

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

THE ELECTRONIC APPLICATION OF	)	
FARMERS RURAL ELECTRIC	)	CASE NO.
COOPERATIVE CORPORATION FOR A	)	2025-00107
GENERAL ADJUSTMENT OF RATES	)	
AND OTHER GENERAL RELIEF	)	

THE ATTORNEY GENERAL’S POST-HEARING BRIEF

The Intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention (“Attorney General”) submits the following Post-Hearing Brief to the Kentucky Public Service Commission (“Commission”) in the above-styled matter.

STATEMENT OF THE CASE

Farmers Rural Electric Cooperative Corporation (“Farmers” or the “Company”) is a not-for-profit, member-owned rural electric distribution cooperative organized under KRS Chapter 279.¹ The Company distributes retail electric power to approximately 26,900 member customers in the Kentucky counties of Adair, Barren, Edmonson, Grayson, Green, Hardin, Hart, Laure, Metcalfe, Monroe, and Warren. The Company owns approximately 3,700 circuit miles of distribution line in its service territory. It is an owner-member of East Kentucky Power Cooperative, Inc.² Farmers is a utility subject to the rates and service jurisdiction of the Commission.

On March 27, 2025, Farmers filed its notice of intent to file an application for a general adjustment of rates. Subsequently, the Company filed its application on May 5, 2025, and the

¹ Application, paragraph 1.

² Testimony of Tobias Moss (“Moss Testimony”) at 4.

Commission granted intervention to the Attorney General by order dated May 5, 2025. The Commission deemed the Company's application filed as of May 5, 2025 and established a procedural schedule.³

In the application, Farmers requested an increase in revue totaling \$2,365,822, or 3.94%, to achieve an Operating Times Interest Earned Ratio ("OTIER") of 1.85,⁴ which translates to a Times Interest Earned Ratio ("TIER") of 2.10.⁵ To carry the burden of the revenue increase, the Company proposes adjustments to the rates of the residential classes.⁶ For the basic residential customer class, the Company has requested that the customer charge be increased from \$18.12 to \$27.79 per month. Additionally, the Company is requesting that the volumetric of \$0.100666 be decreased to \$0.099057.⁷ Per the Company, monthly residential customers using 1,053 kWh will see their bills increase by \$7.99 or 5.92%. While the Company proposed adjustments to several customer classes, non-residential members with average kWh usage are not expected to see an increase in their monthly bills.⁸

The Attorney General and Commission each propounded several rounds of discovery to Farmers, to which the Company filed response into the record. On August 4, 2025, the Attorney General filed direct testimony into the record of his expert witness, Mr. Greg Meyer ("Mr. Meyer"), with an updated version being filed on August 20, 2025. On September 2, 2025, the Attorney General filed responses to discovery requests of the Company and Commission Staff. Rebuttal testimony was filed by the Company on September 10, 2025. An evidentiary hearing was conducted on September 18, 2025. Farmers then filed response to post-hearing data requests on

³ Order dated May 13, 2025.

⁴ Application, paragraph 4.

⁵ Application, Exhibit JW-2, at 1.

⁶ Direct Testimony of John Wolfram (Wolfram Direct), Application Ex. 10, at 21.

⁷ Wolfram Direct at 24.

⁸ Wolfram Direct at 25.

October 1, 2025. The pending case will stand submitted for a decision on the record on October 17, 2025.

ARGUMENT

I. Farmers' proposal to increase the residential monthly customer charge by 53.37% is excessive and gives customers less control over their utility bills.

Farmers' proposal to increase the residential monthly customer charge from \$18.12 to \$27.79 per month equates to an approximately 53.37% increase. The Attorney General is concerned that this increase is contradictory to the principles of gradualism, and could diminish the control customers might have over their utility bills.

The final order for Farmers' last rate case was issued on October 3, 2023. In that last rate case, the Commission granted an increase from \$14.49 to \$18.12 of the monthly residential customer charge.⁹ If the Commission approves Farmers' proposed adjustment in this rate case, owner-customers will have had their monthly customer charge increase by approximately 91.79% in under three years. Allowing another increase at this level will pose a financial hardship on customers, especially those who are already struggling to make ends meet. This is not reflective of the principles of gradualism. Furthermore, these increases diminish the control customers might have over their bill. Customers who are struggling financially, will save less if they cut down on the usage, and in turn this could also disincentive energy conservation.

As acknowledged by the company, Farmers' service territory has a multitude of economic pressures, including but not limited to rising cost of living and tightening financial conditions.¹⁰ Several of the counties in the Farmers' service territory have significantly high poverty rates, over

⁹ Case No. 2023-00158, *Electronic Application of Farmers Rural Electric Cooperative Corporation for a General Adjustment of Rates Pursuant to Streamlined Procedure Pilot Program Established In Case No. 2018-00407e*; Order at 17 (Ky. PSC October 3, 2023).

¹⁰ Company Response to AG DR 1-3(a)

20% including Metcalfe, Monroe and Adair.¹¹ In communities such as these, a second increase in under a short period of time will have a more significant impact.

Historically, the Commission has always relied upon gradualism, in ratemaking, in order to mitigate the financial impact rate increases may have on customers.¹² Given the poverty in Farmers' service territory, and the recency of the previous rate case, gradualism should be weighed heavily in this matter. The Attorney General respectfully requests the Commission to continue to rely upon these principles when awarding any increase to the residential monthly charge.

II. Farmers incorrectly uses Operating Times Interest Earned ("OTIER") in lieu of Times Interest Earned Ratio ("TIER").

In the application, Farmers specifically requests the use of a 1.85 OTIER for setting its base revenue requirement.¹³ As aforementioned, a 1.85 OTIER in this case translates to a 2.10 TIER,¹⁴ which is higher than the 2.0 TIER the Commission typically grants in non-streamlined rate cases. If a TIER of 2.0 is used to calculate the revenue deficiency, the result is a reduction of \$254,895, as Mr. Meyer highlighted in his direct testimony.¹⁵ By requesting an OTIER of 1.85, Farmers is improperly inflating the revenue requirement in this case, which in turn results in an unreasonable burden for residential customers. Farmers' request, if granted, would serve to

¹¹<https://www.census.gov/quickfacts/fact/table/greencountykentucky,graysoncountykentucky,edmonsoncountykentucky,barrencountykentucky,adaircountykentucky,US/IPE120223>;
<https://www.census.gov/quickfacts/fact/table/warrencountykentucky,monroecountykentucky,metcalfecountykentucky,laruecountykentucky,hartcountykentucky,hardincountykentucky/IPE120223>

¹² Case No. 2014-00396, *In the Matter of Application of Kentucky Power Company for: (1) A General Adjustment of its Rates for Electric Service; (2) An Order Approving its 2014 Environmental Compliance Plan; (2) An Order Approving its Tariffs and Riders; and (4) An Order Granting All Other Required Approvals and Relief*, (Ky. PSC June 22, 2014) ("the Commission has long employed the principle of gradualism"); See also Case No. 2000-00080, *In the Matter of: The Application of Louisville Gas & Electric Company to Adjust its Gas Rates and to Increase its Charges for Disconnecting Service, Reconnecting Service and Returned Checks* (Ky. PSC Sept. 27, 2000) ("the Commission is adhering to the rate-making concepts of continuity and gradualism in order to lessen the impact of these increases on the customers that incur these charges.")

¹³ Application, paragraph 4.

¹⁴ Application, Exhibit JW-2, at 1.

¹⁵ Direct Testimony of Greg Meyer ("Meyer Testimony"), at 9.

disincentive it from controlling its discretionary spending.

In Mr. Wolfram's rebuttal testimony, he stated that "there is no basis for awarding an OTIER less than 1.85, which is what basing rates on a TIER of 2.0 would do."¹⁶ However, this ignores well-established precedent. In base rate cases, the Commission traditionally grants TIERs of 2.0.¹⁷ This precedent has continued to be supported in the Commission's recent orders, as is seen in Case No. 2024-00287¹⁸ and Case No. 2024-00351.¹⁹ Farmers has failed to meet the burden of proof to demonstrate why years of this precedent should be ignored. In the Company's application, Mr. Wolfram claimed "[t]he Commission has approved an OTIER of 1.85 in other recent distribution cooperative rate filings."²⁰ In support of this statement, Mr. Wolfram cited Case Nos. 2024-0085, 2023-00147 and 2023-00233.²¹ However, the orders in these cases do not support overturning precedent. In 2024-0085 and 2023-00223, a 1.85 OTIER translated to a TIER of 2.0.²² In Case No 2023-00147, a TIER of 2.0 was granted instead of a 1.85 OTIER, with the Commission expressly stating that it was more consistent with its established precedent.²³ Additionally, while the Commission has approved 1.85 OTIERs in streamlined rate cases, the procedures and requirements of these cases are strikingly distinct from a traditional rate case, which Farmers has decided to pursue. Rather than providing persuasive decisions, Farmers instead only cited cases

¹⁶ Rebuttal Testimony of John Wolfram ("Wolfram Rebuttal"), 2.

¹⁷ Case No. 2023-00223, *Electric Application of Fleming-Mason Energy Cooperative, Inc. for a General Adjustment of Rates* (Ky. PSC. June 28, 2024), Order at 16

¹⁸ Case No. 2024-00287, *Electronic Application of Big Sandy Rural Electric Cooperative Cooperation for a General Adjustment of Rates and Other General Relief* (Ky. PSC, June 20, 2025) Order at 25.

¹⁹ Case No. 2024-00351, *Electronic Application of Shelby Energy Cooperative, Inc. for a General Adjustment of Rates and Other General Relief* (Ky. PSC, July 23, 2025) Order at 24

²⁰ Wolfram Direct at 8.

²¹ Company Response to AG DR 1-24.

²² Case No. 2024-00085, *Electronic Application of Jackson Purchase Energy Corporation for a General Adjustment of Rates and Other General Relief* (Ky. PSC, May 1, 2024), Application, Exhibit JW-2, Page 1; Case No. 2023-00223, *Electronic Application of Fleming-Mason Energy Cooperative, Inc. for a General Adjustment of Rates* (Ky. PSC June 28, 2024) Order at 14.

²³ Case No. 2023-00147, *Electronic Application of Taylor County Rural Electric Cooperative Corporation for a General Adjustment of Rates* (Ky. PSC April 5, 2024) Order at 16.

that support awarding of a 2.0 TIER.

In the Company's application, the need to maintain loan covenants is cited as a reason for requesting an OTIER of 1.85.²⁴ Specifically, the Company cites its covenants with the Rural Utilities Service ("RUS"),²⁵ and the Federal Financing Bank ("FFB").²⁶ To follow the lender requirements for these loans, Farmers must maintain a TIER of 1.25 and an OTIER 1.10 in the two best years out of three.²⁷ As addressed by Mr. Meyer in his direct testimony, a 2.0 TIER in the context of this rate case, would translate to a OTIER of 1.75, which is well over the covenant requirements.²⁸ With a 2.0 TIER, Farmers will maintain healthy financial metrics and follow its loan covenants. This highlights why Farmers' request is unnecessary and inflates the requested rate increase on its customers. While approving a TIER of 2.0 does not necessarily guarantee that it will be obtained, it should encourage prudent spending on behalf of its customers. Given these factors, Farmers has failed to satisfactorily explain why its loan requirements would necessitate ignoring established precedent.

Finally, it should be again noted that Farmers' proposal would see a revenue increase from only residential customers. In other words, the burden of the entire increase falls solely upon the residential customers. With the Company seeking a 1.85 OTIER, it is essentially asking for an additional \$254,895 from its residential customers. This inflated increase creates an unreasonable and disproportionate burden on residential customers with no discernable benefits. No compelling argument has been made for this base rate increase, to satisfy the Company's burden of proof. As such, the Attorney General respectfully requests the Commission follow established precedent

²⁴ Application at 4, 25, 29; Moss Direct Testimony at 4; Direct Testimony of Jennie Gibson Phelps ("Phelps Direct") at 6,7.

²⁵ Phelps Direct at 6.

²⁶ *Id* at 7.

²⁷ Farmers Response to Staff DR 1-54; Video Transcript of Evidence (VTE) at 48:18 – 48:35.

²⁸ Meyer Direct at 9.

and award a revenue increase based upon equitable and reasonable TIER calculations, instead of the 1.85 TIER requested by the Company.

III. The Commission should deny Famer's request to increase its right-of-way expenses by \$393,820.

Farmers is requesting approximately \$2.5 million in right-of-way (ROW) expenses, which includes a \$393,820 increase from the test year.²⁹ The Company had requested work quotes for 2025 and 2026, providing three different mileage scenarios. The mileage targets in the scenarios were 392, 458, and 497, each with different pricing. The Company ultimately selected the second scenario, with the target of 458 miles, trimmed at the cost of \$4,464 per mile.³⁰ As Mr. Meyer pointed out, a target of 458 miles is high, considering the available data.³¹ In responses to the Attorney General's data requests, the Company provided the mileage trimmed in the last three years, including the test year. Interestingly, of those three years, 2024 saw the most trimmed, at only 339 miles, at the cost of \$4,853 per mile, with an additional \$450,488 for costs related to removals, hourly work, and herbicide spraying.³² An increase from 339 miles to 458 miles, in a short period of time, seems unlikely, given the available data. Therefore, there is no reasonable basis to believe that Farmers can meet its target of providing ROW coverage for 458 miles.

In his testimony, Mr. Meyer recommended a more reasonable ROW plan for Farmers, proposing a target of 367 miles, an increase of 28 miles from the test year.³³ For the price paid per mile, Mr. Meyer used \$4,489, based upon Farmers' third scenario.³⁴ Based on his calculations, he advised that ROW expenses would not need an increase from the test year, and instead remain at

²⁹ Application, Exhibit JW-2, at 11.

³⁰ Company's Response to AG 1-47.

³¹ Meyer Direct at 21.

³² Company's Response to AG 1-46.

³³ Meyer Direct at 22.

³⁴ *Id* at 21.

\$2,095,784. Mr. Wolfram opined that the number of miles trimmed in previous years was limited due to insufficient margins.³⁵ Even if true, Farmers still fails to prove that a goal of 458 miles, a significant increase from previous years, is obtainable. Mr. Meyer's proposed target of 367 miles is far more reasonable, and allows for a modest, but obtainable increase from previous years.³⁶

The Attorney General requests for the Commission to encourage Farmers to pursue all opportunities to decrease right-of-way management expenses and strive for the lowest amount trimmed per mile. To achieve this, Farmers must set realistic and obtainable ROW mileage goals for itself. Setting a mileage goal to an unobtainable level can simply allow the ROW budget to be used a piggy bank for other functions of the utility, rather than for its intended purpose. The data available supports Mr. Meyer's findings and recommendations, which sets a more obtainable mileage goal, that does not unnecessarily burden residential customers.

IV. Farmers inflates proposed rates by failing to reconcile rate design and revenue requirement.

Mr. Meyer brought attention to the fact that the revenues embedded into the Company's revenue requirement do not align with the revenues derived from the rate design and billing determinants.³⁷ Mr. Meyer pointed out that during the test year, beginning on October 1, 2024, the base charges for purchased power expenses increased by \$0.01185 per kWh, indicating that revenues were higher than earlier months in the test year.³⁸ Using the test year beginning on January 1, 2024, Mr. Meyer calculated total revenues of \$49,448,427, without applying the October power cost change.³⁹ This figure closely matches the rate design from the Company's Exhibit JW-9, line 189. For comparison, when Mr. Meyer applied the October 2024 purchased

³⁵ Wolfram Rebuttal at 14, 15.

³⁶ Meyer Direct Testimony at 22.

³⁷ Meyer Direct at 11.

³⁸ *Id* at 12.

³⁹ *Id* at 12.

power adjustment to the full test year, total revenues increased to \$55,237,940. After including customer growth adjustments, the total rose to \$55,590,456.⁴⁰

Mr. Meyer also recalculated the total purchased power cost to reflect both the annualized rate change and the customer growth. This yielded an adjusted purchased power cost of \$37,781,525, which represents a \$3,966,283 increase over the amount in the Company's revenue requirement. After accounting for additional revenues of \$4,524,567, Mr. Meyer determined that the Company's net revenue requirement was ultimately understated by \$558,284.⁴¹ He noted that the understatement of revenues could have been the result of billing errors, customer bill credits and other factors. He further noted that a revenue reconciliation study should have been performed to better explain why the figures provided by the Company did not match.⁴² The revenues calculated in the revenue requirement must equal the revenues shown to be produced by the Company's rate design. If this is not the case, the proposed rates will not produce the required level of revenues – in this case producing an overcollection. Mr. Wolfram's arguments that this isn't necessary are without merit.

Mr. Meyer's analysis provides a more consistent evaluation of the revenue requirement. His correction directly reduces the magnitude of the rate increase in a method that is more equitable and reasonable for Farmers' customers. Mr. Wolfram's rebuttal does not resolve the clear inconsistency between the Company's rate design and its revenue requirement, nor does it provide any credible reconciliation of the disparities Mr. Meyer identified. The Company has overstated its financial needs and fails to reconcile its revenues in the rate design and revenue requirements. The Commission should therefore adopt Mr. Meyer's adjustment to ensure that customers are only

⁴⁰ *Id* at 13.

⁴¹ *Id* at 14.

⁴² *Id* at 15.

responsible for the actual operating conditions.

V. Additional Recommendations of the Attorney General.

a. Farmers' pro forma increase for overtime wages is unreasonable.

The Attorney General urges the Commission to review Farmers' pro forma adjustment for overtime wages. In Exhibit JW-2, Reference Schedule 1.10, the Company adjusted overtime wages by multiplying the test year wage rate by 1.5 and then applied this rate to the test year overtime hours. The Company calculated a total overtime expense cost of \$484,917.⁴³ This calculation presumes that the costs for overtime compensation will grow in proportion to the average regular time wage rate. As Mr. Meyer highlighted, this is not a reasonable presumption. In the Company's Responses to the Attorney General's Data Requests 2-8, the Company provided overtime wages from 2022 through 2024. Per this data, the amount of overtime wages fluctuated, with 2023 being the highest levels.⁴⁴ In order to have a more reasonable projection, Mr. Meyer took the average of the three years, \$475,600 and applied the labor capitalization rate.⁴⁵ With additional adjustments for the Social Security and Medicare Tax, Mr. Meyer recommended that \$5,683 be removed from Farmers' revenue requirement.⁴⁶ While it might be difficult to project the total expenses paid for overtime wages, there is no guarantee that subsequent years will be higher than others. As such, the average method Mr. Meyer used provides a more reasonable recommendation.

b. The Commission should only allow what is reasonable when evaluating Farmers' employee benefit plan.

The Commission should closely review Farmers' health benefits coverage. In the application, the Company proposed coverage of 88% of the premiums for both single coverage

⁴³ Application, Exhibit JW-2, at 17, 18.

⁴⁴ Meyer Direct at 19.

⁴⁵ *Id* at 20.

⁴⁶ *Id*.

and family coverage healthcare plans. Per Reference Schedule 1.07, in 2024 the Company had paid for 90% of the premiums for both plans.⁴⁷ Traditionally, the Commission has approved employee contribution rates that reflect the current Bureau of Labor Statics (“BLS”) average, which was noted in the final order in Farmers’ previous rate case.⁴⁸ The Company has argued that 12% contribution is the Commission standard, however it fails to acknowledge that the standard is based on the BLS averages, which are subject to change.⁴⁹ Per the 2024 BLS study, the employer-paid averages for single and family coverages are 80% and 68%, respectively.⁵⁰ Adjusting employee contributions to the BLS averages results in a total decrease of \$103,829 in the revenue requirement.⁵¹ The Attorney General respectfully urges the Commission to closely review this matter and allow only what is reasonable, so that residential customers are not left responsible for an undue burden.

c. Farmers should be encouraged to limit miscellaneous spending.

Additionally, Farmers should be encouraged to limit its miscellaneous expenses, including but not limited to donations, promotional advertising, and dues. Even though these expenses are excluded from rates in this pending case, it does not change the fact that the expenses are still being paid with customer funds, as the Company acknowledged.⁵² In his testimony, Mr. Meyer noted concern that funds used to cover these items come from sources such as ROW maintenance, which in turn reduces overall activities and effectiveness.⁵³ The Company in 2022 spent \$307,170 in

⁴⁷ Application, Exhibit JW-2, at 14.

⁴⁸ See Case No. 2023-00158, In the Matter of: *Electronic Application of Farmers Rural Electric Cooperative Corporation for a General Adjustment of Rates Pursuant to Streamlined Procedure Pilot Program Established In Case No. 2018 00407*, (Ky. PSC, Oct. 3, 2023), Order at page 10.

⁴⁹ Rebuttal Testimony of Jeanie Phelps (Phelps Rebuttal) at 15,16.

⁵⁰ <https://www.bls.gov/news.release/ebs2.t03.htm>, Table 3 and <https://www.bls.gov/news.release/ebs2.t04.htm>, Table 4.

⁵¹ Meyers Direct at 24.

⁵² Company’s Response to AG DR 1-21(B).

⁵³ Meyer Direct at 9.

donations and in 2023, when the OTIER was low, it still spent \$299,807.⁵⁴ Funds not directly related to providing safe and reliable electric service should be minimized, in order to prevent customers being burdened with unreasonable rate increases. Farmers should rein in these expenses going forward; in order to stave off further rate increases and prepare for potential underperforming years.

d. Ratepayers should only be responsible for reasonable and accurate total case expenses.

In reference Schedule 1.13 of the application, Farmers projected the total case expenses to be \$200,000 and requested that it be amortized over three years for \$66,667 per year.⁵⁵ On June 25, 2025, the Company filed its updated rate case expenses supported by recent invoices. Per the information provided, the Company had only paid \$33,008.70 at the time of filing. Other expenses may have incurred during that time, nonetheless the Attorney General believes this matter warrants the Commission's attention. It is the Commission's precedent that recovery of rate expenses is not guaranteed, and there must be sufficient evidence to support a finding that the expense is just and reasonable.⁵⁶ Residential customers should not be required to pay for rate expenses that are not reasonable or nonexistent. The Attorney General requests the Commission only grant the Company's actual rate case costs that are deemed reasonable and necessary, and that are supported by sufficient evidence.

e. The Commission should determine if ratepayers are paying for work performed by Farmers' subsidiary company.

Finally, the Attorney General believes that Farmers' relationship with its subsidiary,

⁵⁴ Famer's Exhibit JP-1, page 1.

⁵⁵ Application, Exhibit JW-2, page 23.

⁵⁶ Case No. 2022-00372, *Electronic Application of Duke Energy Kentucky, Inc. for 1) An Adjustment of the Electric Rates; 2) Approval of New Tariffs; 3) Approval of Accounting Practices to Establish Regulatory Assets and Liabilities; and 4) All Other Required Approvals and Relief* (Ky. PSC Dec. 13, 2022), Order at 4.

Farmers Energy Propane Plus (“FEPP”), warrants evaluation. Mr. Meyer noted the possibility that labor charges were allocated to FEPP, citing the Company’s response to the Attorney General’s Data Requests 2-2.⁵⁷ In 2024, Farmers’ President and Vice President each spent 8 hours attending FEPP boarding meetings.⁵⁸ Mr. Meyer noted concern of the possibility that Farmers employees could be providing support work or spending additional time assisting FEPP functions. He noted that being an effective board member would require additional work, beyond just spending time at the board meetings alone.⁵⁹ Given these concerns, he proposed 5% of Farmers’ management/administrative team salaries be assigned to the subsidiary, representing time spent assisting in the operations of the company. This in turn would constitute lowering the revenue requirement by \$38,639. Additionally, Mr. Meyer suggested that Farmers perform a time study of a typical week for its employees, highlighting any time spent assisting the subsidiary.⁶⁰ The Attorney General respectfully requests the Commission review this matter, to determine if an allocation of expenses is necessary and equitable to Farmers’ customers.

CONCLUSION

WHEREFORE, the Attorney General requests that the Commission deny Farmers’ requested rate increase. If the Commission is inclined to grant a rate increase, then it should be limited to what Farmers has proven with known and measurable evidence that will result in fair, just and reasonable rates for the Company’s customers.

⁵⁷ Meyer Direct at 16.

⁵⁸ Company’s Response to AG 2-2

⁵⁹ Meyer Direct at 16-17.

⁶⁰ *Id* at 17.

Respectfully submitted,

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Certificate of Service and Filing

Pursuant to the Commission's Orders and in accord with all other applicable law, Counsel certifies that the foregoing electronic filing was transmitted to the Commission on October 8, 2025, and there are currently no parties that the Commission has excused from participation by electronic means in this proceeding.

This 8th day of October, 2025



Assistant Attorney General