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 SUPPLEMENTAL 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 Supplemental 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 31st day of July, 2025

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Assistant Attorney General

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1. Explain if there have been any changes in the composition of the PPL Board of Directors since 2024. If so, please identify all such changes.

2. On July 15, 2025, PPL Corporation issued a press release [1] bearing the caption, "PPL Corporation and Blackstone Infrastructure create joint venture to build natural gas generation in Pennsylvania in support of data center development." Explain what impacts, if any, are expected for LG&E-KU. Even if no impacts from this particular joint venture are expected for LG&E-KU, include in your response a discussion of whether LG&E-KU are considering separate partnerships with private equity firms for the purpose of building new power capacity to meet data center load.

3. Provide an update on the Companies' efforts to sell coal combustion residual materials (CCR) for beneficial reuse. Include in your response: (i) a confirmation that all such sale proceeds are for ratepayer benefit; (ii) whether the Commonwealth of Kentucky has any requirements mandating the use of CCR in the construction of roads and bridges; and (iii) whether the Companies have had any success in marketing coal ash for the extraction of rare earth elements, and/or heavy metals.

4. Reference the responses to AG-KIUC 1-1, and Staff 2-28. The response did not respond to the request to provide all factual and legal 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." Please answer the question.

5. Reference the response to AG-KIUC 1-3.

    a. Regarding EEI, referenced in subpart (g):

        (i) Confirm that the $77,827 excluded for recovery represents solely EEI's lobbying activities.
        (ii) Confirm that the EEI dues invoices filed simultaneously with the Companies' responses indicate that the entire $77,827 was used exclusively for lobbying.
        (iii) Provide a complete breakdown of how much of the remaining EEI dues KU seeks to recover, in terms of amounts and percentages, is devoted to each of the following: legislative advocacy; regulatory advocacy; public relations; advertising; marketing; legislative policy research; and regulatory policy research.

    b. Regarding Utility Solid Waste Activities Group (USWAG), referenced in subpart (n):

[1] Accessible at: https://news.pplweb.com/2025-07-15-PPL-Corporation-and-Blackstone-Infrastructure-create-joint-venture-to-build-natural-gas-generation-in-Pennsylvania-in-support-of-data-center-development

(i) Confirm that the 1% of USWAG dues ($401) represents solely USWAG lobbying activities.

(ii) Provide a complete breakdown of how much of the remaining USWAG dues KU seeks to recover, in terms of amounts and percentages, is devoted to each of the following: legislative advocacy; regulatory advocacy; public relations; advertising; marketing; legislative policy research; and regulatory policy research.

c. Regarding Utilities Technology Council (UTC) referenced in subpart (o):

(i) Confirm that that the 5% of UTC dues ($532) represents solely UTC lobbying activities.

(ii) Confirm that the UTC dues invoices filed simultaneously with the Companies' responses indicate that the entire 5% was used exclusively for "non-deductible lobbying activities."

(iii) Provide a complete breakdown of how much of the remaining UTC dues KU seeks to recover, in terms of amounts and percentages, is devoted to each of the following: legislative advocacy; regulatory advocacy; public relations; advertising; marketing; legislative policy research; and regulatory policy research.

d. Regarding Waterways Council (WC) referenced in subpart (q):

(i) Confirm that that the 46% of WC dues ($2,864) represents solely WC lobbying activities.

(ii) Confirm that the WC dues invoices filed simultaneously with the Companies' responses state that ". . . the portion that is allocable to lobbying - is 46 percent."

(iii) Provide a complete breakdown of how much of the remaining WC dues KU seeks to recover, in terms of amounts and percentages, is devoted to each of the following: legislative advocacy; regulatory advocacy; public relations; advertising; marketing; legislative policy research; and regulatory policy research.

6. Reference the response to AG-KIUC 1-48. Describe all steps required for a customer to change from paper billing to paperless, and vice versa. Describe also the steps required for customers who choose to opt-out of paperless billing, if any different.

7. Refer to the attachment response to AG-KIUC 1-46 and the amounts listed and footnoted related to long term incentive expense amounts for KU employees and expenses allocated to it from PPLS.

a. Confirm that the $27,342 in non-executive awards for KU was included in the test year revenue requirement. If not confirmed, explain why not.
b. Confirm that the $1,989,814 in test year allocated expenses from PPLS was included in the test year revenue requirement. If not confirmed, explain why not.
c. Confirm that the test year expenses only included the $27,342 in non-executive awards for KU and the $1,989,814 in test year allocated expenses from PPLS. If not confirmed, explain why not.

8. Refer to the attachment response to AG-KIUC DR-1-64 and to the tab X KU that shows plant and other data values and property tax calculations for 2024, 2025, and 2026.

    a. Confirm that the plant and other valuation data presented for each of the years 2024, 2025, and 2026, represents the data as of December 31 of each year. If not confirmed, explain why not.
    b. Confirm that the property tax valuation date for 2026 property tax expenses to be recorded in 2026 is January 1, 2026. If not confirmed, explain why not.
    c. Confirm that the property tax expenses calculated for 2026 on tab X KU are based on the plant and other valuation data as of December 31, 2026. If not confirmed, explain why not.
    d. Describe all reasons why the property tax expense amount in the 2026 calendar year test year should not be based on the 2025 calculation of expenses since those expenses are based on plant and other valuation data as of December 31, 2025, the same as January 1, 2026.

9. Provide the actual and projected capital expenditures for KU in total for all plant for each of the years 2021 through 2028.

10. Provide the total payroll dollars and the amount of payroll dollars expensed as O&M for each month in 2025 thus far with available data. In addition, provide the ratio of O&M payroll dollars to total payroll dollars.

11. Refer to the response to AG-KIUC 1-69 that provides the KU contingent (contract) worker labor expense from 2021 through the test year.

    a. Provide the contingent (contract) worker labor expense for each month in 2024 and in 2025 thus far with available data.
    b. Explain all reasons why the contingent (contract) worker labor expense has increased from an average of $10.255 million per month in 2024 to an average of $11.076 million per month through May 2025.
    c. Explain all reasons why the contingent (contract) worker labor expense is expected to increase from $123.062 million in 2024 to $130.415 million in the test year, which is an increase of $7.354 million or 6.0%, especially given the increase in employees projected over the same period.

12. 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. Refer also to the electronic attachments provided in response to AG-KIUC 1-102(a), which represented a version of the same schedules without terminal net salvage on the production plant accounts. Provide a version of these schedules without terminal net salvage and without interim retirements and interim net salvage on the production plant accounts. Provide these schedules in an Excel workbook in live format and with all formulas intact.

13. Provide the amount of Supplemental Executive Retirement Plan ("SERP") expense in the test year and the amount included in the revenue requirement. Provide the SERP expense directly incurred by the Companies (KU and LG&E Electric and Gas) and the SERP expense charged to the Companies from each other affiliate.

14. Refer to the comparison of KU's jurisdictional O&M expenses by FERC account provided in the response to AG-KIUC 1-52.

    a. The amount for Miscellaneous Steam Power Expenses in account 506 increases from $27.045 million in the base year to $31.220 million in the test year. Explain all reasons why an increase of 15.4% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
    b. The amount for Transmission Overhead Lines Expense in account 563 increases from $0.842 million in the base year to $0.961 million in the test year. Explain all reasons why an increase of 14.1% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
    c. The amount for Transmission of Electricity by Others in account 565 increases from $4.132 million in the base year to $4.967 million in the test year. Explain all reasons why an increase of 20.2% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
    d. The amount for Miscellaneous Transmission Expense in account 566 increases from $32.524 million in the base year to $36.151 million in the test year. Explain all reasons why an increase of 11.2% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
    e. The amount for Transmission Maintenance of Overhead Lines in account 571 increases from $6.525 million in the base year to $8.294 million in the test year. Explain all reasons why an increase of 27.1% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.
    f. The amount for Property Insurance in account 924 increases from $10.571 million in the base year to $12.606 million in the test year. Explain all reasons

why an increase of 19.2% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

g. The amount for Injuries and Damages in account 925 increases from $4.023 million in the base year to $5.871 million in the test year. Explain all reasons why an increase of 45.9% is projected for this account in the test year. Provide a copy of all support relied on for the amount in the test year and the increase over the base year.

15. Refer to the recently enacted federal legislation H.R. 1 (119th Congress).

    a. Provide all analyses, including that developed by the Company, its service company, and/or third parties, of the impacts of this legislation on the Company's income tax expense, both current and deferred, income tax credits, and income tax assets and liabilities for GAAP and FERC USOA accounting purposes. The Company's analysis should include, but is not limited to the effects of the following sections:

       Sec. 70301. Full expensing for certain business property.
       Sec. 70302. Full expensing of domestic research and experimental expenditures.
       Sec. 70303. Modification of limitation on business interest.
       Sec. 70304. Extension and enhancement of paid family and medical leave credit.
       Sec. 70305. Exceptions from limitations on deduction for business meals.
       Sec. 70306. Increased dollar limitations for expensing of certain depreciable business assets.
       Sec. 70307. Special depreciation allowance for qualified production property.
       Sec. 70308. Enhancement of advanced manufacturing investment credit.
       Sec. 70341. Coordination of business interest limitation with interest capitalization provisions.
       Sec. 70342. Definition of adjusted taxable income for business interest limitation.
       Sec. 70501. Termination of previously-owned clean vehicle credit.
       Sec. 70502. Termination of clean vehicle credit.
       Sec. 70503. Termination of qualified commercial clean vehicles credit.
       Sec. 70504. Termination of alternative fuel vehicle refueling property credit.
       Sec. 70507. Termination of energy efficient commercial buildings deduction.
       Sec. 70509. Termination of cost recovery for energy property.
       Sec. 70510. Modifications of zero-emission nuclear power production

credit.
Sec. 70511. Termination of clean hydrogen production credit.
Sec. 70512. Termination and restrictions on clean electricity production credit.
Sec. 70513. Termination and restrictions on clean electricity investment credit.
Sec. 70514. Phase-out and restrictions on advanced manufacturing production credit.
Sec. 70515. Restriction on the extension of advanced energy project credit program.
Sec. 70521. Extension and modification of clean fuel production credit.
Sec. 70522. Restrictions on carbon oxide sequestration credit.
Sec. 70523. Intangible drilling and development costs taken into account for purposes of computing adjusted financial statement income.
Sec. 70524. Income from hydrogen storage, carbon capture, advanced nuclear, hydropower, and geothermal energy added to qualifying income of certain publicly traded partnerships.
Sec. 70603. Excessive employee remuneration from controlled group members and allocation of deduction.

b. Provide all proforma adjustments necessary to reflect the effects of H.R. 1 on the Company's test year revenue requirement, including the effects on the Company's requested increase. Provide all schedules, workpapers, and other electronic workbooks in live Excel workbook format and with all formulas intact and accessible.

16. For each Company, provide the regulatory liabilities for terminal net salvage for all electric production plant by generating unit at December 31, 2022 and each month thereafter for which actual information is available.

17. Refer to the assets described as ECR assets on the Excel spreadsheet titled 2025 PSC DR 1 KU Attach to Q55 – Att 3 Depreciation Expense Workpaper provided in response to PSC Staff 1-55. Refer also to Schedule D-2 line 150 related to the total company reduction in depreciation expense of $28,838,293 associated with the ECR mechanism in the test year. Provide a schedule showing how the sum of the annual depreciation expense for the test year for each of the ECR assets matches the amount removed in Schedule D-2 of $28,838,293. If the amounts do not reconcile, explain why. Note: The amounts were different in the previous proceeding according to the response to AG-KIUC 1-15 due to the depreciation applicable to AFUDC not being recoverable in the ECR.

18. Refer to the attachment provided in response to AG-KIUC 1-85(a) and the following two accounts: 128.11 - Other special funds - inv other IT asset and 128.6 - Other special funds - non-current.

a. Provide the full subaccount titles and descriptions.
b. Confirm the amounts in these two subaccounts were summed and reflected as the account 128 Prepaid Pension CWC (Balance Sheet Items) shown on number line 1 on Schedule B-5.2.2.2 F.
c. Reconcile the name of the full subaccount titles to the account 128 Prepaid Pension title.
d. Describe in detail the "special funds – inv" that comprise the account 128 Prepaid Pension and describe in detail how the Companies actually financed these amounts, including how the Companies finance realized and unrealized gains reflected in the pension trust fund assets and how they finance or avoid financing the interest on the pension obligation as it increases each year by the discount rate and to reflect other changes in the actuarial assumptions that affect the pension obligation.
e. Provide the pension related amounts included in each Company's OCI component of common equity per books and adjusted common equity for ratemaking purposes for each month January 2024 through December 2026. Indicate if each positive pension-related amount resulted in an increase or decrease in common equity and whether each negative pension related amount resulted in a decrease or increase in common equity. Indicate if unrealized and/or realized gains result in an increase or decrease in common equity. Indicate if unrealized and/or realized losses result in an increase or decrease in common equity.

19. Refer to the response to AG-KIUC 1-85 (b) and (c).

a. Provide the workpapers in Excel live format with all formulas intact used to forecast the prepaid pension amounts in account 128.
b. Confirm the Company assumed no contributions to the pension plan in 2025 and 2026. If this is not correct, then provide a corrected statement and provide the actual and estimated contributions by month from January 2025 through December 2026.
c. Confirm that the pension funding recorded in account 128 is the net of the cumulative Company contributions to the pension trust funds, realized earnings/losses and realized and unrealized gains and losses on trust fund assets, and interest on the present value pension obligation,
d. Refer to page 5 of 16 of the response to AG-KIUC 1-85(c). Indicate whether the positive $35.285 million regulatory asset for account 182313 is a deferred gain or a deferred loss.
e. Refer to Notes 1-3 on page 6 of 15 of the response to AG-KIUC 1-85(c), which state:

1. Discount rate: 5.30% beginning on December 31, 2024 and throughout the forecast period (based on economic conditions as of August 21, 2024).

2. Expected return on assets assumption for calculating annual NPPC: 8.25% in 2025 and 7.25% throughout the rest of the forecast period.

3. Projected asset return assumption: The fair value of assets are based on actual return through August 21, 2024 (as provided by PPL), 8.25% per annum return for the remainder of 2024 and 2025, and 7.25% return in subsequent years.

i. Provide all support, including copies and all source documents and/or other references for the reduction in the expected return on assets assumption and explain why the Companies assumed a reduction of 1.0% in this return, but no reduction in the discount rate when both rates are typically considered correlated and subject to the same micro and macro economic conditions.
ii. Confirm that the higher the discount rate, the lesser the PBO and therefore, the greater the forecast amount in account 128, all else equal.
iii. Confirm that the higher the return on assets, the greater the trust fund valuation and therefore, the lesser the forecast amount in account 128, all else equal.

20. Refer to the response to AG-KIUC 1-85(d) re: the Regulatory Asset – FAS 158 Pension in account 182 and the statement the account "represents accumulated unamortized prior service costs and net actuarial losses of the plan." Describe in detail how the Companies actually financed these amounts, including when the Companies paid the unamortized prior service costs and how they financed those costs and when the Companies paid the net actuarial losses of the plan and how the Companies financed those costs.

21. Refer to the response to AG-KIUC 1-85(k).

a. Provide all calculation support by historic month and year for the amounts recorded in account 182 *Regulatory Asset – FAS 158* in live Excel format and with all formulas intact.
b. Identify where in the Excel workbook calculations provided in response to part (a) of this question, the Company calculated the regulatory asset based on expense only, not on cost (expense plus capital).
c. Describe in detail how the Companies actually financed these amounts, including when the Companies paid the deferred costs and how the Companies financed those costs. Provide a copy of all support relied on for your response.
d. Provide all journal entries for one actual historic month for the debit recorded to account 182 *Regulatory Asset – FAS 158* showing the credit side of the journal entry and all other related journal entries, including, but not limited to, cash, payables, debt, equity, ADIT, and others.

22. Refer to the Company's response to AG-KIUC 1-85(d) related to account 182 *Regulatory Asset – FAS*.

    a. Confirm that the unamortized prior service costs is the portion of the pension liability that has not yet been recorded in pension cost. Confirm that the pension cost calculation includes no return or interest on the prior service cost, but it does include interest on the entire pension liability. If either of these statements are incorrect, then provide corrected statements and all support for the corrected statements.
    b. Confirm that the net actuarial losses of the plan are reflected in the trust fund assets used to determine the net funding of the pension plan. Confirm that the pension cost calculation includes a return on the trust fund assets and that if there have been losses they are reflected in a lower return on the trust fund assets and thus, a higher pension cost. If either of these statements is incorrect, then provide corrected statements and all support for the corrected statements.

23. Refer to the response to AG-KIUC 1-93.

    a. Explain why the Companies elected ITC instead of PTC on the Brown wind facility.
    b. Provide all analyses used to evaluate the election between the ITC and PTC on the Brown wind facility.
    c. Provide a copy of all correspondence addressing the election between the ITC and PTC on the Brown wind facility.
    d. Provide the deferred ITC subtracted from rate base and the ITC amortization included in the test year related to the Brown wind facility.
    e. Provide the generation from the Brown wind facility for each month in the test year.
    f. Provide the Companies' estimate of the PTC rate per kWh as escalated for the test year for wind resources used in developing the Companies' IRP and for other planning purposes. Provide all workpapers in live Excel format with all formulas intact showing the starting PTC rate and the escalation of the rate for each year.

24. Refer to the response to AG-KIUC 1-98.

    a. Provide a copy of all tech specs, comparisons of the tech specs, and all other analyses, studies, other reference materials, and/or all other information relied on by the Companies and Witness Spanos to conclude the Brown and Simpsonville solar facilities will have 25-year service lives and the Mercer and Marion solar facilities will have 30-year service lives.
    b. Confirm the service lives are estimates and are not known and measurable.
    c. Confirm the Companies presently have no definitive plans to retire the Brown and Simpsonville solar facilities 25 years after each solar "array" entered commercial operation in 2016, 2019, and 2021 (see Exhibit JJS-1 at III-9). If

this is not correct and the Companies have definitive plans to retire the Brown and Simpsonville solar facilities immediately upon achieving 25 years in service, then provide a corrected statement and a copy of all support relied on for your response.

d. Confirm that Witness Spanos is not a registered engineer, that he does not have a degree in engineering, and is not an expert on solar panel and equipment design and engineering. If this is not correct, then provide a corrected statement and a copy of all support relied on for your response.

25. Refer to the response to AG-KIUC 1-74, which requested a copy of the Companies' actuarial reports for the most recent historic calendar year, base year, and test year. They were not provided.

    a. Provide the actuarial reports requested in AG-KIUC 1-74.
    b. Provide all communications between the Companies and the actuarial firm regarding assumptions in the base year and test year, including the date(s) used for the trust fund asset valuations and the present value of the pension obligations for the base year and test year, and the rate of return on the trust fund assets and the discount rate used for the pension obligations for the base year and test year.
    c. Provide the pension cost and expense calculations for the base year and test year using the actual trust fund asset valuation and the pension obligation as of June 30, 2025 and the Companies' assumptions for the rate of return on the trust fund assets and the discount rate used for the pension obligations for the base year and test year. Provide all calculations in an Excel workbook in live format with all formulas intact.
    d. Provide the pension cost and expense calculations for the base year and test year using the actual trust fund asset valuation and the pension obligation as of June 30, 2025 and the rate of return on the trust fund assets at 8.25% and the Companies' assumptions for the discount rate used for the pension obligations for the base year and test year. Provide all calculations in an Excel workbook in live format with all formulas intact.

26. Provide a copy all studies and analyses that were used to evaluate a potential termination of the Companies' pension plan, including the effects on pension costs compared to the status quo. Provide all communications regarding any such evaluations.

27. Refer to the attachment to the response to AG-KIUC 1-70(d), which provides a history of employment benefits expense by type. Explain for KU why the post-employment benefits are $0 in the test year compared to negative $0.477 million in 2024 and negative $0.477 million in the base period. Provide all support for the calculations in 2024, base period, and test year in live Excel format and with all formulas intact.

28. Refer to the response to AG-KIUC 1-75, which asked for the actuarial reports for OPEB expense for the most recent historic calendar year, base year, and test year. The response did not include the reports for 2024.

    a. Provide the requested reports for 2024.
    b. Provide the actuarial reports for other post-employment benefits for the most recent historic calendar year, base year, and test year. Annotate and/or reconcile the relevant amounts included in the report to the other post-employment expense included in the test year.

29. Refer to the attachment to the response to AG-KIUC 1-86 and to the Direct Testimony of Vincent Poplaski at 13-14 wherein the witness describes the Companies':1) traditional DB plan, 2) 401(k) match plan whereby employees who participate in the DB plan are matched 100% of the first 3% of the employee's deferral and those employees who do not participate in the DB plan are matched 100% of the first 3%, plus 50% of the next 30%, of the employee's deferral, and 3) 401(k) non-matched plan employer contribution only to employees hired or rehired on or after January 1, 2006, ranging from 3% to 7% of the employee's compensation.

    a. In response to AG-KIUC 1-86, the Company quantified the DB pension expense for those employees participating in the DB plan and the 401(k) match plan. Provide the Companies' pension expense separated into the three categories listed by Witness Poplaski for 2024, base period, and test year.
    b. Indicate if all employees who participate in the DB pension plan also participate in the 401(k) match plan. If not, then provide a corrected statement that describes the extent of the overlap between the DB pension plan and the 401(k) match plan.
    c. Indicate if all employees who participate in the 401(k) non-match plan also participate in the 401(k) match plan. If not, then provide a corrected statement that describes the extent of the overlap between the 401(k) match plan and the 401(k) non-match plan.
    d. Explain why the Companies do not consider the 401(k) match and 401(k) non-match plan as overlapping pension plans in the same manner that the Commission previously determined the DB plan and the 401(k) plans were overlapping plans.

30. Provide all of Witness Spanos' schedules and workpapers in Excel live format with all formulas intact, including, but not limited to, the calculations of estimated decommissioning costs for the production plant by site location and/or generating unit, the escalation of current dollar estimated decommissioning costs to future dollars, and the calculation of the weighted terminal net salvage, weighted interim net salvage, and the sum of terminal and interim net salvage.

31. Indicate if the terminal net salvage for production plant accounts was calculated by escalating the estimated costs in current dollars from the study date to the probable

retirement date or by escalating the estimated costs in current dollars from the study to the end of the remaining average service life.

32. Refer to the Direct Testimony of John Spanos at 13 regarding terminal net salvage for the production plant accounts.

    a. Confirm the $40/kW estimate is applicable only to the thermal generating units. If this is not correct, then provide a corrected statement as well as all support relied on for the corrected statement.
    b. Describe specifically and provide all calculations and copies of source materials relied on for the terminal net salvage for the solar, wind, hydroelectric, BESS, and other non-thermal resources.

33. Refer to the Direct Testimony of John Spanos at 20 wherein he discusses developing depreciation rates for future assets, including additional assets at Simpsonville Solar, new assets at Marion and Mercer, Mill Creek 5, and Brown BESS assets. Refer also to the notes on pages VI-10 and VI-11 of JJS-1 for KU and on pages VI-9 and VI-10 for LG&E electric related to the requested depreciation rates for Brown BESS, AMI, Paddy's Run CT pipeline, Simpsonville Solar Arrays 3, 4, 5, Mercer Solar, Marion Solar, and Mill Creek 5.

    a. Confirm the Companies did not provide the underlying calculations or support for the proposed depreciation rates for the future assets. If confirmed, explain why they were not provided either with the filing or in response to Staff 1-54.
    b. Provide the source(s) and all support relied on for each assumption/parameter/input used to develop the requested depreciation rates for the assets listed in the notes on these pages, including, but not limited to, estimated service lives and the range of estimated service lives considered, estimated interim retirements, estimated interim net salvage, and estimated terminal net salvage. Also provide all correspondence with KU/LG&E subject matter experts and/or decision makers and all directives from the Companies for these depreciation study assumptions/parameters/inputs.
    c. Provide the schedules and workpapers in live Excel format and with all formulas intact relied on for the requested depreciation rates for the future assets listed in the notes on the referenced pages. Provide the schedules and workpapers for the future assets in the same level of detail and with the same information shown for each of the existing assets on the schedules in Section IV of each of the depreciation studies.
    d. Refer to the response to AG-KIUC 1-102 (a) and (b).
        i. Confirm the response did not provide the requested information for any of the future assets and the proposed depreciation rates described and provided in the notes.
        ii. Provide the information requested in AG-KIUC 1-102 (a) and (b) in the same format and in the same level of detail for the future assets as was provided in the response for the existing assets starting with the detailed

schedules and workpapers provided in response to part (c) of this question used to calculate the proposed depreciation rates listed in the notes for the future assets so that there is the same sequence of proposed depreciation rates for the future assets as for the existing assets, i.e., support for proposed depreciation rates, modifications to exclude terminal net salvage from production and BESS plant accounts, further modifications to exclude interim retirements and interim net salvage in addition to excluding terminal net salvage from all production and BESS plant accounts.

34. Refer to the response to AG-KIUC 1-44 (b) requesting the Companies' calculations for each generating facility of the "terminal net salvage component as based on the $40/kW assumption." In the response to part (b), the Companies' referred to the response to part (a) of that question, which addressed the support for the $40/kW assumption, but did not provide the information requested in part (b). Provide the calculations and the result in an Excel workbook in live format and with all formulas intact for each existing and each future generating facility/resource from applying the $40/kW assumption to calculate the terminal net salvage in present value dollars and the result from applying an annual escalation rate to calculate the terminal net salvage in future dollars.

35. Provide an annual history from 2015 through 2024 of routine storm expense by FERC O&M expense account, i.e., unnamed storm *expense* the Companies did not defer pursuant to an accounting order from the Commission. Identify each such storm and provide a brief description.

36. Provide an annual history from 2015 through 2024 by FERC O&M expense account for named storms the Companies deferred to a regulatory asset pursuant to an accounting order from the Commission.

37. Provide an annual history from 2015 through 2024 by FERC O&M expense account for named storms the Companies did not defer.

38. Provide the routine storm expense by FERC O&M expense account in the base period and test year, along with all support relied on to estimate these expenses in an Excel workbook in live format and with all formulas intact. Identify where the expenses were included in the filings.

39. Provide the total storm expense by FERC O&M expense account in the base period and test year, along with all support relied on to estimate these expenses in an Excel workbook in live format and with all formulas intact. Identify where the expenses were included in the filings.

40. Provide an annual history from 2015 through 2024 of vegetation management expense by FERC O&M expense account.

41. Provide the vegetation management expense by FERC O&M expense account in the base period and test year, along with all support relied on to estimate these expenses in an Excel workbook in live format and with all formulas intact. Identify where the expenses were included in the filing.

42. Provide an annual history from 2015 through 2024 and budgeted/forecast for each year 2025 through 2029, base period, and the test year of planned generation maintenance expense by FERC O&M expense account and by generating unit. Provide a brief description of the scope of work actually performed and/or that is budgeted/forecast.

43. Provide the Companies' calculations of the planned generation maintenance expense by FERC O&M expense account and by generating unit included in the base period and in the test year, including all assumptions, data, calculations, and electronic workbooks in Excel live format with all formulas intact.

44. Confirm that it has been the practice of the Companies in prior base rate case proceedings to calculate and request a "normalized" planned generation maintenance expense. Explain why the Companies chose not to do so in the pending cases. Provide a copy of all correspondence that addressed how to calculate and present the planned generation maintenance expense in the pending cases and the decision(s) on how to proceed.

45. Provide a calculation of the "normalized" planned generation maintenance expense using the same methodology the Companies proposed in Case Nos. 2020-00349 and 2020-00350.

46. Refer to Schedule B-5.2 page 5 of 6 line 5 Account 186 Misc Deferred Debits.

    a. Provide a list of each amount over $1 million for each month December 2025 through December 2026. Indicate for each amount what it is, when the Companies paid cash, whether there is a related accounts payable, whether the related accounts payable has been subtracted from rate base, and why the Companies believe the amount should be included in rate base.
    b. For any generating unit long-term service agreement, describe the agreement in detail, including the generating unit it is for, and how much of the cost of work performed under the LTSA would have been capitalized in the absence of the agreement. In the prior rate cases, the Companies estimated that 95% would have been capitalized. Indicate if that is still the case. Provide all support relied on for your response.

47. Refer to the Seelye 2016 testimony and exhibits referenced in AG-KIUC 1-110 and AG-KIUC 1-112.

a. Confirm that the Seelye testimony derived rates were proposed to reflect actual carrying costs on plant balances in-service at the time.
b. Do the Companies agree that a key benefit of the Curtailable Service Rider (CSR) tariffs is the avoidance of incremental new capacity? If not, explain why not?

48. Refer to the Companies' CPCN testimony in Case No. 2025-00045, Tummonds Rebuttal Testimony dated July 18, 2025 at p. 3 line 1-6 which states: "Unfortunately, costs for NGCCs have risen dramatically since the Commission's decision in Case No. 2022-00402 primarily due to the tightening of the market for acquisition and construction of gas turbines. The last estimated cost for Brown 12 in Case No. 2022-00402 was $989 million for a 2028 in-service date, and the current estimated cost is $1.383 billion for a 2030 in-service date, which is nearly a 40% increase for a two-year delay."

    a. Has the Companies' CSR capacity increased in value consistent with the increase in capacity costs? Explain.
    b. Explain if the Company believes the cost of new capacity would be more than the current CSR rate. If the Company believes new capacity could be secured at less than the current CSR rate, provide the workpapers or industry sources supporting the cost and availability of such low cost capacity.

49. Refer to the Companies' 2024 IRP, Volume 1, Table 6-4 which shows the increase in costs from the 2021 IRP to the 2024 IRP.

    a. Provide a side by side comparison of the SCCT costs assumed in 2021 IRP and the 2024 IRP in the same nominal dollar year and explain what increase in capacity cost has been estimated in the spanning 3 years.
    b. Has the Companies' CSR capacity increased in value consistent with the increase in capacity costs? Explain.
    c. Explain if the Company believes the cost of new capacity would be more than the current CSR rate. If the Company believes new capacity could be secured at less than the current CSR rate, provide the workpapers or industry sources supporting the cost and availability of such low cost capacity.

50. Refer to the Direct Testimony of Charles Schram, Section 7, p. 26, lines 1-8, comparing the restrictions on CSR-1 and CSR-2 and the value compared to Battery Energy Storage Systems (BESS).

    a. Provide Mr. Schram's workpapers supporting his valuation analysis of CSR-1 and CSR-2. Provide all Excel models with formulas intact, other models, and the specific assumptions made for CSR-1 and CSR-2 capacity that is used to derive the value of the energy and capacity.
    b. Provide the Company's valuation analysis of BESS. Provide all workpapers, models, and assumptions used to derive the value of the energy and capacity.

c. Provide the Company's valuation analysis of a generic SCCT resource. Provide all workpapers, models, and assumptions used to derive the value of the energy and capacity.

51. Refer to the Direct Testimony of Charles Schram, Section 7, page 29, starting at line 11 describing the expanded CSR offering modeled in the 2024 IRP.

a. What capacity contribution was assumed for the CSR program in IRP resource modeling.
b. Was the CSR program modeled as a demand modifier or a resource addition? How were reserve margin benefits accounted for?
c. Why were no buy-through options provided as an energy benefit with the program (p. 29, line 14), despite energy benefit being a part of the existing programs?
d. Did the Company do any sensitivity analysis forcing the selection and comparing the results? If so, provide all analysis comparing a case assuming expanded CSR offering and that without.
e. What energy value was modeled in the 2024 IRP PROSYM production costs runs for CSR programs and BESS resources? Provide the production cost PROSYM output used in the IRP and CPCN cases for cases run. Provide an index and list describing the assumptions for each file.

52. Refer to the Companies response to AG-KIUC 1-115.

a. Provide the marginal prices ($/MWh) for KU-LGE system in each hour of the called event.

b. Provide the average price ($/MWh) of all KU-LGE system generation online and dispatched in each hour of the called event.

c. Provide the highest cost unit ($/MWh) of all KU-LGE system generation online and dispatched in each hour of the called event.

d. Provide the cost ($/MWh) and dispatch level (MW) of each unit on the KU-LGE system dispatched in each hour of the called events.

e. Provide the cost ($/MWh) and MW of each sale or purchase associated with each hour of the called event.

f. Provide a load and resource balance (MW) for each hour of the called events.

g. Provide the estimated CSR dispatch and avoided MW for each hour of the called event.

h. Provide the energy value the CSR program has provided for each of the events. Provide the workpapers comparing the buy-through rate compared to the otherwise billing rate and the incremental revenues received from the CSR program or the summary of actual billings under the CSR rate for these events.

53. Refer to the Companies response to AG-KIUC 1-115.

    a. Confirm that the 2 physical curtailment events in 2022 spanned approximately 24 hours (11:00 12/23/2022 through 14:00 12/24/2022).
    b. Explain if the Company expects BESS capacity to be dispatchable continuously for 24 hour winter periods.

54. Refer to the 2024 IRP, Volume 1, Tables 6-5, 8-2, 8-3, 8-19, and 8-20.

    a. Confirm that the capacity need for the system is greater in the winter than in the summer.
    b. Confirm that the Companies classify the 4 months (November -February as winter) and the rest as summer for planning purposes. If not, explain what definitions are used for reliability and capacity planning.
    c. Explain how the Company derived the 110 MW of CSR capacity (Summer) and the 115 MW accreditation of CSR capacity (Winter).

55. Refer to page III-8 of the LG&E depreciation study and the probable retirement year shown as 2028. Confirm that parties to the pending CPCN proceeding in Case 2025-00045 have signed and filed a settlement agreement with the Commission that addresses the continued operation of Mill Creek 2 at least through 2031 and possibly beyond 2031 as reflected in the following paragraphs of the agreement filed with the Commission in that case:

    4.3. Mill Creek 2 Life Extension. The Parties agree that if the Utilities receive the necessary environmental approvals and the Commission's final order in this case affirms the Utilities' existing authority to delay Mill Creek 2's retirement until Mill Creek 6's in-service date, the Utilities will extend Mill Creek 2's life and continue to seek to maximize its value to customers as it does today, for instance, through economic dispatch and off-system sales.

    4.5. Kentucky PSC Case No. 2025-00045 Stipulation Testimony Exhibit 1 Page 9 of 21 Analysis of Continued Operations of Mill Creek 2. As part of their 2027 Integrated Resource Plan filing, the Utilities will provide an analysis of the continued operation of Mill Creek 2 beyond 2031. If the analysis determines continued operation of Mill Creek 2 is economical, the Utilities will take the necessary steps to obtain the required approvals to allow Mill Creek 2 to operate beyond 2031. One of the required approvals would be obtaining Commission affirmation that the Utilities' existing Mill Creek 2 retirement authority would extend beyond the in-service date of Mill Creek 6. If such additional life extension would be economical and the Utilities were able to obtain all required approvals, all such life extension costs would be recovered through Adjustment Clause MC2.