

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2025-00114
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
2-Oct-25	68920251002	PTR PINNACLE TECHNICAL RESOURCES INC	7.52	275.00	2,069	Consulting	182335
27-Oct-25	0000058420	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	19.50	254.62	4,965	Rate Case Depreciation Study	182335
20-Nov-25	0000059660	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	15.50	303.23	4,700	Rate Case Depreciation Study	182335
8-Dec-25	PSINV108924	SCOTTMADDEN INC	12.08	532.60	6,431	Cost of Service Rate Design	182335
23-Dec-25	PSINV108998	SCOTTMADDEN INC	8.93	501.96	4,480	Cost of Service Rate Design	182335
TOTAL CONSULTANTS LG&E ELECTRIC					22,646		
TOTAL LG&E ELECTRIC					22,646		
2-Oct-25	68920251002	PTR PINNACLE TECHNICAL RESOURCES INC	2.36	275.00	650	Consulting	182336
8-Dec-25	PSINV108924	SCOTTMADDEN INC	3.80	532.60	2,021	Cost of Service Rate Design	182336
23-Dec-25	PSINV108998	SCOTTMADDEN INC	2.81	501.96	1,408	Cost of Service Rate Design	182336
TOTAL CONSULTANTS LG&E GAS					4,080		
TOTAL LG&E GAS					4,080		
TOTAL RATE CASE EXPENSES @ 01/21/2026					26,725		

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

PINNACLE GROUP PPL Consultant Invoice

Bill To: PPL Services Corporation
645 Hamilton St
Allentown, PA 18101

Remit To: PTR Pinnacle Technical Resources, Inc.
10670 N. Central Expy
Suite 600
Dallas, TX 75231

Invoice Number: 689-20251002

Statement Date: 10/2/2025

Payment Terms: Net 30

Contract Number: 9012814

Release Number: 225502

Description	Week Ending Date	Type	Quantity	Rate	Gross Amount	Tax	Total Amount
Shultz, Cathy	9/7/2025	RT	16.00	\$275.00	\$4,400.00	\$0.00	\$4,400.00
Shultz, Cathy	9/14/2025	RT	17.50	\$275.00	\$4,812.50	\$0.00	\$4,812.50
Shultz, Cathy	9/21/2025	RT	17.00	\$275.00	\$4,675.00	\$0.00	\$4,675.00
Shultz, Cathy	9/28/2025	RT	17.00	\$275.00	\$4,675.00	\$0.00	\$4,675.00
225502			67.50		\$18,562.50	\$0.00	\$18,562.50

PINNACLE GROUP PPL Project Cost Allocation Invoice

Invoice Number: 689-20251002

Statement Date: 10/2/2025

Project	Amount	Tax	Total Amount	Total Amount %
SRV172600-OS SERVICES I	\$12,650.00	\$0.00	\$12,650.00	68.14%
SRV174557-RC25 REGASSET	\$5,912.50	\$0.00	\$5,912.50	31.85%
689-20251002	\$18,562.50	\$0.00	\$18,562.50	100.00%



Attachment to Response to PSC-1 Question No. 14(d)
PO 232726

Case No. 2025-00114

Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19102-9160 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

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

Invoice : 0000058420
 Invoice Date : 10/27/2025
 Due Date: 11/26/2025
 Project : 077998
 Project Name : LG&E-KU Depreciation Study
 Bill Term : 01

For Professional Services Rendered For 9/13/2025 Through 10/10/2025

Contract : GFC749327
 Contract Name : LG&E and KU Services Company-
 215084
 Contract Date : 5/9/2024

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

	<u>Current Billings</u>
101 - Depreciation Study - LG&E - Electric - Post-Filing	4,965.00
301 - Depreciation Study - Kentucky Utilities - Post-Filing	4,385.00
Total :	<u>9,350.00</u>
	Current Billings 9,350.00
	Amount Due This Bill US <u>9,350.00</u>

Project:	Task:	Exp Type:	Exp Org:	Amount
173469	LGE-RC EL 25	0314	026120	\$ 4,965.00
173470	LGE-RC GAS 25	0314	026120	\$ -
173471	KY-RC 25	0314	026120	\$ 4,385.00
			Total	\$ 9,350.00

John J Spanos

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000057286	10/3/2025	5,240.00	<u>5,240.00</u>
				5,240.00

Attachment to Response to PSC-1 Question No. 14(d)

101 - Depreciation Study - LG&E - Electric - Post-Filing

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Rate Labor Class	Hours	Rate	Amount
Assistant Analyst II	5.50	180.000	990.00
Asst. Project Manager - Depreciation	5.00	240.000	1,200.00
John J Spanos	7.50	340.000	2,550.00
Support Staff	1.50	150.000	225.00
Total Rate Labor	19.50		4,965.00

Total Bill Task : 101 - Depreciation Study - LG&E - Electric - Post-Filing

4,965.00

301 - Depreciation Study - Kentucky Utilities - Post-Filing

Rate Labor Class	Hours	Rate	Amount
Assistant Analyst II	6.00	180.000	1,080.00
Asst. Project Manager - Depreciation	3.00	240.000	720.00
John J Spanos	6.50	340.000	2,210.00
Support Staff	2.50	150.000	375.00
Total Rate Labor	18.00		4,385.00

Total Bill Task : 301 - Depreciation Study - Kentucky Utilities - Post-Filing

4,385.00

Total Project : 077998 - LG&E-KU Depreciation Study

9,350.00



Check Payment Information:
 Gannett Fleming Valuation and Cost 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 : 0000059660
 Invoice Date : 11/20/2025
 Due Date : 12/20/2025
 Project : 077998
 Project Name : LG&E-KU Depreciation Study
 Bill Term : 01

For Professional Services Rendered For 10/11/2025 Through 11/7/2025

Contract : GFC749327
 Contract Name : LG&E and KU Services Company-
 215084
 Contract Date : 5/9/2024

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

	<u>Current Billings</u>
101 - Depreciation Study - LG&E - Electric - Post-Filing	4,700.00
301 - Depreciation Study - Kentucky Utilities - Post-Filing	4,405.00
Total :	<u>9,105.00</u>
	<u>9,105.00</u>
Current Billings	<u>9,105.00</u>
Amount Due This Bill	<u><u>US 9,105.00</u></u>

Project:	Task:	Exp Type:	Exp Org:	Amount
173469	LGE-RC EL 25	0314	026120	\$ 4,700.00
173470	LGE-RC GAS 25	0314	026120	\$ -
173471	KY-RC 25	0314	026120	\$ 4,405.00
Total				\$ 9,105.00

John J Spanos

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000057286	10/3/2025	5,240.00	5,240.00
	0000058420	10/27/2025	9,350.00	9,350.00
				14,590.00

Project : 077998 - LG&E-KU Depreciation Study

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101 - Depreciation Study - LG&E - Electric - Post-Filing**Rate Labor**

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Associate Analyst	1.00	205.000	205.00
Asst. Project Manager - Depreciation	1.50	240.000	360.00
John J Spanos	11.50	340.000	3,910.00
Support Staff	1.50	150.000	225.00
Total Rate Labor	15.50		4,700.00

Total Bill Task : 101 - Depreciation Study - LG&E - Electric - Post-Filing**4,700.00****301 - Depreciation Study - Kentucky Utilities - Post-Filing****Rate Labor**

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Associate Analyst	1.00	205.000	205.00
Asst. Project Manager - Depreciation	2.00	240.000	480.00
John J Spanos	10.50	340.000	3,570.00
Support Staff	1.00	150.000	150.00
Total Rate Labor	14.50		4,405.00

Total Bill Task : 301 - Depreciation Study - Kentucky Utilities - Post-Filing**4,405.00****Total Project : 077998 - LG&E-KU Depreciation Study****9,105.00**



ScottMadden, Inc.
 2626 Glenwood Ave
 Suite 480
 Raleigh, NC 27608-1367
 Tax ID: [REDACTED]

Invoice Number: PS-INV108924
 Invoice Date: 12/8/2025
 P.O. Number: PO Needed

PPL (Pennsylvania Power & Light)
 LG&E/KU – Office of General Counsel
 P O Box 25223
 Lehigh Valley, PA 18002-5223
 USA

In Reference To: Professional services provided in November 2025 for project 100582-1069
 PPL LG&E & KU 2025 COC Testimony

	Date	Quantity	Rate	Total Price
Dylan D'Ascendis - Travel & hearing prep	11/02/25	6	485.00	2,910.00
Dylan D'Ascendis - Hearing prep / hearings	11/03/25	12	485.00	5,820.00
Dylan D'Ascendis - Hearings and travel	11/04/25	14.5	485.00	7,032.50
Dylan D'Ascendis - Partner		32.5		15,762.50
Actual Meals	11/02/25	1	16.95	16.95
Airfare	11/02/25	1	1,136.97	1,136.97
Hotel	11/02/25	1	166.00	166.00
Hotel Tax	11/02/25	1	22.28	22.28
Personal Car Mileage	11/02/25	48	0.70	33.60
Tolls	11/02/25	1	6.00	6.00
Hotel	11/03/25	1	166.00	166.00
Hotel Tax	11/03/25	1	22.28	22.28
Actual Meals	11/04/25	1	168.20	168.20
Parking	11/04/25	1	84.00	84.00
Dylan D'Ascendis - Expenses		57		1,822.28
Adam Perry - Prepared hearing materials	11/04/25	1	395.00	395.00
Adam Perry - Drafted response to data request	11/17/25	1	395.00	395.00
Adam Perry - Director		2		790.00
			Total Fees:	16,552.50
			Support Fee:	0.00
			Total Expenses:	1,822.28
			Tax:	0.00
			Total USD:	18,374.78

By ACH (Preferred) or Bank Wire transfer as follows:

BANK INFORMATION Wells Fargo Checking Transit# [REDACTED] Account Name: [REDACTED] Account# [REDACTED]
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If by Check, Payable To:

ADDRESS ScottMadden, Inc. PO Box 935955 Atlanta, GA 31193-5955



ScottMadden, Inc.
 2626 Glenwood Ave
 Suite 480
 Raleigh, NC 27608-1367
 Tax ID: [REDACTED]

Invoice Number: PS-INV108998
 Invoice Date: 12/23/2025

PPL (Pennsylvania Power & Light)
 LG&E/KU – Office of General Counsel
 P O Box 25223
 Lehigh Valley, PA 18002-5223
 USA

In Reference To: Professional services provided in November 2025 for project 100582-1071
 PPL LG&E & KU 2025 COSS Rate Design

	Date	Quantity	Rate	Total Price
Tim Lyons - Post-Filing Support	11/02/25	4	485.00	1,940.00
Tim Lyons - Post-Filing Support	11/03/25	4	485.00	1,940.00
Tim Lyons - Post-Filing Support	11/04/25	4	485.00	1,940.00
Tim Lyons - Post-Filing Support	11/05/25	4	485.00	1,940.00
Tim Lyons - Post-Filing Support	11/12/25	0.5	485.00	242.50
Tim Lyons - Post-Filing Support	11/17/25	1.5	485.00	727.50
Tim Lyons - Post-Filing Support	11/19/25	0.5	485.00	242.50
Tim Lyons - Post-Filing Support	11/22/25	1.5	485.00	727.50
Tim Lyons - Post-Filing Support	11/23/25	1.5	485.00	727.50
Tim Lyons - Post-Filing Support	11/24/25	1.5	485.00	727.50
Tim Lyons - Partner		23		11,155.00
Airfare	11/03/25	1	379.59	379.59
Hotel	11/04/25	1	148.00	148.00
Hotel Tax	11/04/25	1	19.87	19.87
Car Rental	11/05/25	1	109.93	109.93
Tim Lyons - Expenses		4		657.39
Talha Sheikh - Post Filing Support	11/12/25	0.5	395.00	197.50
Talha Sheikh - Post-Filing Support (Discovery)	11/19/25	2	395.00	790.00
Talha Sheikh - Director		2.5		987.50

Total Fees: 12,142.50
Support Fee: 0.00
Total Expenses: 657.39
Tax: 0.00
Total USD: 12,799.89

By ACH (Preferred) or Bank Wire transfer as follows:

BANK INFORMATION Wells Fargo Checking Transit# [REDACTED] Account [REDACTED] Account [REDACTED]

If by Check, Payable To:

ADDRESS ScottMadden, Inc. PO Box 935955 Atlanta, GA 31193-5955
