

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

RESPONSE OF
KENTUCKY UTILITIES COMPANY
AND
LOUISVILLE GAS AND ELECTRIC COMPANY
TO
LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT AND
LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
FIRST REQUEST FOR INFORMATION

DATED MAY 1, 2026

FILED: MAY 8, 2026

VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **John Bevington**, being duly sworn, deposes and says that he is Senior Director – Business and Economic Development for PPL Services Corporation and he provides services to Louisville Gas and Electric Company and Kentucky Utilities Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge, and belief.

[Handwritten signature of John Bevington]

John Bevington

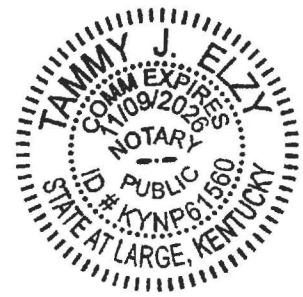
Subscribed and sworn to before me, a Notary Public in and before said County and State, this 5th day of May 2026.

[Handwritten signature of Tammy J. Ely]
Notary Public

Notary Public ID No. KYNP61560

My Commission Expires:

November 9, 2026



VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Christopher M. Garrett**, being duly sworn, deposes and says that he is Vice President of Financial Strategy and Chief Risk Officer for PPL Services Corporation and he provides services to Kentucky Utilities Company and Louisville Gas and Electric Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge, and belief.

Christopher M. Garrett

Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 6th day of May 2026.

Tammy J. Elzy

Notary Public

Notary Public ID No. KYNP61560

My Commission Expires:

November 9, 2026



VERIFICATION

STATE OF NEW YORK)

)
COUNTY OF Albany)

The undersigned, **Daniel J. Johnson**, being duly sworn, deposes and says that he is Senior Vice President and Chief Information Officer for PPL Services Corporation and he provides services to Louisville Gas and Electric Company and Kentucky Utilities Company, and that he has personal knowledge of the matters set forth in the foregoing responses, and that the answers contained therein are true and correct to the best of his information, knowledge, and belief.

Daniel J. Johnson
Daniel J. Johnson

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 05 day of May, 2026.

Tera L. Dutkiewicz
Notary Public

Notary Public, ID No. 01DU6441124
(SEAL)

My Commission Expires: 9/19/26

TERA L DUTKIEWICZ
Notary Public, State of New York
No. 01DU6441124
Qualified in Albany County
Commission Expires 09/19/20 24



VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Shannon L. Montgomery**, being duly sworn, deposes and says she is the Vice President, Customer Services for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge, and belief.

Shannon Montgomery

Shannon L. Montgomery

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 5th day of May 2026.

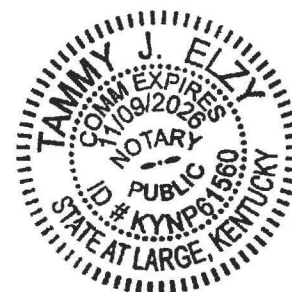
Tammy J. Elzy

Notary Public

Notary Public ID No. KYNP61560

My Commission Expires:

November 9, 2026



VERIFICATION

COMMONWEALTH OF KENTUCKY)
)
COUNTY OF JEFFERSON)

The undersigned, **Charles R. Schram**, being duly sworn, deposes and says that he is Vice President –Energy Supply and Analysis for Kentucky Utilities Company and Louisville Gas and Electric Company and is an employee of LG&E and KU Services Company, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge, and belief.

Charles R. Schram

Charles R. Schram

Subscribed and sworn to before me, a Notary Public in and before said County and State this 5th day of MAY 2026.

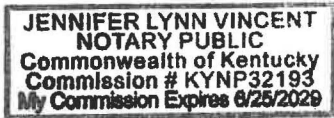
Jennifer Lynn Vincent

Notary Public

Notary Public ID No. KYNP32193

My Commission Expires:

06/25/2029



**KENTUCKY UTILITIES COMPANY
AND
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Louisville/Jefferson County Metro Government and Lexington-Fayette
Urban County Government
First Request for Information
Dated May 1, 2026**

Case No. 2026-00077

Question No. 1

Responding Witness: Robert M. Conroy / Christopher M. Garrett

- Q-1. Describe the effect the proposed merger will have on current employees of the Companies, including, but not limited to, whether the proposed merger will cause a reduction or relocation of current employees.
- A-1. The primary effect the merger will have on current employees is that employees of KU will transfer to LG&E and the majority of LG&E and KU Services employees will transfer to LG&E with certain employees transferring to PPL Services. There is expected to be minimal impact on the number of employees following the merger. See the response to PSC 2-23.

**KENTUCKY UTILITIES COMPANY
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Case No. 2026-00077

Question No. 2

Responding Witness: John Bevington / Shannon L. Montgomery

- Q-2. State whether the Companies will retain a dedicated account representative for LFUCG and/or Louisville Metro that is available to have in-person meetings.
- A-2. As a result of the proposed merger, the Companies are not expecting any changes related to account representatives for the LFUCG and Louisville Metro.

**KENTUCKY UTILITIES COMPANY
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Case No. 2026-00077

Question No. 3

**Responding Witness: John Bevington / Robert M. Conroy / Shannon L.
Montgomery**

- Q-3. Describe any effects the proposed merger will have on offices or other physical locations of the Companies throughout the Companies' service territories, including, but not limited to, whether any regional offices, customer service locations, or other locations where employees of the Companies are based will be affected by the proposed merger and, if so, how they will be affected.
- A-3. The proposed merger will have no effect on the current offices and facilities of the Companies throughout the Companies' service territories. However, the Companies continuously review and assess their office and facilities needs and adjust as necessary to ensure appropriate coverage across their service territory.

**KENTUCKY UTILITIES COMPANY
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**Response to Louisville/Jefferson County Metro Government and Lexington-Fayette
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Case No. 2026-00077

Question No. 4

Responding Witness: John Bevington / Shannon L. Montgomery / Counsel

- Q-4. Describe the effects and costs, if any, of the proposed merger relating to existing franchise agreements of LG&E and KU, including, but not limited to:
- a. Whether the merger will require new franchises agreements;
 - b. The anticipated actions and costs regarding existing franchise agreements;
 - c. Effects on how any franchise fees are calculated and whether the franchise fees paid to LFUCG and Louisville Metro will increase or decrease.
- A-4.
- a. See the response to AG 1-32.
 - b. See the response to part (a).
 - c. See the response to part (a). The Companies do not anticipate any effect on the calculation of franchise fees.

**KENTUCKY UTILITIES COMPANY
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First Request for Information
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Case No. 2026-00077

Question No. 5

Responding Witness: Robert M. Conroy

- Q-5. Explain when the Companies expect to file their next base rate case. Also, assuming the merger is approved as proposed, identify any anticipated savings or additional costs regarding rate case expenses for the next base rate case.
- A-5. The Companies have not determined the timing of the next base rate case or determined specific savings or costs regarding the filing of future base rate cases. Prior merger studies have indicated estimated savings in the \$100,000 to \$200,000 range.

**KENTUCKY UTILITIES COMPANY
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Question No. 6

Responding Witness: Robert M. Conroy / Counsel

- Q-6. Regarding the potential unification of rates between the Companies, explain:
- a. Whether either company would experience, on average, higher or lower revenues as compared to if the Companies remained separate;
 - b. What effect would any potential savings from the proposed merger have on unified rates;
 - c. Whether any customer classes will benefit more from the merger than others; and
 - d. Whether any customer classes will experience higher or lower rates than if the Companies had not merged.
- A-6. The Companies object to this request because it seeks irrelevant ratemaking information beyond the limited scope of this case. The Companies have asked for Commission approval under KRS 278.020(6) to merge the Companies. KRS 278.020(6) states:

No person shall acquire or transfer ownership of, or control, or the right to control, any utility under the jurisdiction of the commission by sale of assets, transfer of stock, or otherwise, or abandon the same, without prior approval by the commission. The commission *shall* grant its approval if the person acquiring the utility has the *financial, technical, and managerial* abilities to provide reasonable service.¹

¹ Emphases added.

As the acquiring entity, if LG&E has the financial, technical, and managerial abilities to provide reasonable service, the Commission *shall* grant approval of the merger. In seeking information that is not germane to whether LG&E has the financial, technical, and managerial abilities to provide reasonable service, this question seeks irrelevant information. Further, KRS 278.020(8)(b) precludes applying KRS 278.020(7) to the proposed merger.² This is relevant because KRS 278.020(7) includes an explicit public interest standard KRS 278.020(6) lacks, and it explicitly states the Commission “may grant any application ... with modification and upon terms and conditions as it deems necessary or appropriate,” which KRS 278.020(6) does not. Thus, although the Companies anticipate the proposed merger will result in benefits and efficiencies, it is not necessary that it do so to satisfy the applicable statutory standard of KRS 278.020(6). Notwithstanding, please see the responses below.

- a. See the response to PSC 2-3 and AG 1-12.
- b. See the response to PSC 2-3 and AG 1-12.
- c. See the response to PSC 2-3 and AG 1-12.
- d. See the response to PSC 2-3 and AG 1-12.

² KRS 278.020(8) states in relevant part:

Subsection (7) of this section shall not apply to any acquisition of control of any ... (b) Utility by an acquirer who directly, or indirectly through one (1) or more intermediaries, controls, or is controlled by, or is under common control with, the utility, including any entity created at the direction of such utility for purposes of corporate reorganization[.]

**KENTUCKY UTILITIES COMPANY
AND
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Louisville/Jefferson County Metro Government and Lexington-Fayette
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Case No. 2026-00077

Question No. 7

Responding Witness: Christopher M. Garrett / Daniel Johnson

Q-7. Refer to the Application, paragraphs 7 – 9, regarding the costs to merge the Companies' information technology systems. Fully explain the information technology systems upgrade that the Companies and PPL are currently undertaking and why this upgrade would not reduce or mitigate the "IT cost hurdle" in the event the merger is delayed.

A-7. The Companies are currently in the process of implementing a cloud-based consolidated ERP system and cloud-based CIS which represent the two largest components of the upgrades. When performing these upgrades, the Companies are designing, building, and implementing the systems assuming the merger will be approved in an effort to minimize costs for customers. Accounting for the newly merged entity, on a combined basis, as opposed to a separate company basis, allows the Companies to achieve the regulatory and administrative efficiencies expressly discussed in the Companies' Application.

Were the merger to be delayed, the Companies would need to reconfigure the ERP system and CIS yet again to account for a future merger and incur significant one-time costs to allow the merged entity to operate as a single entity. Thus, merging now, while the Companies are already reconfiguring their IT systems, is the most cost-effective way to merge.

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Question No. 8

Responding Witness: Counsel

- Q-8. Refer to the Application, paragraphs 10 – 11, confirm that KRS 278.020(6) contains no language prohibiting the Commission from imposing terms and conditions to the merger request as it deems necessary or appropriate in light of its exclusive jurisdiction over rates and service of Commission-regulated electric utilities under KRS 278.040.
- A-8. There is no prohibiting language, but, as set forth below, the General Assembly has been clear when it allows for the imposition of conditions and when it does not under KRS 278.020. The Companies have asked for Commission approval under KRS 278.020(6) to merge the Companies. KRS 278.020(6) states:

No person shall acquire or transfer ownership of, or control, or the right to control, any utility under the jurisdiction of the commission by sale of assets, transfer of stock, or otherwise, or abandon the same, without prior approval by the commission. The commission *shall* grant its approval if the person acquiring the utility has the *financial, technical, and managerial* abilities to provide reasonable service.³

As the acquiring entity, if LG&E has the financial, technical, and managerial abilities to provide reasonable service, the Commission *shall* grant approval of the merger. Further, KRS 278.020(8)(b) precludes applying KRS 278.020(7) to the proposed merger.⁴ This is relevant because KRS 278.020(7) includes an explicit public interest standard KRS 278.020(6) lacks, and it explicitly states the

³ Emphases added.

⁴ KRS 278.020(8) states in relevant part:

Subsection (7) of this section shall not apply to any acquisition of control of any ... (b) Utility by an acquirer who directly, or indirectly through one (1) or more intermediaries, controls, or is controlled by, or is under common control with, the utility, including any entity created at the direction of such utility for purposes of corporate reorganization[.]

Commission “may grant any application ... with modification and upon terms and conditions as it deems necessary or appropriate,” which KRS 278.020(6) does not. Thus, although the Companies anticipate the proposed merger will result in benefits and efficiencies, it is not necessary that it do so to satisfy the applicable statutory standard of KRS 278.020(6). As to KRS 278.040, again, the specific grant of authority in KRS 278.020(7) and the lack of such a grant in KRS 278.020(6) shows precisely when the General Assembly allows the Commission to impose conditions.

**KENTUCKY UTILITIES COMPANY
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Case No. 2026-00077

Question No. 9

Responding Witness: Robert M. Conroy

Q-9. Refer to the Application, paragraph 18.

- a. State whether the Companies agree to continue their commitment to the various conditions included in the Companies' prior cases involving the Companies' acquisitions by Powergen, E.ON, and PPL.
- b. State whether any conditions similar to those imposed in previous transactions cases involving the Companies would impose costs that would render the merger not beneficial.

A-9.

- a. The proposed merger will have no effect on previous merger commitments.
- b. It is unclear to which conditions this request intends to refer. Therefore, it is not possible to respond with specificity.

That aside, the Companies would observe that the Commission has repeatedly directed the Companies to file merger studies since 2018,⁵ and it has expressed the view in at least one order that merging the Companies would create "numerous savings ... [for] customers and stakeholders."⁶ As noted in the Companies' Application and Mr. Conroy's testimony, the quantifiable benefits of the merger, though real, are not large, and attaching any conditions

⁵ *Joint Application of PPL Corporation, PPL Subsidiary Holdings, LLC, PPL Energy Holdings, LLC, LG&E and KU Energy LLC, Louisville Gas and Electric Company and Kentucky Utilities Company for Approval of an Indirect Change of Control of Louisville Gas and Electric Company and Kentucky Utilities Company*, Case No. 2017-00415, Order at 8 (Ky. PSC Apr. 4, 2018); *Electronic Application of Kentucky Utilities Company for an Adjustment of its Electric Rates*, Case No. 2018-00294, and *Electronic Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates*, Case No. 2018-00295, Order at 33-34 (Ky. PSC Apr. 30, 2019; Case Nos. 2018-00294 and 2018-00295, Order at 3 (Ky. PSC Aug. 22, 2023).

⁶ Case Nos. 2018-00294 and 2018-00295, Order at 3 (Ky. PSC Aug. 22, 2023).

to merger approval could cause the merger not to proceed, resulting in missing this limited opportunity to obtain the Commission's desired merger benefits.⁷ Thus, the Companies have respectfully asked the Commission not to attach conditions to its merger approval in this case.⁸

⁷ Application at 8-9; Conroy Direct at 16-17.

⁸ As noted in the Companies' Application and Mr. Conroy's testimony, there are two other reasons the Commission should not attach conditions to its merger approval. *See id.*

**KENTUCKY UTILITIES COMPANY
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**Response to Louisville/Jefferson County Metro Government and Lexington-Fayette
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Case No. 2026-00077

Question No. 10

Responding Witness: Christopher M. Garrett

- Q-10. Describe how the Companies will maintain the records for and file their respective required reports for the 2026 calendar year if the merger does not take effect on January 1, 2027.⁹
- A-10. The Companies will continue to account for LG&E and KU separately until the merger is effectuated. Accordingly, the Companies will file separate financial statements and reports for calendar year 2026 if the merger is not approved by December 31, 2026.

⁹ Reports refer to the reports utilities are required to be filed pursuant to 807 KAR 5:006, Section 4(1) and (2).

**KENTUCKY UTILITIES COMPANY
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Case No. 2026-00077

Question No. 11

Responding Witness: Robert M. Conroy / Charles R. Schram

- Q-11. Regarding unifying the fuel adjustment clause (“FAC”) and Off-System Sales Adjustment Clause (“OSS”) explain the following:
- a. Whether there will be savings or additional costs with the removal of intersystem sales between the Companies;
 - b. Whether either respective company will experience an increase or decrease in the annual average of each company’s FAC factor;
 - c. The effect unifying the OSS will have on the calculation of the OSS; and
 - d. Any anticipated savings or additional costs associated with energy and fuel procurement.
- A-11.
- a. See the response to PSC 2-10.
 - b. The Companies have not analyzed a combined fuel forecast for purposes of determining what the annual average fuel factors would be and how that compares to recent actual fuel factors experienced by both utilities.
 - c. Similar to the impact on the FAC, any intercompany costs or sales included in OSS margins would no longer exist.
 - d. Unifying the FAC and OSS mechanisms will have no effect on savings or costs associated with energy and fuel procurement. Fuel is already procured considering joint operation of the generation fleet.

**KENTUCKY UTILITIES COMPANY
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Case No. 2026-00077

Question No. 12

Responding Witness: Robert M. Conroy

- Q-12. Refer to Conroy Direct, page 12, line 9. Explain whether the Companies, assuming timely receiving all required regulatory approval, anticipate the effective date of the merger will be January 1, 2027. If not, explain when the Companies anticipate that the merger would be effective.
- A-12. Assuming timely receiving all required regulatory approvals, the Companies will proceed with the merger as soon as reasonably feasible thereafter. The Companies currently anticipate the effective date of the merger will be no earlier than January 1, 2027.

**KENTUCKY UTILITIES COMPANY
AND
LOUISVILLE GAS AND ELECTRIC COMPANY**

**Response to Louisville/Jefferson County Metro Government and Lexington-Fayette
Urban County Government
First Request for Information
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Case No. 2026-00077

Question No. 13

Responding Witness: Charles R. Schram

Q-13. Refer to Conroy Direct page 12, line 4. Explain what is required for LG&E to assume KU's fuel contracts and whether there will be any costs associated with such assumption.

A-13. See the response to PSC 2-29.

**KENTUCKY UTILITIES COMPANY
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Case No. 2026-00077

Question No. 14

Responding Witness: Robert M. Conroy / Charles R. Schram

- Q-14. Explain whether the merger will affect the dispatch of generating units or the Companies' stacking methodology.
- A-14. The merger will have no impact on generation dispatch as the Companies have jointly dispatched the generation system for nearly 30 years. The after-the-fact billing ("AFB") system will still be utilized to stack generation and purchase power from lowest to highest cost to determine the cost incurred for off-system sales. As noted in the direct testimony of Mr. Conroy, intercompany transactions will no longer occur. See also the response to PSC 2-10.

**KENTUCKY UTILITIES COMPANY
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Question No. 15

Responding Witness: Robert M. Conroy

- Q-15. Explain whether, under the recently approved Extremely High Load Factor tariff, either company after the merger will experience increased costs or risks from extremely high load factor customers than if the Companies had remained separate.
- A-15. The existing LG&E and KU EHLF tariffs feature consistent terms and conditions, providing customers with a range of protections. These include a 15-year contract duration, early termination fee, capacity reduction charge, collateral requirements for two years, and an 80% contract capacity demand ratchet. These tariff provisions will remain unchanged in the event of a merger.

**KENTUCKY UTILITIES COMPANY
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Question No. 16

Responding Witness: Robert M. Conroy / Counsel

- Q-16. Refer to either company's Tariff, Sheet 35, Lighting service. Explain whether the proposed merger will affect how Lighting service rates. The explanation should include, but not be limited to, how the rates will be calculated, whether the Company's forecast revenues from lighting charges will change, and if the lighting rates for one or the other companies will increase or decrease.
- A-16. The Companies object to this request because it seeks irrelevant ratemaking information beyond the limited scope of this case. The Companies have asked for Commission approval under KRS 278.020(6) to merge the Companies. KRS 278.020(6) states:

No person shall acquire or transfer ownership of, or control, or the right to control, any utility under the jurisdiction of the commission by sale of assets, transfer of stock, or otherwise, or abandon the same, without prior approval by the commission. The commission *shall* grant its approval if the person acquiring the utility has the *financial, technical, and managerial* abilities to provide reasonable service.¹⁰

As the acquiring entity, if LG&E has the financial, technical, and managerial abilities to provide reasonable service, the Commission *shall* grant approval of the merger. In seeking information that is not germane to whether LG&E has the financial, technical, and managerial abilities to provide reasonable service, this question seeks irrelevant information. Further, KRS 278.020(8)(b) precludes applying KRS 278.020(7) to the proposed merger.¹¹ This is relevant because

¹⁰ Emphases added.

¹¹ KRS 278.020(8) states in relevant part:

Subsection (7) of this section shall not apply to any acquisition of control of any ... (b) Utility by an acquirer who directly, or indirectly through one (1) or more intermediaries,

KRS 278.020(7) includes an explicit public interest standard KRS 278.020(6) lacks, and it explicitly states the Commission “may grant any application ... with modification and upon terms and conditions as it deems necessary or appropriate,” which KRS 278.020(6) does not. Thus, although the Companies anticipate the proposed merger will result in benefits and efficiencies, it is not necessary that it do so to satisfy the applicable statutory standard of KRS 278.020(6). Notwithstanding this objection, the calculation of Lighting rates will not change as a result of the merger. See the response to AG 1-12.

controls, or is controlled by, or is under common control with, the utility, including any entity created at the direction of such utility for purposes of corporate reorganization[.]