

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

|                                                                            |   |                            |
|----------------------------------------------------------------------------|---|----------------------------|
| <b>In the Matter of:</b>                                                   | ) |                            |
|                                                                            | ) |                            |
| <b>KENTUCKY CABLE TELECOMMUNICATIONS ASSOCIATION,</b>                      | ) |                            |
|                                                                            | ) |                            |
| <b>COMPLAINANT</b>                                                         | ) | <b>CASE NO. 2014-00025</b> |
|                                                                            | ) |                            |
| <b>v.</b>                                                                  | ) |                            |
|                                                                            | ) |                            |
| <b>LOUISVILLE GAS AND ELECTRIC COMPANY AND KENTUCKY UTILITIES COMPANY,</b> | ) |                            |
|                                                                            | ) |                            |
| <b>DEFENDANTS.</b>                                                         | ) |                            |

**REPLY OF LOUISVILLE GAS AND ELECTRIC COMPANY AND KENTUCKY UTILITIES COMPANY TO KENTUCKY CABLE TELECOMMUNICATIONS ASSOCIATION’S RESPONSE TO MOTION TO DISMISS THE COMPLAINT**

Louisville Gas and Electric Company (“LG&E”) and Kentucky Utilities Company (“KU”) (collectively “the Companies”) submit this reply to Kentucky Cable Telecommunications Association’s (“KCTA”) Response to the Companies’ Motion to Dismiss the Complaint.

**ARGUMENT**

KCTA has failed to rebut the Companies’ arguments in favor of dismissal of KCTA’s Complaint. Notwithstanding KCTA’s claims that collateral estoppel does not bar its Complaint, KCTA had a fair opportunity to litigate the Companies’ proposed pole attachment rates in Cases No. 2012-00221 and No. 2012-00222. Moreover, those rates were closely examined and were essential to the Commission’s (“PSC”) final decision. Furthermore, neither PSC precedent nor the basic tenets of ratemaking support KCTA’s claims that its Complaint will not require a costly and expensive review of all of the Companies’ rates. Finally, KCTA’s continued failure to

identify its members who authorized the filing of its Complaint deprives it of any standing to bring the Complaint.

**1. KCTA Had A Fair Opportunity To Litigate The Companies' Proposed Pole Attachment Rates.**

The record of Cases No. 2012-00221<sup>1</sup> and No. 2012-00222<sup>2</sup> and KCTA's own statements clearly refute KCTA's claim to have lacked a fair opportunity to litigate the Companies' proposed pole attachment rates. In each case, the Companies published notice of the proposed pole attachment rates in accordance with PSC regulations. The amount of the proposed increase in each company's pole attachment rate was easily discernible. KCTA does not dispute that the Companies properly published notice, that it had actual notice of the proposed rate proceedings, that KCTA had an opportunity to intervene in the proceedings, but chose not to intervene, or that the Attorney General intervened and actively participated in the proceedings on behalf of the all ratepayers.

Contrary to KCTA's claim that notice of a rate proceeding is insufficient to bar a collateral attack on that proceeding's final order, the PSC long ago recognized that notice of a rate proceeding is sufficient to create a fair opportunity to litigate and, if the notice of a proposed rate adjustment is given in accordance with PSC regulations, the results of the rate proceeding should not be subject to collateral attack. In Case No. 8496,<sup>3</sup> a group of customers filed a complaint seeking to set aside a rate increase granted to a natural gas utility. The customers argued that they had been misled by two newspaper articles regarding the utility's proposed rates and, as a result, did not appear and present their arguments in the rate proceeding. The resulting

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<sup>1</sup> Case No. 2012-00221, *Application of Kentucky Utilities Company for an Adjustment of Its Electric Rates* (Ky. PSC filed June 29, 2012).

<sup>2</sup> Case No. 2012-00222, *Application of Louisville Gas and Electric Company for an Adjustment of Its Electric Gas Rates, a Certificate of Public Convenience and Necessity, Approval of Ownership of Gas Service Line, and a Gas Line Surcharge* (Ky. PSC filed June 29, 2012)

<sup>3</sup> Case No. 8496, *The Complaint of the City of Barbourville et. al vs. Delta Natural Gas Company, Inc.* (Ky. PSC Aug. 16, 1982) at 2.

rates, they further argued, were unreasonable. After taking evidence on the question of notice, the PSC found that the utility had strictly complied with the PSC's notice requirements and declared that "as Delta complied with the legal requirements for notice as contained in our regulation, this complaint should be dismissed."<sup>4</sup> The PSC made no finding that the customers' failure to understand or properly read the notice was a sufficient basis to re-examine the rates.

Similarly, in Case No. 91-277,<sup>5</sup> ten customers of Salt River Water District filed a complaint in which they alleged the water district's rates, which the PSC had approved less than five months earlier, were unreasonable. Noting that "proper notice was given to the ratepayers of Salt River's requested increase in rates," the PSC found the doctrine of *res judicata* barred the complaint and dismissed it. Equating the receipt of notice with the opportunity to intervene and litigate the reasonableness of the water district's rates, the PSC declared that "it is the opportunity to have intervened and participated which acts to preclude those issues from further litigation."<sup>6</sup>

As to KCTA's contention that the AG did not represent its members interests in Cases No. 2012-00221 and No. 2012-00222 "because the Attorney General cannot adequately represent the interests of all consumers,"<sup>7</sup> it clearly conflicts with the PSC's findings in Case No. 2012-00221. When denying a customer's request for intervention in that proceeding, the PSC expressly found that "the AG, pursuant to KRS 367.150(8), will duly represent the interests of all

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<sup>4</sup> *Id.* at 3.

<sup>5</sup> *Dovie Sears v. Salt River Water District and Kentucky Turnpike Water District* (Ky. PSC June 30, 1992).

<sup>6</sup> *Id.* at 2. KCTA attempts to distinguish this case on the basis that one of the complainants had intervened in the earlier rate proceeding. As there nine other complainants who had not intervened in the earlier proceeding and who still had standing to bring the complaint, the fact that one complainant actually intervened in the rate case proceeding appears to be of little significance. The PSC dismissed the complaint not because one of the complainants had intervened in the earlier proceeding, but because all complainants had notice of and the opportunity to intervene in the earlier proceeding.

<sup>7</sup> KCTA's Response at 2.

KU customers in this matter.”<sup>8</sup> The PSC has previously declared that the AG “is charged to represent the interests of all ratepayers”<sup>9</sup> and has frequently denied the requests of utility ratepayers to intervene in proceedings because the AG had already intervened and was representing their interests.<sup>10</sup>

KCTA had notice of Cases No. 2012-00221 and No. 2012-00222 and from the notice, and as a sophisticated, experienced rate case intervener knew or should have known of the proposed increases in pole attachment rates from the notice. It had a fair opportunity to litigate those proposed increases. As the AG was an active participant in each proceeding representing all consumers, the interests of KCTA’s members were represented.

**2. The Companies’ Pole Attachment Rates Were Closely Examined in Cases No. 2012-00221 and No. 2012-00222 and Were Necessary To The Final Outcome Of Those Proceedings.**

In its response, KCTA argues that as a result of its absence from Cases No. 2012-00221 and No. 2012-00222, the reasonableness of the Companies’ pole attachment rates were not fully or properly litigated and the PSC’s determination regarding those rates cannot be considered essential or necessary to the PSC’s Orders of December 20, 2012. These assertions conflict with the record of those two cases, ignore the statutory roles of the AG and the PSC, unduly

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<sup>8</sup> Case No. 2012-00221, Order of July 12, 2012 at 2-3 (emphasis added).

<sup>9</sup> Case No. 2011-00162, *Application of Louisville Gas and Electric Company for Certificates of Public Convenience and Necessity and Approval of Its 2011 Compliance Plan for Recovery By Environmental Surcharge* (Ky. PSC Dec. 1, 2011) at 3. See also Case No. 2009-00548, *Application of Kentucky Utilities Company for an Adjustment of Base Rates* (Ky. PSC Mar. 12, 2010) (“Regarding Petitioners’ status as utility customers of KU, the Commission finds that the AG, pursuant to KRS 367.150(8), will duly represent the interests of all KU customers in this matter”); Case No. 2005-00214, *The Petition of Kentucky-American Water Company for Approval of the Transfer of Control and Ownership of Jacobson Park* (Ky. PSC Dec. 16, 2005) (AG’s statutory duty “extends to all Kentucky-American customers and all members of the public”).

<sup>10</sup> See, e.g., Case No. 2010-00476, *Application of Water Service Corporation of Kentucky for an Adjustment of Rates* (Ky. PSC July 12, 2011) (denying City of Clinton’s motion to intervene because “the AG has been granted full intervention in this matter, and . . . he has the obligation to appear before the Commission to represent consumers’ interests”); Case No. 2010-00036, *Application of Kentucky American Water Company for an Adjustment of Rates Supported by a Fully Forecasted Test Year* (Ky. PSC Aug. 5, 2010); Case No. 2008-00427, *Application of Kentucky American Water Company for an Adjustment of Rates Supported by a Fully Forecasted Test Year* (Ky. PSC Apr. 9, 2009).

emphasizes the KCTA's role, and omits the Commission's discharge of its duties under KRS 278.030.

The PSC's decision on the Companies' pole attachment rates was not made in a vacuum. During the rate case proceeding, PSC Staff and the parties to the proceedings developed an extensive record which included the written testimony of 22 witnesses and thousands of pages of discovery. Both PSC Staff and the AG questioned the Companies on the proposed pole attachment rates.<sup>11</sup> These questions included the proposed rates' consistency with the methodology that the PSC established in Administrative Case No. 251.

Moreover, when reviewing the terms of the Settlement Agreement presented in Cases No. 2012-00221 and No. 2012-00222, the PSC closely reviewed the rates and the methodology used to calculate the rate. It applied its "expertise to make an independent decision as to the level of rates (including terms and conditions of service) that should be approved."<sup>12</sup> Furthermore, it "performed its traditional ratemaking analysis, which consists of reviewing the reasonableness of each revenue and expense adjustment proposed or justified by the record, along with a determination of a fair return on equity."<sup>13</sup> Only after this analysis did the PSC conclude that the pole attachment rates, along with the other rates set forth in the Settlement Agreement, were fair, just, and reasonable.<sup>14</sup>

Notwithstanding KCTA's absence from Cases No. 2012-00221 and No. 2012-00222, two entities – the AG and the PSC - had strong interests to ensure the proposed pole attachment rates

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<sup>11</sup> See, e.g., Case No. 2012-00221, Commission Staff's Second Request for Information to Kentucky Utilities Company (Ky. PSC issued July 31, 2012), Items 9 and 94; Case No. 2012-00221, Commission Staff's Third Request for Information to Kentucky Utilities Company (Ky. PSC issued Aug. 27, 2012), Item 27; Case No. 2012-00222, Commission Staff's Second Request for Information to Louisville Gas & Electric Company (Ky. PSC issued July 31, 2012), Items 9 and 127; Case No. 2012-00222, Commission Staff's Third Request for Information to Louisville Gas & Electric Company (Ky. PSC issued Aug. 27, 2012), Item 50.

<sup>12</sup> Case No. 2012-00221, Order of Dec. 20, 2012 at 5; Case No. 2012-00222, Order of Dec. 20, 2012 at 7 - 8.

<sup>13</sup> Case No. 2012-00221, Order of Dec. 20, 2012 at 5-6; Case No. 2012-00222, Order of Dec. 20, 2012 at 8.

<sup>14</sup> Case No. 2012-00221, Order of Dec. 20, 2012 at 11; Case No. 2012-00222, Order of Dec. 20, 2012 at 16.

were reasonable. Pursuant to KRS 367.150(8), the AG had responsibility to represent the interests of all consumers. Consumers included not only the consumers of the Companies' energy services, but cable television providers and the *customers of cable television providers*. The PSC had the statutory duty to ensure fair, just and reasonable rates.<sup>15</sup> Moreover, the PSC having certified to the Federal Communications Commission that it would consider the interest of cable television services as well as the interests of utility service consumers when establishing pole attachment rates, and undoubtedly did so when conducting its independent analysis of the proposed revenue requirement in the cases<sup>16</sup>

KCTA furthermore overemphasizes its role in PSC ratemaking proceedings. A review of the Orders issued since 2000 in which the PSC has granted KCTA leave to intervene in a PSC proceeding refutes KCTA's claim of a "special interest" that no other could represent. In each instance,<sup>17</sup> the PSC failed to find that KCTA had a special interest in the proceeding, but granted intervention solely on the basis that KCTA could assist in the development of facts or issues. That KCTA did not intervene in Cases No. 2012-00221 and No. 2012-00222 did not somehow render the Orders in those proceedings void or deficient.

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<sup>15</sup> KRS 278.030; KRS 278.040.

<sup>16</sup> Case No. 8090, *The Regulation of Rates, Terms and Conditions for the Provision of Pole Attachment Space to Cable Television Systems by Electric Utilities* (Ky. PSC Aug. 26, 1981) at 12.

<sup>17</sup> Case No. 2009-00549, *Application of Louisville Gas and Electric Company for an Adjustment of Electric and Gas Base Rates* (Ky. PSC Mar. 3, 2010); Case No. 2009-00548, *Application of Kentucky Utilities Company for an Adjustment of Base Rates* (Ky. PSC Mar. 3, 2010); Case No. 2005-00341, *General Adjustment of Rates of Kentucky Power Company* (Ky. PSC Nov. 11, 2005); Case No. 2005-00330, *Application of Blue Grass Energy Cooperative Corporation to Adjust Its Rates* (Ky. PSC Dec. 17, 2005); Case No. 2005-00125, *Application of Big Sandy Rural Electric Cooperative Corporation for an Adjustment of Rates* (Ky. PSC Aug. 3, 2005); Case No. 2004-00442, *Application of Clark Energy Cooperative, Inc. for Routine Revision of Existing CATV Pole Attachments* (Ky. PSC Mar. 29, 2005); Case No. 2004-00319, *Application of Jackson Purchase Energy Corporation for an Adjustment in Existing Cable Television Attachment Rates* (Ky. PSC Dec. 23, 2004); Case No. 2000-529, *Application of Clark Energy Cooperative, Inc. for Authorization to Increase CATV Attachment Rates* (Ky. PSC Jan. 5, 2001); Case No. 2000-414, *Application of Blue Grass Energy Cooperative Corporation to Adjust Its CATV Attachment Rates and Other Miscellaneous Charges* (Ky. PSC Oct. 3, 2000); Case No. 2000-373, *Application of Jackson Energy Cooperative Corporation for an Adjustment of Rates* (Ky. PSC Dec. 2000); Case No. 2000-359, *Application of Cumberland Valley Electric to Adjust Its Rates* (Ky. PSC Sept. 29, 2000).

Finally, the reasonableness of the Companies' pole attachment fees was a necessary component of the PSC's decision in Case Nos. 2012-00221 and 2012-00222. KRS 278.030 permits the Companies to assess only "fair, just, and reasonable rates" for their services and prohibits the PSC from authorizing any rate that is not "fair, just, and reasonable." To approve the rates and charges set forth in the settlement agreement, the Commission necessarily determined the reasonableness of each rate, including the pole attachment fees. It could not otherwise have performed its statutory obligations.

### **3. Review Of The Companies' Pole Attachment Rates Requires Review Of The Companies' Present Financial Condition.**

KCTA's assertion that pole attachment rates may "be considered without consideration of other utility revenues or issues"<sup>18</sup> is contrary to a considerable body of PSC precedent. For almost 30 years the PSC has refused to consider an electric utility's pole attachment rates in isolation and has insisted that such rates only be adjusted as part of a general rate adjustment proceeding. In Case No. 9043<sup>19</sup> when rejecting LG&E's continued use of annual tariff filings to adjust pole attachment rates, the PSC declared that "recurring charges, such as CTAC [Cable Television Attachment Charges], should not be routinely revised outside a general rate case proceeding. The PSC has routinely rejected the applications of electric utilities to adjust their pole attachment rates because the applications were not filed pursuant to or failed to comply with the PSC's general rate adjustment regulation."<sup>20</sup> The PSC, moreover, has made clear that pole

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<sup>18</sup> KCTA's Response at 9.

<sup>19</sup> Case No. 9043, *Louisville Gas and Electric Company's Tariff Application for an Annual Adjustment of Cable Television Attachment Charges* (Ky. PSC Aug. 1984).

<sup>20</sup> See, e.g., Case No. 2005-00330, *Application of Blue Grass Energy Cooperative Corporation to Adjust Its Rates* (Ky. PSC Mar. 30, 2005); Case No. 2004-00319, *Application of Jackson Purchase Energy Corporation for an Adjustment in Existing Cable Television Attachment Rates* (Ky. PSC Dec. 15, 2004); Case No. 2000-359, *Application of Cumberland Valley Electric, Inc. to Adjust Its Rates* (Ky. PSC Sept. 29, 2000);. *But see* Case No. 92-223, *Notice of Salt River Rural Electric Cooperative Corporation That on July 6, 1992, It Will Adjust Nonrecurring Charges and CATV Attachment Rates and Charges* (Ky. PSC Oct. 11, 1992).

attachment rates cannot be determined in isolation but that the utility's present financial condition must be considered.<sup>21</sup>

KCTA's suggestion that a reduction in pole attachment rates will not require a review of the Companies' present financial condition overlooks this long-standing PSC policy and the basic tenets of ratemaking. The PSC establishes rates that will collectively produce a level of revenue to permit a utility to recover its reasonable expenses and earn a reasonable rate of return on its investment. If the Companies' pole attachment rates are reduced, the Companies' total revenues from rates necessarily will also be reduced. To ensure that the Companies continue to earn the rate of return that the PSC approved in Cases No. 2012-00221 and No. 2012-00222, therefore, the revenues lost from any reduction in the Companies' pole attachment rates must be recovered through the other rates charged to other customers. To determine which other rates must be revised to offset the reduction in pole attachment revenue, the revenues generated from the Companies other tariffed services and the costs to provide those services must be examined. Moreover, the PSC must consider the present financial environment to determine if the previously authorized rate of return is still appropriate under present conditions.<sup>22</sup>

Simply put, KCTA's complaint will not merely involve a review of the costs associated with the Companies' utility poles and the provision of pole attachment services. It will require a review of all of the Companies' costs in light of current financial conditions. That review will involve the expenditure of significant resources for the Companies, the PSC, and any party that chooses to intervene to protect its interest in the Companies' current rates. And there is no reason to believe that every party from that 2012 rate cases will not intervene to defend and assert their respective interests. Given KCTA's decision to not to participate in Cases No. 2012-

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<sup>21</sup> Case No. 2004-00319, Order of Sept. 14, 2004 at 8-9.

<sup>22</sup> *Id.* at 7.



00221 and No. 2012-00222 and then to challenge the reasonableness of the rates almost a year later, the PSC must determine the public interest requires this expenditure of resources and whether allowing KCTA's complaint to go forward establishes a precedent will encourage similar conduct.

**4. KCTA's Continued Failure To Identify Its Members Who Authorized The Complaint Deprives KCTA Of Any Standing To Bring The Complaint.**

In its Response, KCTA side-steps the issue of standing. Instead of disclosing which of its 15 members authorized the complaint, KCTA engages in a straw man argument over its right to bring a complaint on behalf of its members. The Companies do not dispute that KCTA may bring a complaint on behalf of its members. PSC precedent is very clear, however, that an association's failure to identify the members authorizing the complaint deprives the association of standing to bring a complaint.

Dismissing three associations as complainants because of their failure to identify specific members who were customers of the utility, the PSC in Case No. 2009-00426 stated:

The Commission further finds that the complaint has been filed on behalf of three individuals and three organizations. Although the individuals state that they are each customers who receive power from EKPC, none of the organizations make that statement. The Sierra Club, the Kentucky Environmental Foundation, and Kentuckians for the Commonwealth **have standing to file a complaint under KRS 278.260 on behalf of their members only to the extent that they have been authorized to do so by their respective members who ultimately are customers** of EKPC. Other than a general statement in the complaint that many of the members of the three organizations are EKPC customers, the complaint does not set forth specific, named members of the Sierra Club, the Kentucky Environmental Foundation, or Kentuckians for the Commonwealth who have authorized these organizations to file the instant complaint on their behalf. Accordingly, the Commission finds that the Sierra Club, the Kentucky Environmental Foundation, and Kentuckians for the Commonwealth **lack standing to bring the**

**instant complaint** challenging the CPCN issued to EKPC for the construction of Smith Unit 1.<sup>23</sup>

Similarly, in Case No. 2009-00141,<sup>24</sup> the PSC denied an association's motion to intervene in a PSC proceeding because of its failure to identify the specific persons being represented. "Absent such information," the PSC declared, "the Commission would be unable to verify that the customer representative would be acting on behalf of actual customers."<sup>25</sup>

KCTA cannot plead mistake of this requirement. The PSC has repeatedly instructed the KCTA over the last 15 years to identify the members that it represents in PSC proceedings<sup>26</sup> and has expressly warned KCTA of the need to comply with PSC holdings.<sup>27</sup>

The PSC has previously held that an association's failure to identify the members who authorized the filing of a complaint will deprive the association of standing. Due process of law

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<sup>23</sup> Case No. 2009-00426, *John Patterson v. East Kentucky Power Cooperative, Inc.* at 5-6 (Ky. PSC Dec. 22, 2009) (emphasis added) (footnote omitted).

<sup>24</sup> Case No. 2009-00141, *Application of Columbia Gas of Kentucky, Inc. for an Adjustment in Rates* (Ky. PSC July 15, 2009).

<sup>25</sup> *Id.* at 4.

<sup>26</sup> See, e.g., Case No. 2012-00544, *Petition of the Kentucky Cable Telecommunications Association for a Declaratory Order that the Commission Has Jurisdiction to Regulate the Pole Attachment Rates, Terms, and Conditions of Cooperatives that Purchase Electricity from the Tennessee Valley Authority* (Ky. PSC Jan. 17, 2013); Case No. 2009-00549, *Application of Louisville Gas and Electric Company for an Adjustment of Electric and Gas Base Rates* (Ky. PSC Mar. 3, 2010); Case No. 2009-00548, *Application of Kentucky Utilities Company for an Adjustment of Base Rates* (Ky. PSC Mar. 3, 2010); Case No. 98-231, *Application of Licking Valley Rural Electric Cooperative Corporation to Adjust Electric Rates* (Ky. PSC Oct. 9, 1998). A review of the PSC's website indicates that KCTA has identified its members authorizing its intervention in PSC proceedings on several occasions. See, e.g., Case No. 2010-00185, *Application of Blue Grass Energy Cooperative Corporation for an Adjustment of Its Security Deposit and Cable Television Attachment Rates* (Ky. PSC filed June 18, 2010); Case No. 2005-00341, *General Adjustment of Rates of Kentucky Power Company* (Ky. PSC filed Nov. 4, 2005); Case No. 2005-00125, *Application of Big Sandy Rural Electric Cooperative Corporation* (Ky. PSC July 28, 2005); Case No. 2004-00442, *Application of Clark Energy Cooperative, Inc. For Routine Revision of Existing CATV Pole Attachments* (Ky. PSC filed Feb. 23, 2005). It has also identified its members who authorized the filing of complaint in at least one instance. See Case No. 2003-00056, *Kentucky Cable Telecommunications Association v. Jackson Purchase Energy Corporation* (Ky. PSC filed Feb. 14, 2003).

<sup>27</sup> Case No. 2004-00442, *Application of Clark Energy Cooperative, Inc. for Routine Revision of Existing CATV Pole Attachments* (Ky. PSC Mar. 29, 2005) at 3 ("While KCTA has previously participated in other Commission proceedings, that participation does not establish a right to intervene in all proceedings involving CATV rates. For each proceeding in which it seeks to intervene, KCTA, like any other prospective intervenor, must show that it meets the regulatory prerequisites for such status.").

requires that the PSC apply the same standard to this case as it has applied in others and dismiss KCTA's complaint.<sup>28</sup>

**CONCLUSION**

KCTA has failed to rebut the arguments set forth in the Companies' Motion to Dismiss. For the reasons set forth in that Motion and in this Reply, the Companies request that the PSC dismiss address KCTA's Complaint.

Dated: March 31, 2014

Respectfully submitted,



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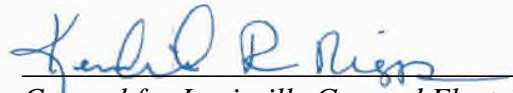
*Counsel for Louisville Gas and Electric Company  
and Kentucky Utilities Company*

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<sup>28</sup> Kentucky Constitution §2; *Kentucky Milk Marketing v. Kroger Company*, 691 S.W.2d 893, 899 (Ky. 1985) (“Unequal enforcement of the law, if it rises to the level of a conscious violation of the principle of uniformity, is prohibited”). See also *American Beauty Homes v. Louisville and Jefferson County Planning and Zoning Commission*, 379 S.W.2d 450 (Ky. 1964).

**CERTIFICATE OF COMPLIANCE**

In accordance with 807 KAR 5:001, Section 7, this is to certify that Louisville Gas and Electric Company and Kentucky Utilities Company's March 31, 2014 electronic filing is a true and accurate copy of the documents being filed in paper medium; that the electronic filing has been transmitted to the Commission on March 31, 2014; that there are currently no parties that the Commission has excused from participation by electronic means in this proceeding; and that an original and one copy of the filing is being mailed to the Commission on March 31, 2014.

A handwritten signature in blue ink, reading "Gerald R. Nicks", is written over a horizontal line. The signature is cursive and appears to be on a light-colored background.

*Counsel for Louisville Gas and Electric Company  
and Kentucky Utilities Company*