

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(q)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls.*

**Response:**

The independent auditor's annual opinion on the Company's financial statements is included in the Forms 10-K provided as part of the response to Filing Requirement 807 KAR 5:001 Section 16(7)(p)[Tab No. 46]. KU has not received any written communication from its independent auditor that there are any material weaknesses in KU's internal controls.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(r)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*The quarterly reports to the stockholders for the most recent five (5) quarters.*

**Response:**

There are no quarterly reports to KU's stockholders during the period referenced.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(s)**  
**Sponsoring Witnesses: Christoper M. Garrett / John J. Spanos**

**Description of Filing Requirement:**

*The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.*

**Response:**

A copy of KU's latest depreciation study is already on file with the Commission in Case No. 2012-00221, *In the Matter of: Application of Kentucky Utilities Company for an Adjustment of its Electric Rates*, and is incorporated by reference herein. As part of Application in this case, KU is requesting approval of a new depreciation rate for the Cane Run 7 Generating Station, as described in the direct testimony and exhibits of John J. Spanos.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(t)**  
**Sponsoring Witnesses: Kent W. Blake / David S. Sinclair**

**Description of Filing Requirement:**

*A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.*

**Response:**

See attached.

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<b>Supplier</b>	Microsoft	Microsoft	Microsoft	Microsoft	Adobe Acrobat	Oracle Ebusiness Suite	SAS	Gannett Fleming, Inc.
<b>Software / Program / Model</b>	Word 2007 Word 2010	Excel 2007 Excel 2010	PowerPoint 2007 PowerPoint 2010	Access 2010	Acrobat Pro Version 9.4.4 Adobe Reader X 10.1.2 Adobe Acrobat XI	12.1.3	9.3 Enterprise Guide 5.1	Proprietary Model prepared by Gannett Fleming, Inc.
<b>Description and Use in Application</b>	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.	Microsoft Excel was used for data analysis in the development of the electric load and generation forecasts and to prepare various attachments used in testimony as well as other miscellaneous schedules. Microsoft Excel is an electronic spreadsheet and graphing program.	Microsoft Power Point is a presentation program used in various attachments used in testimony and filing requirements as part of presentations provided to officers.	Microsoft Access was used to store the results of the electric load and generation forecasts as well as process data in the development of the electric load and generation forecasts.	Preserve and secure the layout of documents created in other applications	Oracle Ebusiness Suite is used as an enterprise financial application including general ledger, accounts payable and procurement. It houses and processes financial information which feeds PowerPlant and UI Planner.	SAS was used to specify econometric models for the electric load forecast and process data in the development of the load and generation forecasts.	Prepared the depreciation study for Cane Run 7.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater  24x Intel(R) Xeon(R) CPU X5690 @ 3.47GHz CPU's for the database server  8x Intel(R) Xeon(R) CPU X5690 @ 3.47GHz CPU's on each of two application servers.	Intel 2 GHz processor or greater	Personal or multimedia computer with 4 Gig RAM
<b>Operating System Specifications</b>	Windows XP or Windows 7	Windows XP or Windows 7	Windows XP or Windows 7	Windows XP or Windows 7	Windows XP or Windows 7	Linux version 2.6.32-358.2.1.el6.x86_64 Red Hat Enterprise Linux Server release 6.3	Windows XP or Windows 7	Microsoft Office XP Pro, Windows 7

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<b>Supplier</b>	Itron	Itron	Palisade	PROSYM	PowerPlant	UI Planner	PeopleSoft	IT .Net Mobile Team (Internally developed by LG&E and KU personnel)
<b>Software / Program / Model</b>	MV90	MetrixND 4.4	@Risk 5.5	5.2.2.1	PowerPlant Version 10.3.3.0	UI Planner 5.07	PeopleSoft version 9.1/PeopleTools version 8.52.05	Commodity Trading System (CTS 3.0)
<b>Description and Use in Application</b>	MV90 was used to collect and process meter data used in the preparation of the load forecast.	MetrixND was used for the preparation of End-Use models in the load forecast.	@Risk is an add-on product for statistical modeling in Microsoft Excel that was used in the preparation of the load forecast.	PROSYM was used to develop the generation forecast.	PowerPlant is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes. PowerPlant is also used for budgeting both capital expenditure and operations and maintenance expense.	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	Maintains Human Resource information and calculates employee payroll.	Custom application for entering, tracking, and valuing commodity trading transactions.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater	Pentium or higher processor 100 MB hard disk space 512 MB of memory	Pentium or higher processor Excel 97 or higher 16MB RAM free	Intel 2 GHz processor or greater	i7 2 GHz processor or greater with 16 GB of Memory	Intel 2 GHz processor or greater	4 Intel Xeon CPU's with 8GB of RAM on the application server and  2 Intel Xeon CPU's with 6GB of RAM on the webserver.	Client workstation must use Chrome browser (version 34 or higher) and have at least 2GB internal memory.  Servers are running Microsoft Windows Server 2012 R2 on 4-way Intel Xeon CPU's with a minimum of 8GB of RAM.
<b>Operating System Specifications</b>	Windows 2000/XP	Windows 2000/XP	Windows 95 or higher	Windows XP or Windows 7	Windows Server 2008 R2	Windows XP or Windows 7 Java Jdk6.0.24	Windows Server 2008 R2	Client requires Windows XP, Windows 7 or Windows 8.  Application servers require Windows Server 2012.  Oracle servers are running Red Hat Linux (7.0)

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**807 KAR 5:001 Section 16(7)(u)**  
**Sponsoring Witness: Valerie L. Scott**  
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**Description of Filing Requirement:**

*If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:*

- 1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;*
- 2. The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;*
- 3. An explanation of how the allocator for both the base period and the forecasted test period were determined; and*
- 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.*

**Response:**

- 1) The method of allocation and description of amounts allocated for costs from LG&E and KU Services Company are set forth in the attached Cost Allocation Manual. The Cost Allocation Manual is periodically filed with the Commission. The most recent version is attached to this response. PPL charges, including both direct costs and certain insurance costs for which a cost-based allocator is used, are paid by LG&E and KU Services Company. These costs are either directly attributed or allocated to the utility in accordance with the Cost Allocation Manual. Generation costs and power purchases are allocated between LG&E and KU using the after-the-fact billing process described in the Power Supply System Agreement, which is also attached to this response;
- 2) See attached. Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected in the attachment;
- 3) The allocator for the test period was determined using the methodology set forth in the Cost Allocation Manual and Power Supply System Agreement; and
- 4) The amounts charged, allocated or paid during the test period were reasonable for the following reasons:

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- (i) the allocations are based on objective criteria and appropriately reflect cost-causation relationships;
- (ii) the allocations are made utilizing the methodology set forth in the Cost Allocation Manual or the Power Supply System Agreement; and
- (iii) the allocations are reviewed annually to assure that they have been made in accordance with allowed allocation methodologies and reflect appropriate cost-causation relationships.



# **LG&E and KU Services Company**

## **Cost Allocation Manual**

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LEM	LG&E Energy Marketing Inc.
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
PPL	PPL Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

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## **I. INTRODUCTION**

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates. The purpose of this CAM is to document the methods, policies and procedures that LKS will follow in performing certain services for affiliate companies. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that LKS costs are fully segregated, and fairly and equitably allocated among the affiliate companies. LKS was authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC on December 6, 2000, and commenced operations January 1, 2001. LKE is a Kentucky limited liability company and the parent of KU and LG&E. KU and LG&E are subject to the jurisdiction of and oversight by the KPSC. In addition, KU is subject to the jurisdiction of and oversight by the VSCC and the Tennessee Regulatory Authority. Under Kentucky regulatory law, KU and LG&E are required to have a cost allocation manual on file with the KPSC. KU is required to have a services agreement for any affiliate transaction approved by the VSCC prior to the transaction.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

## **II. CORPORATE ORGANIZATION**

### **OVERVIEW**

LKE is an indirect wholly-owned subsidiary of PPL, headquartered in Allentown, Pennsylvania. LKE has five direct subsidiaries: LG&E, KU, LKC, LEM and LKS. LKE has an affiliate relationship with LKE Foundation due to overseeing all operations of the foundation.

LKE and its utility subsidiaries are engaged principally in the generation, transmission, distribution and sale of electricity. LG&E is also engaged in the storage, distribution, and sale of natural gas. LKE and its subsidiaries are subject to the regulatory provisions of PUHCA 2005. LG&E and KU are subject to regulation by the FERC and the KPSC. KU is also subject to regulation by state utility commissions in Virginia and Tennessee.

### **UTILITY OPERATIONS**

LG&E, incorporated in Kentucky in 1913, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy and the storage, distribution and sale of

natural gas. LG&E is a wholly-owned subsidiary of LKE. LG&E supplies electricity and natural gas to customers in Louisville and adjacent areas in Kentucky.

KU, incorporated in Kentucky in 1912 and in Virginia in 1991, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy in Kentucky, Virginia and Tennessee. KU is a wholly-owned subsidiary of LKE.

### **SERVICE COMPANY**

LKS, a Kentucky corporation, is a centralized service company registered under PUHCA 2005 and is authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC dated December 6, 2000, and commencing operation January 1, 2001. LKS is the service company for affiliated entities, including LKE, LG&E, KU, LKC and LEM and provides a variety of administrative, management, engineering, construction, environmental and support services. LKS provides its services at cost, as permitted under PUHCA 2005.

Development of the LKS organization was predicated on the fact that if the employee performed activities benefiting more than one affiliate, that employee would become a part of the LKS organization. In many respects, employees working in typical finance, administrative and general, management and other support departments are fully subject to LKS organizational placement.

Many operational employees dedicated to providing a service to just one affiliate, by definition, are not subject to LKS placement. However management and support staff overseeing the business activities of more than one of these operational groups are subject to LKS placement.

On September 30, 2010, LKS changed its legal name to LG&E and KU Services Company from E.ON U.S. Services Inc.

### **OTHER BUSINESS OPERATIONS**

LKE Foundation, a charitable foundation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, makes charitable contributions to qualified entities.

LKC is a holding company for other LKE non-utility businesses which are generally inactive from an operational standpoint, but have certain remaining support or contingent business obligations.

LEM is an inactive non-utility company.

LKS transacts business for LKE Foundation, LKC, LEM and PPL and its affiliates on behalf of LKE.

### III. TRANSACTIONS WITH AFFILIATES

#### OVERVIEW

LKE formed LKS, as a service company to provide services for affiliated companies. LKS and affiliated companies (or their parent entities) may enter into service agreements, which may establish the general terms and conditions for providing those services, including those mentioned in Section IV of the CAM.

At formation, certain LG&E, KU and LKE employees became employees of LKS and such employees continued to provide services to the regulated and non-regulated entities.

Regulated affiliates receive services at cost, pursuant to the service agreements. Non-regulated affiliates generally receive services at cost; however, certain services may permit pricing at fair-market value. The provisions included in contracts or service agreements govern transactions between LKS and the regulated and non-regulated affiliates.

KU and LG&E are required by the KPSC and the VSCC to use the “stand alone” method for allocating their respective tax liabilities (or tax benefits) so that such tax liabilities (or tax benefits) will not exceed the tax liabilities (or tax benefits) each would incur if it filed its tax returns separately from the consolidated returns filed by PPL Corporation. KU and LG&E have filed a separate PPL Corporation and Subsidiaries tax allocation agreement with the KPSC and the VSCC. The allocation of the respective tax liabilities (or tax benefits) of KU and LG&E therefore are not within the scope of this CAM.

#### Definitions of Cost

***Tariff Rate*** – The price charged to customers under applicable tariffs on file with federal or state regulatory commissions.

***Fair Market Value*** – The price held out by a providing entity to the general public in the normal course of business (i.e. the price at which a reasonable buyer and a reasonable seller are willing to transact in the normal course of business).

***Cost*** – The charge used for transactions with affiliates for which no tariff rate or fair market value is applicable. LKS follows the definition of cost defined in PUHCA 2005.

### IV. DESCRIPTION OF SERVICES

The following table provides service descriptions along with the frequency of services provided and the primary affiliate receiving the services. See below for definitions of frequency and primary affiliates. The table also contains the cost assignment methods used to allocate indirectly attributable costs for these services, when necessary. Note that a departmental charge ratio may also be used for any service with indirectly attributable costs, but only if the use of the cost assignment method for the service would not result in the fair assignment of costs.

Detailed descriptions of cost assignment methods are provided in Section V. Also see section V for definitions of directly assignable, directly attributable and indirectly attributable. The cost assignment methods in the table below should be used only when costs of a good or service cannot be directly assignable or directly attributable.

**Definitions of Frequency**

*Ongoing* – Provided on a prearranged, continuous basis (i.e., daily)

*Frequent* – Provided as requested on a regular basis (i.e., several times per month)

*Infrequent* – Provided as requested on an irregular basis (i.e., several times per year)

**Definitions of Primary Affiliates**

All charges by LKS to affiliated entities follow the principle of fully distributed cost. Primary affiliates receiving the service are designated below as:

R – Regulated (LG&E and KU)

NR – Non-regulated (LKC, LEM and LKE Foundation)

A – All

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Customer and Customer-Related Services</b>				
Customer Service	Providing call center and customer communication services for both electric and gas customers.	Number of Customers Ratio	Ongoing	R
Sales and Marketing	Providing programs for establishing strategies, oversight for marketing, sales and branding of utility and related services, and conducting marketing and sales programs for economic development and demand side management.	Number of Customers Ratio	Frequent	R
Economic Development and Major Accounts	Maintaining community development, partnerships with state, regional, and local economic development allies, and customized products and services.	Number of Customers Ratio	Frequent	R
Meter Reading Services	Providing meter reading and meter data services, including maintaining inventory, quality and environmental issues, policy and standards, technical support, and logistics.	Number of Meters Ratio	Ongoing	R
Cash Remittance	Providing remittance processing, customer payments, and collection services.	Revenue Ratio	Ongoing	R
Billing Integrity	Administering and providing customer billings and credit reviews.	Number of Customers Ratio; Number of Meters Ratio	Ongoing	R



<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Energy Efficiency	Providing energy efficiency programs to residential and commercial customers to encourage implementation of energy saving measures.	Number of Customers Ratio	Ongoing	R
Smart Grid Strategy	Providing leadership and direction for smart meter and smart grid strategy development, investment and decision analysis to support value-added infrastructure deployments.	Number of Customers Ratio	Ongoing	R
Field Services	Completing customer requested service orders generated through Residential Service Center, Business Service Center, KU Business Offices, Billing Integrity and Meter Assets. Supporting Meter Shop activities and Public Safety Response Team needs.	Number of Meters Ratio	Ongoing	R
CCS Retail Business Readiness	Providing end user support services, development and capture of business metrics and development, and delivery of training for the Company's CCS.	Number of Customers Ratio	Ongoing	R
<b>Power Production and Generation Services</b>				
Project Engineering	Coordinating and managing all major generation construction.	Generation Ratio	Infrequent	R
System Laboratory	Providing system laboratory services to the generating stations.	Total Utility Plant Assets Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Generation	Providing centralized, fleet-wide technical expertise for generation asset management, technical guidance for various functional initiatives and coordination of operational research and development.	Total Utility Plant Assets Ratio	Ongoing	R
Generation Services and Safety	Providing management services and oversight to Energy Services, including Power Generation, Safety, and Technical Training.	Total Utility Plant Assets Ratio; Total Utility Electric Plant Assets Ratio	Ongoing	R
Fuel Procurement	Procuring coal, natural gas, oil and other bulk materials for generation facilities and ensuring compliance with price and quality provisions of fuel contracts.	Contract Ratio; Generation Ratio	Ongoing	R
Project Development	Providing project development services to identify and develop potential future sources of energy and capacity to meet the Company's power supply needs.	Total Utility Plant Assets Ratio	Ongoing	R
<b>Transmission Operations &amp; Services</b>				
Strategy, Reliability and Tariffs	Providing transmission system reliability planning and identifying current and future upgrades that are needed to maintain reliability. Providing facility ratings, drawings and reliability metrics. Coordinating and managing transmission tariffs and agreements with	Transmission Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	outside parties for use of the transmission system.			
Operations and Construction	Coordinating and managing all maintenance and capital upgrades to transmission substations. Coordinating and managing all maintenance and capital upgrades to the transmission lines. Providing transmission system control center services. Managing and maintaining the Energy Management System. Coordinating and managing the balance between scheduled transmission usage and actual transmission usage by other companies.	Transmission Ratio; Total Assets Ratio; Total Utility Plant Assets Ratio;	Ongoing	R
Reliability and Compliance	Ensuring that the Transmission Department is complying with all applicable regulatory standards.	Transmission Ratio	Ongoing	R
<b>Energy Supply and Analysis Services</b>				
Energy Marketing	Providing market services to take advantage of the highest excess generation prices in the open market.	Generation Ratio	Ongoing	R
Market Forecasting	Providing management services for financial forecasts of the utility market.	Generation Ratio	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Load Forecasting	Providing short- and long-term load forecasting services.	Generation Ratio	Frequent	R
Generation Planning and Analysis	Providing short- and long-term generation planning services	Generation Ratio	Ongoing	R
<b>Distribution Operations Services</b>				
Network Trouble and Dispatch	Providing dispatch services, reporting outage situations and coordinating restoration.	Number of Customers Ratio	Ongoing	R
Electric Engineering	Providing development engineering and construction standards, distribution system planning and analysis, substation construction project management and telecommunications systems design and analyses.	Total Assets Ratio	Ongoing	R
Distribution Asset Management	Leading management and investment decisions regarding distribution assets, including resource allocation, developing uniform standards and procedures, determining performance targets and managing assets information and data.	Number of Customers Ratio; Total Assets Ratio	Ongoing	R
Forestry	Providing vegetation and tree management.	Total Assets Ratio	Frequent	R
Distribution IT	Providing services associated with existing end user tools and related productivity software.	Number of Employees Ratio;	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
		Total Assets Ratio		
Substation Construction and Maintenance	Providing engineering and design services for substation construction, maintenance and operations areas.	Total Utility Plant Assets Ratio	Frequent	R
<b>Financial Planning and Budgeting Services</b>				
Budgeting	Providing services related to managing, coordinating and reporting for the budgeting and forecasting process.	Revenue, Total Assets and Number of Employees Ratio; Transmission Ratio; Generation Ratio; Number of Customers Ratio	Frequent	A
Financial Planning	Providing financial planning and forecasting, investment analysis and investment planning reporting.	Revenue, Total Assets and Number of Employees Ratio	Frequent	A
<b>Controller Organization Services</b>				
Accounting and Reporting	Providing accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), accounting research and interpretation and	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	promulgation of accounting and internal control procedures, performing U.S. GAAP general ledger account and project analyses, reconciliations and consolidation, internal and external financial reports, and business and financial system support and consultation.			
Property Accounting	Maintaining, analyzing and reporting related to property records.	Total Utility Plant Assets Ratio	Ongoing	A
Revenue Accounting	Managing and analyzing internal and external revenue reporting.	Revenue Ratio	Ongoing	R
<b>Corporate Tax and Payroll Organization Services</b>				
Payroll	Providing payroll services including the managing of payroll systems.	Number of Employees Ratio	Ongoing	A
Tax Accounting, Compliance and Reporting	Preparing consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross receipts tax; sales/use tax; property tax; LKE Foundation returns; and supporting roles for project development and tax legislation.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Audit Services</b>				
Audit Services	Providing independent and objective assurance along with consulting services and internal controls system review.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
<b>Sarbanes-Oxley Compliance Services</b>				
Sarbanes-Oxley Compliance	Providing coordination, implementation and maintenance of the Company's program for compliance with the Sarbanes-Oxley Act of 2002.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
<b>Treasury Services</b>				
Treasury and Corporate Finance	Providing management and monitoring of cash flows including review and acquisition of business entity cash requirements and procurement of short-term financing and credit lines. Providing overall finance options including evaluating new financing vehicles and instruments, analyzing existing financing positions and raising long-term funds for all entities.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
Risk Management	Managing outside providers of risk services comprised of providing insurance and assisting affiliated entities in managing property and liability risks including claims, security, environmental, safety and consulting services.	Total Utility Plant Assets Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Credit Administration	Providing management of credit risk for wholesale energy sales and major vendors.	Generation Ratio	Ongoing	A
Energy Marketing Trading Controls	Performing reporting on the trading portfolios. Performing validation of significant transactions, valuation algorithms, ensuring trading system security and testing trading system enhancements.	Generation Ratio	Ongoing	A
<b>Supply Chain and Logistics Services</b>				
Supply Chain	Maintaining and analyzing the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Providing order management, materials handling and logistics and inventory management services. Providing order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day variance and reconciliation reporting services and performing supplier certification services. Identifying qualified minority and women owned businesses that are able to participate in competitive bidding opportunities, perform on-going work and ultimately become key suppliers to LKE and subsidiaries.	Non-Fuel Material and Services Expenditures Ratio	Ongoing	A



<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Accounts Payable	Processing payments for purchase orders, check requests, employees' expense reimbursements, etc., and providing ad-hoc research and analysis.	Number of Transactions Ratio; Non-Fuel Material and Services Expenditures Ratio	Ongoing	A
<b>IT Services</b>				
IT Security and Compliance	Providing services associated with non-project management, security and administrative support. This function includes developing and administering security policies and procedures. Providing services associated with compliance activities and security related administration support. This function includes development, implementation and on-going compliance activities for the NERC Critical Infrastructure Protection (CIP) Program.	Number of Employees Ratio	Ongoing	A
IT Applications and Customer Services	Providing services associated with each of the existing applications that IT provides to the business (Oracle Applications, PeopleSoft, etc). These services include costs incurred related to application license fees and application support costs. Providing services associated with existing end user tools and related productivity software; Providing end user support services, development and capture of business metrics and development, and delivery of training for the	Number of Employees Ratio  Number of Customers Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
IT Infrastructure and Operations	<p>Company's CCS.</p> <p>Providing services related to the corporate-wide shared computing infrastructure, including servers, storage and data center operations. Providing services related to all corporate-wide network capabilities including wide area transport networks, local area networks, wireless networks, telephone systems, telecommunications for SCADA and two-way radio systems. Providing services related to a number of enterprise applications including e-mail, SharePoint, instant messaging and others.</p>	Number of Employees Ratio	Ongoing	A
IT Business Services	<p>Providing services including Business Relationship Management, IT Project Management, IT Requirements, IT Testing and IT Service Management.</p>	Number of Employees Ratio	Ongoing	A
<b>Compliance, Legal, and Environmental Affairs Services</b>				
Legal	<p>Providing various legal services for all affiliated entities including in-house counsel and staff assistance in the areas of, among others, corporate and securities law, employment law, energy, public utility and regulatory law, contract law, litigation, environmental law and intellectual property law, evaluating legal claims and managing legal fees for outside counsel.</p>	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Compliance	Providing various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection (CIP) Compliance.	Number of Employees Ratio; Total Utility Plant Assets Ratio	Ongoing	A
Environmental Affairs	Providing management services related to performing analyses, monitoring and advocacy of regulatory and legislative environmental matters including securing of permits and approvals, providing environmental technical expertise, environmental compliance and representing the Company in industry groups and before regulatory agencies dealing with environmental issues.	Electric Peak Load Ratio	Frequent	R
<b>Regulatory Affairs and Government Affairs Management Services</b>				
Regulatory Affairs	Providing management services for compliance with all laws, regulations and other policy requirements, including regulatory filings, expert testimony, tariff administration and compliance, pricing support, and development and monitoring of positions regarding ongoing regulatory matters.	Revenue Ratio	Ongoing	R
Government Affairs Management	Maintaining relationships with government policy makers and conducting lobbying activities.	Revenue Ratio	Frequent	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Corporate Communications and Public Affairs Management Services</b>				
Internal Communications	Providing employee and customer-directed communications including company intranet/internet, employee newsletters, announcements, speeches, graphic design, presentations and customer newsletters and bill inserts.	Number of Employees Ratio	Frequent	A
External and Brand Communications	Providing all administrative and management support for external communication services, brand image management and corporate events.	Number of Customers Ratio; Revenue, Total Assets and Number of Employees ratio;	Frequent	A
Public Affairs Management	Providing community relations functions, communicating public information to local organizations and providing oversight for communications to employees.	Revenue, Total Assets and Number of Employees Ratio	Frequent	A
<b>Operating Services</b>				
Facilities and Buildings	Providing building and grounds maintenance including coordination of office furniture and equipment purchases/leases, space utilization and layout, and building code and fire protection services.	Number of Customers Ratio; Number of Employees Ratio	Ongoing	A
Security	Providing security personnel, security and monitoring	Number of	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	devices for all affiliated entities.	Employees Ratio		
Production Mail	Providing production mail services for customer bills and other large customer mailings.	Number of Customers Ratio	Ongoing	R
Document	Providing document printing, reproduction services including mail delivery, scanning, off-site storage and document service desk support.	Number of Employees Ratio	Ongoing	A
Process Management and Performance	Provide business process improvements, operational performance measures, benchmarking studies, and rate case analysis for all of Customer Service.	Number of Customers Ratio	Ongoing	R
Right-of-Way	Obtaining and retaining easements or fee simple property for placement and operation of company and affiliate equipment as well as managing real estate assets and maintaining real estate records.	Number of Customers Ratio	Ongoing	R

**Transportation Services**

Transportation	Providing and operating transportation fleet for all affiliated companies including developing fleet policy,	Number of	Ongoing	A
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<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>HR Services</b>	administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles	Employees Ratio		
HR Compensation	Providing services relating to the establishment and oversight of compensation policies for employees.	Number of Employees Ratio	Frequent	A
HR Benefits	Providing services relating to the establishment and oversight of benefits plans for employees, retirees and survivors. This also includes vendor management, compliance with various laws and regulations, administrative vendor billings and maintenance of all personnel records.	Number of Employees Ratio	Frequent	A
Other HR Services	Providing initiatives and programs designed to support the company's diversity strategy, with an emphasis on creating, designing and implementing the strategies and programs to achieve the company's diversity vision. This includes fostering and managing the internal and external relationships necessary to driving initiatives within the company and wider community customer base. Providing initiatives and programs designed to support personal and professional growth, with an emphasis on employee and leadership training,	Number of Employees Ratio	Frequent	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	individual and career development, performance management, coaching, mentoring, succession planning and employee engagement Providing communication and oversight for union matters, negotiation of union contracts and union dispute resolution services.			
Health and Safety	Providing services relating to the establishment and oversight of health and safety policies for employees. Providing training services on technical and safety matters primarily for the Energy Delivery and Energy Services businesses.	Number of Employees Ratio	Frequent	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Executive Management Services</b>				
Executive Management	Providing executive leadership to the corporation, the cost of which is comprised of the compensation and benefits of the corporate officers and executive assistants.	Generation Ratio; Number of Customers Ratio; Number of Employees Ratio; Revenue Ratio; Revenue, Total Assets and Number of Employees Ratio; Total Assets Ratio; Total Utility Plant Assets Ratio; Transmission Ratio	Ongoing	A



## V. COST ASSIGNMENT METHODS

### OVERVIEW

The costs of services provided by LKS will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The primary basis for charges to affiliates is the direct charge method (see section VI for time reporting procedures). The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

***Directly Assignable*** – Expenses incurred for activities and services exclusively for the benefit of one affiliate. In many respects, these types of expenses relate to non-LKS employees that perform dedicated services to one affiliate, although LKS employees also directly report where feasible.

***Directly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.

***Indirectly Attributable*** – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.

***Unattributable*** – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment. The unattributable portions of these costs relate primarily to activities such as corporate diversification, political or philanthropic endeavors and, as such, may be charged, in whole or in part, to LKC.

### ASSIGNMENT METHODS

LKS will allocate the costs of service among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business, but are generally determined annually. The assignment methods used by LKS are as follows:

**Contract Ratio** – Based on the sum of the physical amount (i.e. tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Departmental Charge Ratio** – A specific LKS department ratio based upon various factors. The departmental charge ratio typically applies to indirectly attributable costs such as departmental administrative, support, and/or material and supply costs that benefit more than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service being performed and are documented and monitored by the Budget Coordinators for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. These ratios are calculated on an annual basis. Any changes in these ratios will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in any of these ratios from that used in the prior year.

**Electric Peak Load Ratio** – Based on the sum of the monthly electric maximum system demands for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Generation Ratio** – Based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Non-Fuel Material and Services Expenditures** – Based on non-fuel material and services expenditures, net of reimbursements, for the immediately preceding twelve consecutive calendar months. The numerator is equal to such expenditures for a specific entity and/or line-of-business as appropriate and the denominator is equal to such expenditures for all applicable entities. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Customers Ratio** – Based on the number of retail electric and/or gas customers. This ratio will be determined based on the actual number of customers at the end of the previous calendar year. In some cases, the ratio may be calculated based on the type of customer class being served (i.e. Residential, Commercial or Industrial). The numerator is the total number of each Company's retail customers. The denominator is the total number of retail customers for both LG&E and KU. This ratio is calculated on an annual basis. Any changes in the ratio will

be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Employees Ratio** – Based on the number of employees benefiting from the performance of a service. This ratio will be determined based on actual counts of applicable employees at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate LKS employee costs to the proper legal entity. The numerator for the first step of this ratio is the total number of employees for each specific company, and the denominator is the total number of employees for all companies in which an allocator is assigned (i.e. LG&E, KU and LKS). For the second step, the ratio of LKS to total employees will then be allocated to the other companies (LG&E, KU and LKC) based on each company's ratio of labor dollars to total labor dollars. LKC has no employees, but non-utility related labor is charged to it. In some cases, the ratio may be calculated based on the number of employees at a specific location for the first step with the ratio of LKS to total employees being allocated based on labor hours of the employees at the specific location. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Meters Ratio** – Based on the number or types of meters being utilized by customer classes within the system for the immediately preceding twelve consecutive calendar months. The numerator is equal to the number of meters for each utility and the denominator is equal to the total meters for KU and LG&E. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Transactions Ratio** – Based on the number of transactions occurring in the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. The Controller's organization is responsible for maintaining and monitoring specific product/service methodology documentation for actual transactions related to LKS billings. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Revenue Ratio** – Based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Revenue, Total Assets and Number of Employees Ratio** – Based on an average of the revenue, total assets and number of employees ratios. The numerator is the sum of Revenue Ratio, Total Assets Ratio and Number of Employees Ratio for the specific company. The denominator is three – the number of ratios being averaged. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Total Assets Ratio** – Based on the total assets at year end for the preceding year. In the event of joint ownership of a specific asset, asset ownership percentages are utilized to assign costs. The numerator is the total assets for each specific company at the end of the preceding year. The denominator is the sum of total assets for each company in which an allocator is assigned (LG&E, KU and LKC). This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Total Utility Plant Assets Ratio** – Based on the total utility plant assets at year end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Transmission Ratio** –The Transmission Coordination Agreement (TCA) provides “the contractual basis for the coordinated planning, operation, and maintenance of the combined” LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU “operate their transmission systems as a single control area.” The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for Kentucky Utilities Company (KU) and Louisville Gas & Electric Company (LG&E) page 400 line 17(b).

**Transportation Resource Management System Chargeback Ratio** – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor charged to a specific company. The denominator

is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

**Ownership Percentages** – Based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital projects and is based on the benefit to the respective company. The numerator is the specific company’s forecasted usage. The denominator is the total forecasted usage of all respective companies.

## **VI. TIME DISTRIBUTION, BILLING AND ASSET TRANSFER POLICIES**

### **OVERVIEW**

LKS utilizes Oracle or other financial systems in which project/task combinations are set up to equate to services. In some cases, departments have set up many projects/tasks that map to services. In many cases, there is a one to one relationship between the project/task and the service. The Oracle system also automatically captures the home company (providing the service) and the charge company (receiving the service). Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes as well as for preparation of LKS financial statements. This ensures that:

1. Separation of costs between regulated and non-regulated affiliates will be maintained
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates
3. Adequate audit trails exist on the books and records

### **BILLING POLICIES**

Billings for transactions between LKS and affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the date of the loan, may apply. LKS is authorized to act as payment and billing agent on behalf of KU.

### **ASSET TRANSFERS**

Unless otherwise permitted by regulatory authority or exception, (i) transfers or sales of assets from regulated affiliates to non-regulated affiliates will be priced at the greater of cost or fair market value; (ii) transfers or sales of assets from non-regulated affiliates to regulated affiliates will be priced at the lower of cost or fair market value and (iii) transfers of assets between regulated affiliates shall be priced at no more than cost less depreciation. Settlement of liabilities will be treated in the same manner.

### **TIME DISTRIBUTION**

LKS has three methods of distribution to record employee salaries and wages while providing services for the affiliated entities: Positive time reporting, allocation time reporting and

exception time reporting. Each department's job activities will dictate the time reporting method used.

### **Positive Time Reporting**

Positive time reporting or direct time reporting requires all employees in a department to track all chargeable hours every day. Time may be charged to the nearest quarter hour.

Departments that have positive time reporting have labor-based activities that are easily trackable given the project/task code combinations noted above. All employees are given appropriate project numbers that are associated with the service that is being provided. The proper coding for direct assignment of costs is on various source documents, including the timekeeping system and disbursement requests. Each department or project manager is responsible for ensuring employees charge the appropriate charge codes for the services performed. This form of time reporting is documented in the timekeeping system, which upon completion, is approved by the employees' immediate supervisor.

### **Allocation Time Reporting**

Allocation time reporting allows for certain departments to set up a predefined allocation percentage to affiliated company project/tasks. This is typically the case when the department is transaction-based, therefore, performing routine, similar tasks benefiting multiple affiliates. Each department will use its ratio (see ratio assignment listing in section V) that was assigned by its Budget Coordinator to allocate the appropriate time to individual charge numbers that are associated to that department's services. Unless otherwise permitted by regulatory authority or exception, the selection of ratios and the calculation of allocation percentages should be derived from or bear relationship to an empirical analysis of a prior representative period. These allocation percentages are reviewed on an annual basis to update to actual allocation percentages when needed.

### **Exception Time Reporting**

If an employee was working on a completely new project that had not been defined within the monthly or annual allocation process, then the employee would be given the new allocation with project/task code, update his/her time allocation accordingly and get his/her manager's approval. If an allocation from a previous pay period needs to be adjusted then that correction must be entered into the timekeeping system.

**POWER SUPPLY SYSTEM AGREEMENT**

**POWER SUPPLY SYSTEM AGREEMENT**

**Between**

**Louisville Gas and Electric Company**

**and**

**Kentucky Utilities Company**

**October 9, 1997**



POWER SUPPLY SYSTEM AGREEMENT

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POWER SUPPLY SYSTEM AGREEMENT

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

and

Kentucky Utilities Company

THIS POWER SUPPLY SYSTEM AGREEMENT, hereinafter called "Agreement," is made and entered into as of the 4th day of May, 1998 by and between Louisville Gas and Electric Company ("LG&E"), and Kentucky Utilities Company ("KU"), hereinafter separately referred to as "Company" and jointly as "Companies."

WHEREAS, LG&E and KU are the owners and operators of interconnected electric generation, transmission, and distribution facilities with which they are engaged in the business of generating, transmitting, and selling electric Capacity and Energy to the general public, to other entities, and to other electric utilities; and

WHEREAS, LG&E's holding company parent, LG&E Energy Corp. ("LEC"), and KU's holding company parent, KU Energy Corporation ("KUC"), have agreed to a merger, pursuant to which KU will become a wholly-owned subsidiary of LEC;

WHEREAS, LG&E and KU can achieve economic benefits for their customers through operation as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation and maintenance of their electric supply facilities;

POWER SUPPLY SYSTEM AGREEMENT

NOW, THEREFORE, the Companies mutually agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.1 Effective Date

This Agreement shall become effective upon the consummation of the merger described in the Agreement and Plan of Merger of LEC and KUC dated May 20, 1997 or such later date as is established by the Federal Energy Regulatory Commission. This Agreement shall continue in force and effect for a period of five (5) Years from the effective date hereinabove described, and continue from Year to Year thereafter until terminated by either Company.

1.2 Periodic Review

This Agreement will be reviewed periodically by the Operating Committee, as defined herein, to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 10.8, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Operating Committee will thereafter, for the purpose of ready reference to a single document, prepare for distribution to the Companies an amended document reflecting all changes in and additions to this Agreement with notations thereon of the date amended.

POWER SUPPLY SYSTEM AGREEMENT

ARTICLE II

DEFINITIONS

For purposes of this Agreement, the following definitions shall apply:

2.1 Agreement shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.

2.2 Ancillary Services shall mean those services that are necessary to support the transmission of Capacity and Energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.

2.3 Capacity shall be expressed in megawatts (MW).

2.4 Company Demand shall mean the demand in megawatts of all retail and wholesale power customers on whose behalf the Company, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate its power supply system to meet the reliable electric needs of such customers, integrated over a period of one Hour, plus the losses incidental to that service.

2.5 Company Load Responsibility shall be as follows:

- (a) Company Peak Demand; less
- (b) Interruptible load including direct load control included in (a) above; plus
- (c) The contractual amount of sales and exchanges including applicable reserves during the period to other systems; less
- (d) The contractual amount of purchases and exchanges including applicable reserves during the period from other systems.

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2.6 Company Operating Capability shall mean the dependable net Capacity in megawatts of Generating Units of a Company carrying load or ready to take load plus firm purchases and exchanges acquired by such Company.

2.7 Company Peak Demand for a period shall be the highest Company Demand for any Hour during the period.

2.8 Economic Dispatch shall mean the distribution of total energy requirements among Power Supply Resources for System economic efficiency with due consideration of incremental generating costs, incremental transmission losses, and System security.

2.9 Energy shall be expressed in megawatt-hours (MWH).

2.10 Generating Unit shall mean an electric generator, together with its prime mover and all auxiliary and appurtenant devices and equipment designed to be operated as a unit for the production of electric Capacity and Energy.

2.11 Good Utility Practice shall mean any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region.

2.12 Hour shall mean a clock-hour.

POWER SUPPLY SYSTEM AGREEMENT

2.13 Incremental Energy Cost shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.

2.14 Internal Economy Energy shall mean the Energy supplied and sold by one Company to another Company to enable the purchasing Company to meet a portion of its Own Load at less cost than from its other Power Supply Resources.

2.15 Joint Unit shall mean any Generating Unit jointly owned, if any, by the Companies.

2.16 Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.

2.17 Margin on Energy Sales shall mean the difference between: (1) the revenue from off-system Energy sales and (2) the selling Company's Incremental Energy Cost incurred in making such sales.

2.18 Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard Time as required by the appropriate reliability region.

2.19 Open Access Transmission Tariff shall mean the Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies on a combined basis, as amended from time to time.

2.20 Operating Committee shall mean the organization established pursuant to Section 4.1 whose duties are more fully set forth herein.

2.21 Own Load shall mean Energy required to meet Company Demand plus Energy associated with sales or exchanges with reserves less Energy associated with purchases or exchanges with reserves.



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2.22 Power Supply Control Center shall mean a center operated by the Companies for the optimal utilization of both Companies' Power Supply Resources for the supply of Capacity and Energy.

2.23 Power Supply Resources shall mean all Energy and Capacity supply resources available to a Company.

2.24 Pre-Merger Off-System Capacity Sales shall mean that certain letter agreement dated July 31, 1992 between LG&E and Indiana Municipal Power Agency ("IMPA") pertaining to the sale of limited term power; that certain Letter Agreement Between LG&E and East Kentucky Power Corporation ("EKPC"), dated October 27, 1994, pertaining to the sale of power to EKPC for Gallatin Steel facilities in Gallatin, Kentucky; and any other agreement for off-System capacity sales as may be entered into by either Company prior to the effective date of the merger.

2.25 System shall mean the coordinated electric generation facilities of the Companies.

2.26 System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.

2.27 Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the Open Access Transmission Tariff.

2.28 Variable Cost shall be a Company's incremental generation or purchased Energy cost.

2.29 Year shall be a calendar year.

POWER SUPPLY SYSTEM AGREEMENT

ARTICLE III

OBJECTIVES

3.1 Purpose

The purpose of this Agreement is to provide the contractual basis for the coordinated planning, construction, operation and maintenance of the System to achieve optimal economies, consistent with reliable electric service and environmental requirements.

ARTICLE IV

OPERATING COMMITTEE

4.1 Operating Committee

The Operating Committee is the organization established to ensure the coordinated operation of the System. The Operating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Coordinating Committee established under the Transmission Coordination Agreement. The chairperson, who shall be the Chief Operating Officer of LEC, shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Operating Committee decisions shall be by a majority vote of those present. However, any member not present may vote by proxy. The chairperson shall vote only in case of a tie.

POWER SUPPLY SYSTEM AGREEMENT

4.2 Responsibilities of the Operating Committee

The Operating Committee shall be responsible for overseeing:

- (a) coordinated planning of the Companies' Power Supply Resources;
- (b) the design, construction, operation and maintenance of the Power Supply

Control Center; and

- (c) the Economic Dispatch of the System by the Power Supply Control Center and the provision of generation-based Ancillary Services by the Companies.

4.3 Delegation and Acceptance of Authority

The Companies hereby delegate to the Operating Committee, and the Operating Committee hereby accepts, responsibility and authority for the duties listed in this Article and elsewhere in this Agreement.

4.4 Reporting

The Operating Committee shall provide periodic summary reports of its activities under this Agreement to the Companies and shall keep the Companies informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Operating Committee agrees to report to the Companies in such additional detail as is requested regarding specific issues or projects under its oversight.

4.5 Expenses

All expenses incurred by the Operating Committee in the performance of its responsibilities shall be settled in accordance with arrangements made by the Companies for services provided between or on behalf of the Companies.

POWER SUPPLY SYSTEM AGREEMENT

ARTICLE V

GENERATION PLANNING

5.1 Generation Planning

The Companies agree that additions to Company Operating Capability shall be planned and developed on the basis that their combined individual systems constitute an integrated electric system and that the objective of their planning shall be to maximize the economy, efficiency and reliability of the System as a whole. In this connection, the Operating Committee will from time to time, as it deems appropriate, direct studies for Power Supply Resource planning purposes. If the Companies agree to participate in Joint Units, such Joint Units shall be owned in accordance with Schedule A.

ARTICLE VI

COORDINATED OPERATION

6.1 Operation of the Combined System

The System shall be operated in accordance with Economic Dispatch in order to economically meet the Company Load Responsibility of each Company and its off-System sales obligations, through the coordinated economic commitment and dispatch of the Companies' Power Supply Resources, consistent with Good Utility Practice.

6.2 Communications Facilities and Other Facilities

The Companies shall provide communications, metering and other facilities necessary for the metering and control of the Generating Units. Each Company shall be

POWER SUPPLY SYSTEM AGREEMENT

responsible for any expenses it incurs for the installation, operation and maintenance of such facilities at its own Generating Units. Any expenses incurred due to facilities required at or for the Power Supply Control Center to operate the System shall be settled in accordance with the arrangements made by the Companies for compensation for services provided between and on behalf of the Companies.

ARTICLE VII

OFF-SYSTEM CAPACITY AND ENERGY SALES AND PURCHASES

7.1 Revenues From Pre-Merger Off-System Capacity Sales

With respect to contracts in effect as of the effective date of this Agreement for off-System sales of Capacity only or for the sale of both Capacity and Energy, all revenues collected for pre-merger off-System capacity sales (less costs incurred to make such sales) shall remain with the Company contracting for the sale, except that such revenue shall be reduced by any demand charges incurred to supply the off-System capacity sales pursuant to Section 7.4 (pertaining to demand charges from post-merger off-System purchases).

7.2 Revenues From Post-Merger Off-System Capacity Sales

Demand and Energy charge revenues collected from post-merger off-System Capacity sales shall be reduced by any demand charges from off-System purchases, if any, dedicated to supply the sale, pursuant to Section 7.4. The net amount of revenue shall inure to the Company providing the Capacity for the sale.

POWER SUPPLY SYSTEM AGREEMENT

7.3 Charges for Pre-Merger Off-System Capacity Purchases

Demand and Energy charges for pre-merger off-System Capacity purchases agreed to as of the effective date of this Agreement shall remain the responsibility of the Company contracting for the purchase.

7.4 Charges for Post-Merger Off-System Capacity Purchases

Demand charges associated with post-merger off-System capacity purchases made to enable both Companies to reliably and economically meet their Company Load Responsibility shall be assigned to the Companies based on the ratio of the Company Load Responsibility of each Company to the sum of the Company Load Responsibility for both Companies for the appropriate time period.

Demand charges associated with post-merger off-System capacity purchases made to enable the Companies to make post-merger off-System sales or to supply pre-merger off-System sales shall be deducted from the demand charge revenue collected from the off-System sales. The net amount shall be allocated to the Companies pursuant to Sections 7.1 (pertaining to demand charges from pre-merger off-System capacity sales) and 7.2 (pertaining to demand charges from post-merger off-System capacity sales).

This section applies only to demand charges associated with post-merger off-System capacity purchases.

7.5 Energy Sales and Purchases Off-System

The Operating Committee will assure the efficient utilization of Company Operating Capability for off-System sales of Energy available after meeting all of the

## POWER SUPPLY SYSTEM AGREEMENT

requirements of the System including the Energy associated with contractual requirements for off-System Capacity sales. Any off-System economy Energy purchases or sales shall be implemented by decremental or incremental System Economic Dispatch as appropriate. Any Margin on Energy Sales to off-System entities shall be distributed to the Companies based on the amount of Energy each contributes to the transaction, in accordance with Schedule B. Any cost for Energy purchases from off-System entities shall be allocated to the Companies based on the amount of Energy replaced for each Company, in accordance with Schedule B.

### ARTICLE VIII

#### INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

##### 8.1 Energy Exchanges Between the Companies

The Power Supply Control Center shall direct the scheduling of System Energy output pursuant to guidelines established by the Operating Committee to obtain the lowest cost of Energy for serving System Demand consistent with each Company's operating and security constraints, including voltage control, stability, loading of facilities, operating guides as approved by the Operating Committee, fuel commitments, environmental requirements, and continuity of service to customers.

##### 8.2 Energy Exchange Pricing

For purposes of pricing Energy exchange between the Companies, Power Supply Resources shall be utilized in the following order:

POWER SUPPLY SYSTEM AGREEMENT

(a) The portion of output of a Generating Unit that is designated not to be operated in the order of lowest to highest Variable Cost due to Company operating constraints shall be allocated to the Company requiring such output;

(b) The lowest Variable Cost generation from each Company's Operating Capability remaining after the requirements in (a) have been met shall first be allocated to serve its Own Load;

(c) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements in (a) and (b) have been met shall be allocated to serve Internal Economy Energy requirements of the Companies under System Economic Dispatch; and

(d) the next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements of (a), (b), and (c) have been met shall be available for off-System Energy sales.

Internal Economy Energy shall be priced in accordance with Schedule C.

ARTICLE IX

Power Supply Control Center

9.1 Power Supply Control Center

The Operating Committee shall oversee the operation of a Power Supply Control Center adequately equipped and staffed to meet the requirements of the Companies for efficient, economical and reliable operation as contemplated by this Agreement.



POWER SUPPLY SYSTEM AGREEMENT

9.2 Expenses

All expenses for operation of the Power Supply Control Center shall be billed Monthly to each Company, in accordance with Schedule D.

ARTICLE X

GENERAL

10.1 Regulatory Authorization

This Agreement is subject to certain regulatory approvals and the Companies shall diligently seek all necessary regulatory authorization for this Agreement.

10.2 Effect on Other Agreements

This Agreement shall not modify the obligations of either Company under any agreement between such Company and others not parties to this Agreement in effect at the date of this Agreement.

10.3 Schedules

The basis of compensation for the use of facilities and for the Capacity and Energy provided or supplied by a Company to the other Company under this Agreement shall be in accordance with arrangements agreed upon from time to time between the Companies, each of which, when signed by the parties thereto and approved or accepted for filing by the appropriate regulatory authority, shall become a part of this Agreement.

10.4 Measurements

POWER SUPPLY SYSTEM AGREEMENT

All quantities of Capacity and Energy exchanged or flowing between the systems of the Companies, shall be determined by meters installed at each interconnection, unless otherwise agreed to by the Companies.

10.5 Billings

Bills for services rendered hereunder shall be calculated in accordance with applicable Schedules, and shall be issued on a Monthly basis for services performed during the preceding Month.

10.6 Waivers

Any waiver at any time by a Company of its rights with respect to a default by the other Company under this Agreement shall not be deemed a waiver with respect to any subsequent default of similar or different nature.

10.7 Successors and Assigns; No Third Party Beneficiary

This Agreement shall inure to and be binding upon the successors and assigns of the respective Companies, but shall not be assignable by either Company without the written consent of the other Company, except upon foreclosure of a mortgage or deed of trust. Nothing expressed or mentioned or to which reference is made in this Agreement is intended or shall be construed to give any person or corporation other than the Companies any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained, expressly or by reference, or any Schedule hereto, this Agreement, any such Schedule and any and all conditions and provisions hereof and thereof being intended to be and being for the sole and exclusive benefit of the Companies, and for the benefit of no other person or corporation.

POWER SUPPLY SYSTEM AGREEMENT

10.8 Amendment

It is contemplated by the Companies that it may be appropriate from time to time to change, amend, modify or supplement this Agreement or the schedules which are attached to this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. This Agreement may be changed, amended, modified or supplemented by an instrument in writing executed by the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

10.9 Independent Contractors

By entering into this Agreement the Companies shall not become partners, and as to each other and to third persons, the Companies shall remain independent contractors in all matters relating to this Agreement.


10.10 Responsibility and Liability

The liability of the Companies shall be several, not joint or collective. Each Company shall be responsible only for its obligations, and shall be liable only for its proportionate share of the costs and expenses as provided in this Agreement, and any liability resulting herefrom. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by such indemnifying Company.

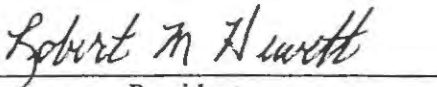
POWER SUPPLY SYSTEM AGREEMENT

IN WITNESS WHEREOF, each Company has caused this Agreement to be  
executed and attested by their duly authorized officers on the day and year first above written.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE A

JOINT UNIT

1. Purpose

The purpose of this Schedule is to provide the basis for the Companies' participation in Joint Units.

2. Ownership

(a) Every Joint Unit shall be owned by the Companies as tenants in common.

Ownership shares in each Joint Unit shall be allocated by the Operating Committee prior to the time the unit is authorized by the Board of Directors of LEC. However, each Company shall own at least 25 megawatts of each Joint Unit unless otherwise agreed to by the Operating Committee. Each Company shall be responsible for its pro-rata share of the costs of construction of the unit and shall contribute such funds when billed.

(b) When a new Joint Unit is installed at a site already occupied by one or more existing (i.e., pre-merger) Generating Units, the Operating Committee shall identify any existing facilities that will be common to the new Joint Unit and the existing Generating Unit(s) and the portion of the common facilities to be allocated to the new Joint Unit. The Company owning the existing common facilities shall be compensated for the use of those common facilities.

POWER SUPPLY SYSTEM AGREEMENT

LOUISVILLE GAS AND ELECTRIC COMPANY

By: *SM Wood*  
President

KENTUCKY UTILITIES COMPANY

By: *Robert M. Smith*  
President

SCHEDULE B

DISTRIBUTION OF MARGIN FOR OFF-SYSTEM  
SALES AND COST FOR ENERGY PURCHASES

1. Purposes

The purpose of this Schedule is to establish the basis for distributing between the Companies the cost of Energy purchases and the Margin on Energy Sales of off-System Energy.

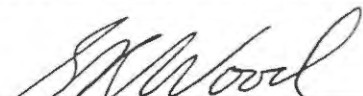
2. Off-System Energy Purchases

Any cost for Energy purchases of off-System Energy during an Hour shall be allocated to the Companies in proportion to the megawatt-hours of Energy replaced for each Company during the Hour as a result of the purchases.

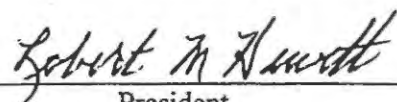
3. Off-System Energy Sales

Any Margin on Sales of off-System Energy during an Hour shall be distributed to the Companies in proportion to the Energy generated by each Company for such sales unless such Energy was generated for off-System Sales as a result of a Company's purchase of Internal Economy Energy pursuant to Schedule C, in which case the Margin from such sales shall inure to the benefit of the Company furnishing the Internal Economy Energy.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE C

PAYMENTS AND RECEIPTS FOR INTERNAL ECONOMY ENERGY EXCHANGES  
BETWEEN THE COMPANIES

1. Purpose

The purpose of this Schedule is to provide the basis for determining payments and receipts between the Companies for Internal Economy Energy exchanges.

2. Hourly Calculations

The payments and receipts of Section 3 of this Schedule are calculated Hourly, but are accumulated and billed Monthly between the Companies.

3. Payments and Receipts

The purchasing Company shall pay, and the selling Company shall receive, an amount based on the incremental fuel cost of the selling Company plus one half of the difference between the incremental fuel cost of the selling Company and the avoided fuel cost of the purchasing Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President



POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE D

DISTRIBUTION OF OPERATING EXPENSES  
OF THE POWER SUPPLY CONTROL CENTER

1. Purpose

The purpose of this Schedule is to provide a basis for the distribution between the Companies of the costs incurred in operating the Power Supply Control Center.

2. Costs

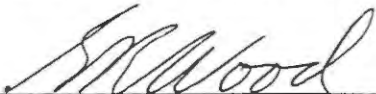
Costs for the purpose of this Schedule shall include all costs incurred in maintaining and operating the Power Supply Control Center including, among others, such items as salaries, wages, rentals, the cost of materials and supplies, interest, taxes, depreciation, transportation, travel expenses, consulting, and other professional services.

3. Distribution of Costs

All costs other than those relating to a special service or study shall be billed to the Companies in proportion to all firm kilowatt hour electric sales made by each Company for the preceding Year. In the event the Power Supply Control Center performs a special service or study in which both Companies are not proportionately interested, any resulting cost shall be distributed as agreed to by the Companies.

LOUISVILLE GAS AND ELECTRIC COMPANY

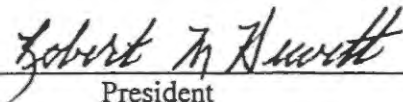
By: \_\_\_\_\_



President

KENTUCKY UTILITIES COMPANY

By: \_\_\_\_\_



President

Kentucky Utilities Company  
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	Western Kentucky Energy Corp.	LG&E and KU Energy LLC	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	Grand Total
Calendar Year 2011	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	199,707.62	662,268,820.42	262,235,226.36	287.85	31,930,883.44	1,913,393.65	4,228.32	1,099,104.37	959,651,652.03
Calendar Year 2012	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	195,926.92	645,521,269.89	251,696,103.22		3,451,505.67	40,798.36	3,400.02	644,072.51	901,553,076.59
Calendar Year 2013	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	6,492.05	684,267,880.11	217,853,138.96		79,286,614.59	7,343,604.30	3,400.01	104,609.17	988,865,739.19
<b>Base Period:</b>										
	50% TRANSMISSION RATIO/50% SHARED SERVICES RATIO		179,755.03							179,755.03
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E & KU		330,092.47							330,092.47
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E, KU & LKC	8,600.50	16,992,818.17	72,852.08			403,146.00		12,458.80	17,489,875.55
	CONTRACT RATIO - LG&E, KU (coal)		1,306,374.68	46.49						1,306,421.17
	DIRECT	35,267.72	582,827,558.12	18,341,507.76		37,148,896.31	5,487,352.03		242,388.39	644,082,970.33
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		4,382,472.03							4,382,472.03
	GENERATION RATIO - LG&E & KU		7,658,262.05	3,928.66			6,522.88			7,668,713.59
	NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO		(150.99)							(150.99)
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,882,057.21	182.37						1,882,239.58
	NUMBER OF CUSTOMERS RATIO - COMMERCIAL		3,128,267.14	14.78						3,128,281.92
	NUMBER OF CUSTOMERS RATIO - RESIDENTIAL		5,875,572.57	9,737.05						5,885,309.62
	NUMBER OF CUSTOMERS RATIO - TOTAL	1,532.25	11,884,262.46	3,953.09						11,889,747.80
	NUMBER OF EMPLOYEES RATIO - BOC		210,623.69	968,372.30						1,178,995.99
	NUMBER OF EMPLOYEES RATIO - DIX TRANSMISSION		121.18							121.18
	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE		26,473.25	2,268.58						28,741.83
	NUMBER OF EMPLOYEES RATIO - LG&E & KU		2,785,327.88	163.89						2,785,491.77
	NUMBER OF EMPLOYEES RATIO - LG&E CENTER	5,100.36	6,002,670.17	(39,192.86)						5,968,577.67
	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC	1,202.67	47,078,362.45	181,052.79						47,260,617.91
	NUMBER OF EMPLOYEES RATIO - RIVERPORT		30.00							30.00
	NUMBER OF METERS RATIO		646,177.44	19.86						646,197.30
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		569,570.19	10.96						569,581.15
	OWNERSHIP %	11,873.24	7,205,768.00	147,995,211.45		(244.82)				155,212,607.87
	REVENUE RATIO - LG&E & KU	1,832.43	3,336,065.93	12.33						3,337,910.69
	TOTAL ASSETS RATIO - LG&E & KU		2,124,152.26	498.25						2,124,650.51
	TOTAL ASSETS RATIO - LG&E, KU & LKC		419,193.32	38.93						419,232.25
	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU	1,336.50	10,956,409.06	1,813.63						10,959,559.19
	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU		884,324.58	35,585.72						919,910.30
	TRANSMISSION RATIO	1,336.50	20,312,025.67	878,257.15						21,191,619.32
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	-	(1,129.27)	220,780.93						219,651.66
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			83,387,225.06						83,387,225.06
	<b>Grand Total Base Period</b>	<b>68,082.17</b>	<b>739,003,506.74</b>	<b>252,064,341.25</b>	<b>-</b>	<b>37,148,651.49</b>	<b>5,897,020.91</b>	<b>-</b>	<b>254,847.19</b>	<b>1,034,436,449.75</b>

Kentucky Utilities Company  
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	Western Kentucky Energy Corp.	LG&E and KU Energy LLC	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	Grand Total
<b>Forecasted Test Period:</b>										
	50% TRANSMISSION RATIO/50% SHARED SERVICES RATIO		184,569.99							184,569.99
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E & KU									-
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES - LG&E, KU & LKC		21,572,826.18						56,935.14	21,629,761.32
	CONTRACT RATIO - LG&E, KU (coal)		1,662,857.56							1,662,857.56
	DIRECT	-	492,042,601.63	1,816,630.33			420,447.84	-	130,231.00	494,409,910.80
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		5,732,040.23							5,732,040.23
	GENERATION RATIO - LG&E & KU		8,868,694.56							8,868,694.56
	NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO									-
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,863,255.08							1,863,255.08
	NUMBER OF CUSTOMERS RATIO - COMMERCIAL		3,946,463.22							3,946,463.22
	NUMBER OF CUSTOMERS RATIO - RESIDENTIAL		8,328,046.73							8,328,046.73
	NUMBER OF CUSTOMERS RATIO - TOTAL		20,655,626.83							20,655,626.83
	NUMBER OF EMPLOYEES RATIO - BOC									-
	NUMBER OF EMPLOYEES RATIO - DIX TRANSMISSION									-
	NUMBER OF EMPLOYEES RATIO - KU GENERAL OFFICE									-
	NUMBER OF EMPLOYEES RATIO - LG&E & KU		2,897,902.88							2,897,902.88
	NUMBER OF EMPLOYEES RATIO - LG&E CENTER		9,329,835.75							9,329,835.75
	NUMBER OF EMPLOYEES RATIO - LG&E, KU & LKC		61,377,732.33							61,377,732.33
	NUMBER OF EMPLOYEES RATIO - RIVERPORT									-
	NUMBER OF METERS RATIO		1,031,583.57							1,031,583.57
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		687,756.47							687,756.47
	OWNERSHIP %		851,940.38	253,451,912.39						254,303,852.77
	REVENUE RATIO - LG&E & KU		4,835,729.10							4,835,729.10
	TOTAL ASSETS RATIO - LG&E & KU		3,085,789.62							3,085,789.62
	TOTAL ASSETS RATIO - LG&E, KU & LKC		552,977.48							552,977.48
	TOTAL UTILITY ELECTRIC PLANT ASSETS RATIO - LGE & KU		11,727,168.27							11,727,168.27
	TOTAL UTILITY PLANT ASSETS RATIO - LG&E & KU		1,021,500.50							1,021,500.50
	TRANSMISSION RATIO		25,392,934.28	1,275,017.00						26,667,951.28
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	-		40,873.66						40,873.66
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			56,712,958.70						56,712,958.70
	<b>Grand Total Forecasted Test Period</b>	-	687,649,832.65	313,297,392.08	-	-	420,447.84	-	187,166.14	1,001,554,838.70

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(v) and Section 16(7)(w)**  
**Sponsoring Witness: Dr. Martin Blake / Edwin R. Staton**

**Description of Filing Requirement - Section 16(7)(v):**

*If the utility provides gas, electric, sewage, or water utility service and has annual gross revenues greater than \$5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.*

**Response:**

Please refer to the testimony and exhibits of Dr. Martin Blake.

**Description of Filing Requirement - Section 16(7)(w):**

*Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:*

- 1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and*
- 2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
  - a. Based on current and reliable data from a single time period; and*
  - b. Using generally recognized fully allocated, embedded, or incremental cost principles.**

**Response:**

Not applicable to KU's Application.

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(a)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase.*

**Response:**

See attached.

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

OVERALL FINANCIAL SUMMARY

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S):

SCHEDULE A  
 PAGE 1 OF 1  
 WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO KENTUCKY JURISDICTION	J	3,489,230,276	3,568,968,428
2	ADJUSTED OPERATING INCOME	C-1	199,085,734	167,044,210
3	EARNED RATE OF RETURN (2 / 1)		5.71%	4.68%
4	REQUIRED RATE OF RETURN	J	7.23%	7.38%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	252,127,882	263,439,015
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	53,042,148	96,394,804
7	GROSS REVENUE CONVERSION FACTOR	H	1.591828	1.591828
8	REVENUE DEFICIENCY (6 x 7)		84,433,977	153,443,950
9	REVENUE INCREASE REQUESTED	C-1		153,443,950
10	ADJUSTED OPERATING REVENUES	C-1		1,413,402,344
11	REVENUE REQUIREMENTS (9 + 10)			<u>1,566,846,294</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(b)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.*

**Response:**

See attached.



SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGES
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

JURISDICTIONAL RATE BASE SUMMARY

AS OF FEBRUARY 28, 2015

AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: K. W. BLAKE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
ELECTRIC:				
1	Plant in Service	B-2	6,168,228,519	6,641,216,646
2	Property Held for Future Use	B-2.6	324,088	324,088
3	Accumulated Depreciation and Amortization	B-3	(2,456,346,945)	(2,563,862,480)
4	Net Plant in Service (Lines 1+2+3)		<u>3,712,205,662</u>	<u>4,077,678,254</u>
5	Construction Work in Progress	B-4	411,691,233	91,874,163
6	Net Plant (Lines 4+5)		<u>4,123,896,895</u>	<u>4,169,552,417</u>
7	Cash Working Capital Allowance	B-5	107,113,900	119,087,393
8	Other Working Capital Allowances	B-5	122,500,973	132,516,026
9	Customer Advances for Construction	B-6	(2,445,372)	(2,445,372)
10	Deferred Income Taxes	B-6	(632,021,921)	(668,663,253)
11	Investment Tax Credits	B-6	(82,080,233)	(80,778,668)
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		<u><u>3,636,964,242</u></u>	<u><u>3,669,268,543</u></u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
ELECTRIC:						
1	INTANGIBLE PLANT	87,983,727	88.713%	78,052,639	-	78,052,639
2	STEAM PRODUCTION	4,573,968,790	86.759%	3,968,343,258	(838,689,912)	3,129,653,346
3	HYDO PRODUCTION	39,623,796	87.273%	34,580,705	(340,076)	34,240,629
4	OTHER PRODUCTION	552,358,677	87.182%	481,558,619	-	481,558,619
5	TRANSMISSION	818,735,328	88.830%	727,282,621	(393,674)	726,888,948
6	DISTRIBUTION	1,643,785,542	94.410%	1,551,905,869	(913,218)	1,550,992,651
7	GENERAL	188,627,168	90.380%	170,482,121	(3,640,433)	166,841,688
8	TOTAL ELECTRIC	7,905,083,028		7,012,205,831	(843,977,312)	6,168,228,519

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		\$		\$	\$	\$
	ELECTRIC:					
1	INTANGIBLE PLANT	95,026,006	88.659%	84,249,313	-	84,249,313
2	STEAM PRODUCTION	4,973,972,397	86.819%	4,318,374,465	(1,213,213,587)	3,105,160,878
3	HYDO PRODUCTION	40,418,026	87.277%	35,275,713	(340,076)	34,935,637
4	OTHER PRODUCTION	1,007,509,008	87.070%	877,242,165	-	877,242,165
5	TRANSMISSION	846,059,793	89.036%	753,300,052	(393,674)	752,906,379
6	DISTRIBUTION	1,705,687,685	94.575%	1,613,156,311	(1,727,902)	1,611,428,408
7	GENERAL	199,526,961	90.342%	180,255,923	(4,962,056)	175,293,867
8	TOTAL ELECTRIC	<u>8,868,199,876</u>		<u>7,861,853,941</u>	<u>(1,220,637,296)</u>	<u>6,641,216,646</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	44,456	88.705%	39,435	-	39,435
3	302	Franchises and Consents	55,919	100.000%	55,919	-	55,919
4	303	Misc Intangible Plant	87,883,352	88.705%	77,957,286	-	77,957,286
5		Total Intangible Plant	87,983,727		78,052,639	-	78,052,639
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	22,962,183	87.507%	20,093,520	(10,573,441)	9,520,079
8	311	Structures and Improvements	329,263,837	86.561%	285,013,742	(2,261,448)	282,752,293
9	312	Boiler Plant Equipment	3,438,446,291	86.789%	2,984,177,553	(658,168,545)	2,326,009,008
9	313	Engines and engine-driven generators	-		-	-	-
10	314	Turbogenerator Units	340,038,623	86.440%	293,928,177	-	293,928,177
11	315	Accessory Electric Equipment	215,790,908	86.338%	186,309,853	(1,973,703)	184,336,151
12	316	Misc Power Plant Equip	38,096,097	86.906%	33,107,638	-	33,107,638
13	317	ARO Cost Steam Production	189,370,852	87.507%	165,712,775	(165,712,775)	-
14		Total Electric Steam Production	4,573,968,790		3,968,343,258	(838,689,912)	3,129,653,346
15		<b><u>Electric Hydro Production</u></b>					
16	330	Land and Land Rights	879,311	87.507%	769,459	-	769,459
17	331	Structures and Improvements	832,090	87.507%	728,137	-	728,137
18	332	Reservoirs, Dams, and Water	21,860,809	87.335%	19,092,155	-	19,092,155
19	333	Water Wheels, Turbines, Generators	13,870,482	87.138%	12,086,453	-	12,086,453
20	334	Accessory Electric Equipment	1,328,501	87.251%	1,159,132	-	1,159,132
21	335	Misc Power Plant Equipment	287,614	87.258%	250,965	-	250,965
22	336	Roads, Railroads, and Bridges	176,360	87.507%	154,327	-	154,327
23	337	ARO Cost Hydro Production	388,628	87.507%	340,076	(340,076)	-
24		Total Electric Hydro Production	39,623,796		34,580,705	(340,076)	34,240,629
25		<b><u>Electric Other Production</u></b>					
26	340	Land and Land Rights	298,979	87.507%	261,627	-	261,627
27	341	Structures and Improvements	35,917,792	87.024%	31,256,975	-	31,256,975
28	342	Fuel Holders, Producers, Accessories	25,368,053	87.295%	22,145,040	-	22,145,040
29	343	Prime Movers	378,663,235	87.200%	330,194,042	-	330,194,042

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
30	344	Generators	59,307,919	87.114%	51,665,228	-	51,665,228
31	345	Accessory Electric Equipment	47,298,594	87.168%	41,229,123	-	41,229,123
32	346	Misc Power Plant Equipment	5,504,105	87.327%	4,806,581	-	4,806,581
33	347	ARO Cost Other Production	-		-	-	-
34		Total Electric Other Production	552,358,677		481,558,619	-	481,558,619
35		<b><u>Electric Transmission</u></b>					
36	350	Land and Land Rights	32,003,835	89.408%	28,613,889	-	28,613,889
37	352	Structures and Improvements	36,376,226	90.684%	32,987,331	-	32,987,331
38	353	Station Equipment	272,151,206	87.347%	237,714,593	-	237,714,593
39	354	Towers and Fixtures	76,429,118	91.311%	69,788,039	-	69,788,039
40	355	Poles and Fixtures	227,731,189	90.908%	207,026,213	-	207,026,213
41	356	OH Conductors and Devices	172,020,234	86.752%	149,230,338	-	149,230,338
42	357	Underground Conduit	448,760	94.920%	425,964	-	425,964
43	358	UG Conductors and Devices	1,161,309	94.943%	1,102,580	-	1,102,580
44	359	ARO Cost Elec Transmission	413,451	95.217%	393,674	(393,674)	-
45		Total Electric Transmission	818,735,328		727,282,621	(393,674)	726,888,948
46		<b><u>Electric Distribution</u></b>					
47	360	Land and Land Rights	7,926,460	97.383%	7,719,013	-	7,719,013
48	361	Structures and Improvements	10,467,814	92.752%	9,709,071	-	9,709,071
49	362	Station Equipment	175,040,313	93.480%	163,627,190	-	163,627,190
50	364	Poles, Towers, and Fixtures	346,765,226	92.497%	320,749,155	-	320,749,155
51	365	OH Conductors and Devices	338,401,706	93.301%	315,732,163	-	315,732,163
52	366	Underground Conduit	1,788,405	100.000%	1,788,405	-	1,788,405
53	367	UG Conductors and Devices	171,772,896	97.819%	168,027,365	-	168,027,365
54	368	Line Transformers	304,069,304	95.255%	289,639,933	-	289,639,933
55	369	Services	94,965,600	94.504%	89,746,639	-	89,746,639
56	370	Meters	75,931,834	94.671%	71,885,496	-	71,885,496
57	371	Install on Customer Premise	18,145,011	95.287%	17,289,842	-	17,289,842
58	373	Street Lighting / Signal Systems	97,597,755	97.419%	95,078,380	-	95,078,380
59	374	ARO Cost Elec Distribution	913,218	100.000%	913,218	(913,218)	-
60		Total Electric Distribution	1,643,785,542		1,551,905,869	(913,218)	1,550,992,651

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
61		<b><u>Electric General Plant</u></b>					
62	389	Land and Land Rights	2,814,999	90.193%	2,538,926	-	2,538,926
63	390	Structures and Improvements	55,575,746	90.193%	50,125,318	-	50,125,318
64	391	Office Furniture and Equipment	49,146,663	90.193%	44,326,749	-	44,326,749
65	392	Transportation Equipment	17,361,906	90.193%	15,659,188	(30,789)	15,628,399
66	393	Stores Equipment	877,380	90.193%	791,333	-	791,333
67	394	Tools, Shop, and Garage Equipment	11,364,280	90.193%	10,249,762	-	10,249,762
68	395	Laboratory Equipment	-		-	-	-
69	396	Power Operated Equipment	2,253,006	90.193%	2,032,049	-	2,032,049
70	397	Communication Equipment	49,233,190	90.912%	44,758,795	(3,609,643)	41,149,152
71	398	Miscellaneous Equipment	-	90.193%	-	-	-
72		Total Electric General Plant	<u>188,627,168</u>		<u>170,482,121</u>	<u>(3,640,433)</u>	<u>166,841,688</u>
73		TOTAL ELECTRIC PLANT IN SERVICE	<u>7,905,083,028</u>		<u>7,012,205,831</u>	<u>(843,977,312)</u>	<u>6,168,228,519</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	44,456	88.653%	39,411	-	39,411
3	302	Franchises and Consents	55,919	100.000%	55,919	-	55,919
4	303	Misc Intangible Plant	94,925,631	88.653%	84,153,983	-	84,153,983
5		Total Intangible Plant	95,026,006		84,249,313	-	84,249,313
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	22,962,183	87.507%	20,093,520	(10,573,441)	9,520,079
8	311	Structures and Improvements	330,882,622	86.566%	286,430,292	(27,323,268)	259,107,025
9	312	Boiler Plant Equipment	3,829,352,320	86.862%	3,326,247,740	(1,007,630,401)	2,318,617,339
9	313	Engines and engine-driven generators	-		-	-	-
10	314	Turbogenerator Units	345,323,649	86.456%	298,552,946	-	298,552,946
11	315	Accessory Electric Equipment	215,553,232	86.337%	186,101,870	(1,973,703)	184,128,167
12	316	Misc Power Plant Equip	40,527,540	86.942%	35,235,321	-	35,235,321
13	317	ARO Cost Steam Production	189,370,852	87.507%	165,712,775	(165,712,775)	-
14		Total Electric Steam Production	4,973,972,397		4,318,374,465	(1,213,213,587)	3,105,160,878
15		<b><u>Electric Hydro Production</u></b>					
16	330	Land and Land Rights	879,311	87.507%	769,459	-	769,459
17	331	Structures and Improvements	1,626,321	87.507%	1,423,145	-	1,423,145
18	332	Reservoirs, Dams, and Water	21,860,809	87.335%	19,092,155	-	19,092,155
19	333	Water Wheels, Turbines, Generators	13,870,482	87.138%	12,086,453	-	12,086,453
20	334	Accessory Electric Equipment	1,328,501	87.251%	1,159,132	-	1,159,132
21	335	Misc Power Plant Equipment	287,614	87.258%	250,965	-	250,965
22	336	Roads, Railroads, and Bridges	176,360	87.507%	154,327	-	154,327
23	337	ARO Cost Hydro Production	388,628	87.507%	340,076	(340,076)	-
24		Total Electric Hydro Production	40,418,026		35,275,713	(340,076)	34,935,637
25		<b><u>Electric Other Production</u></b>					
26	340	Land and Land Rights	298,979	87.507%	261,627	-	261,627
27	341	Structures and Improvements	36,246,253	87.028%	31,544,402	-	31,544,402
28	342	Fuel Holders, Producers, Accessories	31,224,089	87.335%	27,269,483	-	27,269,483
29	343	Prime Movers	827,629,068	87.052%	720,465,719	-	720,465,719



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
30	344	Generators	59,307,919	87.114%	51,665,228	-	51,665,228
31	345	Accessory Electric Equipment	47,298,594	87.168%	41,229,123	-	41,229,123
32	346	Misc Power Plant Equipment	5,504,105	87.327%	4,806,581	-	4,806,581
33	347	ARO Cost Other Production	-		-	-	-
34		Total Electric Other Production	1,007,509,008		877,242,165	-	877,242,165
35		<b><u>Electric Transmission</u></b>					
36	350	Land and Land Rights	32,003,835	89.408%	28,613,889	-	28,613,889
37	352	Structures and Improvements	38,911,439	90.979%	35,401,276	-	35,401,276
38	353	Station Equipment	283,486,964	87.661%	248,508,118	-	248,508,118
39	354	Towers and Fixtures	76,429,118	91.311%	69,788,039	-	69,788,039
40	355	Poles and Fixtures	240,111,138	91.130%	218,813,981	-	218,813,981
41	356	OH Conductors and Devices	173,093,779	86.804%	150,252,532	-	150,252,532
42	357	Underground Conduit	448,760	94.920%	425,964	-	425,964
43	358	UG Conductors and Devices	1,161,309	94.943%	1,102,580	-	1,102,580
44	359	ARO Cost Elec Transmission	413,451	95.217%	393,674	(393,674)	-
45		Total Electric Transmission	846,059,793		753,300,052	(393,674)	752,906,379
46		<b><u>Electric Distribution</u></b>					
47	360	Land and Land Rights	7,926,460	97.383%	7,719,013	-	7,719,013
48	361	Structures and Improvements	10,667,782	92.888%	9,909,039	-	9,909,039
49	362	Station Equipment	181,440,541	93.710%	170,027,418	-	170,027,418
50	364	Poles, Towers, and Fixtures	355,751,367	92.642%	329,576,141	-	329,576,141
51	365	OH Conductors and Devices	359,031,863	93.686%	336,362,320	-	336,362,320
52	366	Underground Conduit	1,788,405	100.000%	1,788,405	-	1,788,405
53	367	UG Conductors and Devices	184,166,584	97.770%	180,059,462	-	180,059,462
54	368	Line Transformers	310,774,673	95.357%	296,345,301	-	296,345,301
55	369	Services	94,965,600	94.504%	89,746,639	-	89,746,639
56	370	Meters	77,173,960	94.757%	73,127,621	-	73,127,621
57	371	Install on Customer Premise	18,145,011	95.287%	17,289,842	-	17,289,842
58	373	Street Lighting / Signal Systems	102,942,221	97.425%	100,291,893	(814,685)	99,477,208
59	374	ARO Cost Elec Distribution	913,218	100.000%	913,218	(913,218)	-
60		Total Electric Distribution	1,705,687,685		1,613,156,311	(1,727,902)	1,611,428,408

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 6 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
61		<b><u>Electric General Plant</u></b>					
62	389	Land and Land Rights	2,814,999	90.097%	2,536,226	-	2,536,226
63	390	Structures and Improvements	57,524,546	90.097%	51,827,822	-	51,827,822
64	391	Office Furniture and Equipment	53,880,876	90.097%	48,544,990	-	48,544,990
65	392	Transportation Equipment	17,880,994	90.097%	16,110,218	(30,757)	16,079,462
66	393	Stores Equipment	877,380	90.097%	790,492	-	790,492
67	394	Tools, Shop, and Garage Equipment	11,844,391	90.097%	10,671,427	-	10,671,427
68	395	Laboratory Equipment	-		-	-	-
69	396	Power Operated Equipment	2,253,006	90.097%	2,029,888	-	2,029,888
70	397	Communication Equipment	52,450,768	91.028%	47,744,859	(4,931,299)	42,813,560
71	398	Miscellaneous Equipment	-	90.097%	-	-	-
72		Total Electric General Plant	199,526,961		180,255,923	(4,962,056)	175,293,867
73		TOTAL ELECTRIC PLANT IN SERVICE	8,868,199,876		7,861,853,941	(1,220,637,296)	6,641,216,646

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2

PAGE 1 OF 2

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(12,082,964)	87.507%	(10,573,441)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(2,584,305)	87.507%	(2,261,448)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(752,132,344)	87.507%	(658,168,545)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(2,255,479)	87.507%	(1,973,703)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(189,370,852)	87.507%	(165,712,775)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(388,628)	87.507%	(340,076)		ARO amounts excluded from rate base
7	359	ARO Cost Elec Transmission	(413,451)	95.217%	(393,674)		ARO amounts excluded from rate base
8	374	ARO Cost Elec Distribution	(913,218)	100.000%	(913,218)		ARO amounts excluded from rate base
9	392	Transportation Equipment	(34,137)	90.193%	(30,789)		ECR amounts excluded from rate base
10	397	Communication Equipment	(3,609,643)	100.000%	(3,609,643)		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u>(963,785,021)</u>		<u>(843,977,312)</u>		

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2

PAGE 2 OF 2

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(12,082,964)	87.507%	(10,573,441)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(31,224,089)	87.507%	(27,323,268)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(1,151,485,317)	87.507%	(1,007,630,401)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(2,255,479)	87.507%	(1,973,703)		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	(189,370,852)	87.507%	(165,712,775)		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	(388,628)	87.507%	(340,076)		ARO amounts excluded from rate base
7	359	ARO Cost Elec Transmission	(413,451)	95.217%	(393,674)		ARO amounts excluded from rate base
8	373	Street Lighting / Signal Systems	(836,214)	97.425%	(814,685)		Street Lights sold excluded from rate base
9	374	ARO Cost Elec Distribution	(913,218)	100.000%	(913,218)		ARO amounts excluded from rate base
10	392	Transportation Equipment	(34,137)	90.097%	(30,757)		ECR amounts excluded from rate base
11	397	Communication Equipment	(4,931,299)	100.000%	(4,931,299)		DSM amounts excluded from rate base
12		TOTAL ADJUSTMENTS	(1,393,935,648)		(1,220,637,296)		

## KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

## GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS

FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	44,456	-	-	-	44,456
3	302	Franchises and Consents	55,919	-	-	-	55,919
4	303	Misc Intangible Plant	72,280,191	16,247,898	(644,736)	-	87,883,352
5		Total Intangible Plant	72,380,566	16,247,898	(644,736)	-	87,983,727
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	11,725,885	11,236,297	-	-	22,962,183
8	311	Structures and Improvements	326,425,350	3,322,041	(483,554)	-	329,263,837
9	312	Boiler Plant Equipment	2,820,113,760	649,445,999	(31,113,468)	-	3,438,446,291
9	313	Engines and engine-driven generators	-	-	-	-	-
10	314	Turbogenerator Units	332,971,938	7,315,425	(248,741)	-	340,038,623
11	315	Accessory Electric Equipment	212,526,279	3,286,301	(21,672)	-	215,790,908
12	316	Misc Power Plant Equip	34,171,833	4,115,769	(191,506)	-	38,096,097
13	317	ARO Cost Steam Production	169,486,360	19,931,933	(47,441)	-	189,370,852
14		Total Electric Steam Production	3,907,421,406	698,653,765	(32,106,381)	-	4,573,968,790
15		<b><u>Electric Hydro Production</u></b>					
16	330	Land and Land Rights	879,311	-	-	-	879,311
17	331	Structures and Improvements	607,745	224,346	-	-	832,090
18	332	Reservoirs, Dams, and Water	21,566,123	297,791	(3,104)	-	21,860,809
19	333	Water Wheels, Turbines, Generators	13,726,080	144,402	-	-	13,870,482
20	334	Accessory Electric Equipment	1,320,653	7,848	-	-	1,328,501
21	335	Misc Power Plant Equipment	287,614	-	-	-	287,614
22	336	Roads, Railroads, and Bridges	176,360	-	-	-	176,360
23	337	ARO Cost Hydro Production	388,628	-	-	-	388,628
24		Total Electric Hydro Production	38,952,513	674,387	(3,104)	-	39,623,796
25		<b><u>Electric Other Production</u></b>					
26	340	Land and Land Rights	292,717	6,262	-	-	298,979
27	341	Structures and Improvements	35,917,792	-	-	-	35,917,792
28	342	Fuel Holders, Producers, Accessories	23,992,049	1,432,923	-	(56,919)	25,368,053
29	343	Prime Movers	375,514,660	3,305,595	(157,020)	-	378,663,235

## KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

## GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS

FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
30	344	Generators	59,020,317	472,427	(184,825)	-	59,307,919
31	345	Accessory Electric Equipment	45,630,854	1,667,740	-	-	47,298,594
32	346	Misc Power Plant Equipment	5,542,638	(95,409)	(44)	56,919	5,504,105
33	347	ARO Cost Other Production	-	-	-	-	-
34		Total Electric Other Production	545,911,027	6,789,539	(341,889)	-	552,358,677
35		<b><u>Electric Transmission</u></b>					
36	350	Land and Land Rights	31,407,026	596,809	-	-	32,003,835
37	352	Structures and Improvements	22,351,516	14,033,850	(9,140)	-	36,376,226
38	353	Station Equipment	246,678,005	26,487,576	(1,302,298)	287,923	272,151,206
39	354	Towers and Fixtures	75,915,211	535,052	(21,144)	-	76,429,118
40	355	Poles and Fixtures	188,677,375	39,513,601	(459,787)	-	227,731,189
41	356	OH Conductors and Devices	166,920,505	5,689,193	(589,465)	-	172,020,234
42	357	Underground Conduit	448,760	-	-	-	448,760
43	358	UG Conductors and Devices	1,161,309	-	-	-	1,161,309
44	359	ARO Cost Elec Transmission	413,451	-	-	-	413,451
45		Total Electric Transmission	733,973,159	86,856,081	(2,381,835)	287,923	818,735,328
46		<b><u>Electric Distribution</u></b>					
47	360	Land and Land Rights	7,921,732	4,729	-	-	7,926,460
48	361	Structures and Improvements	9,398,974	1,082,989	(14,150)	-	10,467,814
49	362	Station Equipment	163,236,222	13,247,710	(1,155,696)	(287,923)	175,040,313
50	364	Poles, Towers, and Fixtures	328,961,238	18,810,468	(1,006,480)	-	346,765,226
51	365	OH Conductors and Devices	310,130,423	30,645,776	(2,374,493)	-	338,401,706
52	366	Underground Conduit	1,755,962	32,443	-	-	1,788,405
53	367	UG Conductors and Devices	158,644,294	13,316,696	(188,095)	-	171,772,896
54	368	Line Transformers	298,226,670	7,624,079	(1,781,444)	-	304,069,304
55	369	Services	94,543,052	530,390	(107,842)	-	94,965,600
56	370	Meters	73,109,585	3,002,425	(180,176)	-	75,931,834
57	371	Install on Customer Premise	18,235,278	24,341	(114,607)	-	18,145,011
58	373	Street Lighting / Signal Systems	91,320,113	6,603,836	(326,194)	-	97,597,755
59	374	ARO Cost Elec Distribution	930,199	-	(16,982)	-	913,218
60		Total Electric Distribution	1,556,413,742	94,925,882	(7,266,159)	(287,923)	1,643,785,542

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS

FROM MARCH 1, 2014 TO FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
61		<b>Electric General Plant</b>					
62	389	Land and Land Rights	2,805,358	9,640	-	-	2,814,999
63	390	Structures and Improvements	51,356,430	4,342,324	(123,008)	-	55,575,746
64	391	Office Furniture and Equipment	38,709,353	11,800,484	(1,363,174)	-	49,146,663
65	392	Transportation Equipment	16,000,538	2,095,978	(734,611)	-	17,361,906
66	393	Stores Equipment	615,975	261,405	-	-	877,380
67	394	Tools, Shop, and Garage Equipment	10,456,289	907,991	-	-	11,364,280
68	395	Laboratory Equipment	-	-	-	-	-
69	396	Power Operated Equipment	1,411,047	841,959	-	-	2,253,006
70	397	Communication Equipment	34,285,692	14,947,497	-	-	49,233,190
71	398	Miscellaneous Equipment	-	-	-	-	-
72		Total Electric General Plant	155,640,683	35,207,277	(2,220,793)	-	188,627,168
73		TOTAL ELECTRIC PLANT IN SERVICE	7,010,693,095	939,354,829	(44,964,896)	-	7,905,083,028

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS

FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 4 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	44,456	-	-	-	44,456	44,456
3	302	Franchises and Consents	55,919	-	-	-	<b>55,919</b>	55,919
4	303	Misc Intangible Plant	89,557,167	10,073,943	(115,019)	-	99,516,091	94,925,631
5		Total Intangible Plant	89,657,541	10,073,943	(115,019)	-	99,616,466	95,026,006
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	22,962,183	-	-	-	22,962,183	22,962,183
8	311	Structures and Improvements	329,263,837	2,665,336	-	-	331,929,173	330,882,622
9	312	Boiler Plant Equipment	3,619,186,957	380,928,516	(45,779,514)	-	3,954,335,959	3,829,352,320
9	313	Engines and engine-driven generators	-	-	-	-	-	-
10	314	Turbogenerator Units	347,340,060	2,433,466	(15,013,008)	-	334,760,518	345,323,649
11	315	Accessory Electric Equipment	216,379,908	392,334	(3,903,819)	-	212,868,423	215,553,232
12	316	Misc Power Plant Equip	38,234,097	5,033,973	(2,648,406)	-	40,619,664	40,527,540
13	317	ARO Cost Steam Production	189,370,852	-	-	-	189,370,852	189,370,852
14		Total Electric Steam Production	4,762,737,893	391,453,625	(67,344,746)	-	5,086,846,771	4,973,972,397
15		<b><u>Electric Hydro Production</u></b>						
16	330	Land and Land Rights	879,311	-	-	-	879,311	879,311
17	331	Structures and Improvements	832,090	1,475,000	-	-	2,307,090	1,626,321
18	332	Reservoirs, Dams, and Water	21,860,809	-	-	-	21,860,809	21,860,809
19	333	Water Wheels, Turbines, Generators	13,870,482	-	-	-	13,870,482	13,870,482
20	334	Accessory Electric Equipment	1,328,501	-	-	-	1,328,501	1,328,501
21	335	Misc Power Plant Equipment	287,614	-	-	-	287,614	287,614
22	336	Roads, Railroads, and Bridges	176,360	-	-	-	176,360	176,360
23	337	ARO Cost Hydro Production	388,628	-	-	-	388,628	388,628
24		Total Electric Hydro Production	39,623,796	1,475,000	-	-	41,098,796	40,418,026
25		<b><u>Electric Other Production</u></b>						
26	340	Land and Land Rights	298,979	-	-	-	298,979	298,979
27	341	Structures and Improvements	35,917,792	610,000	-	-	36,527,792	36,246,253
28	342	Fuel Holders, Producers, Accessories	25,368,053	7,650,347	-	-	33,018,400	31,224,089
29	343	Prime Movers	818,457,744	15,200,481	-	-	833,658,225	827,629,068
30	344	Generators	59,307,919	-	-	-	59,307,919	59,307,919
31	345	Accessory Electric Equipment	47,298,594	-	-	-	47,298,594	47,298,594
32	346	Misc Power Plant Equipment	5,504,105	-	-	-	5,504,105	5,504,105
33	347	ARO Cost Other Production	-	-	-	-	-	-
34		Total Electric Other Production	992,153,186	23,460,828	-	-	1,015,614,014	1,007,509,008



KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS

FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
35		<b><u>Electric Transmission</u></b>						
36	350	Land and Land Rights	32,003,835	-	-	-	32,003,835	32,003,835
37	352	Structures and Improvements	36,475,883	4,483,321	-	-	40,959,203	38,911,439
38	353	Station Equipment	275,669,022	17,542,905	-	-	293,211,927	283,486,964
39	354	Towers and Fixtures	76,429,118	-	-	-	76,429,118	76,429,118
40	355	Poles and Fixtures	230,566,175	19,893,467	-	-	250,459,642	240,111,138
41	356	OH Conductors and Devices	172,316,746	1,644,218	-	-	173,960,963	173,093,779
42	357	Underground Conduit	448,760	-	-	-	448,760	448,760
43	358	UG Conductors and Devices	1,161,309	-	-	-	1,161,309	1,161,309
44	359	ARO Cost Elec Transmission	413,451	-	-	-	413,451	413,451
45		Total Electric Transmission	825,484,299	43,563,909	-	-	869,048,208	846,059,793
46		<b><u>Electric Distribution</u></b>						
47	360	Land and Land Rights	7,926,460	-	-	-	7,926,460	7,926,460
48	361	Structures and Improvements	10,467,814	371,370	-	-	10,839,184	10,667,782
49	362	Station Equipment	176,563,738	10,573,486	-	-	187,137,224	181,440,541
50	364	Poles, Towers, and Fixtures	350,848,313	9,903,780	-	-	360,752,093	355,751,367
51	365	OH Conductors and Devices	346,671,286	24,604,800	-	-	371,276,086	359,031,863
52	366	Underground Conduit	1,788,405	-	-	-	1,788,405	1,788,405
53	367	UG Conductors and Devices	176,747,649	14,945,668	-	-	191,693,317	184,166,584
54	368	Line Transformers	306,371,432	9,008,429	-	-	315,379,861	310,774,673
55	369	Services	94,965,600	-	-	-	94,965,600	94,965,600
56	370	Meters	76,400,352	1,547,639	-	-	77,947,991	77,173,960
57	371	Install on Customer Premise	18,145,011	-	-	-	18,145,011	18,145,011
58	373	Street Lighting / Signal Systems	99,713,702	6,500,194	-	-	106,213,896	102,942,221
59	374	ARO Cost Elec Distribution	913,218	-	-	-	913,218	913,218
60		Total Electric Distribution	1,667,522,979	77,455,368	-	-	1,744,978,347	1,705,687,685
61		<b><u>Electric General Plant</u></b>						
62	389	Land and Land Rights	2,814,999	-	-	-	2,814,999	2,814,999
63	390	Structures and Improvements	56,200,456	2,200,001	-	-	58,400,457	57,524,546
64	391	Office Furniture and Equipment	49,381,718	8,310,676	-	-	57,692,394	53,880,876
65	392	Transportation Equipment	17,579,047	697,315	-	-	18,276,362	17,880,994
66	393	Stores Equipment	877,380	-	-	-	877,380	877,380
67	394	Tools, Shop, and Garage Equipment	11,364,280	891,635	-	-	12,255,915	11,844,391
68	395	Laboratory Equipment	-	-	-	-	-	-
69	396	Power Operated Equipment	2,253,006	-	-	-	2,253,006	2,253,006
70	397	Communication Equipment	49,748,745	5,189,376	-	-	54,938,121	52,450,768

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 6 OF 6

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
71	398	Miscellaneous Equipment	-	-	-	-	-	-
72		Total Electric General Plant	190,219,629	17,289,003	-	-	207,508,633	199,526,961
73		TOTAL ELECTRIC PLANT IN SERVICE	8,567,399,323	564,771,676	(67,459,765)	-	9,064,711,235	8,868,199,876

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

PROPERTY MERGED OR ACQUIRED

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PROPERTY MERGED OR ACQUIRED  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

---

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

LEASED PROPERTY

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

LEASED PROPERTY

AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.6

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED	
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT
			\$	\$	\$	\$			\$
1	Land and site prep located at Pennington Gap intended for Substation	28-Dec-2011	324,088	-	324,088	-			-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-2.6

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISTION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED	
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT
			\$	\$	\$	\$			\$
1	Land and site prep located at Pennington Gap intended for Substation	28-Dec-2011	324,088	-	324,088	-			-



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF FEBRUARY 28, 2015

DATA:  X \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING:  X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Augusta	31-Jul-1973	7,073	-	7,073			Non-utility property not included in rate base
3	121	Blackmount Substation	31-Dec-1959	2,210	-	2,210			Non-utility property not included in rate base
4	121	Campbellsville	31-Jul-1991	29,789	-	29,789			Non-utility property not included in rate base
5	121	Carrollton	31-Dec-1941	75	-	75			Non-utility property not included in rate base
6	121	Cumberland Substation	31-Aug-1941	500	-	500			Non-utility property not included in rate base
7	121	Graham Generating Plant	28-Feb-1941	962	-	962			Non-utility property not included in rate base
8	121	Iron Works Pike Substation	31-Oct-1953	212	-	212			Non-utility property not included in rate base
9	121	Lexington Generating Plant	30-Sep-1940	12,950	-	12,950			Non-utility property not included in rate base
10	121	Lexington	31-Oct-1967	79,502	-	79,502			Non-utility property not included in rate base
11	121	Middlesboro	31-Dec-1941	250	-	250			Non-utility property not included in rate base
12	121	Nortonville	31-Aug-1950	429	-	429			Non-utility property not included in rate base
13	121	Pineville	31-Dec-1941	150	-	150			Non-utility property not included in rate base
14	121	Polo Club Distribution Substation	28-Feb-2010	792,599	-	792,599			Non-utility property not included in rate base
15	121	Williamsburg	31-Dec-1941	850	-	850			Non-utility property not included in rate base
16	121	Retired Great Crossing substation 0672	30-Sep-1949	146	-	146			Non-utility property not included in rate base
17	121	Retired London Substation 0533	30-Sep-1941	3,591	-	3,591			Non-utility property not included in rate base
18	121	Retired Washington Substation #30	31-Dec-1990	407	-	407			Non-utility property not included in rate base
19	121	Richmond Substation	31-Aug-1990	193	-	193			Non-utility property not included in rate base
20	121	Richmond Valley View Plant Site	31-Jan-1999	3,403	-	3,403			Non-utility property not included in rate base
21	121	Russell Springs	31-Jul-1958	160	-	160			Non-utility property not included in rate base
22	121	Salt Lick	31-Dec-1941	73	-	73			Non-utility property not included in rate base
23	121	Stamping Ground	31-Dec-1941	60	-	60			Non-utility property not included in rate base
24	121	Winchester	31-Oct-1985	28,294	-	28,294			Non-utility property not included in rate base
25	121	Graham Generating Plant - Land Rights	28-Feb-1941	800	-	800			Non-utility property not included in rate base
26	121	Morehead - Land Rights	30-Apr-1941	87	-	87			Non-utility property not included in rate base
27	121	Nortonville - Land Rights	31-Aug-1950	2,857	-	2,857			Non-utility property not included in rate base
28	121	Williamsburg - Land Rights	31-Dec-1959	4,100	-	4,100			Non-utility property not included in rate base
29		<b>TOTAL</b>		<b>971,720</b>	<b>-</b>	<b>971,720</b>	<b>-</b>		Non-utility property not included in rate base

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Augusta	31-Jul-1973	7,073	-	7,073			Non-utility property not included in rate base
3	121	Blackmount Substation	31-Dec-1959	2,210	-	2,210			Non-utility property not included in rate base
4	121	Campbellsville	31-Jul-1991	29,789	-	29,789			Non-utility property not included in rate base
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6	121	Cumberland Substation	31-Aug-1941	500	-	500			Non-utility property not included in rate base
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8	121	Iron Works Pike Substation	31-Oct-1953	212	-	212			Non-utility property not included in rate base
9	121	Lexington Generating Plant	30-Sep-1940	12,950	-	12,950			Non-utility property not included in rate base
10	121	Lexington	31-Oct-1967	79,502	-	79,502			Non-utility property not included in rate base
11	121	Middlesboro	31-Dec-1941	250	-	250			Non-utility property not included in rate base
12	121	Nortonville	31-Aug-1950	429	-	429			Non-utility property not included in rate base
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19	121	Richmond Substation	31-Aug-1990	193	-	193			Non-utility property not included in rate base
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24	121	Winchester	31-Oct-1985	28,294	-	28,294			Non-utility property not included in rate base
25	121	Graham Generating Plant - Land Rights	28-Feb-1941	800	-	800			Non-utility property not included in rate base
26	121	Morehead - Land Rights	30-Apr-1941	87	-	87			Non-utility property not included in rate base
27	121	Nortonville - Land Rights	31-Aug-1950	2,857	-	2,857			Non-utility property not included in rate base
28	121	Williamsburg - Land Rights	31-Dec-1959	4,100	-	4,100			Non-utility property not included in rate base
29		<b>TOTAL</b>		<b>971,720</b>	<b>-</b>	<b>971,720</b>	<b>-</b>		Non-utility property not included in rate base

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$		\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	44,456	-	88.705%	-	-	-
3	302	Franchises and Consents	55,919	(43,827)	100.000%	(43,827)	-	(43,827)
4	303	Misc Intangible Plant	87,883,352	(38,310,925)	88.705%	(33,983,862)	-	(33,983,862)
5		Total Intangible Plant	87,983,727	(38,354,751)		(34,027,689)	-	(34,027,689)
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	22,962,183	-	86.275%	-	-	-
8	311	Structures and Improvements	329,263,837	(171,627,151)	86.275%	(148,071,536)	47,788	(148,023,748)
9	312	Boiler Plant Equipment	3,438,446,291	(1,009,882,914)	86.275%	(871,277,728)	11,497,562	(859,780,166)
9	313	Engines and engine-driven generators	-	-	86.275%	-	-	-
10	314	Turbogenerator Units	340,038,623	(175,380,428)	86.275%	(151,309,680)	-	(151,309,680)
11	315	Accessory Electric Equipment	215,790,908	(99,203,181)	86.275%	(85,587,666)	17,781	(85,569,885)
12	316	Misc Power Plant Equip	38,096,097	(17,533,253)	86.275%	(15,126,835)	-	(15,126,835)
13	317	ARO Cost Steam Production	189,370,852	(33,307,404)	86.275%	(28,736,004)	28,736,004	-
14		Total Electric Steam Production	4,573,968,790	(1,506,934,331)		(1,300,109,450)	40,299,134	(1,259,810,315)
15		<b><u>Electric Hydro Production</u></b>						
16	330	Land and Land Rights	879,311	(934,908)	87.410%	(817,208)	-	(817,208)
17	331	Structures and Improvements	832,090	(338,776)	87.410%	(296,125)	-	(296,125)
18	332	Reservoirs, Dams, and Water	21,860,809	(7,774,928)	87.410%	(6,796,102)	-	(6,796,102)
19	333	Water Wheels, Turbines, Generators	13,870,482	(371,317)	87.410%	(324,570)	-	(324,570)
20	334	Accessory Electric Equipment	1,328,501	(188,757)	87.410%	(164,993)	-	(164,993)
21	335	Misc Power Plant Equipment	287,614	(111,113)	87.410%	(97,124)	-	(97,124)
22	336	Roads, Railroads, and Bridges	176,360	(64,657)	87.410%	(56,517)	-	(56,517)
23	337	ARO Cost Hydro Production	388,628	(21,750)	87.410%	(19,012)	19,012	-
24		Total Electric Hydro Production	39,623,796	(9,806,207)		(8,571,651)	19,012	(8,552,640)
25		<b><u>Electric Other Production</u></b>						
26	340	Land and Land Rights	298,979	(110,986)	87.076%	(96,642)	-	(96,642)
27	341	Structures and Improvements	35,917,792	(16,749,377)	87.076%	(14,584,751)	-	(14,584,751)
28	342	Fuel Holders, Producers, Accessories	25,368,053	(10,826,315)	87.076%	(9,427,163)	-	(9,427,163)
29	343	Prime Movers	378,663,235	(147,442,122)	87.076%	(128,387,259)	-	(128,387,259)

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

ACCUMULATED DEPRECIATION AND AMORTIZATION

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$		\$	\$	\$
30	344	Generators	59,307,919	(29,334,346)	87.076%	(25,543,286)	-	(25,543,286)
31	345	Accessory Electric Equipment	47,298,594	(18,655,084)	87.076%	(16,244,171)	-	(16,244,171)
32	346	Misc Power Plant Equipment	5,504,105	(2,763,006)	87.076%	(2,405,925)	-	(2,405,925)
33	347	ARO Cost Other Production	-	-	87.076%	-	-	-
34		Total Electric Other Production	552,358,677	(225,881,236)		(196,689,198)	-	(196,689,198)
35		<b><u>Electric Transmission</u></b>						
36	350	Land and Land Rights	32,003,835	(16,808,510)	87.208%	(14,658,371)	-	(14,658,371)
37	352	Structures and Improvements	36,376,226	(6,560,022)	87.208%	(5,720,866)	-	(5,720,866)
38	353	Station Equipment	272,151,206	(85,012,030)	87.208%	(74,137,318)	-	(74,137,318)
39	354	Towers and Fixtures	76,429,118	(48,501,560)	87.208%	(42,297,256)	-	(42,297,256)
40	355	Poles and Fixtures	227,731,189	(68,100,754)	87.208%	(59,389,326)	-	(59,389,326)
41	356	OH Conductors and Devices	172,020,234	(113,065,908)	87.208%	(98,602,552)	-	(98,602,552)
42	357	Underground Conduit	448,760	(221,157)	87.208%	(192,866)	-	(192,866)
43	358	UG Conductors and Devices	1,161,309	(957,087)	87.208%	(834,656)	-	(834,656)
44	359	ARO Cost Elec Transmission	413,451	(36,707)	87.208%	(32,011)	32,011	-
45		Total Electric Transmission	818,735,328	(339,263,734)		(295,865,223)	32,011	(295,833,212)
46		<b><u>Electric Distribution</u></b>						
47	360	Land and Land Rights	7,926,460	(1,523,690)	93.385%	(1,422,892)	-	(1,422,892)
48	361	Structures and Improvements	10,467,814	(2,065,985)	93.385%	(1,929,313)	-	(1,929,313)
49	362	Station Equipment	175,040,313	(46,009,039)	93.385%	(42,965,376)	-	(42,965,376)
50	364	Poles, Towers, and Fixtures	346,765,226	(148,323,760)	93.385%	(138,511,611)	-	(138,511,611)
51	365	OH Conductors and Devices	338,401,706	(120,227,232)	93.385%	(112,273,769)	-	(112,273,769)
52	366	Underground Conduit	1,788,405	(784,334)	100.000%	(784,334)	-	(784,334)
53	367	UG Conductors and Devices	171,772,896	(37,956,054)	93.385%	(35,445,125)	-	(35,445,125)
54	368	Line Transformers	304,069,304	(137,685,948)	93.385%	(128,577,529)	-	(128,577,529)
55	369	Services	94,965,600	(60,406,169)	93.385%	(56,410,084)	-	(56,410,084)
56	370	Meters	75,931,834	(36,977,717)	93.385%	(34,531,509)	-	(34,531,509)
57	371	Install on Customer Premise	18,145,011	(18,142,240)	93.385%	(16,942,065)	-	(16,942,065)
58	373	Street Lighting / Signal Systems	97,597,755	(26,482,999)	93.385%	(24,731,054)	-	(24,731,054)
59	374	ARO Cost Elec Distribution	913,218	(85,315)	100.000%	(85,315)	85,315	-
60		Total Electric Distribution	1,643,785,542	(636,670,482)		(594,609,976)	85,315	(594,524,661)

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3  
PAGE 3 OF 6  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$		\$	\$	\$
61		<b><u>Electric General Plant</u></b>						
62	389	Land and Land Rights	2,814,999	-	90.380%	-	-	-
63	390	Structures and Improvements	55,575,746	(11,733,741)	90.380%	(10,605,010)	-	(10,605,010)
64	391	Office Furniture and Equipment	49,146,663	(28,951,660)	90.380%	(26,166,646)	-	(26,166,646)
65	392	Transportation Equipment	17,361,906	(14,494,456)	90.380%	(13,100,158)	12,599	(13,087,559)
66	393	Stores Equipment	877,380	(271,454)	90.380%	(245,342)	-	(245,342)
67	394	Tools, Shop, and Garage Equipment	11,364,280	(3,182,354)	90.380%	(2,876,226)	-	(2,876,226)
68	395	Laboratory Equipment	-	-	90.380%	-	-	-
69	396	Power Operated Equipment	2,253,006	(551,541)	90.380%	(498,485)	-	(498,485)
70	397	Communication Equipment	49,233,190	(15,163,441)	90.380%	(13,704,789)	274,827	(13,429,963)
71	398	Miscellaneous Equipment	-	-	90.380%	-	-	-
72		Total Electric General Plant	188,627,168	(74,348,647)		(67,196,656)	287,425	(66,909,231)
73		TOTAL ELECTRIC PLANT	7,905,083,028	(2,831,259,387)		(2,497,069,842)	40,722,897	(2,456,346,945)

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

		13 MONTH AVERAGE RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$		\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	44,456	-	88.653%	-	-	-
3	302	Franchises and Consents	55,919	(52,578)	100.000%	(52,578)	-	(52,578)
4	303	Misc Intangible Plant	94,925,631	(47,959,877)	88.653%	(42,517,649)	-	(42,517,649)
5		Total Intangible Plant	95,026,006	(48,012,455)		(42,570,227)	-	(42,570,227)
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	22,962,183	-	86.283%	-	-	-
8	311	Structures and Improvements	330,882,622	(176,678,158)	86.283%	(152,442,615)	88,233	(152,354,382)
9	312	Boiler Plant Equipment	3,829,352,320	(1,049,783,523)	86.283%	(905,781,148)	27,757,024	(878,024,125)
9	313	Engines and engine-driven generators	-	-	86.283%	-	-	-
10	314	Turbogenerator Units	345,323,649	(177,314,256)	86.283%	(152,991,456)	-	(152,991,456)
11	315	Accessory Electric Equipment	215,553,232	(102,629,027)	86.283%	(88,551,055)	38,703	(88,512,352)
12	316	Misc Power Plant Equip	40,527,540	(17,584,431)	86.283%	(15,172,314)	-	(15,172,314)
13	317	ARO Cost Steam Production	189,370,852	(46,916,868)	86.283%	(40,481,122)	40,481,122	-
14		Total Electric Steam Production	4,973,972,397	(1,570,906,263)		(1,355,419,710)	68,365,081	(1,287,054,630)
15		<b><u>Electric Hydro Production</u></b>						
16	330	Land and Land Rights	879,311	(934,908)	87.400%	(817,109)	-	(817,109)
17	331	Structures and Improvements	1,626,321	(329,986)	87.400%	(288,408)	-	(288,408)
18	332	Reservoirs, Dams, and Water	21,860,809	(8,226,585)	87.400%	(7,190,028)	-	(7,190,028)
19	333	Water Wheels, Turbines, Generators	13,870,482	(794,426)	87.400%	(694,328)	-	(694,328)
20	334	Accessory Electric Equipment	1,328,501	(227,619)	87.400%	(198,939)	-	(198,939)
21	335	Misc Power Plant Equipment	287,614	(121,611)	87.400%	(106,288)	-	(106,288)
22	336	Roads, Railroads, and Bridges	176,360	(70,316)	87.400%	(61,456)	-	(61,456)
23	337	ARO Cost Hydro Production	388,628	(27,671)	87.400%	(24,184)	24,184	-
24		Total Electric Hydro Production	40,418,026	(10,733,122)		(9,380,739)	24,184	(9,356,555)
25		<b><u>Electric Other Production</u></b>						
26	340	Land and Land Rights	298,979	(111,262)	87.098%	(96,907)	-	(96,907)
27	341	Structures and Improvements	36,246,253	(17,822,791)	87.098%	(15,523,305)	-	(15,523,305)
28	342	Fuel Holders, Producers, Accessories	31,224,089	(11,388,529)	87.098%	(9,919,188)	-	(9,919,188)
29	343	Prime Movers	827,629,068	(168,308,709)	87.098%	(146,593,624)	-	(146,593,624)

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: \_\_\_ X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$		\$	\$	\$
30	344	Generators	59,307,919	(30,956,825)	87.098%	(26,962,794)	-	(26,962,794)
31	345	Accessory Electric Equipment	47,298,594	(20,220,403)	87.098%	(17,611,579)	-	(17,611,579)
32	346	Misc Power Plant Equipment	5,504,105	(2,931,754)	87.098%	(2,553,501)	-	(2,553,501)
33	347	ARO Cost Other Production	-	-		-	-	-
34		Total Electric Other Production	1,007,509,008	(251,740,273)		(219,260,899)	-	(219,260,899)
35		<b><u>Electric Transmission</u></b>						
36	350	Land and Land Rights	32,003,835	(17,044,058)	87.240%	(14,869,221)	-	(14,869,221)
37	352	Structures and Improvements	38,911,439	(7,066,136)	87.240%	(6,164,491)	-	(6,164,491)
38	353	Station Equipment	283,486,964	(88,579,949)	87.240%	(77,277,070)	-	(77,277,070)
39	354	Towers and Fixtures	76,429,118	(49,367,861)	87.240%	(43,068,479)	-	(43,068,479)
40	355	Poles and Fixtures	240,111,138	(71,282,794)	87.240%	(62,187,047)	-	(62,187,047)
41	356	OH Conductors and Devices	173,093,779	(115,818,392)	87.240%	(101,039,863)	-	(101,039,863)
42	357	Underground Conduit	448,760	(229,646)	87.240%	(200,343)	-	(200,343)
43	358	UG Conductors and Devices	1,161,309	(966,571)	87.240%	(843,235)	-	(843,235)
44	359	ARO Cost Elec Transmission	413,451	(43,701)	87.240%	(38,125)	38,125	-
45		Total Electric Transmission	846,059,793	(350,399,108)		(305,687,875)	38,125	(305,649,751)
46		<b><u>Electric Distribution</u></b>						
47	360	Land and Land Rights	7,926,460	(1,534,599)	93.431%	(1,433,790)	-	(1,433,790)
48	361	Structures and Improvements	10,667,782	(2,231,538)	93.431%	(2,084,946)	-	(2,084,946)
49	362	Station Equipment	181,440,541	(48,926,948)	93.431%	(45,712,881)	-	(45,712,881)
50	364	Poles, Towers, and Fixtures	355,751,367	(153,954,173)	93.431%	(143,840,749)	-	(143,840,749)
51	365	OH Conductors and Devices	359,031,863	(128,166,981)	93.431%	(119,747,547)	-	(119,747,547)
52	366	Underground Conduit	1,788,405	(824,870)	100.000%	(824,870)	-	(824,870)
53	367	UG Conductors and Devices	184,166,584	(40,822,937)	93.431%	(38,141,232)	-	(38,141,232)
54	368	Line Transformers	310,774,673	(143,787,669)	93.431%	(134,342,094)	-	(134,342,094)
55	369	Services	94,965,600	(62,017,519)	93.431%	(57,943,518)	-	(57,943,518)
56	370	Meters	77,173,960	(38,429,597)	93.431%	(35,905,114)	-	(35,905,114)
57	371	Install on Customer Premise	18,145,011	(18,264,941)	93.431%	(17,065,097)	-	(17,065,097)
58	373	Street Lighting / Signal Systems	102,942,221	(29,530,963)	93.431%	(27,591,040)	781,282	(26,809,758)
59	374	ARO Cost Elec Distribution	913,218	(104,346)	100.000%	(104,346)	104,346	-
60		Total Electric Distribution	1,705,687,685	(668,597,081)		(624,737,225)	885,628	(623,851,597)

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

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WITNESS: K. W. BLAKE

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$		\$	\$	\$
61		<b><u>Electric General Plant</u></b>						
62	389	Land and Land Rights	2,814,999	-	90.342%	-	-	-
63	390	Structures and Improvements	57,524,546	(12,658,930)	90.342%	(11,436,285)	-	(11,436,285)
64	391	Office Furniture and Equipment	53,880,876	(35,836,135)	90.342%	(32,374,951)	-	(32,374,951)
65	392	Transportation Equipment	17,880,994	(14,495,035)	90.342%	(13,095,052)	17,733	(13,077,319)
66	393	Stores Equipment	877,380	(308,592)	90.342%	(278,787)	-	(278,787)
67	394	Tools, Shop, and Garage Equipment	11,844,391	(3,592,837)	90.342%	(3,245,828)	-	(3,245,828)
68	395	Laboratory Equipment	-	-	90.342%	-	-	-
69	396	Power Operated Equipment	2,253,006	(718,623)	90.342%	(649,215)	-	(649,215)
70	397	Communication Equipment	52,450,768	(17,199,108)	90.342%	(15,537,956)	481,518	(15,056,437)
71	398	Miscellaneous Equipment	-	-	90.342%	-	-	-
72		Total Electric General Plant	199,526,961	(84,809,260)		(76,618,074)	499,252	(76,118,822)
73		TOTAL ELECTRIC PLANT	8,868,199,876	(2,985,197,561)		(2,633,674,749)	69,812,269	(2,563,862,480)



KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	55,390	86.275%	47,788		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	13,326,625	86.275%	11,497,562		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	20,609	86.275%	17,781		ECR amounts excluded from rate base
4	317	ARO Cost Steam Production	33,307,404	86.275%	28,736,004		ARO amounts excluded from rate base
5	337	ARO Cost Hydro Production	21,750	87.410%	19,012		ARO amounts excluded from rate base
6	359	ARO Cost Elec Transmission	36,707	87.208%	32,011		ARO amounts excluded from rate base
7	374	ARO Cost Elec Distribution	85,315	100.000%	85,315		ARO amounts excluded from rate base
8	392	Transportation Equipment	13,940	90.380%	12,599		ECR amounts excluded from rate base
9	397	Communication Equipment	274,827	100.000%	274,827		DSM amounts excluded from rate base
10		TOTAL ADJUSTMENTS	<u>47,142,566</u>		<u>40,722,897</u>		

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION

AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	102,260	86.283%	88,233		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	32,169,875	86.283%	27,757,024		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	44,856	86.283%	38,703		ECR amounts excluded from rate base
4	317	ARO Cost Steam Production	46,916,868	86.283%	40,481,122		ARO amounts excluded from rate base
5	337	ARO Cost Hydro Production	27,671	87.400%	24,184		ARO amounts excluded from rate base
6	359	ARO Cost Elec Transmission	43,701	87.240%	38,125		ARO amounts excluded from rate base
7	373	Street Lighting / Signal Systems	836,214	93.431%	781,282		Street Lights sold excluded from rate base
8	374	ARO Cost Elec Distribution	104,346	100.000%	104,346		ARO amounts excluded from rate base
9	392	Transportation Equipment	19,629	90.342%	17,733		ECR amounts excluded from rate base
10	397	Communication Equipment	481,518	100.000%	481,518		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u>80,746,938</u>		<u>69,812,269</u>		

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT

AS OF FEBRUARY 28, 2015

DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (1) (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
1		<b><u>Electric Intangible Plant</u></b>							
2	301	Organization	39,435	-	0.00%	-	0%		
3	302	Franchises and Consents	55,919	43,827	11.62%	6,498	0%	3.3	20-SQ
4	303	Misc Intangible Plant	77,957,286	33,983,862	11.62%	9,058,637	0%	3.9-7.5	5-SQ, SQUARE
5		Total Intangible Plant	78,052,639	34,027,689		9,065,134			
6		<b><u>Electric Steam Production</u></b>							
7	310	Land and Land Rights	9,520,079	-	0.00%	-	0%		
8	311	Structures and Improvements	282,752,293	148,023,748	1.87%	5,274,505	-1%,-2%,-3%,-4%,-5%,-11%	31.5	100-S1
9	312	Boiler Plant Equipment	2,326,009,008	859,780,166	2.81%	65,254,275	-2%,-3%,-4%,-5%,-11%	26.7	60-R2.5
9	313	Engines and engine-driven generators	-	-					
10	314	Turbogenerator Units	293,928,177	151,309,680	2.08%	6,109,109	-2%,-3%,-4%,-5%,-11%	26.3	55-S1.5
11	315	Accessory Electric Equipment	184,336,151	85,569,885	2.48%	4,579,738	-2%,-3%,-4%,-5%,-11%	25.6	70-S3
12	316	Misc Power Plant Equip	33,107,638	15,126,835	2.95%	977,300	-1%,-2%,-3%,-4%,-5%,-11%	18.1	70-R1.5
13	317	ARO Cost Steam Production	-	-					
14		Total Electric Steam Production	3,129,653,346	1,259,810,315		82,194,927			
15		<b><u>Electric Hydro Production</u></b>							
16	330	Land and Land Rights	769,459	817,208	0.00%	-	0%	-	100-R4
17	331	Structures and Improvements	728,137	296,125	1.62%	11,796	-3%	28.2	90-S2.5
18	332	Reservoirs, Dams, and Water	19,092,155	6,796,102	2.48%	473,485	-3%	29.0	100-S2.5
19	333	Water Wheels, Turbines, Generators	12,086,453	324,570	3.66%	442,364	-3%	28.0	75-R3
20	334	Accessory Electric Equipment	1,159,132	164,993	3.51%	40,686	-3%	24.9	40-L2.5
21	335	Misc Power Plant Equipment	250,965	97,124	4.38%	10,992	-3%	16.9	35-L1
22	336	Roads, Railroads, and Bridges	154,327	56,517	3.85%	5,942	-3%	19.4	55-R4
23	337	ARO Cost Hydro Production	-	-					
24		Total Electric Hydro Production	34,240,629	8,552,640		985,265			
25		<b><u>Electric Other Production</u></b>							
26	340	Land and Land Rights	261,627	96,642	2.24%	5,860	0%	19.5	SQUARE
27	341	Structures and Improvements	31,256,975	14,584,751	3.61%	1,129,116	-2%,-3%	18.4	40-R2.5
28	342	Fuel Holders, Producers, Accessories	22,145,040	9,427,163	3.54%	784,810	-2%,-3%	18.1	45-R2.5
29	343	Prime Movers	330,194,042	128,387,259	4.25%	14,041,845	-2%,-3%	16.6	35-R1.5

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA:  X BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (1) (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
30	344	Generators	51,665,228	25,543,286	3.21%	1,657,747	-2%,-3%	18.4	55-S3
31	345	Accessory Electric Equipment	41,229,123	16,244,171	3.83%	1,580,042	-2%,-3%	18.4	45-R3
32	346	Misc Power Plant Equipment	4,806,581	2,405,925	3.82%	183,487	-2%,-3%	16.2	35-R2
33	347	ARO Cost Other Production	-	-					
34		Total Electric Other Production	481,558,619	196,689,198		19,382,908			
35		<b><u>Electric Transmission</u></b>							
36	350	Land and Land Rights	28,613,889	14,658,371	0.00%	-	0%		
37	352	Structures and Improvements	32,987,331	5,720,866	1.74%	573,803	-25%	34.5-55.1	60-R3, 65-S2.5
38	353	Station Equipment	237,714,593	74,137,318	1.67%	3,969,834	-10%	44.8	60-R2, 35-R2.5
39	354	Towers and Fixtures	69,788,039	42,297,256	1.36%	949,117	-25%	54.2	70-R4
40	355	Poles and Fixtures	207,026,213	59,389,326	2.34%	4,844,413	-55%	46.5	55-R2
41	356	OH Conductors and Devices	149,230,338	98,602,552	1.94%	2,895,069	-50%	42.3	60-R3
42	357	Underground Conduit	425,964	192,866	2.27%	9,669	0%	25.6	45-R4
43	358	UG Conductors and Devices	1,102,580	834,656	0.98%	10,805	0%	21.3	35-R3
44	359	ARO Cost Elec Transmission	-	-		-			
45		Total Electric Transmission	726,888,948	295,833,212		13,252,711			
46		<b><u>Electric Distribution</u></b>							
47	360	Land and Land Rights	7,719,013	1,422,892	0.00%	-	0%		
48	361	Structures and Improvements	9,709,071	1,929,313	2.00%	194,181	-20%	48.3	60-R2.5
49	362	Station Equipment	163,627,190	42,965,376	2.27%	3,714,337	-20%	40.4	54-R2
50	364	Poles, Towers, and Fixtures	320,749,155	138,511,611	2.33%	7,473,455	-45%	42.3	50-R1
51	365	OH Conductors and Devices	315,732,163	112,273,769	3.23%	10,198,149	-60%	37.4	48-R1.5
52	366	Underground Conduit	1,788,405	784,334	2.70%	48,287	-5%	25.9	50-R4
53	367	UG Conductors and Devices	168,027,365	35,445,125	2.37%	3,982,249	-10%	37.7	44-R2
54	368	Line Transformers	289,639,933	128,577,529	2.45%	7,096,178	-15%	30.1	43-R2
55	369	Services	89,746,639	56,410,084	2.03%	1,821,857	-30%	32.1	43-R1.5
56	370	Meters	71,885,496	34,531,509	2.29%	1,646,178	0%	23.4	39-R2
57	371	Install on Customer Premise	17,289,842	16,942,065	0.81%	140,048	-10%	18.1	25-O1
58	373	Street Lighting / Signal Systems	95,078,380	24,731,054	4.00%	3,803,135	-10%	21.2	28-S0
59	374	ARO Cost Elec Distribution	-	-		-			
60		Total Electric Distribution	1,550,992,651	594,524,661		40,118,054			

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2015

DATA:  X  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING:  X  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (1) (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
61		<b>Electric General Plant</b>							
62	389	Land and Land Rights	2,538,926	-	0.00%	-	0%		
63	390	Structures and Improvements	50,125,318	10,605,010	2.01%	1,006,077	-10%	18.8-44.5	55-S0, 30-R1
64	391	Office Furniture and Equipment	44,326,749	26,166,646	14.86%	6,584,835	0%	3.2-10.0	4-SQ, 5-SQ, 20-SQ
65	392	Transportation Equipment	15,628,399	13,087,559	0.76%	119,530	0%	6.3-12.3	7-L2.5, 14-S1.5
66	393	Stores Equipment	791,333	245,342	5.07%	40,121	0%	13.9	25-SQ
67	394	Tools, Shop, and Garage Equipment	10,249,762	2,876,226	4.27%	437,665	0%	18.0	25-SQ
68	395	Laboratory Equipment	-	-		-	0%		
69	396	Power Operated Equipment	2,032,049	498,485	8.89%	180,649	0%	9.9	12-L1.5
70	397	Communication Equipment	41,149,152	13,429,963	4.41%	1,813,000	0%	8.5-19.1	10-SQ, 25-S1
71	398	Miscellaneous Equipment	-	-	5.55%	-	0%		
72		Total Electric General Plant	<u>166,841,688</u>	<u>66,909,231</u>		<u>10,181,878</u>			
73		TOTAL ELECTRIC PLANT	<u>6,168,228,519</u>	<u>2,456,346,945</u>		<u>175,180,877</u>			

Notes:

(1) Accrual Rates reflect depreciation rates approved in Case No. 2012-00549.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT

AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE (1)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$					
1		<b><u>Electric Intangible Plant</u></b>							
2	301	Organization	39,411	-	0.00%	-	0%		
3	302	Franchises and Consents	55,919	52,578	11.62%	6,498	0%	3.3	20-SQ
4	303	Misc Intangible Plant	84,153,983	42,517,649	11.62%	9,778,693	0%	3.9-7.5	5-SQ, SQUARE
5		Total Intangible Plant	84,249,313	42,570,227		9,785,191			
6		<b><u>Electric Steam Production</u></b>							
7	310	Land and Land Rights	9,520,079	-	0.00%	-	0%		
8	311	Structures and Improvements	259,107,025	152,354,382	1.87%	4,833,423	-1%,-2%,-3%,-4%,-5%,-11%	31.5	100-S1
9	312	Boiler Plant Equipment	2,318,617,339	878,024,125	2.81%	65,046,908	-2%,-3%,-4%,-5%,-11%	26.7	60-R2.5
9	313	Engines and engine-driven generators	-	-					
10	314	Turbogenerator Units	298,552,946	152,991,456	2.08%	6,205,231	-2%,-3%,-4%,-5%,-11%	26.3	55-S1.5
11	315	Accessory Electric Equipment	184,128,167	88,512,352	2.48%	4,574,571	-2%,-3%,-4%,-5%,-11%	25.6	70-S3
12	316	Misc Power Plant Equip	35,235,321	15,172,314	2.95%	1,040,107	-1%,-2%,-3%,-4%,-5%,-11%	18.1	70-R1.5
13	317	ARO Cost Steam Production	-	-					
14		Total Electric Steam Production	3,105,160,878	1,287,054,630		81,700,240			
15		<b><u>Electric Hydro Production</u></b>							
16	330	Land and Land Rights	769,459	817,109	0.00%	-	0%	-	100-R4
17	331	Structures and Improvements	1,423,145	288,408	1.62%	23,055	-3%	28.2	90-S2.5
18	332	Reservoirs, Dams, and Water	19,092,155	7,190,028	2.48%	473,485	-3%	29.0	100-S2.5
19	333	Water Wheels, Turbines, Generators	12,086,453	694,328	3.66%	442,364	-3%	28.0	75-R3
20	334	Accessory Electric Equipment	1,159,132	198,939	3.51%	40,686	-3%	24.9	40-L2.5
21	335	Misc Power Plant Equipment	250,965	106,288	4.38%	10,992	-3%	16.9	35-L1
22	336	Roads, Railroads, and Bridges	154,327	61,456	3.85%	5,942	-3%	19.4	55-R4
23	337	ARO Cost Hydro Production	-	-					
24		Total Electric Hydro Production	34,935,637	9,356,555		996,524			
25		<b><u>Electric Other Production</u></b>							
26	340	Land and Land Rights	261,627	96,907	2.24%	5,860	0%	19.5	SQUARE
27	341	Structures and Improvements	31,544,402	15,523,305	3.61%	1,139,499	-2%,-3%	18.4	40-R2.5
28	342	Fuel Holders, Producers, Accessories	27,269,483	9,919,188	3.54%	966,418	-2%,-3%	18.1	45-R2.5
29	343	Prime Movers	720,465,719	146,593,624	4.25%	30,638,555	-2%,-3%	16.6	35-R1.5

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT

AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 5 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE (1)	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
30	344	Generators	51,665,228	26,962,794	3.21%	1,657,747	-2%,-3%	18.4	55-S3
31	345	Accessory Electric Equipment	41,229,123	17,611,579	3.83%	1,580,042	-2%,-3%	18.4	45-R3
32	346	Misc Power Plant Equipment	4,806,581	2,553,501	3.82%	183,487	-2%,-3%	16.2	35-R2
33	347	ARO Cost Other Production	-	-					
34		Total Electric Other Production	877,242,165	219,260,899		36,171,608			
35		<u>Electric Transmission</u>							
36	350	Land and Land Rights	28,613,889	14,869,221	0.00%	-	0%		
37	352	Structures and Improvements	35,401,276	6,164,491	1.74%	615,793	-25%	34.5-55.1	60-R3, 65-S2.5
38	353	Station Equipment	248,508,118	77,277,070	1.67%	4,150,086	-10%	44.8	60-R2, 35-R2.5
39	354	Towers and Fixtures	69,788,039	43,068,479	1.36%	949,117	-25%	54.2	70-R4
40	355	Poles and Fixtures	218,813,981	62,187,047	2.34%	5,120,247	-55%	46.5	55-R2
41	356	OH Conductors and Devices	150,252,532	101,039,863	1.94%	2,914,899	-50%	42.3	60-R3
42	357	Underground Conduit	425,964	200,343	2.27%	9,669	0%	25.6	45-R4
43	358	UG Conductors and Devices	1,102,580	843,235	0.98%	10,805	0%	21.3	35-R3
44	359	ARO Cost Elec Transmission	-	-		-			
45		Total Electric Transmission	752,906,379	305,649,751		13,770,617			
46		<u>Electric Distribution</u>							
47	360	Land and Land Rights	7,719,013	1,433,790	0.00%	-	0%		
48	361	Structures and Improvements	9,909,039	2,084,946	2.00%	198,181	-20%	48.3	60-R2.5
49	362	Station Equipment	170,027,418	45,712,881	2.27%	3,859,622	-20%	40.4	54-R2
50	364	Poles, Towers, and Fixtures	329,576,141	143,840,749	2.33%	7,679,124	-45%	42.3	50-R1
51	365	OH Conductors and Devices	336,362,320	119,747,547	3.23%	10,864,503	-60%	37.4	48-R1.5
52	366	Underground Conduit	1,788,405	824,870	2.70%	48,287	-5%	25.9	50-R4
53	367	UG Conductors and Devices	180,059,462	38,141,232	2.37%	4,267,409	-10%	37.7	44-R2
54	368	Line Transformers	296,345,301	134,342,094	2.45%	7,260,460	-15%	30.1	43-R2
55	369	Services	89,746,639	57,943,518	2.03%	1,821,857	-30%	32.1	43-R1.5
56	370	Meters	73,127,621	35,905,114	2.29%	1,674,623	0%	23.4	39-R2
57	371	Install on Customer Premise	17,289,842	17,065,097	0.81%	140,048	-10%	18.1	25-O1
58	373	Street Lighting / Signal Systems	99,477,208	26,809,758	4.00%	3,979,088	-10%	21.2	28-S0
59	374	ARO Cost Elec Distribution	-	-		-			
60		Total Electric Distribution	1,611,428,408	623,851,597		41,793,202			

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 6 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE (1)	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
61		<b>Electric General Plant</b>							
62	389	Land and Land Rights	2,536,226	-	0.00%	-	0%		
63	390	Structures and Improvements	51,827,822	11,436,285	2.01%	1,040,249	-10%	18.8-44.5	55-S0, 30-R1
64	391	Office Furniture and Equipment	48,544,990	32,374,951	14.86%	7,211,464	0%	3.2-10.0	4-SQ, 5-SQ, 20-SQ
65	392	Transportation Equipment	16,079,462	13,077,319	0.76%	122,980	0%	6.3-12.3	7-L2.5, 14-S1.5
66	393	Stores Equipment	790,492	278,787	5.07%	40,078	0%	13.9	25-SQ
67	394	Tools, Shop, and Garage Equipment	10,671,427	3,245,828	4.27%	455,670	0%	18.0	25-SQ
68	395	Laboratory Equipment	-	-					
69	396	Power Operated Equipment	2,029,888	649,215	8.89%	180,457	0%	9.9	12-L1.5
70	397	Communication Equipment	42,813,560	15,056,437	4.41%	1,886,333	0%	8.5-19.1	10-SQ, 25-S1
71	398	Miscellaneous Equipment	-	-	5.55%	-	0%		
72		Total Electric General Plant	<u>175,293,867</u>	<u>76,118,822</u>		<u>10,937,231</u>			
73		TOTAL ELECTRIC PLANT	<u>6,641,216,646</u>	<u>2,563,862,480</u>		<u>195,154,611</u>			

Notes:

(1) Accrual Rates reflect depreciation rates approved in Case No. 2012-00549.



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 1 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
ELECTRIC:									
1	PRODUCTION	862,413,135	-	-	862,413,135	87.241%	752,378,937	(353,433,559)	398,945,378
2	TRANSMISSION	2,456,128	-	-	2,456,128	95.077%	2,335,221		2,335,221
3	DISTRIBUTION	3,230,394	-	-	3,230,394	61.022%	1,971,245		1,971,245
4	GENERAL	9,337,625	-	-	9,337,625	90.380%	8,439,389		8,439,389
5	TOTAL ELECTRIC	<u>877,437,282</u>	<u>-</u>	<u>-</u>	<u>877,437,282</u>		<u>765,124,792</u>	<u>(353,433,559)</u>	<u>411,691,233</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
ELECTRIC:									
1	PRODUCTION	202,624,801	-	-	202,624,801	87.507%	177,310,910	(126,179,215)	51,131,695
2	TRANSMISSION	13,137,379	-	-	13,137,379	95.082%	12,491,309		12,491,309
3	DISTRIBUTION	15,354,047	-	-	15,354,047	82.567%	12,677,442		12,677,442
4	GENERAL	17,238,692	-	-	17,238,692	90.342%	15,573,716		15,573,716
5	TOTAL ELECTRIC	248,354,919	-	-	248,354,919		218,053,378	(126,179,215)	91,874,163

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-4.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(405,122,643)	87.241%	(353,433,559)		Remove ECR CWIP
2	TRANSMISSION			-		
3	DISTRIBUTION			-		
4	GENERAL			-		
	TOTAL ADJUSTMENTS	<u>(405,122,643)</u>		<u>(353,433,559)</u>		

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-4.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(144,193,261)	87.507%	(126,179,215)		Remove ECR CWIP
2	TRANSMISSION			-		
3	DISTRIBUTION			-		
4	GENERAL			-		
	TOTAL ADJUSTMENTS	<u>(144,193,261)</u>		<u>(126,179,215)</u>		

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE

AS OF FEBRUARY 28, 2015

DATA:    X    BASE PERIOD    FORECASTED PERIOD

SCHEDULE B-4.2

TYPE OF FILING:    X    ORIGINAL    UPDATED    REVISED

PAGE 1 OF 10

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	117150	Trimble County 2 KU	Jan-03	Dec-15	94%	489,536,704.65	507,214,869.39	504,784,869.39	100%
2	127560	CANE RUN 7 - KU	Jan-10	Jul-16	78%	276,975,420.66	437,402,451.62	424,023,160.69	97%
3	135625	Matanzas Sub Upgrade	Dec-11	Dec-15	79%	14,131,789.81	12,823,745.25	12,724,088.39	99%
4	131975	GH4 Burner Repl	Jan-13	Nov-15	74%	7,345,000.00	7,511,727.11	7,210,167.44	96%
5	123910	BRCT10 C Inspection 12-13	Jun-14	Jan-16	47%	12,035,998.43	7,188,053.02	3,715,053.02	52%
6	123908	BRCT9 Parts Recond 12-13	Jan-09	Jan-16	88%	4,134,999.40	2,806,427.93	2,327,427.93	83%
7	144610	BR Main Pond Closure	Jun-14	Dec-16	28%	17,831,000.00	17,831,000.00	1,685,000.00	9%
8	143640 KU	CR7 NGCC Inventory KU	Mar-14	Dec-15	53%	5,328,932.85	5,328,932.85	1,561,532.85	29%
9	133938	BR1 Cooling Tower Rebuild	Jun-14	Jul-15	69%	3,408,766.71	3,085,600.13	1,309,317.13	42%
10	139979	PLN-FARLEY-SWEET HOLLOW 69KV	Jul-14	Sep-15	53%	1,969,054.79	1,973,959.68	932,332.31	47%
11	143755	DELAPLAIN TRANSFORMER UPGRD	Apr-14	Dec-15	51%	1,293,472.36	1,293,472.36	817,205.67	63%
12	137265	GH1 Upper Slope Repl	May-12	Dec-15	77%	2,150,000.00	2,120,073.95	775,210.95	37%
13	144488	PLN-Rodburn 138/69kV Xfrmr	Jun-14	Dec-15	47%	4,061,321.44	4,061,321.44	714,680.10	18%
14	080KU14	Lockout/Tagout (LOTO)-KU14	Jan-14	Dec-15	58%	1,163,869.47	1,163,869.47	691,069.31	59%
15	137185	BR1 Econ & Hdr Repl	Oct-13	Jul-15	81%	1,541,698.21	871,819.01	659,939.01	76%
16	144455	BR3 Burner Corner Panels	Nov-14	Jul-16	20%	2,200,000.00	2,200,000.00	625,000.00	28%
17	143864 KU	PR Gas Pipe Line KU	May-14	Oct-15	54%	7,525,347.28	7,525,347.28	592,847.28	8%
18	122KU14	Ventyx Mobile Upgrade-KU14	Jan-14	Dec-16	39%	2,002,242.00	2,002,242.00	566,775.57	28%
19	132617	IT Technology Project	Jan-11	Dec-20	41%	(234,000.00)	2,571,887.42	538,552.86	21%
20	140395	BR1 Turbine Blading	Jan-14	Jun-15	77%	1,060,200.00	1,060,100.00	530,000.00	50%
21	004KU14	Call Center-Route&Report-KU14	Jan-14	Dec-15	58%	592,832.04	669,999.74	461,666.62	69%
22	126062	BR1 Primry SH Top Bank Repl	Mar-13	Jul-15	86%	699,746.33	508,704.00	357,408.00	70%
23	400KU15	OTN Core Rings Y1/2 LEX-KU15	Jan-15	Dec-16	8%	2,090,000.04	2,090,000.04	348,333.32	17%
24	132928KU	GS CDM Aurora - KU	Apr-13	Nov-16	52%	465,865.81	478,316.74	335,478.74	70%
25	137236	GH1 IP Stationary Blade Repl	May-14	May-15	75%	475,000.00	398,023.59	321,846.41	81%
26	133520	GH4 B Feedwater Htr Repl	Jun-12	Dec-16	60%	387,765.10	454,201.62	316,741.10	70%
27	144737	Lexington Area Major Proj	Jan-15	Dec-16	8%	2,513,466.64	2,513,466.64	306,320.44	12%
28	133874	GH1-1 Main Cond Vac Pmp	Apr-14	Oct-15	58%	575,000.00	419,135.44	303,497.91	72%
29	133513	GH1 IP Bucket Repl	Jan-14	Nov-15	61%	487,000.00	363,144.05	302,107.96	83%
30	123827	BR1 Gen Rotor Rewind 14	May-08	Jul-15	95%	2,552,850.29	1,200,009.24	300,000.02	25%
31	133493	GH4 C Feedwater Heater Repl	Jun-12	Dec-16	60%	433,169.05	464,544.64	283,557.12	61%
32	005KU14	Cust Comm-text, apps-KU14	Jan-14	Dec-15	58%	237,499.92	400,679.99	266,513.33	67%
33	134111KU	TC2 SCR L2 REPLACE-KU	Jul-14	Mar-17	24%	2,591,190.00	1,005,622.05	266,490.00	27%
34	140234KU	TC2 KU TURBINE COUP BOLTS	Jun-10	Dec-17	62%	500,016.24	502,616.36	251,230.43	50%
35	131110	GH1 C Heater Repl	May-13	Jul-15	81%	100,000.30	475,089.21	236,503.27	50%
36	133517	GH1 B Feedwater Htr Repl	May-13	Jun-15	84%	403,114.30	414,693.47	236,503.26	57%
37	133519	GH1 A Feedwater Htr Repl	May-14	Dec-15	49%	388,846.40	446,379.48	236,503.26	53%
38	133794	GH1-4 Pulv Gearbox	Jan-15	Nov-15	17%	760,000.00	704,501.31	206,902.00	29%
39	144243	GH1 SH Pendant Platen Loops	May-14	Dec-15	48%	894,903.91	894,903.91	202,299.46	23%
40	141197	URD Cable R/R KU 2014 2015	Jun-14	Dec-19	13%	1,492,018.36	1,182,847.30	186,847.30	16%
41	139638KU	GS CDM CIP Ver 5.0 KU	Jan-14	Nov-16	40%	580,000.00	520,157.00	185,000.00	36%
42	134283	STATIC REPLACEMENT 2015	Jan-14	Nov-15	60%	2,000,000.00	976,000.00	177,454.54	18%
43	087KU14	EE DSM Filing (Non-AMS)-KU14	Jan-14	Dec-15	58%	309,399.73	309,399.73	163,566.53	53%
44	120KU15	UC&C-KU15	Jan-15	Dec-15	16%	480,999.70	480,999.70	160,333.22	33%

KENTUCKY UTILITIES COMPANY

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SCHEDULE B-4.2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

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45	019KU15	Design Tool Repl (WIM)-KU15	Jan-15	Dec-15	16%	949,999.99	952,000.00	158,666.66	17%
46	179KU15	SE KY Alt Buildout Y1/3-KU15	Jan-15	Dec-15	16%	949,999.43	949,999.43	158,333.24	17%
47	140063	GH1 BFP Recir Val Repl	Jun-14	Jul-15	64%	258,444.61	259,868.91	156,417.91	60%
48	144054	GH2 SH Spray Valve Retrofit	May-14	Dec-15	50%	269,476.41	269,476.41	155,680.31	58%
49	133941	BR Misc Capital 14	Nov-13	Jan-25	12%	261,981.17	4,140,026.00	143,920.00	3%
50	132674	KU Park Control House	Jan-15	Dec-16	8%	1,500,361.16	2,749,479.48	127,514.22	5%
51	144246	GH1 HPSW Piping Basement	May-14	Dec-15	48%	222,994.84	222,994.84	114,371.29	51%
52	136480KU	GS GE Test Equip Pool KU	Jan-13	Nov-22	22%	1,220,000.00	923,030.00	113,363.30	12%
53	134250	DSP SHLBVVL CIRCUIT	Jan-15	Apr-16	12%	1,538,566.96	1,481,631.53	107,131.02	7%
54	134665	Back-up Trans Control Ctr KU	Jul-12	Dec-21	28%	3,301,988.62	2,266,759.88	106,759.88	5%
55	145801	HR PLANNING KU	Jan-15	Dec-15	16%	478,000.00	478,000.00	100,000.00	21%
56	069KU15	SAN Capacity Expansion-KU15	Jan-15	Dec-15	16%	528,499.92	528,499.92	96,090.90	18%
57	113KU15	Tech Ref desk & laptops-KU15	Jan-15	Dec-15	16%	674,999.92	1,052,964.61	95,724.06	9%
58	137749	DSP SHELBYVILLE E-TRANS	Jan-15	Mar-15	66%	135,000.00	142,770.99	95,180.66	67%
59	140545	SCM2015 PINE REPL 22KV BRKRS	Jan-15	Dec-15	16%	145,745.81	147,514.97	94,760.80	64%
60	131374	WEDONIA 138KV SWITCH	Jan-15	Nov-15	17%	448,045.98	439,737.99	79,952.28	18%
61	131KU15	Barlow Connect-KU15	Jan-15	Dec-15	16%	475,000.09	475,000.09	79,166.64	17%
62	139598KU	GS GE Aux Trans Prot KU	Jan-14	Nov-17	30%	473,600.00	439,692.66	75,612.66	17%
63	158KU15	FIM Replacement-KU15	Jan-15	Dec-15	16%	449,999.73	449,999.73	74,999.98	17%
64	137597	TY Plant Closure	Feb-13	Nov-16	54%	687,499.76	674,146.00	74,146.00	11%
65	134237	DSP LEX AREA MAJOR PROJECTS	Jan-15	Dec-16	8%	4,802,472.57	1,155,135.02	65,477.46	6%
66	144744	RIC Ckt 2109 Reconductor	Jan-15	Dec-15	16%	235,180.20	235,180.20	58,795.05	25%
67	136097	DX Dam Leakage Rem Phase II	Feb-12	Dec-17	53%	7,790,163.83	6,049,356.20	49,356.20	1%
68	140574	SCM2015 CENT MISC CAPITAL SUB	Jan-15	Dec-15	16%	227,251.67	232,872.85	47,817.10	21%
69	144249	GH CY Office-Locker Building	May-14	Dec-15	48%	603,313.82	603,313.82	43,540.46	7%
70	029KU15	IPM Replacement-Yr 4/4-KU15	Jan-15	Dec-15	16%	71,120.96	249,999.91	41,666.64	17%
71	163KU15	SAP CRM/ECC Enhancement-KU15	Jan-15	Dec-15	16%	249,999.58	249,999.58	41,666.58	17%
72	144174	GH1 Hydrogen Dryer	May-14	Dec-15	49%	76,390.29	76,390.29	41,380.40	54%
73	144988	KU CAMERAS 2015	Jan-15	Sep-15	21%	75,000.00	75,000.00	40,000.00	53%
74	026KU15	GIS Enhance and Upgr-KU15	Jan-15	Dec-15	16%	237,500.04	237,499.52	39,583.28	17%
75	137668	GH Conveyor Belt Repl 15	Jun-12	Nov-15	78%	380,000.00	393,113.80	39,311.38	10%
76	121KU15	Transmission Outage App-KU15	Jan-15	Dec-15	16%	208,999.53	208,999.53	34,833.24	17%
77	141391	Environmental Equipment KU	Jan-14	Dec-19	19%	320,000.00	358,800.00	34,800.00	10%
78	200KU15	Customer Bill Redesign-KU15	Jan-15	Dec-16	8%	500,000.03	500,000.03	32,916.66	7%
79	074KU15	Serv HW Refresh-KU15	Jan-15	Dec-15	16%	287,500.08	287,499.94	26,136.36	9%
80	139098	Back-up Cntrl Ctr-Dist-KU	Jan-13	Dec-21	24%	1,981,877.42	2,809,289.80	25,289.80	1%
81	144166	REL PARKERS MILL	Feb-15	Dec-15	8%	100,040.61	100,040.61	24,850.67	25%
82	134KU15	Cascade Corp Sec Assets-KU14	Jan-15	Dec-15	16%	142,500.00	142,500.00	23,750.00	17%
83	083KU15	VDI Deploy Expans-KU15	Jan-15	Dec-15	16%	142,500.00	142,499.89	23,749.98	17%
84	135425	EM Soft Tools KU 2015	Jan-15	Dec-15	16%	125,000.00	129,313.76	21,552.26	17%
85	021KU15	Electric Insp Enhan-KU15	Jan-15	Dec-15	16%	125,000.04	125,000.00	20,833.34	17%
86	169KU15	Expand My Account & Apps-KU15	Jan-15	Dec-15	16%	124,999.93	124,999.93	20,833.34	17%
87	040KU15	Mobile Infrastructure-KU15	Jan-15	Dec-15	16%	125,000.04	125,000.00	20,833.32	17%
88	144475KU	GS GE CORS KU	Jan-15	Nov-18	4%	366,958.00	366,958.00	20,183.00	6%

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89	144251	GH2 Scrubber Ox Air Controls	May-14	Dec-15	48%	29,483.54	29,483.54	20,172.95	68%
90	140584	SCM2015 CENT WILDLIFE PROTECT	Jan-15	Dec-15	16%	50,710.36	50,770.63	20,027.01	39%
91	027KU15	GIS-Geo Info Syst-Ph2-KU15	Jan-15	Dec-15	16%	14,250.00	50,000.00	20,000.00	40%
92	024KU15	Further app virt build-KU15	Jan-15	Dec-15	16%	118,749.96	118,749.97	19,791.66	17%
93	156KU15	Sys Mgmt - SCCM Upgrade-KU15	Jan-15	Dec-15	16%	28,250.00	28,250.00	18,833.32	67%
94	142KU15	Implement Sec Mgmt Prod-KU15	Jan-15	Dec-15	16%	124,999.96	124,999.96	17,857.13	14%
95	055KU15	PeopleSoft Enhancements-KU15	Jan-15	Dec-15	16%	106,875.00	106,875.00	17,812.50	17%
96	155KU15	NAS Capacity Expansion-KU15	Jan-15	Dec-15	16%	100,000.00	100,000.00	16,666.66	17%
97	139KU15	CTS/AFB-Accting Enhance-KU15	Jan-15	Dec-15	16%	49,999.88	49,999.88	16,666.62	33%
98	170KU15	Low Income Assist Portal-KU15	Jan-15	Dec-15	16%	99,999.86	99,999.86	16,666.62	17%
99	165KU15	Non-SCADA Load Data-KU15	Jan-15	Dec-15	16%	94,999.91	94,999.91	15,833.32	17%
100	144490KU	GS GE AWARE KU	Jan-15	Nov-18	4%	30,580.00	30,580.00	15,290.00	50%
101	047KU15	Multi-Fun Dev Grow&Ref-KU15	Jan-15	Dec-15	16%	212,499.96	162,499.96	14,772.72	9%
102	176KU15	UC&C/CUCM Major Upgrade-KU15	Jan-15	Dec-15	16%	137,499.79	137,499.79	13,749.97	10%
103	140579	SCM2015 CENT REPL BUSHINGS	Jan-15	Dec-15	16%	95,351.43	96,340.87	13,684.77	14%
104	138KU15	CTS/AFB Enhancement-KU15	Jan-15	Dec-15	16%	39,999.86	39,999.86	13,333.28	33%
105	096KU15	Provide Safety Stat BI-KU15	Jan-15	Dec-15	16%	75,050.04	75,050.01	12,508.32	17%
106	132059	Lexington Quality Street Improvements	Jan-14	Dec-19	19%	19,500.00	97,000.00	12,500.00	13%
107	143KU15	HP QC Upgrade to ALM-KU15	Jan-15	Dec-15	16%	75,000.00	75,000.00	12,500.00	17%
108	161KU15	Reliability Report Enh-KU15	Jan-15	Dec-15	16%	74,999.82	74,999.82	12,499.96	17%
109	090KU15	Call RecordTech DCC-KU15	Jan-15	Dec-15	16%	71,250.00	71,250.00	11,875.00	17%
110	144953	KU HW/SW 2015	Jan-15	Dec-15	16%	118,451.00	118,451.00	11,845.10	10%
111	139600KU	GS CDM PRC-05 Collect KU	Jan-15	Nov-18	4%	592,000.00	280,200.00	11,675.00	4%
112	202KU15	Trans OATT Billing Tool-KU15	Jan-15	Dec-16	8%	224,999.97	224,999.97	11,363.64	5%
113	082KU15	Upgrade Vmware Infra-KU15	Jan-15	Dec-15	16%	65,000.04	65,000.04	10,833.34	17%
114	160KU15	Maximo Licenses-KU15	Jan-15	Dec-15	16%	65,000.00	65,000.00	10,833.34	17%
115	175KU15	Replace RedHat Servers-KU15	Jan-15	Dec-15	16%	63,833.00	63,833.00	10,638.82	17%
116	148KU15	Upgrade Quick Test Pro-KU15	Jan-15	Dec-15	16%	62,500.00	62,500.00	10,416.68	17%
117	140342KU	OG MISC TOOLS KU	Jun-13	Dec-18	31%	50,955.50	40,930.80	10,232.70	25%
118	139965	BR3 Main Cond Vac Pump Repl -2	Jul-14	Dec-15	43%	358,100.00	230,000.00	10,000.00	4%
119	139967	BR3 BFP Cond Vac Pump Repl -2	Jul-14	Dec-15	43%	606,000.00	360,000.00	10,000.00	3%
120	140576	SCM2015 CENT MISC NESC COMPL	Jan-15	Dec-15	16%	67,552.98	69,227.67	9,404.56	14%
121	140577	SCM2015 CENT REPL BREAKERS	Jan-15	Dec-15	16%	184,737.76	189,304.65	9,404.56	5%
122	178KU15	Upgrade Quest Server-KU15	Jan-15	Dec-15	16%	37,499.98	37,499.98	9,374.98	25%
123	131915KU	Scanning Equip-KU	Jan-15	Nov-21	2%	100,800.00	248,900.00	9,150.00	4%
124	054KU15	Other Computer Equipment-KU15	Jan-15	Dec-15	16%	100,000.15	100,000.23	9,090.92	9%
125	087KU15	Wrk Mgmt Syst Enhance-KU15	Jan-15	Dec-15	16%	99,999.96	100,000.00	9,090.91	9%
126	135KU15	Central Firewall Mgmt-KU15	Jan-15	Dec-15	16%	99,999.94	99,999.94	9,090.89	9%
127	053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	Jan-15	Dec-15	16%	95,000.04	95,000.00	8,636.36	9%
128	003KU15	Aligne Upgrade-KU15	Jan-15	Dec-15	16%	47,499.96	50,000.00	8,333.34	17%
129	149KU15	Upgrade SAP Test Data-KU15	Jan-15	Dec-15	16%	50,000.00	50,000.00	8,333.34	17%
130	140KU15	Oracle Data Arch/Purge-KU15	Jan-15	Dec-15	16%	24,999.93	24,999.93	8,333.32	33%
131	139595KU	GS GE DME Phase II KU	Jan-15	Nov-18	4%	176,500.00	176,500.00	7,354.20	4%
132	172KU15	Monitoring Project-KU15	Jan-15	Dec-15	16%	99,999.85	99,999.85	7,181.80	7%

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133	140638	2015 KU TRANSFORMER REWIND	Jan-15	Dec-15	16%	1,307,951.05	1,305,626.96	7,053.42	1%
134	057KU15	Phone Expan/Break Fix-KU15	Jan-15	Dec-15	16%	75,000.00	75,000.00	6,818.19	9%
135	015KU15	Core Network Infra-KU15	Jan-15	Dec-15	16%	75,000.00	64,999.94	6,500.00	10%
136	086KU15	Wireless Buildout-KU15	Jan-15	Dec-15	16%	24,999.96	24,999.96	6,250.00	25%
137	171KU15	Rev Collections Impl-KU15	Jan-15	Dec-15	16%	37,500.06	37,500.06	6,250.00	17%
138	147KU15	Upgrade Quest to SOA 11g-KU15	Jan-15	Dec-15	16%	37,499.98	37,499.98	6,249.98	17%
139	144711	Earlington Cap Tools 2015-16	Jan-15	Dec-16	8%	71,662.86	71,662.86	6,120.01	9%
140	002KU15	Align Fuels Reports-KU15	Jan-15	Dec-15	16%	35,625.00	35,625.00	5,937.50	17%
141	079KU15	Telecom Shelter Ren-KU15	Jan-15	Dec-15	16%	50,000.04	50,000.04	5,555.56	11%
142	033KU15	LGE Bldg Telecom Rm Renov-KU15	Jan-15	Dec-15	16%	33,250.03	33,250.04	5,541.68	17%
143	144185	GH1 Mill Feeder Controls	May-14	Dec-15	48%	50,210.97	50,210.97	5,120.82	10%
144	144774	SCM2015 DAN REPL LGCY OIL BRKR	Jan-15	Dec-15	16%	100,333.23	100,333.23	5,016.17	5%
145	138601	Construct Norton Strge Bldg	Jan-14	Dec-15	58%	25,000.00	65,000.00	5,000.00	8%
146	133KU15	Cascade Impl Gen Relays-KU15	Jan-15	Dec-15	16%	30,000.00	30,000.00	5,000.00	17%
147	140552	SCM2015 PINE SUB BLDNG & GND	Jan-15	Dec-15	16%	29,937.93	30,697.43	4,893.39	16%
148	144726	Norton Cap Tools 2015-16	Jan-15	Dec-16	8%	50,933.93	50,933.93	4,738.04	9%
149	157KU15	EMS CIP-KU15	Jan-15	Dec-15	16%	51,066.49	51,066.49	4,642.41	9%
150	164KU15	TRODS-KU15	Jan-15	Dec-15	16%	49,999.86	49,999.86	4,545.45	9%
151	152KU15	LogRhythm Tech Upg/Ref-KU15	Jan-15	Dec-15	16%	37,499.99	37,499.99	4,166.67	11%
152	136KU15	Citrix XenDesk True-up-KU15	Jan-15	Dec-15	16%	25,000.00	25,000.00	4,166.66	17%
153	145KU15	Oracle HTTP Servers-KU15	Jan-15	Dec-15	16%	25,000.00	25,000.00	4,166.66	17%
154	056KU15	Pers Product Grow & Ref-KU15	Jan-15	Dec-15	16%	24,999.96	37,500.00	3,409.09	9%
155	144713	Etown Cap Tools 2015-2016	Jan-15	Dec-16	8%	60,000.20	60,000.20	3,186.34	5%
156	073KU15	Serv Cap Expan and Rel-KU15	Jan-15	Dec-15	16%	27,500.04	27,500.00	3,055.56	11%
157	050KU15	Network Test Equipment-KU15	Jan-15	Dec-15	16%	24,999.96	25,000.00	2,500.00	10%
158	140615	SCM2015 CENT LIGHTNING PROTECT	Jan-15	Dec-15	16%	46,978.72	48,475.51	2,351.14	5%
159	144769	LEX AREA MAJOR SUB PROJECT	Aug-14	Dec-15	41%	2,394,668.01	2,394,668.01	2,351.14	0%
160	137KU15	Citrix XenMobile True-up-KU15	Jan-15	Dec-15	16%	12,500.00	12,500.00	2,083.34	17%
161	166KU15	ROD Enhancements-KU15	Jan-15	Dec-15	16%	12,500.00	12,500.00	2,083.34	17%
162	043KU15	Monitor Replacement-KU15	Jan-15	Dec-15	16%	21,999.96	21,999.96	2,000.00	9%
163	146KU15	UC4 Upgrade to V10-KU15	Jan-15	Dec-15	16%	15,000.00	15,000.00	1,875.00	13%
164	141678	Meter Readers KU 2015	Jan-15	Dec-15	16%	15,000.49	4,002.14	667.04	17%



KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

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SCHEDULE B-4.2

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	144610	BR Main Pond Closure	Jun-14	Dec-16	80%	17,831,000.00	17,831,000.00	13,846,250.00	78%
2	143043	Brown Solar Facility - KU	Dec-13	Dec-16	83%	21,131,049.03	21,131,049.03	13,599,582.15	64%
3	204KU16	SAP CRM/ECC Upgr-KU16	Jan-16	Dec-17	25%	12,880,000.16	12,880,000.16	4,815,999.96	37%
4	132245	Brown Landfill Phase II	Jan-15	Dec-19	30%	9,300,000.00	28,048,501.00	4,424,625.00	16%
5	140990	Black Start TC - KU	Jul-13	Dec-17	66%	17,855,253.25	17,855,253.19	4,188,921.66	23%
6	133683	EFFLUENT WATER-TC KU	Jul-15	Dec-20	18%	7,200,000.00	105,840,000.00	3,840,000.00	4%
7	131369	Gorge Dorchester 69kv rebuild	Jan-16	Dec-17	26%	5,897,715.24	6,328,908.81	3,092,991.64	49%
8	141432	KU Western Facility-2016	Jan-15	Dec-16	75%	5,385,801.00	5,385,801.20	2,664,941.28	49%
9	144789	CIFI Level 3 KU 2015-16	Jan-15	Dec-19	30%	9,671,113.04	9,671,113.04	2,658,798.82	27%
10	137745	HARDIN CO SMITH 345KV P2	Nov-14	Dec-18	40%	5,669,031.27	4,663,251.29	2,430,980.00	52%
11	144737	Lexington Area Major Proj	Jan-15	Dec-16	75%	2,513,466.64	2,513,466.64	2,321,191.65	92%
12	132674	KU Park Control House	Jan-15	Dec-16	75%	1,500,361.16	2,749,479.48	2,078,029.53	76%
13	132617	IT Technology Project	Jan-11	Dec-20	55%	(234,000.00)	2,571,887.42	1,869,386.14	73%
14	122KU14	Ventyx Mobile Upgrade-KU14	Jan-14	Dec-16	83%	2,002,242.00	2,002,242.00	1,806,241.98	90%
15	144766	CORNING SUBSTATION	Jan-15	Dec-16	75%	1,901,688.03	1,901,688.03	1,719,068.19	90%
16	144764	AT RISK SUB TRANSFORMERS 2016	Jan-16	Dec-17	25%	2,468,238.73	2,468,238.73	1,596,802.03	65%
17	133468	GH3 SCR L1 Repl	Jan-15	Dec-16	75%	2,289,000.00	2,339,544.37	1,552,799.51	66%
18	144800	Sm Wire OH Rep Rear Ease KU	Jan-15	Dec-16	75%	2,001,086.50	2,001,086.50	1,425,320.43	71%
19	144770	SHELBYVILLE EAST DIST SUB	Jan-15	Dec-17	50%	1,388,028.75	1,388,028.75	1,297,498.95	93%
20	136640KU	GS RD Hg Contrl KU	Jan-16	Dec-16	50%	2,440,000.00	2,446,000.00	1,222,998.00	50%
21	131338	Ghent 345kV Control House	Jan-15	Mar-18	46%	594,642.34	1,800,459.50	1,176,864.39	65%
22	123911	BRCT10 Parts Recond 13-14	Mar-16	Jan-21	7%	4,428,000.00	3,695,000.00	1,170,000.00	32%
23	033KU16	Mble Rad Syst RepYr 1/2-KU16	Jan-16	Dec-16	50%	1,900,000.07	2,240,000.00	1,119,999.96	50%
24	131986	GH3 HP-IP Turbine	Aug-15	Nov-18	27%	14,500,000.00	12,414,120.00	1,034,510.00	8%
25	144911	DSP RED HOUSE SUB PROJECT	Jan-16	Dec-16	50%	817,807.33	817,807.33	963,118.68	118%
26	133941	BR Misc Capital 14	Nov-13	Jan-25	24%	261,981.17	4,140,026.00	912,449.00	22%
27	144786	CEMI > 5 Ckts KU 2015-16	Jan-15	Dec-19	30%	3,347,270.17	3,347,270.17	907,497.78	27%
28	144788	CIFI Level 2 KU 2015-16	Jan-15	Dec-19	30%	3,224,911.64	3,224,911.64	886,114.64	27%
29	144902	2016 KU TRANSFORMER REWIND	Jan-16	Dec-16	50%	1,345,375.87	1,345,375.87	858,277.91	64%
30	134237	DSP LEX AREA MAJOR PROJECTS	Jan-15	Dec-16	76%	4,802,472.57	1,155,135.02	773,999.90	67%
31	205KU16	Oracle Financials Upgr-KU16	Jan-16	Dec-17	25%	3,420,000.50	3,420,000.50	769,500.30	23%
32	133070	BR2-F Heater Repl	Aug-15	Dec-17	38%	1,198,000.00	1,522,030.00	601,000.00	39%
33	137024	GH 138kv Switchyard Reconfig	May-14	Dec-17	59%	5,525,000.00	3,312,485.50	600,000.28	18%
34	144682	PLN-DFR Replace MODs-KU	Jan-15	Oct-16	82%	670,297.53	670,297.53	583,651.08	87%
35	144910	DSP LEX MAJOR SUB PROJECT 2016	Jan-16	Dec-16	50%	1,674,822.66	1,674,822.66	545,941.58	33%
36	144915	LEBANON EAST SUBSTATION	Jan-16	Dec-17	25%	646,416.88	646,416.88	539,432.15	83%
37	135361	LEXPLNT-PISGH 69RBLD	Jan-16	Dec-17	25%	5,500,000.00	7,975,747.97	531,284.01	7%
38	134284	STATIC REPLACEMENT 2016	Aug-15	Dec-16	63%	2,200,000.00	1,055,800.00	527,900.02	50%
39	144836	KU Facility Property 2015	Jan-15	Dec-19	30%	1,500,000.00	1,500,000.00	500,000.00	33%
40	133638	EFFLUENT WATER-BR	Jul-15	Dec-21	15%	40,000,000.00	200,499,999.96	499,999.98	0%
41	133641	EFFLUENT WATER-GH	Jul-15	Dec-21	15%	60,000,000.00	225,499,999.95	499,999.98	0%
42	088KU16	Tech Ref desktop/laptops-KU16	Jan-16	Dec-16	50%	763,081.64	952,967.00	476,483.52	50%
43	134KU16	SE KY Alt Buildout Y2/3-KU16	Jan-16	Dec-16	50%	950,000.00	950,000.00	474,999.96	50%
44	144908	DSP DELAPLAIN 3 SUBSTATION	Jan-16	Jun-18	20%	711,161.75	711,161.75	453,420.23	64%

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45	144787	CIFI Level 1 KU 2015-16	Jan-15	Dec-19	30%	1,935,108.53	1,935,108.53	437,719.28	23%
46	140994	Black Start Cane Run - KU	Jul-13	Dec-18	54%	18,392,212.22	18,392,212.25	403,916.94	2%
47	144139	Rpl Brown N 912 & 924 Brkrs	Jan-16	Dec-16	50%	999,981.46	999,981.46	401,223.60	40%
48	144182	GH Main Entrance Guard House	May-14	Dec-16	81%	501,737.35	501,737.35	387,941.25	77%
49	144531 KU	CR Misc Capital KU (multi)	Jun-14	Dec-24	19%	4,224,787.00	4,224,787.00	376,740.00	9%
50	133493	GH4 C Feedwater Heater Repl	Jun-12	Dec-16	89%	433,169.05	464,544.64	363,162.66	78%
51	201KU16	Transmission Work Mgmt-KU16	Jan-16	Dec-17	25%	1,400,000.00	1,400,000.00	349,999.98	25%
52	144751	Shelbyville East Dist	Jan-16	Dec-16	50%	399,774.18	399,774.18	349,093.78	87%
53	144801	URD Cable Rep/Rej KU 2015-16	Jan-15	Dec-16	75%	529,843.28	529,843.28	347,607.66	66%
54	140614KU	TC2 KU EXPANS JOINTS	Apr-14	Dec-26	18%	621,641.20	621,641.20	310,820.60	50%
55	200KU15	Customer Bill Redesign-KU15	Jan-15	Dec-16	75%	500,000.03	500,000.03	296,250.01	59%
56	136480KU	GS GE Test Equip Pool KU	Jan-13	Nov-22	35%	1,220,000.00	923,030.00	276,029.98	30%
57	132932KU	GS RD Strgc Tech KU	Jan-15	Dec-22	19%	2,856,000.00	2,317,052.00	272,276.00	12%
58	144475KU	GS GE CORS KU	Jan-15	Nov-18	38%	366,958.00	366,958.00	264,209.00	72%
59	144909	DSP HUME ROAD SUB PHASE2	Jan-16	Dec-17	25%	467,080.82	467,080.82	261,745.92	56%
60	137682	GH Conveyor Belt Repl 16	Jun-14	Nov-16	83%	380,000.00	537,945.20	256,558.48	48%
61	131KU16	NAS Refresh (SDC)-KU16	Jan-16	Dec-16	50%	484,500.00	484,500.00	242,250.00	50%
62	056KU16	SAN Capacity Expansion-KU16	Jan-16	Dec-16	50%	475,999.92	476,000.00	238,000.02	50%
63	139598KU	GS GE Aux Trans Prot KU	Jan-14	Nov-17	64%	473,600.00	439,692.66	232,642.66	53%
64	144117	Alcalde Control House	Jan-16	Jun-17	35%	1,099,781.98	1,099,781.98	225,028.74	20%
65	124321	GH2 COAL PIPE ABOVE 3RD ELEV	May-13	Dec-16	88%	363,264.40	378,630.66	218,281.61	58%
66	138318	Green River 5 - KU	Jul-12	Sep-21	43%	345,766,484.01	486,522,119.41	201,000.00	0%
67	130KU16	NAS Refresh (BOC)-KU16	Jan-16	Dec-16	50%	484,500.00	484,500.00	191,377.50	40%
68	141197	URD Cable R/R KU 2014 2015	Jun-14	Dec-19	37%	1,492,018.36	1,182,847.30	186,847.30	16%
69	134802	Fiber/Telecomm Upgrades - 2016	Jan-16	Dec-16	50%	300,000.00	285,141.80	176,070.91	62%
70	202KU15	Trans OATT Billing Tool-KU15	Jan-15	Dec-16	75%	224,999.97	224,999.97	174,999.95	78%
71	133456	GH3 & 4 J Conveyor Siding	Jan-14	Oct-16	88%	281,402.00	321,732.61	162,418.07	50%
72	131203	GH4 SH Spray Valve Retrofit	Aug-12	Jun-17	79%	540,000.78	670,103.85	155,176.50	23%
73	132756KU	GS GE Lab Equip KU	Jan-14	Nov-19	42%	291,000.00	384,086.00	152,900.00	40%
74	144746	KU Distribution Capacitors	Jan-15	Dec-16	75%	262,244.31	262,244.31	152,821.27	58%
75	203KU16	PS 9.2 Upgrade-KU16	Jan-16	Dec-17	25%	626,525.00	626,525.00	151,050.00	24%
76	202KU16	Mobile Dispatch for ARM-KU16	Jan-16	Dec-17	25%	1,260,000.00	1,260,000.00	139,999.98	11%
77	141391	Environmental Equipment KU	Jan-14	Dec-19	42%	320,000.00	358,800.00	137,500.00	38%
78	141401	CARPET / FLOORING REPLACEMENT	Mar-15	Dec-16	73%	105,000.00	162,100.00	133,550.02	82%
79	144883	SCM2016 EARL MISC NESC COMPL	Jan-16	Dec-16	50%	143,232.05	143,232.05	133,537.56	93%
80	011KU16	CIP Compl Year 6-KU16	Jan-16	Dec-16	50%	250,000.15	264,700.24	132,350.16	50%
81	203KU15	PowerPlant Upgrade-KU15	Jan-15	Dec-16	75%	175,000.00	175,000.00	131,250.02	75%
82	133KU16	NE KY Buildout Eng Phase-KU16	Jan-16	Dec-16	50%	261,250.00	261,250.00	130,624.98	50%
83	093KU16	Server HW Refresh-KU16	Jan-16	Dec-16	50%	255,000.00	255,000.00	127,500.00	50%
84	128KU16	Cascade Biennial Tech-KU16	Jan-16	Dec-16	50%	250,000.00	250,000.00	125,000.04	50%
85	001KU16	Access Switch Rotation-KU16	Jan-16	Dec-16	50%	250,000.14	250,000.00	124,999.98	50%
86	042KU16	Orcl Ntwk Mgmt Sys Rep-KU16	Jan-16	Dec-16	50%	250,000.20	250,000.00	124,999.98	50%
87	067KU16	Tele Rm Data Cent Y1/2-KU16	Jan-16	Dec-16	50%	237,500.09	250,000.00	124,999.98	50%
88	116KU16	SAP CRM/ECC Enhancement-KU16	Jan-16	Dec-16	50%	250,000.00	250,000.00	124,999.98	50%

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89	119KU16	SAP Data Archiving-KU16	Jan-16	Dec-16	50%	250,000.00	250,000.00	124,999.98	50%
90	144874	SCM2016 CENT MISC CAPITAL SUB	Jan-16	Dec-16	50%	234,233.98	234,233.98	120,831.34	52%
91	144876	SCM2016 CENT REPL BREAKERS	Jan-16	Dec-16	50%	190,295.76	190,295.76	120,542.11	63%
92	144882	SCM2016 EARL MISC CAPITAL SUB	Jan-16	Dec-16	50%	207,576.67	207,576.67	118,201.65	57%
93	124KU16	Cisco Dial Tone-KU16	Jan-16	Dec-16	50%	226,000.00	226,000.00	112,999.98	50%
94	144752	East Ckt 2522 Shelby	May-16	Dec-16	25%	480,067.33	480,067.33	108,467.86	23%
95	092KU16	NetScout Infini Upgr-KU16	Jan-16	Dec-16	50%	213,750.08	213,750.00	106,875.00	50%
96	134665	Back-up Trans Control Ctr KU	Jul-12	Dec-21	42%	3,301,988.62	2,266,759.88	106,759.88	5%
97	139600KU	GS CDM PRC-05 Collect KU	Jan-15	Nov-18	38%	592,000.00	280,200.00	105,075.00	38%
98	009KU16	CERUS IV-KU16	Jan-16	Dec-16	50%	237,500.07	200,000.00	100,000.02	50%
99	144741	Manhole Cover Repl Prog KU	Jan-15	Dec-16	75%	149,432.77	149,432.77	97,314.33	65%
100	012KU16	CIP Compl Tools - Year 6-KU16	Jan-16	Dec-16	50%	124,999.92	187,500.00	93,750.00	50%
101	124214	GH1 BOILER ROOM ROOF	May-12	Oct-18	64%	335,000.78	372,423.60	93,105.90	25%
102	201KU15	Corp Web Redesign Upgr-KU15	Jan-15	Dec-16	75%	125,000.00	125,000.00	87,500.00	70%
103	053KU16	Replace PDUs - BOC-KU16	Jan-16	Dec-16	50%	104,499.96	175,000.00	87,499.98	50%
104	144872	SCM2016 PINE REPL OIL BRKRS	Jan-16	Dec-16	50%	103,459.51	103,459.51	87,286.81	84%
105	144821	SCM2016 LEX LGCY RTU REPLACE	Jan-16	Dec-16	50%	145,094.76	145,094.76	86,422.94	60%
106	138609	Pole Racks Pineville	Jan-16	Dec-16	50%	30,000.00	105,000.00	85,000.00	81%
107	131915KU	Scanning Equip-KU	Jan-15	Nov-21	22%	100,800.00	248,900.00	83,900.02	34%
108	034KU16	Multi-Fun Dev Grow&Ref-KU16	Jan-16	Dec-16	50%	212,499.96	162,500.00	81,250.02	50%
109	139606KU	GS CDM PLC Stwr KU	Jan-16	Nov-16	54%	148,000.00	148,000.00	80,727.27	55%
110	144887	SCM2016 KU OIL CONTAINMENT UPG	Jan-16	Dec-16	50%	230,671.40	230,671.40	80,361.85	35%
111	172KU15	Monitoring Project-KU15	Jan-15	Dec-15	150%	99,999.85	99,999.85	78,999.88	79%
112	014KU16	Customer Comm-text-KU16	Jan-16	Dec-16	50%	237,500.04	150,000.00	75,000.00	50%
113	086KU16	Purch/Rebuild Radio Sites-KU16	Jan-16	Dec-16	50%	150,000.00	150,000.00	75,000.00	50%
114	126KU16	Expand EMS Dev System-KU16	Jan-16	Dec-16	50%	150,000.00	150,000.00	75,000.00	50%
115	129KU16	Implement SDE Replace-KU16	Jan-16	Dec-16	50%	150,000.00	150,000.00	75,000.00	50%
116	144149	Rpl Wofford Fence	Jan-16	Dec-16	50%	79,961.42	79,961.42	71,961.42	90%
117	118KU16	Facilities Casc to Ora-KU16	Jan-16	Dec-16	50%	137,500.00	137,500.00	68,749.98	50%
118	002KU16	Analog Sunset Yr 3/3-KU16	Jan-16	Dec-16	50%	356,250.11	133,000.00	66,500.04	50%
119	139595KU	GS GE DME Phase II KU	Jan-15	Nov-18	38%	176,500.00	176,500.00	66,187.52	38%
120	135427	EM Soft Tools KU 2016	Jan-16	Dec-16	50%	125,000.00	129,313.76	64,656.86	50%
121	144819	SCM2016 DAN REPL LGCY VAC BRKR	Jan-16	Dec-16	50%	99,870.06	99,870.06	64,149.15	64%
122	144897	SCM2016 PINE MISC CAPITAL SUB	Jan-16	Dec-16	50%	133,059.14	133,059.14	63,312.10	48%
123	106KU16	Intrusion Prevention-KU16	Jan-16	Dec-16	50%	126,500.00	126,500.00	63,250.02	50%
124	017KU16	Electric Insp Enhan-KU16	Jan-16	Dec-16	50%	125,000.04	125,000.00	62,500.02	50%
125	114KU16	Expand My Account & Apps-KU16	Jan-16	Dec-16	50%	125,000.00	125,000.00	62,500.02	50%
126	144877	SCM2016 CENT REPL BUSHINGS	Jan-16	Dec-16	50%	98,385.52	98,385.52	59,667.36	61%
127	008KU16	Call Center - Routing KU16	Jan-16	Dec-16	50%	118,749.96	119,000.00	59,500.02	50%
128	021KU16	Further app virt build-KU16	Jan-16	Dec-16	50%	118,749.96	118,750.00	59,374.98	50%
129	144954	KU HW/SW 2016	Jan-16	Dec-16	50%	118,451.00	118,451.00	59,225.50	50%
130	144711	Earlington Cap Tools 2015-16	Jan-15	Dec-16	75%	71,662.86	71,662.86	57,448.74	80%
131	121KU16	LogRhythm HW Refresh-KU16	Jan-16	Dec-16	50%	111,000.00	111,000.00	55,500.00	50%
132	144875	SCM2016 CENT MISC NESC COMPL	Jan-16	Dec-16	50%	70,192.70	70,192.70	55,440.36	79%

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
133	144719	Lexington Cap Tools 2015-16	Jan-15	Dec-16	75%	70,241.45	70,241.45	52,473.80	75%
134	144886	SCM2016 CENT LTC OIL FILT ADDS	Jan-16	Dec-16	50%	86,690.88	86,690.88	52,418.44	60%
135	140019	GH Misc Motors 16	Jan-16	Dec-16	50%	102,884.00	103,451.00	51,725.50	50%
136	144896	SCM2016 PINE FAILED BRKR/RECL	Jan-16	Dec-16	50%	98,213.94	98,213.94	50,867.00	52%
137	044KU16	Outside Cable Plant-KU16	Jan-16	Dec-16	50%	100,000.15	100,000.15	50,000.10	50%
138	076KU16	Vulnerability Scanning-KU16	Jan-16	Dec-16	50%	92,625.01	100,000.00	50,000.04	50%
139	004KU16	Backup Cap Exp-KU16	Jan-16	Dec-16	50%	99,999.96	100,000.00	49,999.98	50%
140	031KU16	Mobile Infrastructure-KU16	Jan-16	Dec-16	50%	125,000.04	100,000.00	49,999.98	50%
141	032KU16	Mobile Radio-KU16	Jan-16	Dec-16	50%	99,999.99	100,000.00	49,999.98	50%
142	035KU16	NAS Capacity Expansion-KU16	Jan-16	Dec-16	50%	202,500.00	100,000.00	49,999.98	50%
143	046KU16	Pers Product Grow & Ref-KU16	Jan-16	Dec-16	50%	200,000.04	100,000.00	49,999.98	50%
144	108KU16	SOA Middleware Upgrades-KU16	Jan-16	Dec-16	50%	100,000.00	100,000.00	49,999.98	50%
145	110KU16	Monitoring Project-KU16	Jan-16	Dec-16	50%	100,000.00	100,000.00	49,999.98	50%
146	144822	SCM2016 LEX REPL LGCY LTC/REG	Jan-16	Dec-16	50%	97,139.23	97,139.23	46,090.63	47%
147	144713	Etown Cap Tools 2015-2016	Jan-15	Dec-16	75%	60,000.20	60,000.20	45,742.24	76%
148	144635	REL-Hughes Lane 604 Brkr Add	Jan-16	Dec-16	50%	350,002.69	350,002.69	44,780.40	13%
149	077KU16	Wireless Upgrade (WERUS)-KU16	Jan-16	Dec-16	50%	87,500.05	87,500.00	43,749.96	50%
150	141436	KU FAILED EQP REPLACE2016-19	Jan-16	Dec-19	12%	621,800.00	118,500.00	43,700.00	37%
151	144726	Norton Cap Tools 2015-16	Jan-15	Dec-16	75%	50,933.93	50,933.93	42,642.36	84%
152	132059	Lexington Quality Street Improvements	Jan-14	Dec-19	42%	19,500.00	97,000.00	42,500.00	44%
153	141438	KU FURN & CHAIR 2016-2019	Jan-16	Dec-18	17%	289,550.00	104,500.00	41,800.00	40%
154	144716	Shelbyville Cap Tools 2015-16	Jan-15	Dec-16	75%	50,933.93	50,933.93	41,457.85	81%
155	144426	BR Vehicle Replacement	Jan-15	Jun-24	16%	171,000.00	171,000.00	40,000.00	23%
156	144996	KU FIRE SYSTEMS 2016	Mar-15	Dec-16	73%	75,000.00	75,000.00	40,000.00	53%
157	144900	SCM2016 PINE WILDLIFE PROTECT	Jan-16	Dec-16	50%	53,043.19	53,043.19	38,176.31	72%
158	144724	London Cap Tools 2015-16	Jan-15	Dec-16	75%	50,933.93	50,933.93	37,904.32	74%
159	141891	Business Offices CapEx 2016	Jan-16	Dec-16	50%	128,000.00	125,000.01	37,500.01	30%
160	142358	Retail Hardware KU 2016	Jan-16	Dec-16	50%	168,000.00	125,000.00	37,500.00	30%
161	013KU16	Core Network Infra-KU16	Jan-16	Dec-16	50%	75,000.01	75,000.00	37,500.00	50%
162	029KU16	Microsoft Lic True-up-KU16	Jan-16	Dec-16	50%	75,000.02	75,000.00	37,500.00	50%
163	037KU16	Ntwrk Acc Dev&Site Infra-KU16	Jan-16	Dec-16	50%	37,500.00	75,000.00	37,500.00	50%
164	127KU16	EMS Sys_Monitor Tool-KU16	Jan-16	Dec-16	50%	75,000.00	75,000.00	37,500.00	50%
165	144721	Maysville Cap Tools 2015-16	Jan-15	Dec-16	75%	59,225.50	59,225.50	36,719.81	62%
166	074KU16	Upgrade Vmware Infra-KU16	Jan-16	Dec-16	50%	70,000.00	70,000.00	34,999.98	50%
167	144880	SCM2016 CENT WILDLIFE PROTECT	Jan-16	Dec-16	50%	52,685.19	52,685.19	33,856.58	64%
168	006KU16	Bulk Power & Env Systems-KU16	Jan-16	Dec-16	50%	62,500.01	62,500.00	31,249.98	50%
169	144715	Richmond Cap Tools 2015-16	Jan-15	Dec-16	75%	42,879.26	42,879.26	31,034.16	72%
170	144878	SCM2016 CENT REPL REGULATORS	Jan-16	Dec-16	50%	77,385.52	77,385.52	30,673.70	40%
171	144885	SCM2016 CENT LIGHTNING PROTECT	Jan-16	Dec-16	50%	52,870.50	52,870.50	30,611.92	58%
172	144503KU	GS CDM GMD Protection KU	Jan-16	Nov-20	10%	183,480.00	183,480.00	30,580.00	17%
173	144994	KU CAMERAS 2016	Feb-15	Dec-16	74%	60,000.00	60,000.00	30,000.00	50%
174	018KU16	Email Spam Filt AV Gtwy-KU16	Jan-16	Dec-16	50%	54,999.92	55,450.00	27,724.98	50%
175	152000KU	TC CT KU GEN PROT RELAY	Jan-09	May-20	66%	51,572.40	51,572.40	25,786.20	50%
176	125KU16	EMS CIP-KU16	Jan-16	Dec-16	50%	51,018.50	51,018.50	25,509.24	50%

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE

AS OF JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD

SCHEDULE B-4.2

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
177	139098	Back-up Cntrl Ctr-Dist-KU	Jan-13	Dec-21	39%	1,981,877.42	2,809,289.80	25,289.80	1%
178	010KU16	CFO Sys Capital-KU16	Jan-16	Dec-16	50%	95,000.04	50,000.00	25,000.02	50%
179	040KU16	Network Test Equipment-KU16	Jan-16	Dec-16	50%	24,999.96	50,000.00	25,000.02	50%
180	059KU16	Sec Infra Enhancements-KU16	Jan-16	Dec-16	50%	50,000.05	50,000.00	25,000.02	50%
181	078KU16	WMS Work MGMT Syst Enhance KU	Jan-16	Dec-16	50%	50,000.04	50,000.00	25,000.02	50%
182	105KU16	SQL Server EA True-up-KU16	Jan-16	Dec-16	50%	50,000.00	50,000.00	25,000.02	50%
183	113KU16	TOA Enhancements-KU16	Jan-16	Dec-16	50%	50,000.00	50,000.00	25,000.02	50%
184	117KU16	TRODS-KU16	Jan-16	Dec-16	50%	50,000.00	50,000.00	25,000.02	50%
185	144898	SCM2016 PINE MISC NESC COMPL	Jan-16	Dec-16	50%	48,797.19	48,797.19	22,411.60	46%
186	140342KU	OG MISC TOOLS KU	Jun-13	Dec-18	55%	50,955.50	40,930.80	20,465.40	50%
187	145403	HR Cap Equip Improvmnts KU	Jan-15	Dec-19	30%	51,000.00	51,000.00	20,400.00	40%
188	144899	SCM2016 PINE SUB BLDNG & GND	Jan-16	Dec-16	50%	32,197.55	32,197.55	18,788.30	58%
189	023KU16	IT Security Infrast-KU16	Jan-16	Dec-16	50%	37,500.04	37,500.00	18,750.00	50%
190	047KU16	Phone Expan/Break Fix-KU16	Jan-16	Dec-16	50%	37,500.00	37,500.00	18,750.00	50%
191	068KU16	Telecom Shelter Ren-KU16	Jan-16	Dec-16	50%	24,999.96	37,500.00	18,750.00	50%
192	115KU16	Rev Collection (Regulus)-KU16	Jan-16	Dec-16	50%	37,500.00	37,500.00	18,750.00	50%
193	122KU16	LogRhythm Tech Upg/Ref-KU16	Jan-16	Dec-16	50%	37,500.00	37,500.00	18,750.00	50%
194	141670	ERTs 2016 KU	Jan-16	Dec-16	50%	66,000.00	54,000.17	17,000.06	31%
195	141636	Meter Equipment 2016 KU	Jan-16	Dec-16	50%	63,000.00	52,000.16	15,000.04	29%
196	104KU16	LogRhythm (CIP)-KU16	Jan-16	Dec-16	50%	27,500.00	27,500.00	13,750.02	50%
197	107KU16	LogRhythm (Corp)-KU16	Jan-16	Dec-16	50%	27,500.00	27,500.00	13,750.02	50%
198	065KU16	Site Security Improve-KU16	Jan-16	Dec-16	50%	12,500.04	25,000.00	12,500.04	50%
199	025KU16	Lville Electrical Upgr-KU16	Jan-16	Dec-16	50%	24,999.96	25,000.00	12,499.98	50%
200	041KU16	Open Enrollment 2016-KU16	Jan-16	Dec-16	50%	24,999.96	25,000.00	12,499.98	50%
201	063KU16	Simpsonville Elect Upg-KU16	Jan-16	Dec-16	50%	24,999.96	25,000.00	12,499.98	50%
202	101KU16	Citrix XenDesk True-up-KU16	Jan-16	Dec-16	50%	25,000.00	25,000.00	12,499.98	50%
203	102KU16	Citrix XenMobile True-up-KU16	Jan-16	Dec-16	50%	25,000.00	25,000.00	12,499.98	50%
204	144884	SCM2016 EARL WILDLIFE PROTECT	Jan-16	Dec-16	50%	52,772.48	52,772.48	12,117.81	23%
205	007KU16	Cabling Server Connect-KU16	Jan-16	Dec-16	50%	22,500.00	22,500.00	11,250.00	50%
206	085KU16	Monitor Replacement-KU16	Jan-16	Dec-16	50%	21,999.96	22,000.00	10,999.98	50%
207	144904	SCM2016 EARL TOOLS & EQUIPMENT	Jan-16	Dec-16	50%	20,136.67	20,136.67	10,660.59	53%
208	144905	SCM2016 LEX TOOLS & EQUIPMENT	Jan-16	Dec-16	50%	17,000.00	17,000.00	10,660.59	63%
209	060KU16	Serv Cap Expan and Rel-KU16	Jan-16	Dec-16	50%	21,249.96	21,250.00	10,624.98	50%
210	141577	Meter Projects 2016 KU	Jan-16	Dec-16	50%	47,500.00	34,000.11	10,000.03	29%
211	200KU16	Application Sec Enhance-KU16	Jan-16	Dec-17	25%	50,000.00	50,000.00	10,000.02	20%
212	039KU16	Network Management-KU16	Jan-16	Dec-16	50%	18,750.00	18,750.00	9,375.00	50%
213	144913	DSP SIMPSONVILLE 1 SUBSTATION	Jan-16	Dec-16	50%	456,578.15	456,578.15	8,932.85	2%
214	043KU16	Original SW Upgrade-KU16	Jan-16	Dec-16	50%	14,250.00	14,250.00	7,125.00	50%
215	144903	SCM2016 PINE TOOLS & EQUIPMENT	Jan-16	Dec-16	50%	20,136.67	20,136.67	7,107.06	35%
216	026KU16	Lville Racks & Furn-KU16	Jan-16	Dec-16	50%	12,500.04	12,500.00	6,250.02	50%
217	038KU16	Ntwrk Acc Dev & Gate-KU16	Jan-16	Dec-16	50%	12,500.04	12,500.00	6,250.02	50%
218	064KU16	Simpson Furn & Racks-KU16	Jan-16	Dec-16	50%	12,500.04	12,500.00	6,250.02	50%
219	123KU16	Oracle ULA VM Buildout-KU16	Jan-16	Dec-16	50%	12,500.00	12,500.00	6,250.02	50%
220	144881	SCM2016 EARL FAILED BRKR/RECL	Jan-16	Dec-16	50%	72,909.15	72,909.15	4,846.65	7%

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE

AS OF JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD

SCHEDULE B-4.2

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
221	141722	Meter Readers KU 2016	Jan-15	Dec-16	75%	12,500.00	4,002.14	2,001.08	50%
222	103KU16	Endpoint Protect License-KU16	Jan-16	Dec-16	50%	2,500.00	2,500.00	1,249.98	50%
223	140140	High Spd Historic Arch-KU-2016	Mar-16	Dec-16	40%	20,510.01	20,602.00	(1,079.00)	-5%

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ALLOWANCE FOR WORKING CAPITAL  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	ELECTRIC:					
1	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	85,961,226	87.784%	75,460,506
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	46,798,072	88.350%	41,346,017
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	6,045,320	94.189%	5,694,013
4	EMISSION ALLOWANCES (b)	13 MONTH AVERAGE BALANCE	B-5.1	500	87.507%	437
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS PURCHASED POWER EXPENSE	B-5.2	<u>120,769,367</u>	88.693%	<u>107,113,900</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>259,574,485</u></u>		<u><u>229,614,873</u></u>

(a) Excludes PSC fees.

(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
ALLOWANCE FOR WORKING CAPITAL  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	ELECTRIC:					
1	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	97,765,470	87.784%	85,822,785
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	45,480,732	88.441%	40,223,725
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	6,882,841	93.989%	6,469,140
4	EMISSION ALLOWANCES (b)	13 MONTH AVERAGE BALANCE	B-5.1	429	87.507%	375
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS PURCHASED POWER EXPENSE	B-5.2	<u>134,314,826</u>	88.663%	<u>119,087,393</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>284,444,298</u></u>		<u><u>251,603,419</u></u>

(a) Excludes PSC fees.

(b) Excludes ECR amounts.



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
OTHER WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK	85,961,226	87.784%	75,460,506
2	MATERIAL AND SUPPLIES	46,798,072	88.350%	41,346,017
3	PREPAYMENTS (a)	6,045,320	94.189%	5,694,013
4	EMISSION ALLOWANCES (b)	500	87.507%	437
5	TOTAL OTHER WORKING CAPITAL	<u>138,805,118</u>		<u>122,500,973</u>

(a) Excludes PSC fees.

(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
OTHER WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK	97,765,470	87.784%	85,822,785
2	MATERIAL AND SUPPLIES	45,480,732	88.441%	40,223,725
3	PREPAYMENTS (a)	6,882,841	93.989%	6,469,140
4	EMISSION ALLOWANCES (b)	429	87.507%	375
5	TOTAL OTHER WORKING CAPITAL	<u>150,129,472</u>		<u>132,516,026</u>

(a) Excludes PSC fees.

(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
CASH WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	OPERATING AND MAINTENANCE EXPENSE (a)	1,070,550,577	88.602%	948,532,372
2	ELECTRIC POWER PURCHASED	<u>104,395,643</u>	87.763%	<u>91,621,173</u>
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u><u>966,154,934</u></u>		<u><u>856,911,199</u></u>
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	<u><u>120,769,367</u></u>		<u><u>107,113,900</u></u>

(a) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
CASH WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	OPERATING AND MAINTENANCE EXPENSE (a)	1,152,477,779	88.602%	1,021,112,752
2	ELECTRIC POWER PURCHASED	<u>77,959,172</u>	87.756%	<u>68,413,605</u>
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u>1,074,518,606</u>		<u>952,699,147</u>
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	<u>134,314,826</u>		<u>119,087,393</u>

(a) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES

AS OF FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-6

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	2,472,128	98.918%	2,445,372	-	2,445,372
2	255	Deferred Investment Tax Credits	94,553,268	86.808%	82,080,233	-	82,080,233
3	190, 282, 283	Deferred Income Taxes (a)	817,689,317	89.247%	729,763,909	(97,741,989)	632,021,921

(a) Adjustment reflects ECR and DSM jurisdictional amounts.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES

AS OF JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-6

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	2,472,128	98.918%	2,445,372	-	2,445,372
2	255	Deferred Investment Tax Credits	92,993,888	86.864%	80,778,668	-	80,778,668
3	190, 282, 283	Deferred Income Taxes (a)	884,835,714	89.172%	789,021,702	(120,358,448)	668,663,253

(a) Adjustment reflects ECR and DSM jurisdictional amounts.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7

PAGE 1 OF 8

WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
1		<b><u>PLANT IN SERVICE</u></b>			
2		<b><u>Electric Intangible Plant</u></b>			
3	301	Organization	88.705%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
4	302	Franchises and Consents	100.000%	KURETPLT	Total Kentucky Retail Production, Transmission, Distribution, and General plant
5	303	Misc Intangible Plant	88.705%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
6		<b><u>Electric Steam Production</u></b>			
7	310	Land and Land Rights	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
8	311	Structures and Improvements	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	312	Boiler Plant Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	313	Engines and engine-driven generators	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
10	314	Turbogenerator Units	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
11	315	Accessory Electric Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
12	316	Misc Power Plant Equip	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
13	317	ARO Cost Steam Production	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
14	311-316	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
15		<b><u>Electric Hydro Production</u></b>			
16	330	Land and Land Rights	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
17	331	Structures and Improvements	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
18	332	Reservoirs, Dams, and Water	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
19	333	Water Wheels, Turbines, Generators	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
20	334	Accessory Electric Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
21	335	Misc Power Plant Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
22	336	Roads, Railroads, and Bridges	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
23	337	ARO Cost Hydro Production	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
24	332-335	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
25		<b><u>Electric Other Production</u></b>			
26	340	Land and Land Rights	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
27	341	Structures and Improvements	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
28	342	Fuel Holders, Producers, Accessories	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
29	343	Prime Movers	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
30	344	Generators	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
31	345	Accessory Electric Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
32	346	Misc Power Plant Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
33	347	ARO Cost Other Production	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
34	341-346	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
35		<b><u>Electric Transmission</u></b>			
36		<b><u>Kentucky System Property</u></b>			
37	350	Land and Land Rights	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
38	352	Structures and Improvements	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
39	353	Station Equipment	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
40	354	Towers and Fixtures	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
41	355	Poles and Fixtures	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
42	356	OH Conductors and Devices	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
43	357	Underground Conduit	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
44	358	UG Conductors and Devices	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7

PAGE 2 OF 8

WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
45	359	ARO Cost Elec Transmission	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
46	350-358	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
47		<u>Virginia Property</u>			
48	350	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
49	352	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
50	353	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
51	354	Towers and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
52	355	Poles and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
53	356	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
54	352-356	Allowance for Funds Used During Construction	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
47		<u>Electric Distribution</u>			
48		<u>Kentucky System Property</u>			
49	360	Land and Land Rights	99.882%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
50	361	Structures and Improvements	96.926%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
51	362	Station Equipment	97.907%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
52	364	Poles, Towers, and Fixtures	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
53	365	OH Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
54	366	Underground Conduit	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
55	367	UG Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
56	368	Line Transformers	99.827%	DPRODKY, DIRECT	Assigned
57	369	Services	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
58	370	Meters	99.608%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
59	371	Install on Customer Premise	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
60	373	Street Lighting / Signal Systems	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
61	374	ARO Cost Elec Distribution	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
62		<u>Virginia Property</u>			
63	360	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
64	361	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
65	362	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
66	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
67	365	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
68	366	Underground Conduit	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
69	367	UG Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
70	368	Line Transformers	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
71	369	Services	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
72	370	Meters	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
73	371	Install on Customer Premise	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
74	373	Street Lighting / Signal Systems	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
75		<u>Tennessee Property</u>			
76	360	Land and Land Rights	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
77	361	Structures and Improvements	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
78	362	Station Equipment	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
79	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
80	365	OH Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
81	366	Underground Conduit	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
82	367	UG Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA: \_\_X\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7

PAGE 3 OF 8

WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
83	368	Line Transformers	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
84	369	Services	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
85	370	Meters	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
86	371	Install on Customer Premise	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
87		<b><u>Electric General Plant</u></b>			
88	389	Land and Land Rights	90.193%	LABOR	Allocated O&M Labor Expense
89	390	Structures and Improvements	90.193%	LABOR	Allocated O&M Labor Expense
90	391	Office Furniture and Equipment	90.193%	LABOR	Allocated O&M Labor Expense
91	392	Transportation Equipment	90.193%	LABOR	Allocated O&M Labor Expense
92	393	Stores Equipment	90.193%	LABOR	Allocated O&M Labor Expense
93	394	Tools, Shop, and Garage Equipment	90.193%	LABOR	Allocated O&M Labor Expense
94	395	Laboratory Equipment	90.193%	LABOR	Allocated O&M Labor Expense
95	396	Power Operated Equipment	90.193%	LABOR	Allocated O&M Labor Expense
96	397	Communication Equipment	90.912%	LABOR, DIRECT	Allocated O&M Labor Expense, DSM Plant Directly Assigned to Kentucky Retail
97	398	Miscellaneous Equipment	90.193%	LABOR	Allocated O&M Labor Expense
98		<b><u>AMORTIZATION</u></b>			
99	302	Franchises and Consents	100.000%	PLT302TOT	Plant Account 302
100	303	Misc Intangible Plant	88.705%	PLT303TOT	Plant Account 303
101	310-317	Electric Steam Production	87.507%	STMSYS	Total Steam Production Plant
102	330-337	Electric Hydro Production	87.507%	HYDSYS	Total Hydraulic Production Plant
103	340-347	Electric Other Production	87.507%	OTHSYS	Total Other Production Plant
104	350-359	Kentucky System Transmission Property	94.643%	KYTRPLT	Kentucky System Transmission Plant
105	350-356	Virginia Transmission Property	13.953%	TRPLTVA	Virginia System Transmission Plant
106	360-374	Kentucky Distribution System	99.704%	DISTPLTK	Total Kentucky Distribution Plant
107	360-371	Virginia and Tennessee Distribution System	0.000%	DIRACDEP	Total Virginia and Tennessee Distribution Plant
108	389-398	General Plant	90.380%	GENPLT	Total General Plant
109	ALL	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
110		<b><u>CONSTRUCTION WORK IN PROGRESS</u></b>			
111	310-347	Production Plant	87.507%	PRODSYS	Total Production System Plant
112	350-359	Kentucky System Transmission Property	94.643%	KYTRPLT	Kentucky System Transmission Plant
113	350-356	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant
114	360-374	Kentucky Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
115	360-371	Virginia and Tennessee Distribution System	0.000%	DIRCWIP	Virginia and Tennessee Directly Assigned
116	389-398	General Plant	90.380%	GENPLT	Total General Plant
117	ALL	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
118		<b><u>WORKING CAPITAL</u></b>			
119	151	Fuel Inventory	87.784%	ENERGY	Energy at Generation Level
120	154	Material and Supplies	88.350%	FUNCTIONAL	Production, Transmission, and Distribution Functional Plant
121	158	Emission Allowances	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
122	163	Stores Undistributed	88.350%	M&S	Total Material and Supplies
123	165	Prepayments	89.302%	EXP9245	Total Account 924 and 925 Expense
124		<b><u>ACCUMULATED DEFERRED INCOME TAX</u></b>			
125	190, 282, 283	Production Plant	87.507%	PRODSYS	Total Production System Plant
126	190, 282, 283	Kentucky System Transmission Property	94.643%	KYTRPLT	Kentucky System Transmission Plant
127	190, 282, 283	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  X \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING:  X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7  
PAGE 4 OF 8  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
128	190, 282, 283	Kentucky and Tennessee Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
129	190, 282, 283	Virginia Distribution System	0.000%	DIRCWIP	Virginia Directly Assigned
130	190, 282, 283	General Plant	90.380%	GENPLT	Total General Plant
131	190, 282, 283	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
132	252	Customer Advances for Construction	98.918%	CUSTADV	Directly Assigned
133	255	Deferred Investment Tax Credits	86.808%	PRODPLT	Total Production Plant

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7

PAGE 5 OF 8

WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
1		<b><u>PLANT IN SERVICE</u></b>			
2		<b><u>Electric Intangible Plant</u></b>			
3	301	Organization	88.653%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
4	302	Franchises and Consents	100.000%	KURETPLT	Total Kentucky Retail Production, Transmission, Distribution, and General plant
5	303	Misc Intangible Plant	88.653%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
6		<b><u>Electric Steam Production</u></b>			
7	310	Land and Land Rights	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
8	311	Structures and Improvements	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	312	Boiler Plant Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	313	Engines and engine-driven generators	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
10	314	Turbogenerator Units	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
11	315	Accessory Electric Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
12	316	Misc Power Plant Equip	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
13	317	ARO Cost Steam Production	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
14	311-316	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
15		<b><u>Electric Hydro Production</u></b>			
16	330	Land and Land Rights	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
17	331	Structures and Improvements	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
18	332	Reservoirs, Dams, and Water	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
19	333	Water Wheels, Turbines, Generators	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
20	334	Accessory Electric Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
21	335	Misc Power Plant Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
22	336	Roads, Railroads, and Bridges	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
23	337	ARO Cost Hydro Production	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
24	332-335	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
25		<b><u>Electric Other Production</u></b>			
26	340	Land and Land Rights	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
27	341	Structures and Improvements	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
28	342	Fuel Holders, Producers, Accessories	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
29	343	Prime Movers	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
30	344	Generators	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
31	345	Accessory Electric Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
32	346	Misc Power Plant Equipment	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
33	347	ARO Cost Other Production	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
34	341-346	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
35		<b><u>Electric Transmission</u></b>			
36		<b><u>Kentucky System Property</u></b>			
37	350	Land and Land Rights	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
38	352	Structures and Improvements	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
39	353	Station Equipment	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
40	354	Towers and Fixtures	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
41	355	Poles and Fixtures	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
42	356	OH Conductors and Devices	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
43	357	Underground Conduit	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
44	358	UG Conductors and Devices	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7  
PAGE 6 OF 8  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
45	359	ARO Cost Elec Transmission	95.217%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
46	350-358	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
47		<u>Virginia Property</u>			
48	350	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
49	352	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
50	353	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
51	354	Towers and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
52	355	Poles and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
53	356	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
54	352-356	Allowance for Funds Used During Construction	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
47		<u>Electric Distribution</u>			
48		<u>Kentucky System Property</u>			
49	360	Land and Land Rights	99.882%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
50	361	Structures and Improvements	96.986%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
51	362	Station Equipment	97.984%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
52	364	Poles, Towers, and Fixtures	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
53	365	OH Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
54	366	Underground Conduit	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
55	367	UG Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
56	368	Line Transformers	99.831%	DPRODKY, DIRECT	Assigned
57	369	Services	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
58	370	Meters	99.615%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
59	371	Install on Customer Premise	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
60	373	Street Lighting / Signal Systems	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
61	374	ARO Cost Elec Distribution	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
62		<u>Virginia Property</u>			
63	360	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
64	361	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
65	362	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
66	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
67	365	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
68	366	Underground Conduit	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
69	367	UG Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
70	368	Line Transformers	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
71	369	Services	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
72	370	Meters	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
73	371	Install on Customer Premise	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
74	373	Street Lighting / Signal Systems	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
75		<u>Tennessee Property</u>			
76	360	Land and Land Rights	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
77	361	Structures and Improvements	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
78	362	Station Equipment	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
79	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
80	365	OH Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
81	366	Underground Conduit	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
82	367	UG Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7  
PAGE 7 OF 8  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
83	368	Line Transformers	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
84	369	Services	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
85	370	Meters	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
86	371	Install on Customer Premise	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
87		<b><u>Electric General Plant</u></b>			
88	389	Land and Land Rights	90.097%	LABOR	Allocated O&M Labor Expense
89	390	Structures and Improvements	90.097%	LABOR	Allocated O&M Labor Expense
90	391	Office Furniture and Equipment	90.097%	LABOR	Allocated O&M Labor Expense
91	392	Transportation Equipment	90.097%	LABOR	Allocated O&M Labor Expense
92	393	Stores Equipment	90.097%	LABOR	Allocated O&M Labor Expense
93	394	Tools, Shop, and Garage Equipment	90.097%	LABOR	Allocated O&M Labor Expense
94	395	Laboratory Equipment	90.097%	LABOR	Allocated O&M Labor Expense
95	396	Power Operated Equipment	90.097%	LABOR	Allocated O&M Labor Expense
96	397	Communication Equipment	91.028%	LABOR, DIRECT	Allocated O&M Labor Expense, DSM Plant Directly Assigned to Kentucky Retail
97	398	Miscellaneous Equipment	90.097%	LABOR	Allocated O&M Labor Expense
98		<b><u>AMORTIZATION</u></b>			
99	302	Franchises and Consents	100.000%		Plant Account 302
100	303	Misc Intangible Plant	88.653%		Plant Account 303
101	310-317	Electric Steam Production	87.507%	STMSYS	Total Steam Production Plant
102	330-337	Electric Hydro Production	87.507%	HYDSYS	Total Hydraulic Production Plant
103	340-347	Electric Other Production	87.507%	OTHSYS	Total Other Production Plant
104	350-359	Kentucky System Transmission Property	95.082%	KYTRPLT	Kentucky System Transmission Plant
105	350-356	Virginia Transmission Property	13.953%	TRPLTVA	Virginia System Transmission Plant
106	360-374	Kentucky Distribution System	99.716%	DISTPLTK	Total Kentucky Distribution Plant
107	360-371	Virginia and Tennessee Distribution System	0.000%	DIRACDEP	Total Virginia and Tennessee Distribution Plant
108	389-398	General Plant	90.342%	GENPLT	Total General Plant
109	ALL	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
110		<b><u>CONSTRUCTION WORK IN PROGRESS</u></b>			
111	310-347	Production Plant	87.507%	PRODSYS	Total Production System Plant
112	350-359	Kentucky System Transmission Property	95.082%	KYTRPLT	Kentucky System Transmission Plant
113	350-356	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant
114	360-374	Kentucky Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
115	360-371	Virginia and Tennessee Distribution System	0.000%	DIRCWIP	Virginia and Tennessee Directly Assigned
116	389-398	General Plant	90.342%	GENPLT	Total General Plant
117	ALL	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
118		<b><u>WORKING CAPITAL</u></b>			
119	151	Fuel Inventory	87.784%	ENERGY	Energy at Generation Level
120	154	Material and Supplies	88.441%	FUNCTIONAL	Production, Transmission, and Distribution Functional Plant
121	158	Emission Allowances	87.507%	DEMPROD	System Demand - Average 12 Coincident Peaks
122	163	Stores Undistributed	88.441%	M&S	Total Material and Supplies
123	165	Prepayments	89.210%	EXP9245	Total Account 924 and 925 Expense
124		<b><u>ACCUMULATED DEFERRED INCOME TAX</u></b>			
125	190, 282, 283	Production Plant	87.507%	PRODSYS	Total Production System Plant
126	190, 282, 283	Kentucky System Transmission Property	95.082%	KYTRPLT	Kentucky System Transmission Plant
127	190, 282, 283	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PERCENTAGE  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7  
PAGE 8 OF 8  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
128	190, 282, 283	Kentucky and Tennessee Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
129	190, 282, 283	Virginia Distribution System	0.000%	DIRCWIP	Virginia Directly Assigned
130	190, 282, 283	General Plant	90.342%	GENPLT	Total General Plant
131	190, 282, 283	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
132	252	Customer Advances for Construction	98.918%	CUSTADV	Directly Assigned
133	255	Deferred Investment Tax Credits	86.864%	PRODPLT	Total Production Plant

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

JURISDICTIONAL STATISTICS - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: R. M. CONROY

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA (SCHEDULE B-1)	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)
1	Plant in Service	7,905,083,028	(963,785,021)	6,941,298,007	6,168,228,519	88.863%
2	Property Held for Future Use	324,088	-	324,088	324,088	100.000%
3	Accumulated Depreciation and Amortization	(2,831,259,387)	47,142,566	(2,784,116,822)	(2,456,346,945)	88.227%
4	Net Plant in Service (Lines 1+2+3)	5,074,147,728	(916,642,455)	4,157,505,273	3,712,205,662	89.289%
5	Construction Work in Progress	877,437,282	(405,122,643)	472,314,638	411,691,233	87.165%
6	Net Plant (Lines 4+5)	5,951,585,009	(1,321,765,098)	4,629,819,911	4,123,896,895	89.073%
7	Cash Working Capital Allowance	117,121,091	(1,957,029)	115,164,061	107,113,900	93.010%
8	Other Working Capital Allowances	139,022,911	(198,697)	138,824,214	122,500,973	88.242%
9	Customer Advances for Construction	(2,472,128)	-	(2,472,128)	(2,445,372)	98.918%
10	Deferred Income Taxes	(817,689,317)	111,117,662	(706,571,655)	(632,021,921)	89.449%
11	Investment Tax Credits	(94,553,268)	-	(94,553,268)	(82,080,233)	86.808%
12	Other Items	-	-	-	-	0.000%
13	Rate Base (Lines 6 through 12)	5,293,014,298	(1,212,803,163)	4,080,211,135	3,636,964,242	89.137%

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

JURISDICTIONAL STATISTICS - RATE BASE

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: R. M. CONROY

LINE NO.	RATE BASE COMPONENT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA (SCHEDULE B-1)	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)
1	Plant in Service	8,868,199,876	(1,393,935,648)	7,474,264,228	6,641,216,646	88.854%
2	Property Held for Future Use	324,088	-	324,088	324,088	100.000%
3	Accumulated Depreciation and Amortization	(2,985,197,561)	80,746,938	(2,904,450,624)	(2,563,862,480)	88.274%
4	Net Plant in Service (Lines 1+2+3)	5,883,326,402	(1,313,188,710)	4,570,137,692	4,077,678,254	89.224%
5	Construction Work in Progress	248,354,919	(144,193,261)	104,161,658	91,874,163	88.203%
6	Net Plant (Lines 4+5)	6,131,681,321	(1,457,381,971)	4,674,299,350	4,169,552,417	89.202%
7	Cash Working Capital Allowance	131,788,560	(3,676,590)	128,111,970	119,087,393	92.956%
8	Other Working Capital Allowances	150,328,169	(198,697)	150,129,472	132,516,026	88.268%
9	Customer Advances for Construction	(2,472,128)	-	(2,472,128)	(2,445,372)	98.918%
10	Deferred Income Taxes	(884,835,714)	136,840,975	(747,994,739)	(668,663,253)	89.394%
11	Investment Tax Credits	(92,993,888)	-	(92,993,888)	(80,778,668)	86.864%
12	Other Items	-	-	-	-	0.000%
13	Rate Base (Lines 6 through 12)	5,433,496,321	(1,324,416,283)	4,109,080,037	3,669,268,543	89.297%



KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: R. M. CONROY

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LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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THERE HAVE BEEN NO CHANGES IN JURISDICTIONAL PROCEDURES FROM PRIOR CASE.









**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(c)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.*

**Response:**

See attached.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL OPERATING INCOME SUMMARY  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
<b>1</b>	<b><u>OPERATING REVENUES</u></b>					
2	ELECTRIC SALES REVENUES	1,359,492,454	28,354,662	1,387,847,116	153,443,950	1,541,291,066
3	OTHER OPERATING REVENUES	26,162,153	(606,925)	25,555,228		25,555,228
<b>4</b>	<b>TOTAL OPERATING REVENUES</b>	<u>1,385,654,607</u>	<u>27,747,737</u>	<u>1,413,402,344</u>	<u>153,443,950</u>	<u>1,566,846,294</u>
<b>5</b>	<b><u>OPERATING EXPENSES</u></b>					
6	OPERATION AND MAINTENANCE EXPENSE	900,189,073	56,288,380	956,477,454	491,021	956,968,474
7	DEPRECIATION AND AMORTIZATION	169,904,836	20,065,919	189,970,755		189,970,755
8	TAXES OTHER THAN INCOME TAXES	31,917,007	3,104,685	35,021,691	299,523	35,321,214
9	TOTAL INCOME TAXES	84,558,435	(19,670,201)	64,888,233	56,258,602	121,146,835
10	INVESTMENT TAX CREDIT	-	-	-		-
11	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(478)	478	-		-
<b>12</b>	<b>TOTAL OPERATING EXPENSES</b>	<u>1,186,568,873</u>	<u>59,789,261</u>	<u>1,246,358,134</u>	<u>57,049,146</u>	<u>1,303,407,279</u>
<b>13</b>	<b>NET OPERATING INCOME</b>	<u>199,085,734</u>	<u>(32,041,524)</u>	<u>167,044,210</u>	<u>96,394,804</u>	<u>263,439,015</u>
<b>14</b>	<b>CAPITALIZATION ALLOCATED TO KENTUCKY JURISDICTION</b>	<u>3,489,230,276</u>	<u>79,738,152</u>	<u>3,568,968,428</u>		<u>3,568,968,428</u>
<b>15</b>	<b>RATE OF RETURN ON CAPITALIZATION</b>	<u>5.71%</u>		<u>4.68%</u>		<u>7.38%</u>
<b>16</b>	<b>KENTUCKY JURISDICTION RATE BASE</b>	<u>3,636,964,242</u>	<u>32,304,301</u>	<u>3,669,268,543</u>		<u>3,669,268,543</u>
<b>17</b>	<b>RATE OF RETURN ON RATE BASE</b>	<u>5.47%</u>		<u>4.55%</u>		<u>7.18%</u>



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  X BASE PERIOD  X FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
<b>1</b>	<b><u>OPERATING REVENUES</u></b>					
2	ELECTRIC SALES REVENUES	1,359,492,454	31,110,788	1,390,603,242	(2,756,126)	1,387,847,116
3	OTHER OPERATING REVENUES	26,162,153	(606,925)	25,555,228	-	25,555,228
<b>4</b>	<b>TOTAL OPERATING REVENUES</b>	<u>1,385,654,607</u>	<u>30,503,863</u>	<u>1,416,158,470</u>	<u>(2,756,126)</u>	<u>1,413,402,344</u>
<b>5</b>	<b><u>OPERATING EXPENSES</u></b>					
<b>6</b>	<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
7	PRODUCTION EXPENSE	684,109,455	37,593,396	721,702,852	-	721,702,852
8	TRANSMISSION EXPENSE	26,096,899	132,477	26,229,376	-	26,229,376
9	DISTRIBUTION EXPENSE	56,123,157	(3,824,058)	52,299,098	(5,599)	52,293,500
10	CUSTOMER ACCOUNTS EXPENSE	31,919,306	29,082	31,948,387	-	31,948,387
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	1,879,817	131,515	2,011,333	-	2,011,333
12	SALES EXPENSE	70,683	99,802	170,485	(170,485)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	99,989,757	22,801,324	122,791,081	(499,073)	122,292,007
<b>14</b>	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<u>900,189,073</u>	<u>56,963,537</u>	<u>957,152,610</u>	<u>(675,157)</u>	<u>956,477,454</u>
15	DEPRECIATION AND AMORTIZATION	169,904,836	19,855,544	189,760,380	210,375	189,970,755
16	TAXES OTHER THAN INCOME TAXES	31,917,007	3,109,504	35,026,510	(4,819)	35,021,691
17	FEDERAL INCOME TAXES	73,883,769	(22,654,572)	51,229,197	5,100,075	56,329,272
18	STATE INCOME TAXES	10,674,666	(3,064,475)	7,610,190	948,771	8,558,961
19	INVESTMENT TAX CREDIT	-	-	-	-	-
20	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(478)	478	-	-	-
<b>21</b>	<b>TOTAL OPERATING EXPENSES</b>	<u>1,186,568,873</u>	<u>54,210,015</u>	<u>1,240,778,888</u>	<u>5,579,246</u>	<u>1,246,358,134</u>
<b>22</b>	<b>NET OPERATING INCOME</b>	<u>199,085,734</u>	<u>(23,706,152)</u>	<u>175,379,582</u>	<u>(8,335,371)</u>	<u>167,044,210</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 1 OF 12  
WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	BASE PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2		
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	614,990,880	93.576%	575,486,901	(62,753,539)	512,733,362	DIRECT ASSIGN
4	442.2	COMMERCIAL	386,809,825	95.366%	368,883,447	(39,310,197)	329,573,251	DIRECT ASSIGN
5	442.3	INDUSTRIAL	445,475,880	97.002%	432,118,313	(45,943,771)	386,174,542	DIRECT ASSIGN
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	10,216,472	96.786%	9,888,100	(531,834)	9,356,266	DIRECT ASSIGN
7	445	OTHER SALES TO PUBLIC AUTHORITIES	<u>128,525,836</u>	94.656%	<u>121,657,932</u>	<u>(13,756,438)</u>	<u>107,901,494</u>	DIRECT ASSIGN
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,586,018,893		1,508,034,693	(162,295,778)	1,345,738,915	
9	447	SALES FOR RESALE	126,947,362	10.834%	13,753,539	-	13,753,539	DIRECT ASSIGN & ENERGY
10	449.1	PROVISION FOR RATE REFUNDS	<u>(634,749)</u>	0.000%	-	-	-	DIRECT ASSIGN
11		TOTAL SALES OF ELECTRICITY	<u>1,712,331,506</u>		<u>1,521,788,232</u>	<u>(162,295,778)</u>	<u>1,359,492,454</u>	
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	3,801,175	95.692%	3,637,410	-	3,637,410	DIRECT ASSIGN
14	451	ELECTRIC SERVICE REVENUES	2,362,463	94.053%	2,221,956	-	2,221,956	DIRECT ASSIGN
15	454	RENT FROM ELECTRIC PROPERTY	3,340,325	94.887%	3,169,546	-	3,169,546	DIRECT ASSIGN
16	456	OTHER MISCELLANEOUS REVENUE	<u>18,060,218</u>	94.867%	<u>17,133,241</u>	-	<u>17,133,241</u>	DIRECT ASSIGN & DEMAND
17		TOTAL OTHER OPERATING REVENUES	<u>27,564,182</u>		<u>26,162,153</u>	-	<u>26,162,153</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>1,739,895,688</u>		<u>1,547,950,385</u>	<u>(162,295,778)</u>	<u>1,385,654,607</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	10,111,063	86.759%	8,772,287	-	8,772,287	TOTAL STEAM PLANT
23	501	FUEL	497,275,801	87.784%	436,530,344	(31,379,410)	405,150,934	ENERGY
24	502	STEAM EXPENSES	21,270,620	86.759%	18,454,241	(557,406)	17,896,835	TOTAL STEAM PLANT
25	504	STEAM TRANSFERRED-CREDIT	-	86.759%	-	-	-	TOTAL STEAM PLANT

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  X  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL  UPDATED  REVISED  
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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
26	505	ELECTRIC EXPENSES	8,107,434	86.759%	7,033,953	-	7,033,953	TOTAL STEAM PLANT
27	506	MISC STEAM POWER EXPENSES	29,327,708	86.759%	25,444,513	(11,661,681)	13,782,833	TOTAL STEAM PLANT
28	507	RENTS	9,869	86.759%	8,562	-	8,562	TOTAL STEAM PLANT
29	509	ALLOWANCES	190,456	86.759%	165,238	(93,199)	72,039	TOTAL STEAM PLANT
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	8,785,900	86.759%	7,622,586	-	7,622,586	TOTAL STEAM PLANT
31	511	MAINTENANCE OF STRUCTURES	6,467,581	86.759%	5,611,228	-	5,611,228	TOTAL STEAM PLANT
32	512	MAINTENANCE OF BOILER PLANT	50,588,178	87.784%	44,408,505	(1,013,909)	43,394,596	ENERGY
33	513	MAINTENANCE OF ELECTRIC PLANT	12,116,254	87.784%	10,636,175	-	10,636,175	ENERGY
34	514	MAINTENANCE OF MISC STEAM PLANT	2,166,125	86.759%	1,879,315	-	1,879,315	TOTAL STEAM PLANT
35		TOTAL STEAM GENERATION	<u>646,416,989</u>		<u>566,566,947</u>	<u>(44,705,605)</u>	<u>521,861,342</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	6,453	87.273%	5,632	-	5,632	TOTAL HYDRAULIC PLANT
38	536	WATER FOR POWER	-	87.273%	-	-	-	TOTAL HYDRAULIC PLANT
39	537	HYDRAULIC EXPENSES	-	87.273%	-	-	-	TOTAL HYDRAULIC PLANT
40	538	ELECTRIC EXPENSES	-	87.273%	-	-	-	TOTAL HYDRAULIC PLANT
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	101,286	87.273%	88,395	-	88,395	TOTAL HYDRAULIC PLANT
42	540	RENTS	-	87.273%	-	-	-	TOTAL HYDRAULIC PLANT
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	172,587	87.273%	150,621	-	150,621	TOTAL HYDRAULIC PLANT
44	542	MAINTENANCE OF STRUCTURES	202,201	87.273%	176,466	-	176,466	TOTAL HYDRAULIC PLANT
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	1,950	87.273%	1,702	-	1,702	TOTAL HYDRAULIC PLANT
46	544	MAINTENANCE OF ELECTRIC PLANT	158,687	87.784%	139,302	-	139,302	ENERGY
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	6,467	87.273%	5,644	-	5,644	TOTAL HYDRAULIC PLANT
48		TOTAL HYDRAULIC GENERATION	<u>649,631</u>		<u>567,761</u>	<u>-</u>	<u>567,761</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	288,476	87.182%	251,500	-	251,500	TOTAL OTHER PROD PLANT
51	547	OTHER FUEL	75,809,965	87.784%	66,549,287	-	66,549,287	ENERGY
52	548	GENERATION EXPENSES	175,769	87.182%	153,239	-	153,239	TOTAL OTHER PROD PLANT

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
53	549	MISC OTHER POWER GENERATION EXPENSES	165,143	87.182%	143,976	-	143,976	TOTAL OTHER PROD PLANT
54	550	RENTS	15,317	87.182%	13,354	-	13,354	TOTAL OTHER PROD PLANT
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	96,385	87.182%	84,031	-	84,031	TOTAL OTHER PROD PLANT
56	552	MAINTENANCE OF STRUCTURES	171,718	87.182%	149,707	-	149,707	TOTAL OTHER PROD PLANT
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,947,568	87.182%	1,697,934	-	1,697,934	TOTAL OTHER PROD PLANT
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	257,603	87.182%	224,584	-	224,584	TOTAL OTHER PROD PLANT
59		TOTAL OTHER GENERATION	<u>78,927,944</u>		<u>69,267,611</u>	-	<u>69,267,611</u>	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	104,395,643	87.763%	91,621,173	-	91,621,173	DEMAND AND ENERGY
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,532,706	87.507%	1,341,225	-	1,341,225	DEMAND
63	557	OTHER EXPENSES	<u>(633,184)</u>	86.808%	<u>(549,658)</u>	-	<u>(549,658)</u>	TOTAL PRODUCTION PLANT
64		TOTAL OTHER POWER SUPPLY	<u>105,295,165</u>		<u>92,412,741</u>	-	<u>92,412,741</u>	
65		TOTAL PRODUCTION EXPENSES	<u>831,289,728</u>		<u>728,815,060</u>	<u>(44,705,605)</u>	<u>684,109,455</u>	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,615,658	89.208%	1,441,295	-	1,441,295	TOTAL TRANS OPERATIONS LABOR
68	561	LOAD DISPATCHING	3,359,000	89.208%	2,996,495	-	2,996,495	TOTAL TRANSMISSION PLANT
69	562	STATION EXPENSES	886,723	89.208%	791,027	-	791,027	TOTAL TRANSMISSION PLANT
70	563	OVERHEAD LINE EXPENSES	982,181	89.208%	876,183	-	876,183	TOTAL TRANSMISSION PLANT
71	564	UNDERGROUND LINE EXPENSES	-	89.208%	-	-	-	TOTAL TRANSMISSION PLANT
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	3,732,010	89.208%	3,329,250	-	3,329,250	TOTAL TRANSMISSION PLANT
73	566	MISC TRANSMISSION EXPENSES	10,919,132	89.208%	9,740,735	-	9,740,735	TOTAL TRANSMISSION PLANT AND DIRECT
74	567	RENTS	84,761	89.208%	75,614	-	75,614	TOTAL TRANSMISSION PLANT
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	89.208%	-	-	-	TOTAL TRANSMISSION PLANT
76	569	MAINTENANCE OF STRUCTURES	-	89.208%	-	-	-	TOTAL TRANSMISSION PLANT
77	570	MAINTENANCE OF STATION EQUIPMENT	2,360,857	89.208%	2,106,072	-	2,106,072	TOTAL TRANSMISSION PLANT
78	571	MAINTENANCE OF OVERHEAD LINES	5,435,226	89.360%	4,856,898	-	4,856,898	TOTAL TRANSMISSION PLANT AND DIRECT
79	572	MAINTENANCE OF UNDERGROUND LINES	-	89.208%	-	-	-	TOTAL TRANSMISSION PLANT

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	270,403	89.208%	241,221	-	241,221	TOTAL TRANSMISSION PLANT
81	575	MISO DAY 1 AND 2 EXPENSE	47,288	-756.839%	(357,893)	-	(357,893)	TOTAL TRANSMISSION PLANT AND DIRECT
82		TOTAL TRANSMISSION EXPENSES	29,693,239		26,096,899	-	26,096,899	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,427,571	94.410%	1,347,777	-	1,347,777	TOTAL DISTRIBUTION PLANT
85	581	LOAD DISPATCHING	975,642	93.600%	913,204	-	913,204	TOTAL ACCT 360-362 SUBSTATIONS
86	582	STATION EXPENSES	1,761,201	93.600%	1,648,489	-	1,648,489	TOTAL ACCT 360-362 SUBSTATIONS
87	583	OVERHEAD LINE EXPENSES	6,240,564	92.894%	5,797,131	-	5,797,131	TOTAL ACCT 364-365 OVHD LINES
88	584	UNDERGROUND LINE EXPENSES	60	97.842%	59	-	59	TOTAL ACCT 366-367 UG LINES
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	97.419%	-	-	-	TOTAL ACCT 373 STREET LIGHTING
90	586	METER EXPENSES	7,876,161	94.671%	7,456,448	-	7,456,448	TOTAL ACCT 370 METERS
91	587	CUSTOMER INSTALLATIONS EXPENSES	(26,060)	95.287%	(24,832)	-	(24,832)	TOTAL ACCT 371 CUSTOMER INSTALL
92	588	MISC DISTRIBUTION EXPENSES	4,087,007	94.410%	3,858,563	-	3,858,563	TOTAL DISTRIBUTION PLANT
93	589	RENTS	(519)	94.410%	(490)	-	(490)	TOTAL DISTRIBUTION PLANT
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	68,061	94.410%	64,257	-	64,257	TOTAL DISTRIBUTION PLANT
95	591	MAINTENANCE OF STRUCTURES	-	93.600%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
96	592	MAINTENANCE OF STATION EQUIPMENT	1,080,842	93.600%	1,011,670	-	1,011,670	TOTAL ACCT 360-362 SUBSTATIONS
97	593	MAINTENANCE OF OVERHEAD LINES	35,843,130	90.926%	32,590,643	-	32,590,643	TOTAL ACCT 364-365 OVHD LINES
98	594	MAINTENANCE OF UNDERGROUND LINES	905,914	97.842%	886,364	-	886,364	TOTAL ACCT 366-367 UG LINES
99	595	MAINTENANCE OF LINE TRANSFORMERS	112,966	95.255%	107,605	-	107,605	TOTAL ACCT 368 LINE TRANSFORMER
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	17	97.419%	17	-	17	TOTAL ACCT 373 STREET LIGHTING
101	597	MAINTENANCE OF METERS	-	94.671%	-	-	-	TOTAL ACCT 370 METERS
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	493,856	94.410%	466,252	-	466,252	TOTAL DISTRIBUTION PLANT
103		TOTAL DISTRIBUTION EXPENSES	60,846,414		56,123,157	-	56,123,157	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	3,226,328	94.755%	3,057,101	-	3,057,101	TOTAL CUSTOMER ACCTS LABOR
106	902	METER READING EXPENSES	5,348,146	94.755%	5,067,627	-	5,067,627	CUSTOMERS

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	17,675,369	94.755%	16,748,266	-	16,748,266	CUSTOMERS
108	904	UNCOLLECTIBLE ACCOUNTS	7,244,660	94.755%	6,864,666	-	6,864,666	CUSTOMERS
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	191,700	94.755%	181,645	-	181,645	TOTAL ACCT 902-904 CUST ACCTS
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>33,686,203</u>		<u>31,919,306</u>	-	<u>31,919,306</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	330,409	99.885%	330,029	-	330,029	TOTAL CUSTOMER SERVICE LABOR
113	908	CUSTOMER ASSISTANCE EXPENSES	18,023,880	100.000%	18,023,880	(17,482,659)	541,221	DIRECT ASSIGN
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	328,975	94.714%	311,585	-	311,585	CUSTOMERS
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	697,643	99.905%	696,982	-	696,982	TOTAL ACCT 908-909 CUST SERV
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>19,380,908</u>		<u>19,362,476</u>	<u>(17,482,659)</u>	<u>1,879,817</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	99.885%	-	-	-	TOTAL SALES EXP LABOR
119	912	DEMONSTRATING AND SELLING EXPENSES	-	94.714%	-	-	-	CUSTOMERS
120	913	ADVERTISING EXPENSES	74,628	94.714%	70,683	-	70,683	CUSTOMERS
121	916	MISC SALES EXPENSES	-	94.714%	-	-	-	TOTAL ACCT 912-913 SALES EXP
122		TOTAL SALES EXPENSES	<u>74,628</u>		<u>70,683</u>	-	<u>70,683</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	34,339,229	90.193%	30,971,511	-	30,971,511	LABOR
125	921	OFFICE SUPPLIES AND EXPENSES	9,318,871	90.193%	8,404,951	-	8,404,951	LABOR
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,768,196)	90.193%	(4,300,570)	-	(4,300,570)	LABOR
127	923	OUTSIDE SERVICES	21,917,116	90.193%	19,767,660	(26,819)	19,740,841	LABOR
128	924	PROPERTY INSURANCE	4,742,571	88.705%	4,206,921	-	4,206,921	TOTAL PLANT
129	925	INJURIES AND DAMAGES	3,172,711	90.193%	2,861,557	-	2,861,557	LABOR
130	926	EMPLOYEE PENSION AND BENEFITS	31,434,386	90.193%	28,351,552	-	28,351,552	LABOR
131	927	FRANCHISE REQUIREMENTS	(661)	0.000%	-	-	-	DIRECT ASSIGN
132	928	REGULATORY COMMISSION EXPENSES	1,315,353	53.727%	706,694	-	706,694	DIRECT ASSIGN AND ENERGY

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4)	BASE PERIOD JURISDICTIONAL (5)	JURISDICTIONAL METHOD / DESCRIPTION (6)
			\$		\$	\$	\$	
133	929	DUPLICATE CHARGES--CREDIT	661	0.000%	-	-	-	DIRECT ASSIGN
134	930.1	GENERAL ADVERTISING EXPENSES	722,868	95.609%	691,125	-	691,125	ENERGY
135	930.2	MISC GENERAL EXPENSES	4,185,382	94.996%	3,975,953	-	3,975,953	LABOR
136	931	RENTS	2,483,335	90.193%	2,239,790	-	2,239,790	LABOR
137	935	MAINTENANCE OF GENERAL PLANT	2,372,066	90.193%	2,139,433	-	2,139,433	LABOR
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>111,235,693</u>		<u>100,016,576</u>	<u>(26,819)</u>	<u>99,989,757</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>1,086,206,813</u>		<u>962,404,156</u>	<u>(62,215,083)</u>	<u>900,189,073</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	201,110,843	88.748%	178,481,819	(8,576,983)	169,904,836	FUNCTIONAL PLANT
141	408	TAXES OTHER THAN INCOME TAXES	36,649,897	90.123%	33,030,131	(1,113,124)	31,917,007	DIRECT ASSIGN, NET PLANT, PLANT, LABOR
142	409-411	FEDERAL INCOME TAXES	113,105,231	90.002%	101,796,865	(27,913,096)	73,883,769	CALCULATED
143	409-411	STATE INCOME TAXES	17,656,440	89.867%	15,867,358	(5,192,692)	10,674,666	CALCULATED
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	<u>(546)</u>	87.507%	<u>(478)</u>	-	<u>(478)</u>	DEMAND
146		TOTAL OPERATING EXPENSES	<u>1,454,728,677</u>		<u>1,291,579,851</u>	<u>(105,010,979)</u>	<u>1,186,568,873</u>	
147		NET OPERATING INCOME	<u>285,167,010</u>		<u>256,370,534</u>	<u>(57,284,799)</u>	<u>199,085,734</u>	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	636,681,927	94.019%	598,599,985	(78,193,831)	520,406,154	DIRECT ASSIGN
4	442.2	COMMERCIAL	404,163,983	95.461%	385,820,490	(51,224,189)	334,596,301	DIRECT ASSIGN
5	442.3	INDUSTRIAL	482,180,321	97.629%	470,749,538	(77,669,471)	393,080,067	DIRECT ASSIGN
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	9,256,010	95.542%	8,843,378	(332,969)	8,510,409	DIRECT ASSIGN
7	445	OTHER SALES TO PUBLIC AUTHORITIES	<u>134,905,779</u>	94.934%	<u>128,071,668</u>	<u>(18,797,661)</u>	<u>109,274,007</u>	DIRECT ASSIGN
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,667,188,020		1,592,085,059	(226,218,122)	1,365,866,937	
9	447	SALES FOR RESALE	144,156,313	17.159%	24,736,304	-	24,736,304	DIRECT ASSIGN & ENERGY
10	449.1	PROVISION FOR RATE REFUNDS	-		-	-	-	DIRECT ASSIGN
11		TOTAL SALES OF ELECTRICITY	<u>1,811,344,332</u>		<u>1,616,821,364</u>	<u>(226,218,122)</u>	<u>1,390,603,242</u>	
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	3,956,662	95.692%	3,786,198	-	3,786,198	DIRECT ASSIGN
14	451	ELECTRIC SERVICE REVENUES	2,214,792	94.047%	2,082,947	-	2,082,947	DIRECT ASSIGN
15	454	RENT FROM ELECTRIC PROPERTY	3,679,709	94.887%	3,491,578	-	3,491,578	DIRECT ASSIGN
16	456	OTHER MISCELLANEOUS REVENUE	<u>17,229,388</u>	93.994%	<u>16,194,505</u>	-	<u>16,194,505</u>	DIRECT ASSIGN & DEMAND
17		TOTAL OTHER OPERATING REVENUES	<u>27,080,551</u>		<u>25,555,228</u>	-	<u>25,555,228</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>1,838,424,883</u>		<u>1,642,376,592</u>	<u>(226,218,122)</u>	<u>1,416,158,470</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	12,495,311	86.819%	10,848,358	-	10,848,358	TOTAL STEAM PLANT
23	501	FUEL	478,674,513	87.784%	420,201,323	(46,297,948)	373,903,376	ENERGY
24	502	STEAM EXPENSES	29,662,265	86.819%	25,752,609	(4,794,048)	20,958,561	TOTAL STEAM PLANT
25	504	STEAM TRANSFERRED-CREDIT	-	86.819%	-	-	-	TOTAL STEAM PLANT



KENTUCKY UTILITIES COMPANY  
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DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
26	505	ELECTRIC EXPENSES	7,011,908	86.819%	6,087,699	-	6,087,699	TOTAL STEAM PLANT
27	506	MISC STEAM POWER EXPENSES	38,926,552	86.819%	33,795,810	(17,054,190)	16,741,620	TOTAL STEAM PLANT
28	507	RENTS	-	86.819%	-	-	-	TOTAL STEAM PLANT
29	509	ALLOWANCES	94,392	86.819%	81,951	(26,028)	55,923	TOTAL STEAM PLANT
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	9,056,351	86.819%	7,862,672	-	7,862,672	TOTAL STEAM PLANT
31	511	MAINTENANCE OF STRUCTURES	6,441,658	86.819%	5,592,611	-	5,592,611	TOTAL STEAM PLANT
32	512	MAINTENANCE OF BOILER PLANT	50,727,578	87.784%	44,530,876	(3,367,843)	41,163,033	ENERGY
33	513	MAINTENANCE OF ELECTRIC PLANT	10,233,861	87.784%	8,983,729	-	8,983,729	ENERGY
34	514	MAINTENANCE OF MISC STEAM PLANT	3,367,768	86.819%	2,923,877	-	2,923,877	TOTAL STEAM PLANT
35		TOTAL STEAM GENERATION	<u>646,692,157</u>		<u>566,661,515</u>	<u>(71,540,057)</u>	<u>495,121,458</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	TOTAL HYDRAULIC PLANT
38	536	WATER FOR POWER	-	-	-	-	-	TOTAL HYDRAULIC PLANT
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	TOTAL HYDRAULIC PLANT
40	538	ELECTRIC EXPENSES	-	-	-	-	-	TOTAL HYDRAULIC PLANT
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	9,378	87.277%	8,185	-	8,185	TOTAL HYDRAULIC PLANT
42	540	RENTS	-	87.277%	-	-	-	TOTAL HYDRAULIC PLANT
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	214,045	87.277%	186,812	-	186,812	TOTAL HYDRAULIC PLANT
44	542	MAINTENANCE OF STRUCTURES	148,648	87.277%	129,736	-	129,736	TOTAL HYDRAULIC PLANT
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	87.277%	-	-	-	TOTAL HYDRAULIC PLANT
46	544	MAINTENANCE OF ELECTRIC PLANT	31,008	87.784%	27,220	-	27,220	ENERGY
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	10,554	87.277%	9,211	-	9,211	TOTAL HYDRAULIC PLANT
48		TOTAL HYDRAULIC GENERATION	<u>413,633</u>		<u>361,164</u>	<u>-</u>	<u>361,164</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	375,068	87.070%	326,573	-	326,573	TOTAL OTHER PROD PLANT
51	547	OTHER FUEL	159,434,754	87.784%	139,958,767	-	139,958,767	ENERGY
52	548	GENERATION EXPENSES	362,023	87.070%	315,215	-	315,215	TOTAL OTHER PROD PLANT
53	549	MISC OTHER POWER GENERATION EXPENSES	4,372,727	87.070%	3,807,351	-	3,807,351	TOTAL OTHER PROD PLANT

KENTUCKY UTILITIES COMPANY  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1) \$	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4) \$	FORECASTED PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6)
54	550	RENTS	-	87.070%	-	-	-	TOTAL OTHER PROD PLANT
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	191,100	87.070%	166,391	-	166,391	TOTAL OTHER PROD PLANT
56	552	MAINTENANCE OF STRUCTURES	394,345	87.070%	343,358	-	343,358	TOTAL OTHER PROD PLANT
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	4,809,780	87.070%	4,187,895	-	4,187,895	TOTAL OTHER PROD PLANT
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	<u>7,964,534</u>	87.070%	<u>6,934,752</u>	-	<u>6,934,752</u>	TOTAL OTHER PROD PLANT
59		TOTAL OTHER GENERATION	<u>177,904,330</u>		<u>156,040,301</u>	-	<u>156,040,301</u>	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	77,959,172	87.756%	68,413,605	-	68,413,605	DEMAND AND ENERGY
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,661,410	87.507%	1,453,850	-	1,453,850	DEMAND
63	557	OTHER EXPENSES	<u>359,725</u>	86.864%	<u>312,473</u>	-	<u>312,473</u>	TOTAL PRODUCTION PLANT
64		TOTAL OTHER POWER SUPPLY	<u>79,980,307</u>		<u>70,179,928</u>	-	<u>70,179,928</u>	
65		TOTAL PRODUCTION EXPENSES	<u>904,990,427</u>		<u>793,242,909</u>	<u>(71,540,057)</u>	<u>721,702,852</u>	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,748,004	89.403%	1,562,765	-	1,562,765	TOTAL TRANS OPERATIONS LABOR
68	561	LOAD DISPATCHING	3,825,565	89.403%	3,420,163	-	3,420,163	TOTAL TRANSMISSION PLANT
69	562	STATION EXPENSES	865,153	89.403%	773,471	-	773,471	TOTAL TRANSMISSION PLANT
70	563	OVERHEAD LINE EXPENSES	930,394	89.403%	831,798	-	831,798	TOTAL TRANSMISSION PLANT
71	564	UNDERGROUND LINE EXPENSES	-	89.403%	-	-	-	TOTAL TRANSMISSION PLANT
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	4,301,649	89.403%	3,845,795	-	3,845,795	TOTAL TRANSMISSION PLANT
73	566	MISC TRANSMISSION EXPENSES	10,873,800	89.403%	9,721,483	-	9,721,483	TOTAL TRANSMISSION PLANT AND DIRECT
74	567	RENTS	-	-	-	-	-	TOTAL TRANSMISSION PLANT
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	TOTAL TRANSMISSION PLANT
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	TOTAL TRANSMISSION PLANT
77	570	MAINTENANCE OF STATION EQUIPMENT	2,695,281	89.403%	2,409,657	-	2,409,657	TOTAL TRANSMISSION PLANT
78	571	MAINTENANCE OF OVERHEAD LINES	4,350,709	89.589%	3,897,752	-	3,897,752	TOTAL TRANSMISSION PLANT AND DIRECT
79	572	MAINTENANCE OF UNDERGROUND LINES	-	89.403%	-	-	-	TOTAL TRANSMISSION PLANT
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	122,162	89.403%	109,216	-	109,216	TOTAL TRANSMISSION PLANT

KENTUCKY UTILITIES COMPANY  
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DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1) \$	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4) \$	FORECASTED PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6)
81	575	MISO DAY 1 AND 2 EXPENSE	141,420	-242.345%	(342,725)	-	(342,725)	TOTAL TRANSMISSION PLANT AND DIRECT
82		TOTAL TRANSMISSION EXPENSES	29,854,137		26,229,376	-	26,229,376	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,493,193	94.575%	1,412,189	-	1,412,189	TOTAL DISTRIBUTION PLANT
85	581	LOAD DISPATCHING	1,109,544	93.811%	1,040,879	-	1,040,879	TOTAL ACCT 360-362 SUBSTATIONS
86	582	STATION EXPENSES	1,896,513	93.811%	1,779,146	-	1,779,146	TOTAL ACCT 360-362 SUBSTATIONS
87	583	OVERHEAD LINE EXPENSES	4,586,758	93.166%	4,273,322	-	4,273,322	TOTAL ACCT 364-365 OVHD LINES
88	584	UNDERGROUND LINE EXPENSES	542	97.791%	530	-	530	TOTAL ACCT 366-367 UG LINES
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	97.425%	-	-	-	TOTAL ACCT 373 STREET LIGHTING
90	586	METER EXPENSES	8,153,391	94.757%	7,725,897	-	7,725,897	TOTAL ACCT 370 METERS
91	587	CUSTOMER INSTALLATIONS EXPENSES	(112,008)	95.287%	(106,729)	-	(106,729)	TOTAL ACCT 371 CUSTOMER INSTALL
92	588	MISC DISTRIBUTION EXPENSES	4,880,264	94.575%	4,615,516	-	4,615,516	TOTAL DISTRIBUTION PLANT
93	589	RENTS	-	-	-	-	-	TOTAL DISTRIBUTION PLANT
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	34,129	94.575%	32,278	-	32,278	TOTAL DISTRIBUTION PLANT
95	591	MAINTENANCE OF STRUCTURES	-	93.811%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
96	592	MAINTENANCE OF STATION EQUIPMENT	1,173,683	93.811%	1,101,049	-	1,101,049	TOTAL ACCT 360-362 SUBSTATIONS
97	593	MAINTENANCE OF OVERHEAD LINES	32,495,769	90.936%	29,550,316	-	29,550,316	TOTAL ACCT 364-365 OVHD LINES
98	594	MAINTENANCE OF UNDERGROUND LINES	748,731	97.791%	732,194	-	732,194	TOTAL ACCT 366-367 UG LINES
99	595	MAINTENANCE OF LINE TRANSFORMERS	103,920	95.357%	99,095	-	99,095	TOTAL ACCT 368 LINE TRANSFORMER
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	155	97.425%	151	-	151	TOTAL ACCT 373 STREET LIGHTING
101	597	MAINTENANCE OF METERS	-	94.757%	-	-	-	TOTAL ACCT 370 METERS
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	45,748	94.575%	43,266	-	43,266	TOTAL DISTRIBUTION PLANT
103		TOTAL DISTRIBUTION EXPENSES	56,610,332		52,299,098	-	52,299,098	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	2,979,467	94.755%	2,823,189	-	2,823,189	TOTAL CUSTOMER ACCTS LABOR
106	902	METER READING EXPENSES	5,398,133	94.755%	5,114,992	-	5,114,992	CUSTOMERS
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	18,408,138	94.755%	17,442,601	-	17,442,601	CUSTOMERS

KENTUCKY UTILITIES COMPANY  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1) \$	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4) \$	FORECASTED PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6)
108	904	UNCOLLECTIBLE ACCOUNTS	6,798,000	94.755%	6,441,434	-	6,441,434	CUSTOMERS
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	133,156	94.755%	126,172	-	126,172	TOTAL ACCT 902-904 CUST ACCTS
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>33,716,894</u>		<u>31,948,387</u>	-	<u>31,948,387</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	328,580	99.854%	328,102	-	328,102	TOTAL CUSTOMER SERVICE LABOR
113	908	CUSTOMER ASSISTANCE EXPENSES	19,076,550	100.000%	19,076,550	(18,480,201)	596,349	DIRECT ASSIGN
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	366,574	94.714%	347,196	-	347,196	CUSTOMERS
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	740,424	99.900%	739,686	-	739,686	TOTAL ACCT 908-909 CUST SERV
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>20,512,128</u>		<u>20,491,534</u>	<u>(18,480,201)</u>	<u>2,011,333</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	99.854%	-	-	-	TOTAL SALES EXP LABOR
119	912	DEMONSTRATING AND SELLING EXPENSES	-	94.714%	-	-	-	CUSTOMERS
120	913	ADVERTISING EXPENSES	180,000	94.714%	170,485	-	170,485	CUSTOMERS
121	916	MISC SALES EXPENSES	-	94.714%	-	-	-	TOTAL ACCT 912-913 SALES EXP
122		TOTAL SALES EXPENSES	<u>180,000</u>		<u>170,485</u>	-	<u>170,485</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	38,011,395	90.097%	34,247,082	-	34,247,082	LABOR
125	921	OFFICE SUPPLIES AND EXPENSES	9,201,662	90.097%	8,290,411	-	8,290,411	LABOR
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(5,295,379)	90.097%	(4,770,971)	-	(4,770,971)	LABOR
127	923	OUTSIDE SERVICES	22,572,351	90.097%	20,336,984	-	20,336,984	LABOR
128	924	PROPERTY INSURANCE	5,865,990	88.653%	5,200,353	-	5,200,353	TOTAL PLANT
129	925	INJURIES AND DAMAGES	3,687,717	90.097%	3,322,518	-	3,322,518	LABOR
130	926	EMPLOYEE PENSION AND BENEFITS	51,092,477	90.097%	46,032,729	-	46,032,729	LABOR
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	DIRECT ASSIGN
132	928	REGULATORY COMMISSION EXPENSES	1,762,860	95.010%	1,674,886	-	1,674,886	DIRECT ASSIGN AND ENERGY
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	DIRECT ASSIGN

KENTUCKY UTILITIES COMPANY  
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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
134	930.1	GENERAL ADVERTISING EXPENSES	521,995	95.609%	499,073	-	499,073	ENERGY
135	930.2	MISC GENERAL EXPENSES	4,219,983	94.948%	4,006,788	-	4,006,788	LABOR
136	931	RENTS	2,133,914	90.097%	1,922,590	-	1,922,590	LABOR
137	935	MAINTENANCE OF GENERAL PLANT	2,251,618	90.097%	2,028,638	-	2,028,638	LABOR
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>136,026,583</u>		<u>122,791,081</u>	-	<u>122,791,081</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>1,181,890,501</u>		<u>1,047,172,869</u>	<u>(90,020,258)</u>	<u>957,152,610</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	239,971,068	88.761%	213,000,412	(23,240,032)	189,760,380	FUNCTIONAL PLANT
141	408	TAXES OTHER THAN INCOME TAXES	40,737,389	89.994%	36,661,033	(1,634,523)	35,026,510	DIRECT ASSIGN, NET PLANT, PLANT, LABOR
142	409-411	FEDERAL INCOME TAXES	92,315,008	92.724%	85,598,226	(34,369,029)	51,229,197	CALCULATED
143	409-411	STATE INCOME TAXES	15,099,244	92.746%	14,003,884	(6,393,694)	7,610,190	CALCULATED
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	87.507%	-	-	-	DEMAND
146		TOTAL OPERATING EXPENSES	<u>1,570,013,210</u>		<u>1,396,436,424</u>	<u>(155,657,536)</u>	<u>1,240,778,888</u>	
147		NET OPERATING INCOME	<u>268,411,673</u>		<u>245,940,168</u>	<u>(70,560,586)</u>	<u>175,379,582</u>	

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPARISON OF TOTAL COMPANY ACTIVITY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA: \_\_\_X\_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
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SCHEDULE C-2.2  
SHEET 1 OF 4

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Actual Jul-14	Actual Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	Forecast Dec-14	Forecast Jan-15	Forecast Feb-15	TOTAL
1	403	DEPRECIATION EXPENSE	15,123,671	15,177,201	15,208,621	15,408,630	15,619,904	15,665,668	16,848,031	17,175,281	17,206,747	17,489,510	17,770,553	17,794,741	196,488,558
2	404	AMORTIZATION EXPENSE	737,586	737,117	735,983	770,217	810,367	825,765	875	875	875	875	875	875	4,622,285
3	4081	TAXES OTHER THAN INCOME TAXES	2,987,606	3,148,162	2,921,520	2,958,683	2,985,382	3,095,580	2,829,393	3,056,803	3,062,312	2,960,764	3,320,512	3,323,180	36,649,897
4	4118	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	(546)	(0)	-	-	-	-	-	-	-	-	-	-	(546)
5	440	RESIDENTIAL REVENUE	(57,473,187)	(38,142,853)	(40,314,941)	(48,224,152)	(49,132,009)	(51,419,359)	(47,375,856)	(41,845,741)	(46,331,905)	(62,314,816)	(70,254,788)	(62,161,273)	(614,990,880)
6	4422	COMMERCIAL REVENUE	(31,605,792)	(29,973,759)	(31,957,389)	(32,704,993)	(33,075,526)	(33,961,009)	(33,265,376)	(30,281,369)	(29,408,241)	(33,501,620)	(35,050,480)	(32,024,272)	(386,809,825)
7	4423	INDUSTRIAL REVENUE	(35,675,117)	(37,540,851)	(37,212,948)	(37,078,025)	(36,722,997)	(37,595,783)	(36,743,318)	(36,748,849)	(37,001,793)	(38,503,695)	(37,759,514)	(36,892,989)	(445,475,880)
8	444	PUBLIC STREET AND HIGHWAY LIGHTING REVENUE	(990,514)	(939,835)	(952,030)	(860,365)	(894,886)	(1,019,371)	(737,603)	(769,461)	(747,668)	(752,107)	(781,410)	(771,223)	(10,216,472)
9	445	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(10,647,514)	(10,312,282)	(10,271,101)	(11,366,916)	(10,709,258)	(11,135,936)	(10,829,215)	(10,257,556)	(10,238,752)	(11,060,036)	(11,142,706)	(10,554,563)	(128,525,836)
10	447	SALES FOR RESALE REVENUE	(10,936,897)	(8,140,273)	(11,272,459)	(10,940,984)	(10,503,805)	(11,797,236)	(10,975,080)	(10,213,332)	(8,704,909)	(10,102,229)	(12,267,563)	(11,092,595)	(126,947,362)
11	449	PROVISION FOR REFUND REVENUE	-	-	-	17,652	617,098	-	-	-	-	-	-	-	634,749
12	450	FORFEITED DISCOUNTS	(434,492)	(310,032)	(187,023)	(240,586)	(366,519)	(379,333)	(307,569)	(307,569)	(307,569)	(307,569)	(326,457)	(326,457)	(3,801,175)
13	451	ELECTRIC SERVICE REVENUE	(214,231)	(246,227)	(242,794)	(204,399)	(200,289)	(226,999)	(164,598)	(164,598)	(164,598)	(164,598)	(164,598)	(184,566)	(2,362,463)
14	454	RENT FROM ELECTRIC PROPERTY	(315,507)	(314,089)	(288,688)	(326,952)	(296,503)	(332,146)	(148,324)	(235,877)	(235,877)	(235,877)	(305,242)	(305,242)	(3,340,325)
15	456	OTHER MISCELLANEOUS REVENUE	(1,485,494)	(1,155,718)	(1,363,074)	(1,562,952)	(1,684,793)	(1,652,218)	(1,717,208)	(1,302,463)	(1,399,200)	(1,380,791)	(1,723,635)	(1,632,671)	(18,060,218)
16	500	STEAM OPERATION SUPERVISION AND ENGINEERING	731,652	807,202	798,589	719,817	803,643	756,688	993,635	1,037,360	919,233	972,699	815,748	754,796	10,111,063
17	501	FUEL	38,710,329	25,991,021	39,661,021	45,043,076	44,583,354	48,038,144	43,427,306	39,138,396	37,649,888	45,822,758	47,811,606	41,398,576	497,275,801
18	502	STEAM EXPENSES	1,725,655	1,331,562	1,588,970	1,659,193	1,682,915	1,739,171	1,766,902	1,766,354	1,599,625	1,743,612	2,456,620	2,210,041	21,270,620
19	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
20	505	ELECTRIC EXPENSES	712,011	595,649	740,642	585,555	632,615	625,830	864,459	776,878	684,375	701,577	622,526	565,316	8,107,434
21	506	MISC STEAM POWER EXPENSES	2,141,124	1,818,813	2,163,969	2,041,441	2,563,928	2,994,195	1,976,562	2,369,301	2,400,020	2,894,383	3,076,259	2,887,713	29,327,708
22	507	RENTS	967	1,000	1,000	1,000	1,000	1,000	1,040	865	865	1,132	-	-	9,869
23	509	ALLOWANCES	13,023	10,741	12,131	12,553	12,693	13,539	29,879	22,046	20,930	25,251	8,835	8,835	190,456
24	510	MAINTENANCE SUPERVISION AND ENGINEERING	790,090	694,719	624,603	570,798	551,740	676,918	1,202,254	1,171,601	657,892	551,085	636,210	657,991	8,785,900
25	511	MAINTENANCE OF STRUCTURES	515,231	413,362	805,752	548,269	622,095	586,683	406,613	632,745	565,358	478,271	453,797	439,405	6,467,581
26	512	MAINTENANCE OF BOILER PLANT	6,333,645	10,803,178	4,625,856	3,118,891	2,773,121	2,288,925	3,037,180	4,077,889	6,232,187	2,658,373	2,158,942	2,479,993	50,588,178
27	513	MAINTENANCE OF ELECTRIC PLANT	844,281	817,169	582,778	441,945	812,677	421,123	581,883	1,490,417	1,789,952	2,872,424	500,908	960,696	12,116,254
28	514	MAINTENANCE OF MISC STEAM PLANT	110,242	216,407	95,746	155,617	116,905	264,399	182,249	175,500	232,931	115,768	247,022	253,339	2,166,125
29	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	592	789	749	828	828	749	345	615	451	506	-	-	6,453
30	536	WATER FOR POWER	-	-	-	-	-	-	-	-	-	-	-	-	-
31	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
33	539	MISC HYDRAULIC POWER GENERATION EXPENSES	46,884	842	1,207	877	877	877	(2,244)	3,504	3,442	43,470	774	774	101,286
34	540	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	10,725	13,695	10,283	9,330	11,833	8,492	25,868	17,498	14,599	15,543	18,465	16,256	172,587
36	542	MAINTENANCE OF STRUCTURES	5,786	11,034	8,560	15,773	18,052	10,984	41,684	18,644	32,155	17,889	11,141	10,498	202,201
37	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAY	-	-	-	-	1,834	-	(383)	171	173	155	-	-	1,950
38	544	MAINTENANCE OF ELECTRIC PLANT	(4,798)	1,099	5,440	1,370	42,034	61,029	6,777	12,283	16,891	11,445	2,558	2,558	158,687
39	545	MAINTENANCE OF MISC HYDRAULIC PLANT	1,225	429	230	487	316	266	211	493	614	454	871	871	6,467
40	546	OTHER OPERATION SUPERVISION AND ENGINEERING	20,351	20,668	18,034	18,247	17,242	16,421	49,608	27,178	20,026	18,931	32,688	29,081	288,476
41	547	OTHER FUEL	9,270,622	11,124,431	3,794,562	3,382,008	4,226,949	3,247,133	2,166,846	4,879,687	5,210,851	6,702,798	8,517,052	13,287,028	75,809,965
42	548	GENERATION EXPENSES	(20,874)	27,321	25,445	30,202	22,618	24,102	2,045	3,528	4,662	(677)	30,192	27,205	175,769
43	549	MISC OTHER POWER GENERATION EXPENSES	13,155	13,628	9,742	11,832	12,713	12,328	809	20,545	25,047	(747)	23,046	23,046	165,143
44	550	RENTS	2,288	2,476	2,554	1,860	(1,860)	1,240	1,447	2,495	3,297	(479)	-	-	15,317
45	551	MAINTENANCE SUPERVISION AND ENGINEERING	12,572	9,844	2,719	2,688	2,859	2,691	16,326	10,084	6,921	7,595	11,693	10,395	96,385
46	552	MAINTENANCE OF STRUCTURES	14,896	5,384	12,876	14,164	14,993	13,920	22,094	29,577	21,391	22,621	0	(0)	171,718
47	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	222,817	222,047	141,491	244,679	138,997	120,709	68,247	152,110	130,038	111,866	182,217	212,351	1,947,568
48	554	MAINTENANCE OF MISC OTHER POWER GENERATION PL	14,632	31,231	20,079	7,145	25,071	24,526	32,765	32,377	22,154	25,516	11,053	11,053	257,603
49	555	PURCHASED POWER	13,743,711	14,424,129	9,306,318	5,552,633	5,844,514	5,485,981	6,122,603	6,626,648	8,986,331	10,179,005	10,769,802	7,353,969	104,395,643
50	556	SYSTEM CONTROL AND LOAD DISPATCHING	129,769	130,305	145,823	130,998	134,461	150,075	54,370	147,801	112,476	127,318	141,504	127,806	1,532,706
51	557	OTHER EXPENSES	5,079	7,550	9,163	5,305	2,098	3,412	17,072	32,935	36,638	(794,617)	12,757	29,424	(633,184)
52	560	TRANS OPERATION SUPERVISION AND ENGINEERING	138,910	127,140	137,745	141,515	124,006	151,146	115,908	152,693	118,812	127,961	147,497	132,324	1,615,658
53	561	LOAD DISPATCHING	278,100	273,590	239,855	275,244	238,358	245,339	262,428	373,920	260,008	311,579	325,534	275,045	3,359,000
54	562	STATION EXPENSES	75,586	62,015	85,791	167,070	208,436	(51,317)	15,034	67,180	59,292	64,280	65,635	66,720	886,723
55	563	OVERHEAD LINE EXPENSES	87,145	51,450	96,008	94,443	62,754	91,895	71,606	94,960	92,777	92,725	70,845	75,575	982,181
56	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
57	565	TRANSMISSION OF ELECTRICITY BY OTHERS	261,681	770,159	69,773	172,436	194,386	239,795	214,203	437,744	364,375	319,569	330,870	357,018	3,732,010
58	566	MISC TRANSMISSION EXPENSES	808,308	739,187	815,772	807,344	937,394	913,562	850,493	1,126,351	1,062,246	1,059,169	896,014	903,293	10,919,132
59	567	RENTS	2,776	50,576	11,344	3,767	2,776	3,284	10,237	-	-	-	-	-	84,761
60	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
61	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
62	570	MAINTENANCE OF STATION EQUIPMENT	207,277	65,663	181,373	258,784	243,271	274,791	110,253	274,186	201,837	193,060	167,202	183,160	2,360,857
63	571	MAINTENANCE OF OVERHEAD LINES	373,283	363,289	431,788	978,778	1,104,832	(86,866)	488,373	472,724	425,333	408,373	236,611	238,709	5,435,226

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPARISON OF TOTAL COMPANY ACTIVITY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA: \_\_\_X\_\_\_BASE PERIOD \_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_UPDATED \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 2 OF 4

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Actual Mar-14	Actual Apr-14	Actual May-14	Actual Jun-14	Actual Jul-14	Actual Aug-14	Forecast Sep-14	Forecast Oct-14	Forecast Nov-14	Forecast Dec-14	Forecast Jan-15	Forecast Feb-15	TOTAL
64	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	-	-
65	573	MAINTENANCE OF MISC TRANSMISSION PLANT	40,656	21,609	39,700	16,898	34,733	22,911	18,263	20,518	25,119	20,525	3,489	5,982	270,403
66	575	MISO DAY 1 AND 2 EXPENSE	(14,747)	(14,747)	(14,579)	(14,505)	(14,728)	(14,715)	25,187	25,692	25,692	25,692	16,523	16,523	47,288
67	580	DISTR OPERATION SUPERVISION AND ENGINEERING	121,313	148,859	206,436	184,518	118,568	114,592	31,397	100,559	87,729	84,162	118,421	111,018	1,427,571
68	581	LOAD DISPATCHING	69,784	81,333	56,509	93,223	85,304	58,433	73,548	93,440	88,440	93,440	91,095	91,095	975,642
69	582	STATION EXPENSES	133,402	102,363	144,783	179,909	173,926	137,065	19	180,183	199,198	182,688	166,142	161,524	1,761,201
70	583	OVERHEAD LINE EXPENSES	1,347,062	1,318,348	289,895	594,773	431,746	499,552	42,351	374,737	314,909	290,966	400,558	335,667	6,240,564
71	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	33	27	60
72	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
73	586	METER EXPENSES	647,389	654,959	610,797	678,831	699,423	686,357	583,177	804,824	570,160	648,594	676,136	615,513	7,876,161
74	587	CUSTOMER INSTALLATIONS EXPENSES	(5,675)	(7,272)	(12,884)	(7,952)	(3,735)	(116)	30,241	-	-	-	(9,334)	(9,334)	(26,060)
75	588	MISC DISTRIBUTION EXPENSES	355,415	360,886	398,080	395,570	366,759	404,097	91,177	319,543	310,305	322,219	383,579	379,577	4,087,007
76	589	RENTS	10	-	5,332	-	-	680	(6,541)	-	-	-	-	-	(519)
77	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	16,840	671	5,774	12,009	12,818	9,442	(1,492)	4,000	4,000	4,000	-	-	68,061
78	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	592	MAINTENANCE OF STATION EQUIPMENT	94,105	82,185	125,880	67,609	65,429	88,337	161,674	83,453	65,571	70,230	91,929	84,440	1,080,842
80	593	MAINTENANCE OF OVERHEAD LINES	1,722,732	3,314,034	3,475,251	2,962,355	2,761,324	2,870,303	4,490,212	3,107,505	2,751,031	2,800,139	2,841,090	2,747,153	35,843,130
81	594	MAINTENANCE OF UNDERGROUND LINES	34,086	46,604	44,200	36,056	37,329	56,601	349,275	68,018	56,726	62,599	57,351	57,069	905,914
82	595	MAINTENANCE OF LINE TRANSFORMERS	17,013	7,458	15,573	6,813	10,603	12,212	8,293	7,000	8,000	8,000	6,000	6,000	112,966
83	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEM	-	-	-	-	-	(164)	164	-	-	-	9	8	17
84	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
85	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	328,249	26,967	55,467	51,996	24,569	9,624	(9,015)	2,000	2,000	2,000	-	-	493,856
86	901	CUSTOMER ACCTS SUPERVISION	306,512	268,686	274,691	277,642	309,954	304,967	171,702	308,012	251,212	256,875	262,093	233,982	3,226,328
87	902	METER READING EXPENSES	390,900	452,639	414,007	395,364	423,545	415,696	554,453	483,838	476,678	490,436	412,737	437,853	5,348,146
88	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	1,472,875	1,429,604	1,395,202	1,480,443	1,330,578	1,379,618	1,726,812	1,665,921	1,403,699	1,445,317	1,517,256	1,428,044	17,675,369
89	904	UNCOLLECTIBLE ACCOUNTS	486,712	328,295	337,595	449,979	748,044	1,084,996	885,323	520,872	396,864	338,980	1,133,000	534,000	7,244,660
90	905	MISC CUSTOMER ACCOUNTS EXPENSE	10,173	22,339	16,446	7,569	5,204	11,822	37,234	24,677	16,710	18,256	11,111	10,159	191,700
91	907	CUSTOMER SERVICE AND INFO SUPERVISION	33,374	27,998	45,002	62,423	(7,038)	28,640	7,348	27,432	28,769	24,492	26,783	25,185	330,409
92	908	CUSTOMER ASSISTANCE EXPENSES	884,721	1,181,702	1,451,843	2,667,552	1,460,689	1,519,261	2,209,195	1,094,931	1,414,269	2,040,813	1,029,881	1,069,023	18,023,880
93	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	37,404	59,187	17,244	26,915	18,100	37,932	(38,315)	21,900	17,900	79,100	24,454	27,154	328,976
94	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	51,879	43,161	12,015	105,158	103,845	47,547	8,830	50,500	88,600	88,000	38,054	60,054	697,643
95	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
96	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
97	913	ADVERTISING EXPENSES	-	4,414	-	5,238	216	(216)	(5,024)	-	-	-	70,000	-	74,628
98	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
99	920	ADMINISTRATIVE AND GENERAL SALARIES	3,082,835	2,952,198	2,600,009	2,754,293	3,101,785	2,512,089	3,033,632	3,141,076	2,407,603	2,624,097	3,251,911	2,877,701	34,339,229
100	921	OFFICE SUPPLIES AND EXPENSES	1,110,158	818,852	851,912	85,686	592,034	537,882	1,466,567	831,985	669,167	815,547	763,483	775,599	9,318,871
101	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(429,080)	(420,942)	(402,057)	(411,066)	(403,230)	(341,766)	(173,724)	(460,170)	(431,461)	(438,450)	(444,287)	(411,963)	(4,768,196)
102	923	OUTSIDE SERVICES	1,541,383	1,375,315	1,497,169	2,450,647	1,489,829	954,694	2,791,030	1,973,739	1,957,579	2,593,708	1,620,017	1,672,006	21,917,116
103	924	PROPERTY INSURANCE	537,389	452,220	199,402	456,083	405,231	406,369	230,705	401,281	401,281	401,281	450,048	401,281	4,742,571
104	925	INJURIES AND DAMAGES	246,596	411,441	486,405	(81,250)	587,937	297,517	54,029	258,276	258,808	47,303	327,200	278,449	3,172,711
105	926	EMPLOYEE PENSION AND BENEFITS	3,181,559	2,701,744	1,461,456	2,103,659	2,326,519	2,279,644	1,884,865	2,420,698	2,507,254	2,327,720	4,140,756	4,098,512	31,434,386
106	927	FRANCHISE REQUIREMENTS	331	336	337	326	319	617	(2,627)	-	-	-	-	-	(661)
107	928	REGULATORY COMMISSION EXPENSES	226,227	122,673	75,200	523,895	72,607	6,591	(101,215)	56,907	56,907	56,907	109,327	109,327	1,315,353
108	929	DUPLICATE CHARGES--CREDIT	(331)	(336)	(337)	(326)	(319)	(317)	2,627	-	-	-	-	-	661
109	9301	GENERAL ADVERTISING EXPENSES	40,546	206,994	65,262	(6,356)	141,234	(314)	(56,627)	81,803	81,803	81,803	43,359	43,359	722,868
110	9302	MISC GENERAL EXPENSES	323,830	350,679	348,919	297,343	326,906	255,766	253,559	380,971	449,130	375,365	497,943	324,971	4,185,382
111	931	RENTS	36,276	43,242	43,497	849,074	200,385	253,002	169,033	176,880	175,288	182,040	182,040	182,040	2,483,335
112	935	MAINTENANCE OF GENERAL PLANT	307,667	131,690	207,326	241,909	212,229	151,021	165,490	207,043	201,716	224,568	165,966	155,441	2,372,066
113		OPERATING (INCOME) LOSS	(33,792,310)	(16,854,260)	(31,065,454)	(37,127,073)	(36,512,835)	(43,461,229)	(36,188,031)	(25,356,530)	(26,945,830)	(41,289,599)	(47,433,775)	(39,901,757)	(415,928,681)

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPARISON OF TOTAL COMPANY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 3 OF 4

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL
1	403	DEPRECIATION EXPENSE	19,359,709	19,381,548	19,425,407	19,474,527	19,679,957	20,165,527	20,470,997	20,488,447	20,507,704	20,395,990	20,289,543	20,321,212	239,960,566
2	404	AMORTIZATION EXPENSE	875	875	875	875	875	875	875	875	875	875	875	875	10,502
3	4081	TAXES OTHER THAN INCOME TAXES	3,325,253	3,325,998	3,325,221	3,324,676	3,328,170	3,328,178	3,463,990	3,463,946	3,460,614	3,465,203	3,462,853	3,463,287	40,737,389
4	4118	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
5	440	RESIDENTIAL REVENUE	(55,368,162)	(57,396,786)	(47,129,319)	(42,802,934)	(47,623,308)	(62,806,978)	(72,082,154)	(63,709,020)	(55,582,427)	(44,409,679)	(39,764,691)	(48,006,469)	(636,681,927)
6	4422	COMMERCIAL REVENUE	(37,291,346)	(38,168,154)	(33,586,874)	(31,174,801)	(30,468,771)	(34,204,216)	(35,664,195)	(33,216,969)	(31,519,092)	(30,150,408)	(32,631,785)	(36,087,372)	(404,163,983)
7	4423	INDUSTRIAL REVENUE	(41,975,886)	(42,969,367)	(38,237,932)	(39,247,631)	(39,775,908)	(40,305,168)	(39,268,520)	(38,611,192)	(38,236,418)	(38,822,566)	(41,485,541)	(43,244,192)	(482,180,321)
8	444	PUBLIC STREET AND HIGHWAY LIGHTING REVENUE	(778,917)	(774,040)	(733,016)	(765,977)	(749,266)	(758,599)	(790,324)	(778,705)	(782,307)	(782,580)	(777,991)	(784,289)	(9,256,010)
9	445	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(12,233,161)	(12,402,978)	(10,990,303)	(10,651,558)	(10,700,632)	(11,330,243)	(11,389,034)	(10,892,458)	(10,597,297)	(10,366,505)	(11,286,410)	(12,065,201)	(134,905,779)
10	447	SALES FOR RESALE REVENUE	(15,222,800)	(14,707,787)	(12,032,028)	(9,408,022)	(9,135,051)	(11,141,301)	(13,820,364)	(13,185,841)	(11,358,238)	(8,500,290)	(12,488,802)	(13,155,790)	(144,156,313)
11	449	PROVISION FOR REFUND REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
12	450	FORFEITED DISCOUNTS	(326,457)	(326,457)	(326,457)	(326,457)	(326,457)	(326,457)	(332,986)	(332,986)	(332,986)	(332,986)	(332,986)	(332,986)	(3,956,662)
13	451	ELECTRIC SERVICE REVENUE	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(184,566)	(2,214,792)
14	454	RENT FROM ELECTRIC PROPERTY	(305,242)	(305,242)	(305,242)	(305,242)	(305,242)	(305,242)	(308,043)	(308,043)	(308,043)	(308,043)	(308,043)	(308,043)	(3,679,709)
15	456	OTHER MISCELLANEOUS REVENUE	(1,560,738)	(1,516,439)	(1,422,721)	(1,170,179)	(1,218,541)	(1,395,381)	(1,708,626)	(1,799,262)	(1,382,933)	(1,124,280)	(1,403,990)	(1,526,298)	(17,229,388)
16	500	STEAM OPERATION SUPERVISION AND ENGINEERING	970,617	872,898	869,456	943,364	808,380	825,389	838,582	847,748	969,515	817,951	2,780,173	951,238	12,495,311
17	501	FUEL	46,333,048	46,847,754	41,453,785	30,760,003	29,648,948	42,802,623	46,734,336	44,814,236	38,985,523	25,762,639	41,520,334	43,011,285	478,674,513
18	502	STEAM EXPENSES	2,514,333	2,465,415	2,532,959	2,295,301	2,043,598	2,489,355	2,599,544	2,575,320	2,603,724	2,509,350	2,494,707	2,538,659	29,662,265
19	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
20	505	ELECTRIC EXPENSES	612,361	614,612	595,257	636,172	534,194	557,082	585,620	581,879	648,701	557,232	518,024	570,774	7,011,908
21	506	MISC STEAM POWER EXPENSES	3,270,998	3,259,331	3,176,042	3,048,889	2,714,511	3,314,196	3,598,209	3,391,938	3,031,529	2,815,795	3,654,800	3,650,314	38,926,552
22	507	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
23	509	ALLOWANCES	8,835	8,835	8,835	8,835	8,835	8,835	8,962	8,962	8,962	8,962	2,767	2,767	94,392
24	510	MAINTENANCE SUPERVISION AND ENGINEERING	667,602	651,115	670,104	938,074	873,130	721,215	635,565	640,402	816,926	1,278,667	561,049	602,502	9,056,351
25	511	MAINTENANCE OF STRUCTURES	536,039	529,426	549,397	478,496	471,840	467,394	495,340	495,604	642,597	664,488	517,105	593,932	6,441,658
26	512	MAINTENANCE OF BOILER PLANT	2,469,840	2,864,510	3,062,627	6,581,991	5,838,690	2,448,018	2,266,596	2,743,053	3,610,576	12,137,730	4,205,790	2,498,157	50,727,578
27	513	MAINTENANCE OF ELECTRIC PLANT	516,543	462,217	604,635	1,167,748	859,652	680,029	446,671	425,509	640,505	3,451,220	529,557	449,575	10,233,861
28	514	MAINTENANCE OF MISC STEAM PLANT	216,450	251,769	321,542	238,677	244,789	226,146	200,094	229,382	310,394	261,280	388,497	478,748	3,367,768
29	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
30	536	WATER FOR POWER	-	-	-	-	-	-	-	-	-	-	-	-	-
31	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
32	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
33	539	MISC HYDRAULIC POWER GENERATION EXPENSES	774	774	774	774	774	774	789	789	789	789	789	789	9,378
34	540	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
35	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	17,943	17,964	18,355	18,762	16,286	16,872	18,158	17,585	19,613	16,563	18,198	17,746	214,045
36	542	MAINTENANCE OF STRUCTURES	25,987	10,997	11,111	11,228	10,514	10,886	11,433	11,196	11,854	10,915	11,438	11,289	148,648
37	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAY	-	-	-	-	-	-	-	-	-	-	-	-	-
38	544	MAINTENANCE OF ELECTRIC PLANT	2,558	2,558	2,558	2,558	2,558	2,558	2,610	2,610	2,610	2,610	2,610	2,610	31,008
39	545	MAINTENANCE OF MISC HYDRAULIC PLANT	871	871	871	871	871	871	888	888	888	888	888	888	10,554
40	546	OTHER OPERATION SUPERVISION AND ENGINEERING	31,062	31,526	32,113	33,026	28,058	28,735	31,972	31,583	34,785	29,357	31,852	30,997	375,068
41	547	OTHER FUEL	15,075,058	15,649,832	7,403,564	12,066,018	15,884,457	13,079,768	14,001,796	12,050,081	13,115,175	17,350,732	9,410,276	14,347,997	159,434,754
42	548	GENERATION EXPENSES	30,491	29,834	30,081	31,057	26,978	28,021	30,075	30,138	33,694	29,319	31,293	31,039	362,023
43	549	MISC OTHER POWER GENERATION EXPENSES	350,741	367,830	371,474	376,345	330,878	341,190	375,025	376,547	376,805	369,300	363,788	372,804	4,372,727
44	550	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
45	551	MAINTENANCE SUPERVISION AND ENGINEERING	11,108	11,275	11,486	68,815	10,026	10,270	11,431	11,291	12,444	10,490	11,388	11,080	191,100
46	552	MAINTENANCE OF STRUCTURES	30,713	30,712	32,791	30,713	30,713	32,791	31,328	31,328	47,157	31,328	33,447	33,447	394,345
47	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	330,460	319,407	945,327	437,379	354,294	321,933	298,667	321,497	372,472	386,320	334,236	387,788	4,809,780
48	554	MAINTENANCE OF MISC OTHER POWER GENERATION PL	591,263	601,286	682,052	1,342,679	573,110	596,701	550,562	548,689	584,168	548,033	541,724	804,271	7,964,534
49	555	PURCHASED POWER	3,612,862	4,084,907	3,920,829	9,166,452	9,310,024	8,209,382	9,185,424	9,327,753	6,513,828	9,166,438	2,278,992	3,182,281	77,959,172
50	556	SYSTEM CONTROL AND LOAD DISPATCHING	140,949	138,238	141,257	143,871	124,901	122,666	138,837	139,038	157,259	129,944	143,539	140,911	1,661,410
51	557	OTHER EXPENSES	55,557	23,829	37,402	30,182	15,346	35,131	32,866	23,572	17,572	25,618	43,210	19,440	359,725
52	560	TRANS OPERATION SUPERVISION AND ENGINEERING	150,609	145,973	149,945	152,823	130,967	128,760	143,774	146,380	166,872	133,202	151,326	147,373	1,748,004
53	561	LOAD DISPATCHING	338,642	300,902	334,431	332,192	307,716	290,616	318,498	308,696	342,855	297,337	334,931	318,749	3,825,565
54	562	STATION EXPENSES	67,314	71,628	72,707	74,863	68,152	69,663	66,375	70,656	75,231	79,460	75,071	74,033	865,153
55	563	OVERHEAD LINE EXPENSES	70,845	85,036	80,306	73,210	75,575	70,845	72,262	77,088	79,501	77,088	86,738	81,900	930,394
56	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
57	565	TRANSMISSION OF ELECTRICITY BY OTHERS	367,103	334,183	335,421	484,196	467,264	331,024	313,733	299,941	331,708	357,609	361,859	317,608	4,301,649
58	566	MISC TRANSMISSION EXPENSES	912,605	890,605	880,866	911,825	855,896	858,736	914,416	921,843	926,980	925,895	939,973	934,160	10,873,800
59	567	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
60	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
61	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
62	570	MAINTENANCE OF STATION EQUIPMENT	208,474	234,582	271,785	263,866	232,063	197,980	202,519	217,712	231,163	210,750	224,362	200,025	2,695,281
63	571	MAINTENANCE OF OVERHEAD LINES	735,565	262,399	283,030	255,892	253,545	339,415	377,100	370,326	370,416	372,829	362,175	368,017	4,350,709



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPARISON OF TOTAL COMPANY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 4 OF 4

WITNESS: K. W. BLAKE

Line No.	Acct No.	Account Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL
64	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	-	-	-	-	-
65	573	MAINTENANCE OF MISC TRANSMISSION PLANT	9,209	16,653	11,539	5,039	31,915	8,117	3,489	5,982	4,284	8,303	5,445	12,187	122,162
66	575	MISO DAY 1 AND 2 EXPENSE	11,785	11,785	11,785	11,785	11,785	11,785	11,785	11,785	11,785	11,785	11,785	11,785	141,420
67	580	DISTR OPERATION SUPERVISION AND ENGINEERING	154,016	136,414	117,814	120,191	105,554	101,831	121,703	118,850	133,255	118,012	127,928	137,625	1,493,193
68	581	LOAD DISPATCHING	91,095	91,095	91,095	91,095	91,095	91,095	93,829	93,829	93,829	93,829	93,829	93,829	1,109,544
69	582	STATION EXPENSES	150,107	136,873	164,598	170,936	138,963	167,027	156,114	156,425	179,061	155,175	154,524	166,710	1,896,513
70	583	OVERHEAD LINE EXPENSES	470,314	410,314	376,989	334,180	317,532	297,297	415,254	352,259	385,966	388,388	400,358	437,907	4,586,758
71	584	UNDERGROUND LINE EXPENSES	66	73	34	32	30	33	28	21	45	42	61	77	542
72	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
73	586	METER EXPENSES	680,610	634,359	692,033	715,073	565,504	658,102	734,723	651,199	765,607	678,096	665,155	712,930	8,153,391
74	587	CUSTOMER INSTALLATIONS EXPENSES	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(112,008)
75	588	MISC DISTRIBUTION EXPENSES	405,637	430,390	417,011	417,772	375,528	367,173	379,856	393,737	432,276	407,419	425,534	427,931	4,880,264
76	589	RENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
77	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	5,000	9,951	-	-	-	-	5,178	-	2,000	2,000	5,000	5,000	34,129
78	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	592	MAINTENANCE OF STATION EQUIPMENT	88,204	94,125	111,319	100,702	88,716	103,209	89,947	82,185	109,374	97,922	101,487	106,493	1,173,683
80	593	MAINTENANCE OF OVERHEAD LINES	2,873,168	2,920,799	2,783,178	2,474,900	2,561,512	2,613,539	1,851,924	1,797,000	3,007,883	3,218,255	3,172,844	3,220,767	32,495,769
81	594	MAINTENANCE OF UNDERGROUND LINES	61,235	68,265	61,602	53,406	49,445	52,013	57,980	60,450	64,617	73,396	69,048	77,274	748,731
82	595	MAINTENANCE OF LINE TRANSFORMERS	9,500	14,778	7,000	6,000	6,000	6,000	9,000	6,500	10,000	9,642	10,000	9,500	103,920
83	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEM	19	21	10	9	9	9	8	6	13	12	17	22	155
84	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
85	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	4,451	16,277	-	-	-	-	4,818	3,000	4,098	3,812	4,345	4,947	45,748
86	901	CUSTOMER ACCTS SUPERVISION	250,796	250,655	249,928	268,746	225,701	219,284	255,652	251,838	274,156	224,531	264,658	243,522	2,979,467
87	902	METER READING EXPENSES	475,625	412,766	430,854	458,065	408,559	443,334	420,820	448,568	456,289	485,717	484,093	473,443	5,398,133
88	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	1,616,826	1,522,289	1,560,576	1,604,726	1,441,572	1,534,875	1,470,585	1,489,486	1,607,643	1,460,181	1,580,892	1,518,487	18,408,138
89	904	UNCOLLECTIBLE ACCOUNTS	867,000	734,000	867,000	400,000	133,000	331,000	1,178,000	555,000	485,000	208,000	139,000	901,000	6,798,000
90	905	MISC CUSTOMER ACCOUNTS EXPENSE	11,541	11,159	11,302	11,638	10,238	10,640	10,760	10,772	12,095	10,388	11,372	11,287	133,156
91	907	CUSTOMER SERVICE AND INFO SUPERVISION	27,384	26,103	29,537	27,748	25,732	26,685	26,203	27,317	29,958	26,545	27,214	28,154	328,580
92	908	CUSTOMER ASSISTANCE EXPENSES	1,608,547	2,205,647	1,749,518	1,611,688	1,671,829	1,701,782	1,067,454	1,089,663	1,401,143	1,241,188	1,972,215	1,755,876	19,076,550
93	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	32,554	32,554	32,554	32,554	29,854	24,400	24,454	27,154	32,834	32,554	32,554	32,554	366,574
94	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	62,054	46,054	72,054	56,054	72,454	50,054	38,346	60,810	80,642	59,346	65,810	76,746	740,424
95	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
96	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
97	913	ADVERTISING EXPENSES	-	-	70,000	-	-	-	70,000	-	-	-	40,000	-	180,000
98	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
99	920	ADMINISTRATIVE AND GENERAL SALARIES	3,241,978	3,136,154	3,246,925	3,323,476	2,857,850	2,851,452	3,147,475	3,154,310	3,597,875	2,949,491	3,282,804	3,221,605	38,011,395
100	921	OFFICE SUPPLIES AND EXPENSES	765,485	713,733	732,240	758,039	726,761	766,932	747,690	775,674	824,345	779,849	727,352	883,562	9,201,662
101	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(447,357)	(434,382)	(446,073)	(455,469)	(406,686)	(410,641)	(435,966)	(440,025)	(487,381)	(423,300)	(449,676)	(458,423)	(5,295,379)
102	923	OUTSIDE SERVICES	1,625,588	1,834,636	2,275,413	1,608,887	1,724,413	2,309,606	1,645,140	1,737,478	1,964,028	1,803,433	1,877,733	2,165,996	22,572,351
103	924	PROPERTY INSURANCE	489,105	440,338	440,338	489,105	440,338	448,288	490,738	440,338	440,338	638,606	554,229	554,229	5,865,990
104	925	INJURIES AND DAMAGES	323,085	275,337	291,311	323,074	274,329	304,314	340,573	291,171	308,578	356,179	291,293	308,473	3,687,717
105	926	EMPLOYEE PENSION AND BENEFITS	4,304,242	4,324,407	4,311,502	4,398,777	4,287,302	4,333,286	4,201,891	4,174,993	4,197,005	4,165,737	4,196,780	4,196,555	51,092,477
106	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
107	928	REGULATORY COMMISSION EXPENSES	171,264	171,264	171,264	171,264	171,264	171,264	122,546	122,546	122,546	122,546	122,546	122,546	1,762,860
108	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-
109	9301	GENERAL ADVERTISING EXPENSES	43,359	43,359	43,359	43,359	43,889	43,886	43,464	43,464	43,464	43,464	43,464	43,464	521,995
110	9302	MISC GENERAL EXPENSES	262,117	334,679	321,408	280,928	321,976	326,934	484,495	368,700	346,029	355,707	447,623	369,387	4,219,983
111	931	RENTS	179,112	179,112	175,737	175,737	175,737	172,940	180,740	180,740	180,740	177,773	177,773	177,773	2,133,914
112	935	MAINTENANCE OF GENERAL PLANT	215,598	195,420	185,089	203,824	155,058	179,811	165,312	160,700	201,139	208,336	195,556	185,775	2,251,618
113		OPERATING (INCOME) LOSS	(40,154,233)	(42,130,244)	(30,643,269)	(19,546,139)	(25,195,784)	(39,289,914)	(46,450,219)	(38,279,925)	(28,907,097)	(10,108,683)	(22,623,437)	(32,496,980)	(375,825,925)

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(d)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.*

**Response:**

See attached.

SCHEDULE D

JURISDICTIONAL ADJUSTMENTS OF OPERATING INCOME

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1a	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER
WPD-2.1b	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  X  BASE PERIOD  X  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1

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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	512,733,362	7,672,792	520,406,154	-	520,406,154	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
4	442.2	COMMERCIAL	329,573,251	5,023,051	334,596,301	166,732	334,763,033	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
5	442.3	INDUSTRIAL	386,174,542	6,905,524	393,080,067	(283,727)	392,796,340	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	9,356,266	(845,857)	8,510,409	(270,352)	8,240,057	Variance reflects forecasted change in billing determinants from the base period to the forecasted period at current tariff rates.
7	445	OTHER SALES TO PUBLIC AUTHORITIES	107,901,494	1,372,512	109,274,007	56,298	109,330,305	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,345,738,915	20,128,023	1,365,866,937	(331,050)	1,365,535,888	
9	447	SALES FOR RESALE	13,753,539	10,982,765	24,736,304	(2,425,076)	22,311,228	Variance is based on generation and off-system sales forecast which reflects both sales to third parties as well as intercompany sales to LG&E. The Forecasted Period reflects changes in available generation due to addition of Cane Run 7 and retirement of Cane Run units 4, 5, and 6.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,359,492,454	31,110,788	1,390,603,242	(2,756,126)	1,387,847,116	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	3,637,410	148,788	3,786,198	-	3,786,198	Variance is based on projected revenue increase.
14	451	ELECTRIC SERVICE REVENUES	2,221,956	(139,009)	2,082,947	-	2,082,947	Variance reflects assumption of lower level of reconnects given severity of early 2014 winter weather.
15	454	RENT FROM ELECTRIC PROPERTY	3,169,546	322,032	3,491,578	-	3,491,578	Variance reflects trend in this account and is based on a historic average.
16	456	OTHER MISCELLANEOUS REVENUE	17,133,241	(938,735)	16,194,505	-	16,194,505	Variance is due primarily the expiration of two transmission contracts.
17		TOTAL OTHER OPERATING REVENUES	26,162,153	(606,925)	25,555,228	-	25,555,228	
18		<b>TOTAL OPERATING REVENUES</b>	1,385,654,607	30,503,863	1,416,158,470	(2,756,126)	1,413,402,344	

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
19		<b>OPERATING EXPENSES</b>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	8,772,287	2,076,070	10,848,358	-	10,848,358	Variance reflects changes in headcount, assumed 3% average wage inflation and changes in generation fleet.
23	501	FUEL	405,150,934	(31,247,558)	373,903,376	-	373,903,376	Variance is based on generation forecast inclusive of the impact of Cane Run 7 Combined cycle displacing some coal-fired generation.
24	502	STEAM EXPENSES	17,896,835	3,061,727	20,958,561	-	20,958,561	Variance reflects changes in headcount, assumed 3% average wage inflation and changes in generation fleet. Labor costs budgeted here were in Account 505 in base year. Limestone usage also increased due to run times and new equipment
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
26	505	ELECTRIC EXPENSES	7,033,953	(946,254)	6,087,699	-	6,087,699	Labor costs included for base year were budgeted to Account 502.
27	506	MISC STEAM POWER EXPENSES	13,782,833	2,958,787	16,741,620	-	16,741,620	Variance reflects increased usage of ammonia, activated carbon and hydrated lime.
28	507	RENTS	8,562	(8,562)	-	-	-	- Item not budgeted in forecast period due to immateriality.
29	509	ALLOWANCES	72,039	(16,116)	55,923	-	55,923	Customary changes in the ordinary course of business.
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	7,622,586	240,087	7,862,672	-	7,862,672	Variance reflects changes in headcount, assumed 3% average wage inflation and changes in generation fleet.
31	511	MAINTENANCE OF STRUCTURES	5,611,228	(18,617)	5,592,611	-	5,592,611	Customary changes in the ordinary course of business.
32	512	MAINTENANCE OF BOILER PLANT	43,394,596	(2,231,563)	41,163,033	-	41,163,033	Boiler costs budgeted to Account 513. Labor costs budgeted to Account 514.
33	513	MAINTENANCE OF ELECTRIC PLANT	10,636,175	(1,652,446)	8,983,729	-	8,983,729	Variance reflects reduction in turbine/generator outage costs (primarily at Ghent) partially offset by boiler costs being budgeted here rather than Account 512.
34	514	MAINTENANCE OF MISC STEAM PLANT	1,879,315	1,044,562	2,923,877	-	2,923,877	Labor costs budgeted here rather than Account 512
35		TOTAL STEAM GENERATION	521,861,342	(26,739,885)	495,121,458	-	495,121,458	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	5,632	(5,632)	-	-	-	- Item not budgeted in forecast period due to immateriality.
38	536	WATER FOR POWER	-	-	-	-	-	
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	
40	538	ELECTRIC EXPENSES	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	88,395	(80,210)	8,185	-	8,185	Customary changes in the ordinary course of business.
42	540	RENTS	-	-	-	-	-	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	150,621	36,192	186,812	-	186,812	Labor budgeted in Account 541 rather than Account 544
44	542	MAINTENANCE OF STRUCTURES	176,466	(46,730)	129,736	-	129,736	Bridge repairs in base not included in forecasted period
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	1,702	(1,702)	-	-	-	Item not budgeted in forecast period due to immateriality.
46	544	MAINTENANCE OF ELECTRIC PLANT	139,302	(112,082)	27,220	-	27,220	Repairs to turbine generator in base but not forecasted period. Labor budgeted in Account 541 rather than here.
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	5,644	3,567	9,211	-	9,211	Customary changes in the ordinary course of business.
48		TOTAL HYDRAULIC GENERATION	567,761	(206,597)	361,164	-	361,164	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	251,500	75,073	326,573	-	326,573	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
51	547	OTHER FUEL	66,549,287	73,409,480	139,958,767	-	139,958,767	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
52	548	GENERATION EXPENSES	153,239	161,975	315,215	-	315,215	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
53	549	MISC OTHER POWER GENERATION EXPENSES	143,976	3,663,375	3,807,351	-	3,807,351	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
54	550	RENTS	13,354	(13,354)	-	-	-	Item not budgeted in forecast period due to immateriality.
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	84,031	82,361	166,391	-	166,391	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
56	552	MAINTENANCE OF STRUCTURES	149,707	193,650	343,358	-	343,358	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,697,934	2,489,961	4,187,895	-	4,187,895	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	224,584	6,710,169	6,934,752	-	6,934,752	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.
59		TOTAL OTHER GENERATION	69,267,611	86,772,690	156,040,301	-	156,040,301	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	91,621,173	(23,207,568)	68,413,605	-	68,413,605	Variance is based on generation forecast inclusive of the addition of Cane Run Unit 7.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,341,225	112,625	1,453,850	-	1,453,850	Customary changes in the ordinary course of business.
63	557	OTHER EXPENSES	(549,658)	862,131	312,473	-	312,473	Base period included a reclassification of costs to Account 502 and Account 506.
64		TOTAL OTHER POWER SUPPLY	92,412,741	(22,232,813)	70,179,928	-	70,179,928	
65		TOTAL PRODUCTION EXPENSES	684,109,455	37,593,396	721,702,852	-	721,702,852	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,441,295	121,470	1,562,765	-	1,562,765	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
68	561	LOAD DISPATCHING	2,996,495	423,668	3,420,163	-	3,420,163	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
69	562	STATION EXPENSES	791,027	(17,556)	773,471	-	773,471	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
70	563	OVERHEAD LINE EXPENSES	876,183	(44,385)	831,798	-	831,798	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	3,329,250	516,545	3,845,795	-	3,845,795	Variance is reflective of the transmission of power to serve native load and make off-system sales per the generation forecast.
73	566	MISC TRANSMISSION EXPENSES	9,740,735	(19,252)	9,721,483	-	9,721,483	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
74	567	RENTS	75,614	(75,614)	-	-	-	- Costs are budgeted to Account 566.
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	
77	570	MAINTENANCE OF STATION EQUIPMENT	2,106,072	303,585	2,409,657	-	2,409,657	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.

KENTUCKY UTILITIES COMPANY

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WITNESS: K. W. BLAKE

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
78	571	MAINTENANCE OF OVERHEAD LINES	4,856,898	(959,147)	3,897,752	-	3,897,752	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	241,221	(132,005)	109,216	-	109,216	Miscellaneous substation maintenace charged here is budgeted to Account 570.
81	575	MISO DAY 1 AND 2 EXPENSE	(357,893)	15,168	(342,725)	-	(342,725)	Reflects MISO regulatory liability amortization.
82		TOTAL TRANSMISSION EXPENSES	26,096,899	132,477	26,229,376	-	26,229,376	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,347,777	64,412	1,412,189	-	1,412,189	Variance is due primarily to an increase in safety expenses and inflationary increases offset by a decrease in storm expenses which are budgeted based on a 10-year historical average.
85	581	LOAD DISPATCHING	913,204	127,675	1,040,879	-	1,040,879	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
86	582	STATION EXPENSES	1,648,489	130,657	1,779,146	-	1,779,146	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
87	583	OVERHEAD LINE EXPENSES	5,797,131	(1,523,809)	4,273,322	-	4,273,322	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
88	584	UNDERGROUND LINE EXPENSES	59	471	530	-	530	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	
90	586	METER EXPENSES	7,456,448	269,450	7,725,897	-	7,725,897	Customary changes in the ordinary course of business.
91	587	CUSTOMER INSTALLATIONS EXPENSES	(24,832)	(81,898)	(106,729)	-	(106,729)	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
92	588	MISC DISTRIBUTION EXPENSES	3,858,563	756,953	4,615,516	-	4,615,516	Increase is due primarily due to Dispatch and Distribution IT costs offset in Accounts 583 and 580, increases for safety costs and pole attachment audit.
93	589	RENTS	(490)	490	-	-	-	Item not budgeted in forecast period due to immateriality.
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	64,257	(31,979)	32,278	-	32,278	Decrease is due primarily to an assumption of lower storm expenses in the forecasted period.



KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

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WITNESS: K. W. BLAKE

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,011,670	89,378	1,101,049	-	1,101,049	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
97	593	MAINTENANCE OF OVERHEAD LINES	32,590,643	(3,040,327)	29,550,316	-	29,550,316	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
98	594	MAINTENANCE OF UNDERGROUND LINES	886,364	(154,170)	732,194	-	732,194	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
99	595	MAINTENANCE OF LINE TRANSFORMERS	107,605	(8,510)	99,095	-	99,095	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	17	134	151	(5,599)	(5,448)	Customary changes in the ordinary course of business.
101	597	MAINTENANCE OF METERS	-	-	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	466,252	(422,986)	43,266	-	43,266	Customary changes in the ordinary course of business reflective of system needs and reliability-based maintenance expectations and storm activity.
103		TOTAL DISTRIBUTION EXPENSES	56,123,157	(3,824,058)	52,299,098	(5,599)	52,293,500	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	3,057,101	(233,912)	2,823,189	-	2,823,189	Customary changes in the ordinary course of business. Also, the Residential Call Center were budgeted to Account 903 rather than Account 901.
106	902	METER READING EXPENSES	5,067,627	47,365	5,114,992	-	5,114,992	Customary changes in the ordinary course of business.
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	16,748,266	694,334	17,442,601	-	17,442,601	Customary changes in the ordinary course of business. Also, the Residential Call Center were budgeted to Account 903 rather than Account 901.
108	904	UNCOLLECTIBLE ACCOUNTS	6,864,666	(423,232)	6,441,434	-	6,441,434	Lower bad debt % of revenues assumed in forecasted period than experienced in 2014..
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	181,645	(55,473)	126,172	-	126,172	Customary changes in the ordinary course of business.
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	31,919,306	29,082	31,948,387	-	31,948,387	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	330,029	(1,927)	328,102	-	328,102	Customary changes in the ordinary course of business.
113	908	CUSTOMER ASSISTANCE EXPENSES	541,221	55,128	596,349	-	596,349	Customary changes in the ordinary course of business.

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S):

SCHEDULE D-1

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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	311,585	35,611	347,196	-	347,196	Customary changes in the ordinary course of business.
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	696,982	42,704	739,686	-	739,686	Variance includes additional spend on economic development & major accounts.
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	1,879,817	131,515	2,011,333	-	2,011,333	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
120	913	ADVERTISING EXPENSES	70,683	99,802	170,485	(170,485)	-	Expenses are removed from net operating income in setting base rates.
121	916	MISC SALES EXPENSES	-	-	-	-	-	
122		TOTAL SALES EXPENSES	70,683	99,802	170,485	(170,485)	-	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	30,971,511	3,275,571	34,247,082	-	34,247,082	Variance reflects changes in headcount and assumed 3% average wage inflation.
125	921	OFFICE SUPPLIES AND EXPENSES	8,404,951	(114,540)	8,290,411	-	8,290,411	Variance reflects lower spending planned for general office supplies and expenses for various groups along with re-classes of expenses charged to other accounts.
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,300,570)	(470,402)	(4,770,971)	-	(4,770,971)	This account is credited for a portion of expenses in 920 and 921 accounts that are transferred to construction costs. It reflects the cost increases above and the level of construction activity.
127	923	OUTSIDE SERVICES	19,740,841	596,144	20,336,984	-	20,336,984	Variance reflects higher level of contracted support for customer service initiatives and technology software and hardware maintenance.
128	924	PROPERTY INSURANCE	4,206,921	993,432	5,200,353	-	5,200,353	Variance reflects growth in assets, replacement values and rates.
129	925	INJURIES AND DAMAGES	2,861,557	460,961	3,322,518	-	3,322,518	Variance reflects \$400k of workers comp credits within the base period.
130	926	EMPLOYEE PENSION AND BENEFITS	28,351,552	17,681,177	46,032,729	-	46,032,729	Variance reflects higher pension expense due primarily to mortality table updates, higher medical costs assuming 6% annual growth and other benefit changes tied to the labor forecast.
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	
132	928	REGULATORY COMMISSION EXPENSES	706,694	968,192	1,674,886	-	1,674,886	Forecasted period reflects rate case expense amortization and an increase in FERC annual fees.
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015 AND FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  X  BASE PERIOD  X  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1

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WITNESS: K. W. BLAKE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
134	930.1	GENERAL ADVERTISING EXPENSES	691,125	(192,052)	499,073	(499,073)		Expenses are removed from net operating income in setting base rates.
135	930.2	MISC GENERAL EXPENSES	3,975,953	30,835	4,006,788	-	4,006,788	Customary changes in the ordinary course of business.
136	931	RENTS	2,239,790	(317,200)	1,922,590	-	1,922,590	Variance is due to facility operating expenses in the forecast period of \$396K budgeted to Account 921, partially offset by normal inflationary increases in rent expense.
137	935	MAINTENANCE OF GENERAL PLANT	2,139,433	(110,795)	2,028,638	-	2,028,638	Variance is driven by planned expenses for general plant maintenance for facilities.
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	99,989,757	22,801,324	122,791,081	(499,073)	122,292,007	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	900,189,073	56,963,537	957,152,610	(675,157)	956,477,454	
140	403-404	DEPRECIATION AND AMORTIZATION	169,904,836	19,855,544	189,760,380	210,375	189,970,755	Depreciation is based on additions to Plant In Service per the Company's capital plan at currently approved depreciation rates.
141	408	TAXES OTHER THAN INCOME TAXES	31,917,007	3,109,504	35,026,510	(4,819)	35,021,691	Taxes Other Than Income Taxes includes property taxes, payroll taxes, and regulatory assessment fees. The Property Tax adjustment is based on the most recent property tax assessment and tax rates, multiplied by the forecasted amount of property. The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues
142	409-411	FEDERAL INCOME TAXES	73,883,769	(22,654,572)	51,229,197	5,100,075	56,329,272	Variance reflects changes in pre-tax income and production tax credit. See Schedule E.
143	409-411	STATE INCOME TAXES	10,674,666	(3,064,475)	7,610,190	948,771	8,558,961	Variance reflects changes in pre-tax income and production tax credit. See Schedule E.
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(478)	478	-	-	-	
146		TOTAL OPERATING EXPENSES	1,186,568,873	54,210,015	1,240,778,888	5,579,246	1,246,358,134	
147		NET OPERATING INCOME	199,085,734	(23,706,152)	175,379,582	(8,335,371)	167,044,210	

Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.

Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 1 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	(14,372,543)	(38,309,635)	(10,071,361)	(62,753,539)	100.000%	(62,753,539)
4	442.2	COMMERCIAL	(6,454,700)	(27,000,200)	(5,855,296)	(39,310,197)	100.000%	(39,310,197)
5	442.3	INDUSTRIAL	(4,455,818)	(30,334,316)	(11,153,637)	(45,943,771)	100.000%	(45,943,771)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(2,522)	(450,464)	(78,848)	(531,834)	100.000%	(531,834)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(2,217,670)	(8,726,807)	(2,811,962)	(13,756,438)	100.000%	(13,756,438)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(27,503,252)	(104,821,422)	(29,971,104)	(162,295,778)		(162,295,778)
9	447	SALES FOR RESALE	-	-	-	-	87.784%	-
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-		-
11		TOTAL SALES OF ELECTRICITY	(27,503,252)	(104,821,422)	(29,971,104)	(162,295,778)		(162,295,778)
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	-	-	-	-	95.692%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	94.053%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	94.887%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	94.867%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(27,503,252)	(104,821,422)	(29,971,104)	(162,295,778)		(162,295,778)
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	86.759%	-
23	501	FUEL	-	(408,416)	(31,020,885)	(31,429,301)	99.841%	(31,379,410)
24	502	STEAM EXPENSES	-	(642,474)	-	(642,474)	86.759%	(557,406)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	86.759%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	86.759%	-
27	506	MISC STEAM POWER EXPENSES	-	(13,441,419)	-	(13,441,419)	86.759%	(11,661,681)
28	507	RENTS	-	-	-	-	86.759%	-
29	509	ALLOWANCES	-	(107,423)	-	(107,423)	86.759%	(93,199)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	86.759%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	86.759%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(1,155,000)	-	(1,155,000)	87.784%	(1,013,909)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	87.784%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	86.759%	-
35		TOTAL STEAM GENERATION	-	(15,754,731)	(31,020,885)	(46,775,616)		(44,705,605)
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	87.273%	-
38	536	WATER FOR POWER	-	-	-	-	87.273%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	87.273%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	87.273%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	87.273%	-
42	540	RENTS	-	-	-	-	87.273%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	87.273%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	87.273%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	87.273%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	87.784%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	87.273%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-		-
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	87.182%	-
51	547	OTHER FUEL	-	-	-	-	87.784%	-
52	548	GENERATION EXPENSES	-	-	-	-	87.182%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	87.182%	-
54	550	RENTS	-	-	-	-	87.182%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	87.182%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	87.182%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	87.182%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	87.182%	-
59		TOTAL OTHER GENERATION	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	-	-	-	-	87.763%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	87.507%	-
63	557	OTHER EXPENSES	-	-	-	-	86.808%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	(15,754,731)	(31,020,885)	(46,775,616)		(44,705,605)
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	89.208%	-
68	561	LOAD DISPATCHING	-	-	-	-	89.208%	-
69	562	STATION EXPENSES	-	-	-	-	89.208%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	89.208%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	89.208%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	89.208%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	89.208%	-
74	567	RENTS	-	-	-	-	89.208%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	89.208%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	89.208%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	89.208%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	89.360%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	89.208%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
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DATA:  BASE PERIOD  FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 4 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	89.208%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	89.208%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	94.410%	-
85	581	LOAD DISPATCHING	-	-	-	-	93.600%	-
86	582	STATION EXPENSES	-	-	-	-	93.600%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	92.894%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	97.842%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	97.419%	-
90	586	METER EXPENSES	-	-	-	-	94.671%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	95.287%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	94.410%	-
93	589	RENTS	-	-	-	-	94.410%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	94.410%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	93.600%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	93.600%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	90.926%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	97.842%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	95.255%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	97.419%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	94.671%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	94.410%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	94.755%	-
106	902	METER READING EXPENSES	-	-	-	-	94.755%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
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FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

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WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	94.755%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	94.755%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	94.755%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	99.885%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(17,482,659)	-	-	(17,482,659)	100.000%	(17,482,659)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	94.714%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	99.905%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(17,482,659)	-	-	(17,482,659)		(17,482,659)
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	99.885%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	94.714%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	94.714%	-
121	916	MISC SALES EXPENSES	-	-	-	-	94.714%	-
122		TOTAL SALES EXPENSES	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	90.193%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	90.193%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	90.193%	-
127	923	OUTSIDE SERVICES	-	(29,735)	-	(29,735)	90.193%	(26,819)
128	924	PROPERTY INSURANCE	-	-	-	-	88.705%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	90.193%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	90.193%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	0.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	90.193%	-



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 6 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	0.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	95.609%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	94.996%	-
136	931	RENTS	-	-	-	-	90.193%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	90.193%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(29,735)	-	(29,735)		(26,819)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	(17,482,659)	(15,784,466)	(31,020,885)	(64,288,010)		(62,215,083)
140	403-404	DEPRECIATION AND AMORTIZATION	(170,864)	(9,606,223)	-	(9,777,088)	87.725%	(8,576,983)
141	408	TAXES OTHER THAN INCOME TAXES	-	(1,235,111)	-	(1,235,111)	90.123%	(1,113,124)
142	409-411	FEDERAL INCOME TAXES	(3,040,923)	(24,149,071)	324,100	(26,865,893)	CALC	(27,913,096)
143	409-411	STATE INCOME TAXES	(565,705)	(4,492,468)	60,293	(4,997,880)	CALC	(5,192,692)
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	0.000%	-
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	87.507%	-
146		<b>TOTAL OPERATING EXPENSES</b>	<u>(21,260,151)</u>	<u>(55,267,340)</u>	<u>(30,636,492)</u>	<u>(107,163,983)</u>		<u>(105,010,979)</u>
147		<b>NET OPERATING INCOME</b>	<u>(6,243,101)</u>	<u>(49,554,082)</u>	<u>665,387</u>	<u>(55,131,795)</u>		<u>(57,284,799)</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 7 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	(9,024,126)	(53,515,604)	(15,654,101)	(78,193,831)	100.000%	(78,193,831)
4	442.2	COMMERCIAL	(5,811,087)	(36,013,519)	(9,399,584)	(51,224,189)	100.000%	(51,224,189)
5	442.3	INDUSTRIAL	(7,553,802)	(52,988,321)	(17,127,348)	(77,669,471)	100.000%	(77,669,471)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(1,934)	(231,544)	(99,492)	(332,969)	100.000%	(332,969)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(2,283,077)	(12,842,712)	(3,671,872)	(18,797,661)	100.000%	(18,797,661)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(24,674,025)	(155,591,700)	(45,952,397)	(226,218,122)		(226,218,122)
9	447	SALES FOR RESALE	-	-	-	-	87.784%	-
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-		-
11		TOTAL SALES OF ELECTRICITY	(24,674,025)	(155,591,700)	(45,952,397)	(226,218,122)		(226,218,122)
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	-	-	-	-	95.692%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	94.047%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	94.887%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	93.994%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(24,674,025)	(155,591,700)	(45,952,397)	(226,218,122)		(226,218,122)
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	86.759%	-
23	501	FUEL	-	(393,636)	(45,952,397)	(46,346,033)	99.896%	(46,297,948)
24	502	STEAM EXPENSES	-	(5,525,688)	-	(5,525,688)	86.759%	(4,794,048)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	86.759%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 8 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	86.759%	-
27	506	MISC STEAM POWER EXPENSES	-	(19,656,902)	-	(19,656,902)	86.759%	(17,054,190)
28	507	RENTS	-	-	-	-	86.759%	-
29	509	ALLOWANCES	-	(30,000)	-	(30,000)	86.759%	(26,028)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	86.759%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	86.759%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(3,836,496)	-	(3,836,496)	87.784%	(3,367,843)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	87.784%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	86.759%	-
35		TOTAL STEAM GENERATION	-	(29,442,722)	(45,952,397)	(75,395,119)		(71,540,057)
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	87.277%	-
38	536	WATER FOR POWER	-	-	-	-	87.277%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	87.277%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	87.277%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	87.277%	-
42	540	RENTS	-	-	-	-	87.277%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	87.277%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	87.277%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	87.277%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	87.784%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	87.277%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-		-
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	87.070%	-
51	547	OTHER FUEL	-	-	-	-	87.784%	-
52	548	GENERATION EXPENSES	-	-	-	-	87.070%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 9 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	87.070%	-
54	550	RENTS	-	-	-	-	87.070%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	87.070%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	87.070%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	87.070%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	87.070%	-
59		TOTAL OTHER GENERATION	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	-	-	-	-	87.756%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	87.507%	-
63	557	OTHER EXPENSES	-	-	-	-	86.864%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	(29,442,722)	(45,952,397)	(75,395,119)		(71,540,057)
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	89.403%	-
68	561	LOAD DISPATCHING	-	-	-	-	89.403%	-
69	562	STATION EXPENSES	-	-	-	-	89.403%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	89.403%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	89.403%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	89.403%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	89.403%	-
74	567	RENTS	-	-	-	-	89.403%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	89.403%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	89.403%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	89.403%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	89.589%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	89.403%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 10 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	89.403%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	89.403%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	94.575%	-
85	581	LOAD DISPATCHING	-	-	-	-	93.811%	-
86	582	STATION EXPENSES	-	-	-	-	93.811%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	93.166%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	97.791%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	97.425%	-
90	586	METER EXPENSES	-	-	-	-	94.757%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	95.287%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	94.575%	-
93	589	RENTS	-	-	-	-	93.811%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	94.575%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	93.811%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	93.811%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	90.936%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	97.791%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	95.357%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	97.425%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	94.757%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	94.575%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	94.755%	-
106	902	METER READING EXPENSES	-	-	-	-	94.755%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 11 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	94.755%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	94.755%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	94.755%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	99.854%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(18,480,201)	-	-	(18,480,201)	100.000%	(18,480,201)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	94.714%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	99.900%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(18,480,201)	-	-	(18,480,201)		(18,480,201)
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	99.854%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	94.714%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	94.714%	-
121	916	MISC SALES EXPENSES	-	-	-	-	94.714%	-
122		TOTAL SALES EXPENSES	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	90.097%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	90.097%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	90.097%	-
127	923	OUTSIDE SERVICES	-	-	-	-	90.097%	-
128	924	PROPERTY INSURANCE	-	-	-	-	88.653%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	90.097%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	90.097%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	0.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	95.010%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 12 OF 12  
WITNESS: R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM			
			\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	0.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	95.609%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	94.948%	-
136	931	RENTS	-	-	-	-	90.097%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	90.097%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-		-
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(18,480,201)</u>	<u>(29,442,722)</u>	<u>(45,952,397)</u>	<u>(93,875,320)</u>		<u>(90,020,258)</u>
140	403-404	DEPRECIATION AND AMORTIZATION	(280,951)	(26,236,848)	-	(26,517,798)	87.639%	(23,240,032)
141	408	TAXES OTHER THAN INCOME TAXES	-	(1,813,650)	-	(1,813,650)	90.123%	(1,634,523)
142	409-411	FEDERAL INCOME TAXES	(1,825,491)	(30,286,106)	-	(32,111,597)	CALC	(34,369,029)
143	409-411	STATE INCOME TAXES	(339,597)	(5,634,145)	-	(5,973,742)	CALC	(6,393,694)
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	0.000%	-
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	87.507%	-
146		<b>TOTAL OPERATING EXPENSES</b>	<u>(20,926,240)</u>	<u>(93,413,470)</u>	<u>(45,952,397)</u>	<u>(160,292,108)</u>		<u>(155,657,536)</u>
147		<b>NET OPERATING INCOME</b>	<u>(3,747,785)</u>	<u>(62,178,230)</u>	<u>0</u>	<u>(65,926,015)</u>		<u>(70,560,586)</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 1 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	GRANVILLE LIGHT SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
1		<b>OPERATING REVENUES</b>										
2		<u>SALES OF ELECTRICITY:</u>										
3	440	RESIDENTIAL	-	-	-	-	-	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	-	-	166,732	-	-	-	166,732	100.000%	166,732
5	442.3	INDUSTRIAL	-	-	-	(283,727)	-	-	-	(283,727)	100.000%	(283,727)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	(270,352)	-	-	-	-	(270,352)	100.000%	(270,352)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	56,298	-	-	-	56,298	100.000%	56,298
8		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	(270,352)	(60,697)	-	-	-	(331,050)		(331,050)
9	447	SALES FOR RESALE	(2,762,538)	-	-	-	-	-	-	(2,762,538)	87.784%	(2,425,076)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	(2,762,538)	-	(270,352)	(60,697)	-	-	-	(3,093,588)		(2,756,126)
12		<u>OTHER OPERATING REVENUES:</u>										
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	-	-	95.692%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	-	-	94.047%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	-	-	94.887%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	93.994%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(2,762,538)	-	(270,352)	(60,697)	-	-	-	(3,093,588)		(2,756,126)
19		<b>OPERATING EXPENSES</b>										
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>										
21		<u>STEAM GENERATION:</u>										
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	86.759%	-
23	501	FUEL	-	-	-	-	-	-	-	-	87.784%	-
24	502	STEAM EXPENSES	-	-	-	-	-	-	-	-	86.759%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	-	-	86.759%	-



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 2 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	GRANVILLE LIGHT SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	86.759%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	-	-	-	-	86.759%	-
28	507	RENTS	-	-	-	-	-	-	-	-	86.759%	-
29	509	ALLOWANCES	-	-	-	-	-	-	-	-	86.759%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	86.759%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	86.759%	-
32	512	MAINTENANCE OF BOILER PLANT	-	-	-	-	-	-	-	-	87.784%	-
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	87.784%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	-	-	86.759%	-
35		TOTAL STEAM GENERATION	-	-	-	-	-	-	-	-		-
36		<u>HYDRAULIC GENERATION:</u>										
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	87.277%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	-	-	87.277%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	-	-	87.277%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	-	-	87.277%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	87.277%	-
42	540	RENTS	-	-	-	-	-	-	-	-	87.277%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	87.277%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	87.277%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	-	-	87.277%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	-	-	87.784%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	-	-	87.277%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>										
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	87.070%	-
51	547	OTHER FUEL	-	-	-	-	-	-	-	-	87.784%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	-	-	87.070%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 3 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	GRANVILLE LIGHT SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	-	-	87.070%	-
54	550	RENTS	-	-	-	-	-	-	-	-	87.070%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	87.070%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	87.070%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	-	-	87.070%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	-	-	87.070%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>										
61	555	PURCHASED POWER	-	-	-	-	-	-	-	-	87.756%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	-	-	87.507%	-
63	557	OTHER EXPENSES	-	-	-	-	-	-	-	-	86.864%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	-	-	-	-	-	-	-		-
66		<u>TRANSMISSION EXPENSES:</u>										
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	89.403%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	-	-	89.403%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	-	-	89.403%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	89.403%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	89.403%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	-	-	-	-	89.403%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-	89.403%	-
74	567	RENTS	-	-	-	-	-	-	-	-	89.403%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	89.403%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	89.403%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	89.403%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	89.589%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	89.403%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 4 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	GRANVILLE LIGHT SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	-	-	89.403%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	89.403%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>										
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	94.575%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	-	-	93.811%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	-	-	93.811%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	-	-	93.166%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	-	-	97.791%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	97.425%	-
90	586	METER EXPENSES	-	-	-	-	-	-	-	-	94.757%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	-	-	95.287%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	-	-	94.575%	-
93	589	RENTS	-	-	-	-	-	-	-	-	93.811%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	94.575%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	93.811%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	-	-	93.811%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	-	-	90.936%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	-	-	97.791%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	-	-	95.357%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	(5,747)	-	-	-	-	(5,747)	97.419%	(5,599)
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	94.757%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	-	-	94.575%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	(5,747)	-	-	-	-	(5,747)		(5,599)
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>										
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	-	-	94.755%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	-	-	94.755%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 5 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	GRANVILLE LIGHT SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	-	-	94.755%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	-	-	94.755%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	94.755%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>										
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	-	-	99.854%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	-	-	-	-	100.000%	-
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	-	-	94.714%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	-	-	99.900%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	-	-	-	-		-
117		<u>SALES EXPENSES:</u>										
118	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	99.854%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	94.714%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	(180,000)	-	-	(180,000)	94.714%	(170,485)
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	94.714%	-
122		TOTAL SALES EXPENSES	-	-	-	-	(180,000)	-	-	(180,000)		(170,485)
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>										
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	-	-	90.097%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	-	-	90.097%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	-	-	90.097%	-
127	923	OUTSIDE SERVICES	-	-	-	-	-	-	-	-	90.097%	-
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	-	-	88.653%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	-	-	90.097%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	-	-	90.097%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	0.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	-	-	95.010%	-

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULES WPD-2.1a, WPD-2.1b

SCHEDULE D-2.1  
PAGE 6 OF 6  
WITNESS: K. W. BLAKE / R. M. CONROY

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 4	ADJ 5	ADJ 6	ADJ 7	ADJ 8	ADJ 9	ADJ 10	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CANE RUN DEPRECIATION	GRANVILLE LIGHT SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	-	-	0.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	(521,995)	-	-	(521,995)	95.609%	(499,073)
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	-	-	94.948%	-
136	931	RENTS	-	-	-	-	-	-	-	-	90.097%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	-	-	90.097%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	(521,995)	-	-	(521,995)		(499,073)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	-	(5,747)	-	(701,995)	-	-	(707,742)		(675,157)
140	403-404	DEPRECIATION AND AMORTIZATION	-	278,525	(33,449)	-	-	-	-	245,076	85.841%	210,375
141	408	TAXES OTHER THAN INCOME TAXES	-	-	(5,347)	-	-	-	-	(5,347)	90.123%	(4,819)
142	409-411	FEDERAL INCOME TAXES	(852,883)	(85,989)	(69,715)	(18,739)	216,728	-	5,805,998	4,995,400	CALC	5,100,075
143	409-411	STATE INCOME TAXES	(158,662)	(15,997)	(12,969)	(3,486)	40,318	-	1,080,094	929,298	CALC	948,771
144	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	0.000%	-
145	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	87.507%	-
146		<b>TOTAL OPERATING EXPENSES</b>	<b>(1,011,545)</b>	<b>176,539</b>	<b>(127,226)</b>	<b>(22,225)</b>	<b>(444,949)</b>	<b>-</b>	<b>6,886,092</b>	<b>5,456,685</b>		<b>5,579,246</b>
147		<b>NET OPERATING INCOME</b>	<b>(1,750,993)</b>	<b>(176,539)</b>	<b>(143,126)</b>	<b>(38,472)</b>	<b>444,949</b>	<b>-</b>	<b>(6,886,092)</b>	<b>(8,550,273)</b>		<b>(8,335,371)</b>



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 2 OF 2  
WITNESS: R. M. CONROY

ADJ ID	Acct No.	Description	Forecast Jul-15	Forecast Aug-15	Forecast Sep-15	Forecast Oct-15	Forecast Nov-15	Forecast Dec-15	Forecast Jan-16	Forecast Feb-16	Forecast Mar-16	Forecast Apr-16	Forecast May-16	Forecast Jun-16	TOTAL \$(000)
<b>ADJ 1 DSM:</b>															
DSM	440	440-RESIDENTIAL	830.190	1060.761	849.972	709.421	800.932	977.356	614.019	614.085	683.633	538.808	675.698	669.250	9024.126
DSM	442.2	442-COMMERCIAL	535.619	681.798	587.987	564.001	542.814	526.708	284.259	295.367	365.527	356.842	569.193	500.972	5811.087
DSM	442.3	442-INDUSTRIAL	680.440	854.516	740.307	756.970	757.851	663.603	334.388	362.412	472.420	481.352	791.137	658.406	7553.802
DSM	444	444-PUBLIC ST & HWY LIGHTING	0.176	0.228	0.191	0.179	0.174	0.183	0.105	0.110	0.129	0.118	0.181	0.162	1.934
DSM	445	445-OTHER PUBLIC AUTHORITIES	206.105	259.379	223.484	225.421	225.548	204.609	105.843	112.837	144.445	143.672	234.557	197.177	2283.077
		Total DSM Revenues	2252.530	2856.682	2401.941	2255.992	2327.319	2372.459	1338.614	1384.811	1666.153	1520.792	2270.767	2025.967	24674.025
DSM	908	908 - Dsm Electric Cust Mktg/Assist	1548.630	2151.265	1695.010	1547.550	1617.370	1661.006	1018.195	1062.705	1342.365	1195.325	1943.625	1697.155	18480.201
DSM	403-404	Depreciation Expense - DSM	19.901	20.513	21.125	21.737	22.350	22.962	23.622	24.331	25.039	25.748	26.457	27.165	280.951
<b>ADJ 2 ECR (Base and Factor):</b>															
ECR	440	440-RESIDENTIAL	4202.573	4263.349	3990.878	3513.714	3924.702	5090.115	5758.669	5498.061	4968.711	4392.561	3682.640	4229.631	53515.604
ECR	442.2	442-COMMERCIAL	2920.727	2961.406	3034.662	2978.423	2815.865	2929.139	2902.599	2882.257	2864.108	3119.322	3259.784	3345.226	36013.519
ECR	442.3	442-INDUSTRIAL	3880.970	3922.942	4309.857	4638.184	4564.266	4154.471	3774.847	4060.710	4307.851	5104.128	5312.508	4957.586	52988.321
ECR	444	444-PUBLIC ST & HWY LIGHTING	13.261	13.663	17.341	22.234	22.064	21.529	20.649	17.766	18.275	23.217	22.539	19.006	231.544
ECR	445	445-OTHER PUBLIC AUTHORITIES	1005.225	1006.459	1061.304	1095.435	1065.972	1024.044	966.343	998.423	1029.288	1164.702	1227.390	1198.128	12842.712
		TOTAL ECR (Base and Factor)	12022.757	12167.818	12414.042	12247.990	12392.869	13219.298	13423.107	13457.217	13188.233	13803.930	13504.862	13749.578	155591.700
<b>ECR Expenses:</b>															
ECR	408	408.14- ECR PROPERTY TAX	138.212	138.212	138.212	138.212	138.212	138.212	164.063	164.063	164.063	164.063	164.063	164.063	1813.650
ECR	411	411.8-GAIN-DISP OF ALLOW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	501	501.1 - ECR STEAM FUEL EXP RECOVERABLE	32.381	32.381	32.381	32.381	32.381	32.381	33.225	33.225	33.225	33.225	33.225	33.225	393.636
ECR	502	502.1- ECR BOILER EXPENSE	369.664	369.840	456.063	397.990	385.814	444.439	441.714	508.439	513.800	641.647	503.567	492.711	5525.688
ECR	506	506.1 - ECR ENVIRONMENTAL EXP	1654.666	1655.271	1610.711	1495.769	1321.017	1713.731	1834.353	1683.334	1458.310	1615.751	1834.650	1779.339	19656.902
ECR	509	509.3 - ECR SO2/NOX EMISSION ALLOWANCES	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	30.000
ECR	512	512.1 - ECR BOILER-ENVRNL	307.460	273.989	346.873	271.362	284.423	312.278	289.470	339.681	331.718	304.518	385.980	388.744	3836.496
ECR	549	549.1 - ECR MISC OTH PWR GEN EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		Total	2504.883	2472.193	2586.740	2338.214	2164.347	2643.541	2765.325	2731.242	2503.616	2761.704	2923.985	2860.582	31256.372
ECR	403-404	ECR Depreciation Expense	1836.199	1836.310	1846.258	1856.246	2025.433	2306.186	2418.657	2420.117	2421.888	2423.136	2423.209	2423.209	26236.848
<b>ADJ 3 FAC (excl Base Fuel):</b>															
FAC	440	440-RESIDENTIAL	1109.641	1239.784	189.521	887.878	1386.364	1463.690	2358.890	2760.239	1357.831	1599.871	335.139	965.254	15654.101
FAC	442.2	442-COMMERCIAL	722.441	804.538	132.446	714.001	952.004	799.641	1107.489	1344.145	735.093	1072.666	285.399	729.721	9399.584
FAC	442.3	442-INDUSTRIAL	1234.305	1388.016	232.650	1347.077	1886.364	1437.572	1867.615	2375.644	1375.503	2087.871	563.721	1331.010	17127.348
FAC	444	444-PUBLIC ST & HWY LIGHTING	5.809	6.625	1.242	8.269	11.603	9.782	13.829	13.658	7.508	11.773	2.937	6.457	99.492
FAC	445	445-OTHER PUBLIC AUTHORITIES	277.658	305.755	50.274	284.656	394.317	309.928	411.639	512.741	289.944	430.863	117.323	286.774	3671.872
		Total FAC (excl Base Fuel)	3349.854	3744.719	606.133	3241.880	4630.652	4020.613	5759.461	7006.427	3765.879	5203.044	1304.519	3319.217	45952.397
FAC	501	Total FAC Expense	3349.854	3744.719	606.133	3241.880	4630.652	4020.613	5759.461	7006.427	3765.879	5203.044	1304.519	3319.217	45952.397





KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER

Calculation of Current Tax Adjustment Resulting  
From "Interest Synchronization"

	<u>ADJ 10</u>
1. Adjusted Jurisdictional Capitalization - Schedule J	\$ 3,568,968,428
2. Weighted Cost of Debt - Schedule J	<u>1.81%</u>
3. "Interest Synchronization"	\$ 64,733,784
4. Kentucky Jurisdictional Interest per books (excluding other interest)	<u>83,539,754</u>
5. "Interest Synchronization" adjustment (Line 4 - 3)	\$ 18,805,970
6. Composite Federal and State tax rate	<u>36.6165%</u>
7. Current tax adjustment from "Interest Synchronization"	<u><u>\$ 6,886,092</u></u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(e)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.*

**Response:**

See attached.

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

E-1 ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

E-2 DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAX

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISDICTIONAL  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:    X    BASE PERIOD    X    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 1 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$
1	Operating Income Before Income Taxes	283,622,594	(49,403,625)	234,218,969	(2,286,525)	231,932,444	152,653,406	384,585,850
2	Interest Charges	69,273,246	14,266,438	83,539,684	(18,805,970)	64,733,714		64,733,714
3	Book Net Income before Income Tax & Credits	214,349,348	(63,670,063)	150,679,285	16,519,445	167,198,730	152,653,406	319,852,136
4	Permanent Differences:							
5	Section 199 Manufacturing Deduction	5,417,230	(2,312,225)	3,105,005	(999,030)	2,105,975	(8,272,340)	(6,166,365)
6	Other Permanent Differences	(88,809)	88,809	0	0	0	0	0
7	Total Permanent Differences	5,328,422	(2,223,416)	3,105,005	(999,030)	2,105,975	(8,272,340)	(6,166,365)
8	Temporary Differences:							
9	Bonus Depreciation	(189,695,195)	189,695,195	0	0	0	0	0
10	Excess of Tax over Book Depreciation	(142,750,837)	(13,176,531)	(155,927,368)	0	(155,927,368)	0	(155,927,368)
11	Other Temporary Differences	15,323,794	(55,266,918)	(39,943,124)	0	(39,943,124)	0	(39,943,124)
12	Total Temporary Differences	(317,122,238)	121,251,746	(195,870,492)	0	(195,870,492)	0	(195,870,492)
13	Subtotal	(97,444,468)	55,358,267	(42,086,201)	15,520,415	(26,565,787)	144,381,066	117,815,279
14	Total State Tax Expense	499,211	7,286,474	7,785,685	(948,771)	6,836,914	(8,808,045)	(1,971,131)
15	Federal Taxable Income	(96,945,258)	62,644,741	(34,300,517)	14,571,644	(19,728,873)	135,573,021	115,844,148
16	Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
17	Current Federal Tax Before Adjustments	(33,930,840)	21,925,659	(12,005,181)	5,100,076	(6,905,105)	47,450,557	40,545,452
18	Federal tax adjustments:							
19	Other Current Adjustments	523,906	(523,906)	0	0	0	0	0
20	Estimate versus Actual for 2013	(21,307,296)	21,307,296	0	0	0	0	0
21	Total Federal Current Tax Expense	(54,714,230)	42,709,049	(12,005,181)	5,100,076	(6,905,105)	47,450,557	40,545,452
22	State Current Tax Expense:							
23	Federal Taxable Income	(97,444,468)	55,358,267	(42,086,201)	15,520,415	(26,565,787)	144,381,066	117,815,279
24	State tax adjustments:							
25	Addback Section 199 Manufacturing Deduction	(5,417,230)	2,312,225	(3,105,005)	999,030	(2,105,975)	8,272,340	6,166,365
26	State Section 199 Manufacturing Deduction	(1,314,080)	5,259,136	3,945,056	(706,603)	3,238,453	(5,852,659)	(2,614,206)
27	Addback Bonus Depreciation	189,695,195	(189,695,195)	0	0	0	0	0
28	Addback Federal Tax Depreciation	310,736,592	51,591,083	362,327,676	0	362,327,676	0	362,327,676
29	State Tax Depreciation	(370,355,437)	(55,774,187)	(426,129,624)	0	(426,129,624)	0	(426,129,624)
30	State Taxable Income	25,900,572	(130,948,671)	(105,048,099)	15,812,842	(89,235,257)	146,800,747	57,565,490
31	State Income Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
32	State Current Tax Expense Before Adjustments	1,554,034	(7,856,920)	(6,302,886)	948,771	(5,354,115)	8,808,045	3,453,929
33	State Tax Credits and Adjustments:							
34	Kentucky Coal Credit	(1,482,799)	0	(1,482,799)	0	(1,482,799)	0	(1,482,799)
35	Other Current Adjustments	52,307	(52,307)	0	0	0	0	0
36	Estimate versus Actual for 2013	(622,753)	622,753	0	0	0	0	0
37	Total State Current Tax Expense	(499,211)	(7,286,474)	(7,785,685)	948,771	(6,836,914)	8,808,045	1,971,131

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISDICTIONAL  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		\$	\$	\$	\$	\$	\$	
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS							
39	INVESTMENT TAX CREDIT:							
40	Amortization of ITC	0		0		0		
41	TOTAL INVESTMENT TAX CREDIT	0		0		0		
42	INCOME TAX DEFERRED - FEDERAL:							
43	Bad Debts	126,067	(126,067)	0		0	0	
44	Bonus Depreciation	66,393,318	(66,393,318)	0		0	0	
45	CMRG Regulatory Asset	13,634	(13,634)	0		0	0	
46	Contribution In Aid of Const. & Capitalized Interest	(8,914,622)	4,485,233	(4,429,389)		(4,429,389)	(4,429,389)	
47	Cost of Removal	3,542,665	12,835,331	16,377,996		16,377,996	16,377,996	
48	Demand Side Management	(1,719,974)	1,627,914	(92,059)		(92,059)	(92,059)	
49	Environmental Cost Recovery	(1,111,987)	2,379,907	1,267,920		1,267,920	1,267,920	
50	EKPC Regulatory Asset	(18,353)	18,353	0		0	0	
51	Fuel Adjustment Clause KY	2,945,463	(2,708,742)	236,721		236,721	236,721	
52	Interest Rate Swap	412,423	163	412,585		412,585	412,585	
53	KCCS Regulatory Asset	(44,235)	44,235	0		0	0	
54	Pensions	(113,734)	(416,675)	(530,409)		(530,409)	(530,409)	
55	Post Retirement Benefits	1,764,135	(234,436)	1,529,699		1,529,699	1,529,699	
56	Loss on Reacquired Debt – Amortization	(141,638)	(28,701)	(170,339)		(170,339)	(170,339)	
57	MISO Exit Fees	4,263	119,822	124,085		124,085	124,085	
58	Regulatory Expenses	169,687	200,113	369,800		369,800	369,800	
59	Storm Damages	(1,955,322)	0	(1,955,322)		(1,955,322)	(1,955,322)	
60	Tax Depreciation in excess of Book Depreciation	45,718,670	4,246,669	49,965,338		49,965,338	49,965,338	
61	ADJUSTMENTS:							
62	Estimated versus Actual	21,238,387	(21,238,387)	0		0	0	
63	Federal Excess Deferrals	(487,880)	88,943	(398,937)		(398,937)	(398,937)	
64	Permanent Loss on Tax Depreciation	525,972	717	526,689		526,689	526,689	
65	Other	251,060	(251,060)	0		0	0	
66	TOTAL INCOME TAX DEFERRED - FEDERAL	128,597,999	(65,363,621)	63,234,378		63,234,378	63,234,378	
67	TOTAL FEDERAL INCOME TAXES	73,883,769	(22,654,572)	51,229,197	5,100,076	56,329,272	103,779,830	

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISDICTIONAL  
FOR THE BASE PERIOD TME FEBRUARY 28, 2015 AND FORECAST PERIOD TME JUNE 30, 2016

DATA:    X    BASE PERIOD    X    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 3 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
68	INCOME TAX DEFERRED - STATE:								
69	Bad Debts	22,991	(22,991)	0		0		0	
70	CMRG Regulatory Asset	2,486	(2,486)	0		0		0	
71	Contribution In Aid of Const. & Capitalized Interest	(1,625,767)	817,976	(807,791)		(807,791)		(807,791)	
72	Cost of Removal	646,079	2,340,790	2,986,868		2,986,868		2,986,868	
73	Demand Side Management	(313,673)	296,884	(16,789)		(16,789)		(16,789)	
74	Environmental Cost Recovery	(202,794)	434,026	231,232		231,232		231,232	
75	EKPC Regulatory Asset	(3,347)	3,347	0		0		0	
76	Fuel Adjustment Clause KY	537,167	(493,995)	43,171		43,171		43,171	
77	Interest Rate Swap	75,214	30	75,244		75,244		75,244	
78	KCCS Regulatory Asset	(8,067)	8,067	0		0		0	
79	Pensions	(20,742)	(75,989)	(96,731)		(96,731)		(96,731)	
80	Post Retirement Benefits	321,727	(42,754)	278,972		278,972		278,972	
81	Loss on Reacquired Debt – Amortization	(25,831)	(5,234)	(31,065)		(31,065)		(31,065)	
82	MISO Exit Fees	778	21,852	22,629		22,629		22,629	
83	Regulatory Expenses	30,946	36,495	67,441		67,441		67,441	
84	Storm Damages	(356,594)	0	(356,594)		(356,594)		(356,594)	
85	Tax Depreciation in excess of Book Depreciation	12,125,772	1,043,421	13,169,193		13,169,193		13,169,193	
86	ADJUSTMENTS:								
87	Estimated versus Actual	182,079	(182,079)	0		0		0	
88	Excess Deferrals	(310,469)	44,511	(265,958)		(265,958)		(265,958)	
89	Permanent Loss on Tax Depreciation	95,922	130	96,052		96,052		96,052	
90	TOTAL INCOME TAX DEFERRED - STATE	SUM LN 69-89	11,173,876	4,221,998	15,395,875		15,395,875		15,395,875
91	TOTAL STATE INCOME TAXES	LN 37+90	<u>10,674,666</u>	<u>(3,064,475)</u>	<u>7,610,190</u>	<u>948,771</u>	<u>8,558,961</u>	<u>8,808,045</u>	<u>17,367,006</u>
92	TOTAL INCOME TAXES	LN 67+91	<u>84,558,435</u>	<u>(25,719,048)</u>	<u>58,839,387</u>	<u>6,048,846</u>	<u>64,888,233</u>	<u>56,258,602</u>	<u>121,146,836</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-2  
PAGE 1 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
		\$		\$	
1	Operating Income Before Income Taxes	415,928,681	89.928%	374,034,756	SEE SCHEDULE C-2.1
2	Interest Charges	(77,587,797)	89.284%	(69,273,246)	RATE BASE, DIRECT ASSIGN
3	Book Taxable Income	338,340,884		304,761,510	
	LN 1+2				
4	Permanent Differences:				
5	Medicare Part D Subsidy	(310,000)	88.809%	(275,307)	RATE BASE
6	AFUDC - Book Depreciation	275,840	0.000%	-	DIRECT ASSIGN
7	Non-Deductible Meals & Entertainment	210,000	88.809%	186,498	RATE BASE
8	IRC Section 199 Manufacturing Deduction	(57,751)	87.507%	(50,536)	TOTAL STEAM PRODUCTION PLANT
9	Total Permanent Differences	118,089		(139,345)	
	SUM LN 5-8				
10	Total Federal Temporary Differences:				
11	AFUDC - Debt	(251,361)	0.000%	-	DIRECT ASSIGN
12	Bad Debts	(404,394)	94.755%	(383,183)	UNCOLLECTIBLE EXPENSE ACCT 904
13	Bonus Depreciation	(212,550,570)	89.247%	(189,695,195)	TOTAL DEFERRED TAXES
14	CMRG Regulatory Asset	(41,440)	100.000%	(41,440)	DIRECT ASSIGN
15	Contribution In Aid of Const. & Capitalized Interest	30,510,650	88.809%	27,096,116	RATE BASE
16	Cost of Removal	(12,124,912)	88.809%	(10,767,978)	RATE BASE
17	Demand Side Management	5,227,884	100.000%	5,227,884	DIRECT ASSIGN
18	EEl Investment	-	0.000%	-	DIRECT ASSIGN
19	Environmental Cost Recovery	3,379,899	100.000%	3,379,899	DIRECT ASSIGN
20	EKPC Regulatory Asset	55,784	100.000%	55,784	DIRECT ASSIGN
21	Fuel Adjustment Clause KY	(8,952,775)	100.000%	(8,952,775)	DIRECT ASSIGN
22	Interest Rate Swap	(1,411,533)	88.809%	(1,253,564)	RATE BASE
23	KCCS Regulatory Asset	134,452	100.000%	134,452	DIRECT ASSIGN
24	Pensions	383,287	90.193%	345,697	LABOR
25	Post Retirement Benefits	(5,945,166)	90.193%	(5,362,111)	LABOR
26	Loss on Reacquired Debt - Amortization	484,761	88.809%	430,510	RATE BASE
27	MISO Exit Fees	5,803	-223.304%	(12,958)	DIRECT ASSIGN
28	Regulatory Expenses	(959,982)	53.727%	(515,765)	REGULATORY COMMISSION EXP ACCT 928
29	Storm Damages	5,943,228	100.000%	5,943,228	DIRECT ASSIGN
30	VA Fuel Recovery Clause	(296,000)	0.000%	-	DIRECT ASSIGN
31	VA Storm Damages	1,208,334	0.000%	-	DIRECT ASSIGN
32	Tax Depreciation in excess of Book Depreciation	(159,950,133)	89.247%	(142,750,837)	TOTAL DEFERRED TAXES
33	Federal Temporary Differences	(355,554,184)		(317,122,238)	
	SUM LN 11-32				
34	Subtotal	(17,095,211)		(12,500,073)	
	LN 3+9+33				
35	Total state tax expense	(5,105,069)		(4,693,482)	
	LN 60				
36	Federal Taxable Income	(22,200,280)		(17,193,555)	
	LN 34+35				
37	Federal Income Tax Rate	35%		35%	
38	Current Federal Tax Before Adjustments	(7,770,098)		(6,017,744)	
	LN 36 x 37				
39	Federal tax adjustments:				
40	Other Current Adjustments	589,927	88.809%	523,906	RATE BASE
41	Estimate versus Actual for 2013	(23,992,348)	88.809%	(21,307,296)	RATE BASE
42	Total Federal Current Tax Expense	(31,172,520)		(26,801,134)	
	LN 38+40+41				
43	State Current Tax Expense:				
44	Federal Taxable Income	(17,095,211)		(12,500,073)	
	LN 34				
45	State tax adjustments:				
46	Addback Federal IRC Sec 199 Manuf Deduction	57,751	87.507%	50,536	TOTAL STEAM PRODUCTION PLANT
47	State IRC Sec 199 Manuf Deduction	(5,921,091)	87.507%	(5,181,370)	TOTAL STEAM PRODUCTION PLANT
48	Addback Bonus Depreciation	212,550,570	89.247%	189,695,195	TOTAL DEFERRED TAXES
49	Addback Federal Tax Depreciation	348,175,607	89.247%	310,736,592	TOTAL DEFERRED TAXES
50	State Tax Depreciation	(414,977,612)	89.247%	(370,355,437)	TOTAL DEFERRED TAXES
51	State Taxable Income	122,790,014		112,445,444	
	SUM LN 44-50				
52	State Apportionment Income Adjustment	-	0.000%	-	DIRECT ASSIGN
53	State Taxable Income Adjusted	122,790,014		112,445,444	
54	State Income Tax Rate	6%		6%	
55	State Current Tax Expense Before Adjustments	7,367,401		6,746,727	
	LN 53 x 54				
56	State Tax Credits and Adjustments:				
57	Kentucky Coal Credit	(1,620,000)	91.531%	(1,482,799)	KENTUCKY DEMAND AVG 12 CP
58	Other Current Adjustments	58,899	88.809%	52,307	RATE BASE
59	Estimate versus Actual for 2013	(701,230)	88.809%	(622,753)	RATE BASE
60	Total State Current Tax Expense	5,105,069		4,693,482	
	SUM LN 55-59				

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-2  
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WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
		\$		\$	
61	Income Tax Deferred - Federal:				
62	AFUDC - Debt	82,698	0.000%	-	DIRECT ASSIGN
63	Bad Debts	133,046	94.755%	126,067	UNCOLLECTIBLE EXPENSE ACCT 904
64	Bonus Depreciation	74,392,700	89.247%	66,393,318	TOTAL DEFERRED TAXES
65	CMRG Regulatory Asset	13,634	100.000%	13,634	DIRECT ASSIGN
66	Contribution In Aid of Const. & Capitalized Interest	(10,038,004)	88.809%	(8,914,622)	RATE BASE
67	Cost of Removal	3,989,096	88.809%	3,542,665	RATE BASE
68	Demand Side Management	(1,719,974)	100.000%	(1,719,974)	DIRECT ASSIGN
69	Environmental Cost Recovery	(1,111,987)	100.000%	(1,111,987)	DIRECT ASSIGN
70	EKPC Regulatory Asset	(18,353)	100.000%	(18,353)	DIRECT ASSIGN
71	Fuel Adjustment Clause KY	2,945,463	100.000%	2,945,463	DIRECT ASSIGN
72	Interest Rate Swap	464,394	88.809%	412,423	RATE BASE
73	KCCS Regulatory Asset	(44,235)	100.000%	(44,235)	DIRECT ASSIGN
74	Pensions	(126,101)	90.193%	(113,734)	LABOR
75	Post Retirement Benefits	1,955,960	90.193%	1,764,135	LABOR
76	Loss on Reacquired Debt - Amortization	(159,486)	88.809%	(141,638)	RATE BASE
77	MISO Exit Fees	(1,909)	-223.304%	4,263	DIRECT ASSIGN
78	Regulatory Expenses	315,834	53.727%	169,687	REGULATORY COMMISSION EXP ACCT 928
79	Storm Damages	(1,955,322)	100.000%	(1,955,322)	DIRECT ASSIGN
80	VA Fuel Recovery Clause	97,384	0.000%	-	DIRECT ASSIGN
81	VA Storm Damages	(397,542)	0.000%	-	DIRECT ASSIGN
82	Tax Depreciation in excess of Book Depreciation	51,220,752	89.258%	45,718,670	TOTAL DEFERRED TAXES
83	Subtotal Income Tax Deferred - Federal	SUM LN 62-82		120,038,046	107,070,460
84	Adjustments:				
85	Estimated versus Actual	23,914,756	88.809%	21,238,387	RATE BASE
86	Federal Excess Deferrals	(550,000)	88.705%	(487,880)	TOTAL ELECTRIC PLANT
87	Permanent Loss on Tax Depreciation	592,253	88.809%	525,972	RATE BASE
88	Other	282,698	88.809%	251,060	RATE BASE
89	Total Income Tax Deferred - Federal	SUM LN 83-88		144,277,753	128,597,999
90	Total Federal Income Taxes	LN 42+89		113,105,233	101,796,865
91	Income Tax Deferred - State:				
92	AFUDC - Debt	15,082	0.000%	-	DIRECT ASSIGN
93	Bad Debts	24,264	94.755%	22,991	UNCOLLECTIBLE EXPENSE ACCT 904
94	CMRG Regulatory Asset	2,486	100.000%	2,486	DIRECT ASSIGN
95	Contribution In Aid of Const. & Capitalized Interest	(1,830,639)	88.809%	(1,625,767)	RATE BASE
96	Cost of Removal	727,495	88.809%	646,079	RATE BASE
97	Demand Side Management	(313,673)	100.000%	(313,673)	DIRECT ASSIGN
98	EI Investment	-	0.000%	-	DIRECT ASSIGN
99	Environmental Cost Recovery	(202,794)	100.000%	(202,794)	DIRECT ASSIGN
100	EKPC Regulatory Asset	(3,347)	100.000%	(3,347)	DIRECT ASSIGN
101	Fuel Adjustment Clause KY	537,167	100.000%	537,167	DIRECT ASSIGN
102	Interest Rate Swap	84,692	88.809%	75,214	RATE BASE
103	KCCS Regulatory Asset	(8,067)	100.000%	(8,067)	DIRECT ASSIGN
104	Pensions	(22,997)	90.193%	(20,742)	LABOR
105	Post Retirement Benefits	356,710	90.193%	321,727	LABOR
106	Loss on Reacquired Debt - Amortization	(29,086)	88.809%	(25,831)	RATE BASE
107	MISO Exit Fees	(348)	-223.304%	778	DIRECT ASSIGN
108	Regulatory Expenses	57,599	53.727%	30,946	REGULATORY COMMISSION EXP ACCT 928
109	Storm Damages	(356,594)	100.000%	(356,594)	DIRECT ASSIGN
110	VA Fuel Recovery Clause	17,760	0.000%	-	DIRECT ASSIGN
111	VA Storm Damages	(72,500)	0.000%	-	DIRECT ASSIGN
112	Tax Depreciation in excess of Book Depreciation	13,605,128	89.126%	12,125,772	TOTAL DEFERRED TAXES
113	Subtotal Income Tax Deferred - State	SUM LN 92-112		12,588,337	11,206,344
114	Adjustments:				
115	Estimated versus Actual	205,024	88.809%	182,079	RATE BASE
116	Excess Deferrals	(350,000)	88.705%	(310,469)	TOTAL ELECTRIC PLANT
117	Permanent Loss on Tax Depreciation	108,010	88.809%	95,922	RATE BASE
118	Total Income Tax Deferred - State	SUM LN 113-117		12,551,371	11,173,876
119	Total State Income Taxes	LN 60+118		17,656,440	15,867,358



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

SCHEDULE E-2  
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WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
		\$		\$	
1	Operating Income Before Income Taxes	375,825,926	91.942%	345,542,278	SEE SCHEDULE C-2.1
2	Interest Charges	(93,938,710)	88.930%	(83,539,684)	RATE BASE, DIRECT ASSIGN
3	Book Taxable Income LN 1+2	281,887,216		262,002,594	
4	Permanent Differences:				
5	Medicare Part D Subsidy	(220,000)	88.930%	(195,646)	RATE BASE
6	AFUDC - Book Depreciation	900,000	0.000%	-	DIRECT ASSIGN
7	Non-Deductible Meals & Entertainment	220,000	88.930%	195,646	RATE BASE
8	IRC Section 199 Manufacturing Deduction	(4,145,249)	87.507%	(3,627,384)	TOTAL STEAM PRODUCTION PLANT
9	Total Permanent Differences SUM LN 5-8	(3,245,249)		(3,627,384)	
10	Total Federal Temporary Differences:				
11	Contribution In Aid of Const. & Capitalized Interest	15,139,086	88.930%	13,463,187	RATE BASE
12	Cost of Removal	(55,977,902)	88.930%	(49,781,142)	RATE BASE
13	Demand Side Management	279,816	100.000%	279,816	DIRECT ASSIGN
14	Environmental Cost Recovery	(3,853,860)	100.000%	(3,853,860)	DIRECT ASSIGN
15	Fuel Adjustment Clause KY	(719,518)	100.000%	(719,518)	DIRECT ASSIGN
16	AFUDC - Debt	(90,726)	0.000%	-	DIRECT ASSIGN
17	Interest Rate Swap	(1,410,164)	88.930%	(1,254,059)	RATE BASE
18	Pensions	1,789,392	0.000%	1,612,186	DIRECT ASSIGN
19	Post Retirement Benefits	(5,160,600)	90.097%	(4,649,540)	LABOR
20	Loss on Reacquired Debt - Amortization	582,196	88.930%	517,747	RATE BASE
21	MISO Exit Fees	155,636	-242.333%	(377,158)	DIRECT ASSIGN
22	Regulatory Expenses	(1,183,052)	95.010%	(1,124,013)	REGULATORY COMMISSION EXP ACCT 928
23	Storm Damages	5,943,228	100.000%	5,943,228	DIRECT ASSIGN
24	VA Storm Damages	1,107,640	0.000%	-	DIRECT ASSIGN
25	Tax Depreciation in excess of Book Depreciation	(174,862,242)	89.172%	(155,927,368)	TOTAL DEFERRED TAXES
26	Federal Temporary Differences SUM LN 11-25	(218,261,070)		(195,870,492)	
27	Subtotal LN 3+9+26	60,380,897		62,504,718	
28	Total state tax expense LN 46	2,097,408		1,391,991	
29	Federal Taxable Income LN 27+28	62,478,306		63,896,709	
30	Federal Income Tax Rate	35%		35%	
31	Total Federal Current Tax Expense LN 29 x 30	21,867,407		22,363,848	
32	State Current Tax Expense:				
33	Federal Taxable Income LN 27	60,380,897		62,504,718	
34	State tax adjustments:				
35	Addback Federal IRC Sec 199 Manuf Deduction	4,145,249	87.507%	3,627,384	TOTAL STEAM PRODUCTION PLANT
36	State IRC Sec 199 Manuf Deduction	(933,282)	87.507%	(816,687)	TOTAL STEAM PRODUCTION PLANT
37	Addback Federal Tax Depreciation	406,326,552	89.172%	362,327,676	TOTAL DEFERRED TAXES
38	State Tax Depreciation	(477,876,222)	89.172%	(426,129,624)	TOTAL DEFERRED TAXES
39	State Taxable Income SUM LN 33-38	(7,956,806)		1,513,467	
40	State Apportionment Income Adjustment	-	0.000%	-	DIRECT ASSIGN
41	State Taxable Income Adjusted LN 39+40	(7,956,806)		1,513,467	
42	State Income Tax Rate	6%		6%	
43	State Current Tax Expense Before Adjustments LN 41 x 42	(477,408)		90,808	
44	State Tax Credits and Adjustments:				
45	Kentucky Coal Credit	(1,620,000)	91.531%	(1,482,799)	KENTUCKY DEMAND AVG 12 CP
46	Total State Current Tax Expense SUM LN 43-45	(2,097,408)		(1,391,991)	

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

SCHEDULE E-2  
PAGE 4 OF 4  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
		\$		\$	
47	Income Tax Deferred - Federal:				
48	Contribution In Aid of Const. & Capitalized Interest	(4,980,759)	88.930%	(4,429,389)	RATE BASE
49	Cost of Removal	18,416,730	88.930%	16,377,996	RATE BASE
50	Demand Side Management	(92,059)	100.000%	(92,059)	DIRECT ASSIGN
51	Environmental Cost Recovery	1,267,920	100.000%	1,267,920	DIRECT ASSIGN
52	Fuel Adjustment Clause KY	236,721	100.000%	236,721	DIRECT ASSIGN
53	AFUDC - Debt	29,849	0.000%	-	DIRECT ASSIGN
54	Interest Rate Swap	463,944	88.930%	412,585	RATE BASE
55	Pensions	(588,710)	90.097%	(530,409)	LABOR
56	Post Retirement Benefits	1,697,837	90.097%	1,529,699	LABOR
57	Loss on Reacquired Debt - Amortization	(191,542)	88.930%	(170,339)	RATE BASE
58	MISO Exit Fees	(51,204)	-242.333%	124,085	DIRECT ASSIGN
59	Regulatory Expenses	389,224	95.010%	369,800	REGULATORY COMMISSION EXP ACCT 928
60	Storm Damages	(1,955,322)	100.000%	(1,955,322)	DIRECT ASSIGN
61	VA Storm Damages	(364,414)	0.000%	-	DIRECT ASSIGN
62	Tax Depreciation in excess of Book Depreciation	56,027,135	89.181%	49,965,338	TOTAL DEFERRED TAXES
63	Subtotal Income Tax Deferred - Federal	70,305,349		63,106,626	
64	Adjustments:				
65	Federal Excess Deferrals	(450,000)	88.653%	(398,937)	TOTAL ELECTRIC PLANT
66	Permanent Loss on Tax Depreciation	592,251	88.930%	526,689	RATE BASE
67	Total Income Tax Deferred - Federal	70,447,600		63,234,378	
68	Total Federal Income Taxes	92,315,007		85,598,226	
69	Income Tax Deferred - State:				
70	Contribution In Aid of Const. & Capitalized Interest	(908,345)	88.930%	(807,791)	RATE BASE
71	Cost of Removal	3,358,674	88.930%	2,986,868	RATE BASE
72	Demand Side Management	(16,789)	100.000%	(16,789)	DIRECT ASSIGN
73	Environmental Cost Recovery	231,232	100.000%	231,232	DIRECT ASSIGN
74	Fuel Adjustment Clause KY	43,171	100.000%	43,171	DIRECT ASSIGN
75	AFUDC - Debt	5,444	0.000%	-	DIRECT ASSIGN
76	Interest Rate Swap	84,610	88.930%	75,244	RATE BASE
77	Pensions	(107,364)	90.097%	(96,731)	LABOR
78	Post Retirement Benefits	309,636	90.097%	278,972	LABOR
79	Loss on Reacquired Debt - Amortization	(34,932)	88.930%	(31,065)	RATE BASE
80	MISO Exit Fees	(9,338)	-242.333%	22,629	DIRECT ASSIGN
81	Regulatory Expenses	70,983	95.010%	67,441	REGULATORY COMMISSION EXP ACCT 928
82	Storm Damages	(356,594)	100.000%	(356,594)	DIRECT ASSIGN
83	VA Storm Damages	(66,458)	0.000%	-	DIRECT ASSIGN
84	Tax Depreciation in excess of Book Depreciation	14,784,715	89.073%	13,169,193	TOTAL DEFERRED TAXES
85	Subtotal Income Tax Deferred - State	15,099,245		14,003,884	
86	Adjustments:				
87	Excess Deferrals	(300,000)	88.653%	(265,958)	TOTAL ELECTRIC PLANT
88	Permanent Loss on Tax Depreciation	108,009	88.930%	96,052	RATE BASE
89	Total Income Tax Deferred - State	17,196,653		15,395,875	
90	Total State Income Taxes	15,099,245		14,003,884	

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(f)**  
**Sponsoring Witnesses: Kent W. Blake**

**Description of Filing Requirement:**

*Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.*

**Response:**

See attached.

Kentucky Utilities

Case No. 2014-00371

Filing requirement Section 16 (8)(f)

Base Period: Twelve Months Ended February 28, 2015

Forecasted Test Period: Twelve Months Ended June 30, 2016

FR\_16(8)(f) Schedule F

Schedule	Pages	Description
F-1		Organization Membership Dues, Fees & Expenses
F-2		Charitable Contributions
F-3		Employee Recognition
F-4		Customer Service, Informational and Sales Expenses
F-5		Advertising
F-6		Professional Services
F-7		Projected Rate Case Expenses
F-8		Civic, Political and Related Activities

Kentucky Utilities  
Case No. 2014-00371  
Organization Membership Dues, Fees & Expenses  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-1

Account No.	Organization/Membership	Subscriptions	Dues	Total Utility	Jurisdiction %	Total Jurisdiction
<b>BASE PERIOD - Recoverable</b>						
921/930	Electric Power Research Institute (EPRI)	-	1,345,733.21	1,345,733.21	100%	1,345,733.21
921/930	Edison Electric Institute	-	321,166.49	321,166.49	100%	321,166.49
921/930	Utility Air Regulatory Group (UARG)	-	170,300.00	170,300.00	100%	170,300.00
921/930	Utility Water Act Group (UWAG)	-	38,400.00	38,400.00	100%	38,400.00
921/930	Midwest Ozone Group	-	38,187.50	38,187.50	100%	38,187.50
921/930	E Source Companies LLC	34,886.05	-	34,886.05	100%	34,886.05
921/930	Utility Solid Waste Activities Group (USWAG)	33,280.00	-	33,280.00	100%	33,280.00
921/930	Thomson Reuters	26,869.61	-	26,869.61	100%	26,869.61
921/930	Corporate Executive Board (CEB)	23,489.90	-	23,489.90	100%	23,489.90
921/930	Carbon Sequestration Council	-	23,040.00	23,040.00	100%	23,040.00
921/930	NSR Legal Resources Group	-	22,750.00	22,750.00	100%	22,750.00
921/930	Coalition for Innovative Climate Solutions	-	18,750.00	18,750.00	100%	18,750.00
921/930	Energy Publishing Coalbase	17,050.00	-	17,050.00	100%	17,050.00
921/930	Wood Mackenzie Coal Mkt Forecast	17,050.00	-	17,050.00	100%	17,050.00
921/930	Seimens	13,200.00	-	13,200.00	100%	13,200.00
921/930	IHS Global	10,145.25	-	10,145.25	100%	10,145.25
921/930	Vendors < \$10,000	44,066.20	83,817.27	127,883.47	100%	127,883.47
921/930	Other non-specific KU Subscriptions	63,357.77	-	63,357.77	100%	63,357.77
921/930	Other non-specific KU Dues	-	241,721.36	241,721.36	100%	241,721.36
Total Base Period - Recoverable		283,394.78	2,303,865.83	2,587,260.61	100%	2,587,260.61

Note> Portion of Forecasted base period Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Other non-specific KU Subscriptions" and "Other non-specific KU Dues".

**BASE PERIOD - Non-Recoverable**

426	Energy and Mineral Law	-	36,994.98	36,994.98	100%	36,994.98
426	IT Service Management Forum (itSMF)	-	4,702.97	4,702.97	100%	4,702.97
426	Chartered Global Management Accountant (CGMA)	-	2,550.33	2,550.33	100%	2,550.33
426	Various Vendors < \$2,000	691.67	4,301.33	4,993.00	100%	4,993.00
426	Non-Recoverable Dues & Subscriptions	1,271.33	54,134.00	55,405.33	100%	55,405.33
Total Base Period - Non-Recoverable		1,963.00	102,683.61	104,646.61	100%	104,646.61

Note> Forecasted base period Non-Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Non-Recoverable Dues & Subscriptions".

**FORECASTED PERIOD - Recoverable**

921/930	EPRI Dues	-	2,293,139.02	2,293,139.02	100%	2,293,139.02
921/930	EEL Dues	-	336,620.22	336,620.22	100%	336,620.22
921/930	Utility Air Regulatory Group (UARG)	-	173,706.00	173,706.00	100%	173,706.00
921/930	Open Access Technology International	-	116,835.00	116,835.00	100%	116,835.00
921/930	Other Transmission Dues	-	84,043.28	84,043.28	100%	84,043.28
921/930	Thompson West	48,336.00	-	48,336.00	100%	48,336.00
921/930	Utility Water Act Group (UWAG)	-	41,769.00	41,769.00	100%	41,769.00
921/930	Utility Solid Waste Activities Group (USWAG)	-	36,465.00	36,465.00	100%	36,465.00
921/930	North American Transmission Forum	-	34,266.72	34,266.72	100%	34,266.72
921/930	Wood Mackenzie Coal Mkt Forecast	26,260.41	-	26,260.41	100%	26,260.41
921/930	Seimens	15,687.58	-	15,687.58	100%	15,687.58
921/930	eTariff Subscription/Hosting	15,314.48	-	15,314.48	100%	15,314.48
921/930	Vendors < \$10,000	24,099.10	-	24,099.10	100%	24,099.10
506, 588, 921	Other non-specific KU Subscriptions	173,011.62	-	173,011.62	100%	173,011.62
Various	Other non-specific KU Dues	-	387,793.21	387,793.21	100%	387,793.21
Total Forecasted Period - Recoverable		302,709.19	3,504,637.45	3,807,346.64	100%	3,807,346.64

Note> Portion of Forecasted test period Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Other non-specific KU Subscriptions" and "Other non-specific KU Dues".

**FORECASTED PERIOD - Non-Recoverable**

426	Non-Recoverable Dues & Subscriptions	1,202.00	88,894.00	90,096.00	100%	90,096.00
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Note> Forecasted test year period Non-Recoverable Dues & Subscriptions are not completed in specific vendor detail and are shown as "Non-Recoverable Dues & Subscriptions".

Response Note> Expenses related to initiation fees and country club expenditures are not applicable to KU.

## Kentucky Utilities

Case No. 2014-00371

## Charitable Contributions

Base Period: Twelve Months Ended February 28, 2015

Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-2

Account No.	Charitable Organization	Total Utility	Jurisdiction %	Total Jurisdiction
<b>BASE PERIOD - Not Recoverable</b>				
426.1	HOME ENERGY ASSISTANCE	307,500	100%	307,500
426.1	KENTUCKY STATE UNIVERSITY	100,000	100%	100,000
426.1	WINTER CARE ENERGY FUND	87,623	100%	87,623
426.1	CARROLLTON COLLEGE EDUCATION FOUNDATION	75,000	100%	75,000
426.1	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	50,000	100%	50,000
426.1	URBAN LEAGUE OF LEX FAYETTE COUNTY	40,000	100%	40,000
426.1	HERRINGTON LAKE CONSERVATION LEAGUE	25,000	100%	25,000
426.1	KENTUCKY ASSOC OF MANUFACTURERS	25,000	100%	25,000
426.1	COMMUNITY ACTION COUNCIL	21,012	100%	21,012
426.1	CODE FOR AMERICA LABS INC	20,000	100%	20,000
426.1	KENTUCKY MOUNTAIN LAUREL FESTIVAL	20,000	100%	20,000
426.1	LEXINGTON CELEBRATES THE SEASON	15,000	100%	15,000
426.1	NATIONAL FFA FOUNDATION INC	13,250	100%	13,250
426.1	COMMERCE LEXINGTON	12,500	100%	12,500
426.1	MOUNTAIN EMPIRE OLDER CITIZENS INC	12,100	100%	12,100
426.1	KY ASSOC FOR ECONOMIC DEVELOPMENT	11,250	100%	11,250
426.1	BLUEGRASS TOMORROW INC	11,000	100%	11,000
426.1	CAMPBELLSVILLE UNIVERSITY	10,000	100%	10,000
426.1	VARIOUS VENDORS < \$10,000	372,457	100%	372,457
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS	817,092	100%	817,092
	<b>Total Base Period</b>	<b>2,045,784</b>		<b>2,045,784</b>
<b>FORECASTED PERIOD - Not Recoverable</b>				
426.1	HOME ENERGY ASSISTANCE	307,500	100%	307,500
426.1	WINTER CARE ENERGY FUND	119,000	100%	119,000
426.1	KENTUCKY STATE UNIVERSITY	100,000	100%	100,000
426.1	PARTNERSHIPS IN EDUCATION	66,500	100%	66,500
426.1	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	50,000	100%	50,000
426.1	URBAN LEAGUE OF LEX FAYETTE COUNTY	30,000	100%	30,000
426.1	VARIOUS FORECASTED TEST PERIOD CHARITABLE CONTRIBUTIONS	1,506,455	100%	1,506,455
	<b>Total Forecasted Period</b>	<b>1,506,455</b>		<b>1,506,455</b>

Kentucky Utilities

Case No. 2014-00371

Employee Recognition

Base Period: Twelve Months Ended February 28, 2015

Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-3

Account No.	Description	Total Utility	Jurisdiction %	Total Jurisdiction
<b>BASE PERIOD - Recoverable</b>				
Various	Safety Recognition	41,712	100%	41,712
	<b>Total Safety Recognition</b>	<u>41,712</u>		<u>41,712</u>
<b>BASE PERIOD - Not Recoverable</b>				
426.5	All Other Employee Recognition	419,486	100%	419,486
	<b>Total All Other Employee Recognition</b>	<u>419,486</u>		<u>419,486</u>
	<b>Total Base Period</b>	<u><u>461,197</u></u>	<u>100%</u>	<u><u>461,197</u></u>
<b>FORECAST PERIOD - Recoverable</b>				
Various	Safety Recognition	36,564	100%	36,564
	<b>Total Safety Recognition</b>	<u>36,564</u>		<u>36,564</u>
<b>FORECAST PERIOD - Not Recoverable</b>				
426.5	All Other Employee Recognition	143,575	100%	143,575
	<b>Total All Other Employee Recognition</b>	<u>143,575</u>		<u>143,575</u>
	<b>Total Forecast Period</b>	<u><u>180,139</u></u>	<u>100%</u>	<u><u>180,139</u></u>

Kentucky Utilities  
Case No. 2014-00371  
Customer Service, Informational and Sales Expenses  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-4

Account No.	Description of Expenses	BASE PERIOD			FORECASTED PERIOD		
		Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Customer Service &amp; Informational</b>							
907	Supervision	330,619	100%	330,619	328,580	100%	328,580
908	Customer Assistance	541,627	100%	541,627	596,348	100%	596,348
910	Miscellaneous Customer Service & Informational	697,643	100%	697,643	740,424	100%	740,424
<b>Totals</b>		<b>1,569,889</b>		<b>1,569,889</b>	<b>1,665,352</b>		<b>1,665,352</b>

NOTE> Account 908, Customer Assistance, excludes amounts from Demand Side Management Programs (DSM), which are not recovered through base rates.

<b>Sales Expense</b>							
911	Supervision	-	100%	-	-	100%	-
912	Demonstration & Selling	-	100%	-	-	100%	-
916	Miscellaneous Sales Expense	-	100%	-	-	100%	-
<b>Totals</b>		<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>



Kentucky Utilities  
Case No. 2014-00371  
Advertising  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-5

		BASE PERIOD			FORECASTED PERIOD		
Account No.	Description of Expenses	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Recoverable Expenses</b>							
909	Informational or Safety Advertising	328,975	100%	328,975	366,574	100%	366,574
<b>Totals</b>		328,975		328,975	366,574		366,574
<b>Non - Recoverable Expenses</b>							
913	Sales or Promotional Advertising	74,628	100%	74,628	180,000	100%	180,000
930.1	Institutional or Other Advertising	722,868	100%	722,868	521,995	100%	521,995
<b>Totals</b>		797,496		797,496	701,995		701,995

Note> Account 913 and 930.1 are Non-Recoverable expenses for base rate recovery and are proforma adjustments for the test year.

Kentucky Utilities  
Case No. 2014-00371  
Professional Services  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-6

Professional Services	BASE PERIOD			FORECASTED PERIOD		
	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
COMPUTER HARDWARE AND SOFTWARE	8,648,501	100%	8,648,501	9,876,910	100%	9,876,910
CONTRACTED LABOR AND MATERIALS	6,749,680	100%	6,749,680	5,751,586	100%	5,751,586
LEGAL FEES	4,232,911	100%	4,232,911	4,375,879	100%	4,375,879
CONSULTING FEES	1,750,546	100%	1,750,546	1,642,031	100%	1,642,031
OTHER	535,476	100%	535,476	925,941	100%	925,941
<b>Totals</b>	21,917,114		21,917,114	22,572,347		22,572,347

Kentucky Utilities  
 Case No. 2014-00371  
 Projected Rate Case Expenses  
 Base Period: Twelve Months Ended February 28, 2015  
 Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-7

Account No.	Description of Expense	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Total Company</b>				
928	Legal	\$ 500,000	100%	\$ 500,000
928	Consultants	150,000	100%	150,000
928	Newspaper Advertising	1,380,000	100%	1,380,000
<b>Total Company Rate Case Expenses</b>		<b>\$ 2,030,000</b>		<b>\$ 2,030,000</b>

Kentucky Utilities  
Case No. 2014-00371  
Civic, Political and Related Activities  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

KU FR\_16(8)(f)

Schedule F-8

		BASE PERIOD			FORECASTED PERIOD		
Account No.	Item	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
<b>Non - Recoverable Expenses</b>							
426.4	Civic/Political	781,142	100%	781,142	630,782	100%	630,782
<b>Totals</b>		781,142		781,142	630,782		630,782

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(g)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.*

**Response:**

See attached for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to a Petition for Confidential Protection. Note that the attached payroll analysis that includes an allocation of LG&E and KU Services (LKS) labor dollars and employees.

Kentucky Utilities Company

Case No. 2014-00371

Payroll Costs

Base Period: Twelve Months Ended February 28, 2015

Forecasted Test Period: Twelve Months Ended June 30, 2016

Attachment to Filing Requirement

807 KAR 5:001 Section 16(8)(g)

1 of 2

K. Blake

Payroll Costs	Total Company Unadjusted	Jurisdictional	Base Period Jurisdictional Unadjusted	Adjustments	Forecasted Period Jurisdictional ADJUSTED
1					
2					
3 Wages and Salaries:					
4 Labor	\$ 137,162,898	100.00%	\$ 137,162,898	\$ 13,430,262	\$ 150,593,160
5 Off-Duty Costs	22,210,040	100.00%	22,210,040	222,537	22,432,577
6 Employee Benefits	57,580,929	100.00%	57,580,929	25,934,986	83,515,915
7 Payroll Taxes	11,388,964	100.00%	11,388,964	181,694	11,570,658
8 Total Payroll Costs	<u>\$ 228,342,831</u>		<u>\$ 228,342,831</u>	<u>\$ 39,769,479</u>	<u>\$ 268,112,310</u>

Note: Employee benefits includes pension, retiree medical and post employment benefits and other benefits.

Line No.	Description	Base Period	% Change	Forecasted Period
1				
2	<b><u>Man Hours</u></b>			
3	Salary/Straight Time Hours	3,283,363	1.98%	3,348,523
4	Over Time Hours	271,913	-21.66%	213,017
5	Total Man Hours	3,555,276	0.18%	3,561,540
6				
7	Ratio of OT Hours to ST Hours	8.28%		6.36%
8				
9	<b><u>Labor Dollars</u></b>			
10	Salary/Straight Time Hours	125,524,783	9.70%	137,695,032
11	Over Time Dollars	11,638,115	10.83%	12,898,128
12	Total Labor Dollars	137,162,898	9.79%	150,593,160
13				
14	Ratio of OT Dollars to ST Dollars	9.27%		9.37%
15				
16	O&M Labor Dollars	100,186,862	12.91%	113,117,074
17				
18	Ratio of O&M Labor Dollars			
19	to Total Labor Dollars	73.04%		75.11%
20				
21	<b><u>Off-Duty Dollars</u></b>			
22	Total Off-Duty Dollars	22,210,040	1.00%	22,432,577
23	Off-Duty Dollars Expensed	16,781,659	2.40%	17,184,388
24				
25	Ratio of Off-Duty Exp			
26	to Total Off-Duty	75.56%		76.60%
27				
28	<b><u>Employee Benefits</u></b>			
29	Total Employee Benefits	57,580,929	45.04%	83,515,915
30	Employee Benefits Expensed	43,057,360	49.62%	64,424,492
31				
32	Ratio of Employee Benefits Exp			
33	to Total Employee Benefits	74.78%		77.14%
34				
35	<b><u>Payroll Taxes</u></b>			
36	Total Payroll Taxes	11,388,964	1.60%	11,570,658
37	Payroll Taxes Expensed	7,950,546	6.44%	8,462,289
38				
39	Ratio of Payroll Taxes Exp			
40	to Total Payroll Taxes	69.81%		73.14%
41				
42	<b><u>Employee Levels</u></b>			
43	Average Employee Levels	1,822	2.80%	1,873
44	Year-End Employee Levels	1,855	0.70%	1,868

Kentucky Utilities  
Case No. 2014-00371  
Officer Compensation

Base Period: Twelve Months Ended February 28, 2015 (3/1/2014 through 2/28/2015)

Name	Job Title	Salary (1)	Other Compensation (2)
Arbough, Daniel K	Treasurer		
Beer, Michael S	VP Federal Regulation and Policy		
Bellar, Lonnie E	VP Gas Distribution		
Blake, Kent W	Chief Financial Officer		
Bowling, Donald Ralph	VP Power Production		
Douglas, Laura Green	VP Corporate Responsibility and Community Affairs		
Jessee, Thomas A	VP Transmission		
Malloy, John P	VP Customer Services		
O'Brien, Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger, Paula H	SVP Human Resources		
Reynolds, Gerald Arthur	General Counsel/Compliance/Corporate Secretary		
Rives, Stephen B	Chief Administrative Officer		
Scott, Valerie Leah	Controller		
Siemens, George Robert	VP External Affairs		
Sinclair, David S	VP Energy Supply and Analysis		
Slavinsky, Eric	Chief Information Officer		
Staffieri, Victor Alex	Chairman CEO and President	\$811,220	\$2,039,465
Staton, Edwin R	VP State Regulation and Rates		
Thomas, Paul Gregory	VP Electric Distribution		
Thompson, Paul W	Chief Operating Officer		
Voyles, John N	VP Transmission and Generation Services		
Whelan, Mary C	VP Communications		
Average of all Officers		\$299,241	\$295,719

(1) The Company's forecast assumes an annual salary adjustment of 3%.

(2) Other compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.



Forecasted Test Period: Twelve Months Ended June 30, 2016 (7/1/2015 through 6/30/2016)

Name	Job Title	Salary (1)	Other Compensation (2)
Arbough, Daniel K	Treasurer		
Beer, Michael S	VP Federal Regulation and Policy		
Bellar, Lonnie E	VP Gas Distribution		
Blake, Kent W	Chief Financial Officer		
Bowling, Donald Ralph	VP Power Production		
Douglas, Laura Green	VP Corporate Responsibility and Community Affairs		
Jessee, Thomas A	VP Transmission		
Malloy, John P	VP Customer Services		
O'Brien, Dorothy E	VP Deputy General Counsel and Environmental		
Pottinger, Paula H	SVP Human Resources		
Reynolds, Gerald Arthur	General Counsel/Compliance/Corporate Secretary		
Rives, Stephen B	Chief Administrative Officer		
Scott, Valerie Leah	Controller		
Siemens, George Robert	VP External Affairs		
Sinclair, David S	VP Energy Supply and Analysis		
Slavinsky, Eric	Chief Information Officer		
Staffieri, Victor Alex	Chairman CEO and President	\$811,220	\$2,055,702
Staton, Edwin R	VP State Regulation and Rates		
Thomas, Paul Gregory	VP Electric Distribution		
Thompson, Paul W	Chief Operating Officer		
Voyles, John N	VP Transmission and Generation Services		
Whelan, Mary C	VP Communications		
Average of all Officers		\$309,801	\$301,695

(1) The Company's forecast assumes an annual salary adjustment of 3%.

(2) Of the total salary and other compensation, 25.6% is allocated to the cost of providing service to KU rate payers. Other compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(h)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A computation of the gross revenue conversion factor for the forecasted period.*

**Response:**

See attached.

SCHEDULE H

GROSS REVENUE CONVERSION FACTOR

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

H-1

WPH-1.A

GROSS REVENUE CONVERSION FACTOR

COMPOSITE FEDERAL AND STATE INCOME TAX RATE

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015  
FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): WPH-1.A

SCHEDULE H-1  
PAGE 1 OF 1  
WITNESS: K. W. BLAKE

LINE NO.	DESCRIPTION	PERCENTAGE OF INCREMENTAL GROSS REVENUE	
		STATE	FEDERAL
1	OPERATING REVENUE	100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	0.320000%	0.320000%
3	LESS: PSC FEES	0.195200%	0.195200%
4	LESS: PRODUCTION ACTIVITIES DEDUCTION-STATE	<u>3.814200%</u>	
5	INCOME BEFORE STATE INCOME TAX	95.670600%	99.484800%
6	STATE INCOME TAX	6.00%	5.740236%
7	LESS: PRODUCTION ACTIVITIES DEDUCTION-FEDERAL		<u>5.391115%</u>
8	INCOME BEFORE FEDERAL INCOME TAX		88.353449%
9	FEDERAL INCOME TAX	35.00%	<u>30.923707%</u>
10	OPERATING INCOME PERCENTAGE (LINES 5 - 6 - 9)		<u><u>62.820857%</u></u>
11	GROSS REVENUE CONVERSTION FACTOR (100% / LINE 10)		<u><u>1.591828</u></u>

**KENTUCKY UTILITIES COMPANY**  
**CASE NO. 2014-00371**  
**Calculation of Composite Federal and Kentucky**  
**Income Tax Rate**

**WORKPAPER WPH-1.A**  
**PAGE 1 OF 1**  
**WITNESS: K. W. BLAKE**

1. Assume pre-tax income of		100.0000%
2. State income tax (see SIT calc below)		5.7711%
3. Taxable income for Federal income tax before production activities deduction		94.2289%
a. Production Rate	9%	
b. Allocation to Production Income	63.57%	
c. Allocated Production Rate (a x b)	5.7213%	
4. Less: Production tax deduction (5.7213% of Line 3)		5.3911%
5. Taxable income for Federal income tax (Line 3 - Line 4)		88.8377%
6. Federal income tax at 35% (Line 5 x 35%)		31.0932%
7. Total State and Federal income taxes (Line 2 + Line 6)		36.8644%

State Income Tax Calculation

1. Assume pre-tax income of		100.0000%
2. Less: Production activities deduction @ 6% X 63.57% (1)		3.8142%
3. Taxable income for State income tax		96.1858%
4. State Tax Rate		6.0000%
5. State Income Tax		5.7711%

Notes: (1) Pursuant to KRS 141.010(11)(c) and (13)(c), for taxable years beginning on or after January 1, 2010, the amount of domestic production activities deduction calculated at six percent (6%) as allowed in Section 199(a)(2) of the Internal Revenue Code for taxable years beginning before 2010.

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(i)**  
**Sponsoring Witnesses: Kent W. Blake**

**Description of Filing Requirement:**

*Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.*

**Response:**

See attached. Note that the attached does not reflect any increase in rates sought in this case.

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

KU FR\_16(8)(i)

Total Company	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2009	2010	2011	2012	2013	2/28/2015	6/30/2016	2016	2017	2018
<b>INCOME STATEMENT</b>										
<b>Operating Revenues</b>										
Electric Operating Revenues	\$ 1,356,658,234	\$ 1,512,342,096	\$ 1,547,516,986	\$ 1,523,825,929	\$ 1,634,793,983	\$ 1,739,895,688	\$ 1,838,424,883	\$ 1,851,427,354	\$ 1,901,284,227	\$ 1,952,086,261
Rate Refunds	(469,231)	(632,384)	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>1,356,189,003</b>	<b>1,511,709,712</b>	<b>1,547,516,986</b>	<b>1,523,825,929</b>	<b>1,634,793,983</b>	<b>1,739,895,688</b>	<b>1,838,424,883</b>	<b>1,851,427,354</b>	<b>1,901,284,227</b>	<b>1,952,086,261</b>
<b>Operating Expenses</b>										
Fuel for Electric Generation	433,697,314	496,084,188	522,648,642	504,482,305	535,625,319	573,085,766	638,109,266	639,901,720	665,867,227	667,156,659
Power Purchased	198,813,399	174,621,937	109,114,948	105,046,895	79,098,106	104,395,643	77,959,172	76,887,422	79,818,059	101,184,193
Other Operation Expenses	196,300,642	216,647,228	233,508,691	231,533,083	260,213,804	274,050,098	326,075,013	330,326,533	338,447,316	347,243,397
Maintenance	103,274,108	107,813,985	116,303,369	142,533,486	111,758,016	134,675,306	139,747,049	135,395,224	134,195,118	150,902,629
Depreciation & Amortization Expense	133,320,861	144,234,852	186,161,709	193,711,065	185,756,680	201,110,843	239,971,068	245,193,480	253,493,535	264,677,404
Federal & State Income Taxes	(3,134,848)	74,415,842	(2,486,273)	(20,748,788)	64,134,664	(26,067,450)	19,769,998	2,515,596	20,474,406	13,636,388
Deferred Federal & State Income Taxes	53,274,660	25,586,490	111,563,239	115,043,640	69,874,797	156,829,121	87,644,254	106,377,612	87,328,687	88,374,837
Property and Other Taxes	20,956,613	19,893,479	28,115,766	31,089,947	32,726,804	36,649,897	40,737,389	41,591,919	43,191,379	44,676,740
Amortization of Investment Tax Credit	21,416,455	-	-	-	-	-	-	-	-	-
Loss(Gain) from Disposition of Allowances	(84,708)	(56,751)	(3,293)	(887)	(360)	(546)	-	-	-	-
<b>Total Operating Expenses</b>	<b>1,157,834,495</b>	<b>1,259,241,250</b>	<b>1,304,926,798</b>	<b>1,302,690,747</b>	<b>1,339,187,831</b>	<b>1,454,728,677</b>	<b>1,570,013,210</b>	<b>1,578,189,506</b>	<b>1,622,815,726</b>	<b>1,677,852,247</b>
<b>Net Operating Income</b>	<b>198,354,508</b>	<b>252,468,462</b>	<b>242,590,188</b>	<b>221,135,182</b>	<b>295,606,152</b>	<b>285,167,010</b>	<b>268,411,673</b>	<b>273,237,848</b>	<b>278,468,501</b>	<b>274,234,013</b>
Other Income less deductions	10,039,029	1,650,166	4,478,792	(6,330,749)	2,714,427	3,036,593	1,464,391	1,410,712	1,396,599	1,378,443
<b>Income before Interest Charges</b>	<b>208,393,537</b>	<b>254,118,628</b>	<b>247,068,980</b>	<b>214,804,434</b>	<b>298,320,579</b>	<b>288,203,603</b>	<b>269,876,064</b>	<b>274,648,560</b>	<b>279,865,100</b>	<b>275,612,456</b>
Interest Charges	75,066,582	78,624,210	70,333,584	68,803,504	70,304,985	77,619,653	93,970,481	99,390,497	104,195,898	110,298,961
<b>Net Income</b>	<b>\$ 133,326,955</b>	<b>\$ 175,494,418</b>	<b>\$ 176,735,396</b>	<b>\$ 146,000,929</b>	<b>\$ 228,015,594</b>	<b>\$ 210,583,950</b>	<b>\$ 175,905,583</b>	<b>\$ 175,258,063</b>	<b>\$ 175,669,203</b>	<b>\$ 165,313,495</b>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

Revenue Statistics	Most Recent Five Calendar Years					Base	Test	Forecasted		
	2009	2010	2011	2012	2013	Period	Year	2016	2017	2018
Ultimate Consumer						2/28/2015	6/30/2016			
<b>Revenue by Customer class:</b>										
Residential	\$ 480,270,452	\$ 545,709,127	\$ 525,604,627	\$ 523,091,322	\$ 591,313,426	\$ 614,990,880	\$ 636,681,927	\$ 641,478,859	\$ 653,840,330	\$ 669,156,929
Commercial	320,837,831	342,592,061	346,999,690	347,449,324	364,914,813	386,809,825	404,163,983	407,691,196	420,719,592	435,492,336
Industrial	315,992,363	362,330,512	381,329,627	381,467,139	400,872,504	445,475,880	482,180,321	488,593,393	507,567,836	525,849,463
Public Street and Highway Lighting	10,185,756	10,907,521	11,147,170	10,252,532	10,769,516	10,216,472	9,256,010	9,286,949	9,363,053	9,436,434
Other Sales to Public Authorities	100,120,024	109,603,458	115,557,142	117,194,322	119,852,921	128,525,836	134,905,779	136,164,309	140,658,671	145,462,216
Rate Refunds	(469,231)	(632,384)	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,226,937,195</b>	<b>\$ 1,370,510,295</b>	<b>\$ 1,380,638,257</b>	<b>\$ 1,379,454,639</b>	<b>\$ 1,487,723,182</b>	<b>\$ 1,586,018,893</b>	<b>\$ 1,667,188,020</b>	<b>\$ 1,683,214,706</b>	<b>\$ 1,732,149,483</b>	<b>\$ 1,785,397,379</b>
<b>Number of Customers by class:</b>										
Residential	447,784	447,662	442,874	443,544	446,188	448,341	454,076	455,147	457,299	459,447
Commercial	85,134	84,699	83,584	84,107	83,703	82,903	82,190	82,228	82,334	82,470
Industrial	2,136	2,222	2,475	2,723	2,939	2,672	2,317	2,318	2,320	2,326
Public Street and Highway Lighting	1,423	1,415	1,253	1,378	1,403	1,265	1,099	1,099	1,100	1,100
Other Sales to Public Authorities	7,954	9,979	7,359	8,299	8,498	8,536	8,832	8,832	8,841	8,860
<b>Total</b>	<b>544,431</b>	<b>545,977</b>	<b>537,545</b>	<b>540,051</b>	<b>542,731</b>	<b>543,717</b>	<b>548,514</b>	<b>549,625</b>	<b>551,894</b>	<b>554,203</b>
<b>Average Revenue per class:</b>										
Residential	\$ 1,072.55	\$ 1,219.02	\$ 1,186.80	\$ 1,179.34	\$ 1,325.26	\$ 1,371.70	\$ 1,402.15	\$ 1,409.39	\$ 1,429.79	\$ 1,456.44
Commercial	3,768.62	4,044.82	4,151.51	4,131.04	4,359.64	4,665.82	4,917.44	4,958.04	5,109.90	5,280.63
Industrial	147,936.50	163,065.04	154,072.58	140,090.76	136,397.59	166,727.49	208,073.66	210,774.75	218,782.15	226,090.48
Public Street and Highway Lighting	7,157.94	7,708.50	8,896.38	7,440.15	7,676.06	8,077.73	8,423.77	8,449.83	8,514.86	8,577.36
Other Sales to Public Authorities	12,587.38	10,983.41	15,702.83	14,121.50	14,103.66	15,057.44	15,275.39	15,417.08	15,909.90	16,417.58



**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Comparative Income Statement**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

Sales Statistics	<u>Most Recent Five Calendar Years</u>					<u>Base</u>	<u>Test</u>	<u>Forecasted</u>		
	2009	2010	2011	2012	2013	Period	Year	2016	2017	2018
Ultimate Consumer										
<b>Sales (Kwh) by Customer class:</b>										
Residential	6,594,160,339	7,181,625,474	6,549,421,114	6,307,895,640	6,597,443,768	6,526,323,343	6,598,384,901	6,608,441,812	6,606,744,559	6,642,924,953
Commercial	4,518,585,415	4,570,182,831	4,306,625,724	4,153,338,487	4,094,011,868	4,062,049,804	4,103,315,855	4,115,355,582	4,174,156,982	4,252,523,106
Industrial	5,652,615,021	6,458,350,866	6,698,134,754	6,928,121,839	7,033,644,793	7,162,498,364	7,241,659,567	7,271,769,422	7,343,386,610	7,409,682,970
Public Street and Highway Lighting	53,938,858	55,934,105	50,815,039	45,077,854	42,657,023	41,138,358	41,997,258	42,024,569	42,037,029	42,055,117
Other Sales to Public Authorities	1,593,207,015	1,669,815,975	1,651,440,832	1,635,041,814	1,622,057,694	1,589,109,373	1,595,120,450	1,600,089,617	1,617,466,337	1,638,391,222
<b>Total</b>	<b>18,412,506,648</b>	<b>19,935,909,251</b>	<b>19,256,437,463</b>	<b>19,069,475,634</b>	<b>19,389,815,146</b>	<b>19,381,119,242</b>	<b>19,580,478,032</b>	<b>19,637,681,003</b>	<b>19,783,791,518</b>	<b>19,985,577,368</b>
<b>Number of Customers by class:</b>										
Residential	447,784	447,662	442,874	443,544	446,188	448,341	454,076	455,147	457,299	459,447
Commercial	85,134	84,699	83,584	84,107	83,703	82,903	82,190	82,228	82,334	82,470
Industrial	2,136	2,222	2,475	2,723	2,939	2,672	2,317	2,318	2,320	2,326
Public Street and Highway Lighting	1,423	1,415	1,253	1,378	1,403	1,265	1,099	1,099	1,100	1,100
Other Sales to Public Authorities	7,954	9,979	7,359	8,299	8,498	8,536	8,832	8,832	8,841	8,860
<b>Total</b>	<b>544,431</b>	<b>545,977</b>	<b>537,545</b>	<b>540,051</b>	<b>542,731</b>	<b>543,717</b>	<b>548,514</b>	<b>549,625</b>	<b>551,894</b>	<b>554,203</b>
<b>Average Volume (Kwh) per class:</b>										
Residential	14,726.21	16,042.52	14,788.45	14,221.58	14,786.24	14,556.60	14,531.45	14,519.36	14,447.30	14,458.53
Commercial	53,076.16	53,957.93	51,524.52	49,381.60	48,911.17	48,997.72	49,924.82	50,047.93	50,697.69	51,564.62
Industrial	2,646,355.35	2,906,548.54	2,706,317.07	2,544,297.41	2,393,210.21	2,680,695.99	3,124,969.14	3,136,975.21	3,165,294.98	3,185,814.33
Public Street and Highway Lighting	37,905.03	39,529.40	40,554.70	32,712.52	30,404.15	32,526.34	38,221.12	38,236.51	38,228.94	38,226.49
Other Sales to Public Authorities	200,302.62	167,333.00	224,411.04	197,016.73	190,875.23	186,172.08	180,615.60	181,168.72	182,951.63	184,916.89

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(j)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.*

**Response:**

See attached.

SCHEDULE J

COST OF CAPITAL

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2016

SCHEDULE

DESCRIPTION

J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
B-1.1	JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COST OF CAPITAL SUMMARY  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

WORKPAPER REFERENCE NO(S):

SCHEDULE J-1

PAGE 1 OF 2

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)	(J-1.1/J-1.2)
			\$	\$	\$	%	\$	\$	\$	%	%	%	%
1	SHORT-TERM DEBT	J-2	120,622,777	(28,253)	120,594,523	88.88%	107,184,412	(23,894,433)	83,289,979	2.31%	1.58%	0.04%	0.03%
2	LONG-TERM DEBT	J-3	2,317,617,086	(542,855)	2,317,074,230	88.88%	2,059,415,576	(459,101,897)	1,600,313,679	44.43%	4.21%	1.87%	1.79%
3	COMMON EQUITY		<u>2,777,660,316</u>	<u>35,815.62</u>	<u>2,777,696,132</u>	88.88%	<u>2,468,816,322</u>	<u>(550,368,886)</u>	<u>1,918,447,436</u>	<u>53.26%</u>	<u>10.50%</u>	<u>5.59%</u>	<u>5.57%</u>
4	TOTAL CAPITAL		<u>5,215,900,179</u>	<u>(535,293)</u>	<u>5,215,364,885</u>		<u>4,635,416,310</u>	<u>(1,033,365,215)</u>	<u>3,602,051,095</u>	<u>100.00%</u>		<u>7.50%</u>	<u>7.38%</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COST OF CAPITAL SUMMARY  
AS OF FEBRUARY 28, 2015

DATA: \_\_X\_\_BASE PERIOD\_\_\_\_FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1  
PAGE 2 OF 2  
WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)
			\$	\$	\$	%	\$	\$	\$	%	%	%
1	SHORT-TERM DEBT	J-2	245,215,693	(60,269)	245,155,425	88.76%	217,599,955	(45,495,947)	172,104,008	4.93%	0.64%	0.03%
2	LONG-TERM DEBT	J-3	2,063,411,394	(507,143)	2,062,904,251	88.76%	1,831,033,813	(382,833,798)	1,448,200,015	41.50%	3.78%	1.57%
3	COMMON EQUITY		<u>2,662,180,194</u>	<u>32,119</u>	<u>2,662,212,313</u>	88.76%	<u>2,362,979,649</u>	<u>(494,053,396)</u>	<u>1,868,926,253</u>	<u>53.56%</u>	<u>10.50%</u>	<u>5.62%</u>
4	TOTAL CAPITAL		<u>4,970,807,282</u>	<u>(535,293)</u>	<u>4,970,271,989</u>		<u>4,411,613,417</u>	<u>(922,383,141)</u>	<u>3,489,230,276</u>	<u>100.00%</u>		<u>7.23%</u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COST OF CAPITAL SUMMARY  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1.1/J-1.2  
PAGE 1 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)
			\$	\$	\$		\$	\$	\$		%	%
1	SHORT-TERM DEBT	J-2	157,804,449	(37,228)	157,767,221	88.88%	140,223,506	(31,484,483)	108,739,023	3.05%	0.91%	0.03%
2	LONG-TERM DEBT	J-3	2,275,223,678	(536,756)	2,274,686,922	88.88%	2,021,741,736	(453,943,096)	1,567,798,640	43.93%	4.07%	1.79%
3	COMMON EQUITY		<u>2,745,650,329</u>	<u>38,691</u>	<u>2,745,689,020</u>	88.88%	<u>2,440,368,401</u>	<u>(547,937,636)</u>	<u>1,892,430,765</u>	<u>53.02%</u>	<u>10.50%</u>	<u>5.57%</u>
4	TOTAL CAPITAL		<u><u>5,178,678,456</u></u>	<u><u>(535,293)</u></u>	<u><u>5,178,143,163</u></u>		<u><u>4,602,333,643</u></u>	<u><u>(1,033,365,215)</u></u>	<u><u>3,568,968,428</u></u>	<u><u>100.00%</u></u>		<u><u>7.38%</u></u>

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-1.1/J-1.2

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	OTHER			INVESTMENT IN OVEC	NET NONUTILITY PROPERTY	ADJUSTMENT AMOUNT
				PERCENT OF TOTAL	COMPREHENSIVE INCOME - EEI	EEI DEFERRED TAXES			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I=E+F+G+H)
			\$		\$	\$	\$	\$	\$
1	SHORT-TERM DEBT	J-2	157,804,449	3.05%	-	-	(7,618)	(29,610)	(37,228)
2	LONG-TERM DEBT	J-3	2,275,223,678	43.93%	-	-	(109,836)	(426,920)	(536,756)
3	COMMON EQUITY		2,745,650,329	53.02%	1,190,493	(504,066)	(132,546)	(515,190)	38,691
4	TOTAL CAPITAL		5,178,678,456	100.00%	1,190,493	(504,066)	(250,000)	(971,720)	(535,293)

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
COST OF CAPITAL SUMMARY - JURISDICTIONAL ADJUSTMENTS  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-1.1/J-1.2

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 3 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	JURISDICTIONAL CAPITAL (C=PAGE 1 COL G) \$	PERCENT OF TOTAL (D)	ECR RATE BASE (E) \$	DSM RATE BASE (F) \$	PROFORMA ADJUSTMENT RATE BASE (G) \$	JURISDICTIONAL ADJUSTMENTS (H=E+F+G) \$
1	SHORT-TERM DEBT		140,223,506	3.05%	(31,366,566)	(116,899)	(1,018)	(31,484,483)
2	LONG-TERM DEBT		2,021,741,736	43.93%	(452,242,978)	(1,685,445)	(14,673)	(453,943,096)
3	COMMON EQUITY		2,440,368,401	53.02%	(545,885,487)	(2,034,438)	(17,712)	(547,937,636)
4	TOTAL CAPITAL		4,602,333,643	100.00%	(1,029,495,031)	(3,836,782)	(33,403)	(1,033,365,215)







KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
EMBEDDED COST OF SHORT-TERM DEBT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: K. W. BLAKE

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B) \$	INTEREST RATE (C) %	INTEREST REQUIREMENT (D=BxC) \$
Commercial Paper:				
1	Jun-15	325,727,514	0.636%	2,072,588
2	Jul-15	315,185,832	0.636%	2,005,512
3	Aug-15	283,983,117	0.636%	1,806,970
4	Sep-15	322,742,892	0.636%	2,053,597
5	Oct-15	-	0.636%	-
6	Nov-15	111,948,533	0.636%	712,323
7	Dec-15	107,716,492	0.636%	685,395
8	Jan-16	82,012,778	1.581%	1,296,448
9	Feb-16	32,563,287	1.581%	514,756
10	Mar-16	90,307,876	1.581%	1,427,576
11	Apr-16	108,997,963	1.581%	1,723,026
12	May-16	149,648,777	1.581%	2,365,629
13	Jun-16	<u>120,622,777</u>	1.581%	<u>1,906,790</u>
14	Total	<u>2,051,457,838</u>		<u>18,570,609</u>
15	13 Month Average	<u>157,804,449</u>	0.905%	<u>1,428,508</u>
16	Weighted Cost of Short-Term Debt		<u>0.905%</u>	

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
EMBEDDED COST OF LONG-TERM DEBT  
AS OF FEBRUARY 28, 2015

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD  
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-3  
PAGE 1 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DEBT ISSUE TYPE	COUPON RATE (A)	DATE ISSUED (DAY/MO/YR) (B)	MATURITY DATE (DAY/MO/YR) (C)	PRINCIPAL AMOUNT (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	INTEREST (I=AxD)	AMORT. (DISCOUNT) OR PREMIUM (J)	AMORT. DEBT EXPENSE (K)	ANNUAL COST		LETTER OF CREDIT AND OTHER FEES (M)	TOTAL (N=I+J+K+L+M)
													AMORT. LOSS ON REACQUIRED DEBT (L)	TOTAL		
		%			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Kentucky Utilities PCB 14483RAN7 Variable due Feb 1, 2032	0.42%	Oct. 17, 2008	Feb 1, 2032	77,947,405	-	583,702	-	77,363,703	330,814	-	31,885	-	595,417	958,116	
2	Kentucky Utilities PCB 14483RAP2 Variable due Oct 1, 2034	0.42%	Feb. 23, 2007	Oct 1, 2034	54,000,000	-	940,274	-	53,059,726	229,180	-	44,341	-	412,490	686,011	
3	Kentucky Utilities PCB due Feb 1, 2026	5.75%	May 24, 2007	Feb 1, 2026	17,875,000	-	119,400	244,632	17,510,968	1,027,813	-	10,131	20,601	-	1,058,544	
4	Kentucky Utilities PCB due Mar 1, 2037	6.00%	May 24, 2007	Mar 1, 2037	8,927,000	-	115,952	237,634	8,573,414	535,620	-	4,864	9,969	-	550,454	
5	Kentucky Utilities PCB PCS 13 Variable due Feb 1, 2032	0.62%	May 23, 2002	Feb 1, 2032	2,400,000	-	48,202	70,291	2,281,507	14,986	-	2,633	3,840	2,400	23,858	
6	Kentucky Utilities PCB PCS 14 Variable due Feb 1, 2032	0.62%	May 23, 2002	Feb 1, 2032	2,400,000	-	19,379	215,735	2,164,886	14,986	-	1,059	11,785	2,400	30,229	
7	Kentucky Utilities PCB PCS 15 Variable due Feb 1, 2032	0.62%	May 23, 2002	Feb 1, 2032	7,400,000	-	53,656	218,284	7,128,060	46,206	-	2,931	11,924	7,400	68,461	
8	Kentucky Utilities PCB PCS 17 Variable due Oct 1, 2034	0.42%	Oct. 20, 2004	Oct 1, 2034	50,000,000	-	199,645	1,858,889	47,941,466	212,203	-	9,375	87,661	381,473	690,713	
9	Kentucky Utilities PCB Variable due Feb 1, 2032	0.62%	May 23, 2002	Feb 1, 2032	20,930,000	-	69,367	614,027	20,246,606	130,688	-	3,789	33,541	20,930	188,949	
10	Kentucky Utilities PCB Variable due May 1, 2023	0.42%	May 19, 2000	May 1, 2023	12,900,000	-	90,294	292,941	12,516,765	54,748	-	10,167	32,996	110,843	208,755	
11	Kentucky Utilities PCB Variable due Oct 1, 2032	1.01%	Oct. 3, 2002	Oct 1, 2032	96,000,000	-	1,295,349	3,270,989	91,433,662	972,086	-	68,059	171,861	300,538	1,512,545	
12	Kentucky Utilities FMB due Nov. 1, 2015	1.625%	Nov. 16, 2010	Nov. 1, 2015	250,000,000	(124,346)	316,079	-	249,559,575	4,062,500	160,693	431,718	-	-	4,654,912	
13	Kentucky Utilities FMB due Nov. 1, 2020	3.25%	Nov. 16, 2010	Nov. 1, 2020	500,000,000	(1,079,298)	2,384,438	-	496,536,264	16,250,000	173,763	386,479	-	-	16,810,242	
14	Kentucky Utilities FMB due Nov. 1, 2040	5.125%	Nov. 16, 2010	Nov. 1, 2040	750,000,000	(6,973,782)	6,417,138	-	736,609,079	38,437,500	249,497	229,917	-	-	38,916,914	
15	Kentucky Utilities FMB due Nov 1, 2043	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,722,615)	2,656,070	-	245,621,315	11,625,000	55,192	85,100	-	-	11,765,292	
16	Kentucky Utilities_2015 Project Issuance due 2045	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Kentucky Utilities_2015 Project Issuance due 2025	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	UNAM EXP-S-3 SHELF REGISTRATION 3/15	-	-	-	-	-	7	-	(7)	-	-	2,330	-	-	2,330	
19	Revolving Credit Facility	-	-	-	-	-	2,380,979	235,793	(2,616,771)	-	-	486,313	49,146	500,000	1,035,459	
20	New Revolving Credit Facility 3/15 - 2/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	L of C Facility	-	-	-	-	-	567,781	-	(567,781)	-	-	219,786	-	-	219,786	
22	Called Bonds	-	-	-	-	-	-	1,951,044	(1,951,044)	-	-	-	101,882	-	101,882	
23	Regulatory Liability - Swap Hedging FMB	-	-	-	-	-	-	-	(1,410,166)	-	-	-	-	-	(1,410,166)	
TOTALS					2,100,779,405	(9,900,041)	18,257,712	9,210,258	2,063,411,394	72,534,164	639,146	2,030,878	535,207	2,333,891	78,073,286	

EMBEDDED COST OF LONG-TERM DEBT (N / H)

3.78%

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
EMBEDDED COST OF LONG-TERM DEBT  
AS OF JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-3  
PAGE 2 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DEBT ISSUE TYPE	COUPON RATE (A)	DATE ISSUED (DAY/MO/YR) (B)	MATURITY DATE (DAY/MO/YR) (C)	PRINCIPAL AMOUNT (D)	UNAMORT. (DISCOUNT) OR PREMIUM (E)	UNAMORT. DEBT EXPENSE (F)	UNAMORT. LOSS ON REACQUIRED DEBT (G)	CARRYING VALUE (H=D+E-F-G)	INTEREST (I=AxD)	ANNUAL COST				TOTAL (N=I+J+K+L+M)
											AMORT. (DISCOUNT) OR PREMIUM (J)	AMORT. DEBT EXPENSE (K)	AMORT. LOSS ON REACQUIRED DEBT (L)	LETTER OF CREDIT AND OTHER FEES (M)	
		%			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Kentucky Utilities_PCB 14483RAN7 Variable due Feb 1, 2032	1.09%	Oct. 17, 2008	Feb 1, 2032	77,947,405	-	537,393	-	77,410,012	846,159	-	34,162	-	595,417	1,475,738
2	Kentucky Utilities_PCB 14483RAP2 Variable due Oct 1, 2034	1.09%	Feb. 23, 2007	Oct 1, 2034	54,000,000	-	875,874	-	53,124,126	586,198	-	47,509	-	412,490	1,046,196
3	Kentucky Utilities_PCB due Feb 1, 2026	5.75%	May 24, 2007	Feb 1, 2026	17,875,000	-	104,686	214,712	17,555,602	1,027,813	-	10,855	22,072	-	1,060,739
4	Kentucky Utilities_PCB due Mar 1, 2037	6.00%	May 24, 2007	Mar 1, 2037	8,927,000	-	108,887	223,155	8,594,959	535,620	-	5,212	10,682	-	551,513
5	Kentucky Utilities_PCB PCS 13 Variable due Feb 1, 2032	1.29%	May 23, 2002	Feb 1, 2032	2,400,000	-	44,378	64,715	2,290,908	30,853	-	2,821	4,114	2,400	40,188
6	Kentucky Utilities_PCB PCS 14 Variable due Feb 1, 2032	1.29%	May 23, 2002	Feb 1, 2032	2,400,000	-	17,841	198,619	2,183,539	30,853	-	1,134	12,626	2,400	47,014
7	Kentucky Utilities_PCB PCS 15 Variable due Feb 1, 2032	1.29%	May 23, 2002	Feb 1, 2032	7,400,000	-	49,399	200,966	7,149,635	95,131	-	3,140	12,776	7,400	118,447
8	Kentucky Utilities_PCB PCS 17 Variable due Oct 1, 2034	1.09%	Oct. 20, 2004	Oct 1, 2034	50,000,000	-	186,029	1,731,571	48,082,400	542,776	-	10,045	93,923	381,473	1,028,216
9	Kentucky Utilities_PCB Variable due Feb 1, 2032	1.29%	May 23, 2002	Feb 1, 2032	20,930,000	-	63,864	565,312	20,300,824	269,066	-	4,060	35,937	20,930	329,993
10	Kentucky Utilities_PCB Variable due May 1, 2023	1.09%	May 19, 2000	May 1, 2023	12,900,000	-	75,527	245,018	12,579,455	140,036	-	10,893	35,353	110,843	297,126
11	Kentucky Utilities_PCB Variable due Oct 1, 2032	2.90%	Oct. 3, 2002	Oct 1, 2032	96,000,000	-	1,196,501	3,021,381	91,782,118	2,785,512	-	72,920	184,137	300,538	3,343,107
12	Kentucky Utilities_FMB due Nov. 1, 2015	0.00%	Nov. 16, 2010	Nov. 1, 2015	-	-	-	-	-	-	-	-	-	-	-
13	Kentucky Utilities_FMB due Nov. 1, 2020	3.25%	Nov. 16, 2010	Nov. 1, 2020	500,000,000	(826,927)	1,823,123	-	497,349,950	16,250,000	186,175	414,085	-	-	16,850,260
14	Kentucky Utilities_FMB due Nov. 1, 2040	5.125%	Nov. 16, 2010	Nov. 1, 2040	750,000,000	(6,611,417)	6,083,212	-	737,305,371	38,437,500	267,318	246,339	-	-	38,951,158
15	Kentucky Utilities_FMB due Nov 1, 2043	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,642,455)	2,532,473	-	245,825,072	11,625,000	59,134	91,178	-	-	11,775,312
16	Kentucky Utilities_2015 Project Issuance due 2045	4.38%	Oct. 1, 2015	Oct. 1, 2045	250,000,000	-	-	-	250,000,000	10,942,500	-	-	-	-	10,942,500
17	Kentucky Utilities_2015 Project Issuance due 2025	3.89%	Oct. 1, 2015	Oct. 1, 2025	250,000,000	-	-	-	250,000,000	9,725,000	-	-	-	-	9,725,000
18	UNAM EXP-S-3 SHELF REGISTRATION 3/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Revolving Credit Facility	-	-	-	-	-	1,674,667	164,414	(1,839,081)	-	-	521,050	52,656	500,000	1,073,706
20	New Revolving Credit Facility 3/15 - 2/16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	L of C Facility	-	-	-	-	-	274,733	-	(274,733)	-	-	219,786	-	-	219,786
22	Called Bonds	-	-	-	-	-	-	1,803,072	(1,803,072)	-	-	-	109,160	-	109,160
23	Regulatory Liability - Swap Hedging FMB	-	-	-	-	-	-	-	-	(1,410,166)	-	-	-	-	(1,410,166)
TOTALS					2,350,779,405	(9,080,800)	15,648,586	8,432,934	2,317,617,086	92,459,850	512,628	1,695,190	573,436	2,333,891	97,574,995

EMBEDDED COST OF LONG-TERM DEBT (N / H)

4.21%

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
EMBEDDED COST OF LONG-TERM DEBT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2015 TO JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-3  
PAGE 3 OF 3  
WITNESS: K. W. BLAKE

LINE NO.	DEBT ISSUE TYPE	COUPON RATE (A) %	DATE ISSUED (DAY/MO/YR) (B)	MATURITY DATE (DAY/MO/YR) (C)	AVERAGE PRINCIPAL AMOUNT (D) \$	UNAMORT. (DISCOUNT) OR PREMIUM (E) \$	UNAMORT. DEBT EXPENSE (F) \$	UNAMORT. LOSS ON REACQUIRED DEBT (G) \$	CARRYING VALUE (H=D+E-F-G) \$	INTEREST (I=AxD) \$	AMORT. (DISCOUNT) OR PREMIUM (J) \$	AMORT. DEBT EXPENSE (K) \$	ANNUAL COST		TOTAL (N=I+J+K+L+M) \$
													AMORT. LOSS ON REACQUIRED DEBT (L) \$	LETTER OF CREDIT AND OTHER FEES (M) \$	
1	Kentucky Utilities_PCB 14483RAN7 Variable due Feb 1, 2032	0.75%	Oct. 17, 2008	Feb 1, 2032	77,947,405	-	554,708	-	77,392,697	588,486	-	34,732	-	595,417	1,218,635
2	Kentucky Utilities_PCB 14483RAP2 Variable due Oct 1, 2034	0.75%	Feb. 23, 2007	Oct 1, 2034	54,000,000	-	899,953	-	53,100,047	407,689	-	48,300	-	412,490	868,479
3	Kentucky Utilities_PCB due Feb 1, 2026	5.75%	May 24, 2007	Feb 1, 2026	17,875,000	-	110,188	225,899	17,538,914	1,027,813	-	11,035	22,440	-	1,061,288
4	Kentucky Utilities_PCB due Mar 1, 2037	6.00%	May 24, 2007	Mar 1, 2037	8,927,000	-	111,528	228,569	8,586,903	535,620	-	5,299	10,860	-	551,778
5	Kentucky Utilities_PCB PCS 13 Variable due Feb 1, 2032	0.95%	May 23, 2002	Feb 1, 2032	2,400,000	-	45,807	66,800	2,287,393	22,919	-	2,868	4,183	2,400	32,370
6	Kentucky Utilities_PCB PCS 14 Variable due Feb 1, 2032	0.95%	May 23, 2002	Feb 1, 2032	2,400,000	-	18,416	205,019	2,176,565	22,919	-	1,153	12,837	2,400	39,309
7	Kentucky Utilities_PCB PCS 15 Variable due Feb 1, 2032	0.95%	May 23, 2002	Feb 1, 2032	7,400,000	-	50,990	207,441	7,141,568	70,668	-	3,193	12,988	7,400	94,250
8	Kentucky Utilities_PCB PCS 17 Variable due Oct 1, 2034	0.75%	Oct. 20, 2004	Oct 1, 2034	50,000,000	-	191,120	1,779,175	48,029,705	377,489	-	10,212	95,488	381,473	864,663
9	Kentucky Utilities_PCB Variable due Feb 1, 2032	0.95%	May 23, 2002	Feb 1, 2032	20,930,000	-	65,921	583,526	20,280,552	199,877	-	4,128	36,536	20,930	261,471
10	Kentucky Utilities_PCB Variable due May 1, 2023	0.75%	May 19, 2000	May 1, 2023	12,900,000	-	81,049	262,936	12,556,015	97,392	-	11,075	35,942	110,843	255,253
11	Kentucky Utilities_PCB Variable due Oct 1, 2032	1.96%	Oct. 3, 2002	Oct 1, 2032	96,000,000	-	1,233,460	3,114,708	91,651,832	1,878,799	-	74,136	187,206	300,538	2,440,679
12	Kentucky Utilities_FMB due Nov. 1, 2015	1.625%	Nov. 16, 2010	Nov. 1, 2015	84,027,754	(14,053)	30,837	-	83,982,864	1,365,451	65,999	159,325	-	-	1,590,775
13	Kentucky Utilities_FMB due Nov. 1, 2020	3.25%	Nov. 16, 2010	Nov. 1, 2020	500,000,000	(921,288)	2,032,997	-	497,045,715	16,250,000	189,278	420,986	-	-	16,860,264
14	Kentucky Utilities_FMB due Nov. 1, 2040	5.125%	Nov. 16, 2010	Nov. 1, 2040	750,000,000	(6,747,163)	6,208,066	-	737,044,771	38,437,500	271,774	250,445	-	-	38,959,719
15	Kentucky Utilities_FMB due Nov 1, 2043	4.65%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,672,426)	2,578,686	-	245,748,888	11,625,000	60,120	92,698	-	-	11,777,818
16	Kentucky Utilities_2015 Project Issuance due 2045	4.38%	Oct. 1, 2015	Oct. 1, 2045	187,500,000	-	-	-	187,500,000	8,206,875	-	-	-	-	8,206,875
17	Kentucky Utilities_2015 Project Issuance due 2025	3.89%	Oct. 1, 2015	Oct. 1, 2025	187,500,000	-	-	-	187,500,000	7,293,750	-	-	-	-	7,293,750
18	UNAM EXP-S-3 SHELF REGISTRATION 3/15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Revolving Credit Facility	-	-	-	-	-	1,889,473	190,947	(2,080,421)	-	-	529,734	53,534	500,000	1,083,268
20	New Revolving Credit Facility 3/15 - 2/16	-	-	-	-	-	17,308	-	(17,308)	-	-	50,000	-	83,333	133,333
21	L of C Facility	-	-	-	-	-	384,626	-	(384,626)	-	-	219,786	-	-	219,786
22	Called Bonds	-	-	-	-	-	-	1,858,398	(1,858,398)	-	-	-	110,979	-	110,979
23	Regulatory Liability - Swap Hedging FMB	-	-	-	-	-	-	-	-	(1,410,166)	-	-	-	-	(1,410,166)
TOTALS					2,309,807,159	(9,354,930)	16,505,132	8,723,418	2,275,223,678	86,998,083	587,171	1,929,104	582,993	2,417,224	92,514,576

EMBEDDED COST OF LONG-TERM DEBT (N / H)

4.07%

**KENTUCKY UTILITIES COMPANY**

Net Original Cost Kentucky Jurisdictional Rate Base as of February 28, 2015

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	Kentucky Jurisdictional Pro Forma Adjustments (6)	Kentucky Jurisdictional Pro Forma Base Rate Base (7) <small>(2 - 3 - 4 - 5 - 6)</small>	Other Jurisdictional Rate Base (8)	Total Company Rate Base (9) <small>(2 + 8)</small>
1. Utility Plant at Original Cost	\$ 7,777,654,711	\$ 1,026,441,485	\$ 3,609,643	\$ 167,359,742	\$ -	\$ 6,580,243,840	\$ 1,005,189,686	\$ 8,782,844,397
2. Deduct:								
3. Reserve for Depreciation	2,497,069,842	11,575,729	274,827	28,872,342	-	2,456,346,945	334,189,545	2,831,259,387
4. Net Utility Plant	5,280,584,868	1,014,865,756	3,334,817	138,487,401	-	4,123,896,895	671,000,141	5,951,585,009
5. Deduct:								
6. Customer Advances for Construction	2,445,372	-	-	-	-	2,445,372	26,756	2,472,128
7. Accumulated Deferred Income Taxes	729,763,909	97,235,746	506,242	-	-	632,021,921	87,925,408	817,689,317
8. Investment Tax Credit (a)	82,080,233	-	-	-	-	82,080,233	12,473,035	94,553,268
9. Total Deductions	814,289,514	97,235,746	506,242	-	-	716,547,526	100,425,199	914,714,713
10. Net Plant Deductions	4,466,295,354	917,630,010	2,828,574	138,487,401	-	3,407,349,369	570,574,942	5,036,870,296
11. Add:								
12. Materials and Supplies (b)	116,806,523	-	-	-	-	116,806,523	15,952,775	132,759,298
13. Prepayments (b)(c)	5,694,013	-	-	-	-	5,694,013	351,308	6,045,320
14. Emission Allowances (b)	191,022	190,584	-	-	-	437	27,271	218,293
15. Cash Working Capital (page 2)	108,847,873	1,733,973	-	-	-	107,113,900	8,273,218	117,121,091
16. Total Additions	231,539,430	1,924,557	-	-	-	229,614,873	24,604,572	256,144,002
17. Total Net Original Cost Rate Base	<u>\$ 4,697,834,784</u>	<u>\$ 919,554,567</u>	<u>\$ 2,828,574</u>	<u>\$ 138,487,401</u>	<u>\$ -</u>	<u>\$ 3,636,964,242</u>	<u>\$ 595,179,514</u>	<u>\$ 5,293,014,298</u>
18. ARO Balance Sheet Offset				(138,487,401)	-	138,487,401		-
19. Total Net Original Cost Rate Base for Capital Allocation	<u>\$ 4,697,834,784</u>	<u>\$ 919,554,567</u>	<u>\$ 2,828,574</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,775,451,643</u>	<u>\$ 595,179,514</u>	<u>\$ 5,293,014,298</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>88.76%</u>	<u>17.37%</u>	<u>0.05%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>71.33%</u>	<u>11.24%</u>	<u>100.00%</u>

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

**KENTUCKY UTILITIES**

**Calculation of Cash Working Capital  
As of February 28, 2015**

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	Kentucky Jurisdictional Pro Forma Adjustments (6)	Kentucky Jurisdictional Pro Forma Base Rate Base (7)	Other Jurisdictional Rate Base (8)	Total Company Rate Base (9)
						(2 - 3 - 4 - 5 - 6)		(2 + 8)
1. Operating and maintenance expense for the 12 months ended February 28, 2015	\$ 962,404,156	\$ 13,871,784	\$ -	\$ -	\$ -	\$ 948,532,372	\$ 123,802,656	\$ 1,086,206,813
2. Deduct:								
3. Electric Power Purchased	91,621,173	-	-	-	-	91,621,173	12,774,470	104,395,643
4. Total Deductions	\$ 91,621,173	\$ -	\$ -	\$ -	\$ -	\$ 91,621,173	\$ 12,774,470	\$ 104,395,643
5. Remainder (Line 1 - Line 4)	<u>\$ 870,782,983</u>	<u>\$ 13,871,784</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 856,911,199</u>	<u>\$ 111,028,186</u>	<u>\$ 981,811,169</u>
6. Cash Working Capital	<u>\$ 108,847,873</u>	<u>\$ 1,733,973</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,113,900</u>	<u>\$ 8,273,218</u>	<u>\$ 117,121,091</u>

Kentucky Jurisdictional (12 1/2% of Line 5)  
Other Jurisdictional comprised of FERC, Tennessee,  
and Virginia Jurisdictional methodologies.



**KENTUCKY UTILITIES COMPANY**

**Net Original Cost Kentucky Jurisdictional Rate Base as of June 30, 2016**

**Thirteen Month Average**

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	Kentucky Jurisdictional Pro Forma Adjustments (6)	Kentucky Jurisdictional Pro Forma Base Rate Base (7)	Other Jurisdictional Rate Base (8)	Total Company Rate Base (9)
						(2 - 3 - 4 - 5 - 6)		(2 + 8)
1. Utility Plant at Original Cost	\$ 8,080,231,407	\$ 1,173,710,784	\$ 4,931,299	\$ 167,359,742	\$ 814,685	\$ 6,733,414,896	\$ 1,036,647,476	\$ 9,116,878,883
2. Deduct:								
3. Reserve for Depreciation	2,633,674,749	27,901,692	481,518	40,647,777	781,282	2,563,862,480	351,522,813	2,985,197,561
4. Net Utility Plant	5,446,556,658	1,145,809,092	4,449,781	126,711,966	33,403	4,169,552,417	685,124,664	6,131,681,321
5. Deduct:								
6. Customer Advances for Construction	2,445,372	-	-	-	-	2,445,372	26,756	2,472,128
7. Accumulated Deferred Income Taxes	789,021,702	119,745,449	612,999	-	-	668,663,253	95,814,012	884,835,714
8. Investment Tax Credit (a)	80,778,668	-	-	-	-	80,778,668	12,215,220	92,993,888
9. Total Deductions	872,245,742	119,745,449	612,999	-	-	751,887,293	108,055,988	980,301,730
10. Net Plant Deductions	4,574,310,916	1,026,063,642	3,836,782	126,711,966	33,403	3,417,665,123	577,068,675	5,151,379,591
11. Add:								
12. Materials and Supplies (b)	126,046,511	-	-	-	-	126,046,511	17,199,691	143,246,202
13. Prepayments (b)(c)	6,469,140	-	-	-	-	6,469,140	413,701	6,882,841
14. Emission Allowances (b)	174,249	173,874	-	-	-	375	24,877	199,126
15. Cash Working Capital (page 2)	122,344,908	3,257,515	-	-	-	119,087,393	9,443,652	131,788,560
16. Total Additions	255,034,808	3,431,389	-	-	-	251,603,419	27,081,922	282,116,729
17. Total Net Original Cost Rate Base	<u>\$ 4,829,345,724</u>	<u>\$ 1,029,495,031</u>	<u>\$ 3,836,782</u>	<u>\$ 126,711,966</u>	<u>\$ 33,403</u>	<u>\$ 3,669,268,542</u>	<u>\$ 604,150,597</u>	<u>\$ 5,433,496,321</u>
18. ARO Balance Sheet Offset				(126,711,966)		126,711,966		-
19. Total Net Original Cost Rate Base for Capital Allocation	<u>\$ 4,829,345,724</u>	<u>\$ 1,029,495,031</u>	<u>\$ 3,836,782</u>	<u>\$ -</u>	<u>\$ 33,403</u>	<u>\$ 3,795,980,508</u>	<u>\$ 604,150,597</u>	<u>\$ 5,433,496,321</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>88.88%</u>	<u>18.95%</u>	<u>0.07%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>69.86%</u>	<u>11.12%</u>	<u>100.00%</u>

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

**KENTUCKY UTILITIES**

**Calculation of Cash Working Capital  
As of June 30, 2016**

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	Kentucky Jurisdictional Pro Forma Adjustments (6)	Kentucky Jurisdictional Pro Forma Base Rate Base (7)	Other Jurisdictional Rate Base (8)	Total Company Rate Base (9)
						(2 - 3 - 4 - 5 - 6)		(2 + 8)
1. Operating and maintenance expense for the 12 months ended June 30, 2016	\$ 1,047,172,869	\$ 26,060,117	\$ -	\$ -	\$ -	\$ 1,021,112,752	\$ 134,717,632	\$ 1,181,890,501
2. Deduct:								
3. Electric Power Purchased	68,413,605	-	-	-	-	68,413,605	9,545,568	77,959,172
4. Total Deductions	\$ 68,413,605	\$ -	\$ -	\$ -	\$ -	\$ 68,413,605	\$ 9,545,568	\$ 77,959,172
5. Remainder (Line 1 - Line 4)	\$ 978,759,264	\$ 26,060,117	\$ -	\$ -	\$ -	\$ 952,699,147	\$ 125,172,065	\$ 1,103,931,328
6. Cash Working Capital	\$ 122,344,908	\$ 3,257,515	\$ -	\$ -	\$ -	\$ 119,087,393	\$ 9,443,652	\$ 131,788,560

Kentucky Jurisdictional (12 1/2% of Line 5)  
Other Jurisdictional comprised of FERC, Tennessee,  
and Virginia Jurisdictional methodologies.

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(k)**  
**Sponsoring Witnesses: Kent W. Blake**

**Description of Filing Requirement:**

*Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.*

**Response:**

See attached. Note that the attached does not reflect any increase in rates sought in this case.

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Comparative financial data**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

Line No.	Description	Forecasted Period (a)	Base Period (a)	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
1	<b>Utility Plant in Service (\$000)</b>												
2	<b>Electric Plant</b>												
3	Electric Distribution	\$ 1,744,978	\$ 1,643,786	\$ 1,534,956	\$ 1,475,676	\$ 1,406,474	\$ 1,349,275	\$ 1,302,009	\$ 1,231,342	\$ 1,038,231	\$ 1,013,864	\$ 986,356	\$ 970,013
4	Electric General	207,509	188,627	152,501	143,158	137,494	126,013	112,810	109,060	97,982	106,184	113,319	104,682
5	Hydro Production Plant	41,099	39,624	38,944	33,953	28,640	16,849	12,859	11,843	10,975	9,945	9,946	10,768
6	Electric Intangible Plant	99,616	87,984	70,120	60,375	58,649	52,326	51,698	27,889	24,723	25,651	27,029	21,143
7	Electric Other Production	1,015,614	552,359	548,183	540,195	526,993	523,150	523,200	503,261	497,591	490,395	484,570	483,987
8	Electric Steam Production	5,086,847	4,573,969	3,896,763	3,797,974	3,627,077	2,725,170	2,239,550	2,023,377	1,678,194	1,528,205	1,526,113	1,490,796
9	Electric Transmission	869,048	818,735	728,201	690,259	656,885	627,463	529,058	529,108	520,265	506,490	502,414	489,777
10	<b>Total Electric Plant - Gross</b>	<b>9,064,711</b>	<b>7,905,083</b>	<b>6,969,668</b>	<b>6,741,590</b>	<b>6,442,212</b>	<b>5,420,246</b>	<b>4,771,184</b>	<b>4,435,880</b>	<b>3,867,961</b>	<b>3,680,734</b>	<b>3,649,747</b>	<b>3,571,166</b>
11	Less: Accumulated Depreciation and Amortization	3,039,153	2,831,259	2,647,411	2,519,600	2,395,038	2,261,927	2,168,491	2,052,492	1,931,455	1,850,012	1,789,103	1,681,813
12	<b>Electric Plant in Service-Net</b>	<b>\$ 6,025,558</b>	<b>\$ 5,073,824</b>	<b>\$ 4,322,257</b>	<b>\$ 4,221,990</b>	<b>\$ 4,047,174</b>	<b>\$ 3,158,319</b>	<b>\$ 2,602,693</b>	<b>\$ 2,383,388</b>	<b>\$ 1,936,506</b>	<b>\$ 1,830,722</b>	<b>\$ 1,860,644</b>	<b>\$ 1,889,353</b>
13	<b>Plant Purchased or Sold</b>	-	-	-	-	484	484	-	-	-	-	115	-
14	<b>Plant Held for Future Use</b>	324	324	325	-	793	121,621	120,828	10,138	-	-	-	-
15	<b>Construction Work In Progress</b>	173,151	877,437	1,138,613	490,182	339,711	954,430	1,257,409	1,176,440	1,071,389	487,244	197,025	140,983
16	<b>Net Utility Plant</b>	<b>\$ 6,199,033</b>	<b>\$ 5,951,585</b>	<b>\$ 5,461,195</b>	<b>\$ 4,712,172</b>	<b>\$ 4,388,162</b>	<b>\$ 4,234,854</b>	<b>\$ 3,980,930</b>	<b>\$ 3,569,966</b>	<b>\$ 3,007,895</b>	<b>\$ 2,317,966</b>	<b>\$ 2,057,784</b>	<b>\$ 2,030,336</b>
17	<b>Capital Structure: (\$000)</b>												
18	(\$'s Based on Period-End Accounts)												
19	Short-Term Debt	\$ 120,623	\$ 245,216	\$ 149,967	\$ 69,992	\$ -	\$ 10,434	\$ 77,975	\$ 16,247	\$ 23,219	\$ 150,043	\$ 105,665	\$ 109,820
20	Long-Term Debt	2,341,699	2,090,879	2,090,070	1,841,227	1,840,592	1,839,956	1,648,779	1,531,779	1,263,753	789,385	710,604	651,211
21	Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	39,727
22	Common Equity	2,777,660	2,662,180	2,437,296	2,176,783	2,128,238	2,075,467	1,951,966	1,744,720	1,435,516	1,193,198	1,041,377	982,204
23	<b>Total</b>	<b>\$ 5,239,982</b>	<b>\$ 4,998,275</b>	<b>\$ 4,677,333</b>	<b>\$ 4,088,002</b>	<b>\$ 3,968,830</b>	<b>\$ 3,925,857</b>	<b>\$ 3,678,720</b>	<b>\$ 3,292,746</b>	<b>\$ 2,722,488</b>	<b>\$ 2,132,626</b>	<b>\$ 1,857,646</b>	<b>\$ 1,782,962</b>
24	<b>Condensed Income Statement Data: (\$000)</b>												
25	Operating Revenues	\$ 1,838,425	\$ 1,739,895	\$ 1,634,794	\$ 1,523,826	\$ 1,547,517	\$ 1,511,710	\$ 1,356,189	\$ 1,404,042	\$ 1,272,549	\$ 1,210,019	\$ 1,206,585	\$ 995,362
26	Operating Expenses (Excluding Income Taxes)	1,421,862	1,287,316	1,172,452	1,177,306	1,167,734	1,139,345	1,065,322	1,124,734	986,465	956,644	982,508	750,861
27	Federal and State Income Taxes	19,770	(26,067)	64,135	(20,749)	(2,486)	74,415	(3,134)	53,239	40,822	60,073	69,314	57,656
28	Deferred Federal and State Income Taxes	87,644	156,829	69,875	115,044	111,563	25,586	53,275	(13,353)	(6,848)	671	(6,570)	21,473
29	Property and Other Taxes	40,737	36,650	32,726	31,090	28,116	19,896	20,955	20,661	18,440	18,602	16,455	16,654
30	Investment Tax Credit	-	-	-	-	-	-	21,416	25,267	42,567	12,000	-	-
31	<b>Net Operating Income</b>	<b>268,412</b>	<b>285,167</b>	<b>295,606</b>	<b>221,135</b>	<b>242,590</b>	<b>252,468</b>	<b>198,355</b>	<b>193,494</b>	<b>191,103</b>	<b>162,029</b>	<b>144,878</b>	<b>148,718</b>
32	AFUDC - Equity	-	1,253	485	50	43	521	3,906	6,041	3,328	384	44	1,136
33	Amortization of Investment Tax Credit	1,871	1,872	1,871	2,800	2,686	-	-	-	-	-	-	-
34	Other Income (Deductions), Net	(407)	(88)	359	(9,181)	1,750	1,130	6,133	29,381	28,451	27,804	1,610	9,119
35	Income before Interest Charges	269,876	288,204	298,321	214,804	247,069	254,119	208,394	228,916	222,882	190,217	146,532	158,973
36	Interest Charges	93,970	77,620	70,305	68,803	70,334	78,625	75,067	71,650	55,919	38,396	31,072	25,502
37	Net Income before Cumulative Effect of Acctg Change	175,906	210,584	228,016	146,001	176,735	175,494	133,327	157,266	166,963	151,821	115,460	133,471
38	Cumulative Effect of Accounting Change Net of Tax	-	-	-	-	-	-	-	-	-	-	3,337	-
39	Net Income	175,906	210,584	228,016	146,001	176,735	175,494	133,327	157,266	166,963	151,821	112,123	133,471
40	Preferred Dividends	-	-	-	-	-	-	-	-	-	-	1,837	2,256
41	<b>Net Income Available for Common Equity</b>	<b>\$ 175,906</b>	<b>\$ 210,584</b>	<b>\$ 228,016</b>	<b>\$ 146,001</b>	<b>\$ 176,735</b>	<b>\$ 175,494</b>	<b>\$ 133,327</b>	<b>\$ 157,266</b>	<b>\$ 166,963</b>	<b>\$ 151,821</b>	<b>\$ 110,286</b>	<b>\$ 131,215</b>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Comparative financial data**  
**Base Period: Twelve Months Ended February 28, 2015**  
**Forecasted Test Period: Twelve Months Ended June 30, 2016**

Line No.	Description	Forecasted Period (a)	Base Period (a)	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
42	<b>Cost of Capital:</b>												
43	Embedded Cost of Debt (Short and Long Term)	4.08%	3.45%	3.52%	3.57%	3.68%	3.76%	4.56%	4.64%	5.24%	4.88%	4.48%	3.37%
44	Embedded Cost of Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	6%
45	<b>Fixed Charge Coverages:</b>												
46	Ratio of Earnings to Fixed Charges	3.0	4.4	5.9	4.4	4.8	4.3	3.7	3.9	5.1	6.5	6.4	8.9
47	<b>Stock and Bond Ratings:</b>												
48	Moody's Senior Secured	A1	A1	A2	A2	A2	A2	N/A	N/A	N/A	A1	A1	A1
49	S&P Senior Secured	A-	A-	A-	A-	A-	A	N/A	N/A	N/A	A	A	A
50	Fitch Senior Secured	A+	A+	A+	A+	A+	A+	N/A	N/A	N/A	N/A	N/A	N/A
51	Moody's Commercial Paper	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1	P-1
52	S&P Commercial Paper	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2
53	Fitch Commercial Paper	F2	F2	F2	F2	F2	F2	N/A	N/A	N/A	N/A	N/A	N/A
54	Moody's Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Baa1	Baa1
55	S&P Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	BBB-	BBB-
56	<b>Common Stock Related Data:</b>												
57	Dividend Payout Ratio (Declared Basis)	0.65	0.65	0.54	0.68	0.70	0.28	-	-	-	-	0.45	0.48
58	<b>Rate of Return Measures:</b>												
59	Return on Common Equity (13 Month Average)	6.40%	8.19%	9.89%	6.79%	8.41%	8.73%	7.27%	10.04%	12.95%	13.83%	10.81%	13.43%
60	<b>Other Financial and Operating Data:</b>												
61	Sales by Customer Class (MWH)												
62	Residential	6,598,385	6,526,323	6,597,444	6,307,896	6,549,421	7,181,625	6,594,160	6,802,830	6,846,775	6,312,755	6,598,850	6,160,490
63	Commercial	4,103,316	4,062,050	4,094,012	4,153,338	4,306,626	4,570,183	4,518,585	4,713,879	4,773,591	4,456,951	4,466,419	4,323,430
64	Industrial	7,294,067	7,188,733	7,033,644	6,928,122	6,698,134	6,458,351	5,652,616	5,995,380	6,273,137	6,318,649	6,261,314	6,131,604
65	Public Street and Highway Lighting	41,997	41,138	42,657	45,078	50,815	55,934	53,939	57,575	56,455	54,521	53,743	56,537
66	Other Sales to Public Authorities	1,542,713	1,562,875	1,622,058	1,635,042	1,651,441	1,669,816	1,593,207	1,648,937	1,634,506	1,553,697	1,595,947	1,540,219
67	Total	19,580,478	19,381,119	19,389,815	19,069,476	19,256,437	19,935,909	18,412,507	19,218,601	19,584,464	18,696,573	18,976,273	18,212,280
68	Composite Depreciation Rate	2.80%	2.80%	2.80%	2.63%	2.63%	2.63%	2.63%	2.94%	2.94%	2.94%	2.94%	2.94%

(a) Data for forecast excludes the effect of any additional revenues approved by the commission in this proceeding.

(46) Per SEC Filings.

(59) In 2006 through 2009, under the Company's previous owner, dividends were netted with capital contributions whenever the owner made contributions to Kentucky Utilities Company. In November and December 2010, dividend payments changed due to the acquisition of Kentucky Utilities Company by PPL Corporation.

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(1)**  
**Sponsoring Witness: Robert M. Conroy**

**Description of Filing Requirement:**

*A narrative description and explanation of all proposed tariff changes.*

**Response:**

Please refer to the testimony of Robert M. Conroy and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4 and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5].

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(m)**  
**Sponsoring Witness: Dr. Martin Blake**

**Description of Filing Requirement:**

*A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.*

**Response:**

See attached.

SCHEDULE M

REVENUE SUMMARY FOR THE BASE AND FORECASTED PERIOD

KENTUCKY UTILITIES COMPANY

CASE NO. 2014-00371

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2015

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
M-1.1	REVENUE SUMMARY AT PRESENT RATES
M-1.2	AVERAGE BILL CALCULATIONS AT PRESENT RATES
M-1.3, PG 1	TOTAL REVENUE AND BILLING ADJUSTMENTS AT PRESENT RATES
M-1.3, PGS 2-18	BILLING DETERMINANTS AT PRESENT RATES BY RATE SCHEDULE

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2016

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
M-2.1	REVENUE SUMMARY AT PRESENT AND PROPOSED RATES
M-2.2	AVERAGE BILL CALCULATIONS AT PRESENT AND PROPOSED RATES
M-2.3, PGS 1-2	TOTAL REVENUE AND BILLING ADJUSTMENTS AT PRESENT RATES WITH TOTAL INCREASE
M-2.3, PGS 3-21	BILLING DETERMINANTS AT PRESENT AND PROPOSED RATES BY RATE SCHEDULE



**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenue at Present Rates**  
**Twelve Months Ending February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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Rate Class	Total Revenue at Present Rates
Residential Service	\$ 578,410,518
Low Emission Vehicle Service (proposed RTODE)	\$ 3,326
General Service	\$ 208,527,160
All Electric School Service	\$ 12,247,663
Primary Service-Secondary	\$ 201,846,358
Primary Service-Primary	\$ 21,634,765
Time-of-Day Secondary Service	\$ 96,203,320
Time-of-Day Primary Service	\$ 259,447,546
Retail Transmission Service	\$ 93,885,306
Fluctuating Load Service	\$ 29,875,369
Curtable Service Riders	\$ (12,322,833)
Lighting Energy Service	\$ 12,372
Traffic Energy Service	\$ 138,559
Outdoor Lighting	<u>\$ 25,922,033</u>
Total Sales to Ultimate Consumers	\$ 1,515,831,462
Other Operating Revenues:	
Late Payment Charge	\$ 3,637,410
Electric Service Revenues	\$ 2,221,956
Rent from Electric Property	\$ 3,169,546
Other Miscellaneous Revenues	<u>\$ 17,133,241</u>
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,541,993,615</b>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Average Bill Calculation at Present Rates**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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**BASE PERIOD ACTUAL**

Rate Class	Customers	kWh Billed	Average Consumption in kWh	Annual Revenues at Present Rates	Average Bill at Present Rates
Residential Service	5,117,212	6,161,445,562	1,204	\$ 578,410,518	\$ 113.03
Low Emission Vehicle Service (proposed RTODE)	34	36,492	1,073	\$ 3,326	\$ 97.82
General Service	983,404	1,858,896,422	1,890	\$ 208,527,160	\$ 212.05
All Electric School Service	7,576	149,531,748	19,738	\$ 12,247,663	\$ 1,616.64
Primary Service-Secondary	60,078	2,292,480,067	38,158	\$ 201,846,358	\$ 3,359.74
Primary Service-Primary	2,733	265,320,458	97,080	\$ 21,634,765	\$ 7,916.12
Time-of-Day Secondary Service	5,442	1,369,283,940	251,614	\$ 96,203,320	\$ 17,677.93
Time-of-Day Primary Service	2,698	4,199,750,975	1,556,616	\$ 259,447,546	\$ 96,162.92
Retail Transmission Service	385	1,603,173,602	4,164,087	\$ 93,885,306	\$ 243,857.94
Fluctuating Load Service	12	565,207,068	47,100,589	\$ 29,875,369	\$ 2,489,614.08
Curtable Service Riders	60	-	-	\$ (12,322,833)	\$ (205,380.55)
Lighting Energy Service	23	180,866	7,864	\$ 12,372	\$ 537.91
Traffic Energy Service	8,974	1,289,493	144	\$ 138,559	\$ 15.44
Outdoor Lighting	2,023,648	119,829,646	59	25,922,033	\$ 12.81

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	Revenue As Billed	FAC Billings	DSM Billings	ECR Billings	CSR Billings	Actual Net Revenue at Base Rates	Calculated Net Revenue at Base Rates	Calculated Divided by Actual
Residential Service	\$ 578,410,518	\$ 12,715,186	\$ 16,336,213	\$ 17,395,509	\$ -	\$ 531,963,610	\$ 531,961,556	0.9999961
Low Emission Vehicle Service (will be converted to proposed RTODE)	3,326	82	140	83	-	3,021	3,021	1
Total Residential Service	578,413,844	12,715,268	16,336,353	17,395,592	-	531,966,631	531,964,577	0.9999961
General Service	\$ 208,527,160	\$ 3,727,295	\$ 4,070,434	\$ 6,231,361	\$ -	\$ 194,498,070	\$ 194,498,072	1
All Electric School Service	\$ 12,247,663	\$ 310,020	\$ 211,172	\$ 403,056	\$ -	\$ 11,323,415	\$ 11,323,415	1
Power Service Secondary	\$ 201,846,358	\$ 4,574,372	\$ 3,154,662	\$ 6,426,090	\$ -	\$ 187,691,234	\$ 187,691,234	1
Power Service Primary	\$ 21,634,765	\$ 562,653	\$ 315,245	\$ 688,553	\$ -	\$ 20,068,314	\$ 20,068,315	1
Time of Day Secondary	\$ 96,203,320	\$ 2,641,677	\$ 1,689,721	\$ 3,462,404	\$ -	\$ 88,409,518	\$ 88,409,518	1
Time of Day Primary	\$ 259,447,546	\$ 8,442,577	\$ 4,076,523	\$ 9,595,237	\$ -	\$ 237,333,209	\$ 237,333,207	1
Retail Transmisison Service	\$ 93,885,306	\$ 3,258,254	\$ -	\$ 3,540,142	\$ -	\$ 87,086,910	\$ 87,086,909	1
Fluctuating Load Service	\$ 29,875,369	\$ 1,165,932	\$ -	\$ 1,185,426	\$ -	\$ 27,524,011	\$ 27,524,011	1
Curtable Service Rider 10	\$ (12,018,638)	\$ -	\$ -	\$ -	\$ (12,018,638)	\$ -	\$ -	
Curtable Service Rider 30	\$ (304,195)	\$ -	\$ -	\$ -	\$ (304,195)	\$ -	\$ -	
Lighting Energy	\$ 12,372	\$ 372	\$ -	\$ 461	\$ -	\$ 11,539	\$ 11,539	1
Traffic Energy	\$ 138,559	\$ 2,595	\$ -	\$ 3,932	\$ -	\$ 132,032	\$ 132,030	0.9999849
Lighting Service, including LS and RLS	\$ 25,922,033	\$ 243,082	\$ -	\$ 542,216	\$ -	\$ 25,136,735	\$ 25,138,815	1.0000827
<b>Total</b>	<b>\$ 1,515,831,462</b>	<b>\$ 37,644,097</b>	<b>\$ 29,854,110</b>	<b>\$ 49,474,470</b>	<b>\$ (12,322,833)</b>	<b>\$ 1,411,181,618</b>	<b>\$ 1,411,181,642</b>	<b>1</b>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Customers	kWh's	Unit Charges	Calculated Revenue
<b>RESIDENTIAL Service, including Volunteer Fire Departments</b>				
Rate RS, Rate VFD, Rate RS with net metering				
<b>Customers</b>	5,117,212		\$ 10.75	\$ 55,010,029
Partial month, prorated and corrected billings				(188,381)
<b>kWh</b>		6,161,445,562	\$ 0.07744	\$ 477,142,344
Minimum and Partial Month Billings				(2,436)
<b>TOTAL</b>	<u>5,117,212</u>	<u>6,161,445,562</u>		<u>\$ 531,961,556</u>
Residential Service Low Emission Vehicle Service (To be designated Residential Time of Day Energy Service for a three year pilot)				
<b>Customers</b>	34		\$ 10.75	\$ 366
Partial month, prorated and corrected billings				(3)
<b>kWh, Period 1</b>		23,550	\$ 0.05587	\$ 1,316
<b>kWh, Period 2</b>		7,781	\$ 0.07763	604
<b>kWh, Period 3</b>		5,161	\$ 0.14297	738
Minimum and Partial Month Billings				(0)
<b>TOTAL</b>	<u>34</u>	<u>36,492</u>		<u>\$ 3,021</u>
<b>TOTAL RESIDENTIAL</b>	<u>5,117,246</u>	<u>6,161,482,054</u>		<u>\$ 531,964,577</u>
			Correction Factor	0.999996139
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 531,966,631</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>				
<b>Fuel Adjustment Clause Billings</b>				\$ 12,715,268
<b>Demand Side Management Billings</b>				\$ 16,336,353
<b>Environmental Cost Recovery Surcharge Billings</b>				\$ 17,395,592
<b>Total Pro Forma Revenue Adjustments</b>				<u>\$ 46,447,213</u>
<b>Total Test Year Adjusted Revenues</b>				<u>\$ 578,413,844</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Customers	kWh's	Unit Charges	Calculated Revenue
<b>GENERAL SERVICE RATE GS</b>				
General Service Single Phase				
<b>Customers</b>	765,255		\$ 20.00	\$ 15,305,100
Partial month, prorated and corrected billings				74,376
<b>kWh</b>		767,571,547	\$ 0.09225	\$ 70,808,475
Minimum and Partial Month Billings				2,801
General Service Three Phase				
<b>Customers</b>	218,149		\$ 35.00	\$ 7,635,215
Partial month, prorated and corrected billings				(2,412)
<b>kWh</b>		1,091,324,875	\$ 0.09225	\$ 100,674,720
Minimum and Partial Month Billings				(203)
<b>TOTAL</b>	<u>983,404</u>	<u>1,858,896,422</u>		<u>\$ 194,498,072</u>
			Correction Factor	1.000000010
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 194,498,070</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>				
<b>Fuel Adjustment Clause Billings</b>			\$	3,727,295
<b>Demand Side Management Billings</b>			\$	4,070,434
<b>Environmental Cost Recovery Surcharge Billings</b>			\$	6,231,361
<b>Total Pro Forma Revenue Adjustments</b>			<u>\$</u>	<u>14,029,090</u>
<b>Total Test Year Adjusted Revenues</b>				<u>\$ 208,527,160</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
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	Customers	kWh's	Unit Charges	Calculated Revenue
<b>ALL ELECTRIC SCHOOL RATE AES</b>				
AES Single Phase				
<b>Customers</b>	4,409		\$ 20.00	\$ 88,180
Partial month, prorated and corrected billings				(352)
<b>kWh</b>		7,577,190	\$ 0.07440	\$ 563,743
Minimum and Partial Month Billings				0
AES Three Phase				
<b>Customers</b>	3,167		\$ 35.00	\$ 110,845
Partial month, prorated and corrected billings				(420)
<b>kWh</b>		141,954,558	\$ 0.07440	\$ 10,561,419
Minimum and Partial Month Billings				(0)
<b>TOTAL</b>	<u>7,576</u>	<u>149,531,748</u>		<u>\$ 11,323,415</u>
			Correction Factor	1.000000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 11,323,415</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>				
Fuel Adjustment Clause Billings			\$	310,020
Demand Side Management Billings			\$	211,172
Environmental Cost Recovery Surcharge Billings			\$	403,056
<b>Total Pro Forma Revenue Adjustments</b>			<u>\$</u>	<u>924,248</u>
<b>Total Test Year Adjusted Revenues</b>				<u>\$ 12,247,663</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
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	Customers	kWh's	Unit Charges	Calculated Revenue
<b>POWER SERVICE RATE PS -- SECONDARY DELIVERY</b>				
<b>Customers</b>	60,078		\$ 90.00	\$ 5,407,020
Partial month, prorated and corrected billings				(7,080)
<b>kWh</b>		2,292,480,067	\$ 0.03564	\$ 81,703,990
Minimum and Partial Month Billings				(1,125)
<b>Demand Billings, in kW</b>				
Summer Metered Demand		2,862,463	\$ 15.30	\$ 43,795,690
Summer Billed Minimum Demand		212,804	\$ 15.30	\$ 3,255,903
Winter Metered Demand		3,921,135	\$ 13.20	\$ 51,758,985
Winter Billed Minimum Demand		130,100	\$ 13.20	\$ 1,717,325
Partial Month and Prorated Billings				\$ (343,204)
Power Factor Revenue Adjustment				\$ 401,723
Redundant Capacity Rider (not included in Total Demand)		1,347	\$ 1.49	\$ 2,007
<b>TOTAL</b>	<u>60,078</u>	<u>7,126,503</u>		<u>\$ 187,691,234</u>
			Correction Factor	1.00000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 187,691,234</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>				
Fuel Adjustment Clause Billings				\$ 4,574,372
Demand Side Management Billings				\$ 3,154,662
Environmental Cost Recovery Surcharge Billings				\$ 6,426,090
<b>Total Pro Forma Revenue Adjustments</b>				<u>\$ 14,155,124</u>
<b>Total Test Year Adjusted Revenues</b>				<u>\$ 201,846,358</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>POWER SERVICE RATE PS -- PRIMARY DELIVERY</b>					
<b>Customers</b>	2,733			\$ 170.00	\$ 464,610
Partial month, prorated and corrected billings					(2,908)
<b>kWh</b>			265,320,458	\$ 0.03562	\$ 9,450,715
Minimum and Partial Month Billings					9
<b>Demand Billings, in kW</b>					
Summer Metered Demand		291,420		\$ 15.28	\$ 4,452,897
Summer Billed Minimum Demand		19,065		\$ 15.28	\$ 291,308
Winter Metered Demand		397,152		\$ 13.18	\$ 5,234,461
Winter Billed Minimum Demand		9,719		\$ 13.18	\$ 128,094
Partial Month and Prorated Billings					\$ (16,679)
Power Factor Revenue Adjustment					\$ 60,932
Redundant Capacity Rider (not included in Total Demand)		3,900		\$ 1.25	\$ 4,875
<b>TOTAL</b>	<u>2,733</u>	<u>406,871</u>	<u>265,320,458</u>		<u>\$ 20,068,315</u>
				Correction Factor	1.000000050
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 20,068,314</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>				\$	562,653
<b>Demand Side Management Billings</b>				\$	315,245
<b>Environmental Cost Recovery Surcharge Billings</b>				\$	688,553
<b>Total Pro Forma Revenue Adjustments</b>				\$	<u>1,566,451</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 21,634,765</u>



**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>TIME OF DAY SECONDARY SERVICE</b>					
<b>Customers</b>	5,442			\$ 200.00	\$ 1,088,400
Partial month, prorated and corrected billings					(5,635)
<b>kWh</b>			1,369,283,940	\$ 0.03773	\$ 51,663,083
Minimum and Partial Month Billings					1
<b>Demand Billings in kW</b>					
Base Period Metered Demand		3,231,025		\$ 3.62	\$ 11,696,309
Base Period Billed Minimum Demand		117,336		\$ 3.62	\$ 424,756
Intermediate Period Metered Demand		3,065,387		\$ 2.95	\$ 9,042,892
Intermediate Period Billed Minimum Demand		9,566		\$ 2.95	\$ 28,220
Peak Period Metered Demand		2,999,067		\$ 4.55	\$ 13,645,754
Peak Period Billed Minimum Demand		10,865		\$ 4.55	\$ 49,436
Power Factor Demand Revenue					\$ 576,760
Partial Month and Prorated Billings					151,860
Redundant Capacity Rider		32,001		\$ 1.49	\$ 47,682
<b>TOTAL</b>	<u>5,442</u>	<u>9,465,247</u>	<u>1,369,283,940</u>		<u>\$ 88,409,518</u>
				Correction Factor	1.00000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 88,409,518</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
Fuel Adjustment Clause Billings					\$ 2,641,677
Demand Side Management Billings					\$ 1,689,721
Environmental Cost Recovery Surcharge Billings					\$ 3,462,404
Total Pro Forma Revenue Adjustments					<u>\$ 7,793,802</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 96,203,320</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>TIME OF DAY PRIMARY SERVICE</b>					
<b>Customers</b>	2,698			\$ 300.00	\$ 809,400
Partial month, prorated and corrected billings					(611)
<b>kWh</b>			4,199,750,975	\$ 0.03765	\$ 158,120,624
Minimum and Partial Month Billings					0
<b>Demand Billings in kVA</b>					
Base Period Metered Demand		9,193,913		\$ 1.71	\$ 15,721,591
Base Period Billed Minimum Demand		156,814		\$ 1.71	\$ 268,152
Intermediate Period Metered Demand		8,951,442		\$ 2.76	\$ 24,705,981
Intermediate Period Billed Minimum Demand		19,010		\$ 2.76	\$ 52,468
Peak Period Metered Demand		8,793,020		\$ 4.26	\$ 37,458,263
Peak Period Billed Minimum Demand		24,262		\$ 4.26	\$ 103,358
Partial Month and Prorated Billings					27,640
Redundant Capacity Rider		44,524		\$ 1.49	\$ 66,340
<b>TOTAL</b>	<u>2,698</u>	<u>27,182,985</u>	<u>4,199,750,975</u>		<u>\$ 237,333,207</u>
				Correction Factor	0.999999992
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 237,333,209</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
Fuel Adjustment Clause Billings					\$ 8,442,577
Demand Side Management Billings					\$ 4,076,523
Environmental Cost Recovery Surcharge Billings					\$ 9,595,237
<b>Total Pro Forma Revenue Adjustments</b>					<u>\$ 22,114,337</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 259,447,546</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>RETAIL TRANSMISSION SERVICE</b>					
<b>Customers</b>	385			\$ 750.00	\$ 288,750
Partial month, prorated and corrected billings				\$	-
<b>kWh</b>			1,603,173,602	\$ 0.03634	\$ 58,259,329
Minimum and Partial Month Billings				\$	0
<b>Demand Billings</b>					
Base Period Metered Demand		3,603,280		\$ 1.34	\$ 4,828,395
Base Period Billed Minimum Demand		31,765		\$ 1.34	\$ 42,565
Intermediate Period Metered Demand		3,497,096		\$ 2.87	\$ 10,036,666
Intermediate Period Billed Minimum Demand		9,527		\$ 2.87	\$ 27,342
Peak Period Metered Demand		3,420,627		\$ 3.97	\$ 13,579,889
Peak Period Billed Minimum Demand		5,954		\$ 3.97	\$ 23,638
Partial Month and Prorated Billings				\$	335
<b>TOTAL</b>	<u>385</u>	<u>10,568,249</u>	<u>1,603,173,602</u>		<u>\$ 87,086,909</u>
				Correction Factor	0.999999989
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 87,086,910</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>				\$	3,258,254
<b>Demand Side Management Billings</b>				\$	-
<b>Environmental Cost Recovery Surcharge Billings</b>				\$	3,540,142
<b>Total Pro Forma Revenue Adjustments</b>				<u>\$</u>	<u>6,798,396</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 93,885,306</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>FLUCTUATING LOAD SERVICE -- PRIMARY DELIVERY</b>					
<b>Customers</b>	-			\$ 750.00	\$ -
Partial month, prorated and corrected billings				\$	-
<b>kWh</b>			-	\$ 0.03643	\$ -
Minimum and Partial Month Billings				\$	-
<b>Demand Billings</b>					
Base Demand Period		-		\$ 1.80	\$ -
Base Minimum Demands		-		\$ 1.80	\$ -
Intermediate Demand Period		-		\$ 1.52	\$ -
Intermediate Minimum Demands		-		\$ 1.52	\$ -
Peak Demand Period		-		\$ 2.41	\$ -
Minimum Peak Demands		-		\$ 2.41	\$ -
Partial Month and Prorated Billings				\$	-
<b>TOTAL</b>	<u>-</u>	<u>-</u>	<u>-</u>		<u>\$ -</u>
				Correction Factor	1.00000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ -</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>				\$	-
<b>Demand Side Management Billings</b>				\$	-
<b>Environmental Cost Recovery Surcharge Billings</b>				\$	-
<b>Total Pro Forma Revenue Adjustments</b>				<u>\$</u>	<u>-</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ -</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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	Customers	Demand	kWh's	Unit Charges	Calculated Revenue
<b>FLUCTUATING LOAD SERVICE -- TRANSMISSION DELIVERY</b>					
<b>Customers</b>	12			\$ 750.00	\$ 9,000
Partial month, prorated and corrected billings				\$	-
<b>kWh</b>			565,207,068	\$ 0.03261	\$ 18,431,403
Minimum and Partial Month Billings				\$	-
<b>Demand Billings</b>					
Base Demand Period		2,231,476		\$ 1.05	\$ 2,343,049
Base Minimum Demands		-		\$ 1.05	\$ -
Intermediate Demand Period		2,231,476		\$ 1.52	\$ 3,391,843
Intermediate Minimum Demands		-		\$ 1.52	\$ -
Peak Demand Period		1,389,509		\$ 2.41	\$ 3,348,716
Minimum Peak Demands, Total Minimum Demand Billings		-		\$ 2.41	\$ -
Partial Month and Prorated Billings				\$	-
<b>TOTAL</b>	<u>12</u>	<u>5,852,460</u>	<u>565,207,068</u>		<u>\$ 27,524,011</u>
				Correction Factor	1.00000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>					<u>\$ 27,524,011</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
<b>Fuel Adjustment Clause Billings</b>				\$	1,165,932
<b>Demand Side Management Billings</b>				\$	-
<b>Environmental Cost Recovery Surcharge Billings</b>				\$	1,185,426
<b>Total Pro Forma Revenue Adjustments</b>				<u>\$</u>	<u>2,351,358</u>
<b>Total Test Year Adjusted Revenues</b>					<u>\$ 29,875,369</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Customers	kWh's	Unit Charges	Calculated Revenue
<b>LIGHTING ENERGY RATE LE</b>				
<b>Customers</b>	23		\$ -	\$ -
Partial month, prorated and corrected billings				-
<b>kWh</b>		180,866	\$ 0.06380	\$ 11,539
Minimum and Partial Month Billings				(0)
<b>TOTAL</b>	<u>23</u>	<u>180,866</u>		<u>\$ 11,539</u>
			Correction Factor	1.00000000
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 11,539</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>				
<b>Fuel Adjustment Clause Billings</b>			\$	372
<b>Demand Side Management Billings</b>			\$	-
<b>Environmental Cost Recovery Surcharge Billings</b>			\$	461
<b>Total Pro Forma Revenue Adjustments</b>			\$	<u>833</u>
<b>Total Test Year Adjusted Revenues</b>			\$	<u><b>12,372</b></u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule at Present Rates**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Customers	kWh's	Unit Charges	Calculated Revenue
<b>TRAFFIC LIGHTING SERVICE RATE TE</b>				
<b>Customers</b>	8,974		\$ 3.25	\$ 29,166
Partial month, prorated and corrected billings				(13)
<b>kWh</b>		1,289,493	\$ 0.07978	\$ 102,875
Minimum and Partial Month Billings				2
<b>TOTAL</b>	<u>8,974</u>	<u>1,289,493</u>		<u>\$ 132,030</u>
			Correction Factor	0.999984852
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				<u>\$ 132,032</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>				
Fuel Adjustment Clause Billings			\$	2,595
Demand Side Management Billings			\$	-
Environmental Cost Recovery Surcharge Billings			\$	3,932
<b>Total Pro Forma Revenue Adjustments</b>			<u>\$</u>	<u>6,527</u>
<b>Total Test Year Adjusted Revenues</b>				<u>\$ 138,559</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Number of Installed Lights	Current Rates	Base Period Revenue
<b>LIGHTING SERVICE</b>			
Overhead Service (Sheet No. 35)			
High Pressure Sodium			
Cobra Head, 5800 Lumen, Fixture Only	102,508	\$ 8.66	\$ 887,719
Cobra Head, 5800 Lumen, Fixture with Ornamental Pole	103,542	\$ 11.60	\$ 1,201,087
Cobra Head, 9500 Lumen, Fixture Only	242,239	\$ 9.14	\$ 2,214,064
Cobra Head, 9500 Lumen, Fixture with Ornamental Pole	40,086	\$ 12.30	\$ 493,058
Cobra Head, 22000 Lumen, Fixture Only	89,637	\$ 14.25	\$ 1,277,327
Cobra Head, 22000 Lumen, Fixture with Ornamental Pole	61,264	\$ 17.41	\$ 1,066,606
Cobra Head, 50000 Lumen, Fixture Only	33,237	\$ 22.84	\$ 759,133
Cobra Head, 50000 Lumen, Fixture with Ornamental Pole	5,976	\$ 24.46	\$ 146,173
Directional, 9500 Lumen, Fixture Only	131,818	\$ 9.00	\$ 1,186,362
Directional, 22000 Lumen, Fixture Only	78,093	\$ 13.64	\$ 1,065,189
Directional, 50000 Lumen, Fixture Only	98,657	\$ 19.46	\$ 1,919,865
Open Bottom, 9500 Lumen, Fixture Only	432,525	\$ 7.84	\$ 3,390,996
Metal Halide			
Directional, 12000 Lumen, Fixture Only	7,792	\$ 14.25	\$ 111,036
Directional, 32000 Lumen, Fixture Only	60,808	\$ 20.20	\$ 1,228,322
Directional, 107800 Lumen, Fixture Only	12,435	\$ 42.35	\$ 526,622



**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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	Number of Installed Lights	Current Rates	Base Period Revenue
Underground Service (Sheet No. 35.1)			
High Pressure Sodium			
Colonial, 5800 Lumen, Decorative Smooth Pole	15,911	\$ 10.77	\$ 171,361
Colonial, 9500 Lumen, Decorative Smooth Pole	47,650	\$ 11.16	\$ 531,774
Acorn, 5800 Lumen, Decorative Smooth Pole	618	\$ 14.86	\$ 9,183
Acorn, 5800 Lumen, Historic Fluted Pole	1,752	\$ 21.38	\$ 37,458
Acorn, 9500 Lumen, Decorative Smooth Pole	5,601	\$ 15.36	\$ 86,031
Acorn, 9500 Lumen, Historic Fluted Pole	13,826	\$ 22.00	\$ 304,172
Victorian, 5800 Lumen, Historic Fluted Pole	252	\$ 30.84	\$ 7,772
Victorian, 9500 Lumen, Historic Fluted Pole	120	\$ 31.22	\$ 3,746
Contemporary, 5800 Lumen, Fixture Only	24	\$ 15.37	\$ 369
Contemporary, 5800 Lumen, Decorative Smooth Pole	54,348	\$ 16.79	\$ 912,503
Contemporary, 9500 Lumen, Fixture Only	111	\$ 15.35	\$ 1,704
Contemporary, 9500 Lumen, Decorative Smooth Pole	12,575	\$ 20.97	\$ 263,698
Contemporary, 22000 Lumen, Fixture Only	278	\$ 17.72	\$ 4,926
Contemporary, 22000 Lumen, Decorative Smooth Pole	16,761	\$ 26.86	\$ 450,200
Contemporary, 50000 Lumen, Fixture Only	286	\$ 21.49	\$ 6,146
Contemporary, 50000 Lumen, Decorative Smooth Pole	11,333	\$ 33.12	\$ 375,349
Dark Sky Lantern, 4000 Lumen, Decorative Smooth Pole	-	\$ 22.49	\$ -
Dark Sky Lantern, 9500 Lumen, Decorative Smooth Pole	-	\$ 23.50	\$ -

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Number of Installed Lights	Current Rates	Base Period Revenue
<hr/>			
Granville Lights (Sheet 35.2)			
Pole and Fixture	4,648	\$ 55.33	\$ 257,174
Granville Accessories			
Twin Crossarm Bracket (includes 1 fixture)	353	\$ 20.57	\$ 7,261
24 Inch Banner Arm	288	\$ 3.21	\$ 924
24 Inch Clamp Banner Arm	1,210	\$ 4.43	\$ 5,360
18 Inch Banner Arm	1,200	\$ 2.95	\$ 3,540
18 Inch Clamp On Banner Arm	-	\$ 3.66	\$ -
Flagpole Holder	413	\$ 1.36	\$ 562
Post-Mounted Receptacle	689	\$ 19.19	\$ 13,222
Additional Receptacles	-	\$ 2.62	\$ -
Planter	666	\$ 4.45	\$ 2,964
Clamp On Planter	-	\$ 4.94	\$ -
Metal Halide			
Contemporary, 12000 Lumen, Fixture Only	695	\$ 15.47	\$ 10,752
Contemporary, 12000 Lumen, Decorative Smooth Pole	2,129	\$ 28.37	\$ 60,400
Contemporary, 32000 Lumen, Fixture Only	3,649	\$ 21.93	\$ 80,023
Contemporary, 32000 Lumen, Decorative Smooth Pole	7,466	\$ 34.83	\$ 260,041
Contemporary, 107800 Lumen, Fixture Only	529	\$ 45.70	\$ 24,175
Contemporary, 107800 Lumen, Decorative Smooth Pole	1,888	\$ 58.59	\$ 110,618
Prorated and corrected billings			\$ (10,288)
<b>Total Lighting Service Rate LS</b>	<u>1,703,067</u>		<u>\$ 21,466,679</u>
		Correction Factor:	1.000082747
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>			<u>\$ 21,464,903</u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>			
Fuel Adjustment Clause Billings			\$ 203,091
Demand Side Management Billings			\$ -
Environmental Cost Recovery Surcharge Billings			\$ 462,659
<b>Total Pro Forma Revenue Adjustments</b>			<u>\$ 665,750</u>
<b>Total Test Year Adjusted Revenues</b>			<u>\$ 22,130,653</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Number of Installed Lights	Current Rates	Base Period Revenue
<b>Restricted Lighting Service, RLS</b>			
Overhead Service, Sheet No. 36			
High Pressure Sodium			
Cobra Head, 4000 Lumen, Fixture Only	78,858	\$ 7.54	\$ 594,589
Cobra Head, 4000 Lumen, Fixture with Pole	43,380	\$ 10.49	\$ 455,056
Cobra Head, 50000 Lumen, Fixture Only	1,654	\$ 11.71	\$ 19,368
Open Bottom, 5800 Lumen, Fixture Only	2,020	\$ 7.44	\$ 15,029
Metal Halide			
Directional, 12000 Lumen, Fixture with Pole	1,771	\$ 18.65	\$ 33,029
Directional, 32000 Lumen, Fixture with Pole	12,226	\$ 24.59	\$ 300,637
Directional, 107800 Lumen, Fixture with Pole	2,718	\$ 46.74	\$ 127,039
Mercury Vapor			
Cobra Head, 7000 Lumen, Fixture Only	12,844	\$ 9.56	\$ 122,789
Cobra Head, 7000 Lumen, Fixture with Pole	1,654	\$ 11.87	\$ 19,633
Cobra Head, 10000 Lumen, Fixture Only	8,761	\$ 11.32	\$ 99,175
Cobra Head, 10000 Lumen, Fixture with Pole	5,333	\$ 13.36	\$ 71,249
Cobra Head, 20000 Lumen, Fixture Only	17,850	\$ 12.81	\$ 228,659
Cobra Head, 20000 Lumen, Fixture with Pole	17,601	\$ 15.08	\$ 265,423
Open Bottom, 7000 Lumen, Fixture Only	86,011	\$ 10.57	\$ 909,136
Incandescent			
Tear Drop, 1000 Lumen, Fixture Only	60	\$ 3.39	\$ 203
Tear Drop, 2500 Lumen, Fixture Only	8,111	\$ 4.54	\$ 36,824
Tear Drop, 4000 Lumen, Fixture Only	982	\$ 6.78	\$ 6,658
Tear Drop, 4000 Lumen, Fixture with Pole	52	\$ 7.74	\$ 402
Tear Drop, 6000 Lumen, Fixture Only	24	\$ 9.06	\$ 217

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Base Period Revenues by Rate Schedule**  
**for the Twelve Months Ended February 28, 2015**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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	Number of Installed Lights		Current Rates		Base Period Revenue
Underground Service, Sheet No. 36.1					
Metal Halide					
Directional, 12000 Lumen, Decorative Smooth Pole	40	\$	27.15	\$	1,086
Directional, 32000 Lumen, Decorative Smooth Pole	3,477	\$	33.10	\$	115,089
Directional, 107800 Lumen, Decorative Smooth Pole	637	\$	55.25	\$	35,194
High Pressure Sodium					
Acorn, 4000 Lumen, Decorative Smooth Pole	24	\$	13.61	\$	327
Acorn, 4000 Lumen, Historic Fluted Pole	2,863	\$	20.26	\$	58,004
Colonial, 4000 Lumne, Decorative Smooth Pole	10,144	\$	9.62	\$	97,585
Coach, 5800 Lumen, Decorative Smooth Pole	336	\$	30.84	\$	10,362
Coach, 9500 Lumen, Decorative Smooth Pole	1,150	\$	31.22	\$	35,903
Prorated and corrected billings				\$	<u>13,471</u>
<b>Total Lighting Service Rate RLS</b>	<u>320,581</u>			\$	<u>3,672,136</u>
					1.000082747
<b>TOTAL AFTER APPLICATION OF CORRECTION FACTOR</b>				\$	<u><u>3,671,832</u></u>
<b>PRO FORMA REVENUE ADJUSTMENTS:</b>					
Fuel Adjustment Clause Billings				\$	39,990
Demand Side Management Billings				\$	-
Environmental Cost Recovery Surcharge Billings				\$	79,558
<b>Total Pro Forma Revenue Adjustments</b>				\$	<u>119,548</u>
<b>Total Test Year Adjusted Revenues</b>				\$	<u><u>3,791,380</u></u>
<b>Total LS and RLS Combined Test Year Adjusted Revenues</b>				\$	<u><u>25,922,033</u></u>

**KENTUCKY UTILITIES COMPANY**

**Case No. 2014-00371**

**Forecast Period Revenues at Current Rates  
for the Twelve Months Ending June 30, 2016**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):

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Rate Class	Total Revenue at Present Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
<b>Residential Service</b>	\$ 593,989,579	\$ 650,827,646	\$ 56,838,067	9.57%
<b>Residential TOD Energy Service (current LEV)</b>	\$ 8,665	\$ 10,009	\$ 1,344	15.51%
<b>General Service</b>	\$ 216,871,822	\$ 237,613,746	\$ 20,741,924	9.56%
<b>All Electric School Service</b>	\$ 12,936,297	\$ 14,174,445	\$ 1,238,148	9.57%
<b>Primary Service-Secondary</b>	\$ 199,011,748	\$ 218,045,823	\$ 19,034,075	9.56%
<b>Primary Service-Primary</b>	\$ 20,774,460	\$ 22,764,210	\$ 1,989,750	9.58%
<b>Time-of-Day Secondary Service</b>	\$ 118,607,258	\$ 129,949,257	\$ 11,341,999	9.56%
<b>Time-of-Day Primary Service</b>	\$ 284,176,010	\$ 311,379,600	\$ 27,203,590	9.57%
<b>Retail Transmission Service</b>	\$ 99,821,566	\$ 109,376,199	\$ 9,554,633	9.57%
<b>Fluctuating Load Service</b>	\$ 31,466,313	\$ 34,476,365	\$ 3,010,052	9.57%
<b>Lighting Energy Service</b>	\$ 29,633	\$ 32,473	\$ 2,840	9.58%
<b>Traffic Energy Service</b>	\$ 138,147	\$ 151,363	\$ 13,216	9.57%
<b>Lighting Service &amp; Restricted Lighting Service</b>	\$ 25,800,467	\$ 28,273,511	\$ 2,473,044	9.59%
<b>Curtable Service Riders</b>	\$ (11,877,948)	\$ (11,877,948)	\$ -	0.00%
<b>Sales to Ultimate Customers</b>	\$ 1,591,754,017	\$ 1,745,196,699	\$ 153,442,682	9.64%
<b>Other Operating Revenue:</b>				
<b>Late Payment Charges</b>	3,786,198	3,786,198	-	-
<b>Electric Service Revenue</b>	2,082,947	2,082,947	-	-
<b>Rent from Electric Property</b>	3,491,578	3,491,578	-	-
<b>Other Miscellaneous Revenue</b>	16,194,505	16,194,505	-	-
	<u>1,617,309,245</u>	<u>1,770,751,927</u>	<u>153,442,682</u>	<u>9.49%</u>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecast Period Revenues at Current and Proposed Rates**  
**for the Twelve Months Ended June 30, 2016**

DATA:  BASE PERIOD  FORECAST PERIOD c  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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Witness: M.J. Blake

	Customers	kWh Billed	Average Consumption, kWh	Annual Revenue at Current Rates	Average Current Bill	Revenue Increase	Annual Revenue at Proposed Rates	Average Proposed Bill	Change in Average Bill	Percent Change in Average
Residential Rate - RS	5,164,164	6,197,389,895	1,200	\$ 593,989,579	\$ 115.02	\$ 56,838,067	\$ 650,827,646	\$ 126.03	\$ 11.01	9.57%
Residential Time of Day Energy - RTODE	85	98,454	1,158	\$ 8,665	\$ 101.94	\$ 1,344	\$ 10,009	\$ 117.75	\$ 15.81	15.51%
Residential Time of Day Demand - RTODD	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
General Service Rate	985,260	1,905,496,852	1,934	\$ 216,871,822	\$ 220.12	\$ 20,741,924	\$ 237,613,746	\$ 241.17	\$ 21.05	9.56%
All Electric School Rate	7,611	151,718,556	19,934	\$ 12,936,297	\$ 1,699.68	\$ 1,238,148	\$ 14,174,445	\$ 1,862.36	\$ 162.68	9.57%
Secondary	55,875	2,109,401,951	37,752	\$ 199,011,748	\$ 3,561.73	\$ 19,034,075	\$ 218,045,823	\$ 3,902.39	\$ 340.66	9.56%
Primary	<u>2,370</u>	<u>237,951,668</u>	<u>100,402</u>	<u>\$ 20,774,460</u>	<u>\$ 8,765.59</u>	<u>\$ 1,989,750</u>	<u>\$ 22,764,210</u>	<u>\$ 9,605.15</u>	<u>\$ 839.56</u>	<u>9.58%</u>
Power Service Rate	58,245	2,347,353,619	40,301	\$ 219,786,208	\$ 3,773.48	\$ 21,023,825	\$ 240,810,033	\$ 4,134.43	\$ 360.95	9.57%
Secondary	5,598	1,609,032,248	287,430	\$ 118,607,258	\$ 21,187.43	\$ 11,341,999	\$ 129,949,257	\$ 23,213.52	\$ 2,026.09	9.56%
Primary	<u>3,054</u>	<u>4,296,353,118</u>	<u>1,406,795</u>	<u>\$ 284,176,010</u>	<u>\$ 93,050.43</u>	<u>\$ 27,203,590</u>	<u>\$ 311,379,600</u>	<u>\$ 101,957.96</u>	<u>\$ 8,907.53</u>	<u>9.57%</u>
Time of Day Service	8,652	5,905,385,366	682,546	\$ 402,783,268	\$ 46,553.78	\$ 38,545,589	\$ 441,328,857	\$ 51,008.88	\$ 4,455.10	9.57%
Retail Transmision Service	384	1,605,630,259	4,181,329	\$ 99,821,566	\$ 259,951.99	\$ 9,554,633	\$ 109,376,199	\$ 284,833.85	\$ 24,881.86	9.57%
Fluctuating Load Service	12	560,796,543	46,733,045	\$ 31,466,313	\$ 2,622,192.75	\$ 3,010,052	\$ 34,476,365	\$ 2,873,030.42	\$ 250,837.67	9.57%
Curtable Service Rider 10	12	-	-	(10,961,923)	\$ (913,493.58)	\$ -	(10,961,923)	\$ (913,493.58)	\$ -	0.00%
Curtable Service Rider 30	<u>48</u>	<u>-</u>	<u>-</u>	<u>\$ (916,025)</u>	<u>\$ (19,083.85)</u>	<u>\$ -</u>	<u>\$ (916,025)</u>	<u>\$ (19,083.85)</u>	<u>\$ -</u>	<u>0.00%</u>
Curtable Service Rider	60	-	-	\$ (11,877,948)	\$ (197,965.80)	\$ -	\$ (11,877,948)	\$ (197,965.80)	\$ -	0.00%
Lighting Energy	36	443,699	12,325	\$ 29,633	\$ 823.14	\$ 2,840	\$ 32,473	\$ 902.03	\$ 78.89	9.58%
Traffic Energy	8,964	1,241,367	138	\$ 138,147	\$ 15.41	\$ 13,216	\$ 151,363	\$ 16.89	\$ 1.48	9.60%
All Outdoor Lighting -- LS & RLS	2,019,781	118,456,496	59	\$ 25,800,467	\$ 12.77	\$ 2,473,044	\$ 28,273,511	\$ 14.00	\$ 1.23	9.63%

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Summary of Proposed Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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Witness: M.J. Blake

	Revenue Adjusted to as Billed Basis	Adjustment to Remove Fuel Adjustment Clause Billings	Adjustment to Remove DSM Billings	Adjustment to Remove ECR Billings	Test Year Base Revenues, As Billed	Adjustment to Reflect Removal of Base Rate ECR Revenues	Adjustment to Reflect Addition of Redundant Capacity Revenues	Adjustment to Reflect Change in Revenue Due to Metering Changes	Adjustment to Reflect Additional Rate LE Sales and Lost Lighting Revenue	Adjustment to Reflect Pursuant to New Special Contract for Standby Service	Adjusted Billings Net of ECR at Current Rates
Residential Rate - RS	\$ 593,989,579	\$ 15,609,738	\$ 9,031,358	\$ 33,907,406	\$ 535,441,077	\$ (19,521,778)	\$ -	\$ -	\$ -	\$ -	\$ 515,919,299
Residential Time of Day Energy - RTODE	\$ 8,665	\$ 149	\$ 86	\$ 323	\$ 8,107	\$ (310)	\$ -	\$ -	\$ -	\$ -	\$ 7,797
Residential Time of Day Demand - RTODD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Service Rate - GS	\$ 216,871,822	\$ 4,646,924	\$ 2,848,529	\$ 10,546,170	\$ 198,830,199	\$ (8,974,890)	\$ -	\$ -	\$ -	\$ -	\$ 189,855,309
All Electric School Service Rate - AES	\$ 12,936,297	\$ 377,422	\$ 225,473	\$ 846,521	\$ 11,486,881	\$ (477,913)	\$ -	\$ -	\$ -	\$ -	\$ 11,008,968
Power Service Rate PS - Secondary	\$ 199,007,725	\$ 5,007,479	\$ 3,217,407	\$ 11,727,246	\$ 179,055,593	\$ (7,535,493)	\$ 4,023	\$ -	\$ -	\$ -	\$ 171,524,123
Power Service Rate PS - Primary	\$ 20,764,710	\$ 569,148	\$ 362,854	\$ 1,329,230	\$ 18,503,478	\$ (737,267)	\$ 9,750	\$ -	\$ -	\$ -	\$ 17,775,961
Power Service Rate	\$ 219,772,435	\$ 5,576,627	\$ 3,580,261	\$ 13,056,476	\$ 197,559,071	\$ (8,272,760)	\$ 13,773	\$ -	\$ -	\$ -	\$ 189,300,084
Time of Day Secondary Service TODS	\$ 118,512,051	\$ 3,843,371	\$ 2,449,836	\$ 8,978,850	\$ 103,239,994	\$ (3,695,025)	\$ 95,207	\$ -	\$ -	\$ -	\$ 99,640,176
Time of Day Primary Service TODP	\$ 284,023,877	\$ 10,326,000	\$ 6,538,484	\$ 24,046,945	\$ 243,112,448	\$ (7,249,146)	\$ 178,082	\$ (141,053)	\$ -	\$ 115,104	\$ 236,015,435
Retail Transmission Service -- RTS	\$ 100,143,376	\$ 3,910,238	\$ -	\$ 9,030,076	\$ 87,203,062	\$ (2,540,749)	\$ -	\$ (321,810)	\$ -	\$ -	\$ 84,340,503
Fluctuating Load Service FLS	\$ 31,466,313	\$ 1,368,520	\$ -	\$ 3,158,826	\$ 26,938,967	\$ (622,650)	\$ -	\$ -	\$ -	\$ -	\$ 26,316,317
Curtable Service Rider 10-FLST	\$ (10,961,923)	\$ -	\$ -	\$ -	\$ (10,961,923)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,961,923)
Curtable Service Rider 30-RTS	\$ (253,585)	\$ -	\$ -	\$ -	\$ (253,585)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (253,585)
Curtable Service Rider 30-TODP	\$ (662,440)	\$ -	\$ -	\$ -	\$ (662,440)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (662,440)
Lighting Energy, LE	\$ 11,822	\$ 407	\$ -	\$ 918	\$ 10,497	\$ -	\$ -	\$ -	\$ 17,811	\$ -	\$ 28,308
Traffic Energy, TE	\$ 138,147	\$ 3,040	\$ -	\$ 6,938	\$ 128,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,169
All Outdoor Lighting (LS, RLS)	\$ 26,088,630	\$ 289,956	\$ -	\$ 657,032	\$ 25,141,642	\$ -	\$ -	\$ -	\$ (288,163)	\$ -	\$ 24,853,479
<b>TOTAL ULTIMATE CONSUMERS</b>	<b>\$ 1,592,085,066</b>	<b>\$ 45,952,392</b>	<b>\$ 24,674,027</b>	<b>\$ 104,236,481</b>	<b>\$ 1,417,222,166</b>	<b>\$ (51,355,221)</b>	<b>\$ 287,062</b>	<b>\$ (462,863)</b>	<b>\$ (270,352)</b>	<b>\$ 115,104</b>	<b>\$ 1,365,535,896</b>
Late Payment Charges	\$ 3,786,198				\$ 3,786,198						\$ 3,786,198
Electric Service Revenues	\$ 2,082,947				\$ 2,082,947						\$ 2,082,947
Rent from Electric Property	\$ 3,491,578				\$ 3,491,578						\$ 3,491,578
Other Miscellaneous Revenue	\$ 16,194,505				\$ 16,194,505						\$ 16,194,505
<b>TOTAL JURISDICTIONAL</b>	<b>\$ 1,617,640,294</b>	<b>\$ 45,952,392</b>	<b>\$ 24,674,027</b>	<b>\$ 104,236,481</b>	<b>\$ 1,442,777,394</b>	<b>\$ (51,355,221)</b>	<b>\$ 287,062</b>	<b>\$ (462,863)</b>	<b>\$ (270,352)</b>	<b>\$ 115,104</b>	<b>\$ 1,391,091,124</b>

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Summary of Proposed Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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	Adjusted Billings Net of ECR at Current Rates	Add Back Fuel Adjustment Clause Billings	Add Back DSM Billings	Add Back ECR Billings	Add Base ECR Revenues	Adjusted Billings Including All ECR Revenue at Current Rates	Increase	Percentage Increase
Residential Rate - RS	\$ 515,919,299	\$ 15,609,738	\$ 9,031,358	\$ 33,907,406	\$ 19,521,778	\$ 593,989,579	\$ 56,838,067	9.57%
Residential Time of Day Energy - RTODE	\$ 7,797	\$ 149	\$ 86	\$ 323	\$ 310	\$ 8,665	\$ 1,344	15.51%
Residential Time of Day Demand - RTODD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Service Rate - GS	\$ 189,855,309	\$ 4,646,924	\$ 2,848,529	\$ 10,546,170	\$ 8,974,890	\$ 216,871,822	\$ 20,741,924	9.56%
All Electric School Service Rate - AES	\$ 11,008,968	\$ 377,422	\$ 225,473	\$ 846,521	\$ 477,913	\$ 12,936,297	\$ 1,238,148	9.57%
Power Service Rate PS - Secondary	\$ 171,524,123	\$ 5,007,479	\$ 3,217,407	\$ 11,727,246	\$ 7,535,493	\$ 199,011,748	\$ 19,034,075	9.56%
Power Service Rate PS - Primary	\$ 17,775,961	\$ 569,148	\$ 362,854	\$ 1,329,230	\$ 737,267	\$ 20,774,460	\$ 1,989,750	9.58%
Power Service Rate	\$ 189,300,084	\$ 5,576,627	\$ 3,580,261	\$ 13,056,476	\$ 8,272,760	\$ 219,786,208	\$ 21,023,825	9.57%
Time of Day Secondary Service TODS	\$ 99,640,176	\$ 3,843,371	\$ 2,449,836	\$ 8,978,850	\$ 3,695,025	\$ 118,607,258	\$ 11,341,999	9.56%
Time of Day Primary Service TODP	\$ 236,015,435	\$ 10,326,000	\$ 6,538,484	\$ 24,046,945	\$ 7,249,146	\$ 284,176,010	\$ 27,203,590	9.57%
Retail Transmission Service -- RTS	\$ 84,340,503	\$ 3,910,238	\$ -	\$ 9,030,076	\$ 2,540,749	\$ 99,821,566	\$ 9,554,633	9.57%
Fluctuating Load Service FLS	\$ 26,316,317	\$ 1,368,520	\$ -	\$ 3,158,826	\$ 622,650	\$ 31,466,313	\$ 3,010,052	9.57%
Curtable Service Rider 10-FLST	\$ (10,961,923)	\$ -	\$ -	\$ -	\$ -	\$ (10,961,923)	\$ -	
Curtable Service Rider 30-RTS	\$ (253,585)	\$ -	\$ -	\$ -	\$ -	\$ (253,585)	\$ -	
Curtable Service Rider 30-TODP	\$ (662,440)	\$ -	\$ -	\$ -	\$ -	\$ (662,440)	\$ -	
Lighting Energy, LE	\$ 28,308	\$ 407	\$ -	\$ 918	\$ -	\$ 29,633	\$ 2,840	9.58%
Traffic Energy, TE	\$ 128,169	\$ 3,040	\$ -	\$ 6,938	\$ -	\$ 138,147	\$ 13,216	9.57%
All Outdoor Lighting (LS, RLS)	\$ 24,853,479	\$ 289,956	\$ -	\$ 657,032	\$ -	\$ 25,800,467	\$ 2,473,044	9.59%
<b>TOTAL ULTIMATE CONSUMERS</b>	<b>\$ 1,365,535,896</b>	<b>\$ 45,952,392</b>	<b>\$ 24,674,027</b>	<b>\$ 104,236,481</b>	<b>\$ 51,355,221</b>	<b>\$ 1,591,754,017</b>	<b>\$ 153,442,682</b>	<b>9.64%</b>
Late Payment Charges	3,786,198					\$ 3,786,198		0.00%
Electric Service Revenues	2,082,947					\$ 2,082,947		0.00%
Rent from Electric Property	3,491,578					\$ 3,491,578		0.00%
Other Miscellaneous Revenue	16,194,505					\$ 16,194,505		0.00%
<b>TOTAL JURISDICTIONAL</b>	<b>\$ 1,391,091,124</b>					<b>\$ 1,617,309,245</b>	<b>\$ 153,442,682</b>	<b>9.49%</b>



**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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	Bills	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department customers</b>						
Basic Service Charges	5,164,164		\$ 10.75	\$ 55,514,763	\$ 18.00	\$ 92,954,952
All Energy		6,197,389,895	\$ 0.07744	\$ 479,925,873	\$ 0.08057	\$ 499,323,704
				<b>Total Calculated at Base Rates</b>		<b>\$ 592,278,656</b>
				Correction Factor		<u>0.999999176</u>
				<b>Total After Application of Correction Factor</b>		<b>\$ 592,279,144</b>
Adjustment to Reflect Removal of Base ECR Revenues				(19,521,778)		(19,521,778)
<b>Total Base Revenues Net of ECR</b>				<b>\$ 515,919,299</b>		<b>\$ 572,757,366</b>
ECR Base Revenues				\$ 19,521,778		\$ 19,521,778
FAC Billing Mechanism Revenues				\$ 15,609,738		\$ 15,609,738
DSM Billing Mechanism Revenues				\$ 9,031,358		\$ 9,031,358
ECR Billing Mechanism Revenues				\$ 33,907,406		\$ 33,907,406
<b>Total Base Revenues Inclusive of ECR</b>				<b>\$ 593,989,579</b>		<b>\$ 650,827,646</b>
<b>Proposed Increase</b>						<b>56,838,067</b>
		Percentage Increase				9.57%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

Bills	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RTOD-E, Residential Time of Day Energy Service (Current Rate LEV customers assumed to move)</b>					
Basic Service Charges	85	\$ 10.75	\$ 914	\$ 18.00	\$ 1,530
Energy, Off-Peak Period	62,620	\$ 0.05587	\$ 3,499	\$ 0.05100	\$ 4,309
Energy, Intermediate Period	21,870	\$ 0.07763	\$ 1,698	\$ -	\$ -
Energy, On-Peak Period	13,964	\$ 0.14297	\$ 1,996	\$ 0.25874	\$ 3,613
<b>Total Calculated at Base Rates</b>			<b>\$ 8,107</b>	<b>\$ 9,452</b>	
Correction Factor			<u>1.000057978</u>	<u>1.000057978</u>	
<b>Total After Application of Correction Factor</b>			<b>\$ 8,107</b>	<b>\$ 9,451</b>	
Adjustment to Reflect Removal of Base ECR Revenues			(310)	(310)	
<b>Total Base Revenues Net of ECR</b>			<b><u>\$ 7,797</u></b>	<b><u>\$ 9,141</u></b>	
ECR Base Revenues			\$ 310	\$ 310	
FAC Billing Mechanism Revenues			\$ 149	\$ 149	
DSM Billing Mechanism Revenues			\$ 86	\$ 86	
ECR Billing Mechanism Revenues			\$ 323	\$ 323	
<b>Total Base Revenues Inclusive of ECR</b>			<b><u>\$ 8,665</u></b>	<b><u>\$ 10,009</u></b>	
<b>Proposed Increase</b>					<b>1,344</b>
Percentage Increase					15.51%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

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 Witness: M.J. Blake

	Bills	Metered Demand, kW	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RTOD-D, Residential Time of Day Demand Service</b>							
Basic Service Charges	-			\$ -	\$ -	\$ 18.00	\$ -
Energy			-	\$ -	\$ -	\$ 0.04008	\$ -
kW, Off-Peak Period		-		\$ -	\$ -	\$ 3.25	\$ -
kW, On-Peak Period		-		\$ -	\$ -	\$ 11.56	\$ -
					\$ -		\$ -
					\$ -		\$ -
					\$ 1.000000000		\$ 1.000000000
					\$ -		\$ -
Adjustment to Reflect Removal of Base ECR Revenues					-		-
<b>Total Base Revenues Net of ECR</b>					\$ -		\$ -
ECR Base Revenues					\$ -		\$ -
FAC Billing Mechanism Revenues					\$ -		\$ -
DSM Billing Mechanism Revenues					\$ -		\$ -
ECR Billing Mechanism Revenues					\$ -		\$ -
<b>Total Base Revenues Inclusive of ECR</b>					\$ -		\$ -
<b>Proposed Increase</b>							-
			Percentage Increase				

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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Witness: M.J. Blake

	Bills	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>GENERAL SERVICE RATE GS</b>						
	Single Phase Basic Service Charge	762,399	\$ 20.00	\$ 15,247,980	\$ 25.00	\$ 19,059,975
	Three Phase Basic Service Charge	222,861	\$ 35.00	\$ 7,800,135	\$ 40.00	\$ 8,914,440
	Single Phase Energy		\$ 0.09225	\$ 71,364,891	\$ 0.10055	\$ 77,785,797
	Three Phase Energy		\$ 0.09225	\$ 104,417,193	\$ 0.10055	\$ 113,811,911
				<b>Total Calculated at Base Rates</b>		<b>\$ 219,572,123</b>
				Correction Factor		<u>1.000000000</u>
				<b>Total After Application of Correction Factor</b>		<b>\$ 219,572,123</b>
	Adjustment to Reflect Removal of Base ECR Revenues			\$ (8,974,890)		\$ (8,974,890)
	<b>Total Base Revenues Net of ECR</b>			<b>\$ 189,855,309</b>		<b>\$ 210,597,233</b>
	ECR Base Revenues			\$ 8,974,890		\$ 8,974,890
	FAC Billing Mechanism Revenues			\$ 4,646,924		\$ 4,646,924
	DSM Billing Mechanism Revenues			\$ 2,848,529		\$ 2,848,529
	ECR Billing Mechanism Revenues			\$ 10,546,170		\$ 10,546,170
	<b>Total Base Revenues Inclusive of ECR</b>			<b>\$ 216,871,822</b>		<b>\$ 237,613,746</b>
	<b>Proposed Increase</b>					<b>20,741,924</b> 9.56%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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	Bills	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>ALL ELECTRIC SCHOOLS RATE AES</b>						
Single Phase Basic Service Charge	4,491		\$ 20.00	\$ 89,820	\$ 25.00	\$ 112,275
Three Phase Basic Service Charge	3,120		\$ 35.00	\$ 109,200	\$ 40.00	\$ 124,800
Single Phase Energy		7,766,692	\$ 0.07440	\$ 577,842	\$ 0.08231	\$ 639,276
Three Phase Energy		143,951,864	\$ 0.07440	\$ 10,710,019	\$ 0.08231	\$ 11,848,678
				<b>Total Calculated at Base Rates</b>		<b>\$ 12,725,029</b>
				Correction Factor		<u>1.000000000</u>
				<b>Total After Application of Correction Factor</b>		<b>\$ 12,725,029</b>
Adjustment to Reflect Removal of Base ECR Revenues				(477,913)		(477,913)
				<b>Total Base Revenues Net of ECR</b>		<b>\$ 11,008,968</b>
ECR Base Revenues				\$ 477,913		\$ 477,913
FAC Billing Mechanism Revenues				\$ 377,422		\$ 377,422
DSM Billing Mechanism Revenues				\$ 225,473		\$ 225,473
ECR Billing Mechanism Revenues				\$ 846,521		\$ 846,521
				<b>Total Base Revenues Inclusive of ECR</b>		<b>\$ 12,936,297</b>
<b>Proposed Increase</b>						<b>1,238,148</b>
						9.57%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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Witness: M.J. Blake

	Customer Months	Demand, kW Billed	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>POWER SERVICE RATE PS-Secondary</b>							
Basic Service Charges	55,875			\$ 90.00	\$ 5,028,750	\$ 90.00	\$ 5,028,750
All Energy			2,109,401,951	\$ 0.03564	\$ 75,179,086	\$ 0.03570	\$ 75,305,650
Summer Demand		3,181,501		\$ 15.30	\$ 48,676,970	\$ 18.01	\$ 57,298,839
Winter Demand		3,732,202		\$ 13.20	\$ 49,265,063	\$ 15.91	\$ 59,379,330
Summer Power Factor Adjustment		31,479		\$ 15.30	\$ 481,624	\$ 18.01	\$ 566,931
Winter Power Factor Adjustment		32,127		\$ 13.20	\$ 424,079	\$ 15.91	\$ 511,144
					<b>\$ 179,055,572</b>		<b>\$ 198,090,644</b>
					<u>0.999999883</u>		<u>0.999999883</u>
					<b>\$ 179,055,593</b>		<b>\$ 198,090,667</b>
Adjustment to Reflect Removal of Base ECR Revenues					(7,535,493)		(7,535,493)
Redundant Capacity Charges		2,700		\$ 1.49	\$ 4,023	\$ 1.12	\$ 3,024
<b>Total Base Revenues Net of ECR</b>					<b><u>\$ 171,524,123</u></b>		<b><u>\$ 190,558,198</u></b>
ECR Base Revenues					\$ 7,535,493		\$ 7,535,493
FAC Billing Mechanism Revenues					\$ 5,007,479		\$ 5,007,479
DSM Billing Mechanism Revenues					\$ 3,217,407		\$ 3,217,407
ECR Billing Mechanism Revenues					\$ 11,727,246		\$ 11,727,246
<b>Total Base Revenues Inclusive of ECR</b>					<b><u>\$ 199,011,748</u></b>		<b><u>\$ 218,045,823</u></b>
<b>Proposed Increase</b>							<b>19,034,075</b>
				Percentage Increase			9.56%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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Witness: M.J. Blake

	Customer Months	Demand, kW Billed	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>POWER SERVICE RATE PS-Primary</b>							
Basic Service Charges	2,370			\$ 170.00	\$ 402,900	\$ 200.00	\$ 474,000
All Energy			237,951,668	\$ 0.03562	\$ 8,475,838	\$ 0.03445	\$ 8,197,435
Summer Demand		294,505		\$ 15.28	\$ 4,500,034	\$ 18.50	\$ 5,448,339
Winter Demand		379,236		\$ 13.18	\$ 4,998,332	\$ 16.40	\$ 6,219,472
Summer Power Factor Adjustment		4,240		\$ 15.28	\$ 64,790	\$ 18.50	\$ 78,444
Winter Power Factor Adjustment		4,673		\$ 13.18	\$ 61,589	\$ 16.40	\$ 76,636
					<b>\$ 18,503,483</b>		<b>\$ 20,494,326</b>
					Correction Factor <u>1.000000270</u>		<u>1.000000270</u>
					<b>\$ 18,503,478</b>		<b>\$ 20,494,320</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (737,267)		\$ (737,267)
Redundant Capacity Rider		7,800		\$ 1.25	\$ 9,750	\$ 1.11	\$ 8,658
<b>Total Base Revenues Net of ECR</b>					<b>\$ 17,775,961</b>		<b>\$ 19,765,711</b>
ECR Base Revenues					\$ 737,267		\$ 737,267
FAC Billing Mechanism Revenues					\$ 569,148		\$ 569,148
DSM Billing Mechanism Revenues					\$ 362,854		\$ 362,854
ECR Billing Mechanism Revenues					\$ 1,329,230		\$ 1,329,230
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 20,774,460</b>		<b>\$ 22,764,210</b>
<b>Proposed Increase</b>							<b>1,989,750</b>
				Percentage Increase			9.58%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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	Customer Months	Demand, kW Billed	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TIME OF DAY SECONDARY SERVICE RATE TODS</b>							
Basic Service Charges	5,598			\$ 200.00	\$ 1,119,600	\$ 200.00	\$ 1,119,600
All Energy			1,609,032,248	\$ 0.03773	\$ 60,708,786	\$ 0.03526	\$ 56,734,477
Demand Base		3,854,008		\$ 3.62	\$ 13,951,507	\$ 4.99	\$ 19,231,498
Demand Intermediate		3,523,162		\$ 2.95	\$ 10,393,327	\$ 4.32	\$ 15,220,058
Demand Peak		3,446,742		\$ 4.55	\$ 15,682,675	\$ 5.92	\$ 20,404,711
Base Power Factor Adjustment		112,991		\$ 3.62	\$ 409,029	\$ 4.99	\$ 563,827
Intermediate Power Factor Adjustment		130,357		\$ 2.95	\$ 384,555	\$ 4.32	\$ 563,144
Peak Power Factor Adjustment		129,784		\$ 4.55	\$ 590,518	\$ 5.92	\$ 768,323
					<b>\$ 103,239,997</b>		<b>\$ 114,605,638</b>
					<u>1.000000029</u>		<u>1.000000029</u>
					<b>\$ 103,239,994</b>		<b>\$ 114,605,635</b>
Adjustment to Reflect Removal of Base ECR Revenues Redundant Capacity Rider Revenue not included in revenue forecast		63,898		\$ 1.49	\$ (3,695,025) 95,207	\$ 1.12	\$ (3,695,025) 71,565
<b>Total Base Revenues Net of ECR</b>					<b>\$ 99,640,176</b>		<b>\$ 110,982,175</b>
ECR Base Revenues					\$ 3,695,025		\$ 3,695,025
FAC Billing Mechanism Revenues					\$ 3,843,371		\$ 3,843,371
DSM Billing Mechanism Revenues					\$ 2,449,836		\$ 2,449,836
ECR Billing Mechanism Revenues					\$ 8,978,850		\$ 8,978,850
<b>Total Base Revenues Inclusive of ECR</b>					<b>\$ 118,607,258</b>		<b>\$ 129,949,257</b>
<b>Proposed Increase</b>							<b>11,341,999</b>
				Percentage Increase			9.56%



**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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	Customer Months	Demand, kVA Billed	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TIME OF DAY PRIMARY SERVICE RATE TODP</b>							
Basic Service Charges	3,054			\$ 300.00	\$ 916,200	\$ 300.00	\$ 916,200
All Energy			4,296,353,118	\$ 0.03765	\$ 161,757,694	\$ 0.03427	\$ 147,236,021
Demand Base		9,617,736		\$ 1.71	\$ 16,446,329	\$ 3.21	\$ 30,872,933
Demand Intermediate		9,207,139		\$ 2.76	\$ 25,411,704	\$ 4.26	\$ 39,222,412
Demand Peak		9,056,459		\$ 4.26	\$ 38,580,515	\$ 5.76	\$ 52,165,204
					<b>\$ 243,112,442</b>		<b>\$ 270,412,770</b>
					<u>0.999999975</u>		<u>0.999999975</u>
					<b>\$ 243,112,448</b>		<b>\$ 270,412,777</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (7,249,146)		\$ (7,249,146)
Redundant Capacity Rider Revenue not included in Revenue Forecast		142,465		\$ 1.25	\$ 178,082	\$ 1.11	\$ 158,136
Adjustment to Reflect Change in Metering					\$ (141,053)		\$ (214,390)
Adjustment to Reflect New Contract Service at Standby Rates		9,600		\$ 11.99	\$ 115,104	\$ 11.63	\$ 111,648
<b>Total Base Revenues Net of ECR</b>					<b>\$ 236,015,435</b>		<b>\$ 263,219,025</b>
ECR Base Revenues					\$ 7,249,146		\$ 7,249,146
FAC Billing Mechanism Revenues					\$ 10,326,000		\$ 10,326,000
DSM Billing Mechanism Revenues					\$ 6,538,484		\$ 6,538,484
ECR Billing Mechanism Revenues					\$ 24,046,945		\$ 24,046,945
<b>Total Base Revenues Inclusive of Base ECR</b>					<b>\$ 284,176,010</b>		<b>\$ 311,379,600</b>
<b>Proposed Increase</b>							<b>27,203,590</b>
				Percentage Increase			9.57%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

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	Customer Months	Demand, kVA Billed	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RETAIL TRANSMISSION SERVICE RATE RTS</b>							
Basic Service Charges	384			\$ 750.00	\$ 288,000	\$ 1,000.00	\$ 384,000
All Energy			1,605,630,259	\$ 0.03634	\$ 58,348,603	\$ 0.03352	\$ 53,820,726
Demand Base		3,651,687		\$ 1.34	\$ 4,893,261	\$ 3.00	\$ 10,955,061
Demand Intermediate		3,507,121		\$ 2.87	\$ 10,065,437	\$ 4.53	\$ 15,887,258
Demand Peak		3,427,646		\$ 3.97	\$ 13,607,755	\$ 4.63	\$ 15,870,001
<b>Total Calculated at Base Rates</b>					<b>\$ 87,203,056</b>		<b>\$ 96,917,046</b>
Correction Factor					<u>0.999999931</u>		<u>0.999999931</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 87,203,062</b>		<b>\$ 96,917,053</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (2,540,749)		\$ (2,540,749)
Adjustment to Reflect Change in Metering					\$ (321,810)		\$ (481,168)
<b>Total Base Revenues Net of ECR</b>					<b>\$ 84,340,503</b>		<b>\$ 93,895,136</b>
ECR Base Revenues					\$ 2,540,749		\$ 2,540,749
FAC Billing Mechanism Revenues					\$ 3,910,238		\$ 3,910,238
DSM Billing Mechanism Revenues					\$ -		\$ -
ECR Billing Mechanism Revenues					\$ 9,030,076		\$ 9,030,076
<b>Total Base Revenues Inclusive of Base ECR</b>					<b>\$ 99,821,566</b>		<b>\$ 109,376,199</b>
<b>Proposed Increase</b>							<b>9,554,633</b>
<b>Percentage Increase</b>							<b>9.57%</b>

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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	Customer Months	Demand, kVA Billed	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>FLUCTUATING LOAD SERVICE RATE FLS</b>							
<b>Primary Delivery</b>							
Basic Service Charges	-			\$ 750.00	\$ -	\$ 1,000.00	\$ -
All Energy				- \$ 0.03643	\$ -	\$ 0.03643	\$ -
Demand Base (5-minute kVa)		-		\$ 1.80	\$ -	\$ 2.25	\$ -
Demand Intermediate (5-minute kVa)		-		\$ 1.52	\$ -	\$ 1.97	\$ -
Demand Peak (5-minute kVa)		-		\$ 2.41	\$ -	\$ 2.86	\$ -
<b>Transmission Delivery</b>							
Basic Service Charges	12			\$ 750.00	\$ 9,000	\$ 1,000.00	\$ 12,000
All Energy			560,796,543	\$ 0.03261	\$ 18,287,575	\$ 0.03343	\$ 18,747,428
Demand Base (5-minute kVa)		2,221,896		\$ 1.05	\$ 2,332,991	\$ 1.50	\$ 3,332,844
Demand Intermediate (5-minute kVa)		2,221,896		\$ 1.52	\$ 3,377,282	\$ 1.97	\$ 4,377,135
Demand Peak (5-minute kVa)		1,216,656		\$ 2.41	\$ 2,932,141	\$ 2.86	\$ 3,479,636
<b>Total Calculated at Base Rates</b>					<b>\$ 26,938,989</b>		<b>\$ 29,949,043</b>
Correction Factor						<u>1.000000817</u>	<u>1.000000817</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 26,938,967</b>		<b>\$ 29,949,019</b>
Adjustment to Reflect Removal of Base ECR Revenues					\$ (622,650)		\$ (622,650)
<b>Total Base Revenues Net of ECR</b>					<b>\$ 26,316,317</b>		<b>\$ 29,326,369</b>
ECR Base Revenues					\$ 622,650		\$ 622,650
FAC Billing Mechanism Revenues					\$ 1,368,520		\$ 1,368,520
DSM Billing Mechanism Revenues					\$ -		\$ -
ECR Billing Mechanism Revenues					\$ 3,158,826		\$ 3,158,826
<b>Total Base Revenues Inclusive of Base ECR</b>					<b>\$ 31,466,313</b>		<b>\$ 34,476,365</b>
<b>Proposed Increase</b>							<b>\$ 3,010,052</b>
Percentage Increase							9.57%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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	Customer Months	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING ENERGY SERVICE RATE LE</b>						
Basic Service Charges	24		\$ -	\$ -	\$ -	\$ -
All Energy		164,531	\$ 0.06380	\$ 10,497	\$ 0.07020	\$ 11,550
				<b>\$ 10,497</b>		<b>\$ 11,550</b>
					<u>1.000000000</u>	<u>1.000000000</u>
				<b>\$ 10,497</b>		<b>\$ 11,550</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ -		\$ -
Adjustment to Reflect Increased LE Sales due to Sale of Granville Lighting Fixtures	12	279,168		\$ 17,811		\$ 19,598
<b>Total Base Revenues Net of ECR</b>				<b>\$ 28,308</b>		<b>\$ 31,148</b>
ECR Base Revenues				\$ -		\$ -
FAC Billing Mechanism Revenues				\$ 407		\$ 407
DSM Billing Mechanism Revenues				\$ -		\$ -
ECR Billing Mechanism Revenues				\$ 918		\$ 918
<b>Total Base Revenues Inclusive of Base ECR</b>				<b>\$ 29,633</b>		<b>\$ 32,473</b>
<b>Proposed Increase</b>						<b>2,840</b>
	Percentage Increase					9.58%

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
 WORK PAPER REFERENCE NO(S):

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	Customer Months	Total kWh	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TRAFFIC ENERGY SERVICE RATE TE</b>						
Basic Service Charges	8,964		\$ 3.25	\$ 29,133	\$ 4.00	\$ 35,856
All Energy		1,241,367	\$ 0.07978	\$ 99,036	\$ 0.08501	\$ 105,529
				<b>Total Calculated at Base Rates</b>		<b>\$ 141,385</b>
				Correction Factor		<u>1.000000000</u>
				<b>Total After Application of Correction Factor</b>		<b>\$ 141,385</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ -		\$ -
				<b>Total Base Revenues Net of ECR</b>		<b>\$ 141,385</b>
ECR Base Revenues				\$ -		\$ -
FAC Billing Mechanism Revenues				\$ 3,040		\$ 3,040
DSM Billing Mechanism Revenues				\$ -		\$ -
ECR Billing Mechanism Revenues				\$ 6,938		\$ 6,938
				<b>Total Base Revenues Inclusive of Base ECR</b>		<b>\$ 151,363</b>
Proposed Increase						<b>13,216</b>
		Percentage Increase				<b>9.57%</b>

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA:  BASE PERIOD  FORECAST PERIOD  
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	Tariff Sheet	Rate Code	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35</b>								
<b>Overhead</b>								
<b>High Pressure Sodium</b>								
Cobra Head, 5800 Lumen, Standard	LS 35	462	KUUM_462	102,659	\$ 8.66	\$ 889,027	\$ 9.52	\$ 977,314
Cobra Head, 5800 Lumen, Ornamental	LS 35	472	KUUM_472	103,541	\$ 11.60	\$ 1,201,076	\$ 12.75	\$ 1,320,148
Cobra Head, 9500 Lumen, Standard	LS 35	463	KUUM_463	242,672	\$ 9.14	\$ 2,218,022	\$ 10.05	\$ 2,438,854
Cobra Head, 9500 Lumen, Ornamental	LS 35	473	KUUM_473	40,103	\$ 12.30	\$ 493,267	\$ 13.52	\$ 542,193
Cobra Head, 22000 Lumen, Standard	LS 35	464	KUUM_464	89,781	\$ 14.25	\$ 1,279,379	\$ 15.67	\$ 1,406,868
Cobra Head, 22000 Lumen, Ornamental	LS 35	474	KUUM_474	61,301	\$ 17.41	\$ 1,067,250	\$ 19.14	\$ 1,173,301
Cobra Head, 50000 Lumen, Standard	LS 35	465	KUUM_465	33,246	\$ 22.84	\$ 759,339	\$ 25.11	\$ 834,807
Cobra Head, 50000 Lumen, Ornamental	LS 35	475	KUUM_475	5,976	\$ 24.46	\$ 146,173	\$ 26.89	\$ 160,695
Directional, 9500 Lumen, Standard	LS 35	487	KUUM_487	131,813	\$ 9.00	\$ 1,186,317	\$ 9.90	\$ 1,304,949
Directional, 22000 Lumen, Standard	LS 35	488	KUUM_488	77,983	\$ 13.64	\$ 1,063,688	\$ 15.00	\$ 1,169,745
Directional, 50000 Lumen, Standard	LS 35	489	KUUM_489	98,498	\$ 19.46	\$ 1,916,771	\$ 21.40	\$ 2,107,857
Open Bottom, 9500 Lumen, Standard	LS 35	428	KUUM_428	432,418	\$ 7.84	\$ 3,390,157	\$ 8.62	\$ 3,727,443
<b>Metal Halide</b>								
Directional, 12000 Lumen, Standard	LS 35	450	KUUM_450	7,786	\$ 14.25	\$ 110,951	\$ 15.67	\$ 122,007
Directional, 32000 Lumen, Standard	LS 35	451	KUUM_451	60,876	\$ 20.20	\$ 1,229,695	\$ 22.21	\$ 1,352,056
Directional, 107800 Lumen, Standard	LS 35	452	KUUM_452	12,421	\$ 42.35	\$ 526,029	\$ 46.56	\$ 578,322

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Tariff Sheet	Rate Code	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.1</b>								
<b>Underground</b>								
<b>High Pressure Sodium</b>								
Colonial, 5800 Lumen, Decorative	LS 35.1	467	KUUM_467	16,025	\$ 10.77	\$ 172,589	\$ 11.84	\$ 189,736
Colonial, 9500 Lumen, Decorative	LS 35.1	468	KUUM_468	47,680	\$ 11.16	\$ 532,109	\$ 12.27	\$ 585,034
Acorn, 5800 Lumen, Smooth Pole	LS 35.1	401	KUUM_401	618	\$ 14.86	\$ 9,184	\$ 16.34	\$ 10,098
Acorn, 5800 Lumen, Fluted Pole	LS 35.1	411	KUUM_411	1,752	\$ 21.38	\$ 37,458	\$ 23.51	\$ 41,190
Acorn, 9500 Lumen, Smooth Pole	LS 35.1	420	KUUM_420	5,567	\$ 15.36	\$ 85,509	\$ 16.89	\$ 94,027
Acorn, 9500 Lumen, Fluted Pole	LS 35.1	430	KUUM_430	13,825	\$ 22.00	\$ 304,150	\$ 24.19	\$ 334,427
Victorian, 5800 Lumen, Fluted Pole	LS 35.1	414	KUUM_414	252	\$ 30.84	\$ 7,772	\$ 33.91	\$ 8,545
Victorian, 9500 Lumen, Fluted Pole	LS 35.1	415	KUUM_415	120	\$ 31.22	\$ 3,746	\$ 34.33	\$ 4,120
Contemporary Fixture and Pole, 5800 Lumen, Second Fixture	LS 35.1	492	KUUM_492	24	\$ 15.37	\$ 369	\$ 16.90	\$ 406
Contemporary Fixture and Pole, 5800 Lumen	LS 35.1	476	KUUM_476	54,335	\$ 16.79	\$ 912,285	\$ 18.46	\$ 1,003,024
Contemporary Fixture and Pole, 9500 Lumen, Second Fixture	LS 35.1	497	KUUM_497	106	\$ 15.35	\$ 1,627	\$ 16.88	\$ 1,789
Contemporary Fixture and Pole, 9500 Lumen	LS 35.1	477	KUUM_477	12,574	\$ 20.97	\$ 263,677	\$ 23.06	\$ 289,956
Contemporary Fixture and Pole, 22000 Lumen, Second Fixture	LS 35.1	498	KUUM_498	278	\$ 17.72	\$ 4,926	\$ 19.48	\$ 5,415
Contemporary Fixture and Pole, 22000 Lume	LS 35.1	478	KUUM_478	16,764	\$ 26.86	\$ 450,281	\$ 29.53	\$ 495,041
Contemporary Fixture and Pole, 50000 Lumen, Second Fixture	LS 35.1	499	KUUM_499	287	\$ 21.49	\$ 6,168	\$ 23.63	\$ 6,782
Contemporary Fixture and Pole, 50000 Lume	LS 35.1	479	KUUM_479	11,340	\$ 33.12	\$ 375,581	\$ 36.42	\$ 413,003
Dark Sky, 4000 Lumen	LS 35.1	300	KUUM_300	-	\$ 22.49	\$ -	\$ 24.73	\$ -
Dark Sky, 9500 Lumen	LS 35.1	301	KUUM_301	-	\$ 23.50	\$ -	\$ 25.84	\$ -

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

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Witness: M.J. Blake

	Tariff Sheet	Rate Code	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.2</b>								
<b>Metal Halide</b>								
Contemporary, 12000 Lumen, Fixture Only	LS 35.2	490	KUUM_490	694	\$ 15.47	\$ 10,736	\$ 17.01	\$ 11,805
Contemporary, 12000 Lumen, Fixture with Smooth Pole	LS 35.2	494	KUUM_494	2,130	\$ 28.37	\$ 60,428	\$ 31.19	\$ 66,435
Contemporary, 32000 Lumen, Fixture Only	LS 35.2	491	KUUM_491	3,633	\$ 21.93	\$ 79,672	\$ 24.11	\$ 87,592
Contemporary, 32000 Lumen, Fixture with Smooth Pole								
Smooth Pole	LS 35.2	495	KUUM_495	7,461	\$ 34.83	\$ 259,867	\$ 38.30	\$ 285,756
Contemporary, 107800 Lumen, Fixture Only	LS 35.2	493	KUUM_493	529	\$ 45.70	\$ 24,175	\$ 50.25	\$ 26,582
Contemporary, 107800 Lumen, Fixture with Smooth Pole								
Smooth Pole	LS 35.2	496	KUUM_496	1,888	\$ 58.59	\$ 110,618	\$ 64.42	\$ 121,625



**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Tariff Sheet	Rate Code	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36</b>								
<b>Overhead</b>								
<b>High Pressure Sodium</b>								
Cobra Head, 4000 Lumen, Fixture Only	RLS 36	461	KUUM_461	78,906	\$ 7.54	\$ 594,951	\$ 8.29	\$ 654,131
Cobra Head, 4000 Lumen, Fixture and Pole	RLS 36	471	KUUM_471	43,379	\$ 10.49	\$ 455,046	\$ 11.53	\$ 500,160
Cobra Head, 50000 Lumen, Fixture Only	RLS 36	409	KUUM_409	1,654	\$ 11.71	\$ 19,368	\$ 12.88	\$ 21,304
Open Bottom, 5800 Lumen, Fixture Only	RLS 36	426	KUUM_426	2,025	\$ 7.44	\$ 15,066	\$ 8.18	\$ 16,565
<b>Metal Halide</b>								
Directional, 12000 Lumen, Flood, Fixture with Pole	RLS 36	454	KUUM_454	1,773	\$ 18.65	\$ 33,066	\$ 20.51	\$ 36,364
Directional, 32000 Lumen, Flood, Fixture with Pole	RLS 36	455	KUUM_455	12,232	\$ 24.59	\$ 300,785	\$ 27.04	\$ 330,753
Directional, 107800 Lumen, Flood, Fixture with Pole	RLS 36	459	KUUM_459	2,716	\$ 46.74	\$ 126,946	\$ 51.39	\$ 139,575
<b>Mercury Vapor</b>								
Cobra Head, 7000 Lumen, Fixture Only	RLS 36	446	KUUM_446	12,839	\$ 9.56	\$ 122,741	\$ 10.51	\$ 134,938
Cobra Head, 7000 Lumen, Fixture and Pole	RLS 36	456	KUUM_456	1,656	\$ 11.87	\$ 19,657	\$ 13.05	\$ 21,611
Cobra Head, 10000 Lumen, Fixture Only	RLS 36	447	KUUM_447	8,759	\$ 11.32	\$ 99,152	\$ 12.45	\$ 109,050
Cobra Head, 10000 Lumen, Fixture and Pole	RLS 36	457	KUUM_457	5,332	\$ 13.36	\$ 71,236	\$ 14.69	\$ 78,327
Cobra Head, 20000 Lumen, Fixture Only	RLS 36	448	KUUM_448	17,860	\$ 12.81	\$ 228,787	\$ 14.08	\$ 251,469
Cobra Head, 20000 Lumen, Fixture and Pole	RLS 36	458	KUUM_458	17,605	\$ 15.08	\$ 265,483	\$ 16.58	\$ 291,891
Open Bottom, 7000 Lumen, Fixture Only	RLS 36	404	KUUM_404	85,978	\$ 10.57	\$ 908,787	\$ 11.62	\$ 999,064

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-2.3  
Page 20 of 21  
Witness: M.J. Blake

	Tariff Sheet	Rate Code	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36.1</b>								
<b>Overhead, continued</b>								
<b>Incandescent</b>								
Tear Drop, 1000 Lumen, Fixture Only	RLS 36.1	421	KUUM_421	60	\$ 3.39	\$ 203	\$ 3.73	\$ 224
Tear Drop, 2500 Lumen, Fixture Only	RLS 36.1	422	KUUM_422	8,111	\$ 4.54	\$ 36,824	\$ 4.99	\$ 40,474
Tear Drop, 4000 Lumen, Fixture Only	RLS 36.1	424	KUUM_424	986	\$ 6.78	\$ 6,685	\$ 7.45	\$ 7,346
Tear Drop, 4000 Lumen, Fixture and Pole	RLS 36.1	434	KUUM_434	68	\$ 7.74	\$ 526	\$ 8.51	\$ 579
Tear Drop, 6000 Lumen, Fixture Only	RLS 36.1	425	KUUM_425	24	\$ 9.06	\$ 217	\$ 9.96	\$ 239
<b>Underground</b>								
<b>Metal Halide</b>								
Directional, 12000 Lumen, Flood, Fixture with Pole	RLS 36.1	460	KUUM_460	42	\$ 27.15	\$ 1,140	\$ 29.85	\$ 1,254
Directional, 32000 Lumen, Flood, Fixture with Pole	RLS 36.1	469	KUUM_469	3,478	\$ 33.10	\$ 115,122	\$ 36.39	\$ 126,564
Directional, 107800 Lumen, Flood, Fixture with Pole	RLS 36.1	470	KUUM_470	637	\$ 55.25	\$ 35,194	\$ 60.75	\$ 38,698
<b>High Pressure Sodium</b>								
Acorn, 4000 Lumen, Smooth Pole	RLS 36.1	440	KUUM_440	24	\$ 13.61	\$ 327	\$ 14.96	\$ 359
Acorn, 4000 Lumen, Fluted Pole	RLS 36.1	410	KUUM_410	2,863	\$ 20.26	\$ 58,004	\$ 22.28	\$ 63,788
<b>Colonial, 4000 Lumen, Smooth Pole</b> 4,000L Colonial HPS UG RC-466	RLS 36.1	466	KUUM_466	10,284	\$ 9.62	\$ 98,932	\$ 10.58	\$ 108,805
<b>Coach, 5800 Lumen, Smooth Pole</b>	RLS 36.1	412	KUUM_412	336	\$ 30.84	\$ 10,362	\$ 33.91	\$ 11,394
<b>Coach, 9500 Lumen, Smooth Pole</b>	RLS 36.1	413	KUUM_413	1,150	\$ 31.22	\$ 35,903	\$ 34.33	\$ 39,480

**KENTUCKY UTILITIES COMPANY**  
**Case No. 2014-00371**  
**Calculations of Proposed Rate Increase**  
**Forecast Period Sales for the 12 Months Ended June 30, 2016**

DATA:      BASE PERIOD   X   FORECAST PERIOD  
TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-2.3  
Page 21 of 21  
Witness: M.J. Blake

	Tariff Sheet	Rate Code	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36.2</b>								
<b>Granville Lights (move from LS to RLS)</b>								
<b>Pole and Fixture</b>								
Pole and Fixture remaining	RLS 36.2	360	-	48	\$ 55.33	\$ 2,656	\$ 60.84	\$ 2,920
Pole and Fixture sold	RLS 36.2	360	-	4,600	\$ 55.33	\$ 254,518	\$ 55.33	\$ 254,518
<b>Granville Accessories (all being sold)</b>								
Twin Crossarm Bracket (includes 1 fixture)	RLS 36.2	2	-	353	\$ 20.57	\$ 7,261	\$ 20.57	\$ 7,261
24 Inch Banner Arm	RLS 36.2	3	-	288	\$ 3.21	\$ 925	\$ 3.21	\$ 925
24 Inch Clamp Banner Arm	RLS 36.2	4	-	1,210	\$ 4.43	\$ 5,360	\$ 4.43	\$ 5,360
18 Inch Banner Arm	RLS 36.2	5	-	1,200	\$ 2.95	\$ 3,540	\$ 2.95	\$ 3,540
18 Inch Clamp On Banner Arm	RLS 36.2	7	-	-	\$ 3.66	\$ -	\$ 3.66	\$ -
Flagpole Holder	RLS 36.2	6	-	413	\$ 1.36	\$ 562	\$ 1.36	\$ 562
Post-Mounted Receptacle	RLS 36.2	8	-	689	\$ 19.19	\$ 13,222	\$ 19.19	\$ 13,222
Additional Receptacles	RLS 36.2	10	-	-	\$ 2.62	\$ -	\$ 2.62	\$ -
Planter	RLS 36.2	11	-	666	\$ 4.45	\$ 2,964	\$ 4.45	\$ 2,964
Clamp On Planter	RLS 36.2	12	-	-	\$ 4.94	\$ -	\$ 4.94	\$ -
<b>Total Calculated at Base Rates</b>						\$ 25,141,586		\$ 27,614,625
Correction Factor						<u>0.999997773</u>		<u>0.999997773</u>
<b>Total After Application of Correction Factor</b>						\$ 25,141,642		\$ 27,614,686
Applicable to all lighting schedules:								
Adjustment to Reflect Removal of Base ECR Revenues						-		-
Adjustment to Reflect Sale of Lighting Fixtures				(4,600)		(288,163)		(288,163)
<b>Total Net Base Revenues</b>						<u>\$ 24,853,479</u>		<u>\$ 27,326,523</u>
ECR Base Revenues						\$ -		\$ -
FAC Billing Mechanism Revenues						\$ 289,956		\$ 289,956
DSM Billing Mechanism Revenues						\$ -		\$ -
ECR Billing Mechanism Revenues						\$ 657,032		\$ 657,032
<b>Total Base Revenues Inclusive of ECR</b>						<u>\$ 25,800,467</u>		<u>\$ 28,273,511</u>
<b>Proposed Increase</b>								2,473,044
Percentage Increase								9.59%

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(n)**  
**Sponsoring Witness: Robert M. Conroy**

**Description of Filing Requirement:**

*A typical bill comparison under present and proposed rates for all customer classes.*

**Response:**

See attached.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 1 of 22  
WITNESS: R. M. CONROY

**Residential (Rate RS) / Volunteer Fire Dept (Rate VFD)**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$49.47	\$58.29	\$ 8.82	17.8%	\$ 1.26	\$ 0.73	\$ 2.74	\$ 54.20	\$ 63.02	16.3%
750	\$68.83	\$78.43	\$ 9.60	13.9%	\$ 1.89	\$ 1.09	\$ 4.10	\$ 75.91	\$ 85.51	12.6%
1,000	\$88.19	\$98.57	\$ 10.38	11.8%	\$ 2.52	\$ 1.46	\$ 5.47	\$ 97.64	\$ 108.02	10.6%
1,200	\$103.68	\$114.68	\$ 11.01	10.6%	\$ 3.02	\$ 1.75	\$ 6.57	\$ 115.02	\$ 126.02	9.6%
1,500	\$126.91	\$138.86	\$ 11.95	9.4%	\$ 3.78	\$ 2.19	\$ 8.21	\$ 141.09	\$ 153.04	8.5%
2,000	\$165.63	\$179.14	\$ 13.51	8.2%	\$ 5.04	\$ 2.91	\$ 10.94	\$ 184.52	\$ 198.03	7.3%
2,500	\$204.35	\$219.43	\$ 15.08	7.4%	\$ 6.30	\$ 3.64	\$ 13.68	\$ 227.97	\$ 243.05	6.6%
3,000	\$243.07	\$259.71	\$ 16.64	6.9%	\$ 7.56	\$ 4.37	\$ 16.41	\$ 271.41	\$ 288.05	6.1%

Assumptions:

- Average usage = 1,200 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 2 of 22  
WITNESS: R. M. CONROY

**Residential Time-of-Day Energy (Proposed Rate Schedule)**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill (Rate LEV)	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$47.28	\$58.23	\$ 10.95	23.2%	\$ 0.76	\$ 0.44	\$ 1.64	\$ 50.12	\$ 61.07	21.9%
750	\$65.54	\$78.35	\$ 12.81	19.5%	\$ 1.14	\$ 0.66	\$ 2.46	\$ 69.80	\$ 82.61	18.3%
1,158	\$95.35	\$111.18	\$ 15.83	16.6%	\$ 1.75	\$ 1.01	\$ 3.80	\$ 101.91	\$ 117.74	15.5%
1,500	\$120.34	\$138.70	\$ 18.36	15.3%	\$ 2.27	\$ 1.31	\$ 4.92	\$ 128.84	\$ 147.20	14.3%
2,000	\$156.86	\$178.93	\$ 22.06	14.1%	\$ 3.03	\$ 1.75	\$ 6.56	\$ 168.20	\$ 190.27	13.1%
2,500	\$193.39	\$219.16	\$ 25.77	13.3%	\$ 3.78	\$ 2.18	\$ 8.20	\$ 207.55	\$ 233.32	12.4%
3,000	\$229.92	\$259.39	\$ 29.47	12.8%	\$ 4.54	\$ 2.62	\$ 9.84	\$ 246.92	\$ 276.39	11.9%
5,000	\$376.04	\$420.32	\$ 44.29	11.8%	\$ 7.57	\$ 4.37	\$ 16.40	\$ 404.38	\$ 448.66	11.0%

**Assumptions:**

- Average usage = 1,158 kWh per month - based on Rate LEV
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current Bill calculations are based on Rate LEV.
- Current LEV customers have the option to move to Rate RS, Rate RTOD-E or Rate RTOD-D.

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 3 of 22  
WITNESS: R. M. CONROY

**Residential Time-of-Day Demand (Proposed Rate Schedule)**

CURRENT RATES			A	B	C	D	E			F	G	H	I	J
kW	Load Factor	kWh	Base Rate Current Bill (Rate RS)	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors			DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
							FAC							
2	30%	438	\$ 44.67	\$ 65.18	\$ 20.51	45.9%	\$ 1.10	\$ 0.64	\$ 2.40	\$ 48.81	\$ 69.32	42.0%		
	50%	730	\$ 67.28	\$ 76.88	\$ 9.60	14.3%	\$ 1.84	\$ 1.06	\$ 3.99	\$ 74.17	\$ 83.77	12.9%		
	70%	1,022	\$ 89.89	\$ 88.58	\$ (1.31)	-1.5%	\$ 2.57	\$ 1.49	\$ 5.59	\$ 99.54	\$ 98.23	-1.3%		
5	30%	1,095	\$ 95.55	\$ 135.94	\$ 40.39	42.3%	\$ 2.76	\$ 1.60	\$ 5.99	\$ 105.90	\$ 146.29	38.1%		
	50%	1,825	\$ 152.08	\$ 165.20	\$ 13.12	8.6%	\$ 4.60	\$ 2.66	\$ 9.99	\$ 169.33	\$ 182.45	7.8%		
	70%	2,555	\$ 208.61	\$ 194.45	\$ (14.15)	-6.8%	\$ 6.44	\$ 3.72	\$ 13.98	\$ 232.75	\$ 218.59	-6.1%		
7	30%	1,533	\$ 129.47	\$ 183.11	\$ 53.65	41.4%	\$ 3.86	\$ 2.23	\$ 8.39	\$ 143.95	\$ 197.59	37.3%		
	50%	2,555	\$ 208.61	\$ 224.07	\$ 15.47	7.4%	\$ 6.44	\$ 3.72	\$ 13.98	\$ 232.75	\$ 248.21	6.6%		
	70%	3,577	\$ 287.75	\$ 265.04	\$ (22.72)	-7.9%	\$ 9.01	\$ 5.21	\$ 19.57	\$ 321.54	\$ 298.83	-7.1%		
10	30%	2,190	\$ 180.34	\$ 253.88	\$ 73.53	40.8%	\$ 5.52	\$ 3.19	\$ 11.98	\$ 201.03	\$ 274.57	36.6%		
	50%	3,650	\$ 293.41	\$ 312.39	\$ 18.99	6.5%	\$ 9.19	\$ 5.32	\$ 19.97	\$ 327.89	\$ 346.87	5.8%		
	70%	5,110	\$ 406.47	\$ 370.91	\$ (35.56)	-8.8%	\$ 12.87	\$ 7.45	\$ 27.96	\$ 454.75	\$ 419.19	-7.8%		
15	30%	3,285	\$ 265.14	\$ 371.81	\$ 106.67	40.2%	\$ 8.27	\$ 4.79	\$ 17.97	\$ 296.17	\$ 402.84	36.0%		
	50%	5,475	\$ 434.73	\$ 459.59	\$ 24.85	5.7%	\$ 13.79	\$ 7.98	\$ 29.96	\$ 486.46	\$ 511.32	5.1%		
	70%	7,665	\$ 604.33	\$ 547.36	\$ (56.96)	-9.4%	\$ 19.31	\$ 11.17	\$ 41.94	\$ 676.75	\$ 619.78	-8.4%		

**Assumptions:**

Average usage = 0 kWh per month \*\*\*No customers currently on this rate\*\*\*  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Current Bill calculations are based on Rate RS since Rate RTOD-Demand is a new rate scheduled proposed in this case.  
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISD  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 4 of 22  
WITNESS: R. M. CONROY

**All Electric Schools - Single Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
	500	\$57.20	\$66.16	\$ 8.96	15.7%	\$ 1.24	\$ 0.74	\$ 2.79	\$ 61.97	\$ 70.93
1,000	\$94.40	\$107.31	\$ 12.91	13.7%	\$ 2.49	\$ 1.49	\$ 5.58	\$ 103.96	\$ 116.87	12.4%
1,500	\$131.60	\$148.47	\$ 16.87	12.8%	\$ 3.73	\$ 2.23	\$ 8.37	\$ 145.93	\$ 162.80	11.6%
2,000	\$168.80	\$189.62	\$ 20.82	12.3%	\$ 4.98	\$ 2.97	\$ 11.16	\$ 187.91	\$ 208.73	11.1%
3,000	\$243.20	\$271.93	\$ 28.73	11.8%	\$ 7.46	\$ 4.46	\$ 16.74	\$ 271.86	\$ 300.59	10.6%
5,000	\$392.00	\$436.55	\$ 44.55	11.4%	\$ 12.44	\$ 7.43	\$ 27.90	\$ 439.77	\$ 484.32	10.1%
7,500	\$578.00	\$642.33	\$ 64.32	11.1%	\$ 18.66	\$ 11.15	\$ 41.85	\$ 649.66	\$ 713.99	9.9%
10,000	\$764.00	\$848.10	\$ 84.10	11.0%	\$ 24.88	\$ 14.86	\$ 55.80	\$ 859.54	\$ 943.64	9.8%

Assumptions:

- Average usage = 1,729 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 5 of 22  
WITNESS: R. M. CONROY

**All Electric Schools - Three Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
1,000	\$109.40	\$122.31	\$ 12.91	11.8%	\$ 2.49	\$ 1.49	\$ 5.58	\$ 118.96	\$ 131.87	10.9%
5,000	\$407.00	\$451.55	\$ 44.55	11.0%	\$ 12.44	\$ 7.43	\$ 27.90	\$ 454.77	\$ 499.32	9.8%
10,000	\$779.00	\$863.10	\$ 84.10	10.8%	\$ 24.88	\$ 14.86	\$ 55.80	\$ 874.54	\$ 958.64	9.6%
25,000	\$1,895.00	\$2,097.75	\$ 202.75	10.7%	\$ 62.19	\$ 37.15	\$ 139.49	\$ 2,133.83	\$ 2,336.58	9.5%
50,000	\$3,755.00	\$4,155.50	\$ 400.50	10.7%	\$ 124.38	\$ 74.31	\$ 278.98	\$ 4,232.67	\$ 4,633.17	9.5%
75,000	\$5,615.00	\$6,213.25	\$ 598.25	10.7%	\$ 186.57	\$ 111.46	\$ 418.47	\$ 6,331.50	\$ 6,929.75	9.5%
100,000	\$7,475.00	\$8,271.00	\$ 796.00	10.7%	\$ 248.76	\$ 148.61	\$ 557.95	\$ 8,430.32	\$ 9,226.32	9.4%
150,000	\$11,195.00	\$12,386.50	\$ 1,191.50	10.6%	\$ 373.15	\$ 222.92	\$ 836.93	\$12,628.00	\$13,819.50	9.4%

**Assumptions:**

Average usage = 46,138 kWh per month  
Calculations may vary from other schedules due to rounding  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 6 of 22  
WITNESS: R. M. CONROY

**General Service - Single Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
100	\$29.23	\$35.06	\$ 5.83	20.0%	\$ 0.24	\$ 0.15	\$ 0.55	\$ 30.17	\$ 36.00	19.3%
250	\$43.06	\$50.14	\$ 7.08	16.4%	\$ 0.61	\$ 0.37	\$ 1.38	\$ 45.42	\$ 52.50	15.6%
500	\$66.13	\$75.28	\$ 9.15	13.8%	\$ 1.22	\$ 0.75	\$ 2.77	\$ 70.87	\$ 80.02	12.9%
1,000	\$112.25	\$125.55	\$ 13.30	11.9%	\$ 2.44	\$ 1.49	\$ 5.53	\$ 121.71	\$ 135.01	10.9%
1,500	\$158.38	\$175.83	\$ 17.45	11.0%	\$ 3.66	\$ 2.24	\$ 8.30	\$ 172.58	\$ 190.03	10.1%
2,000	\$204.50	\$226.10	\$ 21.60	10.6%	\$ 4.88	\$ 2.99	\$ 11.07	\$ 223.44	\$ 245.04	9.7%
3,000	\$296.75	\$326.65	\$ 29.90	10.1%	\$ 7.32	\$ 4.48	\$ 16.60	\$ 325.15	\$ 355.05	9.2%
4,000	\$389.00	\$427.20	\$ 38.20	9.8%	\$ 9.75	\$ 5.98	\$ 22.14	\$ 426.87	\$ 465.07	9.0%
5,000	\$481.25	\$527.75	\$ 46.50	9.7%	\$ 12.19	\$ 7.47	\$ 27.67	\$ 528.58	\$ 575.08	8.8%

Assumptions:

- Average usage = 1,015 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 7 of 22  
WITNESS: R. M. CONROY

**General Service - Three Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$81.13	\$90.28	\$ 9.15	11.3%	\$ 1.22	\$ 0.75	\$ 2.77	\$ 85.87	\$ 95.02	10.7%
1,000	\$127.25	\$140.55	\$ 13.30	10.5%	\$ 2.44	\$ 1.49	\$ 5.53	\$ 136.71	\$ 150.01	9.7%
2,000	\$219.50	\$241.10	\$ 21.60	9.8%	\$ 4.88	\$ 2.99	\$ 11.07	\$ 238.44	\$ 260.04	9.1%
5,000	\$496.25	\$542.75	\$ 46.50	9.4%	\$ 12.19	\$ 7.47	\$ 27.67	\$ 543.58	\$ 590.08	8.6%
7,500	\$726.88	\$794.13	\$ 67.25	9.3%	\$ 18.29	\$ 11.21	\$ 41.51	\$ 797.89	\$ 865.14	8.4%
10,000	\$957.50	\$1,045.50	\$ 88.00	9.2%	\$ 24.39	\$ 14.95	\$ 55.35	\$ 1,052.19	\$ 1,140.19	8.4%
15,000	\$1,418.75	\$1,548.25	\$ 129.50	9.1%	\$ 36.58	\$ 22.42	\$ 83.02	\$ 1,560.77	\$ 1,690.27	8.3%
20,000	\$1,880.00	\$2,051.00	\$ 171.00	9.1%	\$ 48.77	\$ 29.90	\$ 110.69	\$ 2,069.36	\$ 2,240.36	8.3%

Assumptions:

Average usage = 5,079 kWh per month  
Calculations may vary from other schedules due to rounding  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 8 of 22  
WITNESS: R. M. CONROY

**Power Service Secondary (Rate PSS)**

kW	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E F G Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC	DSM	ECR			
50	30%	10,950	\$ 1,184.01	\$ 1,320.17	\$ 136.16	11.5%	\$ 25.99	\$ 16.70	\$ 60.88	\$ 1,287.58	\$ 1,423.74	10.6%
	50%	18,250	\$ 1,444.18	\$ 1,580.78	\$ 136.60	9.5%	\$ 43.32	\$ 27.84	\$ 101.46	\$ 1,616.80	\$ 1,753.40	8.5%
	70%	25,550	\$ 1,704.35	\$ 1,841.39	\$ 137.03	8.0%	\$ 60.65	\$ 38.97	\$ 142.05	\$ 1,946.02	\$ 2,083.06	7.0%
75	30%	16,425	\$ 1,731.02	\$ 1,935.25	\$ 204.24	11.8%	\$ 38.99	\$ 25.05	\$ 91.31	\$ 1,886.37	\$ 2,090.60	10.8%
	50%	27,375	\$ 2,121.28	\$ 2,326.17	\$ 204.89	9.7%	\$ 64.99	\$ 41.75	\$ 152.19	\$ 2,380.21	\$ 2,585.10	8.6%
	70%	38,325	\$ 2,511.53	\$ 2,717.08	\$ 205.55	8.2%	\$ 90.98	\$ 58.46	\$ 213.07	\$ 2,874.04	\$ 3,079.59	7.2%
100	30%	21,900	\$ 2,278.02	\$ 2,550.33	\$ 272.31	12.0%	\$ 51.99	\$ 33.40	\$ 121.75	\$ 2,485.16	\$ 2,757.47	11.0%
	50%	36,500	\$ 2,798.36	\$ 3,071.55	\$ 273.19	9.8%	\$ 86.65	\$ 55.67	\$ 202.92	\$ 3,143.60	\$ 3,416.79	8.7%
	70%	51,100	\$ 3,318.70	\$ 3,592.77	\$ 274.07	8.3%	\$ 121.31	\$ 77.94	\$ 284.09	\$ 3,802.04	\$ 4,076.11	7.2%
150	30%	32,850	\$ 3,372.02	\$ 3,780.50	\$ 408.47	12.1%	\$ 77.98	\$ 50.11	\$ 182.63	\$ 3,682.74	\$ 4,091.22	11.1%
	50%	54,750	\$ 4,152.54	\$ 4,562.33	\$ 409.79	9.9%	\$ 129.97	\$ 83.51	\$ 304.38	\$ 4,670.40	\$ 5,080.19	8.8%
	70%	76,650	\$ 4,933.06	\$ 5,344.16	\$ 411.10	8.3%	\$ 181.96	\$ 116.91	\$ 426.14	\$ 5,658.07	\$ 6,069.17	7.3%
250	30%	54,750	\$ 5,560.04	\$ 6,240.83	\$ 680.79	12.2%	\$ 129.97	\$ 83.51	\$ 304.38	\$ 6,077.90	\$ 6,758.69	11.2%
	50%	91,250	\$ 6,860.90	\$ 7,543.88	\$ 682.98	10.0%	\$ 216.62	\$ 139.18	\$ 507.31	\$ 7,724.01	\$ 8,406.99	8.8%
	70%	127,750	\$ 8,161.76	\$ 8,846.93	\$ 685.17	8.4%	\$ 303.26	\$ 194.85	\$ 710.23	\$ 9,370.10	\$ 10,055.27	7.3%

Assumptions:

- Average usage = 37,752 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 9 of 22  
WITNESS: R. M. CONROY

**Power Service Primary (Rate PSP)**

kW	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E F G Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC	DSM	ECR			
50	30%	10,950	\$ 1,262.79	\$ 1,440.98	\$ 178.19	14.1%	\$ 26.19	\$ 16.70	\$ 61.17	\$ 1,366.85	\$ 1,545.04	13.0%
	50%	18,250	\$ 1,522.82	\$ 1,692.46	\$ 169.65	11.1%	\$ 43.65	\$ 27.83	\$ 101.95	\$ 1,696.25	\$ 1,865.89	10.0%
	70%	25,550	\$ 1,782.84	\$ 1,943.95	\$ 161.11	9.0%	\$ 61.11	\$ 38.96	\$ 142.73	\$ 2,025.64	\$ 2,186.75	8.0%
100	30%	21,900	\$ 2,355.58	\$ 2,681.96	\$ 326.38	13.9%	\$ 52.38	\$ 33.40	\$ 122.34	\$ 2,563.70	\$ 2,890.08	12.7%
	50%	36,500	\$ 2,875.63	\$ 3,184.93	\$ 309.30	10.8%	\$ 87.30	\$ 55.66	\$ 203.89	\$ 3,222.48	\$ 3,531.78	9.6%
	70%	51,100	\$ 3,395.68	\$ 3,687.90	\$ 292.21	8.6%	\$ 122.22	\$ 77.92	\$ 285.45	\$ 3,881.27	\$ 4,173.49	7.5%
150	30%	32,850	\$ 3,448.37	\$ 3,922.93	\$ 474.57	13.8%	\$ 78.57	\$ 50.09	\$ 183.50	\$ 3,760.53	\$ 4,235.09	12.6%
	50%	54,750	\$ 4,228.45	\$ 4,677.39	\$ 448.94	10.6%	\$ 130.95	\$ 83.49	\$ 305.84	\$ 4,748.73	\$ 5,197.67	9.5%
	70%	76,650	\$ 5,008.52	\$ 5,431.84	\$ 423.32	8.5%	\$ 183.34	\$ 116.88	\$ 428.18	\$ 5,736.92	\$ 6,160.24	7.4%
250	30%	54,750	\$ 5,633.95	\$ 6,404.89	\$ 770.94	13.7%	\$ 130.95	\$ 83.49	\$ 305.84	\$ 6,154.23	\$ 6,925.17	12.5%
	50%	91,250	\$ 6,934.08	\$ 7,662.31	\$ 728.24	10.5%	\$ 218.26	\$ 139.15	\$ 509.73	\$ 7,801.22	\$ 8,529.45	9.3%
	70%	127,750	\$ 8,234.21	\$ 8,919.74	\$ 685.53	8.3%	\$ 305.56	\$ 194.81	\$ 713.63	\$ 9,448.21	\$ 10,133.74	7.3%
500	30%	109,500	\$ 11,097.89	\$ 12,609.78	\$ 1,511.89	13.6%	\$ 261.91	\$ 166.98	\$ 611.68	\$ 12,138.46	\$ 13,650.35	12.5%
	50%	182,500	\$ 13,698.15	\$ 15,124.63	\$ 1,426.48	10.4%	\$ 436.52	\$ 278.30	\$ 1,019.47	\$ 15,432.44	\$ 16,858.92	9.2%
	70%	255,500	\$ 16,298.41	\$ 17,639.48	\$ 1,341.07	8.2%	\$ 611.12	\$ 389.61	\$ 1,427.26	\$ 18,726.40	\$ 20,067.47	7.2%

**Assumptions:**

- Average usage = 100,402 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 10 of 22  
WITNESS: R. M. CONROY

**Time-of-Day Secondary (Rate TODS)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E F G Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC	DSM	ECR			
250	30%	54,750	\$ 5,045.72	\$ 5,937.99	\$ 892.27	17.7%	\$ 130.78	\$ 83.36	\$ 305.52	\$ 5,565.38	\$ 6,457.65	16.0%
	50%	91,250	\$ 6,422.86	\$ 7,224.98	\$ 802.11	12.5%	\$ 217.96	\$ 138.93	\$ 509.20	\$ 7,288.95	\$ 8,091.07	11.0%
	70%	127,750	\$ 7,800.01	\$ 8,511.97	\$ 711.96	9.1%	\$ 305.15	\$ 194.51	\$ 712.88	\$ 9,012.55	\$ 9,724.51	7.9%
500	30%	109,500	\$ 9,891.44	\$ 11,675.97	\$ 1,784.54	18.0%	\$ 261.55	\$ 166.72	\$ 611.04	\$ 10,930.75	\$ 12,715.28	16.3%
	50%	182,500	\$ 12,645.73	\$ 14,249.95	\$ 1,604.23	12.7%	\$ 435.92	\$ 277.87	\$ 1,018.40	\$ 14,377.92	\$ 15,982.14	11.2%
	70%	255,500	\$ 15,400.02	\$ 16,823.93	\$ 1,423.92	9.3%	\$ 610.29	\$ 389.01	\$ 1,425.76	\$ 17,825.08	\$ 19,248.99	8.0%
1,000	30%	219,000	\$ 19,582.87	\$ 23,151.94	\$ 3,569.07	18.2%	\$ 523.11	\$ 333.44	\$ 1,222.08	\$ 21,661.50	\$ 25,230.57	16.5%
	50%	365,000	\$ 25,091.45	\$ 28,299.90	\$ 3,208.45	12.8%	\$ 871.85	\$ 555.73	\$ 2,036.80	\$ 28,555.83	\$ 31,764.28	11.2%
	70%	511,000	\$ 30,600.03	\$ 33,447.86	\$ 2,847.83	9.3%	\$ 1,220.59	\$ 778.02	\$ 2,851.52	\$ 35,450.16	\$ 38,297.99	8.0%
2,500	30%	547,500	\$ 48,657.18	\$ 57,579.85	\$ 8,922.68	18.3%	\$ 1,307.77	\$ 833.60	\$ 3,055.20	\$ 53,853.75	\$ 62,776.42	16.6%
	50%	912,500	\$ 62,428.63	\$ 70,449.75	\$ 8,021.13	12.9%	\$ 2,179.62	\$ 1,389.33	\$ 5,092.01	\$ 71,089.59	\$ 79,110.71	11.3%
	70%	1,277,500	\$ 76,200.08	\$ 83,319.65	\$ 7,119.58	9.3%	\$ 3,051.47	\$ 1,945.06	\$ 7,128.81	\$ 88,325.42	\$ 95,444.99	8.1%
5,000	30%	1,095,000	\$ 97,114.35	\$ 114,959.70	\$ 17,845.35	18.4%	\$ 2,615.54	\$ 1,667.19	\$ 6,110.41	\$ 107,507.49	\$ 125,352.84	16.6%
	50%	1,825,000	\$ 124,657.25	\$ 140,699.50	\$ 16,042.25	12.9%	\$ 4,359.24	\$ 2,778.66	\$ 10,184.01	\$ 141,979.16	\$ 158,021.41	11.3%
	70%	2,555,000	\$ 152,200.15	\$ 166,439.30	\$ 14,239.15	9.4%	\$ 6,102.93	\$ 3,890.12	\$ 14,257.61	\$ 176,450.81	\$ 190,689.96	8.1%

**Assumptions:**

Average usage = 287,430 kWh per month  
Calculations may vary from other schedules due to rounding  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Analysis assumes Peak Demand occurs in the Peak Period

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 11 of 22  
WITNESS: R. M. CONROY

**Time-of-Day Primary (Rate TODP)**

kVA	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	30%	109,500	\$ 8,787.68	\$ 10,667.57	\$ 1,879.89	21.4%	\$ 263.18	\$ 166.64	\$ 612.88	\$ 9,830.38	\$ 11,710.27	19.1%
	50%	182,500	\$ 11,536.13	\$ 13,169.28	\$ 1,633.15	14.2%	\$ 438.63	\$ 277.74	\$ 1,021.46	\$ 13,273.96	\$ 14,907.11	12.3%
	70%	255,500	\$ 14,284.58	\$ 15,670.99	\$ 1,386.41	9.7%	\$ 614.08	\$ 388.84	\$ 1,430.05	\$ 16,717.55	\$ 18,103.96	8.3%
5,000	30%	1,095,000	\$ 85,176.75	\$ 103,975.65	\$ 18,798.90	22.1%	\$ 2,631.76	\$ 1,666.45	\$ 6,128.78	\$ 95,603.74	\$ 114,402.64	19.7%
	50%	1,825,000	\$ 112,661.25	\$ 128,992.75	\$ 16,331.50	14.5%	\$ 4,386.27	\$ 2,777.41	\$ 10,214.63	\$ 130,039.56	\$ 146,371.06	12.6%
	70%	2,555,000	\$ 140,145.75	\$ 154,009.85	\$ 13,864.10	9.9%	\$ 6,140.77	\$ 3,888.37	\$ 14,300.49	\$ 164,475.38	\$ 178,339.48	8.4%
10,000	30%	2,190,000	\$ 170,053.50	\$ 207,651.30	\$ 37,597.80	22.1%	\$ 5,263.52	\$ 3,332.89	\$ 12,257.56	\$ 190,907.47	\$ 228,505.27	19.7%
	50%	3,650,000	\$ 225,022.50	\$ 257,685.50	\$ 32,663.00	14.5%	\$ 8,772.53	\$ 5,554.82	\$ 20,429.27	\$ 259,779.12	\$ 292,442.12	12.6%
	70%	5,110,000	\$ 279,991.50	\$ 307,719.70	\$ 27,728.20	9.9%	\$ 12,281.55	\$ 7,776.75	\$ 28,600.98	\$ 328,650.78	\$ 356,378.98	8.4%
25,000	30%	5,475,000	\$ 424,683.75	\$ 518,678.25	\$ 93,994.50	22.1%	\$ 13,158.80	\$ 8,332.23	\$ 30,643.90	\$ 476,818.68	\$ 570,813.18	19.7%
	50%	9,125,000	\$ 562,106.25	\$ 643,763.75	\$ 81,657.50	14.5%	\$ 21,931.33	\$ 13,887.05	\$ 51,073.17	\$ 648,997.80	\$ 730,655.30	12.6%
	70%	12,775,000	\$ 699,528.75	\$ 768,849.25	\$ 69,320.50	9.9%	\$ 30,703.87	\$ 19,441.87	\$ 71,502.44	\$ 821,176.93	\$ 890,497.43	8.4%
50,000	30%	10,950,000	\$ 849,067.50	\$ 1,037,056.50	\$ 187,989.00	22.1%	\$ 26,317.60	\$ 16,664.46	\$ 61,287.80	\$ 953,337.36	\$ 1,141,326.36	19.7%
	50%	18,250,000	\$ 1,123,912.50	\$ 1,287,227.50	\$ 163,315.00	14.5%	\$ 43,862.67	\$ 27,774.10	\$ 102,146.34	\$ 1,297,695.61	\$ 1,461,010.61	12.6%
	70%	25,550,000	\$ 1,398,757.50	\$ 1,537,398.50	\$ 138,641.00	9.9%	\$ 61,407.73	\$ 38,883.74	\$ 143,004.88	\$ 1,642,053.85	\$ 1,780,694.85	8.4%

**Assumptions:**

Average usage = 1,406,795 kWh per month  
Calculations may vary from other schedules due to rounding  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Analysis assumes Peak Demand occurs in the Peak Period

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 12 of 22  
WITNESS: R. M. CONROY

**Retail Transmission Service (Rate RTS)**

kVA	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
1,000	30%	219,000	\$ 16,888.46	\$ 20,500.88	\$ 3,612.42	21.4%	\$ 533.34	\$ -	\$ 1,231.66	\$ 18,653.46	\$ 22,265.88	19.4%
	50%	365,000	\$ 22,194.10	\$ 25,394.80	\$ 3,200.70	14.4%	\$ 888.90	\$ -	\$ 2,052.76	\$ 25,135.76	\$ 28,336.46	12.7%
	70%	511,000	\$ 27,499.74	\$ 30,288.72	\$ 2,788.98	10.1%	\$ 1,244.45	\$ -	\$ 2,873.87	\$ 31,618.06	\$ 34,407.04	8.8%
10,000	30%	2,190,000	\$ 162,134.60	\$ 196,008.80	\$ 33,874.20	20.9%	\$ 5,333.37	\$ -	\$ 12,316.58	\$ 179,784.55	\$ 213,658.75	18.8%
	50%	3,650,000	\$ 215,191.00	\$ 244,948.00	\$ 29,757.00	13.8%	\$ 8,888.95	\$ -	\$ 20,527.63	\$ 244,607.58	\$ 274,364.58	12.2%
	70%	5,110,000	\$ 268,247.40	\$ 293,887.20	\$ 25,639.80	9.6%	\$ 12,444.53	\$ -	\$ 28,738.68	\$ 309,430.61	\$ 335,070.41	8.3%
25,000	30%	5,475,000	\$ 404,211.50	\$ 488,522.00	\$ 84,310.50	20.9%	\$ 13,333.43	\$ -	\$ 30,791.44	\$ 448,336.37	\$ 532,646.87	18.8%
	50%	9,125,000	\$ 536,852.50	\$ 610,870.00	\$ 74,017.50	13.8%	\$ 22,222.38	\$ -	\$ 51,319.06	\$ 610,393.94	\$ 684,411.44	12.1%
	70%	12,775,000	\$ 669,493.50	\$ 733,218.00	\$ 63,724.50	9.5%	\$ 31,111.33	\$ -	\$ 71,846.69	\$ 772,451.52	\$ 836,176.02	8.3%
50,000	30%	10,950,000	\$ 807,673.00	\$ 976,044.00	\$ 168,371.00	20.9%	\$ 26,666.85	\$ -	\$ 61,582.88	\$ 895,922.73	\$ 1,064,293.73	18.8%
	50%	18,250,000	\$ 1,072,955.00	\$ 1,220,740.00	\$ 147,785.00	13.8%	\$ 44,444.76	\$ -	\$ 102,638.13	\$ 1,220,037.89	\$ 1,367,822.89	12.1%
	70%	25,550,000	\$ 1,338,237.00	\$ 1,465,436.00	\$ 127,199.00	9.5%	\$ 62,222.66	\$ -	\$ 143,693.38	\$ 1,544,153.04	\$ 1,671,352.04	8.2%
75,000	30%	16,425,000	\$ 1,211,134.50	\$ 1,463,566.00	\$ 252,431.50	20.8%	\$ 40,000.28	\$ -	\$ 92,374.32	\$ 1,343,509.10	\$ 1,595,940.60	18.8%
	50%	27,375,000	\$ 1,609,057.50	\$ 1,830,610.00	\$ 221,552.50	13.8%	\$ 66,667.13	\$ -	\$ 153,957.19	\$ 1,829,681.82	\$ 2,051,234.32	12.1%
	70%	38,325,000	\$ 2,006,980.50	\$ 2,197,654.00	\$ 190,673.50	9.5%	\$ 93,333.99	\$ -	\$ 215,540.07	\$ 2,315,854.56	\$ 2,506,528.06	8.2%

**Assumptions:**

- Average usage = 4,181,329 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand occurs in the Peak Period
- DSM does not apply to Industrial Customers



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 13 of 22  
WITNESS: R. M. CONROY

**Fluctuating Load Service -Transmission (Rate FLS)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							Billing Factors						
							FAC	DSM					
50,000	30%	10,950,000	\$ 546,579.50	\$ 612,058.50	\$ 65,479.00	12.0%	\$ 26,721.45	\$ -	\$ 61,678.60	\$ 634,979.55	\$ 700,458.55	10.3%	
	50%	18,250,000	\$ 784,632.50	\$ 856,097.50	\$ 71,465.00	9.1%	\$ 44,535.74	\$ -	\$ 102,797.66	\$ 931,965.90	\$ 1,003,430.90	7.7%	
	70%	25,550,000	\$ 1,022,685.50	\$ 1,100,136.50	\$ 77,451.00	7.6%	\$ 62,350.04	\$ -	\$ 143,916.73	\$ 1,228,952.27	\$ 1,306,403.27	6.3%	
75,000	30%	16,425,000	\$ 819,494.25	\$ 917,587.75	\$ 98,093.50	12.0%	\$ 40,082.17	\$ -	\$ 92,517.90	\$ 952,094.32	\$ 1,050,187.82	10.3%	
	50%	27,375,000	\$ 1,176,573.75	\$ 1,283,646.25	\$ 107,072.50	9.1%	\$ 66,803.61	\$ -	\$ 154,196.50	\$ 1,397,573.86	\$ 1,504,646.36	7.7%	
	70%	38,325,000	\$ 1,533,653.25	\$ 1,649,704.75	\$ 116,051.50	7.6%	\$ 93,525.06	\$ -	\$ 215,875.09	\$ 1,843,053.40	\$ 1,959,104.90	6.3%	
100,000	30%	21,900,000	\$ 1,092,409.00	\$ 1,223,117.00	\$ 130,708.00	12.0%	\$ 53,442.89	\$ -	\$ 123,357.20	\$ 1,269,209.09	\$ 1,399,917.09	10.3%	
	50%	36,500,000	\$ 1,568,515.00	\$ 1,711,195.00	\$ 142,680.00	9.1%	\$ 89,071.48	\$ -	\$ 205,595.33	\$ 1,863,181.81	\$ 2,005,861.81	7.7%	
	70%	51,100,000	\$ 2,044,621.00	\$ 2,199,273.00	\$ 154,652.00	7.6%	\$ 124,700.08	\$ -	\$ 287,833.46	\$ 2,457,154.54	\$ 2,611,806.54	6.3%	
150,000	30%	32,850,000	\$ 1,638,238.50	\$ 1,834,175.50	\$ 195,937.00	12.0%	\$ 80,164.34	\$ -	\$ 185,035.79	\$ 1,903,438.63	\$ 2,099,375.63	10.3%	
	50%	54,750,000	\$ 2,352,397.50	\$ 2,566,292.50	\$ 213,895.00	9.1%	\$ 133,607.23	\$ -	\$ 308,392.99	\$ 2,794,397.72	\$ 3,008,292.72	7.7%	
	70%	76,650,000	\$ 3,066,556.50	\$ 3,298,409.50	\$ 231,853.00	7.6%	\$ 187,050.12	\$ -	\$ 431,750.19	\$ 3,685,356.81	\$ 3,917,209.81	6.3%	
200,000	30%	43,800,000	\$ 2,184,068.00	\$ 2,445,234.00	\$ 261,166.00	12.0%	\$ 106,885.78	\$ -	\$ 246,714.39	\$ 2,537,668.17	\$ 2,798,834.17	10.3%	
	50%	73,000,000	\$ 3,136,280.00	\$ 3,421,390.00	\$ 285,110.00	9.1%	\$ 178,142.97	\$ -	\$ 411,190.66	\$ 3,725,613.63	\$ 4,010,723.63	7.7%	
	70%	102,200,000	\$ 4,088,492.00	\$ 4,397,546.00	\$ 309,054.00	7.6%	\$ 249,400.15	\$ -	\$ 575,666.92	\$ 4,913,559.07	\$ 5,222,613.07	6.3%	

**Assumptions:**

- Average usage = 46,733,045 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand at 50% of base demand
- DSM does not apply to Industrial Customers

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 14 of 22  
WITNESS: R. M. CONROY

**Fluctuating Load Service - Primary (Rate FLS) - No KU Customers on this rate schedule**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							Billing Factors						
							FAC	DSM					
50,000	30%	10,950,000	\$ 625,908.50	\$ 682,408.50	\$ 56,500.00	9.0%	\$ 26,721.45	\$ -	\$ 61,678.60	\$ 714,308.55	\$ 770,808.55	7.9%	
	50%	18,250,000	\$ 891,847.50	\$ 948,347.50	\$ 56,500.00	6.3%	\$ 44,535.74	\$ -	\$ 102,797.66	\$ 1,039,180.90	\$ 1,095,680.90	5.4%	
	70%	25,550,000	\$ 1,157,786.50	\$ 1,214,286.50	\$ 56,500.00	4.9%	\$ 62,350.04	\$ -	\$ 143,916.73	\$ 1,364,053.27	\$ 1,420,553.27	4.1%	
75,000	30%	16,425,000	\$ 938,487.75	\$ 1,023,112.75	\$ 84,625.00	9.0%	\$ 40,082.17	\$ -	\$ 92,517.90	\$ 1,071,087.82	\$ 1,155,712.82	7.9%	
	50%	27,375,000	\$ 1,337,396.25	\$ 1,422,021.25	\$ 84,625.00	6.3%	\$ 66,803.61	\$ -	\$ 154,196.50	\$ 1,558,396.36	\$ 1,643,021.36	5.4%	
	70%	38,325,000	\$ 1,736,304.75	\$ 1,820,929.75	\$ 84,625.00	4.9%	\$ 93,525.06	\$ -	\$ 215,875.09	\$ 2,045,704.90	\$ 2,130,329.90	4.1%	
100,000	30%	21,900,000	\$ 1,251,067.00	\$ 1,363,817.00	\$ 112,750.00	9.0%	\$ 53,442.89	\$ -	\$ 123,357.20	\$ 1,427,867.09	\$ 1,540,617.09	7.9%	
	50%	36,500,000	\$ 1,782,945.00	\$ 1,895,695.00	\$ 112,750.00	6.3%	\$ 89,071.48	\$ -	\$ 205,595.33	\$ 2,077,611.81	\$ 2,190,361.81	5.4%	
	70%	51,100,000	\$ 2,314,823.00	\$ 2,427,573.00	\$ 112,750.00	4.9%	\$ 124,700.08	\$ -	\$ 287,833.46	\$ 2,727,356.54	\$ 2,840,106.54	4.1%	
150,000	30%	32,850,000	\$ 1,876,225.50	\$ 2,045,225.50	\$ 169,000.00	9.0%	\$ 80,164.34	\$ -	\$ 185,035.79	\$ 2,141,425.63	\$ 2,310,425.63	7.9%	
	50%	54,750,000	\$ 2,674,042.50	\$ 2,843,042.50	\$ 169,000.00	6.3%	\$ 133,607.23	\$ -	\$ 308,392.99	\$ 3,116,042.72	\$ 3,285,042.72	5.4%	
	70%	76,650,000	\$ 3,471,859.50	\$ 3,640,859.50	\$ 169,000.00	4.9%	\$ 187,050.12	\$ -	\$ 431,750.19	\$ 4,090,659.81	\$ 4,259,659.81	4.1%	
200,000	30%	43,800,000	\$ 2,501,384.00	\$ 2,726,634.00	\$ 225,250.00	9.0%	\$ 106,885.78	\$ -	\$ 246,714.39	\$ 2,854,984.17	\$ 3,080,234.17	7.9%	
	50%	73,000,000	\$ 3,565,140.00	\$ 3,790,390.00	\$ 225,250.00	6.3%	\$ 178,142.97	\$ -	\$ 411,190.66	\$ 4,154,473.63	\$ 4,379,723.63	5.4%	
	70%	102,200,000	\$ 4,628,896.00	\$ 4,854,146.00	\$ 225,250.00	4.9%	\$ 249,400.15	\$ -	\$ 575,666.92	\$ 5,453,963.07	\$ 5,679,213.07	4.1%	

Assumptions:  
Average usage = 0 kWh per month      \*\*\*No KU Customers on this rate schedule\*\*\*  
Calculations may vary from other schedules due to rounding  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Analysis assumes Peak Demand at 50% of base demand  
DSM does not apply to Industrial Customers

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 15 of 22  
WITNESS: R. M. CONROY

**Lighting Service - Rate LS**

	A	B	C	D	E	F		G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ C - B ]	Increase (%) [ D / B ]	Billing Factors FAC ECR		Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)/H]	
<b>OVERHEAD SERVICE</b>											
<i>High Pressure Sodium</i>											
462 Cobra Head – 5,800 Lumen – Fixture Only	0.083	\$ 8.66	\$ 9.52	\$ 0.86	9.9%	\$ 0.07	\$ 0.17	\$ 8.90	\$ 9.76	9.7%	
472 Cobra Head – 5,800 Lumen – Ornamental	0.083	\$ 11.60	\$ 12.75	\$ 1.15	9.9%	\$ 0.07	\$ 0.17	\$ 11.84	\$ 12.99	9.7%	
463 Cobra Head – 9,500 Lumen – Fixture Only	0.117	\$ 9.14	\$ 10.05	\$ 0.91	10.0%	\$ 0.11	\$ 0.24	\$ 9.48	\$ 10.39	9.6%	
473 Cobra Head – 9,500 Lumen – Ornamental	0.117	\$ 12.30	\$ 13.52	\$ 1.22	9.9%	\$ 0.11	\$ 0.24	\$ 12.64	\$ 13.86	9.6%	
464 Cobra Head – 22,000 Lumen – Fixture Only	0.242	\$ 14.25	\$ 15.67	\$ 1.42	10.0%	\$ 0.22	\$ 0.49	\$ 14.96	\$ 16.38	9.5%	
474 Cobra Head – 22,000 Lumen – Ornamental	0.242	\$ 17.41	\$ 19.14	\$ 1.73	9.9%	\$ 0.22	\$ 0.49	\$ 18.12	\$ 19.85	9.5%	
465 Cobra Head – 50,000 Lumen – Fixture Only	0.471	\$ 22.84	\$ 25.11	\$ 2.27	9.9%	\$ 0.42	\$ 0.96	\$ 24.22	\$ 26.49	9.4%	
475 Cobra Head – 50,000 Lumen – Ornamental	0.471	\$ 24.46	\$ 26.89	\$ 2.43	9.9%	\$ 0.42	\$ 0.96	\$ 25.84	\$ 28.27	9.4%	
487 Directional – 9,500 Lumen – Fixture Only	0.117	\$ 9.00	\$ 9.90	\$ 0.90	10.0%	\$ 0.11	\$ 0.24	\$ 9.34	\$ 10.24	9.6%	
488 Directional – 22,000 Lumen – Fixture Only	0.242	\$ 13.64	\$ 15.00	\$ 1.36	10.0%	\$ 0.22	\$ 0.49	\$ 14.35	\$ 15.71	9.5%	
489 Directional – 50,000 Lumen – Fixture Only	0.471	\$ 19.46	\$ 21.40	\$ 1.94	10.0%	\$ 0.42	\$ 0.96	\$ 20.84	\$ 22.78	9.3%	
428 Open Bottom – 9,500 Lumen – Fixture Only	0.117	\$ 7.84	\$ 8.62	\$ 0.78	9.9%	\$ 0.11	\$ 0.24	\$ 8.18	\$ 8.96	9.5%	
<i>Metal Halide</i>											
450 Directional – 12,000 Lumen – Fixture Only	0.15	\$ 14.25	\$ 15.67	\$ 1.42	10.0%	\$ 0.13	\$ 0.31	\$ 14.69	\$ 16.11	9.7%	
451 Directional – 32,000 Lumen – Fixture Only	0.35	\$ 20.20	\$ 22.21	\$ 2.01	10.0%	\$ 0.31	\$ 0.71	\$ 21.23	\$ 23.24	9.5%	
452 Directional – 107,800 Lumen – Fixture Only	1.08	\$ 42.35	\$ 46.56	\$ 4.21	9.9%	\$ 0.97	\$ 2.20	\$ 45.52	\$ 49.73	9.2%	

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 16 of 22  
WITNESS: R. M. CONROY

**Lighting Service - Rate LS**

	A	B	C	D	E	F	G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ C - B ]	Increase (%) [ D / B ]	Billing Factors FAC ECR		Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)/H]
<b>UNDERGROUND SERVICE</b>										
<i>High Pressure Sodium</i>										
467 Colonial – 5,800 Lumen – Decorative	0.083	\$ 10.77	\$ 11.84	\$ 1.07	9.9%	\$ 0.07	\$ 0.17	\$ 11.01	\$ 12.08	9.7%
468 Colonial – 9,500 Lumen – Decorative	0.117	\$ 11.16	\$ 12.27	\$ 1.11	9.9%	\$ 0.11	\$ 0.24	\$ 11.50	\$ 12.61	9.6%
401 Acorn – 5,800 Lumen – Smooth Pole	0.083	\$ 14.86	\$ 16.34	\$ 1.48	10.0%	\$ 0.07	\$ 0.17	\$ 15.10	\$ 16.58	9.8%
411 Acorn – 5,800 Lumen – Fluted Pole	0.083	\$ 21.38	\$ 23.51	\$ 2.13	10.0%	\$ 0.07	\$ 0.17	\$ 21.62	\$ 23.75	9.9%
420 Acorn – 9,500 Lumen – Smooth Pole	0.117	\$ 15.36	\$ 16.89	\$ 1.53	10.0%	\$ 0.11	\$ 0.24	\$ 15.70	\$ 17.23	9.7%
430 Acorn – 9,500 Lumen – Fluted Pole	0.117	\$ 22.00	\$ 24.19	\$ 2.19	10.0%	\$ 0.11	\$ 0.24	\$ 22.34	\$ 24.53	9.8%
414 Victorian 5,800 Lumen – Fluted Pole	0.083	\$ 30.84	\$ 33.91	\$ 3.07	10.0%	\$ 0.07	\$ 0.17	\$ 31.08	\$ 34.15	9.9%
415 Victorian 9,500 Lumen – Fluted Pole	0.117	\$ 31.22	\$ 34.33	\$ 3.11	10.0%	\$ 0.11	\$ 0.24	\$ 31.56	\$ 34.67	9.9%
476 Contemporary – 5,800 Lumen – Fixture/Pole	0.083	\$ 16.79	\$ 18.46	\$ 1.67	9.9%	\$ 0.07	\$ 0.17	\$ 17.03	\$ 18.70	9.8%
492 Contemporary – 5,800 Lumen – 2nd Fixture	0.083	\$ 15.37	\$ 16.90	\$ 1.53	10.0%	\$ 0.07	\$ 0.17	\$ 15.61	\$ 17.14	9.8%
477 Contemporary – 9,500 Lumen – Fixture/Pole	0.117	\$ 20.97	\$ 23.06	\$ 2.09	10.0%	\$ 0.11	\$ 0.24	\$ 21.31	\$ 23.40	9.8%
497 Contemporary – 9,500 Lumen – 2nd Fixture	0.117	\$ 15.35	\$ 16.88	\$ 1.53	10.0%	\$ 0.11	\$ 0.24	\$ 15.69	\$ 17.22	9.7%
478 Contemporary– 22,000 Lumen – Fixture/Pole	0.242	\$ 26.86	\$ 29.53	\$ 2.67	9.9%	\$ 0.22	\$ 0.49	\$ 27.57	\$ 30.24	9.7%
498 Contemporary– 22,000 Lumen – 2nd Fixture	0.242	\$ 17.72	\$ 19.48	\$ 1.76	9.9%	\$ 0.22	\$ 0.49	\$ 18.43	\$ 20.19	9.5%
479 Contemporary– 50,000 Lumen – Fixture/Pole	0.471	\$ 33.12	\$ 36.42	\$ 3.30	10.0%	\$ 0.42	\$ 0.96	\$ 34.50	\$ 37.80	9.6%
499 Contemporary– 50,000 Lumen – 2nd Fixture	0.471	\$ 21.49	\$ 23.63	\$ 2.14	10.0%	\$ 0.42	\$ 0.96	\$ 22.87	\$ 25.01	9.4%
300 Dark Sky – 4,000 Lumen	0.06	\$ 22.49	\$ 24.73	\$ 2.24	10.0%	\$ 0.05	\$ 0.12	\$ 22.67	\$ 24.91	9.9%
301 Dark Sky – 9,500 Lumen	0.117	\$ 23.50	\$ 25.84	\$ 2.34	10.0%	\$ 0.11	\$ 0.24	\$ 23.84	\$ 26.18	9.8%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 17 of 22  
WITNESS: R. M. CONROY

**Lighting Service - Rate LS**

	A	B	C	D	E	F		G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ C - B ]	Increase (%) [ D / B ]	Billing Factors FAC ECR			Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)/H]
<b><i>Metal Halide</i></b>											
490 Contemporary – 12,000 Lumen– Fixture Only	0.15	\$ 15.47	\$ 17.01	\$ 1.54	10.0%	\$ 0.13	\$ 0.31		\$ 15.91	\$ 17.45	9.7%
494 Contemporary – 12,000 Lumen– Smooth Pole	0.15	\$ 28.37	\$ 31.19	\$ 2.82	9.9%	\$ 0.13	\$ 0.31		\$ 28.81	\$ 31.63	9.8%
491 Contemporary – 32,000 Lumen– Fixture Only	0.35	\$ 21.93	\$ 24.11	\$ 2.18	9.9%	\$ 0.31	\$ 0.71		\$ 22.96	\$ 25.14	9.5%
495 Contemporary – 32,000 Lumen–Smooth Pole	0.35	\$ 34.83	\$ 38.30	\$ 3.47	10.0%	\$ 0.31	\$ 0.71		\$ 35.86	\$ 39.33	9.7%
493 Contemporary – 107,800 Lumen– Fixture Only	1.08	\$ 45.70	\$ 50.25	\$ 4.55	10.0%	\$ 0.97	\$ 2.20		\$ 48.87	\$ 53.42	9.3%
496 Contemporary – 107,800 Lumen–Smooth Pole	1.08	\$ 58.59	\$ 64.42	\$ 5.83	10.0%	\$ 0.97	\$ 2.20		\$ 61.76	\$ 67.59	9.4%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 18 of 22  
WITNESS: R. M. CONROY

<u>Restricted Lighting Service - Rate RLS</u>	A	B	C	D	E	F	G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ C - B ]	Increase (%) [ D / B ]	Billing Factors FAC      ECR		Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)/H]
<b>OVERHEAD SERVICE</b>										
<i>High Pressure Sodium</i>										
461 Cobra Head – 4,000 Lumen – Fixture Only	0.06	\$ 7.54	\$ 8.29	\$ 0.75	9.9%	\$ 0.05	\$ 0.12	\$ 7.72	\$ 8.47	9.7%
471 Cobra Head – 4,000 Lumen – Fixture & Pole	0.06	\$ 10.49	\$ 11.53	\$ 1.04	9.9%	\$ 0.05	\$ 0.12	\$ 10.67	\$ 11.71	9.8%
409 Cobra Head – 50,000 Lumen – Fixture Only	0.471	\$ 11.71	\$ 12.88	\$ 1.17	10.0%	\$ 0.42	\$ 0.96	\$ 13.09	\$ 14.26	8.9%
426 Open Bottom – 5,800 Lumen – Fixture Only	0.083	\$ 7.44	\$ 8.18	\$ 0.74	9.9%	\$ 0.07	\$ 0.17	\$ 7.68	\$ 8.42	9.6%
<i>Metal Halide</i>										
454 Direct – 12,000 Lumen–Flood Fixture & Pole	0.15	\$ 18.65	\$ 20.51	\$ 1.86	10.0%	\$ 0.13	\$ 0.31	\$ 19.09	\$ 20.95	9.7%
455 Direct – 32,000 Lumen–Flood Fixture & Pole	0.35	\$ 24.59	\$ 27.04	\$ 2.45	10.0%	\$ 0.31	\$ 0.71	\$ 25.62	\$ 28.07	9.6%
459 Direct – 107,800 Lumen–Flood Fixture & Pole	1.08	\$ 46.74	\$ 51.39	\$ 4.65	9.9%	\$ 0.97	\$ 2.20	\$ 49.91	\$ 54.56	9.3%
<i>Mercury Vapor</i>										
446 Cobra Head – 7,000 Lumen – Fixture Only	0.207	\$ 9.56	\$ 10.51	\$ 0.95	9.9%	\$ 0.19	\$ 0.42	\$ 10.17	\$ 11.12	9.3%
456 Cobra Head – 7,000 Lumen – Fixture & Pole	0.207	\$ 11.87	\$ 13.05	\$ 1.18	9.9%	\$ 0.19	\$ 0.42	\$ 12.48	\$ 13.66	9.5%
447 Cobra Head – 10,000 Lumen – Fixture Only	0.294	\$ 11.32	\$ 12.45	\$ 1.13	10.0%	\$ 0.26	\$ 0.60	\$ 12.18	\$ 13.31	9.3%
457 Cobra Head – 10,000 Lumen – Fixture & Pole	0.294	\$ 13.36	\$ 14.69	\$ 1.33	10.0%	\$ 0.26	\$ 0.60	\$ 14.22	\$ 15.55	9.4%
448 Cobra Head – 20,000 Lumen – Fixture Only	0.453	\$ 12.81	\$ 14.08	\$ 1.27	9.9%	\$ 0.41	\$ 0.92	\$ 14.14	\$ 15.41	9.0%
458 Cobra Head – 20,000 Lumen – Fixture & Pole	0.453	\$ 15.08	\$ 16.58	\$ 1.50	9.9%	\$ 0.41	\$ 0.92	\$ 16.41	\$ 17.91	9.1%
404 Open Bottom – 7,000 Lumen – Fixture Only	0.207	\$ 10.57	\$ 11.62	\$ 1.05	9.9%	\$ 0.19	\$ 0.42	\$ 11.18	\$ 12.23	9.4%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
PAGE 19 of 22  
WITNESS: R. M. CONROY

	A	B	C	D	E	F		G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ C - B ]	Increase (%) [ D / B ]	FAC	ECR	Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)/H]	
<b>Restricted Lighting Service - Rate RLS</b>											
<i>Incandescent</i>											
421 Tear Drop – 1,000 Lumen – Fixture Only	0.102	\$ 3.39	\$ 3.73	\$ 0.34	10.0%	\$ 0.09	\$ 0.21	\$ 3.69	\$ 4.03	9.2%	
422 Tear Drop – 2,500 Lumen – Fixture Only	0.201	\$ 4.54	\$ 4.99	\$ 0.45	9.9%	\$ 0.18	\$ 0.41	\$ 5.13	\$ 5.58	8.8%	
424 Tear Drop – 4,000 Lumen – Fixture Only	0.327	\$ 6.78	\$ 7.45	\$ 0.67	9.9%	\$ 0.29	\$ 0.67	\$ 7.74	\$ 8.41	8.7%	
434 Tear Drop – 4,000 Lumen – Fixture & Pole	0.327	\$ 7.74	\$ 8.51	\$ 0.77	9.9%	\$ 0.29	\$ 0.67	\$ 8.70	\$ 9.47	8.9%	
425 Tear Drop – 6,000 Lumen – Fixture Only	0.447	\$ 9.06	\$ 9.96	\$ 0.90	9.9%	\$ 0.40	\$ 0.91	\$ 10.37	\$ 11.27	8.7%	
<b>UNDERGROUND SERVICE</b>											
<i>Metal Halide</i>											
460 Direct – 12,000 Lumen – Flood Fixture & Pole	0.15	\$ 27.15	\$ 29.85	\$ 2.70	9.9%	\$ 0.13	\$ 0.31	\$ 27.59	\$ 30.29	9.8%	
469 Direct – 32,000 Lumen – Flood Fixture & Pole	0.35	\$ 33.10	\$ 36.39	\$ 3.29	9.9%	\$ 0.31	\$ 0.71	\$ 34.13	\$ 37.42	9.6%	
470 Direct – 107,800 Lumen – Flood Fixture & Pole	1.08	\$ 55.25	\$ 60.75	\$ 5.50	10.0%	\$ 0.97	\$ 2.20	\$ 58.42	\$ 63.92	9.4%	
<i>High Pressure Sodium</i>											
440 Acorn – 4,000 Lumen – Flood Fixture & Pole	0.06	\$ 13.61	\$ 14.96	\$ 1.35	9.9%	\$ 0.05	\$ 0.12	\$ 13.79	\$ 15.14	9.8%	
410 Acorn – 4,000 Lumen – Fluted Pole	0.06	\$ 20.26	\$ 22.28	\$ 2.02	10.0%	\$ 0.05	\$ 0.12	\$ 20.44	\$ 22.46	9.9%	
466 Colonial – 4,000 Lumen – Smooth Pole	0.06	\$ 9.62	\$ 10.58	\$ 0.96	10.0%	\$ 0.05	\$ 0.12	\$ 9.80	\$ 10.76	9.8%	
412 Coach – 5,800 Lumen – Smooth Pole	0.083	\$ 30.84	\$ 33.91	\$ 3.07	10.0%	\$ 0.07	\$ 0.17	\$ 31.08	\$ 34.15	9.9%	
413 Coach – 9,500 Lumen – Smooth Pole	0.117	\$ 31.22	\$ 34.33	\$ 3.11	10.0%	\$ 0.11	\$ 0.24	\$ 31.56	\$ 34.67	9.9%	
<b>360 Granville Pole and Fixture, 16,000 Lumen And Accessories</b>											
360 Granville Pole and Fixture, 16000L	0.181	\$ 55.33	\$ 60.84	\$ 5.51	10.0%	\$ 0.16	\$ 0.37	\$ 55.86	\$ 61.37	9.9%	

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
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WITNESS: R. M. CONROY

**Lighting Energy Service - Rate LE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC ECR		Total Current Bill (\$) [A+F+G]	Total Proposed Bill (\$) [B+F+G]	Increase (%) [(H - G)/G]	
500	\$31.90	\$35.10	\$ 3.20	10.0%	\$ 1.24	\$ 2.79	\$ 35.93	\$ 39.13	8.9%	
1,000	\$63.80	\$70.20	\$ 6.40	10.0%	\$ 2.47	\$ 5.58	\$ 71.85	\$ 78.25	8.9%	
2,500	\$159.50	\$175.50	\$ 16.00	10.0%	\$ 6.18	\$ 13.95	\$ 179.63	\$ 195.63	8.9%	
5,000	\$319.00	\$351.00	\$ 32.00	10.0%	\$ 12.37	\$ 27.90	\$ 359.27	\$ 391.27	8.9%	
10,000	\$638.00	\$702.00	\$ 64.00	10.0%	\$ 24.74	\$ 55.79	\$ 718.53	\$ 782.53	8.9%	
12,500	\$797.50	\$877.50	\$ 80.00	10.0%	\$ 30.92	\$ 69.74	\$ 898.16	\$ 978.16	8.9%	
15,000	\$957.00	\$1,053.00	\$ 96.00	10.0%	\$ 37.11	\$ 83.69	\$ 1,077.80	\$ 1,173.80	8.9%	
17,500	\$1,116.50	\$1,228.50	\$ 112.00	10.0%	\$ 43.29	\$ 97.64	\$ 1,257.43	\$ 1,369.43	8.9%	

**Assumptions:**

- Average usage = 12,325 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule



KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N  
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WITNESS: R. M. CONROY

**Traffic Energy Service - Rate TE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC ECR		Total Current Bill (\$) [A+F+G]	Total Proposed Bill (\$) [B+F+G]	Increase (%) [(H - G)/G]	
50	\$7.24	\$8.25	\$ 1.01	14.0%	\$ 0.12	\$ 0.28	\$ 7.64	\$ 8.65	13.2%	
100	\$11.23	\$12.50	\$ 1.27	11.3%	\$ 0.24	\$ 0.56	\$ 12.03	\$ 13.30	10.6%	
200	\$19.21	\$21.00	\$ 1.80	9.4%	\$ 0.49	\$ 1.12	\$ 20.82	\$ 22.61	8.6%	
300	\$27.18	\$29.50	\$ 2.32	8.5%	\$ 0.73	\$ 1.68	\$ 29.59	\$ 31.91	7.8%	
400	\$35.16	\$38.00	\$ 2.84	8.1%	\$ 0.98	\$ 2.24	\$ 38.38	\$ 41.22	7.4%	
500	\$43.14	\$46.51	\$ 3.37	7.8%	\$ 1.22	\$ 2.79	\$ 47.15	\$ 50.52	7.1%	
750	\$63.09	\$67.76	\$ 4.67	7.4%	\$ 1.84	\$ 4.19	\$ 69.12	\$ 73.79	6.8%	
1,000	\$83.03	\$89.01	\$ 5.98	7.2%	\$ 2.45	\$ 5.59	\$ 91.07	\$ 97.05	6.6%	

Assumptions:

- Average usage = 138 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule

KENTUCKY UTILITIES COMPANY  
CASE NO. 2014-00371  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2016

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_UPDATED\_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S):\_\_\_\_\_

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**Cable Television Attachment Charges (Rate CTAC)**

Pole Attachments	A		B		C		D	
	Current Bill		Proposed Bill		Increase (\$) [ B - A ]		Increase (%) [ C / A ]	
1,000	\$	9,690.00	\$	9,690.00	\$	-	0.0%	
5,000	\$	48,450.00	\$	48,450.00	\$	-	0.0%	
10,000	\$	96,900.00	\$	96,900.00	\$	-	0.0%	
20,000	\$	193,800.00	\$	193,800.00	\$	-	0.0%	
30,000	\$	290,700.00	\$	290,700.00	\$	-	0.0%	
40,000	\$	387,600.00	\$	387,600.00	\$	-	0.0%	
50,000	\$	484,500.00	\$	484,500.00	\$	-	0.0%	
100,000	\$	969,000.00	\$	969,000.00	\$	-	0.0%	

No change is proposed to Rate CTAC

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**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/16; Base Period 12ME 2/28/15)**

**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Edwin R. Staton**  
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**Description of Filing Requirement:**

*Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.*

*(1) Public postings.*

*(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.*

*(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:*

*1. A copy of the public notice; and*

*2. A hyperlink to the location on the commission's Web site where the case documents are available.*

*(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.*

*(2) Customer Notice.*

*(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.*

*(b) If a utility has more than twenty (20) customers, it shall provide notice by:*

*1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;*

*2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;*

*3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or*

*4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.*

*(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.*

*(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:*

*(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;*

*(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or*

*(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the*

**Kentucky Utilities Company**  
**Case No. 2014-00371**  
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**Filing Requirement**  
**807 KAR 5:001 Section 17**  
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*notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.*

*(4) Notice Content. Each notice issued in accordance with this section shall contain:*

*(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;*

*(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;*

*(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;*

*(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;*

*(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);*

*(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;*

*(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;*

*(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;*

*(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and*

*(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.*

*(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.*

**Kentucky Utilities Company**  
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**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Edwin R. Staton**  
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**Response:**

Section 17(1)

A copy of the notice and Application will be posted at One Quality Street, Lexington, KY. KU will also make available on the Company website a copy of the public notice and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)

KU will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the Application is submitted to the commission. See KU's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)

KU will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which KU filed its Application.

Section 17(4)

See KU's Application and a copy of the Certificate of Notice attached to KU's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)

Not applicable to KU's Application.