

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC JOINT APPLICATION OF KENTUCKY)
UTILITIES COMPANY AND LOUISVILLE GAS AND) CASE No.
ELECTRIC COMPANY FOR APPROVAL OF MERGER) 2026-00077

ATTORNEY GENERAL’S SUPPLEMENTAL DATA REQUESTS

The intervenor, the Attorney General of the Commonwealth of Kentucky, through his Office of Rate Intervention [“OAG”], hereby submits the following Supplemental Data Requests to Louisville Gas & Electric Company [“LG&E”] and Kentucky Utilities Company’s [“KU”][hereinafter jointly referred to as “LG&E-KU” or “the Companies”], 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 can provide counsel for LG&E-KU 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 Companies receive or generate 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.

(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 Companies have objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, notify Counsel for OAG 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 Companies, 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.

Respectfully submitted,

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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 21st day of May, 2026



Assistant Attorney General

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1. Refer to AG 1-2(a), (b), and (c) in the instant docket, which requested a copy of all studies detailing the scope of the IT upgrades and the cost of the upgrades without the proposed merger and with the proposed merger. The Companies' responses, in pertinent part, were that, "No studies have been performed which detail the scope of the IT upgrades excluding the proposed merger," and directed the AG to the direct testimony of Daniel Johnson in Case Nos. 2025-00113 and 2025-00114 [hereinafter: the 2025 Rate Cases] for a description of the IT upgrades and the associated costs.
 - a. Refer to the Direct Testimony of Daniel Johnson at 20 in the 2025 Rate Cases, in which he states: "We plan to fully implement the SAP platform for ERP operations by 2027 and for CIS operations by the end of 2028." Refer also to the same testimony at 21 wherein Mr. Johnson stated that although PPL and the Companies have not yet determined what systems they will use to implement the improvements, they are nearing final selection of some systems that will serve the functions described above, and are continuously monitoring industry implementation of technological improvements and – as with the ERP and CIS platforms – to determine the criteria for selecting the right systems.
 - i. Provide the Companies' IT upgrade plans for the ERP and CIS systems that address the scope of work and the costs in the event the merger is not approved and does not proceed. If there is no specific plan, then so state and explain why there is not.
 - ii. Provide the Companies' IT upgrade plans for the ERP and CIS systems that address the scope of work and the costs in the event the merger is approved and does proceed. If there is no specific plan, then so state and explain why there is not.
 - iii. Explain in detail, why there is a difference in the scope of work and/or cost whether the merger is not approved and does not proceed or is approved and proceeds. Explain in detail why the functionality to proceed with a merger at a later date cannot or will not be embedded into the upgraded or replacement ERP and CIS systems. In addition, provide all studies performed by or on behalf of the Companies and all internal and external communications with advisors/consultants that address these issues.
 - b. Confirm that Mr. Johnson's direct testimony in the 2025 Rate Cases does not address the IT upgrade plans and costs under a future merger between the Companies compared to the status quo where they remain separate legal entities.
 - c. Confirm that Mr. Johnson's direct testimony in the 2025 Rate Cases does not address any IT upgrade plans for the Companies' PowerPlant fixed asset accounting system. If denied, then identify where he addresses these issues.

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- d. Confirm that presently the Companies' PowerPlant data is maintained separately for each Company.
 - e. Describe in detail the scope of work necessary to combine the PowerPlant data maintained separately for each Company and the timeline. Provide a copy of all documentation and internal and external communications that address the scope of this work and the timeline, as well as the cost. If none, then so state.
 - f. Confirm that the scope of work and the cost to combine the PowerPlant data maintained separately for each Company was not included in the Companies' IT upgrade plans addressed in Mr. Johnson's direct testimony in the 2025 Rate Cases. If not confirmed, then provide all documentation that the scope of work and the costs were included in those IT upgrade plans.
2. Refer to the response to AG 1-6. The response references the Companies' response to AG 1-4 and the response to PSC 2-40, neither of which address the full scope of AG 1-6. Provide a response to AG 1-6 that addresses the full scope of the question posed related to "quantitative analyses in the form of a forecast of merger costs to achieve, merger administrative savings, or merger synergy savings," or explain why the Companies cannot provide a response to the question posed.
 3. Refer to the response to AG 1-7.
 - a. Provide all support relied on for the statement: "Were the newly merged entity required to separately account for the two legacy utilities post-merger, the costs to reconfigure the systems would need to be incurred yet again once the rates are harmonized. Thus, merging now, while the Companies are already reconfiguring their IT systems, is the most cost-effective way to merge."
 - b. Confirm this statement refers only to the ERP and CIS systems. If not confirmed, then identify each other system that will need to be "reconfigured" and provide the IT upgrade plan to "reconfigure" each other system including the scope of work, timeline, and cost. In addition, indicate whether this scope of work and cost were included in the scope of work and costs addressed in Mr. Daniel Johnson's direct testimony in the 2025 Rate Cases. Further, provide all support relied on for your response regarding the Direct Testimony of Witness Johnson.
 4. Refer to the response to AG 1-9(b), (c), and (d).
 - a. Part (b) of this question asked the Companies to explain *why* they did not file the new depreciation study with the Application in this proceeding [emphasis added]. The response fails to address the question. Explain fully why the Companies did not initiate and complete the depreciation study prior to filing the Application in

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this proceeding. Was this an oversight or was there some reason for the delay? If so, explain why it was delayed.

- b. Regarding the response to parts (c) and (d) of AG 1-9, explain in detail why Gannett Fleming and the Companies could provide the proposed new depreciation rates in response to PSC 2-5, but could not provide the underlying workpapers and calculations. Address the fact that the development of the proposed new depreciation rates required those underlying workpapers and calculations.
5. Refer to the response to AG 1-10. Explain why it is relevant that LG&E does not have approved depreciation rates for the assets it assumes from KU when the Companies' position is that the assets transfer to LG&E by operation of law and, presumably, LG&E could apply the approved depreciation rates for the KU assets as the new owner. Provide a copy of all support for your response.
 6. Refer to the attachment to the response to PSC 2-5(a) wherein the Companies provided a summary of the new proposed combined depreciation rates.
 - a. Provide a schedule in an Excel workbook comparing the depreciation rates approved for each utility by plant account in the 2025 Rate Cases to the new proposed combined depreciation rates by plant account in this proceeding. For those depreciation rates by plant account that were not reflected in the final settlement documents in the 2025 Rate Cases, e.g., LG&E electric general plant depreciation rates, provide a copy of the source documents with the depreciation rates for those plant accounts relied on by the Companies for this purpose.
 - b. Provide a proof of the depreciation expense resulting from the approved depreciation rates for each legacy utility and the depreciation expense resulting from the new proposed combined depreciation rates by plant account in an Excel workbook in live format and with all formulas intact. Calculate the depreciation expense for each utility using the gross plant balances at June 30, 2024, the study date used for the approved depreciation rates and for the new proposed combined depreciation rates. Reconcile any differences between the sum of the depreciation expense for the two utilities using the approved depreciation rates to the depreciation expense for the combined utility plant accounts using the new proposed combined depreciation rates.
 - c. Provide the Companies' proposed depreciation rates for each new generating unit by plant account approved for each Company in the 2025 Rate Cases and the new proposed combined depreciation rates by plant account, and provide a proof of depreciation expense similar to that requested in part (b) of this question.