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Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40601

June 13, 2016

RE: CONSIDERATION OF THE IMPLEMENTATION OF SMART METER AND SMART GRID TECHNOLOGIES
CASE NO. 2012-00428

Dear Executive Director:

Pursuant to the Commission's Order of April 13, 2016 in the above-referenced proceeding, Louisville Gas and Electric Company and Kentucky Utilities Company hereby file responses as required in Ordering Paragraph Nos. 4, 5, and 10 of that Order. The following attachments address the specific requirements of the Order.

Attachment No. 1 – Customer Privacy
Attachment No. 2 – Customer Education
Attachment No. 3 – Cybersecurity
Attachment No. 4 – Smart Grid Investments

If you have any questions regarding the attached documents, please do not hesitate to contact me.

Sincerely,

Rick E. Lovekamp

Rick E. Lovekamp

LOUISVILLE GAS AND ELECTRIC COMPANY
AND
KENTUCKY UTILITIES COMPANY

CUSTOMER PRIVACY

The Commission's April 13, 2016 order in this proceeding requires utilities to file with the Commission their internal procedures governing customer privacy.[1] As the Commission noted in the order, Louisville Gas and Electric Company and Kentucky Utilities Company (collectively "Companies") have posted their customer-privacy policy on their website (https://lge-ku.com/privacy).[2] That policy is the entirety of the Companies' policies, practices, and procedures concerning customer privacy, and it incorporates relevant items from the portion of the Report of the Joint Utilities concerning customer privacy. Therefore, to satisfy the order's requirement that the Companies file their internal procedures governing customer-privacy with the Commission, please see below. A copy of policy is posted on the Companies' website (see link above), which is also included verbatim in the Companies' relevant internal manuals of operating procedures.

Customer Privacy Policy

We will make every effort to protect and preserve customer account information and will not share specific information about your account with third parties, without written authorization or unless we are required to do so by a court order, subpoena or other compulsory process, or by operation of law.

Customer account information may be used by us in the following representative ways:

- To verify the existence of a customer's energy service;
- To communicate with a customer and handle customer requests;
- To compile information about how our Web site is reached and used;
- To compile research that does not identify the customer as an individual, group or entity other than age group and gender;
- To contact our customers about other products or services offered by our alliance partners; and
- To collect debts owed by a customer.

[1] *In the Matter of: Consideration of the Implementation of Smart Grid and Smart Meter Technologies*, Case No. 2012-00428, Order at 34 (Apr. 13, 2016).
[2] *Id.* at 13.

LOUISVILLE GAS AND ELECTRIC COMPANY
AND
KENTUCKY UTILITIES COMPANY

CUSTOMER EDUCATION

The Commission's April 13, 2016 order in this proceeding requires utilities to file with the Commission their internal procedures governing customer education.[3] The Companies' policies, practices, and procedures concerning customer education incorporates relevant items from the portion of the Report of the Joint Utilities concerning customer education. Therefore, to satisfy the order's requirement that the Companies file their internal customer-education procedures with the Commission, please see below.

Customer Education Procedures

The Companies will use a variety of communication techniques and messaging to educate customers about Smart Grid or smart meter deployments that require customer engagement. These efforts can include direct mail campaigns, telemarketing, personalized customer usage reports and online dashboard, website content, billing inserts, newsletter articles, door hangers, telephone, text messages, email, social media, videos, mass media, public service announcements, media relations, face-to-face meetings, through partner organizations, community forums, and customer service representative support.

Topics the Company may address through customer education are: system description, what the customer can expect, benefits, customer health concerns, data use, privacy, opt-in or opt-out availability and associated costs. The Companies may address some or all of these or other topics at different times and in different ways with some or all customers as appropriate for the particular deployment or program.

[3] *In the Matter of: Consideration of the Implementation of Smart Grid and Smart Meter Technologies*, Case No. 2012-00428, Order at 34 (Apr. 13, 2016).

LOUISVILLE GAS AND ELECTRIC COMPANY
AND
KENTUCKY UTILITIES COMPANY

CYBERSECURITY

The Commission's April 13, 2016 order in this proceeding requires utilities to certify to the Commission that they have developed internal cybersecurity procedures.[4]

The Companies' operations are subject to cyber-based security and integrity risks. Numerous functions affecting the efficient operation of the businesses depend on the secure and reliable methods of gathering, storing, processing, and communicating electronic information and using sophisticated computer hardware and software systems. The operation of the generation plants, as well as transmission and distribution operations, all rely on cyber-based technologies, and, therefore, are subject to the risk that such systems could be the target of disruptive actions, principally by terrorists or vandals, or otherwise be compromised by unintentional events. As a result, operations could be interrupted, property could be damaged, and sensitive customer information lost or stolen, causing the Companies to incur significant losses of revenues, other substantial liabilities and damages, costs to replace or repair damaged equipment, and damage to the Companies' reputation.

Recongnizing these risks, the Companies have developed policies and procedures to comply with the North American Eletric Relability Corporation ("NERC") Critical Infrastrucure Protection ("CIP") standards regarding the bulk power system.

Also, the Companies coordinate closely with industry partners, and state and federal government agencies (e.g., Electric Power Research Institute, Department of Energy, Department of Homeland Security, Department of Defense, and Federal Bureau of Investigation Counterterrorisum Division) to share best practices and prepare for and respond to potential threats. On the cyber and physical security side, the Companies have been active partners with the Edison Electric Institute and the American Gas Association.

Therefore, the Companies certify they have developed internal cybersecurity procedures.

[4] *In the Matter of: Consideration of the Implementation of Smart Grid and Smart Meter Technologies*, Case No. 2012-00428, Order at 34 (Apr. 13, 2016).

LOUISVILLE GAS AND ELECTRIC COMPANY
AND
KENTUCKY UTILITIES COMPANY

SMART GRID INVESTMENTS

The Commission's April 13, 2016 order in this proceeding requires utilities to file with the Commission their internal procedures regarding smart-grid investments.[5]

The Companies have a Capital and Investment Review policy that applies to all of the Companies' capital investments, including smart-grid related investments. This policy establishes a uniform process for all capital planning and budgeting while allowing LG&E and KU to select the most effective least-cost option that will ensure the Companies provide adequate, efficient, and reliable service at reasonable rates.

Therefore, to satisfy the order's requirement the Companies file their Capital and Investment Review Policy that applies to all capital investments including smart-grid equipment, please see the attached.

[5] *In the Matter of: Consideration of the Implementation of Smart Grid and Smart Meter Technologies*, Case No. 2012-00428, Order at 35 (Apr. 13, 2016).

Capital and Investment Review

Policy
The primary purpose of the Capital and Investment Review Policy is to establish a uniform process for:

1. capital planning and budgeting;
2. authorizing the expenditure of funds;
3. controlling and reporting of capital expenditures;
4. developing review criteria for the authorization process;
5. recording lessons learned for future investments and decisions; and
6. determining how the investment is performing and how the returns compare to the project as sanctioned.

Further, these policies will provide management with the necessary tools to make informed business decisions. A capital expenditure includes adding, replacing or retiring units of property through the construction or acquisition process. Generally, it is inappropriate to capitalize expenditures that are part of routine or necessary maintenance programs. If a substantial improvement is made to an asset, the following two sets of criteria should be used to determine whether or not capitalization is appropriate:

The improvement must meet both of the following criteria:

1. Be a minimum of $2,000.
2. Meet the definition of a capitalizable cost under the FERC Uniform System of Accounts.

In addition, the improvement must do at least one of the following criteria:

1. Extend the original useful life of the asset.
2. Increase the throughput or capacity of the asset.
3. Increase operating efficiency.

Questions relating to the categorization of an expenditure as capital or O&M expense should be directed to Property Accounting. The Controller will have the ultimate authority of interpreting expense versus capital decisions based on generally accepted accounting principles. See Property Accounting's Home Page.

Scope
This policy applies to LG&E and KU Energy LLC ("LKE" or "the Company") and its subsidiaries.

General Requirements

1. All capital spending that is expected to occur during the current year must be budgeted in the approved Business Plan (BP).
2. There will be no carry-over of spending capital authority from one year to the next.
3. An Authorization for Investment Proposal (AIP) must be completed in PowerPlan for all capital spending projects.

4. Projects with a total cost of $2,000 or less will be expensed.
5. An Investment Proposal (IP) and Capital Evaluation Model (CEM) must be completed for all capital spending projects greater than $500,000 unless otherwise approved by Financial Planning and Analysis (FP&A).
6. The Information Technology Department must approve all capital projects involving anything related to information technology.
7. All investment projects greater than $1,000,000 require the approval of the Investment Committee (IC) and the Chief Executive Officer (CEO).
8. The IC is required to approve any overrun of $500,000 or greater on previously approved proposals. If the previous proposal was below the IC threshold and the revised amount is over the respective IC threshold, the proposal needs to be approved by the IC regardless of the increase amount.

Capital Planning

The BP is used to inform senior management of future capital-spending projections. These plans are prepared annually on a line of business (LOB) basis and include the forecast of capital projections during the most current annual planning period. The first year of the BP, once approved, becomes the formal budget for that year.

Carry-Over Spending: During preparation of the BP, each LOB will review all current-year projects to determine if they will be completed as of the end of the year. If a project is expected to be in process at year-end, but not complete, it must be included in the following year's BP for additional funds to be approved.

Capital Approval Process

Authorization for Investment Proposal: Although specific capital projects are identified in the budgeting process, they are still subject to the Authority Limit Matrix approval requirements and all other reviews as stated on the AIP in PowerPlan. Projects are not considered approved until appropriate approvals are obtained.

The AIP is used to request the appropriate approvals for spending on capital projects. A completed AIP is subject to the following conditions:

- An AIP must be submitted and approved in PowerPlan prior to committing to or incurring any capital expenditure.
- Approvals must be obtained up to the levels designated in the Authority Limit Matrix for the dollar amount of any project (which may include multiple projects). The combined dollar amount on multiple projects grouped together using the Budget Item field in PowerPlan is the determinant for approval levels.
- Any AIP over $500,000 must include an IP and CEM when submitted for approval.
- A completed AIP must be submitted and approved prior to the disposal of any capital asset. In addition, an IP must be submitted for disposal projects of $500,000 or more.

- A revised AIP must be submitted for significant project overruns (see below).

Investment Proposal: The IP is used to explain in detail the nature and justification of the capital project. Capital projects over $500,000 on a burdened basis require the submittal of an IP and CEM along with the AIP. The following information will provide senior management with consistent documentation for evaluating capital projects. The IP template is published on the FP&A intranet or SharePoint website and must include the following sections at a minimum:

- Header – Include the project name, total expenditures, project number, LOB, who prepared the project and who will present the project (if applicable).
- Executive Summary (½-page length recommended) – Provide a summary explanation of the scope, purpose and necessity of the proposal. Include financial benefits, funding information and qualitative reasons why this proposal should be pursued.
- Background – Explain the history of the project that has led to the need for the project.
- Project Description – Include project scope, timeline and project cost.
- Economic Analysis and Risks – Include bid summary, assumptions, financial summary, environmental impact, risks and other alternatives considered (including their net present value revenue requirements [NPVRR] per the CEM, if applicable).
- Conclusion and recommendation.
- It is recommended that the IP not exceed 5 pages.

Unbudgeted Projects: Any capital expenditure that is not included in the original, approved budget must either be offset by a like reduction in one or more budgeted projects, approved by the Resource Allocation Committee (RAC) if subject to the RAC Tenets or have prior written approval by the LKE Chief Financial Officer (CFO) and Chief Executive Officer (CEO). FP&A and/or Forecast and Budgeting-Corporate (F&B) must approve AIPs for unbudgeted projects (see *FP&A and F&B Approvals* below). Certain Generation Miscellaneous Projects, as described below, are exempt from being considered unbudgeted.

Under-Funded Projects: Projects that are submitted for approval that were included in the original approved budget, where the requested capital amount is greater than the budgeted amount for that project, must either be offset by a like reduction in one or more budgeted projects, approved by the RAC if subject to the its Tenets or the additional funding requires prior written approval by the LKE CFO and CEO. These projects are considered "unbudgeted" in PowerPlan since the full funding is not coming from the original budget for that project. FP&A and/or F&B must approve AIPs for under-funded projects (see *FP&A and F&B Approvals* below).

Retirement Only Projects: Any Capital project for retirement purposes only that is submitted for approval, including the retirement of assets that result in a net credit, should use a retirement work order type in the PowerPlan system. The approval levels will automatically be applied based on the size of the absolute value amount for the AIP. The approvals will be required at the Director level up to $1,000,000 and at the CFO level at $1,000,000 or more.

LG&E and KU Board and PPL approvals: Any budget item over $30 million requires the approval of the LG&E and KU Energy Board and the PPL CEO. Budget items over $100 million additionally require the approval of the PPL Finance Committee. Cost overruns greater than 20% on budget items approved by the PPL Finance Committee must be re-approved by the Committee before spending occurs. If an overrun on a budget item results in a total cost of $100 million or more, the proposal must be approved by the PPL Finance Committee before spending occurs.

Project Overruns: When it is apparent that the amount approved on the original AIP will be insufficient (project is expected to be 10% or $100,000 over, whichever is less, subject to a minimum of $25,000) to complete the project, **a revised AIP must be completed and the revised forecasted project cost must be included in the capital forecast to be reviewed and approved by the RAC and IC. Additionally, when completing the revised AIP, the following conditions apply (see Capital Appendix):**

- If the project is $500,000 or below, no IP or CEM are required. Provide a clear description of the overrun in the revised AIP description upon submittal in PowerPlan.
- If the total revised project is greater than $500,000 but less than $1 million, a revised IP and CEM are required with the submission of the revised AIP. If the original approved project was less than $500,000 before the overrun which brings the revised project above this threshold, an IP and CEM are now required.
- If the project overrun is expected to be $500,000 or greater and the project had been approved by the IC, the revised project, including a revised IP and CEM, must be approved subject to the RAC Tenets and presented and re-approved by the IC.
- If project overrun is $100,000 or more, but less than $500,000 and the project had been approved by the IC, provide a clear description of the drivers of the overrun in the revised AIP description upon submittal in PowerPlan.
- If the previous project proposal was below the IC threshold and the revised amount is over the IC threshold, the proposal needs to be approved by the IC regardless of the increased amount. A revised IP and CEM are required.
- Project overrun must be offset by a like reduction in one or more budgeted projects, approved by the Resource Allocation Committee (RAC) if subject to the RAC Tenets or the overspending requires prior written approval by the LKE CFO and CEO.
- Revised AIPs must be approved for the total revised dollar amount using the approval limits in the Authority Limit Matrix.

FP&A and F&B Approvals: Unbudgeted projects or those projects requiring an IP and CEM (i.e., over $500,000) must include FP&A and F&B review and approval. Unbudgeted projects less than $100,000 require F&B Manager approval and those $100,000 and over require FP&A Director approval. The FP&A Director has PowerPlan system AIP approval delegation authority for the Investment Committee (whose approval is noted in Investment Committee meeting minutes or email vote) and CEO (whose approval is noted via signature on the IP document) and will approve AIP's in the system only after confirmation of the fully approved IP document being attached to the AIP.

Budgeted projects less than $500,000 are approved as normally required by the Authority Limit Matrix and do not require the approval of FP&A and F&B.

Generation Miscellaneous Projects: Each Generation plant site may have one miscellaneous project not to exceed $500,000 which is budgeted to serve as a placeholder for small individual projects which arise during the year and which cannot be specifically anticipated during the budgeting process. This category of projects is different from blanket projects described elsewhere in this policy. Each Generation miscellaneous project must be budgeted, but an AIP need not be prepared for it and it will not be activated in PowerPlan. Instead, as specific work is identified, the appropriate budget coordinator must create a new project number for the charges and prepare an AIP for the new project which references the budgeted placeholder project number for funding as funds are being moved from one project to another. The new project is not considered unbudgeted to the extent that unused budget dollars are available in the budgeted placeholder project to cover it. The new project will still need to be marked as "unbudgeted" in PowerPlan and will have to be approved by FP&A and/or F&B.

Other Miscellaneous Projects: Several lines of business use miscellaneous projects which are budgeted to serve as a placeholder for small individual projects which arise during the year and which cannot be specifically anticipated during the budgeting process. This category of projects is different from blanket projects described elsewhere in this policy. (Examples include various facilities improvements and miscellaneous substation projects.) These projects are opened and closed on an annual basis. The projects are authorized and approved for the entire budgeted amount when they are opened. Pertinent information regarding the assets and locations of the capital expenditures should be sent to Property Accounting when the projects are completed.

Reimbursable Projects: Projects which will have all or a portion of the spending amount reimbursed by an outside party must follow the same guidelines as non-reimbursable projects, except as noted below:

- Tax Department review indicating whether Contribution in Aid of Construction is taxable must occur prior to any reimbursement agreement greater than $25,000 being finalized and evidence of such review must be attached to the AIP. This does not apply to customer refund agreements.

- If a fully executed agreement specifying the terms of reimbursement is attached to an AIP with gross spending under $1 million, the net spending amount may be used to determine whether an IP and CEM are required.
- Third Party jointly-owned utility projects under the specified gross spending thresholds qualify for this exception without requiring the attachment of the executed joint ownership agreement.
- For all projects, the gross spending amount must always be used to determine the appropriate approval level.

Government-Mandated/Regulatory Compliance Projects: Projects which are not reimbursable but which are mandated by governmental legislation or other governmental authority must follow the same guidelines as all other projects except that for such AIPs with gross spending under $1 million neither the IP nor the CEM are required, provided that the appropriate legislative docket numbers or applicable statute references are provided with the AIP.

Preliminary Survey and Investigation: Projects that are originally set up for preliminary survey and investigation are treated as indirect projects and are auto approved and opened in PowerPlan. Once the preliminary survey and investigation work is complete, the determination must be made if the project will move forward as capital or be abandoned and expensed. If the project moves forward as capital, a new project must be created in PowerPlan and must follow the approval levels based on the Authority Limit Matrix. It is the responsibility of the budget coordinator to notify Property Accounting and make the appropriate accounting transactions to move preliminary survey and investigation charges to capital or to expense as appropriate.

Early Activation Guidelines

In order for a project to be early activated, the following criteria must be met:

1. The expenditure must be the result of a true emergency which is defined as one of the following: 1) the expenditure is needed to address an immediate safety risk; 2) the equipment has failed; or 3) a material problem has been found, requiring it to be replaced immediately in order to maintain the reliability of the system.

OR

2. The equipment vendor has provided a quote for the capital purchase that is only valid for a short period of time. The time frame would not be long enough to complete all the necessary paperwork and acquire all necessary approvals in time to place the order at the reduced price.

Process requirements for an early activated AIP are as follows:

- For each AIP that is early activated, Property Accounting must first receive email approval from the highest level of LOB authority based on the total amount of the AIP as per the AIP approval process. FP&A and F&B must also be copied on this email. Should the AIP be for an unbudgeted project, approval from FP&A and F&B will be required for the early activation.

- In the event the project has been previously approved by the IC, the above email from the highest LOB authority would not be required. Instead, verification from FP&A that the project had indeed been approved by the IC would be sufficient approval.

- The approval request email must include the following information:
    - Project number
    - Project description
    - Total project amount
    - Name of the individual whose highest level of authority is required, and any associated delegation of authority (DOA)
    - Description of the need for the early activation
    - For an unbudgeted project, the budgeted project number that will cover the unbudgeted spending.

- Additionally, for either scenario 1 or 2 above, an automated AIP must be submitted for $10,000 and approved by the project manager and budget coordinator for the project in order for the project to be moved to "open" status in PowerPlan.

- Property Accounting will maintain a log of early activated projects, and copies of the email approvals will be filed with the AIP.

- A revised AIP (for the full project amount) for all projects that are early activated must be received by Property Accounting, or FP&A if necessary, with all required approvals, as soon as possible, but no later than 30 business days after the early activation. Repeated failure to comply with this timing may require email approval by the appropriate LOB VP for early activation of all future AIPs.

Project In-Service and/or Completion

Upon project in-service and/or completion, the project manager or budget coordinator most familiar with the project is required to do the following:

1. Verify completion date (if the date is not correct, it needs to be updated in PowerPlan). Entering a completion date changes the project status to "completed".
2. Verify actual in-service date (if the date is not correct, it needs to updated in PowerPlan). Entering an in-service date without a completion date changes the project status to "in-

service". Verify actual installed costs and actual removal costs (report/explain any variances greater than 10% from the AIP to Property Accounting).

3. Verify units of property installed and units of property retired (report to Property Accounting if different from AIP).

Post Completion Audits

Budget coordinators are required to perform a post-completion audit (PCA) of projects as discussed in the guidelines below. The review must be provided to FP&A and the IC.

- Projects greater than $5,000,000 (excluding blankets) must have a PCA performed within 18 months of the project completion date unless otherwise agreed, to have a full year of financials to review.
- At the discretion of FP&A, a random audit of anything less than $5,000,000 can be requested for auditing purposes.
- A PCA template is available on the FP&A website.
- In case of impairment, a PCA is always required.

Leases

Prior to the execution of any new lease entered into on behalf of the Company, a review must be conducted by the budget coordinator for the appropriate LOB, Financial Accounting and Analysis and the Tax department to determine if the lease is structured as a capital or operating lease. Additional reviews by Legal and Corporate Finance may be required depending on the total amount of the lease. See the LKE Lease Policy for more details.

Blanket Capital Projects

Background: Several lines of business (primarily Distribution and Transmission) use blanket capital projects to procure routine, frequently used assets (i.e., poles, meters, transformers) or to facilitate routine work for which specific information is not available at the time the budget is prepared (i.e., Gas and Electric Distribution New Business by area). The blanket projects hold a "bucket" of budget dollars which is used to fund specific tasks under $500,000 as they are identified throughout the year. For Gas and Electric Distribution and Metering, blanket projects are not closed each year, but they are re-budgeted each year and are unitized on an "as-spent" basis. For Transmission, blanket projects are opened and closed on an annual basis. Pertinent information regarding the assets and locations of the capital expenditures under certain task level blankets may be required to be submitted to Property Accounting at their discretion.

Authorization: During the 4th quarter of each year, a list of all budgeted blanket projects for the next year must be submitted to the IC for approval, along with the forecast for the current year's blanket capital spending. At the discretion of the IC, some blanket projects (e.g., Gas Leak Mitigation or Pole Inspection and Treatment) may require an IP and CEM and will not be included in the routine blanket listing. These projects will be presented to the IC in December as separate projects. An AIP or PCA is not required for the routine blanket capital projects.

Criteria for Spending under an Existing Blanket Project: Only work and materials of a routine nature which cannot be specifically identified at the time of budget preparation may be charged to a blanket project. Individual tasks (which may consist either of individual parts or of work orders containing both labor and material) must fall below a $500,000 gross (of reimbursement) spending level. Otherwise, a separate, non-blanket capital project must be created which is subject to all requirements described elsewhere in this policy. Moreover, the same rules for spending authorization levels apply for spending under blanket capital projects as described elsewhere in this policy. Should a task on a blanket project exceed $500,000, then appropriate corrective action (i.e., AIP, IP, CEM, etc.) and charge corrections via VOLTS and CODs to correct the charges to the correct project should be completed as soon as possible.

Criteria for Creating a New Blanket Project: New blanket capital projects require the approval of both Property Accounting and FP&A. To open new blanket projects, a partial AIP in the amount of $10,000 must go through the approval process in PowerPlan. New blanket capital projects created after the budget process is complete are always considered to be unbudgeted and are therefore subject to the same requirements for unbudgeted projects described elsewhere in this policy. The unbudgeted project authorized spending must be covered by either a budgeted blanket or a non-blanket project in accordance with the RAC Tenets.

Monthly Spending Report: The budget coordinator for each LOB incurring spending under blanket capital projects is required to prepare a monthly report listing all blanket projects (including those approved under a stand-alone IP) comparing the total year-to-date spending against the approved budget. Any substitution of non-blanket projects' budgets to cover new blanket projects' budgets must be noted on the report and tracked throughout the year. This report must be submitted to FP&A for review by the eleventh business day of the following month.

Penalties for Noncompliance: Failure to comply with this policy may result in disciplinary action, up to and including discharge.

Reference: Authority Limit Matrix; CEM; Capital Appendix; Lease Policy; Resource Allocation Committee Tenets; FERC Uniform System of Accounts; and Investment Proposal forms.

Key Contact:

- Financial Planning & Analysis
- Forecast and Budgeting-Corporate
- **Accounting Matters**: Property Accounting and Controller
- **Capital Leases**: Corporate Finance and Financial Accounting and Analysis

Administrative Responsibility: Chief Financial Officer.

Revision Dates: 12/01/07, 04/04/08, 12/31/08, 7/20/2009, 5/1/2014, 12/1/2014, 5/16/2016