

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF)	
KENTUCKY UTILITIES COMPANY AND)	
LOUISVILLE GAS AND ELECTRIC)	CASE NO: 2024-00181
COMPANY FOR AN ORDER APPROVING)	
THE ESTABLISHMENT OF)	
REGULATORY ASSETS)	

VERIFIED JOINT APPLICATION OF
KENTUCKY UTILITIES COMPANY AND
LOUISVILLE GAS AND ELECTRIC COMPANY

Kentucky Utilities Company (“KU”) and Louisville Gas and Electric Company (“LG&E”), (collectively, the “Companies”) apply to the Kentucky Public Service Commission (“Commission”), pursuant to KRS 278.220, for an order by **July 3, 2024**, authorizing the Companies to establish regulatory assets to account for each utility’s expenses incurred to repair damage and restore service to their customers caused by severe weather on May 26-27, 2024 (the “May 2024 Storms”). In support of this Joint Application, the Companies respectfully state:

1. Applicant KU’s full name and business address is: Kentucky Utilities Company, One Quality Street, Lexington, Kentucky 40507. KU’s mailing address is Kentucky Utilities Company c/o Louisville Gas and Electric Company, 220 West Main Street, Post Office Box 32010, Louisville, Kentucky 40202.

2. KU is a utility engaged in the electric business. KU generates and purchases electricity, distributes, and sells electricity at retail in the following counties in central, northern, southeastern, and western Kentucky:

Adair	Edmonson	Jessamine	Ohio
Anderson	Estill	Knox	Oldham
Ballard	Fayette	Larue	Owen
Barren	Fleming	Laurel	Pendleton
Bath	Franklin	Lee	Pulaski
Bell	Fulton	Lincoln	Robertson
Bourbon	Gallatin	Livingston	Rockcastle
Boyle	Garrard	Lyon	Rowan
Bracken	Grant	Madison	Russell
Bullitt	Grayson	Marion	Scott
Caldwell	Green	Mason	Shelby
Campbell	Hardin	McCracken	Spencer
Carlisle	Harlan	McCreary	Taylor
Carroll	Harrison	McLean	Trimble
Casey	Hart	Mercer	Union
Christian	Henderson	Montgomery	Washington
Clark	Henry	Muhlenberg	Webster
Clay	Hickman	Nelson	Whitley
Crittenden	Hopkins	Nicholas	Woodford
Daviess			

3. KU is incorporated in the Commonwealth of Kentucky and the Commonwealth of Virginia, and attests it is in good corporate standing in both states. KU was incorporated in Kentucky on August 17, 1912, and in Virginia on November 26, 1991.

4. Applicant LG&E's full name and post office address is: Louisville Gas and Electric Company, 220 West Main Street, Post Office Box 32010, Louisville, Kentucky 40202.

5. LG&E is a public utility, as defined in KRS 278.010(3)(a), engaged in the electric and gas business. LG&E generates, purchases electricity, distributes, and sells electricity at retail in Jefferson County and portions of Bullitt, Hardin, Henry, Meade, Oldham, Shelby, Spencer, and Trimble Counties. LG&E also purchases, stores, and transports natural gas, and distributes and sells natural gas at retail in Jefferson County and portions of Barren, Bullitt, Green, Hardin, Hart, Henry, Larue, Marion, Meade, Metcalfe, Nelson, Oldham, Shelby, Spencer, Trimble, and Washington Counties.

6. LG&E is incorporated in the Commonwealth of Kentucky, and attests it is in good corporate standing. LG&E was incorporated in Kentucky on July 2, 1913.

7. This Joint Application is filed pursuant to KRS 278.220, which authorizes the Commission to prescribe the accounting to be used by any public utility subject to its jurisdiction. The Commission requires the Companies to use and follow the Uniform System of Accounts (“USoA”) as promulgated by the Federal Energy Regulatory Commission.

8. Communications regarding this Joint Application should be addressed to:

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May 2024 Storms

9. On Sunday, May 26, and into the early hours of Monday, May 27, rounds of severe weather, including hurricane-force winds and tornadoes, tore across the Companies’ service

territories.¹ The wind events on May 26 and May 27 led Governor Andy Beshear to issue a state of emergency for the entire state.² The storm was historic in scope and scale.

10. The Companies continuously monitor weather reports and utilize outage prediction models to anticipate severe weather and prepare response teams. On Friday, May 24th, the Companies entered a ‘yellow alert’ status for May 26th in anticipation of projected severe wind, hail, and tornadoes. This status prompted storm incident command teams to appropriately prepare their teams and run relevant pre-event checklists. The forecast and corresponding preparations were refined in the lead-up to the severe weather on May 26th.

11. During the course of the storm, the Companies had nearly 200,000 customers affected without power across more than 3,400 outage events. The storm resulted in more than 2,000 wires down, over 275 poles broken, and 209 distribution circuits out, making it the fourth most significant weather event in the past 20 years, ranking behind the 2009 ice storm, 2008 windstorm, and the March 3, 2023 wind storm, in terms of number of customers affected and total system impact.

12. The Companies immediately launched a massive restoration effort. The Companies’ restoration crews, including employees and on-system contract crews, were utilized beginning on Sunday, May 26, 2024, and throughout the next several days, to mitigate the effects of the damaging winds and to restore power to locations where lines could be safely energized.

13. On May 26, 2024, the Companies’ Public Safety Response Team was activated to cover the growing number of wires down calls. Throughout the night, the Companies

¹ kentucky.gov/Pages/Activity-stream.aspx?n=GovernorBeshear&prId=2194 and kentucky.gov/Pages/Activity-stream.aspx?n=GovernorBeshear&prId=2200

² [20240526_Executive-Order_2024-379_State-of-Emergency-re-Weather-Event.pdf \(ky.gov\)](#)

communicated with multiple business partners in the region and secured resources for restoration across Kentucky.

At that time, the Companies' management declared the highest level of storm response, assigning personnel from throughout the Companies to administrative, logistical, and field responsibilities to assist with communicating with customers, managing resources, and protecting the public. Additional calls were made to contract partners and other industry contacts to request additional off-system resources that could be allocated to the Companies' restoration efforts. Through these efforts the Companies were able to secure 780 resources to augment employees and on-system contractors through the restoration efforts.

The number of resources working the restoration ramped up quickly and peaked with hundreds of KU and LG&E employees and area contractors from more than forty crew centers across the state restoring power to affected customers as quickly and safely as possible. The restoration efforts took four days to return service to most customers; however, some of the KU customers in the western part of the state were not restored until day 6.

May 2024 Storms Costs

14. It has been and will continue to be costly to repair the extraordinary, significant, and widespread damage the May 2024 Storms caused, which costs exceeded average annual storm-related costs. The Companies presently estimate that their combined distribution and transmission May 2024 Storms-related operations and maintenance and capital costs will be approximately \$40.9 million.

15. KU currently estimates that its combined distribution and transmission May 2024 Storms-related operations and maintenance costs ("O&M") will be approximately \$5.5 million. These costs are estimates based on actual and estimated costs incurred-to-date and reasonable estimates of contingencies.

16. LG&E currently estimates that its combined distribution and transmission May 2024 Storms-related O&M will be approximately \$4.8 million. These costs are estimates based on actual and estimated costs incurred-to-date and reasonable estimates of contingencies.

17. Because property and casualty insurance for distribution and transmission storm damage is generally not available in commercial insurance markets, the Companies do not carry such insurance. As a result, the Companies have not received, and will not receive, any insurance proceeds to offset its May 2024 Storms damage costs.

Need For Expedited Relief

18. The Commission requires a jurisdictional utility to obtain Commission approval before recording a regulatory asset on the utility's books for accounting purposes an expense that qualifies for establishment as a regulatory asset.³

19. The magnitude of the storm costs, the timing of the storms, and the significant effect of the storm costs on the Companies' second quarter 2024 financial statements prepared in accordance with generally accepted accounting principles (GAAP), drives the Companies' requests for a ruling on this Application on or before July 3, 2024.

20. In addition to issuance of its annual, audited financial statements, each of the companies, as Securities and Exchange Commission (SEC) registrants, has an obligation to issue interim financial statements on SEC Form 10-Q that are complete, accurate, and in compliance with SEC reporting requirements and the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 270 – Interim Reporting. ASC 270 – Interim Reporting states that (1) interim financial information is essential to provide investors and others with timely

³ See e.g., Order, *Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities Related to the Extraordinary Expenses Incurred by Kentucky Power Company in Connection With the Two 2015 Major Storm Events*, Case No. 2016-00180, at 1 (Ky. P.S.C. Dec. 12, 2016) (“2016 Storm Order”).

information as to the progress of the entity, (2) each interim period should be viewed primarily as an integral part of an annual period, and (3) arbitrary assignment of costs to an interim period shall not be made.

21. The Companies historically complete their accounting period close in five business days following the end of the month, with final consolidation completed on business day six. For the June 2024 accounting period, LG&E's and KU's financial records, including consolidation, are expected to close on July 9, 2024. The Companies then produce interim financial statements in accordance with SEC interim reporting requirements. These financial statements are made available to various parties, including bond holders, banks and financial institutions, commercial counterparties, leasing agencies, and credit rating agencies, who in turn have the ability to use those financial statements to assess the Companies' financial health and make determinations that have the potential to impact the Companies' cost of capital or credit terms under contracts. Providing financial statement users with timely and relevant information regarding the potential for future recovery of these significant and material incremental storm costs is critical to the Companies' ability to manage financing costs on behalf of its customers.

22. If incremental major storm O&M is expensed and not deferred as a regulatory asset for KU and LG&E in their respective second quarter 2024 financial statements, it indicates to financial statement users that future recovery of those costs is not probable (*i.e.*, the standard for recognition of a regulatory asset under GAAP, specifically ASC 980-340-25-1, has not been met). Failure to reflect the potential for future recovery of these costs in the quarterly financial statements could negatively impact the Companies' future financing costs or credit terms.

The Amount to be Accumulated and Deferred

23. KU and LG&E each seek authorization from the Commission to accumulate and defer for review and recovery in their next base rates proceedings the actual costs (total storm-related O&M to repair damaged facilities and restore service excluding normal operations) associated with the extraordinary May 2024 Storms. Exhibit 1 shows the current estimate of the May 2024 Storms capital and O&M for the Companies, and accordingly for KU and LG&E.

24. The Commission has traditionally approved expenses to be deferred as regulatory assets in the event one of the following four criteria have been met:

(1) an extraordinary nonrecurring expenses which could not have reasonably been anticipated or included in the utility's planning; (2) an expense resulting from a statutory or administrative directive; (3) an expense in relation to an industry sponsored initiative; or (4) an extraordinary nonrecurring expense that over time will result in a savings that fully offsets the costs

25. Currently KU's estimate of the May 2024 Storms O&M of \$5.5 million is extraordinary and exceeds the amount of transmission and distribution storm damage cost currently embedded in base rates, \$3.2 million. Currently LG&E's estimate of the May 2024 Storms O&M of \$4.8 million is extraordinary and exceeds the amount of storm damage cost currently embedded in base rates, \$4.6 million.

26. The total O&M associated with the May 2024 Storms that would not have been incurred but for the storms is still being calculated at the time of this filing. This Application therefore includes the Companies' best current high-level estimates. The Companies will update the estimates contained in this Application to the actual amounts when actual costs are known and will file the actual amounts with the Commission.

27. The Companies' second quarter 2024 books have not been closed and their second quarter 2024 financial statements have not been issued. Subject to Commission approval in this case, KU and LG&E propose to defer for purposes of their yet to be issued quarterly financial statements the estimated total jurisdictional O&M associated with the May 2024 Storms. The Companies' estimates will be developed in accordance with their established accounting policy. Further, their estimates will be subject to disclosure in KU and LG&E's quarterly financial statements, in accordance with ASC 275 – Risks and Uncertainties.

28. If approved, the Companies will hold their deferred costs in Account No. 182.3, Other Regulatory Assets, until such time as the Commission considers them in rate proceedings.

29. The Commission has approved such treatment for extraordinary storm damages for the Companies in the past. Most recently, the Commission approved regulatory asset treatment for the March 2023 Wind Storm.⁴ In addition, the Commission approved regulatory asset treatment for LG&E's actual, incremental costs incurred to repair and restore service resulting from the November 2018 Ice Storm,⁵ and for storm damages and service restoration due to the winter storm occurring January 26, 2009 through February 14, 2009.⁶ The Commission also approved a regulatory asset for actual O&M associated with repairing the damage caused by the remnants of Hurricane Ike, which struck the Companies' service territories on September 14,

⁴ *In the Matter of: Electronic Joint Application of Kentucky Utilities Company and Louisville Gas and Electric Company for an Order Approving the Establishment of Regulatory Assets*, Case No. 2023-00093 (Ky. P.S.C. Apr. 5, 2023) (“March 2023 Wind Storm”).

⁵ *In the Matter of: Application of Louisville Gas and Electric Company for an Order Approving The Establishment of a Regulatory Asset*, Case No. 2019-00017 (Ky. P.S.C. Mar. 15, 2019) (“November 2018 Ice Storm”).

⁶ *In the Matter of Kentucky Utilities Company for an Order Approving the Establishment of a Regulatory Asset*, Case No. 2009-00174 (Ky. P.S.C. Sept. 30, 2009) (“2009 Winter Storm”).

2008.⁷ In recent years, the Commission also has approved regulatory asset treatment for the storm damages costs incurred by other electric utilities in many other proceedings.⁸

30. FASB ASC 980-340-25-1, addresses regulatory assets and states in relevant part:

Rate actions of a regulator can provide reasonable assurance of the existence of an asset. An enterprise shall capitalize all or part of an incurred cost that would otherwise be charged to expense if both of the following criteria are met:

- a. It is probable (as defined in Topic 450) that future revenue in an amount at least equal to the capitalized cost will result from inclusion of that cost in allowable costs for ratemaking purposes.
- b. Based on available evidence, the future revenue will be provided to permit recovery of the previously incurred cost rather than to provide for expected levels of similar future costs. If the revenue will be provided through an automatic rate adjustment clause, this criterion requires that the regulator's intent clearly be to permit recovery of the previously incurred cost.

A cost that does not meet these asset recognition criteria at the date the cost is incurred shall be recognized as a regulatory asset when it does meet those criteria at a later date.

⁷ *In The Matter Of: Application Of Kentucky Utilities Company For An Order Approving The Establishment Of A Regulatory Asset*, Case No. 2008-00457, Order at 5 (Ky. P.S.C. Dec. 22, 2008) (“2008 KU Storm”).

⁸ *See, In the Matter of: Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities Related to Extraordinary Expenses Incurred by Kentucky Power Company in Connection With Three Major Storm Events in 2009*, Case No. 2009-00352 (Ky. P.S.C. Dec. 22, 2009) (“2009 Storm Case”); *In the Matter of: Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities Related to the Extraordinary Expenses Incurred by Kentucky Power Company in Connection With Four 2012 Major Storm Events*, Case No. 2012-00445 Ky. P.S.C. Jan. 7, 2013) (“2012 Storm Case”); *In the Matter of: Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish Regulatory Assets and Liabilities Related to the Extraordinary Expenses Incurred by Kentucky Power Company in Connection With Two 2015 Major Storm Events*, Case No. 2016-00180 (Ky. P.S.C. Dec. 12, 2016) (“2015 Storm Case”); *In the Matter of: Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to Extraordinary Expenses Incurred by Kentucky Power Company in Connection With Three 2020 Major Storm Events*, Case No. 2020-00368 (Ky. P.S.C. Feb. 5, 2021) (“2020 Storm Case”); *In the Matter of: Application and Request for Decision by April 5, 2021 of Kentucky Power Company for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to the Extraordinary Expenses Incurred by Kentucky Power Company in Connection With Three February 2021 Major Storm Events*, Case No. 2021-00129 (Ky. P.S.C. Apr. 5, 2021); *In the Matter of: Application of Kentucky Power Company for an Order Approving Accounting Practices to Establish a Regulatory Asset Related to the Extraordinary Expenses Incurred in Connection With June 2022 and July 2022 Major Storm Events*, Case No. 2022-00293 (Ky. P.S.C. Sept. 28, 2022) (“June 2022 and July 2022 Major Event Day Storms”).

To comply with ASC 980, the Companies respectfully request the Commission to state explicitly in its order that it is authorizing KU and LG&E to accumulate and defer for future recovery the actual amounts, and accruals for estimated amounts until actual costs can be determined, of extraordinary operations and maintenance expenses the Companies incurred to repair damage and restore service to customers following the May 2024 Storms in a regulatory asset recorded in Account No. 182.3, Other Regulatory Assets.

31. KU and LG&E have recorded the costs of restoration efforts in various expense accounts, including those listed in the “Credits” column of Table One below. If the Commission approves the Companies’ requested regulatory asset treatment of its May 2024 Storms-related O&M, the Companies will perform the journal entries shown in Table One below.

Table One: Journal Entries for Regulatory Asset Treatment	
<u>Debits</u>	<u>Credits</u>
<ul style="list-style-type: none"> • Acct. 182.3 - Other Regulatory Assets 	<ul style="list-style-type: none"> • 57x - Maintenance of Overhead Lines • 58x - Electric Distribution Operations Expenses • 59x - Electric Distribution Maintenance Expenses • 907 - Customer Service & Informational Operations Expenses • 909 - Informational & Instructional Advertising Expense • 925 - Administrative & General Operations Expenses - Injuries and Damages • Other expense accounts as applicable

32. The Companies ask the Commission to permit each utility to accumulate as regulatory assets and defer for future recovery the actual amounts, and accruals for estimated amounts until actual costs can be determined, of their May 2024 Storms-related O&M in the appropriate accounts. The measures the Companies took to restore service, and the costs related

thereto, were reasonable and prudent, and should therefore be recoverable as a necessary cost of providing electric service to KU and LG&E customers.

Relief Requested

33. Because of the importance of maintaining accurate financial statements, the Companies respectfully request the Commission to issue an Order by **July 3, 2024**, granting the accounting treatment the Companies have requested herein. The timing of the May 2024 Storms requires the Companies to record their expenditures as expenses in their second-quarter 2024 financial statements; however, issuing an Order by July 3, 2024, granting the Companies' requested relief will minimize potential undue uncertainty or distortion to KU's and LG&E's financial statements by allowing each to record its May 2024 Storms expenditures as a regulatory asset beginning with the Companies' second-quarter 2024 financial statements.

WHEREFORE, Kentucky Utilities Company and Louisville Gas and Electric Company respectfully request that the Commission issue an order by **July 3, 2024**, granting each the authority to:

1. Accumulate and defer for future recovery the actual amounts, and accruals for estimated amounts until actual costs can be determined, of extraordinary operations and maintenance expenses the Companies incurred to repair damage and restore service to customers following the May 2024 Storms as a regulatory asset recorded in Account No. 182.3, Other Regulatory Assets; and

2. Apply the proposed accounting treatment to make appropriate adjustments on its books of account for the quarter ending June 30, 2024.

3. Kentucky Utilities Company and Louisville Gas and Electric Company further respectfully request that the Commission issue an order by **July 3, 2024** determining that the actual amount of the regulatory assets herein that is to be amortized and included in rates shall be

determined in the next base rate cases for Kentucky Utilities Company and Louisville Gas and Electric Company.

Dated: June 14, 2024

Respectfully submitted,



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*Counsel for Kentucky Utilities Company
and Louisville Gas and Electric Company*

**Kentucky Utilities Company
Louisville Gas and Electric Company
Exhibit 1**

	\$M		
	<u>Capital</u>	<u>O&M</u>	<u>Total</u>
<u>Estimate of Total KY Storm Costs</u>			
<u>Total KU and LG&E</u>			
Labor (Employees & Contractors)	\$ 18.9	\$ 7.5	\$ 26.4
Materials	\$ 5.8	\$ 0.3	\$ 6.1
Miscellaneous	\$ 1.0	\$ 0.8	\$ 1.8
Contingency	\$ 4.9	\$ 1.7	\$ 6.6
Total	\$ 30.6	\$ 10.3	\$ 40.9
<u>Total KU</u>			
Labor (Employees & Contractors)	\$ 7.0	\$ 4.0	\$ 11.0
Materials	\$ 2.2	\$ 0.2	\$ 2.4
Miscellaneous	\$ 0.3	\$ 0.4	\$ 0.7
Contingency	\$ 1.8	\$ 0.9	\$ 2.7
Total	\$ 11.3	\$ 5.5	\$ 16.8
<u>Total LG&E</u>			
Labor (Employees & Contractors)	\$ 11.9	\$ 3.5	\$ 15.4
Materials	\$ 3.6	\$ 0.1	\$ 3.7
Miscellaneous	\$ 0.7	\$ 0.4	\$ 1.1
Contingency	\$ 3.1	\$ 0.8	\$ 3.9
Total	\$ 19.3	\$ 4.8	\$ 24.1

Note - the above figures are initial high level estimates for the total storm costs. The estimated normal operations costs have not yet been backed out, and will be calculated once actual costs are processed.

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Robert M. Conroy**, being duly sworn, deposes and says that he is Vice President, State Regulation and Rates, 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 foregoing Verified Application, and that the content thereof is true and correct to the best of his information, knowledge and belief.

Robert M. Conroy

Robert M. Conroy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 13th day of June 2024.

Caroline J. Davison

Notary Public

Notary Public ID No. KYNP63286

My Commission Expires:

January 22, 2027



VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says he is the Vice President – Finance and Accounting for Louisville Gas and Electric Company and Kentucky Utilities Company, and that he has personal knowledge of the matters set forth in the foregoing Application, that the answers contained therein are true and correct to the best of his information, knowledge and belief.

Christopher M. Garrett

Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 13th day of June 2024.

Caroline J. Davison

Notary Public

Notary Public ID No. KYNP63286

My Commission Expires:


January 22, 2027



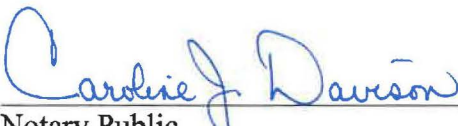
VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Peter W. Waldrab**, being duly sworn, deposes and says that he is Vice President, Electric Distribution, 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 foregoing Verified Application, and that the content thereof is true and correct to the best of his information, knowledge and belief.


Peter W. Waldrab

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 13th day of June 2024.


Notary Public

Notary Public ID No. KYNP63286

My Commission Expires:

January 22, 2027



CERTIFICATE OF COMPLIANCE

In accordance with the Commission's Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on June 14, 2024; and that there are currently no parties in this proceeding that the Commission has executed from participation by electronic means.

A handwritten signature in blue ink that reads "Allyson K. Sturgeon". The signature is written in a cursive style and is centered on the page.

*Counsel for Kentucky Utilities Company
and Louisville Gas and Electric Company*