

# Exhibit A

## Kentucky Utilities Company / Louisville Gas & Electric Company

**Case No. 2025-00113/Case No. 2025-00114**

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<b><u>Workpaper</u></b>	<b><u>Description</u></b>
MPG Copyright Protected WP 1.pdf	<i>Blue Chip Financial Forecasts</i> , December 1, 2013 - December 1, 2021.
MPG Copyright Protected WP 2.pdf	<i>Blue Chip Financial Forecasts</i> , January 1, 2022 - July 1, 2025.
MPG Copyright Protected WP 3.xlsx	Tables 2 and 3; <i>Blue Chip Projected 30 yr Treasury Bond Yields</i> .
MPG Copyright Protected WP 4.xlsx	Figure 2; <i>S&amp;P Global Market Intelligence</i> , Utility Capital Expenditures Graph.
MPG Copyright Protected WP 5.xlsx	Figure 3; <i>S&amp;P Global Market Intelligence</i> , Quarterly Price Returns.
MPG Copyright Protected WP 6.xlsx	Table 6; GDP Forecast data, multiple sources.
MPG Copyright Protected WP 7.xlsx	Figure 1; Authorized ROEs.
MPG Copyright Protected WP 8.pdf	<i>Blue Chip Financial Forecasts</i> , June 2, 2025.
MPG Copyright Protected WP 9.pdf	<i>S&amp;P Global Market Intelligence, RRA Financial Focus</i> : "Energy Utility Capex Predicted to Top \$1 trillion from 2025 through 2029", March 26, 2025.
MPG Copyright Protected WP 10.xlsx	LSEG Workspace growth rates.
MPG Copyright Protected WP 11.xlsx	Table 1; S&P Ratings by Category.
MPG Copyright Protected WP 12.pdf	"Choice Among Methods of Estimating Share Yield," David Gordon, Myron Gordon, and Lawrence Gould, <i>The Journal of Portfolio Management</i> , Spring 1989.
MPG Copyright Protected WP 13.pdf	"Fundamentals of Financial Management," Eugene F. Brigham and Joel F. Houston, Eleventh Edition 2007, Thomson South-Western, a Division of Thomson Corporation.
MPG Copyright Protected WP 14.pdf	<i>Morningstar, Inc., Ibbotson S&amp;P 2013 Valuation Yearbook</i> .
MPG Copyright Protected WP 15.pdf	<i>Kroll, 2023 S&amp;P Yearbook</i> .
MPG Copyright Protected WP 16.pdf	S&P Global Market Intelligence growth rates.
MPG Copyright Protected WP 17.pdf	<i>The Value Line Investment Survey</i> , May 9, June 6, and July 18, 2025.
MPG Copyright Protected WP 18.xlsx	Morningstar Direct, Updated S&P Data (1926-2023).
MPG Copyright Protected WP 19.pdf	Standard & Poor's RatingsDirect: "Criteria Methodology: Business Risk/Financial Risk Matrix Expanded," May 27, 2009.
MPG Copyright Protected WP 20.pdf	Standard & Poor's RatingsDirect®: "Criteria/Corporates/General: Corporate Methodology," November 19, 2013.
MPG Copyright Protected WP 21.pdf	S&P Global Ratings: "Industry Credit Outlook 2025: North American Regulated Utilities," January 14, 2025.
MPG Copyright Protected WP 22.xlsx	Table 5; Trends in Authorized CERs
MPG Copyright Protected WP 23.pdf	<i>New Regulatory Finance</i> , Roger Morin, PhD.
MPG Copyright Protected WP 24.pdf	<i>Moody's Investors Service Outlook</i> : "Regulated Electric and Gas Utilities – US, "Potential for higher energy costs spurs efforts to address affordability concerns," September 11, 2024.
MPG Copyright Protected WP 25.pdf	Black, Fischer, "Beta and Return," <i>The Journal of Portfolio Management</i> , Fall 1993.
MPG Copyright Protected WP 26.pdf	Black, Fischer, Michael C. Jensen and Myron Scholes, "The Capital Asset Pricing Model: Some Empirical Tests," 1972.
MPG Copyright Protected WP 27.pdf	S&P Global Market Intelligence, RRA Financial Focus: "Major Rate Case Decisions - January - June 2025," July 25, 2025.
MPG Copyright Protected WP 28.pdf	Eugene F. Brigham, Dilip K. Shome, & Steve R. Vinson, "The Risk Premium Approach to Measuring a Utility's Cost of Equity," <i>Financial Management</i> , Spring 1985.
MPG Copyright Protected WP 29.pdf	Robert S. Harris & Felicia C. Marston, "The Market Risk Premium: Expectational Estimates Using Analysts' Forecasts," <i>Journal of Applied Finance</i> , Volume 11, No. 1, 2001.
MPG Copyright Protected WP 30.xlsx	Table 11; Size Premium.
MPG Copyright Protected WP 31.pdf	<i>Standard &amp; Poor's RatingsDirect</i> ®: Full Analysis: "Kentucky Utilities Company," January 24, 2025.
MPG Copyright Protected WP 32.pdf	<i>Standard &amp; Poor's RatingsDirect</i> ®: Full Analysis: "Louisville Gas & Electric Company," January 24, 2025.