

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

SUPPLEMENTAL RESPONSE OF
KENTUCKY UTILITIES COMPANY
AND
LOUISVILLE GAS AND ELECTRIC COMPANY
TO
THE COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION

DATED MAY 1, 2026

FILED: MAY 29, 2026

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
)
COUNTY OF CUMBERLAND)

The undersigned, **John J. Spanos**, being duly sworn, deposes and says that he is the President for Gannett Fleming Valuation and Rate Consultants, LLC, 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.

John J. Spanos
John J. Spanos

Subscribed and sworn to before me, a Notary Public in and before said County and Commonwealth, this 18th day of May 2026.

Cheryl Ann Rutter
Notary Public

Notary Public ID No. 1143028

My Commission Expires:

February 20, 2027

Commonwealth of Pennsylvania - Notary Seal
Cheryl Ann Rutter, Notary Public
Cumberland County
My commission expires February 20, 2027
Commission number 1143028
Member, Pennsylvania Association of Notaries

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

**Supplemental Response to Commission Staff's First Request for Information
Dated May 1, 2026**

Case No. 2026-00077

Question No. 5

Responding Witness: Christopher M. Garrett / John J. Spanos

Q-5. Refer to Application, page 16.

- a. Provide the unified depreciation rates requested.
- b. Explain what, if any, impact unification of the depreciation rates has on customer bills.

A-5. **Original Response:**

- a. See attachment being provided in a separate file. The Companies will provide a copy of the complete depreciation study and associated workpapers once they become available (anticipated later this month).
- b. Since the Companies requested the combined depreciation study to be performed as of June 30, 2024, which is the same operative date for the depreciation studies provided in their last rate cases, the impact on customer bills is expected to be minimal because the combined depreciation rates are largely consistent with each separate company's depreciation rates. The Companies plan to use the new, combined depreciation rates for the ECR monthly and DSM annual filings.

May 29, 2026 Supplemental Response:

- a. See attachments being provided in separate files. A minor change has been made to the original excel file containing the unified depreciation rates originally submitted on May 8. The change was made due to the reserve classification which net to zero for a few locations based on the removal of TNS from the original filing to the settlement. This was particularly important for locations like Haefling to make sure those locations were not over recovered.