COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matters of:

ELECTRONIC APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES AND APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS	)	CASE No. 2025-00113

-and-

ELECTRONIC APPLICATION OF LOUISVILLE GAS & ELECTRIC COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS RATES AND APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS	)	CASE No. 2025-00114

JOINT INITIAL DATA REQUESTS OF THE ATTORNEY GENERAL AND KIUC

The intervenors, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention ["OAG"], and the Kentucky Industrial Utility Customers ["KIUC"] hereby submit the following Initial Data Requests to Kentucky Utilities Co. ["KU"], and Louisville Gas & Electric Co. ["LG&E"][hereinafter jointly referenced as "LG&E-KU" or "the Companies"] to be answered by the date specified in the Commission's Orders of Procedure, and in accord with the following:

(1) In each case where a request seeks data provided in response to a staff request, reference to the appropriate request item will be deemed a satisfactory response.

(2) Identify the witness who will be prepared to answer questions concerning each request.

(3) Repeat the question to which each response is intended to refer. The OAG-KIUC can provide counsel for LG&E-KU with an electronic version of these questions, upon request.

(4) These requests shall be deemed continuing so as to require further and supplemental responses if the Companies receive or generate additional information within the scope of these requests between the time of the response and the time of any hearing conducted hereon.

(5) Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

(6) If you believe any request appears confusing, request clarification directly from Counsel for OAG-KIUC.

(7) To the extent that the specific document, workpaper or information as requested does not exist, but a similar document, workpaper or information does exist, provide the similar document, workpaper, or information.

(8) To the extent that any request may be answered by way of a computer printout, identify each variable contained in the printout which would not be self-evident to a person not familiar with the printout.

(9) If the Companies have objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify OAG-KIUC as soon as possible.

(10) As used herein, the words "document" or "documents" are to be construed broadly and shall mean the original of the same (and all non-identical copies or drafts thereof) and if the original is not available, the best copy available. These terms shall include all information recorded in any written, graphic or other tangible form and shall include, without limiting the

generality of the foregoing, all reports; memoranda; books or notebooks; written or recorded statements, interviews, affidavits and depositions; all letters or correspondence; telegrams, cables and telex messages; contracts, leases, insurance policies or other agreements; warnings and caution/hazard notices or labels; mechanical and electronic recordings and all information so stored, or transcripts of such recordings; calendars, appointment books, schedules, agendas and diary entries; notes or memoranda of conversations (telephonic or otherwise), meetings or conferences; legal pleadings and transcripts of legal proceedings; maps, models, charts, diagrams, graphs and other demonstrative materials; financial statements, annual reports, balance sheets and other accounting records; quotations or offers; bulletins, newsletters, pamphlets, brochures and all other similar publications; summaries or compilations of data; deeds, titles, or other instruments of ownership; blueprints and specifications; manuals, guidelines, regulations, procedures, policies and instructional materials of any type; photographs or pictures, film, microfilm and microfiche; videotapes; articles; announcements and notices of any type; surveys, studies, evaluations, tests and all research and development (R&D) materials; newspaper clippings and press releases; time cards, employee schedules or rosters, and other payroll records; cancelled checks, invoices, bills and receipts; and writings of any kind and all other tangible things upon which any handwriting, typing, printing, drawings, representations, graphic matter, magnetic or electrical impulses, or other forms of communication are recorded or produced, including audio and video recordings, computer stored information (whether or not in printout form), computer-readable media or other electronically maintained or transmitted information regardless of the media or format in which they are stored, and all other rough drafts, revised drafts (including all handwritten notes or other marks on the same) and copies of documents as hereinbefore defined by whatever means made.

(11) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(12) In the event any document called for has been destroyed or transferred beyond the control of the Companies, state: the identity of the person by whom it was destroyed or transferred, and the person authorizing the destruction or transfer; the time, place, and method of destruction or transfer; and, the reason(s) for its destruction or transfer. If destroyed or disposed of by operation of a retention policy, state the retention policy.

(13) Provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response, in compliance with Kentucky Public Service Commission Regulations.

(14) "And" and "or" should be considered to be both conjunctive and disjunctive, unless specifically stated otherwise.

(15) "Each" and "any" should be considered to be both singular and plural, unless specifically stated otherwise.

Respectfully submitted,

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Certificate of Service

Pursuant to the Commission's Orders in Case No. 2020-00085, and in accord with all other applicable law, Counsel certifies that an electronic copy of the forgoing was served and filed by e-mail to the parties of record.

This 3rd day of July, 2025

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Assistant Attorney General

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I. GENERAL

1. Reference the Hornung Direct Testimony at 22:12 – 23:7.

   a. Provide all factual and legal bases and justification for the Companies' proposal to limit their liability to only gross negligence or willful conduct, in circumstances other than liability resulting from service interruptions.

   b. Provide all factual and legal bases and justification for the Companies' proposal to limit their liability to only willful conduct, in circumstances associated with service interruptions.

   c. For the past four (4) calendar years, provide the number of lawsuits (regardless of the courts in which they were filed, whether state or federal) filed against the Companies in which the Companies raised any waiver of liability against the allegations set forth in each such lawsuit. Include in your response any claims brought under the Kentucky Board of Claims in which the Companies raised any such waiver of liability.

   d. Do the Companies acknowledge that in Case No. 2020-00349, Order dated June 30, 2021 at 62, the Commission stated:

      "<u>Waiver of Liability in Tariff</u>

      The Commission is concerned about the number of provision[s] in KU's various tariffs limiting KU's liability. The Commission is also concerned that the language used in some of these provisions is overbroad. Therefore, the Commission intends to establish a separate proceeding in which to investigate the reasonableness of the limitations on KU's liability contained in the terms and conditions found in its tariff provisions."

   e. Explain whether the Companies agree that any such waiver of liability would deprive Kentucky courts of jurisdiction.

2. Confirm that in LG&E rate case 2003-00433, the Commission in its Final Order dated June 30, 2004, relying in part on data broken down by NARUC operating expense category, at pp. 51-52, removed 45.35% of LG&E's dues paid to Edison Electric Institute ("EEI"), for a total exclusion of $88,614, because EEI applied that portion of the dues LG&E paid toward: (i) legislative advocacy; (ii) regulatory advocacy; and (iii) public relations [for purposes of these data requests, hereinafter referred to as "covered activities"].

3. Reference FR 16(8)(f), Sch. F-1. For each of the following entities identified therein [hereinafter also referred to as a "Dues Requiring Organization"], confirm whether that organization engages in any one or more of the following activities: (i) one or more of the "covered activities" identified above; (ii) advertising; (iii) marketing; (iv) legislative policy research; and (v) regulatory policy research. If so confirmed with regard to any one or more of these organizations, identify that organization and provide the amount of LG&E dues which that organization applies to such activities, both in dollar terms and percentages of total dues.

    a. Ceati International Inc.;
    b. Chartwell Inc.;
    c. Class Of 85 Regulatory Response Group;
    d. Climate Legal Group;
    e. Coal Combustion Residuals;
    f. Cross Cutting Issues Group;
    g. Edison Electric Institute (EEI);
    h. Energy Wildlife Action Coalition;
    i. Midwest Ozone Group;
    j. North American Transmission Forum Inc.;
    k. Power Generators Air Coalition;
    l. Southeastern Electric Exchange;
    m. Utility Information Exchange Of Kentucky Membership
    n. Utility Solid Waste Activities Group (USWAG);
    o. Utilities Technology Council;
    p. Utility Water Act Group (UWAG);
    q. Waterways Council

4. Provide the amount of funding that EEI provides to UARG, USWAG, and UWAG.

5. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO MAINTAIN NUMBERING SEQUENCE WITH CASE NO. 2025-00114]

6. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO MAINTAIN NUMBERING SEQUENCE WITH CASE NO. 2025-00114]

7. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO MAINTAIN NUMBERING SEQUENCE WITH CASE NO. 2025-00114]

8. Explain whether the Companies pay any dues or membership fees to law firms or trade groups which maintain an affiliate engaged in any covered activities.

    a. Explain whether Hunton & Williams LLP, and Venable LLP are two such law firms. If so, explain whether any such dues or fees are included as above-the-line expenses in the applications in Case Nos. 2020-00349 and/or 2020-00350.

9. If any affiliate of the Companies pays dues to one or more Dues Requiring Organizations, and a jurisdictional portion of those dues are charged back to the Companies, explain whether the dues are being recovered in rates, the amounts thereof, and precisely where they can be found in the application.

10. Provide copies[1] of Annual Reports of EEI, and of every other Dues Requiring Organization identified in FR 16(8)(f), Sch. F-1, for each year since the conclusion of the Companies' 2020 rate cases.

11. Provide a complete copy of invoices received from each Dues Requiring Organization since the conclusion of the Companies' 2020 rate cases.

12. Confirm that since 2007, EEI no longer prepares a breakout of its activities by NARUC operating expense category.

    a. For each rate case since 2007, provide the allocation the Companies utilized in determining the exclusion of particular EEI dues.
    b. Provide a narrative explanation of the bases used for each rate case allocation provided in response to subpart a., above.

13. Provide any and all documents in the Companies' possession that depict how each Dues Requiring Organization spends the dues it collects from the Companies, including the percentage that applies to all covered activities.

14. Provide a detailed description of the services each Dues Requiring Organization provided to the Companies since the conclusion of the Companies' 2020 rate cases. Of these services or benefits, identify which ones accrue directly to ratepayers, and how.

15. Have the Companies included in operating expenses any amount for: (i) EEI Media Communications, and (ii) any similar division of any other Dues Requiring Organization?

    a. If so, state the amount, indicate in which account this has been recorded, and provide a citation to any and all Commission Orders or other authority upon which the Companies are relying for the inclusion of such expense in the test period.
    b. If not, provide an estimate of how much of the Companies' dues are being spent on media or public relations work.

[1] Links to web sites containing open access to the reports will suffice.

16. State whether the Companies are aware whether any portion of the dues they pay to any Dues Requiring Organization are utilized to pay for any of the following expenditures, and if so, provide complete details:

    a. Influencing federal or Kentucky legislation;
    b. Any media advertising campaigns backing the Companies' or the Dues Requiring Organization's position on net metering;
    c. Expenditures on "We Stand For Energy," or "Defend My Dividend," public relations, advocacy efforts or other covered activities;
    d. Contributions from EEI, EPRI or other Dues Requiring Organizations to third-party organizations and contractors including any of the expenditures identified in a. – c., above.

17. Since the conclusion of the Companies' 2020 rate cases, how much has EEI paid for its efforts to "rebrand" the utility industry? Include in your response payments to external public relations firms as well as the associated salary to any EEI staff involved in contracting, coordinating with, or promulgating internally or externally the rebranding campaign effort.

18. Provide the most recent EEI documents discussing "Results in Review," and "Corporate Goals."

19. Provide EEI's most recent IRS Form 990.

20. Do the Companies' EEI dues contribute to the salary, benefits and expenses of the EEI Executive Vice President for Public Policy and External Affairs, or any other EEI officer or employee who has led an effort EEI undertook to rebrand the utility industry?

21. Do any of the Companies' personnel actively participate on Committees and/or perform any other work for any Dues Requiring Organization or any other industry organization to which one or both Companies belong, including but not limited to EEI?

    a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work.
    b. List any and all reimbursements received from industry associations, for work performed for such organizations by the Companies' employees.

22. For each proposed project involving: (i) smart grid / grid enhancement (both distribution and transmission); (ii) Distribution System Hardening; (iii) Transmission System Hardening in the instant docket, provide all cost-benefit analyses the Companies may have conducted, in native Excel spreadsheets, with all formulas intact.

23. Reference the Waldrab testimony generally. Explain whether the Companies are investigating the use of advanced technologies such as LIDAR, artificial intelligence, and satellite monitoring to reduce costs in vegetation management. For example, in the article cited in the footnote below,[2] the author discusses how prudent use of such technologies can create a pro-active, predictive approach to vegetation management that can both improve reliability and reduce costs.

24. Reference the Waldrab testimony at 31-33. Describe the ratemaking treatment the Companies have provided for publicly accessible EV charging stations. Include in your response: (i) Do shareholders pay any portion of the expenses associated with these stations? (ii) Which class(es) of ratepayers contribute to these costs? (iii) How are these costs allocated among the ratepayer classes?

25. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO MAINTAIN NUMBERING SEQUENCE WITH CASE NO. 2025-00114]

26. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO MAINTAIN NUMBERING SEQUENCE WITH CASE NO. 2025-00114]

27. [THIS REQUEST INTENTIONALLY LEFT BLANK IN ORDER TO MAINTAIN NUMBERING SEQUENCE WITH CASE NO. 2025-00114]

28. Provide the total of expenses included in the test period for each of the 120 MW Marion Solar facility, and the 120 MW Mercer Solar facility.

29. Provide the total of expenses included in the test period, if any, pertaining in any way to any and all of the six (6) solar Purchase Power Agreements (PPAs). Include in your response any and all engineering studies and transmission interconnection planning and connection work.

30. Reference the Bellar testimony at 2. Confirm that none of PPL's costs in acquiring The Narragansett Electric Company are included for recovery in the LG&E-KU test years.

31. Reference the Bellar testimony at 8-9. Provide all studies and cost-benefit analyses the Companies may have conducted regarding the potential Lewis Ridge Pumped Storage Project. Explain also whether this project is intended to be closed-loop.

32. Explain whether any of the Companies' generation resources under construction, and those currently proposed will have black start capability. Explain also whether any of the Companies' existing facilities have black start capability.

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[2] https://issuu.com/docs/78b84a041a64158a3f104aca2849c1a5/22?fr=xKAE9_zMzMw&oly_enc_id=0715D6334267J7U

33. Reference Schedule N, Bill Comparisons, sponsored by witness Fackler. Explain all reasons why the average KU customer's usage of 1,085 kWh is so much higher than the average LG&E customer's usage of 866 kWh. Include in your response whether KU has any greater line loss than LG&E.

34. For all payments to vendors the Companies make with its own credit cards, provide the total amount of points or credits the Company has accrued from the credit card issuer for each of the past three years, and provide the accounting and journal entries for these credits.

    a. Explain whether any employees are allowed to accrue points or any other remuneration arising from use of company credit cards.

II. REVENUE REQUIREMENTS

35. Refer to the Application generally. Explain whether there is any corporate jet expense included in the pending revenue requirement, either incurred by LG&E and/or KU, or allocated to the Companies. If so: (i) identify precisely where in the application and supporting documents it is located; (ii) provide the monetary amount that is included; and (iii) indicate whether the amount is incurred directly by LG&E and/or KU or allocated to the Companies. For each allocated expense, identify the name of the company that is allocating the expense to LG&E and/or KU.

36. For each Company, provide a trial balance of all income statement and balance sheet accounts for each month December 2023 through the most recent month in 2025 with available data. Provide a detailed description of the costs included in each account, including all subaccounts, whether or not specifically listed in the FERC Uniform System of Accounts ("USOA").

37. For each Company, provide a schedule showing the beginning balance of the uncollectible accounts reserve, bad debt expense accruals, direct gross charge-offs, bad debt recoveries (recapture), and ending balance uncollectible accounts reserve for each month during the years 2022 through 2024 and each month in 2025 with available information applicable to each division.

38. For each Company and for each reserve balance sheet reserve account other than the uncollectible accounts reserve, provide the beginning balance, expense accruals, charge-offs, and ending balance for each month during the years 2022 through 2024 and each month in 2025 with available information applicable to the gas division.

39. For each Company, provide a schedule of the amortization expense and remaining balance associated with each regulatory asset and regulatory liability for each month for the years 2022 through 2024, and for each actual and projected for 2025 and

continuing through the end of the test year. Provide the balance of each regulatory asset at the beginning and end of each of those years, the amortization period that was used in each of those years, and the FERC accounts utilized to record the amortization expense. In addition, provide the amortization period and the Case No. in which the Commission approved the recovery and the amortization period, if any.

40. Confirm the Company records accumulated net salvage in account 108 accumulated depreciation for FERC USOA purposes, but reclassifies and reports it as a regulatory liability for financial reporting purposes. If this is not correct, then provide a corrected statement.

41. For each Company, provide the regulatory liabilities for interim net salvage for all electric and gas plant assets at December 31, 2022 and each month thereafter for which actual information is available.

42. For each of the generating units and plants (sum of generating units at each plant), provide copies of the 2025, 2026, 2027 and 2028 capital budgets and provide a description of the capital projects budgeted for each separated by amounts to be recovered through the ECR, other non-base rate mechanisms, or through base rates.

43. Refer to the electronic file supplied in response to Staff 1-54 named "Attachment 2 Exhibit JJS-1-KU-1-2024-Table2,""Att 2 Exhibit JJS-LGE-1-2024-Gas-Table 2 and "Att 4 Exhibit JJS-LGE-1-2024-Electric-Table 4" which are the electronic versions of the tables contained on pages VIII-2 through VIII-3 of Exhibit JJS-KU-1 and Exhibit JJS-LG&E-1 (Depreciation Studies attached to Mr. Spanos's Direct Testimony). Provide all workpapers in support of the terminal and interim retirement amounts and percentages reflected in that table in electronic format with all formulas intact.

44. Refer to pages 12-14 of Mr. Spanos' Direct Testimony wherein he describes the "dismantlement component" added to the overall net salvage for each production facility. Refer also to pages VIII-2 through VIII-3 of Exhibit JJS-KU-1 and Exhibit JJS-LG&E-1 (Depreciation Studies attached to Mr. Spanos's Direct Testimony).

    a. Describe and provide copies of all source documentation relied upon to determine that "the dismantlement or decommissioning costs for steam production facilities are best calculated at $40/KW of the assets subject to final retirement."

    b. Provide copies for each generating facility of the calculations for the terminal net salvage component as based on the $40/KW assumption. Provide in electronic format with all formulas intact.

    c. Provide copies of the "cost estimate of dismantlement of the Cane Run facility" referenced on page 12, lines 5-7, and identify all applicable Cane Run units.

    d. Identify the retirement dates for all Cane Run units and all actual dismantlement costs incurred to date by year and by individual Cane Run unit. In addition, describe the current status of all Cane Run unit retirement and/or dismantlement projects.

e. Provide the calculations of the overall net salvage showing the interim and terminal net salvage components reflected in the present approved depreciation rates and in the depreciation rates proposed in this proceeding. Provide in electronic format with all formulas intact.

45. Provide a copy of all notes and all workpapers and source documents drafted and/or developed by Mr. Spanos and/or his colleagues, including all electronic workpapers in live format with all formulas intact, that were not previously supplied in response to the Commission's MFR or Staff First Set.

46. Provide the incentive compensation expense for (a) 2023, (b) 2024, (c) the base year, and (d) the test year by incentive compensation plan and by goal or target for each plan. This includes incentive compensation expense incurred directly by the Companies and the expense assigned and allocated to the Companies from the Service Company.

47. Confirm that the only incentive compensation plan available is the Short-Term Incentive ("STI") Plan provided as Exhibit VP-1. If not confirmed, provide copies of all other plans available to employees.

48. Refer to pages 10 and 11 of Ms. Montgomery's Direct Testimony related to the proposed tariff changes to move more customers to paperless billing by setting it a customer default.

    a. Provide copies of all analyses completed in terms of the expected increase from the current 28% paperless billing participation utilization to 45% after the proposed changes are made.

    b. Indicate how long the Companies expect that it will take to move from the current 28% participation to 45%.

    c. Provide the 2024 and the 2025 to date expenses by FERC account number for each Company and division associated with customer billing, including but not limited to costs of emailing, bill printing, postage, and online applications.

    d. Provide the base year and test year expenses by FERC account number for each Company and division associated with customer billing, including but not limited to costs of emailing, bill printing, postage, and online applications.

    e. Provide copies of all analysis performed that detail the anticipated cost savings associated with the increased participation in paperless billing.

f. Provide the amount of the cost savings adjustments by FERC account made in the Companies' revenue requirement determinations and cite to the location of those adjustments in the applications.

g. Indicate whether the Companies have considered or studied the potential effects from the increase in paperless billing participation on the level of customer account delinquencies. If so, describe the consideration and/or studies and provide copies of all relevant information reviewed.

h. Refer to the previous subpart. Do the Companies expect that the level of customer account delinquencies will increase or decrease as a result of the Companies' proposed tariff changes? Explain answer.

i. How much advance notice of the default billing change to customers do the Companies anticipate giving and how much time will the customers be given to opt out?

j. Do the Companies anticipate sending billing notifications via text in the future as well as sending by email, especially with the intentions to procure a new customer service platform? If so, describe. If not, explain why not.

49. Refer to page 16 of Ms. Montgomery's Direct Testimony related to the reduction of meter reading and field service contractors primarily as a result of the AMI rollout.

a. Provide for each Company the amount of O&M expense associated with meter reading and field service contractors for each month in 2024 and in 2025 to date with available information.

b. Provide for each Company the number of meter reading and field service contractors at the end of 2024 and projected for the end of 2025 and 2026.

c. Provide for each Company the amount of O&M expense associated with meter reading and field service contractors for each month during the base year and in total and for each month in the test year and it total.

50. Refer to page 13 of Ms. Montgomery's Direct Testimony related to the estimated $8.7 million in O&M expense savings since the last rate case related to the closure of business offices since 2022.

a. Provide copies of the calculations to determine the $8.7 million in estimated O&M expense savings in electronic format with all formulas in place.

b. Provide the estimated amount of savings for each Company each year since the last rate case due to the closure of business offices since 2022.

51. Provide for each Company and division a schedule showing per books actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of

the calendar years 2021 through 2024, 2025 to date (identify the last month with actual data), the base year and the test year. Provide in Excel format with all formulas intact.

52. Provide for each Company and division a schedule showing jurisdictional actual O&M expenses by year and by FERC O&M/A&G expense account/subaccount for each of the calendar years 2021 through 2024, 2025 to date (identify the last month with actual data), the base year and the test year. Provide in Excel format with all formulas intact.

53. Provide a schedule showing all direct assignments and allocations of costs from LKS to the Companies by FERC O&M, A&G, and each other account for 2021, 2022, 2023, 2024, 2025 to date (identify the last month with actual data), the base year, and the test year. Provide an explanation for each increase from year to year of at least $1 million or 5%, whichever is less.

54. Provide the long-term debt interest payable balances at month end by account/subaccount by subaccount for each month January 2024 through December 2024, January 2025 through the latest month in 2025 with available information, and forecast through June 2026. Provide the total company amounts, an appropriate allocation factor to KU and both LG&E divisions, and the amounts that would be applicable to KU and both LG&E divisions.

55. For each of the Companies' long-term debt issues included in the Companies' filings, indicate the frequency of interest payments required (e.g. annual, semi-annual, quarterly, monthly).

56. Provide the Directors & Officers ("D&O") insurance expense directly incurred by or allocated to KU and incurred by or allocated to each LG&E division included in the test year, showing how the allocations were performed.

57. Provide the Investor Relations expense directly incurred by or allocated to KU and incurred by or allocated to each LG&E division included in the test year, showing how the allocations were performed.

58. Provide the Board of Directors ("BOD") compensation expense directly incurred by or allocated to KU and incurred by or allocated to each LG&E division to LG&E's electric and gas divisions included in the test year, showing how the allocations were performed.

59. Provide a schedule showing the actual amount of property taxes paid by each of the Companies and divisions during 2024 to each taxing authority and in total.

60. For each taxing authority to which aggregate property tax payments exceeding $10,000 were made in 2024, indicate the method of assessing asset value and whether the asset base includes or excludes CWIP in the determination of the assessed value used to determine the amount of taxes to be paid.

61. For each taxing authority to which aggregate property tax payments exceeding $10,000 were made in 2024, indicate the time of the year when value assessments were made and when payments were due. If there are any known changes related to base year and test year assessments and changes, describe.

62. For each taxing authority to which aggregate property tax payments exceeding $10,000 were made in 2024, provide a copy of one property tax return or other information return submitted to each tax assessor and the associated resulting invoice related to taxes paid in 2024.

63. For each taxing authority to which aggregate property tax payments exceeding $10,000 were made in 2024, indicate whether there is a period of temporary abatement of taxes during the construction phase of assets to be placed in service. If so, describe in detail.

64. Provide a schedule showing how property taxes were computed for the base year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.

65. Provide a schedule showing how property taxes were computed for the test year and include copies of all workpapers used to determine the amount in electronic format with all formulas intact.

66. Provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2020 through June 2025 at each generating unit/plant that the Companies have retired or plan to retire during that period of four and a half years.

67. Provide a breakdown of the total headcount by department and in total for the Companies at December 31 for each of the years 2020-2024, the most current date available, the end of the forecasted base year and the end of forecasted test year.

68. Provide a breakdown of payroll dollars between O&M expense, capital, and all other by department and in total for the Companies for each of the years 2020-2024, the forecasted base year and the forecasted test year.

69. Provide the amount of contingent (contract) worker labor expense for each of the years 2021 through 2024, 2025 to date, the base year and the test year. Be sure to include all amounts direct charged and allocated to each of the Companies (separated between electric and gas for LG&E).

70. Refer to the Payroll Analysis Attachment, page 2 of 2, to Filing Requirement Tab 60 of 807 KAR5:001 Section 16(8)(g) for KU. Refer further to the employee benefits amount in total and the O&M portion of those amounts for the base year and the test year on lines 29-31. Refer also to the increase in the ratio of O&M labor dollars data included on lines 18-19.

a. Explain all known reasons why the employee benefits costs for KU are expected to increase by $9,512,140, or 19.65%, from the base year to the test year.

b. Explain all known reasons why the employee benefits expenses for KU are expected to increase by $6,398,750, or 20.18%, from the base year to the test year.

c. Provide the total benefits cost by type for KU for each of the years 2021 through 2024, 2025 to date, the base year and the test year.

d. Provide the total benefits expense by type for KU for each of the years 2021 through 2024, 2025 to date, the base year and the test year.

e. Explain why the ratio of O&M labor dollars to total labor dollars for this category of costs is expected to increase from 59.76% to 63.98% for KU from the base year to the test year.

f. Provide the ratio of O&M labor dollars to total labor dollars for each of the years 2021 through 2024, 2025 to date, the base year and the test year.

71. Describe how the Companies removed the effects of purchase accounting from the capitalization, all rate base components, and all related expenses, such as depreciation expense and property tax expense, reflected in the filing. Provide a schedule in electronic spreadsheet format with all formulas intact showing all adjustments and providing an explanation of each such adjustment.

72. For both Companies, provide a schedule showing total Company and jurisdictional purchased power expense by month from January 2022 through the end of the test year, including the months between the end of the base year and beginning of the test year separated into the amounts included in the (a) base revenue requirement and in the (b) fuel adjustment clause. Disaggregate the expense included in the base revenue requirement by supplier in the same manner that the Company reports purchased power expense in the Form 1 on pages 326-327. Highlight and explain each actual and forecasted change in resource and/or capacity for a given resource throughout this 60-month period for the expense included in the base revenue requirement.

73. For both Companies, provide a schedule showing by month from January 2022 through the end of the test year, including the months between the end of the base year and the beginning of the test year, the (a) total off-system sales revenues and the (b) net margins. In addition, (c) provide the amount of the net margins reflected in the base revenue requirement in the base year and in the test year annotated and/or reconciled to the schedule provided in this response. Further, (d) separate the monthly net margins to reflect the sharing allocation between the Companies and customers and show the calculation of this allocation.

74. Provide a copy of the Companies' actuarial reports used for pension expense in the most recent historic calendar year, base year and test year. Annotate and/or reconcile the relevant amounts included in the report to the pension expense included in the base year and test year.

75. Provide a copy of the Companies' actuarial reports used for OPEB expense in the most recent historic calendar year, base year and test year. Annotate and/or reconcile the relevant amounts included in the report to the OPEB expense included in the base year and test year.

76. Provide the lobbying expense actually incurred in 2024 by FERC account/subaccount and payee/vendor, including expense that was incurred by affiliates, such as LG&E and KU Services Company, and charged to the Companies. In addition, provide the amount of lobbying expense actually incurred during the test year and the amount included in the test year cost of service in this proceeding in the same format.

77. Refer to Schedule B-8 TC (Schedule B-8 pages 1 and 2) for KU and LG&E (Electric).

    a. Provide a detailed schedule of the amounts in account 190 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, if any.

    b. Provide a detailed schedule of the amounts in account 281 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

    c. Provide a detailed schedule of the amounts in account 282 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

    d. Provide a detailed schedule of the amounts in account 283 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

78. Refer to Schedule B-8 KY (Schedule B-8 pages 3 and 4) for KU and LG&E (Electric – Schedule B-8 E and Gas – Schedule B-8 G).

a. Provide a detailed schedule of the amounts in account 190 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

b. Provide a detailed schedule of the amounts in account 281 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

c. Provide a detailed schedule of the amounts in account 282 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

d. Provide a detailed schedule of the amounts in account 283 ADIT by temporary difference and by month for 2024, base year, and forecast year, as well as all supporting calculations for forecast changes in the temporary differences in each of the forecast months in the base year, forecast bridge months between the end of the base year and the beginning of the test year, and the months in the forecast year.

e. Provide a schedule showing each temporary difference and the related ADIT identified in responses to parts (a) through (d) of this question indicating: 1) whether the temporary difference was added to or subtracted from rate base and providing all reasons for the Company's treatment; 2) whether the related ADIT was subtracted or added to rate base and all reasons for the Company's treatment; and 3) if there is disparate rate base treatment of the temporary difference and the related ADIT, provide all reasons for such disparate treatment.

79. Provide a copy of all intercompany agreements to which the Companies are parties, including tax allocation agreements, money pool agreements, financing agreements, service company agreements, and a copy of all documentation in addition to those agreements that describe how intercompany revenues and charges are determined, including allocations and the sources of data used to calculate the allocation factors.

80. Indicate if the Companies are members of an intercompany tax allocation agreement and the entity that files the consolidated income tax return.

81. Indicate if PPL or the entity that files the consolidated tax return is subject to the corporate alternative minimum tax. If so, provide a copy of the calculation of the qualifying $1 billion AFSI threshold.

82. Indicate whether the Companies have included a CAMT DTA in rate base. If so, indicate where this is included in rate base (cite schedule(s) and/or workpaper(s) and line item(s)) and where it is calculated and allocated to KU electric, LG&E electric, and LG&E gas.

83. Indicate whether the Companies have included an NOLC DTA in rate base. If so, indicate where this is included in rate base (cite schedule(s) and/or workpaper(s) and line item(s)) and where it is calculated and allocated to KU electric, LG&E electric, and LG&E gas.

84. Provide the PPL capitalization by component and the cost of its short-term debt and long-term debt components on both a consolidated and nonconsolidated basis at December 31, 2024, and at the end of each subsequent month for which actual information is available.

85. Refer to Schedule B-5.2, page 5 of 6, which provides the 13-month average amounts of Additional Sources and Uses of Cash Working Capital in Rate Base for each Company.

    a. Provide a detailed schedule of all amounts included in the per books amount of Cash Working Capital in the accounts listed on this schedule by subaccount for each month in 2024, during the base year, for the months September through December 2025, and during the test year. Be sure to provide the subaccount description and amounts for each of the per books sub accounts.

    b. Provide a description of the prepaid pension in account 128. Confirm that the amount in this account is simply the excess of the pension trust fund assets over the accumulated pension obligation.

    c. Provide all support for the prepaid pension in account 128, including a copy of the actuarial report relied on for this purpose, if any, and the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.

    d. Provide a description of the Regulatory Asset – FAS 158 Pension in account 182.

e. Provide all support for the Regulatory Asset – FAS 158 Pension, including a copy of the actuarial report relied on for this purpose, if any, in the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.

f. Provide a description of the accumulated provision for postretirement benefits in account 228.3. Confirm that the amount in this account is simply the excess of the accumulated OPEB obligation over the OPEB trust fund assets.

g. Provide all support for the accumulated provision for postretirement benefits in account 228.3, including a copy of the actuarial report relied on for this purpose, if any, in the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.

h. Provide a description of the Regulatory Liability – Post Retirement in account 254.

i. Provide all support for the Regulatory Liability – Post Retirement, including a copy of the actuarial report relied on for this purpose, if any, in the calculation of the test year amount utilizing an annotated version of the actuarial report to the extent relied on for this purpose.

j. Explain why there is no OPEB clearing account similar to that for pension clearing in account 184.

k. Confirm that it is the Companies' practice not to include regulatory assets in rate base, except for the requested Regulatory Asset – FAS 158 Pension shown on this schedule. If confirmed, then describe the basis for this practice. Cite to Commission orders to the extent relied on for this purpose.

l. Confirm that it is the Companies' practice not to include regulatory liabilities in rate base, except for the requested Regulatory Liability – Post Retirement shown on this schedule. If confirmed, then describe the basis for this practice. Cite to Commission orders to the extent relied on for this purpose.

86. Refer to the disallowance of costs referenced on pages 13-15 of the June 22, 2017 Order in Kentucky Utilities, Inc. Case No. 2016-00370 and to pages 16-17 of the June 22, 2017 Order in Louisville Gas and Electric Company Case No. 2016-00371. For employees who participate in a defined benefit plan, provide the total and jurisdictional amount of matching contributions made on behalf of employees who also participate in any 401-K retirement savings account for each Company if the Commission applied the same methodology for a similar disallowance in the instant

proceeding. If the Companies made adjustments to remove portions of expenses in the filings, cite to the amounts and locations removed.

87. Refer to Schedule B-5 page 2 of 2 at line 3, which provides the 13 month average amounts of Prepayments in Rate Base for each Company. Provide a detailed schedule of all amounts included in the per books amount of prepayments in FERC account 165 by subaccount for each month in 2024, during the base year, for the months September 2025 through December 2025, and during the test year. Be sure to provide the subaccount description and amounts for each of the per books sub accounts. For all amounts in FERC account 165 subaccounts not reflected on Schedule B-5, including contra-asset amounts, explain why they are not reflected.

88. Refer to the Direct Testimony of Andrea Fackler at 46 wherein she defines "cash working capital" as follows:

> Cash working capital is the amount of capital provided by investors over and above the investment in plant and other rate base items that the Companies need to fund day-to day operations to serve customers. Cash working capital bridges the timing gap between expenditures that are required to provide service and collections received for such services.

a. Identify and provide a citation to and/or copy of each authoritative source relied on for this definition of cash working capital.

b. Confirm that replacing the term "expenditures" with the term "cash expenses" and the term "collections" with the term "cash revenues" results in a more refined and accurate definition of cash working capital within the ratemaking context. Explain your response.

89. Refer to the Direct Testimony of Andrea Fackler at 50 wherein she states: "payments for coal, reagents, and oil are all paid initially by the Companies' affiliate, LG&E and KU Services Company ("LKS")."

a. Confirm that payments to LKS for coal, reagents, and oil are based on purchases of these commodities on behalf of the Companies for future use in the Companies' power plants.

b. Confirm that such purchases are recorded on the Companies' accounting books in inventory accounts offset by payables to LG&E and KU Services Company, then recorded to expense as the inventories are consumed at the power plants.

c. Confirm the Companies included coal, reagents, and oil inventories in rate base.

d. Confirm the Companies did not subtract accounts payable for coal, reagents, and oil inventories from rate base.

90. Refer to tab BS numbered line "Account 151.0 Fuel Inventory" in 2025 PSC DR1 KU Attach to Q54-Sch B and in 2025 PSC DR1 LGE Attach to Q54-Sch B_Electric.

a. Provide the source data for the amounts shown on this line by fuel type. Describe how the Companies forecast these amounts, including all assumptions, e.g., coal prices per ton reflected in coal inventories.

b. Provide a detailed explanation why the coal inventory amounts were significantly greater in the test year compared to 2024, the base year, and 2025. Indicate to what extent the increase in the test year was due to increased contract and market pricing and the effects on the weighted average cost per ton in inventory versus the increases in the tons held in inventory.

c. Provide the average monthly tons in inventory for each month from January 2022 through December 2026 by type of coal and by plant (generating unit if available). Explain any significant changes in the tons in inventory, e.g., change in plant operating status.

91. Refer to the Direct Testimony of Andrea Fackler at 52 wherein she provides a summary of the cash working capital lead and lag days.

a. Confirm that the Companies pay cash dividends to their equity shareholder.

b. Identify the Companies' equity shareholder and describe the path of the dividend payments through upstream affiliates and ultimately to PPL.

c. Provide a quarterly history from fourth quarter 2019 through the most recent quarter for which actual information is available of the Companies' equity dividends showing the dollar earnings in each quarter, the date and amount of the dividends declared in each quarter, and the date and amount of the dividends paid in the current or following quarter.

d. Provide a copy of all documentation describing the Companies' present equity dividend policy.

e. Confirm that PPL pays cash dividends to its common equity shareholders.

f. Provide a quarterly history from fourth quarter 2019 through the most recent quarter for which actual information is available of PPL's common equity dividends showing the dollar earnings in each quarter, the date and amount of the dividends declared in each quarter, and the date and amount of the dividends paid in the current or following quarter.

g. Provide a copy of all documentation describing PPL's present equity dividend policy.

92. Refer to Tab B-5.2.1 F on 2025 PSC DR1 KU Attach to Q54 – Sch B, Tab B-5.2.1 F on 2025 PSC DR1 LGE Attached to Q54 – Sch B_Electric, and Tab B-5.2.1 F on 2025 PSC DR1 LGE Attached to Q54 – Sch B_Gas.

a. Explain what the "-" indicates when it is used in the Expense (Lead)/Lag Days column. Does it indicate 0 or infinity (lead)/lag days.

b. Confirm that depreciation expense, amortization expense, and deferred income tax expense are non-cash expenses, meaning there is never an outlay or an avoided outlay of cash for the expense. If denied, then explain your response; address the outlay of cash for the asset or an avoided outlay of cash for the liability and describe specifically when and under what circumstances there is a second outlay of or an avoided outlay of cash for the expense.

c. Confirm that negative 15 expense (lead)/lag days means that cash is paid for the expense at the end of a 30-day service period.

d. Confirm that 0 expense (lead)/lag days means that cash is paid instantaneously at the beginning of the service period.

e. Indicate whether the Companies record sales taxes as revenues and expense or if the Companies are considered agents and the collections and disbursements are recorded only as assets and liabilities on the balance sheet. Provide all documentation relied on for your response.

f. Provide illustrative accounting journal entries on the accounting timeline for the "school taxes," including the valuation date each year, liability recording date, expense recording dates, and payment dates.

93. Refer to the Brown Wind facility that entered service in 2023 (see Exhibit JJS-KU-1 at III-7 and Exhibit JJS-LG&E-1 at III-9).

a. Indicate whether the Company elected ITCs or PTCs for this facility.

b. If the Company elected ITCs, confirm that the Company could elect out of the normalization requirements for ITC pursuant to the Inflation Reduction Act enacted in August 2022.

c. If the Company elected ITCs, confirm that the Company elected out of the normalization requirements for ITC pursuant to the Inflation Reduction Act enacted in August 2022. If it did not, then explain in detail why it did not and provide a copy of all analyses, studies, and communications that addressed the election and the Company's decision not to elect out of the normalization requirements for ITC.

d. If the Company elected ITCs, then provide the ITCs that were deferred, including the calculation, based on the tax basis at the in-service date, and the amortization of the deferral by month since the in-service date. In addition, provide the deferred ITC subtracted from rate base and the amortization by month for the base year, the bridge period between the end of the base year and the beginning of the test year, and the test year, and references to the relevant schedules and workpapers showing these amounts.

e. If the Company elected PTCs, then provide the PTCs that were generated, including the calculation, by month since the in-service date through the most recent month for which actual information is available, the budget/forecast PTCs by month during the bridge period between the end of the base period and the beginning of the test year, and by month during the test year. Indicate whether the PTCs were recorded to income as generated or deferred for future amortization to customers.

f. Refer to Exhibit JJS-KU-1 at III-7 and Exhibit JJS-LG&E-1 at III-9. Provide the source of the estimated 25-year life span for this facility.

94. Refer to the Brown and Simpsonville Solar facilities that entered service in 2016 through 2021 (see Exhibit JJS-KU-1 at III-7 and Exhibit JJS-LG&E-1 at III-9). Provide the original source of the estimated 25-year life span for each of these facilities and all subsequent determinations by the Company, engineering firms, and/or outside experts, including all third-party engineering analyses, that the 25-year life was and/or remains valid.

95. Refer to the Trimble 2 generating unit that entered service in 2011 (see Exhibit JJS-KU-1 at III-6 and Exhibit JJS-LG&E-1 at III-8). Provide all support for the estimated 55 years life span. Explain why this should not be extended to 60 years given the actual experience with the Brown, Ghent, and Mill Creek generating units.

96. Refer to the Ghent 2 generating unit that entered service in 1977, three years after Ghent 1 (see Exhibit JJS-KU-1 at III-6). Provide all support for the estimated 57 years life span. Explain why the life span for Ghent 2 should not be extended to 60 years given the estimated life span for Ghent 1.

97. Refer to Exhibit JJS-KU-1 at III-6 for KU and 25-2025_PSC_DR1_LGE_Attach_to_Q32_-_LGE_Depreciation_Study for LG&E at III-8 and III-9).

    a. Refer to the Ghent 3 and Ghent 4 generating units that entered service in 1981 and 1984, respectively. Provide all support for the estimated 56 years life span for Ghent 3 and the estimated 53 years life span for Ghent 4.

    b. Explain why the life spans for Ghent 3 and Ghent 4 should not be at least 60 years, given the estimated 60 years life span for Ghent 1.

    c. Refer to the Mill Creek 3 and Mill Creek 4 generating units that entered service in 1978 and 1981, respectively. Provide all support for the estimated 61 years life span for Mill Creek 3 and the estimated 57 years life span for Mill Creek 4.

    d. Explain why the life span for Mill Creek 4 should not be at least 60 years, given the 60 years life span for Ghent 1 and the 61 years life span for Mill Creek 3.

    e. Explain why Trimble County 2 has two in-service dates, 1990 and 2011, with a probable retirement date of 2066 and 76 years and 55 years life spans.

    f. Refer to the Trimble County 1 and Trimble County 2 generating units that entered service in 1990 and 2011, respectively. Provide all support for the estimated 55 years life span for each of the units.

    g. Explain why life spans for Trimble County 1 and Trimble County 2 should not be at least 60 years, given the 60 years life span for Ghent 1 and the 61 years life span for Mill Creek 3.

98. Refer to the Direct Testimony of John Spanos at 20 wherein he states: "These Simpsonville assets are based on the comparable interim survivor curves and 25-year life spans. The plans for the Marion and Mercer solar facilities will utilize newer design and utilize a 30-year life span." Provide a detailed description as to the differences in the "design" between the new Simpsonville Solar assets and the new Marion and Mercer Solar assets and how the differences in "design" justify a 25-year life span for Simpsonville and a 30-year life span for Marion and Mercer. Provide all studies, analyses, communications, and all other documentation involving these life spans.

99. Refer to Exhibit JJS-KU-1 at III-7 for KU and 25-2025_PSC_DR1_LGE_Attach_to_Q32_-_LGE_Depreciation_Study for LG&E at III-8.

    a. Provide all support for the 40 years life span for the Companies' CTs.

b. Provide all support for the 40 years life span for the Cane Run 7 CC.

100. Refer to the Direct Testimony of Christopher Garrett at 18 wherein he states: "The Companies have kept the depreciation rates unchanged for Brown 3 and Mill Creek 2 consistent with the stipulation agreement reached in Case Nos. 2020-00349 and 2020-00350. Provide the depreciation study that developed the present Brown 3 and Mill Creek 2 depreciation rates. Identify the Case number where those depreciation rates were initially adopted.

101. Refer to the Direct Testimony of Christopher Garrett at 18 wherein he describes the Company's decision to reject the depreciation rates recommended by Witness Spanos for Brown 3 and Mill Creek 2.

a. Provide a copy of all communications with Witness Spanos in which the Company directed that certain assumptions or parameters be used and/or in which the Company proposed modifications to the depreciation rates developed by Witness Spanos.

b. Provide a copy of all communications with Witness Spanos that addressed whether the thermal production plant accounts depreciation rates should include terminal net salvage.

c. Indicate whether the Company or Witness Spanos decided to include terminal net salvage in the thermal production plant accounts depreciation rates. If Witness Spanos made this decision, then describe the Company's review and agreement with this decision.

d. Provide a copy of all communications with Witness Spanos that addressed whether the thermal production plant accounts depreciation rates should include interim retirements and interim net salvage.

e. Indicate whether the Company or Witness Spanos decided to include interim retirements and interim net salvage in the thermal production plant accounts depreciation rates. If Witness Spanos made this decision, then describe the Company's review and agreement with this decision.

102. Refer to Exhibit JJS-KU-1 at VI-4 through VI-11 and to Exhibit JJS-LG&E-1 (provided in 25-2025_PSC_DR1_LGE_Attach_to_Q32_-_LGE_Depreciation_Study) at pages VI-4 through VI-14.

a. Provide a version of these schedules without terminal net salvage on the production plant accounts. Provide these schedules in an Excel workbook in live format and with all formulas intact.

b. Provide a version of these schedules without interim retirements and without net salvage on all plant accounts. Provide these schedules in an Excel workbook in live format and with all formulas intact.

103. Refer to Tab BS on 2025 PSC DR1 KU Attach to Q54 – Sch B, Tab BS on 2025 PSC DR1 LGE Attached to Q54 – Sch B_Electric, and Tab BS on 2025 PSC DR1 LGE Attached to Q54 – Sch B_Gas lines 165.1-Prepayments-LT, 165.9 Prepaid Taxes, 174.01-Misc Current & Accounts Assets-oth, 190.0-Deferred Inc Tax, 190.3-Acc Def Inc Tax NC FASB 109, 182.1-Oth Reg Assets-Non Cur, 182.12 - Other Reg Assets NC Pens, 182.15 - Other Reg Assets NC ARO, 182.27 - Other Reg Assets Def Tax (Liab LT), 182.33 - Reg Asset - Pension Gain-Loss Amortization-15 Year, 182.45 - Other Reg Assets NC Plant Outage Norm, 182.776 - Other Reg Assets NC - AMI Legacy meters KPSC.

a. Provide a description of the costs reflected in each of these accounts.

b. Describe the cause and/or source of the costs reflected in each of these accounts and provide a description of how the amounts are calculated, including a description of the inputs and assumptions.

c. Describe the timing for those accounts which have $0 in the first or more of the early months in the August 2024 through December 2026 time period shown.

d. Provide a listing of all amounts by accounts/subaccounts that roll up to the monthly amounts shown.

III. COST OF CAPITAL

104. Provide all work papers and supporting documentation used and relied upon by Mr. D’Ascendis in the preparation of his Direct Testimony and exhibits. Provide all spreadsheets in Excel format with cell formulas intact.

105. Provide all spreadsheets and associated work papers and documentation for the charts included in Mr. D’Ascendis’s Direct Testimony. Provide all spreadsheets with cell formulas intact.

106. Refer to Mr. D’Ascendis’s ROE recommendation.

a. Explain how Mr. D’Ascendis’s 10.95% ROE was arrived at using the range of ROE results in his Table 16 in his Direct Testimony.

b. Was Mr. D'Ascendis's 10.95% ROE recommendation based on his judgement? If yes, explain how his judgement was applied. If not, explain any other processes used by Mr. D'Ascendis to quantify the 10.95% ROE.

107. Provide the 13-month average capital structures for LG&E and KU for the years 2020 through 2024. Provide this response in Excel format with cell formulas intact. Include common equity, short-term debt, and long-term debt. Show both the amount of each form of capital and the percentages.

108. Provide work papers and supporting documentation for the cost of expected 2025 long-term debt of $800 million referenced by Mr. Burgos on page 9, lines 5 through 10 of his Direct Testimony.

109. Provide all supporting documentation and work papers used in the calculation of short-term debt shown in Schedule J-2 for LG&E and KU.

IV. COST OF SERVICE AND RATE DESIGN

110. Provide the workpapers, in Excel with formulas, supporting the development of the proposed CSR-1 and CSR-2 curtailable service rates for each Company.

111. Provide a narrative explaining why each Company has determined that there should be no change in the current CSR-1 and CSR-2 rates.

112. Provide a narrative explaining how the current (and therefore proposed) CSR-1 and CSR-2 rates are developed for each Company.

113. To the extent that the Companies utilize the installed cost of a combustion turbine (CT) to develop the curtailable credits underlying CSR-1 and CSR-2, provide the support for the CT costs used in the rate calculations for each Company. Provide the detailed components of the cost, including AFUDC, and provide the fixed O&M expense associated with the CT.

114. Based on the Companies' most recent Integrated Resource Plan (IRP), provide the estimated cost of the next CT used for planning purposes for each Company. Provide the detailed components of the cost, including AFUDC, and provide the fixed O&M expense associated with the CT.

115. Since January 1, 2022, how many times did the Companies call for curtailments under CSR-1 or CSR-2? List the starting date, days and duration of each curtailment for each rate (CSR-1, CSR-2). If the response is different for each of the Companies, provide the response by Company.

116. For each of the curtailable rates schedules (CSR-1, CSR-2) for each Company, provide the MW of customer load currently on these rate schedules.

117. Refer to the Companies' proposed Adjustment Clause RPPAs. Provide the following information:

    a. For each PPA that the Companies anticipate entering, or has already entered, provide the MW of capacity that each Company will include as a capacity resource for each of the next 5 years.

    b. For each of the PPAs identified in response to Part (a) above, provide an estimate of the capacity value (in dollars/kW/year) that each Company expects to receive from its purchase, irrespective of whether the PPA contract is an energy only contract or not.

    c. For each of the PPAs identified in response to Part (a) above, indicate whether the PPA costs incurred by each Company are based solely on MWH energy purchased via the PPA. If not, provide an explanation of how the PPA is priced.

    d. Confirm or deny, with a complete explanation for your response, whether the Companies agree that Renewable PPAs provide a capacity value to the system.

    e. Provide a narrative explaining how the costs incurred by the Company under Adjustment Clause RPPA will be recovered from each customer class and/or rate schedule.

118. Are either LG&E or KU currently offering economic development rates under their EDR tariffs? If no, describe why and when this economic development program was paused.

119. For each Company, provide the following information, in Excel, by month, for the test period ending 12/31/2026, the base year period ending 8/31/2026 and for each of the calendar years 2019, 2022, 2023 and 2024.

    a. Expenses in FERC Accounts 512 (Maintenance of Boiler Plant), 513 (Maintenance of Electric Plant), and 514 (Maintenance of Misc Steam Plant).

    b. Provide the workpapers supporting the fully projected test period amounts for the expenses in Accounts 512, 513 or 514. Include a narrative explaining the methodology used to develop the test period projections for these expenses.

120. Provide a schedule showing each maintenance related outage, separately identified as "Planned" or "unplanned or forced" for each of the Company's coal units during 2024. For each of the outages that exceeded two weeks in duration, provide the expenses associated with the outage that were booked into Accounts 512, 513 or 514.

121. With reference to the Companies' class cost of service studies, provide all workpapers supporting the development of the classification factors ACC502, ACC505, OMPP, LABORxAG_PROD, and LSUB1_PROD.

122. Provide all workpapers supporting the development of base year and test year FAC revenues.