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PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES)
COMPANY FOR AN ADJUSTMENT OF) CASE NO. 2009-00548
BASE RATES)

ATTORNEY GENERAL'S INITIAL REQUESTS FOR INFORMATION

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits these Initial Requests for Information to Kentucky Utilities [hereinafter referred to as "KU"] to be answered by the date specified in the Commission's Order 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) Please identify the witness who will be prepared to answer questions concerning each request.

(3) Please repeat the question to which each response is intended to refer. The Office of the Attorney General can provide counsel for 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 company receives or generates 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 any request appears confusing, please request clarification directly from the Office of Attorney General.

(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, please identify each variable contained in the printout which would not be self evident to a person not familiar with the printout.

(9) If the company has objections to any request on the grounds that the requested information is proprietary in nature, or for any other reason, please notify the Office of the Attorney General as soon as possible.

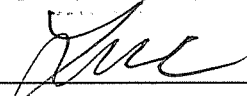
(10) For any document withheld on the basis of privilege, state the following: date; author; addressee; indicated or blind copies; all persons to

whom distributed, shown, or explained; and, the nature and legal basis for the privilege asserted.

(11) In the event any document called for has been destroyed or transferred beyond the control of the company, please 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.

(12) Please provide written responses, together with any and all exhibits pertaining thereto, in one or more bound volumes, separately indexed and tabbed by each response.

Respectfully submitted,
JACK CONWAY
ATTORNEY GENERAL



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Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of the foregoing were served and filed by hand delivery to Jeff Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; counsel further states that true and accurate copies of the foregoing were mailed via First Class U.S. Mail, postage pre-paid, to:

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this 1st day of March, 2010



Assistant Attorney General

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I. GENERAL REQUESTS

1. Please provide a list of all policies, procedures, protocol(s) and guidelines used by KU that apply to its tariffs pertaining to customers' payment of bills not otherwise filed at the Commission.
 - a. Provide the business rules used in development of the Company's "Customer Care" computer program.
2. Please provide for the five past years, listed by month, the number of customer accounts who have been assessed the late payment penalty. If customer accounts have been assessed a late payment penalty more than once, please provide the total number of these accounts.
3. Please provide for the five past years, listed by month, the amount in dollars that KU has assessed in late payment penalties.
 - a. Provide this same information broken down by account status, as in 30 days past due, 60 days past due, etc.
 - b. Provide the dollar amount KU has assessed in late payment penalties for the five past years, broken down by zip code.
4. Please provide for the five past years, listed by month, the amount in dollars that KU has collected in late payment penalties.
 - a. Provide this same information broken down by account status, as in 30 days past due, 60 days past due, etc.
 - b. Provide the dollar amount KU has collected in late payment penalties for the five past years, broken down by zip code.
5. Has KU changed the bill payment due date for any of its customers since the settlement of its last base rate case? Provide complete details.
6. For the average KU customer, how many times in the past year has the bill payment due date been changed?
7. What is the most times in the past year that a bill payment due date has been changed for any customer?
8. With the change in the bill payment due date, what is the fewest number of days that a customer has had to timely tender payment to the company? In your answer, please consider also all relevant information in complaints filed against the company at the PSC.

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9. With the change in the bill payment due date, what is the most number of days that a customer has had to timely tender payment to the company? In your answer, please consider also all relevant information in complaints filed against the company at the PSC.
10. Please provide for the five past years, listed by month, the number of complaints which KU has received from its customers broken down by the nature of the complaints, such as late payment penalty, poor service, etc.
11. Will KU attempt to pass costs for changes to its Customer Care program regarding changing due dates to its ratepayers? If so, provide full justification.
 - a. Is the company aware the Duke Energy of Kentucky customers can change their due date directly from that company's web site? Why was it so difficult for KU to implement such a change when Duke already had this option in existence?

II. REVENUE REQUIREMENTS

12. Please provide all formal and informal responses to data requests of all other parties to this proceeding.
13. Please provide the Company's Chart of Accounts down to the sub-account level of detail.
14. Please provide copies of June year-to-date financial, operating and/or statistical reports for 2006, 2007, 2008 and 2009 (when available).
15. Please provide a copy of the Board of Directors minutes for 2007, 2008, 2009 and 2010 to date.
16. Please explain in detail any major changes in accounting treatment for O&M expenses, retirements, replacements and removal costs instituted by the Company since 2003.
17. Please provide a copy of each out-of-period accounting adjustment (i.e., journal entry) recorded during the historical test period, the twelve months ended October 31, 2009, and past the test period to the present, along with an explanation of each adjustment.
18. Please provide an analysis (description, dates and amounts) of any gains or losses on

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utility property sold in 2007, 2008, 2009 and 2010 to date.

19. Please provide a complete breakdown of other income, net, for 2007, 2008, 2009 and 2010 to date. Identify the jurisdictional portion of each element.
20. Provide the Company's 2006, 2007, 2008 and 2009 (when available) Annual Reports to the Kentucky PSC.
21. Provide the monthly financial and operating reports for every month from October 2006 to the present.
22. Provide the twelve months-ending return on common equity for each month from January 2006 to the present.
23. Please supply a copy of KU's latest Ten Year Demand Forecast.
24. Please list all year end closing and adjusting accounting entries, both internal and those made by your external auditors for 2006, 2007, 2008 and 2009.
25. List each change in accounting principles made by the Company during 2005, 2006, 2007, 2008, 2009 and 2010 to date.
 - a. For each such change, state the revenue and/or expense or capital impact in this filing.
26. Please list all procedures the Company follows to ensure that there was a proper assignment of costs to the test period and that the test period only includes charges incurred during the test period.
27. Provide a copy of the Company's two most recent management letters and recommendations received from the Company's independent auditors.
28. List each internal audit completed, scheduled, or in progress at the Company for 2007, 2008, 2009 and 2010 to date. For each, list subject of audit, date of audit, date of report and title of report.
29. Provide a copy of the Company's most recent management and operations audit.
30. List each proposed pro forma entry which was considered in this filing but not made and state the reason(s) why the entry was not made.

Rate Base

31. Please provide an explanation of all items included in the following accounts (by

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subaccount if any) and provide the appropriate jurisdictional amounts for the year ended 2006, 2007, 2008 and 2009:

- a. Other Accounts Receivable,
- b. Accrued Utility Revenues,
- c. Miscellaneous Deferred Debits,
- d. Miscellaneous current and accrued liabilities, and
- e. Other Deferred Credits.

32. Please provide a comparison by month, or if not available, by quarter, of budgeted versus actual retirements for each month of 2006, 2007, 2008, 2009 and 2010 to date. Please explain any significant variations.

33. Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

34. Customer Deposits.

- a. What is the ratemaking treatment for customer deposits proposed by the Company? Where is such proposal found in the filing?
- b. Provide the monthly level of customer deposits for the period December 2007 thru December 2009.
- c. Provide the monthly interest expense paid by the Company on customer deposits for the same period.

35. Customer Deposits.

- a. What is the contractual interest rate on customer deposits?
- b. Identify the tariff or statute that establishes the interest rate.
- c. Does the Company accrue interest on inactive customer deposits?
- d. How often is interest on customer deposits paid?
- e. Is interest on customer deposits paid by check, in the form of a bill credit, or credited as an addition to the customer deposit balance?
- f. What is the Company's policy on customer deposits for collection, refund, and use as an offset against an uncollectible balance?
- g. Provide a copy of the Company's policy(s) relating to customer deposits.

36. For the test period and the preceding two 12-month periods, has the Company sold any property which had formerly been included in Plant Held for Future Use or devoted to utility service? If so, for each sale, describe the property sold; state

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whether, when and in what manner it had been included in rate base; show the details of how the gain or loss was calculated; indicate when the sale occurred; explain how and whether the Company is amortizing such gain or loss; and show how such amortization was computed.

37. The following questions are related to the Company's policies regarding accounting for CWIP, plant in service and depreciation:
- a. For each item of CWIP which the Company has transferred into utility plant in service for purposes of this filing, has a full 12 months of depreciation expense been included in the cost of service?
 - b. For each item of CWIP which the company has transferred into utility plant in service for the purposes of this filing, has an amount representing a full 12 months of depreciation expense been added to the total accumulated depreciation by which rate base is reduced?
 - c. Provide the same information as requested in subsection b. above for the deferred taxes related to the depreciation timing differences.
38. For major plant construction projects representing plant additions costing more than \$5 million added during 2006, 2007, 2008, 2009 and 2010 to date please state the following:
- a. Description of project.
 - b. Any economic feasibility studies done in a relationship to the project.
 - c. Any related cost savings achieved as a result of adding the addition.
 - d. Whether the project was for replacement, for new growth, environmental, or other.
 - e. Description of why the project was necessary.
39. Explain in detail the Company's procedure for accruing AFUDC and provide examples of AFUDC accrued during 2006, 2007, 2008, 2009 and 2010 to date. Discuss specifically how the Company computes the AFUDC rate, computes AFUDC monthly, adjusts AFUDC for the impact of the Alternative Minimum Tax and for interest that is capitalized for federal income tax purposes. Show examples of each calculation. Also provide references to PSC Orders which authorize or approve the calculation methods used by the Company.
40. List all revenue, expense and rate base amounts by account included in the test period relating to any Company owned or leased airport, airplane and helicopter facilities, if applicable. Also, provide any corporate policies relating to use of those aircraft.
41. Identify how much of the Company's materials and supplies balance at October 30, 2006, 2007, 2008 and 2009 is related to construction activities.

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Taxes

42. Please provide a copy of the corporate federal tax returns and supporting "M" schedules for 2007, 2008 and 2009.
43. Please provide detailed calculations of federal income taxes (budgeted and actual) for the following accounting periods:
 - a. the year ended 2007, 2008 and 2009.
44. Please provide workpapers detailing the calculation of each statutory addition and deduction used in arriving at taxable income in the above calculation. Also provide a narrative explanation of the effect of each statutory addition and deduction on tax and/or book income, and the Internal Revenue Code Section or Treasury Regulation calling for the adjustment.
45. For 2007, 2008 and 2009, please provide a copy of the U.S. Corporation Income Tax Return, and the Kentucky Corporate Income Tax Return and all other Kentucky Tax Returns. If separate returns were not prepared, please provide the detailed worksheets that were used to prepare the consolidated return.
46. Please provide the following information regarding deferred income taxes included in the test-year tax expense:
 - a. Calculation of all timing differences reflected in DFIT; show book amount and tax amount; indicate when amounts were included in book and in tax returns;
 - b. Tax rate applied to each timing difference;
 - c. Calculation of actual DFIT;
 - d. If different, reconcile book amount per cost of service and book amount in DFIT calculation. Identify and quantify all reconciling items.
 - e. The gross and net additions to deferred taxes. Please breakdown such additions by sub-account, providing the number and name for each account and sub-account. For each item by year, please reconcile the gross to net additions and explain how that reconciliation was derived.
47. Please provide a Consolidated Tax Savings calculation by year for each year 2006 through 2008.
48. Provide the effective (reflecting all consolidated tax savings) federal income tax rates for 2007, 2008 and 2009 and a derivation thereof.

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49. Please state whether the Company has or will file a consolidated federal or state tax return for 2007, 2008 and 2009 and if so, list those companies which will be included in the consolidated return.
50. Please list the name and business function of all Company subsidiaries and separately list those which are included in this case for ratemaking purposes.
51. Please provide worksheets which reconcile book and tax income and tax liability on the books and on the tax return for 2007, 2008 and 2009.
52. Please list and explain in detail the allocation methods used to allocate state and federal tax liability and tax credits between the Company and its subsidiaries. Please provide worksheets which show a detailed derivation of the allocations for 2007, 2008 and 2009. The derivation should include separate listing of contributions, indebtedness cost, NOL (current, carryforwards and carrybacks), each credit by type (such as the investment tax credit, jobs credit), and intercompany transactions.
53. Please list all typical intercompany transactions which are taxed by the federal government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each account.
54. Separately for 2007, 2008 and 2009, list all intercompany transactions which would be taxed by the federal government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or note). Please provide the book treatment of each amount.
55. Please list all typical intercompany transactions which are taxed by state government in the year of the transaction or the following year if a separate return is filed, but on which the tax is deferred if a consolidated return is filed. For each transaction please identify it by company, and type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.
56. Separately for 2007, 2008 and 2009, please list all intercompany transactions which would be taxed by state government in that year if a separate return was filed, but will not be taxed that year because a consolidated return was filed. For each transaction please identify it by company, type of transaction, and gain (loss) (deferred or not). Please provide the book treatment of each amount.
57. Please provide worksheets which derive the gross revenue and pre-tax accounting income and federal taxable income (loss), on a consolidated basis and on a separate

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return basis for each year for 2007, 2008 and 2009.

58. Please provide worksheets which derive the gross revenue and pre-tax accounting income and state taxable income (loss), on a consolidated basis and on a separate return basis for 2007, 2008 and 2009. Include in the worksheets a detailed reconciliation of book and tax income.
59. Please provide for each year from 2000 through 2008 the gross and net additions to deferred taxes. Please breakdown such additions within each year by sub-account, providing the number and name for each account and sub-account.
 - a. For each item by year please reconcile the gross to net additions and explain how that reconciliation was derived.
60. Please provide detailed worksheets showing the derivation of "excess tax over book depreciation" for 2007, 2008 and 2009.
61. Please provide the beginning and ending balances for 2007, 2008 and 2009 for Accumulated Deferred Income Taxes and Provisions for Deferred Income Taxes broken down by sub-account with the name and number of each sub-account.
62. Please provide the following amounts for 2007, 2008 and 2009:
 - a. Income tax expense, current, deferred, deferred-credit, investment tax credit deferred and investment tax credit amortized from prior years. Identify by Uniform System Account number.
 - b. Identify the benefit giving rise to each charge, as shown in the example below.
 - c. Separate federal and state amounts.
 - d. Cite the order or ruling on which the Company bases rate treatment of these benefits (normalized or flow-through). Note the rate treatment (normalized or flow-through).
 - e. State the accumulated total for each as it appears on the test period balance sheets. Identify by Uniform System Account Number.
 - f. State the rate base treatment of each item (e.g. deducted from rate base, cost-free capital, treated as equity, etc.).
 - g. Cite the order or ruling on which the Company bases treatment identified in f.
63. Please provide a detailed derivation of 2007, 2008 and 2009 research and development credits, including:

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- a. a list of all research, development and experimentation expenditures, and for each item provide separately:
 - (i) the amounts payable to inside and outside contractors;
 - (ii) the amount payable in the test period;
 - (iii) the total expenditures to be expensed in determining federal taxable income; and
 - (iv) the total expenditures qualifying for the R & E credit under I.R.C. paragraph 44f.

64. Identify all net operating loss carrybacks and carryforwards for KU, its parent and each subsidiary for 2006, 2007, 2008 and 2009.

65. What amount of KU interest expense for tax purposes and separately for book purposes was allocated to Kentucky regulated operations on a combined and intrastate basis during the test period? Please explain and provide a reconciliation of the difference.

66. Regarding the investment tax credit, please provide the amount of 3%, 4%, 7%, 10%, and 11% credits the company generated, booked for ratemaking purposes, and/or used as a credit against federal tax liability for each year from 2006 through 2009 and the derivation of each of those amounts.

67. For each distinct tax-timing difference for which the Company has provided deferred taxes, please identify the amount of excess deferred income taxes (i.e. deferred taxes accrued by the Company at federal tax rates higher than the current corporate tax rate, the excess is the difference over the current rate) existing on the Company's books at December 31, 2009 which can be flowed back to ratepayers on an accelerated basis (i.e. such amortization is not prohibited by the normalization requirements of the Internal Revenue Code). Show how these amounts are calculated.

68. Will the amount of investment tax credits utilized be increased if the Company is granted its requested rate increase in these proceedings? If not, why not? If so, provide calculations showing the Company's best estimate as to how much ITC will be utilized.

69. Provide detailed descriptions of any IRS audit, settlements with the Internal Revenue Service, or audit adjustments made during the three years ending December 31, 2009.

70. Provide a copy of any and all revenue ruling requests, IRS responses, and correspondence between the Company and the IRS during the ten years ending

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December 31, 2009.

71. List total property taxes and property tax refunds or abatement each year, for the test period and the most recent three years for which actual information is available. Describe and show the accounting treatment accorded to each item, showing journal entries, dates, accounts, amounts and descriptions.
72. List all amounts of property taxes under dispute at December 31, 2009, and indicate the tax year and the taxing district to which each relates.
73. List all property tax refunds, by geographical area and taxing authority, by year, received in the most recent three years through 2009.
74. Please explain and provide all workpapers and source documents supporting the derivation of the taxable bases for Kentucky property taxes for 2007, 2008 and 2009.
75. Provide full supporting documentation, workpapers and correspondence associated with refunds of any and all taxes other than income taxes received in 2007, 2008 and 2009. Indicate which accounts were affected and the associated dollar amounts. Also describe how the Company intends to treat this/these item(s) for rate case purposes.
76. Please state whether any settlements, penalties or interest resulting from audits by taxing authorities are included in expense per books in 2007, 2008 and 2009. If so, provide full details including the periods and issues resolved, the dollar amounts of settlement by issue, the taxing authority penalty or interest by issue, the taxing authority involved, the date of settlement, the current status of the payment, and the final resolution of the matter or status of the protest if unresolved.

Expenses

77. Please provide a copy of the Company's five-year (or shorter if 5 years is not prepared) operating, maintenance, and capital budgets prepared in 2007, 2008 and 2009.
78. For the budgets supplied in response to the preceding question, please provide a description of all variations from actual expense levels which are due to known and certain changes, providing supporting documentation. Indicate all variations from actual levels which result from the application of inflation or escalation factors. In those instances where inflation or escalation factors were utilized, explain the derivation of the factors used in each case. If a single factor was used, a summary description will suffice.
79. Please indicate, if known and quantifiable, any anticipated changes in jurisdictional

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allocation factors and the impacts thereof on the test period in this case.

80. Indicate the number of and expenses related to temporary or seasonal employees included in 2007, 2008 and 2009 jurisdictional expenses.
81. Please provide a schedule showing the percentage of increase in salaries and wages for both union and non-union employees for the test period and the three preceding 12-month periods. Break out non-union employees between CEO, executives making more than \$150,000 and management making less than \$150,000.
82. Please provide jurisdictional totals and amounts by payee, and an explanation of the services provided, for all amounts charged to outside services during 2007, 2008 and 2009.
83. Please provide copies of any studies or analyses prepared by or for the Company regarding the level of the Company's wages compared to the wages paid by other utilities, service companies, or any other entity.
84. Please provide the FICA wage base dollars included in total wages paid for the years ended December 31, 2007 and 2008.
85. Please provide the FICA wage base anticipated for the base and test periods and explain its derivation.
86. Please provide the percent of wages, employee benefits, overheads by type, employment taxes and other expenses charged to O&M on the basis of labor dollars (by the various labor categories, if possible) for 2007, 2008 and 2009. Please indicate the causes of any differences between the percentages (over 3 percent) from year to year.
87. State whether the filing includes any provision for corporate performance awards. If so, list the dollar amount for each program. Identify into which accounts and in what amounts it has been accrued.
88. Does overtime include normal pay plus premium or just premium? Identify the level of premium pay for 2007, 2008 and 2009.
89. Please provide a copy of any Company labor productivity analyses which have been performed during the past three years.
90. Please provide a copy of the Company's most recent pension plan and post-retirement benefits actuarial studies.

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91. With regard to pension expense:
- a. Please provide the most recent actuarial study.
 - b. Please identify the amount of pension expense included in 2007, 2008 and 2009. Also please provide workpapers showing the derivation of these amounts.
 - c. Please state whether the pension expense provided in part b, includes interest charges or earnings based on the time of payment. If yes, please identify the amount and provide workpapers or supporting documentation.
 - d. Please state the frequency with which pension contributions are made and the relationship of the payment date(s) to the period for which the contribution is being made. If the pension contributions are paid to the parent or service company, please identify both Company payment date(s) and the date(s) on which the contribution is actually made by the affiliate.
 - e. Please identify where pension expense has been included in the last working capital study and how the pension contribution date was recognized in determining the lag days for that category.
 - f. Please describe and quantify the effects FASB 87, 88 and 158 had on the pension plans for the Company for 2007, 2008 and 2009 if fully reflected.
92. What rate of interest is the Company currently earning on its pension plan fund balance?
93. Has the Company considered reducing the amount of post retirement health care, dental and life insurance coverage? If yes, provide details of any proposed reductions. If no, provide an explanation of why not.
94. Provide a complete copy of any and all actuarial reports prepared by or for the Company during the past three years concerning the cost of post retirement benefits other than pensions.
95. Post Retirement benefits other than pensions (OPEB's).
- a. Please provide complete workpapers showing the derivation of OPEB expense for 2007, 2008 and 2009.
 - b. Please show all assumptions and the basis of all calculations.
96. List expense amounts for workers compensation insurance and claims for each year 2007, 2008 and 2009. Indicate in which expense accounts these items are recorded.
97. Please state whether any amounts have been booked during the test period by the

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Company for the liability created pursuant to any employment severance compensation agreements.

98. Please list all steps the Company has taken to reduce the cost of medical insurance.
- a. Does the Company's insurance coverage require a coordination of benefits and, if so, how does it function?
 - b. Does the Company plan require a co-pay percentage by the employee? If so, what is the percentage and has it increased over the past three years? State the various levels over the past three years.
99. List employee relocation expense for the base and test periods and the previous three years. Indicate annually the amounts and accounts in which such expense is recorded.
100. Provide a complete copy of the Company's policy with respect to employee relocation, including full details as to cost reimbursement.
101. Provide the following information for the total company operations. If any amounts were allocated, show a calculation of the factor used to allocate each amount.
- a. An analysis of Miscellaneous General expenses for the test period. Include a complete breakdown of this account, including industry association dues, stockholder and debt service expenses, institutional advertising, conservation advertising, rate department load studies, director's fees and expenses, dues and subscriptions, and miscellaneous expenses. Provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the account number, date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more.
 - b. An analysis of Other Income Deductions for the test period. Include a complete breakdown of this account including donations, civic activities, political activities and other, and provide detailed workpapers supporting this analysis. At a minimum, the workpapers should show the account number, date, vendor, reference (i.e., voucher no., etc.), dollar amount, and brief description of each expenditure of \$500 or more.
102. Provide a detailed analysis of expenses incurred during the test period for professional services, including legal, engineering, accounting and other, and provide all workpapers supporting the analysis. At a minimum, the workpapers should show the payee, dollar amount, reference (i.e., voucher no., etc.), account charged, hourly rates and time charged to the company according to each invoice, and a description of the services provided.

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103. Provide a detailed analysis of contributions for charitable and political purposes (in cash or services), if any, recorded in accounts other than Other Income Deductions. Show the amount of the expenditure, the recipient of the contribution, and the specific account charged. If amounts are allocated, show a calculation of the factor used to allocate each amount. Detailed analysis is not required for amounts less than \$100, provided the items are grouped by classes.
104. Describe KU's lobbying activities and provide a schedule showing the name, salary, affiliation, all company-paid or reimbursed expenses or allowances, and the account charged for each individual whose principal function is lobbying on the local, state, or national level. If any amounts are allocated, show a calculation of the factor used to allocate each amount.
105. List each athletic and employee association to which the Company contributes, the associated amounts for the test period and preceding year and the accounts charged. State how the Company has treated these expenses in the test period.
106. List the dollar value of discounts for service and merchandise the Company provides to employees. Provide these amounts for the test period. Show in what accounts and amounts such expense was recorded. What employees are eligible to receive such discounts?
107. List all Company owned automobiles, other than service vehicles, and state the Company's policy for charging employees for the personal use of these automobiles and the Company policy of reporting the personal usage of these automobiles for Federal income tax purposes.
108. Does the Company maintain any recreational sites for the use of the public and/or Company employees? If so, please:
 - a. Identify each site and the type of recreational facility.
 - b. State whether each site is for public use or exclusively for employee use.
 - c. For each site identified in (a) above, state the amount of expense incurred during the test period to maintain it.
109. For the test period list all payments made for employee gifts, employee awards, employee luncheons and dinners, employee picnics and all other similar type items. For each, list the dollar amount paid, the payee, the account charged and state the purpose. Provide copies of invoices which exceed \$5,000.
110. Identify all expenses incurred during the test period for athletic events, tickets, sky boxes and all sporting activities.

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- a. Specifically identify the activity, dollar amount and account charged.
 - b. Provide copies of paid vouchers and invoices supporting these expenditures.
111. Does the Company or any affiliates employ chauffeurs? If so, identify the expenses included in the test period, including account number.
112. With regard to research and development (R&D) expenditures, please provide:
- a. A monthly breakdown of the R&D expenses by project included in 2007, 2008 and 2009.
 - b. A comparison of actual vs. budgeted expenditures for 2007, 2008 and 2009.
 - c. A detailed explanation of the causes of any increase from 2005 levels to 2006 levels and from 2006 to 2007 levels and why such an increase is necessary and reasonable.
 - d. A summary description of each of the R&D projects identified and the benefit to be derived by ratepayers.
 - e. Please provide the costs by project for each year of 2007, 2008 and 2009.
113. With regard to R&D projects, does KU's regulated operations realize any royalties, profits from commercialization, or other forms of reimbursement or funding? If yes, please identify the amounts of all such items in 2007, 2008 and 2009.
114. With regard to all capital and expense accounts included in the filing, please provide:
- a. A monthly breakdown of the expense by capital project and/or expense account included in 2007, 2008 and 2009.
 - b. A comparison of actual vs. budgeted expenditures for 2007, 2008 and 2009.
 - c. A detailed explanation of the causes of any increase from 2005 levels to 2006 levels and from 2006 to 2007 levels and why such an increase is necessary and reasonable.
 - d. A summary description of each of the capital projects identified and the benefit to be derived by ratepayers.
 - e. Please provide the costs by project for each year of 2007, 2008 and 2009.
115. Please provide a detailed analysis of all charges booked during the test period for advertising expenditures. Include a complete breakdown, including but not limited to these categories: (1) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other. The analysis should specify the account charged, the purpose of the expenditure and the expected benefit to be derived.
116. For each advertising expense over \$10,000 recorded by the Company during the test

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period, state the payee, amount, date and purpose. Also provide a copy of the associated invoice and a copy of (or if a non-print ad, the text of) each advertisement.

117. Are there any advertising costs being incurred by the Company which cannot be identified with a specific advertisement? If so, please itemize and describe each such cost, and list the associated amounts for each year 2007, 2008 and 2009.
118. Break down the Company's advertising expense for the test period into its components, i.e., labor, overhead, materials and fees to agencies, etc.
119. Does the Company have any studies as to the effectiveness of its advertising and marketing programs? If so, describe by name, date and contents each study the Company has. Provide a copy of all such studies in the last three years.
120. Please list the trend in advertising expense per dollar of revenue for the five year period ending with 2007. If the Company has not made this calculation, please supply the information necessary to make it.
121. Please provide a listing of and a copy of any and all Commission Orders the Company has reviewed or relied upon in preparation of its filing in this case concerning the ratemaking treatment of costs for each distinct type of advertising expense it incurs, including but not limited to these categories: (1) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other.
122. List any antitrust expense included in the test period.
123. Does the Company's proposed rate increase include any claim for attrition or suppression of sales?
 - a. If so, please reference where this is presented.
 - b. Provide a complete copy of any and all attrition studies or analyses prepared by or for the Company during the period 2006 through 2007.
124. Explain the method used by the Company to project uncollectibles for the test period. Include an explanation of all assumptions used and a detailed explanation, including examples, of whether and how historical data was used in making this projection.
125. Provide for each year 2006, 2007, 2008 and 2009 the total dollar write-offs to uncollectibles reserve with and without subsequent recoveries.
126. Please list by customer and amount and by year for the period 2005 through 2008 any uncollectible accounts which have been written off and which exceeded

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\$1,000.00.

127. List and describe in detail any cost-saving programs implemented 2005 through the present.
 - a. For each program listed in response to this request, show the anticipated and achieved savings. Include calculations of savings amounts and explain any assumptions used in such calculations.
 - b. Provide the cost-benefit analyses for each such program.
 - c. Show the impact of any such cost-saving programs on the test period.
128. Provide a complete explanation of any and all expense reduction goals (cost savings programs) the Company had concerning the development of the 2007, 2008 and 2009 budgets.
129. List for the test period, the amount of country club initiation fees, stock purchase payments, if applicable, annual dues and expenses which were paid and to what account these fees were charged.
 - a. For each payment list the individual whose name the membership is in or who uses the club, his (her) title, and name of the country club.
130. Provide a copy of the Annual Report of EEI/AGA and every other organization of which Company was/is a dues-paying member during 2007, 2008 and 2009.
131. Provide a copy of the formula used to compute, and the actual calculation of the Company's EEI/AGA dues in 2006, 2007, 2008 and 2009. Also, provide a complete copy of invoices received from EEI/AGA for dues for these years.
132. Please provide any documents in KU's possession that show how EEI/AGA spends the dues it collects, including the percentage that goes to legislative advocacy, legislative policy research, regulatory advocacy, regulatory policy research, advertising, marketing, utility operations and engineering, finance legal, planning and customer service, and public relations.
133. Has the Company included in test period operating expense any amount for EEI/AGA Media Communications? If so, state the amount, indicate in which account this has been recorded, and provide a citation to any and all Commission Orders or other authority upon which the Company is relying for the inclusion of such expense in the test period.
134. Is the Company relying upon any NARUC reports or other studies for the exclusion from or inclusion in rates of a portion of its EEI/AGA dues? If so, please provide a copy of such report and indicate how the report's recommendations have been

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included in its filing.

135. List all travel and entertainment expenses incurred in the test period by Company employees in relation to EEI/AGA and other industry association activities. Show accounts, amounts, descriptions, person, job title and reason for the expense. Provide a copy of employee time and expense reports and invoices documenting such expenses.
136. Do any of the Company's personnel actively participate on Committees and/or any other work for any industry organization to which the Company belongs?
 - a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work.
 - b. List any and all reimbursements received from industry associations, for work performed for such organizations by Company employees.
137. Please provide copies of all expense reports (or similar documents) which exceed \$1,000 submitted by Company officers during 2007, 2008 and 2009 for reimbursement of business or personal expenses.
138. For each injury and damage claim, where the settlement exceeded \$10,000 for the years 2007, 2008 and 2009, list by year each such claim, the basis for the claim, the dollar amount of the claim paid and the associated legal fees.
139. State the amount of injuries and damages expense for each of the last three years.
140. Itemize each component of insurance expense included in the test period, and provide comparative information for 2007, 2008 and 2009. Indicate the accounts and amounts in which each item of insurance expense is recorded.
 - a. For any component of the Company's insurance expense which has fluctuated by more than 10% or \$10,000 from one year to the next, provide an explanation as to the cause of such fluctuation.
141. Itemize the legal services expenses included in 2007, 2008 and 2009 for rate case related work. For each distinct item state: payee; amount; account; purpose; docket, case, or proceeding reference; and describe briefly the nature of the case or legal service received.
142. Please itemize the amount of non-rate case legal expense for 2006, 2007, 2008, 2009 and 2010 to date. For each distinct item over \$5,000 show payee, amount, account and indicate what services were performed and what the subject matter of the services was.

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- a. Provide copies of all invoices which exceed \$10,000. This should be the complete document including a detailed description of work performed.
143. List all fees during the test period, the previous two years and 2010 to date for maintaining lines of credit. List such fees for each line of credit which the Company maintains. Indicate in which account such fees are recorded.
144. Does the Company employ a fringe-benefit or overhead factor to assign overhead costs to specific projects? If so, state what these factors were in 2007 and 2008 and show in detail how they were calculated.
145. List and describe all maintenance programs and expenses which have been deferred into the test period from prior years, and for each item, explain the Company's reason for such deferral.
146. List all merchandise-related revenue, expense and rate base items included in the test period by account and amount.
147. List each abnormal or non recurring charge or credit which occurred during 2007, 2008, 2009 and 2010 to date, and which exceeded \$10,000.00.
 - a. For each such charge or credit, state the basis and dollar magnitude of each.
 - b. Provide copies of invoices, journal entries or other documentation to support each abnormal or non recurring item.
148. Itemize all expenses over \$5,000 recorded by the Company during 2007, 2008 and 2009 in General Office Expense. For each, state the payee, amount, date, purpose and subaccount. Also provide a copy of the associated invoice for amounts over \$10,000.
149. List by account the Company's annual O&M expenses for the ten years ending 2009, plus 2010 to date. For each account having a variance over the prior year exceeding 10%, explain the cause of such variance, listing and describing each significant causative item and the associated dollar amount.
150. Penalties and fines. List and describe any and all penalties and fines in the test period and the preceding three years. Indicate in which account each such item was recorded.
151. List all productivity savings expected to be realized by the Company as a result of increased employee experience.

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152. List each facility, location and asset which is included as rental expense. For each item include a description, the annual or monthly rental rate, the account and amount included in the base and test period expense.
153. Provide, by year, all affiliated operating expenses charged to Kentucky regulated operations for the 10 years ending 2009.
154. Provide detailed support for any Management Fees included in the filing. Provide this in Microsoft Excel or compatible format. Include total charges incurred by each corporate department and the amount each of these departments allocated to Kentucky regulated operations. Also include the number of employees in each department and the method used to allocate charges for each department.
155. Provide a general ledger listing or similar report of all transactions that comprise any corporate charges allocated to regulated operations.

Depreciation

156. Please identify, describe fully, and provide full documentation of any capital or maintenance plans or programs that the Company has undertaken or is considering undertaking that will extend or shorten the life of any of its electric plant.
157. Please identify, describe fully, and provide full documentation of any changes in the definition of plant units subject to capitalization that the Company has adopted during the last 20 years.
158. Please identify, describe fully, and provide full documentation of any changes in the definition or treatment of salvage or removal/dismantlement costs that the Company has adopted during the last 20 years.
159. Please provide a copy of the Company's most recent depreciation study relating to electric plant and the Order(s), Decision(s), Stipulation(s) and/or Settlement(s) establishing the current electric depreciation rates.
160. Please provide the calculation of the current depreciation rates (or those used to calculate the test period depreciation expense, if different) in electronic format (Excel) with all formulae intact. Show all parameters used (i.e., ASL, curve, remaining life, net salvage ratio), and provide a source for those parameters. Please explain any differences in the parameters or rates from those that were ordered when the rates were adopted.

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161. Does the Company maintain its book reserve by plant account? If not, explain why not and explain how the book reserves were determined for use in calculating the current depreciation rates.
162. Please provide the current depreciation rates, split into three separate components: capital recovery, gross salvage and cost of removal.
163. Please provide any and all internal studies and correspondence from 2006-2009, inclusive, concerning FASB Statement No. 143, FIN 47 and FERC Order No. 631 in RM-02-7-000.
164. Please provide complete copies of all correspondence with the following parties from 2006-2009, inclusive, regarding FASB Statement No. 143, FIN 47 and FERC Order 631 in RM02-7-000:
 - a. External auditors and other public accounting firms,
 - b. Consultants,
 - c. External counsel,
 - d. Federal and State regulatory agencies, and
 - e. Internal Revenue Service.
165. Regarding FASB Statement No. 143, FIN 47, and FERC Order No. 631 in Docket No. RM02-7-000, on a plant account-by-plant account basis, please identify any and all "legal obligations" associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and (or) the normal operation of the assets in the account. For the purposes of this question, please use the definition of a "legal obligation" provided in FASB Statement No. 143: "an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel."
166. For any asset retirement obligations identified above, please provide the "fair value" of the obligation. For the purposes of the question, fair value means "the amount at which that liability could be settled in a current [not future] transaction between willing parties, that is, other than in a forced or liquidation transaction." Please provide all assumptions and calculations underlying these amounts.
167. Please provide the "credit adjusted risk free rate" used for any and all ARO calculations under FASB Statement No. 143, FIN 47, and FERC Order No. 631 calculations to date.
168. Please provide complete copies of all Board of Director's minutes and internal management meeting minutes from 2005-2008, inclusive, in which any or all of the

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following subjects were discussed: the Company's electric plant depreciation rates; retirement unit costs; SFAS No. 143; FIN 47; and, FERC RM02-7-000.

169. Please provide all accounting entries (debits and credits) relating to SFAS No. 143 and FIN 47, along with all workpapers supporting those entries. Please provide all these workpapers and calculations in electronic format (Excel) with all formulae intact.
170. Please refer to page 76 of KU's December 31, 2008 Form 10-K. If not provided elsewhere, provide the workpapers supporting the calculation of the \$707 million (2007) and \$698 million (2006) regulatory liabilities for costs of removal.
- a. Please provide all these workpapers and calculations in electronic format (Excel) with all formulae intact.
 - b. Provide the calculation of the cost of removal regulatory liability amounts on a plant account by plant account basis.
 - c. Provide the cost of removal regulatory liability amounts on a plant account by plant account basis attributed to Kentucky jurisdictional plant.
171. Provide an analysis of the regulatory liability for accrued asset removal costs since inception identifying and explaining each debit and credit entry and amount. Also, provide the copies of the pages from each of KU's SEC Form 10Ks, Form 10Qs and Annual Reports in which SFAS No. 143 was ever mentioned, whether or not KU had quantified an amount of the regulatory liability at the time. Specify the exact date each of these reports was issued and released to the public.
172. Provide KU's projection of the annual year-end balance in the regulatory liability for cost of removal obligations for KU for the next 20 years. If not available for the next twenty years provide for as many years into the future that the projection is available. If this projection has not been made, please explain why not. Provide in electronic format (Excel) with all formulae intact.
- a. For this projection assume that all of KU's current depreciation rates are continued in use.
 - b. Explain all other assumptions used to make this projection.
173. For all accounts for which KU has collected non-legal AROs, but instead recorded a regulatory liability (regulatory liability for cost of removal), please provide the fair value of the related asset retirement cost as of December 31, 2005; December 31, 2006; December 31, 2007, December 31, 2008 and December 31, 2009. For the purposes of this question, assume that KU has legal AROs for these accounts, and use the life and dispersion assumptions reflected in the current depreciation rates.

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174. Provide the calculation of the annual amount of future gross salvage, cost of removal and net salvage incorporated into KU's existing depreciation rates. If any of the amounts are reduced by the total amount of non-legal AROs included in year-end accumulated depreciation, show that calculation.
175. Are the amounts of cost of removal and gross salvage incorporated into the existing and proposed depreciation rates the same as they would have been in the absence of SFAS No. 143 and FIN 47? Please explain.
176. With respect to the Regulatory Liability relating to cost of removal obligations which KU reclassified out of accumulated depreciation:
- a. Do you agree that this constitutes a regulatory liability for regulatory purposes in Kentucky? If not, please explain why not.
 - b. Do you agree that this amount is a refundable obligation to ratepayers until it is spent on its intended purpose (cost of removal)? If not, why not?
 - c. Please explain the repayment provisions associated with this regulatory liability.
 - d. Please explain when you expect to spend this money for cost of removal.
 - e. Please explain what you have done with this money as you have collected it. If you say that you have spent it on plant additions, please provide documentation.
 - f. Identify and explain all other similar examples of KU's advance collections of estimated future costs for which it does not have a legal obligation.
 - g. Does KU agree that the PSC will never know whether or not KU will actually spend all of this money for cost of removal until and if KU goes out of business? If not, why not?
 - h. Does KU believe that amounts recoded in accumulated depreciation represent capital recovery? If not, why not?
 - i. Whose capital is reflected in accumulated depreciation – shareholders' or ratepayers'?
177. Does KU commit to remove each asset for which it is collecting cost of removal and does it commit to spend all of the money it is collecting for cost of removal, on cost of removal? If the answer is yes, explain why KU does not have legal AROs under the principal of promissory estoppel. Please explain.
178. Does KU consider that it is bound by SEC regulations to record accruals for future costs of removal as regulatory liabilities?

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- a. If so, please provide a record of those accruals in as much account detail as is available along with the workpapers used to develop those accruals.
 - b. If not, please explain why not.
 - c. State whether the Company proposes to separate retirement cost accounting from depreciation accounting with separate rates and reserves. If the Company does not propose such separation, please state fully the reasons for not doing so.
179. Please identify and describe the level of detail, e.g. by account, functional category, at which the Company computes the depreciation expense for purposes of financial reporting, Commission reporting, and ratemaking. Explain fully any differences among these three depreciation calculations.
180. State whether the Company has forecast any non-legal removal costs that it does not regard as regulatory liabilities. Please describe these costs in detail, state fully the reason(s) for your belief that such forecast costs are not regulatory liabilities, and identify the forecast amounts of such removal costs in as much detail as is available. Provide the supporting documentation for each forecast amount.

III. RATE OF RETURN

A. GENERAL QUESTIONS

181. Please provide copies of all presentations made to rating agencies and/or investment firms by KU between January 1, 2009 and the present.
182. Please provide copies of all prospectuses for any security issuances by E.ON AG, E.ON. U.S. LLC, and KU since January 1, 2009.
183. Please provide copies of all studies performed by KU or by consultants or investment firms hired by KU to assess (1) KU financial performance, (2) the performance of KU relative to other utilities, or (3) the adequacy of KU's return on equity or overall rate of return.
184. Please provide copies of credit reports for E.ON AG, E.ON. U.S. LLC, and KU from the major credit rating agencies published since January 1, 2008.
185. Please provide copies of all correspondence between E.ON AG, E.ON. U.S. LLC, and KU and any of the three major bond rating agencies (S&P, Moody's, and Fitch) from January 1, 2008 to the present. These include copies of letters, reports, presentations, emails, and notes from telephone conversations.

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186. Please provide the breakdown in the expected return on pension plan assets. Specifically, please provide the expected return on different assets classes (bonds, US stocks, international stocks, etc.) used in determining the expected return on plan assets. Please provide all associated source documents and workpapers.
187. Please provide KU's authorized and earned return on common equity for electric operations over the past five years. Please show the figures used in calculating the earned return on common equity for each year, including all adjustments to net income and/or common equity. Please provide copies of all associated workpapers and source documents. Please provide copies of the source documents, workpapers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
188. Please provide copies of the financial statements (balance sheet, income statement, statement of cash flows, and the notes to the financial statements) for KU, E.ON U.S. LLC, and E.ON AG for the past 2007 and 2008. Please include 2009 financial statements when they become available. Please provide copies of the financial statements in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
189. For the past two years, please provide the dates and amount of: (1) cash dividend payments made by KU to E.ON. U.S. LLC; and (2) cash equity infusions made by E.ON. U.S. LLC into KU.

Testimony of Dr. William E. Avera

190. Please provide copies of the workpapers used by Dr. Avera in preparing his testimony and schedules.
191. Please provide copies of the publications cited in the testimony.
192. With reference to page 24, lines 1-12, please: (1) indicate the justification for each of the screens applied to the electric utilities in the Value Line Investment Survey; (2) the companies eliminated from the group from each of the screens; and (3) the values or reasons that each of the companies were eliminated.
193. With reference to page 25, lines 6-13, please: (1) list the screens applied to the *Value Line* database in establishing the Non-Utility Proxy Group; (2) indicate the justification for each of the screens applied to the companies in the *Value Line Investment Survey* in establishing the Non-Utility Proxy Group; (3) the companies eliminated from the group from each of the four screens; (4) the reasons that each of the companies were eliminated; and (5) the companies eliminated by the requirement of at least two published growth rates estimates.

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194. With reference to page 24, lines 1-3, please provide the individual data for the companies in the proxy group which were used to assess the riskiness of the proxy group relative to KU.
195. With reference to page 24, lines 1-18, Please provide copies of all empirical studies performed that compare the business, financial, and investment risk of KU: (1) the utility group; and (2) the non-utility group.
196. With reference to page 37, lines 10-26, and Schedule WEA-2, please provide: (1) the data, methodology, calculations, and workpapers used to eliminate the low and high DCF cost of estimates; and (2) the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.
197. With reference to page 38, lines 1-15, please provide copies of FERC orders that specify its 'test of economic logic' as it relates to low DCF estimates.
198. With reference to page 39, Table WEA-3, please provide copies of all source documents, workpapers, and data used in the construction of Table WEA-3. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.
199. With reference to page 43, lines 1-22, and Schedule WEA-6, please provide copies of all source documents, workpapers, and data used in the DCF analysis applied to the S&P 500. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.
200. With reference to pages 46-48 and Schedule WEA-8, please (1) list all regulatory cases (by name, docket number, and filing date) in which Dr. Avera has provided rate of return testimony and employed his Expected Earnings Approach to estimating the cost of equity capital; (2) indicate all cases (by name, docket number, and date), other than those cited, in which a regulatory commission has explicitly adopted Dr. Avera's Expected Earnings Approach to estimating the cost of equity capital in arriving at an overall rate of return; and (3) provide copies of the 'Rate of Return' section of the Commission's decisions for all cases in which a regulatory commission has adopted the Dr. Avera's Expected Earnings Approach.
201. With reference to pages 47-50, please provide: (1) copies of all data, workpapers, and source documents used in the development of the flotation cost adjustment for KU; and (2) document all equity flotation costs associated with financings by KU in the past three years.
202. With reference to pages 53-59, and Exhibit WEA-10, please provide copies of all source documents, workpapers, and data used in the capital structure analysis.

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Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.

203. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-2. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
204. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-3. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
205. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-4. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
206. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-5. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
207. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-6. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
208. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-7. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
209. Please provide: (1) copies of the source documents, workpapers, and underlying data used in Exhibit WEA-8; (2) please provide an expected earnings analysis for the non-utility proxy group, and explain why such an analysis was not presented in Exhibit WEA-8; and (3) the data and workpapers used in (1) and (2) in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact.

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Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.

210. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-9. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.
211. Please provide copies of the source documents, workpapers, and underlying data used in the development of Exhibit WEA-10. Please provide the data and workpapers in both hard copy and electronic formats (Microsoft Excel), with all data and formulas intact. Please also include electronic copies (Microsoft Excel) of the Exhibit, leaving all data and formulas intact.

Testimony of Mr. S. Bradford Rives

212. With reference to Exhibit 2, page 1 of 1, please provide copies of the data, source documents, and workpapers used to develop the capital structure for the company in Exhibit 2. Please provide copies of the source documents, workpapers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
213. With reference to Exhibit 2, page 1 of 1, please provide copies of the data, source documents, and workpapers used to develop the adjustments to the capital structure for the electric and gas operations of the company in Exhibit 2. Please provide copies of the source documents, workpapers, and data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
214. With reference to Exhibit 2, page 1 of 1, please provide the quarterly capitalization amounts and ratios, including and excluding short-term debt, for the past three years for KU (2007-2009). Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.
215. With reference to pages Exhibit 2, Column 15, please provide (1) all data, workpapers, source documents, and calculations used in computing the short-term and long-term cost rates; (2) all details (issue date, debt amounts, underwriter, underwriting spread, SEC filings, etc.) associated with all financings used in determining the Company's short-term and long-term debt cost rates; and (3) the methodology, computations, and associated workpapers used to compute the short-term debt cost rate and intercompany loans. Please provide the data in both hard copy and electronic (Microsoft Excel) formats, with all data and formulas intact.

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IV. RATE DESIGN

215. Please provide a fully executable computerized copy of the KU class cost of service study in Microsoft Excel format. In this response provide all linked files.
216. Please explain and provide all workpapers and spreadsheets showing the determination of the separation of Production and Transmission costs among Intermediate, and Peak implicit in the determination in KU Seelye Exhibit 17, Page 1. In this response, explain the relevance or relationship with KU Seelye Exhibit 17 of the Non-Time-Differentiated cost (34.89%), Summer Peak Period Cost (21.86%) and Winter Peak Period Costs (43.25%). Please provide this response in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel), including all workpapers, source documents, calculations etc. that support the amounts, assumptions, and calculations presented therein.
217. Please provide all workpapers, source documents, and electronic spreadsheets showing the development of each external allocator "functional vector" utilized in Mr. Seelye's KU class cost of service study and referred to at Page 62. In this response, provide the source for all data and the bases for any weightings. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).
218. For each KU and LG&E generating unit that was in service at the end of the test year, owned individually, jointly, or partially, please provide the following:
- (a) names of owners (and ownership percentages);
 - (b) type and fuels;
 - (c) total nameplate (rated) capacity (MW);
 - (d) total and individual company gross investment at the end of test year;
 - (e) total and individual company depreciation reserve at the end of test year;
 - (f) total and individual company annual test year depreciation expense;
 - (g) gross KWH produced during the test year; and,
 - (h) net (less station use) KWH produced during the test year.
219. For each KU and LG&E generating unit included in this rate application that was not actually in service at the end of the test year, i.e., included in CWIP, please provide the following:
- (a) names of owners (and ownership percentages);
 - (b) type and fuels;
 - (c) total nameplate (rated) capacity (MW);
 - (d) total and individual company gross investment at the end of test year;

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- (e) total expected gross investment when ultimately placed in service; and,
(f) design or expected rate of each fuel type.
220. Please provide the combined KU and LG&E generating order of dispatch by unit and basis for this order of dispatch for units in service during the test year.
221. Please provide the combined KU and LG&E generating order of dispatch by unit and basis for this order of dispatch, with the addition of all units currently included in CWIP.
222. Please provide total system, total KU, total LG&E, and KU class contributions to each monthly system (KU + LG&E) coincident peak demand during the test year. Provide class contributions at generation voltage level. In this response please provide the date and hour of each provided observation.
223. Please provide total system, total KU, total LG&E, and KU class contributions to the 24 highest system (KU + LG&E) having coincident peak demands during the test year. In this response, please provide the date and hour of each provided observation.
224. For each KU and LG&E generating unit, please provide all forced (unscheduled) outages (dates, time, and duration) by unit during the test year.
225. Please identify and explain any events or circumstance occurring during the test year that materially (significantly) altered the normal (typical) economic dispatch of LG&E's and KU's electric Production resources (if any).
226. For each KU and LG&E generating unit, please provide average annual fuel cost per KWH during test year.
227. Please specifically explain and define how KU distinguishes between primary and secondary voltage; e.g., voltage level.
228. Please provide a copy of the most recent KU class load study including all supporting tables, schedules, and data.
229. Please provide all workpapers, analyses, calculations, etc. supporting all KU non-jurisdictional and jurisdictional class demands (loads) utilized in the jurisdictional and class cost of service studies. In this response, please explain and indicate how class demands were specifically determined or estimated. Include all definitions of demand utilized; e.g., CP, NCP and sum of individual customers. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

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230. For each KU substation dedicated to specific native load customer(s) or non-native load customer(s), please identify each substation and the type of dedicated customer served by the substation; i.e., rate schedules, customer name, and non-jurisdictional/jurisdictional.
231. Please explain in detail and itemize individual "Property Taxes" and "Other Taxes" included in KU Seelye Exhibit 20, Pages 15 and 17.
232. Please explain where Revenues from reconnection charges, temporary services, other service revenue and refundable advances (which comprised miscellaneous service revenue in Docket No. 2008-00251) are included in KU's Class Cost of Service Study. In this response please itemize and quantify each item individually.
233. Please explain where Revenues from AATV attachment, other rent-electric property, and rent from fiber optics (which comprised "rent from electric property" in Docket No. 2008-00251) are included in KU's Class Cost of Service Study. In this response please itemize and quantify each item individually.
234. Please explain how interruptible (curtailment riders: CSR1, CSR2, and CSR3) customers' demands and energy usage are reflected in the KU class cost of service study.
235. With regard to KU's current Curtailment Service Rider 1 ("CSR1"), please provide the following amounts by rate schedule, separated between Primary and Transmission, for each month of the test year:
- (a) number of customers;
 - (b) total firm contract demand;
 - (c) total contract curtailment load;
 - (d) total billing demand;
 - (e) total demand credits;
 - (f) total non-compliance charges by month; and,
 - (g) listing of date, time, duration, and estimated MW curtailment.
- Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).
236. With regard to KU's current Curtailment Service Rider 2 ("CSR2"), please provide the following amounts by rate schedule, separated between Primary and Transmission, for each month of the test year:
- (a) number of customers;
 - (b) total firm contract demand;
 - (c) total contract curtailment load;
 - (d) total billing demand;
 - (e) total demand credits;

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- (f) total non-compliance charges by month; and,
- (g) listing of date, time, duration, and estimated MW curtailment.

Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

237. With regard to KU's current Curtailment Service Rider 3 ("CSR3"), please provide the following amounts by rate schedule, separated between Primary and Transmission, for each month of the test year:
- (a) number of customers;
 - (b) total firm contract demand;
 - (c) total contract curtailment load;
 - (d) total billing demand;
 - (e) total demand credits;
 - (f) total non-compliance charges; and,
 - (g) listing of date, time, duration, and estimated MW curtailment.

Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

238. With regard to KU's proposed Curtailable Service Rider ("CSR") referenced at Pages 20-23 of Mr. Seelye's direct testimony, please provide all workpapers, spreadsheets, source documents, assumptions, etc. utilized to develop the CSR provisions (curtailable hours, buy-through rates, etc.) being proposed in this case. Please provide the response in hard copy as well as in Microsoft readable electronic format as applicable (preferably Microsoft Excel).

239. With regards to the Specific Assignment of Curtailable Service Rider credits and avoided costs shown in KU Seelye Exhibit 20, Page 23 and 24:
- (a) please explain what the <\$7,430,743> of "Curtailable Service Rider Avoided Cost" represents and provide all workpapers showing the determination of this amount;
 - (b) please explain and provide all workpapers, spreadsheets, source documents, and analyses showing how the "specific assignments" were made to individual classes; and,
 - (c) please explain the basis and provide all workpapers and spreadsheets showing how the Allocation of Curtailable Service Rider Credits were made; e.g., the development of Allocation Vector "INTCRE."

240. Please provide a list of KU distribution overhead conductor types and sizes currently being installed (typical), separated by primary system and secondary system.

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241. Please provide the total installed KU primary voltage Overhead conductors footage.
242. Please provide the total installed KU secondary voltage Overhead conductors footage.
243. With respect to Mr. Seelye's KU zero-intercept analysis (summarized in Exhibits 21 through 23), please provide:
- (a) statistical output including all diagnostic statistics;
 - (b) specific definition of dependent and independent variable(s) utilized corresponding to the data provided in each Exhibit;
 - (c) specific regression model (including coefficient);
 - (d) definition of "size" for each account;
 - (e) definition of "quantity" for each account; and,
 - (f) source documents supporting Mr. Seelye's regression data.
244. Please provide Seelye KU Exhibits 21 through 23 in executable electronic spreadsheets. In this response include all analyses and calculations conducted to develop each zero-intercept analysis.
245. Please provide the following separated between primary and secondary (as available) by vintage year, size, and type for KU Account 365 (Overhead Conductors) in the greatest level of detail available:
- (a) installed footage;
 - (b) gross investment;
 - (c) materials investment;
 - (d) capitalized labor; and,
 - (e) Handy-Whitman Cost Index or equivalent.

If all data is not available for all years, please provide the level of detail that is available. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

246. Please provide the following separated between primary and secondary (as available) by vintage year, size, and type for KU Account 367 (Underground Conductors) in the greatest level of detail available:
- (a) installed footage;
 - (b) gross investment;
 - (c) materials investment;
 - (d) capitalized labor; and,
 - (e) Handy-Whitman Cost Index or equivalent.

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If all data is not available for all years, please provide the level of detail that is available. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

247. Please provide the following separated between primary and secondary as available by vintage year, size and type for KU Account 368 (Line Transformers) in the greatest level of detail available:
- (a) installed units;
 - (b) gross investment;
 - (c) materials investment;
 - (d) capitalized labor; and,
 - (e) Handy-Whitman Cost Index or equivalent.

If all data is not available for all years, please provide the level of detail that is available. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

248. Please explain how and where Curtailable Rider revenue credits are reflected in the KU revenues in Exhibits 5, 6, and 7 and class cost of service study (Seelye Exhibits 19 and 20).
249. Please provide the following KU Exhibits associated with the electric operations filing in executable Excel format (include all linked files):
- (a) Seelye Exhibit 2;
 - (b) Seelye Exhibit 4;
 - (c) Seelye Exhibit 5;
 - (d) Seelye Exhibit 6;
 - (e) Seelye Exhibit 7;
 - (f) Seelye Exhibit 8;
 - (g) Seelye Exhibit 9;
 - (h) Seelye Exhibit 10;
 - (i) Seelye Exhibit 12;
 - (j) Seelye Exhibit 15; and,
 - (k) Seelye Exhibit 16.

Please include in this response all the workpapers, spreadsheets, source documents, etc. that support the amounts, assumptions and calculations presented in these Exhibits.

250. Please provide KU adjusted test year General plant by FERC account and sub-account.

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251. Please provide KU adjusted test year CWIP in the greatest detail available. Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).
252. Please provide KU adjusted test year depreciation reserve and depreciation expense by FERC account.
253. Please provide all KU calculated, actual, or estimated test year uncollectible expense by customer class.
254. Please provide actual and estimated KU meter reads by class during the test year, and/or the most recent 12 months available.
255. Please provide the following by month for the period April 2006 through the most recent month available by rate schedule for KU:
- (a) customers billed; and,
 - (b) billed KWH (as applicable).

Please provide in hard copy as well as in Microsoft readable electronic format (preferably Microsoft Excel).

256. With regard to KU Purchased Power (Account 555) in Seelye Exhibit 19, Page 17, please provide:
- (a) all workpapers and analyses showing the determination of total demand costs within the Account total of \$177,630,092; and,
 - (b) all workpapers and analyses showing the determination of total energy costs within the Account total of \$177,630,092).
257. With regard to KU Intercompany Sales of \$37,366,206 (Seelye Exhibit 20, Page 23), please provide:
- (a) a detailed explanation along with all workpapers and analyses showing the pricing methodology (basis) and amount (units and dollars) for sales to affiliates; and,
 - (b) if not provided in (a) above, please provide the detailed determination of test year Intercompany sales (units and dollars) by month and by affiliate.
258. Reference each KU rate schedule. Please provide a history of all base rates during the last 10-years. In this response please provide each rate element (e.g., customer charge, energy charge, demand charge, etc.) as well as the effective data of each base rate.

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259. Please provide a table or matrix comparing each rate class in this filing with the rate classes shown in KU's last cost of service study in Docket No. 2008-00251. In this response please explain any consolidations and migrations.
260. With regard to KU Seelye's direct testimony at Page 49, Lines 20 and 21, Exhibit 11, please provide all detailed SAS output reports including diagnostic statistics, confidence intervals, number of observations, coefficients, etc. regarding the statistical modeling developed in this case.
261. With regard to KU Seelye Exhibit 13, please explain what timing and size metrics the coefficients measure in terms of usage. In other words, do the coefficients relate to daily or monthly usage, sample size, or total class usage? If sample size, please explain in detail and provide all workpapers, analyses, and spreadsheets used to adjust from sample to population amounts.
262. Please provide all weather related data for all weather stations in KU's (or its Kentucky affiliates) possession (whether utilized or not in this case) in electronic format. Please provide in Microsoft Excel format if available. If not available in Excel format, please provide in ASCII, common delineated or fixed field format with all fields labeled or identified. In this response, include all weather stations for which data is available, all periods in which data is available, and all weather characteristics available (e.g., HDD, CDD, Max Temp, Min Temp, etc.).
263. Please identify the weather station(s) utilized by Mr. Seelye to conduct his KU weather normalization analyses.
264. With regard to Seelye KU Exhibit 13, please provide all input data (as selected) for each model in electronic format. Please provide in Microsoft Excel format if available. If Excel format is not available, please provide in ASCII common delineated or field format with all fields labeled or identified.
265. With regard to Seelye KU Exhibit 13:
- (a) please provide the Exhibit in executable Excel format (include all linked files); and,
 - (b) using Class 1 (Residential), month 7 (2009) as an example, please explain in detail how the "CDD65" value of 56971.3 was obtained as well as how the "R-sq." value of 0.872 was obtained. In this response, please also explain how the load data sample was applied to the entire class (population).

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266. With regard to Seelye KU Exhibit 14:
- (a) please provide the Exhibit in executable Excel format (include all linked files); and,
 - (b) using Class 1 (Residential), month 7 (2009) as an example, please explain in detail how the "Adjustment (MWH)" value of 39880 was obtained. In this response, please verify that the first column labeled "Adjustment (MWH)" relates to an HDD65 analysis and that the last column labeled "Adjustment (MWH)" relates to a CDD65 analysis. If this is not the case, please provide a detailed explanation of what each column represents.
267. With regard to Mr. Seelye's KU direct testimony Page 49, Line 12 through Line 17, please explain in detail whether Mr. Seelye utilized the entire sample load research data available, or a subset of all sampled load research data observations (customer) in conducting his weather normalization regression analyses. If a subset of the total sampled load research data was utilized, please explain and provide all analyses showing how the selected sample reasonably reflects the usage characteristics of the class.
268. With regard to Mr. Seelye's KU direct testimony at Page 49, Line 15 through Line 17 70, Line 2, please provide in executable electronic format the "accurate load research data for all of the rate classes . . . [which] . . . meet the accuracy requirements that were set forth in Section 133 of the Public Utilities Regulatory Policy Act (PURPA)" referenced therein.
269. With regard to Mr. Seelye's KU direct testimony, Seelye Exhibit 5, please provide the following:
- (a) a copy in executable Excel format (include all linked files),
 - (b) all the workpapers spreadsheets, source documents, etc. that support the amounts, assumptions and calculations incorporated therein; and,
 - (c) an explanation of what is represented therein and how these determinations are specifically used by KU, since there is no discussion in the text of the testimony regarding this Exhibit.