COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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

SECOND DATA REQUEST OF COMMISSION STAFF TO KENTUCKY UTILITIES COMPANY

Kentucky Utilities Company ("KU"), pursuant to 807 KAR 5:001, is to file with the Commission the original and 10 copies of the following information, with a copy to all parties of record. The information requested herein is due no later than March 15, 2010. Responses to requests for information shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or the 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.

KU shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which KU fails or refuses to furnish all or part of the requested information, it shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When applicable, the requested information shall be separately provided for total company operations and jurisdictional operations.

1. Refer to proposed PSC No. 15, Original Sheet No. 12, All Electric School. Explain the reason for the addition of the demand-side management ("DSM') cost recovery mechanism to the adjustment riders for this tariff.

2. Refer to proposed PSC No. 15, Original Sheet Nos. 15 and 15.1, Power Service.

a. For an average example customer to be served under the proposed tariff, provide the effect on the customer's bill of all proposed tariff changes, in sufficient detail to show the individual effect of each rate/tariff change.

b. A text change was made to the Term of Contract section on page 15.1 which results in the length of notice required to terminate service being eliminated. Explain the reason for the change and provide the length of notice that would be required to terminate service under this tariff.

3. Refer to proposed PSC Nos. 20 and 21, Time-of-Day Secondary Service. For an average example customer to be served under the proposed tariff, provide the effect on the customer's bill of all proposed tariff changes, in sufficient detail to show the individual effect of each rate/tariff change.

4. Refer to proposed PSC Nos. 22 and 22.1, Time-of-Day Primary Service. For an average example customer to be served under the proposed tariff, provide the effect on the customer's bill of all proposed tariff changes, in sufficient detail to show the individual effect of each rate/tariff change.

5. Refer to proposed PSC No. 15, Original Sheet Nos. 25 and 25.1, Retail Transmission Service. For an average example customer to be served under the proposed tariff, provide the effect on the customer's bill of all proposed tariff changes, in sufficient detail to show the individual effect of each rate/tariff change.

6. Refer to proposed PSC No. 15, Original Sheet Nos. 30 – 30.3, Fluctuating Load Service. For an average example customer to be served under the proposed tariff, provide the effect on the customer's bill of all proposed tariff changes, in sufficient detail to show the individual effect of each rate/tariff change.

7. Refer to proposed PSC No. 15, Original Sheet Nos. 35 and 35.1, Street Lighting Service.

a. Refer to Sheet No. 35, the Overhead Service section. A text change was made in the first paragraph to limit the amount of street lighting circuit furnished to 150 feet. Explain the reason for this change.

b. Refer to Sheet No. 35.1, the Underground Service section. A text change was made in the first paragraph to limit the amount of underground conductor furnished to 200 feet. Explain the reason for this change.

c. Refer to Sheet No. 35.1 and the current PSC No. 14, Second Revision of Original Sheet No. 35.1. Paragraph 2 of the current tariff, Storage Provision for Gran Ville Light and Accessories, is not included in the proposed tariff. Explain the reason for the omission.

8. Refer to proposed PSC No. 15, Original Sheet Nos. 36.1 and 36.2, Private Outdoor Lighting.

a. Refer to Sheet No. 36.1, the first paragraph. A text change was made to limit the amount of conductor furnished to 150 feet. Explain the reason for this change.

b. Refer to Sheet No. 36.1, the second paragraph. A text change was made pertaining to the use of the Excess Facilities rider in determining the cost of additional facilities. Explain the reason for this change.

c. Refer to Sheet No. 36.2, the first paragraph near the bottom of the page. A text change was made to limit the amount of circuitry furnished to 200 feet. Explain the reason for this change.

9. Refer to proposed PSC No. 15, Original Sheet Nos. 40.1 through 40.6, Cable Television Attachment Charges.

a. Refer to Sheet Nos. 40.1 and 40.2. A text change was made in the Maintenance of Attachments section to reduce the time allowed for making requested changes from two months to 30 days. Explain the reason for this change.

b. Refer to Sheet No. 40.3 and current PSC No. 14, Original Sheet No. 40.3. Section 9, Rentals, in the current tariff is not included in the proposed tariff. Explain the reason for the omission.

c. Refer to Sheet No. 40.5 and current PSC No. 14, Original Sheet No. 40.6. Section 15, Billing, in the current tariff is not included in the proposed tariff. Explain the reason for the omission.

d. Refer to Sheet No. 40.6 and current PSC No. 14, Original Sheet No. 40.8. Section 25, Term of Agreement, in the current tariff is not included in the proposed tariff. Explain the reason for the omission.

e. Identify the companies that have cable attachments on KU's poles.

10. Refer to proposed PSC No. 15, Original Sheet No. 45, Special Charges. A text change is proposed in the Meter Pulse Charge section which changes the language from "$9.00 per month" to "$9.00 per pulse per month." Provide the effect this change will have on customers currently using this service.

11. Refer to proposed PSC No. 15, Original Sheet No. 60, Excess Facilities. Provide the effect that changes to the Excess Facilities rider will have on current customers of this tariff.

12. Refer to proposed PSC No. 15, Original Sheet No. 79.1, Low Emission Vehicle Service. This tariff states that customers served under this tariff are not eligible for the Budget Payment Plan. Explain why this restriction is included.

13. Refer to proposed PSC No. 15, Original Sheet No. 86, DSM Cost Recovery Mechanism. The last paragraph on this page states that "[t]he non-variable revenue requirement for the Residential, Volunteer Fire Department, and General Service customer classes is defined as the weighted average price per kWh of expected billings under the energy charges contained in the RS, VFD, GS, AES, and LEV rate

schedules. . . ." Explain why the AES and LEV rate schedules are included in the list in the latter part of the sentence but not in the listing in the first part of the sentence.

14. Refer to proposed PSC No. 15, Original Sheet No. 86.3, DSM Cost Recovery Mechanism Monthly Adjustment Factors. State whether the DSM Revenues from Lost Sales factors shown on this page would change as a result of a change in base rates. If so, explain why no change is being proposed.

15. Refer to current PSC No. 14, Original Sheet No. 101.1 and proposed PSC No. 15, Original Sheet No. 101.1, the Monitoring of Customer Usage section. Changes in text have been made from "Company will contact customer" to "Company may contact customer" and from "Company will immediately investigate usage deviations" to "Company may investigate usage deviations." Explain the reason for these changes, the effect they will have on customers, and the criteria to be utilized to determine when the customer will be contacted and when a detailed analysis will be performed.

16. Refer to Tab 39 of KU's Application.

a. Confirm that the expenses listed at Tab 39 include all test year charges assigned or allocated to KU by affiliates or subsidiaries and that there are no other cost assignments or allocations included in KU's test year or pro forma expenses from any of the other companies listed on the organization chart provided at Item 2 of KU's response to Commission Staff's First Data Request ("Staff's First Request").

b. Explain why there was a significant decrease in inter-company charges to KU during the test year compared to the levels for calendar years ended 2006, 2007 and 2008.

c. Provide the following information for the charges between KU and Louisville Gas and Electric Company ("LG&E").

(1) A schedule detailing the costs directly charged to and costs allocated to KU from LG&E. Indicate the KU accounts where these costs were originally recorded and whether the costs were associated with Kentucky jurisdictional electric operations only, other jurisdictional electric operations only, or total company electric operations. For costs that are allocated, include a description of the allocation factors utilized.

(2) A schedule detailing the costs directly charged to and costs allocated by KU to LG&E. Indicate the KU accounts where these costs were recorded. For costs that are allocated, include a description of the allocation factors utilized.

17. Refer to page 7 of the Direct Testimony of Victor A. Staffieri ("Staffieri Testimony"). Provide the calculation of an average residential electric bill at current and proposed rates based on 1,230 kWh of electricity.

18. Refer to page 8 of the Staffieri Testimony. Provide the most recent J.D. Power & Associates customer satisfaction survey results for KU and LG&E.

19. Refer to pages 9 – 10 of the Direct Testimony of Paul W. Thompson ("Thompson Testimony") concerning the fuel and purchase power offsets from Trimble County 2 ("TC2"). Provide the calculations of the amounts of $67 million for TC2's first year of operation and $80 million for 2012.

20. Refer to the discussion on page 10 of the Thompson Testimony concerning the 22.6 percent reserve margin now projected at the time TC2 begins commercial operation compared to the 19.3 percent reserve margin that was projected

at the time a Certificate of Public Convenience and Necessity was granted by the Commission for the construction of TC2. Provide a schedule showing the calculations of each of these reserve margin percentages.

21. Refer to the discussion on page 10 of the Thompson Testimony concerning the reduction in the annual peak load hour as a result of the DSM programs of KU and LG&E. Provide the amount of the peak load reduction for the 2009 summer peak hour for KU and for KU and LG&E on a combined basis.

22. Refer to the discussion of Equivalent Forced Outage Rates ("EFOR") on page 13 of the Thompson Testimony. Mr. Thompson compares KU's and LG&E's test year EFOR rates with the most recent three-year national average.

a. Identify the source of the three-year national average and the three years on which the average of 8.32 percent was based.

b. Provide the three-year averages for KU and LG&E for the same three years identified in response to part a. of this request.

23. Refer to the discussion of capacity factor trends on page 13 of the Thompson Testimony. Since 2005, KU's and LG&E's factors are 66 and 78 percent, respectively.

a. Provide the annual capacity factors for KU since 2005 as well as its test year capacity factor.

b. Provide a general description of the factors that cause KU's capacity factor average to be less than 85 percent of LG&E's average.

24. Refer to page 15 of the Thompson Testimony, specifically, the discussion of the reserve sharing arrangement entered into effective January 1, 2010 with East

Kentucky Power Cooperative, Inc. and the Tennessee Valley Authority, under which KU and LG&E must maintain 201 MW of capacity reserves. Provide the term (length) of the arrangement and explain whether the reserve requirement of 201 MW is subject to change over that term.

25. Refer to Thompson Exhibit 4, which shows the combined annual energy requirements forecast for KU and LG&E for the period 2010 to 2039. Provide the actual annual combined energy requirements of KU and LG&E for the period 2005 through 2009.

26. Refer to the discussion on pages 8 – 13 of the Direct Testimony of Chris Hermann ("Hermann Testimony") regarding the restoration associated with the September 2008 windstorm and the 2009 winter storm. For the $4.7 million and $92 million, respectively, in restoration costs incurred by KU for the 2008 and 2009 storms, provide the following information.

a. The final amounts capitalized and charged to expense.

b. The costs incurred for (1) materials, (2) internal labor, and (3) outside labor.

c. For the outside labor costs, a schedule which identifies each company or entity that performed restoration work, the amount it charged KU for its work, and the hours it reported as having worked.

d. Given the circumstances associated with a major storm event, explain how KU insures that the amounts it is charged for restoration work performed by third-party contractors is reasonable and/or reflective of the "market" for such work.

27. Refer to page 16 of the Hermann Testimony, specifically, the discussion of the Customer Care Solution ("CCS") system.

a. The testimony indicates that the CCS system was fully implemented in April 2009. Mr. Hermann states that the investment in CCS was "[a]bout $83 million as of October 31, 2009." Provide the level of investment made since April 2009 and explain why additional investment was necessary after the system was fully implemented.

b. If additional investment has been made since October 31, 2009, provide the amount and explain why further investment was needed more than six months after the system was fully implemented.

c. Provide the name of the software installed in the CCS system, the vendor from whom the software was purchased, and a description of the process that LG&E and KU undertook in making their selection of software and vendor.

28. Refer to Exhibit 1, Reference Schedule 1.00 of the Direct Testimony of S. Bradford Rives ("Rives Testimony"), which shows the adjustment to unbilled revenue. The Uniform System of Accounts ("USoA") for electric utilities provides, at the utility's election, for recording unbilled revenues in Account 173, Accrued Utility Revenues. If a utility records unbilled revenue, the USoA requires it to also record unbilled expenses.

a. Explain why KU did not make an adjustment to unbilled expenses in conjunction with the adjustment to unbilled revenues.

b. If KU did not record unbilled expenses, explain why.

c. Describe KU's accounting for revenues and the cost of fuel for the production of power. Specifically, address whether there is a mismatch of revenues and expenses in the general ledger after KU records unbilled revenue.

29. Refer to Exhibit 1, Reference Schedule 1.07 of the Rives Testimony and page 5 of the Direct Testimony of Robert M. Conroy ("Conroy Testimony").

a. The text on page 6 of the Conroy Testimony states that "KU performed the adjustment in a manner generally consistent with the methodology prescribed by the Commission's Order on rehearing in Case No. 98-474,[1] . . . however, total off-system sales revenues, inclusive of Intercompany sales, are used in the calculation." Identify and describe all aspects of the proposed adjustment that cause it to be "generally consistent" rather than "entirely consistent" with the methodology previously prescribed by the Commission.

b. Reference Schedule 1.07 uses an average environmental surcharge factor of 9.52 percent to calculate the off-system sales environmental cost. Explain whether this is a "simple average" of the surcharge factors in column 2 of the schedule or a "weighted average" derived by multiplying the monthly amounts in column 1 by the factors in column 2, summing the results, and dividing that sum by the test year total in column 1.

c. If the calculation of the adjustment is based on the "simple average" of the monthly surcharge factors in column 2 of the schedule, explain why this was done

[1] Case No. 98-474, Application of Kentucky Utilities Company for Approval of an Alternative Method of Regulation of its Rates and Service (Ky. PSC Jun. 1, 2000).

and provide a revised version of the calculation using the weighted average approach described above.

30. Refer to Exhibit 1, Reference Schedule 1.08 of the Rives Testimony.

a. Explain why net brokered and financial swap revenue and expenses should be eliminated.

b. Explain how customers benefit from KU's engagement in these activities.

c. Provide these revenues and expenses for each of the past five calendar years.

31. Refer to Exhibit 1, Reference Schedule 1.09 of the Rives Testimony.

a. Provide a calculation for each of the accrued revenues shown.

b. State the number and name of the account in which each accrued revenue is included in the trial balance provided in KU's response to Staff's First Request, Item 13.

32. Refer to Exhibit 1, Reference Schedule 1.10 of the Rives Testimony and page 6 of the Conroy Testimony regarding the adjustment to eliminate DSM revenues and expenses. Provide a schedule of the test year DSM expenses which identifies the amounts incurred for materials, customer rebates/incentives, outside (contract) labor, and internal labor costs. Provide a detailed description of how internal labor costs are charged or allocated to specific DSM programs.

33. Refer to Exhibit 1, Reference Schedule 1.11 of the Rives Testimony and pages 40 – 53 of the Direct Testimony of William Steven Seelye ("Seelye Testimony").

a. Provide a list of all instances, by utility name, case number and jurisdiction, where Mr. Seelye has proposed and a commission has accepted the exact method of analysis used in this case to develop a temperature normalization adjustment for an electric utility.

b. From the list provided in response to part a. of this request, provide copies of two recent commission final orders approving the temperature normalization method used by Mr. Seelye.

c. Provide a list of all instances, by utility name, case number, and jurisdiction, where Mr. Seelye has proposed and a commission has rejected the exact method of analysis used in this case to develop a temperature normalization adjustment for an electric utility.

d. From the list provided in response to part c. of this request, provide copies of two recent commission final orders denying the temperature normalization method used by Mr. Seelye.

34. Refer to Seelye Exhibit 12.

a. Confirm that the months shown are November and December 2008 and January through October 2009, and that these months do not represent a calendar year.

b. Are the calculations based on calendar month or billing cycle average and actual Heating Degree Days ("HDD") and Cooling Degree Days ("CDD")?

c. Explain whether the calculations are based on calendar month or billing cycle average and actual HDD and CDD and provide the source of the average and actual HDD and CDD shown on Exhibit 12.

35. Refer to Seelye Exhibit 15. Explain how it was determined that the specific expense accounts, which are all production expense accounts, are the only expense accounts to be included in calculating the expense portion of the adjustment.

36. Compare and contrast, in full detail, the method used by Seelye to develop his weather normalization adjustment as discussed in his testimony to the methods used by KU to weather normalize revenues and expenses when developing annual budgets and forecasts.

37. Refer to Exhibit 1, Reference Schedule 1.14 of the Rives Testimony.

a. Provide KU's late payment charge revenues for November and December 2009 and January 2010. Show total company and Kentucky jurisdictional amounts separately.

b. Provide late payment charge revenues reported for February and March 2010 as this information becomes available. Show total company and Kentucky jurisdictional amounts separately.

38. Refer to Exhibit 1, Reference Schedule 1.15 of the Rives Testimony and page 3 of the Direct Testimony of Shannon L. Charnas concerning the proposed depreciation adjustment.

a. Provide the workpapers, spreadsheets, etc. showing the derivation of the annualized direct depreciation expense under current rates shown on line 1.

b. Provide the workpapers, spreadsheets, etc. showing the derivation of each of the amounts on lines 2 through 6 which adjust the amount on line 1 to arrive at the total annualized depreciation expense shown on line 7.

39. Refer to Exhibit 1, Reference Schedule 1.16, page 2 of 4 of the Rives Testimony and pages 3 – 4 of the Direct Testimony of Valerie I. Scott ("Scott Testimony") concerning the adjustment for labor and labor-related costs.

a. 72.1 percent of labor costs was recorded as operating expense in the test year. Provide the percentages of labor costs recorded as operating expenses for each of the calendar years from 2005 through 2009.

b. Total overtime and premium labor costs for the test year were $15,187,449. Provide the hours upon which this amount was based and the overtime hours for each of the calendar years 2005 through 2009.

c. Provide workpapers supporting the construction/other labor rate of 27.9 percent. These workpapers should separate construction labor from other labor. Provide a detailed description for all entries on these workpapers for other labor.

d. Provide workpapers supporting the calculation of:

(1) Union gross pay of $9,372,293;

(2) Exempt KU gross pay of $11,396,218;

(3) Hourly gross pay of $28,888,808;

(4) Non-exempt gross pay of $11,645,936;

(5) Exempt Servco gross pay of $38,746,168;

(6) Non-Exempt Servco gross pay of $5,308,412;

(7) The Servco allocation percentage to KU of 48.3 percent;

(8) The union overtime premium;

(9) Non-exempt/Hourly/Servco Overtime/Premium; and

(10) Labor related to 2009 Winter Storm in the amount of $3,512,444.

40. Refer to Exhibit 1, Reference Schedule 1.17 of the Rives Testimony.

a. For each item of expense shown on lines 1 and 2, provide the corresponding amount capitalized as well as the total cost.

b. Various news media have reported employers revising or eliminating defined benefit pension plans for new hires and freezing or amending plans for tenured employees due, partly, to the impact the recent economic downturn has had on the plans' costs. Describe any revisions KU has made in the past three calendar years, or anticipates making in 2010 - 2012, to its defined benefit pension plan, post-retirement plan, and post-employment plan to control the costs related to these plans.

41. Refer to Exhibit 1, Reference Schedule 1.19 of the Rives Testimony, which reflects an adjustment for the premium of a new pollution liability insurance policy.

a. Provide a copy of the insurance policy.

b. Pursuant to the Rives Testimony at page 13, lines 17 – 19, the policy appears to protect against claims that could be considered the responsibility of shareholders given the Commission's historic rate treatment of pollution-related fines and penalties incurred by jurisdictional utilities. If it serves to protect shareholders, explain why the policy's cost should be recovered via rates and borne by ratepayers.

42. Refer to Exhibit 1, Reference Schedule 1.20, of the Rives Testimony and pages 13 – 14 of the Direct Testimony of Lonnie E. Bellar ("Bellar Testimony") concerning the "Hazard Tree" program and the related adjustment. Provide the workpapers, spreadsheets, etc. which show the derivation of the total company amount

of $5,864,342 and an explanation of how the KU allocation of 70 percent was determined.

43. Refer to Exhibit 1, Reference Schedule 1.24 of the Rives Testimony. Provide a detailed analysis of the "Expenses related to Retired Mainframe for the Twelve Months Ended October 31, 2009" that were eliminated from the test year.

44. Refer to Exhibit 1, Reference Schedule 1.27 of the Rives Testimony and page 7 of the Scott Testimony.

a. Provide copies of the pages of KU's general ledger showing the entries made to defer the 2009 winter storm restoration costs.

b. Given the magnitude of the 2009 winter storm restoration costs, explain whether any consideration was given to amortizing the costs over a period longer than five years. Confirm whether the five-year proposed amortization period is based on anything other than the amortization period authorized in previous cases.

45. Refer to Exhibit 1, Reference Schedule 1.32 of the Rives Testimony and page 13 of the Bellar Testimony concerning the adjustment related to the settlement with the Southwest Power Pool ("SPP"). The $2.27 million was a one-time payment and LG&E and KU recently received Commission approval in Case No. 2009-00427[2] to begin performing the Independent Transmission Operator services that SPP has performed but will cease to perform when its contract with LG&E and KU expires.

[2] Case No. 2009-00427, Application of Kentucky Utilities Company and Louisville Gas and Electric Company to Transfer Control of Certain Transmission Functions (Ky. PSC Feb. 2, 2010).

Given the non-recurring, one-time nature of this payment, explain in detail why any portion of it should be included, on an after-the-fact basis, in KU's revenue requirement.

46. Refer to Exhibit 1, Reference Schedule 1.43 of the Rives Testimony.

a. Provide workpapers and tax returns supporting the prior year federal and state income tax true-ups.

b. Provide the tax returns where the basis for the "true-ups" originated.

c. Provide an explanation of the "true-ups" and discuss why it is appropriate to exclude them from rates.

47. Refer to Rives Exhibit 1, Reference Schedule 1.45; page 1 of Rives Exhibit 3; Rives Exhibit 2; and page 6 of the Direct Testimony of Ronald L. Miller concerning the Advance Coal Investment Tax Credit ("ACITC").

a. Provide workpapers showing the derivation of the permanent difference shown on reference schedule 1.45 in the amount of $1,475,013 resulting from the permanent difference due to loss of depreciable tax basis that is attributable to the ACITC.

b. Provide workpapers, spreadsheets, etc. which show the derivation of the $84,059,458 amount of the Investment Tax Credit removed from the rate base on Exhibit 3.

c. Explain why it is appropriate to make an adjustment to pro forma income taxes removing the effects of this permanent difference.

d. In his testimony in KU's application in Case No. 2007-00178,[3] Kent W. Blake described the planned rate-making treatment of the ACITC when determining KU's future base rates. Describe all the effects of KU's proposed treatment of the ACITC in this case and identify where in the exhibits related to determining its electric revenue requirement, other than Rives Reference Schedule 1.45 and Rives Exhibit 3, those effects are shown.

48. Refer to Exhibit 1, Reference Schedule 1.47 of the Rives Testimony.

a. Provide the calculation of the bad debt factor of .28 percent and confirm that this is the actual factor for the test year.

b. Provide the bad debt factors for calendar years 2006, 2007 and 2008.

c. Describe the company's standard policy on when it charges or writes off uncollectible accounts as bad debts.

d. For the test year and the year immediately preceding the test year, provide an end-of-period comparison of the level of uncollectible accounts that were 30, 60, and 90 days old.

49. Refer to page 2 of the Direct Testimony of Daniel K. Arbough and Arbough Exhibit 2. Page 2 of the article in the exhibit states, "Table 1 in this article is no longer current. It has been superseded by the table found in 'Criteria Methodology: Business

[3] Case No. 2007-00178, Application of Kentucky Utilities Company for an Order Authorizing Inclusion of Investment Tax Credits in Calculations of Environmental Surcharge and Declaring Appropriate Ratemaking Methods for Base Rates (Ky. PSC Sep. 10, 2007).

Risk/Financial Risk Matrix Expanded,' published May 27, 2009, on RatingsDirect." Provide a copy of this article.

50. Refer to the Direct Testimony of William E. Avera ("Avera Testimony") at pages 8 and 9.

a. To the extent that KU's capital requirements are satisfied through its parent, explain how E.ON and ultimately KU actually obtain this capital.

b. Explain the role that KU's credit ratings from Moody's and Standard & Poors plays in KU's obtaining capital from its parent.

c. To the extent that KU issues tax-exempt debt securities to satisfy its capital needs, explain the role that KU's credit ratings from Moody's and Standard & Poors plays in the issuance of this debt.

d. To the extent that KU issues tax-exempt debt, explain whether the parent company is liable in any way for repayment.

e. To the extent that KU issues tax-exempt debt, explain how KU is able to issue this type of debt and how it actually occurs.

51. Refer to the Avera Testimony at pages 9 – 11. Provide a copy of the documents referenced in footnotes 4 – 14.

52. Refer to the Avera Testimony at page 12.

a. Provide a copy of the document referenced in footnote 15 and copies of comparable six-month industry updates for 2009.

b. Explain whether KU has requested that the Commission alter its Fuel Adjustment Clause mechanism to recover costs in a more timely fashion in order to alleviate investor concerns regarding the lag between expenses incurred and recovered through rates.

c. Explain how KU's not earning a return on its fuel or purchased power costs is related to whether it is insulated from fluctuations in its power costs.

d. Explain whether KU is proposing to earn a return on fuel or purchased power costs in addition to the recovery of its actual costs for these activities.

e. Provide a list of utilities earning a return on fuel or purchased power costs and an explanation of how that is related to exposure to fluctuations in power costs.

f. Provide a list of states whose utility regulatory commissions have explicitly authorized the electric utility to earn a return on fuel or purchased power costs and a copy of the order.

g. The fuel and purchased power procurement process is well established in Kentucky and should be well understood by KU. Provide an explanation of what actions this Commission has taken to heighten either company or investor concerns regarding disallowances and how this relates to exposure to fluctuations in power costs.

53. Refer to the Avera Testimony at pages 13 - 14. Provide a copy of the documents referenced in footnotes 16 - 23.

54. Refer to the Avera Testimony at pages 16 – 17.

a. Provide a copy of the documents referenced in footnotes 26 – 33.

b. Provide the data supporting the assertion that commercial and manufacturing demand in 2009 fell five percent from 2008 levels.

55. Refer to the Avera Testimony at page 18.

a. Kentucky is not a restructured state. Explain how investors' views of utilities differ between restructured and traditionally regulated states.

b. Explain whether this Commission has acted in any way that would give investors reason to doubt that KU would be able to recover its costs in a timely fashion or in a manner that would lead investors to view the regulatory environment in Kentucky as hostile.

56. Refer to Exhibit WEA-2 and the Avera Testimony at page 24. If available, for each utility listed in the Utility Proxy Group and for KU, provide:

a. The most current Value Line company profile sheet.

b. The 2008 gross revenue and number of customers served.

c. The percent of revenues and net income derived from regulated and non-regulated operations, including international operations for 2008 and for 2009 if available.

d. Whether the utility operates in traditional or restructured states.

e. For each electric utility listed in Value Line, but not selected for the Utility Proxy Group, provide the reason that it was not selected.

57. Refer to Exhibit WEA-4 and the Avera Testimony at pages 24-28.

a. Provide a list of the state utility regulatory commissions and the attendant orders that explicitly based return-on-equity awards on the estimated returns of non-utility sector companies.

b. The testimony on page 24 states that a "similarity of experienced business risk and financial risk" should be the standard for selecting companies to be included in a proxy group. The testimony discusses at length both the business risk and the financial risks faced by KU and the electric and gas utility industry. However, there is neither a comparable discussion of the business risks faced by companies in the Non-Utility Proxy Group nor any discussion of how these risks are comparable to the electric industry. Provide such discussions of the risks faced by each company and non-utility industry.

58. Refer to Exhibit WEA-2 and the Avera Testimony at page 30. Provide a copy of the workpapers and a detailed explanation of how the stock prices were obtained to determine the expected dividend yield.

59. Refer to the Avera Testimony at page 33. Provide a copy of the documents referenced in footnotes 43 and 45.

60. Refer to Exhibit WEA-2 and the Avera Testimony at pages 35 – 36. In the case of regulated utilities, provide an explanation of why it is not circular to use the "sustainable growth" method to determine returns on equity.

61. Refer to Exhibit WEA-2 and the Avera Testimony at page 37. In the case of regulated utilities, provide a discussion of how using the expected growth rate of stock prices determined by stock analysts in the Discounted Cash Flow model satisfies the requirements of the model and produces credible results.

62. Refer to Exhibit WEA-2 and the Avera Testimony at page 38. Provide a copy of the relevant pages in the Federal Energy Regulatory Commission ("FERC") document cited in footnotes 48 and 49 that discuss FERC's rationale and decision with regard to rate of return.

63. Refer to Exhibit WEA-4 and the Avera Testimony at page 41.

a. Provide a copy of the relevant pages discussing returns on equity in the FERC document cited in footnote 56.

b. Provide an explanation of whether the FERC decision establishing an "extreme outlier" ceiling was specific to that 2004 case or was meant to be a hard-and-fast rule to be applied as a ceiling in all cases thereafter.

c. It does not follow that there is anything illogical about expected earned returns for firms operating in a competitive market that should be eliminated from the analysis. Provide an explanation of why the logic FERC applied to returns for regulated firms at the federal level should apply to firms operating in open competitive markets.

64. Refer to Exhibit WEA-6 and the Avera Testimony at pages 43 - 46.

a. Explain why it was necessary to weight the firms in the calculations as opposed to performing the calculations on an unweighted basis.

b. Explain why 30-year treasury bonds, as opposed to 20-year treasury bonds, were used in the model.

c. Explain how stock prices were used and how they were obtained in calculating the dividend yield referenced in footnote (a) of Exhibit WEA-6.

d. What were the IBES growth rates referenced in footnote (b) of Exhibit WEA-6? Explain how the 9.2 percent average growth rate was calculated.

e. Explain whether the discussion regarding betas means that the utility proxy group's historical betas as reported by Value Line are too low.

65. Refer to Exhibit WEA-8 and the Avera Testimony at pages 46 and 47. For the expected earnings approach, explain the contribution or effect of the non-regulated operations for each of the companies.

66. Refer to the Bellar Testimony at page 4. Explain how the shift from a $5.00 customer charge to a $15.00 customer charge takes into account the rate-making principle of gradualism concerning residential rate increases.

67. Refer to page 7 of the Bellar Testimony concerning the termination of the Owensboro Municipal Utility ("OMU") contract. Explain whether termination of the OMU contract was anticipated and taken into consideration at the time the ownership split for TC2 of 19 percent for LG&E and 81 percent for KU was determined.

68. Refer to the Conroy Testimony at pages 3-4. In explaining the adjustment to eliminate Environmental Cost Recovery ("ECR") revenues and expenses, Mr. Conroy states all ECR revenues are eliminated from the test year but only those expenses associated with the 2005, 2006, and 2009 ECR plans have been eliminated. Mr. Conroy states that all ECR revenues "are eliminated because failure to do so would overstate KU's adjusted operating revenues by the portion of ECR revenues not received through the ECR mechanism going-forward." Explain more fully why all ECR expenses are not eliminated.

69. Refer to page 8 of the Conroy Testimony. Mr. Conroy states that LG&E and KU are not yet able to completely harmonize their rate schedules. Explain why the companies are unable to do so.

70. Refer to page 10 of the Conroy Testimony. Starting at line 11, Mr. Conroy states that customers taking primary service under rate Time of Day ("TOD") will

migrate to current rate Large Time of Day ("LTOD"), which is being renamed to Time-of-Day Primary ("TODP").

a. Provide the resultant effect on the bills of customers who have to migrate.

b. State whether there are any other instances in which customers would be required to migrate due to proposed tariff changes.

71. Refer to the Conroy Testimony at page 15. Starting at line 7, Mr. Conroy states that the rate Fluctuating Load Service will be based on a five-minute demand billing interval. Explain the reason for this change and the effect it will have on current customers.

72. Refer to Rives Exhibit 2 and page 5 of the Conroy Testimony concerning the adjustment to remove the environmental surcharge rate base from KU's capitalization. Provide workpapers, spreadsheets, etc. which show the derivation and the components of the $104,304,706 amount of the environmental surcharge rate base.

73. Refer to the Direct Testimony of John Wolfram ("Wolfram Testimony") at page 3.

a. What is the anticipated cost per customer of metering and incremental costs associated with equipment and installation for the proposed Low Emission Vehicle ("LEV") service?

b. How many participants does KU anticipate for the LEV service? Does KU expect to reach a level of 100 applicants and, if so, does it plan to limit participation on the rate or is that simply an option?

74. Refer to the Wolfram Testimony at page 5.

a. Has KU experienced a problem with deposit installment payments related to customers disconnected for nonpayment? If so, provide details. If not, explain why KU is proposing to prohibit such customers from participating in deposit installment payments.

b. Starting at line 20, Mr. Wolfram lists KU's programs aimed at helping customers with billing and payment. Installment plans are included in the list. A letter filed on February 11, 2010 in this case by a KU customer states that he contacted KU when he received his bill and was unable to pay it. He states that he was told that he could not make payment arrangements until he received a disconnection notice. He also states that he contacted KU after receiving his disconnection notice but was told that he had called too late. KU's tariff does not contain a policy for installment plans but does include the Customer Bill of Rights at PSC No. 14, Original Sheet No. 95. The Customer Bill of Rights states that a customer has the right to negotiate a partial payment plan when service is threatened with disconnection for nonpayment. Provide KU's installment plan policy and explain why it is not set out in its tariff.

75. Refer to pages 8 – 10 of the Wolfram Testimony regarding the CCS system and Customer Self-Service website.

a. Explain whether there is a direct connection between the CCS system and the Customer Self-Service website, whether the website is a component or function of the CCS system, and when the website became available to customers.

b. Page 9 lists several functions customers can perform via the Customer Self-Service website. If the website is linked or dependent on the CCS system, identify any of those functions that were not available to customers when the CCS system was implemented on April 1, 2009.

76. Refer to page 9 of the Wolfram Testimony regarding the offerings to improve customer self-service. One of the items identified is net metering.

a. Provide the number of net metering customers on the KU system as of the end of the test year.

b. Provide the impact its net metering customers have had on the amount of KU's proposed electric revenue requirement.

77. Refer to the Seelye Testimony. Provide an electronic copy of Seelye Exhibits 5 - 23 with the formulas intact and unprotected.

78. Refer to the Seelye Testimony at pages 1 and 2. Mr. Seelye states that the company's Cost-of-Service Study ("COSS") has been prepared using methodologies that have been accepted by the Commission in past rate cases. Identify and explain any changes in methodology from the COSS prepared in KU's most recent rate case and the COSS prepared for the instant case.

79. Refer to page 10 of the Seelye Testimony regarding greater electric energy usage of low-income customers. Provide any available studies which would support this observation, including the results of KU's 2008 sales data review of low-income energy assistance program customers. Include in your response the results if 2009 data was used.

80. Aside from removing any disincentive that may exist for KU to promote DSM, energy efficiency, and energy conservation, how do a higher basic service charge and a lower energy charge encourage conservation on the part of customers?

81. Page 12 of the Seelye Testimony discusses the stabilizing effect of higher basic service charges on customer bills.

a. State whether the Budget Payment Plan achieves the same stabilizing effect on customer bills.

b. How many of KU's customers use the Budget Payment Plan?

c. How does KU promote its Budget Payment Plan to customers?

82. Refer to pages 12-14 of the Seelye Testimony, in which Mr. Seelye discusses the proposal to bill primary voltage customers on a kVA basis rather than a kW basis. Mr. Seelye states that billing on a kVA basis "avoids the necessity of including a power factor adjustment charge as a separate component of the rate." Does this statement mean that, absent any other change for these customers, the net effect of the kVA billing change on the customer's bill would be zero? If no, explain.

83. Refer to pages 15 and 16 of the Seelye Testimony, which discuss May's having load patterns more characteristic of a summer month. Provide details of monthly load patterns sufficient to show that May has a summer rather than winter load pattern.

84. Refer to page 19 of the Seelye Testimony. Starting at line 11, Mr. Seelye states that the peak and intermediate periods were determined using 2008 data. Explain why 2009 data was not used.

85. Refer to the Seelye Testimony at page 20. Mr. Seelye states, "when the time-differentiated unit charges for the proposed LEV rate are applied to estimated time-differentiated billing units for RS, the revenues are approximately equal to total RS revenues." Explain how the estimated time-differentiated billing units for RS were determined.

86. Refer to pages 20 and 21 of the Seelye Testimony in which he discusses the proposed changes to the curtailable service riders. Mr. Seelye states that KU has one customer taking service under CSR1 and another taking service under CSR3.

a. Provide the resultant effect of these changes on the two customers' bills.

b. State whether KU has discussed the proposed changes with those customers. If so, provide the customers' responses.

87. Refer to the Seelye Testimony at page 26. Mr. Seelye states that the fluctuating nature of the Arc Furnace's load was not taken into account in the COSS and that this likely understates the cost of serving the Arc Furnace and thus overstates its rate of return.

a. Explain why the fluctuating load of the Arc Furnace was not taken into account in preparing the COSS.

b. Does excluding the fluctuating load of the Arc Furnace from the COSS mean that the COSS likely overstates the cost to serve all other customers?

c. Provide the effect it would have on the COSS if the fluctuating load had been taken into consideration.

88. Refer to the Seelye Testimony at page 34. Mr. Seelye states that KU is not proposing to increase the charges for mercury vapor and incandescent lights because these lights have been restricted for a number of years and are not being replaced. Explain why the fact that these lights are not being replaced affects the cost to serve these fixtures and thus the rate charged.

89. Refer to page 38 of the Seelye Testimony in which Mr. Seelye discusses the calculation of the Excess Facilities charges.

a. Mr. Seelye states a cost of capital and discount rate of 8.32 percent, which is the cost of capital proposed in this case. Explain whether KU intends to update the Excess Facilities charges if a different cost of capital is approved.

b. Provide the calculation of the currently approved Excess Facilities charges in the same format as Seelye Exhibit 9.

90. Refer to page 59 of the Seelye Testimony. Starting at line 1, Mr. Seelye states that "the decision was made to use *actual* hourly system loads in the cost of service study rather than engaging is [sic] the complicated process of normalizing peak demands." Explain how this differs from the COSS in KU's most recent rate case.

91. Refer to page 60 of the Seelye Testimony. Mr. Seelye states that allocation factors YECust05 and YECust06 were used to allocate meter reading, billing costs, and customer service expenses on the basis of a customer weighting factor based on discussions with LG&E's meter reading, billing, and customer service departments.

a. Did Mr. Seelye intend to refer to KU's meter reading, billing, and customer service departments rather than LG&E's?

b. Explain how these discussions were used to determine the allocation factors.

c. Provide examples of questions asked and how the answers were used to calculate the factors.

92. Refer to Seelye Exhibit 3. Page 1 of this exhibit includes the month of May as a non-summer month. Likewise, in page 3, the month of May is not included in the summer months. However, Mr. Seelye states in his testimony at pages 15 and 16 that May has a summer load pattern. Explain why May is included in this exhibit as a non-summer month.

93. Refer to Seelye Exhibit 4.

a. Explain how the estimated investment per units was determined.

b. Explain how the levelized fixed charge of 17.52 percent was calculated.

c. Explain how the operation and maintenance amounts were determined.

94. Refer to Seelye Exhibit 6.

a. Refer to page 1 of 2. Reconcile the second column, Revenue Adjusted to as Billed Basis, with the revenues shown in the second column, Jurisdictional Electric, in Volume 3 of the application, Tab 42, page 1 of 8.

b. Refer to page 2 of 2. Explain why Lighting Energy customers do not appear on this schedule.

c. Refer to page 2 of 2. State where in this schedule, and in what USoA accounts, revenue from all riders is recorded.

95. Refer to Seelye Exhibit 7.

a. Provide an explanation for the revenues attributed to "Minimum Energy" and the calculations used to derive the current and proposed dollar amounts for each customer class.

b. Refer to pages 12-14, the lighting schedules. It appears that most of the lighting rates are increasing by approximately 10.7 percent. For each lighting rate that is increasing by more than 11 percent, provide the reason for the larger increase.

c. Refer to page 14 of 14. Identify the special contract lighting customers and state whether they were given notice of the proposed increase.

96. Refer to Seelye Exhibit 8.

a. Refer to page 1 of 3. State whether the installed costs shown on this schedule are gross or net investment costs. If gross costs, explain why net costs were not used.

b. Refer to page 2 of 3. A rate of return of 8.32 percent was used in the calculation. Explain whether KU intends to update the charges if a different cost of capital is approved.

97. Refer to Seelye Exhibit 16. Explain why column 2, Number of Customers Served at October 31, 2009, does not reconcile with KU's response to Staff's First Request, Item 48, page 2 of 2, the first row of customer numbers.

98. Seelye Exhibit 17 provides the application of the modified Base Intermediate and Peak methodology which is based on combined system results for KU and LG&E. Provide the information presented in Seelye Exhibit 17 for the KU and LG&E systems individually.

99. Refer to Seelye Exhibit 17.

a. Explain how the minimum system demand figure was calculated or whether it is simply the low point on the system load curve.

b. Explain how the winter and summer peak hours are calculated.

100. Refer to Seelye Exhibit 18.

a. Refer to page 1 of 33. Explain how allocator Nos. 1, 4, and 7 were determined.

b. Refer to page 14 of 33.

(1) Refer to line 20, column 2. Explain how the $1,154,156,041 was calculated.

(2) Refer to line 32. The Return amounts are the same on this page as on page 13. Explain why the returns would be the same given that the Operating Revenues are different on pages 13 and 14 of 33.

c. Refer to page 15 of 33, line 19. Explain the item labeled as "Virginia Property-500 KV Line" and explain why 91 percent is being allocated to the Kentucky jurisdiction.

d. Refer to page 28 of 33, line 1. Explain why the Total Kentucky Utilities Rate Base of $3,642,431,747 differs from the same column on page 13, which shows $3,565,967,405.

101. Refer to Seelye Exhibit 19.

a. Refer to page 17 of 52. Explain the functional vectors P362, P365, P367, P373, P370, and P371.

b. Refer to pages 49-52. Explain and define the functional vectors PROFIX and PROVAR.

102. Refer to Seelye Exhibit 20.

a. Refer to page 23 of 40.

(1) Explain the allocation vectors UPT and NPT. Include in your response the calculation of the vectors or the location of the calculations in the application.

(2) Explain why it is appropriate to allocate any of the line item Sales Tax Collection Fees-KY to the residential class.

b. Refer to page 29 of 40. Explain the allocation vectors REVUC, RBT, and OMT. Include in your response the calculation of the vectors or the location of the calculations in the application.

c. Refer to page 33 of 40. Explain the allocation vector MISCA. Include in your response the calculation of the vector or the location of the calculation in the application.

d. Refer to page 35 of 40.

(1) Provide the workpapers supporting the Customer Allocation Factors C02 and C03.

(2) For the Plant Customer Allocators which are based on year-end customer information, explain if the Total System column can be calculated from information contained in Seelye Exhibit 16, page 1 of 2, column 2, Number of Customers Served at October 31, 2009. If so, provide the calculation. If no, explain why they cannot be calculated using Exhibit 16.

103. Refer to Seelye Exhibit 21.

a. Refer to page 1 of 4. The zero-intercept analysis of overhead conductors results in a percentage classified as customer-related and demand-related of 54.45 and 45.55 percent, respectively. This differs significantly from KU's most recent rate case, in which the intercept analysis of overhead conductors resulted in percentages classified as customer-related and demand-related of 78.92 and 21.08 percent, respectively. Provide the reason for a difference of this magnitude from one rate case to the next.

b. Refer to page 4 of 4. Explain how the results of the zero-intercept calculations are being split between the Distribution Primary and Distribution Secondary Lines.

104. Refer to Seelye Exhibit 22.

a. The zero-intercept analysis of underground conductors results in a percentage classified as customer-related and demand-related of 30.81 and 69.19 percent, respectively. This differs significantly from KU's most recent rate case, in which the intercept analysis of underground conductors resulted in percentages classified as customer-related and demand-related of 72.14 and 27.86 percent, respectively. Provide the reason for a difference of this magnitude from one rate case to the next.

b. Refer to page 4 of 4. Explain how the results of the zero-intercept calculations are being split between the Distribution Primary and Distribution Secondary Lines.

105. Refer to KU's Response to Item 12 of Staff's First Request, which shows that the test year income statement includes Accretion Expense of $1,803,921.

a. Provide the workpapers showing the derivation of the accretion expense along with a narrative description of the derivation.

b. Provide the portion of the $1,803,921 that is related to the accrual of Asset Retirement Obligations ("ARO").

c. Explain why accretion expense related to AROs should be part of KU's revenue requirement. Specifically, address the reasonableness of such recovery given that the estimated removal costs associated with all assets, including the assets upon which AROs are accrued, are a component of KU's depreciation expense.

d. Provide the journal entries originally made to adopt FASB 143.

e. Provide the test year journal entries related to FASB 143.

106. The Fuel Adjustment Clause accounts shown below were taken from KU's response to Staff's First Request, Item 13, pages 2-3. Reconcile the Kentucky Jurisdictional total for these accounts of $38,513,734 to revenues shown in KU's proposed adjustment in the amount of $49,848,679 as shown in Volume 4 of 5 of KU's Application at Exhibit 1, page 1, Adjustment 1.03 of the Rives Testimony. Include in your response an explanation of how the allocators were calculated.

Account	Total Co.	Allocator	Kentucky Jurisdictional
440104 Residential FAC	15,320,961	94.211%	14,433,996
442104 Small Comm. FAC	1,733,376	96.107%	1,665,895
442204 Large Comm. FAC	8,023,722	96.107%	7,711,355
442304 Industrial FAC	10,263,636	96.396%	9,893,777
442604 Mine Power FAC	1,512,434	96.396%	1,457,933
444104 Street Ltg. FAC	121,905	97.356%	118,682
445104 Public Auth. FAC	3,241,389	94.973%	3,078,437
445304 Muni. Pumping FAC	161,794	94.973%	153,660
Total	40,379,216		38,513,734

107. Refer to the response to Item 13 of Staff's First Request.

a. Provide a schedule listing all accounts as shown in the response to which salaries and payroll overheads were reported for KU during the test year. State the amount of salaries and each individual payroll overhead charged to each account separately.

b. Provide a schedule listing all accounts as shown in the response to which salaries and payroll overheads were reported by KU for service provided by Servco employees during the test year. State the amount of salaries and each individual payroll overhead charged to each account separately.

c. Provide a schedule listing all accounts as shown in the response to which salaries and payroll overheads were reported by KU for services provide by the executive employees listed at Item 46 of KU's response to Staff's First Request. State the amount of salaries, other compensation and each individual payroll overhead charged to each account separately.

d. Provide a schedule listing all accounts shown in the response to which salaries and payroll overheads were reported by KU for services provided by LG&E employees during the test year. State the amount of salaries and each individual payroll overhead charged to each account separately.

e. Provide a schedule listing all accounts as shown in the response to which any salaries, other compensation and payroll overheads were reported during the test year that are not captured in the responses to (a), (b), (c), and (d). State the amount of salaries, other compensation and each individual payroll overhead charged to each account separately. Provide an employer name for all employees included in this response.

108. Refer to the response to Item 31 of Staff's First Request.

a. For the test year and the three previous calendar years, provide the annual expense reported by KU for contracted labor related to the following services. If possible, separate the amounts reported for each category by vendor name.

(1) Vegetation Management.

(2) Meter Reading.

(3) Maintenance Contracts.

(4) Temporary Clerical/Account Services.

(5) Temporary Legal.

b. Explain how KU selects the contractors providing the services listed in a. and how KU ensures that it is securing a competitive market-based cost.

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DATED MAR - 1 2010

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