



a PPL company

Jeff DeRouen, Executive Director  
Public Service Commission of Kentucky  
211 Sower Boulevard  
Frankfort, Kentucky 40602

RECEIVED

NOV 12 2015

PUBLIC SERVICE  
COMMISSION

November 12, 2015

**RE: *Louisville Gas and Electric Company -  
Gas Line Tracker for 2016***

**Louisville Gas and  
Electric Company**  
State Regulation and Rates  
220 West Main Street  
PO Box 32010  
Louisville, Kentucky 40232  
[www.lge-ku.com](http://www.lge-ku.com)

Robert M. Conroy  
Director - Rates  
T 502-627-3324  
F 502-627-3213  
[robert.conroy@lge-ku.com](mailto:robert.conroy@lge-ku.com)

Dear Mr. DeRouen:

Enclosed please find and accept for filing Louisville Gas and Electric Company's ("LG&E" or the "Company"), Motion for Leave to Amend Application, a revised page 2 to the Application, a revised tariff and revised supporting documents for Case No. 2015-00360. In the original Gas Line Tracker filing of October 30, 2015, the Company calculated the revenue requirement using a thirteen month average for the Accumulated Deferred Tax. It has come to the Company's attention that the Internal Revenue Service (IRS) requires a slightly different proration method for the deferred tax when calculating a revenue requirement using a future period. The IRS pro rata method (Code Section 1.167(l)-(h)(6)) requires that any change in deferred tax shall be determined by multiplying the change by a fraction, the numerator of which is the number of days remaining in the period at the time such increase or decrease is to be accrued, and the denominator of which is the total number of days in the future portion rather than using a thirteen month average.

The Company believes it must follow the IRS regulation to avoid any tax normalization violation, and has therefore recalculated the revenue requirement associated with the Gas Line Tracker for 2016. The effect on the revenue requirement was an increase of \$27,721. The Company has amended its Exhibits A, B, and F to reflect this proration. The revision results in the updated charges set forth below.

Jeff DeRouen, Executive Director  
Public Service Commission of Kentucky  
November 12, 2015

RGS - Residential Gas Service	\$ 4.85
VFD - Volunteer Fire Department Service	\$ 4.85
CGS - Commercial Gas Service	\$ 25.87
IGS - Industrial Gas Service	\$ 245.08
AAGS - As-Available Gas Service	\$ 2,688.31
DGGS - Distributed Generation Gas Service	\$ 0.00

We respectfully request your acceptance of this filing for implementation with the first billing cycle for January, 2016.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. M. Conroy", with a long, sweeping flourish extending to the right.

Robert M. Conroy

Enclosures

RECEIVED

NOV 12 2015

PUBLIC SERVICE  
COMMISSION

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS AND )  
ELECTRIC COMPANY FOR APPROVAL OF )  
REVISED RATES TO BE RECOVERED )  
THROUGH ITS GAS LINE TRACKER )  
BEGINNING WITH THE FIRST BILLING )  
CYCLE FOR JANUARY, 2016 )

CASE NO. 2015-000360

**MOTION OF LOUISVILLE GAS AND ELECTRIC COMPANY**  
**FOR LEAVE TO AMEND APPLICATION**

Louisville Gas and Electric Company ("LG&E" or "the Company") hereby moves the Kentucky Public Service Commission ("the Commission") for leave to amend the Company's Application by substituting a revised page 2 to the Application and the attached Exhibits for those that were originally filed with the Commission on October 30, 2015.

In the original Application, the Company calculated the revenue requirement using a thirteen month average for the accumulated deferred tax. It has come to the Company's attention that the Internal Revenue Service (IRS) requires a slightly different proration method for the deferred tax when calculating a revenue requirement using a future period. The IRS pro rata method (Code Section 1.167(l)-(h)(6)) requires that any change in deferred tax shall be determined by multiplying the change by a fraction – the numerator of which is the number of days remaining in the period at the time such increase or decrease is to be accrued, and the denominator of which is the total number of days in the future portion – rather than using a thirteen month average.

The Company believes it must follow the IRS regulation to avoid any tax normalization violation, and has therefore recalculated the revenue requirement associated with the Gas Line Tracker for 2016. The result to the revenue requirement was an increase of \$27,721. This change

results in the need to update page 2 of the Application, the Tariff, and Exhibits A, B and F to reflect this proration.

**WHEREFORE**, Louisville Gas and Electric Company respectfully requests that the Commission grant the Company's motion for leave to amend its Application by substituting page 2 of the Application and the attached Exhibits for those that were originally filed with the Commission on October 30, 2015

Dated: November 12, 2015

Respectfully submitted,



Allyson K. Sturgeon  
Senior Corporate Attorney  
LG&E and KU Energy LLC  
220 West Main Street  
Louisville, KY 40202  
Telephone: (502) 627-2088  
Fax: (502) 627-3367  
Allyson.Sturgeon@lge-ku.com

*Counsel for Louisville Gas and Electric  
Company*

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing Motion for Leave to Amend Application was served on the following persons on the 12<sup>th</sup> day of November, 2015, U.S. mail, postage prepaid:

Lawrence W. Cook  
Assistant Attorney General  
Office of the Attorney General  
Office of Rate Intervention  
1024 Capital Center Drive, Suite 200  
Frankfort, KY 40601-8204

  
\_\_\_\_\_  
*Counsel for Louisville Gas and Electric  
Company*

2. In this filing, LG&E is submitting a tariff filing, a copy of which is attached hereto as Exhibit 1, setting forth revised rates for its GLT Adjustment Clause. The Commission's Order in Case No. 2012-00222 approved the GLT program and associated rates. Subsequently, LG&E filed its original GLT tariff on January 31, 2013, with an effective date of January 1, 2013. LG&E made an October 31, 2013 filing proposing revised rates effective December 31, 2013. On December 13, 2013, the Commission approved revised GLT rates for service rendered by LG&E on and after December 31, 2013. Following the filing of revised GLT rates on February 28, 2014, the Commission approved a revised GLT tariff filing effective April 29, 2014. LG&E's next filing was its forecasted 2015 costs, filed on October 31, 2014, which also included a request to include property taxes in the GLT factor. On December 16, 2014 the Commission approved the revised GLT rates for service rendered on or after December 31, 2014 and the requested tariff modification. LG&E's most recent filing was its filing on February 27, 2015, revised on March 13, 2015, submitted in order to revise its rates which the Commission approved on March 30, 2015.<sup>3</sup>

3. LG&E proposes to change its GLT charges to the rates presented below:

RGS - Residential Gas Service	\$4.85
VFD - Volunteer Fire Department Service	\$ 4.85
CGS - Commercial Gas Service	\$ 25.87
IGS - Industrial Gas Service	\$ 245.08
AAGS - As-Available Gas Service	\$ 2,688.31
DGGS - Distributed Generation Gas Service	\$ 0.00

4. LG&E's calculations and supporting documentation of the GLT charges proposed to become effective with LG&E's first billing cycle in January 2016 are attached hereto as Exhibit 2. In addition to updating its projected program costs for 2016, LG&E is also modifying its

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<sup>3</sup> Id.

## **EXHIBIT 1**

# Louisville Gas and Electric Company

P.S.C. Gas No. 10, First Revision of Original Sheet No. 84  
Canceling P.S.C. Gas No. 10, Original Sheet No. 84

## Adjustment Clause

### GLT Gas Line Tracker

#### APPLICABLE

Applicable to all customers receiving service under the Company's Rate Schedules RGS, VFD, CGS, IGS, AAGS, and DGGS.

#### CALCULATION OF THE GAS LINE TRACKER REVENUE REQUIREMENT

The GLT Revenue Requirement includes the following:

- GLT related Plant In-Service not included in base gas rates minus the associated GLT related accumulated depreciation and accumulated deferred income taxes;
- Retirement and removal of plant related to GLT construction;
- The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- Depreciation expense on the GLT-related Plant In-Service less retirement and removals; and
- Incremental Operation and Maintenance
- Property Taxes

#### GLT PROGRAM FACTORS

All customers receiving service under rate schedules RGS, VFD, CGS, IGS, AAGS, and DGGS shall be assessed an adjustment to their applicable rate schedule that will enable the Company to recover the costs associated with the GLT program. After the Company replaces a gas service riser or a gas service line under this program, it will assume ownership and responsibility for the plant and equipment. The allocation of the program cost to customers will be in proportion to their relative base revenue share approved in Case No. 2014-00372.

A filing to update the projected program costs will be submitted annually at least two (2) months prior to the beginning of the effective period. The filing will reflect the anticipated impact on the Company's revenue requirements of net plant additions expected during the upcoming year. After the completion of a plan year, the Company will submit a balancing adjustment to true up the actual costs with the projected program costs for the preceding year. Such adjustment to the GLT will become effective with the first billing cycle on or after the effective date of such change.

#### GLT RATES

The charges for the respective gas service schedules are:

RGS – Residential Gas Service	\$ 4.85	I
VFD – Volunteer Fire Department Service	\$ 4.85	I
CGS – Commercial Gas Service	\$ 25.87	I
IGS – Industrial Gas Service	\$ 245.08	I
AAGS – As-Available Gas Service	\$ 2,688.31	I
DGGS – Distributed Generation Gas Service	\$ 0.00	

DATE OF ISSUE: November 12, 2015

DATE EFFECTIVE: December 31, 2015

ISSUED BY: /s/ Edwin R. Staton, Vice President  
State Regulation and Rates  
Louisville, Kentucky



## EXHIBIT 2

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
CLASS ALLOCATION AND BILL IMPACT**

Line No.	Rate Schedule	Total Forecasted Revenue in Case No. 2014-00372	Allocation Percent	Revenue Requirement	Number of Bills	Year 2016	Year 2014	Net
						Monthly Rate Per Bill	Over-Recovery Trueup Monthly Rate Per Bill	Monthly Rate Per Bill Reflecting Trueup
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>2016</b>								
1	Residential Gas Service - Rate RGS	\$224,938,107	67.44%	\$17,254,632	3,535,390	\$4.88	(\$0.04)	\$4.85
2	Commercial Gas Service - Rate CGS	\$96,486,702	28.93%	\$7,401,336	284,365	\$26.03	(\$0.16)	\$25.87
3	Industrial Gas Service - Rate IGS	\$9,700,703	2.91%	\$744,125	3,019	\$246.48	(\$1.40)	\$245.08
4	As-Available Gas Service - Rate AAGS	\$2,425,098	0.73%	\$186,025	69	\$2,696.02	(\$7.71)	\$2,688.31
5	Distributed Generation Gas Service - Rate DGGS	\$0	0.00%	\$0.00	-	\$0.00	\$0.00	\$0.00
6	<b>Total</b>	<b>\$333,550,610</b>	<b>100.00%</b>	<b>\$ 25,586,119</b>	<b>3,822,843</b>			

Note: Rate Schedule VFD is included in Rate RGS

						Year 2014
						Over-Recovery
						Trueup
Line		Total Revenue for YE		Revenue	Number of	Monthly Rate
No.	Rate Schedule	3/31/12 in Case No. 2012-00222	Allocation	Requirement	Bills	Per Bill
			Percent			
2014 - (Over)/Under recovery						
1	Residential Gas Service - Rate RGS	\$157,968,420	69.65%	(\$122,990)	3,492,362	(\$0.04)
2	Commercial Gas Service - Rate CGS	\$62,664,972	27.63%	(\$48,789)	308,576	(\$0.16)
3	Industrial Gas Service - Rate IGS	\$4,668,469	2.06%	(\$3,635)	2,599	(\$1.40)
4	As-Available Gas Service - Rate AAGS	\$1,505,655	0.66%	(\$1,172)	152	(\$7.71)
5	Distributed Generation Gas Service - Rate DGGS	\$0	0.00%	\$0.00	-	\$0.00
6	Total	\$226,807,515	100.00%	\$ (176,586)	3,803,689	

Note: Rate Schedule VFD is included in Rate RGS

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
REVENUE REQUIREMENT**

Line No.	Description (1)	2015 December (2)	2016 January (3)	2016 February (4)	2016 March (5)	2016 April (6)	2016 May (7)	2016 June (8)	2016 July (9)	2016 August (10)	2016 September (11)	2016 October (12)	2016 November (13)	2016 December (14)	2016 Year (a) (15)
<b>Rate Base</b>															
1	Gas Plant Investment	153,402,121	157,873,040	162,673,680	167,552,101	172,347,240	177,326,849	182,321,630	187,253,011	192,330,364	197,334,548	201,940,088	203,137,537	207,479,281	181,767,038
2	Cost of Removal	3,567,967	3,668,739	3,773,378	3,882,103	3,981,746	4,089,022	4,199,629	4,299,814	4,409,507	4,521,289	4,622,775	4,731,038	4,841,678	4,199,130
3	Accumulated Depreciation Reserve	(1,702,292)	(2,142,471)	(2,593,832)	(3,056,965)	(3,531,803)	(4,018,520)	(4,517,415)	(5,028,394)	(5,551,569)	(6,087,057)	(6,634,158)	(7,199,027)	(7,767,891)	(4,325,493)
4	Net Gas Plant	155,267,796	159,399,307	163,853,206	168,377,240	172,797,184	177,397,350	182,003,845	186,524,431	191,188,302	195,768,780	199,928,705	202,469,547	206,333,068	181,640,674
5	Accumulated Deferred Taxes (b)	(21,057,378)	(21,609,883)	(22,152,246)	(22,646,485)	(23,076,483)	(23,458,975)	(23,786,085)	(24,051,581)	(24,269,655)	(24,430,981)	(24,536,671)	(24,570,191)	(24,571,672)	(24,571,672)
6	Net Rate Base	134,210,418	137,789,424	141,700,960	145,730,755	149,720,701	153,938,375	158,217,760	162,472,850	166,918,647	171,337,798	175,392,034	177,899,356	181,781,396	157,069,002
7	Rate of Return	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	0.87%	10.44%
8	Return on Net Rate Base	1,168,165	1,199,317	1,233,363	1,268,438	1,303,167	1,339,877	1,377,125	1,414,161	1,452,857	1,491,321	1,526,609	1,548,433	1,582,222	16,405,513
<b>Operating Expenses</b>															
9	Depreciation	395,259	404,390	415,592	427,324	439,049	450,929	463,106	475,190	487,387	499,699	511,313	516,985	522,414	5,613,378
10	Incremental Operation & Maintenance	113,144	110,017	111,658	115,266	112,285	115,192	123,115	116,388	130,031	124,478	120,776	122,583	117,915	1,419,707
11	Property Taxes	106,049	178,960	178,960	178,960	178,960	178,960	178,960	178,960	178,960	178,960	178,960	178,960	178,960	2,147,520
12	Total Operating Expenses	616,452	693,368	706,210	721,551	730,294	745,081	765,181	770,539	796,378	803,137	811,049	818,529	819,289	9,180,606
13	<b>Total Revenue Requirement</b>	<b>1,784,617</b>	<b>1,892,685</b>	<b>1,939,573</b>	<b>1,989,989</b>	<b>2,033,461</b>	<b>2,084,959</b>	<b>2,142,306</b>	<b>2,184,700</b>	<b>2,249,235</b>	<b>2,294,459</b>	<b>2,337,659</b>	<b>2,366,962</b>	<b>2,401,511</b>	<b>25,586,119</b>

(a) 2016 Year Rate Base amounts based upon thirteen-month average (December 2015 - December 2016).

(b) Accumulated Deferred Taxes per IRS Regulation Section 1.167(l)-1(h)(6)(ii).

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
RATE OF RETURN**

<b>Line No.</b>	<b><u>Capital Structure</u> (1)</b>	<b><u>Ratio</u> (2)</b>	<b><u>Cost</u> (3)</b>	<b><u>Weighted Cost</u> (4)</b>	<b><u>Tax Gross-up @ 38.9%</u> (5)</b>	<b><u>Rate of Return Adjusted for Income Taxes</u> (6)</b>
1	Short term debt	4.47%	0.90%	0.04%		0.04%
2	Long term debt	42.77%	4.14%	1.77%		1.77%
3	Common equity	<u>52.75%</u>	10.00%	<u>5.28%</u>	<u>3.36%</u>	<u>8.63%</u>
4	Total	100.00%		7.09%	3.36%	10.44%

Note: Capital structure and cost rates pursuant to Case No. 2014-00372

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
CAPITAL AND OPERATING COSTS**

Line No.	Description	TOTAL 2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
(1)	(2)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Main Capex	\$26,595,712	\$2,108,651	\$2,236,453	\$2,251,133	\$2,234,155	\$2,257,846	\$2,257,595	\$2,277,615	\$2,281,171	\$2,276,569	\$2,221,949	\$2,188,439	\$2,004,136
2	Service Line Capex	\$2,050,716	\$164,314	\$165,860	\$166,827	\$170,972	\$173,636	\$180,269	\$158,908	\$185,597	\$174,120	\$172,729	\$171,977	\$165,506
3	Riser Capex	\$23,520,066	\$1,759,050	\$1,979,920	\$2,017,888	\$1,976,136	\$2,108,256	\$2,110,078	\$2,077,619	\$2,132,203	\$2,095,007	\$1,763,077	\$1,753,222	\$1,747,611
4	Customer Service Capex	\$5,286,226	\$438,904	\$418,407	\$442,574	\$413,876	\$439,869	\$446,839	\$417,239	\$478,382	\$458,488	\$447,785	\$459,371	\$424,492
5	Gas Plant Investment	\$57,452,720	\$4,470,918	\$4,800,640	\$4,878,422	\$4,795,139	\$4,979,608	\$4,994,782	\$4,931,381	\$5,077,353	\$5,004,184	\$4,605,540	\$4,573,009	\$4,341,745
6	Main Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Service Line Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Riser Retirements	(\$3,375,560)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,375,560)	\$0
9	Total Retirements	(\$3,375,560)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,375,560)	\$0
10	Reserve Retirements	(\$1,793,236)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,793,236)	\$0
11	Main Cost of Removal	\$921,174	\$71,840	\$76,475	\$79,951	\$71,840	\$78,792	\$81,110	\$71,840	\$77,634	\$81,110	\$71,840	\$77,634	\$81,110
12	Service Line Cost of Removal	\$352,536	\$28,932	\$28,164	\$28,774	\$27,802	\$28,484	\$29,498	\$28,344	\$32,060	\$30,672	\$29,647	\$30,629	\$29,530
13	Riser Cost of Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Cost of Removal	\$1,273,711	\$100,772	\$104,639	\$108,725	\$99,642	\$107,276	\$110,608	\$100,184	\$109,694	\$111,781	\$101,487	\$108,263	\$110,639
15	Incremental Operation & Maintenance	\$1,419,707	\$110,017	\$111,658	\$115,266	\$112,285	\$115,192	\$123,115	\$116,388	\$130,031	\$124,478	\$120,776	\$122,583	\$117,915
16	Property Taxes	\$2,147,520	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960	\$178,960

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
JANUARY 2016 BOOK DEPRECIATION**

<b>Line No.</b>	<b>Description (1)</b>	<b>Account No. (2)</b>	<b>January Beginning Plant Balance (3)</b>	<b>Monthly Depr Rates (4)</b>	<b>January Depr on Beginning Balance (5)=(3)*(4)</b>	<b>January Additions and Retirements (6)</b>	<b>Current Month Depr on Adds/Ret (7)=(4)*(6)*50%</b>	<b>Current Month Book Depreciation (8)=(5)+(7)</b>	<b>January Ending Plant Balance (9)=(6)+(3)</b>
<b><u>Additions</u></b>									
1	Mains	376	54,857,154	0.16%	86,400	2,108,651	1,661	88,061	56,965,805
2	Services-Lines	380	6,029,577	0.32%	19,043	164,314	259	19,303	6,193,891
3	Services-Risers	380	62,236,470	0.32%	196,564	1,759,050	2,778	199,341	63,995,520
4	Services-Customer Lines	380	42,041,525	0.32%	132,781	438,904	693	133,474	42,480,429
5	Total Additions		165,164,726		434,788	4,470,918	5,391	440,179	169,635,644
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<b>153,402,121</b>		<b>398,999</b>	<b>4,470,918</b>	<b>5,391</b>	<b>404,390</b>	<b>157,873,040</b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,352,704			71,840			2,424,544
12	Services-Lines	380	1,215,262			28,932			1,244,195
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		3,567,967		-	100,772	-	-	3,668,739

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
FEBRUARY 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	February Beginning Plant Balance (3)	Monthly Depr Rates (4)	February Depr on Beginning Balance (5)=(3)*(4)	February Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	February Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	56,965,805	0.16%	89,721	2,236,453	1,761	91,482	59,202,257
2	Services-Lines	380	6,193,891	0.32%	19,562	165,860	262	19,824	6,359,751
3	Services-Risers	380	63,995,520	0.32%	202,119	1,979,920	3,127	205,246	65,975,440
4	Services-Customer Lines	380	42,480,429	0.32%	134,167	418,407	661	134,828	42,898,836
5	Total Additions		169,635,644		445,570	4,800,640	5,810	451,381	174,436,284
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<b>157,873,040</b>		<b>409,781</b>	<b>4,800,640</b>	<b>5,810</b>	<b>415,592</b>	<b>162,673,680</b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,424,544			76,475			2,501,019
12	Services-Lines	380	1,244,195			28,164			1,272,359
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		3,668,739		-	104,639	-	-	3,773,378

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
MARCH 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	March Beginning Plant Balance (3)	Monthly Depr Rates (4)	March Depr on Beginning Balance (5)=(3)*(4)	March Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	March Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	59,202,257	0.16%	93,244	2,251,133	1,773	95,016	61,453,390
2	Services-Lines	380	6,359,751	0.32%	20,086	166,827	263	20,350	6,526,578
3	Services-Risers	380	65,975,440	0.32%	208,372	2,017,888	3,187	211,559	67,993,327
4	Services-Customer Lines	380	42,898,836	0.32%	135,489	442,574	699	136,188	43,341,410
5	Total Additions		174,436,284		457,191	4,878,422	5,922	463,113	179,314,706
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<b>162,673,680</b>		<b>421,402</b>	<b>4,878,422</b>	<b>5,922</b>	<b>427,324</b>	<b>167,552,101</b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,501,019			79,951			2,580,970
12	Services-Lines	380	1,272,359			28,774			1,301,133
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		3,773,378		-	108,725	-	-	3,882,103



**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
APRIL 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	April Beginning Plant Balance (3)	Monthly Depr Rates (4)	April Depr on Beginning Balance (5)=(3)*(4)	April Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	April Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	61,453,390	0.16%	96,789	2,234,155	1,759	98,548	63,687,546
2	Services-Lines	380	6,526,578	0.32%	20,613	170,972	270	20,883	6,697,550
3	Services-Risers	380	67,993,327	0.32%	214,746	1,976,136	3,121	217,866	69,969,464
4	Services-Customer Lines	380	43,341,410	0.32%	136,887	413,876	654	137,540	43,755,286
5	Total Additions		179,314,706		469,034	4,795,139	5,804	474,838	184,109,845
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<b>167,552,101</b>		<b>433,246</b>	<b>4,795,139</b>	<b>5,804</b>	<b>439,049</b>	<b>172,347,240</b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,580,970			71,840			2,652,810
12	Services-Lines	380	1,301,133			27,802			1,328,936
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		3,882,103		-	99,642	-	-	3,981,746

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
MAY 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	May Beginning Plant Balance (3)	Monthly Depr Rates (4)	May Depr on Beginning Balance (5)=(3)*(4)	May Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	May Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	63,687,546	0.16%	100,308	2,257,846	1,778	102,086	65,945,392
2	Services-Lines	380	6,697,550	0.32%	21,153	173,636	274	21,427	6,871,186
3	Services-Risers	380	69,969,464	0.32%	220,987	2,108,256	3,329	224,316	72,077,720
4	Services-Customer Lines	380	43,755,286	0.32%	138,194	439,869	695	138,888	44,195,155
5	Total Additions		184,109,845		480,642	4,979,608	6,076	486,718	189,089,453
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	Total Plant		172,347,240		444,853	4,979,608	6,076	450,929	177,326,849
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,652,810			78,792			2,731,603
12	Services-Lines	380	1,328,936			28,484			1,357,419
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		3,981,746		-	107,276	-	-	4,089,022

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
JUNE 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	June Beginning Plant Balance (3)	Monthly Depr Rates (4)	June Depr on Beginning Balance (5)=(3)*(4)	June Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	June Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	65,945,392	0.16%	103,864	2,257,595	1,778	105,642	68,202,987
2	Services-Lines	380	6,871,186	0.32%	21,701	180,269	285	21,986	7,051,455
3	Services-Risers	380	72,077,720	0.32%	227,645	2,110,078	3,332	230,978	74,187,798
4	Services-Customer Lines	380	44,195,155	0.32%	139,583	446,839	706	140,289	44,641,995
5	Total Additions		189,089,453		492,794	4,994,782	6,100	498,894	194,084,235
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<b>177,326,849</b>		<b>457,005</b>	<b>4,994,782</b>	<b>6,100</b>	<b>463,106</b>	<b>182,321,630</b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,731,603			81,110			2,812,712
12	Services-Lines	380	1,357,419			29,498			1,386,917
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		4,089,022		-	110,608	-	-	4,199,629

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
JULY 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	July Beginning Plant Balance (3)	Monthly Depr Rates (4)	July Depr on Beginning Balance (5)=(3)*(4)	July Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	July Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	68,202,987	0.16%	107,420	2,277,615	1,794	109,213	70,480,602
2	Services-Lines	380	7,051,455	0.32%	22,271	158,908	251	22,522	7,210,363
3	Services-Risers	380	74,187,798	0.32%	234,310	2,077,619	3,281	237,591	76,265,417
4	Services-Customer Lines	380	44,641,995	0.32%	140,994	417,239	659	141,653	45,059,234
5	Total Additions		194,084,235		504,995	4,931,381	5,984	510,979	199,015,616
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b><u>Total Plant</u></b>		<b><u>182,321,630</u></b>		<b><u>469,206</u></b>	<b><u>4,931,381</u></b>	<b><u>5,984</u></b>	<b><u>475,190</u></b>	<b><u>187,253,011</u></b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,812,712			71,840			2,884,552
12	Services-Lines	380	1,386,917			28,344			1,415,261
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		4,199,629		-	100,184	-	-	4,299,814

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
AUGUST 2016 BOOK DEPRECIATION**

<u>Line No.</u>	<u>Description</u> (1)	<u>Account No.</u> (2)	<u>August Beginning Plant Balance</u> (3)	<u>Monthly Depr Rates</u> (4)	<u>August Depr on Beginning Balance</u> (5)=(3)*(4)	<u>August Additions and Retirements</u> (6)	<u>Current Month Depr on Adds/Ret</u> (7)=(4)*(6)*50%	<u>Current Month Book Depreciation</u> (8)=(5)+(7)	<u>August Ending Plant Balance</u> (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	70,480,602	0.16%	111,007	2,281,171	1,796	112,803	72,761,773
2	Services-Lines	380	7,210,363	0.32%	22,773	185,597	293	23,066	7,395,960
3	Services-Risers	380	76,265,417	0.32%	240,872	2,132,203	3,367	244,239	78,397,620
4	Services-Customer Lines	380	45,059,234	0.32%	142,312	478,382	755	143,068	45,537,615
5	Total Additions		199,015,616		516,963	5,077,353	6,212	523,175	204,092,968
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<u>187,253,011</u>		<u>481,175</u>	<u>5,077,353</u>	<u>6,212</u>	<u>487,387</u>	<u>192,330,364</u>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,884,552			77,634			2,962,186
12	Services-Lines	380	1,415,261			32,060			1,447,322
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		4,299,814		-	109,694	-	-	4,409,507

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
SEPTEMBER 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	September Beginning Plant Balance (3)	Monthly Depr Rates (4)	September Depr on Beginning Balance (5)=(3)*(4)	September Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	September Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	72,761,773	0.16%	114,600	2,276,569	1,793	116,393	75,038,342
2	Services-Lines	380	7,395,960	0.32%	23,359	174,120	275	23,634	7,570,081
3	Services-Risers	380	78,397,620	0.32%	247,606	2,095,007	3,308	250,914	80,492,627
4	Services-Customer Lines	380	45,537,615	0.32%	143,823	458,488	724	144,547	45,996,103
5	Total Additions		204,092,968		529,387	5,004,184	6,100	535,488	209,097,152
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<b>192,330,364</b>		<b>493,599</b>	<b>5,004,184</b>	<b>6,100</b>	<b>499,699</b>	<b>197,334,548</b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	2,962,186			81,110			3,043,296
12	Services-Lines	380	1,447,322			30,672			1,477,993
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		4,409,507		-	111,781	-	-	4,521,289

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
OCTOBER 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	October Beginning Plant Balance (3)	Monthly Depr Rates (4)	October Depr on Beginning Balance (5)=(3)*(4)	October Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	October Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	75,038,342	0.16%	118,185	2,221,949	1,750	119,935	77,260,290
2	Services-Lines	380	7,570,081	0.32%	23,909	172,729	273	24,182	7,742,810
3	Services-Risers	380	80,492,627	0.32%	254,223	1,763,077	2,784	257,007	82,255,704
4	Services-Customer Lines	380	45,996,103	0.32%	145,271	447,785	707	145,978	46,443,888
5	Total Additions		209,097,152		541,588	4,605,540	5,514	547,102	213,702,692
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	-	-	(31,983)	(10,126,681)
9	Total Retirements		(11,762,604)		(35,789)	-	-	(35,789)	(11,762,604)
10	<b>Total Plant</b>		<u>197,334,548</u>		<u>505,799</u>	<u>4,605,540</u>	<u>5,514</u>	<u>511,313</u>	<u>201,940,088</u>
<b><u>Cost of Removal</u></b>									
11	Mains	376	3,043,296			71,840			3,115,136
12	Services-Lines	380	1,477,993			29,647			1,507,640
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		4,521,289		-	101,487	-	-	4,622,775

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
NOVEMBER 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	November Beginning Plant Balance (3)	Monthly Depr Rates (4)	November Depr on Beginning Balance (5)=(3)*(4)	November Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	November Ending Plant Balance (9)=(6)+(3)
<b><u>Additions</u></b>									
1	Mains	376	77,260,290	0.16%	121,685	2,188,439	1,723	123,408	79,448,730
2	Services-Lines	380	7,742,810	0.32%	24,454	171,977	272	24,726	7,914,787
3	Services-Risers	380	82,255,704	0.32%	259,791	1,753,222	2,769	262,560	84,008,926
4	Services-Customer Lines	380	46,443,888	0.32%	146,685	459,371	725	147,411	46,903,260
5	Total Additions		213,702,692		552,616	4,573,009	5,489	558,105	218,275,702
<b><u>Retirements</u></b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(10,126,681)	0.32%	(31,983)	(3,375,560)	(5,331)	(37,314)	(13,502,242)
9	Total Retirements		(11,762,604)		(35,789)	(3,375,560)	(5,331)	(41,119)	(15,138,165)
10	<b>Total Plant</b>		<b>201,940,088</b>		<b>516,827</b>	<b>1,197,449</b>	<b>158</b>	<b>516,985</b>	<b>203,137,537</b>
<b><u>Cost of Removal</u></b>									
11	Mains	376	3,115,136			77,634			3,192,769
12	Services-Lines	380	1,507,640			30,629			1,538,269
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		4,622,775		-	108,263	-	-	4,731,038



**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
DECEMBER 2016 BOOK DEPRECIATION**

Line No.	Description (1)	Account No. (2)	December Beginning Plant Balance (3)	Monthly Depr Rates (4)	December Depr on Beginning Balance (5)=(3)*(4)	December Additions and Retirements (6)	Current Month Depr on Adds/Ret (7)=(4)*(6)*50%	Current Month Book Depreciation (8)=(5)+(7)	December Ending Plant Balance (9)=(6)+(3)
<b>Additions</b>									
1	Mains	376	79,448,730	0.16%	125,132	2,004,136	1,578	126,710	81,452,865
2	Services-Lines	380	7,914,787	0.32%	24,998	165,506	261	25,259	8,080,293
3	Services-Risers	380	84,008,926	0.32%	265,328	1,747,611	2,760	268,088	85,756,536
4	Services-Customer Lines	380	46,903,260	0.32%	148,136	424,492	670	148,806	47,327,751
5	Total Additions		218,275,702		563,594	4,341,745	5,270	568,863	222,617,446
<b>Retirements</b>									
6	Mains	376	(859,927)	0.16%	(1,354)	-	-	(1,354)	(859,927)
7	Services-Lines	380	(775,996)	0.32%	(2,451)	-	-	(2,451)	(775,996)
8	Services-Risers	380	(13,502,242)	0.32%	(42,645)	-	-	(42,645)	(13,502,242)
9	Total Retirements		(15,138,165)		(46,450)	-	-	(46,450)	(15,138,165)
10	<b>Total Plant</b>		<b>203,137,537</b>		<b>517,144</b>	<b>4,341,745</b>	<b>5,270</b>	<b>522,414</b>	<b>207,479,281</b>
<b>Cost of Removal</b>									
11	Mains	376	3,192,769			81,110			3,273,879
12	Services-Lines	380	1,538,269			29,530			1,567,799
12	Services-Risers	380	-			-			-
14	Total Cost of Removal		4,731,038		-	110,639	-	-	4,841,678

**LOUISVILLE GAS AND ELECTRIC COMPANY  
ANNUAL ADJUSTMENT TO THE GAS LINE TRACKER  
TAX DEPRECIATION**

[illegible]

- (a) 2012 20-year additions at MACRS Year 5 tax rate (0.057130)
- (b) 2013 20-year additions at MACRS Year 4 tax rate (0.064770)
- (c) 2014 20-year additions at MACRS Year 3 tax rate (0.066370)
- (d) 2015 20-year additions at MACRS Year 2 tax rate (0.070190)
- (e) 2016 20-year additions at MACRS Year 1 tax rate (0.037500) plus Repairs and Bonus
- (f) Proportional Accumulated Deferred Taxes per SRS Regulation Section 1.16370-1(b)(6)(v)

Line No	MACRS Tax Rate		2012		2013		2014		2015		2016		Tax Depreciation	Cost of Removal	Book Depreciation	Difference	State Deferred Tax @ 6%
	Life	Month	Year 1	Additions	Year 2	Additions	Year 3	Additions	Year 4	Additions	Year 5	Additions					
1	20-year		2,280,739		44,143,601		45,777,644		44,844,130		42,869,731						
2	Depreciation																
3	Recovery																
Tax Depreciation																	
4	0.031500	1	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	1,981,066	101,178	306,616	1,781,649	106,899
5	0.022190	2	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,127,041	93,528	315,808	1,906,761	114,406
6	0.066170	3	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,138,431	83,878	324,422	1,910,508	114,170
7	0.061730	4	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,140,136	81,762	334,337	1,905,141	112,148
8	0.071330	5	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,178,219	82,196	347,664	1,907,381	117,441
9	0.083820	6	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,184,377	131,741	361,059	1,997,208	119,630
10	0.094320	7	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,192,837	132,191	374,232	1,997,394	121,745
11	0.064620	8	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,202,938	68,188	387,338	1,997,394	119,130
12	0.064620	9	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,178,972	52,268	399,277	1,881,433	109,847
13	0.064620	10	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,167,450	91,869	411,502	1,847,917	110,875
14	0.064620	11	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	2,197,909	90,614	422,375	1,835,918	109,457
15	0.064620	12	10,438	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	227,240	1,970,478	94,237	431,048	1,633,667	98,820
16	0.044620																
17	0.044620																
18	0.044620																
19	0.044620																
20	0.044620																
21	0.044620																
22	0.044620																
23	0.044620																
24	0.022110																
25	-																
26	-																
27	-																
28	-																
29	-																
30	-																
31	-																
			1,302,299 (a)	2,776,878 (b)	3,284,012 (c)	3,337,312 (d)	16,190,604 (e)	22,560,104	1,417,871	4,417,203	22,209,712	1,317,983					

(a) 2012 20-year additions at MACRS Year 5 tax rate (0.031500)  
(b) 2012 20-year additions at MACRS Year 4 tax rate (0.066170)  
(c) 2012 20-year additions at MACRS Year 3 tax rate (0.061730)  
(d) 2012 20-year additions at MACRS Year 2 tax rate (0.071330)  
(e) 2012 20-year additions at MACRS Year 1 tax rate (0.083820) plus Reversion