

EXHIBIT W

WORK BREAKDOWN STRUCTURE

<i>ACCOUNT 312 - BOILER PLANT EQUIPMENT</i>	
06724	<i>X. SO2 Scrubber or Flue Gas Desulfurization</i>
07300	<i>A. Absorber Tower/SO2 Scrubber</i>
05002	1. Agitator (each)
05003	2. Agitator Motor (each)
05323	3. Header (each)
05723	4. Tray (each)
05485	5. Piping (all between two units of property)
05458	6. Nozzles (all per tower)
05403	7. Lining/Shell (500 CSF or greater) (map required)
05041	8. Baffling
05755	9. Valves (all between two units of property)
09331	<i>B. Recycle System</i>
05539	1. Recycle Suction Valves
05355	2. Hydraulic System
05540	3. Recycle/Recirculation Pump
05542	4. Recycle/Recirculation Pump Motor
05541	5. Recycle/Recirculation Pump Gear Reducer
09332	<i>C. Mist Eliminators</i>
05446	1. Mist Eliminator/Demister Vanes
05445	2. Mist Eliminator Wash Pumps
05444	3. Mist Eliminator Wash Pump Strainers
	Mist Eliminator Panels
09333	<i>D. Venturi</i>
05448	1. Motor
05492	2. Plug Valve
00234	<i>E. Duct Work</i>
05229	1. Duct
05247	2. Expansion Joint
05385	3. Isolation/Control/Bypass Damper
05022	4. Annulus Pressurization System
05233	5. Electric Heater System
05062	<i>F. Oxidation Blowers</i>
05062	1. Blower (each complete)

05448	2. Motor (each)
05479	3. Oxidation Piping (Between Blower & Header)
05512	<i>G. Gypsum Slurry Transfer Pumps</i>
05512	1. Pump (each)
05448	2. Motor (each)
05699	<i>H. Gypsum Slurry Transfer Tanks</i>
05002	1. Agitator (each)
05003	2. Agitator Motor (each)
05370	3. Inlet Valve (each)
05699	4. Tank (each)
05318	<i>I. Transfer Piping</i>
05318	1. Gypsum Slurry Transfer Piping
05401	2. Limestone Slurry Transfer Piping
05534	3. Reclaim Water Transfer Piping
05535	4. Reclaim Water Transfer Valves
09337	<i>N. Instruments and Meters/Controls</i>
05216	1. Distributed Control System Drop or Nod
05215	2. Distributed Control System Data Highway
05176	3. Control Panel (each separate functional control system complete)
05375	1. Insulation (1000 or more CSF)
05025	Ash Hoppers
05026	Ash Piping Run
05027	Ash Piping Valves
05228	Dry Ash Piping
06449	Dry Ash Handling
06450	Ash and Fly Hand. Equip
06489	Bottom Ash Pyrites and Fly Ash
06595	Fly Ash Emission
09336	Stack Gas Reheat System
05659	Chimney (Stack) Pressurization System
09309	Stack/Reclaimer Controls
09289	Stack Plume Reheater
Balance of account codes by LG&E (typ.)	Chimney Shell
	Chimney Liner
	Chimney Elevators
	Chimney Lighting
	Chimney Lightning Protection
	Fan

	Fan Motor
	Fan Damper
	Fan Structure Work and Foundation
	WFGD Bleed Pumps
	WFGD Cranes and Hoists
	WFGD Electrical
	WFGD Hydrocyclones
	WFGD Outlet Turret & Elbow
	WFGD Buildings
	WFGD Tanks
	Conditioning SO3 Tank
	SO3 Reagent Feeder System – Blow Through Rotary Air Lock
	SO3 Reagent Feeder System – Hopper
	SO3 Reagent Feeder System – Rotary Air Valve
	SO3 Silo Storage System - Baghouse
	SO3 Silo Storage System - Silo
	SO3 Air Compressor System – Dryer
	SO3 Air Compressor System - Compressor
	SO3 Air Compressor System - Receiver
	SO3 Clean Air Piping
	SO3 Compressed Air Piping
	SO3 Controls – DCS/PLC
	SO3 Controls – MCC
	SO3 Convey Line Piping
	SO3 Conveyance Blower System - Blower
	SO3 Conveyance Blower System - Cooler
	SO3 Conveyance Blower System - Dehumidifier
	SO3 Truck Unloading Blower System - Blower
	SO3 Truck Unloading Blower System – Cooler
	SO3 Truck Unloading Blower System - Dehumidifier
	PAC Injection – Silos and ancillary components
	PAC Injection – Convey equipment and ancillary components
	PAC Injection – Truck onloading equipment and ancillary components
	PAC Injection – Piping
	PAC Injection – Injection laces
	PAC Injection – Access Structure
	PAC Injection – Control System
	PAC Injection – Electrical Components
	Baghouse Access & Stairways

	Baghouse Bags and Cages
	Baghouse Casing
	Baghouse Electrical & Instrumentation
	Baghouse Foundation
	Baghouse Hopper Weather Enclosure
	Baghouse Hoppers
	Baghouse Insulation
	Baghouse Roof Weather Enclosure
	Baghouse Supports
	Baghouse SO3 Silo Storage System

Note – The Work Breakdown Structure must be segregated by Unit and Subproject.