COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES)	
COMPANY FOR AN ADJUSTMENT OF ITS)	CASE NO.
ELECTRIC RATES AND FOR CERTIFICATES)	2016-00370
OF PUBLIC CONVENIENCE AND NECESSITY)	

RESPONSE OF KENTUCKY UTILITIES COMPANY TO COMMISSION STAFF'S SECOND POST HEARING REQUEST FOR INFORMATION DATED JUNE 6, 2017

FILED: JUNE 9, 2017

VERIFICATION

COMMONWEALTH OF KENTUCKY)) SS: COUNTY OF JEFFERSON)

The undersigned, **Gregory J. Meiman**, being duly sworn, deposes and says that he is Vice President, Human Resources for Louisville Gas and Electric Company and Kentucky Utilities Company, an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Gregory J. Meiman

Subscribed and sworn to before me, a Notary Public in and before said County

and State, this day of 2017.



My Commission Expires:

upe 21,20/8

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

Response to Commission Staff's Second Post Hearing Request for Information Dated June 6, 2017

Question No. 1

Responding Witness: Gregory J. Meiman

Q-1. Refer to KU/LG&E's Response to Commission Staff's Post Hearing Request for Information dated May 11, 2017, questions 11.a., b., & c. Attachment 2 and 18.a., b., c., & d., Attachment to response, page 9 of 10. Provide a schedule that lists by entity – LG&E Gas, LG&E Electric and KU jurisdictional – all 2016 Company 401(k) match costs for employees who participated in both the Retirement Plan (eligible if hired prior to 1/1/06) and the 401(k) Company Match, segregated by employee category: Bargaining Unit, Exempt, Hourly, Manager, Non-Exempt, Officer & Director, 99 (LTD) and All Salary Admin Plans. If there are allocated costs associated with employees from LKS that are included in any of the entities identified above, identify those costs by employee category and the amounts allocated to each entity. Use the following format to provide the requested information.

	Bargaining Unit		Exe	Exempt		Hourly		Manager		Non-Exempt		Officer & Director		99LTD		All Salary Admin Plans		Total	
LG&E Electric																	\$		
LG&E Gas																	5		
KU Juridictional																	\$	2	
Total	\$	×	\$		\$	# :	5	14	\$	14	\$	×	\$	a)	\$	ē	\$		
LKS Allocated in A	Above																2		
LG&E Electric																	5		
LG&E Gas																	5	-	
KU Juridictional																	s		
Total LKS	\$		\$		s	жi	\$	(a)	s	ä	s	÷	\$	14	5	÷	\$		

2016 Company Match S for Employees Participating in Retirement Plan (eligible if hired prior to 1/1/06.

A-1. See attached. As referenced in the Companies' response to Staff's Post-Hearing Request for Information Question No. 11, and the Brief filed on May 31, 2017, it is important to note that benchmarking information prepared by Mercer reflects that 98%, 100% and 95% of Utilities, Kentucky Companies and General Industry companies, respectively, provide matching 401(k) contributions to defined benefit plan participants. This practice is consistent with the Companies' offering for employees hired prior to January 1, 2006.

2016 Company Match \$ for Employees Participating in Retirement Plan (eligible if hired prior to 1/1/06)

LG&E Electric Jurisdictional Operating Expense LG&E Gas Jurisdictional Operating Expense KU Jurisdictional Operating Expense	Bargaining Unit 400,125.46 130,906.23 552,242.10	Exempt 687,941.49 225,068.98 949,477.82	Hourly 252,412.13 82,579.90 348,372.24	Manager 195,175.19 63,854.09 269,375.40	Non-exempt 209,234.75 68,453.86 288,780.01	Officer & Director 154,147.43 50,431.33 212,750.02	99 (LTD) - - -	All Salary Admin Plans - - -	Total 1,899,036.45 621,294.39 2,620,997.59
Total	1,083,273.79	1,862,488.29	683,364.27	528,404.68	566,468.62	417,328.78	<u> </u>	<u> </u>	5,141,328.43
LKS Allocated In Above	Bargaining Unit	Exempt	Hourly	Manager	Non-exempt	Officer & Director	99 (LTD)	All Salary Admin Plans	Total
LG&E Electric Jurisdictional Operating Expense		442,729.38	-	156,525.57	87,247.20	138,152.09	-	-	824,654.24
LG&E Gas Jurisdictional Operating Expense	-	144,844.66	-	51,209.37	28,544.05	45,198.25	-	-	269,796.33
KU Jurisdictional Operating Expense		611,042.85		216,032.27	120,416.17	190,673.69			1,138,164.98
Total		1,198,616.89		423,767.21	236,207.43	374,024.03		-	2,232,615.55

The amounts reflected in the table represent the allocated jurisdictional operating expenses of each entity subject to recovery in KY retail base rates