

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF KENTUCKY UTILITIES COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES AND APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS	)	CASE NO. 2025-00113
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	)	
ELECTRONIC APPLICATION OF LOUISVILLE GAS AND ELECTRIC COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC RATES AND APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS	)	CASE NO. 2025-00114
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COMMISSION STAFF’S SECOND REHEARING REQUEST FOR INFORMATION  
TO KENTUCKY UTILITIES COMPANY AND  
LOUISVILLE GAS AND ELECTRIC COMPANY

Kentucky Utilities Company (KU) and Louisville Gas and Electric Company (LG&E) (jointly, LG&E/KU), pursuant to 807 KAR 5:001, shall file with the Commission an electronic version of the following information. The information requested is due on May 22, 2026. The Commission directs LG&E/KU to the Commission’s July 22, 2021 Order in Case No. 2020-00085<sup>1</sup> regarding filings with the Commission. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

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<sup>1</sup> Case No. 2020-00085, *Electronic Emergency Docket Related to the Novel Coronavirus COVID-19* (Ky. PSC July 22, 2021), Order (in which the Commission ordered that for case filings made on and after March 16, 2020, filers are NOT required to file the original physical copies of the filings required by 807 KAR 5:001, Section 8).

Each response shall include the question to which the response is made and shall include the name of the witness responsible for responding to the 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.

LG&E/KU shall make timely amendment to any prior response if LG&E/KU obtain information that indicates the response was incorrect or incomplete when made or, though correct or complete when made, is now incorrect or incomplete in any material respect.

For any request to which LG&E/KU fails or refuses to furnish all or part of the requested information, LG&E/KU shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention shall be given to copied and scanned 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. When filing a paper containing personal information, LG&E/KU shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that personal information cannot be read.

1. Refer to LG&E/KU's Joint Petition for Reconsideration, page 12. Provide current cost estimates for all new generation and energy storage assets approved by the Commission, but not yet in service as of the date of the final Order in these proceedings and a comparison of those cost estimates to the cost estimates from their respective Certificate of Public Convenience and Necessity applications.

2. Refer to LG&E/KU's response to Commission Staff's First Rehearing Request for Information (Staff's First Rehearing Request), Item 3, Attachment 1.

a. Confirm that "OTHER REGULATORY ASSETS CUR OST" relates to the Off-System Sales Adjustment Clause. If this cannot be confirmed, explain.

b. Explain why it is reasonable for LG&E/KU to earn a return at the weighted average cost of capital (WACC) on regulatory assets related to timing differences for adjustment clauses.

c. For account 254090, explain what portion of the regulatory asset originates in KU's Virginia operations and confirm that those costs are removed for ratemaking purposes. If confirmed, provide where the costs were removed. If this cannot be confirmed, explain.

d. Provide the LG&E regulatory assets and liabilities separately for electric and gas operations.

3. Refer to LG&E/KU's response to Staff's First Rehearing Request, Item 10(b). Provide both KU's and LG&E's voluntary turnover rates as compared to the industry average of six to eight percent. Provide the source for the cited six percent to eight percent industry average turnover rate.

4. Refer to LG&E/KU's response to Commission Staff's First Request for Information, Item 11. Confirm that LG&E/KU usually requests regulatory asset treatment after costs are incurred or when they can be reasonably estimated in a test period. If not confirmed, explain.

5. Refer to LG&E/KU's response to Staff's First Rehearing Request, Item 13, Attachment 1. Refer also to LG&E/KU's Joint Petition for Reconsideration at 27, where LG&E/KU request that the Commission consider the changes in miscellaneous revenues when updating its revenue allocations to each rate class and calculating new rates. Confirm that this spreadsheet reflects, specifically pertaining to each company's revenue requirement, the changes in miscellaneous revenues that LG&E/KU request reconsideration on. If not confirmed, provide the impact to the revenue requirement that the changes in miscellaneous revenues would result in.

6. Refer to LG&E/KU's response to Staff's First Rehearing Request, Item 13. Explain the method in which the recovery of the unaccounted-for miscellaneous revenues would be allocated across the rate classes. Provide updated rates that illustrate this change.

7. Refer to LG&E/KU's response to Staff's First Rehearing Request, Item 17. Confirm that the rate base associated with regulatory assets and liabilities was not included in the determination of the revenue requirement in the final order because LG&E/KU did not include those balances in its rate base calculations in its initial filing or at any other point in this case. If not confirmed, please explain.

8. Refer to LG&E/KU's response to Staff's First Rehearing Request, Item 19.

a. Explain whether it is a requirement that new customers provide the company with an email address when initiating service. If not, explain whether LG&E/KU considered making that a requirement.

b. Provide the "Customer Provided Email Rate" for all new customers taking service in calendar year 2025.

9. Refer to the attachment to LG&E/KU's response to Staff's First Rehearing Request, Item 6. Provide the basis (e.g. forecasted or actual expense from a previous rate case) for the 2021 Base Rates O&M expense associated with Mill Creek 2.



Linda C. Bridwell, PE  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601-8294

DATED **MAY 06 2026**

cc: Parties of Record

Case No. 2025-00113  
Case No. 2025-00114

## Service List for 2025-00114

- \* Angela M Goad  
Assistant Attorney General  
Office of the Attorney General Office of Rate Intervention  
700 Capitol Avenue  
Suite 20  
Frankfort, KY 40601-8204
- \* Ashley Wilmes  
Kentucky Resources Council, Inc.  
Post Office Box 1070  
Frankfort, KY 40602
- \* Honorable Allyson K Sturgeon  
Vice President and Deputy General Counsel-Regulatory and PPL  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202
- \* Byron Gary  
Kentucky Resources Council, Inc.  
Post Office Box 1070  
Frankfort, KY 40602
- \* Carrie H Grundmann  
Spilman Thomas & Battle, PLLC  
110 Oakwood Drive, Suite 500  
Winston-Salem, NC 27103
- \* Honorable David Edward Spenard  
Strobo Barkley PLLC  
239 South 5th Street  
Ste 917  
Louisville, KY 40202
- \* Honorable W. Duncan Crosby III  
Attorney at Law  
Stoll Keenon Ogden, PLLC  
2000 PNC Plaza  
500 W Jefferson Street  
Louisville, KY 40202-2828
- \* Tom Fitzgerald  
Kentucky Resources Council, Inc.  
Post Office Box 1070  
Frankfort, KY 40602

\* Denotes served by Email

\* Hannah Wigger  
Sheppard Mullin Richter & Hampton LLP  
2099 Pennsylvania Avenue NW, Suite 1  
Washington, DC 20006

\* James B Dupree  
50 Third Ave  
Building 1310- Pike Hall  
Fort Knox, KY 40121

\* Jeff Derouen  
Assistant County Attorney  
Louisville/Jefferson County Metro Government  
First Trust Centre  
200 South 5th Street, Suite 300N  
Louisville, KY 40202

\* James W Gardner  
Sturgill, Turner, Barker & Moloney, PLLC  
333 West Vine Street  
Suite 1400  
Lexington, KY 40507

\* Jody Kyler Cohn  
Boehm, Kurtz & Lowry  
425 Walnut Street  
Suite 2400  
Cincinnati, OH 45202

\* Joe F. Childers  
Childers & Baxter PLLC  
300 Lexington Building, 201 West Sho  
Lexington, KY 40507

\* John Horne  
Office of the Attorney General Office of Rate Intervention  
700 Capitol Avenue  
Suite 20  
Frankfort, KY 40601-8204

\* Honorable Kurt J Boehm  
Attorney at Law  
Boehm, Kurtz & Lowry  
425 Walnut Street  
Suite 2400  
Cincinnati, OH 45202

\* Kyle J Smith  
General Attorney  
U.S. Army Legal Services Agency  
9275 Gunston Road  
ATTN: JALS-RL/IP  
Fort Belvoir, VA 22060-554

\* Denotes served by Email

Service List for Case 2025-00114

\* Honorable Lindsey W Ingram, III  
Attorney at Law  
STOLL KEENON OGDEN PLLC  
300 West Vine Street  
Suite 2100  
Lexington, KY 40507-1801

\* Lawrence W Cook  
Assistant Attorney General  
Office of the Attorney General Office of Rate Intervention  
700 Capitol Avenue  
Suite 20  
Frankfort, KY 40601-8204

\* Matt Partymiller  
President  
Kentucky Solar Industries Association  
1038 Brentwood Court  
Suite B  
Lexington, KY 40511

\* J. Michael West  
Office of the Attorney General Office of Rate Intervention  
700 Capitol Avenue  
Suite 20  
Frankfort, KY 40601-8204

\* Honorable Michael L Kurtz  
Attorney at Law  
Boehm, Kurtz & Lowry  
425 Walnut Street  
Suite 2400  
Cincinnati, OH 45202

\* Nathaniel Shoaff  
Sierra Club  
2101  
Webster St. , Suite 1300  
Oakland, CA 94612

\* Paul Werner  
Sheppard Mullin Richter & Hampton LLP  
2099 Pennsylvania Avenue NW, Suite 1  
Washington, DC 20006

\* Quang Nguyen  
Assistant County Attorney  
Louisville/Jefferson County Metro Government  
First Trust Centre  
200 South 5th Street, Suite 300N  
Louisville, KY 40202

\* Rick E Lovekamp  
Manager - Regulatory Affairs  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

\* Robert Conroy  
Vice President, State Regulation and Rates  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

\* Rebecca C. Price  
Sturgill, Turner, Barker & Moloney  
155 East Main Street  
Lexington, KY 40507

\* Randal A. Strobo  
Strobo Barkley PLLC  
239 South 5th Street  
Ste 917  
Louisville, KY 40202

\* Steven Wing-Kern Lee  
Spilman Thomas & Battle, PLLC  
1100 Brent Creek Blvd., Suite 101  
Mechanicsburg, PA 17050

\* Louisville Gas and Electric Company  
820 West Broadway  
Louisville, KY 40203

\* Sara Judd  
Senior Corporate Attorney  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202

\* Toland Lacy  
Office of the Attorney General  
700 Capital Avenue  
Frankfort, KY 40601

\* M. Todd Osterloh  
Sturgill, Turner, Barker & Moloney, PLLC  
333 West Vine Street  
Suite 1400  
Lexington, KY 40507