

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF EAST KENTUCKY POWER)	
COOPERATIVE, INC. FOR A GENERAL ADJUSTMENT OF)	CASE No.
RATES, APPROVAL OF DEPRECIATION STUDY,)	2025-00208
AMORTIZATION OF CERTAIN REGULATORY ASSETS,)	
AND OTHER GENERAL RELIEF)	

JOINT INITIAL DATA REQUESTS OF THE ATTORNEY GENERAL AND NUCOR

The intervenors, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention [“OAG”], and Nucor [“Nucor”] hereby submit the following Joint Initial Data Requests to East Kentucky Power Cooperative [“EKPC” or “the Company”], 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-Nucor can provide counsel for EKPC 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 Company receives or generates 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-Nucor.

(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 Company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify OAG-Nucor 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 Company, 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.

(16) “Commission” refers to the Kentucky Public Service Commission.

Respectfully submitted,

RUSSELL COLEMAN
ATTORNEY GENERAL



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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 8th day of September, 2025



Assistant Attorney General

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1. Reference the slide presentation linked in the footnote below.¹
 - a. Does EKPC agree that in PJM, transmission costs as a component of the wholesale price of electricity have increased from 6.8% to 32% in the last ten years?
 - b. Explain whether EKPC has any reason to dispute that transmission costs in PJM increased 143% over the period 2014-2024.
 - c. Provide a discussion regarding how PJM's increased transmission charges impact EKPC, including but not limited to the rates EKPC charges to the owner-members.
 - d. Does EKPC agree that competitively bid transmission projects can yield greater cost savings than those constructed by incumbent utilities?
2. Reference Application Exhibit 35, Attachment 1, page 3 of 83 (EKPC 2023 Annual Report). Provide explanations for:
 - a. the 1.9% decrease in sales to members; and
 - b. the 18% increase in generation expense.
3. Explain whether EKPC receives any Renewable Energy Credits (RECs) regarding the renewable energy it produces and/or purchases. Explain also the accounting treatment for the RECs.
4. Reference Exhibit 35, Attachment 1, page 6 of 83 (EKPC 2023 Annual Report). Reference also the EPA notice linked in the footnote below,² wherein it is stated EKPC was granted a temporary exemption from compliance with the MATS rule. Explain whether this exemption produced any cost savings in EKPC's ECR charges to the member-owners.
 - a. Explain further whether any other exemptions from additional environmental regulations such as CCR and/or ELG will or could apply to EKPC, and if so, how any potential savings will be recorded.
5. Reference Exhibit 35, Attachment 1, page 15 of 83 (EKPC 2023 Annual Report). Explain whether the gas fleet winterization has yielded any efficiencies in heat rates, and/or cost savings.
6. Provide the current balance for the Smith 1 regulatory asset.
7. Explain whether EKPC has included any SERP expense for recovery in the application.

¹ https://www.ieca-us.org/wp-content/uploads/IECA-PJM-Electricity-Transmission-Costs_08.01.25.pdf

² <https://www.epa.gov/system/files/documents/2025-04/regulatory-relief-for-certain-stationary-annex-1.pdf>

8. Explain whether EKPC seeks to recover in the current application any dues paid to dues-requiring organizations. If so:
- a. 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").
 - b. Provide a list of each organization ("Dues Requiring Organization") to which EKPC pays dues, and for which it seeks recovery in this docket. For each such Dues Requiring Organization: (1) 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/or (v) regulatory policy research; and (2) provide the amount of EKPC dues which that organization applies to such activities, both in dollar terms and percentages of total dues.
 - c. Explain whether EKPC pays any dues or membership fees to law firms or trade groups which maintain an affiliate engaged in any covered activities.
 - d. Provide copies of Annual Reports of EEI, and of every other Dues Requiring Organization identified above.
 - e. Provide a complete copy of invoices received from each Dues Requiring Organization since the conclusion of EKPC's last rate case.
 - f. Confirm that since 2007, EEI no longer prepares a breakout of its activities by NARUC operating expense category.
 - (i) Provide the allocation EKPC utilized in its last two rate cases to determine the exclusion of particular EEI dues, and provide a narrative explanation of the bases used for these allocations in each rate case.
 - g. Provide any and all documents in EKPC's possession that depict how each Dues Requiring Organization spends the dues it collects from EKPC, including the percentage that applies to all covered activities.
 - h. Provide a detailed description of the services each Dues Requiring Organization provided to EKPC since the conclusion of EKPC's last rate case. Of these services or benefits, identify which ones accrue directly to ratepayers, and how.
 - i. Has EKPC included in operating expenses any amount for: (i) EEI Media Communications, and/or (ii) any similar division of any other Dues Requiring Organization? If so, provide 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 Company is relying for the inclusion of such expense in the test period. If not, provide an estimate of how much of the Company's dues are being spent on media or public relations work.

- j. State whether EKPC is aware whether any portion of the dues it pays to any Dues Requiring Organization are utilized to pay for any one or more of the following: (i) influencing federal or Kentucky legislation; (ii) media advertising campaigns, public relations, advocacy efforts or other covered activities; and (iii) contributions to other third-party organizations, contractors or affiliates of a Dues Requiring Organization that engages in covered activities.
9. For each proposed project involving: (i) transmission smart grid / grid enhancement; or (ii) transmission system hardening in the instant docket, provide all cost-benefit analyses the Company may have conducted, in native Excel spreadsheets, with all formulas intact.
10. Explain whether EKPC is 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,³ 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.
11. Explain whether any of EKPC's generation resources (both current, and those for which it has received a CPCN) have black start capability.
12. For all payments to vendors that EKPC makes 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.
13. Provide a discussion regarding the methodology by which EKPC intends to allocate the requested revenue increase to the sixteen member-owners.
14. Explain whether EKPC incurred any monetary losses during Winter Storm Elliott. If so, provide details regarding each such item of loss, as well as a net calculation that also takes into consideration any additional revenues received during the storm.
15. Refer to Attachment ASC-1, in which the EKPC Board approved the filing of a request to increase rates using a historical calendar year 2023 as the test year.

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

- a. Provide all reasons and explain why the Company chose to use a historical calendar year 2023 as the test year instead of a more current 12 month period, such as calendar year 2024 or the twelve months ending March 31, 2025.
 - b. Provide a copy of all notes, memos, reports, analyses, and other documents relating to EKPC's choice of 2023 as the test year for this case.
 - c. Provide a copy of all analyses developed to assess the effect on the Company's revenue requirement using 12-month periods other than the calendar year 2023 as the test year. If no such analyses were performed, explain why they were not.
16. Refer to the Direct Testimony of Anthony Campbell at 7 wherein he addresses Amendment 5 to the Company's Wholesale Power Contract (WPC) extending the term of the WPC to January 1, 2068 and states: "Amendment 5 extends the term of the current WPC to January 1, 2068 – an additional seventeen years over the prior term. This will allow EKPC to borrow money from RUS at lower rates and depreciate assets for a longer period of time, which will help to keep rates lower for Owner-Members and their retail members." Explain how Amendment 5 was reflected in the proposed depreciation rates in this proceeding. Cite specifically to the parameters, including the probable retirement dates and life spans for the Company's production plant accounts, reflected in Parts III, IV, V, and VI of Attachment JJS-1, the depreciation study.
17. Refer to the Direct Testimony of Anthony Campbell at 6 wherein the following question and answer are reflected:

“Q. HAVE THERE BEEN OTHER SIGNIFICANT DEVELOPMENTS THAT HAVE AFFECTED EKPC'S FINANCIAL CONDITION?

A. December, January, and February are the months with the highest expected sales based on normal weather; meaning, the heating season is critical to EKPC's financial well-being. In 2023 and 2024, EKPC experienced lower sales due to milder than normal weather, specifically in the heating season. Weather during the heating season was 24.5% warmer than normal in 2023 and 21.9% warmer than normal in 2024, resulting in lower sales than expected in both years.”

 - a. Confirm the Company calculated temperature normalized revenues for 2023 and 2024 and that the Witness Campbell relied on those calculations for his testimony. If confirmed, then provide all models and workpapers in live Excel format with all formulas intact, notes, analyses, studies, and reports that address and/or otherwise reflect temperature normalized revenues.
 - b. Confirm the Company calculates temperature normalized revenues in the normal course of business. If confirmed, then describe the calculations, timing

- of the calculations, distribution of results, how the results are communicated, and how the results are used, for what purpose, and by whom.
- c. Explain why the Company did not include proforma adjustments to temperature normalize revenues. In addition, provide a copy of all notes, memos, reports, studies, analyses, and/or all other documents relating to the Company's decision not to include a temperature normalization adjustment in this proceeding.
 - d. Calculate and provide the proforma adjustments necessary to temperature normalize revenues in the test year in an Excel workbook in live format and with all formulas intact.
 - e. Provide a copy of all temperature normalization analyses for calendar years 2023 and 2024 prepared by or on behalf of the Company in conjunction with this proceeding.
18. Provide a schedule for each month during the test year and each month after the test year showing for each member cooperative and in total for all member cooperatives: ultimate customers by class; actual member revenues by class and member tariff, e.g., base revenues, FAC revenues, environmental surcharge revenues, etc.; and actual member revenues by class and member tariff flowed through, remitted to, and recorded by EKPC.
 19. Provide a schedule for each month during the test year and each month after the test year showing for each member cooperative and in total for all member cooperatives: temperature normalized member revenues by class and member tariff, and temperature normalized member revenues by class and member tariff that would have been flowed through, remitted to, and recorded by EKPC.
 20. Provide a schedule for each month during the test year and each month after the test year for EKPC showing actual revenues from each member cooperative by EKPC tariff.
 21. Confirm the Company made no proforma adjustments to annualize revenues to reflect customer growth through the end of the test year. If confirmed, then explain why it did not do so.
 22. Calculate and provide the proforma adjustments necessary to annualize revenues to reflect customer growth through the end of the test year in an Excel workbook in live format and with all formulas intact.
 23. Calculate and provide the proforma adjustments necessary to annualize revenues to reflect customer growth through June 2024, December 2024, and June 2025 in an Excel workbook in live format and with all formulas intact.
 24. Refer to the Direct Testimony of Anthony Campbell at 9-11 regarding new member cooperative loads.

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- a. For each new load identified, provide the member cooperative revenues by tariff and the EKPC revenues by tariff for each month January 2023 through June 2025.
 - b. Describe whether and if so, how, the new loads are reflected in test year revenues. If so, provide the EKPC base revenues by tariff by month included in the test year for each of the new loads.
25. Refer to the Direct Testimony of Anthony Campbell at 12 regarding the new ERA funding. Describe whether and if so, how the new ERA funding is reflected in the test year, e.g., as a reduction to CWIP and/or plant in service.
26. Refer to the Direct Testimony of Anthony Campbell at 12-13. Describe how the rebuilding of 167 miles of transmission lines, 23 substations, communications systems at multiple locations, 15 miles of new transmission lines, and 8 new substations control are reflected in the filing. In addition, specifically address whether the Company reflected savings in O&M expenses, e.g., maintenance expenses due to these new investments.
27. Refer to the Direct Testimony of Jacob Watson at 13 wherein he states: "It is EKPC's understanding that, when utilizing a historic test period, the Commission will recognize known and measurable changes for a period up to six months after the end of the test year." Provide the source(s) for this understanding and a cite to and copy of specific rules, orders, and all other documents that informed EKPC's understanding.
28. Refer to Exhibit 36, which provides a copy of the Company's monthly managerial reports providing financial results of operation for each month in the test year. Provide a copy of the Company's monthly managerial reports providing financial results of operations for each month after the test year.
29. Provide a trial balance with all balance sheet and income statement accounts and subaccounts for each month from January 2022 through December 2024 and each month thereafter for which actual information is available and as actual information for each subsequent month is available throughout the pendency of this proceeding.
30. Refer to Application Exhibit 16 Attachment JRW-1 Statement of Operations at Schedule 1.04 (pages 9 of 36) which lists the outstanding long-term debt issues as of December 31, 2023 and the computation of annualized interest costs as of December 31, 2023 and June 30, 2024.
 - a. Provide separately in the same format with all formulas intact calculations of the actual debt outstanding and annualized interest calculations by issuance at December 31, 2024 and June 30, 2025.

- b. Provide a copy of a loan agreement applicable to each type of loan listed including RUS, FFB, CFC, unsecured credit facility, and private placement bonds.
 - c. For each loan listed, provide a description of the lender minimum requirements applicable to each including TIER, OTIER, DSC, and other as well as the number of periods of such requirements used to determine adherence (e.g. must meet 2 out of last 3 years).
 - d. For the unsecured credit facility that is based on variable interest rates, define the variable interest rate used and identify the source of the variable interest rate used to invoice EKPC.
 - e. Provide copies of the source invoices utilized to reflect the balances and interest rates for each issuance.
 - f. Provide copies of the most recently received invoices for each of the outstanding long-term debt issuances. Provide copies of the most recently received invoices for any issuances after June 30, 2024 as well.
31. Provide a schedule of principal payments on long-term debt made during the test year and separately to date since the end of the test year by debt issuance by month.
32. Indicate the balance of funds available to draw in the future from all current loans.
33. Indicate the date and amount of the next anticipated loan draw or debt issuance to be received from any of the Company's loan providers and provide copies of all correspondence between EKPC and the loan providers in regards to such.
34. Provide copies of the 2024 and 2025 calendar year Operating and Capital Budgets.
35. Provide a breakdown of EKPC's wage expenses for the last five calendar years breaking out regular time, overtime, and other/vacation payout time.
36. Refer to the Direct Testimony of Jacob Watson at 17 wherein he describes the post test year adjustment to reflect increases in the Company's workforce broken down between full time and part time employees. Provide a staffing history by month from January 2022 through June 2025 broken down between full time and part time employees and further broken down by function and department.
37. Refer to the Direct Testimony of Jacob Watson at 21-22 wherein he describes the removal of outage insurance reimbursements from the test year.
- a. Confirm that the outage insurance expense was included in the base revenue requirement.
 - b. Explain why the outage insurance reimbursements should not remain in the test year revenue requirement or deferred and amortized to the base revenue requirement.
 - c. Describe the Winter Storm Elliott costs incurred. Indicate if the costs were recorded by category, e.g., purchased power expense, maintenance expense, capital costs, etc.

- d. Indicate if the Company recovered any of the Winter Storm Elliott costs incurred in 2022 through the ratemaking process. If so, describe how the costs were recorded and recovered, e.g., recorded as purchased power expense and recovered through the FAC.
 - e. Indicate if the Company deferred any of the Winter Storm Elliott costs incurred in 2022.
- 38. Refer to the Direct Testimony of Jacob Watson at 22 wherein he addresses the calculation of the adjustment to normalize purchased power costs in excess of EKPC's highest cost generating unit available to be dispatched to serve native load. Indicate if any of the costs used to calculate the normalized expense were due to Winter Storm Elliott. If so, describe the costs. If so, provide the amount of the Winter Storm Elliott purchased power expense in excess of EKPC's highest cost generating unit available.
- 39. Refer to the Direct Testimony of Jacob Watson at 23 wherein he addresses the Company's adjustment to remove the PJM performance bonuses and penalties.
 - a. Provide all reasons why the PJM performance bonuses and penalties should be removed.
 - b. Indicate whether the Company is aware that the Commission authorized Duke Energy Kentucky to include Billing Line Items for PJM performance bonuses and penalties in its FAC and PSM riders.
- 40. Provide the amount of contract labor expense (with and without right-of-way "ROW" maintenance) for each of the 2021-2024 calendar years and for 2025 to date.
- 41. List any regulatory assets or regulatory liabilities by month during the test year, subsequent to the test year, or currently subject to pending Commission approval. If there were any, please include in the list citations to the authorities relied upon to create the regulatory asset or liability, the remaining balances for each, the monthly amortization expense for each and the expected date that each regulatory asset or liability will be fully amortized.
- 42. Refer to Attachment JJS-1 at VI-4 through VI-7 and at VIII-2 as part of the Gannett Fleming Depreciation Study attached to the Direct Testimony of John J. Spanos.
 - a. Provide an electronic version of these schedules in an Excel workbook in live format and with all formulas intact.
 - b. Provide all workpapers in support of the terminal and interim retirement amounts and percentages reflected in the table on page VIII-2 in electronic 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.

43. Refer to Attachment JJS-1 at VI-4 through VI-7 and at VIII-2 as part of the Gannett Fleming Depreciation Study attached to the Direct Testimony of John J. Spanos.
 - 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 terminal net salvage and without interim retirements and without interim net salvage on all production plant accounts. Provide these schedules in an Excel workbook in live format and with all formulas intact.
44. Refer to page 12 of Mr. Spanos' Direct Testimony wherein he describes the "dismantlement or decommissioning estimates" added to the overall net salvage for each production facility. Describe and provide copies of all source documentation relied upon to opine that the utility standard for most steam facilities across the United States has been to expect costs to be \$40/KW for steam facilities, \$10/KW for combustion turbines and landfill locations, and \$5/KW for solar facilities.
45. For each Company, provide the regulatory liabilities for interim net salvage for all electric plant assets at December 31, 2022 and each month thereafter for which actual information is available.
46. 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.
47. Provide a copy of all communications between Mr. Spanos and EKPC personnel regarding depreciation issues, including, but not limited to, parameters such as production plant life spans and whether terminal net salvage should be included.
48. 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.
49. 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.

50. 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.
51. Provide the incentive compensation expense for (a) 2023, (b) 2024, and (c) 2025 to date by incentive compensation plan and by goal or target for each plan. In addition, provide copies of all incentive compensation plans applicable to each of the periods listed.
52. Provide a schedule showing the amount of property taxes recorded during 2022, 2023, and 2024. Provide a breakdown of the amounts between expense and capital and the amounts applicable to non-base rate riders such as the ECR.
53. Provide a schedule showing the actual amount of property taxes paid by EKPC during 2023 and 2024 to each taxing authority and in total.
54. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2023, 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.
55. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2023, indicate the time of the year when value assessments were made and when payments were due.
56. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2023, 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 2023.
57. For each taxing authority to which aggregate property tax payments exceeding \$10,000 were made in 2023, 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.
58. Describe the amount of property tax expense that was reflected in the test year. If anything other than actual 2023 expense amounts applicable to only base rates, provide copies of all workpapers used to determine the amounts applicable to expenses in base rates, ECR, and capitalized amounts in electronic format with all formulas intact.
59. Provide in an Excel spreadsheet the FTE staffing levels and related payroll (direct and burdens) by month from January 2021 through June 2025 at each generating

unit/plant that the Company has retired or plans to retire during that period of four and a half years.

60. Provide a breakdown of the total headcount by department and in total for the Company at December 31 for each of the years 2021-2024, and for each month during 2025 for which information is available.
61. Provide a breakdown of payroll dollars between O&M expense, capital, and all other by department and in total for the Company for each of the years 2021-2024, and for each month during 2025 for which information is available.
62. Provide a copy of the Company's actuarial reports used to record pension expense in 2023, 2024, and to date in 2025. Annotate and/or reconcile the relevant amounts included in the report to the pension expense included in the test year.
63. Provide a copy of the Company's actuarial reports used to record OPEB expense in 2023, 2024, and to date in 2025. Annotate and/or reconcile the relevant amounts included in the report to the pension expense included in the test year.
64. Refer to the Application generally. Provide a list of all open/vacant positions at the end of the test year, at the end of 2024, and at June 30, 2025 including:
 - a. Job title,
 - b. Date the job was created,
 - c. Length of time that the position has been open,
 - d. Explanation as to why the position is still vacant,
 - e. Planned hiring dates for each position,
 - f. Hiring dates for any of these positions that have been filled, and
 - g. Fully loaded annual salary for unfilled positions.
65. Refer to the Application generally. Provide a list of all new positions created during the test year, 2024, and at June 30, 2025:
 - a. Job title,
 - b. Date the job was created,
 - c. Length of time that the position has been open,
 - d. Explanation as to why the position is still vacant,
 - e. Planned hiring dates for each position,
 - f. Hiring dates for any of these positions that have been filled, and
 - g. Fully loaded annual salary for unfilled positions.
66. Provide a copy of each monthly actual-to-budget variance analysis performed for each month during the test year, 2024 and through 2025 to date that includes explanations for significant variances.

67. Provide the Company's CWIP by month and by major project, the Company's plant in service by month showing transfers from CWIP to plant in service upon completion of each major project, retirements of plant in service and any other increases or reductions in plant in service during the test year, 2024, and 2025 to date.
68. Did EKPC experience any storms that required O&M expenditures of more than \$100,000 during the test year? If so, describe them in detail and provide the amounts that were recorded to O&M expense accounts by account. If not, so state.
69. Provide a copy of each RUS financial report (RUS Form 7, RUS Form 12, or other RUS form) submitted to the RUS for December of each of the years 2021 through 2024 and for each month in 2025.
70. Provide an annual history from 2019 through 2024 of vegetation management expense by FERC O&M expense account.
71. Refer to Application Exhibit 16 Attachment JRW-1 Statement of Operations at Schedule 1.01 (pages 5-6 of 36) which depicts the removal of FAC revenues and expenses from the test period.
 - a. Confirm that 100% of the FAC related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.
 - b. Provide copies and descriptions of the sources of the amounts reflected as FAC revenues and FAC expenses each month as being removed. If the information is available from general ledger detail, provide copies of the applicable detail.
72. Refer to Application Exhibit 16 Attachment JRW-1 Statement of Operations at Schedule 1.02 (page 7 of 36) which depicts the removal of ES revenues and expenses from the test period.
 - a. Confirm that 100% of the ES related revenues and expenses for each month during the test year are being removed. If not confirmed, explain why not.
 - b. Provide copies and descriptions of the sources of the amounts reflected as ES revenues and ES expenses depicted each month as being removed. If the information is available from general ledger detail, provide copies of the applicable detail.
73. Provide a copy of the December 31, 2023 Environmental Surcharge Report filed with the Commission in Excel format with all formulas in place.
74. Did EKPC prepare a Class Cost of Service Study for any test year other than 2023? If so, provide the study in an Excel workbook and all supporting workpapers for each such alternative study that was prepared.

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75. Provide a narrative explanation of why EKPC did not include a weather normalization adjustment for either revenue requirements or the class cost of service, including allocation factors, in this rate case.
76. If not provided in response to prior requests, provide all analysis and workpapers in electronic format associated with the weather normalization of peak demands and energy filed in the EKPC IRP in Case Number 2025-00087, as reflected in Tables 3-6 and 3-7 on page 54 of the report.
77. Provide weather normalized EKPC system coincident peak demand, by month, for 2022, 2023 and 2024.
78. Provide all workpapers, including Excel workbooks with formulas, for each of Mr. Wernert's tables and exhibits.
79. Provide all workpapers supporting the determination that approximately 48.91% of EKPC's total energy costs applied to the on-peak period and 51.09% applied to the off-peak period, including "EKPC's average hourly system energy costs" for the test year as referenced in Wernert testimony, page 13, lines 5-9. Include an Excel workbook that shows the average hourly system energy costs.
80. If not provided in response to the previous question, provide a description of the source and calculation of "EKPC's average hourly system energy costs" that fully explains how the analysis was performed.
81. Provide all workpapers supporting the amount of energy-related costs specifically assigned to pumping station service (Wernert testimony, page 12, lines 17-18).
82. Provide, in Excel with formulas, the following information for each EKPC rate class modeled in the class cost of service study (Rates E, B, C, G, Large Special Contract, Special Contract Pumping Stations, Steam Service):
 - a. Hourly load data for the test year ending December 31, 2023.
 - b. Hourly load data for the years 2020, 2021, 2022 and 2024.
83. Provide, in Excel with formulas, the hourly generation of each EKPC generating resource, each non-PJM hourly purchase (if any), hourly PJM day ahead energy purchases (the gross amount corresponding to EKPC day ahead load), hourly PJM real time energy purchases and hourly sales to the PJM day ahead energy market, hourly sales to the PJM real time energy market, and all other hourly sales (i.e., bilateral sales to a specific customer).

84. Provide, in Excel with formulas, the monthly cost of energy for 1) each EKPC generating unit, 2) non-PJM hourly purchase (if any), 3) PJM day ahead energy purchases and 4) PJM real time energy purchases.
85. Refer to Exhibit JWW-4, page 6 of 8 (the rate summary for the Large Special Contract). Provide the following information:
 - a. The workpapers, in Excel with formulas, supporting each of the proposed rate elements (demand charges, energy charges, interruptible credits, etc.). To the extent that the interruptible credits are based on analysis of avoided capacity cost, include the analysis, in Excel with formulas. Also provide a narrative explaining EKPC's methodology for each of the 10 minute and 90 minute notice credits.
 - b. The minimum on-peak energy charge and the minimum off-peak energy charge at present and proposed rates. Also provide all supporting workpapers and Excel spreadsheets, with formulas, used to develop the proposed minimum energy rates.
86. Refer to Exhibit JWW-4. Provide all supporting workpapers, including all Excel workbooks with formulas, supporting each of the rate schedule proof of revenues included in the exhibit.
87. Provide copies of each of EKPC's customer contracts/agreements for service on Rates B, C, D, G, Contract-Steam and Large Special Contract. Include all provisions that provide for an interruptible credit.
88. Provide the current and proposed rates, including any changes to terms and conditions associated with the Contract-Steam and Large Special Contract rates.
89. For each month of the test year, provide the monthly bills for electric service submitted to the Special Contract Pumping Stations customer(s) by both EKPC and the distribution cooperative.
90. Provide a narrative explanation of how the market charges for the Special Contract Pumping Stations are calculated.
91. Provide a copy of the current contract for Special Contract Pumping Stations, including any letters or memos regarding the calculation of market pricing.
92. For each month of the test year, provide the monthly bills for electric service submitted to the Steam Service customer by both EKPC and the distribution cooperative.

93. Refer to Exhibit JWW-3.
- a. Provide this schedule and all supporting workpapers including all Excel workbooks with formulas intact.
 - b. If not provided in response to part a, provide all workpapers supporting the development of the Max. CP of 2,707,000 kW.
 - c. Reconcile the Max. CP to the monthly peak mW on the EKPC 2023 KY PSC Annual Report schedule Monthly Peaks and Output (Ref Page: 401).
 - d. If not provided in response to part a, provide all workpapers supporting the development of the system kWh of 13,097,325,794 kWh.
 - e. Reconcile the system kWh to the Total Monthly Energy on the EKPC 2023 KY PSC Annual Report schedule Monthly Peaks and Output (Ref Page: 401).
94. Refer to the EKPC KY PSC Annual Reports for 2022, 2023, and 2024. Reconcile the Requirements Sales for Resale and the Non-Requirements Sales for Resale on the schedule Electric Energy Account (Ref Page: 401) to the Total Monthly Energy and Monthly Non-Requirement Sales on the schedule Monthly Peaks and Output (Ref Page: 401).
95. Refer to Exhibit JWW-2. Provide the support for the values for each rate class in the JWW-2 Excel workbook, TAB "Allocation to Rate Class", rows 333 and 334. For example, the values for the Large Special Contract class of $-(2500786*5.6+542587*4.2)$ ".
96. Confirm that Exhibit JWW-2 does not reflect any adjustment to reflect the fact that the Large Special Contract rate class includes EDR credits that have the effect of reducing the otherwise applicable rate class revenues in the class cost of service study. If this cannot be confirmed, identify any adjustments made in the class cost of service study associated with EDR credits.
97. Refer to Exhibit JWW-4, Special Contract Pumping Stations. Provide the following:
- a. All workpapers, including all Excel workbooks, supporting the current and proposed rates.
 - b. To the extent that the rate is a market based rate, provide the market prices used to develop the revenue shown in JWW-4.
 - c. Is the kW demand charge based on the EKPC Open Access Transmission Tariff? If so, provide the 2023, 2024 and 2025 OATT transmission rate.
98. Refer to Exhibit JWW-2. Explain why the class cost of service study did not allocate any production demand costs to Special Contract Pumping Stations.

99. Provide all workpapers supporting the specific assignment of costs of Spurlock 1 and Spurlock 2 to the Steam Service rate class.
100. Does the provision of steam service to the steam service customer limit the generating capacity of Spurlock 1 or Spurlock 2? If so, provide an hourly analysis for the test year of the reductions in available generating capacity.
101. Please provide copies of all invoices from PJM to EKPC for the years 2022, 2023, and 2024, in electronic format if available.
102. Provide a narrative explanation of EKPC's accounting for PJM monthly Locational Reliability Charges and capacity Auction Credits (for example, does EKPC record only the net LRC and capacity Auction Credits).
103. Provide the dollar amounts of PJM Locational Reliability Charges and capacity Auction Credits for the years 2022, 2023, and 2024, and identify where in the EKPC Annual Reports and test year class cost of service study those amounts are included. To the extent that these amounts are included in the 2023 test year class cost of service study as a net amount, provide a breakdown of the costs and credits that comprise the net amount.
104. Provide the contribution of the kW loads for service to the Special Contract Pumping Stations and Steam Service rate classes to the EKPC PJM Daily Unforced Capacity Obligation for the years 2022, 2023, and 2024.
105. Provide the total MW of EKPC capacity which cleared in each PJM RPM Auction for the years 2022, 2023, and 2024.
106. Provide the workpapers, in Excel, supporting the development of the Large Special Contract 10 minute and 90 minute interruptible rates.
107. Provide a narrative explaining how EPE determined the appropriate difference between the 10 minute and 90 minute notice rates.
108. With regard to Application Exhibit 16, provide the following information:
 - a. EKPC's current estimate, as used in EKPC resource planning analyses, of the installed cost of a simple cycle CT for EKPC.
109. In LG&E/KU CPCN Case 2025-00045, LG&E and KU have stated in a public discovery response that their current estimated capital cost for a 2030 SCCT is now \$1,901/kW in \$2030 (see Attachment 1).

- a. Does EKPC currently believe that its overnight cost for a new NGCT would be \$867/kW, as assumed in Application Exhibit 16 Attachment JRW-3?
 - b. To the extent that EKPC continues to support a CT cost of \$867/kW, provide each reason for EKPC's position.
 - c. Provide EKPC's current estimated overnight cost for a new NGCT.
110. Provide EKPC's current planning reserve margin (%) for both the summer and winter seasons.
111. Refer to Exhibit JWW-4, page 2 of 8 (the rate summary for Rate B).
 - a. Provide the present and proposed interruptible credit per billing kW. Also provide the workpapers supporting the proposed interruptible credit for Rate B and a narrative explaining the interruptible terms (notice, etc.) to the extent that the interruptible rate credits for Rate B, as shown in JWW-4, page 2 of 8, is not consistent with Rate D (the Interruptible Service).
 - b. Provide a narrative explaining whether there are customer contracts that provide for interruptible credits priced differently than the credits in Rate D. To the extent that one or more Rate B customers receives interruptible credits that are different than the credits in Rate D, please provide the following:
 - (1) The contract provisions governing any such interruptible credits.
 - (2) The interruptible load/billing demand that is receiving the credits.
 - (3) The interruptible credit, in \$/kW.
112. Refer to the interruptible to Rate D. Do any customers who use Rate D and receive interruptible credits have an option to buy-through an interruption? If so, describe each such buy-through option that may be included in a customer's contract. To the extent that any such buy-through provisions are included in customer contracts, please confirm that all such buy-through provisions are identical. Provide the specific terms and condition of each such contract with regard to the interruptible credit and any buy-through provisions.
113. Provide a schedule showing each EKPC customer taking interruptible service (each such customer can be identified by a number, there is no need to identify the customer by name). For each such customer, please provide the following:
 - a. The Rate schedule on which the customer takes service.
 - b. The interruptible credit rate currently received. To the extent that the interruptible credit rate has changed since January 2022, provide each such credit rate through the present.

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- c. The KW of interruptible load, by month for the period January 2022 to the present.
 - d. The date, time and duration of each interruption called by EKPC during the period January 2022 to the present.
 - e. Identify whether the customer has an option to buy through an interruption.
 - f. To the extent that a customer did buy through an interruption, provide the following:
 - (1) The date and time in which the customer bought through the interruption.
 - (2) The KWH of each buy-through, by date and hour.
 - (3) The energy charge paid by the customer during each such hour of buy-through. Identify the date and hour of associated with the energy charge.
 - (4) The total buy-through revenue paid by the customer during the hour.
 - g. The hourly MWh for each buy-through event, by date and hour for the period January 2022 through the present.
 - h. The rate charged to the customer for buy-through purchases and the basis for the buy-through rate.
114. Refer to Contract-Steam. Does the Contract-Steam rate include interruptible provisions? If so, provide a narrative explaining the provisions, the interruptible credit, and buy-through options.
115. For each customer that receives Rate D interruptible credits, provide the following:
- a. The hourly MWh for each buy-through event, by date and hour for the period January 2022 through the present.
 - b. For each hour identified in Part (a) above, provide the rate charged to the customer for buy-through purchases and the basis for the buy-through rate.
116. Provide a narrative explaining how EKPC treats the Large Special Contract class 10-minute and 90-minute interruptible load in its resource planning.
117. Provide a narrative explaining how EKPC treats the interruptible load of customers on Rates E, B, C or on the Special Contract Pumping (if applicable) or the Steam Service rate (if applicable).
118. Does EKPC offer any of its interruptible load to the PJM capacity market? If so, provide by month for the years 2021 through the present the following:

- a. For each rate (e.g, Large Special Contract, Rates E,B, C and G) the amount of interruptible load offered and sold to PJM by month (state whether the MW of load is UCAP or ICAP).
 - b. The revenue per MW-day (or per MW) received from PJM for each of the rates, by month, identified in Part (a) above.
 - c. Total interruptible capacity revenue received from PJM by month.
 - d. The ELCC rating applied to these demand response resources.
119. Since the beginning of 2021, by month, provide the amount of new crypto mining interruptible load that came under contract by EKPC or its distribution members.
120. If the Commission approves EKPC's request to eliminate the 20 MW cap on new interruptible load, how much additional interruptible load does EKPC expect during the first year new base rates will be in effect?
121. For the first year that new base rates will be in effect, what is EKPC's budgeted revenue from selling interruptible capacity to PJM?
122. Has EKPC considered tracking interruptible capacity revenue received from PJM and booking a regulatory asset or liability for amounts above or below the amount in base rates, similar to EKPC's RTEP proposal? If not why not?
123. To the extent not provided in response to another question, provide the "financial payment" for each month in 2023, 2024, and 2025 to date, received by EKPC from PJM that is referenced on page 36 of EKPC's 2025 IRP ("The MWs of interruptible load is a capacity resource and EKPC receives the financial payment from the PJM capacity market for the interruptible MW participation."). Include the PJM price paid per MW-day and the UCAP MW for each EKPC rate class containing the interruptible load.
124. Provide a copy of the confidential version of EKPC's 2025 IRP report.