,116.30
Billed Expenses \$0.00
Billed Total (excl. Tax) \$145,116.30

Approval History

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Eloise Carlisle	Posted	03/08/2021	\$145,116.30	
Carrie Beatty	Approved	03/09/2021	\$145,116.30	
Allyson Sturgeon	Approved	03/09/2021	\$145,116.30	
Greg Cornett	Pending			
Carrie Beatty	Pending			

Additional Financial Information

Oracle Vendor Number:
Vendor Pay Site: PY-WIRE-LKC
Name of Invoice File in .Zip: Stoll Keenon Ogden - 949860.html
Comments to Firm:
AP Route: Default AP Route

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>
02/26/2021	-	Discounted Fee Arrangement - Law Firm - Fee							(\$1,000.00)
02/01/2021	-	Work on AMI issues	Ingram, III, Lindsey	0.5	\$359.00				\$179.50
02/01/2021	-	Test KYSEIA confidential file access on HighQ site for production of confidential information in data responses	Parsons, Matt	0.2	\$242.00				\$48.40
02/01/2021	-	Granted access to produce confidential documents to HighQ site to various intervenors; discussed confidential access spreadsheet with Ms. Couch	Brown, Katelyn	2.4	\$201.00				\$482.40
02/01/2021	-	Phone conference with Ms. Sturgeon and Mr. Conroy re rate case NM issues and follow-up on same	Riggs, Kendrick	0.8	\$448.00				\$358.40
02/02/2021	-	Planning for witness prep, including preparations for videos to prepare witnesses	Parsons, Matt	0.8	\$242.00				\$193.60
02/02/2021	-	Discussed rate case brief with Mr. Riggs and Ms. Brown; Reviewed for and drafted rate case brief outline	Wimberly, Mary Ellen	1.8	\$210.00				\$378.00
02/02/2021	-	Granted access for production of confidential documents to HighQ site to various intervenors; updated confidential information spreadsheet on SharePoint; updated service list; finished research re conservation voltage reduction issue; sent research findings to Mr. Ingram	Brown, Katelyn	5	\$201.00				\$1,005.00
02/02/2021	-	Work re witness prep.	Crosby, W. Duncan	1.3	\$285.00				\$370.50
02/02/2021	-	Conference call with Mr. Riggs, Mr. Parsons and Mr. Crosby regarding witness preparation; review email communication from Mr. Riggs	Loy, Molly	0.6	\$185.00				\$111.00
02/02/2021	-	Work on AMI issues; review research for same	Ingram, III, Lindsey	2.5	\$359.00				\$897.50
02/02/2021	-	Remote meeting with Ms. Sturgeon re rate case strategy and tactics; attention to witness prep process and materials; phone call with AG re discovery issue and remote meeting with Client re same; attention to preparing outline of brief	Riggs, Kendrick	6.2	\$448.00				\$2,777.60
02/03/2021	-	Work re witness prep materials.	Crosby, W. Duncan	2.6	\$285.00				\$741.00
02/03/2021	-	Reviewed RRA email from Mr. Conroy; Drafted outline of rate case brief	Wimberly, Mary Ellen	2.5	\$210.00				\$525.00
02/03/2021	-	Drafted Confidentiality Agreement with MA-MHC-KFTC-KSES	Brown, Katelyn	0.9	\$201.00				\$180.90

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02/03/2021 -	Attention to MHC/MA request for access to confidential information and send confidential agreement to same; preparation for and phone conference with AG and AG expert regarding discovery issue	Riggs, Kendrick	2.8	\$448.00	\$1,254.40
02/03/2021 -	Work on various AMI issues; continue review of AMI research	Ingram, III, Lindsey	3.3	\$359.00	\$1,184.70
02/04/2021 -	Attention to MHC/MA request for access to confidential information and production of same; attend remote meeting re rate case issue with Ms. Sturgeon and others	Riggs, Kendrick	1.5	\$448.00	\$672.00
02/04/2021 -	Drafted outline of rate case brief; Reviewed Ms. Brown's portion of rate case brief outline	Wimberly, Mary Ellen	3.5	\$210.00	\$735.00
02/04/2021 -	Work re witness prep.	Crosby, W. Duncan	5.2	\$285.00	\$1,482.00
02/04/2021 -	Granted various intervenors access to HighQ site for production of confidential materials in case; reviewed confidential information spreadsheet on SharePoint; drafted outline of rate case brief	Brown, Katelyn	5.6	\$201.00	\$1,125.60
02/05/2021 -	Work on witness prep and data responses.	Crosby, W. Duncan	9.2	\$285.00	\$2,622.00
02/05/2021 -	Receive, review and evaluate supplemental data requests; attend remote meeting with Client re same; numerous emails and phone calls re same	Riggs, Kendrick	6.5	\$448.00	\$2,912.00
02/05/2021 -	Participated in data response witness assignment meeting; discussed data response assignments with Mr. Riggs, Mr. Ingram, and Mr. Crosby	Brown, Katelyn	2.7	\$201.00	\$542.70
02/05/2021 -	Reviewed data requests for intervenors; Reviewed data requests and responded to Mr. Riggs	Wimberly, Mary Ellen	2.3	\$210.00	\$483.00
02/05/2021 -	Review and begin work on discovery requests; confer with Client re same	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
02/06/2021 -	Work re data responses.	Crosby, W. Duncan	0.5	\$285.00	\$142.50
02/06/2021 -	Researched pension accounting issues; compiled findings and sent to Mr. Riggs	Brown, Katelyn	2.1	\$201.00	\$422.10
02/08/2021 -	Addressed confidentiality questions from client; drafted assigned data requests; reviewed data requests and responses re pension; researched pension issue in KY Power case	Brown, Katelyn	6.9	\$201.00	\$1,386.90
02/08/2021 -	Work on discovery responses and AMI issues	Ingram, III, Lindsey	2.8	\$359.00	\$1,005.20
02/08/2021 -	Research for data response to PSC 3-2	Wuetcher, Gerald	2.1	\$296.00	\$621.60
02/08/2021 -	Work on witness video presentation	Loy, Molly	0.8	\$185.00	\$148.00
02/08/2021 -	Work on data responses.	Crosby, W. Duncan	5.1	\$285.00	\$1,453.50
02/08/2021 -	Research for response to DoD data requests; Drafted response to AG-KIUC DRs; Participated on call with client re EEI dues for DRs; Researched for EEI dues DRs and sent research to Mr. Riggs	Wimberly, Mary Ellen	8.4	\$210.00	\$1,764.00
02/08/2021 -	Work on witness prep though preparation of video presentation	Parsons, Mar	2.1	\$242.00	\$508.20

02/08/2021 -	Work on responses to supplemental data requests; multiple remote meetings with Ms. Sturgeon and others re specific supplemental DRs	Riggs, Kendrick	6.2	\$448.00	\$2,777.60
02/09/2021 -	Drafted DoD data responses; Drafted AG/KIUC data responses; Discussed EEI data responses with Ms. Keisling and Ms. Sturgeon	Wimberly, Mary Ellen	5.9	\$210.00	\$1,239.00
02/09/2021 -	Drafting responses to second round data requests	Parsons, Matt	2.2	\$242.00	\$532.40
02/09/2021 -	Work on data responses; communications and video conference with client re same.	Crosby, W. Duncan	9.3	\$285.00	\$2,650.50
02/09/2021 -	Work on supplemental data responses; multiple emails and remote meetings with Ms. Sturgeon and others re same	Riggs, Kendrick	7.5	\$448.00	\$3,360.00
02/09/2021 -	Continued drafting assigned data requests; researched pension accounting issues; participated in client call re pension	Brown, Katelyn	5.4	\$201.00	\$1,085.40
02/09/2021 -	Work on witness preparation on video presentation	Loy, Molly	1	\$185.00	\$185.00
02/09/2021 -	Research re: PSC jurisdiction over environmental issues re responses to data requests	Wuetcher, Gerald	0.2	\$296.00	\$59.20
02/09/2021 -	Work on data responses; work on response to McDonalds' intervention request	Ingram, III, Lindsey	4	\$359.00	\$1,436.00
02/10/2021 -	Research re: applicability of Rules of Evidence and Ky civil rules to PSC proceedings for response to McDonalds' request for intervention	Wuetcher, Gerald	0.7	\$296.00	\$207.20
02/10/2021 -	Finished researching accounting pension issues; discussed same with Mr. Riggs; finished drafting assigned data requests; reviewed proposed confidential documents; reviewed data responses on SharePoint; updated tracking sheets for data requests on SharePoint	Brown, Katelyn	7.8	\$201.00	\$1,567.80
02/10/2021 -	Draft, revise and review data responses; post assigned responses to SharePoint	Parsons, Matt	3.1	\$242.00	\$750.20
02/10/2021 -	Work on data responses and response to McDonalds' request to intervene	Ingram, III, Lindsey	7.5	\$359.00	\$2,692.50
02/10/2021 -	Drafted responses to AG/KIUC data requests; Discussed AG/KIUC dues DRs with Mr. Riggs; Added DoD and AG/KIUC data responses to SharePoint	Wimberly, Mary Ellen	5.8	\$210.00	\$1,218.00
02/10/2021 -	Work on witness preparation on video presentation and memo related to same	Loy, Molly	3	\$185.00	\$555.00
02/10/2021 -	Work on data responses.	Crosby, W. Duncan	7.3	\$285.00	\$2,080.50
02/10/2021 -	Work on responses to supplemental data requests; numerous emails and phone calls re same	Riggs, Kendrick	9.7	\$448.00	\$4,345.60
02/11/2021 -	Work on responses to supplemental data requests; attend remote meetings with Ms. Sturgeon and witnesses Garrett, Arbough, Meiman and Blake re same; attend remote meetings re specific rate case issues	Riggs, Kendrick	5.4	\$448.00	\$2,419.20
02/11/2021 -	Participated in Mr. Garrett's data response meeting; researched Private Letter Ruling; researched Late Payment Charge information; sent findings to Mr. Riggs; reviewed various data responses on SharePoint	Brown, Katelyn	4.1	\$201.00	\$824.10
02/11/2021 -	Attend remote meeting with Ms. Sturgeon and Mr. DeMa re responses to supplemental data requests [no charge]	Riggs, Kendrick	0.4	\$185.00	\$74.00

02/11/2021 -	Review Bellar DRs and call with client group to discuss same; work on witness prep multimedia presentation and memo	Parsons, Matt	4	\$242.00		\$968.00
02/11/2021 -	Work on data responses; finalize response to intervention request; confer client re data responses	Ingram, III, Lindsey	5.2	\$359.00		\$1,866.80
02/11/2021 -	Work on data responses.	Crosby, W. Duncan	7	\$285.00		\$1,995.00
02/11/2021 -	Participated on Garrett DR review meeting; Reviewed Arbough DRs; Participated on Arbough DR review meeting; Added DRs to tracking spreadsheet; Prepared questions for EEI; Participated on call with EEI counsel; Emailed re KU SC 2-6 and 2-7 with Client; Drafted letter to EEI	Wimberly, Mary Ellen	7.2	\$210.00		\$1,512.00
02/12/2021 -	Work on data responses; meetings with Client re same	Ingram, III, Lindsey	6.5	\$359.00		\$2,333.50
02/12/2021 -	Work on data responses.	Crosby, W. Duncan	7.8	\$285.00		\$2,223.00
02/12/2021 -	Discussed discovery with SKO rate case team [no charge]	Wimberly, Mary Ellen	0.5	\$210.00	(\$105.00)	\$0.00
02/12/2021 -	Reviewed and edited data requests; Participated on Conroy DR review call; Corresponded with Client re Sierra Club DRs	Wimberly, Mary Ellen	4.2	\$210.00		\$882.00
02/12/2021 -	Continued researching Late Payment Charge information; reviewed various data responses on SharePoint; reviewed confidential information spreadsheet on SharePoint; participated in call re pension accounting data responses; began drafting Petitions for Confidential Protection	Brown, Katelyn	7.8	\$201.00		\$1,567.80
02/12/2021 -	Attend remote meeting with Ms. Sturgeon re Conroy data responses [no charge]	Riggs, Kendrick	1	\$448.00	(\$448.00)	\$0.00
02/12/2021 -	Attend remote meeting with Ms. Sturgeon re Saunders data responses [no charge]	Riggs, Kendrick	0.7	\$448.00	(\$313.60)	\$0.00
02/12/2021 -	Attend remote meetings with Ms. Sturgeon re Sinclair data responses and remote meetings with Ms. Sturgeon and Ms. Judd re specific data responses; work on data responses and issues	Riggs, Kendrick	4.9	\$448.00		\$2,195.20
02/12/2021 -	Saunders supplemental DR review; minor edits to witness prep presentation; review Wolfe DRs; call with Mr. Wolfe to discuss; review and revise Saunders DRs	Parsons, Matt	3	\$242.00		\$726.00
02/12/2021 -	Attend remote meeting with Ms. Sturgeon re Wolfe data responses [no charge]	Riggs, Kendrick	0.8	\$448.00	(\$358.40)	\$0.00
02/13/2021 -	Work on data responses	Ingram, III, Lindsey	1.3	\$359.00		\$466.70
02/13/2021 -	Work on data responses.	Crosby, W. Duncan	0.9	\$285.00		\$256.50
02/13/2021 -	Review and work on data responses	Riggs, Kendrick	2.5	\$448.00		\$1,120.00
02/14/2021 -	Review and work on data responses	Riggs, Kendrick	2.6	\$448.00		\$1,164.80
02/14/2021 -	Revisions to witness prep slide presentation and companion memo; e-mails re: same	Parsons, Matt	1.3	\$242.00		\$313.60

02/14/2021 -	Reviewed and edited AG-KIUC DRs; Reviewed and edited SC DRs; Reviewed and edited DoD DRs; Emailed client re SC DRs	Wimberly, Mary Ellen	1.9	\$210.00	\$399.00
02/14/2021 -	Reviewed assigned data request responses on SharePoint; reviewed all responses on SharePoint for confidential information; continued drafting Petitions for Confidential Protection	Brown, Katelyn	1.4	\$201.00	\$281.40
02/15/2021 -	Reviewed confidential documents and confidential spreadsheet on SharePoint; drafted Petitions for Confidential Protection	Brown, Katelyn	5.3	\$201.00	\$1,065.30
02/15/2021 -	Review and work on responses to supplemental data requests; attend remote meetings with Ms. Sturgeon and others re review of Sierra Club responses and data requests re AMI	Riggs, Kendrick	10.4	\$448.00	\$4,659.20
02/15/2021 -	Work witness presentation video and powerpoint; communications with Mr. Parsons and Ms. Gregor regarding same; upload final presentation to file share	Loy, Molly	2.5	\$185.00	\$462.50
02/15/2021 -	Work on data responses.	Crosby, W. Duncan	8.4	\$285.00	\$2,394.00
02/15/2021 -	Review DRs; e-mail communications re: witness prep materials and data responses; analysis re: regulatory standards governing transmission vegetation management and privacy-related DRs	Parsons, Matt	3.7	\$242.00	\$895.40
02/15/2021 -	Discussed SC DRs with Client; Discussed SC DRs with Mr. Riggs, Ms. Sturgeon, and Mr. Cornett; Drafted response to SC DRs; Discussed confidential protection of SC DRs with Ms. Brown; Reviewed AG-KIUC DRs and added changes from Mr. Riggs to KU response; Drafted AG-KIUC data response	Wimberly, Mary Ellen	7.5	\$210.00	\$1,575.00
02/15/2021 -	Work on various AMI data response issues; meet with client re same; prepare for meeting	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
02/16/2021 -	Review, revise, and comment upon data responses for Bellar, Saunders, Wolfe; communications with client re: same	Parsons, Matt	6.2	\$242.00	\$1,500.40
02/16/2021 -	Work on data responses.	Crosby, W. Duncan	5.5	\$285.00	\$1,567.50
02/16/2021 -	Reviewed all Arbough DRs; Edited Arbough DR responses; Reviewed AG/KIUC dues data responses; Reviewed SC data responses; Participated on call with Client re SC data responses; Reviewed Arbough data response attachments	Wimberly, Mary Ellen	5.4	\$210.00	\$1,134.00
02/16/2021 -	Work on draft responses to supplemental data requests; attend remote meetings with Ms. Sturgeon and others re Spanos responses, late payment charge, and other specific regulatory issues with specific data responses	Riggs, Kendrick	10.2	\$448.00	\$4,569.60
02/16/2021 -	Revised Petitions for Confidential Protection; conducted search of data responses for confidential references; conducted research for Sierra Club responses	Brown, Katelyn	3.9	\$201.00	\$783.90
02/16/2021 -	Review DRs for witness finalization meetings; revise same; confer Client re same	Ingram, III, Lindsey	3	\$359.00	\$1,077.00
02/17/2021 -	Attend remote meeting review of Bellar responses to supplemental data requests [no charge]	Riggs, Kendrick	1.9	\$448.00 (\$851.20)	\$0.00
02/17/2021 -	Review data responses; attend witness meetings re same	Ingram, III, Lindsey	4	\$359.00	\$1,436.00
02/17/2021 -	Reviewed and revised Petitions for Confidential Protection based on discussions with Mr. Riggs; reviewed various data request responses on SharePoint; participated in Mr. Arbough's and Mr. Garrett's response review meetings	Brown, Katelyn	3.2	\$201.00	\$643.20

02/17/2021 -	Attend remote meeting review of Conroy responses to supplemental data requests [no charge]	Riggs, Kendrick	0.8	\$448.00 (\$358.40)	\$0.00
02/17/2021 -	Review responses to second round DRs (Wolfe, Saunders, Bellar), follow-up calls with witnesses re: same	Parsons, Matt	2.4	\$242.00	\$580.80
02/17/2021 -	Attend remote meeting review of Seelye, Blake and Sinclair responses to supplemental data requests; work on specific issues associated with responses to supplemental data requests	Riggs, Kendrick	6.2	\$448.00	\$2,777.60
02/17/2021 -	Work on data responses; conferences with Client re same.	Crosby, W. Duncan	6.1	\$285.00	\$1,738.50
02/17/2021 -	Reviewed and edited discovery responses; Participated on Conroy data response review call; Discussed AG/KIUC data responses with Mr. Riggs; Edited AG/KIUC data responses; Participated on Garrett/Arbough data response review call; Uploaded AG/KIUC DR attachments to SharePoint; Emailed re AG/KIUC DRs	Wimberly, Mary Ellen	8.6	\$210.00	\$1,806.00
02/17/2021 -	Attend remote meeting review of Saunders responses to supplemental data requests [no charge]	Riggs, Kendrick	0.8	\$448.00 (\$358.40)	\$0.00
02/18/2021 -	Final Q&A review LFUCG/Metro DRs and attachments; coordinate witness prep	Parsons, Matt	3.1	\$242.00	\$750.20
02/18/2021 -	Review and finalization of AG-KIUC data responses	Ingram, III, Lindsey	4.2	\$359.00	\$1,507.80
02/18/2021 -	Emailed Client re data responses and attachments; Finalized AG/KIUC data response attachments; Completed consistency review of PSC data response and attachments	Wimberly, Mary Ellen	4.4	\$210.00	\$924.00
02/18/2021 -	Work on data responses.	Crosby, W. Duncan	3.9	\$285.00	\$1,111.50
02/18/2021 -	Conducted final review of DoD responses and attachments; conducted final review of confidential materials before filing	Brown, Katelyn	3.6	\$201.00	\$723.60
02/18/2021 -	Final review of responses to supplement data requests; attention to filing issues; attention to production of confidential information using HQ site	Riggs, Kendrick	4.8	\$448.00	\$2,150.40
02/19/2021 -	Reviewed final versions of Petitions for Confidential Protection; uploaded confidential materials to HighQ site for PSC Staff and intervenor access; drafted emails to PSC Staff and intervenor counsel re access to confidential materials; drafted Confidentiality Agreement with DoD-FEA	Brown, Katelyn	3.5	\$201.00	\$703.50
02/19/2021 -	Review and edit petitions for confidential protection; analysis of possible issues for settlement agreement; preparation for witness preparation 1st sessions; emails and phone call with DoD re request for confidentiality agreement; receive and review DoD requests for changes; email to Ms. Sturgeon re same	Riggs, Kendrick	2.8	\$448.00	\$1,254.40
02/19/2021 -	Work re settlement agreement.	Crosby, W. Duncan	0.6	\$285.00	\$171.00
02/19/2021 -	E-mail to client re: posting of witness prep materials; work on posting witness prep materials and communications to Client re: same	Parsons, Matt	2	\$242.00	\$484.00
02/20/2021 -	Revise and send confidentiality agreement to DoD	Riggs, Kendrick	0.2	\$448.00	\$89.60
02/22/2021 -	Reviewed memo re witness prep; Reviewed witness prep videos; Prepared from Mr. Arbough witness prep	Wimberly, Mary Ellen	1.2	\$210.00	\$252.00

02/22/2021 -	Prepared for Mr. Garrett's Witness Prep meeting; reviewed Confidentiality Agreement with DoD-FEA; granted access to requested confidential items to DoD-FEA counsel and consultants; participated in Mr. Garrett's witness prep meeting	Brown, Katelyn	3.8	\$201.00	\$763.80
02/22/2021 -	Attention to logistics of possible settlement conference; attention to witness preparation process first round procedures; attention to details of possible draft settlement; preparation for and attend remote meeting with Ms. Sturgeon and Mr. Garrett re witness preparation of Mr. Garrett; attention to rate case schedule issues	Riggs, Kendrick	5.4	\$448.00	\$2,419.20
02/22/2021 -	Analysis of strategy and witness prep issues; work on witness prep tasks; outline same	Ingram, III, Lindsey	1.5	\$359.00	\$538.50
02/22/2021 -	Review status; planning technology for settlement conference; e-mail to client re: updated operational metrics; review HighQ inactive user issue	Parsons, Matt	2	\$242.00	\$484.00
02/23/2021 -	Call with Cisco re: meeting assist services for settlement conference; planning for Saunders prep	Parsons, Matt	1	\$242.00	\$242.00
02/23/2021 -	Work on draft settlement agreement.	Crosby, W. Duncan	3.4	\$285.00	\$969.00
02/23/2021 -	Preparation for and attend remote witness preparation meeting with Mr. Thompson, Ms. Sturgeon and others; preparation for and attend remote witness preparation meeting with Mr. Meiman, Ms. Sturgeon and others; attention to logistics for possible settlement meeting; attention to discovery errata filing; phone conference with Ms. Sturgeon re rate case issues	Riggs, Kendrick	5.4	\$448.00	\$2,419.20
02/23/2021 -	Reviewed confidential information requested in prior data request rounds by MA-MHC-KFTC-KSES; granted access on HighQ to MA-MHC-KFTC-KSES for additional confidential information	Brown, Katelyn	0.9	\$201.00	\$180.90
02/23/2021 -	Prepare for Meiman prep session; conduct Meiman prep session	Ingram, III, Lindsey	2.5	\$359.00	\$897.50
02/23/2021 -	Prepared for Mr. Arbough witness prep; Drafted portions of rate case brief	Wimberly, Mary Ellen	5.5	\$210.00	\$1,155.00
02/23/2021 -	Conference call and follow-up email with Mr. Parsons and IT team regarding moderator and logistics for settlement conference	Loy, Molly	0.7	\$185.00	\$129.50
02/24/2021 -	Communications with Mr. Parsons and multiple court reporters regarding strategy and logistics for settlement conference	Loy, Molly	0.5	\$185.00	\$92.50
02/24/2021 -	Reviewed discovery and researched points for Mr. Arbough meeting; Drafted portions of rate case brief	Wimberly, Mary Ellen	4.7	\$210.00	\$987.00
02/24/2021 -	Prepare for witness prep session for Ms. Saunders; conduct prep session; follow-up tasks re AMI	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
02/24/2021 -	Attend remote witness preparation meeting with Ms. Saunders and Ms. Sturgeon [no charge]	Riggs, Kendrick	0.5	\$448.00 (\$224.00)	\$0.00
02/24/2021 -	Work on draft settlement agreement.	Crosby, W. Duncan	4.3	\$285.00	\$1,225.50
02/24/2021 -	Work on outline of brief; work on draft settlement agreement and send same to Ms. Sturgeon for review; remote meeting with Ms. Sturgeon and Mr. Conroy re rate case strategy issues; remote meeting re errata filing and attention to same; preparation for and attend remote witness preparation meeting with Mr. Arbough and Ms. Sturgeon, prepare for February 25, 2021 remote meeting re rebuttal testimony	Riggs, Kendrick	4.8	\$448.00	\$2,150.40

02/24/2021 -	Call with Cisco Assist Team re: support for settlement conference; e-mails re: same; prepare for Saunders prep by reviewing testimony and DRs; Saunders first witness prep meeting	Parsons, Matt	2.3	\$242.00	\$556.60
02/25/2021 -	Work on draft outline of brief; work regulatory issues; work on logistics for settlement conference	Riggs, Kendrick	3.3	\$448.00	\$1,478.40
02/25/2021 -	Communications with vendor and Mr. Parsons regarding settlement conference technology	Loy, Molly	0.2	\$185.00	\$37.00
02/25/2021 -	Drafted portions of rate case brief	Wimberly, Mary Ellen	2.6	\$210.00	\$546.00
02/25/2021 -	Participated in internal call with SKO rate case team [no charge]	Brown, Katelyn	1	\$201.00 (\$201.00)	\$0.00
02/25/2021 -	Work on witness prep issues	Ingram, III, Lindsey	0.5	\$359.00	\$179.50
02/25/2021 -	Work re witness preparation.	Crosby, W. Duncan	5.3	\$285.00	\$1,510.50
02/25/2021 -	Internal rate case coordination call. [no charge]	Crosby, W. Duncan	0.8	\$285.00 (\$228.00)	\$0.00
02/25/2021 -	Work on summary of settlement conference support and design options; status call to discuss rebuttal testimony outline and witness prep; e-mail to Ms. Sturgeon re: Wolfe call to discuss storm performance	Parsons, Matt	2.6	\$242.00	\$629.20
02/25/2021 -	Participated on internal call with SKO rate case team [no charge]	Wimberly, Mary Ellen	1	\$210.00 (\$210.00)	\$0.00
02/26/2021 -	Meet with Mr. Riggs re: settlement conference procedures; prepare client memo re: settlement conference procedures	Parsons, Matt	2.1	\$242.00	\$508.20
02/26/2021 -	Work on data responses.	Crosby, W. Duncan	1.2	\$285.00	\$342.00
02/26/2021 -	Attention to possible settlement conference dates and logistics; attend remote meeting with Ms. Sturgeon and others re errata filings and attention to same; prepare and send outline of brief to Ms. Sturgeon for review; prepare send email to Ms. Sturgeon re logistics for settlement conference	Riggs, Kendrick	4.7	\$448.00	\$2,105.60
02/26/2021 -	Discussed regulatory research issue with Mr. Riggs	Brown, Katelyn	0.2	\$201.00	\$40.20

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

fincap2@texas.net

Fax [REDACTED]

[REDACTED]
January 31, 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.: [REDACTED]

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:
November 1, 2020 through January 31, 2021

Professional Time:

Adrien M. McKenzie
10.5 hours @ \$ 400 \$ 4,200

Total

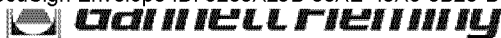
\$ 4,200



Bruce H. Fairchild

 2-17-2021

Ref. 175189
P.O. 174275
J. Schuler 3/11/2021



INVOICE

Excellence Delivered As Promised

Case No. 2020-00350

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

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Gannett Fleming Valuation and Rate Consultants, LLC

Garrett

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*111552
Invoice Date: March 22, 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: January 30, 2021 through February 26, 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	\$ 1,192.50
Phase 200	- DEPR - KENTUCKY UTILITIES	960.00
	Total Charges	\$ 2,152.50
	Total Due This Invoice	\$2,152.50

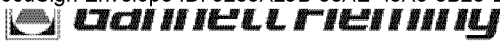
Requisition# 175444
 Christina M. Giveans
 3/23/2021

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	\$ 1,192.50
122483	LGE RC-GS 22EXP	0314	026120	\$ -
122484	KU RC-22EXP	0314	026120	\$ 960.00
			Total	\$ 2,152.50

PO# 174681
 Christina Giveans
 3/23/2021

APPROVED
 By Sara Wiseman at 8:46 am, Mar 23, 2021

DocuSigned by:
 Approved by Sara Wiseman
 Sara Wiseman
 Manager, Property Accounting Dept.



Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*111552
Invoice Date: March 22, 2021
Case No. 2020-00350

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

Gannett Fleming Valuation and Rate Consultants, LLC

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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	2.50	285.00	712.50
Support Staff	1.00	120.00	120.00
Total Labor Costs			\$ 1,192.50
Total Phase -- 100			\$ 1,192.50

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	2.00	285.00	570.00
Support Staff	1.00	120.00	120.00
Total Labor Costs			\$ 960.00
Total Phase -- 200			\$ 960.00

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

Gannett Fleming, Inc. Expenditures
by Project Number and Task

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 KU Electric	Total Invoice
Project Number	122482	122483	122484	
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP	
Date	Sep-19	Sep-19	Sep-19	
Amount	1,795.00	1,440.00	2,692.50	5,927.50
Date	Oct-19	Oct-19	Oct-19	
Amount	12,259.84	3,675.90	12,418.31	28,354.05
Date	Nov-19	Nov-19	Nov-19	
Amount	5,390.27	320.00	5,452.42	11,162.69
Date	Dec-19	Dec-19	Dec-19	
Amount	2,270.00	162.50	1,832.50	4,265.00
Date	Jan-20	Jan-20	Jan-20	
Amount	1,250.00	-	1,330.00	2,580.00
Date	Feb-20	Feb-20	Feb-20	
Amount	6,420.00	1,800.00	5,360.00	13,580.00
Date	Mar-20	Mar-20	Mar-20	
Amount	5,300.00	1,350.00	4,290.00	10,940.00
Date	Apr-20	Apr-20	Apr-20	
Amount	340.00	60.00	340.00	740.00
Date	May-20	May-20	May-20	
Amount	5,970.00	910.00	5,470.00	12,350.00
Date	Jun-20	Jun-20	Jun-20	
Amount	3,460.00	330.00	2,860.00	6,650.00
Date	Jul-20	Jul-20	Jul-20	
Amount	2,880.00	560.00	2,510.00	5,950.00
Date	Aug-20	Aug-20	Aug-20	
Amount	630.00	380.00	490.00	1,500.00
Date	Sep-20	Sep-20	Sep-20	
Amount	8,430.00	3,365.00	7,425.00	19,220.00
Date	Oct-20	Oct-20	Oct-20	
Amount	5,900.00	1,490.00	5,500.00	12,890.00
Date	Dec-20	Dec-20	Dec-20	
Amount	1,935.41	300.00	1,630.00	3,865.41
Date	Dec-20 (2)	Dec-20 (2)	Dec-20 (2)	
Amount	195.56	120.00	490.00	805.56
Date	Jan-21	Jan-21	Jan-21	
Amount	5,082.12	660.00	4,455.00	10,197.12
Date	Feb-21	Feb-21	Feb-21	
Amount	1,192.50	-	960.00	2,152.50
Date				
Amount				-
Total	<u>70,700.70</u>	<u>16,923.40</u>	<u>65,505.73</u>	<u>153,129.83</u>
Grand Total	<u>70,700.70</u>	<u>16,923.40</u>	<u>65,505.73</u>	<u>153,129.83</u>



INVOICE

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Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021

Case No. 2020-00350

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Garrett

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:

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

LG&E and KU Services Company
Attn: Sara Wiseman
P.O. Box 32010
Louisville, KY 40232-7100

Check Payment Information:

Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 066193

Invoice No: 066193*5893

Invoice Date: February 17, 2021

Federal EIN: [REDACTED]

Send Remit Info: AccountsReceivable@gfnet.com

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Invoice Period: January 2, 2021 through January 29, 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	\$	5,082.12
Phase 101	- DEPR - LG&E - GAS		660.00
Phase 200	- DEPR - KENTUCKY UTILITIES		4,455.00
	Total Charges	\$	10,197.12

Total Due This Invoice \$10,197.12

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	\$ 5,082.12
122483	LGE RC-GS 22EXP	0314	026120	\$ 660.00
122484	KU RC-22EXP	0314	026120	\$ 4,455.00
			Total	\$ 10,197.12

Requisition # 174414
Christina M. Giveans
2/19/2021

PO# 173357
Christina Giveans
2/22/2021

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed April 28, 2021
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>
Analyst	14.50	\$ 180.00	\$ 2,610.00
John J. Spanos	8.00	285.00	2,280.00
Support Staff	1.50	120.00	180.00

Total Labor Costs **\$ 5,070.00**

Expenses

Postage, Freight & Courier Service			12.12
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Total Expenses **\$ 12.12**

Total Phase -- 100 **\$ 5,082.12**

Phase 101 -- Depr - LG&E - Gas

Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	3.00	180.00	540.00
Support Staff	1.00	120.00	120.00

Total Labor Costs **\$ 660.00**

Total Phase -- 101 **\$ 660.00**

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

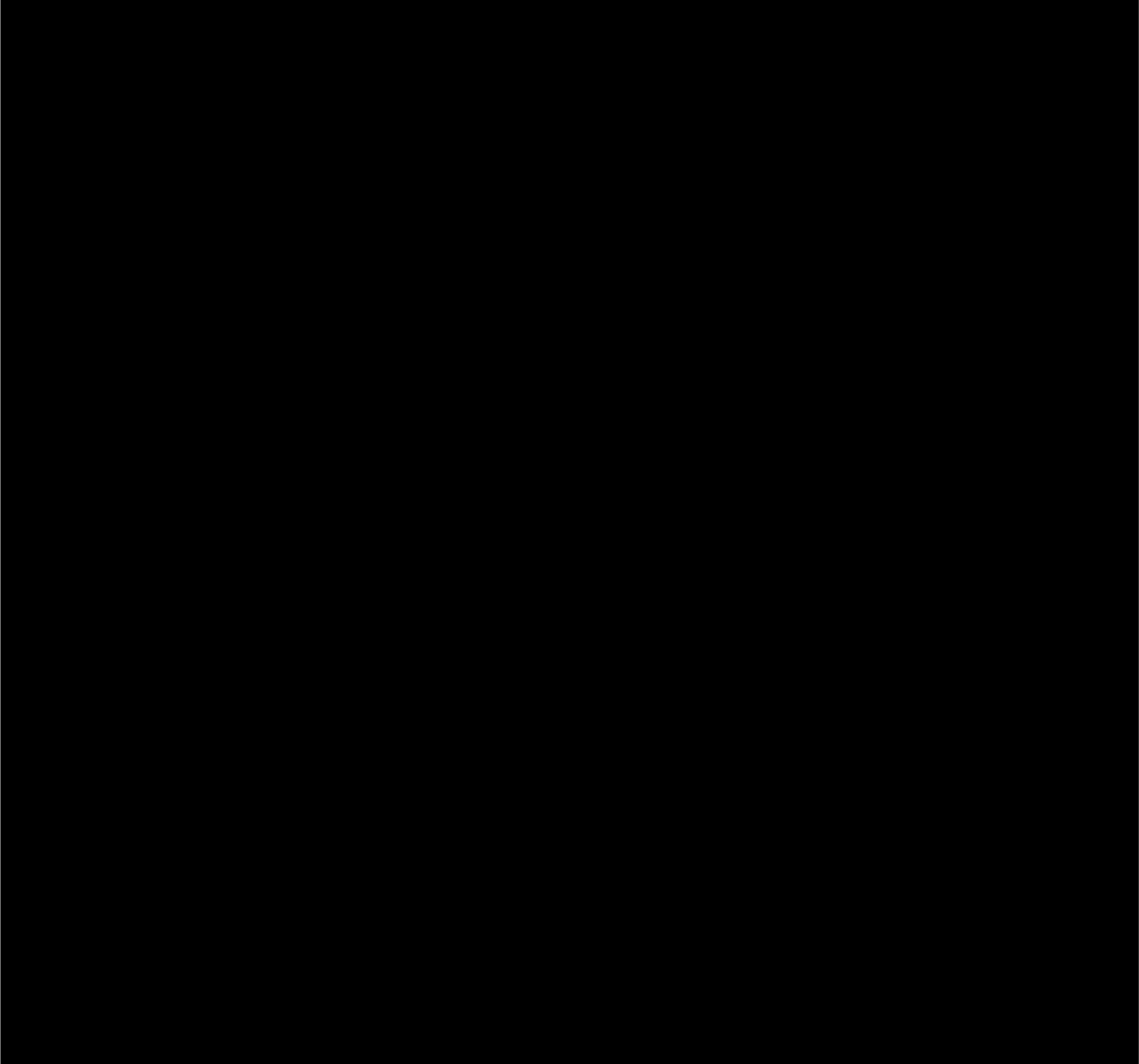
<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	12.00	180.00	2,160.00
John J. Spanos	7.00	285.00	1,995.00
Support Staff	2.50	120.00	300.00

Total Labor Costs **\$ 4,455.00**

Total Phase -- 200 **\$ 4,455.00**



Invoice Number	Invoice Date	Account Number	Gaggett
7-254-32866	Jan 25, 2021	[REDACTED]	14 of 43



Ship Date: Jan 19, 2021 Cont. Ref: 000-331000-000103700 Bill To: [REDACTED]
 Payer: Shipper Ref ID: [REDACTED]

Fuel Surcharge - FedEx has applied a fuel surcharge of 5.00% to this shipment.
 Distance Based Pricing, Zone 4
 Package Delivered to Recipient Address - Release Authorized

Automation	INET	Sender	Recipient
Tracking ID	782681411648	Cheryl Rutter	Judy Schooler
Service Type	FedEx 2Day	209 SENATE AVENUE	LG&E and KU Energy LLC
Package Type	FedEx Envelope	CAMP HILL PA 17011 US	State Regulation & Rates - 5th
Zone	04		LOUISVILLE KY 40202 US
Packages	1		
Rated Weight	N/A		
Delivered	Jan 19, 2021 14:44	Transportation Charge	21.78

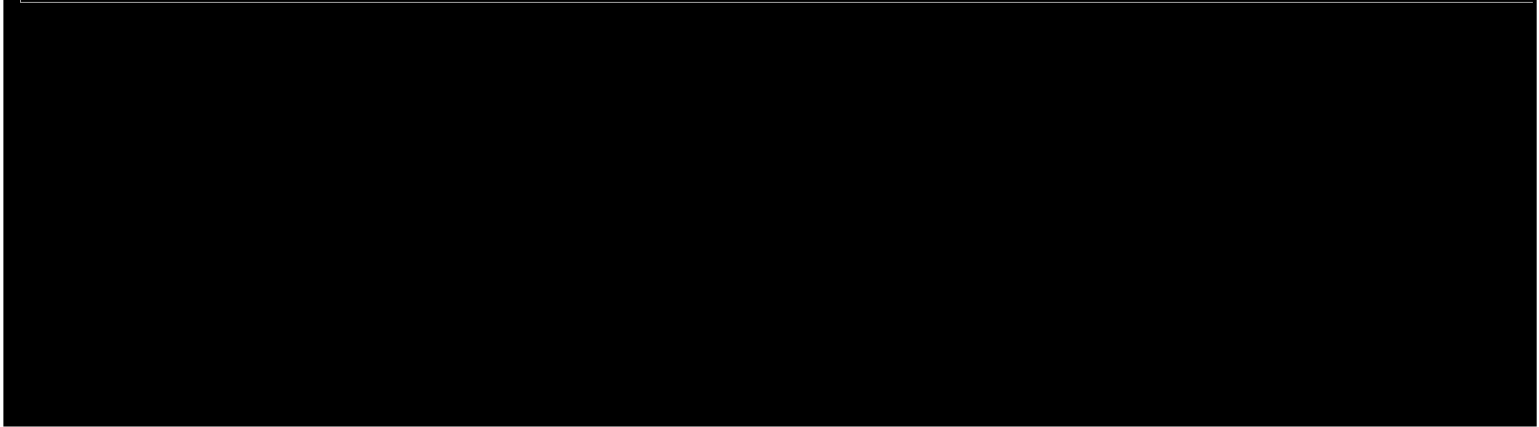
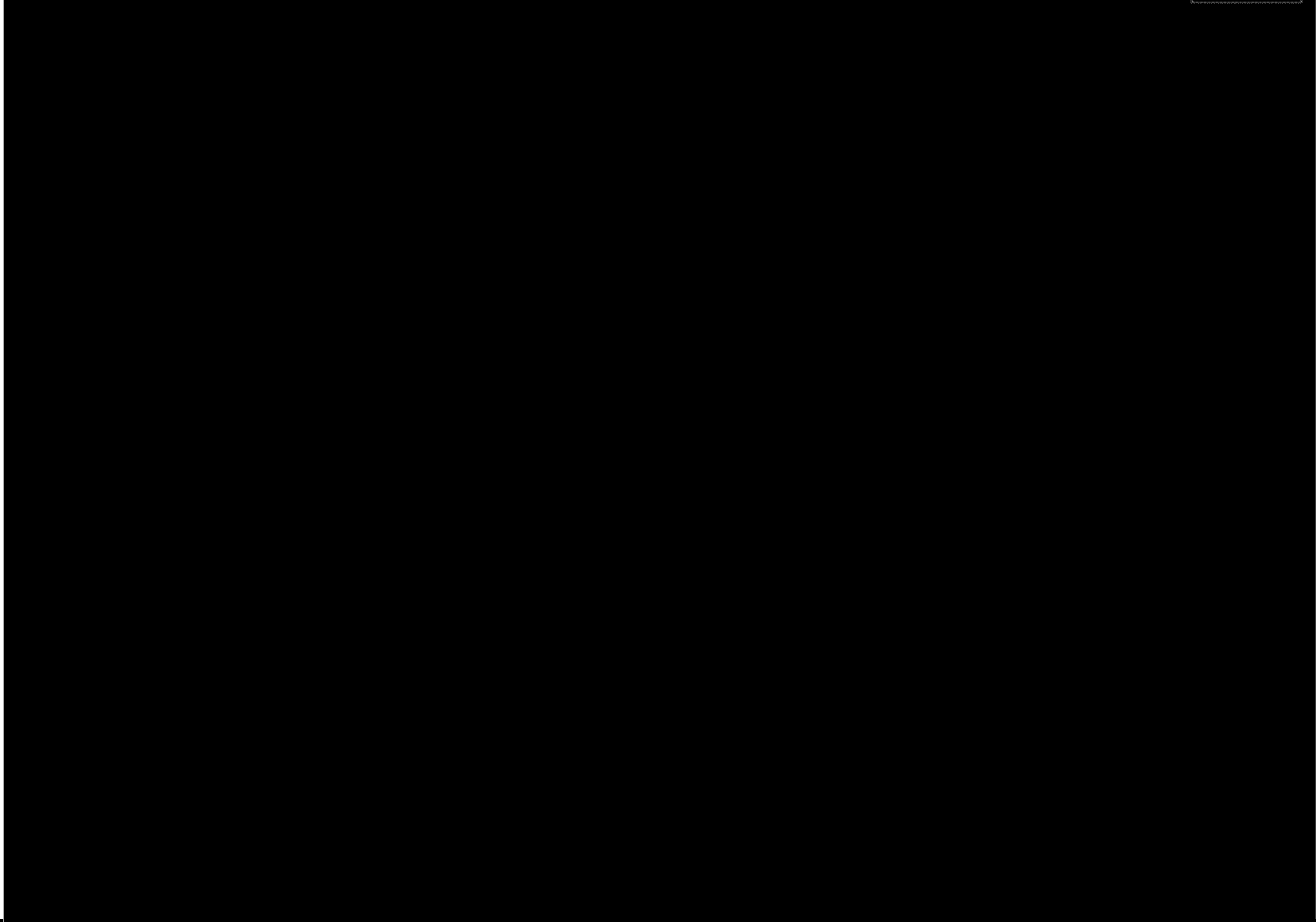
Continued on next page



Invoice Number	Invoice Date	Account Number	Page
7-254-32866	Jan 25, 2021	[REDACTED]	Garrett 15 of 43

Tracking ID: 782681411648 continued

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Signed by	see above	Fuel Surcharge		0.58
FedEx Use	000000000/1110/02	Total Charge	USD	\$12.12
003-331050-066193.100 Reference Subtotal			USD	\$12.12



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

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 KU Electric	Total Invoice
Project Number	122482	122483	122484	
Task	LGE RC-EL 22 EXP	LGE RC-GS 22 EXP	KU RC 22 EXP	
Date	Sep-19	Sep-19	Sep-19	
Amount	1,795.00	1,440.00	2,692.50	5,927.50
Date	Oct-19	Oct-19	Oct-19	
Amount	12,259.84	3,675.90	12,418.31	28,354.05
Date	Nov-19	Nov-19	Nov-19	
Amount	5,390.27	320.00	5,452.42	11,162.69
Date	Dec-19	Dec-19	Dec-19	
Amount	2,270.00	162.50	1,832.50	4,265.00
Date	Jan-20	Jan-20	Jan-20	
Amount	1,250.00	-	1,330.00	2,580.00
Date	Feb-20	Feb-20	Feb-20	
Amount	6,420.00	1,800.00	5,360.00	13,580.00
Date	Mar-20	Mar-20	Mar-20	
Amount	5,300.00	1,350.00	4,290.00	10,940.00
Date	Apr-20	Apr-20	Apr-20	
Amount	340.00	60.00	340.00	740.00
Date	May-20	May-20	May-20	
Amount	5,970.00	910.00	5,470.00	12,350.00
Date	Jun-20	Jun-20	Jun-20	
Amount	3,460.00	330.00	2,860.00	6,650.00
Date	Jul-20	Jul-20	Jul-20	
Amount	2,880.00	560.00	2,510.00	5,950.00
Date	Aug-20	Aug-20	Aug-20	
Amount	630.00	380.00	490.00	1,500.00
Date	Sep-20	Sep-20	Sep-20	
Amount	8,430.00	3,365.00	7,425.00	19,220.00
Date	Oct-20	Oct-20	Oct-20	
Amount	5,900.00	1,490.00	5,500.00	12,890.00
Date	Dec-20	Dec-20	Dec-20	
Amount	1,935.41	300.00	1,630.00	3,865.41
Date	Dec-20 (2)	Dec-20 (2)	Dec-20 (2)	
Amount	195.56	120.00	490.00	805.56
Date	Jan-21	Jan-21	Jan-21	
Amount	5,082.12	660.00	4,455.00	10,197.12
Date				
Amount				-
Date				
Amount				-
Total	<u>69,508.20</u>	<u>16,923.40</u>	<u>64,545.73</u>	<u>150,977.33</u>
Grand Total	<u>69,508.20</u>	<u>16,923.40</u>	<u>64,545.73</u>	<u>150,977.33</u>

The Prime Group

Invoice for Services Rendered

RECEIVED

MAR 8 - 2021

STATE REGULATION
AND RATES

Invoice Date: March 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

106.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during February preparing Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 24,380.00

16.00 hours of consulting work by Larry Feltner @ \$230.00/hour performed during February assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 3,680.00

16.50 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during February assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 2,805.00

4.00 hours of consulting work by Eric Blake @ \$170.00/hour performed during February assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 680.00

Total due for work performed in February \$ 31,545.00

**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 for payment 3/8/2021 by:

Andrea M. Sadtler

Req. 175296

PO 174429

*J. Schroeder
3/17/2021*

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone [REDACTED]

122484	KU RC 20 EXP		17,034.30			
122482	LGE RC-EL 20 EXP		11,424.20			
122483	LGE RC-GS 20 EXP		3,086.50			
			31,545.00			
		Allocation	Total	KU	LGE-Electric	LGE-Gas
		All Allocation		54%	36%	10%
		Electric Only		54%	46%	
		Gas Only				100%
	Seelye	All	24,380.00	13,165.20	8,776.80	2,438.00
	Feltner	All	3,680.00	1,987.20	1,324.80	368.00
	Wernert	All	2,805.00	1,514.70	1,009.80	280.50
	Blake	All	680.00	367.20	312.80	-
			31,545.00	17,034.30	11,424.20	3,086.50

The Prime Group

March 1, 2021

LG&E and KU Services Company
220 West Main Street
Louisville, KY 40202
Attn: Andrea Fackler, Manager Revenue Requirement

Dear Andrea:

Enclosed is an invoice for assistance that The Prime Group provided during February assisting with the rate case filings in Kentucky for LG&E/KU. Thank you for the opportunity to work with you on this project.

Sincerely,



Jeff Wernert
Principal

The Prime Group

Invoice for Services Rendered

Invoice Date: February 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

FEB 5 - 2021

STATE REGULATION
AND RATES

103.50 hours of consulting work by Steve Seelye @ \$230.00/hour performed during January preparing Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 23,805.00

30.00 hours of consulting work by Larry Feltner @ \$230.00/hour performed during January assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 6,900.00

32.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during January assisting with preparation of Data Requests in the rate cases in Kentucky for LG&E/KU. \$ 5,440.00

3.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during January preparing an analysis of Production costs in the Rate Case for Mike Seaborne for LG&E/KU. \$ 510.00

Total due for work performed in January \$ 36,655.00

**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.

Ref. 174651

P.O. 173626

J. Schuster 2/26/2021

Andrea Fackler 2-17-2021

122484	KU RC 20 EXP		19,793.70			
122482	LGE RC-EL 20 EXP		13,195.80			
122483	LGE RC-GS 20 EXP		3,665.50			
			36,655.00			
		Allocation	Total	KU	LGE-Electric	LGE-Gas
		All Allocation		54%	36%	10%
		Electric Only		54%	46%	
		Gas Only				100%
	Seelye	All	23,805.00	12,854.70	8,569.80	2,380.50
	Feltner	All	6,900.00	3,726.00	2,484.00	690.00
	Wernert	All	5,950.00	3,213.00	2,142.00	595.00
	Blake		-	-	-	-
			36,655.00	19,793.70	13,195.80	3,665.50