KENTUCKY UTILITIES COMPANY
CASE NO. 2025-00113
Schedule of Rate Case Preparation Costs
Response to Commission's Order
Dated April 28, 2025
Question No. 14 (d)
Responding Witness: Drew T. McCombs

Date	Invoice #	Vendor Name	Hours (1)	Rate/Hr	Amount	Description	Account
8-May-25	1077228	STOLL KEENON OGDEN PLLC	125.44	343.21	43,053	Professional Legal Services	182335
		TOTAL LEGAL OUTSIDE COUNSEL KU ELECTRIC			**43,053**		
28-Apr-25	0000050729	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	3.50	284.29	995	Rate Case Depreciation Study	182335
		TOTAL CONSULTANTS KU ELECTRIC			**995**		
		TOTAL RATE CASE EXPENSES @ 05/31/2025			**44,048**		

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

INVOICE

Invoice Information

Firm/Vendor:	Stoll Keenon Ogden
Office:	Evansville
Invoice Number:	1077228
Date of Invoice:	05/08/2025
Billing Period:	04/01/2025 - 04/30/2025
Date Posted:	05/08/2025
Invoice Description/Comment:	2025 KY Rate Case / Matter ID 202400772

Amount Approved

Approved Total	**$79,727.00**
Invoice Currency:	**USD**
Date Approved:	05/13/2025
Final Approver:	Kimberly Klock
Approved Fees	$79,727.00
Approved Expenses	$0.00
Approved Total (excl. Tax)	$79,727.00
Comments to AP:	

Accounting Code Allocations

Cost Center	GL Account	Budget Item	Project[Historic]	Task [Historic]	Type | ORG [Histori]	Activity Code	Cost Type	Amount	Percentage	Comment
			LGL174557	RC25 REGASSET	000020		Regulatory	$79,727.00	100%	updated 10/24 1/19/25 AMM updated cost type to regulatory,

Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden
One Main Street
Suite 201
Evansville, Indiana 47708

Tel: [redacted]
Fax:

Remittance Address
PO Box 11969
Lexington, Kentucky 40579-1969

Vendor Tax ID: [redacted]

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

Other Invoice and Firm Information

Regulatory Statements: –

Amount Billed

Billed Total	**$79,727.00**
Invoice Currency:	USD
Billed Fees	$79,727.00
Billed Expenses	$0.00
Billed Total (excl. Tax)	$79,727.00

Approval History

User	Action	Date	Amount	Comment
StollKeenonBB Billing	Posted	05/08/2025	$79,727.00	
Carrie Beatty	Approved	05/08/2025	$79,727.00	
Sara Judd	Approved	05/12/2025	$79,727.00	
Kimberly Klock	Approved	05/13/2025	$79,727.00	
Carrie Beatty	AP Batch Run	05/14/2025	$79,727.00	Batch ID: 002000106 (Sent to AP: 05/14/2025 5:38:18 AM)

Additional Financial Information

ICS Vendor Number: 3000030195
Name of Invoice File in .Zip: Stoll Keenon Ogden - 1077228.html
Comments to Firm:
AP Route: Other AP Route

Matter Information

Matter ID: 202400772
Lead Company Person: Judd, Sara
Organizational unit: LG&E and KU Energy LLC > LG&E/KU > LG&E/KU
Practice group: Regulatory > State Regulatory > Regulatory
Law Firm Matter No.: 183399
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust	Taxes	TaxType%	Amount
04/30/2025	-	Fee Adjustment - Law Firm - Fee							($1,500.00)
04/01/2025	-	Drafting motion to deviate from KPSC regulations.	Lavanga, John	3.6	$221.00				$795.60
04/01/2025	-	Work on customer notice issues; confer Ms. Judd re same	Ingram, III, Lindsey W	1.5	$422.00				$633.00
04/02/2025	-	Conference with client re CSR approach.	Crosby, W. Duncan	0.6	$357.00				$214.20
04/02/2025	-	Emails with Ms. Burgos and Ms. Judd regarding testimony	Braun, Monica	0.2	$313.00				$62.60
04/02/2025	-	Preparation for and attendance at remote meeting regarding regulatory issues and rate case; revise strategy document and send same to Ms Sturgeon and others	Riggs, Kendrick R	1.3	$470.00				$611.00
04/02/2025	-	Meet with client re merger study issues; prepare for same; continue work on customer notice issues; review research for same and edit motion	Ingram, III, Lindsey W	2.5	$422.00				$1,055.00
04/02/2025	-	Summarizing and providing information for motion to deviate.	Lavanga, John	0.8	$221.00				$176.80
04/03/2025	-	Review Mr. Lovekamp's document outlining items to be addressed in upcoming rate case	Braun, Monica	0.3	$313.00				$93.90
04/03/2025	-	Review of client revisions to Fackler testimony to prepare for meeting with client; meeting with client re same. Meeting with client re NMS-2 issue; preparation for same; follow up discussion with Ms. Judd.	Crosby, W. Duncan	2.2	$357.00				$785.40
04/03/2025	-	Prepare for and attend testimony meeting; work on customer notice issues	Ingram, III, Lindsey W	1.5	$422.00				$633.00
04/04/2025	-	Analysis of possible rate case issue and prepare and send email to Ms. Sturgeon and client regarding same	Riggs, Kendrick R	0.2	$470.00				$94.00
04/04/2025	-	Review Ms. Burgos' edits to testimony; meet with Ms. Burgos and team	Braun, Monica	0.7	$313.00				$219.10
04/04/2025	-	Testimony meeting; work on customer notice issues; revise customer notice motion	Ingram, III, Lindsey W	1.5	$422.00				$633.00

04/04/2025 -	Communicated with Ms. Judd regarding paperless billing tariff questions	Wimberly, Mary Ellen	0.1	$255.00	$25.50
04/04/2025 -	Work on review and edits to McFarland testimony	Parsons, Matt	1.2	$313.00	$375.60
04/05/2025 -	Continue work on and revisions to customer notice and related motion; review documents for same	Ingram, III, Lindsey W	1.2	$422.00	$506.40
04/06/2025 -	Continue work on motion to deviate	Ingram, III, Lindsey W	0.8	$422.00	$337.60
04/06/2025 -	Reviewed inquiry from Ms. Judd regarding paperless billing; Researched paperless billing inquiry; Emailed Mr. Lavanga re paperless billing inquiry	Wimberly, Mary Ellen	0.4	$255.00	$102.00
04/07/2025 -	Researching paperless billing issue for Ms. Wimberly.	Lavanga, John	3.6	$221.00	$795.60
04/07/2025 -	Continue work on customer notice issues and motion to deviate; confer client re same; correspondence re same	Ingram, III, Lindsey W	1.5	$422.00	$633.00
04/08/2025 -	Edited Montgomery testimony	Wimberly, Mary Ellen	0.3	$255.00	$76.50
04/08/2025 -	Researching and drafting summary of research related to tariff revisions, notice, and timeframes for KPSC approval.	Lavanga, John	1.8	$221.00	$397.80
04/09/2025 -	Review of expert testimony to prepare for conference with client re same; conference with client re same.	Crosby, W. Duncan	1.7	$357.00	$606.90
04/09/2025 -	Drafted paperless billing tariff research; Emailed Ms. Judd re paperless billing notice; Discussed paperless billing issue with Ms. Judd; Emailed Ms. Judd research re paperless billing	Wimberly, Mary Ellen	1	$255.00	$255.00
04/10/2025 -	Work on direct testimony issues	Ingram, III, Lindsey W	0.8	$422.00	$337.60
04/10/2025 -	Attend remote meeting with Ms Sturgeon and Mr. Garrett regarding rate case strategies; brief conference with Mr. Fendig regarding rate case issues	Riggs, Kendrick R	0.7	$470.00	$329.00
04/11/2025 -	Reviewed and edited tariff for paperless billing; Discussed paperless billing with Mr. Crosby; Reviewed and edited Montgomery testimony	Wimberly, Mary Ellen	2.4	$255.00	$612.00
04/11/2025 -	Attention to rate case issues and analysis of same; prepare and send email to Ms Sturgeon re same.	Riggs, Kendrick R	0.6	$470.00	$282.00
04/11/2025 -	Review of tariff revisions to prepare for conference with client; conference with client re same; work on tariff revisions.	Crosby, W. Duncan	5.6	$357.00	$1,999.20
04/11/2025 -	Work on Burgos testimony	Braun, Monica	1.3	$313.00	$406.90
04/13/2025 -	Review D'Ascendis' testimony; work on Burgos testimony; emails with Ms. Burgos	Braun, Monica	2.2	$313.00	$688.60
04/14/2025 -	Review expert consultant testimony; attend meeting with client regarding same	Ingram, III, Lindsey W	2.3	$422.00	$970.60

04/14/2025 -	Analysis of regulatory issues; draft and added documents regarding the same	Riggs, Kendrick R	1.7	$470.00	$799.00
04/14/2025 -	McFarland testimony review and revisions; e-mails re: updates to Johnson, Waldrab testimonies	Parsons, Matt	4.5	$313.00	$1,408.50
04/14/2025 -	Work on Rieth testimony; work on Burgos testimony; review D'Ascendis and meet with team regarding same	Braun, Monica	4.6	$313.00	$1,439.80
04/14/2025 -	Edited and drafted McCombs testimony; Edited and drafted Mets testimony; Emailed Mr. Crosby re McCombs and Metts testimonies	Wimberly, Mary Ellen	2.6	$255.00	$663.00
04/15/2025 -	Work on multiple testimonies	Ingram, III, Lindsey W	7.5	$422.00	$3,165.00
04/15/2025 -	Edited Garrett testimony; Drafted response to email from Ms. Judd re rate case expense	Wimberly, Mary Ellen	0.8	$255.00	$204.00
04/15/2025 -	Meeting with client re cost of service study.	Crosby, W. Duncan	1	$357.00	$357.00
04/15/2025 -	Substantive review and revisions to Waldrab testimony	Parsons, Matt	5.4	$313.00	$1,690.20
04/15/2025 -	Work on Rieth testimony; emails with Mr. Rieth regarding his testimony; phone call with Mr. Rieth	Braun, Monica	2.3	$313.00	$719.90
04/15/2025 -	E-mails to/from and conferences with Mr. Riggs re indentures and bond authority; reviewed files re execution versions for rate case issue analysis.	Schnell, Anthony L	1	$453.00	$453.00
04/15/2025 -	Analysis of regulatory issues and attention to drafting and editing documents regarding same	Riggs, Kendrick R	4.7	$470.00	$2,209.00
04/16/2025 -	Drafted and edited Garrett testimony; Drafted and edited Montgomery testimony; Discussed Conroy testimony with Mr. Crosby	Wimberly, Mary Ellen	5.4	$255.00	$1,377.00
04/16/2025 -	Continue work on revisions to testimony; call with client re cost of capital; work on application	Ingram, III, Lindsey W	4.2	$422.00	$1,772.40
04/16/2025 -	Further revisions to Johnson, McFarland, Waldrab testimonies for second draft turn	Parsons, Matt	3.5	$313.00	$1,095.50
04/16/2025 -	Analysis of regulatory issues and attention to drafting and editing documents regarding same	Riggs, Kendrick R	3.6	$470.00	$1,692.00
04/16/2025 -	Conference with client re tariff revisions; work on revisions to Schram, Conroy, and Fackler testimony drafts.	Crosby, W. Duncan	9.9	$357.00	$3,534.30
04/16/2025 -	Prepare initial draft of LG&E Application for rate adjustment	Wuetcher, Gerald E	10	$352.00	$3,520.00
04/16/2025 -	Work on second drafts of testimony	Braun, Monica	0.2	$313.00	$62.60

04/17/2025 -	Review and revise legal merger study	Braun, Monica	0.9	$313.00	$281.70
04/17/2025 -	Drafting Confidentiality Agreements	Lavanga, John	0.4	$221.00	$88.40
04/17/2025 -	Analysis of rate case issues; draft and edit document regarding same	Riggs, Kendrick R	0.8	$470.00	$376.00
04/17/2025 -	Reviewed and edited merger study	Wimberly, Mary Ellen	0.3	$255.00	$76.50
04/17/2025 -	Work on revisions to Conroy, Fackler, and Hornung testimony drafts.	Crosby, W. Duncan	5.2	$357.00	$1,856.40
04/17/2025 -	E-mails to/from Mr. Riggs re merger study and reviewed and revised financing section of study.	Schnell, Anthony L	1.3	$453.00	$588.90
04/17/2025 -	Review excerpts from KPSC rate orders re legal merger. Review legal merger analysis re former and current IRC 42(f). Revise draft legal merger study re same.	Eifler, Timothy J.	2.6	$489.00	$1,271.40
04/18/2025 -	Prepare and send to Ms. Sturgeon and client group rate case analysis of strategic issues and draft documents concerning same	Riggs, Kendrick R	2.9	$470.00	$1,363.00
04/18/2025 -	Emails with Mr. Rieth and team regarding testimony; emails regarding ROE testimony	Braun, Monica	0.4	$313.00	$125.20
04/18/2025 -	Reviewed edits to Merger Study Report.	Schnell, Anthony L	0.3	$453.00	$135.90
04/18/2025 -	Review and revise merger study paper	Parsons, Matt	0.4	$313.00	$125.20
04/18/2025 -	Drafting confidentiality agreements for anticipated intervenors.	Lavanga, John	1.5	$221.00	$331.50
04/19/2025 -	Work on tariff revisions; email to client re same.	Crosby, W. Duncan	1.3	$357.00	$464.10
04/21/2025 -	Reviewing PSC's decision to deny deviation; preparing confidentiality agreements for anticipated intervenors.	Lavanga, John	2.5	$221.00	$552.50
04/21/2025 -	Participated in paperless billing meeting; Reviewed and edited Garrett testimony; Responded to Ms. Judd re Garrett testimony	Wimberly, Mary Ellen	1.5	$255.00	$382.50
04/21/2025 -	Review order regarding abbreviated notice request; emails with client team	Braun, Monica	0.3	$313.00	$93.90
04/21/2025 -	Meeting with client re paperless billing.	Crosby, W. Duncan	1	$357.00	$357.00
04/21/2025 -	Review order on motion to deviate from notice/filing requirements	Parsons, Matt	0.2	$313.00	$62.60

04/21/2025 -	Continue work on customer notice issues	Ingram, III, Lindsey W	0.5	$422.00	$211.00
04/22/2025 -	Reviewed and edited McCombs testimony; Reviewed and edited Metts testimony; Reviewed and edited Garrett testimony	Wimberly, Mary Ellen	1.9	$255.00	$484.50
04/22/2025 -	Work on customer notice issues; confer client re same; consider strategy options; work on revised motion	Ingram, III, Lindsey W	1.5	$422.00	$633.00
04/22/2025 -	Conferences with client re notice deviation issues; work re same.	Crosby, W. Duncan	2.1	$357.00	$749.70
04/23/2025 -	Work on customer notice issues	Ingram, III, Lindsey W	0.5	$422.00	$211.00
04/23/2025 -	Reviewed Spanos direct testimony; Reviewed and edited Garrett testimony; Reviewed and edited Montgomery testimony	Wimberly, Mary Ellen	3.2	$255.00	$816.00
04/24/2025 -	Meeting with client re notice issues and work re renewed motion to deviate.	Crosby, W. Duncan	1	$357.00	$357.00
04/24/2025 -	Reviewed and edited Garrett testimony; Edited Bellar testimony; Edited Montgomery testimony; Reviewed and edited Renewed Motion to Deviate from Customer Notice	Wimberly, Mary Ellen	4.2	$255.00	$1,071.00
04/24/2025 -	Work on renewed motion to deviate; work on related confidentiality issue; confer client re same; work on abbreviated notices	Ingram, III, Lindsey W	3	$422.00	$1,266.00
04/25/2025 -	Review status of testimony in Sharepoint and short call to plan for witness review meetings, customer notice and related matters	Parsons, Matt	0.7	$313.00	$219.10
04/25/2025 -	Work on full-length customer notices; email exchanges with client re same.	Crosby, W. Duncan	5.3	$357.00	$1,892.10
04/25/2025 -	Meet with team to discuss testimony status and confidentiality issues	Braun, Monica	0.5	$313.00	$156.50
04/25/2025 -	Analyzed testimony timeline and Renewed Motion to Deviate issues; Reviewed and edited Renewed Motion to Deviate; Researched for and drafted Petition for Confidential Protection for Notices	Wimberly, Mary Ellen	4.6	$255.00	$1,173.00
04/25/2025 -	Continue work on customer notices; work on renewed motion; confer client re same; prepare for testimony meetings	Ingram, III, Lindsey W	3	$422.00	$1,266.00
04/26/2025 -	Work on tariff revisions.	Crosby, W. Duncan	0.6	$357.00	$214.20
04/27/2025 -	Prepare for witness meetings; review recovery of benefits issues; continue work on motion for deviation and supporting documents including petition for confidential protection	Ingram, III, Lindsey W	3.2	$422.00	$1,350.40
04/28/2025 -	Work on post-hearing data responses; work on rate case expense update	Braun, Monica	0.4	$313.00	$125.20
04/28/2025 -	Work on Burgos testimony; work on Rieth testimony; meet with Ms. Burgos and team; meet with Mr. Rieth and team	Braun, Monica	2.6	$313.00	$813.80
04/28/2025 -	Emailed Mr. Lavanga re Petition for Confidential Protection for Application; Reviewed and edited Garrett testimony; Reviewed and edited Montgomery testimony; Participated on Montgomery testimony meeting; Participated on Garrett testimony meeting; Edited renewed motion to deviate; Emailed with client re renewed motion to deviate and Petition for Confidential Protection	Wimberly, Mary Ellen	4.4	$255.00	$1,122.00

04/28/2025 -	Preparing petition for confidential treatment for upcoming rate case application.	Lavanga, John	0.5	$221.00	$110.50
04/28/2025 -	Prepare for and attend multiple testimony meetings; work on customer notice issues; confer client re same	Ingram, III, Lindsey W	7.3	$422.00	$3,080.60
04/28/2025 -	Conroy testimony review meeting; work on Conroy testimony revisions. Work re full rate case notices; conference and email exchanges with client re same.	Crosby, W. Duncan	4.9	$357.00	$1,749.30
04/29/2025 -	Work re Conroy testimony revisions; work and email exchange with client re tariff revisions; call with client re GLT tariff and notice provisions.	Crosby, W. Duncan	4.5	$357.00	$1,606.50
04/29/2025 -	Researching and drafting portion of petition for confidential treatment related to critical technology systems.	Lavanga, John	2.6	$221.00	$574.60
04/29/2025 -	Work on Burgos testimony; work on Rieth testimony; emails with Ms. Burgos	Braun, Monica	0.9	$313.00	$281.70
04/29/2025 -	Reviewed McCombs testimony; Participated in McCombs testimony review; Reviewed and edited Montgomery testimony	Wimberly, Mary Ellen	0.9	$255.00	$229.50
04/29/2025 -	Review and edits to Johnson, McFarland testimony; meeting with Mr. Johnson's team to discuss testimony, follow up re: Montgomery testimony; review and revise proposed limitation of liability language in tariffs	Parsons, Matt	3	$313.00	$939.00
04/29/2025 -	Prepare for and attend multiple witness testimony meetings; work on testimony; confer client re same; continue work on customer notice issue	Ingram, III, Lindsey W	6.8	$422.00	$2,869.60
04/30/2025 -	Emails with team regarding confidential matters; work on gas tariff; emails with Ms. Judd regarding gas tariff	Braun, Monica	0.8	$313.00	$250.40
04/30/2025 -	Preparation for Schram and Hornung testimony review meetings; Schram and Hornung review meetings; work on revisions to Schram testimony.	Crosby, W. Duncan	4.2	$357.00	$1,499.40
04/30/2025 -	Review edits to McFarland testimony; testimony review meeting with McFarland team	Parsons, Matt	1.7	$313.00	$532.10
04/30/2025 -	Reviewed and edited Metts testimony; Participated on Metts testimony meeting; Reviewed edits to McCombs testimony	Wimberly, Mary Ellen	2.4	$255.00	$612.00
04/30/2025 -	Prepare for and attend multiple testimony meetings; confer client re same; work on testimony; work on confidentiality issues; work on motion to deviate issues	Ingram, III, Lindsey W	5.5	$422.00	$2,321.00

PO 227174

GANNETT FLEMING

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: [redacted]
ACH/EFT Payment Information:
Account Name: Gannett Fleming Companies ABA [redacted]
Account No.: [redacted]
Send Remit Info: AccountsReceivable@gfnet.com
Send Audit Inquiries: GovtContractAudit@gfnet.com
All Other Inquires Contact the Project Team

Attention: Robert Conroy
LG&E and KU Services Company
P.O. Box 32010
Louisville, KY 40232-7100
UNITED STATES

Invoice : 0000050729
Invoice Date : 4/28/2025
Due Date: 5/28/2025
Project : 077998
Project Name : LG&E-KU Depreciation Study
Bill Term : 01

For Professional Services Rendered For 3/8/2025 Through 4/11/2025

Contract : GFC749327
Contract Name : LG&E and KU Services Company-GFC749327
Contract Date : 5/11/2024

Contract No. 215084 - Depreciation Studies - LG&E - Electric & Gas and Kentucky Utilities - Contact: Heather DiEnno, email: [redacted]

	Current Billings
100 - Depreciation Study - LG&E - Electric	1,145.00
200 - Depreciation Study - LG&E - Gas	660.00
300 - Depreciation Study - Kentucky Utilities	995.00
Total :	2,800.00

Current Billings		2,800.00
Amount Due This Bill	**US**	2,800.00

Project:	Task:	Exp Type:	Exp Org:	Amount
173469	LGE-RC EL 25	0314	026120	$ 1,145.00
173470	LGE-RC GAS 25	0314	026120	$ 660.00
173471	KY-RC 25	0314	026120	$ 995.00
			Total	$ 2,800.00

John J Spanos

Outstanding Receivables

Invoice Number	Date	Amount	Balance Due
0000049525	3/28/2025	300.00	300.00
			300.00

100 - Depreciation Study - LG&E - Electric

Rate Labor

Class	*Hours*	*Rate*	*Amount*
Asst. Project Manager - Depreciation	1.00	240.000	240.00
John J Spanos	2.00	340.000	680.00
Support Staff	1.50	150.000	225.00
Total Rate Labor	4.50		***1,145.00***

Total Bill Task : 100 - Depreciation Study - LG&E - Electric **1,145.00**

200 - Depreciation Study - LG&E - Gas

Rate Labor

Class	*Hours*	*Rate*	*Amount*
John J Spanos	1.50	340.000	510.00
Support Staff	1.00	150.000	150.00
Total Rate Labor	2.50		***660.00***

Total Bill Task : 200 - Depreciation Study - LG&E - Gas **660.00**

300 - Depreciation Study - Kentucky Utilities

Rate Labor

Class	*Hours*	*Rate*	*Amount*
Asst. Project Manager - Depreciation	1.00	240.000	240.00
John J Spanos	2.00	340.000	680.00
Support Staff	0.50	150.000	75.00
Total Rate Labor	3.50		***995.00***

Total Bill Task : 300 - Depreciation Study - Kentucky Utilities **995.00**

Total Project : 077998 - LG&E-KU Depreciation Study **2,800.00**