

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC EXAMINATION BY THE PUBLIC)	
SERVICE COMMISSION OF THE)	
ENVIRONMENTAL SURCHARGE MECHANISM)	CASE NO. 2026-00004
OF LOUISVILLE GAS AND ELECTRIC)	
COMPANY FOR THE SIX-MONTH BILLING)	
PERIOD ENDING OCTOBER 31, 2025)	

RESPONSE OF
LOUISVILLE GAS AND ELECTRIC COMPANY
TO
THE COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
DATED MARCH 25, 2026

FILED: APRIL 13, 2026

LOUISVILLE GAS AND ELECTRIC COMPANY

**Response to Commission Staff’s Second Request for Information
Dated March 25, 2026**

Case No. 2026-00004

Question No. 1

Responding Witness: Andrea M. Fackler

- Q-1. Refer to LG&E’s response to Commission Staff’s First Request for Information, Item 2, Attachment LGE ECR DR1 Attachment to Q1 and Q2 - (CN 2026-00004), tab Input Tab.
- a. For each expense month under review, the ECR Billing Factor Revenues (Group 1), column 19; ECR Billing Factor Revenues (Group 2), column 20; Billing Factors (Group 1), column 24; and Billing Factors (Group 2), column 25 amounts do not match ES Form 1.10 from the monthly filings. Provide a reconciliation of any discrepancies in a format in accordance with Item 3(c).
 - b. The chart submitted incorrectly labels the quantities as “ES Form 3.00” and it should state Form 1.10. Confirm it should state Form 1.10. If not confirmed, explain the response.
 - c. Confirm that the chart below contains the correct factors based on the past monthly submitted filings corresponding to the listed periods. Make necessary corrections and recalculate any over or under-recovery.

Billing Month	Expense Month	ECR Billing Factor Revenues (Group 1)	ECR Billing Factor Revenues (Group 2)	Billing Factors (Group 1)	Billing Factors (Group 2)
		ES Form 1.10	ES Form 1.10	ES Form 1.10	ES Form 1.10
May-25	Mar-25	(619,173)	(770,042)	46,551,758	41,097,697
Jun-25	Apr-25	(115,149)	(143,265)	46,680,007	41,197,458
Jul-25	May-25	(101,700)	(126,788)	46,461,975	41,075,635
Aug-25	Jun-25	(596,777)	(752,481)	46,092,158	41,244,527
Sep-25	Jul-25	(1,059,962)	(1,330,031)	46,326,339	41,329,680
Oct-25	Aug-25	(926,025)	(1,150,729)	46,958,701	41,452,544

A-1.

- a. For clarifying purposes, the Input Tab is used by LG&E to gather data used for the responses to Question Nos. 1 and 2 in the tabs that follow the Input Tab. Some of the columns gather expense month input data while others, such as Columns 19, 20, 24, and 25, gather actual billing month input data, which can be found on ES Form 3.00 for the May through October 2025 expense months. Billing month data is needed for these particular columns because that is the month in which the ECR surcharge revenues are billed to customers for the expense month two months prior. The final over-/under-recovery balance for the expense month is not known until after the ECR surcharge revenues are recognized during the billing month as shown on the Q2 p.2 – Detailed Over-Under tab.
- b. Not confirmed. See the response to part a. The data in Columns 19, 20, 24, and 25 are sourced from ES Form 3.00 for the billing month and not from ES Form 1.10 for the expense month. For illustrative purposes, the ES Form 3.00 table below is for Group 1 of LG&E’s October 2025 ECR expense month filing (filed with the Commission on November 21, 2025 effective December 1, 2025). The columns highlighted provide the data located in Columns 19 and 24 of the Input Tab and represent the actual billed ECR surcharge revenues for the six billing months under review (May through October 2025). A similar comparison can be made for Group 2 data on ES Form 3.00 for Columns 20 and 25 on the Input Tab.

GROUP 1 (Total Revenues) - Kentucky Jurisdictional Revenues							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Month	Non-fuel Base Rate Revenues	Base Rate Fuel Component	Fuel Clause Revenues Including Off-System Sales Tracker	DSM Revenues	Environmental Surcharge Revenues	Total (2)+(3)+(4)+(5)+(6)	Total Excluding Environmental Surcharge (7)-(6)
Nov-24	25,688,228	6,725,057	(240,893)	521,117	(160,108)	\$ 32,533,402	\$ 32,693,510
Dec-24	33,891,849	9,476,707	973,125	735,007	(777,669)	\$ 44,299,018	\$ 45,076,687
Jan-25	39,769,705	11,548,228	(177,539)	896,303	(277,377)	\$ 51,759,319	\$ 52,036,696
Feb-25	37,045,925	10,754,487	240,749	835,016	(795,404)	\$ 48,080,773	\$ 48,876,177
Mar-25	33,050,535	9,280,121	142,757	720,207	(849,933)	\$ 42,343,687	\$ 43,193,620
Apr-25	27,694,928	7,374,424	491,878	451,938	(515,350)	\$ 35,497,818	\$ 36,013,168
May-25	28,585,568	7,663,683	254,110	333,648	(492,392)	\$ 36,344,617	\$ 36,837,009
Jun-25	34,146,722	9,699,109	366,959	422,551	(112,748)	\$ 44,522,592	\$ 44,635,341
Jul-25	49,499,705	15,135,154	544,301	660,185	(145,369)	\$ 65,693,977	\$ 65,839,346
Aug-25	49,616,834	15,254,736	242,242	665,341	(849,044)	\$ 64,930,108	\$ 65,779,152
Sep-25	38,854,921	11,317,471	168,340	493,182	(1,163,444)	\$ 49,670,471	\$ 50,833,915
Oct-25	32,781,828	9,189,466	323,221	400,091	(841,919)	\$ 41,852,687	\$ 42,694,606
Average Monthly Jurisdictional Revenues, Excluding Environmental Surcharge, for 12 Months Ending Current Expense Month.							\$ 47,042,436
Average Kentucky Jurisdictional Revenues excluding Environmental Surcharge for 12-months ending with Current Month =							\$ 105,400,096
GROUP 1 Revenues as a Percentage of Total Revenues for 12-months ending with the Current Month							44.63%

- c. No corrections are necessary to the Input tab. See responses to parts a and b.