

**VERIFICATION**

**COMMONWEALTH OF KENTUCKY** )  
 ) **SS:**  
**COUNTY OF JEFFERSON** )

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

  
\_\_\_\_\_  
**Christopher M. Garrett**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 28<sup>th</sup> day of March 2017.

 (SEAL)  
\_\_\_\_\_  
Notary Public

My Commission Expires:  
JUDY SCHOOLER  
Notary Public, State at Large, KY  
My commission expires July 11, 2018  
Notary ID # 512743

**VERIFICATION**

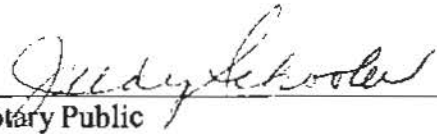
**COMMONWEALTH OF KENTUCKY** )  
 ) **SS:**  
**COUNTY OF JEFFERSON** )

The undersigned, **Valerie L. Scott**, being duly sworn, deposes and says that she is Controller for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that she has personal knowledge of the matters set forth in the responses for which she is identified as the witness, and the answers contained therein are true and correct to the best of her information, knowledge and belief.



**Valerie L. Scott**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 18<sup>th</sup> day of March 2017.



\_\_\_\_\_  
Notary Public (SEAL)

My Commission Expires:  
**JUDY SCHOOLER**  
Notary Public, State at Large, KY  
My commission expires July 11, 2018  
Notary ID # 512743

**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2016-00370**

**March 28, 2017 Supplemental Response to Attorney General's  
Initial Data Requests for Information  
Dated January 11, 2017**

**Question No. 20**

**Responding Witness: Valerie L. Scott**

Q-20. Provide the detailed chart of accounts used by the Company during the test year, and how the accounts used by the Company relate to and correspond with the FERC Uniform System of Accounts. Update for any subsequent changes.

A-20. **Original Response:**

See attached.

**February 27, 2017 Supplemental Response:**

See attached for the Mapping of KU Company Accounts to FERC Uniform System of Accounts as of January 31, 2017.

**March 28, 2017 Supplemental Response:**

See attached for the Mapping of KU Company Accounts to FERC Uniform System of Accounts as of February 28, 2017.

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
101101	PROPERTY UNDER CAPITAL LEASES	101.1
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	101.1
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	101.1
101104	PLANT IN SERVICE - ELECTRIC LAND	101.1
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	101.1
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	101.1
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	101.1
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	101.1
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	101.1
101110	PLANT IN SERVICE - LEASED PROPERTY	101.1
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	101.1
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	101.1
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	101.1
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	101.1
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	101.1
101301	PLANT IN SERVICE - COMMON ORGANIZATION	101
101302	PLANT IN SERVICE - COMMON FRANCHISES AND CONSENTS	101
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT	101
101304	PLANT IN SERVICE - COMMON LAND	101
101305	PLANT IN SERVICE - COMMON STRUCTURES	101
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	101
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT	101
101313	PLANT IN SERVICE - COMMON LAND RIGHTS	101
101315	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	101
101325	PLANT IN SERVICE - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	101
102001	ELECTRIC PLANT-PURCHASED OR SOLD	102
105001	PLT HELD FOR FUT USE	105
105002	PLANT HELD FOR FUTURE USE - LAND RIGHTS	105
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT	106
106104	COMPL CONST NOT CL - ELECTRIC LAND	106
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	106
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	106
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	106
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	106
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	106
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	106
106113	COMPL CONST NON CL-ELECTRIC LAND RIGHTS	106
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT	106
106305	COMPL CONST NOT CL - COMMON STRUCTURES	106
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	106
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT	106
106313	COMPL CONST NON CL-COMMON LAND RIGHTS	106
106315	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	106
107001	CONSTR WORK IN PROG	107

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	108
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	108
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	108
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	108
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	108
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	108
108110	ACCUM. DEPR. - LEASED PROPERTY	108
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	108
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.	108
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	108
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	108
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	108
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	108
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	108
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	108
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	108
108121	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.	108
108122	ACCUM. DEPR. - COR - LEASED PROPERTY	108
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	108
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR	108
108304	ACCUM. DEPR. - COMMON LAND RIGHTS	108
108305	ACCUM. DEPR. - COMMON STRUCTURES	108
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT	108
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT	108
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.	108
108314	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT - NONUTILITY	108
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	108
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	108
108325	ACCUM. DEPR. - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	108
108414	ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS	108
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	108
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	108
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	108
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	108
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	108
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.	108
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	108
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	108
108799	RWIP-ARO LEGAL	108
108899	RWIP-ARO-ECR CLEARING	108
108901	RETIREMENT - RWIP	108
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	111
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES	111
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS	111

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	111
121001	NONUTIL PROP IN SERV	121
121007	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	121
121103	MACHINERY & EQUIPMENT	121
121105	LEASEHOLD IMPROVEMENTS	121
121106	COMPUTER EQUIPMENT	121
121107	FURNITURE & FIXTURES	121
121108	COMPUTER SOFTWARE	121
122001	ACCUM DEPR/DEPL	122
122002	ACCUM AMORT-NONUTIL	122
122007	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIRMENT COST-EQUIPMENT	122
122203	MACHINERY & EQUIPMENT - ACCUM DEPRECIATION	122
122205	LEASEHOLD IMPROVEMENTS - ACCUM DEPRECIATION	122
122206	COMPUTER EQUIPMENT - ACCUM DEPRECIATION	122
122207	FURNITURE & FIXTURES - ACCUM DEPRECIATION	122
122208	COMPUTER SOFTWARE - ACCUM DEPRECIATION	122
123102	INVESTMENT IN LGE PA ADJS	123.1
123103	INVEST IN LGE	123.1
123104	INVEST IN LGE CAPITAL	123.1
123105	INVESTMENT IN KU	123.1
123108	INVEST IN LEM	123.1
123109	INVEST IN SERVCO	123.1
123116	INVEST IN WKE	123.1
123118	INVEST IN FCD LLC	123.1
123123	INVESTMENT IN OVEC	123.1
123124	INVESTMENT IN DHA	123.1
123125	INVEST IN LGE CAPITAL PA ADJS	123.1
123126	INVEST IN HOME SERVICES PA ADJS	123.1
123127	INVEST IN SERVCO PA ADJS	123.1
123128	INVEST IN WKE PA ADJS	123.1
123129	INVEST IN FCD LLC PA ADJS	123.1
123130	INVEST IN LEM PA ADJS	123.1
123133	INVEST IN DOWNTOWN COMMERCIAL LOAD FUND	123.1
123134	INVESTMENT IN SUBS - CURRENT-YEAR EQUITY IN EARNINGS	123.1
123175	INVESTMENT IN KU PA ADJS	123.1
128023	PREPAID PENSION	128
128026	COLLATERAL DEPOSIT - IR SWAPS	128
128027	RESTRICTED CASH - NON-CURRENT	128
128028	PREPAID POSTRETIREMENT	128
131024	CASH- BNY MELLON BANK	131
131033	US BANK - LGE - LOUISVILLE	131
131050	SUNDRY CASH COLLECT	131
131069	CASH CLEARING - CCS	131
131080	CASH LOCKBOX - BANK OF AMERICA - LOUISVILLE	131

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
131090	CASH-BOA A/P - CLEARING	131
131091	CASH-BOA PAYROLL	131
131092	CASH-BOA FUNDING	131
131093	CLOSED 03/15 - CASH AT BANK - ARMORED CAR CREDIT	131
131203	CLOSED 03/15 - US BANK - DANVILLE	131
131204	BANK OF AMERICA - REGULUS - KU	131
131205	CLOSED 06/15 - FIRST SOUTHERN NATIONAL BANK - BARLOW	131
131206	CLOSED 06/15 - US BANK - ELIZABETHTOWN	131
131207	CLOSED 04/15 - FIRST UNITED BANK OF HOPKINS COUNTY - EARLINGTON	131
131208	CLOSED 03/15 - BB&T - KU - EDDYVILLE	131
131209	CLOSED 06/15 - FIRST NATIONAL BANK - GREENVILLE	131
131210	CLOSED 06/15 - FIFTH THIRD BANK - MORGANFIELD	131
131211	CLOSED 03/15 - US BANK - GEORGETOWN	131
131212	CLOSED 03/15 - US BANK - WINCHESTER	131
131213	CLOSED 06/15 - US BANK - RICHMOND	131
131214	CLOSED 04/15 - CITIZENS BANK & TRUST CO - CAMPBELLSVILLE	131
131215	CLOSED 03/15 - US BANK - SHELBYVILLE	131
131216	CLOSED 03/15 - US BANK - MT. STERLING	131
131217	CLOSED 06/15 - US BANK - LEXINGTON	131
131218	CLOSED 06/15 - US BANK - MAYSVILLE	131
131221	CLOSED 06/15 - US BANK - VERSAILLES	131
131223	CLOSED 03/15 - CITIZENS BANK - MOREHEAD	131
131224	CLOSED 04/15 - KENTUCKY BANK - PARIS	131
131226	CLOSED 06/15 - US BANK - CARROLLTON	131
131227	US BANK - MASTER ROLL UP ACCOUNT	131
131229	CLOSED 06/15 - CUMBERLAND VALLEY NATIONAL - LONDON	131
131230	CLOSED 06/15 - FIRST STATE BANK - MIDDLESBORO	131
131231	CLOSED 03/15 - BANK OF HARLAN - HARLAN	131
131232	CLOSED 04/15 - CITIZENS NATIONAL BANK - SOMERSET	131
131233	CLOSED 06/15 - FIRST BANK & TRUST - NORTON	131
131234	CLOSED 04/15 - LEE BANK AND TRUST CO - PENNINGTON GAP	131
131235	BANK OF AMERICA (BANK DRAFTS) - KU LOUISVILLE	131
131236	US BANK - BARLOW 134-1	131
131237	US BANK - EARLINGTON 141-5	131
131238	US BANK - EDDYVILLE 150-1	131
131239	US BANK - GREENVILLE 161-2	131
131240	US BANK - MORGANFIELD 171-1	131
131241	US BANK - CAMPBELLSVILLE 222-2	131
131242	US BANK - MOREHEAD 342-2	131
131243	US BANK - PARIS 351-1	131
131244	US BANK - LONDON 421-2	131
131245	US BANK - MIDDLESBORO 431-1	131
131246	US BANK - HARLAN 441-2	131
131247	US BANK - SOMERSET 451-1	131

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
131248	US BANK - NORTON 761-2	131
131249	US BANK - PENNINGTON GAP 773-1	131
131250	US BANK - DANVILLE 211-2	131
131251	US BANK - RICHMOND 231-2	131
131252	US BANK - E-TOWN 241-1	131
131253	US BANK - SHELBYVILLE 251-2	131
131254	US BANK - LEXINGTON 311-9	131
131255	US BANK - GEORGETOWN 321-3	131
131256	US BANK - VERSAILLES 331-3	131
131257	US BANK - MT. STERLING 341-2	131
131258	US BANK - MAYSVILLE 361-1	131
131259	US BANK - CARROLLTON 371-2	131
131260	US BANK - WINCHESTER 385-3	131
134007	RESTRICTED CASH - SHORT TERM	134
135001	WORKING FUNDS	135
136005	TEMP INV-OTHER	136
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	136
136016	CLOSED 11/16 - TEMP INV-GOLDMAN SACHS-CASH UNRESTRICTED	136
136017	CLOSED 11/16 - TEMP INV-BLACKROCK TEMP FUND #24 (TMPXX)	136
136018	TEMP INV-FIDELITY INVESTMENTS-CASH UNRESTRICTED	136
136019	CLOSED 11/16 - TEMP INV-JPMORGAN-CASH UNRESTRICTED	136
136020	TEMP INV-UBS-CASH UNRESTRICTED	136
136021	CLOSED 11/16 - TEMP INV-DREYFUS INSTITUTIONAL CASH ADV #99 (DADXX)	136
136022	CLOSED 11/16 - TEMP INV-DEUTSCHE MONEY MARKET SERIES #2403 (ICAXX)	136
136023	CLOSED 11/16 - TEMP INV-FED PRIME OBLIGATIONS FUND#851 (PCOXX)	136
136024	CLOSED 11/16 - TEMP INV-GOLDMAN SACHS FIN SQUARE MMF #474 (FSMXX)	136
136025	CLOSED 11/16 - TEMP INV-INVESCO LIQUID ASSETS PORTFOLIO#1913 (LAPXX)	136
136026	CLOSED 11/16 - TEMP INV-WELLS FARGO HERITAGE MMF #WBC58 (WFJXX)	136
136027	CLOSED 11/16 - TEMP INV-WESTERN ASSET INST CASH RES #193 (CARXX)	136
136028	TEMP INV-SUNTRUST	136
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	141
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	141
142001	CUST A/R-ACTIVE	142
142002	A/R - UNPOSTEC CASH	142
142003	WHOLESALE SALES A/R	142
142004	TRANSMISSION RECEIVABLE	142
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	142
142999	CUST A/R KU SUSP CIS- ACCTG USE ONLY	142
143001	A/R-OFFICERS/EMPL	143
143003	ACCTS REC - IMEA	143
143004	ACCTS REC - IMPA	143
143006	ACCTS REC - BILLED PROJECTS	143
143007	ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	143
143011	INSURANCE CLAIMS	143



**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
143012	ACCTS REC - MISCELLANEOUS	143
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	143
143022	CLOSED 11/15 - ACCTS REC - BEYOND THE METER	143
143024	A/R MUTUAL AID	143
143027	INCOME TAX RECEIVABLE - FEDERAL	143
143028	INCOME TAX RECEIVABLE - STATE	143
143030	EMPLOYEE PAYROLL ADVANCES	143
143032	ACCTS REC - TAX REFUNDS	143
143033	CLOSED 05/15 - DEFAULT EMPLOYEE RECEIVABLES	143
143035	CLOSED 08/15 - A/R - EUSIC/EON	143
143036	SUSPENSE - PPL	143
143037	STATE INCOME TAX RECEIVABLE	143
143040	ACCTS REC - WKE UNWIND - DISPATCH, IT ADHOC, & CENTURY	143
143041	COBRA/LTD BENEFITS - RECEIVABLE	143
143052	ACCOUNTS RECEIVABLE - IMEA/IMPA OFFSET	143
143053	LIQUIDATED DAMAGES RECEIVABLE	143
144001	UNCOLL ACCT-CR-UTIL	144
144002	UNCOLL ACCT-DR-C/OFF	144
144003	UNCOLL ACCT-CR-RECOV	144
144004	UNCOLL ACCT-CR-OTHER	144
144006	UNCOLL ACCT-A/R MISC	144
144011	UNCOLL MISC A/R PROVISION	144
144014	UNCOLL A/R - WKE RESERVES	144
144015	UNCOLL A/R - LIQUIDATED DAMAGES	144
144016	UNCOLL A/R - CENTURY INTEREST	144
145006	CLOSED 01/16 - NOTES RECEIVABLE FROM LEM	145
145011	N/R FROM LG&E - MONEY POOL	145
145012	N/R FROM KU - MONEY POOL	145
145013	N/R FROM LCC - MONEY POOL	145
145015	N/R FROM LEM - MONEY POOL	145
145020	NOTES RECEIVABLE FROM LKE - CURRENT	145
145021	NOTES RECEIVABLE - PPL ENERGY FUNDING - CURRENT	145
145022	N/R FROM FCD - MONEY POOL	145
145023	N/R FROM WKE - MONEY POOL	145
145025	NOTES RECEIVABLE FROM LG&E AND KU ENERGY LLC NON-CURRENT	145
145026	CLOSED 02/16 - NOTES RECEIVABLE FROM LEM-NON CURRENT	145
145100	N/R FROM LKE PARENT - MONEY POOL	145
146048	INTERCOMPANY DIVIDENDS RECEIVABLE FROM LG&E COMPANY	146
146049	INTERCOMPANY ADVANCE FROM LG&E	146
146050	INTERCOMPANY ADVANCE FROM KU	146
146053	INTERCOMPANY PENSION RECEIVABLE	146
146054	I/C RECEIVABLE - PPL ELECTRIC UTILITIES CORPORATION	146
146055	I/C INTEREST RECEIVABLE - PPL ENERGY FUNDING CURRENT	146
146056	INTERCOMPANY DIVIDENDS RECEIVABLE FROM KU COMPANY	146

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
146057	I/C RECEIVABLE - PPL SERVICES CORPORATION	146
146058	I/C RECEIVABLE - PPL CORPORATION	146
146061	INTERCOMPANY INCOME TAX RECEIVABLE - FEDERAL	146
146070	I/C RECEIVABLE - PPL TRANSLINK	146
146100	INTERCOMPANY	146
151010	FUEL STK-LEASED CARS	151
151020	COAL PURCHASES - TONS - \$	151
151021	COAL - BTU ADJ - BTU	151
151022	COAL FINES - CONSIGNED INVENTORY	151
151023	IN-TRANSIT COAL - TONS - \$	151
151024	COAL - CONSIGNED INVENTORY	151
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	151
151026	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES (STAT ONLY)	151
151030	FUEL OIL - GAL - \$	151
151031	FUEL OIL - BTU	151
151032	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	151
151033	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)	151
151060	RAILCARS-OPER/MTCE	151
151061	GAS PIPELINE OPER/MTCE - MCF - \$	151
151070	PETROL COKE-TEM STOR - TONS	151
151071	PETROL COKE-TEM STOR - BTU	151
151073	IN-TRANSIT COAL-MMBTU/IN-TRANSIT PET COKE <AUG 2009	151
151080	COAL BARGE SHUTTling	151
154001	MATERIALS/SUPPLIES	154
154003	LIMESTONE	154
154004	COMMERCIAL LIME	154
154006	OTHER REAGENTS	154
154007	TC NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	154
154008	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	154
154023	LIMESTONE IN-TRANSIT	154
158121	SO2 ALLOWANCE INVENTORY	158.1
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	158.1
158124	SO2 ALLOWANCE INVENTORY-FUTURE VINTAGE (LT)	158.1
158125	NOX ANNUAL ALLOWANCE INVENTORY	158.1
158126	NOX OZONE SEASON ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)	158.1
158127	NOX ANNUAL ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)	158.1
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	163
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	163
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	163
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	163
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	163
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	163
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	163
163011	STORES EXPENSE - GENERATION	163

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
163012	WAREHOUSE EXPENSES - GENERATION	163
163013	FREIGHT - GENERATION	163
163014	ASSET RECOVERY - GENERATION	163
163015	SALES TAX - GENERATION	163
163016	PHYS INVENT ADJUSTMT - GENERATION	163
163017	INVOICE PRICE VARIANCES - GENERATION	163
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	163
163101	OTHER - GENERATION	163
163201	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES	163
165001	PREPAID INSURANCE	165
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173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	173
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	173
174001	MISC CURR/ACCR ASSET	174
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182306	FUEL ADJUSTMENT CLAUSE	182.3
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182309	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	182.3
182311	FERC JURISDICTIONAL PENSION EXPENSE	182.3
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	182.3
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182317	OTHER REGULATORY ASSETS ARO - GENERATION	182.3
182318	OTHER REG ASSETS ARO - TRANSMISSION	182.3
182320	WINTER STORM - ELECTRIC	182.3
182321	MISO EXIT FEE	182.3
182322	RATE CASE EXPENSES - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	182.3
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	182.3
182327	OTHER REGULATORY ASSETS ARO - COMMON	182.3
182328	FASB 109 ADJ-FED	182.3
182329	FASB 109 GR-UP-FED	182.3
182330	FASB 109 ADJ-STATE	182.3
182331	FASB 109 GR-UP-STATE	182.3
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	182.3
182333	KCCS FUNDING (KY CONSORTIUM FOR CARBON STORAGE)	182.3
182334	WIND STORM REGULATORY ASSET	182.3
182335	RATE CASE EXPENSES - ELECTRIC	182.3
182337	EKPC FERC TRANSMISSION COSTS - KY PORTION	182.3
182339	MOUNTAIN STORM - ELECTRIC	182.3
182340	CLOSED 04/16 - REG ASSET - PERFORMANCE-BASED RATES	182.3
182343	ASSET - SWAP TERMINATION - PRE-PPL MERGER CURRENT PORTION	182.3
182344	REG ASSET - LT - SWAP TERMINATION	182.3
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	182.3
182347	WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	182.3
182348	CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION	182.3
182349	KCCS FUNDING - PRE-PPL MERGER CURRENT PORTION	182.3
182352	REG ASSET - LT INTEREST RATE SWAP	182.3
182353	REG. ASSET - COAL CONTRACT - ST	182.3
182354	REG. ASSET - COAL CONTRACT	182.3
182356	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)	182.3
182358	REG ASSET - UNAMORT DEBT EXP PAA	182.3
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	182.3
182361	2011 SUMMER STORM - ELECTRIC	182.3
182363	DSM COST RECOVERY - UNDER-RECOVERY	182.3
182364	CLOSED 11/15 - REG ASSET - LT INTEREST RATE SWAP FORWARD STARTING	182.3
182366	REG ASSET - MUNI GEN TRUE UP	182.3
182367	REG ASSET - MUNI MISO EXIT FEE	182.3
182368	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	182.3
182369	GREEN RIVER REGULATORY ASSET	182.3
182370	REGULATORY ASSET - OST	182.3
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	182.3
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	182.3
182373	REG. ASSET - OPEN ARO PONDS - KY	182.3
182374	REG. ASSET - OPEN ARO PONDS - VA	182.3
182375	REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI	182.3

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182376	REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI	182.3
182377	REG. ASSET - CLOSED ARO PONDS - KY	182.3
182378	REG. ASSET - CLOSED ARO PONDS - VA	182.3
182379	REG. ASSET - CLOSED ARO PONDS - FERC REMAINING MUNI	182.3
182380	REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI	182.3
182381	REG ASSET - LT - BOA SWAP TERMINATION	182.3
182382	REG. ASSET - CLOSED ARO PONDS - PARIS	182.3
182383	REG. ASSET - OPEN ARO PONDS - PARIS	182.3
183301	PRELIM SURV/INV-ELEC	183
183302	PRELIMINARY SURV/INV ELEC - LT	183
184002	VACATION PAY	184
184011	HOLIDAY PAY	184
184021	SICK PAY	184
184031	OTHER OFF-DUTY PAY	184
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	184
184075	WORKERS COMP - BURDEN CLEARING	184
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	184
184093	LONG TERM DISABILITY - BURDEN CLEARING	184
184096	PENSION SERVICE COST - BURDEN CLEARING	184
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	184
184098	FASB 112 - BURDEN CLEARING	184
184100	WALL STREET SUSPENSE ACCOUNT	184
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	184
184104	DENTAL INSURANCE - BURDEN CLEARING	184
184105	MEDICAL INSURANCE - BURDEN CLEARING	184
184108	401K - BURDEN CLEARING	184
184109	RETIREMENT INCOME - BURDEN CLEARING	184
184119	PENSION NON SERVICE COST - BURDEN CLEARING	184
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	184
184121	OTHER BENEFITS - BURDEN CLEARING	184
184125	UNEMPLOYMENT TAXES - FED AND STATE	184
184130	LKS ALLOCATION CLEARING ACCOUNT	184
184135	ORACLE PROJECT BURDEN CLEARING ACCOUNT	184
184136	LKS ALLOC. CLEARING ACCOUNT FOR ALLOCATED CAPITAL	184
184140	MEDICAL PAYMENT HOLDING ACCT - (SERVCO ONLY)	184
184150	SYSTEM ALLOC-CO 1	184
184301	GASOLINE-TRANSP	184
184304	VEHICLE REPR-TRANSP	184
184307	ADMIN/OTH EXP-TRANSP	184
184308	VALUE-ADD SVCSTR	184
184309	DIESEL FUEL-TRANSP	184
184312	RENT/STORAGE-TRANSP	184
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	184
184314	LICENSE/TAX-TRANSP	184

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184319	FUEL ADMINISTRATION VEHICLES	184
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	184
184450	CL ACC TO OTH DEF CR	184
184503	OPERATIONS - SIMPSONVILLE	184
184504	OPERATION-SSC	184
184505	MAINTENANCE-SSC	184
184506	MAINTENANCE - SIMPSONVILLE	184
184507	OPERATIONS - KU GENERAL OFFICE	184
184508	MAINTENANCE - KU GENERAL OFFICE	184
184509	OPERATIONS - LGE CENTER	184
184513	OTHER EXPENSES - LGE CENTER	184
184514	OPERATION-ESC	184
184515	MAINTENANCE-ESC	184
184516	OPERATION-BOC	184
184517	MAINTENANCE-BOC	184
184518	OPERATION-AUBURNDALE	184
184519	MAINT-AUBURNDALE	184
184521	OPERATIONS - MORGANFIELD	184
184522	MAINTENANCE - MORGANFIELD	184
184523	OPERATIONS - DIX DAM	184
184524	MAINTENANCE - DIX DAM	184
184525	OPERATIONS - EARLINGTON	184
184526	MAINTENANCE - EARLINGTON	184
184530	CLOSED 09/16 - MISC FACILITIES ALLOCATION-OFFSET	184
184531	OPERATIONS - RIVERPORT	184
184532	MAINTENANCE - RIVERPORT	184
184533	OPERATIONS - PINEVILLE	184
184534	MAINTENANCE - PINEVILLE	184
184599	MISC FACILITIES ALLOCATION-OFFSET	184
184600	ENGINEERING OVERHEADS - GENERATION	184
184602	ENGINEERING OVERHEADS - DISTRIBUTION	184
184605	ENGINEERING OVERHEADS - TRANSMISSION	184
184612	ENGINEERING OVERHEADS - DISTRIBUTION	184
184650	CUSTOMER ADVANCES - CLEARING	184
184701	EMPLOYEE ADVANCES - CLEARING	184
184702	IEXPENSE CREDIT CARD CLEARING	184
186001	MISC DEFERRED DEBITS	186
186004	FINANCING EXPENSE	186
186035	KEY MAN LIFE INSURANCE	186
186049	PRELIMINARY CELL SITE COSTS	186
186074	CANE RUN 7 LTFC ASSET	186
186505	GOODWILL	186
186548	OTHER INTANGIBLE ASSETS - SHORT TERM	186

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186556	OTH INTANG ASSETS - SO2 ALLOWANCES - CURRENT	186
186557	OTH INTANG ASSETS - NOX OZONE ALLOWANCES - CURRENT	186
186558	OTH INTANG ASSETS - NOX ANNUAL ALLOWANCES - CURRENT	186
186559	OTH INTANG ASSETS - SO2 ALLOWANCES - FUTURE	186
186560	OTH INTANG ASSETS - NOX OZONE ALLOWANCES - FUTURE	186
186561	OTH INTANG ASSETS - NOX ANNUAL ALLOWANCES - FUTURE	186
186576	CARROLLTON SALE/LEASEBACK	186
188001	RESRCH/DEV/DEMO EXP	188
188901	RESRCH/DEV/DEMO EXP - INDIRECT	188
189091	CLOSED 10/15 - UNAM LOSS-FMB Series P \$33M 05/15	189
189093	CLOSED 10/15 - UNAM LOSS-PCB \$7.2M REDEEMED	189
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	189
190007	FASB 109 ADJ-FED	190
190008	FASB 109 GRS-UP-FED	190
190009	FASB 109 ADJ-STATE	190
190010	FASB 109 GRS-UP-ST	190
190315	CLOSED 03/16 - DTA FEDERAL - CURRENT	190
190316	CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - FEDERAL	190
190317	CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - FEDERAL	190
190414	DTA ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)	190
190415	DTA FEDERAL - NON-CURRENT	190
190416	DTA ON FIN 48 - UTP - FEDERAL	190
190515	CLOSED 03/16 - DTA STATE - CURRENT	190
190516	CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - STATE	190
190517	CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - STATE	190
190614	DTA ON PROVISIONS FOR PENSIONS - OCI - ST (NON-CURRENT)	190
190615	DTA STATE - NON-CURRENT	190
190616	DTA ON FIN 48 - UTP - STATE	190
201001	COMMON STOCK-AUTH SH	201
201002	COMMON STOCK-W/O PAR	201
211001	CONTRIBUTED CAPITAL - MISC.	211
214010	CAP STOCK EXP-COMMON	214
216001	UNAPP RETAINED EARN	216
216101	UNAPP UNDST SUB EARN	216.1
219010	ACCUM OCI - EQUITY INVEST EEI	219
219011	ACCUM OCI OF SUBS - PTAX	219
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS	219
219014	AOCI - FAS 158 POST-ACQUISITION	219
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	219
219111	ACCUM OCI OF SUBS - TAX	219
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX	219
219114	AOCI TAX - FAS 158 POST-ACQUISITION	219

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221100	LONG TERM DEBT	221
221899	CURRENT PORTION OF LONG TERM DEBT	221
223006	CLOSED 01/16 - LT NOTES PAYABLE TO LG&E AND KU CAPITAL LLC	223
223014	LT NOTES PAYABLE TO SERVCO	223
223100	LT NOTES PAYABLE TO PPL CAPITAL FUNDING PRINCIPAL	223
223101	LT - NOTES PAYABLE TO CEP RESERVES	223
224100	PAA PCB FMV ADJUSTMENT	224
226100	DEBT DISCOUNT BONDS	226
228201	WORKERS COMPENSATION	228.2
228202	WORKERS COMPENSATION - SHORT-TERM	228.2
228301	FASB106-POST RET BEN	228.3
228304	PENSION PAYABLE	228.3
228305	POST EMPLOYMENT BENEFIT PAYABLE	228.3
228306	PENSION PAYABLE SERP	228.3
228307	FASB 106 - MEDICARE SUBSIDY	228.3
228308	PENSION PAYABLE - SERP - NON-MERCER	228.3
228318	PENSION PAYABLE - SERP - NON-MERCER - CURRENT	228.3
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	228.3
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	230
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	230
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	230
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	230
230017	ASSET RETIREMENT OBLIGATIONS - COMMON	230
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	230
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	230
230023	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION - ST	230
230025	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION - ST	230
230027	ASSET RETIREMENT OBLIGATIONS - COMMON - ST	230
230799	RWIP-ARO-ECR	230
231005	COMMERCIAL PAPER PAYABLE	231
231006	DISCOUNT ON COMMERCIAL PAPER	231
231008	ST-NP KU REVOLVING CREDIT \$400M 12/14	231
231019	ST-NP LGE REVOLVING CREDIT \$400M 12/14	231
231020	CLOSED 03/15 - ST NOTE PAYABLE - ARMORED CAR LAG BACK OFFICES	231
231100	REVOLVING CREDIT FACILITIES	231
232001	ACCTS PAYABLE-REG	232
232002	SALS/WAGES ACCRUED	232
232008	SUNDRY BILLING REFUNDS	232
232009	PURCHASING ACCRUAL	232
232010	WHOLESALE PURCHASES A/P	232
232011	TRANSMISSION PAYABLE	232
232014	RECEIVING/INSPECTION ACCRUAL	232
232015	AP FUEL	232
232022	ACCRUED AUDIT FEES	232



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232023	ACCRUED TAXABLE OFFICER BENEFITS	232
232024	CREDIT CASH BALANCE	232
232027	CREDIT CARD PAYMENTS	232
232028	AP FUEL - NATURAL GAS	232
232030	RETAINAGE FEES	232
232031	A/P - CWIP ACCRUALS	232
232032	A/P - RWIP ACCRUALS (NON-ARO)	232
232033	A/P - RWIP ACCRUALS (ARO)	232
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	232
232093	SUSPENSE - CCS	232
232095	SUSPENSE - SALES TAX BURDEN	232
232096	SUSPENSE - OTHER BURDENS	232
232097	SUSPENSE - INVENTORY	232
232098	SUSPENSE - MANUAL DISABLED	232
232099	SUSPENSE ACCOUNT	232
232100	ACCOUNTS PAYABLE-TRADE	232
232111	401K LIABILITY - EMPLOYER	232
232205	IBEW UNION DUES WITHHOLDING PAYABLE	232
232206	UNITED WAY WITHHOLDING PAYABLE	232
232211	TIA LIABILITY	232
232220	CREDIT UNION WITHHOLDING PAYABLE	232
232233	401K WITHHOLDING PAYABLE	232
232235	UNITED STEEL WORKERS UNION DUES	232
232243	LOUISVILLE PAC WITHHOLDING PAYABLE	232
232244	GARNISHEES WITHHOLDING PAYABLE	232
232246	DCAP WITHHOLDING PAYABLE	232
232248	HCRA WITHHOLDING PAYABLE	232
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	232
232252	HEALTH EQUITY HIGH DEDUCTIBLE WITHHOLDING PAYABLE	232
233011	ST - NOTES PAYABLE TO LKE PARENT	233
233013	ST - NOTES PAYABLE TO SERVCO	233
233019	CLOSED 01/16 - SHORT TERM NOTES PAYABLE TO LG&E AND KU CAPITAL CORP	233
233030	N/P TO LKE PARENT - MONEY POOL	233
233100	N/P TO LG&E - MONEY POOL	233
233102	N/P TO KU - MONEY POOL	233
233103	N/P TO LEM - MONEY POOL	233
233104	N/P - MONEY POOL FCD	233
234012	I/C PAYABLE CEP RESERVES	234
234017	CLOSED 08/15 - I/C PAYABLE - KU	234
234051	INTERCOMPANY PENSION PAYABLE	234
234052	I/C PAYABLE-PPL SERVICES CORPORATION	234
234053	CLOSED 08/15 - I/C PAYABLE TO PPL ENERGY SUPPLY	234
234054	CLOSED 08/15 - I/C PAYABLE - LGE	234
234055	I/C PAYABLE-PPL CORPORATION	234

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234056	I/C PAYABLE-PPL CAPITAL FUNDING, INC.	234
234092	I/C PAYABLE TO PPL ENERGY FUNDING CORP	234
234100	A/P TO ASSOC CO	234
235001	CUSTOMER DEPOSITS	235
235002	CUSTOMER DEPOSITS OFF-SYS	235
235003	CUSTOMER DEPOSITS - TRANSMISSION	235
236007	FICA-OPR	236
236013	ST SALES/USE TAX-KY-OPR	236
236023	ST SALES/USE TAX-IN-OPR	236
236025	CORP INC TAX-FED EST-OPR	236
236026	CORP INC TAX-ST EST-OPR	236
236031	CORP INCOME-KY-OPR	236
236032	CORP INCOME-FED-OPR	236
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	236
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	236
236035	OTHER TAXES ACCRUED-OPR	236
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	236
236037	VIRGINIA USE TAX	236
236115	STATE UNEMPLOYMENT-OPR	236
236116	FEDERAL UNEMPLOYMENT-OPR	236
237004	CLOSED 03/15 - ACCR INT-PCB CC2007A \$17.8M 02/26	237
237005	CLOSED 03/15 - ACCR INT-PCB TC2007A \$8.9M 03/37	237
237007	CLOSED 03/15 - ACCR INT-COMMERCIAL PAPER	237
237008	CLOSED 03/15 - ACCR INT-KU REVOLVING CREDIT \$400M 12/14	237
237009	CLOSED 03/15 - ACCR INT-FMB KU2010 \$250M 11/15	237
237010	CLOSED 03/15 - ACCR INT-FMB KU2010 \$500M 11/20	237
237011	CLOSED 03/15 - ACCR INT-FMB KU2010 \$750M 11/40	237
237019	CLOSED 03/15 - ACCR INT-LGE REVOLVING CREDIT \$400M 12/14	237
237020	CLOSED 03/15 - ACCR INT-FMB LGE2010 \$250M 11/15	237
237021	CLOSED 03/15 - ACCR INT FMB LGE2010 \$285M 11/40	237
237022	CLOSED 03/15 - ACCR INT FMB LGE2013 \$250M 11/43	237
237023	CLOSED 03/15 - ACCR INT FMB KU2013 \$250M 11/43	237
237100	ACCR INT LONG-TERM DEBT	237
237103	CLOSED 03/15 - ACCR INT-PCB CC2008A \$77.9M 02/32	237
237125	CLOSED 03/15 - ACCR INT-PCB LM/JC2007A \$31M 06/33	237
237126	CLOSED 03/15 - ACCR INT-PCB LM/JC2007B \$35.2M 06/33	237
237127	CLOSED 03/15 - ACCR INT-PCB TC2007A \$60M 06/33	237
237149	CLOSED 03/15 - ACCR INT-PCB MERC2000A \$12.9M 05/23	237
237168	CLOSED 03/15 - ACCR INT FROM FORWARD STARTING SWAP SETTLEMENT	237
237184	CLOSED 03/15 - ACCR INT-PCB CC2002A \$20.93M 2/32	237
237185	CLOSED 03/15 - ACCR INT-PCB CC2002B \$2.4M 2/32	237
237186	CLOSED 03/15 - ACCR INT-PCB MERC2002A \$7.4M 2/32	237
237187	CLOSED 03/15 - ACCR INT-PCB MUHC2002A \$2.4M 2/32	237
237188	CLOSED 03/15 - ACCR INT-PCB CC2002C \$96M 10/32	237

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237190	CLOSED 03/15 - ACCR INT-PCB LM/JC2003A \$128M 10/33	237
237192	CLOSED 03/15 - ACCR INT-PCB CC2004A \$50M 10/34	237
237194	CLOSED 03/15 - ACCR INT-PCB LM/JC2005A \$40M 2/35	237
237199	CLOSED 03/15 - ACCR INT-PCB CC2006B \$54M 10/34	237
237300	INT ACC-OTH LIAB	237
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	237
237304	INTEREST ACCRUED ON TAX LIABILITIES	237
238200	DIV PAYABLE - PARENT FM LGE	238
238203	DIV PAYABLE - PARENT FM KU	238
238204	DIV PAYABLE - PPL FM LKE	238
241007	TAX COLL PAY-FICA	241
241018	STATE WITHHOLDING TAX PAYABLE	241
241036	LOCAL WITHHOLDING TAX PAYABLE	241
241037	T/C PAY-PERS INC-FED	241
241038	T/C PAY-ST SALES/USE	241
241039	T/C PAY-OCCUP/SCHOOL	241
241046	CONSUMER UTILITY TAX-VA	241
241047	CLOSED 03/15 - SALES TAX-NORTON, VA	241
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	241
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	241
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS	241
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS	241
242001	MISC LIABILITY	242
242002	MISC LIAB-VESTED VAC	242
242005	UNEARNED REVENUE - CURRENT	242
242014	ESCHEATED DEPOSITS	242
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	242
242017	HOME ENERGY ASSISTANCE	242
242018	GREEN POWER REC LIABILITY	242
242019	GREEN POWER MKT LIABILITY	242
242021	FASB 106-POST RET BEN - CURRENT	242
242022	ACCRUED SHORT TERM INCENTIVE	242
242023	PENSION PAYABLE SERP CURRENT	242
242026	PENSION PAYABLE - CURRENT	242
242027	AR CREDITS	242
242028	SERVICE DEPOSIT REFUND PAYABLE	242
242030	WINTERCARE ENERGY FUND	242
242034	MCI UNEARNED REVENUE	242
242038	COBRA/LTD BENEFITS - PAYABLE	242
242039	SUSPENSE - CASH	242
242080	LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - CURRENT	242
242101	RETIREMENT INCOME LIABILITY	242
242102	IBNP MEDICAL AND DENTAL RESERVE	242
244511	LT DERIVATIVE LIAB FAS 133 JPM	244

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	244
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	244
244514	LT DERIV LIAB FAS 133-NON HEDGING BOA	244
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	244
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	244
244517	ST DERIV LIAB FAS 133-NON HEDGING BOA	244
244519	ST DERIV LIAB FAS 133 JPM	244
245003	CLOSED 11/15 - ST DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE	245
245004	CLOSED 10/15 - LT DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE	245
252011	LINE EXTENSIONS	252
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	252
252014	CLOSED 08/16 - CUST OUTDOOR LIGHTING DEPOSITS	252
252015	MOBILE HOME LINE	252
252017	CUSTOMER ADVANCES - SHORT TERM	252
252018	CLOSED 08/16 - CUST OUTDOOR LIGHTING DEP - SHORT TERM	252
252101	CLOSED 05/15 - CUSTOMER ADVANCES - PARTIAL PAYMENTS	252
253004	OTH DEFERRED CR-OTHR	253
253005	CL ACC FR OTH DEF DR	253
253025	DEFERRED COMPENSATION	253
253027	DEFERRED RENT PAYABLE	253
253028	CLOSED 11/15 - OTHER DEFERRED CREDITS-CROSS BORDER LEASE	253
253031	OTHER LONG TERM OPERATING LIABILITIES	253
253032	UNCERTAIN TAX POSITION - FEDERAL	253
253033	UNCERTAIN TAX POSITION - STATE	253
253034	MCI AMORTIZATION	253
253037	UNEARNED REVENUE - POLE ATTACHMENTS - LONG-TERM	253
253038	OTHER DEF. CREDIT - COAL CONTRACT - ST	253
253039	OTHER DEF. CREDIT - COAL CONTRACT - LT	253
253040	LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - LONG TERM	253
253041	CANE RUN 7 LTFC LIABILITY	253
253042	LONG TERM RETAINAGE	253
253301	PROVISIONS FOR INDEMNITY OBLIGATIONS	253
253320	UNCERTAIN TAX POSITIONS - INTEREST	253
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	253
253927	DEFERRED RENT PAYABLE - INDIRECT	253
254001	FASB 109 ADJ-FED	254
254002	FASB 109 GR-UP-FED	254
254003	FASB 109 ADJ-STATE	254
254004	FASB 109 GR-UP-STATE	254
254008	DSM COST RECOVERY	254
254010	REGULATORY LIABILITY - FAS 158 OPEB	254
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	254
254012	SPARE PARTS	254
254017	ENVIRONMENTAL COST RECOVERY	254

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
254018	REGULATORY LIABILITY FAC	254
254022	REG LIAB - MUNI GEN TRUE UP	254
254023	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	254
254024	REGULATORY LIABILITY - OST	254
254025	REG LIABILITY - REFINED COAL - KENTUCKY	254
254026	REG LIABILITY - REFINED COAL - VIRGINIA	254
254054	REG. LIABILITY - COAL CONTRACT - ST	254
254055	REG. LIABILITY - COAL CONTRACT - LT	254
254056	PAA REG LIABILITY - EMISSION ALLOWANCES - CURRENT	254
254057	PAA REG LIABILITY - EMISSION ALLOWANCES - LT	254
254058	PAA REGULATORY LIABILITY - OVEC VALUATION	254
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	254
254100	CLOSED 11/15 - REG LIAB - LT INTEREST RATE SWAP FORWARD STARTING	254
254321	MISO EXIT FEE REFUND	254
254356	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)	254
255004	ITC TC2	255
255006	JOB DEVELOP CR	255
255009	ITC SOLAR	255
282007	FASB 109 ADJ-FED PRO	282
282009	FASB 109 ADJ-ST PROP	282
282503	DTL ON FIXED ASSETS	282
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	282
283011	FASB 109 GR-UP-F-OTH	283
283012	FASB 109 GR-UP-S-OTH	283
283017	DEF INC TAX - FED EST	283
283018	DEF INC TAX - ST EST	283
283418	CLOSED 03/16 - DTL FEDERAL - CURRENT	283
283514	DTL ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)	283
283515	DTL FEDERAL - NON-CURRENT	283
283519	DTL ON LIABILITIES - EEI - FED (NON-CURRENT)	283
283618	CLOSED 03/16 - DTL STATE - CURRENT	283
283714	DTL ON PROVISIONS FOR PENSIONS - OCI - STATE (NON-CURRENT)	283
283715	DTL STATE - NON-CURRENT	283
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	283
403011	DEPREC EXP - STEAM POWER GEN	403
403012	DEPREC EXP - HYDRO POWER GEN	403
403013	DEPREC EXP - OTH POWER GEN	403
403014	DEPREC EXP - TRANSMISSION	403
403015	DEPREC EXP - DISTRIBUTION	403
403016	GENERAL DEPRECIATION EXPENSE	403
403025	DEPREC. EXP. - COMMON	403
403026	DEPREC. EXP. - STEAM - ECR	403
403027	DEPREC EXP - ELECTRIC - DSM	403
403029	DEPREC. EXP. - GENERAL - GLT	403

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
403100	DEPREC EXP	403
403111	DEPREC EXP ARO STEAM	403
403112	DEPREC EXP ARO TRANSMISSION	403
403113	DEPREC EXP ARO OTHER PRODUCTION	403
403114	DEPREC EXP ARO HYDRO	403
403115	DEPREC EXP ARO DISTRIBUTION	403
403131	DEPREC EXP ARO COMMON	403
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	403
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	403
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	403
403187	DEPRECIATION NEUTRALITY - COMMON DEPRECIATION	403
404401	AMT-EL INTAN PLT-RTL	404
404402	AMT-EL INTAN PLT-WHS	404
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	407.3
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	407.3
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	407.3
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	407.3
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	407.3
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	407.3
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	407.3
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	407.3
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	407.3
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	407.3
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	407.3
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	407.3
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	407.3
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	407.3
407318	AMORT EXPENSE - CLOSED ARO PONDS - PARIS	407.3
407319	AMORT EXPENSE - OPEN ARO PONDS - PARIS	407.3
408101	TAX-NON INC-UTIL OPR	408.1
408102	REAL AND PERSONAL PROP. TAX	408.1
408103	KY PUBLIC SERVICE COMMISSION TAX	408.1
408105	FEDERAL UNEMP TAX	408.1
408106	FICA TAX	408.1
408107	STATE UNEMP TAX	408.1
408108	REAL AND PERSONAL PROP TAX - ECR	408.1
408109	REAL AND PERSONAL PROP TAX - GLT	408.1
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	408.1
408195	FEDERAL UNEMP TAX - INDIRECT	408.1
408196	FICA TAX - INDIRECT	408.1
408197	STATE UNEMP TAX - INDIRECT	408.1
408202	TAX-NON INC-OTHER	408.2
408203	TC N/A OTHER TAXES	408.2
409101	FED INC TAX-UTIL OPR	409.1

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
409102	KY ST INCOME TAXES	409.1
409104	FED INC TAXES - EST	409.1
409105	ST INC TAXES - EST	409.1
409106	FED INC TAX-WKE OPR	409.1
409107	KY ST INCOME TAXES-WKE OPR	409.1
409108	FED INC TAX - UTIL OPR - SPEC ITEM	409.1
409109	KY ST INCOME TAXES - SPEC ITEM	409.1
409203	FED INC TAX-OTHER	409.2
409206	ST INC TAX-OTHER	409.2
409209	FED IN TAXES-OTH EST	409.2
409210	ST INC TAXES-OTH EST	409.2
409213	FED CURRENT INC TAX-GAIN ON SALE DISCO	409.2
409214	ST CURRENT INC TAX-GAIN ON SALE DISCO	409.2
409218	FED INC TAX - UTIL OPR - SPEC ITEM-BTL	409.2
409219	KY ST INCOME TAXES - SPEC ITEM-BTL	409.2
410101	DEF FED INC TAX-OPR	410.1
410102	DEF ST INC TAX-OPR	410.1
410103	DEF FED INC TAX - OPR EST	410.1
410104	DEF ST INC TAX - OPR EST	410.1
410106	DEF FED INC TAX-WKE OPR	410.1
410107	DEF ST INC TAX-WKE OPR	410.1
410108	DEF FED INC TAX-SPEC ITEM	410.1
410109	DEF ST INC TAX-SPEC ITEM	410.1
410203	DEF FEDERAL INC TX	410.2
410204	DEF STATE INC TAX	410.2
410208	DEF FED INC TAX-SPEC ITEM-BTL	410.2
410209	DEF ST INC TAX-SPEC ITEM-BTL	410.2
411100	ACCRETION EXPENSE - NEUTRALITY	411.1
411101	FED INC TX DEF-CR-OP	411.1
411102	ST INC TAX DEF-CR-OP	411.1
411103	ACCRETION EXPENSE - ELECTRIC	411.1
411105	ACCRETION EXPENSE - COMMON	411.1
411106	FED INC TX DEF-CR-WKE OPR	411.1
411107	ST INC TAX DEF-CR-WKE OPR	411.1
411108	FED INC TX DEF-CR-SPEC ITEM	411.1
411109	ST INC TAX DEF-CR-SPEC ITEM	411.1
411201	FD INC TX DEF-CR-OTH	411.2
411202	ST INC TX DEF-CR-OTH	411.2
411208	FED INC TAX DEF-CR-SPEC ITEM-BTL	411.2
411209	ST INC TAX DEF-CR-SPEC ITEM-BTL	411.2
411403	ITC DEFERRED	411.4
411404	AMORTIZATION OF ITC	411.4
411601	GAIN-PLANT HELD FOR FUTURE USE	411.6
411701	LOSS-PLANT HELD FOR FUTURE USE	411.7

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
411802	GAIN-DISP OF ALLOW	411.8
415001	REVENUE FROM CUSTOMER SERVICE LINES	415
415004	MERCHANDISE SALES	415
416001	EXPENSES FROM CUSTOMER SERVICE LINES	416
416004	MERCHANDISE COST OF SALES	416
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	417
417005	IMPA-WORKING CAPITAL	417
417006	IMEA-WORKING CAPITAL	417
417010	OTHER MISC REVENUES FROM NON-UTILITY	417
417102	STEAM EXPENSES - (TC ALLOC ONLY)	417.1
417105	ELECTRIC EXPENSES - (TC ALLOC ONLY)	417.1
417106	MISC EXPENSES - (TC ALLOC ONLY)	417.1
417107	RENTS	417.1
417108	OPERATION SUPERVISION / ENGR - (TC ALLOC ONLY)	417.1
417109	EMISSION ALLOWANCES - (TC ALLOC ONLY)	417.1
417110	MTCE SUPERVISION/ENG - (TC ALLOC ONLY)	417.1
417111	MTCE OF STRUCTURES - (TC ALLOC ONLY)	417.1
417112	MTCE OF BOILER PLANT - (TC ALLOC ONLY)	417.1
417113	MTCE OF ELEC PLANT - (TC ALLOC ONLY)	417.1
417114	MTCE OF MISC PLANT - (TC ALLOC ONLY)	417.1
417120	ADMIN AND GEN SAL - (TC ALLOC ONLY)	417.1
417121	OFFICE SUPP AND EXP - (TC ALLOC ONLY)	417.1
417123	OUSIDE SVCE EMPLOYED - (TC ALLOC ONLY)	417.1
417124	PROPERTY INSURANCE - (TC ALLOC ONLY)	417.1
417125	INJURIES AND DAMAGES - (TC ALLOC ONLY)	417.1
417126	EMPL PENSIONS/BEN - (TC ALLOC ONLY)	417.1
417129	DUPLICATE CGS - CR - (TC ALLOC ONLY)	417.1
417130	MISC GENERAL EXP - (TC ALLOC ONLY)	417.1
417131	ADMIN AND GEN RENTS - (TC ALLOC ONLY)	417.1
417135	MTCE OF GEN PLANT - (TC ALLOC ONLY)	417.1
417199	OPERATING EXPENSES OF NON-UTILITY OPERATIONS	417.1
418001	NONOPR RENT INCOME	418
418107	EQUITY IN EARNINGS OF SUBS-EEI	418.1
418109	AMORTIZATION-EEI PAA	418.1
418110	EQUITY IN EARNINGS OF CONSOLIDATED SUBSIDIARIES	418.1
418111	IMPAIRMENT OF SUBS - EEI	418.1
419002	INT INC-US TREAS SEC	419
419005	INT INC-FED TAX PMT	419
419006	INT INC-ST TAX PMT	419
419014	DIVS FROM INVESTMENT	419
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	419.1
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	419
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	419
419207	INTEREST INCOME FROM SPECIAL FUNDS	419



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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
419208	INT INC - PPL ENERGY FUNDING	419
419209	INT INC-ASSOC CO	419
419211	DIVIDENDS FROM OVEC	419
420003	AMORTIZATION OF ITC	420
421001	MISC NONOPR INCOME	421
421003	KM LIFE INS - CASH SURRENDER VALUE	421
421005	MISC NONOPR INCOME-NON-UTILITY ASSET DEPR	421
421006	AOCI ADJUSTMENT OF SUBSIDIARY - EEI	421
421101	GAIN-PROPERTY DISP	421.1
421105	GAIN ON ARO SETTLEMENT	421.1
421201	LOSS-PROPERTY DISP	421.2
421301	PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS	421
421306	PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS - CENTURY RECEIVABLE	421
426101	DONATIONS	426.1
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	426.1
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	426.1
426191	DONATIONS - INDIRECT	426.1
426201	LIFE INSURANCE	426.2
426301	PENALTIES	426.3
426391	PENALTIES - INDIRECT	426.3
426401	EXP-CIVIC/POL/REL	426.4
426491	EXP-CIVIC/POL/REL - INDIRECT	426.4
426501	OTHER DEDUCTIONS	426.5
426502	SERP	426.5
426504	OFFICERS TIA	426.5
426505	OFFICER LONG-TERM INCENT	426.5
426509	SERP - NON-MERCER	426.5
426511	LOSS ON ASSET IMPAIRMENT	426.5
426513	OTHER OFFICER BENEFITS	426.5
426514	AOCI ADJUSTMENT OF SUBSIDIARY - EEI	426.5
426517	SERP - INTEREST	426.5
426518	GOODWILL IMPAIRMENT	426.5
426557	AMORT OF OCI-PCB JC2003A \$128M	426.5
426558	AMORT OF REG ASSET - SWAP TERMINATION	426.5
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	426.5
426591	OTHER DEDUCTIONS - INDIRECT	426.5
427007	INT EXP-KU REVOLVING CREDIT \$400M 12/14	427
427019	INT EXP-LGE REVOLVING CREDIT \$400M 12/14	427
427100	INTEREST EXPENSE	427
427150	INT EXP-PCB JC2000A \$25M 11/16	427
427154	INT EXP-PCB JC2007A \$31M 06/17	427
427155	INT EXP-PCB JC2005A \$40M 07/19	427
427164	INT EXP-SWAP-MS \$32M 10/32 3.657%	427
428009	AM EXP-FMB KU2010 \$250M 11/15	428

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
428010	AM EXP-FMB KU2010 \$500M 11/20	428
428011	AM EXP-FMB KU2010 \$750M 11/40	428
428023	AM EXP-FMB KU2013 \$250M 11/43	428
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	428
428190	OTHER AMORT-REACQ DEBT	428.1
428200	AM DISC-LONG TERM DEBT	428
430002	INT-DEBT TO ASSOC CO	430
430004	I/C INT EXP CEP RESERVES	430
430100	I/C INT EXP DEBT WITH PPL CAPITAL FUNDING	430
430101	I/C INTEREST EXPENSE - LT-NOTES CEP RESERVES	430
431002	INT-CUST DEPOSITS	431
431003	INT-FED TAX DEFNCY	431
431004	INT-OTHER TAX DEFNCY	431
431008	INT-DSM COST RECOVER	431
431009	OTHER INTEREST EXPENSE	431
431014	INTEREST ON CUSTOMER REFUNDS	431
431015	INTEREST ON RATES REFUND-RETAIL	431
431016	INTEREST ON REFUNDS - MUNICIPALS	431
431017	UTP INTEREST - FED INC TAX	431
431018	UTP INTEREST - STATE INC TAX	431
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	431
431200	INTEREST EXP SHORT-TERM DEBT- CP	431
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	432
433100	REVENUES - DISCONTINUED OPERATIONS	433
433101	OTHER EXPENSES - DISCONTINUED OPERATIONS	433
433102	FED CURRENT INCOME TAXES - DISCO OPS	433
433103	ST CURRENT INCOME TAXES - DISCO OPS	433
433104	FED DEFERRED INCOME TAXES - DISCO OPS	433
433105	ST DEFERRED INCOME TAXES - DISCO OPS	433
438003	COMMON STK DIVS DECL - LEL	438
438005	COMMON STK DIVS DECL - PARENT FM KU	438
438006	COMMON STOCK DIV DECLARED PPL FM LKE	438
440010	RESID (FUEL) - KWH - (STAT ONLY)	440
440011	RESID (FUEL) - CUS - (STAT ONLY)	440
440012	ELECTRIC RESIDENTIAL KW	440
440101	ELECTRIC RESIDENTIAL DSM	440
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	440
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	440
440104	ELECTRIC RESIDENTIAL FAC	440
440111	ELECTRIC RESIDENTIAL ECR	440
440112	ELECTRIC RESIDENTIAL MSR	440
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	440
440114	ELECTRIC RESIDENTIAL VDT	440
440116	ELECTRIC RESIDENTIAL DEMAND ECR	440

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440117	ELECTRIC RESIDENTIAL ENERGY ECR	440
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	440
440119	ELECTRIC RESIDENTIAL CUST CHG REV	440
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG	440
440122	ELECTRIC RESIDENTIAL SOLAR ENERGY CREDIT	440
440123	ELECTRIC RESIDENTIAL SOLAR FAC OFFSET	440
440124	ELECTRIC RESIDENTIAL SOLAR OST OFFSET	440
442010	SM COMRC/IND SALE-EL - KWH - (STAT ONLY)	442
442011	SM COMRC/IND SALE-EL - CUS - (STAT ONLY)	442
442012	SM COMRC/IND SALE-EL - KW - (STAT ONLY)	442
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)	442
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)	442
442022	LG COMMERC SALES-EL - KW - (STAT ONLY)	442
442025	KU COMMERCIAL SALES - KWH - (STAT ONLY)	442
442026	KU COMMERCIAL SALES - CUS - (STAT ONLY)	442
442027	KU COMMERCIAL SALES - KW - (STAT ONLY)	442
442030	LG INDUSTR SALES-EI-OTHER - KWH - (STAT ONLY)	442
442031	LG INDUSTR SALES-EL-OTHER - CUS - (STAT ONLY)	442
442034	LG INDUSTR SALES-EL-OTHER - KW - (STAT ONLY)	442
442035	KU INDUSTRIAL SALES - KWH - (STAT ONLY)	442
442036	KU INDUSTRIAL SALES - CUS - (STAT ONLY)	442
442037	KU INDUSTRIAL SALES - KW - (STAT ONLY)	442
442065	MINE POWER SALES (COAL) - KWH - (STAT ONLY)	442
442066	MINE POWER SALES (COAL) - CUS - (STAT ONLY)	442
442067	MINE POWER SALES (COAL) - KW - (STAT ONLY)	442
442101	ELECTRIC SMALL COMMERCIAL DSM	442
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	442
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	442
442104	ELECTRIC SMALL COMMERCIAL FAC	442
442105	ELECTRIC SMALL COMMERCIAL STOD	442
442111	ELECTRIC SMALL COMMERCIAL ECR	442
442112	ELECTRIC SMALL COMMERCIAL MSR	442
442113	ELECTRIC SMALL COMMERCIAL OSS TRACKER (ESM)	442
442114	ELECTRIC SMALL COMMERCIAL VDT	442
442116	ELECTRIC SMALL COMMERCIAL DEMAND ECR	442
442117	ELECTRIC SMALL COMMERCIAL ENERGY ECR	442
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV	442
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	442
442201	ELECTRIC LARGE COMMERCIAL DSM	442
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	442
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	442
442204	ELECTRIC LARGE COMMERCIAL FAC	442
442205	ELECTRIC LARGE COMMERCIAL STOD	442
442211	ELECTRIC LARGE COMMERCIAL ECR	442

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
442212	ELECTRIC LARGE COMMERCIAL MSR	442
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	442
442214	ELECTRIC LARGE COMMERCIAL VDT	442
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	442
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	442
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	442
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	442
442221	ELECTRIC LARGE COMMERCIAL SOLAR CAPACITY CHG	442
442222	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY CREDIT	442
442223	ELECTRIC LARGE COMMERCIAL SOLAR FAC OFFSET	442
442224	ELECTRIC LARGE COMMERCIAL SOLAR OST OFFSET	442
442301	ELECTRIC INDUSTRIAL DSM	442
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	442
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	442
442304	ELECTRIC INDUSTRIAL FAC	442
442305	ELECTRIC INDUSTRIAL STOD	442
442311	ELECTRIC INDUSTRIAL ECR	442
442312	ELECTRIC INDUSTRIAL MSR	442
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	442
442314	ELECTRIC INDUSTRIAL VDT	442
442316	ELECTRIC INDUSTRIAL DEMAND ECR	442
442317	ELECTRIC INDUSTRIAL ENERGY ECR	442
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	442
442319	ELECTRIC INDUSTRIAL CUST CHG REV	442
442321	ELECTRIC INDUSTRIAL SOLAR CAPACITY CHG	442
442322	ELECTRIC INDUSTRIAL SOLAR ENERGY CREDIT	442
442323	ELECTRIC INDUSTRIAL SOLAR FAC OFFSET	442
442324	ELECTRIC INDUSTRIAL SOLAR OST OFFSET	442
442601	MINE POWER DSM	442
442602	MINE POWER ENERGY NON-FUEL REV	442
442603	MINE POWER ENERGY FUEL REV	442
442604	MINE POWER FAC	442
442605	MINE POWER STOD	442
442611	MINE POWER ECR	442
442612	MINE POWER MSR	442
442613	MINE POWER OSS TRACKER (ESM)	442
442614	MINE POWER VDT	442
442616	MINE POWER DEMAND ECR	442
442617	MINE POWER ENERGY ECR	442
442618	MINE POWER DEMAND CHG REV	442
442619	MINE POWER CUST CHG REV	442
444010	PUBLIC ST/HWY LIGHTS - KWH - (STAT ONLY)	444
444011	PUBLIC ST/HWY LIGHTS - CUS - (STAT ONLY)	444
444012	PUBLIC ST/HWY LIGHTS - KW - (STAT ONLY)	444

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
444101	ELECTRIC STREET LIGHTING DSM	444
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	444
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	444
444104	ELECTRIC STREET LIGHTING FAC	444
444105	ELECTRIC STREET LIGHTING STOD	444
444111	ELECTRIC STREET LIGHTING ECR	444
444112	ELECTRIC STREET LIGHTING MSR	444
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	444
444114	ELECTRIC STREET LIGHTING VDT	444
444117	ELECTRIC STREET LIGHTING ENERGY ECR	444
444118	ELECTRIC STREET LIGHTING DEMAND CHG REV	444
444119	ELECTRIC STREET LIGHTING CUST CHG REV	444
445010	SALES-PUB AUTH-ELEC - KWH - (STAT ONLY)	445
445011	SALES-PUB AUTH-ELEC - CUS - (STAT ONLY)	445
445012	SALES-PUB AUTH-ELEC - KW - (STAT ONLY)	445
445030	MUNICIPAL PUMPING - KWH - (STAT ONLY)	445
445031	MUNICIPAL PUMPING - CUS - (STAT ONLY)	445
445032	MUNICIPAL PUMPING - KW - (STAT ONLY)	445
445101	ELECTRIC PUBLIC AUTH DSM	445
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	445
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	445
445104	ELECTRIC PUBLIC AUTH FAC	445
445105	ELECTRIC PUBLIC AUTH STOD PCR	445
445111	ELECTRIC PUBLIC AUTH ECR	445
445112	ELECTRIC PUBLIC AUTH MSR	445
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	445
445114	ELECTRIC PUBLIC AUTH VDT	445
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	445
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	445
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	445
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	445
445121	ELECTRIC PUBLIC AUTH SOLAR CAPACITY CHG	445
445122	ELECTRIC PUBLIC AUTH SOLAR ENERGY CREDIT	445
445123	ELECTRIC PUBLIC AUTH SOLAR FAC OFFSET	445
445124	ELECTRIC PUBLIC AUTH SOLAR OST OFFSET	445
445301	MUNI PUMPING DSM	445
445302	MUNI PUMPING ENERGY NON-FUEL REV	445
445303	MUNI PUMPING ENERGY FUEL REV	445
445304	MUNI PUMPING FAC	445
445305	MUNICIPAL PUMPING STOD	445
445311	MUNI PUMPING ECR	445
445312	MUNI PUMPING MSR	445
445313	MUNI PUMPING OSS TRACKER (ESM)	445
445314	MUNI PUMPING VDT	445

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
445316	MUNI PUMPING DEMAND ECR	445
445317	MUNI PUMPING ENERGY ECR	445
445318	MUNI PUMPING DEMAND CHG REV	445
445319	MUNI PUMPING CUST CHG REV	445
447005	I/C SALES - OSS	447
447006	I/C SALES NL	447
447010	FIRM SALES - ENERGY-OTHER - KWH - (STAT ONLY)	447
447011	FIRM SALES - ENERGY-OTHER - CUS - (STAT ONLY)	447
447017	FIRM SALES - ENERGY-OTHER - KW - (STAT ONLY)	447
447021	FIRM SALES - MUNI/BEREA - KWH - (STAT ONLY)	447
447022	FIRM SALES - MUNI/BEREA - CUS	447
447023	FIRM SALES - MUNICIPALS - KW - (STAT ONLY)	447
447049	SPOT SALES - ENERGY	447
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	447
447051	SPOT SALES - ENERGY - KW - (STAT ONLY)	447
447100	BROKERED SALES	447
447110	SETTLED SWAP REVENUE	447
447200	BROKERED PURCHASES	447
447302	RESALE MUNICIPALS BASE REV	447
447303	RESALE MUNICIPALS BASE REV FUEL	447
447304	RESALE MUNICIPALS FAC	447
447318	RESALE MUNICIPALS DEMAND CHG REV	447
447319	RESALE MUNICIPALS CUST CHG REV	447
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV	447
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV	447
447418	ELEC WLSE SPECIAL CONTRACT - DEMAND CHG REV	447
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	447
449102	PROVISION FOR RATE REFUND/COLLECTION	449.1
449105	RATE REFUNDS-RETAIL	449.1
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	450
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	450
451001	RECONNECT CHRGE-ELEC	451
451002	TEMPORARY SERV-ELEC	451
451004	OTH SERVICE REV-ELEC	451
451005	UNAUTHORIZED RECONNECT (UAR)	451
454001	CATV ATTACH RENT	454
454002	OTH RENT-ELEC PROP	454
454003	RENT FRM FIBER OPTIC	454
454006	FACILITY CHARGES	454
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	454
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	454
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	454
456003	COMP-TAX REMIT-ELEC	456
456004	COMP-STBY PWR-H2O CO	456

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
456007	RET CHECK CHRG-ELEC	456
456008	OTHER MISC ELEC REVS	456
456022	COAL RESALE REVENUES	456
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	456
456029	GYPSTUM REVENUES	456
456030	FORFEITED REFUNDABLE ADVANCES	456
456031	SSP - SUBSCRIPTION FEES	456
456090	REVENUE FROM RENEWABLE ENERGY CREDITS	456
456099	POWER DELIVERED TO GOVERNMENT (STAT ONLY)	456
456101	BASE OTHER ELECTRIC REVENUES-WHEELING-MISO - (STAT ONLY)	456.1
456102	ANCILLARY SERVICE SCHEDULE 1-MISO	456.1
456103	ANCILLARY SERVICE SCHEDULE 2-MISO	456.1
456105	ANCILLARY SERVICE SCHEDULE 1-OSS-MISO	456.1
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO	456.1
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	456.1
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	456.1
456114	INTERCOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS	456.1
456116	INTERCOMPANY TRANSMISSION REVENUE - MUNICIPALS	456.1
456118	INTRACOMPANY TRANSMISSION REVENUE - NATIVE LOAD	456.1
456119	INTRACOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS	456.1
456124	I/C TRANSMISSION RETAIL REVENUE - NATIVE LOAD	456.1
456127	TRANSMISSION SERVICE REVENUE - CC (OSS-STAT ONLY)	456.1
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	456.1
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	456.1
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	456.1
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	456.1
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	456.1
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	456.1
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	456.1
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	456.1
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	456.1
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	456.1
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	456.1
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	456.1
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	456.1
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	456.1
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	456.1
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	456.1
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	456.1
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	456.1
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION	456.1
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	456.1
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	456.1
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	456.1

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	456.1
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	456.1
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	456.1
480010	RESID VARIABLE(FUEL) - MCF - (STAT ONLY)	480
480011	RESID VARIABLE(FUEL) - CUS - (STAT ONLY)	480
483001	OFF SYSTEM SALES FOR RESALE (MCF) - (STAT ONLY)	483
484105	PADDYS RUN CASHOUT - INTRACOMPANY	484
495107	CLOSED 04/15 - WHOLESALE SALES MARGIN	495
495108	CLOSED 04/15 - ACQ AND TRANS INCENTIVE	495
495109	CLOSED 04/15 - PRB RECOVERY	495
500100	OPER SUPER/ENG	500
500900	OPER SUPER/ENG - INDIRECT	500
501001	FUEL-COAL - TON	501
501002	FUEL-COAL - BTU - (STAT ONLY)	501
501003	COAL ADDITIVES	501
501004	FUEL COAL - TO SOURCE UTILITY OSS	501
501005	FUEL COAL - OSS	501
501006	FUEL COAL - OFFSET	501
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	501
501009	OSS INCREMENTAL COAL EXPENSE	501
501020	START-UP OIL -GAL	501
501021	START-UP OIL - BTU - (STAT ONLY)	501
501022	STABILIZATION OIL - GAL	501
501023	STABILIZATION OIL - BTU - (STAT ONLY)	501
501024	GENERATION OIL - GAL - (STAT ONLY)	501
501025	GENERATION OIL - BTU - (STAT ONLY)	501
501026	COAL RESALE EXPENSES	501
501030	PETROLEUM COKE - TON - (STAT ONLY)	501
501090	FUEL HANDLING	501
501091	FUEL SAMPLING AND TESTING	501
501092	FUEL HANDLING-GALS - (STAT ONLY)	501
501099	KWH GENERATED-COAL - (STAT ONLY)	501
501200	BOTTOM ASH DISPOSAL	501
501201	CLOSED 08/16 - PLANT-ECR BOTTOM ASH DISPOSAL	501
501202	BOTTOM ASH PROCEEDS	501
501203	ECR BOTTOM ASH DISPOSAL	501
501250	FLY ASH PROCEEDS	501
501251	FLY ASH DISPOSAL	501
501252	CLOSED 08/16 - PLANT-ECR FLY ASH DISPOSAL	501
501253	ECR FLY ASH DISPOSAL	501
501299	KWH GENERATED-OIL - (STAT ONLY)	501
501990	FUEL HANDLING - INDIRECT	501
501993	FUELS PROCUREMENT - INDIRECT	501
502001	OTHER WASTE DISPOSAL	502



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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
502002	BOILER SYSTEMS OPR	502
502003	SDRS OPERATION	502
502004	SDRS-H2O SYS OPR	502
502005	SLUDGE STAB SYS OPR	502
502006	SCRUBBER REACTANT EX	502
502007	REAGENT PREP OPR WKE ONLY	502
502008	WASTE TREATMENT OPR WKE ONLY	502
502009	STEAM EXP CARRYING COST (WKE ONLY)	502
502011	ECR OTHER WASTE DISPOSAL	502
502012	LANDFILL OPERATION	502
502013	ECR LANDFILL OPERATIONS	502
502021	OTHER WASTE DISPOSAL - RETAIL	502
502022	OTHER WASTE DISPOSAL - OSS	502
502023	OTHER WASTE DISPOSAL - OFFSET	502
502024	SCRUBBER REACTANT - RETAIL	502
502025	REACTANT - EXTERNAL OSS	502
502026	SCRUBBER REACTANT - OFFSET	502
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	502
502056	ECR SCRUBBER REACTANT EX	502
502057	ECR SCRUBBER REACTANT OSS OFFSET	502
502058	ECR SCRUBBER REACTANT EX - OSS	502
502100	STM EXP(EX SDRS.SPP)	502
502900	STM EXP(EX SDRS.SPP) - INDIRECT	502
504001	STEAM XFERRED - CR - PROJECT USE	504
505100	ELECTRIC SYS OPR	505
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	506
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	506
506100	MISC STM PWR EXP	506
506102	MISC STM PWR EXP-GALS - (STAT ONLY)	506
506103	MISC STM PWR EXP-BTU - (STAT ONLY)	506
506104	NOX REDUCTION REAGENT	506
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	506
506106	SCR/NOX - RETAIL	506
506107	AMMONIA - EXTERNAL OSS	506
506108	SCR/NOX - OFFSET	506
506109	SORBENT INJECTION OPERATION	506
506110	MERCURY MONITORS OPERATIONS	506
506111	ACTIVATED CARBON	506
506112	SORBENT REACTANT - REAGENT ONLY	506
506113	LIQUID INJECTION - REAGENT ONLY	506
506114	AMMONIA - TO SOURCE UTILITY OSS	506
506150	ECR MERCURY MONITORS OPERATIONS	506
506151	ECR ACTIVATED CARBON	506
506152	ECR SORBENT REACTANT - REAGENT ONLY	506

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
506153	ECR LIQUID INJECTION - REAGENT ONLY	506
506154	ECR NOX REDUCTION REAGENT	506
506155	ECR OPERATION OF SCR/NOX REDUCTION EQUIP	506
506156	ECR BAGHOUSE OPERATIONS	506
506159	ECR SORBENT INJECTION OPERATION	506
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	506
506161	ECR ACTIVATED CARBON - OSS	506
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	506
506163	ECR NOX REDUCTION REAGENT - OSS	506
506164	ECR LIQUID INJECTION - REAGENT ONLY - OSS	506
506900	MISC STM PWR EXP - INDIRECT	506
507100	RENTS-STEAM	507
507900	I/C JOINT USE RENT EXPENSE-GEN-INDIRECT	507
509002	SO2 EMISSION ALLOWANCES	509
509003	NOX EMISSION ALLOWANCES	509
509004	EMISSION ALLOWANCES - RETAIL	509
509007	EMISSION ALLOWANCES - EXTERNAL OSS	509
509008	EMISSION ALLOWANCES - OFFSET	509
509009	EMISSION ALLOWANCES - TO SOURCE UTILITY OSS	509
509052	ECR SO2 EMISSION ALLOWANCES	509
509053	ECR NOX EMISSION ALLOWANCES	509
510100	MTCE SUPER/ENG - STEAM	510
510900	MTCE SUPER/ENG - STEAM - INDIRECT	510
511100	MTCE-STRUCTURES	511
512005	MAINTENANCE-SDRS	512
512011	INSTR/CNTRL-ENVRNL	512
512015	SDRS-COMMON H2O SYS	512
512016	MAINTENANCE - MERC CONTROL	512
512017	MTCE-SLUDGE STAB SYS	512
512051	ECR INSTR/CNTRL-ENVRNL	512
512055	ECR MAINTENANCE-SDRS	512
512056	ECR MAINTENANCE - MERC CONTROL	512
512100	MTCE-BOILER PLANT	512
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	512
512102	SORBENT INJECTION MAINTENANCE	512
512103	MERCURY MONITORS MAINTENANCE	512
512105	LANDFILL MAINTENANCE	512
512106	CCP SYSTEM MAINTENANCE	512
512107	ECR LANDFILL MAINTENANCE	512
512108	ECR CCR BEN REUSE SYSTEM MAINT	512
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	512
512152	ECR SORBENT INJECTION MAINTENANCE	512
512153	ECR MERCURY MONITORS MAINTENANCE	512
512156	ECR BAGHOUSE MAINTENANCE	512

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
513100	MTCE-ELECTRIC PLANT	513
513900	MTCE-ELECTRIC PLANT - BOILER	513
514100	MTCE-MISC/STM PLANT	514
535100	OPER SUPER/ENG-HYDRO	535
536100	WATER FOR POWER	536
536101	KWH GENERATED-HYDRO - (STAT ONLY)	536
538100	ELECTRIC EXPENSES - HYDRO	538
539100	MISC HYD PWR GEN EXP	539
540100	RENTS-HYDRO	540.1
541100	MTCE-SUPER/ENG - HYDRO	541
542100	MAINT OF STRUCTURES - HYDRO	542
543100	MTCE-RES/DAMS/WATERW	543
544100	MTCE-ELECTRIC PLANT	544
545100	MTCE-MISC HYDAULIC PLANT	545.1
546100	OPER SUPER/ENG - TURBINES	546
546900	OPER SUPER/ENG - TURBINES - INDIRECT	546
547010	KWH GEN-OTH PWR-OIL - (STAT ONLY)	547
547021	KWH GEN-OTH PWR-SOLAR - (STAT ONLY)	547
547030	FUEL-GAS - MCF	547
547040	FUEL-OIL - GAL	547
547041	FUEL-OIL - BTU - (STAT ONLY)	547
547051	FUEL - TO SOURCE UTILITY OSS	547
547052	FUEL - OSS	547
547053	FUEL - OFFSET	547
547054	FUEL - TO SOURCE UTILITY RETAIL	547
547056	FUEL - GAS - INTRACOMPANY	547
547058	OSS INCREMENTAL CT EXPENSE	547
548010	GENERATION EXP	548
548100	CLOSED 08/15 - DO NOT USE -- GENERATION EXP	548.1
548910	GENERATION EXP - INDIRECT	548
549001	SO2 EMISSION ALLOWANCES	549
549002	AIR QUALITY EXPENSES	549
549003	NOX EMISSION ALLOWANCES	549
549100	MISC OTH PWR GEN EXP	549
549900	MISC OTH PWR GEN EXP - INDIRECT	549
550100	RENTS-OTH PWR	550.1
551100	MTCE-SUPER/ENG - TURBINES	551
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	551
552100	MTCE-STRUCTURES - OTH PWR	552
553010	MTCE-GEN/ELECT EQ	553
553100	CLOSED 08/15 - DO NOT USE -- MTCE-GEN/ELECT EQ	553.1
553200	MTCE-HEAT RECOVERY STM GEN	553
554100	MTCE-MISC OTH PWR GEN	554.1
555010	OSS POWER PURCHASES	555

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE POWER	555
555015	NL POWER PURCHASES - ENERGY	555
555016	NL POWER PURCHASES - DEMAND	555
555017	DEMAND FOR TOLLING/CAPACITY AGREEMENTS	555
555020	OSS I/C POWER PURCHASES	555
555025	NL I/C POWER PURCHASES	555
555080	PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF	555
555085	PURCHASE POWER NATIVE LOAD DEMAND - LQF TARIFF	555
555101	INAD INTER REC-KWH - (STAT ONLY)	555.1
555110	INAD INTER DEL-KWH - (STAT ONLY)	555.1
556100	SYS CTRL / DISPATCHING	556
556900	SYS CTRL / DISPATCHING - INDIRECT	556
557100	OTH POWER SUPPLY EXP	557
557110	MARKET FEES - NATIVE LOAD	557
557111	MARKET FEES - OFF SYSTEM SALES	557
557206	MISO DAY 2 OTHER - NATIVE LOAD	557
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	557
557208	RTO OTHER (NON-MISO) - NL	557
557209	RTO OTHER (NON-MISO) - OSS	557
557211	RTO OPERATING RESRV (NON-MISO) - NL	557
557212	RTO OPERATING RESRV (NON-MISO) - OSS	557
557999	CLOSED 02/17 - KU PLANT ALLOCATION CLEARING ACCOUNT	557
560100	OP SUPER/ENG-SSTOPER	560
560900	OP SUPER/ENG-SSTOPER - INDIRECT	560
561100	LOAD DISPATCH-WELOB	561.1
561190	LOAD DISPATCH - INDIRECT	561.1
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	561.2
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	561.2
561301	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING	561.3
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	561.3
561402	MISO DAY 1 SCH 10 - RESERVE	561.4
561403	NL MISO D1 SCHEDULE 10 - SCHEDULING, SYSTEM CONTROLS	561.4
561501	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT	561.5
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	561.5
561601	TRANSMISSION SERVICE STUDIES	561.6
561801	MISO DAY 1 SCH 10 - LOAD	561.8
561802	MISO DAY 1 SCH 10 - RESERVE	561.8
561803	NL MISO D1 SCHEDULE 10 - RELIABILITY PLANNING	561.8
561900	CLOSED 01/15 - LOAD DISPATCH-WELOB - INDIRECT	561.1
561901	CLOSED 01/15 - BALANCING AUTHORITY EXPENSE (LABOR ONLY)	561.2
562010	STA EXP-SUBST OPER	562
562100	CLOSED 08/15 - DO NOT USE -- STA EXP-SUBST OPER	562.1
563100	OTHER INSP-ELEC TRAN	563
563900	OTHER INSP-ELEC TRAN - INDIRECT	563

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
565002	TRANSMISSION ELECTRIC OSS	565
565005	TRANSMISSION ELECTRIC NATIVE LOAD	565
565006	TRANSMISSION ELECTRIC OSS - MISO	565
565007	TRANSMISSION ELECTRIC OSS - 3RD PARTY	565
565014	INTERCOMPANY TRANSMISSION EXPENSE	565
565016	INTERCOMPANY TRANSMISSION EXPENSE - MUNICIPALS	565
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	565
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	565
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	565
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	565
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	565
566100	MISC TRANS EXP-SSTMT	566
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	566
566140	INDEPENDENT OPERATOR	566
566150	EKPC DEPANCAKING SETTLEMENT	566
566151	TRANSMISSION DEPANCAKING EXPENSES	566
566900	MISC TRANS EXP-SSTMT - INDIRECT	566
567100	RENTS-ELEC/SUBSTATION OPERATIONS	567.1
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT	567
569100	MTCE-STRUCT-SSTMTCE	569.1
569101	MAINTENANCE OF COMPUTER HARDWARE	569.1
570010	MTCE-ST EQ-SSTMTCE	570
570100	CLOSED 08/15 - DO NOT USE -- MTCE-ST EQ-SSTMTCE	570.1
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	570
571100	MTCE OF OVERHEAD LINES	571
573100	MTCE-MISC TR PLT-SSTMT	573
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	573
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	575.7
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	575.7
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	575.7
575704	MISO DAY 1 SCH 10 - RESERVE	575.7
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	575.7
580100	OP SUPER/ENG-SSTOPER	580
580900	OP SUPER/ENG-SSTOPER - INDIRECT	580
581100	SYS CTRL/SWITCH-DIST	581.1
581900	SYS CTRL/SWITCH-DIST - INDIRECT	581
582100	STATION EXP-SSTOPER	582
583001	OPR-O/H LINES	583
583003	O/H LOAD/VOLT TEST	583
583004	INST/REMV TEMP SERV	583
583005	CUST COMPL RESP-O/H	583
583008	INST/REMV TRANSF/REG	583
583009	INSPC O/H LINE FACIL	583
583010	LOC O/H ELEC FAC-BUD	583

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
583100	O/H LINE EXP-SSTOPER	583
584001	OPR-UNDERGRND LINES	584
584002	INSPC U/G LINE FACIL	584
584003	LOAD/VOLT TEST-U/G	584
584005	RESP-U/G CUST COMPL	584
584008	INST/RMV/REPL TRANSF	584
585100	STREET LIGHTING AND SIGNAL SYST EXP	585
586100	METER EXP	586
586101	INPECT/TEST METERS	586
586900	METER EXP - INDIRECT	586
587100	CUST INSTALLATION EXP	587
588100	MISC DIST EXP-SUBSTATION OPERATIONS	588
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	588
589100	RENTS-DISTR / SUBSTAT OPER	589
590100	MTCE/SUPER/ENG-SSTMT	590
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	590
591003	MTCE-MISC STRUCT-DIS	591
592100	MTCE-ST EQ-SSTMTCE	592.1
593001	MTCE-POLE/FIXT-DISTR	593
593002	MTCE-COND/DEVICE-DIS	593
593003	MTCE-SERVICES	593
593004	TREE TRIMMING	593
593005	MINOR EXEMPT EXPENSE	593
593904	TREE TRIMMING - INDIRECT	593
594001	MTCE-ELEC MANHOL ETC	594
594002	MTCE-U/G COND ETC	594
595100	MTCE-TRANSF/REG	595
596100	MTCE OF STREET LIGHTING AND SIGNALS	596
597100	MAINTENANCE OF METERS	597
598100	MTCE OF MISC DISTRIBUTION PLANT	598
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	598
901001	SUPV-CUST ACCTS	901
901900	SUPV-CUST ACCTS - INDIRECT	901
902001	METER READ-SERV AREA	902
902002	METER READ-CLER/OTH	902
902900	METER READ-SERV AREA - INDIRECT	902
903001	AUDIT CUST ACCTS	903
903002	BILL SPECIAL ACCTS	903
903003	PROCESS METER ORDERS	903
903006	CUST BILL/ACCTG	903
903007	PROCESS PAYMENTS	903
903008	INVEST THEFT OF SVC	903
903011	MAINTENANCE-CIS	903
903012	PROC CUST CNTRT/ORDR	903

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
903013	HANDLE CREDIT PROBS	903
903022	COLL OFF-LINE BILLS	903
903023	PROC BANKRUPT CLAIMS	903
903025	MTCE-ASST PROGRAMS	903
903030	PROC CUST REQUESTS	903
903031	PROC CUST PAYMENTS	903
903032	DELIVER BILLS-REG	903
903035	COLLECTING-OTHER	903
903036	CUSTOMER COMPLAINTS	903
903038	MISC CASH OVERAGE/SHORTAGE	903
903901	AUDIT CUST ACCTS - INDIRECT	903
903902	BILL SPECIAL ACCTS - INDIRECT	903
903903	PROCESS METER ORDERS - INDIRECT	903
903906	CUST BILL/ACCTG - INDIRECT	903
903907	PROCESS PAYMENTS - INDIRECT	903
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	903
903909	PROC EXCEPTION PMTS - INDIRECT	903
903912	PROC CUST CNTRT/ORDR - INDIRECT	903
903922	COLLECT OFF-LINE BILLS - INDIRECT	903
903930	PROC CUST REQUESTS - INDIRECT	903
903931	PROC CUST PAYMENTS - INDIRECT	903
903935	COLLECTING-OTHER - INDIRECT	903
903936	CUSTOMER COMPLAINTS - INDIRECT	903
904001	UNCOLLECTIBLE ACCTS	904
904002	UNCOLLECTABLE ACCTS - WHOLESALE	904
904003	UNCOLL ACCTS - A/R MISC	904
904004	UNCOLL ACCTS - A/R MISC - SPEC ITEM	904
904005	UNCOLLECTIBLE ACCTS - GSC	904
905001	MISC CUST SERV EXP	905
905002	MISC CUST BILL/ACCTG	905
905003	MISC COLLECTING EXP	905
905900	MISC CUST SERV EXP - INDIRECT	905
907001	SUPV-CUST SER/INFO	907
907900	SUPV-CUST SER/INFO - INDIRECT	907
908001	CUST MKTG/ASSIST	908
908004	DSM - ENERGY AUDIT	908
908005	DSM CONSERVATION PROG	908
908006	DSM - HVAC	908
908007	DSM - CONSERVATION	908
908009	MISC MARKETING EXP	908
908901	CUST MKTG/ASSIST - INDIRECT	908
908902	RES CONS/ENG ED PROG - INDIRECT	908
908909	MISC MARKETING EXP - INDIRECT	908
909004	MISC CUST COM-SER/IN	909

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
909005	MEDIA RELATIONS	909
909010	PRINT ADVER-SER/INFO	909
909011	OTH ADVER-SER/INFO	909
909013	SAFETY PROGRAMS	909
909910	PRINT ADVER-SER/INFO - INDIRECT	909
909911	OTHER ADVER-SER/INFO - INDIRECT	909
910001	MISC CUST SER/INFO	910
910900	MISC CUST SER/INFO - INDIRECT	910
912003	GEN MKTG AND MKTG PGMS	912
913012	OTH ADVER-SALES	913
913912	OTH ADVER-SALES - INDIRECT	913
920100	OTHER GENERAL AND ADMIN SALARIES	920
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	920
921002	EXP-GEN OFFICE EMPL	921
921003	GEN OFFICE SUPPL/EXP	921
921004	OPR-GEN OFFICE BLDG	921
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	921
921903	GEN OFFICE SUPPL/EXP - INDIRECT	921
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	921
921905	OFC EQUIP DEPR COST OF SALES OFFSET-INDIRECT (LKS ONLY)	921
922001	A/G SAL TRANSFER-CR	922
922002	OFF SUPP/EXP TRAN-CR	922
922003	TRIMBLE CTY TRAN-CR	922
923100	OUTSIDE SERVICES	923
923101	OUTSIDE SERVICES - AUDIT FEES	923
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	923
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER	923
923900	OUTSIDE SERVICES - INDIRECT	923
924100	PROPERTY INSURANCE	924
924900	PROPERTY INSURANCE - INDIRECT	924
925001	PUBLIC LIABILITY	925
925002	WORKERS COMP EXPENSE - BURDENS	925
925003	AUTO LIABILITY	925
925004	SAFETY AND INDUSTRIAL HEALTH	925
925100	OTHER INJURIES AND DAMAGES	925
925900	OTHER INJURIES AND DAMAGES - INDIRECT	925
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	925
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT	925
926001	TUITION REFUND PLAN	926
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	926
926003	MEDICAL INSURANCE EXPENSE - BURDENS	926
926004	DENTAL INSURANCE EXPENSE - BURDENS	926
926005	LONG TERM DISABILITY EXPENSE - BURDENS	926
926019	OTHER BENEFITS EXPENSE - BURDENS	926



**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
926100	EMPLOYEE BENEFITS - NON-BURDEN	926
926101	PENSION SERVICE COST - BURDENS	926
926102	401K EXPENSE - BURDENS	926
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	926
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	926
926110	EMPLOYEE WELFARE	926
926112	PENSION EXP- VA	926
926113	PENSION EXP- FERC AND TENN.	926
926115	ADOPTION ASSISTANCE PROGRAM	926
926116	RETIREMENT INCOME EXPENSE - BURDENS	926
926117	PENSION NON SERVICE COST - BURDENS	926
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	926
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	926
926901	TUITION REFUND PLAN - INDIRECT	926
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	926
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	926
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	926
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	926
926906	PENSION EXP- VA - INDIRECT	926
926907	PENSION EXP- FERC AND TENN. - INDIRECT	926
926910	EMPLOYEE WELFARE - INDIRECT	926
926911	PENSION SERVICE COST - BURDENS INDIRECT	926
926912	401K EXPENSE - BURDENS INDIRECT	926
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	926
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	926
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	926
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	926
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	926
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	926
926995	ADOPTION ASSISTANCE PROGRAM - INDIRECT	926
927001	ELEC SUPPL W/O CH-DR	927
927002	OTH ITEMS W/O CH-DR	927
928001	FORMAL CASES - FERC	928
928002	REG UPKEEP ASSESSMTS	928
928003	AMORTIZATION OF RATE CASE EXPENSES	928
928006	FORMAL CASES - TENNESSEE	928
928007	FORMAL CASES - VIRGINIA	928
928008	FORMAL CASES - KENTUCKY	928
929001	FRANCHISE REQMTS-CR	929
929002	ELEC USED-ELEC DEPT	929
929004	ELECTRICITY USED - OTHER DEPARTMENTS	929
929005	ELECTRICITY USED BY ELECTRIC DEPARTMENT - ODP	929
929006	KWH SOURCES - ODP - (STAT ONLY)	929
929007	ODP FREE LIGHTING	929

**Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of February 28, 2017)**

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
930101	GEN PUBLIC INFO EXP	930.1
930191	GEN PUBLIC INFO EXP - INDIRECT	930.1
930201	MISC CORPORATE EXP	930.2
930202	ASSOCIATION DUES	930.2
930203	RESEARCH WORK	930.2
930207	OTHER MISC GEN EXP	930.2
930223	SUSPENSE - PPL	930.2
930271	MISC CORPORATE EXP - INDIRECT	930.2
930272	ASSOCIATION DUES - INDIRECT	930.2
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	930.2
930277	OTHER MISC GEN EXP - INDIRECT	930.2
931004	RENTS-CORPORATE HQ	931
931100	RENTS-OTHER	931
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	931
931904	RENTS - CORPORATE HQ (INDIRECT)	931
935101	MTCE-GEN PLANT	935
935191	MTCE-GEN PLANT - INDIRECT	935
935203	SOFTWARE MTCE AGREEMENTS	935
935391	MTCE-COMMUNICATION EQ - INDIRECT	935
935401	MTCE-OTH GEN EQ	935
935402	MAINT. OF NON-BONDABLE GENERAL PLANT	935
935403	MNTC BONDABLE PROPERTY	935
935488	MTCE-OTH GEN EQ - INDIRECT	935

**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2016-00370**

**March 28, 2017 Supplemental Response to Attorney General's  
Initial Data Requests for Information  
Dated January 11, 2017**

**Question No. 22**

**Responding Witness: Valerie L. Scott**

Q-22. Provide a copy of KU's trial balances for 12/31/2015, 12/31/2016, and 9/30/2016. In addition, provide new monthly data as it becomes available throughout the course of this proceeding.

A-22. **Original Response:**

See attached.

**February 27, 2017 Supplemental Response:**

See attached for the KU's Trial Balance as of January 31, 2017.

**March 28, 2017 Supplemental Response:**

See attached for the KU's Trial Balance as of February 28, 2017.

Account Number	Account Description	February 28, 2017 Balance
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	\$ 55,918.83
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	91,205,728.80
101104	PLANT IN SERVICE - ELECTRIC LAND	23,933,817.80
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	507,071,390.01
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	5,032,697,151.60
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	29,257,497.36
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	37,846,428.61
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,670,432,834.66
101110	PLANT IN SERVICE - LEASED PROPERTY	481,743.87
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	59,426,887.74
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	51,925,787.10
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	32,730,814.77
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	706,976.12
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	220,491,458.15
105001	PLT HELD FOR FUT USE	747,510.94
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT	8,639,009.37
106104	COMPL CONST NOT CL - ELECTRIC LAND	10,683,380.61
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	16,485,837.28
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	1,229,845,967.90
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	65,816,490.51
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	5,409,885.72
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	4,004,055.27
107001	CONSTR WORK IN PROG	200,688,599.05
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(19,856,606.69)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(204,501,694.02)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(1,761,250,402.73)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(3,576,542.92)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(11,076,017.56)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(490,286,257.80)
108110	ACCUM. DEPR. - LEASED PROPERTY	(396,905.80)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(28,188,266.54)
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.	(17,940,592.57)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(3,957,683.21)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(0.53)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(15,222,600.23)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(293,960,950.43)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	262,434.13
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(224,110,275.27)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	29,694.46
108121	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.	36,062.40
108122	ACCUM. DEPR. - COR - LEASED PROPERTY	(5,884.50)
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(30,386.08)
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR	(94,480,209.24)
108414	ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS	(23,675.00)
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	34,810.96
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	58,791,283.76
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	68,995.92
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	52,012,845.49
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	108,119.18
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.	10,703.95
108799	RWIP-ARO LEGAL	745,147.78
108901	RETIREMENT - RWIP	25,656,773.68
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	(64,830.05)
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES	(52,456,345.72)
121001	NONUTIL PROP IN SERV	971,313.10
123123	INVESTMENT IN OVEC	250,000.00
131069	CASH CLEARING - CCS	(3,112.47)
131090	CASH-BOA A/P - CLEARING	(19,724,927.00)
131092	CASH-BOA FUNDING	19,724,927.00
131204	BANK OF AMERICA - REGULUS - KU	253,256.56
131227	US BANK - MASTER ROLL UP ACCOUNT	6,932,928.34
135001	WORKING FUNDS	61,030.00
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	933,231.80
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	357,550.00
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	(357,550.00)
142001	CUST A/R-ACTIVE	133,142,845.54
142002	A/R - UNPOSTEC CASH	(135.58)
142003	WHOLESALE SALES A/R	290,693.84
142004	TRANSMISSION RECEIVABLE	2,044,009.30
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	1,740,422.94

Account Number	Account Description	February 28, 2017 Balance
143003	ACCTS REC - IMEA	572,517.78
143004	ACCTS REC - IMPA	1,754,131.31
143012	ACCTS REC - MISCELLANEOUS	741,981.65
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	343,230.84
143024	A/R MUTUAL AID	0.98
144001	UNCOLL ACCT-CR-UTIL	(607,758.29)
144002	UNCOLL ACCT-DR-C/OFF	729,957.74
144003	UNCOLL ACCT-CR-RECOV	(122,199.45)
144004	UNCOLL ACCT-CR-OTHER	(1,293,839.85)
144006	UNCOLL ACCT-A/R MISC	(65,945.04)
144011	UNCOLL MISC A/R PROVISION	(5,714.61)
146100	INTERCOMPANY	36,947.52
151010	FUEL STK-LEASED CARS	444,904.30
151020	COAL PURCHASES - TONS - \$	88,508,900.61
151023	IN-TRANSIT COAL - TONS - \$	8,436,028.36
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(3,634,200.22)
151030	FUEL OIL - GAL - \$	6,609,371.12
151060	RAILCARS-OPER/MTCE	45,532.03
151061	GAS PIPELINE OPER/MTCE - MCF - \$	72,368.00
151080	COAL BARGE SHUTTLING	903,446.86
154001	MATERIALS/SUPPLIES	44,533,489.80
154003	LIMESTONE	835,451.23
154006	OTHER REAGENTS	(0.01)
154023	LIMESTONE IN-TRANSIT	71,741.20
158121	SO2 ALLOWANCE INVENTORY	134,549.40
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	2,462,907.44
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	236,306.53
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	3,404.47
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	147,989.56
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	(17,067.60)
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	(7,449.22)
163011	STORES EXPENSE - GENERATION	7,597,694.68
163012	WAREHOUSE EXPENSES - GENERATION	172,127.86
163013	FREIGHT - GENERATION	27,173.15
163015	SALES TAX - GENERATION	76,346.09
163016	PHYS INVENT ADJUSTMT - GENERATION	6,363.76
163017	INVOICE PRICE VARIANCES - GENERATION	(2,133.68)
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	201,008.65
163101	OTHER - GENERATION	102,584.34
165001	PREPAID INSURANCE	1,311,495.03
165002	PREPAID TAXES	1,043,944.34
165018	PREPAID RISK MGMT AND WC	75,500.00
165026	PREPAID ADP FUNDING	32,130.00
165100	PREPAID OTHER	2,053,360.40
165101	PREPAID IT CONTRACTS	5,449,524.44
165201	PREPAID IT CONTRACTS-LT	3,229,726.61
165204	PREPAID INSURANCE - LONG TERM	462,478.10
165900	PREPAID OTHER - INDIRECT	3,072,958.66
165950	PREPAID INSURANCE - INDIRECT	1,862,274.61
171001	INTEREST RECEIVABLE	49,101.28
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	643,872.40
173001	ACCRUED UTIL REVENUE	82,951,203.38
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	18,783.50
174001	MISC CURR/ACCR ASSET	27,207.86
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,359,823.39
181300	UNAMORTIZED DEBT EXPENSE BONDS	16,903,644.75
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	10,528,809.00
182315	REGULATORY ASSET - FAS 158 PENSION	140,424,083.49
182317	OTHER REGULATORY ASSETS ARO - GENERATION	10,638,348.11
182318	OTHER REG ASSETS ARO - TRANSMISSION	198,671.57
182320	WINTER STORM - ELECTRIC	13,832,217.24
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	346,281.24
182328	FASB 109 ADJ-FED	36,043,210.47
182329	FASB 109 GR-UP-FED	22,947,313.94
182330	FASB 109 ADJ-STATE	6,573,229.63
182331	FASB 109 GR-UP-STATE	4,184,920.47
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	42,683.15
182334	WIND STORM REGULATORY ASSET	530,583.08
182335	RATE CASE EXPENSES - ELECTRIC	3,318,426.08
182339	MOUNTAIN STORM - ELECTRIC	394,022.02
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	5,723,675.76

Account Number	Account Description	February 28, 2017 Balance
182347	WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	219,551.64
182348	CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION	102,440.04
182366	REG ASSET - MUNI GEN TRUE UP	10,487,644.89
182367	REG ASSET - MUNI MISO EXIT FEE	68,186.90
182369	GREEN RIVER REGULATORY ASSET	3,444,064.95
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	40,281,324.88
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	137,030,192.39
182373	REG. ASSET - OPEN ARO PONDS - KY	(160,751.26)
182376	REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI	(7,400.12)
182377	REG. ASSET - CLOSED ARO PONDS - KY	(69,646.26)
182380	REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI	(5,844.24)
183301	PRELIM SURV/INV-ELEC	3,051,655.07
183302	PRELIMINARY SURV/INV ELEC - LT	3,500,843.08
184002	VACATION PAY	(462,164.83)
184011	HOLIDAY PAY	(150,974.51)
184021	SICK PAY	110,271.82
184031	OTHER OFF-DUTY PAY	124,555.18
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	(990,496.47)
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	956,564.48
184093	LONG TERM DISABILITY - BURDEN CLEARING	(1,969.14)
184096	PENSION SERVICE COST - BURDEN CLEARING	(1,431,149.04)
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	(311,058.82)
184098	FASB 112 - BURDEN CLEARING	(3.28)
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	1,220.90
184104	DENTAL INSURANCE - BURDEN CLEARING	(2,384.79)
184105	MEDICAL INSURANCE - BURDEN CLEARING	(183,574.41)
184108	401K - BURDEN CLEARING	(24,974.38)
184109	RETIREMENT INCOME - BURDEN CLEARING	(135,253.06)
184119	PENSION NON SERVICE COST - BURDEN CLEARING	1,507,446.75
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	(40,874.01)
184121	OTHER BENEFITS - BURDEN CLEARING	12,457.93
184150	SYSTEM ALLOC-CO 1	(16.14)
184301	GASOLINE-TRANSP	12,288,364.25
184304	VEHICLE REPR-TRANSP	29,490,638.26
184307	ADMIN/OTH EXP-TRANSP	2,753,362.07
184308	VALUE-ADD SVCSTR	2,167,547.11
184309	DIESEL FUEL-TRANSP	13,551,498.61
184312	RENT/STORAGE-TRANSP	71,694,990.86
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	348,605.60
184314	LICENSE/TAX-TRANSP	1,858,612.76
184315	DEPRECIATION-TRANSP	2,630,598.77
184319	FUEL ADMINISTRATION VEHICLES	(52,118.58)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(136,697,498.01)
184450	CL ACC TO OTH DEF CR	1,022,375.82
184600	ENGINEERING OVERHEADS - GENERATION	(270,659.43)
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(520,333.27)
184605	ENGINEERING OVERHEADS - TRANSMISSION	530,721.72
184612	ENGINEERING OVERHEADS - DISTRIBUTION	431,214.28
186001	MISC DEFERRED DEBITS	101,780.20
186004	FINANCING EXPENSE	1,956.46
186035	KEY MAN LIFE INSURANCE	34,927,949.45
186074	CANE RUN 7 LTFC ASSET	12,225,397.43
186576	CARROLLTON SALE/LEASEBACK	28,308.45
188001	RESRCH/DEV/DEMO EXP	(25,988.91)
188901	RESRCH/DEV/DEMO EXP - INDIRECT	1,559,334.81
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	9,332,166.20
190007	FASB 109 ADJ-FED	31,408,424.97
190008	FASB 109 GRS-UP-FED	23,042,411.01
190009	FASB 109 ADJ-STATE	5,727,980.24
190010	FASB 109 GRS-UP-ST	4,202,263.43
190415	DTA FEDERAL - NON-CURRENT	235,426,716.40
190615	DTA STATE - NON-CURRENT	26,224,067.82
201002	COMMON STOCK-W/O PAR	(308,139,977.56)
211001	CONTRIBUTED CAPITAL - MISC.	(583,858,083.00)
214010	CAP STOCK EXP-COMMON	321,288.87
216001	UNAPP RETAINED EARN	(1,826,711,396.78)
219010	ACCUM OCI - EQUITY INVEST EEI	2,967,600.20
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	(1,154,396.48)
221100	LONG TERM DEBT	(2,350,779,405.00)
226100	DEBT DISCOUNT BONDS	9,021,613.38
228201	WORKERS COMPENSATION	(1,461,795.13)

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228202	WORKERS COMPENSATION - SHORT-TERM	(481,991.44)
228301	FASB106-POST RET BEN	(41,992,312.03)
228304	PENSION PAYABLE	(44,478,535.88)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(6,010,040.00)
228307	FASB 106 - MEDICARE SUBSIDY	3,568,201.58
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	247,704.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(245,549,520.81)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(34,467,008.64)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(710,406.13)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(913,430.63)
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(17,491,920.49)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	(1,450,000.00)
230799	RWIP-ARO-ECR	11,606,301.83
231005	COMMERCIAL PAPER PAYABLE	(18,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	1,305.56
232001	ACCTS PAYABLE-REG	(7,700,604.38)
232002	SALS/WAGES ACCRUED	(1,917,580.02)
232009	PURCHASING ACCRUAL	(949,493.83)
232010	WHOLESALE PURCHASES A/P	(1,051,693.48)
232011	TRANSMISSION PAYABLE	(927,658.14)
232015	AP FUEL	(16,724,803.03)
232024	CREDIT CASH BALANCE	(3,369,718.18)
232028	AP FUEL - NATURAL GAS	(580,536.89)
232030	RETAINAGE FEES	(7,294,672.14)
232031	A/P - CWIP ACCRUALS	(13,841,901.51)
232032	A/P - RWIP ACCRUALS (NON-ARO)	(299,208.56)
232033	A/P - RWIP ACCRUALS (ARO)	(1,812,938.20)
232100	ACCOUNTS PAYABLE-TRADE	(15,526,305.24)
232111	401K LIABILITY - EMPLOYER	(55,007.37)
232211	TIA LIABILITY	(6,653,459.40)
232246	DCAP WITHHOLDING PAYABLE	(3,550.91)
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(222.24)
234100	A/P TO ASSOC CO	(45,212,625.11)
235001	CUSTOMER DEPOSITS	(29,227,615.90)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(2,826.87)
236007	FICA-OPR	(747,245.82)
236013	ST SALES/USE TAX-KY-OPR	(376,719.63)
236031	CORP INCOME-KY-OPR	(4,819,058.25)
236032	CORP INCOME-FED-OPR	(31,948,361.33)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(8,456,249.20)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(10,500.00)
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(126,911.65)
236115	STATE UNEMPLOYMENT-OPR	(34,349.29)
236116	FEDERAL UNEMPLOYMENT-OPR	(14,342.44)
237100	ACCR INT LONG-TERM DEBT	(30,640,668.43)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(81,021.08)
238203	DIV PAYABLE - PARENT FM KU	(70,000,000.00)
241018	STATE WITHHOLDING TAX PAYABLE	(14,524.88)
241036	LOCAL WITHHOLDING TAX PAYABLE	(85,294.33)
241038	T/C PAY-ST SALES/USE	(1,177,777.17)
241039	T/C PAY-OCCUP/SCHOOL	(3,274,045.33)
241046	CONSUMER UTILITY TAX-VA	(165,940.06)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	667,144.47
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(17,936.84)
242002	MISC LIAB-VESTED VAC	(5,821,744.18)
242005	UNEARNED REVENUE - CURRENT	(10,051.95)
242014	ESCHEATED DEPOSITS	570.66
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(4,551,583.93)
242017	HOME ENERGY ASSISTANCE	(389,944.17)
242018	GREEN POWER REC LIABILITY	(11,440.45)
242019	GREEN POWER MKT LIABILITY	(2,122.56)
242027	AR CREDITS	(2,855,687.26)
242028	SERVICE DEPOSIT REFUND PAYABLE	(10.05)
242030	WINTERCARE ENERGY FUND	(9,585.08)
242101	RETIREMENT INCOME LIABILITY	(986,643.18)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,166,206.00)
252011	LINE EXTENSIONS	(1,411,155.67)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(49,602.05)
252015	MOBILE HOME LINE	(32,008.06)
253005	CL ACC FR OTH DEF DR	(1,022,375.82)
253025	DEFERRED COMPENSATION	(10,900.20)

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253027	DEFERRED RENT PAYABLE	(1,337,915.04)
253032	UNCERTAIN TAX POSITION - FEDERAL	(162,391.00)
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	(28,111.27)
254001	FASB 109 ADJ-FED	(30,450,893.74)
254002	FASB 109 GR-UP-FED	(23,042,411.02)
254003	FASB 109 ADJ-STATE	(12,342,155.38)
254004	FASB 109 GR-UP-STATE	(4,202,263.43)
254008	DSM COST RECOVERY	(581,596.42)
254010	REGULATORY LIABILITY - FAS 158 OPEB	(22,818,465.00)
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	(1,148,000.00)
254017	ENVIRONMENTAL COST RECOVERY	(75,000.00)
254018	REGULATORY LIABILITY FAC	(7,122,000.00)
254023	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	(144,000.00)
254024	REGULATORY LIABILITY - OST	(53,461.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(713,967.43)
254026	REG LIABILITY - REFINED COAL - VIRGINIA	(30,362.88)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(38,311,812.24)
254321	MISO EXIT FEE REFUND	(110,875.39)
255004	ITC TC2	(88,459,313.25)
255006	JOB DEVELOP CR	(2,405,721.32)
255009	ITC SOLAR	(4,601,305.00)
282007	FASB 109 ADJ-FED PRO	(37,000,742.42)
282009	FASB 109 ADJ-ST PROP	40,946.23
282503	DTL ON FIXED ASSETS	(1,147,396,328.69)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(143,754,456.47)
283011	FASB 109 GR-UP-F-OTH	(22,947,313.94)
283012	FASB 109 GR-UP-S-OTH	(4,184,920.47)
283515	DTL FEDERAL - NON-CURRENT	(113,590,591.47)
283519	DTL ON LIABILITIES - EEI -FED (NON-CURRENT)	0.01
283715	DTL STATE - NON-CURRENT	(20,715,609.40)
403011	DEPREC EXP - STEAM POWER GEN	15,109,288.62
403012	DEPREC EXP - HYDRO POWER GEN	196,033.76
403013	DEPREC EXP - OTH POWER GEN	5,657,443.16
403014	DEPREC EXP - TRANSMISSION	2,729,107.74
403015	DEPREC EXP - DISTRIBUTION	7,626,133.44
403016	GENERAL DEPRECIATION EXPENSE	1,822,238.07
403026	DEPREC. EXP. - STEAM - ECR	4,762,607.70
403027	DEPREC EXP - ELECTRIC - DSM	70,109.11
403111	DEPREC EXP ARO STEAM	4,487,951.59
403112	DEPREC EXP ARO TRANSMISSION	3,243.16
403113	DEPREC EXP ARO OTHER PRODUCTION	3,470.84
403114	DEPREC EXP ARO HYDRO	2,981.36
403115	DEPREC EXP ARO DISTRIBUTION	1,755.88
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(4,494,403.79)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(3,243.16)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(1,755.88)
404401	AMT-EL INTAN PLT-RTL	2,143,798.24
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	56,583.64
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	3,125.54
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	973.91
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	3,455.56
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	22,593.12
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	1,246.69
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	389.60
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	1,382.45
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	(3,125.54)
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	(973.91)
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	(2,150.47)
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	(1,246.69)
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	(389.60)
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	4,461.79
408101	TAX-NON INC-UTIL OPR	14,555.92
408102	REAL AND PERSONAL PROP. TAX	4,237,793.99
408103	KY PUBLIC SERVICE COMMISSION TAX	521,972.20
408105	FEDERAL UNEMP TAX	5,270.62
408106	FICA TAX	789,230.64
408107	STATE UNEMP TAX	16,497.27
408108	REAL AND PERSONAL PROP TAX - ECR	301,999.66
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	5,500.00
408195	FEDERAL UNEMP TAX - INDIRECT	4,401.05
408196	FICA TAX - INDIRECT	745,025.90



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408197	STATE UNEMP TAX - INDIRECT	21,926.34
408202	TAX-NON INC-OTHER	1,834.00
409101	FED INC TAX-UTIL OPR	32,112,687.10
409102	KY ST INCOME TAXES	4,605,244.63
409203	FED INC TAX-OTHER	(164,325.95)
409206	ST INC TAX-OTHER	(30,138.79)
410101	DEF FED INC TAX-OPR	103,547.50
410102	DEF ST INC TAX-OPR	17,751.00
411100	ACCRETION EXPENSE - NEUTRALITY	(2,214,118.14)
411101	FED INC TX DEF-CR-OP	(6,867,743.67)
411103	ACCRETION EXPENSE - ELECTRIC	2,214,118.14
415004	MERCHANDISE SALES	(48,137.57)
416004	MERCHANDISE COST OF SALES	43,773.35
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(834.07)
419014	DIVS FROM INVESTMENT	(729.56)
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	(32,231.70)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	0.01
419209	INT INC-ASSOC CO	(1,037.60)
420003	AMORTIZATION OF ITC	(307,700.00)
421001	MISC NONOPR INCOME	(3,162.48)
421101	GAIN-PROPERTY DISP	(730.18)
426101	DONATIONS	447,101.52
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	4,013.21
426201	LIFE INSURANCE	(357,447.19)
426301	PENALTIES	25,000.00
426491	EXP-CIVIC/POL/REL - INDIRECT	121,853.13
426501	OTHER DEDUCTIONS	108,329.57
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	97,638.58
426591	OTHER DEDUCTIONS - INDIRECT	97,715.58
427100	INTEREST EXPENSE	15,096,983.42
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	330,475.86
428190	OTHER AMORT-REACQ DEBT	103,896.65
428200	AM DISC-LONG TERM DEBT	83,774.50
430002	INT-DEBT TO ASSOC CO	587.87
431002	INT-CUST DEPOSITS	31,242.70
431008	INT-DSM COST RECOVER	3,640.39
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	326,162.10
431200	INTEREST EXP SHORT-TERM DEBT- CP	38,102.83
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	(12,608.68)
438005	COMMON STK DIVS DECL - PARENT FM KU	70,000,000.00
440101	ELECTRIC RESIDENTIAL DSM	(4,117,464.19)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(62,773,335.94)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(33,210,582.36)
440104	ELECTRIC RESIDENTIAL FAC	3,660,032.29
440111	ELECTRIC RESIDENTIAL ECR	(2,860,447.08)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	21,217.45
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(7,349,734.50)
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	(214.74)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(9,788,635.68)
442201	ELECTRIC LARGE COMMERCIAL DSM	(827,144.69)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(21,030,786.37)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(18,355,477.52)
442204	ELECTRIC LARGE COMMERCIAL FAC	2,037,999.37
442211	ELECTRIC LARGE COMMERCIAL ECR	(1,650,860.91)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	14,136.91
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(2,292,231.61)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(2,675,148.47)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(14,303,502.54)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(5,299,139.08)
442301	ELECTRIC INDUSTRIAL DSM	(59,364.93)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(6,920,733.13)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(29,858,047.48)
442304	ELECTRIC INDUSTRIAL FAC	3,639,197.20
442311	ELECTRIC INDUSTRIAL ECR	(1,483,272.92)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	25,590.12
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(4,198,173.63)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(194,943.75)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(26,455,303.77)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(515,137.54)
444101	ELECTRIC STREET LIGHTING DSM	(595.67)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(1,481,351.54)

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444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(255,457.86)
444104	ELECTRIC STREET LIGHTING FAC	36,775.94
444111	ELECTRIC STREET LIGHTING ECR	(51,016.08)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	590.58
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(136,555.76)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(19,248.56)
445101	ELECTRIC PUBLIC AUTH DSM	(204,520.81)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(4,950,848.11)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(7,290,550.49)
445104	ELECTRIC PUBLIC AUTH FAC	936,637.65
445111	ELECTRIC PUBLIC AUTH ECR	(507,992.75)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	6,890.04
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(1,055,075.46)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(415,018.76)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(6,892,548.67)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(711,061.53)
447005	I/C SALES - OSS	(936,234.02)
447006	I/C SALES NL	(7,963.95)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(301,443.36)
447302	RESALE MUNICIPALS BASE REV	(1,366,646.99)
447303	RESALE MUNICIPALS BASE REV FUEL	(7,583,721.96)
447304	RESALE MUNICIPALS FAC	159,403.56
447318	RESALE MUNICIPALS DEMAND CHG REV	(10,465,478.92)
447319	RESALE MUNICIPALS CUST CHG REV	(69,591.30)
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV	(114.84)
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV	(34.29)
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	(90.00)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(874,749.63)
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	(16.85)
451001	RECONNECT CHRGE-ELEC	(286,734.00)
451002	TEMPORARY SERV-ELEC	(9,185.00)
451004	OTH SERVICE REV-ELEC	(375.00)
454001	CATV ATTACH RENT	(204,707.46)
454002	OTH RENT-ELEC PROP	(34,773.46)
454003	RENT FRM FIBER OPTIC	(9,903.50)
454006	FACILITY CHARGES	(303,147.67)
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	(10.85)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(19,368.76)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(25,127.18)
456003	COMP-TAX REMIT-ELEC	(100.02)
456007	RET CHECK CHRGE-ELEC	(26,130.00)
456008	OTHER MISC ELEC REVS	44,154.72
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(4,597.99)
456090	REVENUE FROM RENEWABLE ENERGY CREDITS	(9,981.12)
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	(8.40)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(163,525.97)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(150,125.26)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(101,863.34)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(16,694.61)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(3,028,005.69)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(25,876.64)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(25,876.64)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	(2,147.01)
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(98.41)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(103.15)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(157,260.59)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(5,174.44)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(7,106.15)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(8,366.27)
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(2,152.99)
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(2,250.15)
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION	(47,245.78)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(15,249.84)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(501.22)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(685.15)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(692.71)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	51,648.92
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	17,128.92
500100	OPER SUPER/ENG	861,078.85
500900	OPER SUPER/ENG - INDIRECT	730,029.92
501001	FUEL-COAL - TON	56,395,189.76

Account Number	Account Description	February 28, 2017 Balance
501004	FUEL COAL - TO SOURCE UTILITY OSS	566,599.91
501005	FUEL COAL - OSS	33,804.45
501006	FUEL COAL - OFFSET	(607,030.00)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	6,625.64
501020	START-UP OIL -GAL	415,265.20
501022	STABILIZATION OIL - GAL	220,963.20
501090	FUEL HANDLING	794,797.80
501091	FUEL SAMPLING AND TESTING	1,696.55
501250	FLY ASH PROCEEDS	(349.51)
501253	ECR FLY ASH DISPOSAL	28,989.13
501990	FUEL HANDLING - INDIRECT	138,035.03
502001	OTHER WASTE DISPOSAL	(110,508.19)
502002	BOILER SYSTEMS OPR	527,556.49
502003	SDRS OPERATION	229,945.23
502004	SDRS-H2O SYS OPR	201,382.00
502006	SCRUBBER REACTANT EX	914,116.21
502011	ECR OTHER WASTE DISPOSAL	20,997.34
502012	LANDFILL OPERATION	(29,644.00)
502013	ECR LANDFILL OPERATIONS	836,427.28
502025	REACTANT - EXTERNAL OSS	1,123.47
502026	SCRUBBER REACTANT - OFFSET	(15,677.86)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	14,554.38
502100	STM EXP(EX SDRS.SPP)	748,530.25
502900	STM EXP(EX SDRS.SPP) - INDIRECT	2,942.09
505100	ELECTRIC SYS OPR	1,324,521.92
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	34,865.22
506100	MISC STM PWR EXP	1,243,364.58
506104	NOX REDUCTION REAGENT	468,156.23
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	4,938.39
506107	AMMONIA - EXTERNAL OSS	481.94
506108	SCR/NOX - OFFSET	(6,778.80)
506109	SORBENT INJECTION OPERATION	17,463.16
506111	ACTIVATED CARBON	36,234.00
506112	SORBENT REACTANT - REAGENT ONLY	214,740.45
506113	LIQUID INJECTION - REAGENT ONLY	209,657.70
506114	AMMONIA - TO SOURCE UTILITY OSS	6,296.85
506151	ECR ACTIVATED CARBON	1,106,729.92
506152	ECR SORBENT REACTANT - REAGENT ONLY	1,583,136.09
506154	ECR NOX REDUCTION REAGENT	22,288.80
506159	ECR SORBENT INJECTION OPERATION	85,088.79
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(1,613.34)
506161	ECR ACTIVATED CARBON - OSS	667.56
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	921.71
506163	ECR NOX REDUCTION REAGENT - OSS	24.07
506900	MISC STM PWR EXP - INDIRECT	222,863.41
507100	RENTS-STEAM	2,000.00
509052	ECR SO2 EMISSION ALLOWANCES	630.96
510100	MTCE SUPER/ENG - STEAM	1,321,396.10
510900	MTCE SUPER/ENG - STEAM - INDIRECT	81,643.84
511100	MTCE-STRUCTURES	1,489,857.61
512005	MAINTENANCE-SDRS	1,405,165.22
512011	INSTR/CNTRL-ENVRNL	192,045.77
512015	SDRS-COMMON H2O SYS	66,606.38
512016	MAINTENANCE - MERC CONTROL	1,284.67
512017	MTCE-SLUDGE STAB SYS	290,501.31
512100	MTCE-BOILER PLANT	3,355,789.98
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	52,661.80
512102	SORBENT INJECTION MAINTENANCE	7,002.54
512103	MERCURY MONITORS MAINTENANCE	14,535.42
512107	ECR LANDFILL MAINTENANCE	690,548.04
512108	ECR CCR BEN REUSE SYSTEM MAINT	5,725.07
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	12,370.64
512152	ECR SORBENT INJECTION MAINTENANCE	31,725.75
512156	ECR BAGHOUSE MAINTENANCE	36,476.75
513100	MTCE-ELECTRIC PLANT	1,064,440.52
513900	MTCE-ELECTRIC PLANT - BOILER	55,499.48
514100	MTCE-MISC/STM PLANT	452,829.87
539100	MISC HYD PWR GEN EXP	10,050.00
541100	MTCE-SUPER/ENG - HYDRO	19,559.30
542100	MAINT OF STRUCTURES - HYDRO	5,338.84
544100	MTCE-ELECTRIC PLANT	4,627.70

Account Number	Account Description	February 28, 2017 Balance
545100	MTCE-MISC HYDAULIC PLANT	818.35
546100	OPER SUPER/ENG - TURBINES	78,937.83
546900	OPER SUPER/ENG - TURBINES - INDIRECT	114,011.86
547030	FUEL-GAS - MCF	17,507,472.16
547051	FUEL - TO SOURCE UTILITY OSS	348,782.87
547052	FUEL - OSS	145,580.44
547053	FUEL - OFFSET	(495,508.64)
547054	FUEL - TO SOURCE UTILITY RETAIL	1,145.33
548010	GENERATION EXP	77,038.97
548910	GENERATION EXP - INDIRECT	486.51
549002	AIR QUALITY EXPENSES	787.06
549100	MISC OTH PWR GEN EXP	507,402.87
549900	MISC OTH PWR GEN EXP - INDIRECT	22,861.21
550100	RENTS-OTH PWR	5,484.98
551100	MTCE-SUPER/ENG - TURBINES	44,890.02
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	13,494.93
552100	MTCE-STRUCTURES - OTH PWR	133,539.63
553010	MTCE-GEN/ELECT EQ	342,499.93
553200	MTCE-HEAT RECOVERY STM GEN	61,061.62
554100	MTCE-MISC OTH PWR GEN	1,015,598.15
555010	OSS POWER PURCHASES	316.41
555015	NL POWER PURCHASES - ENERGY	1,351,791.40
555016	NL POWER PURCHASES - DEMAND	1,152,560.71
555020	OSS I/C POWER PURCHASES	6,767.22
555025	NL I/C POWER PURCHASES	11,893,537.16
555080	PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF	805.19
556100	SYS CTRL / DISPATCHING	9,249.49
556900	SYS CTRL / DISPATCHING - INDIRECT	320,737.59
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	24.37
557208	RTO OTHER (NON-MISO) - NL	(0.11)
557211	RTO OPERATING RESRV (NON-MISO) - NL	(5,738.83)
557212	RTO OPERATING RESRV (NON-MISO) - OSS	(18,760.61)
560900	OP SUPER/ENG-SSTOPER - INDIRECT	298,315.30
561190	LOAD DISPATCH - INDIRECT	62,881.02
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	140,352.25
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	184,334.44
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	138,076.16
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	114,733.86
561601	TRANSMISSION SERVICE STUDIES	(786.45)
562010	STA EXP-SUBST OPER	206,346.45
563100	OTHER INSP-ELEC TRAN	76,598.40
565002	TRANSMISSION ELECTRIC OSS	186.15
565005	TRANSMISSION ELECTRIC NATIVE LOAD	436,477.09
565014	INTERCOMPANY TRANSMISSION EXPENSE	8,481.77
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	51,648.92
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	17,128.92
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	25,590.98
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(51,648.92)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(17,128.92)
566100	MISC TRANS EXP-SSTMT	200,313.60
566140	INDEPENDENT OPERATOR	573,071.92
566151	TRANSMISSION DEPANCAKING EXPENSES	630,668.45
566900	MISC TRANS EXP-SSTMT - INDIRECT	272,562.10
567100	RENTS-ELEC/SUBSTATION OPERATIONS	58,814.27
570010	MTCE-ST EQ-SSTMTCE	234,098.09
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	43,452.15
571100	MTCE OF OVERHEAD LINES	716,161.38
573100	MTCE-MISC TR PLT-SSTMT	34,434.55
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	27,500.23
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	4,099.49
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(2,559.38)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(22,398.56)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(30,213.82)
580100	OP SUPER/ENG-SSTOPER	7,507.31
580900	OP SUPER/ENG-SSTOPER - INDIRECT	237,417.35
581100	SYS CTRL/SWITCH-DIST	20,251.98
581900	SYS CTRL/SWITCH-DIST - INDIRECT	58,617.58
582100	STATION EXP-SSTOPER	386,754.98
583001	OPR-O/H LINES	740,511.89
583005	CUST COMPL RESP-O/H	145,178.81
583008	INST/REMV TRANSF/REG	13,428.20

Account Number	Account Description	February 28, 2017 Balance
583100	O/H LINE EXP-SSTOPER	17,922.35
586100	METER EXP	1,214,548.60
586900	METER EXP - INDIRECT	80,979.13
587100	CUST INSTALLATION EXP	(5,936.77)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	665,307.70
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	456,515.47
589100	RENTS-DISTR / SUBSTAT OPER	654.34
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	410.03
592100	MTCE-ST EQ-SSTMTCE	156,949.44
593001	MTCE-POLE/FIXT-DISTR	133,949.57
593002	MTCE-COND/DEVICE-DIS	2,191,598.21
593003	MTCE-SERVICES	315.81
593004	TREE TRIMMING	2,179,373.36
593005	MINOR EXEMPT EXPENSE	12,108.70
593904	TREE TRIMMING - INDIRECT	21,531.56
594001	MTCE-ELEC MANHOL ETC	24,021.41
594002	MTCE-U/G COND ETC	35,692.58
595100	MTCE-TRANSF/REG	16,966.73
598100	MTCE OF MISC DISTRIBUTION PLANT	27,339.65
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	9,237.67
901001	SUPV-CUST ACCTS	146,835.85
901900	SUPV-CUST ACCTS - INDIRECT	408,551.65
902001	METER READ-SERV AREA	818,215.69
902002	METER READ-CLER/OTH	3,625.32
902900	METER READ-SERV AREA - INDIRECT	22,548.74
903003	PROCESS METER ORDERS	715,363.57
903007	PROCESS PAYMENTS	13,907.63
903008	INVEST THEFT OF SVC	14,899.73
903011	MAINTENANCE-CIS	3,029.37
903012	PROC CUST CNTRT/ORDR	10,062.00
903022	COLL OFF-LINE BILLS	54,473.50
903030	PROC CUST REQUESTS	50,864.77
903032	DELIVER BILLS-REG	448,875.69
903035	COLLECTING-OTHER	1,228.62
903036	CUSTOMER COMPLAINTS	33,177.54
903038	MISC CASH Overage/SHORTAGE	525.62
903902	BILL SPECIAL ACCTS - INDIRECT	11,910.46
903903	PROCESS METER ORDERS - INDIRECT	49.94
903906	CUST BILL/ACCTG - INDIRECT	608,450.74
903907	PROCESS PAYMENTS - INDIRECT	23,292.39
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	20,645.12
903909	PROC EXCEPTION PMTS - INDIRECT	371.37
903912	PROC CUST CNTRT/ORDR - INDIRECT	47,474.66
903922	COLLECT OFF-LINE BILLS - INDIRECT	5,888.09
903930	PROC CUST REQUESTS - INDIRECT	826,630.32
903931	PROC CUST PAYMENTS - INDIRECT	67,405.25
903936	CUSTOMER COMPLAINTS - INDIRECT	53,357.19
904001	UNCOLLECTIBLE ACCTS	478,244.73
904003	UNCOLL ACCTS - A/R MISC	(100,445.65)
905001	MISC CUST SERV EXP	345.00
905900	MISC CUST SERV EXP - INDIRECT	205.14
907900	SUPV-CUST SER/INFO - INDIRECT	95,343.00
908005	DSM CONSERVATION PROG	3,058,833.57
908901	CUST MKTG/ASSIST - INDIRECT	59,399.89
908909	MISC MARKETING EXP - INDIRECT	9,025.35
909005	MEDIA RELATIONS	82,021.82
909010	PRINT ADVER-SER/INFO	6,750.36
909011	OTH ADVER-SER/INFO	13,185.44
909910	PRINT ADVER-SER/INFO - INDIRECT	1,170.00
910001	MISC CUST SER/INFO	60,018.09
910900	MISC CUST SER/INFO - INDIRECT	253,126.41
913012	OTH ADVER-SALES	198,726.26
913912	OTH ADVER-SALES - INDIRECT	4,462.03
920100	OTHER GENERAL AND ADMIN SALARIES	237,674.29
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	5,727,788.64
921002	EXP-GEN OFFICE EMPL	55,568.12
921003	GEN OFFICE SUPPL/EXP	159,619.84
921004	OPR-GEN OFFICE BLDG	2,465.29
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	344,794.93
921903	GEN OFFICE SUPPL/EXP - INDIRECT	626,211.31
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	111,223.90

Account Number	Account Description	February 28, 2017 Balance
922001	A/G SAL TRANSFER-CR	(597,733.02)
922002	OFF SUPP/EXP TRAN-CR	(96,251.43)
922003	TRIMBLE CTY TRAN-CR	(206,506.38)
923100	OUTSIDE SERVICES	193,884.59
923101	OUTSIDE SERVICES - AUDIT FEES	137,040.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	2,754.00
923900	OUTSIDE SERVICES - INDIRECT	2,252,584.05
924100	PROPERTY INSURANCE	904,580.72
924900	PROPERTY INSURANCE - INDIRECT	109,138.72
925001	PUBLIC LIABILITY	21,619.12
925002	WORKERS COMP EXPENSE - BURDENS	48,452.56
925003	AUTO LIABILITY	24,237.43
925004	SAFETY AND INDUSTRIAL HEALTH	840.75
925100	OTHER INJURIES AND DAMAGES	361.42
925900	OTHER INJURIES AND DAMAGES - INDIRECT	501,024.66
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	3,455.16
926001	TUITION REFUND PLAN	20,056.80
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	47,772.78
926003	MEDICAL INSURANCE EXPENSE - BURDENS	1,297,481.77
926004	DENTAL INSURANCE EXPENSE - BURDENS	68,509.31
926005	LONG TERM DISABILITY EXPENSE - BURDENS	51,495.12
926019	OTHER BENEFITS EXPENSE - BURDENS	183,037.85
926100	EMPLOYEE BENEFITS - NON-BURDEN	11,636.70
926101	PENSION SERVICE COST - BURDENS	1,085,770.29
926102	401K EXPENSE - BURDENS	411,631.82
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	6,728.60
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	239,024.49
926110	EMPLOYEE WELFARE	5,288.48
926112	PENSION EXP- VA	87,236.00
926113	PENSION EXP- FERC AND TENN.	93,778.00
926116	RETIREMENT INCOME EXPENSE - BURDENS	114,122.00
926117	PENSION NON SERVICE COST - BURDENS	50,307.07
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	86,624.96
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	85,337.62
926901	TUITION REFUND PLAN - INDIRECT	29,388.51
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	44,685.95
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	1,050,581.61
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	56,049.33
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	48,141.20
926911	PENSION SERVICE COST - BURDENS INDIRECT	886,502.63
926912	401K EXPENSE - BURDENS INDIRECT	385,052.03
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	25,567.66
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	154,481.42
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	390,887.25
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	(70,253.84)
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	72,633.90
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	133,827.56
927002	OTH ITEMS W/O CH-DR	733.72
928002	REG UPKEEP ASSESSMTS	75,736.34
928003	AMORTIZATION OF RATE CASE EXPENSES	106,276.86
929002	ELEC USED-ELEC DEPT	(733.72)
930101	GEN PUBLIC INFO EXP	1,575.82
930201	MISC CORPORATE EXP	2,546.76
930202	ASSOCIATION DUES	(1,010.00)
930207	OTHER MISC GEN EXP	592.62
930271	MISC CORPORATE EXP - INDIRECT	3,721.13
930272	ASSOCIATION DUES - INDIRECT	346,103.40
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	640,882.52
930277	OTHER MISC GEN EXP - INDIRECT	(640.93)
931100	RENTS-OTHER	28,198.44
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	117,946.57
931904	RENTS - CORPORATE HQ (INDIRECT)	212,017.73
935101	MTCE-GEN PLANT	31,721.39
935191	MTCE-GEN PLANT - INDIRECT	7,644.43
935403	MNTC BONDABLE PROPERTY	955.88
935488	MTCE-OTH GEN EQ - INDIRECT	170,119.12

**KENTUCKY UTILITIES COMPANY**

**CASE NO. 2016-00370**

**March 28, 2017 Supplemental Response to Attorney General's  
Initial Data Requests for Information  
Dated January 11, 2017**

**Question No. 125**

**Responding Witness: Christopher M. Garrett / Valerie L. Scott**

Q-125. Customer Advances.

- a. What is the ratemaking treatment for customer advances proposed by the Company in its filing? Where is such proposal found in the filing?
- b. Provide the monthly level of customer advances for the period December 2014 through December 2016 and also provide monthly updates when available.
- c. Provide the monthly interest expense paid by the Company on customer advances for the same period.

A-125. **Original Response:**

- a. Customer advances are a reduction to rate base as shown on Schedule B-1, Tab 55 of the Filing Requirements.
- b. Customer advances as of December 31, 2014 were \$2,189,028. See attached for the monthly level of customer advances for 2015 and 2016.
- c. The Company does not pay interest on customer advances.

**February 27, 2017 Supplemental Response for Question No. 125(b):**

The customer advances as of January 31, 2017 were \$1,481,108.12.

**March 28, 2017 Supplemental Response for Question No. 125(b):**

The customer advances as of February 28, 2017 were \$1,467,581.14.