

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)	

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

FILED: MAY 25, 2021

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

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

DocuSigned by:
Christopher M. Garrett
Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 25th day of May 2021.

Judy Schober
Notary Public
Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

LOUISVILLE GAS AND ELECTRIC COMPANY

**May 25, 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.

May 25, 2021 Supplemental Response:

See attached income statement for April 2021.

Louisville Gas and Electric Company
Comparative Statement of Income
April 30, 2021

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues.....	\$ 86,617,341.03	\$ 79,397,626.65	\$ 7,219,714.38	9.09
Gas Operating Revenues.....	22,817,963.37	22,975,464.02	(157,500.65)	(0.69)
Total Operating Revenues.....	109,435,304.40	102,373,090.67	7,062,213.73	6.90
Fuel for Electric Generation.....	23,419,608.63	16,997,786.43	6,421,822.20	37.78
Power Purchased.....	3,392,239.34	3,611,254.97	(219,015.63)	(6.06)
Gas Supply Expenses.....	6,128,077.73	6,738,768.11	(610,690.38)	(9.06)
Other Operation Expenses.....	22,441,197.54	21,360,041.32	1,081,156.22	5.06
Maintenance.....	12,168,595.63	10,728,627.57	1,439,968.06	13.42
Depreciation.....	20,756,073.42	20,007,430.39	748,643.03	3.74
Amortization Expense.....	1,409,980.95	1,310,932.32	99,048.63	7.56
Regulatory Debits.....	206,960.83	153,159.25	53,801.58	35.13
Taxes				
Federal Income.....	1,602,208.33	1,963,574.48	(361,366.15)	(18.40)
State Income.....	401,555.98	492,123.93	(90,567.95)	(18.40)
Property and Other.....	4,559,399.39	4,159,606.95	399,792.44	9.61
Amortization of Investment Tax Credit.....	(70,483.00)	(73,407.00)	2,924.00	3.98
Loss (Gain) from Disposition of Allowances.....	0.05	(5,870.81)	5,870.86	100.00
Total Operating Expenses.....	96,415,414.82	87,444,027.91	8,971,386.91	10.26
Net Operating Income.....	13,019,889.58	14,929,062.76	(1,909,173.18)	(12.79)
Other Income Less Deductions.....	55,675.40	56,759.30	(1,083.90)	(1.91)
Income Before Interest Charges.....	13,075,564.98	14,985,822.06	(1,910,257.08)	(12.75)
Interest on Long-Term Debt.....	6,558,845.63	6,798,787.60	(239,941.97)	(3.53)
Amortization of Debt Expense - Net.....	269,663.78	272,760.54	(3,096.76)	(1.14)
Other Interest Expenses.....	92,578.03	396,606.48	(304,028.45)	(76.66)
Total Interest Charges.....	6,921,087.44	7,468,154.62	(547,067.18)	(7.33)
Net Income.....	\$ 6,154,477.54	\$ 7,517,667.44	\$ (1,363,189.90)	(18.13)

May 21, 2021

LOUISVILLE GAS AND ELECTRIC COMPANY

**May 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.

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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.

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	274.50	282.19	77,460.85	Professional legal services	182335
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					77,460.85		
TOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					77,460.85		
31-Mar-21	FINANC033121	FINANCIAL CONCEPTS AND APPLICATIONS	26.46	307.82	8,145.00	Consulting work related to rate case	182335
1-Apr-21	THEPRI040121	THE PRIME GROUP LLC	77.40	225.53	17,456.40	Consulting work related to rate case	182335
22-Apr-21	66193113527	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	12.50	229.80	2,872.50	Consulting work related to rate case	182335
SUBTOTAL CONSULTANTS LG&E ELECTRIC					28,473.90		
TOTAL CONSULTANTS LG&E ELECTRIC					28,473.90		
19-Apr-21	21042LL0	KENTUCKY PRESS SERVICE			1,671.97	Notice of Hearing	182335
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					1,671.97		
TOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					1,671.97		
TOTAL LG&E ELECTRIC					107,606.72		
5-Mar-21	949860	STOLL KEENON OGDEN	76.25	282.19	21,516.90	Professional legal services	182336
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					21,516.90		
TOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					21,516.90		
31-Mar-21	FINANC033121	FINANCIAL CONCEPTS AND APPLICATIONS	7.35	307.82	2,262.50	Consulting work related to rate case	182336
1-Apr-21	THEPRI040121	THE PRIME GROUP LLC	21.50	225.53	4,849.00	Consulting work related to rate case	182336
SUBTOTAL CONSULTANTS LG&E GAS					7,111.50		
TOTAL CONSULTANTS LG&E GAS					7,111.50		
19-Apr-21	21042LL0	KENTUCKY PRESS SERVICE			444.45	Notice of Hearing	182336
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					444.45		
TOTAL SUPPLIES/SERVICES - OTHER LG&E GAS					444.45		
TOTAL LG&E GAS					29,072.85		
TOTAL RATE CASE EXPENSE FOR THE MONTH OF APRIL 2021					136,679.57		

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

INVOICE

Invoice Information

Firm/Vendor: Stoll Keenon Ogden
Office: Louisville
Invoice Number: 951363
Date of Invoice: 04/08/2021
Billing Period: 03/01/2021 - 03/31/2021
Date Posted: 04/08/2021
Invoice Description/Comment: 2020 KY Rate Case

Amount Approved

Approved Total \$215,169.02
Invoice Currency: USD
Date Approved: 04/16/2021
Final Approver: Greg Cornett
Approved Fees \$215,166.30
Approved Expenses \$2.72
Approved Total (excl. Tax) \$215,169.02
Comments to AP: LEGAL SERVICES

Accounting Code Allocations

<u>Project</u>	<u>Task</u>	<u>Type</u>	<u>Org</u>	<u>Amount</u>	<u>Percentage</u>	<u>Comment</u>
122482	LGE RC-EL	LGLE EX	0321 026900	\$77,460.85	36%	LGE EL
122483	LGE RC-GC	LGLE EX	0321 026900	\$21,516.90	10%	LGE GAS
122484	KU RC	LEGAL EXP	0321 026900	\$116,191.27	54%	KU

Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden
2000 PNC Plaza
500 West Jefferson Street
Louisville, Kentucky 40202

Tel: [REDACTED]
Fax: [REDACTED]

Remittance Address

Same as mail address

Vendor Tax ID: [REDACTED]

VAT ID: --

GST ID: --

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

Other Invoice and Firm Information

Regulatory Statements: -

Amount Billed

Billed Total **\$215,169.02**
Invoice Currency: USD
Billed Fees \$215,166.30
Billed Expenses \$2.72
Billed Total (excl. Tax) \$215,169.02

Approval History

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Eloise Carlisle	Posted	04/08/2021	\$215,169.02	
Carrie Beatty	Approved	04/08/2021	\$215,169.02	
Allyson Sturgeon	Approved	04/09/2021	\$215,169.02	
Greg Cornett	Approved	04/16/2021	\$215,169.02	
Carrie Beatty	AP Reviewed	04/16/2021	\$215,169.02	
Carrie Beatty	AP Batch Run	04/16/2021	\$215,169.02	Batch ID: 001000591 (Sent to AP: 04/16/2021 12:28:32 PM)

Additional Financial Information

Oracle Vendor Number:
Vendor Pay Site: PY-ACH
Name of Invoice File in .Zip: Stoll Keenon Ogden - 951363.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>
03/31/2021 -		Discounted Fee Arrangement - Law Firm - Fee							(\$14,000.00)
03/01/2021 -		Drafted portions of rate case brief	Wimberly, Mary Ellen	2.9	\$210.00				\$609.00
03/01/2021 -		Attend witness preparation with Mr. Bellar [no charge]	Riggs, Kendrick	1	\$448.00	(\$448.00)			\$0.00
03/01/2021 -		Prepare and attend witness preparation meeting with Mr. Blake; attention to MHC discovery inquiry and emails with MHC counsel and Client re same; attend remote meeting to review and analyze KPSC Staff 4th Set of Data Requests; analysis of legal and discovery questions from Client and respond to same	Riggs, Kendrick	6.2	\$448.00				\$2,777.60
03/01/2021 -		Work on preparing for Bellar witness prep; e-mail to client re: Wolfe eBook witness prep; Bellar prep meeting	Parsons, Matt	2.3	\$242.00				\$556.60
03/01/2021 -		Prepare for Bellar prep session and conduct same; review record for same; confer Mr. Riggs re discovery issues	Ingram, III, Lindsey	3	\$359.00				\$1,077.00
03/01/2021 -		Compiled listing of data responses re zip codes, census information, and disconnections in past data request rounds; searched for past research and documents on securitization; sent securitization findings to Mr. Riggs; began compiling potential data requests to intervenors	Brown, Katelyn	4.1	\$201.00				\$824.10
03/01/2021 -		Work on data responses; conference with client re same.	Crosby, W. Duncan	5.9	\$285.00				\$1,681.50
03/02/2021 -		Preparation for and attend remote witness preparation meeting with Mr. Conroy [no charge]	Riggs, Kendrick	1	\$448.00	(\$448.00)			\$0.00
03/02/2021 -		Attend remote witness meeting with Mr. Sinclair; attention to errata filing II, attention to resolving MHC discovery issue and filing supplemental data request to MHC 2-1	Riggs, Kendrick	1.7	\$448.00				\$761.60
03/02/2021 -		Reviewed points for Conroy prep session from Mr. Crosby; Edited points for Conroy prep session; Participated in Conroy witness prep session	Wimberly, Mary Ellen	1.9	\$210.00				\$399.00
03/02/2021 -		Work on data responses; Conroy and Sinclair witness prep meetings; other work on witness prep.	Crosby, W. Duncan	6.9	\$285.00				\$1,966.50
03/03/2021 -		Attend remote meeting with Mr. Wolfe re LKE storm performance for possible rebuttal testimony [no charge]	Riggs, Kendrick	0.4	\$448.00	(\$179.20)			\$0.00
03/03/2021 -		Attention to logistics of possible settlement conference; attention to post-hearing rate case brief; attention to draft of possible settlement agreement; phone conference with Ms. Sturgeon re rate case issues and strategy; attention to responses to Staff's 4th set of data requests	Riggs, Kendrick	2.3	\$448.00				\$1,030.40

03/03/2021 -	Attend remote meeting with Mr. Wolfe re initial witness preparation [no charge]	Riggs, Kendrick	03	\$448.00 (\$134.40)	\$0.00
03/03/2021 -	Preparation for calls with Mr. Wolfe re: rebuttal testimony and witness preparation; calls with Mr. Wolfe	Parsons, Matt	2.7	\$242.00	\$653.40
03/03/2021 -	Prepare for Wolfe witness prep call; conduct witness prep call	Ingram, III, Lindsey	2.8	\$359.00	\$1,005.20
03/04/2021 -	Reviewed AG witness Watkins direct testimony	Wimberly, Mary Ellen	0.7	\$210.00	\$147.00
03/04/2021 -	Conference call with Mr. Riggs regarding settlement conference and rate case hearing logistics; communications with Coulter Court Reporting regarding same	Loy, Molly	0.6	\$185.00	\$111.00
03/04/2021 -	Reviewed AG witness Watkins direct testimony; set up folder on HighQ site for intervenor upload of AG Witness Watkins Workpapers; revised permissions and users on HighQ site	Brown, Katelyn	1.8	\$201.00	\$361.80
03/04/2021 -	Review intervenor testimony	Ingram, III, Lindsey	0.4	\$359.00	\$143.60
03/04/2021 -	Work on data responses; meeting with client re same; analysis of intervenor testimony.	Crosby, W. Duncan	6	\$285.00	\$1,710.00
03/04/2021 -	Attention to obtaining possible court reporter services for hearing; attention to revision of settlement draft; preparation for and attend remote meeting re responses to Staff's 4th set of data requests	Riggs, Kendrick	3.8	\$448.00	\$1,702.40
03/05/2021 -	E-mails re: third-party support for settlement conference; review intervenor testimony	Parsons, Matt	0.8	\$242.00	\$193.60
03/05/2021 -	Work on data responses; analysis of intervenor testimony and work on rebuttal outline.	Crosby, W. Duncan	7.6	\$285.00	\$2,166.00
03/05/2021 -	Discussed post-hearing brief outline with Mr. Riggs and Ms. Wimberly; began reviewing intervenor testimony; began drafting rebuttal testimony notes	Brown, Katelyn	1.9	\$201.00	\$381.90
03/05/2021 -	Begin review of intervenor testimony; correspond client re same	Ingram, III, Lindsey	2.3	\$359.00	\$825.70
03/05/2021 -	Reviewed intervenor testimony	Wimberly, Mary Ellen	2.5	\$210.00	\$525.00
03/05/2021 -	Receive and review intervenor testimony	Riggs, Kendrick	8.6	\$448.00	\$3,852.80
03/06/2021 -	Continued reviewing intervenor testimony; continued drafting rebuttal testimony outline	Brown, Katelyn	5.1	\$201.00	\$1,025.10
03/06/2021 -	Review intervenor testimony	Riggs, Kendrick	4.5	\$448.00	\$2,016.00
03/06/2021 -	Continue review of intervenor testimony	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
03/06/2021 -	Reviewed intervenor testimony; Discussed intervenor testimony with Mr. Riggs; Reviewed and outlined depreciation issues for rebuttal testimony	Wimberly, Mary Ellen	7.3	\$210.00	\$1,533.00
03/06/2021 -	Analysis of intervenor testimony; work on rebuttal outline.	Crosby, W. Duncan	6.6	\$285.00	\$1,881.00

03/07/2021 -	Review intervenor testimony; work on rebuttal outline	Riggs, Kendrick	62	\$448.00	\$2,777.60
03/07/2021 -	Work on rebuttal outline	Ingram, III, Lindsey	52	\$359.00	\$1,866.80
03/07/2021 -	Reviewed intervenor testimony; Discussed retirement rebuttal testimony with Mr. Ingram; Drafted portions of rebuttal testimony outline	Wimberly, Mary Ellen	53	\$210.00	\$1,113.00
03/07/2021 -	Analysis of intervenor testimony; work on rebuttal outline.	Crosby, W. Duncan	68	\$285.00	\$1,938.00
03/07/2021 -	Review intervenor testimony; summarize; and prepare outline of rebuttal testimony	Parsons, Matt	45	\$242.00	\$1,089.00
03/07/2021 -	Drafted memo re intervenor data requests; reviewed memo of post-hearing brief outline; continued reviewing intervenor testimony; continued drafting rebuttal testimony outline	Brown, Katelyn	53	\$201.00	\$1,065.30
03/08/2021 -	Reviewed post-hearing brief outline; discussed with Ms. Wimberly; reviewed witness prep PowerPoint memo; reviewed witness prep memo	Brown, Katelyn	1.6	\$201.00	\$321.60
03/08/2021 -	Work on outline of rebuttal case and send same to Ms. Sturgeon; attend remote meeting with Ms. Sturgeon and others re same; attention to revised draft stipulation; attention to distribution of witness preparation materials	Riggs, Kendrick	83	\$448.00	\$3,718.40
03/08/2021 -	Work on various rebuttal issues and confer client and co-counsel re same; finalize and circulate witness prep memos; work on rebuttal arguments	Ingram, III, Lindsey	43	\$359.00	\$1,543.70
03/08/2021 -	Work on rebuttal testimony; conference with client re same.	Crosby, W. Duncan	6.6	\$285.00	\$1,881.00
03/08/2021 -	Reviewed rate case brief outline; Reviewed emails re rate case; Reviewed and edited talking points	Wimberly, Mary Ellen	0.9	\$210.00	\$189.00
03/08/2021 -	Review rebuttal witness outline and prep schedule; call with Mr. Woodworth re: rebuttal testimony; notes to client re: same; planning for rebuttal testimony	Parsons, Matt	2	\$242.00	\$484.00
03/09/2021 -	Work on DRs to intervenors and rebuttal testimony.	Crosby, W. Duncan	7.1	\$285.00	\$2,023.50
03/09/2021 -	Reviewed potential questions and answers for rebuttal sent by Mr. Garrett; compiled additional data requests to intervenors; set up HighQ site for upload of electronic files and workpapers by AG-KIUC witness Mr. Baudino; drafted Confidentiality Agreement with DOD-FEA for mutual exchange of confidential information	Brown, Katelyn	4.2	\$201.00	\$844.20
03/09/2021 -	Reviewed and edited talking points memo; Drafted witness prep points for discussion of rebuttal testimony with Mr. Arbough	Wimberly, Mary Ellen	2.6	\$210.00	\$546.00
03/09/2021 -	Work on rebuttal issues; research and correspond with client re Meiman rebuttal issues; work on rate case strategy	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
03/09/2021 -	Work on rebuttal outline and testimony issues; request informal production of ROE expert Excel files from KIUC and DOD/FEA; update DOD/FEA confidentiality agreement to allow production; email joint intervenors counsel re testimony issues	Riggs, Kendrick	4.3	\$448.00	\$1,926.40
03/10/2021 -	Reviewed and edited talking points memo; Reviewed rebuttal testimony outline and discovery and prepared for Arbough rebuttal testimony meeting; Emailed Mr. Riggs notes for Mary Ellen Arbough meeting	Wimberly,	4.9	\$210.00	\$1,029.00

03/10/2021 -	Prepare for and attend Bellar rebuttal call; meet with co-counsel re rebuttal strategy; work on rebuttal issues	Ingram, III, Lindsey	2.7	\$359.00		\$969.30
03/10/2021 -	Reviewed potential questions and answers for rebuttal testimony from Mr. Garrett; drafted notes for Mr. Garrett's rebuttal meeting; reviewed intervenor testimony re depreciation; prepared for call with Mr. Spanos; participated in call with Mr. Spanos re rebuttal testimony; set up HighQ site for production of non-confidential and confidential documents from DOD-FEA	Brown, Katelyn	6.5	\$201.00		\$1,306.50
03/10/2021 -	Work on rebuttal testimony outline and issues; attend remote meeting re responses to Staff's 4th set of data requests	Riggs, Kendrick	5	\$448.00		\$2,240.00
03/10/2021 -	Prepare for Bellar rebuttal meeting; attend non-AMI portions of meeting; revisions to rebuttal outline and analysis re: witness assignments; send revised outline to client; follow-up re: settlement conference logistics	Parsons, Matt	4.1	\$242.00		\$992.20
03/10/2021 -	Attend remote meeting with Ms. Sturgeon and Mr. Bellar regarding Bellar rebuttal [no charge]	Riggs, Kendrick	0.5	\$448.00	(\$224.00)	\$0.00
03/10/2021 -	Work on data responses and meeting with client re same; work on DRs to intervenors and Conroy rebuttal testimony.	Crosby, W. Duncan	6.6	\$285.00		\$1,881.00
03/11/2021 -	Discussed Arbough rebuttal testimony with Mr. Riggs; Edited memo re talking points	Wimberly, Mary Ellen	1.1	\$210.00		\$231.00
03/11/2021 -	Work on DRs to intervenors and Conroy rebuttal testimony.	Crosby, W. Duncan	5.9	\$285.00		\$1,681.50
03/11/2021 -	Meet with Ms. Saunders and Mr. Meiman for rebuttal issues; meet with Mr. Huff for same; work on rebuttal issues	Ingram, III, Lindsey	4	\$359.00		\$1,436.00
03/11/2021 -	Participated in Mr. Garrett's rebuttal meeting; reviewed rebuttal outline in preparation for Mr. Arbough's rebuttal meeting; participated in Mr. Arbough's rebuttal meeting; reviewed and revised rebuttal outline based on rebuttal meetings; continued compiling potential data requests to intervenors	Brown, Katelyn	4.7	\$201.00		\$944.70
03/11/2021 -	Prepare for Saunders rebuttal meeting; meeting; follow up re: information needed for rebuttal testimony; review e-mails re: lighting rebuttal	Parsons, Matt	1.5	\$242.00		\$363.00
03/11/2021 -	Review intervenor testimony; video conference to discuss Meiman rebuttal testimony	Wuetcher, Gerald	1.5	\$296.00		\$444.00
03/11/2021 -	Attend remote meeting re Garrett rebuttal; attend remote meeting re Arbough rebuttal; work on rebuttal	Riggs, Kendrick	3	\$448.00		\$1,344.00
03/11/2021 -	Attend remote meeting re Meiman rebuttal [no charge]	Riggs, Kendrick	0.5	\$448.00	(\$224.00)	\$0.00
03/11/2021 -	Attend remote meeting re Saunders rebuttal [no charge]	Riggs, Kendrick	0.7	\$448.00	(\$313.60)	\$0.00
03/12/2021 -	Granted access to HighQ users based on Confidentiality Agreement with DOD-FEA; begin drafting Mr. Garrett's rebuttal testimony	Brown, Katelyn	4	\$201.00		\$804.00
03/12/2021 -	Work on various rebuttal testimony issues; meet with Mr. Wolfe regarding same	Ingram, III, Lindsey	2.8	\$359.00		\$1,005.20
03/12/2021 -	Work on rebuttal testimony; attend remote meeting re Mr. Conroy's rebuttal testimony	Riggs, Kendrick	6.1	\$448.00		\$2,732.80

03/12/2021 -	Work on rebuttal testimony; conference with client re same.	Crosby, W. 4.5 Duncan	\$285.00	\$1,282.50
03/12/2021 -	Prepare for Wolfe rebuttal meeting; Wolfe rebuttal meeting; e-mails to client re: Bellar and Wolfe testimony; work on DRs to Intervenors; call with client re: PAYS program and notes re: same; analysis of labor and vacant position issues	Parsons, 4.9 Matt	\$242.00	\$1,185.80
03/13/2021 -	Continued drafting Mr. Garrett's rebuttal testimony	Brown, 1.7 Katelyn	\$201.00	\$341.70
03/13/2021 -	Discussed Arbough rebuttal testimony with Mr. Riggs; Researched for Arbough rebuttal testimony; Drafted Arbough rebuttal testimony	Wimberly, 6.4 Mary Ellen	\$210.00	\$1,344.00
03/13/2021 -	Work on rebuttal testimonies	Riggs, 4.5 Kendrick	\$448.00	\$2,016.00
03/14/2021 -	Review PSC Orders re: DSM programs and draft Saunders testimony re: same	Parsons, 2.3 Matt	\$242.00	\$556.60
03/14/2021 -	Continued drafting Mr. Garrett's rebuttal testimony	Brown, 6.9 Katelyn	\$201.00	\$1,386.90
03/14/2021 -	Work on rebuttal testimonies	Riggs, 4.3 Kendrick	\$448.00	\$1,926.40
03/14/2021 -	Drafted Arbough rebuttal testimony	Wimberly, 5.8 Mary Ellen	\$210.00	\$1,218.00
03/15/2021 -	Attend remote meeting with Mr. Thompson re update on case status and witness preparation; attend remote meeting with Mr. Blake re rebuttal testimony and work on same; phone conference with Ms. Sturgeon re rate case issues and possible settlement conference	Riggs, 9.5 Kendrick	\$448.00	\$4,256.00
03/15/2021 -	Researched for and drafted Arbough rebuttal testimony; Discussed memo for settlement conference with Mr. Riggs and Ms. Brown; Edited Arbough rebuttal testimony and sent to Mr. Riggs for review	Wimberly, 9.8 Mary Ellen	\$210.00	\$2,058.00
03/15/2021 -	Review and drafting of Saunders rebuttal testimony	Parsons, 8.2 Matt	\$242.00	\$1,984.40
03/15/2021 -	Reviewed confidential information on HighQ site; discussed proposed data requests with Mr. Ingram; continued drafting Mr. Garrett's rebuttal testimony	Brown, 7.4 Katelyn	\$201.00	\$1,487.40
03/15/2021 -	Work on DRs to intervenors and Conroy rebuttal testimony.	Crosby, W. 4.4 Duncan	\$285.00	\$1,254.00
03/15/2021 -	Work on rebuttal testimony and discovery requests to intervenors	Ingram, III, 6.2 Lindsey	\$359.00	\$2,225.80
03/16/2021 -	Draft retire benefits expense section in Meiman rebuttal testimony	Wuetcher, 2.5 Gerald	\$296.00	\$740.00
03/16/2021 -	Work on rebuttal testimonies	Riggs, 6.5 Kendrick	\$448.00	\$2,912.00
03/16/2021 -	Revised proposed data requests; finished drafting Mr. Garrett's rebuttal testimony	Brown, 3.3 Katelyn	\$201.00	\$663.30
03/16/2021 -	Drafting of Wolfe rebuttal testimony, including lighting issues	Parsons, 6 Matt	\$242.00	\$1,452.00

03/16/2021 -	Work on Wolfe, Saunders, and Bellar rebuttal testimony	Ingram, III, Lindsey	7.5	\$359.00	\$2,692.50
03/16/2021 -	Work on DRs to intervenors and Conroy rebuttal testimony.	Crosby, W. Duncan	6.7	\$285.00	\$1,909.50
03/16/2021 -	Reviewed intervenor testimony and drafted unique asks memo; Reviewed and edited Arbough rebuttal testimony	Wimberly, Mary Ellen	1.6	\$210.00	\$336.00
03/17/2021 -	Work on DRs to intervenors and Conroy rebuttal testimony.	Crosby, W. Duncan	7.5	\$285.00	\$2,137.50
03/17/2021 -	Reviewed testimony and drafted memo re intervenor positions for possible settlement	Wimberly, Mary Ellen	1.7	\$210.00	\$357.00
03/17/2021 -	Reviewed data requests and documents on various topics for inclusion in Mr. Blake's rebuttal testimony	Brown, Katelyn	4.6	\$201.00	\$924.60
03/17/2021 -	Work on rebuttal testimonies	Riggs, Kendrick	9.1	\$448.00	\$4,076.80
03/17/2021 -	Work on Bellar rebuttal testimony; calls re: workforce issues and follow ups re: same	Parsons, Matt	7.3	\$242.00	\$1,766.60
03/17/2021 -	Work on scheduling matters for settlement conference; communications with Coulter court reporting	Loy, Molly	0.3	\$185.00	\$55.50
03/17/2021 -	Continue work on Bellar testimony; work on rebuttal strategy	Ingram, III, Lindsey	8	\$359.00	\$2,872.00
03/18/2021 -	Finished compiling documents for Mr. Blake's rebuttal testimony; revised memo containing data requests to intervenors; began drafting memo re unique asks from intervenors	Brown, Katelyn	6.1	\$201.00	\$1,226.10
03/18/2021 -	Research incorporation by reference issue; review of e-mail messages between Mr. Riggs and Mr. Fitzgerald re: Rabago testimony; review PSC regulation and orders on subject	Wuetcher, Gerald	1	\$296.00	\$296.00
03/18/2021 -	Work on rebuttal testimonies	Riggs, Kendrick	8.5	\$448.00	\$3,808.00
03/18/2021 -	Reviewed testimony and drafted unique asks memo	Wimberly, Mary Ellen	0.6	\$210.00	\$126.00
03/18/2021 -	Phone call with Mr. Riggs regarding Karl Rabago and Lisa Perry testimony and review same [no charge]	Braun, Monica	1.4	\$238.00 (\$333.20)	\$0.00
03/18/2021 -	Work on drafting Wolfe rebuttal testimony; call with client re: headcount and further communications re: same	Parsons, Matt	9.4	\$242.00	\$2,274.80
03/18/2021 -	Work on DRs to intervenors; work re Conroy and Seelye testimony.	Crosby, W. Duncan	2.4	\$285.00	\$684.00
03/18/2021 -	Continue work on various rebuttal issues	Ingram, III, Lindsey	6.2	\$359.00	\$2,225.80
03/18/2021 -	Communication with Coulter Reporting regarding settlement conference	Loy, Molly	0.1	\$185.00	\$18.50
03/19/2021 -	Finalize draft rebuttal testimony; review new data requests; confer client re rebuttal issues	Ingram, III, Lindsey	2.5	\$359.00	\$897.50
03/19/2021 -	Work on rebuttal testimonies	Riggs, Kendrick	11.2	\$448.00	\$5,017.60

03/19/2021 -	Revised Mr. Garrett's rebuttal testimony; reviewed intervenor testimony and continued drafting memo re unique asks from intervenors	Brown, Katelyn	8.4	\$201.00	\$1,688.40
03/19/2021 -	Work on Conroy rebuttal.	Crosby, W. Duncan	7.6	\$285.00	\$2,166.00
03/19/2021 -	Reviewed rate case testimony for edits before upload to Sharepoint; Reviewed intervenor testimony and drafted unique asks memo	Wimberly, Mary Ellen	0.7	\$210.00	\$147.00
03/19/2021 -	Emails with Mr. Rieth regarding data request concerning the Bullitt County pipeline for KPSC 5th set of data requests to LGE; research Commission decisions regarding improper grounds of expert testimony	Braun, Monica	2.2	\$238.00	\$523.60
03/19/2021 -	Substantive revisions to rebuttal testimony; meetings re: headcount	Parsons, Matt	5.5	\$242.00	\$1,331.00
03/20/2021 -	Work on Seelye rebuttal testimony.	Crosby, W. Duncan	1	\$285.00	\$285.00
03/20/2021 -	Attention to planning and assignments for completing rebuttal testimonies and preparing for hearing	Riggs, Kendrick	0.6	\$448.00	\$268.80
03/20/2021 -	Emails with Mr. Rieth and Mr. Riggs regarding KPSC 5th set of data requests concerning the Bullitt County pipeline	Braun, Monica	0.1	\$238.00	\$23.80
03/20/2021 -	Continued reviewing all intervenor testimony; continued drafting memo re positions for settlement from intervenors	Brown, Katelyn	2.9	\$201.00	\$582.90
03/21/2021 -	Finished reviewing all intervenor testimony; finished drafting memo re intervenor positions for possible settlement	Brown, Katelyn	2.2	\$201.00	\$442.20
03/21/2021 -	Reviewed and edited memo; Emailed Ms. Brown re memo of intervenor positions for possible settlement	Wimberly, Mary Ellen	0.4	\$210.00	\$84.00
03/22/2021 -	Review rebuttal testimony to prepare for calls with Mr. Bellar and Ms. Saunders; calls with witnesses re: rebuttal testimony; follow up research and file notes re: on-bill financing	Parsons, Matt	4.3	\$242.00	\$1,040.60
03/22/2021 -	Work on DR responses and Conroy and Seelye rebuttal testimony drafts.	Crosby, W. Duncan	6.6	\$285.00	\$1,881.00
03/22/2021 -	Edited Arbough testimony and responded to questions from Mr. Arbough; Emailed Mr. Arbough re edits to testimony	Wimberly, Mary Ellen	2.4	\$210.00	\$504.00
03/22/2021 -	Research Commission decisions regarding improper grounds of expert testimony; work on responses to Commission Staff's Fifth Request for Information; emails with Mr. Rieth; discuss expert issues with Mr. Riggs; phone call with Mr. Rieth; draft email to client regarding expert issues	Braun, Monica	3.8	\$238.00	\$904.40
03/22/2021 -	Work on rebuttal testimonies	Riggs, Kendrick	6.7	\$448.00	\$3,001.60
03/22/2021 -	Prepare for and attend Bellar and Saunders rebuttal meetings; work on various rebuttal issues; work on witness prep issues	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
03/22/2021 -	Telephone call with Mr. Crosby re: 1980 PSC QF rate proceedings	Wuetcher, Gerald	0.1	\$296.00	\$29.60
03/22/2021 -	Discussed PAYS research with Mr. Parsons	Brown, Katelyn	0.3	\$201.00	\$60.30

03/22/2021 -	Review data requests and proposed responses re Bullitt County pipeline; call with LG&E team re same [no charge]	Loy, Steven	1	\$378.00 (\$378.00)	\$0.00
03/23/2021 -	Work on rebuttal testimonies	Riggs, Kendrick	3.1	\$448.00	\$1,388.80
03/23/2021 -	Attend remote meeting on Arbough rebuttal meeting [no charge]	Riggs, Kendrick	1.3	\$448.00 (\$582.40)	\$0.00
03/23/2021 -	Attend remote meeting on Wolfe rebuttal meeting [no charge]	Riggs, Kendrick	1.3	\$448.00 (\$582.40)	\$0.00
03/23/2021 -	Telephone call with L. Ingram re: prior PSC orders re: lead/lag studies	Wuetcher, Gerald	0.3	\$296.00	\$88.80
03/23/2021 -	Communications with Rick Coulter and work on technology for settlement conference; review joint motion for settlement conference	Loy, Molly	0.7	\$185.00	\$129.50
03/23/2021 -	Review and revise data responses; emails with Mr. Jessee	Braun, Monica	0.6	\$238.00	\$142.80
03/23/2021 -	Prepare for and attend rebuttal meetings for Meiman and Wolfe; follow-up rebuttal work; work on Seelye rebuttal issue;	Ingram, III, Lindsey	3.7	\$359.00	\$1,328.30
03/23/2021 -	Work re Conroy and Seelye rebuttal testimony drafts.	Crosby, W. Duncan	3.8	\$285.00	\$1,083.00
03/23/2021 -	Discussed edits to memo re unique asks with Mr. Riggs; Attended Arbough rebuttal testimony review meeting; Edited memo re intervenor positions for possible settlement	Wimberly, Mary Ellen	2.8	\$210.00	\$588.00
03/23/2021 -	Reviewed Mr. Spanos's Rebuttal Testimony; uploaded Mr. Spanos's Rebuttal Testimony to SharePoint; reviewed edits to Mr. Garrett's Rebuttal Testimony on SharePoint; revised Mr. Garrett's Rebuttal Testimony based on client edits	Brown, Katelyn	2.9	\$201.00	\$582.90
03/23/2021 -	Prepare for Wolfe rebuttal call by reviewing testimony; revisions to same; call with Wolfe team re: edits to testimony	Parsons, Matt	1.4	\$242.00	\$338.80
03/24/2021 -	Reviewed and edited Arbough rebuttal testimony; Drafted and edited unique asks memo	Wimberly, Mary Ellen	2.9	\$210.00	\$609.00
03/24/2021 -	Work on cash working capital issue and research for same; confer consultant re same; work on witness prep and rebuttal issues; work on discovery responses	Ingram, III, Lindsey	4.5	\$359.00	\$1,615.50
03/24/2021 -	Work on rebuttal testimonies	Riggs, Kendrick	6	\$448.00	\$2,688.00
03/24/2021 -	Review documents pertaining to moratorium and past due notices; work on Saunders witness prep; call with client re: outage normalization	Parsons, Matt	2.8	\$242.00	\$677.60
03/24/2021 -	Prepared for and participated in Mr. Garrett's Rebuttal Testimony First Draft meeting; researched Franklin Circuit Court orders for Mr. Ingram re lead/lag issue; began researching PAYS program	Brown, Katelyn	5.3	\$201.00	\$1,065.30
03/24/2021 -	Work on Conroy and Seelye rebuttal testimony drafts; work on data responses.	Crosby, W. Duncan	5.8	\$285.00	\$1,653.00
03/25/2021 -	Continued researching PAYS program and other on-bill financing options in Kentucky; drafted memo re findings; reviewed rebuttal testimonies on SharePoint	Brown, Katelyn	8.7	\$201.00	\$1,748.70

03/25/2021 -	Work on DR responses; work re Conroy and Seelye rebuttal testimony drafts.	Crosby, W. 5.4 Duncan	\$285.00	\$1,539.00
03/25/2021 -	Attend remote meeting re responses to Staff's 5th et of data requests [no charge]	Riggs, 1 Kendrick	\$448.00 (\$448.00)	\$0.00
03/25/2021 -	Reviewed and edited Arbough testimony; Drafted testimony based on comments from Mr. Blake; Discussed inline inspections with Mr. Parsons; Drafted and edited memo re unique asks	Wimberly, 7.1 Mary Ellen	\$210.00	\$1,491.00
03/25/2021 -	Discussion and e-mails re: coverage of inline inspections issues; work on Saunders prep Q&As; review meeting re: PSC Fifth Set of DRs; issues related to workforce	Parsons, 5.2 Matt	\$242.00	\$1,258.40
03/25/2021 -	Phone call with Mr. Rieth and team regarding discovery responses; revise discovery responses	Braun, 0.7 Monica	\$238.00	\$166.60
03/25/2021 -	Work on rebuttal testimony; work on responses to Staff's 5th set of data requests	Riggs, 6.4 Kendrick	\$448.00	\$2,867.20
03/25/2021 -	Work on witness prep documentation; work on rebuttal testimony; review draft discovery responses	Ingram, III, 5.2 Lindsey	\$359.00	\$1,866.80
03/26/2021 -	Prepared for and participated in Rebuttal Testimony review meeting with Mr. Spanos; reviewed memo re PAYS Program; compiled memo re PAYS Program with exhibits	Brown, 2.2 Katelyn	\$201.00	\$442.20
03/26/2021 -	Work on rebuttal testimony; attend remote meeting re Blake rebuttal	Riggs, 7.8 Kendrick	\$448.00	\$3,494.40
03/26/2021 -	Work on data responses and Conroy rebuttal testimony.	Crosby, W. 3.9 Duncan	\$285.00	\$1,111.50
03/26/2021 -	Reviewed and edited Arbough testimony; Reviewed and edited talking points memo	Wimberly, 1.1 Mary Ellen	\$210.00	\$231.00
03/26/2021 -	Work on review of client analysis re: payroll expense calculations; drafting Blake rebuttal testimony on labor expense issues; review on-bill financing analysis and communications re: same	Parsons, 5.5 Matt	\$242.00	\$1,331.00
03/26/2021 -	Work on data responses; phone call with Mr. Rieth re response to KPSC 5th set of data requests	Braun, 0.4 Monica	\$238.00	\$95.20
03/26/2021 -	Continue work on rebuttal issues; confer Mr. Parsons re same	Ingram, III, 1.5 Lindsey	\$359.00	\$538.50
03/27/2021 -	Reviewed client revisions to Mr. Garrett's Rebuttal Testimony; discussed further revisions to Mr. Garrett's Rebuttal Testimony with Mr. Riggs	Brown, 1.8 Katelyn	\$201.00	\$361.80
03/27/2021 -	Work on rebuttal testimony	Ingram, III, 2.2 Lindsey	\$359.00	\$789.80
03/27/2021 -	Work re Conroy and Seelye rebuttal drafts.	Crosby, W. 1.5 Duncan	\$285.00	\$427.50
03/27/2021 -	Reviewed and edited Arbough testimony; Discussed Arbough testimony with Mr. Riggs; Discussed memo re unique asks with Mr. Riggs	Wimberly, 1.1 Mary Ellen	\$210.00	\$231.00
03/27/2021 -	Work on rebuttal; revise witness preparation memo and other materials and send to Ms. Sturgeon	Riggs, 6.7 Kendrick	\$448.00	\$3,001.60

03/27/2021 -	Work on rebuttal strategy; drafting of rebuttal testimony on labor and workforce issues	Parsons, Matt	3	\$242.00		\$726.00
03/28/2021 -	Work on rebuttal testimonies	Riggs, Kendrick	3.2	\$448.00		\$1,433.60
03/28/2021 -	Work on rebuttal testimony	Ingram, III, Lindsey	4.8	\$359.00		\$1,723.20
03/28/2021 -	Edited and drafted Arbough rebuttal testimony	Wimberly, Mary Ellen	0.9	\$210.00		\$189.00
03/28/2021 -	Work on analysis and drafting of labor rebuttal for Bellar testimony	Parsons, Matt	5	\$242.00		\$1,210.00
03/28/2021 -	Reviewed client edits to Mr. Blake's Rebuttal Testimony; sent file downloaded from SharePoint to Mr. Riggs [no charge]	Brown, Katelyn	0.2	\$201.00	(\$40.20)	\$0.00
03/29/2021 -	Work on second draft of rebuttal testimonies; work on responses to KPSC Staff's 5th set of data requests	Riggs, Kendrick	8.2	\$448.00		\$3,673.60
03/29/2021 -	Participated on meeting with client re review of 5th set of PSC Staff discovery; Edited Arbough rebuttal testimony; Checked Bellar rebuttal testimony for consistency with Arbough rebuttal; Responded to emails from Mr. Arbough	Wimberly, Mary Ellen	3.9	\$210.00		\$819.00
03/29/2021 -	Emails with Ms. Wimberly and Mr. Rieth regarding data responses to KPSC 5th set of data requests	Braun, Monica	0.2	\$238.00		\$47.60
03/29/2021 -	Work on rebuttal testimony	Ingram, III, Lindsey	4.8	\$359.00		\$1,723.20
03/29/2021 -	Work re data responses and Conroy and Seelye rebuttal drafts; conference with client re Seelye rebuttal.	Crosby, W. Duncan	5.2	\$285.00		\$1,482.00
03/29/2021 -	Revisions to Blake testimony re: workforce expense; call with Mr. Seelye re: lighting issues; follow up notes to client re: same; drafting of Bellar rebuttal on workforce; substantive revisions to Saunders rebuttal	Parsons, Matt	7.9	\$242.00		\$1,911.80
03/30/2021 -	Continue work on rebuttal testimony	Ingram, III, Lindsey	2.5	\$359.00		\$897.50
03/30/2021 -	Review order regarding informal settlement conference and email to Mr. Parsons	Loy, Molly	0.1	\$185.00		\$18.50
03/30/2021 -	Edited Arbough testimony; Reviewed edits in Bellar testimony	Wimberly, Mary Ellen	1.8	\$210.00		\$378.00
03/30/2021 -	Work on data responses and Conroy rebuttal draft.	Crosby, W. Duncan	4.5	\$285.00		\$1,282.50
03/30/2021 -	Work on drafting substantive revisions of Saunders rebuttal testimony; Wolfe rebuttal testimony	Parsons, Matt	6.9	\$242.00		\$1,669.80
03/30/2021 -	Work on rebuttal; work on responses to KPSC's 5th set of data requests	Riggs, Kendrick	9.6	\$448.00		\$4,300.80
03/30/2021 -	Discussed Mr. Spanos's Rebuttal Testimony draft with Mr. Riggs; scheduled additional call with Mr. Spanos to discuss his Rebuttal Testimony; reviewed confidential item for inclusion in Petition for Confidential Protection; revised Mr. Garrett's Rebuttal Testimony based on several rounds of revisions from client	Brown, Katelyn	11.7	\$201.00		\$2,351.70

03/31/2021 -	Review and revise Wolfe, Saunders, Bellar rebuttal; attention to ILI amortization issues raised in intervenor testimony	Parsons, Matt	4	\$242.00	\$968.00
03/31/2021 -	Edited Arbough rebuttal testimony based on edits from Mr. Riggs; Emailed Mr. Arbough re question about pension and OPEB expense; Reviewed exhibit re pension and OPEB expense; Discussed rebuttal testimony with Ms. Brown; Finalized rebuttal testimony for upload to Sharepoint	Wimberly, Mary Ellen	6.8	\$210.00	\$1,428.00
03/31/2021 -	Work on data responses and Conroy rebuttal testimony; work on McKenzie rebuttal testimony.	Crosby, W. Duncan	5.2	\$285.00	\$1,482.00
03/31/2021 -	Work on second draft of rebuttal testimonies	Riggs, Kendrick	7.5	\$448.00	\$3,360.00
03/31/2021 -	Review and edit Meiman, Wolfe, Bellar, and Saunders rebuttal testimonies	Ingram, III, Lindsey	2.5	\$359.00	\$897.50
03/31/2021 -	Drafted Petition for Confidential Protection for LG&E PSC 5-12(c); reviewed Mr. Garrett's Rebuttal Testimony before uploading to SharePoint; reviewed and revised Mr. Blake's Rebuttal Testimony; prepared for call with Mr. Spanos; discussed Rebuttal Testimony with Mr. Spanos	Brown, Katelyn	4.2	\$201.00	\$844.20
03/29/2021	E101 - Copying Duplicating Charges		34	\$0.08	\$2.72

FINANCIAL CONCEPTS AND APPLICATIONS, INC.

3907 RED RIVER
AUSTIN, TEXAS 78751

fincap2@texas.net

March 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.:

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:
February 1 through March 31, 2021

Professional Time:

Adrien M. McKenzie			
42.0 hours @ \$	400	\$	16,800
Brent L. Heidebrecht			
11.0 hours @ \$	250		2,750
John S. Thompson			
20.5 hours @ \$	150		3,075

Total

\$ 22,625

Bruce H. Fairchild

Reg. 176046

P.O. 175527

Schooler 4/14/2021

Feb E. Lovekamp 4-14-2021

The Prime Group

Invoice for Services Rendered

Invoice Date: April 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

APR 9 - 2021

STATE REGULATION
AND RATES

184.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during March preparing Data Requests and Rebuttal Testimony in the rate cases in Kentucky for LG&E/KU. \$ 42,320.00

15.00 hours of consulting work by Larry Feltner @ \$230.00/hour performed during March preparing Data Requests and assisting Seelye with Rebuttal Testimony in the rate cases in Kentucky for LG&E/KU. \$ 3,450.00

16.00 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during March preparing Data Requests and assisting Seelye with Rebuttal Testimony in the rate cases in Kentucky for LG&E/KU. \$ 2,720.00

Total due for work performed in March \$ 48,490.00

**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 4/16/2021 by:

Andrea M. Fackler

*Rep. 176322
P.O. 175892
J. Schuler 4/26/2021*

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

122484	KU RC 20 EXP		26,184.60			
122482	LGE RC-EL 20 EXP		17,456.40			
122483	LGE RC-GS 20 EXP		4,849.00			
			48,490.00			
		Allocation	Total	KU	LGE-Electric	LGE-Gas
		All Allocation		54%	36%	10%
		Electric Only		54%	46%	
		Gas Only				100%
	Seelye	All	42,320.00	22,852.80	15,235.20	4,232.00
	Feltner	All	3,450.00	1,863.00	1,242.00	345.00
	Wernert	All	2,720.00	1,468.80	979.20	272.00
	Blake	All	-	-	-	-
			48,490.00	26,184.60	17,456.40	4,849.00



INVOICE

Case No. 2020-00350

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed May 25, 2021 Page 17 of 23

Garrett

Gannett Fleming Valuation and Rate Consultants, LLC

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

ACH/EFT Payment Information:

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

Check Payment Information:

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

Project: 066193
Invoice No: 066193*113527
Invoice Date: April 22, 2021

Federal EIN: 46-4413705
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: February 27, 2021 through April 2, 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	\$ 2,872.50
Phase 200	- DEPR - KENTUCKY UTILITIES	2,842.50
	Total Charges	<u>\$ 5,715.00</u>
	Total Due This Invoice	\$5,715.00

<u>Project:</u>	<u>Task:</u>	<u>Exp Type:</u>	<u>Exp Org:</u>	<u>Amount</u>
122482	LGE RC-EL 22EXP	0314	026120	\$ 2,872.50
122483	LGE RC-GS 22EXP	0314	026120	\$ -
122484	KU RC-22EXP	0314	026120	\$ 2,842.50
			Total	<u>\$ 5,715.00</u>

Requisition # 176350
C. Giveans 4/26/2021

PO# 175963
C. Giveans 4/27/2021

Approved by 

4/26/2021 | 11:22 AM EDT

Sara Wiseman
Manager, Property Accounting Dept.



Excellence Delivered As Promised

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed May 25, 2021 Page 18 of 23
 Invoice No. 066193*0050-00350
 Invoice Date: April 23, 2021
 Garrett

Project: 066193

Case No: 0050-00350

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	3.00	\$ 180.00	\$ 540.00
John J. Spanos	6.50	285.00	1,852.50
Ned W. Allis	1.00	240.00	240.00
Support Staff	2.00	120.00	240.00
Total Labor Costs			\$ 2,872.50
Total Phase -- 100			\$ 2,872.50

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Analyst	3.50	180.00	630.00
John J. Spanos	6.50	285.00	1,852.50
Ned W. Allis	1.00	240.00	240.00
Support Staff	1.00	120.00	120.00
Total Labor Costs			\$ 2,842.50
Total Phase -- 200			\$ 2,842.50

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	Mar-21	Mar-21	Mar-21	
Amount	2,872.50	-	2,842.50	5,715.00
Date				
Amount				-
Date				
Amount				-
Total	73,573.20	16,923.40	68,348.23	158,844.83
Grand Total	73,573.20	16,923.40	68,348.23	158,844.83



KENTUCKY PRESS SERVICE

Garrett

101 CONSUMER LANE
FRANKFORT, KY 40601-

Monday, April 19, 2021 02:49 PM

Page 1

Invoice

Agency Judy Schooler
LG&E and KU Services Company
220 W. MAIN ST. 5TH FLOOR
P.O. BOX 32010
LOUISVILLE, KY 40202-

Invoice Date 4/19/2021
PO Number
Order 21042LL0

Client Louisville Gas & Electric Co.
Reps Rachel McCarty

*Ref. 176324
P.O. 175954
J. Schooler 4/27/2021*

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
BARDSTOWN KENTUCKY STANDARD							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$17.82	CLDIS	\$0.00	0.0000%	\$115.83
BEDFORD TRIMBLE BANNER DEMOCRAT							
Public Hearing – LG&E Case 2020-00350	04/08/2021	1 x 6.5	\$7.76	CLDIS	\$0.00	0.0000%	\$50.44
BRANDENBURG MEADE CO. MESSENGER							
Public Hearing – LG&E Case 2020-00350	04/08/2021	1 x 6.5	\$8.25	CLDIS	\$0.00	0.0000%	\$53.62
CAVE CITY BARREN CO. PROGRESS							
Public Hearing – LG&E Case 2020-00350	04/08/2021	1 x 6.5	\$9.00	CLDIS	\$0.00	0.0000%	\$58.50
EDMONTON HERALD-NEWS							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$8.50	CLDIS	\$0.00	0.0000%	\$55.25
ELIZABETHTOWN NEWS-ENTERPRISE							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$25.04	CLDIS	\$0.00	0.0000%	\$162.76
GREENSBURG RECORD-HERALD							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$13.40	CLDIS	\$0.00	0.0000%	\$87.10
HODGENVILLE LARUE CO. HERALD NEWS							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$8.00	CLDIS	\$0.00	0.0000%	\$52.00
LAGRANGE OLDHAM ERA							
Public Hearing – LG&E Case 2020-00350	04/08/2021	1 x 6.5	\$14.12	CLDIS	\$0.00	0.0000%	\$91.78
LEBANON ENTERPRISE							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$10.35	CLDIS	\$0.00	0.0000%	\$67.28

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



KENTUCKY PRESS SERVICE

Garrett

101 CONSUMER LANE
FRANKFORT, KY 40601-

Monday, April 19, 2021 02:49 PM

Page 2

Invoice

Agency Judy Schooler
LG&E and KU Services Company
220 W. MAIN ST. 5TH FLOOR
P.O. BOX 32010
LOUISVILLE, KY 40202-

Invoice Date 4/19/2021
PO Number
Order 21042LL0

Client Louisville Gas & Electric Co.
Reps Rachel McCarty

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
LOUISVILLE COURIER-JOURNAL							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 5	\$181.76	CLDIS	\$0.00	0.0000%	\$908.80
MUNFORDVILLE HART CO. NEWS-HERALD							
Public Hearing – LG&E Case 2020-00350	04/08/2021	1 x 6.5	\$9.00	CLDIS	\$0.00	0.0000%	\$58.50
NEW CASTLE HENRY CO. LOCAL							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$11.77	CLDIS	\$0.00	0.0000%	\$76.50
SHELBYVILLE SENTINEL-NEWS							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$12.72	CLDIS	\$0.00	0.0000%	\$82.68
SHEPHERDSVILLE PIONEER-NEWS							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$11.77	CLDIS	\$0.00	0.0000%	\$76.50
SPRINGFIELD SUN							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$9.41	CLDIS	\$0.00	0.0000%	\$61.16
TAYLORSVILLE SPENCER MAGNET							
Public Hearing – LG&E Case 2020-00350	04/07/2021	1 x 6.5	\$8.88	CLDIS	\$0.00	0.0000%	\$57.72

Total Advertising	\$2,116.42
Discounts	\$0.00
Tax: USA	\$0.00
Total Invoice	\$2,116.42
Payments	\$0.00
Adjustments	\$0.00
Balance Due	\$2,116.42

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.

Rick E. Louder 4-26-2021

NOTICE OF PUBLIC HEARING

The Public Service Commission of Kentucky issued an order on March 18, 2021, scheduling a videoconference hearing to begin on April 26, 2021, at 9:00 a.m., Eastern Daylight Time, in the Richard Raff Hearing Room at 211 Sower Boulevard in Frankfort, Kentucky, for the purpose of receiving public comment and cross-examining witnesses of Louisville Gas and Electric Company ("LG&E") and intervenors in Case No. 2020-00350, Application of LG&E for an Adjustment of Its Electric and Gas Rates, a Certificate of Public Convenience and Necessity to Deploy Advanced Metering Infrastructure, Approval of Certain Regulatory and Accounting Treatments, and Establishment of a One-Year Surcredit. This hearing will be streamed live and may be viewed on the PSC website, psc.ky.gov. Public comments may be made at the beginning of the hearing. Those wishing to make oral public comments may do so by following the instructions listed on the PSC website, psc.ky.gov.

**LOUISVILLE GAS AND
ELECTRIC COMPANY
220 West Main Street
Louisville, Kentucky 40202**

KENTUCKY PRESS SERVICE

101 Consumer Lane
[REDACTED]

Frankfort, KY 40601
[REDACTED]

Rachel McCarty Advertising Dept.

List of newspapers running the Notice to Louisville Gas and Electric Company. Attached tearsheets provide proof of publication:

Bardstown KY Standard 4-7
Bedford Trimble Banner 4-8
Brandenburg Meade Co. Messenger 4-8
Cave City Barren Co Progress 4-8
Edmonton Herald News 4-7
Elizabethtown News Enterprise 4-7
Greensburg Record Herald 4-7
Hodgenville Larue Co Herald News 4-7
Lagrange Oldham Era 4-8
Lebanon Enterprise 4-7
Louisville Courier Journal 4-7
Munfordville Hart Co News Herald 4-8
New Castle Henry Co Local 4-7
Shelbyville Sentinel News 4-7
Shepherdsville Pioneer News 4-7
Springfield Sun 4-7
Taylorsville Spencer Magnet 4-7

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