

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

**In the Matter of:**

<b>APPLICATION OF LOUISVILLE GAS AND</b>	)	
<b>ELECTRIC COMPANY FOR AN ADJUSTMENT</b>	)	<b>CASE NO.</b>
<b>OF ITS ELECTRIC AND GAS RATES AND FOR</b>	)	<b>2016-00371</b>
<b>CERTIFICATES OF PUBLIC CONVENIENCE</b>	)	
<b>AND NECESSITY</b>	)	

**RESPONSE OF**  
**LOUISVILLE GAS AND ELECTRIC 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*  
Gregory J. Meiman

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 9<sup>th</sup> day of June, 2017.

*Betty H. Brinly*  
Notary Public (SEAL)



My Commission Expires:

June 21, 2018

MY COMMISSION EXPIRES:  
June 21, 2018

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**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.

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

	Bargaining Unit	Exempt	Hourly	Manager	Non-Exempt	Officer & Director	99LTD	All Salary Admin Plans	Total
LG&E Electric									\$ -
LG&E Gas									\$ -
KU Jurisdictional									\$ -
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LKS Allocated in Above									
LG&E Electric									\$ -
LG&E Gas									\$ -
KU Jurisdictional									\$ -
<b>Total LKS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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)

	Bargaining Unit	Exempt	Hourly	Manager	Non-exempt	Officer & Director	99 (LTD)	All Salary Admin Plans	Total
LG&E Electric Jurisdictional Operating Expense	400,125.46	687,941.49	252,412.13	195,175.19	209,234.75	154,147.43	-	-	1,899,036.45
LG&E Gas Jurisdictional Operating Expense	130,906.23	225,068.98	82,579.90	63,854.09	68,453.86	50,431.33	-	-	621,294.39
KU Jurisdictional Operating Expense	552,242.10	949,477.82	348,372.24	269,375.40	288,780.01	212,750.02	-	-	2,620,997.59
<b>Total</b>	<b>1,083,273.79</b>	<b>1,862,488.29</b>	<b>683,364.27</b>	<b>528,404.68</b>	<b>566,468.62</b>	<b>417,328.78</b>	<b>-</b>	<b>-</b>	<b>5,141,328.43</b>

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
<b>Total</b>	<b>-</b>	<b>1,198,616.89</b>	<b>-</b>	<b>423,767.21</b>	<b>236,207.43</b>	<b>374,024.03</b>	<b>-</b>	<b>-</b>	<b>2,232,615.55</b>

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