

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

**In the Matter of:**

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

**DECEMBER 30, 2020 SUPPLEMENTAL RESPONSES OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO**  
**COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION**  
**DATED NOVEMBER 24, 2020**

**FILED: DECEMBER 30, 2020**

**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*  
6B363C6306DE4D7  
\_\_\_\_\_  
**Christopher M. Garrett**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 29<sup>th</sup> day of December 2020.

*Judy Scholer*  
\_\_\_\_\_  
Notary Public

Notary Public ID No. 603967

My Commission Expires:

7/11/2022

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**December 30, 2020 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.

**Louisville Gas and Electric Company**  
**Comparative Statement of Income**  
**November 30, 2020**

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues.....	\$ 82,434,227.41	\$ 90,552,850.64	\$ (8,118,623.23)	(8.97)
Gas Operating Revenues.....	30,847,513.61	36,824,030.54	(5,976,516.93)	(16.23)
<b>Total Operating Revenues.....</b>	<b>113,281,741.02</b>	<b>127,376,881.18</b>	<b>(14,095,140.16)</b>	<b>(11.07)</b>
Fuel for Electric Generation.....	15,710,988.78	19,689,728.90	(3,978,740.12)	(20.21)
Power Purchased.....	4,951,983.85	3,744,900.83	1,207,083.02	32.23
Gas Supply Expenses.....	10,018,085.16	15,197,929.97	(5,179,844.81)	(34.08)
Other Operation Expenses.....	20,550,095.58	22,275,187.25	(1,725,091.67)	(7.74)
Maintenance.....	12,398,612.46	11,036,239.93	1,362,372.53	12.34
Depreciation.....	20,356,879.84	19,324,196.03	1,032,683.81	5.34
Amortization Expense.....	1,325,355.41	1,211,363.95	113,991.46	9.41
Regulatory Debits.....	176,163.29	138,386.46	37,776.83	27.30
Taxes				
Federal Income.....	3,365,279.11	4,705,524.92	(1,340,245.81)	(28.48)
State Income.....	830,528.36	1,115,539.41	(285,011.05)	(25.55)
Property and Other.....	4,003,443.18	3,880,560.14	122,883.04	3.17
Amortization of Investment Tax Credit.....	(73,407.00)	(76,190.00)	2,783.00	3.65
Loss (Gain) from Disposition of Allowances.....	-	(5,451.81)	5,451.81	100.00
<b>Total Operating Expenses.....</b>	<b>93,614,008.02</b>	<b>102,237,915.98</b>	<b>(8,623,907.96)</b>	<b>(8.44)</b>
Net Operating Income.....	19,667,733.00	25,138,965.20	(5,471,232.20)	(21.76)
Other Income Less Deductions.....	(29,220.37)	(80,230.36)	51,009.99	63.58
<b>Income Before Interest Charges.....</b>	<b>19,638,512.63</b>	<b>25,058,734.84</b>	<b>(5,420,222.21)</b>	<b>(21.63)</b>
Interest on Long-Term Debt.....	6,541,612.75	6,787,835.52	(246,222.77)	(3.63)
Amortization of Debt Expense - Net.....	287,692.19	264,802.72	22,889.47	8.64
Other Interest Expenses.....	136,602.36	307,691.26	(171,088.90)	(55.60)
<b>Total Interest Charges.....</b>	<b>6,965,907.30</b>	<b>7,360,329.50</b>	<b>(394,422.20)</b>	<b>(5.36)</b>
<b>Net Income.....</b>	<b>\$ 12,672,605.33</b>	<b>\$ 17,698,405.34</b>	<b>\$ (5,025,800.01)</b>	<b>(28.40)</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**December 30, 2020 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 Kentucky Utilities Company for November 2020.

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
12-Nov-20	942112	STOLL KEENON OGDEN	246.56	259.51	63,985.10	Professional legal services	182335
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC					63,985.10		
<b>TOTAL LEGAL OUTSIDE COUNSEL LG&amp;E ELECTRIC</b>					<b>63,985.10</b>		
31-Oct-20	FINANC103120	FINANCIAL CONCEPTS AND APPLICATIONS	18.54	266.50	4,941.00	Consulting work related to the upcoming rate case	182335
1-Nov-20	THEPRI110120	THE PRIME GROUP LLC	55.50	211.64	11,746.20	Consulting work related to the upcoming rate case	182335
SUBTOTAL CONSULTANTS LG&E ELECTRIC					16,687.20		
<b>TOTAL CONSULTANTS LG&amp;E ELECTRIC</b>					<b>16,687.20</b>		
16-Nov-20	150141047927	WILLIS TOWERS WATSON			27,153.06	Professional Services	182335
20-Nov-20	PCARDSERV1120	WOLTERS KLUWER			148.14	Professional Services	182335
12-Nov-20	199610036729	MERCER (US) INC			18,000.00	Professional Services	182335
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					45,301.20		
<b>TOTAL SUPPLIES/SERVICES - OTHER LG&amp;E ELECTRIC</b>					<b>45,301.20</b>		
<b>TOTAL LG&amp;E ELECTRIC</b>					<b>125,973.50</b>		
12-Nov-20	942112	STOLL KEENON OGDEN	68.49	259.51	17,773.64	Professional legal services	182336
SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS					17,773.64		
<b>TOTAL LEGAL OUTSIDE COUNSEL LG&amp;E GAS</b>					<b>17,773.64</b>		
31-Oct-20	FINANC103120	FINANCIAL CONCEPTS AND APPLICATIONS	5.15	266.50	1,372.50	Consulting work related to the upcoming rate case	182336
1-Nov-20	THEPRI110120	THE PRIME GROUP LLC	53.70	229.44	12,321.00	Consulting work related to the upcoming rate case	182336
SUBTOTAL CONSULTANTS LG&E GAS					13,693.50		
<b>TOTAL CONSULTANTS LG&amp;E GAS</b>					<b>13,693.50</b>		
16-Nov-20	150141047927	WILLIS TOWERS WATSON			7,542.52	Professional Services	182336
20-Nov-20	PCARDSERV1120	WOLTERS KLUWER			41.15	Professional Services	182336
12-Nov-20	199610036729	MERCER (US) INC			5,000.00	Professional Services	182336
SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC					12,583.67		
<b>TOTAL SUPPLIES/SERVICES - OTHER LG&amp;E GAS</b>					<b>12,583.67</b>		
<b>TOTAL LG&amp;E GAS</b>					<b>44,050.81</b>		
<b>TOTAL RATE CASE EXPENSE FOR THE MONTH OF SEPTEMBER 2018</b>					<b>170,024.31</b>		

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

Case No. 2020-00350

Supplemental Attachment 1 to Response to PSC-1 Question No. 14(d), Filed December 30, 2020

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Garrett

# INVOICE

## Invoice Information

Firm/Vendor: Stoll Keenon Ogden  
Office: Louisville  
Invoice Number: 942112  
Date of Invoice: 11/12/2020  
Billing Period: 10/01/2020 - 10/30/2020  
Date Posted: 11/13/2020  
Invoice Description/Comment: 2020 KY Rate Case

## Amount Approved

Approved Total **\$177,736.40**  
Invoice Currency: **USD**  
Date Approved: 11/18/2020  
Final Approver: Greg Cornett  
Approved Fees \$177,736.40  
Approved Expenses \$0.00  
Approved Total (excl. Tax) \$177,736.40  
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	\$63,985.10	36%	LGE EL
122483	LGE RC-GC	LGL	EX 0321   026900	\$17,773.64	10%	LGE GAS
122484	KU RC	LEGAL	EXP 0321   026900	\$95,977.66	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 December 30, 2020

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

**Other Invoice and Firm Information**

Regulatory Statements: -

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**Amount Billed**

**Billed Total**            **\$182,174.90**  
Invoice Currency:    USD  
Billed Fees            \$182,174.90  
Billed Expenses      \$0.00  
Billed Total (excl. Tax) \$182,174.90

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**Approval History**

<u>User</u>	<u>Action</u>	<u>Date</u>	<u>Amount</u>	<u>Comment</u>
Eloise Carlisle	Posted	11/13/2020	\$182,174.90	
Carrie Beatty	TK Rates Reviewed	11/13/2020		
Carrie Beatty	Approved	11/13/2020	\$182,174.90	
Allyson Sturgeon	Approved	11/16/2020	\$177,736.40	
Greg Cornett	Approved	11/18/2020	\$177,736.40	
Carrie Beatty	AP Reviewed	11/18/2020	\$177,736.40	
Carrie Beatty	AP Batch Run	11/18/2020	\$177,736.40	Batch ID: 001000570 (Sent to AP: 11/18/2020 9:31:03 AM)

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**Additional Financial Information**

Oracle Vendor Number:    40033  
Vendor Pay Site:            PY-ACH  
Name of Invoice File in .Zip: Stoll Keenon Ogden - 942112.html  
Comments to Firm:  
AP Route:                    Default AP Route

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**Matter Information**

Matter Name (Short): 2020 Kentucky Rate Case  
Matter ID: 31995  
Lead Company Person: Sturgeon, Allyson  
Organizational unit: LKE > KU and LG&E > Corporate  
Practice group: LKE Legal > Regulatory > State  
Law Firm Matter No.: 165839  
Country (in Matter): United States

**Invoice Line Items:**

<u>Date</u>	<u>Description</u>	<u>Narrative</u>	<u>Timekeeper</u>	<u>Units</u>	<u>Rate</u>	<u>Adjust</u>	<u>Taxes</u>	<u>TaxType%</u>	<u>Amount</u>
10/01/2020	-	Review comments on testimony; review meeting with Mr. Bellar re: same	Parsons, Matt	1.8	\$242.00				\$435.60
10/01/2020	-	Work on draft tariff and Conroy testimony.	Crosby, W. Duncan	6.3	\$285.00				\$1,795.50
10/01/2020	-	Prepare for witness testimony meetings; attend meetings and notes re same	Ingram, III, Lindsey	3.5	\$359.00				\$1,256.50
10/01/2020	-	Reviewed edits to Arbough and Conroy testimonies; Reviewed net metering tariff issues; Discussed net metering tariff issues with Mr. Crosby; Edited net metering tariff with Mr. Crosby; Participated on net metering call with Mr. Seelye, Mr. Crosby, and Ms. Sturgeon	Wimberly, Mary Ellen	4.4	\$210.00				\$924.00
10/01/2020	-	Participated in Mr. Garrett's Direct Testimony review call; participated in Mr. Blake's Direct Testimony review call; helped in re-drafting Mr. Blake's Direct Testimony based on review calls	Brown, Katelyn	3.2	\$201.00				\$643.20
10/01/2020	-	Work on testimony; remote testimony meeting with Messrs. Thompson, Garrett, Wilson, and Blake	Riggs, Kendrick	7.8	\$448.00				\$3,494.40
10/01/2020	-	Remote meeting with Conroy and Bellar [no charge]	Riggs, Kendrick	2.3	\$448.00	(\$1,030.40)			\$0.00
10/02/2020	-	Work on testimony; calls with Wolfe and Saunders re: respective testimonies	Parsons, Matt	2	\$242.00				\$484.00
10/02/2020	-	Research FERC AFUDC methodology used by other state commissions; reviewed O&M spreadsheet; review and revise Mr. Blake's Direct Testimony	Brown, Katelyn	4.5	\$201.00				\$904.50
10/02/2020	-	Interview Mr. Meiman re: direct testimony	Wuetcher, Gerald	1	\$296.00				\$296.00
10/02/2020	-	Work on draft tariffs and Sinclair testimony.	Crosby, W. Duncan	2	\$285.00				\$570.00
10/02/2020	-	Remote testimony meeting with Mr. Meiman [no charge]	Riggs, Kendrick	0.3	\$448.00	(\$134.40)			\$0.00
10/02/2020	-	Work on testimony; remote testimony meeting with Messrs. Sinclair and Arbough	Riggs, Kendrick	8.5	\$448.00				\$3,808.00
10/02/2020	-	Work on testimony and multiple meetings re same; notes re same; prepare for witness meetings	Ingram, III, Lindsey	4.5	\$359.00				\$1,615.50

10/02/2020 -	Reviewed edits to Arbough testimony; Participated on Arbough testimony call; Email action items to Mr. Riggs	Mary Ellen			\$588.00
10/04/2020 -	Conducted research for Mr. Thompson's Direct Testimony; compiled research and sent to Mr. Riggs	Brown, Katelyn	2.7	\$201.00	\$542.70
10/05/2020 -	Rate case team call; e-mails re: status of testimony; create repository of operational support documents	Parsons, Matt	2	\$242.00	\$484.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		1.0	(\$242.00)	\$242.00
10/05/2020 -	Reviewed net metering tariffs; Participated on weekly internal status call; Checked out testimonies from Sharepoint	Wimberly, Mary Ellen	3.3	\$210.00	\$693.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		2.3	(\$210.00)	\$483.00
10/05/2020 -	Phone call with Ms. Sturgeon regarding status of testimony drafting and global edits	Braun, Monica	0.7	\$238.00	\$166.60
10/05/2020 -	Work on tariff revisions and Conroy testimony.	Crosby, W. Duncan	3.9	\$285.00	\$1,111.50
10/05/2020 -	Work on testimony; phone conference with Mr. Wilson re AMI and retirement studies; phone conference with Mr. Spanos re testimony and study; work on Thompson testimony	Riggs, Kendrick	6.3	\$448.00	\$2,822.40
10/05/2020 -	Review proposed tariff revisions; discuss proposed tariff revisions with Mr. Crosby; video conference re: case status and review of draft testimony	Wuetcher, Gerald	3.2	\$296.00	\$947.20
10/05/2020 -	Confer co-counsel re status and work on Ms. Saunders' testimony	Ingram, III, Lindsey	1.6	\$359.00	\$574.40
10/06/2020 -	Work on Thompson testimony; attention to regulatory issues in other testimonies	Riggs, Kendrick	8.4	\$448.00	\$3,763.20
10/06/2020 -	Video meeting with client re tariff issues; work re draft tariffs.	Crosby, W. Duncan	1.3	\$285.00	\$370.50
10/06/2020 -	Phone call with and email with Mr. Rieth regarding gas testimony	Braun, Monica	0.4	\$238.00	\$95.20
10/06/2020 -	Reviewed documents from client; Participated on net metering call; Checked out Wolfe testimony from Sharepoint	Wimberly, Mary Ellen	2.6	\$210.00	\$546.00
10/06/2020 -	Work on revisions to Bellar testimony; communications re: capital expenses	Parsons, Matt	1.6	\$242.00	\$387.20
10/06/2020 -	Work on Ms. Saunders' and Mr. Bellar's testimony	Ingram, III, Lindsey	1.8	\$359.00	\$646.20
10/07/2020 -	Work on Thompson testimony	Braun, Monica	1.1	\$238.00	\$261.80
10/07/2020 -	Telephone call with Ms. Judd re: notice to PSA Customers of change in conditions	Wuetcher, Gerald	0.3	\$296.00	\$88.80
10/07/2020 -	Edited Arbough testimony; Discussed net metering and AMI with Mr. Ingram; Checked out Meiman testimony	Wimberly, Mary Ellen	2.2	\$210.00	\$462.00

10/07/2020 -	Work on Thompson testimony; attention to AMI analysis		3.7	\$448.00	\$1,657.60
		Kendrick			
10/07/2020 -	Work re Conroy testimony.	Crosby, W. Duncan	2.4	\$285.00	\$684.00
10/07/2020 -	Work on Meiman and Bellar testimony issues; work on AMI issues	Ingram, III, Lindsey	1.8	\$359.00	\$646.20
10/07/2020 -	Review Blake testimony in SharePoint for updates	Brown, Katelyn	0.3	\$201.00	\$60.30
10/08/2020 -	Participated in SKO internal call re status of testimonies and other rate case issues	Brown, Katelyn	0.7	\$201.00	\$140.70
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		0.7	\$0.00	\$140.70
10/08/2020 -	Conference calls to discuss drafting of application and related documents and revisions to various witness testimonies	Wuetcher, Gerald	1	\$296.00	\$296.00
10/08/2020 -	Work on testimony issues; attention to engagement issue with consulting expert and phone call with same; phone call with Client re same; remote meeting with Mr. Wilson and Client re analyses; testimony meeting with colleagues	Riggs, Kendrick	5	\$448.00	\$2,240.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		4.3	(\$313.60)	\$1,926.40
10/08/2020 -	Work on Meiman and Wolfe testimony; confer co-counsel re various issues; work on AMI issue	Ingram, III, Lindsey	4.8	\$359.00	\$1,723.20
10/08/2020 -	Phone call with team regarding testimony; work on gas portion of Bellar testimony	Braun, Monica	2.6	\$238.00	\$618.80
10/08/2020 -	Call to discuss status of testimony; revisions to Wolfe testimony; prepare report to client re: same	Parsons, Matt	2.8	\$242.00	\$677.60
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		2.1	(\$169.40)	\$508.20
10/08/2020 -	Work on Conroy testimony and draft tariffs.	Crosby, W. Duncan	5.8	\$285.00	\$1,653.00
10/08/2020 -	Edited Conroy testimony net metering section; Participated on internal status call re rate case; Discussed net metering issues with Mr. Crosby and Mr. Ingram; Edited Arbough testimony	Wimberly, Mary Ellen	6.4	\$210.00	\$1,344.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		5.7	(\$147.00)	\$1,197.00
10/09/2020 -	Edited Arbough testimony and sent to Mr. Riggs for review; Reviewed edits to Conroy testimony	Wimberly, Mary Ellen	4.4	\$210.00	\$924.00
10/09/2020 -	E-mail to client re: plan for Wolfe testimony; meeting with Mr. Wolfe to discuss testimony; file notes re: metrics for Thompson testimony; edits to Saunders testimony	Parsons, Matt	3.5	\$242.00	\$847.00
10/09/2020 -	Work on Conroy testimony.	Crosby, W. Duncan	3.8	\$285.00	\$1,083.00
10/09/2020 -	Work on second draft of testimonies	Riggs,	7	\$448.00	\$3,136.00

10/09/2020 -	Work on Saunders and Bellar testimony issues	Lindsey			\$897.50
10/09/2020 -	Researched AFUDC accounting, including weighted average cost of capital and FERC methodologies; compiled findings and sent to Mr. Riggs	Brown, Katelyn	4.2	\$201.00	\$844.20
10/10/2020 -	Work on Saunders, Meiman, and Bellar testimony	Ingram, III, Lindsey	2.2	\$359.00	\$789.80
10/10/2020 -	Work on substantive revisions to Saunders, Bellar testimony	Parsons, Matt	5.8	\$242.00	\$1,403.60
10/10/2020 -	Work on second draft of testimonies	Riggs, Kendrick	3.5	\$448.00	\$1,568.00
10/11/2020 -	Revise motion for abbreviated notice; revise application	Wuetcher, Gerald	3.5	\$296.00	\$1,036.00
10/11/2020 -	Revisions to structure of Saunders testimony	Parsons, Matt	0.8	\$242.00	\$193.60
10/11/2020 -	Edited Arbough testimony based on edits from Mr. Riggs; Researched issue for Conroy testimony	Wimberly, Mary Ellen	2.6	\$210.00	\$546.00
10/11/2020 -	Work on Saunders testimony	Ingram, III, Lindsey	1.3	\$359.00	\$466.70
10/11/2020 -	Work on second draft of testimonies	Riggs, Kendrick	5.5	\$448.00	\$2,464.00
10/11/2020 -	Work on Conroy testimony.	Crosby, W. Duncan	1.5	\$285.00	\$427.50
10/11/2020 -	Continued researching weighted average cost of capital AFUDC accounting	Brown, Katelyn	4.1	\$201.00	\$824.10
10/12/2020 -	Participated in SKO internal call re status of direct testimonies and exhibits; continued researching weighted average cost of capital AFUDC accounting	Brown, Katelyn	5.9	\$201.00	\$1,185.90
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		4.9	(\$201.00)	\$984.90
10/12/2020 -	Revise motion for abbreviated notice	Wuetcher, Gerald	1.6	\$296.00	\$473.60
10/12/2020 -	Work on 2nd draft of testimony; attention to engagement of experts; status update with counsel	Riggs, Kendrick	5.2	\$448.00	\$2,329.60
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		4.2	(\$448.00)	\$1,881.60
10/12/2020 -	Reviewed and edited Arbough testimony; Reviewed and edits Conroy testimony; Participated on internal rate case status call; Discussed net metering issues with Mr. Crosby; Drafted memo re status of testimony exhibits	Wimberly, Mary Ellen	4.9	\$210.00	\$1,029.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		3.9	(\$210.00)	\$819.00
10/12/2020 -	Revisions to draft testimony for Bellar, Saunders	Parsons, Matt	5.7	\$242.00	\$1,379.40

10/12/2020 -	Work on Bellar, Saunders, and Meiman testimony; confer co-counsel re same	Ingram, III, Lindsey			\$1,436.00
10/12/2020 -	Status call with team regarding second drafts of testimony; work on Bellar testimony	Braun, Monica	1.3	\$238.00	\$309.40
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		0.3	(\$238.00)	\$71.40
10/12/2020 -	Work on Conroy testimony	Crosby, W. Duncan	5.7	\$285.00	\$1,624.50
10/13/2020 -	E-mail communications with client re: revisions to Saunders testimony	Parsons, Matt	0.4	\$242.00	\$96.80
10/13/2020 -	Prepare statutory notices; review cases re: PSC treatment of AFUDC and CWIP	Wuetcher, Gerald	1.5	\$296.00	\$444.00
10/13/2020 -	Work on Conroy testimony.	Crosby, W. Duncan	0.9	\$285.00	\$256.50
10/13/2020 -	Drafted memo re exhibits; Edited Saunders and Wolfe testimony re exhibits; Reviewed edits to and edited Arbough testimony; Reviewed edits to Conroy testimony	Wimberly, Mary Ellen	3.9	\$210.00	\$819.00
10/13/2020 -	Analysis of regulatory accounting issues; attention to 2nd draft testimony issues	Riggs, Kendrick	2	\$448.00	\$896.00
10/13/2020 -	Continued researching weighted average cost of capital AFUDC accounting by other state utility commissions	Brown, Katelyn	4.8	\$201.00	\$964.80
10/13/2020 -	Work on compensation and benefits for Meiman testimony; research re AMI accounting issues and confer co-counsel re same; work on Saunders testimony issues	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
10/14/2020 -	Attend remote meeting re accounting issues in rate case; work on testimony	Riggs, Kendrick	4	\$448.00	\$1,792.00
10/14/2020 -	Attend remote meeting re AMI and retirement analysis [no charge]	Riggs, Kendrick	1	\$448.00 (\$448.00)	\$0.00
10/14/2020 -	Continued researching AFUDC methodologies used by various state utility commissions; compiled pdf of relevant state utility commission orders	Brown, Katelyn	5.1	\$199.05 \$9.94	\$1,025.10
10/14/2020 -	Work re Conroy and Sinclair testimony drafts.	Crosby, W. Duncan	1.3	\$285.00	\$370.50
10/14/2020 -	Work on AMI documents for AMI testimony issues; confer client re same; work on compensation and benefits issues	Ingram, III, Lindsey	3.7	\$359.00	\$1,328.30
10/14/2020 -	Reviewed edits to Conroy testimony; Edited memo re testimony exhibits to make updates; Researched Kentucky Power net metering	Wimberly, Mary Ellen	4.4	\$210.00	\$924.00
10/14/2020 -	Revise Application; review PSC precedent re: ratemaking treatment for CWIP; conference call with Mr. Riggs and Ms. Brown	Wuetcher, Gerald	7	\$296.00	\$2,072.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		6.0	(\$296.00)	\$1,776.00
10/14/2020 -	E-mail communications re: Wolfe testimony capital projects; prepare for call with Wilson re: analyses to support Bellar testimony	Parsons, Matt	3.6	\$242.00	\$871.20

10/15/2020 -	Attend remote meeting re Conroy testimony [no charge]		0.7	\$448.00 (\$313.60)	\$0.00
		Kendrick			
10/15/2020 -	Participated in Mr. Blake's Direct Testimony review call; drafted testimony re AFUDC accrual based on WACC rates authorized by other state utility commissions; reviewed SharePoint for updates; discussed Applications with Mr. Wuetcher	Brown, Katelyn	5	\$201.00	\$1,005.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		4.0	(\$201.00)	\$804.00
10/15/2020 -	Attend remote meeting re Bellar testimony [no charge]	Riggs, Kendrick	1.5	\$448.00 (\$672.00)	\$0.00
10/15/2020 -	Meeting with Mr. Bellar; work on Bellar testimony; work on Wolfe testimony	Ingram, III, Lindsey	3.2	\$359.00	\$1,148.80
10/15/2020 -	Attend remote meetings re draft Thompson and Blake testimonies; work on testimony and regulatory issues	Riggs, Kendrick	7.4	\$448.00	\$3,315.20
10/15/2020 -	Work re Sinclair and Seelye testimony.	Crosby, W. Duncan	4.4	\$285.00	\$1,254.00
10/15/2020 -	Revise Application; call with Ms. Brown re: revisions to application	Wuetcher, Gerald	10	\$296.00	\$2,960.00
10/15/2020 -	Researched Kentucky Power net metering issues; Discussed net metering issues with Mr. Crosby; Participated on Conroy testimony meeting; Reviewed edits to Arbough testimony; Edited memo re status of testimony exhibits; Edited Wolfe testimony	Wimberly, Mary Ellen	3.3	\$210.00	\$693.00
10/15/2020 -	Bellar testimony review meeting; further review and edits to Wolfe testimony	Parsons, Matt	4.3	\$242.00	\$1,040.60
10/16/2020 -	Call re: Wolfe testimony; call re: Saunders testimony and edits to same	Parsons, Matt	2.6	\$242.00	\$629.20
10/16/2020 -	Revise Applications; revise Statutory Notice and Completion of Notice	Wuetcher, Gerald	5	\$296.00	\$1,480.00
10/16/2020 -	Participated on Arbough meeting; Updated memo re testimony exhibits and uploaded to Sharepoint	Wimberly, Mary Ellen	0.9	\$210.00	\$189.00
10/16/2020 -	Attend Saunders testimony review meeting [no charge]	Riggs, Kendrick	1	\$448.00 (\$448.00)	\$0.00
10/16/2020 -	Work on testimonies and regulatory issues	Riggs, Kendrick	6	\$448.00	\$2,688.00
10/16/2020 -	Meetings with witnesses; work on Wolfe and Saunders testimony	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
10/16/2020 -	Video call with client re Sinclair testimony; work re Sinclair and Seelye testimony drafts.	Crosby, W. Duncan	4.2	\$285.00	\$1,197.00
10/16/2020 -	Attend Wolfe testimony review meeting [no charge]	Riggs, Kendrick	1	\$448.00 (\$448.00)	\$0.00
10/17/2020 -	Work on Blake testimony; attention to other regulatory issues and abbreviated notice	Riggs, Kendrick	4.9	\$448.00	\$2,195.20

Case No. 2020-00350

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed December 30, 2020

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Garrett

10/17/2020 -	Work re Seelye testimony.	Crosby, W. Duncan			\$399.00
10/18/2020 -	Work on AMI issues	Ingram, III, Lindsey	1.7	\$359.00	\$610.30
10/19/2020 -	Phone conference with counsel re status of testimonies in preparation of case	Riggs, Kendrick	0.5	\$448.00	\$224.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		0.0	(\$224.00)	\$0.00
10/19/2020 -	Work on Meiman testimony issues and confer client re same; work on Saunders testimony issues; work on AMI issues	Ingram, III, Lindsey	2.5	\$359.00	\$897.50
10/19/2020 -	Reviewed SharePoint for updates to Mr. Blake's and Mr. Garrett's Direct Testimonies; reviewed depreciation spreadsheets sent by Mr. Spanos; participated in SKO internal call re status of testimonies	Brown, Katelyn	4.8	\$201.00	\$964.80
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		4.3	(\$100.50)	\$864.30
10/19/2020 -	Meeting with client re: Meiman Testimony; conference call to review status of testimony and filing documents; review of final tariff	Wuetcher, Gerald	1	\$296.00	\$296.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		0.5	(\$148.00)	\$148.00
10/19/2020 -	Work on tariff review and Seelye testimony.	Crosby, W. Duncan	4	\$285.00	\$1,140.00
10/19/2020 -	Status call with team regarding testimony	Braun, Monica	0.5	\$238.00	\$119.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		0.0	(\$119.00)	\$0.00
10/19/2020 -	Reviewed and edited net metering tariff; Participated on internal status call; Reviewed and edited Seelye net metering testimony; Discussed net metering issues with Mr. Crosby	Wimberly, Mary Ellen	2.9	\$210.00	\$609.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		2.4	(\$105.00)	\$504.00
10/19/2020 -	Review edits to Wolfe testimony; call with Mr. Woodworth re: same; team call re: status; e-mail to client re: Bellar exhibit	Parsons, Matt	1.3	\$242.00	\$314.60
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		0.8	(\$121.00)	\$193.60
10/20/2020 -	Review tariff; confer with Mr. Crosby re: results of review of revised electric tariff	Wuetcher, Gerald	6	\$296.00	\$1,776.00
10/20/2020 -	Reviewed most recent versions of depreciation studies sent by Mr. Spanos; reviewed current draft of Mr. Blake's Direct Testimony	Brown, Katelyn	0.6	\$201.00	\$120.60
10/20/2020 -	Work on Bellar, Meiman, and Wolfe testimony; work on AMI issue	Ingram, III, Lindsey	3.5	\$359.00	\$1,256.50
10/20/2020 -	Reviewed net metering tariffs; Discussed tariffs with Mr. Crosby and Mr. Wuetcher; Reviewed and edited Conroy net metering testimony	Wimberly,	2.3	\$210.00	\$483.00



10/20/2020 -	Attention to Blake testimony issues	Kendrick			\$268.80
10/20/2020 -	Review and circulate Executive Order re: disconnect moratorium; review and revisions to Bellar exhibits; review and substantive revisions to Bellar testimony; send update to client re: Bellar exhibit; e-mails to client re: smart grid investment summary; e-mails re: Bellar generation and transmission testimony	Parsons, Matt	7.3	\$242.00	\$1,766.60
10/20/2020 -	Work on Conroy and Seelye drafts; work on tariffs.	Crosby, W. Duncan	6.8	\$285.00	\$1,938.00
10/21/2020 -	Attend remote meeting re exhibits to Bellar testimony; attention to expert witness testimony	Riggs, Kendrick	3	\$448.00	\$1,344.00
10/21/2020 -	Work on tariffs and McKenzie testimony.	Crosby, W. Duncan	3.9	\$285.00	\$1,111.50
10/21/2020 -	Edited Arbough testimony; Reviewed edits to Conroy testimony	Wimberly, Mary Ellen	2.3	\$210.00	\$483.00
10/21/2020 -	Review and revise Wolfe operational testimony	Parsons, Matt	1.3	\$242.00	\$314.60
10/21/2020 -	Review proposed revisions to LG&E gas tariff	Wuetcher, Gerald	2	\$296.00	\$592.00
10/21/2020 -	Continued reviewing Mr. Garrett's Direct Testimony; researched refined coal agreement orders	Brown, Katelyn	1.6	\$201.00	\$321.60
10/22/2020 -	Work on Meiman testimony and related issues; work on AMI issues and confer client re same; work on Wolfe testimony	Ingram, III, Lindsey	4	\$359.00	\$1,436.00
10/22/2020 -	Continued reviewing and revising Mr. Garrett's Direct Testimony; checked SharePoint for updated information	Brown, Katelyn	0.6	\$201.00	\$120.60
10/22/2020 -	Participate in video conference reviewing Seelye direct testimony	Wuetcher, Gerald	1.3	\$296.00	\$384.80
10/22/2020 -	Work on tariffs and Seelye and McKenzie testimony drafts.	Crosby, W. Duncan	5.9	\$285.00	\$1,681.50
10/22/2020 -	Work on gas testimony	Braun, Monica	1.6	\$238.00	\$380.80
10/22/2020 -	Reviewed Arbough and Conroy testimonies; Reviewed Arbough and Conroy testimony exhibits	Wimberly, Mary Ellen	1.1	\$210.00	\$231.00
10/22/2020 -	Attention to motion for abbreviated notice; attention to notice of intent to file rate cases; attend remote meeting re AMI analysis for Bellar testimony; attention to expert testimony; phone conference with Ms. Sturgeon and Mr. Blake re issues in the case	Riggs, Kendrick	5.1	\$448.00	\$2,284.80
10/22/2020 -	Revisions to Bellar generation testimony; revisions to Saunders testimony	Parsons, Matt	5.9	\$242.00	\$1,427.80
10/23/2020 -	Work on third draft of testimonies; remote meeting with Mr. Spanos	Riggs, Kendrick	6.3	\$448.00	\$2,822.40
10/23/2020 -	Prepared for testimony review call with Mr. Spanos; participated in testimony review call with Mr. Spanos; researched testimony since Companies' last GPCN case	Brown, Katelyn	4.8	\$201.00	\$964.80

10/23/2020 -	Review proposed revisions to Bellar transmission testimony and e-mail client re: same	Matt			\$24.20
10/23/2020 -	Confer with Mr. Riggs re: current version of applications & revisions thereto; review of filing deficiencies in Case No. 2020-00174 for possible changes/errors in Clients' applications	Wuetcher, Gerald	0.5	\$296.00	\$148.00
10/23/2020 -	Work on Conroy and Seelye testimony drafts and draft tariffs.	Crosby, W. Duncan	5.1	\$285.00	\$1,453.50
10/23/2020 -	Work on Bellar and Saunders testimony; work on AMI issues	Ingram, III, Lindsey	2.5	\$359.00	\$897.50
10/23/2020 -	Edited Arbough testimony; Reviewed edits to Conroy testimony	Wimberly, Mary Ellen	0.6	\$210.00	\$126.00
10/24/2020 -	Work on Bellar exhibits.	Crosby, W. Duncan	1.7	\$285.00	\$484.50
10/24/2020 -	Work on Saunders and Bellar testimony; work on AMI issues	Ingram, III, Lindsey	5	\$359.00	\$1,795.00
10/24/2020 -	Work on third draft of testimonies	Riggs, Kendrick	4	\$448.00	\$1,792.00
10/24/2020 -	Review Bellar testimony for support of Thompson testimony, call with Mr. Riggs re: same	Parsons, Matt	0.5	\$242.00	\$121.00
10/25/2020 -	Call re: operational testimony; edits to Wolfe and Saunders testimony	Parsons, Matt	3	\$242.00	\$726.00
10/25/2020 -	Work on Wolfe and Saunders testimony; confer co-counsel re same; work on AMI issues	Ingram, III, Lindsey	2.5	\$359.00	\$897.50
10/25/2020 -	Work on third draft of testimonies	Riggs, Kendrick	7.5	\$448.00	\$3,360.00
10/26/2020 -	Research Filing requirements for Certificate of Public Convenience and Necessity; conference call re: preparation of witness testimony	Wuetcher, Gerald	2.5	\$296.00	\$740.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		1.5	(\$296.00)	\$444.00
10/26/2020 -	Finished reviewing and revising Mr. Garrett's Direct Testimony; checked SharePoint for new edits to testimonies; began drafting Petitions for Confidential Protection to be filed with Applications; participated in SKO internal call re status of testimonies	Brown, Katelyn	3.9	\$201.00	\$783.90
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		2.9	(\$201.00)	\$582.90
10/26/2020 -	Work on Bellar testimony; work on AMI issues; confer co-counsel re status and strategy; work on Meiman testimony; work on Saunders testimony; work on Wolfe testimony	Ingram, III, Lindsey	5.3	\$359.00	\$1,902.70
10/26/2020 -	Work on Thompson testimony; work on Bellar testimony; status call with team	Braun, Monica	1.4	\$238.00	\$333.20
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		0.4	(\$238.00)	\$95.20
10/26/2020 -	Work on Conroy and McKenzie testimony drafts and Bellar exhibit.	Crosby, W.	6.3	\$285.00	\$1,795.50

10/26/2020 -	Work on third draft of testimonies	Riggs, Kendrick			\$3,673.60
10/26/2020 -	Reviewed and edited Conroy testimony; Reviewed and edited Arbough testimony; Participated on weekly internal status call; Uploaded Conroy testimony to Sharepoint	Wimberly, Mary Ellen	4.3	\$210.00	\$903.00
Line Adj.	Fee - Excessive time: "Please do not bill for SKO internal status calls" - Allyson Sturgeon 11/13/2020		3.3	(\$210.00)	\$693.00
10/26/2020 -	Work on testimony edits to Bellar, Saunders; call re: retirement study	Parsons, Matt	5.4	\$242.00	\$1,306.80
10/27/2020 -	Work on notices and Bellar testimony exhibit.	Crosby, W. Duncan	3.9	\$285.00	\$1,111.50
10/27/2020 -	Participate in video conference call with Towers Watson re: employee compensation study	Wuetcher, Gerald	1.5	\$296.00	\$444.00
10/27/2020 -	Attend two remote meetings with Mercer and WTW re analysis [no charge]	Riggs, Kendrick	2	\$448.00 (\$896.00)	\$0.00
10/27/2020 -	Work on testimony issues re AMI and other issues	Riggs, Kendrick	2	\$448.00	\$896.00
10/27/2020 -	Reviewed edits to tariff from Ms. Judd; Reviewed edits to Arbough and Conroy testimony on Sharepoint	Wimberly, Mary Ellen	1.4	\$210.00	\$294.00
10/27/2020 -	Calls with client re compensation and benefits and Meiman testimony; work on various AMI issues and calls re same	Ingram, III, Lindsey	4.2	\$359.00	\$1,507.80
10/27/2020 -	Continued drafting Petitions for Confidential Protection to be filed with Applications; reviewed testimonies on SharePoint for updates	Brown, Katelyn	3.6	\$201.00	\$723.60
10/28/2020 -	Review of notices of proposed rate adjustments; conference call with client to review proposed tariff revisions ; confer with Mr. Crosby re: notice review	Wuetcher, Gerald	5	\$296.00	\$1,480.00
10/28/2020 -	Attend remote meeting to review Blake testimony; attend remote meeting to review McKenzie testimony	Riggs, Kendrick	5.5	\$448.00	\$2,464.00
10/28/2020 -	Revisions to Saunders testimony	Parsons, Matt	0.7	\$242.00	\$169.40
10/28/2020 -	Reviewed COVID moratorium order and added comment to Saunders and Thompson testimonies; Reviewed edits to Arbough and Conroy testimonies	Wimberly, Mary Ellen	1.7	\$210.00	\$357.00
10/28/2020 -	Work on tariffs, notices, and McKenzie testimony.	Crosby, W. Duncan	6	\$285.00	\$1,710.00
10/28/2020 -	Work on Meiman benefits issues; confer client re same; work on AMI issues	Ingram, III, Lindsey	2.1	\$359.00	\$753.90
10/28/2020 -	Reviewed latest version of Mr. Blake's Direct Testimony; prepared for review meeting; participated in review conference for Mr. Blake's Direct Testimony	Brown, Katelyn	3	\$201.00	\$603.00
10/29/2020 -	Work on review of Bellar testimony; minor revisions; call with Mr. Bellar re: testimony; review Saunders testimony and call with Ms. Saunders to review	Parsons, Matt	3.4	\$242.00	\$822.80
10/29/2020 -	Work re Conroy, Seelye, and Sinclair testimony drafts.	Crosby, W. Duncan	3	\$285.00	\$855.00

Case No. 2020-00350

Supplemental Attachment 2 to Response to PSC-1 Question No. 14(d), Filed December 30, 2020

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Garrett

10/29/2020 -	Reviewed edits to Conroy and Arbough testimony; Participated on Conroy testimony meeting	Wimberly, Mary Ellen			\$504.00
10/29/2020 -	Work on benefits issues for Meiman testimony and calls with client re same; work on Bellar and Saunders testimony; work on AMI issues and phone calls with client re same	Ingram, III, Lindsey	5.8	\$359.00	\$2,082.20
10/29/2020 -	Reviewed newest version of Mr. Blake's Direct Testimony; reviewed edits to Mr. Garrett's Direct Testimony on SharePoint; prepared for Mr. Garrett's review call; continued drafting Petitions for Confidential Protection	Brown, Katelyn	4.4	\$201.00	\$884.40
10/29/2020 -	Attend remote testimony review meetings with Messrs. Sinclair, Wilson, Garrett and Thompson; work on testimony issues re same	Riggs, Kendrick	6	\$448.00	\$2,688.00
10/29/2020 -	Attend remote review meetings with Messrs. Conroy and Bellar and Ms. Saunders re testimonies [no charge]	Riggs, Kendrick	3.5	\$448.00 (\$1,568.00)	\$0.00
10/30/2020 -	Attention to testimony issues; attention to application and schedule issues	Riggs, Kendrick	1.8	\$448.00	\$806.40
10/30/2020 -	Attend remote meeting to review Meiman testimony [no charge]	Riggs, Kendrick	0.8	\$448.00 (\$358.40)	\$0.00
10/30/2020 -	Continued drafting Petitions for Confidential Protection; discussed confidential items with Mr. Riggs; reviewed SharePoint for updates to testimonies	Brown, Katelyn	5.9	\$201.00	\$1,185.90
10/30/2020 -	Attend remote meeting to review Wolfe testimony [no charge]	Riggs, Kendrick	1	\$448.00 (\$448.00)	\$0.00
10/30/2020 -	Work on McKenzie and Seelye testimony drafts.	Crosby, W. Duncan	2.3	\$285.00	\$655.50
10/30/2020 -	Reviewed Arbough testimony; Participated on Arbough testimony meeting; Discussed petition for confidential protection issue with Ms. Brown; Edited Arbough and Garrett testimonies	Wimberly, Mary Ellen	2.9	\$210.00	\$609.00
10/30/2020 -	Work on Wolfe testimony; work on Meiman testimony and benefits issues; calls regarding AMI and work on AMI issues	Ingram, III, Lindsey	4	\$359.00	\$1,436.00
10/30/2020 -	Review edits to Wolfe testimony; call with Mr. Wolfe re: same; review and comments on distribution plan document; notes re: confidential exhibit to Wolfe testimony	Parsons, Matt	2.4	\$242.00	\$580.80
10/30/2020 -	Attend remote meeting with expert witness re compensation report [no charge]	Riggs, Kendrick	0.5	\$448.00 (\$224.00)	\$0.00
10/30/2020 -	Participate in video conference call with Towers Watson re: employee compensation study; participate in call re: Review of Meiman Direct Testimony	Wuetcher, Gerald	1	\$296.00	\$296.00

Garrett

*Ref. 171721*  
*P.O. 169568*  
*J. Schuster 11/16/2020*

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

fincap2@texas.net



October 31, 2020

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:  
September 1 through October 31, 2020

Professional Time:

Adrien M. McKenzie			
24.0 hours @ \$ 400	\$		9,600
John S. Thompson			
27.5 hours @ \$ 150			4,125
			<hr/>

**Total**

**\$ 13,725**

Bruce H. Fairchild

*Rick E. Lovekamp 11-4-2020*

*Ref. 171773  
P.O. 169668  
J. Schreiber  
11/13/2020*

# The Prime Group

## Invoice for Services Rendered

Invoice Date: November 1, 2020

To: LG&E and KU Services Company  
220 West Main Street  
Louisville, KY 40202

Attn: Ms. Andrea Fackler, Manager Revenue Requirement

Contract No. 105655

107.00 hours of consulting work by Steve Seelye @ \$230.00/hour performed during October on Cost of Service Studies, Schedule Ms, Direct Testimony, and Jurisdictional Separation Study in preparation for a rate case in Kentucky for LG&E/KU. \$ 24,610.00

42.5 hours of consulting work by Larry Feltner @ \$230.00/hour performed during October working on a Gas Cost of Service Study in preparation for a rate case in Kentucky for LG&E/KU. \$ 9,775.00

33.0 hours of consulting work by Jeff Wernert @ \$170.00/hour performed during October working on the Electric Cost of Service Studies in preparation for a rate case in Kentucky for LG&E/KU. \$ 5,610.00

5.00 hours of consulting work by Eric Blake @ \$170.00/hour performed during October assisting Steve Seelye preparing for a rate case in Kentucky for LG&E/KU. \$ 850.00

**Total due for work performed in October \$ 40,845.00**

**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 11/10/2020 by:

*Andrea M. Fackler*

The Prime Group, LLC  
P. O. Box 837 • Crestwood, KY • 40014-0837  
Phone **502-422-4888**

*Rich E. Lamborn 11/14/2020*

122484	KU RC 20 EXP	16,777.80
122482	LGE RC-EL 20 EXP	11,746.20
122483	LGE RC-GS 20 EXP	12,321.00
		40,845.00

	Allocation	Total	KU	LGE-Electric	LGE-Gas
	All Allocation		54%	36%	10%
	Electric Only		54%	46%	
	Gas Only				100%
Seelye	All	24,610.00	13,289.40	8,859.60	2,461.00
Feltner	LGE-Gas	9,775.00			9,775.00
Wernert	LGE-Electric/KU	5,610.00	3,029.40	2,580.60	
Blake	All	850.00	459.00	306.00	85.00
		40,845.00	16,777.80	11,746.20	12,321.00



November 16, 2020

Lindsey W. Ingram, III  
Esquire  
Stoll Keenon Ogden, PLLC  
300 West Vine Street  
Suite 2100  
Lexington, KY 40507-1801

Re: Stoll Keenon Ogden Rate Case Support

Dear Lindsey:

Enclosed is Willis Towers Watson's invoice in the amount of **\$75,425.17** for compensation and benefits consulting services provided to Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) during October 2020.

The consulting fees are associated with the following:

- Fees for services rendered for rate case support

The breakdown of fees is as follows:

▪ Total Compensation Fees	\$ 59,935.00
▪ Total Retirement Fees	10,555.81
<b>Consulting Total</b>	<b>\$ 70,490.81</b>
▪ Technical and Administration Fee	4,934.36
<b>Total</b>	<b>\$ 75,425.17</b>

Please enter the invoice number on your check and send your payment along with a copy of the invoice to the address shown on the invoice. Electronic payments are also accepted.

If you have any questions or need additional information regarding this invoice, please give us a call.

Sincerely,

David Wathen

[Redacted]

Royce Kosoff

[Redacted]

DW/kls

Attachment

cc: Royce Kosoff – Willis Towers Watson  
Vaibhav Pachisia – Willis Towers Watson

Five Concourse Parkway  
Floor 18, Suite 1800  
Atlanta, GA 30328

T [Redacted]

W [Redacted]

Willis Towers Watson US LLC.



LG&E and KU Energy  
Stoll Keenon Ogden, PLLC  
300 West Vine Street, Suite 2100  
KY 40507-1801

Willis Towers Watson US LLC  
Five Concourse Parkway  
Suite 1800  
Floor 18  
Atlanta, GA 30328  
United States  
Tel No: [REDACTED]  
Fax No: [REDACTED]

November 16, 2020

Customer No: 627332

Invoice No: 150141047927

<b>Stoll Keenon Ogden Rate Case Support for LG&amp;E and KUC</b>	<b>Amount</b>
<b>Fees for Services Rendered</b>	75,425.17
<b>Total</b>	<b>USD 75,425.17</b>
<i>Total due after December 16, 2020 due to late charges</i>	<i>USD 76,179.42</i>

Please remit payment to:

Payment Reference: 150141047927  
Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291  
Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer  
Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com  
Bank name: [REDACTED]  
Account number: [REDACTED]  
Transit or ABA #: [REDACTED]  
SWIFT CODE: [REDACTED]  
Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

**Invoice**

Christy Gregor  
LG&E and KU Energy LLC  
220 W. Main Street  
Louisville KY 40202

**QUESTIONS? GET IN TOUCH:**

CT Corporation  
Phone : [REDACTED]  
Email: [REDACTED]

[Pay online at CTCorporation.com/pay](http://Pay online at CTCorporation.com/pay)  
Payment Due Upon Receipt

(Federal Tax ID# [REDACTED])

INVOICE NUMBER <b>21491339-RI</b>		INVOICE DATE 11/04/20
ORDER NUMBER 70928273 WO	ORDER DATE 10/30/20	CUSTOMER NUMBER [REDACTED]
CUSTOMER REFERENCE - 1 Rate Case		CUSTOMER REFERENCE - 2 Rate Case
REQUESTED BY Christy Gregor		<b>AMOUNT DUE</b> <b>\$411.50</b>

Page 1 of 2

**Payment of this invoice constitutes your acceptance of the included terms and conditions**

**Kentucky Utilities Company (KY)**

*Services -*

Cert Copy of Restated Articles of Inc & All Amend/Mrgr - Kentucky

90.00

*Disbursements -*

Cert Copy of Restated Articles of Inc & All Amend/Mrgr - Kentucky

40.00

UPS Next Day Air

19.75

**SUBTOTAL**

**90.00**

**59.75**

**149.75**

**Kentucky Utilities Company (VA)**

*Services -*

Cert Copy of Restated Articles of Inc & All Amend/Mrgr - Virginia

90.00

*Disbursements -*

Cert Copy of Restated Articles of Inc & All Amend/Mrgr - Virginia

6.00

UPS Next Day Air

19.75

**SUBTOTAL**

**90.00**

**25.75**

**115.75**

**Louisville Gas and Electric Company (KY)**

*Services -*

Cert Copy of Restated Articles of Inc & All Amend/Mrgr - Kentucky

90.00

*Disbursements -*

Cert Copy of Restated Articles of Inc & All Amend/Mrgr - Kentucky

56.00

**SUBTOTAL**

**90.00**

**56.00**

**146.00**

**SUMMARY**

Service Charges	270.00
Disbursements	141.50
<b>TOTAL AMOUNT DUE</b>	<b>\$411.50</b>

To pay by mail, detach and return this stub with your payment.

For proper credit, indicate your **complete invoice number, including the two characters following the invoice number**, on the check.

Wire Instructions: CTCorporation.com/pay

[Pay online at CTCorporation.com/pay](http://Pay online at CTCorporation.com/pay)



Christy Gregor  
LG&E and KU Energy LLC  
220 W. Main Street

**SEND PAYMENTS TO:**

CT Corporation

[REDACTED]

INVOICE NUMBER <b>21491339-RI</b>		INVOICE DATE 11/04/20
CUSTOMER NUMBER [REDACTED]		<b>AMOUNT DUE</b> <b>\$411.50</b>

**Payment Due Upon Receipt**

**Payment of this invoice constitutes your acceptance of the included terms and conditions**

**CT CORPORATION SYSTEM – TERMS AND CONDITIONS**

The provision of Services by C T Corporation System, a Delaware corporation ("CT"), and your use thereof, is subject to these terms and conditions (this "Agreement"). You ("Customer") acknowledge that you agree to comply with this Agreement and are authorized to agree on behalf of all Customer Users. **Notwithstanding anything to the contrary herein, your use of, or payment for, the Services shall be deemed your acceptance of this Agreement. No modifications by you to these terms and conditions shall be effective unless agreed by CT in writing.**

**1. SERVICES AND FEES; PAYMENT TERMS; TAXES**

**1.1 Provision and Use of the Services; Fees.** CT itself or through one or more of its affiliates, subcontractors or agents ("CT Parties") shall provide to Customer and its affiliates the services requested by Customer or a Customer User and described at [ct.wolterskluwer.com/service-descriptions](http://ct.wolterskluwer.com/service-descriptions) and any other services requested by Customer or a Customer User and provided by CT (collectively, the "Services"). The provision and use of the Services shall also be subject to the terms and conditions located at [ct.wolterskluwer.com/services-terms-and-conditions](http://ct.wolterskluwer.com/services-terms-and-conditions). CT shall be responsible for the performance of any CT Parties. Customer shall perform its responsibilities and obligations set forth in this Agreement, be responsible for the compliance of its personnel, affiliates and permitted third party users ("Customer Users") herewith and cooperate with CT in connection with CT's provision of the Services. Customer shall use the Services only for the internal business purposes of Customer and its affiliates. Customer Users shall not include any competitors of CT, and Customer shall not permit any third party to use the Services or CT Products without the prior written consent of CT. Customer shall not (i) resell, offer or use the Services for the benefit of any third parties or (ii) use the Services in violation of any applicable law, rule, or regulation. Customer agrees to pay CT the applicable fees for the Services in accordance with CT's then current standard fee schedules for such Services (or as otherwise agreed by CT and Customer (the "Parties")). Customer shall also pay all additional fees advanced by CT on behalf of Customer, including taxes, statutory fees, and correspondent and courier charges. Customer agrees to pay CT all invoiced amounts within thirty (30) days of invoice, subject to a late fee of 1.75% per month plus costs of collection. Following such 30-day period, CT's obligation to provide the Services shall be suspended during any period of nonpayment by Customer. Customer shall pay all sales, use and similar taxes in connection with the Services.

**1.2 Customer Information and Instructions.** Performance of the Services requires the timely completion of Customer's responsibilities and obligations. Additional fees may apply for any modifications to standard documents or processes made by Customer or at Customer's request. Customer will be responsible for (i) the accuracy and completeness and the compliance, sufficiency and effectiveness under applicable law of all data, documents, templates or other information provided to CT by or on behalf of Customer, and (ii) any instructions given by Customer or any Customer User to CT.

**2. TERM; TERMINATION.** The term of this Agreement shall be effective as of the start of Customer's most recent billing cycle (the "Effective Date") and continue until terminated as set forth herein (the "Term"). Either Party may terminate this Agreement or a particular Service (i) if the other Party fails to perform any material obligation of this Agreement (including the payment of amounts owed hereunder) and fails to cure such failure within thirty (30) days of notice thereof, (ii) if the other Party seeks protection under bankruptcy or similar laws, or (iii) at any time upon 180 days' prior written notice to the other Party. CT may terminate this Agreement at any time if legally required or upon belief of Customer's improper use of the Services. In the event of any termination of this Agreement, (a) Customer shall pay CT for Services (1) provided under this Agreement through the date of termination and (2) that CT is legally required to provide to Customer following termination, (b) Customer shall also pay all fees in connection with the removal of CT's name as its Registered Agent in each applicable Secretary of State's office, (c) CT's obligations to provide the Services shall cease and (d) all rights granted to Customer by CT under this Agreement related to terminated Services shall terminate. All provisions relating to ownership rights, confidentiality and non-disclosure, and limitation of liability shall survive any termination of this Agreement.

**3. CONFIDENTIALITY.** "Confidential Information" includes any proprietary or confidential information provided by the disclosing Party to the receiving Party other than any information which: (a) is generally available to the public through no fault of the receiving Party or any of its affiliates or its or their directors, officers, employees, contractors, or other agents (collectively, a Party's "Representatives"); (b) is or becomes available to the receiving Party through a source other than the disclosing Party or its Representatives without duty of confidentiality; or (c) is or has been developed by the receiving Party independently of the disclosing Party's Confidential Information. Anonymized and de-identified data shall not be considered Customer's Confidential Information and CT shall be permitted to retain and utilize such data. Each Party shall (i) keep all Confidential Information of the other Party confidential, (ii) not disclose the other Party's Confidential Information to any third party except if required by law, subpoena or similar legal demand, and (iii) use and disclose Confidential Information of the other Party only as necessary to perform its obligations herein (including CT's disclosure to its Representatives).

**4. OWNERSHIP RIGHTS.** All intellectual property rights related to the Services (including all products, documentation thereof and modifications thereto) ("CT Products") shall remain the exclusive property of CT or its licensors. During the Term, Customer shall have a personal, non-transferable, non-exclusive right to access and use the CT Products in connection with the Services solely as set forth herein.

**5. WARRANTY DISCLAIMER; LIMITATION OF LIABILITY.** THE SERVICES ARE PROVIDED WITHOUT WARRANTY OF ANY KIND, WHETHER EXPRESS OR IMPLIED. THE SERVICES DO NOT INCLUDE THE PROVISION OF LEGAL, ACCOUNTING OR OTHER PROFESSIONAL ADVICE AND SHOULD NOT BE RELIED UPON AS SUCH. CT, ITS DATA PROVIDERS AND THE CT PARTIES SHALL HAVE NO LIABILITY FOR DELAYS, ERRORS OR OMISSIONS IN THE INFORMATION PROVIDED BY GOVERNMENTAL OR THIRD PARTY INFORMATION PROVIDERS OR FILING SYSTEMS OR WITH RESPECT TO INFORMATION OR RECORDS THAT MAY CONTAIN PERSONALLY IDENTIFIABLE INFORMATION. NEITHER PARTY (NOR ANY CT PARTY) SHALL BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES, AND THE TOTAL LIABILITY OF CT AND THE CT PARTIES UNDER THIS AGREEMENT SHALL NOT EXCEED THE LESSER OF (I) \$50,000 AND (II) AN AMOUNT EQUAL TO THE FEES PAID BY CUSTOMER TO CT IN THE TWELVE-MONTH PERIOD IMMEDIATELY PRECEDING THE DATE UPON WHICH A CLAIM IS FIRST ASSERTED AGAINST CT BY CUSTOMER. CT AND THE CT PARTIES ARE NOT INSURERS WITH REGARD TO THE SERVICES AND SHALL HAVE NO LIABILITY FOR ANY LOSS OF UNDERLYING COLLATERAL OR LOSS (OR DECREASED PRIORITY) OF SECURITY INTEREST.

**6. COMMUNICATIONS.** All communications to CT under this Agreement shall be delivered to: CT, 28 Liberty St, 42nd Fl, New York, NY 10005, Attn: GM, with copies to (i) the foregoing address, 43rd Fl, Attn: Associate GC, and (ii) the foregoing address, 26th Fl, Attn: EVP and General Counsel.

**7. APPLICABLE LAW; FORUM; WAIVER OF TRIAL BY JURY.** This Agreement shall be governed by the laws of the State of New York. Any Party bringing a legal action relating to this Agreement shall bring such action in any court sitting in New York City, and each Party waives any objection to such courts. EACH PARTY WAIVES ITS RIGHT TO A TRIAL BY JURY IN CONNECTION WITH ANY SUCH ACTION.

**8. MISCELLANEOUS.** This Agreement constitutes the entire agreement between the Parties in connection with the subject matter hereof and supersedes all prior agreements. This Agreement, or any rights or obligations hereunder, may not be assigned by Customer without the prior written consent of CT. No modifications to this Agreement shall be valid unless in a writing executed by the Parties. CT is acting in performance of this Agreement as an independent contractor. There shall be no third party beneficiaries to this Agreement. Neither Party shall be liable for failure or delay in performance of its obligations hereunder (other than Customer's obligation to pay the fees for Services provided) caused by events beyond its control.



## Invoice

99 High Street  
Boston, MA 02110

Telephone: [REDACTED]

Allyson Sturgeon  
Sr. Corporate Attorney  
LG&E and KU Energy LLC  
P.O. Box 32010  
Louisville, KY 40232

Number 199610036729  
Date 12-Nov-2020  
Client LGKLOU

Issued by E-mail: allyson.sturgeon@lge-ku.com

For professional consulting services provided by Mercer through the period ending October 30, 2020, including the following:

- Benefits valuation for three market scopes:
  - o Utilities
  - o Companies headquartered in KY
  - o General industry companies
- Compilation of summary report comparing LKE's benefits to the three cuts mentioned above
- Two calls to review report

		Fees
Sub Total	\$	50,000.00
Total Amount Due	\$	50,000.00

Please retain this copy for your records

Payable within 30 days from date of invoice.

Please wire funds to:  
J.P. Morgan Chase, Chicago IL  
Mercer (US) Inc.  
Acct. No.: [REDACTED]  
FED WIRE ABA # [REDACTED]  
ACH ABA #: [REDACTED]  
Swift Code: [REDACTED]

or Remit with Check to:

P.O. Box 13793  
NEWARK NJ  
07188-0793

Compensation paid to Mercer, including compensation in the form of fees or commissions, may or may not be paid from benefit plan assets. To the extent this invoice identifies certain fees as potentially allocable to an employee benefit plan (whether or not covered by ERISA) or certain commissions as constituting assets of an ERISA-covered plan or other benefit plan, this should not be interpreted as our advice or recommendation that these balances are plan assets or can or should be paid from plan assets under governing law. The client, as a fiduciary of the plan, and not Mercer, has the responsibility for determining what constitutes an asset of the plan and whether these fees are reasonable expenses of administering the plan that may properly be charged (in whole or in part) to plan assets; and if so, what portion (if any) should be allocated to a particular plan or plans. Mercer recommends that the client make this determination with the assistance of legal counsel, as Mercer is not a law firm.