

Andy Beshear  
Governor

Rebecca W. Goodman  
Secretary  
Energy and Environment Cabinet



Commonwealth of Kentucky  
**Public Service Commission**  
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Angie Hatton  
Chair

Mary Pat Regan  
Commissioner

Andrew W. Wood  
Commissioner

April 3, 2026

## PARTIES OF RECORD

RE: Case No. 2026-00077  
Kentucky Utilities Company , Louisville Gas and Electric Company  
(Transfer / Sale / Purchase / Merger, Financing)

Commission Staff has reviewed the application in the above case and finds that it meets the minimum filing requirements and has been accepted for filing pursuant to KRS 278.020, KRS 278.300, and 807 KAR 5:001 Sections 4, 8, and 14. The request for a declaration or deviation pursuant to 807 KAR 5:001 will be addressed by Order later. Enclosed, please find a file-stamped copy of the first page of the filing. This case has been docketed and will be processed as expeditiously as possible.

If you need further assistance, please contact Brian Thomas at 502-564-3940.

Sincerely,

A handwritten signature in blue ink that reads "Linda C. Bridwell".

Linda C. Bridwell, PE  
Executive Director

Enclosure

**COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

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

**VERIFIED JOINT APPLICATION**

Kentucky Utilities Company (“KU”) and Louisville Gas and Electric Company (“LG&E”) (collectively “Companies”), pursuant to KRS 278.020(6), hereby request approval of the merger of the Companies. Second, the Companies request approval pursuant to KRS 278.300(1) for LG&E to assume the existing debt obligations of KU upon consummation of the merger. Third, the Companies request approval pursuant to KRS 278.018 for LG&E to assume KU’s certified electric service territory upon consummation of the merger. Fourth, the Companies request a declaration pursuant to 807 KAR 5:001, Section 19 that when the Companies unify their currently separate fuel adjustment clause and off-system sales adjustment clause mechanisms upon consummation of the merger in connection with LG&E’s adoption of KU’s tariff, customer notice is not required, or, in the first alternative, a deviation from a customer notice requirement pursuant to 807 KAR 5:011, Section 15, or, in the second alternative, a declaration describing the content of a customer notice and what other filings the Commission requires regarding unification of those mechanisms if customer notice is required and a deviation is not approved. Fifth, the Companies request regulatory asset accounting authority to account for all merger costs not being recovered through current rates or other deferrals, allowing the Commission to review and approve recovery of such costs in a future base rate case. Finally, the Companies request approval of combined depreciation rates for accounting purposes.

## Service List for 2026-00077

- \* Angela M Goad  
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