

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF LOUISVILLE)	
GAS AND ELECTRIC COMPANY FOR)	
APPROVAL OF REVISED GAS LINE TRACKER)	
RATES EFFECTIVE FOR SERVICES RENDERED)	CASE NO. 2026-00052
ON AND AFTER MAY 1, 2026)	
)	

RESPONSE OF
LOUISVILLE GAS AND ELECTRIC COMPANY
TO
THE COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION
DATED APRIL 2, 2026

FILED: APRIL 20, 2026

LOUISVILLE GAS AND ELECTRIC COMPANY

**Response to Commission Staff's First Request for Information
Dated April 2, 2026**

Case No. 2026-00052

Question No. 1

Responding Witness: Andrea M. Fackler

- Q-1. Refer to the Application, Exhibit 3, page 3, which identifies the August 2025 Rate Base as \$110,573,301 and Net Asset value as \$87,118,363. Refer also to the supplemental response filed on August 25, 2025, in Case No. 2025-00114 (Attachment to Q54, Tab B-1.1 B), which lists Utility Plant at Original Cost and Net Plant Deductions for the Gas Line Tracker (GLT) Adjustment Clause as \$110,475,478 and \$86,971,476, respectively. Reconcile these two sets of figures and explain the specific factors driving the variance between the referenced amounts.
- A-1. Information provided in the supplemental response filed on August 25, 2025, in Case No. 2025-00114 included *forecasted* spend for the period March 2025 through August 2025 while the Application Exhibits in this proceeding incorporated *actual* spend during the same period. This naturally causes a variance between the amounts referenced in this question.

LOUISVILLE GAS AND ELECTRIC COMPANY

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Question No. 2

Responding Witness: Andrea M. Fackler

- Q-2. Refer to Application, Exhibit 3, page 3, which identifies the December 2025 Rate Base as \$115,747,404 and Accumulated Depreciation as (\$13,071,614). Refer also to Exhibit 4, page 1, which identifies Gas Plant Investment (net) as \$113,971,164 and Accumulated Depreciation (net) as (\$11,665,018) for the same period. Reconcile these figures and explain the specific accounting treatments or adjustments that result in the difference between these two exhibits.
- A-2. The amounts referenced on Exhibit 4, page 1, are net of the base rate asset retirement adjustments shown on Exhibit 3, page 3, columns E and F.

<u>Location</u>	<u>Description</u>	<u>Amount</u>
Exh. 3, pg. 3, column A	Rate Base	\$ 115,747,404
Exh. 3, pg. 3, column E	Retirements from Base Rates	<u>(1,776,240)</u>
Exh. 4, pg. 1, column A	Gas Plant Investment (net)	\$ 113,971,164
Exh. 3, pg. 3, column B	Accumulated Depreciation	\$ (13,071,614)
Exh. 3, pg. 3, column F	Accum. Depr. on Retirements	<u>1,406,597</u>
Exh. 4, pg. 1, column B	Accumulated Depreciation (net)	\$ (11,665,018)

LOUISVILLE GAS AND ELECTRIC COMPANY

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Question No. 3

Responding Witness: Andrea M. Fackler

- Q-3. Refer to Application, Exhibit 4, page 1, which identifies a total Net Rate Base of \$99,516,665 for 2026. Refer also to Case No. 2025-00114, supplemental response filed on August 25, 2025 (Attachment to Q54, Tab SCH J-1.1|J-1.2, page 4), which identifies a GLT Rate Base of \$98,883,227. Reconcile these two figures and explain the specific factors or adjustments driving the difference between these two reported amounts.
- A-3. Several factors contribute to the difference noted in the question. First, the supplemental response filed in Case No. 2025-00114 included forecasted capital costs related to Leak Detection and Repair ("LDAR") work the Company proposed to be recovered through the GLT that the Commission subsequently denied in its February 16, 2026 Order in Case No. 2025-00114. Second, the amounts provided in the supplemental response included *forecasted* GLT spend from March 2025 through December 2026 while the Application in this proceeding included *actuals* through December 2025. Lastly, the Application in this proceeding incorporates an updated GLT budget for calendar year 2026, which included additional capital spend of \$2,934,079 and \$2,349,556 (13-mo. avg.) for the existing Customer Service Line program and Leak Mitigation programs, respectively, to address existing and projected gas leaks.