

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF KENTUCKY UTILITIES)	
COMPANY FOR AN ADJUSTMENT OF ITS)	CASE NO.
ELECTRIC RATES AND FOR CERTIFICATES)	2016-00370
OF PUBLIC CONVENIENCE AND NECESSITY)	

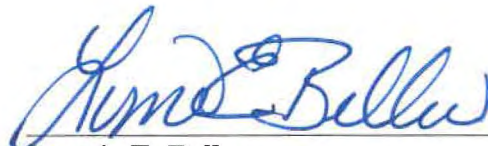
RESPONSE OF
KENTUCKY UTILITIES COMPANY
TO
THE ATTORNEY GENERAL'S INITIAL DATA REQUESTS FOR
INFORMATION
DATED JANUARY 11, 2017

FILED: JANUARY 25, 2017

VERIFICATION

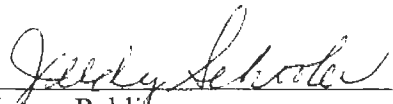
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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



Lonnie E. Bellar

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 25th day of January 2017.



Notary Public (SEAL)

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, **Kent W. Blake**, being duly sworn, deposes and says that he is Chief Financial Officer for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

Kent W Blake
Kent W. Blake

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 25th day of January 2017.

Jammyf. Elyz (SEAL)
Notary Public

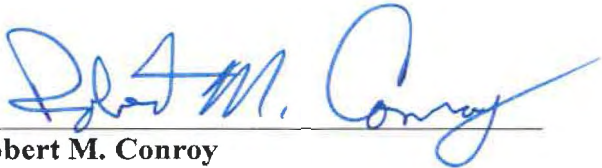
My Commission Expires:

November 9, 2018

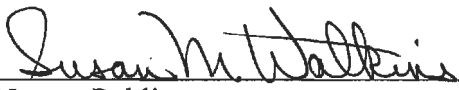
VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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


Robert M. Conroy

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 23rd day of January 2017.

 (SEAL)
Notary Public

My Commission Expires:

SUSAN M. WATKINS
Notary Public, State at Large, KY
My Commission Expires Mar. 19, 2017
Notary ID # 485723

VERIFICATION

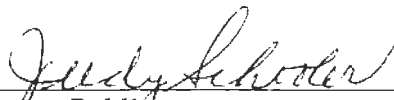
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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 15th day of January 2017.



Notary Public (SEAL)

My Commission Expires:

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

VERIFICATION

STATE OF TEXAS)
) SS:
COUNTY OF TRAVIS)

The undersigned, **Adrien M. McKenzie**, being duly sworn, deposes and says he is President of FINCAP, Inc., 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.

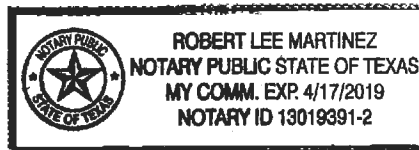

Adrien M. McKenzie

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 13th day of January 2017.

 (SEAL)
Notary Public

My Commission Expires:

April 17, 2019



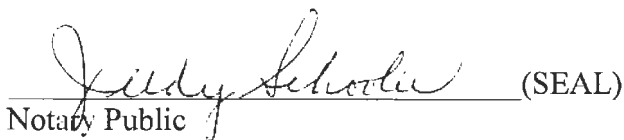
VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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


Gregory J. Meiman

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 25th day of January 2017.



Notary Public (SEAL)

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

VERIFICATION

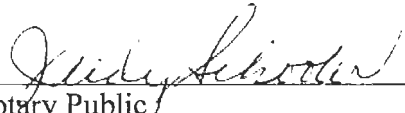
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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 25th day of January 2017.



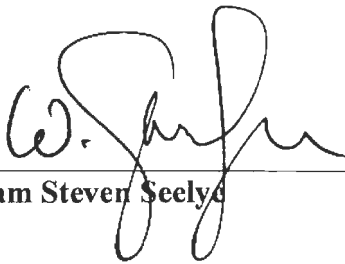
Notary Public (SEAL)

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

VERIFICATION

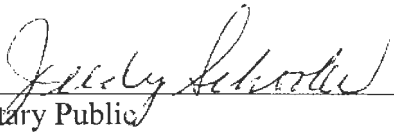
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **William Steven Seelye**, being duly sworn, deposes and states that he is a Principal of The Prime Group, LLC, 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.



William Steven Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 20th day of January 2017.

 (SEAL)

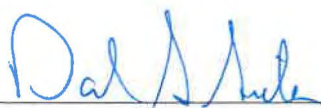
Notary Public

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

VERIFICATION

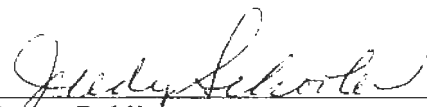
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

The undersigned, **David S. Sinclair**, being duly sworn, deposes and says that he is Vice President, Energy Supply and Analysis for Kentucky Utilities Company and Louisville Gas and Electric Company and an employee of LG&E and KU Services Company, and that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.



David S. Sinclair

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 25th day of January 2017.



Notary Public (SEAL)

My Commission Expires:

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

VERIFICATION

COMMONWEALTH OF PENNSYLVANIA)
) SS:
COUNTY OF CUMBERLAND)

The undersigned, **John J. Spanos**, being duly sworn, deposes and says he is Senior Vice President, for Gannett Fleming Valuation and Rate Consultants, LLC, 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.

John J. Spanos

John J. Spanos

Subscribed and sworn to before me, a Notary Public in and before said County and Commonwealth, this 19th day of January 2017.

Cheryl Ann Rutter (SEAL)

Notary Public

My Commission Expires:

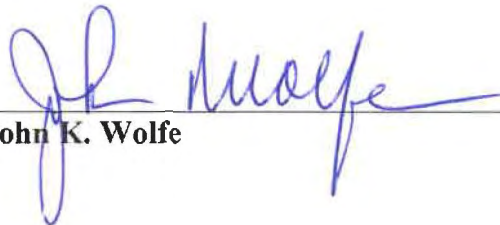
February 20, 2019

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Cheryl Ann Rutter, Notary Public
East Pennsboro Twp., Cumberland County
My Commission Expires Feb. 20, 2019
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

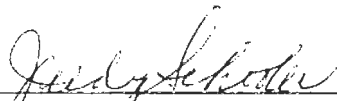
VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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


John K. Wolfe

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 20th day of January 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

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

Question No. 1

Responding Witness: Robert M. Conroy

- Q-1. Provide any and all workpapers KU used to produce the schedules in the Company's filing, testimony exhibits, and Filing Requirements. To the extent they are in Excel (or similar spreadsheet program), provide such workpapers electronically, with formulas and calculations intact.
- A-1. See the response to PSC 1-53 and PSC 1-54.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 2

Responding Witness: Robert M. Conroy

- Q-2. Provide the Excel files, with formulas and calculations intact that were used to produce the Company's filing, testimony, exhibits, studies, and workpapers.
- A-2. See the response to PSC 1-53 and PSC 1-54.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 3

Responding Witness: Robert M. Conroy

- Q-3. For each KU witness that filed testimony, provide a complete set of workpapers supporting the witness's testimony and exhibits.
- A-3. See the response to PSC 1-53 and PSC 1-54.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 4

Responding Witness: Counsel

- Q-4. For each KU witness that filed testimony, identify all documents relied upon by the witness.
- A-4. See the Company's objection filed on January 20, 2017.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 5

Responding Witness: Counsel

- Q-5. To the extent not already provided in response to discovery or other filings made in the current KU rate case, or in the witness' workpapers being provided in response to data requests, provide a copy of the documents relied upon by each KU witness.
- A-5. See the Company's objection filed on January 20, 2017.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 6

Responding Witness: Counsel

- Q-6. For each KU witness filing testimony, provide the testimony electronically in native format (e.g., Word) and provide all exhibits and supporting calculations electronically in native format (e.g., Excel).

- A-6. See the Company's objection filed on January 20, 2017.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 7

Responding Witness: Robert M. Conroy / William S. Seelye

- Q-7. Reference KU's Application generally. Provide the rationale and justification for applying a large bulk of the rate increase upon the customer charge instead of upon the usage charge.
- a. Does the Company admit that by placing a large percentage of the rate increase upon the customer charge it will deprive its customers of the monetary incentive for conserving energy through less usage?
 - b. Identify what incentives residential customers will have to conserve energy if the Company's requested rate design is approved.
 - c. Does the Company acknowledge that many, if not most of its residential members would prefer to retain the ability to control the amount of the bill they owe, and that many are likely to view the company's proposal to place a large majority of the proposed increase on the monthly customer charge as an attempt to eliminate their ability to control the amount of their bill? Cite all studies the Company has conducted of its own ratepayer base to support the Company's decision to seek the proposed rate design in the instant case.
- A-7. The rationale and justification for the proposed residential rate design is fully discussed in the testimonies of Mr. Conroy and Mr. Seelye. The Company is proposing charges that reflect the cost of providing service to customers based on the results of cost of service study methodologies for classifying fixed costs as customer related that have been approved by the Public Service Commission in previous rate case orders.
- a. No. KU's residential customers' incentives to conserve energy will not be materially different under KU's proposed rates than they are today. KU's proposed residential energy charge per kWh, \$0.08523, is only slightly lower than its current residential energy charge per kWh, \$0.08870. It seems unlikely that a customer willing to implement an energy-saving measure under today's rate would refrain from doing so under the proposed rate. For example, if a customer using 1,000 kWh per month found a way to reduce consumption by 10% (100 kWh per month), the customer's monthly savings under the current

rate would be \$8.87 and under the proposed rate would be \$8.52, only a \$0.35 difference. Perhaps there are customers for whom a less than \$5 per year difference in savings would change their energy-efficiency investment decisions under such circumstances, but it seems improbable.

But more importantly, KU's proposed rate design for residential service (Rate RS) provides more accurate incentives for energy conservation by more closely aligning the per-kWh energy charge with the actual cost to produce an incremental kWh. The proposed per-kWh energy charge will still not completely accurately reflect incremental energy cost—there will still be a portion of customer-specific fixed costs and demand-related fixed costs embedded in the energy charge—but the proposed charge will nonetheless more accurately reflect underlying incremental energy costs than does the current energy charge. This has the advantage of giving customers more accurate pricing signals upon which to base energy-efficiency investments, and will have the advantage of reducing customers' bill volatility, an issue of particular importance during times of extreme weather, such as the recent severe cold that has affected KU's and LG&E's service territories.

Finally, the Commission has stated, “[T]he Commission is very much interested in cost-of-service-based rates and demand-side management programs that incentivize both the utility and customers to practice energy efficiency in a cost-effective manner.”¹ The Commission has also stated that cost-based ratemaking is “the foundation of the Commission's rate-making philosophy.”² KU's proposed residential electric rates operating in tandem with KU's robust and recently Commission-approved portfolio of DSM-EE programs are precisely in line with the Commission's stated desire: The proposed cost-based rate designs will provide accurate incentives to customers to make cost-effective energy-efficiency choices, choices that include a broad array of DSM-EE measures that KU provides.

- b. See the response to part a. Under the Company's proposed Residential Service Rate RS, approximately 77 percent of the average bill for a residential customer will be billed on a volumetric basis. The proposed energy charge for Rate RS is 8.523 cents per kWh. A residential customer will avoid 8.523 cents for every kilo-watt hour that the customer reduces. If a customer can reduce its energy consumption by 100 kWh per month then the customer can save over \$102 annually. Therefore, under the Company's proposed rate design, customers will still have a strong reason to conserve energy.

¹ *In the Matter of: General Adjustment of Electric Rates of East Kentucky Power Cooperative, Inc.*, Case No. 2008-00409, Order at 6 (Mar. 31, 2009).

² *In the Matter of: Big Rivers Electric Corporation's Notice of Changes in Its Rates for Electricity Sold to Member Cooperatives*, Case No. 9163, Order at 26-27 (May 6, 1985) (“The appeal of this rate structure is that rates are still based on cost, which is the foundation of the Commission's rate-making philosophy.”).

- c. The Company objects to the characterization that the proposed rate design is “an attempt to eliminate [customers’] ability to control the amount of their bill[s].” The purpose of the proposed rate design is to reflect the cost of providing service to customers as accurately as possible based on the results of cost of service study using methodologies that have been approved by the Commission. The methodology for classifying distribution costs as customer-related has been approved by the Commission in prior rate case proceedings. The Company did not conduct a customer survey about the ratemaking principles that customers believe the Company should adopt.

The Company also disagrees with the notion that residential customers have no control over their bills under the proposed rates. As explained in the response to sub-part b of this question, under the proposed rate 77 percent of the average bill for a residential customer will be billed on a volumetric basis. An appropriate rate design allows the customer to avoid costs that KU avoids when the customer conserves energy. Rate designs that allow customers to avoid fixed distribution and generation costs, but which cannot be avoided by the Company, result in unfairly shifting fixed costs to other customers thus creating rates that are inequitable and unreasonable.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 8

Responding Witness: Robert M. Conroy

- Q-8. Provide copies of all studies that the Company has conducted addressing the impact that the proposed rate design will have on the elderly, low income, fixed income, and home bound segments of its ratepayer base. Provide detailed information for each specified group.

- A-8. The Company has not conducted any such studies. See Tab 67 of the Filing Requirements for analysis related to the impact the proposed rate design will have on various consumption levels for each of the Company's rate schedules.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 9

Responding Witness: Lonnie E. Bellar

- Q-9. State whether the Company's proposed conversion from a just-in-time approach to a five-year cycled approach to transmission vegetation management will:
- a. reduce O&M expense, and if so, by what amount;
 - b. reduce both recurring annual transmission and distribution plant investment and removal costs due to longer line and equipment life; and
 - c. increase revenues due to increased usage, which otherwise would have been foregone during outages; and
 - d. increase the useful life of assets, and therefore lengthen the assets depreciation rates.
- A-9.
- a. Conversion to a cycle based approach and implementation of a hazard tree identification and removal program is expected to provide efficiencies and improved crew productivity while reducing the incidence of tree related outages. Total expenses related to transmission vegetation management after the five-year cycle is implemented may not be expense neutral.
 - b. To the extent tree related outages and associated damage to transmission and distribution plant is avoided there is expected to be less investment and removal costs than would otherwise be incurred.
 - c. To the extent tree related outages are avoided, there may be some increased energy usage and associated revenues.
 - d. It is not certain if reduction in tree related outages will or will not increase the useful life of assets and therefore lengthen the assets depreciation rates.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 10

Responding Witness: Lonnie E. Bellar / John K. Wolfe

- Q-10. For each \$1 million spent in the proposed distribution and transmission vegetation management, state the percentage improvement the Company expects to produce in the CAIDI, SAIFI, SAIDI indices.
- A-10. Growth patterns of trees and other vegetation in easements, disease and demise of trees within and outside of easements, tree killing insects such as the emerald ash borer, and other issues result in the need to constantly maintain sufficient clearance of vegetation from lines and equipment to maintain service reliability at existing levels. The relationship between reliability indices and spend on vegetation management is complex. The Company does not have an expected percentage of improvement in reliability indices for each \$1 million spent on vegetation management.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 11

Responding Witness: John K. Wolfe

Q-11. Identify the Company's ten (10) worst-performing circuits.

A-11. KU's worst performing distribution circuits, based on the five-year average at the end of 2015 were:

1. 0312
2. 4476
3. 0304
4. 0311
5. 0319
6. 0390
7. 0868
8. 1673
9. 4407
10. 0451

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 12

Responding Witness: Lonnie E. Bellar / John K. Wolfe

- Q-12. How does the Company's proposed distribution and transmission maintenance spending give priority to its ten (10) worst-performing circuits, or would all circuits receive the same priority? Explain fully.
- A-12. All circuits receive the same priority for maintenance. Reliability capital programs provide focus to worst performing circuits

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 13

Responding Witness: Valerie L. Scott

Q-13. Provide the Company's line loss figures for each of the past ten (10) years.

A-13. See attached.

Kentucky Utilities Company					
Case No. 2016-00370					
Summary of Line Loss Figures					
Line No.	Year	kWh Sources	kWh Uses	kWh Losses	Loss %
1.	2007	24,512,587,489	23,206,650,283	1,305,937,206	5.3%
2.	2008	25,403,375,565	24,160,064,046	1,243,311,519	4.9%
3.	2009	22,129,652,121	20,950,016,517	1,179,635,604	5.3%
4.	2010	23,936,294,678	22,521,576,121	1,414,718,557	5.9%
5.	2011	24,344,794,844	23,419,077,909	925,716,935	3.8%
6.	2012	23,227,027,000	22,080,345,525	1,146,681,475	4.9%
7.	2013	23,822,310,900	22,558,202,151	1,264,108,749	5.3%
8.	2014	24,176,216,000	22,832,863,472	1,343,352,528	5.6%
9.	2015	24,275,066,000	22,983,722,442	1,291,343,558	5.3%
10.	2016	23,574,897,000	22,328,012,284	1,246,884,716	5.3%

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 14

Responding Witness: Valerie L. Scott

Q-14. Provide the annual actual late payment revenues for each year 2015 through 2016, and through the end of test year.

A-14.

	<u>Late Payment Revenues*</u>
2015	\$ 3,855,960
2016	\$ 3,776,086
Test Year	\$ 3,857,505

*Balances include revenues received from Kentucky retail customers only

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**Response to Attorney General’s Initial Data Requests for Information
Dated January 11, 2017**

Question No. 15

Responding Witness: John P. Malloy

Q-15. Reference the Application generally. How many customer complaints has the Company received in the past five (5) years? Provide the specific number of customer complaints for each year through 2016.

- a. How many customer complaints has the Company received specifically upon electricity outages?
- b. How many customer complaints has the Company received specifically upon the processes to report an electricity outage?

A-15. Customer concerns or complaints that are resolved on the initial customer contact are not escalated. Therefore, the Company does not track general complaints or concerns from customers that occur in normal operations unless they are escalated to our formal Customer Commitment Department. The table below reflects the formal and informal customer complaints received by Customer Commitment.

KU	2012	2013	2014	2015	2016
Total Formal and Informal Complaints Received by Customer Commitment	258	209	315	195	150
Part a) Total Formal and Informal Complaints Received by Customer Commitment Relating to Electricity Outages	4	5	13	12	5
Part b) Total Formal and Informal Complaints Received by Customer Commitments Relating to Process to Report an Electricity Outage	1	1	1	0	0

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 16

Responding Witness: John P. Malloy

Q-16. Reference the Application generally. What process(es) does the Company have in place to address customer complaints? Explain in full detail.

A-16. The process to address customer complaints is below.

Customer Complaint Handling Process

The Company has a Customer Commitment department that is designated to resolve regulatory, executive and customer escalated complaints.

The Customer Commitment department receives complaints or inquiries from the Kentucky Public Service Commission ("KPSC"); Better Business Bureau ("BBB"); Office of Attorney General ("OAG"); Company Executives; Manager referrals and customer letters to department.

Process for Resolving a Customer Complaint or Dispute

Upon receipt of a complaint/inquiry, the customer relations specialist completes the following process:

- 1) Contacts customer verifying receipt of complaint/inquiry
- 2) Reviews the complaint/inquiry to determine the responsible department
- 3) Enters basic customer information into the company's Complaint Tracking System. Upon entry of a customer's account number in the Complaint Tracking System, the following processes occur:
 - i. A "Contact Customer Commitment@502-627-2202" special alert is added to the customer account in CCS
 - ii. If the inquiry is related to disputed billings, a disputed monies alert is added to the account to ensure service continues for the customer until the dispute is resolved.
 - iii. Data such as customer name, phone number, etc. is automatically populated in the Complaint Tracking System from CCS
 - iv. Documents pertaining to the issues are scanned and saved
- 4) Forwards the complaint/inquiry to the proper manager or department for investigation
- 5) Monitors the status of outstanding complaints/inquiries
- 6) Periodically updates the Complaint Tracking System to include names of internal and/or external contacts regarding the complaint/inquiry

- 7) After sufficient research is completed, contacts or has appropriate party contact customer to gain a resolution
- 8) Notifies the regulatory agency, executive, etc. with the complaint/inquiry resolution.
- 9) Closes the complaint/inquiry in the Complaint Tracking System.
 - i. The alerts are removed from the customer's account in CCS

When the complaint/inquiry is closed in the Complaint Tracking System, the Customer Relations Specialist sends a follow-up letter, when applicable.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 17

Responding Witness: John P. Malloy

- Q-17. Reference the Application generally. What process(es) does the Company have in place for a customer to alert the Company that there is an electricity power outage?
- A-17. The Company has many processes for the customer to alert the Company of an electric power outages. These include the capability for customers to report outages through reactive (customer initiated) SMS texting, by phone call via Interactive Voice Response or a live agent, and through the web via My Account.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 18

Responding Witness: Christopher M. Garrett

- Q-18. Reference the Company's lead-lag study. Provide the electronic Excel files, with formulas and calculations intact, which were used to produce the lead-lag study that was used for the current rate case.
- A-18. The Company did not perform a lead-lag study but instead used the 45 day or 1/8th formula method to determine its cash working capital allowance. The Kentucky Public Service Commission has consistently found that the use of the 1/8th formula is appropriate and reasonable and is an acceptable alternative to a lead-lag study. *See Application of Water Service Corporation of Kentucky for An Adjustment of Rates*, Case No. 2008-00563 (Ky. PSC Nov. 9, 2009) at 8 (finding that the 45 day approach "is reasonable and should be permitted"); *The Application of Kentucky Power Company D/B/A American Electric Power For Approval of An Amended Compliance Plan for Purposes of Recovering the Costs of New and Additional Pollution Control Facilities and to Amend Its Environmental Cost Recovery Surcharge Tariff*, Case No. 2002-00169 at 28 (Ky. PSC Mar. 31, 2003) ("the Commission has found the use of the 1/8 formula approach to be reasonable in previous base rate cases and environmental surcharge proceedings"); *An Adjustment of General Rates of Delta Natural Gas Company, Inc.*, Case No. 97-066 (Ky. PSC Dec. 8, 1997) at 4 ("in the absence of any lead-lag study, the 1/8th formula method should be used to determine the level of cash working capital"); *The Application of The Union Light, Heat, and Power Company for An Adjustment of Rates*, Case No. 92-346 (Ky. PSC July 23, 1993) at 5-6 (finding that the 1/8 formula methodology "has been used in its past rate cases and continues to produce a just and reasonable result."); *Application of The Union Light, Heat and Power Company to Adjust Electric Rates*, Case No. 91-370 (Ky. PSC May 5, 1992) at 6 ("The Commission has traditionally used the 1/8 formula approach in electric utility rate cases and find[s] no basis to now depart from that practice."); *Adjustment of Rates of the Salem Telephone Company, Inc.*, Case No. 91-217 (Ky. PSC Feb. 28, 1992) at 3 ("In lieu of a lead-lag study, this and many other commissions have used the 1/8 formula method. This method is based on 45 days of operating and maintenance expenses and is a widely accepted surrogate for a lead-lag study.")

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 19

Responding Witness: Counsel

- Q-19. Data requests of others: With regard to all data requests served on the Company concerning the testimony of KU witnesses and other issues being addressed in this proceeding and to the extent that any of the responses to these data requests involve calculations using a program such as Microsoft Excel or Access, provide a complete copy of the electronic files, with formulas, calculations, macros, and cell references intact.
- A-19. See the Company's objection filed on January 20, 2017.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**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. See attached.

Mapping of KU Company Accounts to FERC Uniform System of Accounts

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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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-INVENCO 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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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
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165025	PREPAID SALES & OTHER TAXES	165
165026	PREPAID ADP FUNDING	165
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165102	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	165
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165203	PREPAID RIGHTS OF WAY-LT	165
165204	PREPAID INSURANCE - LONG TERM	165
165900	PREPAID OTHER - INDIRECT	165
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171003	CLOSED 02/15 - DIVIDENDS RECEIVABLE-EXTERNAL	171
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	172
173001	ACCRUED UTIL REVENUE	173
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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181100	UAMORTIZED DEBT EXPENSE	181
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182306	FUEL ADJUSTMENT CLAUSE	182.3
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182311	FERC JURISDICTIONAL PENSION EXPENSE	182.3
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182317	OTHER REGULATORY ASSETS ARO - GENERATION	182.3
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182321	MISO EXIT FEE	182.3
182322	RATE CASE EXPENSES - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	182.3
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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

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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
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182349	KCCS FUNDING - PRE-PPL MERGER CURRENT PORTION	182.3
182352	REG ASSET - LT INTEREST RATE SWAP	182.3
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182356	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)	182.3
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182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	182.3
182361	2011 SUMMER STORM - ELECTRIC	182.3
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182366	REG ASSET - MUNI GEN TRUE UP	182.3
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182370	REGULATORY ASSET - OST	182.3
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	182.3
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182374	REG. ASSET - OPEN ARO PONDS - VA	182.3
182375	REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI	182.3
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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
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184011	HOLIDAY PAY	184
184021	SICK PAY	184
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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
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184304	VEHICLE REPR-TRANSP	184
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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
184315	DEPRECIATION-TRANSP	184
184319	FUEL ADMINISTRATION VEHICLES	184
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	184
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184503	OPERATIONS - SIMPSONVILLE	184
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184507	OPERATIONS - KU GENERAL OFFICE	184
184508	MAINTENANCE - KU GENERAL OFFICE	184
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184521	OPERATIONS - MORGANFIELD	184
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184605	ENGINEERING OVERHEADS - TRANSMISSION	184
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186035	KEY MAN LIFE INSURANCE	186
186049	PRELIMINARY CELL SITE COSTS	186
186074	CANE RUN 7 LTFC ASSET	186
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186548	OTHER INTANGIBLE ASSETS - SHORT TERM	186
186549	OTHER INTANGIBLE ASSETS	186
186553	OTH INTANG ASSETS - OVEC PPA ENERGY CONTRACT	186
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
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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
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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

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219111	ACCUM OCI OF SUBS - TAX	219
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219114	AOCI TAX - FAS 158 POST-ACQUISITION	219
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
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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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232028	AP FUEL - NATURAL GAS	232
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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
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
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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
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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
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237186	CLOSED 03/15 - ACCR INT-PCB MERC2002A \$7.4M 2/32	237
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237188	CLOSED 03/15 - ACCR INT-PCB CC2002C \$96M 10/32	237
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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
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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
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241046	CONSUMER UTILITY TAX-VA	241
241047	CLOSED 03/15 - SALES TAX-NORTON, VA	241

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242005	UNEARNED REVENUE - CURRENT	242
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242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	242
242017	HOME ENERGY ASSISTANCE	242
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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
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
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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

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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
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
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
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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
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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
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
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
409102	KY ST INCOME TAXES	409.1

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

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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
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

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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
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

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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
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	LGIndustr SALES-EL-OTHER - KWH - (STAT ONLY)	442
442031	LGIndustr SALES-EL-OTHER - CUS - (STAT ONLY)	442
442034	LGIndustr 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

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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
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

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KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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
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

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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
449105	RATE REFUNDS-RETAIL	449
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	450
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	450
451001	RECONNECT CHRG-ELEC	451
451002	TEMPORARY SERV-ELEC	451
451004	OTH SERVICE REV-ELEC	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
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	GYP SUM 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

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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
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

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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
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

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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
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

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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
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
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE POWER	555
555015	NL POWER PURCHASES - ENERGY	555

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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	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
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

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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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

Mapping of KU Company Accounts to FERC Uniform System of Accounts

KU Company Account Number	Company Account Description	FERC Uniform System of Accounts
929006	KWH SOURCES - ODP - (STAT ONLY)	929
929007	ODP FREE LIGHTING	929
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

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

Question No. 21

Responding Witness: Valerie L. Scott

- Q-21. Provide a complete copy of KU's detailed general ledger for 2015 and 2016. In addition, provide new monthly data as it becomes available through the course of this proceeding.

- A-21. See the response to Question No. 22 for KU trial balances for 2015 and 2016. The detailed general ledger is not readily available in an accessible format given its voluminous nature, but can be available for review on-site if needed.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**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. See attached.

Account Number	Account Description		Year End Balance
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	\$	55,918.83
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT		81,611,426.77
101104	PLANT IN SERVICE - ELECTRIC LAND		23,531,283.79
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES		448,882,341.15
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT		4,557,781,044.83
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT		330,882,665.04
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT		37,447,529.00
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT		1,612,343,528.36
101110	PLANT IN SERVICE - LEASED PROPERTY		528,658.33
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT		58,613,465.98
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT		47,922,665.60
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS		32,653,645.39
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING		337,570.87
105001	PLT HELD FOR FUT USE		633,628.69
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT		10,687,955.30
106104	COMPL CONST NOT CL - ELECTRIC LAND		10,406,297.27
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES		65,520,242.62
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT		1,453,230,363.71
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT		370,158.33
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT		30,373,953.68
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT		7,347,942.73
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT		3,819,647.41
107001	CONSTR WORK IN PROG		267,026,967.55
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS		(19,525,839.91)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES		(195,923,661.04)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT		(1,615,469,577.76)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT		(54,747,602.98)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT		(9,810,044.92)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT		(473,013,378.89)
108110	ACCUM. DEPR. - LEASED PROPERTY		(440,380.07)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT		(28,539,324.56)
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.		(16,767,215.10)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.		(3,356,707.17)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS		(0.53)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES		(15,321,298.30)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT		(289,779,421.24)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT		305,619.44
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION		(217,786,621.40)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY		(417.11)
108121	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.		22,990.86
108122	ACCUM. DEPR. - COR - LEASED PROPERTY		(5,463.92)
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING		(23,387.86)
108414	ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS		(5,187.52)
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES		37,992.26
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT		56,827,041.58
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT		62,440.20
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION		51,080,572.95
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY		108,119.18
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.		10,703.95
108799	RWIP-ARO LEGAL		1,914,078.77
108901	RETIREMENT - RWIP		24,721,505.30
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS		(52,578.23)
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES		(44,374,945.09)
121001	NONUTIL PROP IN SERV		971,313.10
123123	INVESTMENT IN OVEC		250,000.00
131069	CASH CLEARING - CCS		(827.68)
131090	CASH-BOA A/P - CLEARING		(27,582,810.15)
131092	CASH-BOA FUNDING		27,582,810.15
131204	BANK OF AMERICA - REGULUS - KU		1,274,016.12
131227	US BANK - MASTER ROLL UP ACCOUNT		5,867,799.11
135001	WORKING FUNDS		61,030.00
136027	CLOSED 11/16 - TEMP INV-WESTERN ASSET INST CASH RES #193 (CARXX)		4,253,005.98
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY		364,550.00
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY		(364,550.00)
142001	CUST A/R-ACTIVE		112,662,326.11
142002	A/R - UNPOSTEC CASH		(318.34)
142003	WHOLESALE SALES A/R		392,868.03
142004	TRANSMISSION RECEIVABLE		1,494,077.99
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY		4,199,947.26
143003	ACCTS REC - IMEA		2,253,816.55
143004	ACCTS REC - IMPA		2,396,681.45
143012	ACCTS REC - MISCELLANEOUS		2,333,177.70

Account Number	Account Description	Year End Balance
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	219,143.32
143024	A/R MUTUAL AID	30,652.66
143028	INCOME TAX RECEIVABLE - STATE	508,001.67
143053	LIQUIDATED DAMAGES RECEIVABLE	149,040.00
144004	UNCOLL ACCT-CR-OTHER	(1,719,515.69)
144006	UNCOLL ACCT-A/R MISC	(71,815.60)
144011	UNCOLL MISC A/R PROVISION	(6,658.39)
144015	UNCOLL A/R - LIQUIDATED DAMAGES	(34,020.00)
146100	INTERCOMPANY	847,986.14
151010	FUEL STK-LEASED CARS	418,632.71
151020	COAL PURCHASES - TONS - \$	82,140,969.21
151023	IN-TRANSIT COAL - TONS - \$	11,372,169.74
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPACT) - COAL PURCHASES - TONS - \$	(5,399,427.13)
151030	FUEL OIL - GAL - \$	7,625,910.35
151060	RAILCARS-OPER/MTCE	36,534.89
151061	GAS PIPELINE OPER/MTCE - MCF - \$	47,406.54
151080	COAL BARGE SHUTTLLING	808,854.37
154001	MATERIALS/SUPPLIES	39,720,011.64
154003	LIMESTONE	1,348,129.04
154006	OTHER REAGENTS	(0.02)
154023	LIMESTONE IN-TRANSIT	115,081.39
158121	SO2 ALLOWANCE INVENTORY	140,355.60
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	2,002,431.09
163011	STORES EXPENSE - GENERATION	7,369,198.60
165001	PREPAID INSURANCE	2,279,473.28
165002	PREPAID TAXES	1,488,867.33
165018	PREPAID RISK MGMT AND WC	75,500.00
165026	PREPAID ADP FUNDING	32,130.00
165100	PREPAID OTHER	1,875,256.32
165204	PREPAID INSURANCE - LONG TERM	1,181,888.50
165900	PREPAID OTHER - INDIRECT	580,196.53
171001	INTEREST RECEIVABLE	41,429.89
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	763,970.70
173001	ACCRUED UTIL REVENUE	79,869,694.40
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	63,100.18
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	150,926.23
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,219,787.98
181300	UNAMORTIZED DEBT EXPENSE BONDS	18,704,881.21
182307	ENVIRONMENTAL COST RECOVERY	11,056,000.00
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	4,544,466.00
182315	REGULATORY ASSET - FAS 158 PENSION	120,706,013.49
182317	OTHER REGULATORY ASSETS ARO - GENERATION	85,260,215.62
182318	OTHER REG ASSETS ARO - TRANSMISSION	152,235.98
182320	WINTER STORM - ELECTRIC	20,509,838.96
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	281,727.81
182328	FASB 109 ADJ-FED	36,152,957.67
182329	FASB 109 GR-UP-FED	23,017,185.77
182330	FASB 109 ADJ-STATE	6,593,244.42
182331	FASB 109 GR-UP-STATE	4,197,663.06
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	59,756.53
182334	WIND STORM REGULATORY ASSET	786,726.66
182335	RATE CASE EXPENSES - ELECTRIC	1,593,737.83
182339	MOUNTAIN STORM - ELECTRIC	1,006,945.12
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	5,723,675.76
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	6,940,999.92
182367	REG ASSET - MUNI MISO EXIT FEE	722,267.42
182369	GREEN RIVER REGULATORY ASSET	6,457,621.93
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	43,065,873.53
183301	PRELIM SURV/INV-ELEC	3,181,115.56
183302	PRELIMINARY SURV/INV ELEC - LT	3,580,587.17
184011	HOLIDAY PAY	(0.01)
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	0.01
184104	DENTAL INSURANCE - BURDEN CLEARING	0.01
184301	GASOLINE-TRANSP	11,431,522.53
184304	VEHICLE REPR-TRANSP	25,697,773.00
184307	ADMIN/OTH EXP-TRANSP	2,337,191.48
184308	VALUE-ADD SVCSTR	1,955,105.06
184309	DIESEL FUEL-TRANSP	12,417,991.52
184312	RENT/STORAGE-TRANSP	63,098,528.43
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	348,605.60
184314	LICENSE/TAX-TRANSP	1,638,612.73

Account Number	Account Description	Year End Balance
184315	DEPRECIATION-TRANSP	1,769,393.18
184319	FUEL ADMINISTRATION VEHICLES	(37,787.70)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(120,656,935.83)
186001	MISC DEFERRED DEBITS	127,554.40
186004	FINANCING EXPENSE	28,763.53
186035	KEY MAN LIFE INSURANCE	34,129,941.11
186049	PRELIMINARY CELL SITE COSTS	36,510.06
186074	CANE RUN 7 LTPC ASSET	6,607,089.12
186576	CARROLLTON SALE/LEASEBACK	33,455.55
188901	RESRCH/DEV/DEMO EXP - INDIRECT	46,994.92
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	8,907,227.76
190007	FASB 109 ADJ-FED	30,603,229.72
190008	FASB 109 GRS-UP-FED	23,149,983.04
190009	FASB 109 ADJ-STATE	5,581,136.12
190010	FASB 109 GRS-UP-ST	4,221,881.44
190415	DTA FEDERAL - NON-CURRENT	262,402,747.98
190615	DTA STATE - NON-CURRENT	33,999,743.29
190616	DTA ON FIN 48 - UTP - STATE	(1,920,066.00)
201002	COMMON STOCK-W/O PAR	(308,139,977.56)
211001	CONTRIBUTED CAPITAL - MISC.	(563,858,083.00)
214010	CAP STOCK EXP-COMMON	321,288.87
216001	UNAPP RETAINED EARN	(1,728,986,178.85)
219010	ACCUM OCI - EQUITY INVEST EEI	2,663,200.20
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	(1,035,984.88)
221100	LONG TERM DEBT	(2,350,779,405.00)
226100	DEBT DISCOUNT BONDS	9,648,803.01
228201	WORKERS COMPENSATION	(1,965,276.62)
228202	WORKERS COMPENSATION - SHORT-TERM	(377,762.99)
228301	FASB106-POST RET BEN	(45,675,836.52)
228304	PENSION PAYABLE	(46,318,894.88)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(5,997,512.00)
228307	FASB 106 - MEDICARE SUBSIDY	3,976,627.48
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	313,327.00
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(335,705,987.28)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(521,985.50)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(1,085,891.70)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	(24,829,560.00)
231005	COMMERCIAL PAPER PAYABLE	(48,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	2,880.00
232001	ACCTS PAYABLE-REG	(37,277,486.13)
232002	SALS/WAGES ACCRUED	(1,499,065.46)
232009	PURCHASING ACCRUAL	(686,673.68)
232010	WHOLESALE PURCHASES A/P	(695,736.28)
232011	TRANSMISSION PAYABLE	(910,376.95)
232015	AP FUEL	(25,472,873.98)
232024	CREDIT CASH BALANCE	(10,577,669.81)
232027	CREDIT CARD PAYMENTS	(40,665.26)
232028	AP FUEL - NATURAL GAS	(49,578.90)
232030	RETAINAGE FEES	(1,940,443.76)
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	(4,648.18)
232100	ACCOUNTS PAYABLE-TRADE	(20,810,272.74)
232111	401K LIABILITY - EMPLOYER	(234,303.21)
232211	TIA LIABILITY	(7,835,467.95)
232233	401K WITHHOLDING PAYABLE	(217,868.08)
232246	DCAP WITHHOLDING PAYABLE	(5,289.28)
232248	HCRA WITHHOLDING PAYABLE	(104,034.04)
234100	A/P TO ASSOC CO	(39,179,663.47)
235001	CUSTOMER DEPOSITS	(26,248,261.57)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(1,241.67)
236007	FICA-OPR	(680,943.42)
236013	ST SALES/USE TAX-KY-OPR	(674,569.53)
236032	CORP INCOME-FED-OPR	(5,492,432.34)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(13,503,219.46)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(47,701.52)
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(6,833.97)
236037	VIRGINIA USE TAX	(3,110.25)
236115	STATE UNEMPLOYMENT-OPR	(12,662.06)
236116	FEDERAL UNEMPLOYMENT-OPR	(6,084.94)
237100	ACCR INT LONG-TERM DEBT	(15,679,702.20)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(14,575.92)
237304	INTEREST ACCRUED ON TAX LIABILITIES	(66,563.00)
241018	STATE WITHHOLDING TAX PAYABLE	(22,666.77)
241036	LOCAL WITHHOLDING TAX PAYABLE	(143,607.75)

Account Number	Account Description	Year End Balance
241038	T/C PAY-ST SALES/USE	(1,074,060.38)
241039	T/C PAY-OCCUP/SCHOOL	(3,143,845.59)
241046	CONSUMER UTILITY TAX-VA	(164,389.24)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	566,123.19
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(6,865.92)
242001	MISC LIABILITY	(5,667,860.19)
242002	MISC LIAB-VESTED VAC	(5,782,811.71)
242005	UNEARNED REVENUE - CURRENT	(14,568.14)
242014	ESCHEATED DEPOSITS	(214.55)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(5,332,982.71)
242017	HOME ENERGY ASSISTANCE	(424,638.46)
242018	GREEN POWER REC LIABILITY	(9,811.94)
242019	GREEN POWER MKT LIABILITY	(1,652.00)
242028	SERVICE DEPOSIT REFUND PAYABLE	(9,863.26)
242030	WINTERCARE ENERGY FUND	1,127.75
242101	RETIREMENT INCOME LIABILITY	(680,723.16)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,183,818.00)
252011	LINE EXTENSIONS	(1,578,763.89)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(36,256.06)
252015	MOBILE HOME LINE	(28,309.05)
252017	CUSTOMER ADVANCES - SHORT TERM	(325,356.25)
253025	DEFERRED COMPENSATION	(10,462.32)
253027	DEFERRED RENT PAYABLE	(1,330,169.08)
253032	UNCERTAIN TAX POSITION - FEDERAL	(304,929.00)
253042	LONG TERM RETAINAGE	(7,001,146.41)
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	(33,222.53)
254001	FASB 109 ADJ-FED	(30,330,841.49)
254002	FASB 109 GR-UP-FED	(23,149,983.05)
254003	FASB 109 ADJ-STATE	(12,661,984.26)
254004	FASB 109 GR-UP-STATE	(4,221,881.44)
254008	DSM COST RECOVERY	(4,790,386.43)
254010	REGULATORY LIABILITY - FAS 158 OPEB	(24,016,275.00)
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	(1,646,000.00)
254018	REGULATORY LIABILITY FAC	(11,719,000.00)
254023	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	(201,000.00)
254024	REGULATORY LIABILITY - OST	(114,606.00)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(39,981,193.52)
254321	MISO EXIT FEE REFUND	(557,745.09)
255004	ITC TC2	(90,530,266.25)
255006	JOB DEVELOP CR	(2,488,671.32)
282007	FASB 109 ADJ-FED PRO	(36,425,346.62)
282009	FASB 109 ADJ-ST PROP	487,604.44
282503	DTL ON FIXED ASSETS	(1,100,828,818.82)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(135,541,828.87)
283011	FASB 109 GR-UP-F-OTH	(23,017,185.77)
283012	FASB 109 GR-UP-S-OTH	(4,197,663.06)
283515	DTL FEDERAL - NON-CURRENT	(88,891,729.01)
283519	DTL ON LIABILITIES - EEI - FED (NON-CURRENT)	0.01
283715	DTL STATE - NON-CURRENT	(16,211,257.58)
403011	DEPREC EXP - STEAM POWER GEN	92,171,046.56
403012	DEPREC EXP - HYDRO POWER GEN	1,125,889.22
403013	DEPREC EXP - OTH POWER GEN	27,816,798.94
403014	DEPREC EXP - TRANSMISSION	14,413,824.46
403015	DEPREC EXP - DISTRIBUTION	42,385,236.21
403016	GENERAL DEPRECIATION EXPENSE	11,277,165.81
403026	DEPREC. EXP. - STEAM - ECR	19,824,858.54
403027	DEPREC EXP - ELECTRIC - DSM	256,440.15
403111	DEPREC EXP ARO STEAM	40,759,216.18
403112	DEPREC EXP ARO TRANSMISSION	8,393.40
403113	DEPREC EXP ARO OTHER PRODUCTION	12,147.94
403114	DEPREC EXP ARO HYDRO	6,888.63
403115	DEPREC EXP ARO DISTRIBUTION	25,727.07
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(40,778,252.75)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(8,393.40)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(25,727.07)
404401	AMT-EL INTAN PLT-RTL	10,864,312.45
408101	TAX-NON INC-UTIL OPR	97,686.41
408102	REAL AND PERSONAL PROP. TAX	24,187,209.45
408103	KY PUBLIC SERVICE COMMISSION TAX	2,951,354.48
408105	FEDERAL UNEMP TAX	15,079.15
408106	FICA TAX	4,030,182.01
408107	STATE UNEMP TAX	50,575.87
408108	REAL AND PERSONAL PROP TAX - ECR	1,461,164.00

Account Number	Account Description	Year End Balance
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	32,581.61
408195	FEDERAL UNEMP TAX - INDIRECT	(8,993.76)
408196	FICA TAX - INDIRECT	5,318,001.87
408197	STATE UNEMP TAX - INDIRECT	166,328.45
408202	TAX-NON INC-OTHER	10,827.08
409101	FED INC TAX-UTIL OPR	(19,453,420.02)
409102	KY ST INCOME TAXES	1,153,593.30
409203	FED INC TAX-OTHER	(1,231,898.08)
409206	ST INC TAX-OTHER	(224,662.26)
410101	DEF FED INC TAX-OPR	474,952,481.17
410102	DEF ST INC TAX-OPR	51,553,767.62
410203	DEF FEDERAL INC TX	97.15
410204	DEF STATE INC TAX	2.34
410208	DEF FED INC TAX-SPEC ITEM-BTL	550,502.40
410209	DEF ST INC TAX-SPEC ITEM-BTL	91,224.00
411100	ACCRETION EXPENSE - NEUTRALITY	(13,327,798.33)
411101	FED INC TX DEF-CR-OP	(332,844,168.34)
411102	ST INC TAX DEF-CR-OP	(32,334,444.42)
411103	ACCRETION EXPENSE - ELECTRIC	13,327,798.33
411201	FD INC TX DEF-CR-OTH	(1,409.69)
411202	ST INC TX DEF-CR-OTH	(241.71)
411208	FED INC TAX DEF-CR-SPEC ITEM-BTL	(337,968.40)
411209	ST INC TAX DEF-CR-SPEC ITEM-BTL	(52,464.00)
411802	GAIN-DISP OF ALLOW	(156.54)
415004	MERCHANDISE SALES	(43,935.99)
416004	MERCHANDISE COST OF SALES	31,726.78
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(7,321.01)
419005	INT INC-FED TAX PMT	(923.19)
419014	DIVS FROM INVESTMENT	(46,369.19)
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	(1,975,810.78)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(71,564.76)
419209	INT INC-ASSOC CO	(5,376.88)
420003	AMORTIZATION OF ITC	(1,846,202.00)
421001	MISC NONOPR INCOME	(26,285.66)
421003	KM LIFE INS - CASH SURRENDER VALUE	(1,301,309.45)
421006	AOCI ADJUSTMENT OF SUBSIDIARY - EEI	(646,000.00)
421101	GAIN-PROPERTY DISP	(51,681.68)
426101	DONATIONS	1,478,030.40
426191	DONATIONS - INDIRECT	172,721.59
426201	LIFE INSURANCE	(1,899,663.61)
426301	PENALTIES	7,003.00
426391	PENALTIES - INDIRECT	2,176.97
426401	EXP-CIVIC/POL/REL	7,359.19
426491	EXP-CIVIC/POL/REL - INDIRECT	938,217.57
426501	OTHER DEDUCTIONS	833,457.09
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	402,890.77
426591	OTHER DEDUCTIONS - INDIRECT	596,590.31
427100	INTEREST EXPENSE	75,807,104.44
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	2,280,771.53
428190	OTHER AMORT-REACQ DEBT	683,507.54
428200	AM DISC-LONG TERM DEBT	677,450.71
430002	INT-DEBT TO ASSOC CO	1,169.83
431002	INT-CUST DEPOSITS	32,029.66
431008	INT-DSM COST RECOVER	1,586.49
431015	INTEREST ON RATES REFUND-RETAIL	28,879.18
431016	INTEREST ON REFUNDS - MUNICIPALS	199,018.35
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	2,286,275.74
431200	INTEREST EXP SHORT-TERM DEBT- CP	759,600.18
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	(720,592.39)
438005	COMMON STK DIVS DECL - PARENT FM KU	153,000,000.00
440101	ELECTRIC RESIDENTIAL DSM	(17,522,062.37)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(317,468,297.42)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(183,579,560.81)
440104	ELECTRIC RESIDENTIAL FAC	13,769,288.87
440111	ELECTRIC RESIDENTIAL ECR	(30,182,475.08)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	195,529.86
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(19,004,627.47)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(58,110,971.67)
442201	ELECTRIC LARGE COMMERCIAL DSM	(2,856,878.30)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(124,525,852.78)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(115,208,236.43)
442204	ELECTRIC LARGE COMMERCIAL FAC	9,644,926.81
442211	ELECTRIC LARGE COMMERCIAL ECR	(22,770,658.12)

Account Number	Account Description	Year End Balance
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	141,205.78
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(6,032,671.34)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(7,606,789.94)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(81,727,970.66)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(29,038,676.42)
442301	ELECTRIC INDUSTRIAL DSM	(458,239.72)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(54,390,750.44)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(202,484,812.34)
442304	ELECTRIC INDUSTRIAL FAC	17,042,430.93
442311	ELECTRIC INDUSTRIAL ECR	(21,627,315.37)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	244,538.43
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(12,488,382.02)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(486,234.96)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(151,710,343.13)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(3,110,665.78)
444101	ELECTRIC STREET LIGHTING DSM	(1,618.81)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(9,427,652.88)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(1,255,854.23)
444104	ELECTRIC STREET LIGHTING FAC	108,904.21
444111	ELECTRIC STREET LIGHTING ECR	(605,118.49)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	1,227.22
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(374,281.80)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(105,188.10)
445101	ELECTRIC PUBLIC AUTH DSM	(977,935.99)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(29,153,107.08)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(46,944,983.86)
445104	ELECTRIC PUBLIC AUTH FAC	3,852,031.94
445111	ELECTRIC PUBLIC AUTH ECR	(6,874,182.16)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	59,083.96
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(3,042,620.14)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(1,196,024.40)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(40,178,497.54)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(3,955,133.65)
447005	I/C SALES - OSS	(3,761,116.25)
447006	I/C SALES NL	(15,887,730.65)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(5,731,463.17)
447302	RESALE MUNICIPALS BASE REV	(9,370,163.45)
447303	RESALE MUNICIPALS BASE REV FUEL	(48,518,223.62)
447304	RESALE MUNICIPALS FAC	633,023.82
447318	RESALE MUNICIPALS DEMAND CHG REV	(60,344,822.88)
447319	RESALE MUNICIPALS CUST CHG REV	(425,778.94)
449105	RATE REFUNDS-RETAIL	3,840,131.73
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(4,012,386.35)
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	(62.32)
451001	RECONNECT CHRGE-ELEC	(2,067,170.00)
451002	TEMPORARY SERV-ELEC	(53,861.40)
451004	OTH SERVICE REV-ELEC	(2,841.00)
454001	CATV ATTACH RENT	(1,488,673.50)
454002	OTH RENT-ELEC PROP	(173,725.00)
454003	RENT FRM FIBER OPTIC	(30,688.23)
454006	FACILITY CHARGES	(1,724,527.01)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(113,279.34)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(264,208.15)
456003	COMP-TAX REMIT-ELEC	(754.95)
456007	RET CHECK CHRGE-ELEC	(147,640.00)
456008	OTHER MISC ELEC REVS	(12,218.30)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(27,908.65)
456030	FORFEITED REFUNDABLE ADVANCES	(72,550.94)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(1,646.69)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(551,197.39)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(770,511.87)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(540,979.60)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(115,065.29)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(14,976,802.72)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(178,351.17)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(178,351.17)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	(15,359.55)
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(679.66)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(918.83)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(380,563.77)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(17,046.88)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(24,527.56)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(124,188.59)

Account Number	Account Description	Year End Balance
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	(7,930.44)
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(18,399.49)
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(23,975.09)
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION	(449,271.65)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(287,226.86)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(8,192.01)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(16,006.92)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(23,583.91)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	499,576.67
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	335,009.70
500100	OPER SUPER/ENG	4,154,344.46
500900	OPER SUPER/ENG - INDIRECT	6,258,227.36
501001	FUEL-COAL - TON	423,078,765.79
501004	FUEL COAL - TO SOURCE UTILITY OSS	2,937,823.91
501005	FUEL COAL - OSS	2,475,420.98
501006	FUEL COAL - OFFSET	(21,132,855.84)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	15,719,610.97
501020	START-UP OIL - GAL	2,665,864.17
501022	STABILIZATION OIL - GAL	2,204,834.76
501090	FUEL HANDLING	4,944,990.37
501091	FUEL SAMPLING AND TESTING	511,242.11
501250	FLY ASH PROCEEDS	(26,857.22)
501251	FLY ASH DISPOSAL	358,060.00
501253	ECR FLY ASH DISPOSAL	96,895.81
501990	FUEL HANDLING - INDIRECT	1,163,604.47
502001	OTHER WASTE DISPOSAL	(155,683.36)
502002	BOILER SYSTEMS OPR	4,377,508.72
502003	SDRS OPERATION	1,264,815.20
502004	SDRS-H2O SYS OPR	2,386,529.74
502006	SCRUBBER REACTANT EX	6,738,371.57
502011	ECR OTHER WASTE DISPOSAL	62,062.10
502013	ECR LANDFILL OPERATIONS	3,921,033.70
502022	OTHER WASTE DISPOSAL - OSS	904.48
502023	OTHER WASTE DISPOSAL - OFFSET	(904.48)
502025	REACTANT - EXTERNAL OSS	90,354.73
502026	SCRUBBER REACTANT - OFFSET	(96,380.34)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	6,025.61
502100	STM EXP(EX SDRS.SPP)	4,285,169.67
502900	STM EXP(EX SDRS.SPP) - INDIRECT	28,537.43
505100	ELECTRIC SYS OPR	8,264,602.63
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	170,138.55
506100	MISC STM PWR EXP	8,852,131.43
506104	NOX REDUCTION REAGENT	4,314,099.49
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	47,244.25
506107	AMMONIA - EXTERNAL OSS	35,834.84
506108	SCR/NOX - OFFSET	(39,644.08)
506109	SORBENT INJECTION OPERATION	145,914.76
506110	MERCURY MONITORS OPERATIONS	(34.58)
506111	ACTIVATED CARBON	(0.01)
506112	SORBENT REACTANT - REAGENT ONLY	1,537,454.74
506113	LIQUID INJECTION - REAGENT ONLY	1,821,876.96
506114	AMMONIA - TO SOURCE UTILITY OSS	3,809.22
506151	ECR ACTIVATED CARBON	3,088,943.40
506152	ECR SORBENT REACTANT - REAGENT ONLY	8,293,216.55
506154	ECR NOX REDUCTION REAGENT	389,917.75
506159	ECR SORBENT INJECTION OPERATION	1,036,527.51
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(48,679.09)
506161	ECR ACTIVATED CARBON - OSS	17,059.68
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	29,749.75
506163	ECR NOX REDUCTION REAGENT - OSS	1,869.66
506900	MISC STM PWR EXP - INDIRECT	920,907.28
507100	RENTS-STEAM	12,000.00
509052	ECR SO2 EMISSION ALLOWANCES	16,344.80
509053	ECR NOX EMISSION ALLOWANCES	1,883.47
510100	MTCE SUPER/ENG - STEAM	8,306,656.12
510900	MTCE SUPER/ENG - STEAM - INDIRECT	498,894.92
511100	MTCE-STRUCTURES	7,740,621.32
512005	MAINTENANCE-SDRS	5,855,640.05
512011	INSTR/CNTRL-ENVRNL	815,531.39
512015	SDRS-COMMON H2O SYS	318,825.86
512017	MTCE-SLUDGE STAB SYS	3,250,261.98
512100	MTCE-BOILER PLANT	31,923,437.75
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	739,114.41

Account Number	Account Description	Year End Balance
512102	SORBENT INJECTION MAINTENANCE	17,363.92
512107	ECR LANDFILL MAINTENANCE	741,736.34
512108	ECR CCR BEN REUSE SYSTEM MAINT	89,656.73
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	560,565.83
512152	ECR SORBENT INJECTION MAINTENANCE	296,168.02
513100	MTCE-ELECTRIC PLANT	16,449,729.95
513900	MTCE-ELECTRIC PLANT - BOILER	132,141.30
514100	MTCE-MISC/STM PLANT	3,008,084.10
539100	MISC HYD PWR GEN EXP	60,343.35
541100	MTCE-SUPER/ENG - HYDRO	130,012.24
542100	MAINT OF STRUCTURES - HYDRO	810,430.25
543100	MTCE-RES/DAMS/WATERW	6,398.00
544100	MTCE-ELECTRIC PLANT	44,738.78
545100	MTCE-MISC HYDAULIC PLANT	5,404.81
546100	OPER SUPER/ENG - TURBINES	426,084.01
546900	OPER SUPER/ENG - TURBINES - INDIRECT	264,918.76
547030	FUEL-GAS - MCF	104,995,219.89
547040	FUEL-OIL - GAL	428,163.82
547051	FUEL - TO SOURCE UTILITY OSS	628,548.31
547052	FUEL - OSS	27,008.15
547053	FUEL - OFFSET	(753,190.76)
547054	FUEL - TO SOURCE UTILITY RETAIL	97,634.38
547056	FUEL - GAS - INTRACOMPANY	481,895.39
548010	GENERATION EXP	244,887.02
548100	CLOSED 08/15 - DO NOT USE -- GENERATION EXP	146,995.12
548910	GENERATION EXP - INDIRECT	1,688.61
549001	SO2 EMISSION ALLOWANCES	1.53
549002	AIR QUALITY EXPENSES	2,622.72
549003	NOX EMISSION ALLOWANCES	394.89
549100	MISC OTH PWR GEN EXP	2,662,830.06
549900	MISC OTH PWR GEN EXP - INDIRECT	29,983.59
550100	RENTS-OTH PWR	25,397.82
551100	MTCE-SUPER/ENG - TURBINES	59,343.75
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	36,926.80
552100	MTCE-STRUCTURES - OTH PWR	632,058.29
553010	MTCE-GEN/ELECT EQ	2,213,970.84
553100	CLOSED 08/15 - DO NOT USE -- MTCE-GEN/ELECT EQ	781,464.49
553200	MTCE-HEAT RECOVERY STM GEN	80,054.30
554100	MTCE-MISC OTH PWR GEN	2,395,518.87
555010	OSS POWER PURCHASES	82,636.44
555015	NL POWER PURCHASES - ENERGY	7,040,286.14
555016	NL POWER PURCHASES - DEMAND	8,013,322.15
555020	OSS I/C POWER PURCHASES	1,213,752.81
555025	NL I/C POWER PURCHASES	35,646,191.13
555080	PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF	6,820.02
556100	SYS CTRL / DISPATCHING	110,382.30
556900	SYS CTRL / DISPATCHING - INDIRECT	1,839,863.11
557100	OTH POWER SUPPLY EXP	8,700.00
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	33,774.03
557208	RTO OTHER (NON-MISO) - NL	(2,397.62)
557209	RTO OTHER (NON-MISO) - OSS	(52.90)
557211	RTO OPERATING RESRV (NON-MISO) - NL	(1,561.37)
557212	RTO OPERATING RESRV (NON-MISO) - OSS	46,879.87
557999	KU PLANT ALLOCATION CLEARING ACCOUNT	(0.27)
560100	OP SUPER/ENG-SSTOPER	39,706.00
560900	OP SUPER/ENG-SSTOPER - INDIRECT	1,733,277.89
561190	LOAD DISPATCH - INDIRECT	509,430.92
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	1,044,889.85
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	944,875.64
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	708,930.35
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	918,886.65
561601	TRANSMISSION SERVICE STUDIES	9,084.77
562010	STA EXP-SUBST OPER	1,089,698.56
562100	CLOSED 08/15 - DO NOT USE -- STA EXP-SUBST OPER	165,090.82
563100	OTHER INSP-ELEC TRAN	711,836.40
565002	TRANSMISSION ELECTRIC OSS	9,042.42
565005	TRANSMISSION ELECTRIC NATIVE LOAD	2,991,743.18
565014	INTRACOMPANY TRANSMISSION EXPENSE	152,979.54
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	499,576.67
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	335,009.70
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	227,802.57
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(499,576.67)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(335,009.70)

Account Number	Account Description	Year End Balance
566100	MISC TRANS EXP-SSTMT	612,812.22
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	42,788.20
566140	INDEPENDENT OPERATOR	3,380,484.69
566151	TRANSMISSION DEPANCAKING EXPENSES	5,393,017.18
566900	MISC TRANS EXP-SSTMT - INDIRECT	1,600,391.71
567100	RENTS-ELEC/SUBSTATION OPERATIONS	152,236.91
569100	MTCE-STRUCT-SSTMTCE	368.30
570010	MTCE-ST EQ-SSTMTCE	1,720,698.57
570100	CLOSED 08/15 - DO NOT USE -- MTCE-ST EQ-SSTMTCE	639,611.55
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	271,673.90
571100	MTCE OF OVERHEAD LINES	6,125,494.61
573100	MTCE-MISC TR PLT-SSTMT	267,057.95
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	319,070.89
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	(395.84)
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(14,277.14)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(124,946.75)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(168,542.98)
580100	OP SUPER/ENG-SSTOPER	292,188.19
580900	OP SUPER/ENG-SSTOPER - INDIRECT	1,092,652.79
581100	SYS CTRL/SWITCH-DIST	156,853.68
581900	SYS CTRL/SWITCH-DIST - INDIRECT	370,301.25
582100	STATION EXP-SSTOPER	1,966,107.84
583001	OPR-O/H LINES	4,096,653.60
583005	CUST COMPL RESP-O/H	1,166,055.12
583008	INST/REMV TRANSF/REG	92,073.73
583009	INSPC O/H LINE FACIL	2,822.15
583100	O/H LINE EXP-SSTOPER	139,681.12
584001	OPR-UNDERGRND LINES	880.31
585100	STREET LIGHTING AND SIGNAL SYST EXP	1,239.24
586100	METER EXP	7,392,166.58
586101	INPECT/TEST METERS	221.63
586900	METER EXP - INDIRECT	424,630.91
587100	CUST INSTALLATION EXP	(52,906.49)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	3,263,776.99
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	1,511,068.02
589100	RENTS-DISTR / SUBSTAT OPER	9,167.24
590100	MTCE/SUPER/ENG-SSTMT	138,583.16
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	12,285.40
592100	MTCE-ST EQ-SSTMTCE	979,896.35
593001	MTCE-POLE/FIXT-DISTR	690,726.11
593002	MTCE-COND/DEVICE-DIS	16,112,167.10
593003	MTCE-SERVICES	44,032.26
593004	TREE TRIMMING	14,786,834.97
593005	MINOR EXEMPT EXPENSE	131,945.82
593904	TREE TRIMMING - INDIRECT	147,605.33
594001	MTCE-ELEC MANHOL ETC	223,996.13
594002	MTCE-U/G COND ETC	212,210.56
595100	MTCE-TRANSF/REG	92,465.79
596100	MTCE OF STREET LIGHTING AND SIGNALS	436.04
598100	MTCE OF MISC DISTRIBUTION PLANT	124,437.63
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	801.01
901001	SUPV-CUST ACCTS	995,696.69
901900	SUPV-CUST ACCTS - INDIRECT	2,904,840.13
902001	METER READ-SERV AREA	4,767,687.99
902002	METER READ-CLER/OTH	74,652.57
902900	METER READ-SERV AREA - INDIRECT	164,699.39
903003	PROCESS METER ORDERS	4,970,184.84
903006	CUST BILL/ACCTG	11,650.75
903007	PROCESS PAYMENTS	248,937.35
903008	INVEST THEFT OF SVC	102,336.28
903012	PROC CUST CNTRT/ORDR	48,603.24
903022	COLL OFF-LINE BILLS	413,245.75
903030	PROC CUST REQUESTS	153,679.34
903032	DELIVER BILLS-REG	2,955,349.68
903035	COLLECTING-OTHER	27,404.66
903036	CUSTOMER COMPLAINTS	209,298.33
903038	MISC CASH OVERAGE/SHORTAGE	2,171.12
903901	AUDIT CUST ACCTS - INDIRECT	2,365.62
903902	BILL SPECIAL ACCTS - INDIRECT	71,713.39
903903	PROCESS METER ORDERS - INDIRECT	4,927.42
903906	CUST BILL/ACCTG - INDIRECT	1,832,970.97
903907	PROCESS PAYMENTS - INDIRECT	143,085.25
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	97,388.40

Account Number	Account Description	Year End Balance
903909	PROC EXCEPTION PMTS - INDIRECT	1,940.96
903912	PROC CUST CNTRT/ORDR - INDIRECT	345,665.83
903922	COLLECT OFF-LINE BILLS - INDIRECT	66,993.83
903930	PROC CUST REQUESTS - INDIRECT	5,112,022.19
903931	PROC CUST PAYMENTS - INDIRECT	283,131.77
903936	CUSTOMER COMPLAINTS - INDIRECT	307,361.91
904001	UNCOLLECTIBLE ACCTS	5,110,345.74
904003	UNCOLL ACCTS - A/R MISC	(312,690.42)
905001	MISC CUST SERV EXP	250.77
905900	MISC CUST SERV EXP - INDIRECT	3,137.96
907001	SUPV-CUST SER/INFO	139.80
907900	SUPV-CUST SER/INFO - INDIRECT	357,320.99
908005	DSM CONSERVATION PROG	16,270,798.26
908009	MISC MARKETING EXP	109.85
908901	CUST MKTG/ASSIST - INDIRECT	317,900.12
908902	RES CONS/ENG ED PROG - INDIRECT	88,613.76
908909	MISC MARKETING EXP - INDIRECT	97,390.64
909004	MISC CUST COM-SER/IN	1,216.35
909005	MEDIA RELATIONS	242,207.96
909010	PRINT ADVER-SER/INFO	83,427.30
909011	OTH ADVER-SER/INFO	308,469.99
909013	SAFETY PROGRAMS	19,282.56
909911	OTHER ADVER-SER/INFO - INDIRECT	80,657.17
910001	MISC CUST SER/INFO	224,779.35
910900	MISC CUST SER/INFO - INDIRECT	440,128.92
913012	OTH ADVER-SALES	304,299.08
913912	OTH ADVER-SALES - INDIRECT	2,801.30
920100	OTHER GENERAL AND ADMIN SALARIES	1,676,061.82
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	34,403,045.19
921002	EXP-GEN OFFICE EMPL	30,640.23
921003	GEN OFFICE SUPPL/EXP	1,113,641.08
921004	OPR-GEN OFFICE BLDG	7,178.08
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	1,420,423.04
921903	GEN OFFICE SUPPL/EXP - INDIRECT	4,416,677.46
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	472,472.06
922001	A/G SAL TRANSFER-CR	(3,229,059.06)
922002	OFF SUPP/EXP TRAN-CR	(574,434.83)
922003	TRIMBLE CTY TRAN-CR	(1,087,847.15)
923100	OUTSIDE SERVICES	1,826,388.39
923101	OUTSIDE SERVICES - AUDIT FEES	645,696.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	9,500.00
923900	OUTSIDE SERVICES - INDIRECT	17,122,013.06
924100	PROPERTY INSURANCE	5,424,825.28
924900	PROPERTY INSURANCE - INDIRECT	284,124.92
925001	PUBLIC LIABILITY	3,132,046.49
925002	WORKERS COMP EXPENSE - BURDENS	751,327.92
925003	AUTO LIABILITY	539,155.05
925004	SAFETY AND INDUSTRIAL HEALTH	29,617.46
925100	OTHER INJURIES AND DAMAGES	58,578.76
925900	OTHER INJURIES AND DAMAGES - INDIRECT	194,346.00
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	38,805.30
926001	TUITION REFUND PLAN	55,882.34
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	280,410.39
926003	MEDICAL INSURANCE EXPENSE - BURDENS	7,071,745.77
926004	DENTAL INSURANCE EXPENSE - BURDENS	371,551.35
926005	LONG TERM DISABILITY EXPENSE - BURDENS	285,914.39
926019	OTHER BENEFITS EXPENSE - BURDENS	44,736.33
926101	PENSION SERVICE COST - BURDENS	9,211,923.13
926102	401K EXPENSE - BURDENS	2,523,638.24
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	(432,837.21)
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	2,766,229.54
926110	EMPLOYEE WELFARE	42,637.79
926112	PENSION EXP- VA	251,766.00
926113	PENSION EXP- FERC AND TENN.	241,531.00
926116	RETIREMENT INCOME EXPENSE - BURDENS	580,601.45
926901	TUITION REFUND PLAN - INDIRECT	287,743.79
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	234,286.62
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	5,436,035.41
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	281,593.36
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	259,443.13
926911	PENSION SERVICE COST - BURDENS INDIRECT	7,963,104.10
926912	401K EXPENSE - BURDENS INDIRECT	2,041,286.64
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	(24,228.84)

Account Number	Account Description	Year End Balance
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	909,574.05
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	306,881.46
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	625,351.10
927002	OTH ITEMS W/O CH-DR	3,835.95
928001	FORMAL CASES - FERC	175,092.41
928002	REG UPKEEP ASSESSMTS	406,748.74
928003	AMORTIZATION OF RATE CASE EXPENSES	917,828.31
928007	FORMAL CASES - VIRGINIA	165,838.01
929002	ELEC USED-ELEC DEPT	(3,835.95)
930101	GEN PUBLIC INFO EXP	114,570.26
930191	GEN PUBLIC INFO EXP - INDIRECT	4,375.00
930201	MISC CORPORATE EXP	17.45
930202	ASSOCIATION DUES	59,211.27
930203	RESEARCH WORK	135,124.26
930207	OTHER MISC GEN EXP	66,906.13
930272	ASSOCIATION DUES - INDIRECT	991,489.32
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	2,950,537.58
930277	OTHER MISC GEN EXP - INDIRECT	34,807.70
931100	RENTS-OTHER	101,664.12
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	553,827.27
931904	RENTS - CORPORATE HQ (INDIRECT)	1,390,730.23
935101	MTCE-GEN PLANT	67,418.87
935191	MTCE-GEN PLANT - INDIRECT	46,298.37
935391	MTCE-COMMUNICATION EQ - INDIRECT	52,407.13
935402	MAINT. OF NON-BONDABLE GENERAL PLANT	27,215.62
935403	MNTC BONDABLE PROPERTY	1,361,905.59
935488	MTCE-OTH GEN EQ - INDIRECT	902,622.98

Account Number	Account Description	Period To Date Balance
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	\$ 55,918.83
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	83,042,016.32
101104	PLANT IN SERVICE - ELECTRIC LAND	23,917,459.15
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	500,510,258.45
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	4,996,710,744.37
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	18,977,003.48
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	37,478,454.23
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,654,669,093.47
101110	PLANT IN SERVICE - LEASED PROPERTY	528,658.33
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	57,058,665.50
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	49,562,235.14
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	32,653,645.39
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	334,772.34
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	220,330,883.95
105001	PLT HELD FOR FUT USE	747,510.94
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT	9,284,281.56
106104	COMPL CONST NOT CL - ELECTRIC LAND	10,406,297.27
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	20,618,531.66
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	1,213,353,464.40
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	367,974.38
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	36,980,654.71
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	5,152,667.61
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	3,091,781.50
107001	CONSTR WORK IN PROG	191,904,909.99
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(19,755,314.63)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(200,219,038.46)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(1,710,852,181.84)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(2,944,442.14)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(10,619,262.11)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(480,897,476.42)
108110	ACCUM. DEPR. - LEASED PROPERTY	(446,565.23)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(26,800,247.59)
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.	(17,684,285.00)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(3,622,629.77)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(0.53)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(15,248,635.64)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(291,586,181.43)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	277,858.33
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(221,876,382.36)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	29,694.46
108121	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.	22,990.86
108122	ACCUM. DEPR. - COR - LEASED PROPERTY	(6,098.33)
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(26,005.00)
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR	(84,632,631.84)
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	37,129.01
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	58,735,901.74
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	66,654.82
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	51,620,117.44
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	108,119.18
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.	10,703.95
108799	RWIP-ARO LEGAL	466,896.79
108901	RETIREMENT - RWIP	25,767,752.33
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	(60,454.40)
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES	(48,509,941.39)
121001	NONUTIL PROP IN SERV	971,313.10
123123	INVESTMENT IN OVEC	250,000.00
131069	CASH CLEARING - CCS	(828.16)
131090	CASH-BOA A/P - CLEARING	(5,990,172.39)
131092	CASH-BOA FUNDING	5,990,172.39
131204	BANK OF AMERICA - REGULUS - KU	271,353.68
131227	US BANK - MASTER ROLL UP ACCOUNT	6,221,367.84
135001	WORKING FUNDS	61,030.00
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	539,076.76
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	363,550.00
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	(363,550.00)
142001	CUST A/R-ACTIVE	137,978,476.05
142002	A/R - UNPOSTEC CASH	(432.52)
142003	WHOLESALE SALES A/R	436,974.12
142004	TRANSMISSION RECEIVABLE	1,905,899.18
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	1,937,780.92
143003	ACCTS REC - IMEA	856,634.43
143004	ACCTS REC - IMPA	1,947,144.51

Account Number	Account Description	Period To Date Balance
143012	ACCTS REC - MISCELLANEOUS	77,240.48
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	386,385.81
143032	ACCTS REC - TAX REFUNDS	748.72
144001	UNCOLL ACCT-CR-UTIL	(3,585,694.15)
144002	UNCOLL ACCT-DR-C/OFF	4,676,636.12
144003	UNCOLL ACCT-CR-RECOV	(1,090,941.97)
144004	UNCOLL ACCT-CR-OTHER	(1,707,901.69)
144006	UNCOLL ACCT-A/R MISC	(89,576.43)
144011	UNCOLL MISC A/R PROVISION	(1,213.60)
146100	INTERCOMPANY	620,839.43
151010	FUEL STK-LEASED CARS	229,070.39
151020	COAL PURCHASES - TONS - \$	88,187,888.91
151023	IN-TRANSIT COAL - TONS - \$	4,959,227.28
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(5,425,600.20)
151030	FUEL OIL - GAL - \$	6,747,003.19
151060	RAILCARS-OPER/MTCE	43,901.10
151061	GAS PIPELINE OPER/MTCE - MCF - \$	60,202.35
151080	COAL BARGE SHUTTLLING	930,759.28
154001	MATERIALS/SUPPLIES	43,913,688.14
154003	LIMESTONE	902,469.75
154006	OTHER REAGENTS	(0.04)
154023	LIMESTONE IN-TRANSIT	280,402.36
158121	SO2 ALLOWANCE INVENTORY	136,198.37
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	477,980.79
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	1,523,161.57
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	115,065.88
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	668,665.99
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	(34,051.40)
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	17,072.20
163011	STORES EXPENSE - GENERATION	6,056,960.41
163012	WAREHOUSE EXPENSES - GENERATION	891,106.89
163013	FREIGHT - GENERATION	111,497.62
163015	SALES TAX - GENERATION	364,739.86
163016	PHYS INVENT ADJUSTMT - GENERATION	53,461.39
163017	INVOICE PRICE VARIANCES - GENERATION	(13,631.30)
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	(91,149.03)
163101	OTHER - GENERATION	417,808.82
165001	PREPAID INSURANCE	3,937,517.90
165002	PREPAID TAXES	2,348,874.84
165018	PREPAID RISK MGMT AND WC	75,500.00
165026	PREPAID ADP FUNDING	32,130.00
165100	PREPAID OTHER	2,167,924.69
165101	PREPAID IT CONTRACTS	5,669,725.36
165201	PREPAID IT CONTRACTS-LT	3,155,603.89
165204	PREPAID INSURANCE - LONG TERM	719,410.42
165900	PREPAID OTHER - INDIRECT	1,292,413.55
165950	PREPAID INSURANCE - INDIRECT	234,510.08
171001	INTEREST RECEIVABLE	110,477.88
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	301,605.16
173001	ACCRUED UTIL REVENUE	83,587,979.28
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	47,063.73
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	442,033.15
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,307,067.63
181300	UNAMORTIZED DEBT EXPENSE BONDS	17,300,944.84
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	7,769,984.00
182315	REGULATORY ASSET - FAS 158 PENSION	116,297,254.49
182317	OTHER REGULATORY ASSETS ARO - GENERATION	7,587,834.21
182318	OTHER REG ASSETS ARO - TRANSMISSION	178,407.67
182320	WINTER STORM - ELECTRIC	16,217,082.14
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	320,594.59
182328	FASB 109 ADJ-FED	36,249,240.23
182329	FASB 109 GR-UP-FED	23,078,485.14
182330	FASB 109 ADJ-STATE	6,610,803.55
182331	FASB 109 GR-UP-STATE	4,208,842.28
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	85,366.50
182334	WIND STORM REGULATORY ASSET	622,062.93
182335	RATE CASE EXPENSES - ELECTRIC	1,289,873.45
182339	MOUNTAIN STORM - ELECTRIC	591,033.02
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	5,723,675.76
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	11,863,563.47
182367	REG ASSET - MUNI MISO EXIT FEE	268,756.35

Account Number	Account Description	Period To Date Balance
182369	GREEN RIVER REGULATORY ASSET	4,520,335.30
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	41,270,658.64
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	122,430,911.23
182373	REG. ASSET - OPEN ARO PONDS - KY	(37,608.02)
182377	REG. ASSET - CLOSED ARO PONDS - KY	(18,481.08)
183301	PRELIM SURV/INV-ELEC	2,392,293.59
183302	PRELIMINARY SURV/INV ELEC - LT	3,603,503.49
184011	HOLIDAY PAY	(362,916.59)
184021	SICK PAY	237,311.81
184031	OTHER OFF-DUTY PAY	183,404.03
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	(517,302.86)
184093	LONG TERM DISABILITY - BURDEN CLEARING	5,036.31
184096	PENSION SERVICE COST - BURDEN CLEARING	(5,542,725.79)
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	(1,161,597.95)
184098	FASB 112 - BURDEN CLEARING	(4,543.40)
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	7,963.63
184108	401K - BURDEN CLEARING	311,602.68
184119	PENSION NON SERVICE COST - BURDEN CLEARING	5,867,880.51
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	(565,548.21)
184121	OTHER BENEFITS - BURDEN CLEARING	(84,425.63)
184301	GASOLINE-TRANSP	11,980,355.59
184304	VEHICLE REPR-TRANSP	27,965,372.71
184307	ADMIN/OTH EXP-TRANSP	2,602,619.61
184308	VALUE-ADD SVCSTR	2,111,700.12
184309	DIESEL FUEL-TRANSP	13,134,084.79
184312	RENT/STORAGE-TRANSP	68,631,875.75
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	348,605.60
184314	LICENSE/TAX-TRANSP	1,773,726.46
184315	DEPRECIATION-TRANSP	2,298,494.13
184319	FUEL ADMINISTRATION VEHICLES	(47,963.33)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(130,717,789.82)
184450	CL ACC TO OTH DEF CR	2,367,408.15
184600	ENGINEERING OVERHEADS - GENERATION	(487,770.49)
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(2,707,343.18)
184605	ENGINEERING OVERHEADS - TRANSMISSION	615,923.74
184612	ENGINEERING OVERHEADS - DISTRIBUTION	1,837,643.24
184650	CUSTOMER ADVANCES - CLEARING	1,228.00
186001	MISC DEFERRED DEBITS	35,670.34
186004	FINANCING EXPENSE	107,773.36
186035	KEY MAN LIFE INSURANCE	34,143,661.22
186074	CANE RUN 7 LTFC ASSET	10,641,113.37
186576	CARROLLTON SALE/LEASEBACK	30,146.70
188901	RESRCH/DEV/DEMO EXP - INDIRECT	471,266.97
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	9,595,404.13
190007	FASB 109 ADJ-FED	31,463,679.87
190008	FASB 109 GRS-UP-FED	23,225,666.57
190009	FASB 109 ADJ-STATE	5,738,057.12
190010	FASB 109 GRS-UP-ST	4,235,683.90
190415	DTA FEDERAL - NON-CURRENT	209,986,411.84
190615	DTA STATE - NON-CURRENT	24,477,634.49
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	(1,809,303,187.19)
219010	ACCUM OCI - EQUITY INVEST EEI	2,944,600.20
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	(1,145,449.48)
221100	LONG TERM DEBT	(2,350,779,405.00)
226100	DEBT DISCOUNT BONDS	9,244,450.16
228201	WORKERS COMPENSATION	(1,598,352.51)
228202	WORKERS COMPENSATION - SHORT-TERM	(442,228.16)
228301	FASB106-POST RET BEN	(37,773,519.94)
228304	PENSION PAYABLE	(33,865,613.88)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(5,997,512.00)
228307	FASB 106 - MEDICARE SUBSIDY	3,661,591.58
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	270,072.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(242,764,043.79)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(22,781,093.07)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(541,862.15)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(1,105,209.93)
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(15,365,119.55)
230799	RWIP-ARO-ECR	5,873,037.96
231005	COMMERCIAL PAPER PAYABLE	(7,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	443.33

Account Number	Account Description	Period To Date Balance
232001	ACCTS PAYABLE-REG	(23,259,073.59)
232002	SALS/WAGES ACCRUED	(3,166,064.45)
232009	PURCHASING ACCRUAL	(1,087,944.93)
232010	WHOLESALE PURCHASES A/P	(1,096,068.02)
232011	TRANSMISSION PAYABLE	(854,093.31)
232015	AP FUEL	(15,902,178.40)
232024	CREDIT CASH BALANCE	(2,700,489.96)
232027	CREDIT CARD PAYMENTS	(20,963.42)
232028	AP FUEL - NATURAL GAS	(844,149.80)
232030	RETAINAGE FEES	(7,915,291.66)
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	(3,799.22)
232099	SUSPENSE ACCOUNT	(25.85)
232100	ACCOUNTS PAYABLE-TRADE	(15,675,565.57)
232111	401K LIABILITY - EMPLOYER	(234,303.21)
232211	TIA LIABILITY	(4,411,465.20)
232233	401K WITHHOLDING PAYABLE	(41.83)
232246	DCAP WITHHOLDING PAYABLE	(8,578.96)
232248	HCRA WITHHOLDING PAYABLE	(106,861.21)
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(222.24)
234100	A/P TO ASSOC CO	(41,596,348.87)
235001	CUSTOMER DEPOSITS	(28,314,412.23)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(1,450.13)
236007	FICA-OPR	(721,229.70)
236013	ST SALES/USE TAX-KY-OPR	(706,016.43)
236031	CORP INCOME-KY-OPR	(1,859,262.57)
236032	CORP INCOME-FED-OPR	(3.18)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(19,914,704.99)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(56,798.39)
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(190,274.13)
236037	VIRGINIA USE TAX	(13,597.01)
236115	STATE UNEMPLOYMENT-OPR	(3,311.92)
236116	FEDERAL UNEMPLOYMENT-OPR	(1,381.42)
237100	ACCR INT LONG-TERM DEBT	(37,499,783.61)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(28,250.07)
241007	TAX COLL PAY-FICA	(53.33)
241018	STATE WITHHOLDING TAX PAYABLE	(14,510.50)
241036	LOCAL WITHHOLDING TAX PAYABLE	(161,511.01)
241037	T/C PAY-PERS INC-FED	(33.77)
241038	T/C PAY-ST SALES/USE	(1,544,152.05)
241039	T/C PAY-OCCUP/SCHOOL	(3,839,710.60)
241046	CONSUMER UTILITY TAX-VA	(146,337.53)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	633,691.18
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(14,401.44)
242002	MISC LIAB-VESTED VAC	(6,200,650.19)
242005	UNEARNED REVENUE - CURRENT	(22,617.00)
242014	ESCHEATED DEPOSITS	(1,407.27)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(6,705,224.72)
242017	HOME ENERGY ASSISTANCE	(248,168.15)
242018	GREEN POWER REC LIABILITY	(12,670.09)
242019	GREEN POWER MKT LIABILITY	(4,315.71)
242027	AR CREDITS	(2,881,612.60)
242028	SERVICE DEPOSIT REFUND PAYABLE	(526.43)
242030	WINTERCARE ENERGY FUND	(4,333.47)
242101	RETIREMENT INCOME LIABILITY	(560,206.01)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,154,551.31)
252011	LINE EXTENSIONS	(1,242,257.91)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(60,027.26)
252015	MOBILE HOME LINE	(34,143.71)
252017	CUSTOMER ADVANCES - SHORT TERM	(230,813.65)
253005	CL ACC FR OTH DEF DR	(2,367,408.15)
253025	DEFERRED COMPENSATION	(10,739.65)
253027	DEFERRED RENT PAYABLE	(1,336,230.39)
253032	UNCERTAIN TAX POSITION - FEDERAL	(304,929.00)
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	(29,936.72)
254001	FASB 109 ADJ-FED	(30,668,648.64)
254002	FASB 109 GR-UP-FED	(23,225,666.58)
254003	FASB 109 ADJ-STATE	(12,464,732.25)
254004	FASB 109 GR-UP-STATE	(4,235,683.90)
254008	DSM COST RECOVERY	(3,003,138.92)
254010	REGULATORY LIABILITY - FAS 158 OPEB	(27,056,916.00)
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	(1,824,000.00)
254017	ENVIRONMENTAL COST RECOVERY	(2,758,000.00)
254018	REGULATORY LIABILITY FAC	(11,272,000.00)

Account Number	Account Description	Period To Date Balance
254023	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	(213,000.00)
254024	REGULATORY LIABILITY - OST	(229,446.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(454,513.57)
254026	REG LIABILITY - REFINED COAL - VIRGINIA	(19,414.02)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(38,904,933.59)
254321	MISO EXIT FEE REFUND	(249,469.54)
255004	ITC TC2	(89,198,941.25)
255006	JOB DEVELOP CR	(2,435,346.32)
255009	ITC SOLAR	(4,000,000.00)
282007	FASB 109 ADJ-FED PRO	(37,044,272.18)
282009	FASB 109 ADJ-ST PROP	115,872.30
282503	DTL ON FIXED ASSETS	(1,132,340,135.91)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(139,364,035.70)
283011	FASB 109 GR-UP-F-OTH	(23,078,485.14)
283012	FASB 109 GR-UP-S-OTH	(4,208,842.28)
283515	DTL FEDERAL - NON-CURRENT	(109,094,787.79)
283519	DTL ON LIABILITIES - EEI -FED (NON-CURRENT)	0.01
283715	DTL STATE - NON-CURRENT	(19,895,705.97)
403011	DEPREC EXP - STEAM POWER GEN	67,699,846.47
403012	DEPREC EXP - HYDRO POWER GEN	876,992.46
403013	DEPREC EXP - OTH POWER GEN	24,943,194.57
403014	DEPREC EXP - TRANSMISSION	11,420,866.85
403015	DEPREC EXP - DISTRIBUTION	33,048,779.14
403016	GENERAL DEPRECIATION EXPENSE	8,113,467.30
403026	DEPREC. EXP. - STEAM - ECR	19,366,131.98
403027	DEPREC EXP - ELECTRIC - DSM	285,948.24
403111	DEPREC EXP ARO STEAM	32,789,393.83
403112	DEPREC EXP ARO TRANSMISSION	6,295.04
403113	DEPREC EXP ARO OTHER PRODUCTION	15,618.78
403114	DEPREC EXP ARO HYDRO	4,030.47
403115	DEPREC EXP ARO DISTRIBUTION	19,548.55
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(32,809,043.08)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(6,295.04)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(19,548.55)
404401	AMT-EL INTAN PLT-RTL	8,912,700.97
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	37,608.02
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	1,435.91
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	619.15
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	2,299.16
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	18,481.08
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	706.74
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	304.82
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	1,132.62
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	(1,435.91)
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	(619.15)
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	(2,299.16)
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	(706.74)
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	(304.82)
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	(1,132.62)
408101	TAX-NON INC-UTIL OPR	73,200.74
408102	REAL AND PERSONAL PROP. TAX	18,827,212.20
408103	KY PUBLIC SERVICE COMMISSION TAX	2,271,825.63
408105	FEDERAL UNEMP TAX	(21,992.90)
408106	FICA TAX	4,306,883.05
408107	STATE UNEMP TAX	93,304.26
408108	REAL AND PERSONAL PROP TAX - ECR	1,247,844.41
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	24,750.00
408195	FEDERAL UNEMP TAX - INDIRECT	78,252.51
408196	FICA TAX - INDIRECT	3,356,600.42
408197	STATE UNEMP TAX - INDIRECT	95,614.71
408202	TAX-NON INC-OTHER	7,947.00
409101	FED INC TAX-UTIL OPR	3,266,445.49
409102	KY ST INCOME TAXES	3,901,516.24
409203	FED INC TAX-OTHER	(1,012,771.65)
409206	ST INC TAX-OTHER	(184,700.00)
410101	DEF FED INC TAX-OPR	453,874,954.77
410102	DEF ST INC TAX-OPR	68,747,044.21
410204	DEF STATE INC TAX	(144,709.02)
410208	DEF FED INC TAX-SPEC ITEM-BTL	98,490.00
410209	DEF ST INC TAX-SPEC ITEM-BTL	16,884.00
411100	ACCRETION EXPENSE - NEUTRALITY	(12,415,216.31)
411101	FED INC TX DEF-CR-OP	(349,744,242.76)
411102	ST INC TAX DEF-CR-OP	(53,493,637.17)

Account Number	Account Description	Period To Date Balance
411103	ACCRETION EXPENSE - ELECTRIC	12,415,216.31
411208	FED INC TAX DEF-CR-SPEC ITEM-BTL	(5,909.40)
411403	ITC DEFERRED	4,000,000.00
411802	GAIN-DISP OF ALLOW	(91.81)
415004	MERCHANDISE SALES	(8,180.11)
416004	MERCHANDISE COST OF SALES	4,058.79
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(4,082.69)
419006	INT INC-ST TAX PMT	(75,334.59)
419014	DIVS FROM INVESTMENT	(17,835.05)
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	(341,796.49)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(138,416.32)
419209	INT INC-ASSOC CO	(28,981.52)
420003	AMORTIZATION OF ITC	(1,384,650.00)
421001	MISC NONOPR INCOME	(13,177.10)
421003	KM LIFE INS - CASH SURRENDER VALUE	(236,007.31)
421006	AOCI ADJUSTMENT OF SUBSIDIARY - EEI	(281,400.00)
421101	GAIN-PROPERTY DISP	(20,037.09)
426101	DONATIONS	1,165,333.28
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	96,326.60
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	4,057.50
426191	DONATIONS - INDIRECT	28,725.07
426201	LIFE INSURANCE	(1,286,521.61)
426301	PENALTIES	33,186.00
426391	PENALTIES - INDIRECT	(70.06)
426401	EXP-CIVIC/POL/REL	1,900.57
426491	EXP-CIVIC/POL/REL - INDIRECT	739,809.61
426501	OTHER DEDUCTIONS	1,656,755.39
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	327,571.13
426591	OTHER DEDUCTIONS - INDIRECT	296,021.63
427100	INTEREST EXPENSE	67,356,853.91
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	1,478,657.71
428190	OTHER AMORT-REACQ DEBT	500,524.49
428200	AM DISC-LONG TERM DEBT	404,352.85
430002	INT-DEBT TO ASSOC CO	2,023.56
431002	INT-CUST DEPOSITS	77,032.55
431004	INT-OTHER TAX DEFNCY	(66,563.00)
431008	INT-DSM COST RECOVER	6,062.37
431015	INTEREST ON RATES REFUND-RETAIL	433,583.09
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	1,558,903.30
431200	INTEREST EXP SHORT-TERM DEBT- CP	98,709.96
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	(132,407.09)
438005	COMMON STK DIVS DECL - PARENT FM KU	197,000,000.00
440101	ELECTRIC RESIDENTIAL DSM	(13,811,353.25)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(268,051,811.65)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(142,062,947.13)
440104	ELECTRIC RESIDENTIAL FAC	21,969,123.86
440111	ELECTRIC RESIDENTIAL ECR	(10,092,700.93)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	131,453.43
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(30,344,394.92)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(43,651,343.65)
442201	ELECTRIC LARGE COMMERCIAL DSM	(2,777,494.27)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(99,253,033.31)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(88,934,812.55)
442204	ELECTRIC LARGE COMMERCIAL FAC	13,806,248.39
442211	ELECTRIC LARGE COMMERCIAL ECR	(7,191,628.62)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	87,707.27
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(10,199,028.67)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(12,260,591.71)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(68,265,847.61)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(23,609,627.99)
442301	ELECTRIC INDUSTRIAL DSM	(215,605.05)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(34,179,198.06)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(146,724,489.97)
442304	ELECTRIC INDUSTRIAL FAC	23,591,135.48
442311	ELECTRIC INDUSTRIAL ECR	(7,387,050.47)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	144,465.31
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(19,301,618.50)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(956,274.49)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(127,235,564.75)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(2,388,666.21)
444101	ELECTRIC STREET LIGHTING DSM	(1,389.70)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(7,890,121.04)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(919,358.14)

Account Number	Account Description	Period To Date Balance
444104	ELECTRIC STREET LIGHTING FAC	151,455.14
444111	ELECTRIC STREET LIGHTING ECR	(231,662.26)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	833.91
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(565,198.68)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(87,325.76)
445101	ELECTRIC PUBLIC AUTH DSM	(734,467.23)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(22,110,291.47)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(36,052,623.92)
445104	ELECTRIC PUBLIC AUTH FAC	5,729,736.07
445111	ELECTRIC PUBLIC AUTH ECR	(2,389,283.44)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	31,976.65
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(4,980,205.74)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(1,796,677.94)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(34,309,128.05)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(3,180,137.00)
447005	I/C SALES - OSS	(874,589.80)
447006	I/C SALES NL	(8,503,031.37)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(3,046,952.71)
447302	RESALE MUNICIPALS BASE REV	(7,496,760.39)
447303	RESALE MUNICIPALS BASE REV FUEL	(37,858,842.89)
447304	RESALE MUNICIPALS FAC	3,721,078.16
447318	RESALE MUNICIPALS DEMAND CHG REV	(48,542,215.26)
447319	RESALE MUNICIPALS CUST CHG REV	(313,160.85)
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV	(45.94)
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV	(13.72)
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	(135.00)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(3,216,201.29)
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	(18.31)
451001	RECONNECT CHRGE-ELEC	(1,642,872.00)
451002	TEMPORARY SERV-ELEC	(44,337.10)
451004	OTH SERVICE REV-ELEC	(2,701.89)
454001	CATV ATTACH RENT	(663,808.58)
454002	OTH RENT-ELEC PROP	(144,978.46)
454003	RENT FRM FIBER OPTIC	(30,688.23)
454006	FACILITY CHARGES	(1,345,576.69)
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	(17.50)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(87,984.95)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(106,718.27)
456003	COMP-TAX REMIT-ELEC	(591.31)
456007	RET CHECK CHRGE-ELEC	(116,210.00)
456008	OTHER MISC ELEC REVS	(51,703.82)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(23,902.16)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(601.28)
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	(6.29)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(1,303,030.16)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(605,719.22)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(326,010.08)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(98,017.64)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(12,343,478.84)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(151,927.34)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(151,927.34)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	(5,479.64)
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(194.37)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(183.19)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(167,231.80)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(4,920.91)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(7,478.60)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(16,247.98)
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	(13,813.46)
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(14,108.43)
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(12,650.91)
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION	(350,657.85)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(148,251.53)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(4,854.23)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(4,245.22)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(23,021.01)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	391,230.65
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	180,371.99
500100	OPER SUPER/ENG	3,570,461.47
500900	OPER SUPER/ENG - INDIRECT	3,356,715.21
501001	FUEL-COAL - TON	275,249,214.12
501004	FUEL COAL - TO SOURCE UTILITY OSS	795,729.90
501005	FUEL COAL - OSS	1,392,182.83

Account Number	Account Description	Period To Date Balance
501006	FUEL COAL - OFFSET	(10,280,374.32)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	8,092,461.61
501020	START-UP OIL -GAL	2,000,179.68
501022	STABILIZATION OIL - GAL	1,128,171.78
501090	FUEL HANDLING	3,478,046.47
501091	FUEL SAMPLING AND TESTING	163,046.63
501250	FLY ASH PROCEEDS	(5,716.56)
501253	ECR FLY ASH DISPOSAL	206,837.96
501990	FUEL HANDLING - INDIRECT	615,007.38
502001	OTHER WASTE DISPOSAL	(164,756.26)
502002	BOILER SYSTEMS OPR	2,415,518.46
502003	SDRS OPERATION	953,591.87
502004	SDRS-H2O SYS OPR	1,405,733.12
502006	SCRUBBER REACTANT EX	4,937,788.49
502011	ECR OTHER WASTE DISPOSAL	98,765.56
502013	ECR LANDFILL OPERATIONS	3,004,790.86
502025	REACTANT - EXTERNAL OSS	28,402.53
502026	SCRUBBER REACTANT - OFFSET	(48,775.79)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	20,373.26
502100	STM EXP(EX SDRS.SPP)	3,479,033.09
502900	STM EXP(EX SDRS.SPP) - INDIRECT	17,470.62
505100	ELECTRIC SYS OPR	5,828,712.08
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	135,235.34
506100	MISC STM PWR EXP	6,093,777.03
506104	NOX REDUCTION REAGENT	2,347,106.39
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	22,332.62
506107	AMMONIA - EXTERNAL OSS	12,520.79
506108	SCR/NOX - OFFSET	(22,583.30)
506109	SORBENT INJECTION OPERATION	102,003.69
506112	SORBENT REACTANT - REAGENT ONLY	646,330.71
506113	LIQUID INJECTION - REAGENT ONLY	2,069,127.20
506114	AMMONIA - TO SOURCE UTILITY OSS	10,062.49
506150	ECR MERCURY MONITORS OPERATIONS	3,906.42
506151	ECR ACTIVATED CARBON	4,952,383.36
506152	ECR SORBENT REACTANT - REAGENT ONLY	6,532,858.05
506154	ECR NOX REDUCTION REAGENT	223,999.81
506159	ECR SORBENT INJECTION OPERATION	429,595.20
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(47,592.60)
506161	ECR ACTIVATED CARBON - OSS	18,617.62
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	27,950.93
506163	ECR NOX REDUCTION REAGENT - OSS	1,024.04
506900	MISC STM PWR EXP - INDIRECT	575,280.11
507100	RENTS-STEAM	9,000.00
509052	ECR SO2 EMISSION ALLOWANCES	4,157.72
510100	MTCE SUPER/ENG - STEAM	6,765,654.67
510900	MTCE SUPER/ENG - STEAM - INDIRECT	495,650.14
511100	MTCE-STRUCTURES	6,850,905.69
512005	MAINTENANCE-SDRS	4,743,451.22
512011	INSTR/CNTRL-ENVRNL	883,578.32
512015	SDRS-COMMON H2O SYS	275,974.28
512016	MAINTENANCE - MERC CONTROL	66,128.24
512017	MTCE-SLUDGE STAB SYS	1,938,776.31
512055	ECR MAINTENANCE-SDRS	(47.82)
512100	MTCE-BOILER PLANT	20,088,391.34
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	578,825.44
512102	SORBENT INJECTION MAINTENANCE	9,929.05
512103	MERCURY MONITORS MAINTENANCE	2,079.25
512107	ECR LANDFILL MAINTENANCE	1,486,035.57
512108	ECR CCR BEN REUSE SYSTEM MAINT	333,825.70
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	385,585.09
512152	ECR SORBENT INJECTION MAINTENANCE	219,891.16
512156	ECR BAGHOUSE MAINTENANCE	89,585.66
513100	MTCE-ELECTRIC PLANT	6,706,868.40
513900	MTCE-ELECTRIC PLANT - BOILER	119,355.76
514100	MTCE-MISC/STM PLANT	2,473,391.60
539100	MISC HYD PWR GEN EXP	7,145.07
541100	MTCE-SUPER/ENG - HYDRO	90,400.93
542100	MAINT OF STRUCTURES - HYDRO	171,492.96
544100	MTCE-ELECTRIC PLANT	54,339.25
545100	MTCE-MISC HYDAULIC PLANT	4,495.10
546100	OPER SUPER/ENG - TURBINES	377,017.57
546900	OPER SUPER/ENG - TURBINES - INDIRECT	547,780.39
547030	FUEL-GAS - MCF	94,253,663.30

Account Number	Account Description	Period To Date Balance
547040	FUEL-OIL - GAL	587,347.22
547051	FUEL - TO SOURCE UTILITY OSS	48,406.43
547052	FUEL - OSS	81,814.56
547053	FUEL - OFFSET	(504,218.51)
547054	FUEL - TO SOURCE UTILITY RETAIL	373,997.52
547056	FUEL - GAS - INTRACOMPANY	374,142.61
548010	GENERATION EXP	331,388.69
548910	GENERATION EXP - INDIRECT	2,862.50
549002	AIR QUALITY EXPENSES	3,379.18
549100	MISC OTH PWR GEN EXP	3,057,245.19
549900	MISC OTH PWR GEN EXP - INDIRECT	60,500.58
550100	RENTS-OTH PWR	16,411.97
551100	MTCE-SUPER/ENG - TURBINES	222,849.98
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	95,441.09
552100	MTCE-STRUCTURES - OTH PWR	772,196.01
553010	MTCE-GEN/ELECT EQ	2,212,774.02
553200	MTCE-HEAT RECOVERY STM GEN	282,835.10
554100	MTCE-MISC OTH PWR GEN	2,539,021.72
555010	OSS POWER PURCHASES	66,463.96
555015	NL POWER PURCHASES - ENERGY	5,850,572.34
555016	NL POWER PURCHASES - DEMAND	5,335,379.81
555020	OSS I/C POWER PURCHASES	505,322.89
555025	NL I/C POWER PURCHASES	18,497,947.14
555080	PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF	8,266.64
556100	SYS CTRL / DISPATCHING	68,006.46
556900	SYS CTRL / DISPATCHING - INDIRECT	1,379,025.34
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	838.05
557208	RTO OTHER (NON-MISO) - NL	(137.91)
557209	RTO OTHER (NON-MISO) - OSS	(3.38)
557211	RTO OPERATING RESRV (NON-MISO) - NL	817.69
557212	RTO OPERATING RESRV (NON-MISO) - OSS	15,833.71
557999	KU PLANT ALLOCATION CLEARING ACCOUNT	(0.20)
560100	OP SUPER/ENG-SSTOPER	320.47
560900	OP SUPER/ENG-SSTOPER - INDIRECT	1,257,604.84
561190	LOAD DISPATCH - INDIRECT	339,242.04
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	656,922.60
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	805,729.99
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	558,288.66
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	632,398.38
561601	TRANSMISSION SERVICE STUDIES	4,332.77
562010	STA EXP-SUBST OPER	1,047,708.68
563100	OTHER INSP-ELEC TRAN	452,533.40
565002	TRANSMISSION ELECTRIC OSS	3,095.27
565005	TRANSMISSION ELECTRIC NATIVE LOAD	2,228,022.34
565014	INTRACOMPANY TRANSMISSION EXPENSE	87,454.15
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	391,230.65
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	180,371.99
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	184,307.27
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(391,230.65)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(180,371.99)
566100	MISC TRANS EXP-SSTMT	514,686.68
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	(90.82)
566140	INDEPENDENT OPERATOR	2,583,333.37
566151	TRANSMISSION DEPANCAKING EXPENSES	4,066,132.38
566900	MISC TRANS EXP-SSTMT - INDIRECT	1,416,446.99
567100	RENTS-ELEC/SUBSTATION OPERATIONS	134,858.78
570010	MTCE-ST EQ-SSTMTCE	1,301,423.35
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	271,300.80
571100	MTCE OF OVERHEAD LINES	4,260,063.87
573100	MTCE-MISC TR PLT-SSTMT	87,397.61
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	194,658.67
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	(324.66)
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(11,814.25)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(103,393.03)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(139,468.68)
580100	OP SUPER/ENG-SSTOPER	273,287.36
580900	OP SUPER/ENG-SSTOPER - INDIRECT	950,002.64
581100	SYS CTRL/SWITCH-DIST	95,187.04
581900	SYS CTRL/SWITCH-DIST - INDIRECT	248,548.34
582100	STATION EXP-SSTOPER	1,565,954.15
583001	OPR-O/H LINES	3,368,550.90
583005	CUST COMPL RESP-O/H	735,380.42
583008	INST/REMV TRANSF/REG	87,496.44

Account Number	Account Description	Period To Date Balance
583009	INSPC O/H LINE FACIL	192.41
583100	O/H LINE EXP-SSTOPER	129,589.74
586100	METER EXP	5,582,926.50
586101	INPECT/TEST METERS	411.49
586900	METER EXP - INDIRECT	316,130.52
587100	CUST INSTALLATION EXP	(45,143.72)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	2,671,686.60
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	1,480,948.49
589100	RENTS-DISTR / SUBSTAT OPER	7,098.01
590100	MTCE/SUPER/ENG-SSTMT	15,223.42
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	1,496.76
592100	MTCE-ST EQ-SSTMTCE	850,532.03
593001	MTCE-POLE/FIXT-DISTR	509,501.42
593002	MTCE-COND/DEVICE-DIS	11,739,413.10
593003	MTCE-SERVICES	15,287.94
593004	TREE TRIMMING	11,809,589.89
593005	MINOR EXEMPT EXPENSE	5,979.52
593904	TREE TRIMMING - INDIRECT	104,498.67
594001	MTCE-ELEC MANHOL ETC	161,747.86
594002	MTCE-U/G COND ETC	221,835.32
595100	MTCE-TRANSF/REG	71,345.83
598100	MTCE OF MISC DISTRIBUTION PLANT	322,684.36
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	747.57
901001	SUPV-CUST ACCTS	686,423.78
901900	SUPV-CUST ACCTS - INDIRECT	1,984,691.03
902001	METER READ-SERV AREA	3,852,252.62
902002	METER READ-CLER/OTH	71,112.08
902900	METER READ-SERV AREA - INDIRECT	121,610.74
903003	PROCESS METER ORDERS	3,337,859.33
903006	CUST BILL/ACCTG	1,600.91
903007	PROCESS PAYMENTS	166,120.67
903008	INVEST THEFT OF SVC	73,984.40
903012	PROC CUST CNTRT/ORDR	39,911.35
903022	COLL OFF-LINE BILLS	332,986.45
903025	MTCE-ASST PROGRAMS	150.00
903030	PROC CUST REQUESTS	216,816.18
903032	DELIVER BILLS-REG	1,931,711.14
903035	COLLECTING-OTHER	6,998.27
903036	CUSTOMER COMPLAINTS	163,925.05
903038	MISC CASH OVERAGE/SHORTAGE	1,704.54
903901	AUDIT CUST ACCTS - INDIRECT	27.92
903902	BILL SPECIAL ACCTS - INDIRECT	44,874.39
903903	PROCESS METER ORDERS - INDIRECT	319.36
903906	CUST BILL/ACCTG - INDIRECT	2,321,672.16
903907	PROCESS PAYMENTS - INDIRECT	92,791.80
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	86,003.90
903909	PROC EXCEPTION PMTS - INDIRECT	1,870.17
903912	PROC CUST CNTRT/ORDR - INDIRECT	199,919.98
903922	COLLECT OFF-LINE BILLS - INDIRECT	22,190.84
903930	PROC CUST REQUESTS - INDIRECT	3,946,800.15
903931	PROC CUST PAYMENTS - INDIRECT	489,659.53
903936	CUSTOMER COMPLAINTS - INDIRECT	224,808.10
904001	UNCOLLECTIBLE ACCTS	3,588,387.04
904003	UNCOLL ACCTS - A/R MISC	8,850.12
905001	MISC CUST SERV EXP	7,203.90
905900	MISC CUST SERV EXP - INDIRECT	865.48
907001	SUPV-CUST SER/INFO	195.58
907900	SUPV-CUST SER/INFO - INDIRECT	382,282.65
908005	DSM CONSERVATION PROG	14,393,768.19
908901	CUST MKTG/ASSIST - INDIRECT	363,220.39
908909	MISC MARKETING EXP - INDIRECT	50,953.99
909005	MEDIA RELATIONS	236,302.47
909010	PRINT ADVER-SER/INFO	68,606.45
909011	OTH ADVER-SER/INFO	58,643.04
909013	SAFETY PROGRAMS	4,116.00
909911	OTHER ADVER-SER/INFO - INDIRECT	24,462.77
910001	MISC CUST SER/INFO	473,429.03
910900	MISC CUST SER/INFO - INDIRECT	552,825.42
913012	OTH ADVER-SALES	405,682.17
913912	OTH ADVER-SALES - INDIRECT	10,576.53
920100	OTHER GENERAL AND ADMIN SALARIES	1,042,841.65
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	25,316,493.78
921002	EXP-GEN OFFICE EMPL	48,065.99

Account Number	Account Description	Period To Date Balance
921003	GEN OFFICE SUPPL/EXP	640,699.31
921004	OPR-GEN OFFICE BLDG	12,062.70
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	981,777.93
921903	GEN OFFICE SUPPL/EXP - INDIRECT	2,920,451.68
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	343,567.11
922001	A/G SAL TRANSFER-CR	(2,172,295.09)
922002	OFF SUPP/EXP TRAN-CR	(329,317.60)
922003	TRIMBLE CTY TRAN-CR	(994,235.76)
923100	OUTSIDE SERVICES	1,682,537.32
923101	OUTSIDE SERVICES - AUDIT FEES	616,691.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	8,019.00
923900	OUTSIDE SERVICES - INDIRECT	11,517,182.54
924100	PROPERTY INSURANCE	3,952,106.96
924900	PROPERTY INSURANCE - INDIRECT	671,308.54
925001	PUBLIC LIABILITY	1,913,274.10
925002	WORKERS COMP EXPENSE - BURDENS	240,957.62
925003	AUTO LIABILITY	894,037.11
925004	SAFETY AND INDUSTRIAL HEALTH	1,921.57
925100	OTHER INJURIES AND DAMAGES	(10,453.61)
925900	OTHER INJURIES AND DAMAGES - INDIRECT	136,293.54
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	19,466.05
926001	TUITION REFUND PLAN	72,838.69
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	208,247.48
926003	MEDICAL INSURANCE EXPENSE - BURDENS	5,602,167.42
926004	DENTAL INSURANCE EXPENSE - BURDENS	297,005.59
926005	LONG TERM DISABILITY EXPENSE - BURDENS	217,220.49
926019	OTHER BENEFITS EXPENSE - BURDENS	814,919.67
926100	EMPLOYEE BENEFITS - NON-BURDEN	95,188.86
926101	PENSION SERVICE COST - BURDENS	4,140,834.10
926102	401K EXPENSE - BURDENS	1,834,827.19
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	42,435.03
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	914,252.77
926110	EMPLOYEE WELFARE	15,413.46
926112	PENSION EXP- VA	176,961.00
926113	PENSION EXP- FERC AND TENN.	175,214.00
926116	RETIREMENT INCOME EXPENSE - BURDENS	635,117.44
926117	PENSION NON SERVICE COST - BURDENS	(878,551.31)
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	929,323.75
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	239,829.23
926901	TUITION REFUND PLAN - INDIRECT	221,542.79
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	177,513.99
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	4,218,667.18
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	261,031.13
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	196,910.03
926911	PENSION SERVICE COST - BURDENS INDIRECT	3,518,560.49
926912	401K EXPENSE - BURDENS INDIRECT	1,532,861.53
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	113,513.73
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	592,886.60
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	680,896.94
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	5,550.67
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	319,804.27
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	496,997.98
927002	OTH ITEMS W/O CH-DR	2,891.09
928001	FORMAL CASES - FERC	10,304.09
928002	REG UPKEEP ASSESSMTS	221,746.00
928003	AMORTIZATION OF RATE CASE EXPENSES	478,245.87
928007	FORMAL CASES - VIRGINIA	4,892.80
928008	FORMAL CASES - KENTUCKY	113,791.53
929002	ELEC USED-ELEC DEPT	(2,891.09)
930101	GEN PUBLIC INFO EXP	72,337.34
930191	GEN PUBLIC INFO EXP - INDIRECT	270.00
930201	MISC CORPORATE EXP	115,379.36
930202	ASSOCIATION DUES	43,298.77
930207	OTHER MISC GEN EXP	111,780.23
930271	MISC CORPORATE EXP - INDIRECT	226,644.81
930272	ASSOCIATION DUES - INDIRECT	704,747.09
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	2,387,084.26
930277	OTHER MISC GEN EXP - INDIRECT	38,139.68
931100	RENTS-OTHER	73,018.17
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	475,025.20
931904	RENTS - CORPORATE HQ (INDIRECT)	968,907.54
935101	MTCE-GEN PLANT	163,135.68
935191	MTCE-GEN PLANT - INDIRECT	33,265.11

Account Number	Account Description	Period To Date Balance
935402	MAINT. OF NON-BONDABLE GENERAL PLANT	0.95
935403	MNTC BONDABLE PROPERTY	134,654.50
935488	MTCE-OTH GEN EQ - INDIRECT	630,695.77

Account Number	Account Description	Year End Balance
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	\$ 55,918.83
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	89,923,312.08
101104	PLANT IN SERVICE - ELECTRIC LAND	23,933,817.80
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	505,145,604.58
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	5,023,271,848.72
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	1,665,194,749.53
101110	PLANT IN SERVICE - LEASED PROPERTY	481,743.87
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	58,701,500.96
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	51,815,830.02
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	32,754,489.77
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	8,287,193.85
106104	COMPL CONST NOT CL - ELECTRIC LAND	10,680,389.71
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	18,852,273.25
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	1,237,686,993.18
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	60,170,647.75
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	5,930,595.44
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	3,818,025.14
107001	CONSTR WORK IN PROG	180,793,120.27
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(19,830,278.73)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(202,853,620.14)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(1,743,460,451.29)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(3,018,624.33)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(10,893,315.38)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(486,952,094.84)
108110	ACCUM. DEPR. - LEASED PROPERTY	(395,653.30)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(27,481,537.35)
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.	(17,538,639.21)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(3,851,768.10)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(0.53)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(15,123,177.86)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(292,398,166.71)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	268,603.81
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(223,166,749.44)
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	(5,756.04)
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(28,200.30)
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR	(90,540,910.78)
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	37,129.01
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	58,316,320.70
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	68,059.48
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	51,887,218.23
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	108,119.18
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.	10,703.95
108799	RWIP-ARO LEGAL	672,459.67
108901	RETIREMENT - RWIP	25,503,785.10
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	(63,079.79)
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES	(50,533,944.05)
121001	NONUTIL PROP IN SERV	971,313.10
123123	INVESTMENT IN OVEC	250,000.00
131069	CASH CLEARING - CCS	(828.21)
131090	CASH-BOA A/P - CLEARING	(8,297,515.06)
131092	CASH-BOA FUNDING	8,297,515.06
131204	BANK OF AMERICA - REGULUS - KU	1,897,698.08
131227	US BANK - MASTER ROLL UP ACCOUNT	5,385,710.23
135001	WORKING FUNDS	61,030.00
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	142,502.24
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	363,550.00
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	(363,550.00)
142001	CUST A/R-ACTIVE	122,900,791.94
142002	A/R - UNPOSTEC CASH	(115.88)
142003	WHOLESALE SALES A/R	394,275.66
142004	TRANSMISSION RECEIVABLE	1,742,065.27
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	2,205,453.97
143003	ACCTS REC - IMEA	1,087,974.77
143004	ACCTS REC - IMPA	2,122,836.61
143012	ACCTS REC - MISCELLANEOUS	1,070,084.52

Account Number	Account Description	Year End Balance
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	338,571.68
143032	ACCTS REC - TAX REFUNDS	0.16
144004	UNCOLL ACCT-CR-OTHER	(1,409,046.52)
144006	UNCOLL ACCT-A/R MISC	(353,796.77)
144011	UNCOLL MISC A/R PROVISION	(5,714.61)
146100	INTERCOMPANY	5.27
151010	FUEL STK-LEASED CARS	325,290.37
151020	COAL PURCHASES - TONS - \$	83,028,350.36
151023	IN-TRANSIT COAL - TONS - \$	12,128,464.05
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPACT) - COAL PURCHASES - TONS - \$	(4,782,543.39)
151030	FUEL OIL - GAL - \$	6,765,728.05
151060	RAILCARS-OPER/MTCE	32,991.43
151061	GAS PIPELINE OPER/MTCE - MCF - \$	110,505.50
151080	COAL BARGE SHUTTLLING	870,920.68
154001	MATERIALS/SUPPLIES	43,808,809.68
154003	LIMESTONE	1,018,052.70
154006	OTHER REAGENTS	(0.02)
154023	LIMESTONE IN-TRANSIT	114,872.00
158121	SO2 ALLOWANCE INVENTORY	135,180.30
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	2,914,866.14
163011	STORES EXPENSE - GENERATION	7,961,564.32
165001	PREPAID INSURANCE	2,012,289.31
165002	PREPAID TAXES	1,565,916.54
165018	PREPAID RISK MGMT AND WC	75,500.00
165026	PREPAID ADP FUNDING	32,130.00
165100	PREPAID OTHER	1,607,616.56
165101	PREPAID IT CONTRACTS	6,335,150.45
165201	PREPAID IT CONTRACTS-LT	3,286,623.76
165204	PREPAID INSURANCE - LONG TERM	565,251.02
165900	PREPAID OTHER - INDIRECT	600,663.20
165950	PREPAID INSURANCE - INDIRECT	104,221.73
171001	INTEREST RECEIVABLE	73,651.92
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	568,224.46
173001	ACCRUED UTIL REVENUE	94,776,587.87
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	53,106.06
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	108,122.21
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,129,320.19
181300	UNAMORTIZED DEBT EXPENSE BONDS	17,092,486.93
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	8,807,807.00
182315	REGULATORY ASSET - FAS 158 PENSION	119,652,294.49
182317	OTHER REGULATORY ASSETS ARO - GENERATION	9,794,970.66
182318	OTHER REG ASSETS ARO - TRANSMISSION	189,553.61
182320	WINTER STORM - ELECTRIC	14,786,163.20
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	337,224.88
182328	FASB 109 ADJ-FED	36,129,940.87
182329	FASB 109 GR-UP-FED	23,002,531.82
182330	FASB 109 ADJ-STATE	6,589,046.73
182331	FASB 109 GR-UP-STATE	4,194,990.60
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	59,756.49
182334	WIND STORM REGULATORY ASSET	567,175.02
182335	RATE CASE EXPENSES - ELECTRIC	3,267,931.88
182339	MOUNTAIN STORM - ELECTRIC	472,826.42
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	5,723,675.76
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	10,271,667.52
182367	REG ASSET - MUNI MISO EXIT FEE	148,414.68
182369	GREEN RIVER REGULATORY ASSET	3,874,573.09
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	40,667,885.75
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	131,178,223.19
182373	REG. ASSET - OPEN ARO PONDS - KY	(104,167.62)
182377	REG. ASSET - CLOSED ARO PONDS - KY	(47,053.14)
183301	PRELIM SURV/INV-ELEC	2,653,035.77
183302	PRELIMINARY SURV/INV ELEC - LT	3,500,843.08
184301	GASOLINE-TRANSP	12,162,035.11
184304	VEHICLE REPR-TRANSP	28,916,187.96
184307	ADMIN/OTH EXP-TRANSP	2,695,839.08
184308	VALUE-ADD SVCSTR	2,146,117.50
184309	DIESEL FUEL-TRANSP	13,382,024.29
184312	RENT/STORAGE-TRANSP	70,470,236.84
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	348,605.60
184314	LICENSE/TAX-TRANSP	1,831,935.41
184315	DEPRECIATION-TRANSP	2,525,863.18

Account Number	Account Description	Year End Balance
184319	FUEL ADMINISTRATION VEHICLES	(52,118.58)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(134,426,726.39)
186001	MISC DEFERRED DEBITS	41,548.32
186004	FINANCING EXPENSE	89,434.68
186035	KEY MAN LIFE INSURANCE	34,570,502.26
186074	CANE RUN 7 LTFC ASSET	11,691,712.46
186576	CARROLLTON SALE/LEASEBACK	29,043.75
188901	RESRCH/DEV/DEMO EXP - INDIRECT	1,239,624.73
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	9,436,062.85
190007	FASB 109 ADJ-FED	31,509,658.27
190008	FASB 109 GRS-UP-FED	23,106,862.33
190009	FASB 109 ADJ-STATE	5,746,442.24
190010	FASB 109 GRS-UP-ST	4,214,017.46
190415	DTA FEDERAL - NON-CURRENT	223,764,667.31
190615	DTA STATE - NON-CURRENT	25,348,593.36
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	(1,809,303,187.19)
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	9,105,387.88
228201	WORKERS COMPENSATION	(1,519,942.76)
228202	WORKERS COMPENSATION - SHORT-TERM	(469,461.43)
228301	FASB106-POST RET BEN	(39,522,771.12)
228304	PENSION PAYABLE	(38,872,271.88)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(6,010,040.00)
228307	FASB 106 - MEDICARE SUBSIDY	3,661,591.58
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	247,704.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(243,636,850.07)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(34,178,736.52)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(704,531.33)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(906,130.15)
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	9,693,916.58
231005	COMMERCIAL PAPER PAYABLE	(16,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	769.99
232001	ACCTS PAYABLE-REG	(5,941,525.18)
232002	SALS/WAGES ACCRUED	(1,682,591.75)
232009	PURCHASING ACCRUAL	(727,585.76)
232010	WHOLESALE PURCHASES A/P	(1,210,660.53)
232011	TRANSMISSION PAYABLE	(911,413.77)
232015	AP FUEL	(25,282,775.90)
232024	CREDIT CASH BALANCE	(4,110,049.39)
232027	CREDIT CARD PAYMENTS	(19,002.69)
232028	AP FUEL - NATURAL GAS	(448,200.80)
232030	RETAINAGE FEES	(7,711,529.02)
232031	A/P - CWIP ACCRUALS	(15,033,037.96)
232032	A/P - RWIP ACCRUALS (NON-ARO)	(641,404.89)
232033	A/P - RWIP ACCRUALS (ARO)	(1,160,821.41)
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	(2,386.30)
232100	ACCOUNTS PAYABLE-TRADE	(19,017,372.72)
232111	401K LIABILITY - EMPLOYER	(55,007.37)
232211	TIA LIABILITY	(6,653,459.40)
232246	DCAP WITHHOLDING PAYABLE	(8,041.29)
232248	HCRA WITHHOLDING PAYABLE	(30,461.16)
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(222.24)
234100	A/P TO ASSOC CO	(56,193,623.00)
235001	CUSTOMER DEPOSITS	(28,875,433.91)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(2,203.85)
236007	FICA-OPR	(610,507.84)
236013	ST SALES/USE TAX-KY-OPR	(755,337.64)
236031	CORP INCOME-KY-OPR	(243,952.41)
236032	CORP INCOME-FED-OPR	(29,176,977.18)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(14,301,915.82)
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(9,712.81)
236037	VIRGINIA USE TAX	(2.68)
236115	STATE UNEMPLOYMENT-OPR	(16,866.03)
236116	FEDERAL UNEMPLOYMENT-OPR	(8,837.54)
237100	ACCR INT LONG-TERM DEBT	(15,969,120.37)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(52,555.03)

Account Number	Account Description	Year End Balance
241018	STATE WITHHOLDING TAX PAYABLE	(22,583.21)
241036	LOCAL WITHHOLDING TAX PAYABLE	(173,364.93)
241038	T/C PAY-ST SALES/USE	(1,336,912.36)
241039	T/C PAY-OCCUP/SCHOOL	(3,360,095.64)
241046	CONSUMER UTILITY TAX-VA	(170,399.28)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	652,107.06
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(15,945.42)
242002	MISC LIAB-VESTED VAC	(5,821,744.18)
242005	UNEARNED REVENUE - CURRENT	(15,077.97)
242014	ESCHEATED DEPOSITS	(0.12)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(5,888,428.50)
242017	HOME ENERGY ASSISTANCE	(298,741.98)
242018	GREEN POWER REC LIABILITY	(9,552.10)
242019	GREEN POWER MKT LIABILITY	(7,062.52)
242027	AR CREDITS	(3,811,728.46)
242028	SERVICE DEPOSIT REFUND PAYABLE	(10.05)
242030	WINTERCARE ENERGY FUND	(12,374.46)
242101	RETIREMENT INCOME LIABILITY	(986,643.18)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,166,206.00)
252011	LINE EXTENSIONS	(1,225,399.71)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(65,581.95)
252015	MOBILE HOME LINE	(33,543.81)
252017	CUSTOMER ADVANCES - SHORT TERM	(196,588.92)
253025	DEFERRED COMPENSATION	(10,834.42)
253027	DEFERRED RENT PAYABLE	(1,340,750.10)
253032	UNCERTAIN TAX POSITION - FEDERAL	(162,391.00)
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	(28,841.45)
254001	FASB 109 ADJ-FED	(30,552,127.04)
254002	FASB 109 GR-UP-FED	(23,106,862.34)
254003	FASB 109 ADJ-STATE	(12,360,617.37)
254004	FASB 109 GR-UP-STATE	(4,214,017.46)
254008	DSM COST RECOVERY	(1,464,400.50)
254010	REGULATORY LIABILITY - FAS 158 OPEB	(26,512,973.00)
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	(1,539,000.00)
254017	ENVIRONMENTAL COST RECOVERY	(686,000.00)
254018	REGULATORY LIABILITY FAC	(8,922,000.00)
254023	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	(180,000.00)
254024	REGULATORY LIABILITY - OST	(89,508.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(558,325.37)
254026	REG LIABILITY - REFINED COAL - VIRGINIA	(23,848.22)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(38,543,561.64)
254321	MISO EXIT FEE REFUND	(166,313.05)
255004	ITC TC2	(88,755,163.25)
255006	JOB DEVELOP CR	(2,417,571.32)
255009	ITC SOLAR	(4,601,305.00)
282007	FASB 109 ADJ-FED PRO	(37,087,472.82)
282009	FASB 109 ADJ-ST PROP	25,129.12
282503	DTL ON FIXED ASSETS	(1,143,578,629.81)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(143,058,219.59)
283011	FASB 109 GR-UP-F-OTH	(23,002,531.82)
283012	FASB 109 GR-UP-S-OTH	(4,194,990.60)
283515	DTL FEDERAL - NON-CURRENT	(112,510,437.43)
283519	DTL ON LIABILITIES - EEI - FED (NON-CURRENT)	0.01
283715	DTL STATE - NON-CURRENT	(20,518,620.82)
403011	DEPREC EXP - STEAM POWER GEN	90,323,244.94
403012	DEPREC EXP - HYDRO POWER GEN	1,171,043.10
403013	DEPREC EXP - OTH POWER GEN	33,384,925.50
403014	DEPREC EXP - TRANSMISSION	15,391,307.15
403015	DEPREC EXP - DISTRIBUTION	44,298,501.24
403016	GENERAL DEPRECIATION EXPENSE	10,670,420.89
403026	DEPREC. EXP. - STEAM - ECR	26,508,396.58
403027	DEPREC EXP - ELECTRIC - DSM	392,434.86
403111	DEPREC EXP ARO STEAM	40,945,454.46
403112	DEPREC EXP ARO TRANSMISSION	10,003.00
403113	DEPREC EXP ARO OTHER PRODUCTION	20,825.04
403114	DEPREC EXP ARO HYDRO	78,729.67
403115	DEPREC EXP ARO DISTRIBUTION	23,764.83
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(41,045,009.17)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(10,003.00)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(23,764.83)
404401	AMT-EL INTAN PLT-RTL	11,964,819.42
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	104,167.62
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	4,612.81

Account Number	Account Description	Year End Balance
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	1,693.31
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	6,095.03
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	47,053.14
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	2,058.08
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	767.34
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	2,765.97
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	(4,612.81)
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	(1,693.31)
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	(6,095.03)
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	(2,058.08)
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	(767.34)
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	(2,765.97)
408101	TAX-NON INC-UTIL OPR	96,929.26
408102	REAL AND PERSONAL PROP. TAX	25,146,201.80
408103	KY PUBLIC SERVICE COMMISSION TAX	3,054,783.93
408105	FEDERAL UNEMP TAX	46,808.45
408106	FICA TAX	5,524,761.25
408107	STATE UNEMP TAX	105,811.87
408108	REAL AND PERSONAL PROP TAX - ECR	1,720,805.51
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	24,475.60
408195	FEDERAL UNEMP TAX - INDIRECT	32,015.15
408196	FICA TAX - INDIRECT	4,079,085.81
408197	STATE UNEMP TAX - INDIRECT	139,088.89
408202	TAX-NON INC-OTHER	10,605.20
409101	FED INC TAX-UTIL OPR	32,872,920.57
409102	KY ST INCOME TAXES	5,845,668.31
409203	FED INC TAX-OTHER	(1,584,810.73)
409206	ST INC TAX-OTHER	(289,023.23)
410101	DEF FED INC TAX-OPR	527,344,051.15
410102	DEF ST INC TAX-OPR	78,620,134.86
410203	DEF FEDERAL INC TX	7.82
410208	DEF FED INC TAX-SPEC ITEM-BTL	106,540.00
410209	DEF ST INC TAX-SPEC ITEM-BTL	18,264.00
411100	ACCRETION EXPENSE - NEUTRALITY	(15,592,619.98)
411101	FED INC TX DEF-CR-OP	(422,337,328.58)
411102	ST INC TAX DEF-CR-OP	(60,065,274.63)
411103	ACCRETION EXPENSE - ELECTRIC	15,592,619.98
411201	FD INC TX DEF-CR-OTH	(130.31)
411202	ST INC TX DEF-CR-OTH	(22.34)
411208	FED INC TAX DEF-CR-SPEC ITEM-BTL	(6,392.40)
411403	ITC DEFERRED	4,601,305.00
411802	GAIN-DISP OF ALLOW	(91.81)
415004	MERCHANDISE SALES	(8,835.34)
416004	MERCHANDISE COST OF SALES	4,058.79
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	739.01
419006	INT INC-ST TAX PMT	(75,334.59)
419014	DIVS FROM INVESTMENT	(23,359.79)
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	(380,924.95)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(16,446.68)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(138,416.32)
419209	INT INC-ASSOC CO	(61,260.54)
420003	AMORTIZATION OF ITC	(1,846,203.00)
421001	MISC NONOPR INCOME	(17,313.75)
421003	KM LIFE INS - CASH SURRENDER VALUE	(236,007.31)
421006	AOCI ADJUSTMENT OF SUBSIDIARY - EEI	(304,400.00)
421101	GAIN-PROPERTY DISP	(21,132.36)
426101	DONATIONS	1,346,580.42
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	153,761.91
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	4,057.50
426191	DONATIONS - INDIRECT	33,758.32
426201	LIFE INSURANCE	(1,713,362.65)
426301	PENALTIES	33,186.00
426391	PENALTIES - INDIRECT	(70.06)
426401	EXP-CIVIC/POL/REL	2,245.57
426491	EXP-CIVIC/POL/REL - INDIRECT	996,093.80
426501	OTHER DEDUCTIONS	1,868,397.42
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	421,846.96
426591	OTHER DEDUCTIONS - INDIRECT	487,760.83
427100	INTEREST EXPENSE	90,014,553.80
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	2,008,060.30
428190	OTHER AMORT-REACQ DEBT	659,865.77
428200	AM DISC-LONG TERM DEBT	543,415.13
430002	INT-DEBT TO ASSOC CO	2,023.56

Account Number	Account Description	Year End Balance
431002	INT-CUST DEPOSITS	103,834.23
431004	INT-OTHER TAX DEFNCY	(66,563.00)
431008	INT-DSM COST RECOVER	6,062.37
431014	INTEREST ON CUSTOMER REFUNDS	463,184.18
431015	INTEREST ON RATES REFUND-RETAIL	369.39
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	1,985,154.01
431200	INTEREST EXP SHORT-TERM DEBT- CP	103,008.02
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	(147,564.92)
438005	COMMON STK DIVS DECL - PARENT FM KU	248,000,000.00
440101	ELECTRIC RESIDENTIAL DSM	(18,385,450.15)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(348,107,535.53)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(184,098,385.68)
440104	ELECTRIC RESIDENTIAL FAC	28,774,024.75
440111	ELECTRIC RESIDENTIAL ECR	(14,274,740.35)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	243,565.31
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(39,688,896.87)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(58,274,063.53)
442201	ELECTRIC LARGE COMMERCIAL DSM	(3,897,747.20)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(128,707,444.58)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(116,120,957.41)
442204	ELECTRIC LARGE COMMERCIAL FAC	18,209,103.94
442211	ELECTRIC LARGE COMMERCIAL ECR	(10,345,632.33)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	164,029.32
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(13,681,617.12)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(15,977,264.76)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(89,830,457.08)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(31,542,940.25)
442301	ELECTRIC INDUSTRIAL DSM	(303,975.55)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(45,274,926.51)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(194,337,369.52)
442304	ELECTRIC INDUSTRIAL FAC	31,393,332.83
442311	ELECTRIC INDUSTRIAL ECR	(10,453,080.56)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	283,227.34
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(25,747,721.82)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(1,269,733.51)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(166,824,640.10)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(3,160,842.05)
444101	ELECTRIC STREET LIGHTING DSM	(2,153.30)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(10,685,406.61)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(1,296,051.53)
444104	ELECTRIC STREET LIGHTING FAC	207,083.43
444111	ELECTRIC STREET LIGHTING ECR	(324,135.45)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	1,532.51
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(764,972.14)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(116,146.39)
445101	ELECTRIC PUBLIC AUTH DSM	(1,035,359.98)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(29,000,162.14)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(47,247,040.77)
445104	ELECTRIC PUBLIC AUTH FAC	7,473,390.26
445111	ELECTRIC PUBLIC AUTH ECR	(3,345,064.40)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	68,086.13
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(6,656,345.17)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(2,378,707.60)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(45,010,838.25)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(4,242,588.37)
447005	I/C SALES - OSS	(1,532,415.77)
447006	I/C SALES NL	(11,879,150.62)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(4,884,014.44)
447302	RESALE MUNICIPALS BASE REV	(9,302,754.11)
447303	RESALE MUNICIPALS BASE REV FUEL	(49,047,612.23)
447304	RESALE MUNICIPALS FAC	5,102,914.96
447318	RESALE MUNICIPALS DEMAND CHG REV	(62,065,622.05)
447319	RESALE MUNICIPALS CUST CHG REV	(417,547.80)
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV	(183.75)
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV	(54.87)
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	(270.00)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(3,920,870.39)
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	(18.63)
451001	RECONNECT CHRGE-ELEC	(2,100,560.00)
451002	TEMPORARY SERV-ELEC	(58,879.95)
451004	OTH SERVICE REV-ELEC	(2,923.52)
454001	CATV ATTACH RENT	(929,117.60)
454002	OTH RENT-ELEC PROP	(188,486.74)

Account Number	Account Description	Year End Balance
454003	RENT FRM FIBER OPTIC	(30,688.23)
454006	FACILITY CHARGES	(1,820,820.39)
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	(77.58)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(116,913.12)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(189,281.62)
456003	COMP-TAX REMIT-ELEC	(802.87)
456007	RET CHECK CHRGE-ELEC	(156,080.00)
456008	OTHER MISC ELEC REVS	(120,354.67)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(31,496.38)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(1,633.76)
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	(17.15)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(1,553,863.95)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(804,115.19)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(419,608.95)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(124,964.35)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(16,240,084.76)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(193,694.75)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(193,694.75)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	(8,692.12)
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(341.61)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(298.91)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(450,540.30)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(13,082.43)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(14,462.01)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(29,902.82)
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	(15,851.95)
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(17,804.14)
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(15,888.89)
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION	(436,071.27)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(267,803.17)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(8,324.76)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(8,732.15)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(34,504.81)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	485,616.25
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	319,364.89
500100	OPER SUPER/ENG	4,705,642.61
500900	OPER SUPER/ENG - INDIRECT	4,583,207.66
501001	FUEL-COAL - TON	361,622,121.92
501004	FUEL COAL - TO SOURCE UTILITY OSS	1,311,360.43
501005	FUEL COAL - OSS	2,097,033.18
501006	FUEL COAL - OFFSET	(14,488,523.76)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	11,080,130.16
501020	START-UP OIL - GAL	2,460,225.65
501022	STABILIZATION OIL - GAL	1,437,927.60
501090	FUEL HANDLING	4,685,005.53
501091	FUEL SAMPLING AND TESTING	163,238.92
501250	FLY ASH PROCEEDS	(6,968.25)
501253	ECR FLY ASH DISPOSAL	281,976.02
501990	FUEL HANDLING - INDIRECT	811,181.45
502001	OTHER WASTE DISPOSAL	(338,176.95)
502002	BOILER SYSTEMS OPR	3,225,696.79
502003	SDRS OPERATION	1,253,166.10
502004	SDRS-H2O SYS OPR	1,751,420.55
502006	SCRUBBER REACTANT EX	6,529,483.66
502011	ECR OTHER WASTE DISPOSAL	127,658.21
502012	LANDFILL OPERATION	30,000.00
502013	ECR LANDFILL OPERATIONS	4,203,869.60
502025	REACTANT - EXTERNAL OSS	45,062.13
502026	SCRUBBER REACTANT - OFFSET	(76,417.21)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	31,355.08
502100	STM EXP(EX SDRS.SPP)	4,808,037.54
502900	STM EXP(EX SDRS.SPP) - INDIRECT	30,261.34
505100	ELECTRIC SYS OPR	7,906,667.76
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	183,064.32
506100	MISC STM PWR EXP	7,790,324.08
506104	NOX REDUCTION REAGENT	3,062,511.18
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	27,462.38
506107	AMMONIA - EXTERNAL OSS	20,856.54
506108	SCR/NOX - OFFSET	(35,969.57)
506109	SORBENT INJECTION OPERATION	111,592.23
506112	SORBENT REACTANT - REAGENT ONLY	1,145,949.30
506113	LIQUID INJECTION - REAGENT ONLY	2,793,797.80
506114	AMMONIA - TO SOURCE UTILITY OSS	15,113.02

Account Number	Account Description	Year End Balance
506150	ECR MERCURY MONITORS OPERATIONS	4,289.12
506151	ECR ACTIVATED CARBON	6,393,313.16
506152	ECR SORBENT REACTANT - REAGENT ONLY	8,699,353.23
506154	ECR NOX REDUCTION REAGENT	290,021.53
506159	ECR SORBENT INJECTION OPERATION	582,605.55
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(72,811.85)
506161	ECR ACTIVATED CARBON - OSS	28,623.01
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	42,695.17
506163	ECR NOX REDUCTION REAGENT - OSS	1,493.66
506900	MISC STM PWR EXP - INDIRECT	845,651.21
507100	RENTS-STEAM	12,000.00
509052	ECR SO2 EMISSION ALLOWANCES	5,176.03
510100	MTCE SUPER/ENG - STEAM	8,791,889.53
510900	MTCE SUPER/ENG - STEAM - INDIRECT	581,723.73
511100	MTCE-STRUCTURES	8,914,241.09
512005	MAINTENANCE-SDRS	6,586,636.88
512011	INSTR/CNTRL-ENVRNL	1,172,067.63
512015	SDRS-COMMON H2O SYS	359,986.39
512016	MAINTENANCE - MERC CONTROL	70,934.28
512017	MTCE-SLUDGE STAB SYS	2,251,271.18
512055	ECR MAINTENANCE-SDRS	2,404.98
512100	MTCE-BOILER PLANT	26,576,721.28
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	799,499.05
512102	SORBENT INJECTION MAINTENANCE	29,024.12
512103	MERCURY MONITORS MAINTENANCE	2,757.68
512107	ECR LANDFILL MAINTENANCE	2,639,670.35
512108	ECR CCR BEN REUSE SYSTEM MAINT	50,226.03
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	530,360.37
512152	ECR SORBENT INJECTION MAINTENANCE	300,428.85
512156	ECR BAGHOUSE MAINTENANCE	182,267.14
513100	MTCE-ELECTRIC PLANT	9,518,506.33
513900	MTCE-ELECTRIC PLANT - BOILER	172,219.31
514100	MTCE-MISC/STM PLANT	3,183,675.89
539100	MISC HYD PWR GEN EXP	13,345.96
541100	MTCE-SUPER/ENG - HYDRO	119,814.44
542100	MAINT OF STRUCTURES - HYDRO	185,940.13
544100	MTCE-ELECTRIC PLANT	67,167.31
545100	MTCE-MISC HYDAULIC PLANT	5,684.44
546100	OPER SUPER/ENG - TURBINES	489,724.34
546900	OPER SUPER/ENG - TURBINES - INDIRECT	748,771.08
547030	FUEL-GAS - MCF	123,089,635.79
547040	FUEL-OIL - GAL	617,641.81
547051	FUEL - TO SOURCE UTILITY OSS	174,517.70
547052	FUEL - OSS	243,603.79
547053	FUEL - OFFSET	(1,174,813.02)
547054	FUEL - TO SOURCE UTILITY RETAIL	756,691.53
547056	FUEL - GAS - INTRACOMPANY	431,582.23
548010	GENERATION EXP	475,116.99
548910	GENERATION EXP - INDIRECT	4,934.62
549002	AIR QUALITY EXPENSES	4,472.03
549100	MISC OTH PWR GEN EXP	3,754,656.52
549900	MISC OTH PWR GEN EXP - INDIRECT	88,417.75
550100	RENTS-OTH PWR	22,642.57
551100	MTCE-SUPER/ENG - TURBINES	294,601.29
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	117,706.42
552100	MTCE-STRUCTURES - OTH PWR	1,071,995.53
553010	MTCE-GEN/ELECT EQ	3,309,253.94
553200	MTCE-HEAT RECOVERY STM GEN	589,584.69
554100	MTCE-MISC OTH PWR GEN	3,782,099.87
555010	OSS POWER PURCHASES	(21,690.30)
555015	NL POWER PURCHASES - ENERGY	7,425,668.88
555016	NL POWER PURCHASES - DEMAND	7,672,365.73
555020	OSS I/C POWER PURCHASES	733,114.53
555025	NL I/C POWER PURCHASES	23,353,168.34
555080	PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF	11,984.06
556100	SYS CTRL / DISPATCHING	80,064.14
556900	SYS CTRL / DISPATCHING - INDIRECT	1,848,365.65
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	1,147.19
557208	RTO OTHER (NON-MISO) - NL	(303.75)
557209	RTO OTHER (NON-MISO) - OSS	(3.53)
557211	RTO OPERATING RESRV (NON-MISO) - NL	845.05
557212	RTO OPERATING RESRV (NON-MISO) - OSS	25,615.60
557999	KU PLANT ALLOCATION CLEARING ACCOUNT	(0.36)

Account Number	Account Description	Year End Balance
560100	OP SUPER/ENG-SSTOPER	320.47
560900	OP SUPER/ENG-SSTOPER - INDIRECT	1,657,921.67
561190	LOAD DISPATCH - INDIRECT	458,359.56
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	869,696.32
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	1,091,062.39
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	779,736.28
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	839,827.62
561601	TRANSMISSION SERVICE STUDIES	5,421.40
562010	STA EXP-SUBST OPER	1,305,754.75
563100	OTHER INSP-ELEC TRAN	606,327.07
565002	TRANSMISSION ELECTRIC OSS	3,999.07
565005	TRANSMISSION ELECTRIC NATIVE LOAD	2,988,474.15
565014	INTERCOMPANY TRANSMISSION EXPENSE	156,267.65
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	485,616.25
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	319,364.89
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	231,069.83
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(485,616.25)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(319,364.89)
566100	MISC TRANS EXP-SSTMT	767,561.01
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	2,507.06
566140	INDEPENDENT OPERATOR	3,442,941.25
566151	TRANSMISSION DEPANCAKING EXPENSES	5,908,118.07
566900	MISC TRANS EXP-SSTMT - INDIRECT	2,051,990.16
567100	RENTS-ELEC/SUBSTATION OPERATIONS	148,900.68
570010	MTCE-ST EQ-SSTMTCE	1,623,458.86
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	325,262.41
571100	MTCE OF OVERHEAD LINES	5,959,249.25
573100	MTCE-MISC TR PLT-SSTMT	96,504.39
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	233,236.14
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	156.86
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(15,653.32)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(136,990.87)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(184,789.41)
580100	OP SUPER/ENG-SSTOPER	293,426.35
580900	OP SUPER/ENG-SSTOPER - INDIRECT	1,268,360.46
581100	SYS CTRL/SWITCH-DIST	127,197.04
581900	SYS CTRL/SWITCH-DIST - INDIRECT	334,247.24
582100	STATION EXP-SSTOPER	2,014,653.35
583001	OPR-O/H LINES	4,516,292.85
583005	CUST COMPL RESP-O/H	964,441.76
583008	INST/REMV TRANSF/REG	112,138.92
583009	INSPC O/H LINE FACIL	192.41
583100	O/H LINE EXP-SSTOPER	160,522.68
586100	METER EXP	7,322,012.15
586101	INPECT/TEST METERS	411.49
586900	METER EXP - INDIRECT	442,772.14
587100	CUST INSTALLATION EXP	(57,504.48)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	3,623,347.73
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	2,214,992.90
589100	RENTS-DISTR / SUBSTAT OPER	7,098.01
590100	MTCE/SUPER/ENG-SSTMT	15,227.77
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	2,215.70
592100	MTCE-ST EQ-SSTMTCE	1,154,454.56
593001	MTCE-POLE/FIXT-DISTR	569,983.15
593002	MTCE-COND/DEVICE-DIS	15,124,073.14
593003	MTCE-SERVICES	15,831.39
593004	TREE TRIMMING	15,399,153.52
593005	MINOR EXEMPT EXPENSE	14,531.85
593904	TREE TRIMMING - INDIRECT	142,769.00
594001	MTCE-ELEC MANHOL ETC	199,052.00
594002	MTCE-U/G COND ETC	287,338.67
595100	MTCE-TRANSF/REG	97,355.93
598100	MTCE OF MISC DISTRIBUTION PLANT	396,611.39
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	1,345.85
901001	SUPV-CUST ACCTS	916,403.07
901900	SUPV-CUST ACCTS - INDIRECT	2,648,455.80
902001	METER READ-SERV AREA	5,137,477.20
902002	METER READ-CLER/OTH	86,915.95
902900	METER READ-SERV AREA - INDIRECT	167,467.84
903003	PROCESS METER ORDERS	4,440,101.59
903006	CUST BILL/ACCTG	1,650.90
903007	PROCESS PAYMENTS	196,441.82
903008	INVEST THEFT OF SVC	98,935.80

Account Number	Account Description	Year End Balance
903012	PROC CUST CNTRT/ORDR	55,718.57
903022	COLL OFF-LINE BILLS	449,376.36
903023	PROC BANKRUPT CLAIMS	51.54
903025	MTCE-ASST PROGRAMS	150.00
903030	PROC CUST REQUESTS	297,096.68
903032	DELIVER BILLS-REG	2,616,642.52
903035	COLLECTING-OTHER	9,873.72
903036	CUSTOMER COMPLAINTS	214,613.68
903038	MISC CASH OVERAGE/SHORTAGE	1,949.26
903901	AUDIT CUST ACCTS - INDIRECT	316.99
903902	BILL SPECIAL ACCTS - INDIRECT	65,746.78
903903	PROCESS METER ORDERS - INDIRECT	319.36
903906	CUST BILL/ACCTG - INDIRECT	3,193,374.14
903907	PROCESS PAYMENTS - INDIRECT	148,726.54
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	112,639.36
903909	PROC EXCEPTION PMTS - INDIRECT	2,225.94
903912	PROC CUST CNTRT/ORDR - INDIRECT	272,114.59
903922	COLLECT OFF-LINE BILLS - INDIRECT	30,752.59
903930	PROC CUST REQUESTS - INDIRECT	5,352,433.99
903931	PROC CUST PAYMENTS - INDIRECT	563,638.94
903936	CUSTOMER COMPLAINTS - INDIRECT	307,478.93
904001	UNCOLLECTIBLE ACCTS	4,120,352.42
904003	UNCOLL ACCTS - A/R MISC	112,384.49
905001	MISC CUST SERV EXP	7,454.32
905900	MISC CUST SERV EXP - INDIRECT	1,056.37
907001	SUPV-CUST SER/INFO	258.98
907900	SUPV-CUST SER/INFO - INDIRECT	536,028.25
908005	DSM CONSERVATION PROG	19,487,494.86
908901	CUST MKTG/ASSIST - INDIRECT	461,403.35
908909	MISC MARKETING EXP - INDIRECT	67,459.01
909005	MEDIA RELATIONS	261,965.70
909010	PRINT ADVER-SER/INFO	86,266.23
909011	OTH ADVER-SER/INFO	72,209.70
909013	SAFETY PROGRAMS	4,116.00
909911	OTHER ADVER-SER/INFO - INDIRECT	30,264.91
910001	MISC CUST SER/INFO	736,629.79
910900	MISC CUST SER/INFO - INDIRECT	765,085.19
913012	OTH ADVER-SALES	792,148.16
913912	OTH ADVER-SALES - INDIRECT	25,195.84
920100	OTHER GENERAL AND ADMIN SALARIES	1,278,277.15
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	33,514,952.72
921002	EXP-GEN OFFICE EMPL	58,309.87
921003	GEN OFFICE SUPPL/EXP	953,684.16
921004	OPR-GEN OFFICE BLDG	24,349.15
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	1,352,828.55
921903	GEN OFFICE SUPPL/EXP - INDIRECT	3,868,515.73
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	491,186.59
922001	A/G SAL TRANSFER-CR	(3,397,863.73)
922002	OFF SUPP/EXP TRAN-CR	(591,589.84)
922003	TRIMBLE CTY TRAN-CR	(1,345,670.12)
923100	OUTSIDE SERVICES	2,056,769.26
923101	OUTSIDE SERVICES - AUDIT FEES	901,751.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	10,692.00
923900	OUTSIDE SERVICES - INDIRECT	14,990,314.51
924100	PROPERTY INSURANCE	5,278,481.18
924900	PROPERTY INSURANCE - INDIRECT	802,124.83
925001	PUBLIC LIABILITY	2,584,258.63
925002	WORKERS COMP EXPENSE - BURDENS	349,401.32
925003	AUTO LIABILITY	1,034,155.57
925004	SAFETY AND INDUSTRIAL HEALTH	5,877.47
925100	OTHER INJURIES AND DAMAGES	(9,911.48)
925900	OTHER INJURIES AND DAMAGES - INDIRECT	156,168.54
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	3,163.41
926001	TUITION REFUND PLAN	94,751.46
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	280,797.75
926003	MEDICAL INSURANCE EXPENSE - BURDENS	7,255,244.94
926004	DENTAL INSURANCE EXPENSE - BURDENS	366,196.17
926005	LONG TERM DISABILITY EXPENSE - BURDENS	288,251.73
926019	OTHER BENEFITS EXPENSE - BURDENS	770,822.30
926100	EMPLOYEE BENEFITS - NON-BURDEN	106,835.62
926101	PENSION SERVICE COST - BURDENS	5,433,257.66
926102	401K EXPENSE - BURDENS	2,548,376.49
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	47,911.22

Account Number	Account Description	Year End Balance
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	1,165,449.24
926110	EMPLOYEE WELFARE	20,452.44
926112	PENSION EXP- VA	235,971.00
926113	PENSION EXP- FERC AND TENN.	233,633.00
926116	RETIREMENT INCOME EXPENSE - BURDENS	972,804.12
926117	PENSION NON SERVICE COST - BURDENS	(1,226,523.66)
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	1,328,297.67
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	333,470.28
926901	TUITION REFUND PLAN - INDIRECT	307,384.20
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	237,327.59
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	5,571,508.40
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	287,186.57
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	264,953.87
926911	PENSION SERVICE COST - BURDENS INDIRECT	4,578,036.02
926912	401K EXPENSE - BURDENS INDIRECT	2,111,508.96
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	177,561.55
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	781,598.77
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	1,056,930.58
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	(38,954.59)
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	264,297.39
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	778,028.25
927002	OTH ITEMS W/O CH-DR	3,961.40
928001	FORMAL CASES - FERC	10,304.09
928002	REG UPKEEP ASSESSMTS	335,350.51
928003	AMORTIZATION OF RATE CASE EXPENSES	637,661.16
928007	FORMAL CASES - VIRGINIA	11,176.82
928008	FORMAL CASES - KENTUCKY	177,034.66
929002	ELEC USED-ELEC DEPT	(3,961.40)
930101	GEN PUBLIC INFO EXP	18,524.91
930191	GEN PUBLIC INFO EXP - INDIRECT	548.00
930201	MISC CORPORATE EXP	125,050.55
930202	ASSOCIATION DUES	77,487.71
930207	OTHER MISC GEN EXP	53,394.23
930271	MISC CORPORATE EXP - INDIRECT	237,454.00
930272	ASSOCIATION DUES - INDIRECT	947,728.07
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	3,301,443.58
930277	OTHER MISC GEN EXP - INDIRECT	41,069.27
931100	RENTS-OTHER	97,242.96
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	650,835.00
931904	RENTS - CORPORATE HQ (INDIRECT)	1,291,271.30
935101	MTCE-GEN PLANT	249,139.99
935191	MTCE-GEN PLANT - INDIRECT	41,791.04
935391	MTCE-COMMUNICATION EQ - INDIRECT	(16.57)
935402	MAINT. OF NON-BONDABLE GENERAL PLANT	0.95
935403	MNTC BONDABLE PROPERTY	(13,700.46)
935488	MTCE-OTH GEN EQ - INDIRECT	796,677.63

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 23

Responding Witness: Valerie L. Scott

- Q-23. Provide a complete copy of all of the Company's internal accounting manuals, directives, policies, and procedures.
- A-23. See the response to PSC 1-8.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 24

Responding Witness: Kent W. Blake / Counsel

- Q-24. Provide a list of all internal audit reports for 2015 and 2016 to date, for departments and/or operations which charge costs to KU.
- A-24. See the Company's objection filed on January 20, 2017. Without waiver of the objection, see attached.

Audit Name	ACP	Start Date	Report Date	Audit Subject
Meter Reading Contract Audit	N	7/7/2016	1/18/2017	Meter Reading Contracts
Pre-Award Contract Proposals Review - 4Q 2016	N	10/1/2016	1/17/2017	Quarterly Contract Proposal Review
Enterprise Risk Management - 2016	N	4/20/2016	1/12/2017	Enterprise Risk Management Review
FERC - EQR	N	11/1/2016	1/6/2017	FERC Electronic Quarterly Reporting Review
2016 AS Internal Quality Review	N	11/1/2016	12/19/2016	Internal Quality Review of Audit Services
SAP Upgrade Pre-Implementation	N	9/6/2016	12/16/2016	Pre-Implementation Review of SAP Upgrade
NERC Reliability Standards (Legacy)	N	7/26/2016	11/9/2016	NERC Reliability Standard Review
Cybersecurity: Insider Threat Project	N	5/9/2016	11/4/2016	Insider Threat Review
ITSM Pre-Implementation Review-Incident Mgmt. Phase	N	6/27/2016	10/27/2016	Pre-Implementation Review of IT Service Management System
Low Income Pledge Process	N	5/30/2016	10/24/2016	Low Income Pledge Process
Contract Terms & Conditions Review	N	3/16/2016	10/13/2016	Contract Terms and Conditions Review
Pre-Award Contract Reviews Q3	N	7/1/2016	10/7/2016	Quarterly Contract Proposal Review
Affirmative Action/EEO	N	7/7/2016	9/15/2016	Affirmative Action/Equal Employment Opportunity Review
Contractor & Vendor Access	N	2/26/2016	9/1/2016	Contractor and Vendor Access to systems
FERC Generation Formula Rate	N	5/2/2016	8/24/2016	FERC Generation Formula Rate calculation
E.W. Brown CCR Landfill Contract	N	4/11/2016	8/2/2016	E.W. Brown CCR Landfill Contract
Affordable Care Act Consultative Review	N	2/10/2016	7/28/2016	Affordable Care Act Consultative Review
Benefit Plan Transition	N	2/8/2016	7/20/2016	Transition from Mercer to Fidelity
Crane Safety	N	3/7/2016	7/13/2016	Crane Safety
Q2 Pre-Award Contract Reviews	N	4/1/2016	7/8/2016	Quarterly Contract Proposal Review
Green-e Compliance	N	3/29/2016	6/23/2016	Green-e Program Compliance (green energy certification)
TranServ International, Inc. ITO Contract	N	2/25/2016	6/13/2016	Contract review of TranServ International, Inc.
Workforce Planning/Knowledge Retention	N	2/22/2016	6/1/2016	Workforce Planning/Knowledge Retention Program
Vegetation Management	N	2/22/2016	6/1/2016	Vegetation Management Reliability Standard Review
Ghent Coal Combustion Residuals Landfill (R)	N	1/18/2016	5/2/2016	Ghent Coal Combustion Residuals Landfill Contract
PowerPlan Pre-Implementation Review	N	2/22/2016	4/28/2016	PowerPlan System Pre-Implementation Review
Pre-Award Contract Proposal Reviews - First Quarter 2016	N	1/1/2016	4/19/2016	Quarterly Contract Proposal Review
CEO/Officer Expenses	N	2/9/2015	2/9/2016	CEO/Officer Expenses
Capacity Purchase & Tolling Agreement - Bluegrass	N	10/8/2015	1/29/2016	Bluegrass Capacity Purchase and Tolling Agreement
Enterprise Risk Mgmt. Q4 2015	N	12/17/2015	1/28/2016	Enterprise Risk Management Review
CCR Project Plan Review	N	10/22/2015	1/27/2016	Coal Combustion Residuals Project Plan Review
Q4 Pre-Award Contract Review	N	10/1/2015	1/25/2016	Quarterly Contract Proposal Review
Coal and Limestone Scheduling Process	N	9/21/2015	1/14/2016	Coal and Limestone Scheduling Process
HR Planning (Mercer to Fidelity)	N	10/20/2015	12/18/2015	Pre-Implementation Review of Transition from Mercer to Fidelity
CR7 Construction Agreement Close Out	N	10/12/2015	12/16/2015	Close of Cane Run 7 Construction Contract
NERC Reliability Standards	N	9/11/2015	12/4/2015	NERC Reliability Standard Review
Enterprise Risk Management - 3Q 2015	N	10/7/2015	10/28/2015	Enterprise Risk Management Review
FERC Audit Recommendation Follow-up	N	3/17/2015	10/26/2015	Follow-Up on FERC Audit Recommendations
Information Protection Audit	N	6/25/2015	10/19/2015	Information Protection
Pre-Award Contract Proposal Reviews -Third Quarter 2015	N	7/1/2015	10/9/2015	Quarterly Contract Proposal Review
Power Plan Pre-Implementation Review	N	8/11/2015	9/29/2015	Pre-Implementation Review of PowerPlan Upgrade
Transmission OATI Pre-implementation	N	8/7/2015	9/19/2015	Pre-Implementation Review of Transmission OATI System
Wallstreet Accounting Process	N	3/2/2015	9/10/2015	Wallstreet (Treasury) Accounting Process
Change Management	N	3/31/2015	9/1/2015	Change Management - Information Technology
Disaster Recovery Audit	N	4/1/2015	8/21/2015	Disaster Recovery - Information Technology
NERC Critical Infrastructure Protection	N	6/9/2015	8/19/2015	NERC CIP Reliability Standard Review
Contractor Safety	N	3/5/2015	8/11/2015	Contractor Safety Review
Memo - Enterprise Risk Management (Q2 2015)	N	7/17/2015	7/31/2015	Enterprise Risk Management Review
PSG - Natural Gas Procurement for Generation	N	4/6/2015	7/29/2015	Natural Gas Procurement Process
Family and Medical Leave Act and Absence Management	N	4/20/2015	7/27/2015	Family Medical Leave Act and Absence Management
FERC Compliance	N	3/3/2015	7/24/2015	FERC Compliance
Ghent Air Compliance Contract	N	4/5/2015	7/18/2015	Ghent Air Compliance Contract Review
Pre-Award Contract Proposal Reviews - Second Quarter 2015	N	4/1/2015	7/9/2015	Quarterly Contract Proposal Review
Business Office Cash Controls	N	4/22/2015	6/23/2015	Business Office Cash Controls
Green-e Program Compliance	N	4/1/2015	6/11/2015	Green-e Program Compliance (green energy certification)
Trimble County Air Compliance Contract Audit	N	3/19/2015	6/10/2015	Trimble County Air Compliance Contract
Data Center General Controls	N	2/27/2016	5/22/2015	Data Center General Controls
Memo - Enterprise Risk Management (Q1 2015)	N	4/22/2015	4/28/2015	Enterprise Risk Management Review
Contract Terms and Conditions	N	1/6/2015	4/27/2015	Contract Terms and Conditions Review
Memo - Contract Proposal (Pre-Award) Reviews (Q1 2015)	N	1/1/2015	4/8/2015	Quarterly Contract Proposal Review
Material and Supplies Inventory Obsolescence	N	10/22/2015	3/4/2015	Material and Supplies Inventory Obsolescence
Memo - Officer Expense Review Summary 2014	N	2/13/2014	2/9/2015	CEO/Officer Expenses
LG&E and KU Coal and Limestone Transportation Contracts	N	10/24/2014	1/30/2015	Coal and Limestone Transportation Contracts
Memo - Enterprise Risk Management (Q4 2014)	N	1/5/2015	1/26/2015	Enterprise Risk Management Review
Memo - Contract Proposal (Pre-Award) Reviews (Q4 2014)	N	10/1/2014	1/6/2015	Quarterly Contract Proposal Review

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 25

Responding Witness: Christopher M. Garrett

- Q-25. Gross Revenue Conversion Factor (GRCF). Refer to Schedule H-1. Show in detail how each of the following items was derived. Include all supporting calculations electronically in Excel and include all supporting workpapers and documentation.
- a. UNCOLLECTIBLE ACCOUNTS EXPENSE
 - b. PSC FEES
 - c. PRODUCTION ACTIVITIES DEDUCTION-STATE
 - d. PRODUCTION ACTIVITIES DEDUCTION-FEDERAL
- A-25.
- a. See attached.
 - b. See attached.
 - c. See the response to PSC 1-54 Att_KU_PSC_1-54_Sch H.xlsx for Schedule H-1 and workpaper in Excel format.
 - d. See the response to PSC 1-54 Att_KU_PSC_1-54_Sch H.xlsx for Schedule H-1 and workpaper in Excel format. The federal production activities deduction is zero due to KU's net operating loss carryforward as a result of the extension of bonus depreciation.

Attachment in Excel

The attachment(s)
provided in separate
file(s) in Excel format.



Commonwealth of Kentucky
Finance and Administration Cabinet
OFFICE OF THE SECRETARY
Room 383, Capitol Annex
702 Capital Avenue
Frankfort, KY 40601-3462
(502) 564-4240
Fax (502) 564-6785

Matthew G. Bevin
Governor

William M. Landrum III
Secretary

MEMORANDUM

TO: Daniel Bork, Commissioner
Department of Revenue

FROM: William M. Landrum, III *ok*
Secretary

Date: June 08, 2016

Subject: Millage Rate for Fiscal Year 2017

The Department of Revenue, as directed by KRS 278.150(2), collects the annual assessments from the Commonwealth's utility companies and places these receipts to the credit of the General Fund.

Based upon the certification of gross receipts received in this office on June 1, 2016 from the Public Service Commission per KRS 278.150(1), the Finance and Administration Cabinet is establishing a millage rate for fiscal year 2016-2017 of 1.941 mills in accordance with KRS 278.150(2).

Attachment

Cc: John E. Chilton
Janice Tomes
Glenna Goins
Greg Harkenrider
Aaron Greenwell
Jeff Cline

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 26

Responding Witness: Valerie L. Scott

- Q-26. Provide the monthly level of prepaid taxes by type of tax for each month of 2015 and 2016.
- A-26. See attached.

Kentucky Utilities Company			
Case No. 2016-00370			
Monthly Level of Prepaid Taxes			
Line No.	Month	Type of Tax	Balance
1.	January 2015	KPSC Assessment Fee	1,218,739
2.	February 2015	KPSC Assessment Fee	974,991
3.	March 2015	KPSC Assessment Fee	731,244
4.	April 2015	KPSC Assessment Fee	487,496
5.	May 2015	KPSC Assessment Fee	243,748
6.	June 2015	KPSC Assessment Fee	2,977,735
7.	July 2015	KPSC Assessment Fee	2,729,590
8.	August 2015	KPSC Assessment Fee	2,481,446
9.	September 2015	KPSC Assessment Fee	2,233,301
10.	October 2015	KPSC Assessment Fee	1,985,156
11.	November 2015	KPSC Assessment Fee	1,737,012
12.	December 2015	KPSC Assessment Fee	1,488,867
13.	January 2016	KPSC Assessment Fee	1,240,723
14.	February 2016	KPSC Assessment Fee	992,578
15.	March 2016	KPSC Assessment Fee	744,434
16.	April 2016	KPSC Assessment Fee	496,289
17.	May 2016	KPSC Assessment Fee	248,145
18.	June 2016	KPSC Assessment Fee	-
19.	July 2016	KPSC Assessment Fee	2,870,847
20.	August 2016	KPSC Assessment Fee	2,609,861
21.	September 2016	KPSC Assessment Fee	2,348,875
22.	October 2016	KPSC Assessment Fee	2,087,889
23.	November 2016	KPSC Assessment Fee	1,826,903
24.	December 2016	KPSC Assessment Fee	1,565,917

KENTUCKY UTILITIES COMPANY

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**Response to Attorney General’s Initial Data Requests for Information
Dated January 11, 2017**

Question No. 27

Responding Witness: Valerie L. Scott

Q-27. Provide the monthly level of Materials and Supplies in total and by type for 2015 and 2016.

A-27.

	Production	Transmission	Distribution	Total
JAN-2015	27,781,679.70	4,037,013.93	6,597,060.17	38,415,753.80
FEB-2015	28,030,038.53	4,049,239.26	6,613,584.41	38,692,862.20
MAR-2015	28,046,228.63	3,661,225.81	6,548,063.11	38,255,517.55
APR-2015	28,236,546.93	3,906,967.95	6,479,835.06	38,623,349.94
MAY-2015	28,384,163.87	4,039,149.33	6,566,509.04	38,989,822.24
JUN-2015	28,733,039.89	5,016,014.75	6,557,831.72	40,306,886.36
JUL-2015	28,926,905.43	5,024,194.28	6,290,276.68	40,241,376.39
AUG-2015	29,234,224.71	4,844,513.17	6,451,196.20	40,529,934.08
SEP-2015	27,888,919.64	5,303,189.22	6,671,078.84	39,863,187.70
OCT-2015	28,111,100.98	5,023,750.61	6,670,397.75	39,805,249.34
NOV-2015	28,069,694.83	5,635,391.00	6,560,411.20	40,265,497.03
DEC-2015	28,838,046.98	5,816,466.88	6,528,708.19	41,183,222.05
JAN-2016	28,821,548.96	6,212,389.21	6,548,603.24	41,582,541.41
FEB-2016	29,058,887.40	7,060,164.66	6,561,535.57	42,680,587.63
MAR-2016	28,950,579.00	7,313,838.85	6,470,767.56	42,735,185.41
APR-2016	29,474,185.49	7,270,501.85	6,509,909.40	43,254,596.74
MAY-2016	29,683,417.47	7,008,118.47	6,648,073.66	43,339,609.60
JUN-2016	29,752,807.05	6,677,360.59	6,585,832.54	43,016,000.18
JUL-2016	29,909,379.11	7,117,838.30	6,543,762.26	43,570,979.67
AUG-2016	30,396,391.74	7,566,954.77	6,513,092.11	44,476,438.62
SEP-2016	31,316,474.02	7,118,878.04	6,661,208.15	45,096,560.21
OCT-2016	31,244,780.48	6,434,572.80	6,688,424.09	44,367,777.37
NOV-2016	31,203,143.86	6,635,143.41	6,593,491.02	44,431,778.29
DEC-2016	31,331,554.58	6,886,595.40	6,723,584.38	44,941,734.36

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**Response to Attorney General's Initial Data Requests for Information
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Question No. 28

Responding Witness: Valerie L. Scott

Q-28. Provide the monthly level of Contributions in Aid of Construction for 2015 and 2016.

A-28. See below.

Jan-15	\$329,328.09
Feb-15	308,775.08
Mar-15	836,599.04
Apr-15	742,039.25
May-15	1,117,730.44
Jun-15	708,271.78
Jul-15	470,531.73
Aug-15	647,212.28
Sep-15	993,420.42
Oct-15	984,049.94
Nov-15	928,835.69
Dec-15	879,099.07
Jan-16	822,546.94
Feb-16	338,912.37
Mar-16	301,049.22
Apr-16	1,180,960.99
May-16	486,373.76
Jun-16	545,300.51
Jul-16	408,766.37
Aug-16	857,318.92
Sep-16	50,079.14
Oct-16	225,905.19
Nov-16	529,401.13
Dec-16	750,291.22

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 29

Responding Witness: Valerie L. Scott

- Q-29. Provide the monthly level of Customer Advances for 2015 and 2016.
- A-29. See the response to Question No. 125b.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 30

Responding Witness: Valerie L. Scott

Q-30. Provide the monthly level of Deferred Maintenance by component for 2015 and 2016.

- a. Identify and explain each item of Deferred Maintenance, when it first arose, when amortization commenced, when amortization will be completed, why the maintenance was deferred, and commission authorization for each maintenance item that is being deferred.

A-30.

- a. **Cane Run 7 Long-term Program Contract (LTPC)** – See the response to Question No. 31 for Cane Run 7 Long-term Program Contract.

Brown CT Long-Term Service Agreement (LTSA) – This LTSA is similar in nature to the Cane Run 7 LTPC. This contract began in 2004 and ended in October 2016. Payments were made in advance based on operating hours of the units and recorded as a deferred debit. As contracted maintenance occurred the deferred debit account was relieved. Over time maintenance activity exceeded the initial payments ultimately resulting in a switch to other deferred credits. By the end of contract the liability was cleared. See the response to Question No. 34.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

Response to Attorney General's Initial Data Requests for Information

Dated January 11, 2017

Question No. 31

Responding Witness: Valerie L. Scott

Q-31. Provide the monthly level of Deferred Debits by component for 2015 and 2016.

- a. Identify and explain each item of Deferred Debits, when it first arose, when amortization commenced, when amortization will be completed, why the cost was deferred, and commission authorization for each Deferred Debit item that is being requested for inclusion in rate base.

A-31. See attached.

- a. The following items are the Deferred Debits that appear in the attachment to this question. These items are included as Deferred Debits per the FERC Uniform System of Accounts for account 186 stating that, "this account shall include all debits not elsewhere provided for...and unusual or extraordinary expenses, not included in other accounts":
 1. **Key Man Life Insurance** – The key man life insurance policies were entered into over several years. Charges are deferred to be paid out to the Company upon the death of the insured. This item is amortized monthly to measure the change in the cash value. As there are multiple policies, the amortization will vary upon the length of the policy for each insured.
 2. **Cane Run 7 Long-term Program Contract (LTPC)** – Contract began in June 2015. Payments are made in advance based on operating hours of the units and recorded as a deferred debit. As contracted maintenance occurs the deferred debit account will be relieved. The first contracted maintenance activity is scheduled to occur in 2017 and the projected final year of the contract is 2046.
 3. **Long-Term Customer Accounts Receivable** – Customer Receivables with a prescribed payment plan exceeding one year are reclassified to this account. As payments are received, the balance is reduced for the specific customer(s).
 4. **Cellular Antenna Billable Charges** – Third parties engage with the Company to attach cellular wire to our infrastructure. The Company pays for the preparation of the infrastructure for the third parties' connection which increases the deferral. Once the infrastructure is

ready then the third party is billed and the charges are cleared to accounts receivable.

5. **Carrollton Sale/Leaseback** – This building contract in Carrollton, Kentucky was signed in July 2006 and terminates in 2023. The deferment occurred as a result of a building sale and leaseback to the Company.
6. **Financing Expense** – Financing expenses are incurred from time to time and are deferred until the Company decides to either engage or abandon the financing activity. If the Company pursues the financing activity then the charge is reclassified to unamortized financing expenses and amortized over the life of the debt; otherwise the amount is expensed.

Preliminary Survey – The preliminary survey account costs are deferred per the FERC Uniform System of Accounts for account 183 stating that, “This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation.” If the Company pursues the project then the charge is reclassified to the appropriate account; otherwise the amount is expensed.

Energy Storage R&D Project – Arose in December 2015. The energy storage costs are deferred per the FERC Uniform System of Accounts for account 188 stating that, “This account shall be charged with the cost of all expenditures coming with the meaning of Research, Development and Demonstration of this uniform system of accounts”. Amortization is expected to begin in February 2017 and continue for five years.

Kentucky Utilities Company

Case No. 2016-00370

Provide the monthly level of Deferred Debits by component for 2015 and 2016.

Description	January 1, 2015	January 31, 2015	February 28, 2015	March 31, 2015	April 30, 2015	May 31, 2015	June 30, 2015	July 31, 2015	August 31, 2015	September 30, 2015	October 31, 2015	November 30, 2015	December 31, 2015
Key Man Life Insurance	38,795,593	38,997,927	35,577,631	35,729,758	35,881,882	36,034,009	35,694,814	35,848,279	36,001,746	33,699,551	33,843,014	33,958,957	34,129,941
Preliminary Survey	5,723,428	5,801,115	5,816,660	6,000,043	6,200,448	6,448,067	6,919,834	6,589,516	6,735,741	6,770,115	7,001,376	7,180,489	6,761,703
Cane Run 7 LTPC Asset	-	-	-	3,116,780	3,479,266	3,339,484	3,633,708	4,203,552	4,731,929	5,409,527	5,930,006	6,234,210	6,607,089
Long-Term Customer Accounts Receivable	128,505	128,094	1,400,855	122,604	135,247	146,404	134,590	139,427	128,977	137,132	131,424	130,955	127,554
Cellular Antenna Billable Chgs	-	-	-	-	-	-	-	-	3,000	3,000	3,000	36,510	36,510
Carrollton Sale/Leaseback (Aug-06 to Jul-23)	37,867	37,500	37,132	36,764	36,397	36,029	35,661	35,294	34,926	34,559	34,191	33,823	33,455
Financing Expense	-	-	-	675	480	8,609	14,665	16,911	24,198	56,260	55,121	22,858	28,764
Energy Storage R&D Project	-	-	-	-	-	-	-	-	-	-	-	-	46,995
Total	44,685,393	44,964,636	42,832,278	45,006,624	45,733,720	46,012,602	46,433,272	46,832,979	47,660,517	46,110,144	46,998,132	47,597,802	47,772,011

Description	January 1, 2016	January 31, 2016	February 28, 2016	March 31, 2016	April 30, 2016	May 31, 2016	June 30, 2016	July 31, 2016	August 31, 2016	September 30, 2016	October 31, 2016	November 30, 2016	December 31, 2016
Key Man Life Insurance	34,129,941	34,271,730	34,413,518	34,555,307	34,697,095	34,838,884	34,980,672	35,122,461	34,001,381	34,143,661	34,285,942	34,428,222	34,570,502
Preliminary Survey	6,761,703	6,755,426	6,835,736	6,963,278	5,585,867	5,512,655	5,463,293	5,734,833	5,699,778	5,995,797	6,250,018	6,179,825	6,153,879
Cane Run 7 LTPC Asset	6,607,089	7,328,441	7,656,826	8,068,844	8,432,977	8,904,237	9,334,388	9,814,377	10,225,104	10,641,113	11,099,004	11,245,467	11,691,712
Long-Term Customer Accounts Receivable	127,554	125,760	42,992	41,180	39,251	35,022	36,472	33,723	51,748	35,670	46,571	44,007	41,548
Cellular Antenna Billable Charges	36,510	211	211	311	311	311	311	-	-	-	-	-	-
Carrollton Sale/Leaseback (Aug-06 to Jul-23)	33,456	33,088	32,720	32,353	31,985	31,617	31,250	30,882	30,514	30,147	29,779	29,411	29,044
Financing Expense	28,764	11,141	22,651	40,314	45,359	86,647	244,643	278,893	819	107,773	4,902	53,676	89,435
Energy Storage R&D Project	46,995	46,995	46,995	52,062	52,062	107,685	140,530	206,538	339,838	471,267	849,696	1,346,918	1,239,625
Total	47,772,011	48,572,791	49,051,650	49,753,648	48,884,907	49,517,057	50,231,560	51,221,707	50,349,182	51,425,429	52,565,912	53,327,526	53,815,745

Does not include items charged and cleared within the year.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 32

Responding Witness: Daniel K. Arbough

Q-32. Provide the monthly level of Prepaid Pension for 2015 and 2016.

A-32. The monthly level of Prepaid Pension was zero for 2015 and 2016.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 33

Responding Witness: Daniel K. Arbough

- Q-33. Provide the monthly level of Accrued Pension for 2015 and 2016.
- A-33. See attached.

**KU - Monthly Level of Accrued Pension
2015-2016**

	January	February	March	April	May	June	July	August	September	October	November	December
2015	\$ 44,166,215	\$ 44,166,215	\$ 44,166,215	\$ 44,166,215	\$ 44,166,215	\$ 42,864,652	\$ 42,864,652	\$ 42,864,652	\$ 42,864,652	\$ 42,864,652	\$ 42,864,652	\$ 46,318,895
2016	\$ 37,218,895	\$ 37,218,895	\$ 37,218,895	\$ 37,218,895	\$ 37,218,895	\$ 39,065,614	\$ 39,065,614	\$ 39,065,614	\$ 33,865,614	\$ 33,865,614	\$ 33,865,614	\$ 38,872,272

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 34

Responding Witness: Valerie L. Scott

- Q-34. Provide the monthly level of each Deferred Credit item on KU's balance sheet for 2015 and 2016.
- A-34. See attached.

Kentucky Utilities Company

Case No. 2016-00370

Provide the monthly level of each Deferred Credit item on KU's balance sheet for 2015 and 2016.

Description	January 1, 2015	January 31, 2015	February 28, 2015	March 31, 2015	April 30, 2015	May 31, 2015	June 30, 2015	July 31, 2015	August 31, 2015	September 30, 2015	October 31, 2015	November 30, 2015	December 31, 2015
Long-Term Retainage	(34,476,493)	(34,648,211)	(34,735,277)	(34,735,277)	(34,904,582)	(34,917,986)	(7,068,250)	(7,000,528)	(7,000,528)	(7,000,528)	(7,000,528)	(7,000,528)	(7,001,146)
Corporate Headquarters Lease	(1,242,566)	(1,240,573)	(1,245,028)	(1,249,481)	(1,254,021)	(1,258,560)	(1,263,098)	(1,267,638)	(1,272,177)	(1,276,716)	(1,281,256)	(1,285,796)	(1,290,336)
Uncertain Tax Position - Federal	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)
Deferred Rent Payable	(45,088)	(44,650)	(44,212)	(43,774)	(43,336)	(42,898)	(42,460)	(42,022)	(41,585)	(41,147)	(40,709)	(40,271)	(39,833)
Carrollton Sale/Leaseback	(37,604)	(37,239)	(36,873)	(36,508)	(36,143)	(35,778)	(35,413)	(35,048)	(34,683)	(34,318)	(33,953)	(33,588)	(33,223)
Deferred Compensation	(6,473)	(6,491)	(6,508)	(10,210)	(10,237)	(10,265)	(10,293)	(10,320)	(10,348)	(10,377)	(10,405)	(10,433)	(10,462)
Brown CT Long-Term Service Agreement	(2,326,851)	(2,165,913)	(1,905,127)	(2,073,962)	(1,779,058)	(1,741,901)	(818,501)	(768,063)	(729,625)	(450,553)	(402,704)	-	-
Benham Municipal Credit	(55,000)	(62,000)	(62,000)	(62,000)	(62,000)	(62,000)	-	-	-	-	-	-	-
Clearing Accounts Transferred from Other Deferred Debits	-	(1,455,149)	(2,573,446)	(1,236,788)	(2,809,901)	(4,544,614)	(1,786,504)	(3,396,233)	(4,222,257)	(3,039,987)	(6,600,938)	(9,479,116)	-
Total	(38,495,004)	(39,965,155)	(40,913,400)	(39,752,929)	(41,204,207)	(42,918,931)	(11,329,448)	(12,824,781)	(13,616,132)	(12,158,555)	(15,675,422)	(18,154,661)	(8,679,929)

Description	January 1, 2016	January 31, 2016	February 29, 2016	March 31, 2016	April 30, 2016	May 31, 2016	June 30, 2016	July 31, 2016	August 31, 2016	September 30, 2016	October 31, 2016	November 30, 2016	December 31, 2016
Long-Term Retainage	(7,001,146)	(7,001,146)	(7,001,146)	(7,001,146)	(7,001,146)	(7,001,146)	-	-	-	-	-	-	-
Corporate Headquarters Lease	(1,290,336)	(1,284,856)	(1,286,764)	(1,288,672)	(1,290,617)	(1,292,561)	(1,294,505)	(1,296,450)	(1,298,395)	(1,300,339)	(1,302,284)	(1,304,228)	(1,306,174)
Uncertain Tax Position - Federal	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(304,929)	(162,391)	(162,391)
Deferred Rent Payable	(39,833)	(39,395)	(38,957)	(38,519)	(38,081)	(37,643)	(37,205)	(36,767)	(36,329)	(35,891)	(35,453)	(35,015)	(34,577)
Carrollton Sale/Leaseback	(33,223)	(32,857)	(32,492)	(32,127)	(31,762)	(31,397)	(31,032)	(30,667)	(30,302)	(29,937)	(29,572)	(29,207)	(28,841)
Deferred Compensation	(10,462)	(10,491)	(10,519)	(10,554)	(10,582)	(10,611)	(10,646)	(10,677)	(10,709)	(10,740)	(10,771)	(10,802)	(10,834)
Brown CT Long-Term Service Agreement	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing Accounts Transferred from Other Deferred Debits	-	(3,523,414)	(4,772,851)	(1,560,300)	(3,131,500)	(4,467,732)	(1,858,599)	(3,370,879)	(4,629,878)	(2,367,408)	(4,100,753)	(4,511,741)	-
Total	(8,679,929)	(12,197,088)	(13,447,658)	(10,236,247)	(11,808,617)	(13,146,019)	(3,536,916)	(5,050,369)	(6,310,542)	(4,049,244)	(5,783,762)	(6,053,384)	(1,542,817)

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 35

Responding Witness: Christopher M. Garrett

- Q-35. Accumulated Deferred Income Taxes (ADIT).
- a. Provide a detailed itemization of each item of ADIT, in total, as of 12/31/2014, 12/31/2015, 9/30/2016, and 12/31/2016.
 - b. Provide the monthly level of Accumulated Deferred Income Taxes, by timing difference item, for 2015 and 2016.
 - c. For each item, identify the book/tax-timing difference that caused the ADIT, explain when that temporary timing difference first arose, identify the amount of the timing difference as of each date, and describe in detail whether and how that particular timing difference relates to an item of utility rate base, utility revenue and/or utility expense, and how the related item has been reflected in the Company's filing for ratemaking purposes.
- A-35.
- a. See attached.
 - b. See attached.
 - c. There is no readily available comprehensive listing of when each temporary timing difference first arose. The ADIT balances are a reduction to rate base. The Company's treatment of deferred taxes is consistent with general ratemaking practices.

Kentucky Utilities Company
Accumulated Deferred Income Taxes
Response to Q-35(a)

<u>DESCRIPTION</u>	<u>DEC-2014</u>	<u>DEC-2015</u>	<u>SEP-2016</u>	<u>DEC-2016</u>
2008 Wind Storm Damages	(476,848)	(391,442)	(327,388)	(306,037)
2009 Winter Storm Damages	(12,431,347)	(10,204,837)	(8,534,955)	(7,978,327)
AFUDC - EQUITY - FEDERAL	(10,524,999)	(11,088,382)	(10,886,350)	(10,779,877)
AFUDC - EQUITY - STATE	(1,172,786)	(1,235,562)	(1,213,050)	(1,201,186)
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-FEDERAL	(155,945)	(252,207)	(36,689)	(51,648)
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-STATE	(17,377)	(28,103)	(4,088)	(5,755)
Amortization Loss on Reacquired Debt	(3,730,796)	(3,464,911)	(3,614,260)	(3,670,628)
Amortization of ITC - Job BTL	1,629,706	1,584,439	1,550,489	1,539,172
Amortization of ITC - Solar Credit- FAS 109 Effect	-	-	2,546,645	2,929,472
Amortization of ITC - Job BTL-TC2 FAS 109 Effect	58,767,248	57,637,109	56,789,506	56,506,970
Bad Debts Reserves	940,444	712,652	712,652	687,970
Bonus Depreciation - Federal	(140,077,796)	(176,071,549)	(59,160,481)	(63,143,809)
Book Depreciation	76,373,169	85,728,517	68,203,572	91,405,011
CAFC - Federal	776,455	689,039	689,039	532,389
CAFC - State	86,519	76,779	76,779	59,324
Capitalized Property Tax	-	(83,813)	-	(192,392)
CCR ARO Ponds - 190	-	-	98,127,633	97,808,158
CCR ARO Ponds - 282	-	-	(52,786,620)	(50,550,763)
CCR ARO Ponds - 283	-	-	(47,603,806)	(50,969,504)
CIAC & INTEREST CAPITALIZED - FEDERAL	12,002,190	7,213,207	2,433,824	4,273,150
CIAC & INTEREST CAPITALIZED - STATE	1,337,387	803,757	271,198	476,151
CMRG Regulatory Asset	(63,094)	(63,094)	(63,094)	(63,094)
Contingency Reserve	1,136,679	633,412	633,412	497,261
Contribution Carryforward	-	-	574,029	-
Cost of Removal	(7,016,156)	(9,748,242)	(9,179,586)	(7,118,175)
Deferred Rent Payable	500,795	517,345	517,345	521,473
Demand Side Management	156,344	156,344	(397,008)	156,344
Demand Side Management - Current	417,382	1,707,117	1,707,117	413,308
Depr Related Book/Tax Diff's PYs Cumulative - Fed	(625,535,978)	(818,011,086)	(1,040,372,473)	(1,040,500,999)
Depr Related Book/Tax Diff's PYs Cumulative - St	(44,202,739)	(53,205,252)	(64,328,794)	(64,375,350)
EEl Investment - Stock Basis	504,066	504,066	504,066	504,066
EEl/Div Rec - BTL	(784,691)	(1,035,985)	(1,145,449)	(1,154,396)
Effective Tax Rate Adjustment-Deferred	-	-	107,053	-
Emission Allowances	(61,801)	(54,598)	(54,598)	(52,585)
Environmental Cost Recovery - Current	(312,367)	(4,300,784)	(346,972)	266,854
Equity Invest EEl - OCI	784,691	1,035,985	1,145,449	1,154,396
FAC Under Recovery KY	1,046,636	1,046,636	(1,423,658)	1,046,636
FAC Under Recovery KY - Current	(2,005,132)	3,512,055	3,512,055	2,424,022
FAS 106 Cost Write-Off (Post Retirement)	21,909,999	20,540,924	19,266,714	19,557,726
FAS 112 Cost Write-Off (Post Employment)	2,434,299	2,211,148	2,211,148	2,241,549
FAS 143 - 190	82,066,110	140,873,792	9,502,556	14,486,126

Kentucky Utilities Company
Accumulated Deferred Income Taxes
Response to Q-35(a)

<u>DESCRIPTION</u>	<u>DEC-2014</u>	<u>DEC-2015</u>	<u>SEP-2016</u>	<u>DEC-2016</u>
FAS 143 - 283	(19,743,967)	(33,335,036)	(3,145,779)	(4,015,160)
FAS 143 - ARO	(62,322,144)	(107,538,757)	(6,356,777)	(10,470,966)
FAS 87 Pensions	13,728,900	14,685,663	6,074,042	6,588,810
Green River Regulatory Asset	-	(2,512,015)	(1,758,409)	(1,507,209)
Interest Rate Swaps	29,059,154	15,552,684	15,133,287	14,993,446
Interest Rate Swaps - Reg Asset	(12,948,759)	(16,752,625)	(16,053,012)	(15,819,808)
Management Audit Fees	(18,480)	-	-	-
MISO Exit Fees-Transmission	346,322	(63,999)	(10,778)	6,962
Muni True-up - Reg Asset	-	(2,700,049)	(3,664,174)	(3,995,679)
NOL - KU - Federal	-	97,475,988	70,712,714	79,403,823
Non-Qualified Thrift-BTL	2,518	4,070	4,070	4,215
Obsolete Inventroy	-	583,500	309,811	747,436
Off-System Sales Tracker - Reg Liab	-	44,582	19,712	34,819
Over/Under Accrual FICA	286,537	264,887	264,887	237,488
Over/Under Accrual of PSC Tax	(568,908)	(579,169)	(579,169)	(609,141)
Over/Under Accrual of UN/INS	17,564	4,925	4,925	6,561
Pensions - Regulatory Asset	(41,379,713)	(41,456,872)	(38,609,725)	(39,976,784)
Performance Incentive	(234,236)	531,617	(245,327)	-
R&D Regulatory Asset	-	(18,281)	(470,069)	(482,214)
Recycling Credit Carryforward	2,496,086	2,496,086	-	-
Refined Coal - KY - Reg Liab	-	-	251,443	217,189
Refined Coal - VA - Reg Liab	-	-	10,740	9,277
Regulatory Expenses	(742,755)	(619,964)	(834,202)	(1,271,226)
Research & Experimental Credits	150,000	401,388	551,388	679,369
Solar Credit Basis Adjustment	-	-	(1,267,544)	(1,450,632)
Solar Credit Carryforward	-	-	4,000,000	4,601,305
State Tax Current	38,748	(177,801)	(177,801)	85,383
Tax Depreciation - Federal	(114,710,595)	(110,974,502)	(79,184,294)	(104,661,067)
Tax Depreciation - State	(15,734,652)	(16,694,604)	(13,210,100)	(17,387,161)
Tax Gain/Loss on Sale - Federal	-	(7,288,299)	-	(1,814,281)
Tax Gain/Loss on Sale - State	-	(1,195,980)	-	(363,285)
Tax Gain/Loss on Sale of Equipment (ACRS/MACRS)	(4,395,513)	-	-	-
TAX REPAIR EXPENSING	(8,526,063)	(14,476,433)	(8,752,500)	(13,005,418)
TC2 Basis Adjustment	(62,246,708)	(61,807,084)	(61,477,367)	(61,367,460)
Tenant Incentive Amortization	(41,761)	(111,175)	(111,175)	(226,901)
UTP - Recycling Credit Carryforward	(1,248,043)	(1,248,043)	-	-
VA Mountain Snow Storm	(861,744)	(391,702)	(235,873)	(183,929)
VA over/under Recovery Fuel Clause - Current	50,181	718,483	583,403	668,691
Vacation Pay	1,854,009	1,735,030	1,925,991	1,941,136
Workers Compensation	797,446	911,442	911,442	773,877
Total Accumulated Deferred Income Taxes	(882,596,307)	(1,046,587,569)	(1,165,783,259)	(1,170,235,533)

Kentucky Utilities Company
Accumulated Deferred Income Taxes
Response to Q-35(b)

<u>DESCRIPTION</u>	<u>JAN-2015</u>	<u>FEB-2015</u>	<u>MAR-2015</u>	<u>APR-2015</u>	<u>MAY-2015</u>	<u>JUN-2015</u>	<u>JUL-2015</u>	<u>AUG-2015</u>	<u>SEP-2015</u>	<u>OCT-2015</u>	<u>NOV-2015</u>	<u>DEC-2015</u>
2008 Wind Storm Damages	(476,848)	(462,614)	(455,496)	(455,496)	(455,496)	(434,145)	(434,145)	(434,145)	(412,794)	(412,794)	(412,794)	(391,442)
AFUDC - EQUITY - FEDERAL	(10,524,999)	(10,497,588)	(10,978,653)	(10,978,653)	(10,978,653)	(11,144,566)	(11,144,566)	(11,142,333)	(11,140,583)	(11,140,583)	(11,140,583)	(11,088,382)
AFUDC - EQUITY - STATE	(1,172,786)	(1,169,731)	(1,223,336)	(1,223,336)	(1,223,336)	(1,241,823)	(1,241,823)	(1,241,574)	(1,241,379)	(1,241,379)	(1,241,379)	(1,235,562)
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-FEDERAL	-	(12,773)	(15,877)	(15,877)	(15,877)	(122,000)	(122,000)	(122,000)	(185,433)	(185,433)	(185,433)	(252,207)
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-STATE	-	(1,423)	(1,769)	(1,769)	(1,769)	(13,594)	(13,594)	(13,594)	(20,663)	(20,663)	(20,663)	(28,103)
Amortization Loss on Reacquired Debt	(3,730,796)	(3,687,818)	(3,674,255)	(3,674,255)	(3,674,255)	(3,609,498)	(3,609,498)	(3,609,497)	(3,541,339)	(3,541,339)	(3,541,339)	(3,464,911)
Amortization of ITC - Job BTL	1,629,706	1,622,161	1,618,389	1,618,389	1,618,389	1,607,072	1,607,072	1,607,072	1,595,756	1,595,756	1,595,756	1,584,439
Amortization of ITC - TC2 ITC FAS 109 Effect	58,767,248	58,576,233	58,484,713	58,484,713	58,484,713	58,202,179	58,202,179	58,202,179	57,919,645	57,919,645	57,919,645	57,637,109
Bad Debts Reserves	940,444	1,030,051	940,444	940,444	940,444	940,444	940,444	940,460	940,460	940,460	940,460	712,652
Bonus Depreciation - Federal	-	-	(35,690,112)	(35,690,112)	(35,690,112)	(66,827,435)	(66,827,435)	(66,827,435)	(98,880,420)	(98,880,420)	(98,880,420)	(176,071,549)
Book Depreciation	(0)	15,714,248	23,571,371	23,571,371	23,571,371	43,416,247	43,416,247	43,416,247	64,452,804	64,452,804	64,452,804	85,728,517
CAFC - Federal	776,455	756,121	776,455	776,455	776,455	776,455	776,455	776,455	776,455	776,455	776,455	689,039
CAFC - State	86,519	84,254	86,519	86,519	86,519	86,519	86,519	86,519	86,519	86,519	86,519	76,779
Capitalized Property Tax	-	-	-	-	-	-	-	-	-	-	-	(83,813)
CIAC & INTEREST CAPITALIZED - FEDERAL	-	1,413,017	2,119,525	2,119,525	2,119,525	3,055,633	3,055,633	3,055,633	3,909,527	3,909,527	3,909,527	7,213,207
CIAC & INTEREST CAPITALIZED - STATE	-	157,450	236,176	236,176	236,176	340,485	340,485	340,485	435,633	435,633	435,633	803,757
CMRG Regulatory Asset	(63,094)	(103,911)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)
Contingency Reserve	1,136,679	663,321	1,136,679	1,136,679	1,136,679	1,136,679	1,136,679	1,136,679	1,136,679	1,136,679	1,136,679	633,412
Cost of Removal	(0)	(880,832)	(1,321,248)	(1,321,248)	(1,321,248)	(3,828,808)	(3,828,808)	(3,828,808)	(6,236,781)	(6,236,781)	(6,236,781)	(9,748,242)
Deferred Rent Payable	500,795	501,414	500,795	500,795	500,795	500,795	500,795	500,795	500,795	500,795	500,795	517,345
Demand Side Management	156,344	156,344	156,344	156,344	156,344	156,344	156,344	156,344	156,344	156,344	156,344	156,344
Demand Side Management - Current	417,382	2,311,032	451,755	451,755	451,755	1,764,208	1,764,208	1,764,208	1,564,440	1,564,440	1,564,440	1,707,117
Depr Related Book/Tax Diff's PYs Cumulative - Fed	(817,700,739)	(817,777,880)	(817,816,452)	(817,816,452)	(817,816,452)	(817,932,165)	(817,932,165)	(817,728,409)	(817,844,122)	(817,844,122)	(817,844,122)	(818,011,086)
Depr Related Book/Tax Diff's PYs Cumulative - St	(52,959,329)	(52,988,298)	(53,002,782)	(53,002,782)	(53,002,782)	(53,046,234)	(53,046,234)	(53,105,933)	(53,149,385)	(53,149,385)	(53,149,385)	(53,205,252)
EEl Investment - Stock Basis	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066
EEl/Div Rec - BTL	(784,691)	(784,691)	(1,360,955)	(1,360,955)	(1,361,033)	(1,360,255)	(1,360,255)	(1,360,333)	(1,359,555)	(1,359,555)	(1,020,969)	(1,035,985)
EKPC Regulatory Asset	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
Emission Allowances	(61,801)	(60,450)	(61,801)	(61,801)	(61,801)	(61,801)	(61,801)	(61,801)	(61,801)	(61,801)	(61,801)	(54,598)
Environmental Cost Recovery - Current	(312,367)	128,370	(824,170)	(824,170)	(824,170)	(1,922,457)	(1,922,457)	(1,922,457)	(2,635,473)	(2,635,473)	(2,635,473)	(4,300,784)
Equity Invest EEl - OCI	784,691	784,691	1,360,955	1,360,955	1,360,955	1,360,255	1,360,255	1,360,255	1,359,555	1,359,555	1,020,969	1,035,985
FAC Under Recovery KY	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636	1,046,636
FAC Under Recovery KY - Current	(2,005,132)	(946,274)	(2,545,580)	(2,545,580)	(2,545,580)	(2,310,916)	(2,310,916)	(2,310,916)	(793,821)	(793,821)	(793,821)	3,512,055
FAS 106 Cost Write-Off (Post Retirement)	21,909,999	21,611,828	21,462,742	21,462,742	21,462,742	21,158,435	21,158,435	20,601,437	19,918,998	19,918,998	19,918,998	20,540,924
FAS 109 Differential - Federal	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
FAS 112 Cost Write-Off (Post Employment)	2,434,299	2,434,299	2,434,299	2,434,299	2,434,299	2,434,299	2,434,299	2,434,299	2,434,299	2,434,299	2,434,299	2,211,148
FAS 143 - 190	82,066,110	82,725,518	83,058,471	83,058,471	83,058,471	129,804,476	129,804,476	129,804,476	139,366,630	139,366,630	139,366,630	140,873,792
FAS 143 - 283	(19,743,967)	(21,356,141)	(22,164,871)	(22,164,871)	(22,164,871)	(22,506,542)	(22,506,542)	(22,506,542)	(27,546,637)	(27,546,637)	(27,546,637)	(33,335,036)
FAS 143 - ARO	(62,322,144)	(61,369,377)	(60,893,600)	(60,893,600)	(60,893,600)	(107,297,934)	(107,297,934)	(107,297,934)	(111,819,993)	(111,819,993)	(111,819,993)	(107,538,757)
FAS 87 Pensions	13,728,900	13,188,157	12,917,785	12,917,785	12,917,785	10,594,296	10,594,296	10,609,922	10,711,124	10,711,124	10,711,124	12,206,740
Green River Regulatory Asset	-	-	-	-	-	-	-	(1,642,517)	(1,642,517)	(1,642,517)	(1,642,517)	(2,512,015)
Interest Rate Swaps	29,059,154	36,298,809	36,251,821	36,251,821	36,251,821	20,240,879	20,240,879	20,240,879	19,940,034	19,940,034	19,940,034	15,552,684
Interest Rate Swaps - Reg Asset	(12,948,759)	(20,278,565)	(20,278,565)	(20,278,565)	(20,278,565)	(8,814,094)	(8,814,094)	(8,814,094)	(16,987,105)	(16,987,105)	(16,987,105)	(16,752,625)
KCCS Regulatory Asset	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-
Management Audit Fees	(18,480)	(15,400)	(18,480)	(18,480)	(18,480)	(18,480)	(18,480)	(18,480)	(18,480)	(18,480)	(18,480)	(18,480)
MISO Exit Fees-Transmission	346,322	357,315	362,840	362,840	362,840	383,777	383,777	(86,154)	(80,779)	(80,779)	(80,779)	(63,999)
Muni True-up - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	(2,700,049)
Muni True-up - Reg Liability	-	(263,142)	-	-	-	-	-	1,057,341	1,057,341	1,057,341	1,057,341	0
NOL - Federal - Current	-	-	6,125,000	6,125,000	6,125,000	18,550,000	18,550,000	18,550,000	28,087,500	28,087,500	28,087,500	-
NOL - KU - Federal	-	-	-	-	-	-	-	-	-	-	-	97,475,988
Non-Qualified Thrift-BTL	2,518	2,532	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	4,070
Obsolete Inventory	-	-	-	-	-	-	-	-	-	-	-	583,500
Off-System Sales Tracker - Reg Liab	-	-	-	-	-	-	-	5,432	5,432	5,432	5,432	44,582
Over/Under Accrual FICA	286,537	258,220	286,537	286,537	286,537	286,537	286,537	286,537	286,537	286,537	286,537	264,887
Over/Under Accrual of PSC Tax	(568,908)	(379,272)	(568,908)	(568,908)	(568,908)	(568,908)	(568,908)	(568,907)	(568,907)	(568,907)	(568,907)	(579,169)
Over/Under Accrual of UN/INS	17,564	42,747	17,564	17,564	17,564	17,564	17,564	17,564	17,564	17,564	17,564	4,925
Pensions - Regulatory Asset	(41,379,713)	(40,668,172)	(40,312,401)	(40,312,401)	(40,312,401)	(38,887,133)	(38,887,133)	(38,887,133)	(37,843,366)	(37,843,366)	(37,843,366)	(38,977,949)

Kentucky Utilities Company
Accumulated Deferred Income Taxes
Response to Q-35(b)

<u>DESCRIPTION</u>	<u>JAN-2015</u>	<u>FEB-2015</u>	<u>MAR-2015</u>	<u>APR-2015</u>	<u>MAY-2015</u>	<u>JUN-2015</u>	<u>JUL-2015</u>	<u>AUG-2015</u>	<u>SEP-2015</u>	<u>OCT-2015</u>	<u>NOV-2015</u>	<u>DEC-2015</u>
Performance Incentive	(234,236)	(234,236)	(234,236)	(234,236)	(234,236)	(234,236)	(234,236)	(44,073)	(44,073)	(44,073)	(44,073)	531,617
R&D Regulatory Asset	-	-	-	-	-	-	-	-	(93,360)	(93,360)	(93,360)	(18,281)
Recycling Credit Carryforward	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086
Regulatory Expenses	(742,755)	(766,366)	(824,739)	(824,739)	(824,739)	(789,013)	(789,013)	(789,013)	(772,986)	(772,986)	(772,986)	(619,964)
Research & Experimental Credits	150,000	150,000	150,000	150,000	150,000	150,000	150,000	191,611	191,611	191,611	191,611	401,388
State Tax Current	38,748	38,748	38,748	38,748	38,748	38,748	38,748	38,748	38,748	38,748	38,748	(177,801)
Tax Depreciation - Federal	-	(21,342,488)	(30,776,443)	(30,776,443)	(30,776,443)	(60,608,366)	(60,608,366)	(60,608,366)	(88,629,406)	(88,629,406)	(88,629,406)	(110,974,502)
Tax Depreciation - State	-	(2,989,057)	(4,483,586)	(4,483,586)	(4,483,586)	(9,025,025)	(9,025,025)	(9,025,025)	(13,163,590)	(13,163,590)	(13,163,590)	(16,694,604)
Tax Gain/Loss on Sale - Federal	-	-	-	-	-	-	-	-	(4,068,750)	(4,068,750)	(4,068,750)	(7,288,299)
Tax Gain/Loss on Sale - State	-	-	-	-	-	-	-	-	(497,250)	(497,250)	(497,250)	(1,195,980)
TAX REPAIR EXPENSING	-	(1,296,667)	(1,945,000)	(1,945,000)	(1,945,000)	(3,890,000)	(3,890,000)	(3,890,000)	(5,835,000)	(5,835,000)	(5,835,000)	(14,476,433)
TC2 Basis Adjustment	(62,246,708)	(62,172,403)	(62,135,251)	(62,135,251)	(62,135,251)	(62,026,897)	(62,026,897)	(62,026,897)	(61,916,991)	(61,916,991)	(61,916,991)	(61,807,084)
Tenant Incentive Amortization	(41,761)	(41,761)	(41,761)	(41,761)	(41,761)	(41,761)	(41,761)	(41,761)	(41,761)	(41,761)	(41,761)	(111,175)
UTP - Recycling Credit Carryforward	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)
VA Mountain Snow Storm	(861,744)	(783,403)	(744,233)	(744,233)	(744,233)	(626,722)	(626,722)	(626,722)	(509,212)	(509,212)	(509,212)	(391,702)
VA over/under Recovery Fuel Clause - Current	50,181	130,704	50,181	50,181	50,181	50,181	50,181	50,181	176,120	176,120	176,120	718,483
Vacation Pay	1,854,009	1,854,009	1,854,009	1,854,009	1,854,009	1,854,009	1,854,009	1,805,536	1,805,536	1,805,536	1,805,536	1,735,030
Winter Storm Damages	(12,431,347)	(12,060,262)	(11,874,720)	(11,874,720)	(11,874,720)	(11,318,092)	(11,318,092)	(11,318,092)	(10,761,465)	(10,761,465)	(10,761,465)	(10,204,837)
Workers Compensation	797,446	797,446	797,446	797,446	797,446	797,446	797,446	797,446	797,446	797,446	797,446	911,442
Total Accumulated Deferred Income Taxes	(882,596,307)	(888,803,214)	(926,283,547)	(926,283,547)	(926,283,625)	(968,066,769)	(968,066,769)	(967,690,954)	(1,017,937,473)	(1,017,937,473)	(1,017,937,473)	(1,046,587,570)

Kentucky Utilities Company
Accumulated Deferred Income Taxes
Response to Q-35(b)

<u>DESCRIPTION</u>	<u>JAN-2016</u>	<u>FEB-2016</u>	<u>MAR-2016</u>	<u>APR-2016</u>	<u>MAY-2016</u>	<u>JUN-2016</u>	<u>JUL-2016</u>	<u>AUG-2016</u>	<u>SEP-2016</u>	<u>OCT-2016</u>	<u>NOV-2016</u>	<u>DEC-2016</u>
2008 Wind Storm Damages	(391,442)	(391,442)	(370,091)	(370,091)	(355,857)	(348,739)	(348,739)	(348,739)	(327,388)	(327,388)	(327,388)	(306,037)
AFUDC - EQUITY - FEDERAL	(11,088,382)	(11,088,382)	(11,028,790)	(11,028,790)	(10,991,543)	(10,972,119)	(10,972,119)	(10,960,957)	(10,886,350)	(10,886,350)	(10,886,350)	(10,779,877)
AFUDC - EQUITY - STATE	(1,235,562)	(1,235,562)	(1,228,922)	(1,228,922)	(1,224,772)	(1,222,607)	(1,222,607)	(1,221,364)	(1,213,050)	(1,213,050)	(1,213,050)	(1,201,186)
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-FEDERAL	-	-	(7,137)	(7,137)	(11,894)	(18,838)	(18,838)	(18,838)	(36,689)	(36,689)	(36,689)	(51,648)
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-STATE	-	-	(795)	(795)	(1,325)	(2,099)	(2,099)	(2,099)	(4,088)	(4,088)	(4,088)	(5,755)
Amortization Loss on Reacquired Debt	(3,464,911)	(3,464,911)	(3,398,417)	(3,398,417)	(3,354,087)	(3,332,488)	(3,332,488)	(3,332,489)	(3,614,260)	(3,614,260)	(3,614,260)	(3,670,628)
Amortization of ITC - Job BTL	1,584,439	1,584,439	1,573,122	1,573,122	1,573,122	1,561,806	1,561,806	1,561,806	1,550,489	1,550,489	1,550,489	1,539,172
Amortization of ITC - Solar Credit- FAS 109 Effect	-	-	-	-	-	2,546,645	2,546,645	2,546,645	2,546,645	2,546,645	2,546,645	2,929,472
Amortization of ITC - TC2 ITC FAS 109 Effect	57,637,109	57,637,109	57,354,575	57,354,575	57,354,575	57,072,040	57,072,040	57,072,040	56,789,506	56,789,506	56,789,506	56,506,970
Bad Debts Reserves	712,652	712,652	712,652	712,652	712,652	712,652	712,652	712,652	712,652	712,652	712,652	687,970
Bonus Depreciation - Federal	-	-	(17,544,164)	(17,544,164)	(29,240,273)	(38,018,951)	(38,018,951)	(38,018,951)	(59,160,481)	(59,160,481)	(59,160,481)	(63,143,809)
Book Depreciation	(0)	(0)	23,340,380	23,340,380	38,900,633	45,893,619	45,893,619	45,893,619	68,203,572	68,203,572	68,203,572	91,405,011
CAFC - Federal	689,039	689,039	689,039	689,039	689,039	689,039	689,039	689,039	689,039	689,039	689,039	532,389
CAFC - State	76,779	76,779	76,779	76,779	76,779	76,779	76,779	76,779	76,779	76,779	76,779	59,324
Capitalized Property Tax	-	-	-	-	-	-	-	-	-	-	-	(192,392)
CCR ARO Ponds - 190	-	-	-	-	-	-	-	-	98,127,633	98,127,633	98,127,633	97,808,158
CCR ARO Ponds - 282	-	-	-	-	-	-	-	-	(52,786,620)	(52,786,620)	(52,786,620)	(50,550,763)
CCR ARO Ponds - 283	-	-	-	-	-	-	-	-	(47,603,806)	(47,603,806)	(47,603,806)	(50,969,504)
CIAC & INTEREST CAPITALIZED - FEDERAL	-	-	1,227,135	1,227,135	2,045,226	1,923,822	1,923,822	1,923,822	2,433,824	2,433,824	2,433,824	4,273,150
CIAC & INTEREST CAPITALIZED - STATE	(0)	(0)	136,738	136,738	227,897	214,369	214,369	214,369	271,198	271,198	271,198	476,151
CMRG Regulatory Asset	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)	(63,094)
Contingency Reserve	633,412	633,412	633,412	633,412	633,412	633,412	633,412	633,412	633,412	633,412	633,412	497,261
Contribution Carryforward	-	-	-	-	-	-	-	574,029	574,029	574,029	574,029	-
Cost of Removal	(0)	(0)	(4,386,323)	(4,386,323)	(7,310,539)	(10,447,060)	(10,447,060)	(10,447,060)	(9,179,586)	(9,179,586)	(9,179,586)	(7,118,175)
Deferred Rent Payable	517,345	517,345	517,345	517,345	517,345	517,345	517,345	517,345	517,345	517,345	517,345	521,473
Demand Side Management	156,344	156,344	140,302	140,302	129,608	21,792	21,792	21,792	(397,008)	(397,008)	(397,008)	156,344
Demand Side Management - Current	1,707,117	1,707,117	1,707,117	1,707,117	1,707,117	1,707,117	1,707,117	1,707,117	1,707,117	1,707,117	1,707,117	413,308
Depr Related Book/Tax Diff's PYs Cumulative - Fed	(1,050,122,199)	(1,050,122,199)	(1,050,250,725)	(1,050,250,725)	(1,050,250,725)	(1,050,379,251)	(1,050,379,251)	(1,040,372,947)	(1,040,372,473)	(1,040,372,473)	(1,040,372,473)	(1,040,500,999)
Depr Related Book/Tax Diff's PYs Cumulative - St	(64,162,390)	(64,162,390)	(64,208,945)	(64,208,945)	(64,208,945)	(64,255,501)	(64,255,501)	(64,282,238)	(64,328,794)	(64,328,794)	(64,328,794)	(64,375,350)
EEl Investment - Stock Basis	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066	504,066
EEl/Div Rec - BTL	(1,035,985)	(1,035,985)	(1,127,478)	(1,127,478)	(1,131,523)	(1,136,502)	(1,136,502)	(1,140,470)	(1,145,449)	(1,145,449)	(1,149,417)	(1,154,396)
Effective Tax Rate Adjustment-Deferred	-	-	-	-	-	(63,248)	(63,248)	(63,248)	107,053	107,053	107,053	-
Emission Allowances	(54,598)	(54,598)	(54,598)	(54,598)	(54,598)	(54,598)	(54,598)	(54,598)	(54,598)	(54,598)	(54,598)	(52,585)
Environmental Cost Recovery - Current	(4,300,784)	(4,300,784)	(3,478,927)	(3,478,927)	(2,931,023)	(2,280,384)	(2,280,384)	(2,280,384)	(346,972)	(346,972)	(346,972)	266,854
Equity Invest EEl - OCI	1,035,985	1,035,985	1,127,478	1,127,478	1,131,523	1,136,502	1,136,502	1,136,502	1,145,449	1,145,449	1,145,449	1,154,396
FAC Under Recovery KY	1,046,636	1,046,636	(155,689)	(155,689)	(957,240)	(657,016)	(657,016)	(657,016)	(1,423,658)	(1,423,658)	(1,423,658)	1,046,636
FAC Under Recovery KY - Current	3,512,055	3,512,055	3,512,055	3,512,055	3,512,055	3,512,055	3,512,055	3,512,055	3,512,055	3,512,055	3,512,055	2,424,022
FAS 106 Cost Write-Off (Post Retirement)	20,540,924	20,540,924	20,047,010	20,047,010	19,717,734	19,510,065	19,510,065	19,679,156	19,266,714	19,266,714	19,266,714	19,557,726
FAS 109 Differential - Federal	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
FAS 112 Cost Write-Off (Post Employment)	2,211,148	2,211,148	2,211,148	2,211,148	2,211,148	2,211,148	2,211,148	2,211,148	2,211,148	2,211,148	2,211,148	2,241,549
FAS 143 - 190	140,873,792	140,873,792	140,873,792	140,873,792	143,532,562	144,070,862	144,070,862	144,070,862	9,502,556	9,502,556	9,502,556	14,486,126
FAS 143 - 283	(33,335,036)	(33,335,036)	(33,335,036)	(33,335,036)	(43,325,223)	(45,329,806)	(45,329,806)	(45,329,806)	(3,145,779)	(3,145,779)	(3,145,779)	(4,015,160)
FAS 143 - ARO	(107,538,757)	(107,538,757)	(107,538,757)	(107,538,757)	(100,207,340)	(98,741,056)	(98,741,056)	(98,741,056)	(6,356,777)	(6,356,777)	(6,356,777)	(10,470,966)
FAS 87 Pensions	12,206,740	12,206,740	11,709,749	11,709,749	11,534,189	11,467,816	11,467,816	10,843,596	6,074,042	6,074,042	6,074,042	6,588,810
Federal Deferred Adjustment	-	-	90,355	90,355	(51,079)	-	-	-	-	-	-	-
Green River Regulatory Asset	(2,512,015)	(2,512,015)	(2,285,310)	(2,285,310)	(2,134,173)	(2,048,806)	(2,048,806)	(2,048,806)	(1,758,409)	(1,758,409)	(1,758,409)	(1,507,209)
Interest Rate Swaps	15,552,684	15,552,684	15,412,901	15,412,901	15,319,713	15,273,108	15,273,108	15,273,108	15,133,287	15,133,287	15,133,287	14,993,446
Interest Rate Swaps - Reg Asset	(16,752,625)	(16,752,625)	(16,520,321)	(16,520,321)	(16,365,452)	(16,287,912)	(16,287,912)	(16,287,912)	(16,053,012)	(16,053,012)	(16,053,012)	(15,819,808)
MISO Exit Fees-Transmission	(63,999)	(63,999)	(50,160)	(50,160)	(40,934)	(36,321)	(36,321)	(36,321)	(10,778)	(10,778)	(10,778)	6,962
Muni True-up - Reg Asset	(2,700,049)	(2,700,049)	(3,580,827)	(3,580,827)	(4,168,012)	(4,602,371)	(4,602,371)	(4,602,371)	(3,664,174)	(3,664,175)	(3,664,175)	(3,995,679)
NOL - KU - Federal	97,475,988	97,475,988	86,540,425	86,540,425	90,227,259	89,723,341	89,723,341	81,885,394	70,712,714	70,712,714	70,712,714	79,403,823
Non-Qualified Thrift-BTL	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,215
Obsolete Inventory	583,500	583,500	437,625	437,625	340,375	291,750	291,750	455,686	309,811	309,811	309,811	747,436
Off-System Sales Tracker - Reg Liab	44,582	44,582	34,246	34,246	27,355	27,754	27,754	27,754	19,712	19,712	19,712	34,818
Over/Under Accrual FICA	264,887	264,887	264,887	264,887	264,887	264,887	264,887	264,887	264,887	264,887	264,887	237,489
Over/Under Accrual of PSC Tax	(579,169)	(579,169)	(579,169)	(579,169)	(579,169)	(579,169)	(579,169)	(579,169)	(579,169)	(579,169)	(579,169)	(609,141)

Kentucky Utilities Company
Accumulated Deferred Income Taxes
Response to Q-35(b)

DESCRIPTION	JAN-2016	FEB-2016	MAR-2016	APR-2016	MAY-2016	JUN-2016	JUL-2016	AUG-2016	SEP-2016	OCT-2016	NOV-2016	DEC-2016
Over/Under Accrual of UN/INS	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	6,561
Pensions - Regulatory Asset	(38,977,949)	(38,977,949)	(38,744,298)	(38,744,298)	(38,744,298)	(38,923,525)	(38,923,525)	(38,923,525)	(38,609,725)	(38,609,725)	(38,609,725)	(39,976,784)
Performance Incentive	531,617	531,617	531,617	531,617	531,617	531,617	531,617	(245,327)	(245,327)	(245,327)	(245,327)	-
R&D Regulatory Asset	(18,281)	(18,281)	(147,367)	(147,367)	(233,424)	(225,804)	(225,804)	(225,804)	(470,069)	(470,069)	(470,069)	(482,214)
Recycling Credit Carryforward	2,496,086	2,496,086	2,496,086	2,496,086	2,496,086	1,248,000	1,248,000	1,248,000	0	0	0	0
Refined Coal - KY - Reg Liab	-	-	17,111	17,111	28,519	37,924	37,924	37,924	251,443	251,443	251,443	217,189
Refined Coal - VA - Reg Liab	-	-	731	731	1,218	1,620	1,620	1,620	10,740	10,740	10,740	9,277
Regulatory Expenses	(619,964)	(619,964)	(690,558)	(690,558)	(737,621)	(763,559)	(763,559)	(763,559)	(834,202)	(834,202)	(834,202)	(1,271,226)
Research & Experimental Credits	401,388	401,388	451,388	451,388	451,388	501,388	501,388	501,388	551,388	551,388	551,388	679,369
Solar Credit Basis Adjustment	-	-	-	-	-	(1,272,497)	(1,272,497)	(1,272,497)	(1,267,544)	(1,267,544)	(1,267,544)	(1,450,632)
Solar Credit Carryforward	-	-	-	-	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,601,305
State Tax Current	(177,801)	(177,801)	(177,801)	(177,801)	(177,801)	(177,801)	(177,801)	(177,801)	(177,801)	(177,801)	(177,801)	85,388
Tax Depreciation - Federal	-	-	(27,322,964)	(27,322,964)	(45,538,273)	(53,034,576)	(53,034,576)	(53,034,576)	(79,184,294)	(79,184,294)	(79,184,294)	(104,661,067)
Tax Depreciation - State	-	-	(4,589,272)	(4,589,272)	(7,648,787)	(8,823,701)	(8,823,701)	(8,823,701)	(13,210,100)	(13,210,100)	(13,210,100)	(17,387,161)
Tax Gain/Loss on Sale - Federal	-	-	-	-	-	-	-	-	-	-	-	(1,814,281)
Tax Gain/Loss on Sale - State	-	-	-	-	-	-	-	-	-	-	-	(363,285)
TAX REPAIR EXPENSING	-	-	(2,917,500)	(2,917,500)	(4,862,500)	(5,835,000)	(5,835,000)	(5,835,000)	(8,752,500)	(8,752,500)	(8,752,500)	(13,005,418)
TC2 Basis Adjustment	(61,807,084)	(61,807,084)	(61,697,179)	(61,697,179)	(61,697,179)	(61,587,273)	(61,587,273)	(61,587,273)	(61,477,367)	(61,477,367)	(61,477,367)	(61,367,460)
Tenant Incentive Amortization	(111,175)	(111,175)	(111,175)	(111,175)	(111,175)	(111,175)	(111,175)	(111,175)	(111,175)	(111,175)	(111,175)	(226,901)
UTP - Recycling Credit Carryforward	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	(1,248,043)	-	-	-	-	-	-	-
VA Mountain Snow Storm	(391,702)	(391,702)	(299,737)	(299,737)	(238,427)	(231,615)	(231,615)	(231,615)	(235,873)	(235,873)	(235,873)	(183,929)
VA over/under Recovery Fuel Clause - Current	718,483	718,483	625,107	625,107	562,856	520,741	520,741	520,741	583,403	583,403	583,403	668,691
Vacation Pay	1,735,030	1,735,030	1,735,030	1,735,030	1,735,030	1,735,030	1,735,030	1,925,991	1,925,991	1,925,991	1,925,991	1,941,136
Winter Storm Damages	(10,204,837)	(10,204,837)	(9,648,210)	(9,648,210)	(9,277,125)	(9,091,582)	(9,091,582)	(9,091,582)	(8,534,955)	(8,534,955)	(8,534,955)	(7,978,327)
Workers Compensation	911,442	911,442	911,442	911,442	911,442	911,442	911,442	911,442	911,442	911,442	911,442	773,877
Total Accumulated Deferred Income Taxes	(1,046,587,570)	(1,046,587,570)	(1,091,135,937)	(1,091,135,937)	(1,109,856,050)	(1,119,895,496)	(1,119,895,496)	(1,117,919,586)	(1,165,783,259)	(1,165,783,259)	(1,165,787,227)	(1,170,235,533)

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 36

Responding Witness: Christopher M. Garrett

- Q-36. Accumulated Deferred Income Taxes (ADIT). Identify by amount and account, the corresponding regulatory asset/(liability) and/or other deferred debit/(credit) relating to each item that comprises the total ADIT that KU has included in rate base. For each component of ADIT, provide the following information:
- a. Description of each item of ADIT that comprises the total amount KU has reflected in rate base.
 - b. Balance sheet account in which KU recorded the ADIT.
 - c. Related deferred asset, deferred credit, or liability account for each component of ADIT.
 - d. Identification of whether and where the related deferred asset, deferred credit, or liability account for each component of ADIT is included in KU's proposed rate base, and for each item, if not, a detailed explanation of why not.
- A-36. Total ADIT included in rate base (before jurisdictional percentage and other adjustments per Schedule B-6 in Tab 55 of the Filing Requirements) has been corrected from the original filing amount of \$1,320,499,235 to \$1,311,341,483. An adjustment of (\$9,157,752) to test period ADIT was made by applying 13 month averaging to the originally filed pro rata ADIT.
- a. See attached.
 - b. See attached.
 - c. See attached.
 - d. See attached.

Kentucky Utilities Company
Accumulated Deferred Income Taxes
Response to Q-36

<u>Above the Line Deferred Taxes</u>	(Corrected) 13 Month AVG Forecast Period	Account
2008 Wind Storm Damages	(237,225)	283
2009 Winter Storm Damages	(6,184,411)	283
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-FEDERAL	(43,020)	282
AFUDC-DEBT,REPAIR ALLOW.,MISC BOOK DIFFS-STATE	(2,099)	282
Amortization Loss on Reacquired Debt	(3,204,307)	283
Bad Debts Reserves	712,652	190
Bonus Depreciation - Federal	(121,730,975)	282
Book Depreciation	178,685,019	282
CAFC - Federal	689,039	282
CAFC - State	76,779	282
CCR Pond Closures	(7,912,416)	190/282/283
CIAC & INTEREST CAPITALIZED - FEDERAL	7,404,096	282
CIAC & INTEREST CAPITALIZED - STATE	214,369	282
CMRG Regulatory Asset	(63,094)	283
Contingency Reserve	633,412	190
Contribution Carryforward	574,029	190
Cost of Removal	(22,622,129)	282
Deferred Rent Payable	517,345	190
Demand Side Management	(1,205,445)	190
Demand Side Management - Current	1,707,117	190
Depr Related Book/Tax Diff's PYs Cumulative - Fed	(1,028,663,202)	282
Depr Related Book/Tax Diff's PYs Cumulative - St	(84,669,202)	282
Effective Tax Rate Adjustment-Deferred	(63,248)	190
Emission Allowances	(54,598)	283
Environmental Cost Recovery - Current	(795,992)	190
FAC Under Recovery KY	(657,016)	283
FAC Under Recovery KY - Current	1,980,849	283
FAS 106 Cost Write-Off (Post Retirement)	16,848,717	190
FAS 112 Cost Write-Off (Post Employment)	2,211,148	190
FAS 143 - 190	144,070,862	190
FAS 143 - 283	(45,329,806)	283
FAS 143 - ARO	(98,741,056)	282
FAS 87 Pensions	6,460,611	190
Green River Regulatory Asset	(929,391)	283
Interest Rate Swaps	14,544,260	190
Interest Rate Swaps - Reg Asset	(15,071,979)	283
MISO Exit Fees-Transmission	(6,188)	283
Muni True-up - Reg Asset	(2,977,394)	283
NOL - KU - Federal	33,685,727	190
Obsolete Inventory	163,936	190
Off-System Sales Tracker - Reg Liab	12,300	190
Over/Under Accrual FICA	264,887	190
Over/Under Accrual of PSC Tax	(579,169)	190
Over/Under Accrual of UN/INS	4,925	190
Pensions - Regulatory Asset	(38,923,525)	283
Performance Incentive	(245,327)	190
R&D Regulatory Asset	(425,346)	283
Recycling Credit Carryforward	1,248,000	190
Refined Coal - KY - Reg Liab	158,435	190
Refined Coal - VA - Reg Liab	8,780	190
Regulatory Expenses	(767,598)	283
Research & Experimental Credits	762,530	190
Solar Credit Basis Adjustment	(1,297)	282
Solar Credit Carryforward	4,000,000	190
State Tax Current	(177,801)	190
Tax Depreciation - Federal	(191,184,761)	282
Tax Depreciation - State	(31,855,788)	282
TAX REPAIR EXPENSING	(21,072,610)	282
TC2 Basis Adjustment	(5,336,179)	282
Tenant Incentive Amortization	(111,175)	283
VA Mountain Snow Storm	13,558	283
VA over/under Recovery Fuel Clause - Current	12,470	190
Vacation Pay	1,925,991	190
Workers Compensation	911,443	190
Total ATL - Included in Rate Base	(1,311,341,483)	
<u>Below the Line Deferred Taxes</u>		
EEI Investment - Stock Basis	504,066	190
EEI/Div Rec - BTL	(1,140,470)	283
Equity Invest EEI - OCI	1,136,502	283
Non-Qualified Thrift-BTL	4,070	190
Total BTL - Not Included in Rate Base	504,168	
<u>Regulatory Assets & Liabilities</u>		
ITC Amortization	59,641,678	
Excess Deferrals	7,945,485	
ITC Basis Adjustments	(56,801,102)	
AFUDC-Equity Flow-Through	(11,761,112)	
Total Regulatory - Not Included in Rate Base	(975,051)	
Total Deferred Income Taxes	(1,311,812,366)	

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 37

Responding Witness: Gregory J. Meiman / Valerie L. Scott

Q-37. Provide the following monthly KU labor data, in total, for December 31, 2014 through December 31, 2016, showing annual totals:

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized, and other.
- d. Overtime payroll broken down between expensed, capitalized, and other.
- e. Temporary payroll broken down between expensed, capitalized, and other; and
- f. Other payroll (specify).

A-37.

- a-b. See the response to Question No. 38.
- c-f. See attached.

Kentucky Utilities Company

Scott

Case No. 2016-00370

Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Jan-14	Regular	\$ 3,852,751	\$ 1,420,492	\$ 836,608	\$ 6,109,851
Jan-14	Overtime	871,663	255,602	40,276	1,167,541
Jan-14	Temporary	796	2,873	1,229	4,898
Jan-14	Other Payroll	24,868	4,671	2,158	31,697
		4,750,078	1,683,638	880,271	7,313,987
Feb-14	Regular	3,234,135	1,385,411	784,451	5,403,997
Feb-14	Overtime	902,935	251,308	106,988	1,261,231
Feb-14	Temporary	1,964	3,279	903	6,146
Feb-14	Other Payroll	23,966	4,381	1,937	30,284
		4,163,000	1,644,379	894,279	6,701,658
Mar-14	Regular	3,403,431	1,479,840	855,545	5,738,816
Mar-14	Overtime	1,032,816	181,216	67,394	1,281,426
Mar-14	Temporary	2,953	2,912	798	6,663
Mar-14	Other Payroll	25,550	5,041	2,111	32,702
		4,464,750	1,669,009	925,848	7,059,607
Apr-14	Regular	3,467,954	1,534,741	836,923	5,839,618
Apr-14	Overtime	1,094,787	249,308	69,718	1,413,813
Apr-14	Temporary	2,696	4,117	764	7,577
Apr-14	Other Payroll	23,780	5,286	2,083	31,149
		4,589,217	1,793,452	909,488	7,292,157
May-14	Regular	3,135,621	1,504,385	828,129	5,468,135
May-14	Overtime	1,021,533	285,329	49,786	1,356,648
May-14	Temporary	3,364	6,411	2,875	12,650
May-14	Other Payroll	42,650	5,003	2,007	49,660
		4,203,168	1,801,128	882,797	6,887,093
Jun-14	Regular	3,255,071	1,105,078	1,107,374	5,467,523
Jun-14	Overtime	899,186	262,764	31,408	1,193,358
Jun-14	Temporary	10,746	11,061	2,571	24,378
Jun-14	Other Payroll	23,447	5,092	1,851	30,390
		4,188,450	1,383,995	1,143,204	6,715,649
Jul-14	Regular	3,532,293	1,521,907	824,717	5,878,917
Jul-14	Overtime	857,601	180,668	73,081	1,111,350
Jul-14	Temporary	8,889	11,357	6,055	26,301
Jul-14	Other Payroll	21,575	4,517	2,069	28,161
		4,420,358	1,718,449	905,922	7,044,729
Aug-14	Regular	3,422,020	1,489,819	784,920	5,696,759
Aug-14	Overtime	852,849	225,575	28,449	1,106,873
Aug-14	Temporary	7,633	8,447	3,372	19,452
Aug-14	Other Payroll	24,308	4,611	1,487	30,406
		4,306,810	1,728,452	818,228	6,853,490

Kentucky Utilities Company

Scott

Case No. 2016-00370

Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Sep-14	Regular	3,405,138	1,556,360	786,906	5,748,404
Sep-14	Overtime	716,964	169,399	39,122	925,485
Sep-14	Temporary	8,587	4,076	1,160	13,823
Sep-14	Other Payroll	35,314	4,543	1,392	41,249
		4,166,003	1,734,378	828,580	6,728,961
Oct-14	Regular	3,472,874	1,707,965	813,175	5,994,014
Oct-14	Overtime	1,023,868	233,524	197,280	1,454,672
Oct-14	Temporary	11,396	6,066	1,166	18,628
Oct-14	Other Payroll	23,348	5,221	1,288	29,857
		4,531,486	1,952,776	1,012,909	7,497,171
Nov-14	Regular	2,941,020	1,353,012	649,191	4,943,223
Nov-14	Overtime	913,930	293,061	51,150	1,258,141
Nov-14	Temporary	8,891	3,976	1,164	14,031
Nov-14	Other Payroll	32,956	6,880	1,214	41,050
		3,896,797	1,656,929	702,719	6,256,445
Dec-14	Regular	3,826,257	1,674,990	781,271	6,282,518
Dec-14	Overtime	676,276	154,901	35,715	866,892
Dec-14	Temporary	8,013	6,140	1,431	15,584
Dec-14	Other Payroll	147,173	11,181	1,367	159,721
		4,657,719	1,847,212	819,784	7,324,715
YTD - 14	Regular	40,948,565	17,734,000	9,889,210	68,571,775
YTD - 14	Overtime	10,864,408	2,742,655	790,367	14,397,430
YTD - 14	Temporary	75,928	70,715	23,488	170,131
YTD - 14	Other Payroll	448,935	66,427	20,964	536,326
		52,337,836	20,613,797	10,724,029	83,675,662
Jan-15	Regular	3,574,999	1,518,484	714,184	5,807,667
Jan-15	Overtime	603,062	139,012	165,488	907,562
Jan-15	Temporary	9,029	3,105	1,898	14,032
Jan-15	Other Payroll	34,148	9,410	1,083	44,641
		4,221,238	1,670,011	882,653	6,773,902
Feb-15	Regular	3,539,210	1,304,293	749,682	5,593,185
Feb-15	Overtime	899,405	161,773	41,512	1,102,690
Feb-15	Temporary	8,230	4,876	1,618	14,724
Feb-15	Other Payroll	37,988	15,619	1,132	54,739
		4,484,833	1,486,561	793,944	6,765,338
Mar-15	Regular	3,749,091	1,528,959	863,140	6,141,190
Mar-15	Overtime	948,068	167,995	53,688	1,169,751
Mar-15	Temporary	11,529	4,093	2,323	17,945
Mar-15	Other Payroll	27,579	6,423	1,586	35,588
		4,736,267	1,707,470	920,737	7,364,474

Kentucky Utilities Company

Scott

Case No. 2016-00370

Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Apr-15	Regular	3,340,164	1,685,813	840,854	5,866,831
Apr-15	Overtime	969,726	266,977	96,879	1,333,582
Apr-15	Temporary	10,136	3,901	2,192	16,229
Apr-15	Other Payroll	20,572	4,557	3,357	28,486
		4,340,598	1,961,248	943,282	7,245,128
May-15	Regular	3,016,318	1,544,131	769,488	5,329,937
May-15	Overtime	779,551	204,205	51,134	1,034,890
May-15	Temporary	11,573	4,773	5,205	21,551
May-15	Other Payroll	23,564	4,995	2,190	30,749
		3,831,006	1,758,104	828,017	6,417,127
Jun-15	Regular	3,399,263	1,560,092	805,272	5,764,627
Jun-15	Overtime	734,414	212,217	41,714	988,345
Jun-15	Temporary	22,123	3,947	12,696	38,766
Jun-15	Other Payroll	38,336	14,697	2,019	55,052
		4,194,136	1,790,953	861,701	6,846,790
Jul-15	Regular	3,251,017	1,436,846	816,356	5,504,219
Jul-15	Overtime	1,164,879	363,837	133,033	1,661,749
Jul-15	Temporary	20,335	3,890	14,787	39,012
Jul-15	Other Payroll	27,344	4,428	4,521	36,293
		4,463,575	1,809,001	968,697	7,241,273
Aug-15	Regular	3,124,806	1,610,494	1,006,570	5,741,870
Aug-15	Overtime	690,068	196,601	254,064	1,140,733
Aug-15	Temporary	15,761	5,570	8,078	29,409
Aug-15	Other Payroll	23,088	6,034	3,770	32,892
		3,853,723	1,818,699	1,272,482	6,944,904
Sep-15	Regular	3,199,511	1,616,918	1,003,390	5,819,819
Sep-15	Overtime	621,806	211,063	109,104	941,973
Sep-15	Temporary	5,884	2,823	3,190	11,897
Sep-15	Other Payroll	349,755	4,303	2,184,601	2,538,659
		4,176,956	1,835,107	3,300,285	9,312,348
Oct-15	Regular	3,575,959	2,052,861	674,902	6,303,722
Oct-15	Overtime	973,282	352,871	69,224	1,395,377
Oct-15	Temporary	10,709	5,154	2,685	18,548
Oct-15	Other Payroll	100,622	5,580	529,461	635,663
		4,660,572	2,416,466	1,276,272	8,353,310
Nov-15	Regular	2,904,614	1,695,880	882,347	5,482,841
Nov-15	Overtime	868,905	313,094	58,828	1,240,827
Nov-15	Temporary	9,763	3,722	2,256	15,741
Nov-15	Other Payroll	14,273	14,069	(104,192)	(75,850)
		3,797,555	2,026,765	839,239	6,663,559

Kentucky Utilities Company

Scott

Case No. 2016-00370

Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Dec-15	Regular	3,173,780	1,619,074	706,739	5,499,593
Dec-15	Overtime	524,835	279,367	56,810	861,012
Dec-15	Temporary	12,228	3,468	2,166	17,862
Dec-15	Other Payroll	64,540	14,795	194,848	274,183
		3,775,383	1,916,704	960,563	6,652,650
YTD - 15	Regular	39,848,732	19,173,845	9,832,924	68,855,501
YTD - 15	Overtime	9,778,001	2,869,012	1,131,478	13,778,491
YTD - 15	Temporary	147,300	49,322	59,094	255,716
YTD - 15	Other Payroll	761,809	104,910	2,824,376	3,691,095
		50,535,842	22,197,089	13,847,872	86,580,803
Jan-16	Regular	3,543,475	1,376,005	801,459	5,720,939
Jan-16	Overtime	668,477	176,305	61,577	906,359
Jan-16	Temporary	9,068	2,337	2,593	13,998
Jan-16	Other Payroll	23,488	6,093	3,099	32,680
		4,244,508	1,560,740	868,728	6,673,976
Feb-16	Regular	3,516,010	1,559,637	839,624	5,915,271
Feb-16	Overtime	586,082	133,968	35,942	755,992
Feb-16	Temporary	6,500	1,433	2,536	10,469
Feb-16	Other Payroll	21,175	4,251	1,089	26,515
		4,129,767	1,699,289	879,191	6,708,247
Mar-16	Regular	3,529,564	1,740,090	868,100	6,137,754
Mar-16	Overtime	786,306	193,490	58,035	1,037,831
Mar-16	Temporary	13,567	4,516	2,715	20,798
Mar-16	Other Payroll	143,599	5,579	1,516	150,694
		4,473,036	1,943,675	930,366	7,347,077
Apr-16	Regular	3,273,592	1,551,276	795,599	5,620,467
Apr-16	Overtime	918,155	204,564	80,568	1,203,287
Apr-16	Temporary	8,106	2,553	2,735	13,394
Apr-16	Other Payroll	36,226	4,186	2,258	42,670
		4,236,079	1,762,579	881,160	6,879,818
May-16	Regular	3,484,857	2,029,129	1,235,934	6,749,920
May-16	Overtime	737,246	260,505	40,985	1,038,736
May-16	Temporary	12,786	10,135	4,303	27,224
May-16	Other Payroll	21,288	3,530	2,226	27,044
		4,256,177	2,303,299	1,283,448	7,842,924
Jun-16	Regular	3,399,895	1,496,398	790,524	5,686,817
Jun-16	Overtime	745,950	188,901	32,667	967,518
Jun-16	Temporary	9,968	13,240	9,100	32,308
Jun-16	Other Payroll	30,888	2,350	1,126	34,364
		4,186,701	1,700,889	833,417	6,721,007

Kentucky Utilities Company

Scott

Case No. 2016-00370

Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Jul-16	Regular	3,234,952	1,341,485	671,364	5,247,801
Jul-16	Overtime	862,872	392,184	38,662	1,293,718
Jul-16	Temporary	18,831	9,100	7,265	35,196
Jul-16	Other Payroll	21,635	3,622	1,830	27,087
		4,138,290	1,746,391	719,121	6,603,802
Aug-16	Regular	3,795,613	2,150,003	1,188,357	7,133,973
Aug-16	Overtime	621,391	247,460	24,269	893,120
Aug-16	Temporary	38,676	13,499	4,894	57,069
Aug-16	Other Payroll	12,560	4,331	1,324	18,215
		4,468,240	2,415,293	1,218,844	8,102,377
Sep-16	Regular	3,234,208	1,609,420	841,383	5,685,011
Sep-16	Overtime	610,496	146,074	39,174	795,744
Sep-16	Temporary	24,709	8,174	2,268	35,151
Sep-16	Other Payroll	33,987	4,623	3,658	42,268
		3,903,400	1,768,291	886,483	6,558,174
Oct-16	Regular	3,333,745	1,608,706	767,567	5,710,018
Oct-16	Overtime	871,947	196,922	405,785	1,474,654
Oct-16	Temporary	29,106	9,714	2,575	41,395
Oct-16	Other Payroll	19,229	4,959	1,169	25,357
		4,254,027	1,820,301	1,177,096	7,251,424
Nov-16	Regular	3,169,126	1,654,388	705,251	5,528,765
Nov-16	Overtime	662,155	205,661	32,933	900,749
Nov-16	Temporary	22,008	7,801	2,276	32,085
Nov-16	Other Payroll	19,745	4,360	2,729	26,834
		3,873,034	1,872,210	743,189	6,488,433
Dec-16	Regular	2,960,088	1,578,561	1,189,583	5,728,232
Dec-16	Overtime	544,579	285,441	34,677	864,697
Dec-16	Temporary	31,181	11,370	3,096	45,647
Dec-16	Other Payroll	20,099	3,861	855	24,815
		3,555,947	1,879,233	1,228,211	6,663,391
YTD - 16	Regular	40,475,125	19,695,098	10,694,745	70,864,968
YTD - 16	Overtime	8,615,656	2,631,475	885,274	12,132,405
YTD - 16	Temporary	224,506	93,872	46,356	364,734
YTD - 16	Other Payroll	403,919	51,745	22,879	478,543
		\$ 49,719,206	\$ 22,472,190	\$ 11,649,254	\$ 83,840,650

Note 1: Expensed category above includes all amounts that are recorded to a FERC income statement account.

Note 2: Temporary amounts above include related overtime.

Note 3: Other Payroll includes amounts related to premiums, severance, signing bonuses and other special pay.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 38

Responding Witness: Gregory J. Meiman / Valerie L. Scott

Q-38. Provide the following monthly Company labor data, in total, for December 31, 2014 through December 31, 2016, showing annual totals:

- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
- c. Regular payroll broken down between expensed, capitalized, and other.
- d. Overtime payroll broken down between expensed, capitalized, and other.
- e. Temporary payroll broken down between expensed, capitalized, and other; and
- f. Other payroll (specify).

A-38.

- a – b. See attached.
- c – f. See attached.

Kentucky Utilities Company
Case No. 2016-00370

Question 38(a)**KU - Actual Employee Headcount**

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	600	600	598	600	599	603	606	598	596	596	595	599
Exempt	148	150	149	149	149	148	149	149	149	148	148	143
Non-exempt	202	203	205	205	206	204	203	209	207	209	210	209
Temporary	3	3	3	3	5	9	10	8	7	6	6	6
Total	953	956	955	957	959	964	968	964	959	959	959	957

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	598	597	593	595	589	583	579	585	587	584	572	580
Exempt	141	139	141	141	141	141	140	141	143	142	142	145
Non-exempt	211	211	211	208	211	210	211	211	211	212	203	205
Temporary	6	6	6	6	11	14	14	10	10	10	10	10
Total	956	953	951	950	952	948	944	947	951	948	927	940

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	579	577	574	567	570	572	573	570	570	575	575	575
Exempt	144	146	149	146	148	143	144	145	147	146	131	129
Non-exempt	206	202	201	207	200	201	203	201	201	200	219	219
Temporary	10	10	9	10	17	22	21	20	18	17	17	14
Total	939	935	933	930	935	938	941	936	936	938	942	937

Total employees from affiliates - headcount has not been allocated**LGE - Actual Employee Headcount**

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	709	706	717	718	720	717	718	714	711	708	711	714
Exempt	262	263	268	270	273	276	277	277	279	280	280	271
Non-exempt	37	35	38	40	40	42	41	43	43	44	44	45
Temporary	12	11	11	10	18	18	18	8	9	9	8	6
Total	1,020	1,015	1,034	1,038	1,051	1,053	1,054	1,042	1,042	1,041	1,043	1,036

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	718	709	719	720	718	720	693	682	680	677	682	679
Exempt	271	270	271	274	277	277	275	274	270	273	272	273
Non-exempt	45	44	45	49	50	51	51	51	51	49	49	49
Temporary	14	14	14	13	14	15	14	17	22	24	24	16
Total	1,048	1,037	1,049	1,056	1,059	1,063	1,033	1,024	1,023	1,023	1,027	1,017

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	677	668	677	673	683	686	687	685	683	685	692	696
Exempt	271	270	271	270	273	278	279	277	277	278	282	280
Non-exempt	51	49	50	50	48	50	50	49	48	48	47	47
Temporary	26	25	25	24	26	26	27	26	26	27	25	15
Total	1,025	1,012	1,023	1,017	1,030	1,040	1,043	1,037	1,034	1,038	1,046	1,038

**Kentucky Utilities Company
Case No. 2016-00370**

LG&E AND KU SERVICE CO - Actual Employee Headcount

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,013	1,017	1,020	1,029	1,035	1,041	1,040	1,037	1,041	1,038	1,044	1,068
Non-exempt	460	462	463	454	451	452	451	448	448	458	457	454
Temporary	51	51	51	50	55	59	60	53	49	49	49	49
Total	1,524	1,530	1,534	1,533	1,541	1,552	1,551	1,538	1,538	1,545	1,550	1,571

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,066	1,068	1,070	1,072	1,076	1,077	1,074	1,070	1,076	1,079	1,081	1,088
Non-exempt	451	463	457	462	460	455	462	460	470	469	466	465
Temporary	46	43	43	44	53	60	61	52	51	51	55	47
Total	1,563	1,574	1,570	1,578	1,589	1,592	1,597	1,582	1,597	1,599	1,602	1,600

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,086	1,088	1,088	1,094	1,107	1,109	1,102	1,096	1,095	1,096	1,094	1,099
Non-exempt	472	478	479	463	462	472	462	490	486	494	488	485
Temporary	48	48	48	49	57	56	52	45	47	50	51	47
Total	1,606	1,614	1,615	1,606	1,626	1,637	1,616	1,631	1,628	1,640	1,633	1,631

Question 38(b)**KU - Budgeted Employee Headcount**

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	613	613	612	618	618	618	618	618	618	609	609	608
Exempt	151	151	151	151	151	151	151	153	150	154	154	154
Non-exempt	212	212	212	215	215	215	218	218	218	209	209	209
Temporary	3	3	3	3	4	4	4	4	3	3	3	4
Total	979	979	978	987	988	988	991	993	989	975	975	975

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	608	608	607	606	606	606	606	606	606	606	606	606
Exempt	153	153	155	155	155	155	155	155	155	155	155	155
Non-exempt	211	211	211	212	212	212	212	212	212	212	212	212
Temporary	10	10	10	10	11	11	11	11	10	10	10	11
Total	982	982	983	983	984	984	984	984	983	983	983	984

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	593	593	593	593	594	594	598	598	597	597	597	597
Exempt	149	149	149	148	147	147	149	149	149	149	149	149
Non-exempt	201	201	201	202	202	202	202	202	202	202	202	202
Temporary	15	15	15	15	15	15	15	15	15	15	15	15
Total	958	958	958	958	958	958	964	964	963	963	963	963

Kentucky Utilities Company
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Total employees from affiliates - headcount has not been allocated**LGE - Budgeted Employee Headcount**

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	741	741	746	751	754	754	752	752	751	752	752	752
Exempt	270	270	270	271	271	274	274	275	276	276	276	276
Non-exempt	54	54	54	57	57	57	57	57	57	57	57	57
Temporary	10	10	11	11	11	11	10	11	11	11	11	11
Total	1,075	1,075	1,081	1,090	1,093	1,096	1,093	1,095	1,095	1,096	1,096	1,096

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	736	736	743	742	727	727	726	726	726	725	724	724
Exempt	283	284	286	287	277	277	276	275	275	275	275	275
Non-exempt	45	45	49	49	48	48	48	48	48	48	48	48
Temporary	11	11	11	11	9	9	9	9	9	9	9	9
Total	1,075	1,076	1,089	1,089	1,061	1,061	1,059	1,058	1,058	1,057	1,056	1,056

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	697	697	704	709	709	708	707	706	706	705	711	710
Exempt	272	273	273	272	273	273	275	275	274	271	271	271
Non-exempt	54	54	54	54	54	54	54	54	54	54	54	54
Temporary	11	11	11	11	14	14	14	14	12	11	11	11
Total	1,034	1,035	1,042	1,046	1,050	1,049	1,050	1,049	1,046	1,041	1,047	1,046

LG&E AND KU SERVICE CO - Budgeted Employee Headcount

2014	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	1	1	1	1	1	1	1	1	1	1	1	1
Exempt	1,044	1,044	1,043	1,042	1,042	1,042	1,047	1,047	1,051	1,052	1,052	1,052
Non-exempt	438	438	438	438	438	439	440	440	440	440	440	440
Temporary	63	63	63	63	64	64	66	66	65	65	65	65
Total	1,546	1,546	1,545	1,544	1,545	1,546	1,554	1,554	1,557	1,558	1,558	1,558

2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	1	1	1	1	1	1	1	1	1	1	1	1
Exempt	1,082	1,082	1,085	1,085	1,087	1,087	1,092	1,092	1,091	1,091	1,091	1,091
Non-exempt	454	454	454	454	454	454	454	454	454	454	454	454
Temporary	71	71	71	71	74	74	74	74	72	71	71	71
Total	1,608	1,608	1,611	1,611	1,616	1,616	1,621	1,621	1,618	1,617	1,617	1,617

2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Union-Hourly	-	-	-	-	-	-	-	-	-	-	-	-
Exempt	1,110	1,111	1,116	1,121	1,122	1,123	1,123	1,123	1,123	1,127	1,127	1,126
Non-exempt	476	478	481	482	482	482	482	482	491	491	491	491
Temporary	67	67	67	65	66	66	66	66	65	64	64	64
Total	1,653	1,656	1,664	1,668	1,670	1,671	1,671	1,671	1,679	1,682	1,682	1,681

Kentucky Utilities Company
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Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Jan-14	Regular	\$ 9,303,519	\$ 2,053,017	\$ 1,196,475	\$ 12,553,011
Jan-14	Overtime	1,047,436	279,888	24,492	1,351,816
Jan-14	Temporary	47,008	25,421	6,473	78,902
Jan-14	Other Payroll	37,990	5,026	1,667	44,683
		10,435,953	2,363,352	1,229,107	14,028,412
Feb-14	Regular	8,320,349	1,999,676	1,106,455	11,426,480
Feb-14	Overtime	1,079,246	278,167	94,348	1,451,761
Feb-14	Temporary	41,238	29,361	5,416	76,015
Feb-14	Other Payroll	44,134	4,615	1,596	50,345
		9,484,967	2,311,819	1,207,815	13,004,601
Mar-14	Regular	8,746,750	2,110,743	1,189,392	12,046,885
Mar-14	Overtime	1,252,084	209,113	47,537	1,508,734
Mar-14	Temporary	44,078	31,041	6,128	81,247
Mar-14	Other Payroll	41,007	5,030	1,485	47,522
		10,083,919	2,355,927	1,244,542	13,684,388
Apr-14	Regular	8,692,961	2,197,836	1,179,328	12,070,125
Apr-14	Overtime	1,295,135	278,971	48,357	1,622,463
Apr-14	Temporary	42,738	33,828	5,687	82,253
Apr-14	Other Payroll	32,393	5,335	1,321	39,049
		10,063,227	2,515,970	1,234,693	13,813,890
May-14	Regular	8,442,186	2,206,916	1,188,936	11,838,038
May-14	Overtime	1,254,919	335,531	39,779	1,630,229
May-14	Temporary	57,783	32,857	13,679	104,319
May-14	Other Payroll	75,420	5,337	8,947	89,704
		9,830,308	2,580,641	1,251,341	13,662,290
Jun-14	Regular	8,372,724	1,832,440	1,443,865	11,649,029
Jun-14	Overtime	1,038,790	313,162	21,730	1,373,682
Jun-14	Temporary	73,052	36,997	14,720	124,769
Jun-14	Other Payroll	40,014	5,286	(843)	44,457
		9,524,580	2,187,885	1,479,472	13,191,937
Jul-14	Regular	8,844,311	2,180,864	1,158,944	12,184,119
Jul-14	Overtime	1,043,979	201,684	56,552	1,302,215
Jul-14	Temporary	73,028	35,581	18,163	126,772
Jul-14	Other Payroll	33,290	4,607	2,084	39,981
		9,994,608	2,422,736	1,235,743	13,653,087
Aug-14	Regular	8,481,742	2,276,818	1,171,417	11,929,977
Aug-14	Overtime	993,155	260,529	21,278	1,274,962
Aug-14	Temporary	65,422	33,949	11,710	111,081
Aug-14	Other Payroll	47,935	4,781	5,041	57,757
		9,588,254	2,576,077	1,209,446	13,373,777

Kentucky Utilities Company
Case No. 2016-00370

Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Sep-14	Regular	8,645,168	2,378,445	1,179,772	12,203,385
Sep-14	Overtime	843,407	201,347	32,034	1,076,788
Sep-14	Temporary	51,229	19,916	5,572	76,717
Sep-14	Other Payroll	57,678	4,889	1,585	64,152
		9,597,482	2,604,597	1,218,963	13,421,042
Oct-14	Regular	9,077,362	2,652,517	1,188,548	12,918,427
Oct-14	Overtime	1,185,999	272,322	193,879	1,652,200
Oct-14	Temporary	61,434	29,315	4,945	95,694
Oct-14	Other Payroll	36,418	5,483	1,811	43,712
		10,361,213	2,959,637	1,389,183	14,710,033
Nov-14	Regular	7,389,466	2,222,528	994,593	10,606,587
Nov-14	Overtime	1,035,774	361,254	43,933	1,440,961
Nov-14	Temporary	50,854	22,853	5,097	78,804
Nov-14	Other Payroll	43,178	8,992	1,503	53,673
		8,519,272	2,615,627	1,045,126	12,180,025
Dec-14	Regular	9,248,777	2,657,666	1,193,312	13,099,755
Dec-14	Overtime	816,461	197,301	31,031	1,044,793
Dec-14	Temporary	52,189	28,382	5,600	86,171
Dec-14	Other Payroll	186,230	12,707	1,812	200,749
		10,303,657	2,896,056	1,231,755	14,431,468
YTD - 14	Regular	103,565,315	26,769,466	14,191,037	144,525,818
YTD - 14	Overtime	12,886,385	3,189,269	654,950	16,730,604
YTD - 14	Temporary	660,053	359,501	103,190	1,122,744
YTD - 14	Other Payroll	675,687	72,088	28,009	775,784
		117,787,440	30,390,324	14,977,186	163,154,950
Jan-15	Regular	9,099,521	2,375,618	1,213,471	12,688,610
Jan-15	Overtime	746,490	206,628	157,792	1,110,910
Jan-15	Temporary	57,938	25,666	6,992	90,596
Jan-15	Other Payroll	47,338	11,346	5,093	63,777
		9,951,287	2,619,258	1,383,348	13,953,893
Feb-15	Regular	8,858,362	2,141,515	1,159,916	12,159,793
Feb-15	Overtime	1,046,809	229,949	30,248	1,307,006
Feb-15	Temporary	45,902	24,262	5,969	76,133
Feb-15	Other Payroll	54,605	18,105	1,570	74,280
		10,005,678	2,413,831	1,197,703	13,617,212
Mar-15	Regular	9,685,804	2,461,705	1,276,124	13,423,633
Mar-15	Overtime	1,126,559	243,874	32,036	1,402,469
Mar-15	Temporary	51,025	25,375	6,605	83,005
Mar-15	Other Payroll	38,522	9,422	1,802	49,746
		10,901,910	2,740,376	1,316,567	14,958,853

Kentucky Utilities Company
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Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Apr-15	Regular	8,918,324	2,451,865	1,193,253	12,563,442
Apr-15	Overtime	1,291,390	349,857	70,649	1,711,896
Apr-15	Temporary	49,313	22,817	5,586	77,716
Apr-15	Other Payroll	127,247	6,798	3,466	137,511
		10,386,274	2,831,337	1,272,954	14,490,565
May-15	Regular	8,244,750	2,374,023	1,174,158	11,792,931
May-15	Overtime	954,093	269,021	34,613	1,257,727
May-15	Temporary	66,689	27,549	17,335	111,573
May-15	Other Payroll	47,922	7,094	2,481	57,497
		9,313,454	2,677,687	1,228,587	13,219,728
Jun-15	Regular	9,154,241	2,378,055	1,213,409	12,745,705
Jun-15	Overtime	923,796	245,603	19,895	1,189,294
Jun-15	Temporary	97,699	30,502	28,390	156,591
Jun-15	Other Payroll	113,702	15,705	13,206	142,613
		10,289,438	2,669,865	1,274,900	14,234,203
Jul-15	Regular	9,014,787	2,345,453	1,409,322	12,769,562
Jul-15	Overtime	1,392,463	377,154	92,265	1,861,882
Jul-15	Temporary	108,545	28,395	30,398	167,338
Jul-15	Other Payroll	45,413	4,573	4,704	54,690
		10,561,208	2,755,575	1,536,689	14,853,472
Aug-15	Regular	8,900,476	2,338,876	1,432,931	12,672,283
Aug-15	Overtime	905,290	213,292	243,730	1,362,312
Aug-15	Temporary	88,263	23,616	20,601	132,480
Aug-15	Other Payroll	33,239	6,103	4,167	43,509
		9,927,268	2,581,887	1,701,429	14,210,584
Sep-15	Regular	9,039,532	2,364,770	1,386,907	12,791,209
Sep-15	Overtime	829,046	228,810	100,652	1,158,508
Sep-15	Temporary	58,735	17,510	7,901	84,146
Sep-15	Other Payroll	382,594	4,313	2,182,940	2,569,847
		10,309,907	2,615,403	3,678,400	16,603,710
Oct-15	Regular	9,807,918	2,819,252	1,138,715	13,765,885
Oct-15	Overtime	1,192,934	385,223	59,512	1,637,669
Oct-15	Temporary	68,191	20,010	8,143	96,344
Oct-15	Other Payroll	138,107	5,620	535,700	679,427
		11,207,150	3,230,105	1,742,070	16,179,325
Nov-15	Regular	8,396,817	2,347,118	1,253,416	11,997,351
Nov-15	Overtime	1,113,026	337,897	44,390	1,495,313
Nov-15	Temporary	60,986	17,468	9,222	87,676
Nov-15	Other Payroll	26,229	14,156	(103,961)	(63,576)
		9,597,058	2,716,639	1,203,067	13,516,764

Kentucky Utilities Company

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Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Dec-15	Regular	8,942,447	2,302,153	1,197,359	12,441,959
Dec-15	Overtime	710,513	301,523	54,435	1,066,471
Dec-15	Temporary	63,405	12,770	10,157	86,332
Dec-15	Other Payroll	105,005	14,845	195,522	315,372
		9,821,370	2,631,291	1,457,473	13,910,134
YTD - 15	Regular	108,062,979	28,700,403	15,048,981	151,812,363
YTD - 15	Overtime	12,232,409	3,388,831	940,217	16,561,457
YTD - 15	Temporary	816,691	275,940	157,299	1,249,930
YTD - 15	Other Payroll	1,159,923	118,080	2,846,690	4,124,693
		122,272,002	32,483,254	18,993,187	173,748,443
Jan-16	Regular	9,459,452	1,889,883	1,274,817	12,624,152
Jan-16	Overtime	845,260	186,410	49,260	1,080,930
Jan-16	Temporary	62,695	9,418	9,463	81,576
Jan-16	Other Payroll	172,918	6,121	7,233	186,272
		10,540,325	2,091,832	1,340,773	13,972,930
Feb-16	Regular	9,517,444	2,225,901	1,316,197	13,059,542
Feb-16	Overtime	785,388	140,131	22,279	947,798
Feb-16	Temporary	56,223	10,251	6,112	72,586
Feb-16	Other Payroll	31,050	4,308	1,526	36,884
		10,390,105	2,380,591	1,346,114	14,116,810
Mar-16	Regular	9,866,215	2,495,685	1,312,382	13,674,282
Mar-16	Overtime	1,035,049	212,764	42,427	1,290,240
Mar-16	Temporary	65,078	14,081	6,700	85,859
Mar-16	Other Payroll	154,173	5,687	1,942	161,802
		11,120,515	2,728,217	1,363,451	15,212,183
Apr-16	Regular	9,207,595	2,247,477	1,228,817	12,683,889
Apr-16	Overtime	1,190,770	232,034	69,704	1,492,508
Apr-16	Temporary	55,035	11,775	7,018	73,828
Apr-16	Other Payroll	71,065	4,515	2,722	78,302
		10,524,465	2,495,801	1,308,261	14,328,527
May-16	Regular	9,229,306	2,504,727	1,253,687	12,987,720
May-16	Overtime	947,406	304,134	36,055	1,287,595
May-16	Temporary	81,418	18,572	18,942	118,932
May-16	Other Payroll	35,278	4,427	3,829	43,534
		10,293,408	2,831,860	1,312,513	14,437,781
Jun-16	Regular	8,649,165	2,178,455	1,321,777	12,149,397
Jun-16	Overtime	938,562	208,613	21,054	1,168,229
Jun-16	Temporary	69,017	25,279	31,356	125,652
Jun-16	Other Payroll	56,563	2,437	1,875	60,875
		9,713,307	2,414,784	1,376,062	13,504,153

Kentucky Utilities Company

Case No. 2016-00370

Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Jul-16	Regular	8,469,531	2,045,864	1,181,193	11,696,588
Jul-16	Overtime	1,172,527	415,806	32,224	1,620,557
Jul-16	Temporary	85,288	20,649	24,869	130,806
Jul-16	Other Payroll	41,083	4,028	5,041	50,152
		9,768,429	2,486,347	1,243,327	13,498,103
Aug-16	Regular	9,981,944	2,773,740	1,403,439	14,159,123
Aug-16	Overtime	799,521	285,317	20,360	1,105,198
Aug-16	Temporary	97,123	24,716	21,106	142,945
Aug-16	Other Payroll	28,357	4,420	2,634	35,411
		10,906,945	3,088,193	1,447,539	15,442,677
Sep-16	Regular	8,841,580	2,436,920	1,348,822	12,627,322
Sep-16	Overtime	815,876	177,120	33,343	1,026,339
Sep-16	Temporary	69,013	17,569	9,273	95,855
Sep-16	Other Payroll	156,493	4,672	4,741	165,906
		9,882,962	2,636,281	1,396,179	13,915,422
Oct-16	Regular	8,950,946	2,386,239	1,293,118	12,630,303
Oct-16	Overtime	1,069,993	262,397	403,753	1,736,143
Oct-16	Temporary	78,435	18,060	8,190	104,685
Oct-16	Other Payroll	28,954	5,473	2,375	36,802
		10,128,328	2,672,169	1,707,436	14,507,933
Nov-16	Regular	8,419,294	2,440,809	1,211,808	12,071,911
Nov-16	Overtime	893,276	255,633	33,035	1,181,944
Nov-16	Temporary	85,569	17,713	6,255	109,537
Nov-16	Other Payroll	28,214	4,422	4,162	36,798
		9,426,353	2,718,577	1,255,260	13,400,190
Dec-16	Regular	8,097,544	2,422,341	1,669,944	12,189,829
Dec-16	Overtime	716,226	322,192	27,963	1,066,381
Dec-16	Temporary	86,237	20,022	9,628	115,887
Dec-16	Other Payroll	43,162	4,033	2,381	49,576
		8,943,169	2,768,588	1,709,916	13,421,673
YTD - 16	Regular	108,690,016	28,048,041	15,816,001	152,554,058
YTD - 16	Overtime	11,209,854	3,002,551	791,457	15,003,862
YTD - 16	Temporary	891,131	208,105	158,912	1,258,148
YTD - 16	Other Payroll	847,310	54,543	40,461	942,314
		\$ 121,638,311	\$ 31,313,240	\$ 16,806,831	\$ 169,758,382

Note 1: Expensed category above includes all amounts that are recorded to a FERC income statement account.

Note 2: Temporary amounts above include related overtime.

Note 3: Other Payroll includes amounts related to premiums, severance, signing bonuses and other special pay.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 39

Responding Witness: Gregory J. Meiman

- Q-39. Provide the actual number of KU employees for each month in 2014, 2015, and 2016.
- A-39. See the response to Question No. 38.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 40

Responding Witness: Gregory J. Meiman

- Q-40. Provide the actual number of employees at each affiliate that charges cost to KU for each month in 2014, 2015, and 2016.
- A-40. See the response to Question No. 38.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 41

Responding Witness: Gregory J. Meiman

- Q-41. Provide the budgeted number of KU employees for each month in 2014, 2015, and 2016.
- A-41. See the response to Question No. 38.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 42

Responding Witness: Gregory J. Meiman

- Q-42. Provide the budgeted number of employees at each affiliate that charges cost to KU for each month in 2014, 2015, and 2016.
- A-42. See the response to Question No. 38.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 43

Responding Witness: Gregory J. Meiman

- Q-43. Provide a detailed explanation of all variations between actual and budgeted employee counts for 2015 and 2016.
- A-43. See attached.

Kentucky Utilities Company
Case No. 2016-00370

Kentucky Utilities Company	Actual vs. Budget Variance		
	DECEMBER 2015	DECEMBER 2016	Explanation of Variation
CHIEF EXECUTIVE OFFICER	-	-	
GENERAL COUNSEL	-	-	
HUMAN RESOURCES	-	-	
TOTAL CHIEF OPERATING OFFICER	44	27	
CHIEF OPERATING OFFICER	-	-	
ELECTRIC DISTRIBUTION	-	8	Transfers to LGE-KU Services (2) and normal attrition (6)
SAFETY AND TECHNICAL TRAINING	-	-	
GAS DISTRIBUTION	-	-	
TOTAL GENERATION	45	7	2015 - Green River Plant closure budgeted to occur in 2016; Move of 7 employees in Commercial Ops to Servco; 2016 - captured attrition at plants
GENERATION SERVICES	-	-	
PROJECT ENGINEERING	-	-	
ENERGY SUPPLY AND ANALYSIS	-	-	
TRANSMISSION	-	-	
TOTAL CUSTOMER SERVICES	(1)	12	Normal attrition primarily in business offices and fewer transfers from Green River Plant closing and were filled with contractors.
FINANCE IT AND SUPPLY CHAIN	-	(1)	
TOTAL INFORMATION TECHNOLOGY	(1)	-	Normal Attrition
STATE REG. AND RATES	-	-	
CONTROLLER	-	-	
AUDIT SERVICES	-	-	
TREASURER	-	(2)	
SUPPLY CHAIN	1	1	Normal Attrition
Total	44	26	

Kentucky Utilities Company
Case No. 2016-00370

Actual vs. Budget Variance

Louisville Gas and Electric Company

	DECEMBER 2015	DECEMBER 2016	Explanation of Variation
CHIEF EXECUTIVE OFFICER	-	-	
GENERAL COUNSEL	-	-	
HUMAN RESOURCES	-	-	
TOTAL CHIEF OPERATING OFFICER	40	8	
CHIEF OPERATING OFFICER	-	-	
ELECTRIC DISTRIBUTION	2	2	Transfers to LGE-KU Services Company
SAFETY AND TECHNICAL TRAINING	-	-	
GAS DISTRIBUTION	3	1	Normal Attrition
TOTAL GENERATION	28	(3)	Increase in retirements/separation due to Cane Run Plant closure (20); Move of 9 Commercial Ops employees to Servco
GENERATION SERVICES	1	-	Normal Attrition
PROJECT ENGINEERING	-	-	
ENERGY SUPPLY AND ANALYSIS	-	-	
TRANSMISSION	-	-	
TOTAL CUSTOMER SERVICES	6	8	Normal attrition primarily in the business offices which are offset with contractors
FINANCE IT AND SUPPLY CHAIN	(1)	-	
TOTAL INFORMATION TECHNOLOGY	(1)	-	Normal Attrition
STATE REG. AND RATES	-	-	
CONTROLLER	-	-	
AUDIT SERVICES	-	-	
TREASURER	-	-	
SUPPLY CHAIN	-	-	
Total	39	8	

Kentucky Utilities Company
Case No. 2016-00370

Actual vs. Budget Variance

LG&E and KU Services Company

	DECEMBER 2015	DECEMBER 2016	Explanation of Variation
CHIEF EXECUTIVE OFFICER	2	-	Elimination of Chief Administrative Officer and Adm. Assistant
GENERAL COUNSEL	1	5	Normal attrition in Compliance (1), Legal(2), Federal Reg (1) and Environmental (1). Two of these are interns
HUMAN RESOURCES	2	8	Increased level of attrition in the fourth quarter of 2016
TOTAL CHIEF OPERATING OFFICER	(8)	5	
CHIEF OPERATING OFFICER	-	1	Normal Attrition
ELECTRIC DISTRIBUTION	(1)	(6)	Transfers from LGE and KU
SAFETY AND TECHNICAL TRAINING	-	-	
GAS DISTRIBUTION	-	-	
TOTAL GENERATION	(18)	(3)	Move of 16 Commercial Ops employees from utilities to Servco
GENERATION SERVICES	4	10	Timing on hiring of interns (5); delay in hiring (3); re-evaluation of positions (2)
PROJECT ENGINEERING	(1)	1	Normal Attrition
ENERGY SUPPLY AND ANALYSIS	-	2	Normal Attrition
TRANSMISSION	4	-	Normal Attrition
TOTAL CUSTOMER SERVICES	4	-	Normal Attrition
FINANCE IT AND SUPPLY CHAIN	20	32	
TOTAL INFORMATION TECHNOLOGY	18	28	Employee transferred to other departments, consolidation of IT Infrastructure organization and the use of contractors instead of employees.
STATE REG. AND RATES	1	-	
CONTROLLER	2	5	Normal attrition in Financial Reporting(1), Property Accounting (1), Regulatory Accounting (2), Revenue Accounting (2), and Corporate Accounting (-1)
AUDIT SERVICES	1	-	Normal Attrition
TREASURER	1	3	Normal Attrition
SUPPLY CHAIN	(3)	(4)	For 2015, there were retirements on Jan 1, 2016 and backfills were already hired. For 2016, reorganization and move contract administrators from IT.
Total	17	50	

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**Response to Attorney General’s Initial Data Requests for Information
Dated January 11, 2017**

Question No. 44

Responding Witness: Gregory J. Meiman

Q-44. Provide the wage rate increases granted by KU by date and employee category for 2014, 2015, and 2016.

A-44. Provided below are the general wage rate increases granted by KU by date and employee category for 2014, 2015, and 2016.

General Wage Increase		Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
2014 (Actual)	Effective Date	12/29/2013	2/23/2014			7/13/2014	7/13/2014
	% Increase	3.0%	3.0%	3.0%	3.0%	2.5%	2.5%
General Wage Increase		Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
2015 (Actual)	Effective Date	12/28/2014	2/22/2015			7/26/2015	7/26/2015
	% Increase	3.0%	3.1%	3.0%	2.9%	2.5%	2.5%
General Wage Increase		Senior Managers	Managers	Exempt	Non-Exempt	Union	Hourly
2016 (Actual)	Effective Date	12/27/2015	2/21/2016			7/24/2016	7/24/2016
	% Increase	2.8%	2.8%	2.7%	2.7%	2.5%	2.5%

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 45

Responding Witness: Gregory J. Meiman

- Q-45. Provide the wage rate increases projected by KU by date and employee category for 2017 and 2018.
- A-45. See the response to PSC 1-36. 2018 wage rate increases are consistent with the forecasted test period.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 46

Responding Witness: Gregory J. Meiman

- Q-46. Does KU's application include any cost for anticipated 2017 or 2018 wage or salary increases? If so, identify the amounts by account, identify the related increases, and provide the support relied upon for each increase.
- A-46. The company references results from annual salary planning survey to determine salary increase budgets. Provided below are the 2016 salary planning survey results by employee group. These results were referenced when determining the 2017 salary increase budget. Results are not available for 2018.

	Employee Group						
	Executive	Senior Manager	Manager	Exempt	Non-Exempt	Bargaining Unit	Hourly
National	3.0	3.0	3.0	3.0	2.9	3.0	2.9
Regional	3.0	3.0	3.0	3.0	2.9	data not available	3.0
Local	3.0	3.0	3.0	3.0	3.0		3.0
Utility	3.1	3.0	3.0	3.0	3.0		3.0

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 47

Responding Witness: Gregory J. Meiman

Q-47. Does KU's application include any cost for anticipated LKS (LG&E and KU Services Company) 2017 or 2018 wage or salary increases? If so, identify the amounts, identify the related increases, and provide the support relied upon for each increase.

A-47. Yes. See the response to Question No. 46.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**Response to Attorney General’s Initial Data Requests for Information
Dated January 11, 2017**

Question No. 48

Responding Witness: Gregory J. Meiman

- Q-48. Provide the wage rate increases granted by LKS and each other affiliate that charges cost to KU by date and employee category for 2014, 2015 and 2016.
- A-48. Provided below are the general wage rate increases granted by LKS by date and employee category for 2014, 2015 and 2016.

General Wage Increase		Executives	Senior Managers	Managers	Exempt	Non-Exempt
2014 (Actual)	Effective Date	1/1/2014	12/23/2013	2/17/2014		
	% Increase	3.0%	3.8%	3.0%		
General Wage Increase		Executives	Senior Managers	Managers	Exempt	Non-Exempt
2015 (Actual)	Effective Date	1/1/2015	12/22/2014	2/16/2015		
	% Increase	3.0%	3.2%	3.0%		
General Wage Increase		Executives	Senior Managers	Managers	Exempt	Non-Exempt
2016 (Actual)	Effective Date	1/1/2016	12/21/2015	2/15/2016		
	% Increase	2.8%	2.8%	2.7%	2.8%	2.7%

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 49

Responding Witness: Kent W. Blake

- Q-49. Indicate if the employee positions used in the Company's labor calculations are authorized or actually filled positions. Identify, quantify, and explain all labor-related costs in KU's filing that is for positions that had not been filled as of December 31, 2016.
- A-49. The Company's labor calculations are based on authorized positions. At any given point in time, there will be positions in the work force that are not filled due to turnover or because a new position has not yet been filled. There were 4 vacant positions as of December 31, 2016 for KU. The associated annual costs for those positions are \$.224 million. There were also 34 vacant positions as of December 31, 2016, for LG&E and KU Services Company. The associated annual costs for those positions are \$5.7 million. These amounts represent total dollar costs, whether charged to capital or expense. The annual costs for the LG&E and KU Services Company positions would be allocated to LKE subsidiaries.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 50

Responding Witness: Valerie L. Scott

Q-50. The 2015 FERC Form 60 for PPL Services Corporation at page 307 shows \$16,010,878 of charges to LG&E and KU Services Company.

- a. How much of that was charged to KU?
- b. Show the amounts charged to KU by account.
- c. Why is PPL Services Corporation allocating cost to LG&E and KU Services Company?
- d. How much cost by account has KU reflected for charges from PPL Services Corporation for the base period and projection period?
- e. How much cost by account has KU reflected for charges from LG&E and KU Services Company for the base period and projection period?

A-50.

- a. Of the \$16,010,878, only \$937,382 was charged to KU. See the response to PSC 1-61(b).
- b. See the response to PSC 1-61(b).
- c. PPL Services Corporation is a subsidiary of PPL that provides direct administrative, management and support services to PPL and its subsidiaries including acting as a billing agent and providing administrative, technical, management, and other services to its affiliates. Coordination of procurement and provision of certain limited goods and services within the PPL family of companies, including with LG&E and KU Services Company, may mitigate cost increases in the future. In addition, PPL Services Corporation allocates a portion of its indirect general and administrative costs to LG&E and KU Services Company. These costs are not charged to KU.
- d. See attached.

e. See attached.

Kentucky Utilities Company
Charges from PPL Services Corporation

Period	Account Number	Account Description	Charged
Base Period¹:			
	107	Construction work in progress—Electric	\$ 71,103
	580	Operation supervision and engineering	3,403
	920	Administrative and general salaries	371,012
	921	Office supplies and expenses	1,022,958
	923	Outside services employed	139,495
	925	Injuries and damages	(81,523)
	926	Employee benefits	292,510
	930.2	Miscellaneous general expenses	242,023
	Total		\$ 2,060,980
Forecasted Test Period¹:			
	920	Administrative and general salaries	\$ 139,317
	921	Office supplies and expenses	1,426,120
	926	Employee benefits	100,896
	Total		\$ 1,666,333

¹ Convenience payments such as insurance are excluded from the base period and the forecasted test period. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates.

Kentucky Utilities
Charges from LG&E and KU Services Company

Period	Account Number	Account Description	Amount Charged
Base Period¹:			
	107	Construction work in progress—Electric	\$ 56,160,836
	108	Accumulated provision for depreciation of electric utility plant	2,971,730
	163	Stores expense undistributed	1,192,833
	165	Prepayments	14,024,864
	182.3	Other regulatory assets	1,519,626
	183	Preliminary survey and investigation charges	70,979
	184	Clearing accounts	10,625,821
	186	Miscellaneous deferred debits	184,173
	188	Research, development, and demonstration expenditures	291,985
	232	Accounts payable	90
	236	Taxes accrued	(326,151)
	408.1	Taxes other than income taxes, utility operating income	5,397,155
	416	Costs and expenses of merchandising, jobbing, and contract work	32
	421.1	Gain on disposition of property	(7,527)
	426.1	Donations	607,602
	426.3	Penalties	33,203
	426.4	Expenditures for certain civic, political and related activities	807,452
	426.5	Other deductions	838,732
	500	Operation supervision and engineering	6,204,434
	501	Fuel	1,425,656
	502	Steam expenses	135,430
	505	Electric expenses	13,989
	506	Miscellaneous steam power expenses	2,183,799
	510	Maintenance supervision and engineering	1,213,395
	511	Maintenance of structures	18,105
	512	Maintenance of boiler plant	5,064
	513	Maintenance of electric plant	104,884
	514	Maintenance of miscellaneous steam plant	27,966
	546	Operation supervision and engineering	1,568
	549	Miscellaneous other power generation expenses	2,950
	554	Maintenance of miscellaneous other power generation plant	18,228
	556	System control and load dispatching	1,921,186
	560	Operation supervision and engineering	1,656,019
	561	Operation supervision and engineering	1,802,726
	561.1	Load dispatch—Reliability	228,619
	561.2	Load dispatch—Monitor and operate transmission system	943,147
	561.3	Load dispatch—Transmission service and scheduling	360,927

Kentucky Utilities
Charges from LG&E and KU Services Company

Period	Account Number	Account Description	Amount Charged
	561.5	Reliability planning and standards development	404,684
	561.6	Transmission service studies	43,944
	562	Station expenses	224,599
	563	Overhead line expense	450,962
	566	Miscellaneous transmission expenses	2,636,411
	567	Rents	72,420
	570	Maintenance of station equipment	962,087
	571	Maintenance of overhead lines	2,960,626
	573	Maintenance of miscellaneous transmission plant	306,926
	580	Operation supervision and engineering	1,429,653
	581	Load dispatching	294,315
	581.1	Line and station expenses	62,215
	582	Station expenses	17,953
	583	Overhead line expenses	1,083,276
	586	Meter expenses	587,971
	587	Customer installations expenses	(11,200)
	588	Miscellaneous distribution expenses	1,732,768
	590	Maintenance supervision and engineering	1,109
	592.1	Maintenance of structures and equipment	9,168
	593	Maintenance of overhead lines	158,925
	598	Maintenance of miscellaneous distribution plant	37,997
	901	Supervision	2,743,995
	902	Meter reading expenses	166,234
	903	Customer records and collection expenses	12,986,821
	904	Uncollectible accounts	148,644
	905	Miscellaneous customer accounts expenses	620
	907	Supervision	387,219
	908	Customer assistance expenses	18,343,302
	909	Informational and instructional advertising expenses	468,657
	910	Miscellaneous customer service and informational expenses	871,300
	913	Advertising expenses	754,554
	920	Administrative and general salaries	33,678,374
	921	Office supplies and expenses	6,312,416
	923	Outside services employed	13,996,588
	924	Property insurance	1,430,675
	925	Injuries and damages	841,598
	926	Employee benefits	19,564,077
	928	Regulatory commission expenses	339,634
	930	Duplicate charges—Credit	4,706,108

Kentucky Utilities
Charges from LG&E and KU Services Company

Period	Account Number	Account Description	Amount Charged
	931	Rents	1,414,958
	935	Maintenance of general plant	1,438,366
	Total		\$ 246,722,477

Forecasted Test Period¹:

107	Construction work in progress—Electric	\$ 108,409,339
108	Accumulated provision for depreciation of electric utility plant	338,117
163	Stores expense undistributed	1,975,310
182.3	Other regulatory assets	660,032
184	Clearing accounts	12,271,250
408.1	Taxes other than income taxes, utility operating income	5,266,704
426.1	Donations	926,051
426.4	Expenditures for certain civic, political and related activities	679,808
426.5	Other deductions	943,154
500	Operation supervision and engineering	6,323,479
501	Fuel	1,393,257
502	Steam expenses	76,583
505	Electric expenses	24,147
506	Miscellaneous steam power expenses	2,825,109
510	Maintenance supervision and engineering	3,012,539
511	Maintenance of structures	105,214
514	Maintenance of miscellaneous steam plant	21,348
554.1	Maintenance of other power production plant	65,935
556	System control and load dispatching	2,129,212
560	Operation supervision and engineering	2,001,338
561.1	Load dispatch—Reliability	491,027
561.2	Load dispatch—Monitor and operate transmission system	1,938,653
561.3	Load dispatch—Transmission service and scheduling	848,604
561.5	Reliability planning and standards development	763,705
562	Station expenses	741,990
563	Overhead line expense	1,174,640
566	Miscellaneous transmission expenses	2,594,999
567.1	Operation supplies and expenses	124,236
570	Maintenance of station equipment	1,651,824
571	Maintenance of overhead lines	11,532,263
573	Maintenance of miscellaneous transmission plant	345,925
580	Operation supervision and engineering	1,484,318
581	Load dispatching	225,571
581.1	Line and station expenses	137,117

Kentucky Utilities
Charges from LG&E and KU Services Company

Period	Account Number	Account Description	Amount Charged
	583	Overhead line expenses	1,296,656
	586	Meter expenses	1,863,519
	587	Customer installations expenses	(100,800)
	588	Miscellaneous distribution expenses	2,458,684
	593	Maintenance of overhead lines	113,712
	597	Maintenance of meters	1,443,098
	598	Maintenance of miscellaneous distribution plant	56,945
	901	Supervision	3,140,212
	902	Meter reading expenses	224,438
	903	Customer records and collection expenses	13,944,707
	907	Supervision	640,059
	908	Customer assistance expenses	21,099,696
	909	Informational and instructional advertising expenses	411,160
	910	Miscellaneous customer service and informational expenses	1,833,990
	913	Advertising expenses	837,645
	920	Administrative and general salaries	36,899,860
	921	Office supplies and expenses	6,771,078
	923	Outside services employed	13,796,754
	924	Property insurance	6,236,560
	925	Injuries and damages	3,678,306
	926	Employee benefits	22,422,563
	928	Regulatory commission expenses	618,436
	930.1	General advertising expenses	46,180
	930.2	Miscellaneous general expenses	5,040,577
	931	Rents	1,219,491
	935	Maintenance of general plant	254,604
	Total		\$ 319,750,927

¹ Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 51

Responding Witness: Kent W. Blake

- Q-51. How many service companies exist in the overall PPL organization, which functions are performed by each affiliated service company, and why are there different service companies serving the utility operations in Kentucky and Pennsylvania?
- a. Are there any plans to consolidate the affiliated service companies? If not, explain fully why not. If so, explain.
 - b. Provide copies of any and all studies that may have been performed regarding the feasibility and/or cost effectiveness of merging the affiliated service companies.
- A-51. There are three service companies within the PPL Corporation system. LG&E and KU Services Company is a subsidiary of LKE that provides services to LG&E and KU Energy LLC, and its subsidiaries, including LG&E and KU. PPL EU Services Corporation is a subsidiary of PPL Corporation that provides support services and corporate functions such as financial, supply chain, human resources and facilities management services primarily to PPL Electric and its affiliates. PPL Services Corporation is a subsidiary of PPL that provides administrative, management and support services to PPL and its subsidiaries.

The Kentucky Commission approved PPL Corporation's acquisition of the ownership and control of KU and LG&E in the final order of May 28, 2010. LKS and PPL Services were in place prior to that acquisition. In its approval of the acquisition, the Commission specifically did not require a study of savings to be achieved through the consolidation of the respective service companies of PPL Corporation and LG&E and KU Energy LLC. Instead the Commission continued to require commitments, as it had required in prior change of control cases involving LG&E and KU that balanced customer interests and service with potential savings through the exchange of best practices between the Kentucky and Pennsylvania utility operations. A key commitment to the approval by the Commission and the acceptance of the commitments by the parties was to maintain the headquarters of LG&E and KU Energy LLC in downtown Louisville, Kentucky. That headquarters contains the employees who perform

the typical functions of a corporate headquarters and are employed by LG&E and KU Service Company, which is used for compliance with federal affiliate transaction regulations. These and the other commitments are designed to ensure the continued operation of LG&E and KU on the same stand-alone basis and were essential to the Commission's approval of the PPL Corporation acquisition as being in the public interest.

- a. No. PPL Corporation operates largely on a decentralized business model with services provided locally near the operations of each of its utility businesses. However, where it has been deemed cost effective, like in the areas of cybersecurity and infrastructure and operations within information technology, efforts have been made to jointly provide specific functions across the domestic operations of PPL.
- b. No such studies regarding the feasibility and/or cost effectiveness of merging the affiliated service companies have been performed by LG&E or KU.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 52

Responding Witness: Gregory J. Meiman

- Q-52. Provide a detailed list of responsibilities and duties that eligible incentive compensation employees must have or perform in addition to those necessary to meet the standards for base salary compensation in order to receive incentive compensation.
- A-52. Incentives are provided for meeting certain individual, team and company objectives.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 53

Responding Witness: Gregory J. Meiman

- Q-53. Explain what adjustments, if any, were made to base salary compensation levels of eligible incentive compensation employees at the time any such incentive compensation plan(s) were initiated.
- A-53. The current incentive plan has been in place for decades. Since inception, the company has always targeted base and incentive compensation at the market median. See the Willis Towers Watson study at Tab 60 of the Filing Requirements.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 54

Responding Witness: Gregory J. Meiman

- Q-54. Explain how the Company determines that the achievements of any incentive compensation goals are reached as a result of the incentive compensation plan, as opposed to other reasons. Provide all supporting empirical data.
- A-54. There are no other reasons, other than achievements compared to goals that would result in payment from the incentive compensation plan.

The Company determines achievements of the incentive compensation plan based on actual results as reported by the respective department, line of business or plant. Actual results are compared to target and the payout percentage is determined. The results and payout percentage are then reviewed and approved by the officer responsible for the applicable measure.

Payments from the incentive compensation plan are not paid until approvals are secured. Attached are the incentive compensation goal achievements for the 2015 performance year.

LKE 2015 Incentive Measures and Results
 Financial Performance Results

(\$ Millions)	Target	Actual	Payout %
LKE Net Income	\$353,400	\$376,351	173.1%
LKE EBIT	\$754,200	\$783,957	157.9%

Customer Satisfaction and Team Effectiveness Results

	Payout %	Approved by Paul Thompson
Customer Satisfaction	141.70%	Approved by Paul Thompson
Union and Hourly		
Customer Services		
Electric Distribution Operations	66.75%	Approved by Paul Thompson
Gas Distribution Operations	147.75%	
Operating Services	86.79%	
	56.25%	
Plants		
Cane Run	145.21%	Approved by Paul Thompson
EWB CT's	126.40%	
EWB/Tyrone Steam	146.00%	
Ghent	123.08%	
Green River	144.07%	
Mill Creek	119.18%	
Ohio Falls	139.32%	
Paddy's Run	137.07%	
Trimble County	89.57%	
Information Technology		
IT Telecommunications	102.50%	Approved by Eric Slavinsky

Approved:


 Vic Stauffer - Chief Executive Officer

2/10/16
 Date

2015 Customer Satisfaction Results Summary

	Peer Average	LG&E	KU	LG&E/KU	Quarterly Points	YTD Points
Quarter 1	50.1%	43.0%	62.6%	54.0%	7	7
Quarter 2	51.4%	48.7%	61.4%	55.9%	6	13
Quarter 3	47.2%	47.7%	64.1%	56.9%	7	20
Quarter 4	48.7%	50.2%	66.6%	59.4%	8	28

Customer Satisfaction Payout Matrix - 32 Points Available

Points Earned	Payout %			
6	50.0	Diff	No payout for < 6 points ("floor")	
7	54.2	4.17		
8	58.3	4.17		
9	62.5	4.17		
10	66.7	4.17		
11	70.8	4.17		
12	75.0	4.17		
13	79.2	4.17		
14	83.3	4.17		
15	87.5	4.17		
16	91.7	4.17		
17	95.9	4.17		
18	100.0	4.17		Target
19	104.2	4.17		
20	108.4	4.17		
21	112.5	4.17		
22	116.7	4.17		
23	120.9	4.17		
24	125.0	4.17		
25	129.2	4.17		
26	133.4	4.17		
27	137.6	4.17		
28	141.7	4.17		
29	145.9	4.17		
30	150.0	4.11		

Based on the Payout Matrix Above, 28 YTD Points = Customer Satisfaction Payout of 141.7%

Prepared by:		2/3/2016 Date
Approved:		2/3/2016 Date
Approved:		03 Feb 2016 Date
Approved:		2/5/16 Date

2015 Customer Services Hourly and Union TIA Results and Payout

Team Effectiveness 40%

Measure	Measure Weighting	Weighting of Team Rating	Targets	Range		Actual Results	TIA % Payout	Weighted TIA Payout
SAFETY: TRR	20%	50%	0.71	0.91	0.61	1.10	0.00	0.00%
Field Services Work Orders Completed per Hour	12%	30%	3.01	2.41	3.61	3.55	145.00	43.50%
Meter Reading Accuracy	2%	5%	99.9	99.0	100	99.9	100.00	5.00%
Meter Assets Average Days to Complete Service Orders	6%	15%	7.00	11.0	1.0	4.4	121.67	18.25%
								66.75%

HR Manager: *Renee McClure* Date: February 15, 2016
 Director HR: *Johnson M Johnson* Date: 2-15-16
 VP Customer Services: *[Signature]* Date: 15 Feb 2016
 COO: *[Signature]* Date: 2/16/16

2015 Electric Distribution Operations Hourly and Union TIA Results & Payout

Team Effectiveness 40%

Measure	Measure Weighting	Weighting of Team Rating	Targets	Range		Actual Results	TIA % Payout	Weighted TIA Payout
Safety (Total Recordable Rate)	20.00%	50.0%	2.11	3.11	1.11	1.20	145.50	72.75%
Electric Reliability CAIDI	20.00%	50.0%	97	106.7	92.5	92.21	150.00	75.00%
								147.75%

HR Manager

Renee M. Clune

Date: February 15, 2016

Director HR

Sharon M. Johnson

Date: 2-15-16

VP - Electric Distribution

Jh. Hoek

Date: 2-15-16

COO

Sampras

Date: 2/16/16

2015 Gas Distribution Operations Hourly and Union TIA Results & Payout

Team Effectiveness 40%

Measure	Measure Weighting	Weighting of Team Rating	Targets	Range		Actual Results	TIA % Payout	Weighted TIA Payout
				3.11	1.11			
Safety (Total Recordable Rate)	20.00%	50.0%	2.11	3.11	1.11	3.10	50.50	25.25%
Gas Response (Response to Priority 1 Calls - Minutes)	20.00%	50.0%	42	48.5	35.5	39.0	123.08	61.54%
								86.79%

HR Manager *Rene M. Clure*

Date: *February 15 2016*

Director HR *Sharon M. Johnson*

Date: *2-15-16*

VP - Gas Distribution *Tom E. Bell*

Date: *2/15/16*

COO *[Signature]*

Date: *2/10/16*

2015 Operating Services Hourly and Union TIA Results and Payout

Team Effectiveness 40%

Measure	Measure Weighting	Weighting of Team Rating	Targets	Ranges		Actual Results	TIA % Payout	Weighted TIA Payout
Safety (TRR) Customer Services	10.00%	25%	0.71	0.91	0.61	1.10	0	0.00%
Work Order Notification "alert" Management	15.00%	37.5%	99%	98%	100%	96.7%	0	0.00%
Preventive Maintenance Inspections	15.00%	37.5%	93%	85%	100%	100%	150.00	56.25%
								56.25%

HR Manager



Director HR



VP Customer Services



COO



Date: February 15, 2016

Date: 2-15-16

Date: 15 Feb 2016

Date: 2/16/16

KU PLANTS - 2015 TIA TEAM EFFECTIVENESS - YEAR END

Rev: 1/21/2016

Ghent

Weighting	Topic	MIN - TARGET - MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	5 - 3 - 1	3	100.00	40.00
15%	Cont. Budget Variance - Plant	3.00 - 1.00 - (-2.00)	0.77	103.83	15.58
15%	Cont. Budget Variance - Combined	3.00 - 1.00 - (-2.00)	-3.65	150.00	22.50
30%	Availability - EFOR Plant	8.5 - 5.0 - 3.5	3.45	150.00	45.00
					123.08

EWB/Tyrone Steam

Weighting	Topic	MIN - TARGET - MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	5 - 3 - 1	1	140.00	56.00
15%	Cont. Budget Variance - Plant	3.00 - 1.00 - (-2.00)	-4.29	150.00	22.50
15%	Cont. Budget Variance - Combined	3.00 - 1.00 - (-2.00)	-3.65	150.00	22.50
30%	Availability - EFOR Plant	9.5 - 5.6 - 3.9	2.27	150.00	45.00
					146.00

EWB CT's

Weighting	Topic	MIN - TARGET - MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	5 - 3 - 1	1	140.00	56.00
15%	Cont. Budget Variance - Plant	3.00 - 1.00 - (-2.00)	-4.29	150.00	22.50
15%	Cont. Budget Variance - Combined	3.00 - 1.00 - (-2.00)	-3.65	150.00	22.50
30%	Starting Reliability - Plant	92.00 - 96.50 - 98.50	95.12	84.67	25.40
					126.40

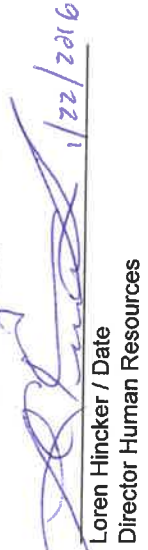
Green River

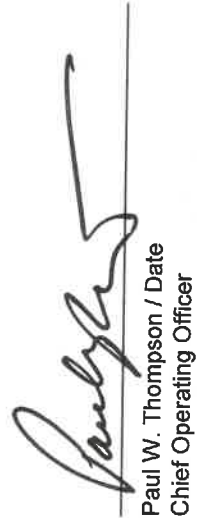
Weighting	Topic	MIN - TARGET - MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	4 - 2 - 1	0	150.00	60.00
15%	Cont. Budget Variance - Plant	3.00 - 1.00 - (-2.00)	-15.19	150.00	22.50
15%	Cont. Budget Variance - Combined	3.00 - 1.00 - (-2.00)	-3.65	150.00	22.50
30%	Availability - EFOR Plant	11.9 - 7.0 - 4.9	5.73	130.24	39.07
					144.07

Safety Payout: Maximum Target Stated = 140% Payout. Zero Recordables = 150% Payout.

Approval Signatures:


 Ralph Bowling / Date
 VP Power Production


 Loren Hincker / Date
 Director Human Resources


 Paul W. Thompson / Date
 Chief Operating Officer

**2015 IT Telecommunications Department Hourly Targets and Performance Results
 Performance Measures for BU Technicians - 40% Team Effectiveness**

Measure	Weighting	Target	Ranges	Actual Results	Payout Results	Weighted Results
Safety	20.0%	1	0 - 3+	1	100.00%	50.00%
Average Team Competency	10.0%	3	0 - 5	3.48	110.00%	27.50%
Internal Customer Satisfaction	10.0%	3 - 10	0 - 19+	7	100.00%	25.00%
					Payout	102.50%

Approved

See attached emailed approval
 Steve Schaub
 Date 2/16/2016

[Signature]
 Todd Dierksheide
 Date

See attached emailed approval
 Dan Reffett
 Date

See attached email
 Eric Slavinsky
 Date

**2015 IT Telecommunications Department Hourly Targets and Performance Results
 Performance Measures for BU Technicians - 40% Team Effectiveness**

Measure	Weighting	Target	Ranges	Actual Results	Payout Results	Weighted Results
Safety	20.0%	1	0 - 3+	1	100.00%	50.00%
Average Team Competency	10.0%	3	0 - 5	3.48	110.00%	27.50%
Internal Customer Satisfaction	10.0%	3 - 10	0 - 19+	7	100.00%	25.00%
					Payout	102.50%

Approved

Steve Schaub
 Steve Schaub

02-15-2016
 Date

Daniel T. Reffett
 Dan Reffett

2/16/16
 Date

Todd Dierksheide

 Date

Eric Slavinsky

 Date

Jessee, Martha

From: Slavinsky, Eric
Sent: Tuesday, February 16, 2016 9:21 AM
To: Jessee, Martha; Dierksheide, Todd D [PPL]; Schaub, Steve; Reffett, Dan
Cc: Denham, Melinda
Subject: RE: Action Required - 2015 Telecom Results - Please Approve

I approve

-----Original Message-----

From: Jessee, Martha
Sent: Tuesday, February 16, 2016 9:11 AM
To: Dierksheide, Todd D [PPL]; Slavinsky, Eric; Schaub, Steve; Reffett, Dan
Cc: Denham, Melinda
Subject: Action Required - 2015 Telecom Results - Please Approve

Todd and Eric - Steve and Dan have prepared/reviewed the attached and I am routing to you now for approval. Could each of you review and sign today and pdf back to me.

Steve and Dan - Please sign and pdf your documents to me as well.

Thanks.
Martha

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 55

Responding Witness: Gregory J. Meiman

- Q-55. Provide a description of KU's merit and cost of living wage rate increase policies.
- A-55. See the response to PSC 1-55.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 56

Responding Witness: Gregory J. Meiman

- Q-56. Provide a description of the merit and cost of living wage rate increase policies for each affiliate that charges cost to KU.
- A-56. See the response to PSC 1-55.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 57

Responding Witness: Gregory J. Meiman

- Q-57. Does the Company anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during 2017 or 2018? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan.
- A-57. The Company does not anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during 2017 or 2018.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 58

Responding Witness: Gregory J. Meiman

- Q-58. Do any affiliates that charge cost to KU anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during 2017 or 2018? If yes, state the timing and number of affected employees. Also state the projected costs and savings of any such plan.
- A-58. The affiliates that charge cost to LG&E do not anticipate reducing the number of employees, including any voluntary early retirement or other force reduction programs, during 2017 or 2018.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 59

Responding Witness: Gregory J. Meiman

- Q-59. Payroll. Explain how the Company determines that its work force level is not excessive and provide all related supporting documentation.
- A-59 See attached. The Workforce Planning (WFP) process, as part of the Company's business planning process, is used to determine the adequacy of the work force.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 60

Responding Witness: Daniel K. Arbough

- Q-60. Payroll. Provide complete calculations, documents, and supporting workpapers for the projected period amounts of payroll cost, by account, by position, that KU has reflected in its filing.
- A-60. The Company uses PowerPlan to calculate the labor base for the plan. First, a query is executed in the HR Peoplesoft system to obtain data on the current employees. The query includes the number of employees and average wage rates by department and employee type. It also includes hire dates. This data is exported to an Excel file. The file is prepared by the corporate budget department. The approved wage increase (obtained from compensation) is entered in the spreadsheet and the wage rate is adjusted in the appropriate month based on the company and employee type. The hire date is used to calculate vacation entitlements. Average sick hours based on historical trends are also added to the Excel file. This data is then imported into the labor forecast table in PowerPlan. (See Attachment 1). For data used in the 2017 plan see Attachment 2. Also, uploaded into the PowerPlan labor forecast system is working hours per employee by month and the company holiday schedule and other off-duty entitlements. Next, the budget coordinators for each Line of Business work with HR to include any headcount changes. The budget coordinators add overtime hours and premium dollars. They can also update the off-duty hours to be more specific to their department. See Attachment 3 for the final inputs used for the forecast period. The PowerPlan labor forecast process uses the data in the table and performs calculation for each employee type and in total for each department. It calculates straight time, overtime and off-duty dollars. For a detailed listing of the inputs and calculations see Attachment 4. After total labor has been calculated, the budget coordinators will enter labor budgets in the project management module of PowerPlan for each capital project in the plan. The labor forecast process summarizes these dollars by straight time and overtime for each department. These amounts are deducted from total available labor to get net available labor. For the final step in the process, the budget coordinators, with input from the department managers, will allocate the net available labor to the appropriate operating and other balance sheet accounts based on the work to be performed.

Attachment in Excel

The attachment(s)
provided in separate
file(s) in Excel format.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 61

Responding Witness: Gregory J. Meiman

- Q-61. Executive Compensation. Explain fully and in detail how KU and separately, each affiliate that charges cost to KU, determine that the total compensation package for executives, and/or separate parts thereof, reasonably compare with the competitive markets for such executives. In addition, provide copies of all related surveys, analyses, studies, etc.
- A-61. The total compensation of executives is not charged to rate payers. A portion of executive base salary is included in rates.

See the attachment in response to PSC Filing Requirement Section 16(8)(g).

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 62

Responding Witness: Gregory J. Meiman

- Q-62. Stock-Based Compensation.
- a. List, by amount and account, all stock-based compensation expense charged to KU during the test year, including but not limited to executive stock options, performance share awards, accruals made pursuant to ASC 718 (formerly SFAS 123R) and any other stock-based compensation awards that resulted in cost being charged to KU during the test year.
 - b. Provide a description of each distinct stock-based compensation program that resulted in charges to KU during the test year.
 - c. List, by amount and account, all stock-based compensation expense in KU's cost of service for the rate effective period, including but not limited to executive stock options, performance share awards, accruals made pursuant to ASC 718 (formerly SFAS 123R), and any other stock-based compensation awards that were charged to KU during the rate effective period.
 - d. Provide a description of each distinct stock-based compensation program that is included in the charges to KU during 2015 and 2016.
- A-62.
- a. No stock-based compensation expense is charged to the utility, including during the test year.
 - b. See the response to part a.
 - c. See the response to part a.
 - d. See the response to part a.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 63

Responding Witness: Gregory J. Meiman

- Q-63. Stock-Based Compensation.
- a. List, by amount and account, all affiliate stock-based compensation expense charged to KU during the test year, including but not limited to executive stock options, performance share awards, accruals made pursuant to ASC 718 (formerly SFAS 123R), and any other stock-based compensation awards that resulted in cost being charged or allocated to KU during the test year.
 - b. Provide a description of each distinct affiliate stock-based compensation program that resulted in charges or allocations to KU during the test year.
 - c. List, by amount and account, all stock-based compensation expense in KU's cost of service for the rate effective period, including but not limited to executive stock options, performance share awards, accruals made pursuant to ASC 718 (formerly SFAS 123R) and any other stock-based compensation awards that were charged or allocated to KU during the rate effective period.
 - d. Provide a description of each affiliate's stock-based compensation program that is included in the charges or allocations to KU during the test year and the rate effective period.
- A-63.
- a. See the response to Question No. 62.
 - b. See the response to Question No. 62.
 - c. See the response to Question No. 62.
 - d. See the response to Question No. 62.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 64

Responding Witness: Daniel K. Arbough

- Q-64. Supplemental Executive Retirement Program (SERP).
- a. Provide the level of SERP expense, by account, included in the Company's cost of service for the test year.
 - b. Provide the level of SERP expense, by account, included in the Company's cost of service for the rate effective period.
 - c. Provide the comparable SERP expense for each calendar year 2014, 2015, and 2016.
 - d. Provide the most recent three actuarial reports for SERP.
 - e. Provide all actuarial studies, reports, and estimates used for SERP for the rate effective period.
 - f. If different for affiliated SERP costs charged or allocated to KU, also answer parts a-e above for each affiliate that incurred SERP costs that were charged or allocated to KU.
- A-64.
- a. SERP expense is not included in the Company's cost of service for the test year.
 - b. SERP expense is not included in the Company's cost of service for the rate effective period.
 - c. SERP expense was not included in the Company's cost of service for calendar years 2014, 2015 or 2016.
 - d. Not applicable, as SERP expense is not included in the Company's cost of service.

- e. Not applicable, as SERP expense is not included in the Company's cost of service.
- f. Not applicable.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 65

Responding Witness: Daniel K. Arbough

- Q-65. Defined Benefit Plan pension expense.
- a. Provide the level of Defined Benefit Plan pension expense, by account, included in the Company's cost of service for the test year.
 - b. Provide the comparable Defined Benefit Pension Plan expense for each year, 2015 and 2016.
 - c. Provide the most recent three actuarial reports for Defined Benefit Pension Plan.
 - d. Provide all actuarial studies, reports, and estimates used for Defined Benefit Pension Plan for the test year.
- A-65.
- a. The Defined Benefit Plan pension expense included in the Company's cost of service for the test year was \$14,962,800 and was recorded in the FERC 926 accounts.
 - b. The Defined Benefit Plan pension expense was \$17,852,652 for 2015 and \$10,445,252 for 2016, and was recorded in the FERC 926 accounts.
 - c. The attachment to this question contains the 2014 actuarial report. See Attachment #1 to the response to KIUC 1-28 for the 2015 and 2016 actuarial reports.
 - d. See Attachment #1 to the response to KIUC 1-28.

TOWERS WATSON *in*

April 30, 2014

Ms. Kelli Higdon
Senior Accounting Analyst
LG&E and KU Energy LLC
220 West Main Street
Louisville, KY 40202

Dear Kelli:

2014 ASC 715 ACCOUNTING RESULTS FOR QUALIFIED PENSION PLANS

LG&E and KU Energy LLC ("LKE" or "the Company") engaged Towers Watson Delaware, Inc. ("Towers Watson") to determine the Net Periodic Pension Cost/Income ("Expense") for its qualified pension plans, in accordance with FASB Accounting Standards Codification Topic 715 ("ASC 715") for the fiscal year beginning January 1, 2014. The exhibits that follow provide results on a plan by plan basis, with allocations as requested by LKE.

The benefit obligations were measured as of LKE's fiscal year begin date of January 1, 2014, and are based on January 1, 2014 census data collected from the plan administrator for the following valuations:

- LG&E and KU Retirement Plan
- Louisville Gas and Electric Company Bargaining Employees' Retirement Plan

We have reviewed the census information for reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Please note the following regarding these results:

1. As of January 1, 2014, LG&E and KU Energy LLC has selected the following economic assumptions:

Discount rate:

	January 1, 2014
LG&E and KU Retirement Plan	5.20%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	5.13%

All discount rates are based on the results of the Towers Watson BOND:Link model. At December 31, 2013, cash flows by plan were provided by the prior actuary and used to develop individual discount rates. Further information regarding the BOND:Link model parameters chosen by LKE can be found in our e-mail correspondence from January 7, 2014.

TOWERS WATSON 

Rate of compensation increase:

The January 1, 2014 rate of compensation increase assumption for all LKE plans is a flat 4% at all ages.

Expected return on assets (EROA):

	January 1, 2014
LG&E and KU Retirement Plan	7.00%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	7.00%

- All demographic assumptions are the same as those selected by LKE at January 1, 2013 with the exception of the mortality assumption. The mortality assumption has been changed from the optional combined 2013 mortality table with static mortality improvement published by the IRS to separate 2014 IRS rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected 15 beyond the valuation) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected 7 years beyond the valuation date). The optional combined table used for the 2013 valuation is a blended table with a single mortality assumption for non-annuitants and annuitants based on similar mortality tables and mortality improvement projections. A summary of all assumptions can be found in the Assumption Selling Presentation provided to LKE on January 7, 2014. Detailed descriptions of these assumptions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2014 (to be published during the coming months).

- All plan provisions are the same as those valued at January 1, 2013, updated at January 1, 2014 to reflect scheduled increases in the dollar per month multiplier, if applicable.

Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2014 (to be published during the coming months).

- The expected contributions for 2014 were set equal to the actual contributions made on January 14, 2014, specifically according to the table below:

	Contribution (in \$millions)
LG&E and KU Retirement Plan	
KU	\$2.2

TOWERS WATSON

Reconciliation to February 21, 2014 Budget Projections

The preliminary 2014 consolidated US GAAP expense for the three pension plans of \$17.9 million compares to the projected 2014 consolidated expense of \$24.6 million provided in our February 21, 2014 e-mail as follows:

	Consolidated US GAAP Expense (in \$millions)
2014 Projected Expense provided on February 21, 2014	\$24.6*
5% load on service cost and interest cost included in 2014 budgets	(4.2)
Demographic gains due to updated data	(2.7)
Difference between expected and actual 2014 bulk lump sum amounts	0.1



Actuarial Certification

In preparing the results presented in this letter (including attached exhibits), we have relied upon information regarding plan provisions, participants, assets and sponsor accounting policies and methods provided by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised report be issued.

The measurement date is January 1, 2014. The benefit obligations were measured as of January 1, 2014 and are based on participant data as of the census data, January 1, 2014.

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the pension plan costs at December 31, 2013, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements. Towers Watson used information supplied by LKE regarding amounts recognized in accumulated other comprehensive income as of December 31, 2013. This data was reviewed for reasonableness and consistency, but no audit was performed.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the pension cost have been selected by LKE. Towers Watson has concurred with these assumptions and methods. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Towers Watson, we consider to be reasonable and within the "best-estimate range" as

TOWERS WATSON

described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate range for various assumptions.

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded, but this is for convenience and should not imply precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from the anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law.

The information contained in this report was prepared for the internal use of LKE and its auditors in connection with our actuarial valuations of the qualified pension plans. It is neither intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. LKE may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require LKE to provide them this report, in which case LKE will use best efforts to notify Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this document is expressly prohibited without Towers Watson's prior written consent. Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

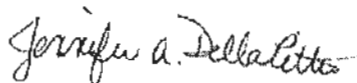
The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc.

* * * * *

TOWERS WATSON

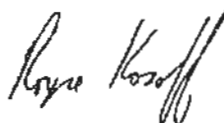
Please do not hesitate to call if you have any questions.

Sincerely,



Jennifer A. Della Pietra, ASA, EA

Senior Consulting Actuary
Direct Dial: 215-246-6661



Royce S. Kosoff, FSA, EA, CFA

Senior Consulting Actuary
Direct Dial: 215-246-6615



William R. Loth, FSA, EA
Consulting Actuary
Direct Dial: 215-246-6647

cc: George Sunder – PPL Corporation
Dan Arbough – LG&E and KU Energy LLC
Karla Durn – PPL Corporation
Kristin May, FSA, EA – Towers Watson

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LG&E and KU Energy LLC ("LKE")

2014 Net Periodic Pension Cost

Qualified Pension Plans - Revised to reflect original non-union inactive division codes

	Regulatory	Regulatory	Regulatory	Regulatory	Regulatory	Regulatory
	Non-Union Retirement Plan					
	LG&E Union	LG&E	KU			ServCo
Funded Status						
ABO			319,364,020			
PBO			358,066,243			
Fair value of assets			354,179,143			
Funded status			(3,887,100)			
Amounts recognized in accumulated other comprehensive income consist of:						
Net actuarial loss/(gain)			79,418,733			
Prior service cost/(credit)			1,451,525			
Transition obligation/(asset)			-			
Total			80,870,258			
Market related value of assets			359,368,151			
2014 Net Periodic Pension Cost						
Service cost	1,326,414	1,679,175	6,814,810			10,833,938
Interest cost	14,383,940	10,170,845	17,965,530			19,470,548
Expected return on assets	(19,094,174)	(13,714,725)	(24,425,285)			(24,065,778)
Amortization of:						
Transition obligation (asset)	-	-	-			-
Prior service cost (credit)	2,118,027	1,915,249	691,710			2,502,695
Actuarial (gain) loss	6,041,249	2,807,143	4,033,380			1,578,867
Net periodic pension cost	4,775,456	2,857,687	5,081,145			10,330,270
Key assumptions:						
Discount rate	5.13%	5.20%	5.20%			5.20%
Expected return on plan assets	7.00%	7.00%	7.00%			7.00%
Rate of compensation increase	N/A	4.00%	4.00%			4.00%
Mortality		2014 IRS-prescribed RP-2000 tables. Includes projection for 7 years beyond valuation date for annuitants; 15 years for non-annuitants.				

The results contained in this document are based on the data provided by Mercer Outsourcing as of January 1, 2014. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2013 financial statement disclosures provided on January 22, 2014. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2013 financial statement disclosure letter should be considered part of these results.

The results above have been revised to reflect the non-union plan division codes used for Mercer's 2013 accounting valuation, which were provided to us in the 2013 actuarial transition data. 95 inactive participants were reverted back to their original division. In addition, two deceased participants provided by LKE on 6/20/2014 were removed from the results.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 66

Responding Witness: Daniel K. Arbough

- Q-66. Other Post Employment Benefits (OPEB) expense.
- a. Provide the level of OPEB expense, by account, included in the Company's cost of service for the test year.
 - b. Provide the level of OPEB expense, by account, included in the Company's cost of service for the rate effective period.
 - c. Provide the comparable OPEB expense for each year, 2015 and 2016.
 - d. Provide the most recent three actuarial reports for OPEB.
 - e. Provide all actuarial studies, reports, and estimates used for OPEB for the test year.
- A-66.
- a. The level of OPEB expense included in the Company's cost of service for the test year was \$2,429,071 and was recorded in FERC 926 accounts.
 - b. See response to Question No. 66a.
 - c. The OPEB expense was \$2,162,437 for 2015 and \$1,869,600 for 2016. These amounts were recorded in FERC 926 accounts.
 - d. The attachment to this question contains the 2014 actuarial report. See Attachment #2 to the response to KIUC 1-28 for the 2015 and 2016 actuarial reports.
 - e. See Attachment #2 to the response to KIUC 1-28.



May 16, 2014

Ms. Kelli Higdon
 Senior Accounting Analyst
 LG&E and KU Energy LLC
 220 West Main Street
 Louisville, KY 40202

Dear Kelli:

2014 ASC 715 ACCOUNTING RESULTS FOR THE POSTRETIREMENT BENEFIT PLAN

LG&E and KU Energy LLC (“LKE” or “the Company”) engaged Towers Watson Delaware, Inc. (“Towers Watson”) to determine the Net Periodic Benefit Cost/Income (“Expense”) for the LG&E and KU Energy Postretirement Benefit Plan, in accordance with FASB Accounting Standards Codification Topic 715 (“ASC 715”) for the fiscal year beginning January 1, 2014. The exhibits that follow provide results for the plan, with allocations as requested by LKE.

Please note the following regarding these results:

1. As of January 1, 2014, LG&E and KU Energy LLC has selected the following economic assumptions:

Discount rate:

The discount rate of 4.91% is based on the results of the Towers Watson BOND:Link model. At December 31, 2013, cash flows by plan were provided by the prior actuary and used to develop individual discount rates. Further information regarding the BOND:Link model parameters chosen by LKE can be found in our e-mail correspondence from January 7, 2014.

Rate of compensation increase:

The January 1, 2014 rate of compensation increase assumption for the plan is a flat 4% at all ages.

Expected return on assets (EROA):

The January 1, 2014 EROA assumption for the plan is 7.00% for the 401(h) account and 0.00% for the Union and Non-union VEBAs.

Health care cost trend:

	December 31, 2013
2014	7.6%
2015	7.2%
2016	6.8%
2017	6.4%
2018	6.0%
2019	5.5%
2020+	5.0%



Per capita claims cost:

The per capita claims costs and employee contribution amounts for 2014 were provided by Mercer. We have reviewed the claims information for reasonableness and consistency, but have neither audited nor independently verified this information.

2. All demographic assumptions are the same as those selected by LKE at January 1, 2013 with the exception of the mortality assumption. The mortality assumption has been changed from the optional combined 2013 mortality table with static mortality improvement published by the IRS to separate 2014 IRS rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected 15 beyond the valuation) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected 7 years beyond the valuation date). The optional combined table used for the 2013 valuation is a blended table with a single mortality assumption for non-annuitants and annuitants based on similar mortality tables and mortality improvement projections. A summary of all assumptions can be found in the Assumption Setting Presentation provided to LKE on January 7, 2014. Detailed descriptions of these assumptions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2014 (to be published during the coming months).
3. All plan provisions are the same as those valued at January 1, 2013. Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2014 (to be published during the coming months).
4. The expected contributions to the 401(h) sub-account are assumed to be contributed on December 31st, 2014 and, therefore, have no impact on the calculation of the expected return on assets. The expected contributions to the Union and Non-union VEBA's are assumed to be made monthly equal to the amounts paid out of the VEBA account each month.
5. Under PPACA, the Transitional Reinsurance Fee ("TRF") is scheduled to be collected from both self-insured employer medical plans and fully insured medical plans beginning in 2014 and continuing through 2016 as a means to help stabilize premiums for coverage in the individual market (inside and outside the exchanges). Consistent with the prior year, the TRF will be accounted for outside of the plan, and therefore, the 2014 postretirement benefit obligations have not been adjusted to reflect the expected cost of the TRF.



Reconciliation to February 21, 2014 Budget Projections

The preliminary 2014 consolidated US GAAP expense for the postretirement benefit plan of \$10.4 million compares to the projected 2014 consolidated expense of \$10.7 million provided in our February 21, 2014 e-mail as follows:

	Consolidated US GAAP Expense (in \$millions)
2014 Projected Expense provided on February 21, 2014	\$10.7*
Demographic gains due to updated data	(0.1)
Reflection of updated per capita claims data	0.6
5% load on service cost and interest cost included in 2014 budgets	(0.7)
2014 Preliminary Expense	\$10.4

Retiree Drug Subsidy under the Medicare Modernization Act

2014 Net Periodic Benefit Cost (\$) (Regulatory Accounting Basis)	With Subsidy	Effect of Subsidy	Without Subsidy
Service cost	4,332,469	-	4,332,469
Interest cost	9,283,250	178,329	9,461,579
Expected return on assets	(5,016,620)	-	(5,016,620)
Amortization of:	-		
Transition obligation (asset)	-	-	-
Prior service cost (credit)	2,486,179	-	2,486,179
Actuarial (gain) loss	(731,851)	258,487	(473,364)
Net periodic benefit cost	\$ 10,353,427	\$ 436,816	\$ 10,790,243

The present value of the Medicare Retiree Drug Subsidy for the pre-2000 Kentucky Utilities retirees, measured as of January 1, 2014, using the assumptions outlined in this letter is \$3,804,507.

Actuarial Certification

In preparing the results presented in this letter (including the attached exhibit), we have relied upon information regarding plan provisions, participants, assets and sponsor accounting policies and methods provided by LKE and other persons or organizations designated by LKE. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by LKE, may produce materially different results that could require that a revised report be issued.



The measurement date is January 1, 2014. The benefit obligations were measured as of January 1, 2014 and are based on participant data as of the census date, January 1, 2014.

Information about the fair value of plan assets was furnished to us by LKE. LKE also provided information about the general ledger account balances for the postretirement benefit plan cost at December 31, 2013, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements, and differences between the expected Medicare Part D subsidies and amounts received during the year. Towers Watson used information supplied by LKE regarding postretirement benefit asset, postretirement liability and amounts recognized in accumulated other comprehensive income as of December 31, 2013. This data was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in this letter are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with LKE's tax advisors and auditors.

As required by U.S. GAAP, the actuarial assumptions and the accounting policies and methods employed in the development of the postretirement benefit cost and financial reporting have been selected by LKE. Towers Watson has concurred with these assumptions and methods. ASC 715-30-35 requires that each significant assumption "individually represent the best estimate of a particular future event."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Towers Watson, we consider to be reasonable and within the "best-estimate range" as described by the Actuarial Standards of Practice. Other actuarial assumptions could also be considered to be reasonable and within the best-estimate range. Thus, reasonable results differing from those presented in this report could have been developed by selecting different points within the best-estimate range for various assumptions.

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. The numbers shown in this report are not rounded, but this is for convenience and should not imply precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law.

The information contained in this report was prepared for the benefit of LKE and its auditors in connection with our actuarial valuation of the postretirement benefit plan. This letter should not be used for other purposes, and Towers Watson accepts no responsibility for any such use. It should not be relied upon by any other person without Towers Watson's prior written consent.

The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc.

* * * * *



Please do not hesitate to call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Jennifer A. Della Pietra".

Jennifer A. Della Pietra, ASA, EA

Senior Consulting Actuary
Direct Dial: 215-246-6861

A handwritten signature in black ink that reads "Royce S. Kosoff".

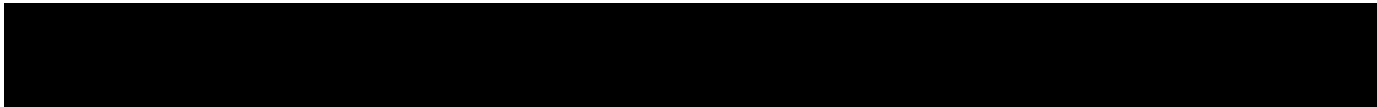
Royce S. Kosoff, FSA, EA, CFA

Senior Consulting Actuary
Direct Dial: 215-246-6815

A handwritten signature in black ink that reads "William R. Loth".

William R. Loth, FSA, EA
Consulting Actuary
Direct Dial: 215-246-6647

cc: George Sunder – PPL Corporation
Dan Arbough – LG&E and KU Energy LLC
Karla Durn – PPL Corporation
Kristin May, FSA, EA – Towers Watson



**LG&E and KU Energy LLC ("LKE")
2014 Net Periodic Benefit Cost
Post Retirement Welfare Plans (Regulatory)**

	Regulatory LG&E Non- union	Regulatory KU	Regulatory LG&E Union	Regulatory ServCo
Funded Status				
APBO		70,611,930		
Fair Value of Assets		31,115,600		
Funded Status		(39,496,330)		
Amounts recognized in accumulated other comprehensive income consist of:				
Net actuarial loss/(gain)		(29,920,615)		
Prior service cost/(credit)		1,758,273		
Transition obligation/(asset)		-		
Total		(28,162,342)		
2014 Net Periodic Benefit Cost				
Service cost	455,921	1,545,624	452,558	1,878,366
Interest cost	1,534,039	3,343,811	2,495,154	1,842,064
Expected return on assets	(595,499)	(2,082,994)	-	(2,159,472)
Amortization of:				
Transition obligation (asset)	-	-	-	-
Prior service cost (credit)	283,863	586,092	1,096,964	512,905
Actuarial (gain) loss	-	(258,487)	(374,721)	-
Net periodic benefit cost	1,678,324	3,134,046	3,669,955	2,073,863
Key assumptions:				
Discount Rate	4.91%	4.91%	4.91%	4.91%
Expected return on 401(h) assets	7.00%	7.00%	7.00%	7.00%
Rate of compensation increase	4.00%	4.00%	4.00%	4.00%
Mortality	2014 IRS-prescribed RP-2000 tables. Includes projection for 7 years beyond valuation date for annuitants; 15 years for non-annuitants.			
Health care cost trend rate				
Initial rate	7.60%	7.60%	7.60%	7.60%
Ultimate rate	5.00%	5.00%	5.00%	5.00%
Years to ultimate	6	6	6	6

The results contained in this document are based on the individual participant data provided by Mercer and LKE as of January 1, 2014. 2014 per capita claim cost assumptions were provided by Mercer Health and Welfare actuaries. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2013 financial statement disclosures provided on January 22, 2014. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2013 financial statement disclosure letter should be considered part of these results.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 67

Responding Witness: Gregory J. Meiman

- Q-67. Provide the following for each employee position during 2015 and 2016 that experienced a change of incumbent:
- a. Position title;
 - b. Employee replaced;
 - c. Annual salary of replaced employee;
 - d. Replacement employee;
 - e. Annual salary of replacement employee; and
 - f. Date of replacement
- A-67. a – f. See attached. Certain information requested is confidential and is being provided under seal pursuant to a petition for confidential protection.

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Customer Representative I		Customer Representative I		8/29/2016
Line Technician A		Trainee B		4/27/2015
Trainee B		Line Technician A		11/30/2015
Line Technician A		Line Technician B		7/18/2016
Customer Representative I		Customer Representative I		7/20/2015
Mgr Maint - Pwr Gen		Mgr Maint - Pwr Gen		11/1/2015
Manager - Production		Manager - Production		11/1/2015
Mgr Operations Center		Mgr Operations Center		12/27/2015
Supervisor - Maintenance		Supervisor - Maintenance		8/31/2015
Team Ldr -Line Const & Maint		Team Ldr -Line Const & Maint		3/20/2016
Area Retail Operations Mgr		Area Retail Operations Mgr		8/1/2016
Grp Ldr - SC&M		Grp Ldr - SC&M		8/21/2016
Team Ldr Subst Constr & Main		Team Ldr Substation Maint		10/30/2016
P.P. Shift Supervisor		P.P. Shift Supervisor		1/25/2016
P.P. Shift Supervisor		P.P. Shift Supervisor		5/17/2015
P.P. Shift Supervisor		P.P. Shift Supervisor		7/24/2016
P.P. Shift Supervisor		P.P. Shift Supervisor		5/4/2015
Line Or Service Supervisor A		Line Or Service Supervisor A		10/17/2016
Substation Technician B		Substation Tech Trainee		10/31/2016
Maintenance Planner		Maintenance Planner		2/21/2016
Line Or Service Supervisor A		Line Or Service Supervisor A		8/21/2016
Line Or Service Supervisor A		Line Or Service Supervisor A		5/17/2015
Substation Supervisor A		Substation Supervisor A		1/24/2016
Line Or Service Supervisor B		Line Technician B		11/15/2015
Grp Ldr - Engineering		Grp Ldr - Engineering		12/28/2015
Sr Electrical Engineer		Electrical Engineer I		5/18/2015
Sr Chemist		Laboratory Supervisor		10/18/2015
Team Ldr -Line Const & Maint		Team Ldr -Line Const & Maint		5/15/2016
Sr Budget Analyst		Sr Budget Analyst		10/4/2015
Team Ldr -Line Const & Maint		Team Ldr -Line Const & Maint		3/20/2016
Maintenance Planner		Maintenance Planner		2/21/2016
Electrical Engineer I		Electrical Engineer I		12/25/2016
Sr Electrical Engineer		Engineering Assistant		3/21/2016
Telecom Technician Senior		Telecom Technician Intermediat		3/29/2015
Chief Mechanic		Chief Mechanic		1/10/2016
Chief Mechanic		Chief Mechanic		4/17/2016
Chief Mechanic		Chief Mechanic		3/6/2016
Eng Design Tech Sr - Dist Ops		Eng Design Tech Begin-Dist Ops		7/24/2016
Lead Mechanic		Maintenance Technician C (M)		6/20/2016
Unit Operator		Trainee A (Operations)		8/10/2015
Unit Operator		Trainee A (Operations)		10/31/2016
Unit Operator		Trainee A		11/28/2016
Unit Operator		Trainee A (Operations)		4/27/2015
Unit Operator		Trainee A (Operations)		10/31/2016
Unit Operator		Auxiliary Operator		5/31/2015

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Customer Representative I		Customer Representative I		12/21/2015
Customer Representative I		Customer Representative I		8/8/2016
Trainee A (Operations)		Trainee A (Operations)		9/1/2015
Service Technician A		Service Technician A		10/2/2015
Service Technician A		Service Technician A		9/18/2016
Service Technician A		Line Technician A		8/23/2015
Substation Supervisor B		Substation Technician A		11/1/2015
Line Technician A		Line Technician B		5/4/2015
Line Technician A		Line Technician B		5/4/2015
Line Technician A		Line Technician B		7/5/2016
Line Technician A		Line Technician A		10/30/2016
Maintenance Technician A (M)		Maintenance Technician C (M)		9/28/2015
Maintenance Technician B (M)		Maintenance Technician C (M)		12/21/2015
Service Technician A		Service Technician A		7/4/2016
Maintenance Technician A (I)		Maintenance Technician C (I)		3/21/2016
Line Technician A		Line Technician B		11/27/2016
Maintenance Technician C (M)		Maintenance Technician C (M)		3/31/2016
Substation Technician B		Substation Tech Trainee		7/11/2016
Line Technician A		Line Technician B		12/28/2015
Line Technician B		Line Technician B		6/6/2016
Line Technician A		Line Technician A		2/16/2015
Line Technician B		Line Technician A		4/3/2016
Line Or Service Supervisor B		Line Or Service Supervisor B		8/9/2015
Line Technician A		Line Technician B		8/8/2016
Line Technician B		Line Technician A		6/28/2015
Line Technician A		Line Technician B		10/17/2016
Substation Technician A		Substation Tech Trainee A		10/24/2016
Substation Technician A		Substation Technician B		8/9/2015
Line Technician A		Line Technician B		10/30/2016
Service Technician A		Service Technician A		5/29/2016
Service Technician A		Service Technician A		5/31/2015
Service Technician A		Service Technician A		7/12/2015
Service Technician A		Service Technician A		2/7/2016
Line Technician B		Line Technician B		2/22/2016
Line Technician B		Line Technician B		8/22/2016
Line Technician A		Line Technician A		3/1/2015
Line Technician A		Line Technician A		4/3/2016
Line Technician A		Line Technician A		6/29/2015
Substation Technician B		Substation Tech Trainee A		12/28/2015
Coal Yard Supervisor		Coal Yard Supervisor		2/22/2015
Coal Yard Supervisor		Coal Yard Supervisor		4/4/2016
Sr Mechanical Engineer		Sr Mechanical Engineer		9/21/2015
Customer Representative I		Customer Representative I		6/27/2016
Eng Design Tech Sr - Dist Ops		Eng Design Tech Begin-Dist Ops		11/27/2016
Lead Electrician (I)		Lead Electrician (I)		11/1/2015
Auxiliary Operator		Trainee A		4/27/2015
Customer Representative I		Customer Representative I		8/29/2016
Auxiliary Operator		Trainee A (Operations)		4/20/2016

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Auxiliary Operator		Trainee A (Operations)		5/9/2016
Unit Operator		Trainee A (Operations)		5/9/2016
Eng Design Tech Begin-Dist Ops		Eng Design Tech Begin-Dist Ops		5/23/2016
Line Technician A		Line Technician A		4/3/2016
Line Technician A		Line Technician A		4/3/2016
Line Technician A		Line Technician B		9/6/2016
Line Technician A		Line Technician A		4/3/2016
Line Technician A		Line Technician B		11/16/2015
Line Technician B		Line Technician B		7/10/2016
Order Specialist		Order Specialist		8/31/2015
Customer Order Technician		Customer Order Technician		6/1/2016
Order Specialist		Order Specialist		8/24/2015
Line Technician A		Line Technician C		6/28/2015
Line Or Service Supervisor B		Line Or Service Supervisor B		2/21/2016
Line Technician A		Line Technician B		2/22/2016
Line Technician B		Line Technician A		7/24/2016
Customer Order Technician		Customer Order Technician		5/1/2016
Substation Technician A		Substation Technician A		12/27/2016
Customer Order Technician		Customer Order Technician		6/1/2015
Line Technician A		Line Technician B		4/22/2016
Line Technician A		Line Technician A		7/26/2015
Customer Order Technician		Customer Order Technician		6/26/2016
Line Technician A		Line Technician A		5/1/2016
Storeroom Specialist		Storeroom Specialist		10/26/2015
Storeroom Specialist		Storeroom Specialist		10/17/2016
Sr Customer Representative		Customer Representative I		9/12/2016
Line Technician B		Line Technician C		4/27/2015
Line Technician C		Line Technician B		7/18/2016
Sr Distribution Ops Assistant		Distribution Ops Assistant		7/24/2016
Sr Customer Representative		Sr Customer Representative		2/1/2016
Sr Customer Representative		Customer Representative I		10/31/2016
Telecom Technician Intermediat		Telecom Technician Associate		5/18/2015
Sr Clerk		Electric Meter Associate		10/10/2016
Line Technician A		Line Technician A		2/9/2015
Sr Customer Representative		Sr Customer Representative		4/18/2016
Customer Representative I		Customer Representative I		12/7/2015
Sr Customer Representative		Customer Representative I		2/15/2016
Sr Customer Representative		Sr Customer Representative		8/1/2015
Facility Records Tech II		Facility Records Tech I		7/25/2016
Sr Customer Representative		Customer Representative I		11/14/2016
Sr Customer Representative		Sr Customer Representative		4/18/2016
Sr Customer Representative		Sr Customer Representative		10/17/2016
Sr Customer Representative		Customer Representative I		8/10/2015
Customer Representative I		Sr Customer Representative		10/17/2016
Customer Representative II		Customer Representative I		10/17/2016
Customer Representative I		Customer Representative I		11/14/2016
Sr Customer Representative		Customer Representative I		4/11/2016
Sr Distribution Ops Assistant		Sr Distribution Ops Assistant		1/1/2016

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Sr Customer Representative		Customer Representative I		4/25/2016
Customer Representative I		Customer Representative I		10/30/2016
Customer Representative I		Customer Representative I		8/17/2015
Customer Representative II		Customer Representative I		9/19/2016
Substation Tech Trainee A		Substation Tech Trainee A		12/21/2015
Line Technician A		Line Technician B		7/10/2016
Line Technician A		Line Technician B		3/1/2015
Sr Budget Analyst		Budget Analyst II		11/7/2016
Line Technician C		Line Technician A		11/9/2015
Line Technician A		Line Technician A		5/1/2016
Maintenance Technician A (E)		Maintenance Technician A (I)		2/1/2016
Lead Mechanic		Maintenance Technician C (M)		6/20/2016
Line Technician A		Line Technician A		10/30/2016
Line Technician A		Line Technician B		3/6/2016
Line Technician A		Line Technician C		9/6/2015
Line Technician C		Line Technician C		10/10/2016
Buyer II		Buyer I		9/19/2016
Customer Representative II		Customer Representative I		9/12/2016
Civil Engineer III		Engineer II		4/11/2016
Inspector - Substation		Inspector - Substation		12/27/2015
Inspector - Substation		Inspector - Substation		9/18/2016
Maintenance Planner		Maintenance Planner		11/29/2015
Maintenance Technician A (M)		Maintenance Technician C (M)		9/28/2015
Trainee A (M)		Trainee A (M)		6/20/2016
Substation Technician B		Substation Tech Trainee A		11/2/2015
Unit Operator		Trainee A (Operations)		1/25/2016
Trainee A (Operations)		Trainee A (Operations)		3/14/2016
Maintenance Technician A (M)		Trainee A		5/31/2016
Customer Representative I		Customer Representative I		7/6/2015
Chemical Engineer III		Chemical Engineer I		3/28/2016
Grp Ldr - Engineering		Mgr Engineering&Technical Srvc		11/1/2015
Line Technician A		Line Technician A		5/8/2016
Substation Technician A		Substation Technician A		2/22/2015
Customer Order Technician		Customer Order Technician		8/10/2015
Customer Representative I		Customer Representative I		7/13/2015
Line Or Service Supervisor B		Line Or Service Supervisor B		2/7/2016
Facility Records Tech I		Facility Records Tech I		7/25/2016
Supervisor - Maintenance		Supervisor - Maintenance		3/6/2016
Customer Representative I		Customer Representative I		2/29/2016
Line Technician C		Trainee B		6/28/2015
Meter Reader		Meter Reader		8/15/2016
Maintenance Technician A (I)		Maintenance Technician B (E)		3/21/2016
Team Ldr -Line Const & Maint		Team Ldr -Line Const & Maint		2/8/2015
Substation Technician A		Substation Technician A		8/21/2016
Substation Technician A		Substation Technician A		11/14/2016
Unit Operator		Trainee A (Operations)		5/9/2016
Supervisor - Production		Supervisor - Production		12/14/2015
P.P. Shift Supervisor		P.P. Shift Supervisor		5/4/2015

CONFIDENTIAL INFORMATION REDACTED

Attachment to Response to AG-1 KU Question No. 67

Page 5 of 5

Meiman

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Unit Operator Assistant		Trainee A (Operations)		5/9/2016
Customer Representative I		Customer Representative I		6/6/2016
Maintenance Technician C (E)		Trainee A (M)		12/21/2015
Auxiliary Operator		Unit Operator Assistant		5/31/2015
Auxiliary Operator		Unit Operator Assistant		5/31/2015
Control Specialist		Trainee A		5/16/2016
Auxiliary Operator		Trainee A (Operations)		8/10/2015
Maintenance Technician C (M)		Maintenance Technician C (M)		9/28/2015
Maintenance Technician C (M)		Maintenance Technician C (M)		6/20/2016

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 68

Responding Witness: Gregory J. Meiman

- Q-68. Provide a description of each employee benefit program or plan.
- a. Also show the related test year cost.
 - b. Provide this information:
 - i. For KU employees
 - ii. For affiliate employees that had charged or allocated cost to KU during the test year.
- A-68. a –b See attached.

**Kentucky Utilities Company
Case No. 2016-00370**

Benefit Plan	Description
Medical	<p>Employees are eligible for medical coverage upon date of hire which includes both medical and perscription drug coverage. Anthem is the claims administrator for our medical options and Express Scripts is the claims administrator for our prescription drug coverage. There are four medical options:</p> <ul style="list-style-type: none"> • EPO • PPO Low Deductible (90/10) • PPO Standard (80/20) • High Deductible Health Plan with Health Savings Account (HSA)
Health Care Reimbursement Account (cost included with Medical)	<p>Employees are eligible to participate in the Health Care Reimbursement Account upon date of hire. The Health Care Reimbursement Account is a health care flexible spending account which allows employees to pay certain health care expenses for themselves and eligible dependents with pre-tax money. The company will make an annual contribution to the Health Care Reimbursement Account for people actively employed on December 31 of the prior year.</p>
Dependent Care Reimbursement Account	<p>Employees are eligible to participate in the Dependent Care Reimbursement Account upon date of hire. The Dependent Care Reimbursement Account is a dependent care flexible spending account which gives employees the opportunity to pay for certain child and elder care expenses with pre-tax money.</p>
Dental	<p>Employees are eligible for dental coverage upon date of hire. There are two dental plans administered by Delta Dental:</p> <ul style="list-style-type: none"> • High Option • Basic Option
Vision	<p>Employees are eligible to participant in the vision benefit plan upon date of hire. Vision benefits are offered as a separate, voluntary, employee paid option. The voluntary vision plan is administered by Vision Service Plan (VSP).</p>
Basic Life and AD&D Insurance	<p>The company provides Basic Life and Accidental Death and Dismemberment insurance in the amount of two times annual salary; maximum benefit of \$300,000.</p>

**Kentucky Utilities Company
Case No. 2016-00370**

Benefit Plan	Description
Employee and Dependent Supplemental Life Insurance	<p>Regular, full-time employees may purchase additional life insurance in the amount of one, two, or three times annual base salary; maximum of \$300,000. Supplemental life insurance is a voluntary benefit, and is 100% paid by the employee.</p> <p>Regular, full-time employees may purchase dependent supplement life insurance on eligible dependents. There are 4 dependent supplement coverage options:</p> <ul style="list-style-type: none"> • \$5,000 – spouse / \$2,500 – child(ren) • \$10,000 – spouse / \$5,000 – child(ren) • \$25,000 – spouse / \$10,000 – child(ren) • \$50,000 – spouse / \$20,000 – child(ren) <p>Dependent supplemental life insurance is a voluntary benefit, and is 100% paid by the employee.</p>
Business Travel Accident Plan (included in other benefits)	The Business Travel Accident Plan provided eligible employees on business-related travel (excluding travel to and from work) with accidental death and dismemberment insurance coverage.
Long-term disability	After an employee is disabled for at least six months and the plan has approved the employee's application for Long-Term Disability, an employee is eligible to receive monthly benefits — equivalent to 60 percent of base monthly rate of pay, reduced by an amount reflecting certain income from other sources.
Short-term disability (Charged to Sick time)	The Short- Term Disability program provides varying levels of wage protection for up to 1,000 hours depending on your service with the company. Coverage begins after 40 consecutive work-hours of medically certified absence or upon admission to a hospital requiring overnight stay or upon admission to an outpatient care facility for procedures or treatment
Retirement Plan	Employee hired prior to 1/1/06 are eligible for the retirement pension plan. The retirement plan benefit is calculated based on years of service and eligible earnings. The benefit is payable upon date of retirement in monthly installments or a one-time lump sum.

Kentucky Utilities Company
Case No. 2016-00370

Benefit Plan	Description
Savings Plan	<p>Employees are eligible to participate in the savings plan upon date of hire. Employees can contribute between 0% and 75% of eligible pay on a traditional pretax or Roth after tax basis. The company will match \$.70 for every \$1.00 contributed to the savings plan, up to the first 6% of pay.</p> <p>Employees hired after 1/1/06 are eligible for the Retirement Income Account (RIA). The company will contribute between 3% and 7% of eligible pay to the Retirement Income Account on an annual basis.</p>
Group legal	Employees are eligible for a voluntary group legal program administered by ARAG insurance company. ARAG contracts with local attorney for the ARAG network. Employee paid
Family Assistance Program (included in other)	The Family Assistance Program (FAP) provides professional help to employees and their immediate family members who have personal problem. The Family Assistance Program is administered by Wayne Corporation.
Tuition Reimbursement	Regular, full-time employees are eligible for tuition reimbursement, which pays 100% of tuition up to an annual calendar year maximum of \$7,000 for undergraduate degrees and \$9,000 for graduate degrees and doctoral programs. Participation is based on individual approval of an employee's request and the relationship of courses to job assignment or career development.
Post-retirement Medical	<p>Employees are eligible for post-retirement medical benefits if they retire at age 55 or older and have at least 10 years of service. Retirees and eligible dependents are offered retiree medical coverage.</p> <p>Employees hired before 1/1/06 are eligible for a monthly Retiree Medical Credit. The Retiree Medical Credit is what the company contributes toward the cost of medical coverage, and is based on the retiree's age.</p> <p>Employees hired on or after Jan. 1, 2006 are eligible to participate in the Retiree Medical Account. The company will make a notional contribution to the Retiree Medical Account upon date of retirement.</p>
Post-Retirement Life Insurance	<p>Employees are eligible for post-retirement life insurance if they retire at age 55 or older and have at least 10 years of service. The company provides post-retirement life insurance, at no cost to the employee, based on the following level of benefits at the time of death:</p> <ul style="list-style-type: none"> •Before age 65 — 100% of final base pay (maximum \$100,000). •Age 65 to age 70 — 50% of final base pay (maximum \$50,000). •Age 70 and above — \$10,000.
Adoption Assistance Program (included in other)	The company supports employees who adopt children by providing the employees up to \$2,500 of financial assistance.

**Kentucky Utilities Company
Case No. 2016-00370**

	Test Year	KU Employees	From Affiliates	
			LGE-KU Services	LGE
Pension	14,272,779	4,767,004	8,497,152	1,008,623
Post Retirement - SFAS 106 (ASC 715)	2,457,284	1,373,319	535,410	548,555
Post Employment - SFAS 112 (ASC 712)	207,223	(16,172)	172,596	50,799
401(k)	4,924,615	1,786,920	2,635,584	502,111
Retirement Income	1,573,540	479,451	936,636	157,453
Medical Insurance	14,888,936	5,974,611	7,309,068	1,605,257
Dental Insurance	769,286	304,914	384,606	79,766
Workers Compensation	547,999	454,899	24,180	68,920
Group Life Insurance	647,723	235,864	345,978	65,880
Long Term Disability Insurance	655,393	238,247	350,406	66,741
Other Benefits	1,833,860	957,179	706,554	170,128
Team Incentive Award	11,505,675	4,005,176	6,786,882	713,617
Tuition Reimbursement	462,979	41,100	421,879	-
	<u>\$54,747,292</u>	<u>\$20,602,511</u>	<u>\$29,106,931</u>	<u>\$5,037,850</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

Response to Attorney General's Initial Data Requests for Information

Dated January 11, 2017

Question No. 69

Responding Witness: Daniel K. Arbough

Q-69. Concerning worker's compensation expense:

- a. Provide the most current workers' compensation premiums and related invoices.
- b. Show in detail how the current workers' compensation premiums and/or invoices were used to derive KU's requested amount of workers' compensation cost.
- c. Reconcile the amount of KU's requested amount of workers' compensation cost to the most current invoices. Identify, quantify, and explain all differences.

A-69.

- a. The Company renewed its Excess Workers Compensation policy effective 12/31/16. See attached for the related invoice. The cost is allocated between KU and LG&E based on the ALL 009 Number of Employees ratio-LG&E, KU and LKC in the Company's Cost Allocation Manual. The premium allocated to KU for this policy period is \$249,344.
- b. KU is self-insured for workers compensation up to its self-insured retention of \$1 million. Therefore the workers compensation cost included in the Test Year has two components, forecasted premium expense and estimated claims expense.

The best information KU had available to forecast the premium expense included in the Test Year was the premium for the 12/31/15-12/30/16 policy period. The premium for that policy period was \$449,660 and was allocated to between KU and LG&E as described in part Question No. 69a above. KU estimated a 1% increase in that premium for 2017 and a 5% increase for 2018. Half of the estimated premiums for 2017 and 2018 would be included in the 7/1/17-6/30/18 Test Year.

KU reviewed the average of benefits paid from 2013-2015 to determine estimated claims expense for the Test Year. This calculation resulted in an

increase in claims expense compared to 2015 of 2% for 2017 and 3% for 2018, the time period covered by the Test Year.

- c. KU's Workers Compensation cost included in the Test Year included approximately \$250k for Excess Workers Compensation premiums and is reconciled to the current invoice as show below. The remaining Workers Compensation costs included in the Test Year is primarily comprised of forecasted claims cost for the Test Year.

	KU
WC Premium Invoice (Policy Term 12/31/16-12/31/17)	249,344
WC Premium forecasted for Test Year	251,230
Variance due to timing of Policy renewal	<u>1,886</u>
	KU
Forecasted WC Cost in Test Year	619,974
Less: WC Premium forecast for Test Year	<u>251,230</u>
	<u>368,744</u>



McGRIFF, SEIBELS & WILLIAMS, INC.
INSURANCE BROKERS

2211 7th Avenue South/Birmingham, Alabama 35233
 P.O. Box 10265/Birmingham, Alabama 35202-0265
 Tel (205) 252-9871 Fax (205) 581-9293

LG&E and KU Energy LLC
 C/O Risk Management Svs Corp
 2211 River Road
 Louisville, KY 40206

INVOICE

INVOICE DATE	INVOICE NUMBER
1/03/17	019154
ASSURED NUMBER	AGENT
01 055336-000	Adam, Stuart
EFFECTIVE DATE	AMOUNT ENCLOSED
12/31/16	

↑
PLEASE NOTE
PREMIUMS ARE DUE AND PAYABLE BY
EFFECTIVE DATE

DETACH AND RETURN WITH REMITTANCE TO: **McGRIFF, SEIBELS & WILLIAMS, INC., DRAWER #456**
P.O. BOX 11407 • BIRMINGHAM, AL 35248-0001
 ALL OTHER CORRESPONDENCE TO: **McGRIFF, SEIBELS & WILLIAMS, INC.**
P.O. BOX 10265 • BIRMINGHAM, AL 35202-0265

Policy Number- WCLC4861324A
 Policy Term- 12/31/16 TO 12/31/17
 Renewal Policy

Company- ACE AMERICAN INSURANCE CO
 Coverage- Excess Workers Compensation

PREMIUM 461,748.00

Renewal Policy Premium

INVOICE DATE	INVOICE NUMBER
1/03/17	19154

DRAWER #456
P.O. BOX 11407
BIRMINGHAM, AL 35248-0001
(205) 252-9871

AMOUNT DUE	\$461,748.00
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McGRIFF, SEIBELS & WILLIAMS, INC.

Thank You!

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**Response to Attorney General’s Initial Data Requests for Information
Dated January 11, 2017**

Question No. 70

Responding Witness: Gregory J. Meiman

- Q-70. Concerning health care cost:
- a. Provide the most current health care premiums and related invoices.
 - b. Show in detail how the current health care premiums and/or invoices were used to derive KU’s requested amount of health care cost.
 - c. Reconcile the amount of KU’s requested amount of health care cost to the most current invoices. Identify, quantify, and explain all differences.
- A-70.
- a. The medical and dental plans are self-insured and the company is billed for claims plus administrative fees. The most current health care premiums are provided below. The most current related invoices are attached.

EMPLOYEE MEDICAL - HEALTHY FOR LIFE RATE		Total Monthly Healthy for Life Rates					
		Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge
	HDHP with HSA	\$509	\$1,055	\$1,255	\$932	\$1,477	\$1,677
	PPO - 80/20 Standard	\$549	\$1,138	\$1,338	\$1,005	\$1,593	\$1,793
	PPO - 90/10 Low Deductible	\$567	\$1,175	\$1,375	\$1,037	\$1,645	\$1,845
	EPO/HMO	\$603	\$1,249	\$1,449	\$1,103	\$1,748	\$1,948
EMPLOYEE MEDICAL - BASE RATE		Total Monthly Base Rates					
		Employee (EE)	EE + Spouse	Ee & Spouse with surcharge	EE + Child(ren)	EE + Family	Family with surcharge
	HDHP with HSA	\$634	\$1,180	\$1,380	\$1,057	\$1,602	\$1,802
	PPO - 80/20 Standard	\$674	\$1,263	\$1,463	\$1,130	\$1,718	\$1,918
	PPO - 90/10 Low Deductible	\$692	\$1,300	\$1,500	\$1,162	\$1,770	\$1,970
	EPO/HMO	\$728	\$1,374	\$1,574	\$1,228	\$1,873	\$2,073

EMPLOYEE DENTAL		Total Monthly Rates				
		Employee (EE)	EE + Spouse		EE + Child(ren)	EE + Family
	Delta Dental Premier - High	\$30	\$61		\$61	\$93
	Delta Dental Premier - Basic	\$18	\$37		\$37	\$55

b-c. Since the Company’s medical plan is self-insured, invoices do not reconcile to the amount in the budget. Expense reflects claims experience plus administrative fees that are paid to outside service providers for processing the claims. For the budget, the benefits department works with our medical consultants to estimate an inflation factor to estimate future medical claims. This amount is adjusted for any change in employee count in the plan. It is also adjusted for any changes to the benefit plan structure or cost sharing mechanism with employees. Also included in the medical cost is the company’s contribution to Health Savings/Flexible Spending Accounts for employees.

Anthem

Invoice

Please Remit To:
 P.O. Box 951254
 Cleveland OH 44193

Invoice No: AFS300143675
 Invoice Date: 12/06/2016
 Customer Number: AF1100012
 Due Date: 12/10/2016

Group Health Plan of:
 LG&E and KU Energy, LLC
 Angela Sparks
 220 West Main Street
 16th Floor
 Louisville KY 40202

AMOUNT DUE: **943,492.97**

To ensure proper application of funds,
 please include invoice number(s) with your remittance.

For billing questions, please call 513-336-3887 TRACY R

Billed Items

Description	Coverage Period	Amount
Medical Claims - Nasco	11/28/2016 - 12/04/2016	632,047.44
ACA Reinsurer Fee Medical	12/01/2016 - 12/31/2016	0.00
Administrative Fees - Nasco	12/01/2016 - 12/31/2016	194,576.88
Spec Stop Loss Premium - Nas	12/01/2016 - 12/31/2016	117,098.40
Specific Stop Loss Credit	01/01/2016 - 12/31/2016	(345,566.34)
Offset - Spec Stop Loss Cred	01/01/2016 - 12/31/2016	345,336.59

TOTAL AMOUNT DUE :

943,492.97

*Credit
 from 1st week - 278.30*

Submit your Electronic Payment to Anthem's Bank Account on Invoice Due Date.
 Suntrust Bank, ABA #061000104, Acct# 7021-693-457

\$ 943,214.67

*VMD
 12.7.16*

An interest fee will be assessed for payments received after the invoice due date.

Anthem Blue Cross and Blue Shield is the trade name of: In Colorado and Nevada: Rocky Mountain Hospital and Medical Service, Inc. In Connecticut: Anthem Health Plans, Inc. In Georgia: Blue Cross and Blue Shield of Georgia, Inc. In Indiana: Anthem Insurance Companies, Inc. In Kentucky: Anthem Health Plans of Kentucky, Inc. In Maine: Anthem Health Plans of Maine, Inc. In Missouri (excluding 30 counties in the Kansas City area): RightCHOICE® Managed Care, Inc. (RIT), Healthy Alliance® Life Insurance Company (HALIC), and HMO Missouri, Inc. RIT and certain affiliates administer non-HMO benefits underwritten by HALIC and HMO benefits underwritten by HMO Missouri, Inc. RIT and certain affiliates only provide administrative services for self-funded plans and do not underwrite benefits. In New Hampshire: Anthem Health Plans of New Hampshire, Inc. In Ohio: Community Insurance Company. In Virginia (serving Virginia excluding the city of Fairfax, the town of Vienna and the area east of State Route 123.): Anthem Health Plans of Virginia, Inc. *HealthKeepers, Inc. In Wisconsin: Blue Cross Blue Shield of Wisconsin ("BCBSWI") underwrites or administers.

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
Medco Health Solutions, Inc.
PO Box 945551
Atlanta, GA 30394-5551



Account Number: 5125-33296SL1
Account Name: LG&E AND KW, LTD, COBRA

Invoice Number: 19621641A
Invoice Date: 12/20/16
Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296SL1	12/20/16	19621641A	10,715.42

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

Remit Information

Please Wire Payment to:

JPMorgan Chase
Medco Health Solutions, Inc.
Accounts Receivable
Account #910-2-781060
ABA Number: 021000021

+ 781.60
\$ 11,497.02
12/20/16

Tax ID # 22-3461740

Return this page with your payment

Payment Questions:

Please contact Accounts Receivable
Representative: DEANDRON BOWERS
Phone: (314) 475-7168
Email: dmbowers@express-scripts.com

Change to your Billing Address:

Please contact Billing Department
Billing Representative: BILLING DEPARTMENT
Phone: (314) 475-6049
Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
Representative: CHRISTAL SOLOMON
Phone: 3146846198
Email: csolomon@express-scripts.com

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
 Medco Health Solutions, Inc.
 PO Box 946651
 Atlanta, GA 30394-5551

**EXPRESS SCRIPTS®**

Account Number: 5125-33296CH1
Account Name: LGE ACTIVE LTD COBRA HSA

Invoice Number: 19621611A
Invoice Date: 12/20/16
Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
512533 26C H1	12 20 16	19621611A	78160

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

add to L1

Remit Information

Please Wire Payment to:

JPMorgan Chase
 Medco Health Solutions, Inc.
 Accounts Receivable
 Account #910-2-781060
 ABA Number: 021000021

Tax ID # 22-346174

Return this page with our payment

Payment Questions:

Please contact Accounts Receivable
 Representative: DEANDRON BOWERS
 Phone: (314) 475-7168
 Email: dmbowers@express-scripts.com

Change to your Billing Address:

Please contact Billing Department
 Billing Representative: BILLING DEPARTMENT
 Phone: (314) 475-6049
 Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
 Representative: CHRISTAL SOLOMON
 Phone: 3146846198
 Email: csolomon@express-scripts.com

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
Medco Health Solutions, Inc.
PO Box 945551
Atlanta, GA 30394-5551



Account Number: 5125-33296SL2
Account Name: LG&E AND KU NON-UNION RET

Invoice Number: 19621651A
Invoice Date: 12/20/16
Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296SL2	12/20/16	19621651A	604.09

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

Remit Information

Please Wire Payment to:

JPMorgan Chase
Medco Health Solutions, Inc.
Accounts Receivable
Account #910-2-781060
ABA Number: 021000021

Handwritten notes: + 11.71, + 1,069.85, and a circled amount of \$1,685.65 with initials 'MJD' and date '12-2'.

Tax ID # 22-3461740

Return this page with your payment

Payment Questions:

Please contact Accounts Receivable
Representative: DEANDRON BOWERS
Phone: (314) 475-7168
Email: dmbowers@express-scripts.com

Change to your Billing Address:

Please contact Billing Department
Billing Representative: BILLING DEPARTMENT
Phone: (314) 475-6049
Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
Representative: CHRISTAL SOLOMON
Phone: 3146846198
Email: csolomon@express-scripts.com

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
Medco Health Solutions, Inc.
PO Box 945551
Atlanta, GA 30394-5551



Account Number: 5125-33296CH2
Account Name: LGE NON-UNION RET HSA

Invoice Number: 19621621A
Invoice Date: 12/20/16
Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296CH2	12/20/16	19621621A	11.71

VMD
12-20-16

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

add to L2

Remit Information

Please Wire Payment to:

JPMorgan Chase
Medco Health Solutions, Inc.
Accounts Receivable
Account #910-2-781060
ABA Number: 021000021

Tax ID # 22-3461740

Return this page with your payment

Payment Questions:

Please contact Accounts Receivable
Representative: DEANDRON BOWERS
Phone: (314) 475-7168
Email: dmbowers@express-scripts.com

Change to your Billing Address:

Please contact Billing Department
Billing Representative: BILLING DEPARTMENT
Phone: (314) 475-6049
Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
Representative: CHRISTAL SOLOMON
Phone: 3146846198
Email: csolomon@express-scripts.com

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
Medco Health Solutions, Inc.
PO Box 945551
Atlanta, GA 30394-5551



Account Number: 5125-33296S2H
Account Name: KUR NON-UNION RET 401H

Invoice Number: 19621691A
Invoice Date: 12/20/16
Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296S2H	12/20/16	19621691A	1,069.85

*MMO
12-20-16*

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

add to L2

Remit Information

Please Wire Payment to:

JPMorgan Chase
Medco Health Solutions, Inc.
Accounts Receivable
Account #910-2-781060
ABA Number: 021000021

Tax ID # 22-3461740

Return this page with your payment

Payment Questions:

Please contact Accounts Receivable
Representative: DEANDRON BOWERS
Phone: (314) 475-7168
Email: dmbowers@express-scripts.com

Change to your Billing Address:

Please contact Billing Department
Billing Representative: BILLING DEPARTMENT
Phone: (314) 475-6049
Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
Representative: CHRISTAL SOLOMON
Phone: 3146846198
Email: csolomon@express-scripts.com

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
 Medco Health Solutions, Inc.
 PO Box 945551
 Atlanta, GA 30394-5551

**EXPRESS SCRIPTS®****Account Number: 5125-33296SL3****Account Name: LG&E AND KU UNION RETIREE****Invoice Number: 19621661A****Invoice Date: 12/20/16****Period Covered: 11/19/16 - 12/16/16****REMIT PAGE**

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296SL3	12/20/16	19621661A	504.14

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT**Remit Information**

Please Wire Payment to:

JPMorgan Chase
 Medco Health Solutions, Inc.
 Accounts Receivable
 Account #910-2-781060
 ABA Number: 021000021

+ 3.81

\$507.95

12/20/16

Tax ID # 22-3461740

Return this page with your payment

Payment Questions:

Please contact Accounts Receivable
 Representative: DEANDRON BOWERS
 Phone: (314) 475-7168
 Email: dmbowers@express-scripts.com

Change to your Billing Address:

Please contact Billing Department
 Billing Representative: BILLING DEPARTMENT
 Phone: (314) 475-6049
 Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
 Representative: CHRISTAL SOLOMON
 Phone: 3146846198
 Email: csolomon@express-scripts.com

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
Medco Health Solutions, Inc.
PO Box 945551
Atlanta, GA 30394-5551



Account Number: 5125-33296CH3
Account Name: LGE UNION RETIREE H.S.A

Invoice Number: 19621631A
Invoice Date: 12/20/16
Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296CH3	12/20/16	19621631A	3.81

*VMC
12/20/16*

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

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Remit Information

Please Wire Payment to:

JPMorgan Chase
Medco Health Solutions, Inc.
Accounts Receivable
Account #910-2-781060
ABA Number: 021000021

Tax ID # 22-3461740

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Email: dmbowers@express-scripts.com

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Billing Representative: BILLING DEPARTMENT
Phone: (314) 475-6049
Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
Representative: CRISTAL SOLOMON
Phone: 3146846198
Email: csolomon@express-scripts.com

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
Medco Health Solutions, Inc.
PO Box 945551
Atlanta, GA 30394-5551



EXPRESS SCRIPTS®

Account Number: 5125-33296SL4
Account Name: LG&E AND KU ACTIVE EXECUT

Invoice Number: 19621671A
Invoice Date: 12/20/16
Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296SL4	12/20/16	19621671A	74.89

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

Remit Information

Please Wire Payment to:

JPMorgan Chase
Medco Health Solutions, Inc.
Accounts Receivable
Account #910-2-781060
ABA Number: 021000021

Tax ID # 22-3461740

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Email: dmbowers@express-scripts.com

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Billing Representative: BILLING DEPARTMENT
Phone: (314) 475-6049
Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
Representative: CHRISTAL SOLOMON
Phone: 3146846198
Email: csolomon@express-scripts.com

12/20/16

ADMINISTRATIVE FEE INVOICE

Remit To: Wells Fargo Operation Center
Medco Health Solutions, Inc.
PO Box 945551
Atlanta, GA 30394-5551



EXPRESS SCRIPTS®

Account Number: 5125-33296 SL5

Invoice Number: 19621681A

Account Name: LG&E AND KU EXECUTIVE RET

Invoice Date: 12/20/16

Period Covered: 11/19/16 - 12/16/16

REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33296SL5	12/20/16	19621681A	51.70

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12.20.16

Any unpaid balances may be subject to late payment fees.

If this invoice is a credit balance, please deduct the credit from your next invoice. If a deduction is not taken, a refund will be sent to you. If you have any questions, please contact your Account Management Team.

PLEASE REMIT PAYMENT

Remit Information

Please Wire Payment to:

JPMorgan Chase
Medco Health Solutions, Inc.
Accounts Receivable
Account #910-2-781060
ABA Number: 021000021

Tax ID # 22-34617A

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Payment Questions:

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Phone: (314) 475-7168
Email: dmbowers@express-scripts.com

Change to your Billing Address:

Please contact Billing Department
Billing Representative: BILLING DEPARTMENT
Phone: (314) 475-6049
Email: billing@express-scripts.com

All Other Questions:

Please contact Account Management
Representative: CRISTAL SOLOMON
Phone: 3146846198
Email: csolomon@express-scripts.com



CONSOLIDATED INVOICE

Page: 1

Client: LG&E AND KU (ACTIVE) BASIC	Consolidated Invoice No.: CNS0000186075
Client No.: DU8450	Date: 12/31/2016
	Billing Period: 12/01/2016 Thru 12/31/2016

Client	Subclient	Subclient Name	Invoice Date	Invoice No	Monthly Claims Paid
DU8450	1101	LG&E AND KU (ACTIVE) BASI	12/31/2016	ASO0000208112	15,572.12
	1102	LG&E AND KU (ACTIVE) HIGH	12/31/2016	ASO0000208113	170,339.43
	1602	LG & E AND KU (NON-ERISA)	12/31/2016	ASO0000208114	1,925.60
Total Amount Due					187,837.15

For Inquiries please call: 1-800-955-2030

executives
1-6-17

PLEASE RETURN BOTTOM PORTION WITH PAYMENT

3317



Accounts Receivable
PO Box 242810
Louisville, KY 40224-2810

REMIT

Consolidated Invoice No: CNS0000186075
Invoice Date: 12/31/2016
Client Number: DU8450
Payment Terms: Due Date
Due Date: 01/20/2017
Billing Period: 12/01/2016 Thru 12/31/2016

Amount Remitted
AMOUNT DUE: \$ 187,837.15

Please Remit to:

LG&E AND KU (ACTIVE) BASIC
 ATTN: Billing Department
 220 W MAIN 3RD FL BENEFITS
 LOUISVILLE, KY 40202

Delta Dental of Kentucky, Inc.
 P O Box 950199
 Louisville KY 40295-0199



CONSOLIDATED INVOICE

Client: LG&E AND KU (ACTIVE) BASIC	Consolidated Invoice No.: CNS0000179607
Client No.: DU8450	Date: 12/01/2016
	Billing Period: 12/01/2016 Thru 12/31/2016

Client	Subclient	Subclient Name	Sub Count	Invoice No	Adjustments	Current Period	Total Amount Due
DU8450	1101	LG&E AND KU (ACTIVE) BAS	561	CAP0000453924	8.00	2,244.00	2,252.00
	1102	LG&E AND KU (ACTIVE) HIG	3,039	CAP0000453925	40.00	12,156.00	12,196.00
	1602	LG & E AND KU (NON-ERISA)	19	CAP0000453926	0.00	76.00	76.00
Total			3,619		48.00	14,476.00	14,524.00

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1-1

For Inquiries please call: 1-800-955-2030
 Changes made after 11/13/2016 will be reflected in the next billing cycle.

PLEASE RETURN BOTTOM PORTION WITH PAYMENT

3317

REMIT



Accounts Receivable
 PO Box 242810
 Louisville, KY 40224-2810

Consolidated Invoice No: CNS0000179607
Invoice Date: 12/01/2016
Client Number: DU8450
Payment Terms: Due Date
Due Date: 12/05/2016
Billing Period: 12/01/2016 Thru 12/31/2016

Amount Remitted
AMOUNT DUE: \$ 14,524.00

Please Remit to:

LG&E AND KU (ACTIVE) BASIC
 ATTN: Billing Department
 220 W MAIN 3RD FL BENEFITS
 LOUISVILLE, KY 40202

Delta Dental of Kentucky, Inc.
 P O Box 950199
 Louisville KY 40295-0199

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**Response to Attorney General’s Initial Data Requests for Information
Dated January 11, 2017**

Question No. 71

Responding Witness: Gregory J. Meiman

Q-71. Provide the basis for the Company’s cost of each separate employee benefit (e.g., flat rate per employee, percentage of payroll, claims experience, etc.), and provide the most current known cost rate for each separate benefit.

A-71.

Plan	Basis for Cost (e.g., flat rate per employee, % of payroll, claims experience, etc.)	2017 Cost Rate for each separate benefit
Medical	Self-insured plan – medical and Rx claims experience. The company is billed for the claims plus administrative fees.	-Medical ASO claims administration fee - \$35.29 PEPM Anthem Stop loss fees - \$29.97 Medical Health Mgmt Programs - \$9.07 PEPM and MHA fees \$2.60 PEPM Prescription Utilization Management fee - \$.91 PEPM and PBMC fees - \$.35 PEPM
Dental	Self-insured plan – dental claims experience. The company is billed for the claims plus administrative fees.	- ASO claims administration fee - \$3.35 PEPM
Health Savings Account	Flat rate	HSA administration fee - \$2.50 PEPM for HDHP only Employer Seed \$ - \$500 single and \$1,000 family
FSA – Dependent Care and Health Care Reimbursement	Flat rate	Administration fee -\$3.75 PEPM Debit card Issued - \$1.75 a card
Basic Life and AD&D Insurance	Insured premium, times amount of coverage	\$.203 per \$1,000 of life insurance
Business Travel Accident insurance	Fixed fee	\$13,830 for 3-yr’s of coverage
Long-term disability	Insured premium, times base salary	\$.525 per \$100 of covered payroll
Family Assistance Program	Flat rate	\$4.80 PEPM
Retirement Plan Participants prior to January 1, 2006	Actuary’s calculations	Actuary’s calculations
Savings Plan – match	Percent of employee contribution	70 cent company match, up to 6% of the employees’ eligible compensation, subject to IRS limits

<p>Savings Plan – RIA Participants post January 1, 2006</p>	<p>Percent of eligible compensation and years of service as of Jan 1.</p>	<p>3% - less than 6 years of service 4% - 6 but less than 11 5% - 11 but less than 16 6% - 16 but less than 21 7% - 21 or more</p>
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KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 72

Responding Witness: Valerie L. Scott

- Q-72. Provide the monthly level of each separate benefit cost broken down between expensed, capitalized, and other for 2015 and 2016 with annual totals.
- A-72. See attached.

Attachment to Response to AG-1 Question No. 72

Kentucky Utilities Company
Monthly Level of Benefit Costs

	201501	201502	201503	201504	201505	201506	201507	201508	201509	201510	201511	201512	2015 Total
401K	496,911.04	482,453.71	528,724.06	497,249.70	467,486.29	499,742.61	490,981.84	492,632.71	696,723.80	650,572.33	565,533.29	612,585.51	6,481,596.89
Capitalized	122,409.86	114,587.06	129,343.00	129,104.00	125,031.95	124,703.83	118,814.33	123,510.66	124,330.13	170,264.74	141,854.41	171,425.35	1,595,379.32
Expensed	352,343.79	346,939.99	375,043.83	346,232.56	322,774.39	352,298.91	351,164.14	347,338.81	549,871.17	454,340.67	399,350.10	414,546.83	4,612,245.19
Other balance sheet	22,157.39	20,926.66	24,337.23	21,913.14	19,679.95	22,739.87	21,003.37	21,783.24	22,522.50	25,966.92	24,328.78	26,613.33	273,972.38
DENTAL INSURANCE	74,096.53	71,181.77	78,010.47	73,413.63	68,897.29	73,673.69	72,261.31	72,605.91	119,132.31	96,060.81	83,126.41	38,923.64	921,383.77
Capitalized	18,592.17	17,265.59	19,540.57	19,546.02	18,932.34	18,839.11	17,759.50	18,625.84	18,772.54	25,725.31	21,432.40	8,903.64	223,935.03
Expensed	51,955.18	50,586.05	54,571.76	50,373.54	46,784.50	51,186.95	51,094.37	50,501.75	96,756.25	66,227.68	57,866.07	27,938.51	655,842.61
Other balance sheet	3,549.18	3,330.13	3,898.14	3,494.07	3,180.45	3,647.63	3,407.44	3,478.32	3,603.52	4,107.82	3,827.94	2,081.49	41,606.13
FASB 106 (OPEB) EXPENSE	403,944.07	525,043.87	465,890.22	464,983.36	306,893.70	298,177.24	511,891.19	357,767.96	664,234.41	622,315.47	372,730.12	300,657.55	5,294,529.16
Capitalized	118,396.25	128,548.89	135,778.13	140,248.60	111,277.96	99,947.92	122,806.14	100,358.99	52,486.11	173,249.42	102,491.75	66,026.33	1,351,616.49
Expensed	264,807.39	377,241.71	304,229.76	301,797.62	175,091.34	174,208.66	370,587.14	238,557.95	592,150.35	429,775.44	252,326.75	216,253.06	3,697,027.17
Other balance sheet	20,740.43	19,253.27	25,882.33	22,937.14	20,524.40	24,020.66	18,497.91	18,851.02	19,597.95	19,290.61	17,911.62	18,378.16	245,885.50
FASB 112	29,805.24	13,255.25	14,556.54	13,536.26	12,836.62	13,689.35	22,985.50	22,694.77	42,842.51	28,330.26	24,752.78	(926,795.16)	(687,510.08)
Capitalized	3,848.06	2,744.47	3,084.41	2,901.68	2,635.16	2,702.57	4,118.61	3,897.95	3,887.87	4,097.69	3,347.20	(248,953.40)	(211,687.73)
Expensed	24,117.16	9,338.40	10,140.55	9,355.30	9,059.17	9,691.55	16,086.94	15,848.99	36,619.09	21,312.14	18,729.43	(634,790.38)	(454,491.66)
Other balance sheet	1,840.02	1,172.38	1,331.58	1,279.28	1,142.29	1,295.23	2,779.95	2,947.83	2,335.55	2,920.43	2,676.15	(43,051.38)	(21,330.69)
GROUP LIFE INSURANCE	58,642.98	56,747.02	62,186.03	58,487.65	54,990.69	58,779.95	57,743.16	57,943.80	81,909.34	76,613.11	66,599.67	40,085.94	730,729.34
Capitalized	14,412.93	13,477.96	15,211.15	15,186.02	14,710.60	14,668.31	13,975.39	14,528.00	14,624.55	20,050.25	16,705.38	12,776.32	180,326.86
Expensed	41,623.43	40,816.19	44,124.29	40,734.92	37,977.37	41,448.39	41,310.54	40,868.97	64,649.10	53,518.14	47,040.57	25,996.82	520,108.73
Other balance sheet	2,606.62	2,452.87	2,850.59	2,566.71	2,302.72	2,663.25	2,457.23	2,546.83	2,635.69	3,044.72	2,853.72	1,312.80	30,293.75
LONG TERM DISABILITY INSUR	68,448.35	66,255.42	72,607.02	68,289.85	64,209.69	68,630.64	67,420.40	67,647.74	95,631.30	89,284.19	77,615.87	(33,908.25)	772,132.22
Capitalized	16,828.03	15,737.20	17,761.08	17,731.97	17,181.72	17,127.29	16,317.98	16,962.72	17,075.27	23,362.53	19,463.42	(6,201.16)	189,348.05
Expensed	48,286.87	47,371.26	51,177.35	47,252.95	44,020.67	48,065.11	47,885.80	47,391.19	75,149.53	61,958.99	54,462.81	(25,210.35)	547,812.18
Other balance sheet	3,333.45	3,146.96	3,668.59	3,304.93	3,007.30	3,438.24	3,216.62	3,293.83	3,406.50	3,962.67	3,689.64	(2,496.74)	34,971.99
MEDICAL INSURANCE	1,484,346.69	1,435,101.82	2,118,797.43	1,480,603.04	1,388,171.61	1,303,050.50	1,320,718.43	1,328,220.17	2,055,114.71	1,347,543.53	1,161,797.01	1,169,049.18	17,592,514.12
Capitalized	378,319.36	351,076.99	397,821.47	398,417.59	385,798.45	383,919.30	327,122.56	342,866.39	345,651.64	362,589.43	298,665.70	274,543.29	4,246,792.17
Expensed	1,035,838.32	1,017,964.50	1,643,563.69	1,012,992.21	939,350.84	846,732.44	932,354.10	922,923.18	1,644,740.44	927,462.34	810,002.26	825,927.82	12,559,852.14
Other balance sheet	70,189.01	66,060.33	77,412.27	69,193.24	63,022.32	72,398.76	61,241.77	62,430.60	64,722.63	57,491.76	53,129.05	68,578.07	785,869.81
OTHER BENEFITS	93,495.99	91,532.98	100,313.83	94,403.96	88,600.21	94,755.31	92,955.02	93,409.20	133,247.85	200,927.82	174,068.55	93,448.77	1,351,159.49
Capitalized	23,746.80	22,160.37	25,074.06	25,086.61	24,301.13	24,198.92	22,845.78	23,955.77	24,142.04	58,157.78	49,109.93	19,958.14	342,737.33
Expensed	65,637.08	65,482.03	70,701.37	65,254.03	60,647.02	66,321.44	66,203.24	65,422.74	104,926.36	133,956.58	116,600.22	65,147.58	946,299.69
Other balance sheet	4,112.11	3,890.58	4,538.40	4,063.32	3,652.06	4,234.95	3,906.00	4,030.69	4,179.45	8,813.46	8,358.40	8,343.05	62,122.47
PENSION EXPENSE	2,245,054.21	2,477,709.12	2,349,088.14	2,346,004.56	1,883,102.58	2,587,617.84	1,271,379.55	2,073,857.98	2,572,085.69	1,182,095.85	1,415,109.44	2,287,166.53	24,690,271.49
Capitalized	571,934.02	607,133.79	608,806.03	625,135.26	514,298.86	611,317.94	353,972.97	449,774.10	400,855.57	313,506.33	333,479.65	460,337.92	5,850,552.44
Expensed	1,565,551.74	1,769,865.43	1,629,355.72	1,621,676.17	1,279,644.19	1,872,848.65	857,694.75	1,561,948.26	2,106,970.25	804,518.70	1,022,000.73	1,760,577.16	17,852,651.75
Other balance sheet	107,568.45	100,709.90	110,926.39	99,193.13	89,159.53	103,451.25	59,711.83	62,135.62	64,259.87	64,070.82	59,629.06	66,251.45	987,067.30
RETIREMENT INCOME	114,720.61	113,308.11	131,252.51	116,707.83	110,016.07	117,383.70	115,371.29	115,604.15	166,963.85	153,487.67	133,456.81	299,264.48	1,687,537.08
Capitalized	28,077.93	26,553.87	29,863.22	29,744.70	28,895.27	28,688.11	27,461.26	28,296.27	28,459.20	38,880.34	32,385.53	66,163.96	393,469.66
Expensed	81,231.74	81,630.05	95,439.87	81,569.82	76,298.13	83,131.13	82,776.06	81,962.42	132,986.04	108,192.92	95,067.16	220,442.75	1,220,728.09
Other balance sheet	5,410.94	5,124.19	5,949.42	5,393.31	4,822.67	5,564.46	5,133.97	5,345.46	5,518.61	6,414.41	6,004.12	12,657.77	73,339.33
WORKERS COMP	75,766.92	70,827.48	173,422.69	(22,311.19)	67,664.24	312,946.19	(170,766.21)	71,066.46	438,941.45	(193,994.48)	88,338.56	278,116.75	1,190,018.86
Capitalized	23,866.19	21,314.57	57,450.83	(7,924.30)	23,916.92	105,222.46	(62,424.23)	22,105.47	120,624.01	(65,927.47)	26,767.05	87,308.87	352,300.37
Expensed	47,724.00	45,715.42	111,294.70	(18,472.89)	40,096.18	203,403.11	(112,299.05)	44,989.98	314,164.95	(132,749.60)	57,216.64	190,077.78	791,161.22
Other balance sheet	4,176.73	3,797.49	4,677.16	4,086.00	3,651.14	4,320.62	3,957.07	3,971.01	4,152.49	4,682.59	4,354.87	730.10	46,557.27
Grand Total	5,145,232.63	5,403,416.55	6,094,848.94	5,191,368.65	4,512,868.99	5,428,447.02	3,852,941.48	4,753,450.85	7,066,827.22	4,253,236.56	4,163,128.51	4,158,594.94	60,024,362.34

Attachment to Response to AG-1 Question No. 72
Kentucky Utilities Company
Monthly Level of Benefit Costs

	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	2016 Totals
401K	521,747.89	537,176.65	596,207.38	530,502.76	543,111.87	478,953.99	459,659.25	556,531.44	496,685.28	493,635.65	472,498.13	914,216.91	6,600,927.20
Capitalized	107,517.43	121,759.65	133,585.64	121,199.77	133,590.12	115,304.63	108,964.53	142,403.47	126,718.42	125,371.61	123,665.98	233,442.46	1,593,523.71
Expensed	390,547.00	389,949.38	437,167.84	385,717.29	387,430.24	342,708.76	332,085.07	390,254.18	349,506.52	348,022.00	329,550.26	627,762.15	4,710,700.69
Other balance sheet	23,683.46	25,467.62	25,453.90	23,585.70	22,091.51	20,940.60	18,609.65	23,873.79	20,460.34	20,242.04	19,281.89	53,012.30	296,702.80
DENTAL INSURANCE	106,824.23	108,734.19	119,151.04	107,119.96	109,480.02	54,307.85	52,653.53	64,032.13	56,829.06	56,264.60	54,106.87	32,679.39	922,182.87
Capitalized	21,018.88	23,746.09	25,813.85	23,493.80	26,470.60	13,598.72	13,286.72	17,811.60	15,763.95	15,515.42	15,406.95	9,438.78	221,365.36
Expensed	80,372.06	79,176.98	87,474.74	78,890.13	78,666.90	38,262.41	37,300.08	43,456.82	38,812.57	38,529.27	36,588.58	20,796.73	658,327.27
Other balance sheet	5,433.29	5,811.12	5,862.45	4,736.03	4,342.52	2,446.72	2,066.73	2,763.71	2,252.54	2,219.91	2,111.34	2,443.88	42,490.24
FASB 106 (OPEB) EXPENSE	390,809.07	400,238.10	489,113.76	380,462.62	412,457.29	254,306.23	232,568.36	289,075.22	620,117.57	(71,267.78)	280,227.67	979,257.27	4,657,365.38
Capitalized	88,300.48	98,422.16	116,301.26	93,226.52	104,318.88	81,161.56	38,208.86	76,299.11	174,865.14	(28,942.27)	77,720.77	263,170.12	1,183,052.59
Expensed	283,939.92	281,309.42	352,610.46	267,132.81	289,055.88	162,327.01	184,914.49	200,706.27	434,894.49	(55,699.64)	189,735.28	663,722.85	3,254,649.24
Other balance sheet	18,568.67	20,506.52	20,202.04	20,103.29	19,082.53	10,817.66	9,445.01	12,070.97	10,357.94	13,374.13	12,771.62	52,364.30	219,663.55
FASB 112	30,614.02	21,643.02	26,479.00	22,632.07	22,952.94	19,613.30	19,464.31	23,080.50	20,995.67	21,819.57	20,620.85	56,608.33	306,523.58
Capitalized	4,296.18	3,457.00	3,575.95	3,332.46	4,321.26	3,200.92	3,185.57	3,832.68	3,459.25	3,730.55	3,594.36	19,648.45	59,634.63
Expensed	24,025.84	15,888.14	20,594.35	17,470.56	16,970.47	14,637.85	14,694.15	17,313.86	15,809.28	16,461.02	15,456.56	39,072.16	228,394.24
Other balance sheet	2,292.00	2,297.88	2,308.70	1,829.05	1,661.21	1,774.53	1,584.59	1,933.96	1,727.14	1,628.00	1,569.93	(2,112.28)	18,494.71
GROUP LIFE INSURANCE	60,732.30	62,279.53	69,161.83	61,660.69	63,014.79	53,706.48	51,612.86	62,486.87	55,775.51	55,628.13	53,235.88	84,358.62	733,653.49
Capitalized	12,510.23	14,134.32	15,496.39	14,058.83	15,502.53	12,937.14	12,238.08	15,983.91	14,218.03	14,109.85	13,912.07	21,912.77	177,014.15
Expensed	45,486.13	45,204.59	50,711.99	44,836.44	44,949.16	38,463.01	37,318.63	43,858.63	39,294.56	39,264.97	37,178.11	57,269.48	523,835.70
Other balance sheet	2,735.94	2,940.62	2,953.45	2,765.42	2,563.10	2,306.33	2,056.15	2,644.33	2,262.92	2,253.31	2,145.70	5,176.37	32,803.64
LONG TERM DISABILITY INSUR	66,155.33	67,090.96	74,484.36	66,403.19	67,881.45	56,921.78	54,826.78	66,360.14	59,274.56	59,426.92	56,832.45	86,115.06	781,775.98
Capitalized	13,590.12	15,246.46	16,692.59	15,141.48	16,711.34	13,728.02	12,981.65	16,902.88	15,027.91	14,975.92	14,746.17	22,226.12	187,970.66
Expensed	49,287.22	48,310.68	54,252.47	48,286.90	48,410.19	40,888.08	39,763.68	46,767.60	41,947.50	42,130.74	39,878.84	58,596.77	558,520.67
Other balance sheet	3,277.99	3,533.82	3,539.30	2,977.81	2,759.92	2,305.68	2,081.45	2,689.66	2,299.15	2,320.26	2,207.44	5,292.17	35,284.65
MEDICAL INSURANCE	1,568,593.63	1,599,363.24	2,008,429.40	1,583,935.50	1,620,107.13	1,254,695.27	1,279,522.31	1,548,963.01	1,307,526.72	1,381,946.42	1,322,076.73	1,727,006.29	18,202,165.65
Capitalized	334,684.95	375,290.10	413,083.21	374,208.97	406,655.78	321,501.94	303,450.07	395,429.78	351,815.81	349,886.02	344,583.46	483,008.21	4,453,598.30
Expensed	1,159,250.53	1,143,028.81	1,514,686.48	1,140,429.77	1,148,745.22	878,350.77	926,796.65	1,090,163.50	901,349.59	977,551.05	925,621.16	1,133,049.05	12,939,022.58
Other balance sheet	74,658.15	81,044.33	80,659.71	69,296.76	64,706.13	54,842.56	49,275.59	63,369.73	54,361.32	54,509.35	51,872.11	110,949.03	809,544.77
OTHER BENEFITS	133,312.16	136,666.15	154,876.85	136,385.66	139,400.34	159,993.24	151,502.94	183,876.59	163,640.58	159,501.83	153,031.39	(537,495.94)	1,134,691.79
Capitalized	29,224.75	32,737.25	36,361.25	32,840.49	35,179.17	39,790.41	37,063.80	48,801.09	43,494.34	42,289.99	41,863.09	(142,800.32)	276,845.31
Expensed	98,116.44	97,406.62	112,049.93	97,291.70	98,336.52	113,438.81	108,516.29	127,537.14	113,653.87	110,893.11	105,155.83	(375,957.50)	806,438.76
Other balance sheet	5,970.97	6,522.28	6,465.67	6,253.47	5,884.65	6,764.02	5,922.85	7,538.36	6,492.37	6,318.73	6,012.47	(18,738.12)	51,407.72
PENSION EXPENSE	1,198,629.01	1,231,869.86	1,276,158.74	1,213,400.56	1,433,640.50	817,463.13	1,717,867.07	1,434,122.07	415,928.36	1,934,643.68	906,713.00	668,920.43	14,249,356.41
Capitalized	240,843.74	273,343.36	288,961.18	270,653.47	311,697.35	143,152.20	427,157.16	359,679.90	23,651.36	526,324.27	222,747.78	61,313.92	3,149,525.69
Expensed	904,470.06	901,643.80	929,746.11	889,914.58	1,073,340.96	621,516.23	1,243,111.09	1,013,401.20	339,789.09	1,373,361.43	650,754.53	505,203.23	10,446,252.31
Other balance sheet	53,315.21	56,882.70	57,451.45	52,832.51	48,602.19	52,794.70	47,598.82	61,040.97	52,487.91	34,957.98	33,210.69	102,403.28	653,578.41
RETIREMENT INCOME	144,997.96	148,943.77	380,935.70	147,721.50	150,846.47	144,653.56	139,357.79	168,320.91	150,631.81	151,106.51	144,322.21	598,508.41	2,470,346.60
Capitalized	29,210.44	33,065.10	36,198.12	32,899.06	36,546.93	33,767.94	31,902.04	41,265.44	36,751.06	36,718.94	36,100.64	151,626.86	536,052.57
Expensed	109,005.63	108,609.26	278,059.94	107,975.02	107,975.92	104,309.37	101,524.04	119,504.52	107,346.03	107,901.38	102,034.87	415,265.18	1,769,511.16
Other balance sheet	6,781.89	7,269.41	66,677.64	6,847.42	6,323.62	6,576.25	5,931.71	7,550.95	6,534.72	6,486.19	6,186.70	31,616.37	164,782.87
WORKERS COMP	65,991.68	71,332.64	8,750.13	142,713.10	72,558.78	(92,658.31)	234,013.00	83,021.87	(217,612.01)	360,160.16	66,662.30	(286,987.83)	507,945.51
Capitalized	16,335.68	18,702.72	(2,921.26)	43,030.50	19,149.74	(39,051.03)	74,996.68	23,202.35	(77,342.36)	117,833.64	19,689.84	(81,914.58)	131,711.92
Expensed	46,240.66	48,738.52	9,068.24	96,192.75	50,029.70	(57,398.60)	155,873.91	55,907.67	(143,662.79)	239,221.96	44,010.06	(191,528.50)	352,693.58
Other balance sheet	3,415.34	3,891.40	2,603.15	3,489.85	3,379.34	3,791.32	3,142.41	3,911.85	3,393.14	3,104.56	2,962.40	(13,544.75)	23,540.01
Grand Total	4,288,407.28	4,385,338.11	5,203,748.19	4,392,940.61	4,635,451.58	3,201,956.52	4,393,048.20	4,479,870.75	3,129,793.11	4,602,865.69	3,530,327.48	4,323,186.94	50,566,934.46

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 73

Responding Witness: Daniel K. Arbough

- Q-73. Provide the level of accumulated pension plan funding at December 31, 2015 and December 31, 2016 and estimated for February 28, 2017 and for June 30, 2018, and explain how such amounts are treated for ratemaking purposes, and why.
- A-73. The level of accumulated pension plan funding at December 31, 2015 and estimated level of accumulated pension plan funding at December 31, 2016, February 28, 2017 and June 30, 2018 based upon KU's most current information is provided on page 1 of the attached.

The level of accumulated pension plan funding at December 31, 2015 and estimated level of accumulated pension plan funding at December 31, 2016, February 28, 2017 and June 30, 2018 is treated as a liability since the projected benefit obligation exceeds the fair value of assets in the plan. It represents the Company's projected benefit obligation for the plan. The liability is not included in capitalization for rate making.

Funded Status Rollforward

	<u>Funded Status</u>
Funded Status per Actuary 12/31/15	(46,318,895) -See page 3 of this Attachment
Estimated Funded Status per Actuarial Projection December 31, 2016	(89,582,032) -See page 5 of this Attachment
Additional Contributions - 2016	<u>5,200,000</u>
Estimated Funded Status - December 31, 2016	(84,382,032)
Projected Net Service Cost, Interest Cost and Expected Return on Assets* - Jan. 1, 2017 to Feb. 28, 2017	76,297
Contributions - 2017	<u>17,700,000</u>
Estimated Funded Status - February 28, 2017	<u><u>(66,605,735)</u></u>
Projected Net Service Cost, Interest Cost and Expected Return on Assets - Mar. 1, 2017 to Dec. 31, 2017	<u>381,486</u>
Estimated Funded Status - December 31, 2017	<u><u>(66,224,249)</u></u>
Projected Net Service Cost, Interest Cost and Expected Return on Assets - Jan. 1, 2018 to June 30, 2018	626,255
Estimated Contributions - 2018	<u>11,868,792</u>
Estimated Funded Status - June 30, 2018	<u><u>(53,729,202)</u></u>

* Amortization of Prior Service Costs and Accumulated Gains/Losses is recorded as a credit to Regulatory Assets

LG&E and KU Energy LLC Retirement Programs
Financial Statements Disclosure Information as of December 31, 2015 - Qualified Pension Plan

Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15
Non-Union Retirement Plan				
		KU		
Weighted-average assumptions as of December 31, 2015				
Discount rate		4.58%		
Expected return on plan assets		7.00%		
Rate of compensation increase		3.50%		
Change in Benefit Obligation				
Net benefit obligation at beginning of year	\$	441,444,736		
Service cost		8,582,474		
Interest cost		18,417,671		
Plan participants' contributions		-		
Plan amendments		(635,160)		
Actuarial (gain) loss		(26,364,754)		
Acquisitions/Divestitures		-		
Curtailments		-		
Settlements		-		
Special termination benefits		-		
Net transfers in (out)		-		
Actual expense paid		-		
Gross benefits paid		18,230,079		
Net benefit obligation at end of year	\$	423,194,866		
Change in Plan Assets				
Fair value of plan assets at beginning of year	\$	382,578,520		
Actual return on plan assets		(2,172,448)		
Employer contributions (includes leave of absence)		14,700,000		
Plan participants' contributions		-		
Acquisitions/Divestitures		-		
401(k) transfer		-		
Settlements		-		
Actual expense paid		-		
Gross benefits paid		18,230,079		
Fair value of plan assets at end of year	\$	376,875,993		
Accumulated Benefit Obligation (ABO)	\$	386,424,049		
Funded Status				
Fair value of plan assets	\$	376,875,993		
Benefit obligations		423,194,866		
Funded status	\$	(46,318,895)		
Net amount recognized at end of year	\$	46,318,895		

**LG&E and KU Energy LLC Retirement Programs
Financial Statements Disclosure Information as of December 31, 2015 - Qualified Pension Plan**

Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15
<u>Non-Union Retirement Plan</u>				
<u>LG&E Union</u>	<u>LG&E</u>	<u>KU</u>	<u>ServCo (Financial)</u>	<u>ServCo (Regulatory)</u>

Amounts recognized in the statement of financial position consist of:

Noncurrent asset	\$	-
Current liability		-
Noncurrent liability		46,318,895
Net amount recognized at end of year	\$	46,318,895

Amounts recognized in accumulated other comprehensive income consist of:

Transition obligation (asset)	\$	-
Prior service cost (credit)		3,916,894
Net actuarial (gain) loss		119,784,080
Accumulated other comprehensive income	\$	123,700,974

Expected Benefit Payments

2016	\$	26,887,416
2017		27,732,478
2018		28,098,703
2019		28,399,029
2020		29,259,094
2021 - 2025		149,626,419

LG&E and KU Energy LLC Retirement Programs
Financial Statements Disclosure Information as of December 31, 2015 - Qualified Pension Plan

Regulatory-15 Regulatory-15 Regulatory-15 Regulatory-15 Regulatory-15

 Non-Union Retirement Plan

	KU
Weighted-average assumptions used to develop 2015 Net Periodic Cost	
Discount rate	4.27%
Expected return on 401(h) plan assets	7.00%
Rate of compensation increase	3.50%
2015 Net Periodic Pension Cost	
Service cost	\$ 8,562,474
Interest cost	18,417,671
Expected return on assets	(25,981,276)
Amortization of:	
Transition obligation (asset)	-
Prior service cost (credit)	1,257,147
Actuarial (gain) loss	9,163,918
Adjustment to match actual expenses booked	-
Net periodic benefit cost	\$ 11,419,934
Additional charges:	
Special termination benefit charge	-
Curtailment charge	-
Settlement charge	-
Total 2015 net periodic cost	\$ 11,419,934
Other Changes in Plan Assets and Benefit Obligations Recognized in Other Comprehensive Income	
Curtailment effects	\$ -
Settlements	-
Current year actuarial (gain)/loss	1,788,870
Amortization of actuarial gain/(loss)	(9,163,918)
Current year prior service (credit)/cost	(635,160)
Amortization of prior service credit/(cost)	(1,257,147)
Amortization of transition asset/(obligation)	-
Total recognized in other comprehensive income	9,267,255
Total recognized in net periodic benefit cost and other comprehensive income	\$ 2,152,679
The estimated amounts that will be amortized from accumulated other comprehensive income into net periodic benefit cost in 2016 are as follows:	
Transition obligation (asset)	\$ -
Prior service cost (credit)	565,441
Actuarial (gain) loss	4,763,955
Total	\$ 5,329,396

LG&E & KU Energy LLC
Estimated Net Periodic Pension Cost ("NPPC") Reflecting 15-year (Gain)/Loss Amortization Method For Qualified Pension Plans
Fiscal Year-End 2016
Results Based on 15-Year Gain/Loss Amortization Method

	Reg-15	
	LG&E and KU Retirement Plan	
	KU	
PBO	(472,771,235)	
Fair Value of Assets	383,189,203	
Funded Status	(89,582,032)	
Unrecognized AOCI:		
Transition	-	
Prior service cost	3,351,453	
(Gain)/loss	167,706,000	
Total Unrecognized AOCI:	171,057,453	

Notes

1. These accounting projections are based on the January 1, 2016 valuation results provided on May 2, 2016. The description of the data, assumptions, methods, plan provisions, and limitations as set forth in the accounting valuation results cover letter should be considered part of these results. Please see the letter sent on June 3, 2016 for a description of the assumptions and methods used in this analysis (with the exception of discount rate).
2. Discount rate is assumed to be 3.78% for the Non-Union plan and 3.69% for the Union plan, which reflects an 80 basis points decrease from the December 31, 2015 discount rate for both plans for measurement date December 31, 2016. The decrease in discount rate reflects the market conditions from December 31, 2015 to June 30, 2016.
3. The fair value of assets is assumed to earn 7.00% during 2016.
4. Projections reflect the 15-year amortization method as outlined in the April 20, 2015 rate settlement agreement and as confirmed on June 17, 2015 by LKE.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 74

Responding Witness: Valerie L. Scott

- Q-74. Provide an analysis (description, dates and amounts) of any gains or losses on utility property sold during 2014, 2015, and 2016. Also, explain how such amounts have been treated for ratemaking purposes.
- A-74. See attached. Gains and losses on disposed property are booked to account 421, which is not included in net operating income for the Kentucky jurisdiction.

Kentucky Utilities Company
Gains and Losses on Utility Property Sold
The Years Ended 2014, 2015 and 2016

<u>Description</u>	<u>Dates</u>	<u>Gain/(Loss)</u> <u>Amounts</u>
Year of 2014:		
Vehicles	Dec-2014	\$ 3,359
		<u>\$ 3,359</u>
Year of 2015:		
Greenville Land	May-2015	\$ 12,434
Vehicles	Nov-2015	\$ 2,115
Morganfield Storeroom Land	Nov-2015	32,752
		<u>\$ 47,301</u>
Year of 2016:		
Vehicles	Apr-2016	\$ 16,751
		<u>\$ 16,751</u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 75

Responding Witness: Daniel K. Arbough

- Q-75. Provide the level of country club dues incurred in the test year by account and indicate how they have been treated for ratemaking purposes.
- a. Also, show amounts of affiliate country club costs charged to KU.
- A-75. There are no country club dues included in KU's business plan for the test year.
- a. There are no country club costs charged from affiliates in the test year.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 76

Responding Witness: Valerie L. Scott

- Q-76. Provide the level of lobbying included in cost of service by separate payee, along with a description of each payee. In addition, indicate how lobbying expense has been treated for ratemaking purposes.
- a. Also, show amounts of affiliate lobbying costs charged to KU.
- A-76. There are no lobbying expenses included in the cost of service. Lobbying expenses are recorded to FERC account 426.4, which is excluded from the cost of service.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 77

Responding Witness: Valerie L. Scott

- Q-77. Provide the requested level of self-funded reserve accruals and balances for all types of injuries, claims, and damages by type of item.
- A-77. See attached.

Kentucky Utilities Company
Case No. 2016-00370
Monthly Reserve Account Balances (\$)
For the Year 2016

Month	Injuries and Damages Reserve Account 232	Workers' Compensation Reserve Account 228.2
January	(1,259,191)	(2,343,040)
February	(928,022)	(2,343,040)
March	(1,327,883)	(2,264,617)
April	(1,254,732)	(2,343,039)
May	(1,360,543)	(2,343,039)
June	(1,401,260)	(2,147,543)
July	(1,364,711)	(2,343,039)
August	(865,163)	(2,343,039)
September	(711,951)	(2,040,580)
October	(750,840)	(2,343,039)
November	(544,663)	(2,343,039)
December	(412,077)	(1,989,404)

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 78

Responding Witness: Daniel K. Arbough

- Q-78. Does KU have any self-funded reserves? If so, provide the following monthly data for each separate type of self-funded reserve for injuries, claims and damages in 2014, 2015, and 2016, by account, and provide the level reflected in revenue requirement and explain how such amounts have been treated for ratemaking purposes. Also, provide new monthly data as it becomes available through the course of this proceeding.
- a. Accruals;
 - b. Actual claims; and
 - c. Balance
- A-78. KU does maintain reserves as noted in Question No. 77, but these reserves do not impact ratemaking because capitalization is used for ratemaking purposes and the reserves are not included in capitalization.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 79

Responding Witness: Christopher M. Garrett

- Q-79. Identify the amounts included in cost of service during the test year for the following items:
- a. Membership dues in service, social and professional organizations (identify);
 - b. Lobbying expenses;
 - c. Charitable contributions;
 - d. Investor relations expenses; and
 - e. Public relations expense, including an explanation of the nature and purpose of the activities
- A-79.
- a. Membership dues details are provided in response to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Schedule F-1.
 - b. Lobbying expenses are all included in below-the-line expenses in the fully forecast test period and not included in the cost of service.
 - c. Charitable contributions are all included in below-the-line expenses in the fully forecast test period and not included in the cost of service.
 - d. Investor relations expenses are handled by PPL and are not included in the cost of service.
 - e. Public relations expenses are all included in below-the-line expenses in the fully forecast test period and not included in the cost of service.

KENTUCKY UTILITIES COMPANY**CASE NO. 2016-00370****Response to Attorney General's Initial Data Requests for Information
Dated January 11, 2017****Question No. 80****Responding Witness: Christopher M. Garrett**

Q-80. Rate Case Expense.

- a. Identify the test year, filing date and rate effective date for the Company's last three rate cases.
- b. Provide the level of rate case expense incurred for the last five rate cases broken down by payee or type of activity.
 - i. Also, indicate which cases were settled and which were litigated. For the settled cases, also indicate at which stage they were settled (e.g., after KU rebuttal, before hearings, etc.).
- c. Explain fully and in detail why the Company normalized rate case expense over its proposed amortization period versus some other period.

A-80.

- a. See table below.

<u>Rate Case Year</u>	<u>Test Year</u>	<u>Application Filing Date</u>	<u>Rate Effective Date</u>
2014	Twelve Months Ended June 30, 2016	November 26, 2014	July 1, 2015
2012	Twelve Months Ended March 31, 2012	July 10, 2012	January 1, 2013
2009	Twelve Months Ended October 31, 2009	January 29, 2010	August 1, 2010

- b. See attached.
 - i. See table below.

<u>Rate Case Year</u>	<u>Agreement</u>	<u>Stage</u>
2014	Settlement	After rebuttal before hearing
2012	Settlement	After rebuttal before hearing
2009	Stipulation / Litigation	Stipulation reached before hearing
2008	Settlement	After rebuttal before hearing
2003	Stipulation / Litigation	Stipulation reached before hearing

- c. Rate Case expense is normalized over the period consistent with prior authorized amortization periods for these expenses.

Kentucky Utilities Company
Case No. 2016-00370
Response to AG 1-80b
Rate Case Expense for Last Five Rate Cases

Description of Expense	2014	2012	Rate Case Year 2009	2008	2003
Total Company					
Legal	\$ 894,245	\$ 485,928	\$ 376,082	\$ 325,071	\$ 307,972
Consultants	127,656	108,215	154,249	164,954	258,649
Newspaper Advertising	891,067	1,059,753	1,468,650	870,394	537,784
Printing Costs & Other Supplies	-	-	15,522	21,257	86,305
Total Company Rate Case Expenses	\$ 1,912,968	\$ 1,653,896	\$ 2,014,503	\$ 1,381,676	\$ 1,190,710

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 81

Responding Witness: Valerie L. Scott

- Q-81. Provide, in list form, the details of all judgments and/or settlements resulting from suits brought which involved the Company, its parent, and each of its affiliates that charge cost to KU, as a defendant in 2015 or 2016, which resulted in the payment or agreement to pay or being ordered to pay an amount in excess of \$10,000, including but not limited to:
- a. The case name;
 - b. The date filed;
 - c. The date of settlement or the date of judgment; and
 - d. The amount the Company was ordered or agreed to pay
 - e. Provide this information even if appeals are pending and note every instance of an appeal.
- A-81. See attached. Certain of the information is being provided under seal subject to a petition for confidential protection.

Kentucky Utilities Company
Case No. 2016-00370
Judgments & Settlements In Excess of \$10,000
For the Years 2015 and 2016

Case Name (in excess of \$10,000)	Date Filed	Date of Settlement	Settlement Amount	Description
Perry W. Howard, Donna Martin Howard and Cody Korb v. Kenneth D. Laffoon and Kentucky Utilities Company	9/15/2016	pending	61,500	Personal Injury
LM General Insurance Company d/b/a Liberty Mutual Insurance Company v. William Moore, LG&E Kentucky Energy, LLC and Wesley B. Short	7/10/2015	11/30/2016	10,352	Property Damage
Pamela Greene v. Kentucky Utilities; L-M Asphalt Partners, LTD d/b/a ATS Construction and Unknown Defendant	8/20/2013	9/1/2016	34,000	Personal Injury
Kathy Chaney v. Kentucky Utilities Company	2/2/2016	7/15/2016	75,000	Employment Dispute
Felix Don Bradley v. Kentucky Utilities Co. et al.	10/3/2013	6/17/2016	91,000	Easement Dispute
First Farmers National Bank v. D.W. Wilburn, Inc., Weddle Enterprises Inc., and Kentucky Utilities	3/16/2015	1/28/2016	15,000	Property Damage
Gamble, Roger and Patricia, and Patricia Gamble as Next Friend for Emily Gamble, minor v. Kentucky Utilities Company	5/28/2013	4/1/2016	105,000	Property Damage
John A. Haynes v. Kentucky Utilities Company	8/16/2013	6/12/2015	18,000	Personal Injury

CONFIDENTIAL INFORMATION REDACTED

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 82

Responding Witness: Valerie L. Scott

- Q-82. Outside Services Expense. Provide an itemization of outside services expense in excess of \$20,000 for 2015 and 2016. Indicate in what accounts the amounts are recorded, or would be recorded when incurred for the budgeted/forecast items.
- A-82. See attached.

KENTUCKY UTILITIES COMPANY
Case No. 2016-00370
Response to Attorney General's Initial Requests for Information
Itemization of outside services expense in excess of \$20,000 for 2015 and 2016

Vendor Name	Amount	Account	Invoice	Description	Period
ACCENTURE LLP	75,000.00	923900	1100088512	IT Stragety and Transformation Planning - Project End Fee/Extensio	Dec-2015
ACCENTURE LLP	62,500.00	923900	9992552286	IT Stragety and Transformation Planning - Project Midpoint Fe	Nov-2015
ACCENTURE LLP	29,250.00	923900	1100021277	Professional Fees - LG&E Completion 3/6/15	Jun-2015
ACCENTURE LLP	29,250.00	923900	1100021277	Professional Fees - LG&E Midpoint 2/11/15	Jun-2015
BANCROFT ASSOCIATES PLLC	31,468.50	923900	12195	PROFESSIONAL SERVICES	Oct-2016
Budgeting & Forecast-Dist Ops/CustSrv	(20,208.00)	923100	J269-0110-0816 Adjustment USD	Reclassify Facility Cost to Line of Business FERC Accou	Aug-2016
CATALYST AIR MANAGEMENT INC	24,000.00	923100	2016036	EMISSIONS TESTING SERVICES @ EW BROWN FOR APPENDIX E & COMP	Aug-2016
CENTER FOR PERSONAL PROTECTION AND SAFETY INC	42,000.00	923900	9522	For development of Field Service Technician Safety & Security Vide	Feb-2016
CIGNITI TECHNOLOGIES INC	21,400.98	923900	CTLGKU0920161283	Temporary Testing Resources	Oct-2016
CIGNITI TECHNOLOGIES INC	20,661.00	923900	CTLGKU2015691	Temporary Testing Resources	Dec-2015
CIGNITI TECHNOLOGIES INC	20,427.68	923900	J706-0020-0616 Accrual USD	Temporary Testing Resources Accrual	Jun-2016
CIGNITI TECHNOLOGIES INC	29,107.22	923900	CTLGKU1120161906	Temporary Testing Resources	Dec-2016
Corporate Accounting	35,114.38	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Mar-2016
Corporate Accounting	35,602.49	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Oct-2016
Corporate Accounting	36,132.25	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Feb-2016
Corporate Accounting	36,245.07	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2016
Corporate Accounting	39,143.76	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2016
Corporate Accounting	39,277.15	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Apr-2016
Corporate Accounting	43,820.32	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jul-2016
Corporate Accounting	49,055.36	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Nov-2015
Corporate Accounting	52,008.37	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2016
Corporate Accounting	71,529.62	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2015
Corporate Accounting	22,318.06	923900	08E_ACCT 184517 BOC MTCE OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2015
Corporate Accounting	47,796.15	923900	08E_ACCT 184517 BOC MTCE OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Aug-2016
Corporate Accounting	20,347.24	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Oct-2016
Corporate Accounting	20,786.01	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Apr-2016
Corporate Accounting	22,104.55	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2016
Corporate Accounting	23,249.30	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Mar-2016
Corporate Accounting	24,349.48	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Nov-2015
Corporate Accounting	25,034.08	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Feb-2016
Corporate Accounting	26,425.96	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jan-2016
Corporate Accounting	27,843.94	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2016
Corporate Accounting	31,830.02	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2015
Corporate Accounting	39,328.32	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2016
Corporate Accounting	26,433.92	923900	10E_ACCT 184508 KU OFF MTCE OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Aug-2016
Corporate Accounting	80,489.04	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2015
Corporate Accounting	80,734.42	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Nov-2015
Corporate Accounting	92,249.17	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jan-2016
Corporate Accounting	92,336.76	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Mar-2016
Corporate Accounting	92,374.66	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Apr-2016
Corporate Accounting	92,443.82	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Feb-2016
Corporate Accounting	94,345.21	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2016
Corporate Accounting	95,854.78	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Aug-2016
Corporate Accounting	95,912.00	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jul-2016
Corporate Accounting	96,136.12	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2016
Corporate Accounting	97,524.77	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Oct-2016
Corporate Accounting	130,123.82	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2016
Corporate Accounting	21,932.19	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Feb-2016
Corporate Accounting	23,412.68	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jan-2016
Corporate Accounting	27,580.83	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Aug-2016
Corporate Accounting	28,183.27	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jul-2016
Corporate Accounting	28,684.89	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2016
Corporate Accounting	29,135.25	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2016
Corporate Accounting	30,705.49	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Mar-2016
Corporate Accounting	30,733.25	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Nov-2015
Corporate Accounting	32,787.96	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2016
Corporate Accounting	36,851.35	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Oct-2016
Corporate Accounting	37,204.10	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Apr-2016
Corporate Accounting	40,767.91	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2015
Corporate Accounting	28,314.94	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Feb-2015
Corporate Accounting	65,483.80	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2015
Corporate Accounting	35,232.35	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2015
Corporate Accounting	20,056.53	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jul-2015
Corporate Accounting	23,128.90	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Aug-2015
Corporate Accounting	52,113.14	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2015
Corporate Accounting	39,999.27	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Oct-2015
Corporate Accounting	30,350.75	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Nov-2016
Corporate Accounting	29,330.47	923900	07E_ACCT 184516 BOC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2016
Corporate Accounting	22,915.94	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Feb-2015
Corporate Accounting	20,571.65	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Mar-2015

Vendor Name	Amount	Account	Invoice	Description	Period
Corporate Accounting	24,145.00	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Apr-2015
Corporate Accounting	35,418.62	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2015
Corporate Accounting	27,935.03	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2015
Corporate Accounting	20,869.80	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jul-2015
Corporate Accounting	20,796.33	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Aug-2015
Corporate Accounting	25,910.26	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2015
Corporate Accounting	33,679.17	923900	09E_ACCT 184507 KU OFF OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Nov-2016
Corporate Accounting	74,479.39	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jan-2015
Corporate Accounting	84,013.00	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Feb-2015
Corporate Accounting	78,353.87	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Mar-2015
Corporate Accounting	77,933.75	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Apr-2015
Corporate Accounting	39,574.57	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2015
Corporate Accounting	158,769.74	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2015
Corporate Accounting	79,337.26	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Aug-2015
Corporate Accounting	82,032.54	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2015
Corporate Accounting	80,622.71	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Oct-2015
Corporate Accounting	94,872.99	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Nov-2016
Corporate Accounting	94,883.77	923900	15K_ACCT 184509 LGEC OPER OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2016
Corporate Accounting	26,553.89	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	May-2015
Corporate Accounting	27,985.71	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Jun-2015
Corporate Accounting	34,268.20	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Sep-2015
Corporate Accounting	45,766.16	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Oct-2015
Corporate Accounting	21,826.91	923900	16E_ACCT 184513 LGEC OTH EXP OS - KU LELLC	Mass Allocation of Joint Used Facility Cost	Dec-2016
CRISP CONTRACT	24,794.15	923900	J061-0110-0515 Adjustment USD	CRISP IT 2 - Expense amortization	May-2015
DELOITTE AND TOUCHE LFF	137,045.00	923101	J007-0020-0216 Adjustment USD	A1 - Audit YE Consolidatec	Mar-2016
DELOITTE AND TOUCHE LFF	49,221.00	923101	J007-0020-0316 Adjustment USD	A1 - Audit YE Consolidatec	Mar-2016
DELOITTE AND TOUCHE LFF	49,221.00	923101	J007-0020-0416 Adjustment USD	A1 - Audit YE Consolidatec	Apr-2016
DELOITTE AND TOUCHE LFF	49,221.00	923101	J007-0020-0516 Adjustment USD	A1 - Audit YE Consolidatec	May-2016
DELOITTE AND TOUCHE LFF	49,220.00	923101	J007-0020-0616 Adjustment USD	A1 - Audit YE Consolidatec	Jun-2016
DELOITTE AND TOUCHE LFF	49,220.00	923101	J007-0020-0716 Adjustment USD	A1 - Audit YE Consolidatec	Jul-2016
DELOITTE AND TOUCHE LFF	49,220.00	923101	J007-0020-0816 Adjustment USD	A1 - Audit YE Consolidatec	Aug-2016
DELOITTE AND TOUCHE LFF	49,220.00	923101	J007-0020-0916 Adjustment USD	A1 - Audit YE Consolidatec	Sep-2016
DELOITTE AND TOUCHE LFF	49,220.00	923101	J007-0020-1016 Adjustment USD	A1 - Audit YE Consolidatec	Oct-2016
DELOITTE AND TOUCHE LFF	49,220.00	923101	J007-0020-1116 Adjustment USD	A1 - Audit YE Consolidatec	Nov-2016
DELOITTE AND TOUCHE LFF	49,220.00	923101	J007-0020-1216 Adjustment USD	A1 - Audit YE Consolidatec	Dec-2016
DELOITTE AND TOUCHE LFF	79,500.00	923101	J221-0020-1216 Adjustment USD	A1 - Audit YE Consolidatec	Dec-2016
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-1115 Adjustment USD	A1 - Audit YE Consolidatec	Nov-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-1215 Adjustment USD	A1 - Audit YE Consolidatec	Dec-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0115 Adjustment USD	A1 - Audit YE Consolidatec	Jan-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0215 Adjustment USD	A1 - Audit YE Consolidatec	Feb-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0315 Adjustment USD	A1 - Audit YE Consolidatec	Mar-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0415 Adjustment USD	A1 - Audit YE Consolidatec	Apr-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0515 Adjustment USD	A1 - Audit YE Consolidatec	May-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0615 Adjustment USD	A1 - Audit YE Consolidatec	Jun-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0715 Adjustment USD	A1 - Audit YE Consolidatec	Jul-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0815 Adjustment USD	A1 - Audit YE Consolidatec	Aug-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0915 Adjustment USD	A1 - Audit YE Consolidatec	Sep-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-1015 Adjustment USD	A1 - Audit YE Consolidatec	Oct-2015
Forecast & Budgeting-Corporate	22,669.21	923900	J034-0020-0116 Adjustment USD	Redistribute IT PREPAIDS	Jan-2016
Forecast & Budgeting-Corporate	699,890.61	923900	J034-0020-0116 Adjustment USD	Redistribute IT PREPAIDS	Jan-2016
Forecast & Budgeting-Corporate	707,550.96	923900	J034-0020-0216 Adjustment USD	Redistribute IT PREPAIDS	Feb-2016
Forecast & Budgeting-Corporate	44,613.29	923900	J034-0020-0316 Adjustment USD	Redistribute IT PREPAIDS	Mar-2016
Forecast & Budgeting-Corporate	730,075.03	923900	J034-0020-0316 Adjustment USD	Redistribute IT PREPAIDS	Mar-2016
Forecast & Budgeting-Corporate	49,862.92	923900	J034-0020-0416 Adjustment USD	Redistribute IT PREPAIDS	Apr-2016
Forecast & Budgeting-Corporate	729,292.57	923900	J034-0020-0416 Adjustment USD	Redistribute IT PREPAIDS	Apr-2016
Forecast & Budgeting-Corporate	639,755.52	923900	J034-0020-0516 Adjustment USD	Redistribute IT PREPAIDS	May-2016
Forecast & Budgeting-Corporate	515,614.82	923900	J034-0020-0616 Adjustment USD	Redistribute IT PREPAIDS	Jun-2016
Forecast & Budgeting-Corporate	511,088.52	923900	J034-0020-0716 Adjustment USD	Redistribute IT PREPAIDS	Jul-2016
Forecast & Budgeting-Corporate	573,535.63	923900	J034-0020-0816 Adjustment USD	Redistribute IT PREPAIDS	Aug-2016
Forecast & Budgeting-Corporate	506,503.95	923900	J034-0020-0916 Adjustment USD	Redistribute IT PREPAIDS	Sep-2016
Forecast & Budgeting-Corporate	508,855.84	923900	J034-0020-1016 Adjustment USD	Redistribute IT PREPAIDS	Oct-2016
Forecast & Budgeting-Corporate	71,644.26	923900	J034-0020-1115 Adjustment USD	Redistribute IT PREPAIDS	Nov-2015
Forecast & Budgeting-Corporate	751,610.17	923900	J034-0020-1115 Adjustment USD	Redistribute IT PREPAIDS	Nov-2015
Forecast & Budgeting-Corporate	28,619.55	923900	J034-0020-1215 Adjustment USD	Redistribute IT PREPAIDS	Dec-2015
Forecast & Budgeting-Corporate	64,661.06	923900	J034-0020-1215 Adjustment USD	Redistribute IT PREPAIDS	Dec-2015
Forecast & Budgeting-Corporate	754,420.19	923900	J034-0020-1215 Adjustment USD	Redistribute IT PREPAIDS	Dec-2015
Forecast & Budgeting-Corporate	722,448.61	923900	J034-0020-0115 Adjustment USD	Redistribute IT PREPAIDS	Jan-2015
Forecast & Budgeting-Corporate	726,147.86	923900	J034-0020-0215 Adjustment USD	Redistribute IT PREPAIDS	Feb-2015
Forecast & Budgeting-Corporate	712,049.26	923900	J034-0020-0315 Adjustment USD	Redistribute IT PREPAIDS	Mar-2015
Forecast & Budgeting-Corporate	781,323.30	923900	J034-0020-0415 Adjustment USD	Redistribute IT PREPAIDS	Apr-2015
Forecast & Budgeting-Corporate	729,163.71	923900	J034-0020-0515 Adjustment USD	Redistribute IT PREPAIDS	May-2015
Forecast & Budgeting-Corporate	722,528.77	923900	J034-0020-0615 Adjustment USD	Redistribute IT PREPAIDS	Jun-2015
Forecast & Budgeting-Corporate	773,102.96	923900	J034-0020-0715 Adjustment USD	Redistribute IT PREPAIDS	Jul-2015
Forecast & Budgeting-Corporate	718,456.05	923900	J034-0020-0815 Adjustment USD	Redistribute IT PREPAIDS	Aug-2015
Forecast & Budgeting-Corporate	717,155.63	923900	J034-0020-0915 Adjustment USD	Redistribute IT PREPAIDS	Sep-2015

Vendor Name	Amount	Account	Invoice	Description	Period
Forecast & Budgeting-Corporate	730,501.91	923900	J034-0020-1015 Adjustment USD	Redistribute IT PREPAIDS	Oct-2015
Forecast & Budgeting-Corporate	465,378.17	923900	J034-0020-1116 Adjustment USD	Redistribute IT PREPAIDS	Nov-2016
Forecast & Budgeting-Corporate	471,606.62	923900	J034-0020-1216 Adjustment USD	Redistribute IT PREPAIDS	Dec-2016
FROST BROWN TODD LLC	21,126.42	923100	11043256	PROFESSIONAL SERVICES	Jul-2016
FROST BROWN TODD LLC	20,102.99	923100	10956191	PROFESSIONAL Services	May-2015
FROST BROWN TODD LLC	21,398.83	923900	10945846	PROFESSIONAL Services	Feb-2015
FROST BROWN TODD LLC	24,436.81	923900	10952888A	PROFESSIONAL Services	May-2015
FROST BROWN TODD LLC	27,842.46	923900	10984028	PROFESSIONAL Services	Oct-2015
FROST BROWN TODD LLC	25,578.00	923900	J705-0020-1216 Accrual USD	Legal Accrual, Invoice Unbilled	Dec-2016
HUNTON AND WILLIAMS LLF	24,811.20	923100	101103059	PROFESSIONAL SERVICES	Dec-2015
HUNTON AND WILLIAMS LLF	22,665.86	923900	101103496	PROFESSIONAL SERVICES	Dec-2015
HUNTON AND WILLIAMS LLF	24,269.60	923100	101105131	PROFESSIONAL SERVICES	Mar-2016
HUNTON AND WILLIAMS LLF	22,130.22	923900	101106896	PROFESSIONAL SERVICES	Mar-2016
IBM CORPORATION	23,800.00	923900	8616775	2x BrassRing Cloud Software Supporting	Sep-2016
KONICA MINOLTA BUSINESS SOLUTIONS USA INC	24,269.71	923900	9002213055	Machines Click Charges	Mar-2016
KONICA MINOLTA BUSINESS SOLUTIONS USA INC	27,220.67	923900	9002713871	Machines Click Charges	Sep-2016
LINKS TECHNOLOGY SOLUTIONS INC	22,193.60	923900	31646	Tariff Hosting	Sep-2016
MOSAIC DATA SCIENCE	31,589.65	923900	MDS00073	10/1-10/31/15 - Sr. Data Scientist \$150/hour @ 152.7 hours, Sr Principal Data Scientist \$250/hour @	Dec-2015
NETWORK AND SECURITY TECHNOLOGIES INC	38,500.00	923900	11479	LG&E Mock Audit, March 26, 2015, Invoice # 11479	Jun-2015
NORTH AMERICAN ELEC RELIABILITY CORI	75,622.00	923900	18515	Initial Start-Up Expenses	Feb-2015
NORTH AMERICAN ELEC RELIABILITY CORI	27,789.00	923900	18515	NERC Operations Costs for 2014	Feb-2015
POWER SYSTEMS ENGINEERING INC	(39,712.68)	923900	J271-0110-1216 Adjustment USD	Transfer telecom study cost from IT to Distribution Automation program	Dec-2016
PPL Services Corporation	23,375.10	923900	J043-0020-0816 Prior Period Adjustment USD	Board Services Outside Services	Aug-2016
PPL Services Corporation	55,021.05	923900	J043-0020-1016 Adjustment USD	Board Services Outside Services	Oct-2016
PPL Services Corporation	33,070.80	923900	J200-0020-0816 Prior Period Adjustment USD	Board Services Outside Services	Aug-2016
PPL Services Corporation	33,399.45	923900	J200-0020-0816 Prior Period Adjustment USD	Annual Meeting Preparation Outside Services	Aug-2016
PPL Services Corporation	30,070.80	923900	J043-0020-1216 Adjustment USD	Pensions/ Investments	Dec-2016
SCOPPECHIO	28,448.00	923100	1546410	Scoppechio July Advertising for KU	Aug-2015
STOLL KEENON OGDEN PLLC	24,119.04	923100	827365	PROFESSIONAL SERVICES	Feb-2016
STOLL KEENON OGDEN PLLC	39,160.64	923900	827367	PROFESSIONAL SERVICES	Feb-2016
STOLL KEENON OGDEN PLLC	63,797.78	923900	828982	PROFESSIONAL SERVICES	Mar-2016
STOLL KEENON OGDEN PLLC	28,175.68	923900	830638	PROFESSIONAL SERVICES	Mar-2016
STOLL KEENON OGDEN PLLC	20,320.72	923100	832463	PROFESSIONAL SERVICES	May-2016
STOLL KEENON OGDEN PLLC	22,847.21	923900	832472	PROFESSIONAL SERVICES	May-2016
STOLL KEENON OGDEN PLLC	34,747.65	923100	834150	PROFESSIONAL SERVICES	Jun-2016
STOLL KEENON OGDEN PLLC	64,281.92	923900	838159	PROFESSIONAL SERVICES	Aug-2016
TEK SYSTEMS	42,316.39	923900	J706-0020-0616 Accrual USD	Temporary IT Resource Accrual	Jun-2016
TEK SYSTEMS	42,111.06	923900	J706-0020-1016 Accrual USD	Temporary IT Resource Accrual	Oct-2016
TEK SYSTEMS	34,916.10	923900	J706-0020-1215 Accrual USD	Temporary IT Resource Accrual	Dec-2015
TEK SYSTEMS	(43,064.53)	923900	Reverses *J706-0020-0616 Accrual USD*01-JUL-2016 15:56:30	Temporary IT Resource Accrual	Jul-2016
TEK SYSTEMS	(46,763.66)	923900	Reverses *J706-0020-1015 Adjustment USD*03-NOV-2015 10:16:11	Temporary IT Resource Accrual	Nov-2015
TEK SYSTEMS	(36,881.47)	923900	Reverses *J706-0020-1215 Accrual USD*05-JAN-2016 10:36:07	Temporary IT Resource Accrual	Jan-2016
TROUTMAN SANDERS LLP	193,080.88	923100	1713943	PROFESSIONAL SERVICES	Dec-2015
TROUTMAN SANDERS LLP	92,058.42	923100	1722593	PROFESSIONAL SERVICES	Dec-2015
TROUTMAN SANDERS LLP	34,154.82	923900	1722594	PROFESSIONAL SERVICES	Dec-2015
TROUTMAN SANDERS LLP	151,444.13	923100	1732893	PROFESSIONAL SERVICES	Feb-2016
TROUTMAN SANDERS LLP	226,632.67	923100	1739045	PROFESSIONAL SERVICES	Mar-2016
TROUTMAN SANDERS LLP	109,058.71	923100	1746587	PROFESSIONAL SERVICES	Mar-2016
TROUTMAN SANDERS LLP	23,811.19	923100	1756788	PROFESSIONAL SERVICES	Jun-2016
TROUTMAN SANDERS LLP	30,959.00	923100	1782861	PROFESSIONAL SERVICES	Jul-2016
TROUTMAN SANDERS LLP	29,840.89	923900	1782862	PROFESSIONAL SERVICES	Jul-2016
TROUTMAN SANDERS LLP	85,211.74	923100	1788876	PROFESSIONAL SERVICES	Sep-2016
TROUTMAN SANDERS LLP	30,121.95	923900	1798406	PROFESSIONAL SERVICES	Oct-2016
TROUTMAN SANDERS LLP	52,038.59	923100	1647730	PROFESSIONAL Services	Mar-2015
TROUTMAN SANDERS LLP	33,443.46	923100	1654820	PROFESSIONAL Services	Apr-2015
TROUTMAN SANDERS LLP	23,497.93	923100	1671319	PROFESSIONAL Services	Jul-2015
TROUTMAN SANDERS LLP	23,431.85	923900	1807362	PROFESSIONAL Services	Dec-2016
TROUTMAN SANDERS LLP	22,894.50	923900	1815380	PROFESSIONAL Services	Dec-2016
US ECOLOGY NEVADA INC	20,195.79	923100	B146520	Waste Disposal	Apr-2016
US HEALTHWORKS MED GRP	34,411.50	923900	30-DEC-2015 11:12 SERV	Flu shot	Dec-2015
XEROX CORP	53,073.51	923900	139119964	Office Services	Nov-2015
XEROX CORP	52,976.00	923900	139561442	Office Services	Dec-2015
XEROX CORP	44,285.56	923900	140105072	Office Services	Feb-2016
XEROX CORP	46,052.76	923900	300328090	Office Services	Mar-2016
XEROX CORP	39,279.26	923900	300334957	Office Services	Apr-2016
XEROX CORP	46,749.13	923900	300341639	Office Services	May-2016
XEROX CORP	31,861.45	923900	300348486	Office Services	Jun-2016
XEROX CORP	50,534.13	923900	300356379	Office Services	Aug-2016
XEROX CORP	79,809.81	923900	300363072	Office Services	Aug-2016
XEROX CORP	46,979.77	923900	300370710	Office Services	Sep-2016
XEROX CORP	55,055.40	923900	300377280	Office Services	Oct-2016
XEROX CORP	36,873.02	923900	300322960A	Office Services	Mar-2016
XEROX CORP	27,088.00	923900	J703-0020-1016 Accrual USD	Unbilled Invoice Accrual Office Service	Oct-2016
XEROX CORP	20,639.96	923900	134270861	Office Services	Jan-2015
XEROX CORP	20,546.27	923900	134719912	Office Services	Feb-2015

Vendor Name	Amount	Account	Invoice	Description	Period
XEROX CORP	20,387.60	923900	135196056	Office Services	Mar-2015
XEROX CORP	20,447.60	923900	135723751	Office Services	Apr-2015
XEROX CORP	20,644.20	923900	136694601	Office Services	Jun-2015
XEROX CORP	26,127.73	923900	137275642A	Office Services	Aug-2015
XEROX CORP	21,602.10	923900	138110885	Office Services	Sep-2015
XEROX CORP	21,200.51	923900	138551989	Office Services	Oct-2015
XEROX CORP	20,168.39	923900	300385832	Office Services	Nov-2016
XEROX CORP	20,045.13	923900	300393995	Office Services	Dec-2016

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 83

Responding Witness: Christopher M. Garrett

- Q-83. Provide the test year, and if different, the most recent actual property tax assessments, rates, and property tax payment amounts and payment dates.
- A-83. See attached.

Kentucky Utilities Company
Property Tax Assessments and Rates
\$ Thousands

	Actual 2016 Assessment	Forecasted 2017 Assessment	Forecasted 2018 Assessment	Test Period ending 6/30/18
<u>Kentucky Property Tax Assessments</u>				
Real Estate	257,256	259,168	273,335	
Manufacturing Machinery (including Pollution Control)	4,521,942	4,579,648	4,664,326	
Other Tangible	1,128,092	1,220,895	1,365,923	
Inventory - Fuel	98,514	104,113	83,241	
Foreign Trade Zone Property	8,353			
	<u>6,014,157</u>	<u>6,163,824</u>	<u>6,386,825</u>	
<u>Average Tax Rates per Category (per \$100)</u>				
Real Estate	1.1023	1.1215	1.1415	
Manufacturing Machinery (including Pollution Control)	0.1500	0.1500	0.1500	
Other Tangible	1.4838	1.5031	1.5241	
Inventory - Fuel	0.0500	0.0500	0.0500	
Foreign Trade Zone Property	0.0010	0.0010	0.0010	
<u>Property Tax Expense</u>				
Real Estate	2,836	2,907	3,120	3,013
Manufacturing Machinery (including Pollution Control)	6,783	6,869	6,996	6,933
Other Tangible	16,738	18,351	20,818	19,584
Inventory - Fuel	49	52	42	47
Foreign Trade Zone Property				
Kentucky Property Tax	<u>26,406</u>	<u>28,179</u>	<u>30,976</u>	<u>29,577</u>
Virginia Property Tax	690	663	663	663
Paid and Assessed Locally	219	243	243	243
Total Property Tax Expense	<u>27,315</u>	<u>29,085</u>	<u>31,882</u>	<u>30,483</u>

Note: Payments associated with assessments are paid when the invoice is received from the State and Local taxing Authorities.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 84

Responding Witness: Valerie L. Scott

- Q-84. Uncollectibles. Provide the following annual data related to uncollectible accounts for 2015 and 2016:
- a. Bad debt expense;
 - b. Bad debt write-offs;
 - c. Collections of written-off accounts;
 - d. Billed revenues
- A-84. a. – d. See attached.

Kentucky Utilities Company				
Case Number 2016-00370				
Summary of Kentucky Jurisdiction Retail Uncollectible Accounts				
Year	Bad Debt Expense	Bad Debt Write-offs	Collections of Written-off Accounts	Billed Revenues
	(a)	(b)	(c)	(d)
2016	\$ 3,642,301	\$ 5,122,024	\$ 1,148,372	\$ 1,507,866,410
2015	\$ 4,743,362	\$ 5,590,827	\$ 470,884	\$ 1,506,093,684

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 85

Responding Witness: Valerie L. Scott

- Q-85. Uncollectibles. Provide the net charge-off percentage for uncollectibles for 2015 and 2016. Explain any material variations in the percentage between years.
- A-85. The net charge-off percentage for uncollectibles is 0.34% for 2015 and 0.26% for 2016.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 86

Responding Witness: Robert M. Conroy

- Q-86. Filing Information. As the Company discovers errors in its filing, identify such errors and provide documentation to support any changes. Update this response as additional information becomes available.
- A-86. Consistent with its long-standing practice and obligation to correct any known errors on a timely basis, the Company will do so in this case.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 87

Responding Witness: Robert M. Conroy

- Q-87. Precedent. Are there any aspects of the Company's accounting adjustments and revenue requirement claim which represents a conscious deviation from the principles and policies established in prior Commission Orders? If so:
- a. Identify each area of deviation, and for each deviation, explain the Company's perception of the principle established in the prior Commission Orders.
 - b. Explain how the Company's proposed treatment in this rate case deviates from the principles established in the prior Commission Orders.
 - c. Explain the dollar impact resulting from such deviation. Show which accounts are affected and the dollar impact on each account for each such deviation.
- A-87. No. The Company has submitted this case in accordance with relevant statutes, the Commission's regulations, and the Commission's precedent and obligation to set rates that are fair, just and reasonable.
- a. – c. See above.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 88

Responding Witness: Valerie L. Scott

- Q-88. Injuries and Damages. State the amount of injuries and damages expense for 2015 and 2016.
- A-88. See the response to Question No. 226.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 89

Responding Witness: Daniel K. Arbough

- Q-89. Insurance Expense. Itemize each component of insurance expense included in the test year, and provide comparative information for calendar years 2015 and 2016. Indicate the accounts and amounts in which each item of insurance is recorded.
- A-89. See the response to Question No. 69 for details regarding workers compensation insurance expense, Question No. 70 for details regarding medical/dental insurance and Question No. 71 for other benefits related insurance expenses, including group life insurance and long term disability insurance. See attached for non-benefits related insurance. Note that the increase in property insurance costs for the test year include coverage on several new environmental control projects that came on line throughout 2016.

Kentucky Utilities Company
Insurance Expense

Insurance Type	Account	Test	2016	2015
Property Insurance	924	6,236,560	5,552,659	5,665,440
Injuries and Damages Insurance	925	3,294,042	3,046,406	2,912,867
Total Insurance Expense		9,530,602	8,599,065	8,578,307

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 90

Responding Witness: Daniel K. Arbough

- Q-90. Legal Expense. Itemize the amount of non-rate case legal expense, by account, for the test year. For each distinct item over \$20,000, show payee, amount, account, and indicate what services were performed and what the subject matter of the services was.
- A-90. Non-rate case legal expenses for the test year are budgeted to be \$4,448,019. These are budgeted in FERC account 923. When the budget was developed for the test year, the payee and services performed were unknown. The 2018 budget for legal services was based on an escalation of historical costs.

The attachment lists anticipated matters over \$20,000 for 2017. The information in the attachment is confidential and proprietary and is being provided under seal pursuant to a petition for confidential protection.

Attachment Confidential

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 91

Responding Witness: Daniel K. Arbough

- Q-91. Are any one time or non-recurring expenses included in the test year? If so, provide the dollar amount, account and a brief description of the expense.
- A-91. There are no non-recurring expenses included in the test year.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 92

Responding Witness: Daniel K. Arbough

- Q-92. Pension Expense.
- a. Reconcile the amount of pension expense in the test year to the most recent actuarial reports concerning the determination of the net periodic benefit cost for each pension plan in which KU employees participate. Identify, quantify, and explain each reconciling item.
 - b. Reconcile the amount of pension expense in the test year to the most recent actuarial reports concerning the determination of the net periodic benefit cost for each pension plan in which affiliate employees charging cost to KU participate. Identify, quantify, and explain each reconciling item.
- A-92.
- a. See page 1 of attached.
 - b. See pages 2 and 3 of attached.

Reconciliation of the Amount of Pension Expense in the Test Year

	<u>Test Year</u>
Pension Expense in test year	14,962,800
Less: Double Corridor Adjustments for non-KSPC Jurisdictions	(660,697)
Less: Actuarial NPPC allocated to KU by Servco	(10,831,036)
Less: Actuarial NPPC allocated to KU by LG&E	(906,584)
Plus: Actuarial NPPC Allocation to Capital Projects and other miscellaneous Balance Sheet Accounts	<u>5,276,555</u>
NPPC for Test Year Period	<u><u>7,841,039</u></u>
NPPC Per Actuarial Projections	<u>2017</u>
KU	8,147,290
	<u> /2</u>
Period from July 2017 to Dec. 2017	<u>4,073,645</u>
NPPC Per Actuarial Projections	<u>2018</u>
KU	7,534,787
	<u> /2</u>
Period from Jan. 2018 to June 2018	<u>3,767,394</u>
NPPC for Test Year Period	<u><u>7,841,039</u></u>

Reconciliation of the Amount of Pension Expense in the Test Year

NPPC Per Actuarial Projections	<u>2017</u>
Servco	20,596,198
	<u>/2</u>
Period from July 2017 to Dec. 2017	<u>10,298,099</u>
NPPC Per Actuarial Projections	<u>2018</u>
Servco	19,580,828
	<u>/2</u>
Period from Jan. 2018 to June 2018	<u>9,790,414</u>
NPPC for Test Year Period	<u><u>20,088,513</u></u>
Labor Allocation Ratio for KU	53.92%
LKS NPPC Allocated to KU	<u><u>10,831,036</u></u>

Reconciliation of the Amount of Pension Expense in the Test Year

NPPC Per Actuarial Projections	<u>2017</u>
LG&E Non-union Plan	4,199,120
LG&E Union Plan	<u>4,310,353</u>
	8,509,473
	<u>/2</u>
Period from July 2017 to Dec. 2017	<u>4,254,737</u>
NPPC Per Actuarial Projections	<u>2018</u>
LG&E Non-union Plan	3,500,092
LG&E Union Plan	<u>5,787,479</u>
	9,287,571
	<u>/2</u>
Period from Jan. 2018 to June 2018	<u>4,643,786</u>
NPPC for Test Year Period	<u><u>8,898,522</u></u>
Labor Allocation Ratio for KU	10.19%
LG&E NPPC Allocated to KU	<u><u>906,584</u></u>

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 93

Responding Witness: Daniel K. Arbough

Q-93. OPEB Expense.

- a. Reconcile the amount of OPEB expense in the test year to the most recent actuarial reports concerning the determination of the net periodic benefit cost for each Postretirement Benefit Plan in which KU employees participate. Identify, quantify, and explain each reconciling item.
- b. Reconcile the amount of OPEB expense in the test year to the most recent actuarial reports concerning the determination of the net periodic benefit cost for each Postretirement Benefit Plan in which affiliate employees charging cost to KU participate. Identify, quantify, and explain each reconciling item.

A-93.

- a. See page 1 of attached.
- b. See pages 2 and 3 of attached.

Reconciliation of the Amount of Post Retirement Expense in the Test Year

	<u>Test Year</u>
Post Retirement Expense in the Test Year	2,429,071
Less: Actuarial NPPC allocated to KU by Servco	(682,561)
Less: Actuarial NPPC allocated to KU by LG&E	(422,386)
Plus: Actuarial NPPC Allocation to Captial Projects and other miscellaneous Balance	919,327
NPPC for Test Year Period	<u><u>2,243,451</u></u>

NPPC Per Actuary Projections	<u>2017</u>
KU	2,250,758
	<u>12</u>
Period from July 2017 to Dec. 2017	<u>1,125,379</u>
NPPC Per Actuary Projections	<u>2018</u>
KU	2,236,143
	<u>12</u>
Period from Jan. 2018 to June 2018	<u>1,118,072</u>
NPPC for Test Year Period	<u><u>2,243,451</u></u>

-

Reconciliation of the Amount of Post Retirement Expense in the Test Year

NPPC Per Actuary Projections	<u>2017</u>
Servco	1,358,245
	<u>/2</u>
Period from July 2017 to Dec. 2017	<u>679,122.50</u>
NPPC Per Actuary Projections	<u>2018</u>
Servco	1,173,672
	<u>/2</u>
Period from Jan. 2018 to June 2018	<u>586,836</u>
NPPC for Test Year Period	<u><u>1,265,959</u></u>
Labor Allocation Ratio for KU	53.92%
LKS NPPC Allocated to KU	<u><u>682,561</u></u>

Reconciliation of the Amount of Pension Expense in the Test Year

NPPC Per Actuary Projections	2017
LG&E Non-union Plan	1,283,640
LG&E Union Plan	2,866,912
	4,150,552
	<i>/2</i>
Period from July 2017 to Dec. 2017	2,075,276
NPPC Per Actuary Projections	2018
LG&E Non-union Plan	1,310,620
LG&E Union Plan	2,830,637
	4,141,257
	<i>/2</i>
Period from Jan. 2018 to June 2018	2,070,629
NPPC for Test Year Period	4,145,905
Labor Allocation Ratio for KU	10.19%
LG&E NPPC Allocated to KU	422,386

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 94

Responding Witness: Christopher M. Garrett

- Q-94. Provide the consolidation pages and schedules for the parent company federal income tax returns for tax years 2013 through 2015.
- A-94. The consolidation pages and schedules for the parent company's 2013 through 2015 pro forma federal tax returns are attached and provided under seal. The information requested is confidential and proprietary, and is being provided under seal pursuant to a petition for confidential treatment.

Attachment Confidential

The entire attachment is
Confidential and
provided separately
under seal.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 95

Responding Witness: Daniel K. Arbough

- Q-95. For each KU and parent company pension plan for 2015 and 2016, provide a list of the pension plan investments by category or type of investment, and provide the earned return for each investment category for 2014, 2015, and 2016, and in total.
- A-95. KU does not sponsor a pension plan, but its employees participate in the LG&E and KU Retirement Plan. The pension plan is invested in a Master Trust, where it own units of various portfolios of different investments. The returns by asset class are for the investments held by the Master Trust. Total returns are by Plan.

<i>LKE Plans</i>	<u>2014</u>	<u>2015</u>	<u>2016*</u>
Fixed Income	17.6%	-2.6%	6.6%
Equities	2.9%	-1.7%	4.7%
Alternatives	4.7%	1.5%	1.6%
Cash	1.3%	0.4%	1.4%
Interest Rate Overlays	8.6%	4.0%	3.2%
Total	15.2%	-0.4%	4.9%

***2016 returns as of 11.30.2016**

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 96

Responding Witness: Daniel K. Arbough

- Q-96. Provide an itemization of each project that is included in KU's test year request for inclusion of CWIP in rate base.
- A-96. See attached.

Kentucky Utilities Company
Case No. 2016-00370
Construction Work In Progress
As of June 30, 2018

Project No.	Project Description	Ending CWIP
120756	Misc. A/R Uncollect - KU Cap	19,263.42
123906	BRCT6 C Inspection	3,840,280.00
126072	BR3 Pulv Sep Manways (3) 12	69,350.00
126073	BR3 Pulv Exh Manway Mods 18	19,950.00
130997	GH 4 E Heater Nozzle Tray Repl	171,600.00
131242	BR 3-4/3-5 Pulv Sep Manways 13	33,250.00
131865	CIP-KU-2018	564,067.43
131915KU	Scanning Equip-KU	42,429.06
131972	BRCT7 C Inspection	122,760.00
131980	GH3 Primary SH Tube Repl	2,132,000.00
131986	GH3 HP-IP Turbine	1,005,310.81
132617	zIT CONTINGENCY PROJECT-932	893,005.10
133911	BR Transformer Prot Relays 12	114,000.00
134256	DSP VERSAILLES SUB	1,279,960.39
135111	BR2 Air Side Seal Oil Cooler	90,880.00
135115	BR FGD Recycle Pump Rblld 18	356,950.00
136556KU	GS SL Slfr Anlzd KU	42,812.00
137321	GH2 CT Cell 2-1 Rebuild	728,000.00
137532	Fiber/Telecomm Upgrades - 2018	242,669.29
137633KU	TC2 KU SLMS UNIT	94,770.01
137731	COMP-RELATED EQUIP-KU 2018	39,060.00
138168	DSP PAYNES MILL SUB PROJ	3,250,496.45
138842	Grn Rvr Plnt-Hllsd 69kV Relo	50,346.00
139595KU	GS GE DME Phase II KU	159,160.59
139630	Test Lab Equipment-2018-KU	104,001.13
139696	LEX UNDRGD-PHASE 1	6,662,540.80
140026	GH Misc Motors 18	62,400.00
140034KU	TC KU PURCHASE FORKLIFT	28,080.00
140059	EMS DBASE EXPANSION-KU-2018	195,840.00
140182	GH Conveyor Belt Repl 18	335,920.00
140342KU	OG MISC TOOLS KU	23,114.80
140344KU	OG KEY SEATER KU	26,125.00
140614KU	TC2 KU EXPANS JOINTS	312,470.08
141391	Environmental Equipment KU	65,000.00
141643	Meter Shop 2018 KU Lexington	10,150.00
141714	AMRs KU 2018	169,505.00
142368	Retail Hardware KU 2018	42,000.00

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Project No.	Project Description	Ending CWIP
144118	GR 69kV Control House Rpl	3,607,439.77
144302	GH2 4kv Switchgear	1,149,945.49
144303	GH3 Precip Rebuild	52,000.00
144311	GH3 Upper Econ Upper Bank	104,000.00
144316	GH3 Electromatic Valve	20,800.00
144426	BR Vehicle Replacement	31,000.00
144434	BR3 HP Htr Repls (F2, G1 & G2)	725,000.00
144447	BR3 Conv Room Vac System	150,000.00
144475KU	GS GE CORS KU	303,469.80
144488	TEP-Rodburn 138/69kV Xfrmr	1,809,799.41
144494KU	GS GE PDM Equip Upgrade KU	51,374.00
144510KU	GS CDM CIP Ver 7.0 KU	70,334.00
144531 KU	CR Misc Capital KU (multi)	694,447.72
144541	BRCT Gas Pipeline Relocation	1,818,181.80
144843	KU FAC IMPROVE 2016	104,878.00
144909	DSP HUME ROAD SUB PHASE2	4,237,683.43
145017	KU CAMERAS 2018	65,000.00
145020	KU FIRE SYSTEMS 2018	55,000.00
145022	KU SECURITY EQUIPMENT 2018	35,000.00
145122	Richmond Remove Rise Pad	50,000.00
145127	Winchester Pallet Racks Bins	16,000.00
145403	HR Cap Equip Improvmnts KU	30,600.00
146434	DX Dam Parapet Wall	212,992.84
147091KU	GS GE CORS ENG KU	2,329.94
147225	TEP-Hardinsburg-B.Branch Term2	149,583.07
147418	GH1-1 Feeder & Outlet Hop Repl	85,114.00
147441	GH1 Furnace Wall Metal Overlay	895,128.44
147818	SPIR Projects KU 2016-2025	808,500.02
147949	BRCT11 C Insp & Parts Recond	2,550,000.00
148119	TEP-Haefling Line Riser Rpl	44,966.60
148167KU	GS CDM MOD 025 KU	31,000.00
148175KU	GS CDM Industrial Defender KU	214,038.00
148685	DSP MT VERNON SUBSTATION PROJ	1,980,067.15
148710	DSP RICHMOND NORTH SUB PROJ	3,836,907.76
148720	N-1 DIST XFMR VILEY 2 SUB	2,170,744.01
148892	N-1 DIST XFMR STONEWALL 2 SUB	2,926,546.52
148901	SCM2018 DAN REPL SUB BATTERY	11,527.92

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Project No.	Project Description	Ending CWIP
148902	SCM2018 DAN REPL LEGACY BRKR	62,975.00
148904	SCM2018 EARL REPL LEGACY BRKRS	140,601.28
148905	SCM2018 KU LEGACY RELAY REPL	50,380.00
148906	SCM2018 LEX REPL SUB BATTERY	26,287.03
148907	SCM2018 LEX LEGACY RTU REPL	64,012.22
148908	SCM2018 LEX REPL LEGACY BRKR	112,426.10
148915	SCM2018 PINE RPL 22KV&34KV BRK	152,496.83
148917	SCM2018 PINE REPL LEGACY BRKR	74,425.00
148918	SCM2018 PINE REPL SUB BATTERY	19,691.13
148919	SCM2018 KU REPL LTC/REG CNTRL	99,471.11
148926	SCM2018 DAN FAILED BRKR/RECL	43,510.00
148927	SCM2018 DAN MISC CAPITAL PROJ	41,570.68
148928	SCM2018 DAN MISC NESC COMPL	24,200.86
148929	SCM2018 DAN WILDLIFE PROTECT	15,001.90
148930	SCM2018 DAN SUB BLD & GRNDS	16,068.96
148931	SCM2018 EARL FAILED BRKR/RECL	21,603.77
148932	SCM2018 EARL MISC CAPITAL SUB	102,833.80
148933	SCM2018 EARL MISC NESC COMPL	150,285.44
148934	SCM2018 EARL WILDLIFE PROTECT	47,828.35
148936	SCM2018 KU 34KV SUB MISC	67,459.07
148937	SCM2018 KU LTC OIL FILT ADDS	70,798.14
148938	SCM2018 KU OIL CONTAINMENT UPG	77,716.10
148940	SCM2018 KU LIGHTNING PROTECT	29,626.09
148941	SCM2018 LEX MISC CAPITAL SUB	80,923.69
148942	SCM2018 LEX MISC NESC COMPL	31,868.14
148943	SCM2018 LEX REPL BREAKERS	123,468.13
148944	SCM2018 LEX REPL BUSHINGS	54,816.09
148945	SCM2018 LEX REPL REGULATORS	54,864.06
148946	SCM2018 LEX WILDLIFE PROTECT	15,886.09
148947	SCM2018 LEX SUB BLDNG & GND	30,867.03
148956	SCM2018 PINE FAILED BRKR/RECL	57,250.00
148957	SCM2018 PINE MISC CAPITAL SUB	58,575.00
148958	SCM2018 PINE MISC NESC COMPL	26,335.00
148959	SCM2018 PINE WILDLIFE PROTECT	35,947.28
148960	SCM2018 PINE SUB BLDNG & GND	15,065.00
148962	2018 KU TRANSFORMER REWIND	652,650.00
148964	SCM2018 PINE TOOLS & EQUIPMENT	10,305.00

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Project No.	Project Description	Ending CWIP
148965	SCM2018 EARL TOOLS & EQUIPMENT	16,030.00
148966	SCM2018 LEX TOOLS & EQUIPMENT	16,030.00
148970	SCM2018 DAN TOOLS & EQUIPMENT	12,595.00
149019KU	TC2 KU TDBFP RECIRC VALVE A	126,360.00
149087	Distribution Capacitors KU	126,589.57
149089	KU Transmission Line Cl	82,319.49
149345	SC CAPITAL - 2016 BP - KU	341,200.00
149447	KU Distribuiton Auto	670,953.66
149452	KU Sm Wire OH Repl RE	(85,658.19)
149453	SUB EXIT Cable Rep 2016-2018	(149,819.90)
149479	KU FAILED EQP REPLACE 2018	52,000.00
149482	KU FURN & CHAIR 2018	60,999.98
149486	KU FAC IMPROVE 2018	162,000.00
149489	CARPET/FLOORING - KU 2018	20,000.00
149495	KU REFURB & BRANDING 2018	400,000.00
149531	Meter Shop 2018 KU Earlington	24,360.00
150054KU	TC2 KU SSC CHAIN	171,858.97
150058KU	TC KU COAL HAND BUILD ROOF	18,720.00
150075KU	TC2 KU TURB LIFT OIL PUMP	142,155.52
150218	KU Ky Wired Non-reimb	654,956.31
150221	KU Ky Wired Reimbursable	(25,437.15)
151369	GH2 SH Outlet DMW Repl	49,738.01
151390	GH Stn Srvce Water Piping Repl	360,000.00
151401	GH3 RearWW Nose Arch Lwr Bends	169,078.01
151403	GH3 RH Otlt Terminal Tube Repl	29,848.00
151415	GH Paving Project	168,833.60
151421	GH4 Stack CEM Umbilical Repl	39,728.00
151423	GH2 Diesel Generators Upgrade	248,768.00
151465	Mobile Control House	17,762.10
151746	REL-Hodgenville Switch Motor	213,690.24
151754	KU Breaker Replacements	5,437,476.37
151763	KU Coupling Capacitor Rpl	395,999.99
151764	KU Fence Replacements	1,584,000.03
151765	KU Physical Security Upgrades	1,574,224.98
151766	KU SST Additions	746,670.41
151767	KU Transformer Bushing Rpl	118,200.44
151775	Hillside Control House	16,857.31

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Project No.	Project Description	Ending CWIP
151777	Finchville Control House	1,493,230.22
151809	TEP-Rodburn 138/69kV-P&C	478,992.79
151880	ESR Existing Switch Repl	863,734.79
152004KU	TC CT KU EX2000 DFE CT7	114,575.77
152005	GH2 Burner Replacement 17-19	104,204.89
152005KU	TC CT KU EX2000 DFE CT8	114,575.77
152006	GH1 Burner Replacement 17-19	104,204.89
152013KU	TC CT KU MARK VI UPGD CT7	145,525.12
152014KU	TC CT KU MARK VI UPGD CT8	149,890.01
152061KU	TC2 REPL ZED PLATE & REFACT	317,418.75
152068KU	TC2 BOILER WATERWALL 2018	1,249,425.00
152095KU	TC2 SCR MONORAIL RAISE	95,225.63
152099KU	TC2 HP TURBINE BLADES	730,063.13
152126KU	GS GE TR ONLINE DGA KU	36,696.00
152128KU	GS SL GAS GC KU	36,696.00
152140	REL-Etown 4 811-615 Motor-Auto	172,223.28
152143	REL-Corbin 1 844-605 Auto	172,223.28
152146	REL-Mt Sterling 737-615 Auto	172,223.28
152333	KU FAC CONSOLIDATION 2017-18	3,457,593.39
152582	DCC Fac Enhance KU	4,198,000.00
152613	KU Station Grounding	924,000.04
152630	KU Cap and Pin Rpl	2,587,213.00
152638	KU Online Monitoring Equipment	494,999.98
152661KU	TC2 B ID FAN OVERHAUL	546,171.86
152665KU	TC2 KU B FD FAN OVERHAUL	234,596.96
152691KU	TC2 GENERATOR PIPING UPGD	952,256.25
152693KU	TC OFFICE UPGRADES	77,497.20
152695KU	TC2 MS TURBINE BYPASS VALVE	166,740.50
152697KU	TC2 HRH TURBINE BYPASS VALVE	202,050.16
152792	Richmond N. Sub	471,045.60
152793	Mt. Vernon Substation Dist	267,774.32
152814	GH 1-2 SBAC Major Overhaul	343,200.00
152824	Transmission LnCl KU 2017	847,050.02
152838	Dist Capacitors KU 2018	4,616.84
152840	Hume Rd Sub phase 2 dist	786,980.00
152860	Paynes Mill Rd Sub/Dist/fds	84,300.00
152865	N1DT STR Stonewall 2 Dist	670,880.00

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Project No.	Project Description	Ending CWIP
152868	URD Cable Repl/rejuv 2018	194,888.56
152904	GH Misc Safety/ERT	30,000.00
152975	KU Dist Automation	8,986,567.66
152976	REL KU CIFI RAP -2017	3,339,930.00
152981	BR3 BCWP Overhauls	79,040.00
152987	BR BFP Overhauls	132,080.00
152988	BR Condensate Pump Overhauls	88,400.00
152998	KU CEMI RAP - 2017	935,315.00
152999	REL SYS Hard KU RAP 2017	2,376,940.00
153000	KU Enhanced Tap Ln Coor	617,480.00
153006KU	TCCT KU CEM DATA LOG CHANGE	66,830.40
153015KU	TC2 KU A CEM PM CHANGEOUT	65,074.88
153016KU	TC2 KU B CEM PM CHANGEOUT	65,074.88
153034KU	TC2 KU UPG SAMPLE LINES SWAS	94,770.01
153053KU	TC2 KU GEN EXITATION REPL	947,700.02
153062KU	TC2 KU HEATER GA RETUBE	379,080.00
153064KU	TC2 KU RH SAFETY UPG	126,967.50
153085	AMI - MDMS & LICENSES - KU	28,258,750.00
153370	Battery Replacements - KU	554,229.58
153371	DFR Installations - KU	530,528.97
153372	PLC Replacements - KU	964,215.38
161003KU	TC2 TURBINE KU REPL HP INLET	171,857.92
BRMISCCAP	BR Miscellaneous Cap	500,000.00
IT0026K	Data Protection-KU17-18	19,780.00
IT0075K	OpenText Transmission-KU17-18	260,399.90
IT0077K	Oracle NMS Upgrade-KU17	700,000.12
IT0101K	Smallworld GIS Upgr-KU17-19	3,220,581.94
IT0111K	Transmission Work Mgt-KU17-18	97,999.99
IT0125K	NE KY Build Des&Yr 1/3-KU16-18	361,191.97
IT0201K	ABB Upgrade-KU18	336,000.00
IT0202K	Access Switch Rotation-KU18	137,999.62
IT0204K	Analog Sunset-KU18	71,299.66
IT0206K	Bulk Power & Env Syst-KU18	39,100.07
IT0207K	Cabling Server Connect-KU18	13,800.00
IT0209K	CERUS IV-KU18	91,999.95
IT0211K	CIP Compliance Tools Yr8-KU18	121,439.82
IT0212K	Citrix XenDsktp Mjr Upg-KU18	40,939.88

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Project No.	Project Description	Ending CWIP
IT0213K	Citrix XenMobile Upgr-KU18	57,959.73
IT0215K	CIP Compl Infrastrct Yr8-KU18	103,499.64
IT0216K	Computer HW for LOB's-KU18	66,700.00
IT0219K	EE DSM Filing-KU18-19	142,799.99
IT0220K	Elec Facility Enhance-KU18-19	111,999.99
IT0221K	EMS CIP-KU18	44,799.96
IT0224K	Exchange 20xx Upgrade-KU18	45,999.96
IT0234K	IT Security Infrs-KU18	17,250.00
IT0237K	KU Tower Repl Bch Grove-KU18	82,799.98
IT0238K	Louisv Electrical Upgr-KU18	13,800.00
IT0241K	Maximo Upgrade-KU18-19	98,000.00
IT0242K	Megastar & DVM MW Repl-KU18	89,239.62
IT0244K	Microsoft Lic True-up-KU18	23,000.00
IT0245K	Mbl & Wrkst Lic True-up-KU18	15,640.00
IT0246K	Mobile Dispatch Enhance-KU18	319,199.99
IT0247K	Mobile Infrastructure-KU18	67,200.00
IT0248K	Mobile Radio-KU18	48,299.74
IT0249K	Monitor Replacement-KU18	26,680.00
IT0250K	MR Hardware-KU18	14,000.00
IT0251K	Multi-Func Dev Ref-KU18	9,200.00
IT0253K	Network Access Infrast-KU18	27,599.62
IT0254K	Network Access Gateways-KU18	11,500.00
IT0256K	Network Test Equip-KU18	32,660.00
IT0258K	Open Text Data Automate-KU18	34,999.99
IT0259K	OTN Ext Lex-Dix Ring-KU18	257,599.81
IT0260K	Outside Cable Plant-KU18	41,399.71
IT0261K	PeopleSoft Tools Enhance-KU18	49,999.99
IT0263K	Purch/Rebuild Radio Site-KU18	85,099.99
IT0264K	Rate Case 2018-KU18-19	27,999.99
IT0265K	Replace Video Units-KU18	23,000.00
IT0266K	Reporting/Business Intel-KU18	44,799.99
IT0274K	SAP Roadmap Strategy -KU18	209,998.99
IT0275K	Security Infrast Enhance-KU18	23,000.00
IT0276K	Server Cap Expn & Reliab-KU18	19,342.87
IT0277K	Server Hardware Refresh-KU18	193,199.63
IT0280K	Simpsonville Elect Upgr-KU18	11,500.00
IT0282K	Site Security Improvemts-KU18	9,659.91

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Project No.	Project Description	Ending CWIP
IT0283K	SOA Middleware Upgrade-KU18	80,500.00
IT0287K	Tech Refresh desk/lap-KU18	643,999.42
IT0288K	Telecom Shelter Reno-KU18	16,099.76
IT0289K	TOA-KU18	8,400.00
IT0290K	Transmission Map-KU18	27,999.99
IT0291K	TRODS-KU18	33,599.87
IT0295K	Upgrade Vmware Infrast-KU18	2,116.00
IT0296K	Video Streaming Appl Upg-KU18	34,499.97
IT0297K	Phone Expan/Break Fix-KU18	33,119.99
IT0298K	Wireless Buildout-KU18	46,000.00
IT0299K	WMS Work Mgmt Sys Enh-KU18	27,999.99
IT0300K	WMS Upgrade-KU18-19	335,999.81
IT0301K	Rep ASTRO Spectra Yr 1/3-KU18	390,999.74
IT0305K	Repl Quant Repeat Yr 1/2-KU18	197,800.04

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 97

Responding Witness: Daniel K. Arbough

Q-97. Show in detail how the CWIP included by KU in the test year was financed.

A-97. KU does not finance specific assets with different sources of funds. To the extent cash from operations is not sufficient, KU funds cash needs, including capital projects, with short-term debt, typically in the form of commercial paper or money pool loans, until the Company believes the short-term debt balance will be permanently in the range of \$250 million or above. At that time, the Company issues long-term debt to reduce the amount of outstanding short-term debt.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 98

Responding Witness: Valerie L. Scott

- Q-98. Provide the details of KU's AFUDC rates for each year, 2015 and 2016.
- A-98. Kentucky Utilities Company does not record AFUDC on assets subject to the jurisdiction of the Kentucky Public Service Commission.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 99

Responding Witness: Valerie L. Scott

- Q-99. Provide a complete description of KU's procedures for accruing AFUDC including how KU identifies which construction projects accrue AFUDC.
- A-99. Kentucky Utilities Company does not record AFUDC on assets subject to the jurisdiction of the Kentucky Public Service Commission.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 100

Responding Witness: Daniel K. Arbough

Q-100. Provide a detailed breakout of the affiliate labor costs included in the KU filing, including complete details on the costs included for each affiliate department and function that has charged or allocated cost to KU.

A-100. See attached.

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
ARCHITECTURE AND ENGINEERING	STRAIGHT TIME LABOR	250,932.61		
	LABOR BURDENS NON-RETIREMENT BENEFITS	82,135.38		
	LABOR BURDENS RETIREMENT BENEFITS	3,351.86		
	MISCELLANEOUS BENEFITS	11,585.20		
ASSET INFORMATION-LKS	STRAIGHT TIME LABOR	133,494.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	73,773.58		
	LABOR BURDENS RETIREMENT BENEFITS	14,251.46		
AUDIT SERVICES	STRAIGHT TIME LABOR	574,635.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	168,822.26		
	MISCELLANEOUS BENEFITS	4,770.00		
BUDGET - FORECASTING - DISTRIBUTION AND CUSTOMER SERVICES	STRAIGHT TIME LABOR	344,631.93		
	LABOR BURDENS NON-RETIREMENT BENEFITS	101,249.40		
BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	STRAIGHT TIME LABOR	352,101.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	103,443.74		
	MISCELLANEOUS BENEFITS	11,700.00		
BUSINESS SERVICE CENTER	STRAIGHT TIME LABOR	857,173.10		
	OVERTIME LABOR	28,858.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	255,384.02		
	MISCELLANEOUS BENEFITS	9,600.00		
CCS RETAIL SUPPORT	STRAIGHT TIME LABOR	624,702.40		
	OVERTIME LABOR	28,490.40		
	LABOR BURDENS NON-RETIREMENT BENEFITS	187,041.07		
	MISCELLANEOUS BENEFITS	19,600.00		
CFO	STRAIGHT TIME LABOR	184,777.35		
	LABOR BURDENS NON-RETIREMENT BENEFITS	54,285.75		
CHAIRMAN AND CEO	STRAIGHT TIME LABOR	411,034.05		
	LABOR BURDENS NON-RETIREMENT BENEFITS	120,757.69		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
CHIEF INFORMATION OFFICER	STRAIGHT TIME LABOR	89,330.02		
	OVERTIME LABOR	800.20		
	LABOR BURDENS NON-RETIREMENT BENEFITS	17,301.93		
CLIENT SUPPORT SERVICES	STRAIGHT TIME LABOR	17,983.50		
	LABOR BURDENS NON-RETIREMENT BENEFITS	5,283.38		
COMPENSATION/HR POLICY & COMPLIANCE	STRAIGHT TIME LABOR	108,261.19		
	LABOR BURDENS NON-RETIREMENT BENEFITS	31,806.05		
COMPLAINTS AND INQUIRY	STRAIGHT TIME LABOR	190,570.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	55,987.83		
COMPLIANCE DEPT	STRAIGHT TIME LABOR	356,413.69		
	LABOR BURDENS NON-RETIREMENT BENEFITS	104,710.77		
CONTRACT MANAGER - XEROX CORP.	STRAIGHT TIME LABOR	47,800.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	14,043.14		
CONTROLLER	STRAIGHT TIME LABOR	149,025.43		
	LABOR BURDENS NON-RETIREMENT BENEFITS	43,782.20		
	MISCELLANEOUS BENEFITS	2,782.50		
CORPORATE	LABOR BURDENS RETIREMENT BENEFITS		90,618.00	
CORPORATE ACCOUNTING	STRAIGHT TIME LABOR	311,851.66		
	OVERTIME LABOR	5,111.22		
	LABOR BURDENS NON-RETIREMENT BENEFITS	92,248.57		
CORPORATE FINANCE	STRAIGHT TIME LABOR	210,303.61		
	LABOR BURDENS NON-RETIREMENT BENEFITS	61,785.10		
CORPORATE PURCHASING	STRAIGHT TIME LABOR	206,784.18		
	LABOR BURDENS NON-RETIREMENT BENEFITS	60,751.12		
	MISCELLANEOUS BENEFITS	4,454.10		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
CORPORATE SECURITY / BUSINESS CONTINUITY	STRAIGHT TIME LABOR	294,499.74		
	LABOR BURDENS NON-RETIREMENT BENEFITS	86,521.05		
	MISCELLANEOUS BENEFITS	8,000.50		
CREDIT/CONTRACT ADMINISTRATION	STRAIGHT TIME LABOR	224,553.52		
	LABOR BURDENS NON-RETIREMENT BENEFITS	65,971.56		
	MISCELLANEOUS BENEFITS	3,402.00		
CUSTOMER ENERGY EFFICIENCY	STRAIGHT TIME LABOR	208,202.10		
	LABOR BURDENS NON-RETIREMENT BENEFITS	67,777.92		
	MISCELLANEOUS BENEFITS	33,879.78		
DATA CENTER OPERATIONS	STRAIGHT TIME LABOR	37,859.08		
	LABOR BURDENS NON-RETIREMENT BENEFITS	11,122.64		
DATA MANAGEMENT	STRAIGHT TIME LABOR	463,291.04		
	LABOR BURDENS NON-RETIREMENT BENEFITS	140,191.21		
	LABOR BURDENS RETIREMENT BENEFITS	1,623.57		
	MISCELLANEOUS BENEFITS	1,898.80		
DESIGN, CONST. AND MATERIALS STANDARD - DIST	STRAIGHT TIME LABOR	426,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	231,129.55		
	LABOR BURDENS RETIREMENT BENEFITS	43,681.40		
DESKTOP OPERATIONS	STRAIGHT TIME LABOR	372,339.33		
	LABOR BURDENS NON-RETIREMENT BENEFITS	150,466.93		
	LABOR BURDENS RETIREMENT BENEFITS	16,973.63		
	MISCELLANEOUS BENEFITS	4,987.68		
DIR - HUMAN RESOURCES	STRAIGHT TIME LABOR	290,398.30		
	LABOR BURDENS NON-RETIREMENT BENEFITS	85,316.11		
	MISCELLANEOUS BENEFITS	3,162.82		
DIR TRANS STRATEGY & PLANNING	STRAIGHT TIME LABOR	149,392.14		
	LABOR BURDENS NON-RETIREMENT BENEFITS	67,925.09		
	LABOR BURDENS RETIREMENT BENEFITS	9,903.98		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
DIRECTOR - ACCOUNTING AND REGULATORY REPORTING	STRAIGHT TIME LABOR	111,525.42		
	LABOR BURDENS NON-RETIREMENT BENEFITS	32,765.06		
DIRECTOR - ASSET MANAGEMENT	STRAIGHT TIME LABOR	88,025.05		
	LABOR BURDENS NON-RETIREMENT BENEFITS	43,658.02		
	LABOR BURDENS RETIREMENT BENEFITS	7,342.40		
DIRECTOR - CORPORATE COMMUNICATION	STRAIGHT TIME LABOR	185,827.98		
	LABOR BURDENS NON-RETIREMENT BENEFITS	54,594.38		
	MISCELLANEOUS BENEFITS	2,120.00		
DIRECTOR - CORPORATE FUELS AND BY PRODUCTS	STRAIGHT TIME LABOR	582,418.99		
	LABOR BURDENS NON-RETIREMENT BENEFITS	171,108.89		
	MISCELLANEOUS BENEFITS	6,699.00		
DIRECTOR - FINANCIAL PLANNING AND ANALYSIS	STRAIGHT TIME LABOR	147,173.21		
	LABOR BURDENS NON-RETIREMENT BENEFITS	43,238.02		
	MISCELLANEOUS BENEFITS	3,180.00		
DIRECTOR - FUELS MANAGEMENT	STRAIGHT TIME LABOR	228,345.07		
	LABOR BURDENS NON-RETIREMENT BENEFITS	67,085.48		
DIRECTOR - GENERATION SERVICES	STRAIGHT TIME LABOR	113,927.49		
	LABOR BURDENS NON-RETIREMENT BENEFITS	33,470.77		
DIRECTOR - HUMAN RESOURCES	STRAIGHT TIME LABOR	342,999.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	100,769.91		
	MISCELLANEOUS BENEFITS	3,315.00		
DIRECTOR - OPERATIONS BUDGETING AND FORECASTING	STRAIGHT TIME LABOR	715,581.88		
	LABOR BURDENS NON-RETIREMENT BENEFITS	260,391.50		
	LABOR BURDENS RETIREMENT BENEFITS	20,670.58		
	MISCELLANEOUS BENEFITS	2,324.06		
DIRECTOR - POWER SUPPLY	STRAIGHT TIME LABOR	1,597,684.18		
	LABOR BURDENS NON-RETIREMENT BENEFITS	473,239.30		
	MISCELLANEOUS BENEFITS	31,298.40		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
DIRECTOR - TRANSMISSION	STRAIGHT TIME LABOR	107,609.67		
	LABOR BURDENS NON-RETIREMENT BENEFITS	38,100.99		
	LABOR BURDENS RETIREMENT BENEFITS	2,780.70		
DIRECTOR CORPORATE TAX	STRAIGHT TIME LABOR	434,689.76		
	LABOR BURDENS NON-RETIREMENT BENEFITS	127,707.50		
DIRECTOR CUSTOMER SERVICE AND MARKETING	STRAIGHT TIME LABOR	134,236.74		
	LABOR BURDENS NON-RETIREMENT BENEFITS	39,437.40		
DIRECTOR DISTRIBUTION OPERATIONS	STRAIGHT TIME LABOR	201,883.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	107,886.81		
	LABOR BURDENS RETIREMENT BENEFITS	20,028.88		
DIRECTOR ELECTRIC RELIABILITY	STRAIGHT TIME LABOR	409,072.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	206,208.39		
	LABOR BURDENS RETIREMENT BENEFITS	35,517.96		
DIRECTOR ENVIRONMENTAL AFFAIRS	STRAIGHT TIME LABOR	1,276,804.20		
	LABOR BURDENS NON-RETIREMENT BENEFITS	375,112.30		
DIRECTOR HR - CORPORATE	STRAIGHT TIME LABOR	151,300.95		
	LABOR BURDENS NON-RETIREMENT BENEFITS	44,450.71		
DIRECTOR OPERATING SERVICES	STRAIGHT TIME LABOR	109,775.95		
	LABOR BURDENS NON-RETIREMENT BENEFITS	32,251.10		
DIRECTOR REVENUE COLLECTION	STRAIGHT TIME LABOR	76,844.73		
	LABOR BURDENS NON-RETIREMENT BENEFITS	22,576.22		
DIRECTOR SAFETY AND TECHNICAL TRAINING	STRAIGHT TIME LABOR	107,675.38		
	LABOR BURDENS NON-RETIREMENT BENEFITS	31,633.96		
DIRECTOR SUPPLY CHAIN AND LOGISTICS	STRAIGHT TIME LABOR	164,204.10		
	LABOR BURDENS NON-RETIREMENT BENEFITS	54,006.96		
	LABOR BURDENS RETIREMENT BENEFITS	2,375.46		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	STRAIGHT TIME LABOR	90,782.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	54,784.58		
	LABOR BURDENS RETIREMENT BENEFITS	11,582.58		
DIRECTOR, COMMERCIAL OPERATIONS	STRAIGHT TIME LABOR	315,878.47		
	LABOR BURDENS NON-RETIREMENT BENEFITS	138,381.78		
	LABOR BURDENS RETIREMENT BENEFITS	18,780.48		
DISTRIBUTION SYSTEM ADMINISTRATION	STRAIGHT TIME LABOR	221,700.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	65,133.23		
ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	STRAIGHT TIME LABOR	278,116.43		
	LABOR BURDENS NON-RETIREMENT BENEFITS	81,707.83		
ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	STRAIGHT TIME LABOR	291,418.51		
	LABOR BURDENS NON-RETIREMENT BENEFITS	85,615.83		
ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	STRAIGHT TIME LABOR	208,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	90,001.95		
	LABOR BURDENS RETIREMENT BENEFITS	11,940.60		
EMS & CIP INFRASTRUCTURE	STRAIGHT TIME LABOR	486,755.56		
	LABOR BURDENS NON-RETIREMENT BENEFITS	147,478.87		
	LABOR BURDENS RETIREMENT BENEFITS	1,854.05		
	MISCELLANEOUS BENEFITS	4,524.80		
ENERGY EFFICIENCY OPERATIONS	STRAIGHT TIME LABOR	370,724.50		
	LABOR BURDENS NON-RETIREMENT BENEFITS	236,474.23		
	LABOR BURDENS RETIREMENT BENEFITS	52,570.31		
ENERGY EFFICIENCY OPERATIONS - NON DSM	STRAIGHT TIME LABOR	353,048.50		
	LABOR BURDENS NON-RETIREMENT BENEFITS	225,200.99		
	LABOR BURDENS RETIREMENT BENEFITS	50,058.06		
ENERGY PLANNING ANALYSIS AND FORECASTING	STRAIGHT TIME LABOR	121,723.64		
	LABOR BURDENS NON-RETIREMENT BENEFITS	35,761.21		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
FACILITY OPERATIONS - LEXINGTON	STRAIGHT TIME LABOR	37,667.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	11,066.17		
FACILITY OPERATIONS CENTRAL	STRAIGHT TIME LABOR	40,371.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	11,860.58		
FACILITY OPERATIONS DATA/CONTROL CENTER	STRAIGHT TIME LABOR	40,883.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	12,011.00		
FACILITY OPERATIONS NORTH	STRAIGHT TIME LABOR	39,825.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	11,700.19		
FACILITY OPERATIONS SOUTH	STRAIGHT TIME LABOR	40,728.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	11,965.46		
FEDERAL REGULATION & POLICY	STRAIGHT TIME LABOR	130,713.21		
	LABOR BURDENS NON-RETIREMENT BENEFITS	38,402.22		
	NON BURDENABLE LABOR	66,616.86		
FINANCIAL ACCOUNTING AND ANALYSIS	STRAIGHT TIME LABOR	233,220.13		
	LABOR BURDENS NON-RETIREMENT BENEFITS	68,517.73		
	MISCELLANEOUS BENEFITS	2,915.00		
FINANCIAL REPORTING	STRAIGHT TIME LABOR	249,678.38		
	LABOR BURDENS NON-RETIREMENT BENEFITS	73,353.01		
GENERAL COUNSEL - LKS	STRAIGHT TIME LABOR	197,080.70		
	LABOR BURDENS NON-RETIREMENT BENEFITS	57,900.35		
GENERATION SAFETY	STRAIGHT TIME LABOR	205,976.61		
	LABOR BURDENS NON-RETIREMENT BENEFITS	60,513.86		
GENERATION SYSTEM PLANNING	STRAIGHT TIME LABOR	508,173.42		
	LABOR BURDENS NON-RETIREMENT BENEFITS	149,296.28		
GENERATION TURBINE GENERATOR SPECIALIST	STRAIGHT TIME LABOR	371,213.44		
	LABOR BURDENS NON-RETIREMENT BENEFITS	109,058.80		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
HRIS	STRAIGHT TIME LABOR	189,302.39		
	LABOR BURDENS NON-RETIREMENT BENEFITS	55,615.14		
INDUSTRIAL RELATIONS & HRIS	STRAIGHT TIME LABOR	125,946.70		
	LABOR BURDENS NON-RETIREMENT BENEFITS	37,001.89		
INFRASTRUCTURE SERVICES	STRAIGHT TIME LABOR	837,135.89		
	LABOR BURDENS NON-RETIREMENT BENEFITS	248,505.34		
	LABOR BURDENS RETIREMENT BENEFITS	1,037.12		
INFRASTRUCTURE TECHNOLOGY	STRAIGHT TIME LABOR	563,127.81		
	LABOR BURDENS NON-RETIREMENT BENEFITS	191,472.28		
	LABOR BURDENS RETIREMENT BENEFITS	10,662.65		
	MISCELLANEOUS BENEFITS	4,054.25		
IT .NET AND MOBILE	STRAIGHT TIME LABOR	502,062.67		
	LABOR BURDENS NON-RETIREMENT BENEFITS	162,945.26		
	LABOR BURDENS RETIREMENT BENEFITS	6,109.86		
	MISCELLANEOUS BENEFITS	4,286.40		
IT APPLICATION PLANNING, EXECUTION AND SUPPORT	STRAIGHT TIME LABOR	104,583.45		
	OVERTIME LABOR	4,256.72		
	LABOR BURDENS NON-RETIREMENT BENEFITS	31,250.18		
IT BUSINESS ANALYSIS	STRAIGHT TIME LABOR	627,824.16		
	LABOR BURDENS NON-RETIREMENT BENEFITS	246,319.82		
	LABOR BURDENS RETIREMENT BENEFITS	25,277.25		
	MISCELLANEOUS BENEFITS	581.03		
IT BUSINESS INFORMATION PLATFORMS	STRAIGHT TIME LABOR	490,296.51		
	LABOR BURDENS NON-RETIREMENT BENEFITS	149,317.32		
	LABOR BURDENS RETIREMENT BENEFITS	2,136.96		
	MISCELLANEOUS BENEFITS	5,782.79		
IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	STRAIGHT TIME LABOR	312,943.64		
	LABOR BURDENS NON-RETIREMENT BENEFITS	91,939.72		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
IT BUSINESS SERVICES	STRAIGHT TIME LABOR	140,758.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	41,353.55		
IT CUSTOMER RELATIONSHIP AND BILLING	STRAIGHT TIME LABOR	690,380.12		
	LABOR BURDENS NON-RETIREMENT BENEFITS	234,969.67		
	LABOR BURDENS RETIREMENT BENEFITS	13,148.56		
	MISCELLANEOUS BENEFITS	3,239.98		
IT CUSTOMER SERVICES	STRAIGHT TIME LABOR	605,290.86		
	LABOR BURDENS NON-RETIREMENT BENEFITS	207,192.66		
	LABOR BURDENS RETIREMENT BENEFITS	12,047.51		
IT DEVELOPMENT AND SUPPORT - CORPORATE SERVICES	STRAIGHT TIME LABOR	491,576.04		
	LABOR BURDENS NON-RETIREMENT BENEFITS	175,381.52		
	LABOR BURDENS RETIREMENT BENEFITS	12,790.14		
	MISCELLANEOUS BENEFITS	12,859.20		
IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICES	STRAIGHT TIME LABOR	147,253.54		
	LABOR BURDENS NON-RETIREMENT BENEFITS	43,261.63		
IT DEVELOPMENT AND SUPPORT - OPERATIONS	STRAIGHT TIME LABOR	745,636.57		
	LABOR BURDENS NON-RETIREMENT BENEFITS	361,262.32		
	LABOR BURDENS RETIREMENT BENEFITS	58,228.70		
IT INFRASTRUCTURE AND OPERATIONS	STRAIGHT TIME LABOR	136,380.33		
	LABOR BURDENS NON-RETIREMENT BENEFITS	40,067.17		
IT PROJECT MANAGEMENT OFFICE	STRAIGHT TIME LABOR	732,288.61		
	LABOR BURDENS NON-RETIREMENT BENEFITS	243,097.59		
	LABOR BURDENS RETIREMENT BENEFITS	11,712.54		
IT QUALITY ASSURANCE	STRAIGHT TIME LABOR	162,073.67		
	LABOR BURDENS NON-RETIREMENT BENEFITS	56,435.26		
	LABOR BURDENS RETIREMENT BENEFITS	3,507.68		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
IT SECURITY	STRAIGHT TIME LABOR	511,576.14		
	LABOR BURDENS NON-RETIREMENT BENEFITS	154,771.97		
	LABOR BURDENS RETIREMENT BENEFITS	1,770.76		
	MISCELLANEOUS BENEFITS	9,870.00		
IT SECURITY AND COMPLIANCE	STRAIGHT TIME LABOR	101,544.52		
	LABOR BURDENS NON-RETIREMENT BENEFITS	29,832.77		
IT SECURITY COMPLIANCE	STRAIGHT TIME LABOR	206,290.62		
	LABOR BURDENS NON-RETIREMENT BENEFITS	82,398.98		
	LABOR BURDENS RETIREMENT BENEFITS	8,972.28		
	MISCELLANEOUS BENEFITS	5,538.95		
IT SOURCING AND CONTRACT MANAGEMENT	STRAIGHT TIME LABOR	298,714.08		
	LABOR BURDENS NON-RETIREMENT BENEFITS	87,759.23		
IT TRAINING	STRAIGHT TIME LABOR	118,054.50		
	LABOR BURDENS NON-RETIREMENT BENEFITS	34,683.24		
	MISCELLANEOUS BENEFITS	2,640.54		
LEGAL DEPARTMENT - LKS	STRAIGHT TIME LABOR	1,378,198.15		
	LABOR BURDENS NON-RETIREMENT BENEFITS	404,900.85		
	NON BURDENABLE LABOR	(65,383.22)		
	MISCELLANEOUS BENEFITS	1,081.20		
LG&E AND KU SERVICES COMPANY CORPORATE	LABOR BURDENS NON-RETIREMENT BENEFITS	27,260,710.00		
LGE - CANE RUN 7 ALLOCATIONS	LABOR BURDENS NON-RETIREMENT BENEFITS		2,687,992.11	
	NON BURDENABLE LABOR		3,407,075.84	
LGE - PADDYS RUN 13 ALLOCATIONS	LABOR BURDENS NON-RETIREMENT BENEFITS		129,144.12	
	NON BURDENABLE LABOR		168,122.76	
LGE - TELECOMMUNICATIONS	STRAIGHT TIME LABOR		336,735.39	
	OVERTIME LABOR		9,959.88	
	LABOR BURDENS NON-RETIREMENT BENEFITS		109,693.67	
	LABOR BURDENS RETIREMENT BENEFITS		8,138.17	

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
LGE - TRIMBLE COUNTY CTS ALLOCATIONS	LABOR BURDENS NON-RETIREMENT BENEFITS		439,141.48	
	NON BURDENABLE LABOR		591,145.80	
LGE - TRIMBLE COUNTY STEAM ALLOCATIONS	STRAIGHT TIME LABOR		6,887,243.43	
	OVERTIME LABOR		772,938.03	
	LABOR BURDENS NON-RETIREMENT BENEFITS		5,187,488.24	
	NON BURDENABLE LABOR		156,524.04	
LKS - CANE RUN COMMERCIAL OPS	STRAIGHT TIME LABOR	191,541.46		
	LABOR BURDENS NON-RETIREMENT BENEFITS	95,817.70		
	LABOR BURDENS RETIREMENT BENEFITS	16,294.86		
LKS - EW BROWN COMMERCIAL OPS	STRAIGHT TIME LABOR	147,534.36		
	LABOR BURDENS NON-RETIREMENT BENEFITS	79,537.70		
	LABOR BURDENS RETIREMENT BENEFITS	14,908.41		
LKS - GHENT COMMERCIAL OPS	STRAIGHT TIME LABOR	169,834.39		
	LABOR BURDENS NON-RETIREMENT BENEFITS	92,291.67		
	LABOR BURDENS RETIREMENT BENEFITS	17,469.60		
LKS - MILL CREEK COMMERCIAL OPS	STRAIGHT TIME LABOR	182,490.70		
	LABOR BURDENS NON-RETIREMENT BENEFITS	91,878.22		
	LABOR BURDENS RETIREMENT BENEFITS	15,767.04		
LKS - TRIMBLE COUNTY COMMERCIAL OPS	STRAIGHT TIME LABOR	145,895.46		
	LABOR BURDENS NON-RETIREMENT BENEFITS	79,117.64		
	LABOR BURDENS RETIREMENT BENEFITS	14,942.94		
MANAGER - CUSTOMER ACCOUNTING	STRAIGHT TIME LABOR	1,285,408.30		
	OVERTIME LABOR	31,920.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	381,572.34		
	MISCELLANEOUS BENEFITS	47,040.00		
MANAGER - FINANCE AND BUDGETING - CORPORATE	STRAIGHT TIME LABOR	300,721.41		
	LABOR BURDENS NON-RETIREMENT BENEFITS	88,348.93		
MANAGER - FINANCIAL PLANNING	STRAIGHT TIME LABOR	281,475.16		
	LABOR BURDENS NON-RETIREMENT BENEFITS	82,694.61		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
MANAGER - GENERATION ENGINEERING	STRAIGHT TIME LABOR	1,099,193.90		
	LABOR BURDENS NON-RETIREMENT BENEFITS	322,932.20		
MANAGER - METER READING	STRAIGHT TIME LABOR	165,561.50		
	OVERTIME LABOR	2,149.40		
	LABOR BURDENS NON-RETIREMENT BENEFITS	48,905.14		
MANAGER - METER ASSET MANAGEMENT - LKS	STRAIGHT TIME LABOR	114,372.64		
	LABOR BURDENS NON-RETIREMENT BENEFITS	33,601.53		
MANAGER - SUPPLIER DIVERSITY	STRAIGHT TIME LABOR	62,123.41		
	LABOR BURDENS NON-RETIREMENT BENEFITS	18,251.23		
MANAGER - SYSTEM LAB AND ENV. COMPL.	STRAIGHT TIME LABOR	447,722.98		
	LABOR BURDENS NON-RETIREMENT BENEFITS	131,536.54		
MANAGER - TRANSMISSION LINES	STRAIGHT TIME LABOR	1,879,994.59		
	OVERTIME LABOR	29,844.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	516,034.14		
	LABOR BURDENS RETIREMENT BENEFITS	87,734.34		
	NON BURDENABLE LABOR	13,475.00		
MANAGER BENEFITS AND RECORDS	STRAIGHT TIME LABOR	192,964.62		
	LABOR BURDENS NON-RETIREMENT BENEFITS	56,691.05		
	MISCELLANEOUS BENEFITS	1,250.00		
MANAGER DIVERSITY STRATEGY	STRAIGHT TIME LABOR	60,590.88		
	LABOR BURDENS NON-RETIREMENT BENEFITS	17,801.00		
MANAGER ECONOMIC DEVEL AND MAJOR ACCTS	STRAIGHT TIME LABOR	1,106,307.90		
	LABOR BURDENS NON-RETIREMENT BENEFITS	325,022.21		
MANAGER EXTERNAL AND BRAND COMMUNICATION	STRAIGHT TIME LABOR	662,845.62		
	LABOR BURDENS NON-RETIREMENT BENEFITS	194,737.42		
MANAGER HEALTH AND SAFETY	STRAIGHT TIME LABOR	117,775.27		
	LABOR BURDENS NON-RETIREMENT BENEFITS	34,601.16		
	MISCELLANEOUS BENEFITS	114,837.96		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
MANAGER MARKETING	STRAIGHT TIME LABOR	207,436.97		
	LABOR BURDENS NON-RETIREMENT BENEFITS	60,942.91		
MANAGER MATERIAL SERVICES AND LOGISTICS	STRAIGHT TIME LABOR	301,051.76		
	LABOR BURDENS NON-RETIREMENT BENEFITS	184,767.39		
	LABOR BURDENS RETIREMENT BENEFITS	39,680.19		
	MISCELLANEOUS BENEFITS	1,477.35		
MANAGER OFFICE FACILITIES	STRAIGHT TIME LABOR	335,499.00		
	OVERTIME LABOR	5,600.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	99,256.12		
	MISCELLANEOUS BENEFITS	26,880.00		
MANAGER ORGANIZATIONAL DEVELOPMENT	STRAIGHT TIME LABOR	208,125.89		
	LABOR BURDENS NON-RETIREMENT BENEFITS	61,145.32		
MANAGER PAYROLL	STRAIGHT TIME LABOR	181,512.11		
	LABOR BURDENS NON-RETIREMENT BENEFITS	53,326.45		
MANAGER PROPERTY ACCOUNTING	STRAIGHT TIME LABOR	529,688.72		
	LABOR BURDENS NON-RETIREMENT BENEFITS	155,617.22		
MANAGER REAL ESTATE AND RIGHT OF WAY	STRAIGHT TIME LABOR	400,302.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	178,550.40		
	LABOR BURDENS RETIREMENT BENEFITS	25,102.14		
MANAGER REMITTANCE AND COLLECTION	STRAIGHT TIME LABOR	548,164.60		
	LABOR BURDENS NON-RETIREMENT BENEFITS	161,045.30		
MANAGER REVENUE ACCOUNTING	STRAIGHT TIME LABOR	343,673.92		
	LABOR BURDENS NON-RETIREMENT BENEFITS	100,967.95		
	MISCELLANEOUS BENEFITS	2,970.00		
MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	STRAIGHT TIME LABOR	150,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	88,809.06		
	LABOR BURDENS RETIREMENT BENEFITS	18,402.46		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
MANAGER SUPPLY CHAIN ED/TRANSMISSION	STRAIGHT TIME LABOR	313,647.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	92,146.58		
	MISCELLANEOUS BENEFITS	4,900.00		
MANAGER TRANSPORTATION	STRAIGHT TIME LABOR	176,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	112,272.34		
	LABOR BURDENS RETIREMENT BENEFITS	24,934.88		
MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	STRAIGHT TIME LABOR	310,374.39		
	LABOR BURDENS NON-RETIREMENT BENEFITS	91,184.89		
MANAGER, FIELD SERVICE OPERATIONS	STRAIGHT TIME LABOR	357,267.10		
	OVERTIME LABOR	3,612.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	105,406.46		
MANAGER, SMART GRID STRATEGY	STRAIGHT TIME LABOR	841,961.88		
	LABOR BURDENS NON-RETIREMENT BENEFITS	240,749.82		
MGR SYSTEM RESTORATION AND OPERATIONS	STRAIGHT TIME LABOR	1,515,524.00		
	OVERTIME LABOR	257,050.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	575,098.13		
	LABOR BURDENS RETIREMENT BENEFITS	38,926.78		
PRESIDENT AND COO	STRAIGHT TIME LABOR	281,287.64		
	LABOR BURDENS NON-RETIREMENT BENEFITS	82,639.51		
PROJECT ENGINEERING	STRAIGHT TIME LABOR	3,454,384.71		
	LABOR BURDENS NON-RETIREMENT BENEFITS	2,178,674.77		
	LABOR BURDENS RETIREMENT BENEFITS	479,553.74		
PROJECT PLANNING AND MANAGEMENT	STRAIGHT TIME LABOR	236,428.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	106,979.72		
	LABOR BURDENS RETIREMENT BENEFITS	15,409.75		
	MISCELLANEOUS BENEFITS	19,600.00		
REGULATORY ACCOUNTING AND REPORTING	STRAIGHT TIME LABOR	314,118.27		
	LABOR BURDENS NON-RETIREMENT BENEFITS	92,284.81		
	MISCELLANEOUS BENEFITS	8,056.00		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
RESEARCH AND DEVELOPMENT	STRAIGHT TIME LABOR	173,688.13		
	LABOR BURDENS NON-RETIREMENT BENEFITS	51,027.86		
RESIDENTIAL SERVICE CENTER	STRAIGHT TIME LABOR	3,347,121.48		
	OVERTIME LABOR	564,913.20		
	LABOR BURDENS NON-RETIREMENT BENEFITS	1,052,942.48		
	MISCELLANEOUS BENEFITS	40,500.00		
RESOURCE MANAGEMENT AND PROJECT SCHEDULING - LKS	STRAIGHT TIME LABOR	231,500.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	147,048.56		
	LABOR BURDENS RETIREMENT BENEFITS	32,569.69		
REVENUE ASSURANCE	STRAIGHT TIME LABOR	178,875.70		
	LABOR BURDENS NON-RETIREMENT BENEFITS	52,551.91		
	MISCELLANEOUS BENEFITS	3,920.00		
RISK MANAGEMENT	STRAIGHT TIME LABOR	120,868.75		
	LABOR BURDENS NON-RETIREMENT BENEFITS	35,510.03		
	MISCELLANEOUS BENEFITS	7,155.00		
SALES ANALYSIS & FORECASTING	STRAIGHT TIME LABOR	325,989.96		
	LABOR BURDENS NON-RETIREMENT BENEFITS	95,772.57		
	MISCELLANEOUS BENEFITS	3,582.00		
SARBANES OXLEY	STRAIGHT TIME LABOR	83,687.78		
	LABOR BURDENS NON-RETIREMENT BENEFITS	24,586.62		
LKS - FORESTRY	STRAIGHT TIME LABOR	82,410.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	24,211.23		
STAFFING SERVICES	STRAIGHT TIME LABOR	282,018.76		
	LABOR BURDENS NON-RETIREMENT BENEFITS	82,854.28		
SUBSTATION ENGINEERING AND DESIGN	STRAIGHT TIME LABOR	766,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	480,928.26		
	LABOR BURDENS RETIREMENT BENEFITS	105,854.64		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
SUPPLY CHAIN SUPPORT	STRAIGHT TIME LABOR	405,875.93		
	LABOR BURDENS NON-RETIREMENT BENEFITS	119,242.28		
	MISCELLANEOUS BENEFITS	1,200.00		
SVP ENERGY SUPPLY AND ANALYSIS	STRAIGHT TIME LABOR	197,056.62		
	LABOR BURDENS NON-RETIREMENT BENEFITS	57,893.27		
SVP HUMAN RESOURCES	STRAIGHT TIME LABOR	148,779.48		
	LABOR BURDENS NON-RETIREMENT BENEFITS	43,709.91		
SYSTEM ANALYSIS AND PLANNING - DIST	STRAIGHT TIME LABOR	294,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	123,874.77		
	LABOR BURDENS RETIREMENT BENEFITS	15,470.23		
SYSTEM RESTORATION AND OPERATIONS	STRAIGHT TIME LABOR	117,000.00		
	OVERTIME LABOR	5,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	63,886.18		
	LABOR BURDENS RETIREMENT BENEFITS	11,930.52		
TECHNICAL TRAINING GENERATION AND TRANSMISSION	STRAIGHT TIME LABOR	293,238.70		
	LABOR BURDENS NON-RETIREMENT BENEFITS	86,150.63		
TECHNOLOGY SUPPORT CENTER	STRAIGHT TIME LABOR	409,474.91		
	OVERTIME LABOR	47,440.40		
	LABOR BURDENS NON-RETIREMENT BENEFITS	126,143.76		
	MISCELLANEOUS BENEFITS	7,869.84		
TRANS RELIABILITY & COMPLIANCE	STRAIGHT TIME LABOR	142,572.94		
	LABOR BURDENS NON-RETIREMENT BENEFITS	41,886.53		
TRANSFORMER SERVICES	STRAIGHT TIME LABOR	48,401.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	23,586.39		
	LABOR BURDENS RETIREMENT BENEFITS	3,843.90		
TRANSFORMERS SERVICES	STRAIGHT TIME LABOR		43,000.00	
	LABOR BURDENS NON-RETIREMENT BENEFITS		11,453.48	

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
TRANSMISSION ENERGY MANAGEMENT SYSTEMS	STRAIGHT TIME LABOR	364,008.14		
	LABOR BURDENS NON-RETIREMENT BENEFITS	102,527.80		
	LABOR BURDENS RETIREMENT BENEFITS	(1,783.66)		
TRANSMISSION POLICY & TARIFFS	STRAIGHT TIME LABOR	218,545.67		
	LABOR BURDENS NON-RETIREMENT BENEFITS	64,206.53		
TRANSMISSION PROJECT MANAGEMENT	STRAIGHT TIME LABOR	200,633.17		
	LABOR BURDENS NON-RETIREMENT BENEFITS	121,740.30		
	LABOR BURDENS RETIREMENT BENEFITS	25,769.89		
TRANSMISSION PROTECTION AND CONTROLS	STRAIGHT TIME LABOR	1,666,193.18		
	OVERTIME LABOR	73,692.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	790,783.76		
	LABOR BURDENS RETIREMENT BENEFITS	124,047.84		
	NON BURDENABLE LABOR	(73,692.00)		
	MISCELLANEOUS BENEFITS	7,913.00		
TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	STRAIGHT TIME LABOR	397,661.74		
	LABOR BURDENS NON-RETIREMENT BENEFITS	190,915.00		
	LABOR BURDENS RETIREMENT BENEFITS	30,542.50		
	MISCELLANEOUS BENEFITS	1,870.00		
TRANSMISSION STRATEGY & PLANNING	STRAIGHT TIME LABOR	930,740.91		
	LABOR BURDENS NON-RETIREMENT BENEFITS	477,442.10		
	LABOR BURDENS RETIREMENT BENEFITS	84,151.05		
	MISCELLANEOUS BENEFITS	11,186.00		
TRANSMISSION SUBSTATION CONSTRUCTION - LKS	STRAIGHT TIME LABOR	2,318,400.55		
	OVERTIME LABOR	150,726.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	1,385,188.40		
	LABOR BURDENS RETIREMENT BENEFITS	292,038.99		
	NON BURDENABLE LABOR	(152,682.00)		
TRANSMISSION SYSTEM OPERATIONS	STRAIGHT TIME LABOR	2,013,267.63		
	LABOR BURDENS NON-RETIREMENT BENEFITS	596,868.92		
	MISCELLANEOUS BENEFITS	61,294.27		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
TRANSPORT ENGINEERING	STRAIGHT TIME LABOR	479,239.03		
	LABOR BURDENS NON-RETIREMENT BENEFITS	179,458.32		
	LABOR BURDENS RETIREMENT BENEFITS	16,027.98		
	MISCELLANEOUS BENEFITS	4,477.34		
TREASURER	STRAIGHT TIME LABOR	144,600.85		
	LABOR BURDENS NON-RETIREMENT BENEFITS	42,482.27		
UNIFIED COMMUNICATIONS AND COLLABORATION	STRAIGHT TIME LABOR	763,583.65		
	LABOR BURDENS NON-RETIREMENT BENEFITS	263,514.47		
	LABOR BURDENS RETIREMENT BENEFITS	16,612.80		
	MISCELLANEOUS BENEFITS	4,935.00		
VICE PRESIDENT - TRANSMISSION	STRAIGHT TIME LABOR	116,713.68		
	LABOR BURDENS NON-RETIREMENT BENEFITS	34,289.31		
VP - POWER GENERATION	STRAIGHT TIME LABOR	515,642.03		
	LABOR BURDENS NON-RETIREMENT BENEFITS	151,490.48		
VP - TRANSMISSION AND GENERATION SERVICES - LKS	STRAIGHT TIME LABOR	193,196.77		
	LABOR BURDENS NON-RETIREMENT BENEFITS	78,057.18		
	LABOR BURDENS RETIREMENT BENEFITS	8,777.33		
VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	STRAIGHT TIME LABOR	265,244.28		
	LABOR BURDENS NON-RETIREMENT BENEFITS	77,926.14		
	MISCELLANEOUS BENEFITS	2,729.50		
VP CUSTOMER SERVICES - LKS	STRAIGHT TIME LABOR	145,054.24		
	LABOR BURDENS NON-RETIREMENT BENEFITS	42,615.51		
	NON BURDENABLE LABOR	(588,000.00)		
VP ELECTRIC DISTRIBUTION - LKS	STRAIGHT TIME LABOR	135,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	39,661.65		
	NON BURDENABLE LABOR	6,000.00		
VP EXTERNAL AFFAIRS	STRAIGHT TIME LABOR	347,676.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	102,143.74		

Kentucky Utilities Company

Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Louisville Gas & Electric Company	PPL Services Corporation
VP STATE REGULATION AND RATES	STRAIGHT TIME LABOR	837,739.21		
	LABOR BURDENS NON-RETIREMENT BENEFITS	246,119.39		
PPL SERV ISD - INFORMATION TECHNOLOGY	STRAIGHT TIME LABOR			139,316.76
	LABOR BURDENS NON-RETIREMENT BENEFITS			100,896.24
TOTAL		125,260,432.18	21,036,414.44	240,213.00

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 101

Responding Witness: Valerie L. Scott

- Q-101. Affiliate management fee charges. Has KU included any costs in operating expenses or in rate base for affiliated management fee charges? If so, (a) provide the information that underlies the KU expenses for affiliate company cost allocations; (b) provide similar information as of each of the following periods: (1) calendar 2014, (2) calendar 2015, and (3) calendar 2016.
- A-101. No affiliate management fee charges are included in operating expenses or in rate base.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**Response to Attorney General’s Initial Data Requests for Information
Dated January 11, 2017**

Question No. 102

Responding Witness: John P. Malloy

Q-102. Meter replacements. (a) Provide the dollar amount and quantity of meters, by type, (1) in service and (2) replaced as of December 31 for each of the past five years through December 31, 2016. (b) Provide the dollar amount and quantity of meters, by type, for each month of 2015 and 2016.

A-102. The price of meters has not changed significantly over the years so the current weighted average of the data is provided. See tables below.

Meter Type		2016 Avg Cost/Meter (\$)	Meter Count	2016											
				Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Electric	Single-Phase	20.47	In Service	505,728	505,841	506,020	506,191	506,362	506,532	506,878	507,197	507,526	507,646	507,937	508,014
			Replaced	3,407	3,047	1,493	902	510	684	1,743	1,309	696	448	1,106	691
	Three-Phase	105.40	In Service	30,001	30,007	30,018	30,028	30,038	30,048	30,069	30,088	30,108	30,115	30,132	30,136
			Replaced	437	335	201	193	100	94	93	102	104	118	80	82

Meter Type		Meter Count	2015											
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
Electric	Single-Phase	In Service	503,096	503,231	503,283	503,430	503,511	503,846	504,069	504,397	504,693	504,979	505,244	505,535
		Replaced	3,566	1,102	514	267	290	222	190	124	164	126	360	203
	Three-Phase	In Service	29,845	29,853	29,856	29,864	29,869	29,889	29,902	29,922	29,939	29,956	29,972	29,989
		Replaced	282	258	233	183	196	131	125	119	137	118	112	31

Meter Type		Meter Count	Year			
			2011	2012	2013	2014
Electric	Single-Phase	In Service	495,679	497,826	500,793	502,933
		Replaced	8,100	12,026	6,142	6,376
	Three-Phase	In Service	29,405	29,532	29,708	29,835
		Replaced	1,107	1,761	2,296	6,615

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 103

Responding Witness: John P. Malloy

- Q-103. Provide a copy of the Company's meter change-out program.
- A-103. See attached sample meter test plan approved by Commission in Case No. 2005-00276.

KENTUCKY PUBLIC SERVICE COMMISSION

JOINT APPLICATION ON BEHALF OF:

Inter County Energy Cooperative Corporation

Kentucky Power Company

Kentucky Utilities Company

Louisville Gas and Electric Company

Owen Electric Cooperative, Inc.

Shelby Energy Cooperative, Inc.

The Union Light, Heat and Power Company

2006 SAMPLE METER TESTING PLAN

Date Filed with Commission: July 1, 2005

Effective Date: January 1, 2006

**2006 SAMPLE METER
TESTING PLAN**

2006 SAMPLE METER TESTING PLAN

I. New Metering Device Tests

1. New metering devices shall be either 100% tested by the utility or 100% tested by the manufacturer.
2. New meters tested by the manufacturer should be sampled tested by the utility prior to being placed in service.
3. Utilities must obtain a watt-hour reference standard from each meter manufacturer that supplies them with meters and perform the required testing of those meters and send it to the Commission's Meter Standards Laboratory for testing annually.
4. Utilities must provide certified test results of all new meters received to the Commission's Meter Testing Laboratory annually.
5. National Institute of Standards and Technology comparison test results should also be provided from all of the manufacturers that are performing 100 percent testing as well as traceability charts.

II. Standards for In-Service Performance - Watthour Meters and Electronic Registers

A. Purpose

1. This section shall establish accuracy limits, test plans and inspection procedures for alternating-current revenue watthour meters.
2. Watthour meters placed into service or returned to service shall meet the provisions set forth in this Section test plan.

3. All watthour meters and their associated equipment shall be thoroughly inspected at the time of installation to assure safe and accurate operation.

B. Accuracy Requirements

1. Testing Equipment and Standards

- a. All working electronic watt-hour standards when regularly used shall be compared with a master standard every six months. Working watt-hour standards infrequently used shall be compared with a master standard before they are used.
- b. All working indicating instruments that affect the customer's quality of service shall be checked against master indicating instruments annually. If the working instrument is found appreciably in error at zero or in error by more than one (1) percent of indication at commonly used scale deflections, it shall be adjusted. A calibration record shall be maintained for each instrument showing all pertinent data and name of person performing tests.

2. Test Loads

Full load shall be approximately 100% of test amperes at unity power factor, light load approximately 10% of test amperes at unity power factor and power factor 100% test amperes 50% lagging power factor. For meters used with current transformers, full load shall be approximately 100% of either meter test amperes

or the secondary current rating of the current transformers; light load shall be approximately 10% of the selected full load current.

3. Acceptable Performance

The performance of all in-service watthour meters is considered to be acceptable when the percent registration is not less than 98% or more than 102% as determined in paragraph D(5) of this section.

4. Adjustment Limits

Watthour meters shall be adjusted when the error in registration exceeds 1% at either light load or full load or when the error in registrations exceeds 2% at power factor. The registration of the watthour meter shall be adjusted within these limits as close to 100% as practical.

5. Acceptable Performance for Electronic Registers

The performance of a watthour meter with an electronic register when tested for other than kilowatthour registration shall be acceptable when the error measured does not exceed ± 2 of reading.

C. Tests

1. As-found Tests

As-found tests are done to determine the watthour meter accuracy before recalibration.

2. As-left Tests

As-left tests shall be conducted after all adjustments are completed and are in accordance with paragraph B(3) in this section.

D. Performance Tests

1. General

The performance of wathour meters should be verified by an annual test program such as one of the plans listed below. Records shall be maintained on each wathour meter tested. Subsequently, an analysis of the test results for each group of wathour meters shall be made and appropriate action shall be taken. The plans for testing are:

- a. Periodic Interval Plan
- b. Statistical Sampling Plan

2. Objectives

The primary purpose of performance testing is to provide information on which the utility may base a program to maintain meters in an acceptable degree of accuracy throughout their service life.

3. Test Plans

The Periodic Interval Plan is a schedule of testing for wathour meters at various set intervals. The Statistical Sampling Plan provides for the division of wathour meters into homogeneous groups. The annual selection process is random where each wathour meter within each group has an equal chance of being selected.

a. Periodic Interval Plan

The selected periodic interval for testing a watthour meter depends on the size of the service, complexity of the metering system, reliability of the type of watthour meter and/or manufacturer's recommendations. The plan listed below is a detailed periodic testing schedule by watthour meter and attachments:

Periodic Testing Schedule

	<u>Years Between Testing</u>
(1) Graphic Watthour Demand	2
(2) Electromechanical Watthour Meters without surge-proof magnets	8
(3) Thermal Lagged Demand Meters	16
(4) Magnetic Tape Demand Records	12
(5) Electromechanical Watthour Meters with surge-proof magnets and:	
(a) Mech KWH Register	16
(b) Mech Demand Registers	10
(c) Electronic Demand Register	16
(d) Mech Cam Pulse Initiator	2
(e) Mech Gear Shutter Pulse Initiator	8
(f) Electronic Pulse Initiator	12
(g) Electronic Remote Registers	8
(h) Electronic TOU Register	16
(6) Electronic Meter	16
For single phase and polyphase transformer rated meters:	
(7) Electronic Meters	
(a) Billing Constant 500 or less	12
(b) Billing Constant 500 - 10,000	8
(c) Billing Constant > 10,000	4
(8) Electromechanical Watthour Meters With surge proof magnets	
(a) Billing Constant 500 or less	8
(b) Billing Constant >500	4

Test interval is based on the Billing Constant which equals the absolute CT ratio X VT ratio. (i.e. with a 40:1 CT and a 60:1 VT ratio, the Billing Constant is 2400)

b. Statistical Sampling Plan

The Statistical Sampling Plan used shall conform to accepted principles of statistical sampling based on either variables or attributes methods. Meters shall be divided into homogeneous groups, or lots. Meter lot composition will be based on manufacturer and model, assuming like design and construction, with individual lot population not to exceed 15,000 meters. For meter model populations of like design exceeding 15,000 units, multiple lots must be established, with meter age determining lot composition. For example, the first 15,000 meters purchased will comprise Lot #1, the second 15,000 meters purchased will comprise Lot #2, etc. This process will continue until the meter model population is exhausted. Utilities will have the option of using a smaller lot of composition, as shown below:

Lot	Meter Type	Meter Population
1	J4S	7,882
2	I70S	10,000
3	I70S	9,130
4	D5S	4,535
5	MS	6,892
6	J5S	9,922
7	MX	8,325

The number of meters to be selected in a Sample Test Plan shall be based on the American National Standard

ANSI/ASQC Z1.9-1993. The performance of the meters will also be based on criteria within this standard.

The minimum quantity of meters pulled shall be based on Inspection Level II, AQL = 2.5, Table A-2 (see Attachment No. 1) and Table B-3 (see Attachment No. 2).

Lot performance shall be deemed acceptable if the full load performance of the meters within the lot meet the acceptability criteria of the ANSI/ASQC Z1.9-1993 based on an upper limit of 102% and a lower limit of 98% using Table B-3 (see Attachment No. 2).

When a control group is classified as “failed” and a poor performing sub-group can be identified for separation from the original control group, the deviate sub-group will be removed from service within a 12-month period.

New

If, by the removal of a specific sub-group of meters, the utility can demonstrate that the original control group of meters now meets the accuracy standard under Section II(D)(3)(b) the remaining meters in the original control group shall remain in service.

New

If a deviate sub-group of meters cannot be identified to improve the control groups accuracy, then the utility will make every reasonable effort to remove the entire control group of

New

meters from service within 18 months once it has failed the applicable governing standard for the control group.

Subgroups of the control group may be determined by evaluating the date of original purchase, date of original manufacture, and date of remanufacture. Other methods of determining subgroups may also be used.

New

If this requirement should pose an operational hardship on a utility, then the utility should file a request for deviation.

New

4. Test Records

The data to be recorded for the sample test plan shall include:

- (a) the number of meters in each group at the beginning of the test year
- (b) the number of meters tested
- (c) the analyzed test results

5. Determination of Billing Accuracy

The percentage registration of a watthour meter is, in general, different at light loads than at full loads, and may have still other values at other loads. The determination of the average percentage registration of a watthour meter is not a simple matter, since it involves the characteristics of the meter and the loading. The accuracy of meters is more closely associated with the FL test accuracy for most loads since the LL accuracy is only

representative of the meter's performance at a very small load conditions.

Average percentage registration is the weighted average of the percentage registration at light load (LL) and at full load (FL), giving the full load registration a weight of four:

$$\text{Weighted Percentage Registration} = \frac{4\text{FL} + \text{LL}}{5}$$

III. Mechanical and Thermal Demand Registers and Pulse Recorders

A. Accuracy Requirements

1. Acceptable Performance

The performance of a mechanical or lagged demand register shall be acceptable when the error in demand registration does not exceed ± 4 percent in terms of full-scale value when tested at any point between 50% and 100% of full-scale.

Under usual operating conditions, the performance of a pulse recording device shall be acceptable when the kilowatthours calculated from the pulse count do not differ by more than 2% from the corresponding kilowatthour meter registration.

2. Test Points

Mechanical or lagged demand registers should be tested at load Points or at above 50% of full scale.

3. Adjustment Limits

When a test of a mechanical or lagged demand register indicates that the error in registration exceeds that specified in paragraph A(1) in this section, the demand register shall be adjusted to within $\pm 2\%$ of full-scale value.

B. Instrument Transformers (Magnetic)

1. Pre-installation Tests

Prior to installation, all new instrument transformers shall be tested for voltage withstand, ratio correction factor, and phase angle. The tests shall be performed in accordance with the criteria established in IEEE C57.13.

2. Instrument Transformers Removed from Service

Instrument transformers removed from service will continue to be tested before retirement or return to service.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 104

Responding Witness: Christopher M. Garrett

- Q-104. Has the Company included any rate case expense in rate base? If so, explain fully why and identify by amount and account.
- A-104. The Company has not included any rate case expense in rate base.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 105

Responding Witness: Christopher M. Garrett

- Q-105. Does the Company's request for rate case expense include any amounts related to past cases? If not, explain fully why not. If so, identify the amount, and identify and explain the basis for including expense for past cases.
- A-105. The Company is requesting approval to establish a regulatory asset for only 2016 case related expenses. However, given the 3 year amortization period approved in Case No. 2014-00371, rate case expenses in the test year include amortization of prior case expense. See the response to KSBA Question No. 1-34 for the amortization amounts included in the test year.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 106

Responding Witness: Christopher M. Garrett

Q-106. Identify each type of revenue based tax and revenue based assessment that was paid during the test year. Also, provide the related returns, and the amount and date of each such payment, and identification as to which type of revenue-based tax each such payment was for.

A-106. Included in the test year are the following amounts for revenue based assessments (in 000's):

PSC Fees \$3,194

Since these are projected amounts, no returns have been filed or actual payments made.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 107

Responding Witness: Christopher M. Garrett

- Q-107. Has the Company included any plant in rate base for which the Company has not received permits to begin construction? If so, identify the amounts by account.
- A-107. In accordance with KRS 278.192, the Company has utilized a forward looking test period for this case. That period is July 1, 2017 to June 30, 2018. Projected rate base for that period is set forth and includes plant that has not yet been constructed. Although the type of "permits" contemplated by this request is not defined, there are proposed additions to plant for which the Company has not yet received all required regulatory approvals.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 108

Responding Witness: Daniel K. Arbough

- Q-108. Pension Trust Fund Assets. Provide the following:
- a. The overall expected rate of return used for pension assets;
 - b. The expected rates of return for alternative assets classes (long-term bonds, common stock) used in determining the overall expected rate of return used for pension assets; and
 - c. Copies of all documentation used in determining the expected rates of return for alternative assets classes (long-term bonds, common stock).
- A-108.
- a. The expected return on assets is 7%.
 - b. See attached.
 - c. See attached.

EROA Assumption: Illustrative building blocks for pension plans

Component	Equity/Alternatives	FI - Corporate	FI - Treasury
Inflation	2.00%	2.00%	2.00%
Real Risk-free Return	-0.71%	-0.71%	-0.71%
Term Premium	1.67%	1.67%	1.67%
Credit Spread	N/A	1.00%	N/A
Equity Risk Premium	6.00%	N/A	N/A
Total	8.96%	3.96%	2.96%
Asset Allocation	50%	30%	20%
Gross Result	4.48%	1.19%	0.59%
Total		6.26%	
Portfolio Effect		0.50%	
Active Management		0.30%	
Non-investment Expense		-0.25%	
Expected Return from Swaps Portfolio		0.20%	
Net Result		7.01%	
Anticipated EROA Assumption		7.00%	

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 109

Responding Witness: Valerie L. Scott

Q-109. Show in detail how KU has reflected the inclusion of net negative salvage in accumulated depreciation (a rate base reduction).

A-109. The depreciation rates provided by Mr. Spanos employ a negative net salvage component. KU employs the salvage and cost of removal procedures prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10.

Gross salvage is the dollar amount received for property retired if sold. Salvage is recorded by a credit to the depreciation reserve and a debit to cash if the item is sold or to the material and supplies account if it is used within the utility.

Cost of removal is the cost of demolishing, dismantling, or otherwise removing plant. It is recorded as a debit to the accumulated depreciation account and a credit to cash.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 110

Responding Witness: Christopher M. Garrett

- Q-110. Provide a list of the items included in the increase to rate base since the last case. In both cases, show the applicable accounts and amounts.
- A-110. See rate base information contained at Tab 33 and Tab 55 of the Filing Requirements. The Company has not performed the original work required to compare that information to the rate base information submitted in its last rate case. See the testimonies of Mr. Blake and Mr. Thompson for information regarding capital investments since the last rate case.

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

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

Question No. 111

Responding Witness: Kent W. Blake

- Q-111. Identify and explain all new or upgraded software and systems costing over \$20,000 per year for KU since the last KU rate case, including software and systems charged to KU from affiliates. For each new software and system:
- a. Provide all costs and expenses associated with the software since inception. Include both capital costs associated with this software and as well as any O&M expenses. Include a description of each cost or expense.
 - b. For the costs and expenses shown in part a., indicate how much of each cost and expense was charged to KU.
 - c. Were any prudence reviews conducted prior to purchasing the software? If yes, provide those reviews. If not, explain why not.
 - d. Provide any cost-benefit studies conducted prior to purchasing such software.
- A-111. See attached.
- a. See attached.
 - b. See attached.
 - c. Prudence reviews are conducted for all software and systems purchases as evidenced by the multiple management reviews that take place on a monthly basis. Prior to any spend, projects must be approved through two IT management review meetings, the Information Technology Resource Allocation Committee and Technology Portfolio Management Committee. Both of these committees review, prioritize and approve the projects included within the IT Business Plan. Assuming the project is approved through both of these meetings, the project manager can then follow through on the submission of the project through the companywide capital approval process.
 - d. Formal cost-benefit studies are done for all capital projects greater than \$500k in accordance with the Company's capital review policy. Attached are the

Investment Proposals for the projects listed in response to part a., where the combined capital cost for the project between KU and LG&E is greater than \$500k. These documents provide different layers of analysis as well as the cost-benefit analysis requested. Certain information requested is confidential and is being provided under seal pursuant to a petition for confidential protection.

Kentucky Utilities Company
Case No. 2016-00370

Project	Project Description	Description
709KU16	Lightning Fall License-KU16	One time purchase of the Falls server software and related installation service. We are requesting Funds for Primavera P6 Licenses purchased from Oracle:
738KU16	Primavera Licenses-KU16	- 40 Licenses at \$1,306 each for a total of \$52,240 capital funding. - These licenses are needed due to the quick growth and usage of Primavera P6 by the newly formed Transmission PMO
200KU16	Application Sec Enhance-KU16	Application Security Enhancements project is to add additional functionality to our HP Fortify source code scanning solution that will give our developers the ability to scan SAP source code for security issues. This is required for our new SAP upgrade project.
740KU15	WinIGS-KU15	WinIGS (approx. \$30k): This software performs analysis and design of a grounding system or multiple grounding systems that are an integral part of an electric power system.
*053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	Implementation of enhancements to the Oracle NMS.
*734KU16	Cust Serv Training Tools-KU16	Purchase and implement SoftLink classroom management software. The instructor will be able to see and control the students' displays which will allow the instructors to give better support during the training sessions. Also, the project includes the purchase and installation of Articulate Storyline software for creating interactive training.
745KU15	PEPSE Upgrade-KU15	Thermal modeling software used to model thermal dynamics of boilers and turbines.
701KU15	Fieldsmart Dmge Enhance-KU15	Enhancements to Fieldsmart view for on-system resources.
717KU15	Maximo BI-KU15	Capture data from the Maximo application production database and move to the Business Intelligence data warehouse. This will facilitate reporting for Generation Engineering specifically for EFOR improvement analysis, but will be beneficial to other entities in Generation and Gas Distribution. This project is being completed in tandem with 718SER15-PowerPlant BI for internal labor but is being seperated in order to track individually; the total internal labor between both projects exceed the \$50k threshold.
IT0077K	Oracle NMS Upgrade-KU17	EDO (Electric Distribution Operations) and IT (Information Technology) request funding to upgrade the existing Oracle NMS (Network Management System). The upgrade is driven by the requirement to keep the software version current to ensure continued vendor support. The Oracle NMS is a critical corporate system, essential for managing the electric restoration process. The NMS also provides data, such as ERTs (Estimated Restoration Times), to customer-facing systems like the IVRU (Interactive Voice Response Unit), Outage Maps, and smartphone applications. The upgrade is included in 2017 in the approved 2016 Business Plan (BP) for \$1,000K. However, the Oracle NMS is recommended to be the solution for DMS (Distribution Management System) to support DA (Distribution Automation). Since the outage functionality to be upgraded and the distribution management functionality to be implemented are in the same system, the two projects should be aligned.
142KU16	UC4 Upgrade to V10-KU16	Infrastructure Services personnel are engaging vendor Automic Software Inc. to assist them in upgrading UC4 Enterprise Scheduling software from version 9 to version 11.2. The plan is to build out a separate environment and conduct a parallel upgrade.
147KU16	MV90 upgrade-KU16	The scope of the project will include upgrading the MV90 and MV-WEB software, virtual servers replacement with a mix of virtual and physical servers, purchase and upgrade the Pervasive database. We will contract with ITRON for upgrade services for implementation of server, database, and client. MV90 is used to extract data from special meters and translate the data into a format that can be used in CCS.
*722KU15	Microsoft Prj Svr 2013-KU15	Implement Microsoft Project Professional 2013, Project Server 2013, and Projility Hammerhead on new virtual infrastructure. This capability will allow the Project Management Office to create reports, track cross project resources and provide greater detail for future application decisions and roadmaps.
236KU14	Oracle Regression Test-KU14	Convert existing Oracle testing scripts in Original to HPQC and then automate scripts for future patch testing.
023KU16	IT Security Infrast-KU16	Capital budget bucket for IT Security infrastructure changes to mitigate new IT security risks. Project generally consist of various software options.

*** New software project included in response for part a**

Project	Project Description	Description
719KU15	CTS Upload Automation-KU15	Develop a program to compile data from multiple sources (e-mail, websites, shared folders) to use for analysis related to the Commodity Trading System. This is currently being done manually.
730KU16	ABB Post Impl Enhance-KU16	Field Services, DO, and Gas Meter Shop identified several enhancements during the course of the ABB/Ventyx Upgrade project which finished in June. These changes will help improve the capabilities of the application. Also, the vendor, ABB, will be engaged to optimize the configuration of the Workforce Optimization and Appointment Booking features in Service Suite. This will help LG&E deliver shorter appointment windows for gas turn ons and turn offs.
087KU15	Wrk Mgmt Syst Enhance-KU15	Implement enhancements to the Asset and Resource Mgmt (ARM) system.
164KU15	TRODS-KU15	This project is to continue to bring additional data sources into the Transmission BI space.
		<p>Objectives:</p> <ol style="list-style-type: none"> 1. Replace the IVR production and test Application servers (scripts reside on these servers) <ul style="list-style-type: none"> - a. The IVR infrastructure servers were replaced in April 2015, however the application servers remain on the original servers implemented in 2010. - b. Move from (2) to (3) production servers. This will allow the application of emergency changes during the day without taking a server offline. 2. Upgrade Avaya Dialog Designer v5.1 to Avaya Orchestration Designer 7.0 <ul style="list-style-type: none"> - a. These are the tools that Liz and Karen use to develop and support the IVR system. They develop scripts, menu routing, etc. for the IVR. - b. Orchestration Designer includes powerful testing and simulation tools, as well as support for speech technologies, to help developers improve performance and the user experience before deployment. 3. Consolidate the IVR Web License servers <ul style="list-style-type: none"> - a. The application servers still reside on the old license server while the upgraded IVR infrastructure reside on the new license server. Because they do not communicate to the same WebIm (license manager), certain alarms are not automated. We experienced a situation a few months ago where the license file on the old server became corrupt but we had no way of knowing of the situation. The IVR system was interrupted a few hours. - b. Alarm automation for license issues is being addressed in the scope of this project.
707KU16	IVR Designer Tool Upgr-KU16	Standardizing input and storage processes for safety datg to facilitate dashboard reporting.
096KU15	Provide Safety Stat BI-KU15	IT software to remove sensitive data from scanned statements.
262KU14	Redact-It Implement-KU14	The project funds will be used to do annual true-up of licensing for Personal Productivity software such as Adobe Acrobat, Visio and Snagit.
056KU15	Pers Product Grow & Ref-KU15	Damage Assessment for off system resources is a tool to allow off system resources to collect electric system damage information for restoration assistance to LKE. An iOS application called FSV Lite DA will be utilized to collecting damage information from the field by mutual assistance crews. This data can then be collected by our Restoration Team to aid in our restoration response.
234KU14	Damage Assess Enhance-KU14	The Rate Case project includes programming needed in CCS to implement the filed tariff changes in the 2015 LGE/KU Rate Case. Some of the functionality required are Residential TOD rates, Subject to Refund functionality, rate compare analysis tools, and other issues filed in the revised tariffs.
703KU15	Rate Case-KU15	The purpose of the project is to convert the term license agreement for the Insight CM Turbine vibration monitoring system to perpetual and consolidate the licenses for easier management in the future.
742KU16	Insight CM Expansion-KU16	This project will provide the Distribution Operations a BI framework to serve as a single source of data for dashboards and reporting of KPI, Cause/Variance, Operations, Customer Experience Multiple Interruptions (CEMI), and Recurring Outage Device (ROD) frequent interruptions data, and other Ad Hoc reports.
*161KU15	Reliability Report Enh-KU15	Expand existing software license agreement with the Louisville and Jefferson County Information Consortium (LOJIC) to include the contours module.
730KU15	Lojic-KU15	This product will allow us to store SharePoint data that is larger than the amount that we configure on Isilon storage instead of within the SharePoint SQL database. This will allow us to manage very large generation project related files via SharePoint as requested by Project Engineering. The product will be licensed for the full SharePoint farm, so it will be able to be used for any site that has this need.
*745KU16	Metalogix-KU16	

* **New software project included in response for part a**

Project	Project Description	Description
734KU15	SQL Server Lic-KU15	The Environmental/IT groups have an immediate ask for \$83K for the purchase of SQL Server licenses for the Stackvision Servers at each power plant. The servers are being replaced as part of the annual server rotation project but that project does not fund SQL Server licenses. This is holding up the deployment of the already built servers. There is no ongoing maintenance.
029KU16	Microsoft Lic True-up-KU16	This is the annual true-up for license purchases with Microsoft. Our contract with Microsoft gives us access to install licenses as needed throughout the year. At the end of the contract term, or anytime during the year, we true-up our license count with Microsoft and pay for the licenses installed during the year and the applicable support.
108KU16	SOA Middleware Upgrades-KU16	The SOA Upgrade will be from 11.1.1.7 to 12.2.1. The upgrade will provide maintenance benefits and new functionality. This project will be 100% labor with time needed from Development groups supporting the existing services, the SOA architect, and the SOA infrastructure group.
012KU15	CIP Compl Tools - Year 5-KU15	This project is to purchase and modify software to meet all compliance needs for the corporation for 2015 and prepare us for future version change to CIP version 5. This is a multi-year project and continues each year. The Tools project is providing enhancement to existing software, purchasing new software and both internal and external labor to install these tools.
078KU16	WMS Work MGMT Syst-KU	Enhancement to the ARM application to increase usability and add features needed for daily work.
*729KU16	Solar Share Program-KU16	LG&E & KU are developing a Solar Share Program to provide interested electric customers an opportunity on a voluntary, optional basis to obtain credit for solar energy produced by local solar generation with an up-front fee and monthly payments based upon their selected subscription level.
110KU16	Monitoring Project-KU16	This project will provide an internally developed application that will allow the business to manage solar share subscriptions and will provide the required billing information to CCS for further processing.
161KU16	HP QC Upgr to ALM-KU16	This project is to continue to develop enterprise monitoring of our IT assets (Infrastructure and Application Services). This work will improve customer service by improving IT reliability and recovery timeframes. The software we use is Microsoft System Center Operations Manager (SCOM) that multiple third party vendors provide software or management packs that plug in and provide specific application monitoring software for vendor software like VMWare, Citrix, EMC, etc. The initial purchase we are making in March is to increase our current license count for Veeam for VMWare monitoring from 250 sockets to 300. This increase is due to additional infrastructure being built for the SAP upgrade project (Hana database platform). The remaining funds will be reserved for future enhancements on new or existing vendor management pack purchases in 2016.
*748KU16	NMS Training Simulator-KU16	This project is to purchase HPQC ALM licenses which will increase the functionality of the HPQC software allowing us to share test cases across the enterprise projects and increase the ability to have project portfolio reporting.
139KU15	CTS/AFB-Accting Enhance-KU15	The Oracle Network Management System (NMS) will be adding a new module that will require the purchase of licenses. The new module/licenses will be used to train and evaluate distribution control center system operators.
*705KU15	Trans Lines Mobile App-KU15	CTS 2.0 and CTS 3.0 have both included some basic accounting functionality designed to assist in gathering data for close purposes. More robust accounting functionality has been desired for some time from the accounting groups responsible for energy marketing accounting. This project will focus on adding system functionality in the following areas related to the accounting close and other processes.
		<ul style="list-style-type: none"> - Counterparty mid-month and end of month checkout email generation to counterparties - OSS (Off System Sale) invoicing - Third party power purchase disbursements request process - Natural gas disbursements request process including direct email to Accounts Payable department or interface with Oracle directly - Journal entry creation for 3rd party gas purchases for electric generation to interface with Oracle directly - Create GLAFF accounting within CTS to enable the journal entry submission, including projects & tasks - Development of SOX controls as needed for Oracle/CTS interface
		Transmission mobile app to manage line inspections.

* **New software project included in response for part a**

Project	Project Description	Description
		<p>This project is for the purchase of additional Microsoft Project Server licenses and for services to install the software in the production environment. The tool provides portfolio management capabilities for the PMO department to manage IT projects. Most of the 2016 projects are already utilizing MS Project Server in the test environment, including several project plans for the SAP upgrade, it is critical to move the system into a production environment to avoid loss of the existing project plans. In addition, the PA PMO is interested in using this software as well as several business client areas within LGE.</p> <p>The 2015 project involved the purchasing, configuring, installing and training on MS Project which was approved by the TPMC. The portion of the project to move to a production environment was approved by the TPMC in Dec 2015 however the funds for the production licenses were subsequently returned and the system remained in the test environment. The licenses to move the system to the production environment were not purchased in 2015 under the assumption Project Server licenses would be included in the next version of SharePoint 2016 at no charge. This option is not available in the short term based on discussions at the Microsoft True up meeting in March 2016.</p>
708KU16	Microsoft Project Server-KU16	
*702KU16	CA API-KU16	CA API is an on premise software that will be used by the IT developers to write application programming interfaces (API). The APIs operate in the background as a channel for applications to work with each other so the users required functionality and information is available. This software will be used when writing future mobile applications or when an upgrade occurs of existing mobile applications. It will be used with the new gas applications being written this year to allow sharing of services, reducing the number of services and costs of support. All new applications written will utilize the APIs instead of single use services.
024KU15	Further app virt build-KU15	Further application virtualization buildout for enterprise.
169KU15	Expand My Account & Apps-KU15	Add responsive design functionality to existing My Account and Mobile applications. This project provides capital to purchase additional licenses necessary for the True-up for the following products:
		<ul style="list-style-type: none"> Citrix XenMobile User Licenses Citrix XenDesktop User Licenses Appsense Environment Manager User Licenses SysTrack Desktop Device Licenses SysTrack Terminal Server Device Licenses
152KU16	Mbl & Wrkst Lic True-up-KU16	This project will be used to fund the purchase of a tool that will be used to audit access to data that resides on the enterprise file servers. This tool will also be used to identify data owners based on access patterns, improperly set permissions, what data users have access to and stale data.
*720KU15	NAS Analytics Tool-KU15	The Aligne upgrade was more difficult than first anticipated at the start of the project. Jumping multiple versions of Crystal and Aligne brought with it technical issues and modifications that needed to be made to the report and the tool. This added effort to our internal projections, required two visits from SunGard for technical assistance on Aligne and we needed to bring on a Crystal fluent contractor to help modify all custom reports to work with the newer version.
003KU15	Aligne Upgrade-KU15	
746KU16	Nintex Licenses-KU16	Nintex Licenses and Forms
		A video streaming solution is needed as the current practice of storing video as non-streamed SharePoint files is not scalable and Corporate Communications use of YouTube is not appropriate for private corporate content. The recommendation is on premise Qumu solution. All video content will be presented via SharePoint (for both internal and mobile access using Qumu webpart and virtual appliance).
743KU15	Video Streaming Appl-KU15	Software license purchase that will help the plants track and analyze alarms to determine course of action for individual pieces of equipment associated with the alarms.
719KU16	PI Alarm Mgmt-KU16	
*139KU16	Central Firewall Mgmt-KU16	This project will investigate, evaluate, approve, and purchase a centralized firewall management solution for LKE.

* New software project included in response for part a

Project	Project Description	Description
109KU16	WallStreet Suite Upgr-KU16	<p>KY is being allocated 27% of the total cost (appx \$880k) which is estimated to be \$240k. Software upgrade project for Wallstreet Suite version 7.3.13 to latest release 7.4.42+. PPL's installed version 7.3.13 from 2011 is no longer supported for patches, new business instruments, or training therefore the upgrade is required. The latest version 7.4.42+ will be supported for a longer period as many large corporates are on this version. The benefits of an upgrade include:</p> <ul style="list-style-type: none"> - Upgrade provides architecture and security compliance for PPL's network and business functionality for today's cash management and finance groups to stay current for the next 5 years. - Utilize new functionality to provide process efficiencies for cash management, finance, reporting and accounting processes. <p>Offers additional process automation and new business functionality in the following areas:</p> <ul style="list-style-type: none"> - New Investment instrument - Dodd Frank and European Market Infrastructure Reporting (EMIR) reporting - Foreign exchange deal close outs - Bank Administration Tool - Replacement for current 3rd Party valuation tool - Removal of customized code with standard offering in version 7.4.42 for securities, investments and loans.
159KU16	Cascade Impl Gen Relays-KU16	<p>The purpose of the project is to purchase licenses and services to enter Generation Relays into Powerbase with a Maximo interface to allow for management of relay testing and maintenance for NERC compliance purposes.</p> <p>This project is the third phase of TOA implementation. This implementation's purpose is to provide improvements in order to bring the LG&E and KU processes in-line with one another and implement Transmission Strategy and Planning into the outage process. Interfaces to EMS/PI, Cascade, and a TVA Portal web service will be utilized and updated through the process. First, an existing Cascade interface will be used to bring branches into TOA and make the appropriate associations with lines, breakers, and switches. For the TVA Part, this project will create an interface between the SDX TVA Portal and TOA for automatic updating of planned outages between the two systems. The ability to download CSVs or other data from the TVA portal and upload into TOA from the TVA portal will be added. Scheduled reports will then be created and populated by outage information; these reports will have the ability to be run manually if desired. In order to maintain the functionality of data being imported into TRODS, BI will be involved designing, developing, and testing ETL to TRODS for the new tables created in TOA.</p>
113KU16	TOA Enhancements-KU16	<p>The scope of the project includes the installation of reader board software which will allow better management of real-time and historical data through numerous mediums in order to report data more effectively and comprehensively, measure call center performance, and improve customer service and agent productivity. It will also give better visibility of the calls in the queue.</p>
*744KU16	Reader Boards-KU16	
012KU16	CIP Compl Tools - Year 6-KU16	<p>This project is to purchase and or modify Hardware and software to meet all compliance needs for 2016 and prepare us for future version changes. This is a multi-year project and continues each year. The tools project is providing enhancements to existing software, purchasing new software and may include external labor to install these tools.</p> <p>Develop and implement a new mobile mapping application for distribution operations. This will be used to replace the FieldSmart View Application for mapping functionality in all future internally developed mobile applications. This will be developed in house by the .Net and GIS groups.</p>
720KU16	Mobile Dispatch Map-KU16	

* New software project included in response for part a

Project	Project Description	Description
716KU15	Res Contractor Invoicing-KU15	<p>This project is for adding further functionality to the existing system (Maximo) and the creation of a new internally-developed application to automate resident contractor time by work order (task). Currently, a paper based time keeping system is being utilized and does not allow those responsible for managing contractor time tracking and approval a way to conduct digital data analytics. The vision is to develop a systematic way to enter contractor hours, route it to the LKE site rep for analysis and approval and upload it to ORACLE for payment. The data would be stored for future analytics. Automating this intensive paper based process will improve efficiency and accuracy and impact approximately 100 users.</p> <p>Currently, all math checks and validations are done manually. The volume sometimes dictates that not all time sheets and invoices are reviewed in detail. Savings calculations could be estimated later, based on eliminating the need to key stroke individual invoices into ORACLE and estimating overpayments due to errors in time keeping.</p>
005KU14	Cust Comm-text, apps-KU14	<p>This project will provide customers new communication channels for receiving alerts and notifications and for conducting certain transactions. The project will also establish a "preference portal" providing customers the ability to subscribe to defined services and select/update independent channel "preferences" for each. The preferences portal will be located behind the secure My Account login.</p>
046KU16	Pers Product Grow & Ref-KU16	<p>The offerings will be deployed through a release strategy intended to encourage customer adoption and increase customer satisfaction. There will be three releases included in the project. The first release is two-way texting for "Reactive Outage". Reactive Outage is a customer reported outage or request for status update. The second release includes Customer Preference Setup, Billing Alerts and Broadcast messages. The third release will transfer internal Proactive Outage communications from the current Notifi product to the selected vendor for this project. In addition, the project will provide customers the option to select a "quiet window" where automated telephone calls will not occur.</p>
178KU15	Upgrade Quest Server-KU15	<p>Add licenses or upgrades Project, Visio & Acrobat</p> <p>The scope of this project is to upgrade Content Server to the most up-to-date 10.5 version. The scope will include developing test scripts and developing a patch strategy. The scope also includes upgrading our development, QA, and production environments and bringing up a 4th sandbox environment.</p>
021KU16	Further app virt build-KU16	<p>The original business plan is listed at 115K and was based on a simple upgrade of the Content Server. After the initial project completed and in reviewing all of the customizations that are in place it was determined that the project would take approximately \$700K; the difference will be covered by IT contingency and has been approved by the</p>
728KU15	EE Rebate Checks-KU15	<p>Further Application virtualization build out for enterprise. virtualization of enterprise applications to enhance current set of application deployed as physical installs</p> <p>Develop interfaces to a 3rd Party vendor to print EE rebate checks or send credit cards to customers. Modify interfaces to AP for paying the vendor. Also, modify My Account to allow the customer to choose check or credit card.</p>
138KU16	PowerPlant Module Upgr-KU16	<p>Upgrade and redesign of the existing Power Plan Lessee Accounting module, including direct integration to other Power Plan modules, Oracle eBusiness Suite, and Fleet Focus to comply with the new lease accounting and reporting standards.</p>
134KU15	Cascade Corp Sec Assets-KU15	<p>This project will implement Corporate Security assets into Cascade. The purpose of this project is to analyze, define, build, test and implement a new environment for storing Corporate Security Assets, Work Management and Inspections using Cascade Application environment. Effort includes documentation of existing processes, new processes, requirements for building the application environment, building the environment, interface requirements and development, etc.</p>

* New software project included in response for part a

Project	Project Description	Description
		<p>In Transmission the scope of the project is to convert to a solution that will send data into the OATI OASIS Transmission reservation system and Oracle. The OATI webAccounting cloud-based system has been chosen. This would automate the current manual processes performed in Transmission.</p> <p>In accounting the scope of this project is to enable the company to leverage the OATI data in order to reduce the manual invoicing processes for the transmission customers and manual posting of accounting entries for financial purposes. In addition, the scope will include the cash remittance process of relieving paid invoices and the required FERC reporting data.</p> <p>The current Transmission billing process is a manual process utilizing complex spreadsheets, Access databases, and Visual Basic coding. The effort is performed by a single LKE point of contact to manually prepare bills reflecting 3rd party revenues totaling approximately \$18M in 2013. This revenue has been growing at approximately 15%-20% annually. The proposal is to convert to OATI webAccounting which will integrate with the OATI OASIS Transmission reservation system and Oracle providing increased efficiency through automation and better internal controls. We can reasonably expect to use OATI webAccounting for at least 5 years. It offers long term benefits and it will not be abandoned during the 5 years.</p> <p>Internal implementation labor including project management, design, interface development etc will be charged to capital. The following items will be charged to capital by the vendor:</p> <p>Access to the OATI hosted webAccounting and billing module includes:</p> <ul style="list-style-type: none"> - Project management and consulting services - Software Configuration - Design and creation of calculations and formulas - Definition of requirements - Testing
202KU15	Trans OATT Billing Tool-KU15	
735KU16	Pitney Bowes Licenses-KU16	Additional license purchases.
		<p>TRODS Phase 4 will consist of adding additional reliability data to the TRODS warehouse. TRODS Phase 4 is a list of several enhancements including the following:</p> <ol style="list-style-type: none"> 1. Verify the accurate conversion of monthly SAIDI to daily SAIDI data. 2. Add data from the Transmission InSpec Application. 3. Add additional data to the TOA event view. Enhance Transmission Dashboard. 4. Add additional Cascade data to TRODS. (Equipment Specs) Karla to help. 5. Add data from the lightning database. 6. Finish Historical Tracking Data from Cascade/LOAD. 7. Integrate TRODS with TIGER (Transmission I.... G.... E.... R....). 8. Explore the concept of PDF snippets for transmission lines (this may be something we can do on our own, but I would like to see if BI has any ideas on the topic). <p>Incorporate transmission line drawings into the DB.</p> <ol style="list-style-type: none"> 9. Need to simplify the TRODS environment. 10. Increase service levels with TRODS. 11. Add data from Digital Fault Recorders (DFRs).
117KU16	TRODS-KU16	
		<p>This project proposes the implementation of an event logging and outage scheduling software tool for Transmission Operations. SunNet's Transmission Outage Application (TOA) is an industry leading tool, utilized and highly recommended by PPL. In addition to providing operational efficiencies, TOA is also an integral part of the Transmission technology strategy and will facilitate enhanced reliability analysis by connecting critical event data.</p>
121KU15	Transmission Outage App-KU15	
		<p>The scope of this project will be to automate flows in HPQC. The flows will be used during the Oracle Regression Cycle decreasing the user time of test execution. The primary objectives are to convert manual test flows to automated flows, build additional flows identified during phase 1 which are currently undocumented and required for regression testing and create a test instance for HPQC.</p>
043KU16	Original SW Upgrade-KU16	
		<p>We are purchasing SAP Data Copy Software that will reside on our servers, implementation, and training only for project team personnel. This software will effectively keep the non-production SAP systems updated with current data.</p>
*724KU15	Data Copy Tool for SAP-KU15	

* New software project included in response for part a

Project	Project Description	Description
055KU15	PeopleSoft Enhancements-KU15	<p>This project will implement benefit plan changes and system changes in order to facilitate 2016 Open Enrollment. Where appropriate, delivered functionality of PeopleSoft 9.1 will be leveraged to allow LKE to reduce the amount of customizations necessary for the benefits process.</p> <p>The project will also include an upgrade to PeopleSoft 8.54, new application bundles including Feature Pack 2, and a database upgrade to SQL Server 2014.</p> <p>The total cost of the project is \$565k. The Business Plan budgeted approximately \$314k (\$214k under 055SER15-PeopleSoft Enhancements and \$100k under 051LGE15-Open Enrollment). An additional \$186k (from IT Contingency) was approved by the IT RAC and TPMC in March for the 2&10 forecast. After the planning session and refinement of numbers, the IT RAC and TPMC approved another \$65k (from IT Contingency) in April for the 3&9 forecast.</p> <p>On April 2, 2014 Eric Slavinsky, Gabriela Keemer, Sara Wiseman, Kathy Butler, Eric Riggs and William Mabry met to discuss the proper accounting treatment (O&M vs Capital) of the new Microsoft Enterprise Agreement (EA) contract. The EA contract includes rights to perpetual licenses for LKE to install Microsoft Products on PC's and servers, and includes the following functionality: Operating Systems, Office Suite, SharePoint, etc. Furthermore, IT explained that the EA contract does not provide technical support, bug fixes, security patches or problem assistance.</p> <p>The EA provides LKE the ability to install Microsoft operating systems and applications on new hardware purchases. IT also confirmed that the capitalized software licenses under the EA will only be installed on new hardware purchases and not existing infrastructure. When IT installs software on existing infrastructure, the associated costs will be expensed as incurred.</p> <p>Conclusion Based on the information provided by IT during the meeting, Property Accounting determined that the EA software installed on new hardware should be capitalized as part of the yearly technology refresh projects. Software installed on existing infrastructure will continue to be expensed as incurred</p>
100KU16	Microsoft EA-KU16	<p>Currently all reporting from SAP CCS is sourced from the SAP Business Warehouse (SAP BW) by way of the BEx Portal. To better serve the needs of our clients and standardize on a single tool for analytics and reporting, reports will be moved from SAP BW to the Microsoft Business Intelligence (MS BI)/SQL Server reporting environment.</p> <p>This project will migrate approximately 60% of the current SAP BW reports to the MS BI platform and analyze the remaining 40% of the SAP BW reports in order to determine migration feasibility and timeframe (if required).</p>
208KU14	Convert BW to Micr Tools-KU14	<p>The primary goal of this project is to upgrade the current version of our Geographic Information Systems GIS application. Currently we are using GE Smallworld version 4.2 and the upgrade version is 4.3. Our current version (v4.2) became officially unsupported in 2013. The objective of this upgrade is migrate to a vendor supported version of Smallworld that will enable LKE to continue utilizing the system for the next 4-5 years. The business criticality of this application will require that LG&E and KU personnel thoroughly test our custom code to ensure functionality improves after the upgrade.</p>
026KU15	GIS Enhance and Upgr-KU15	<p>Deploy plant mobility solution in production at Cane Run to the Ghent Generating Station. This will include purchase of mobile devices, installation of wireless infrastructure at strategic points around plant, and development/modification of new and existing apps to accommodate differences in CR7 and Ghent. Apps will include Maximo, Daily Shift Log, access to drawings, and entry of operator rounds forms.</p>
163KU16	Plant Mobile-Ghent-KU16	<p>This is the annual true-up for license purchases with Microsoft. Our contract with Microsoft gives us access to install licenses as needed throughout the year. At the end of the contract term, or anytime during the year, we true-up our license count with Microsoft and pay for the licenses installed during the year and the applicable support.</p>
038KU15	Microsoft Lic True-up-KU15	<p>The Downtown Network (DTN) Inspection Project will implement software to schedule, track, and complete PSC required inspections of DTN electric facilities.</p>
021KU15	Electric Insp Enhanc-KU15	

* New software project included in response for part a

Project	Project Description	Description
203KU16	PS 9.2 Upgrade-KU16	<p>The scope of this project will be to upgrade to PeopleSoft 9.2 (PS) and PeopleTools 8.55. Extended support for LKE's current version of PeopleSoft will end in January 2018. LKE has operated under extended support since September 2014. The purpose for the upgrade is to allow LKE to remain on a supported platform which will provide needed tax, compliance and other regulatory updates.</p> <p>As part of the upgrade, many of the customizations utilized by LKE will be replaced by standard technology which will minimize system errors that have been seen in the past. Adoption of these "standard modules" will not only reduce the time required for future upgrades, it will also reduce the amount of IT and business support time required.</p> <p>There are also plans to leverage new functionality not currently used in the software. Some of the new functionality will include Self-Service Features (provides the ability to organize information by business process and present it in a user-friendly format), E-Performance (drives the employee development process with workflow in an easy-to-use, Web-based environment), and E-Compensation (gives managers the tools to make quick but informed decisions on how to distribute the funding budgets for their group and provides a complete history of their employees' compensation over time). Support for this upgrade will be covered under our current PeopleSoft maintenance agreement</p>
138898KU	Enterprise Info Mgmt-KU12	<p>The scope of this project is to replace the current imaging platforms (Oracle IPM and IBM Filenet) as part of a strategic direction to implement Enterprise Information Management.</p> <p>This project will also implement AP Invoice routing functionality. The scope will encompass converting all current data (documents and images) into the new platform. The driver for this project is outdated technology (Filenet is no longer supported) and Oracle IPM 10G will become unsupported after 2015.</p>
707KU15	PACs for Substations-KU15	<p>The objective of this project is to implement physical security measures at key substations to deter unauthorized entry, and control access as well as to improve situational awareness at substations. These measures include card readers, cameras (for post-investigative purposes only) and other security measures as needed. While these measures are not currently specifically mandated by CIP standards, (CIP-V5 will mandate access control. We have chosen to meet this requirement with card readers instead of a key system) they will increase reliability/security now. Card readers will be a requirement once we introduce a routable protocol into the BES Cyber Assets. The total capital cost of the project is estimated at \$763,000. This estimate includes \$69k in contingency. We are also estimating a 5 year O&M vendor cost of \$186k for ongoing card reader, camera and network expenses and a 5 year O&M cost of \$330k for ongoing IT support labor. This project is not budgeted.</p>
*749KU16	AMS SAP Licenses-KU16	<p>As LKE begins to move forward with the analysis and planning for the AMS full deployment project, it will be necessary for LKE to purchase the SAP license for the AMS modules. This will enable the functionality in SAP that will support the AMS full deployment processes.</p> <p>As LKE is requesting these licenses before regulatory approval has been obtained, SAP has agreed to credit these license fees for future use in the unlikely event that regulatory approval not be obtained, thereby mitigating the risk of purchasing these licenses early.</p>

* New software project included in response for part a

Project	Project Description	Description
*129KU16	Implement SDE Replace-KU16	<p>A joint effort to select a single platform for IT Service Management (ITSM) was undertaken in 2015. After thorough review of several options, a recommendation was created and approved by the joint steering committee to purchase Cherwell as the single platform. The next steps in this effort will be to purchase and implement the tool and implement common ITSM processes across IT domestic operations. In order to support the consolidation of PA and KY IT organizations a single on premise platform is required to provide the necessary visibility into the work across the organizations. The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk. Additionally, a goal was to reduce the on-going O&M footprint required for such a tool over the assumed 10 year expected life of this tool based on the prior tool's usage for more than 15 years.</p> <p>The total estimated project cost is \$3,764K with \$2,833K for Capital investment, and a total O&M cost of \$930K for implementation, maintenance and support through 2020 which includes a 10% contingency. This Investment Proposal is seeking Investment Committee approval for the KY portion of the project.</p> <ul style="list-style-type: none"> - Kentucky will assume 52% of the cost: \$1,473K Capital and \$483K O&M through 2020. There is \$300K Capital in the KY 2016 business plan. - Pennsylvania will assume 48% of the cost: \$1,360K Capital, \$447K O&M through 2020. This was not budgeted for in the PA 2016 business plan.
080KU14	Lockout/Tagout (LOTO)-KU14	<p>Due to the increasing instability of the computerized Lockout/Tagout (LOTO) management system used at LGE/KU plants, Generation formed a cross functional team to evaluate alternatives. The plants currently use Total Resource Management's (TRM) Safety Tagging System (STS). The team attempted to work with TRM to improve quality and service. This effort proved unsuccessful. After exploring many options and issuing an RFP, the team recommends moving to NiSoft's eclipse e3 and adopting a task-based LOTO process. NiSoft is capable of providing a better support model, meeting our LOTO policy, and providing full task-based functionality. Moving to a task-based process facilitates all plants coming together under a unified LOTO process.</p> <p>At the completion of this project a journal entry will be made by the IT budget coordinator to charge IMEA/IMPA for their portion of this project. It was decided to charge IMEA/IMPA this way to a TC specific task to obtain the most accurate billings due to how IT charges will be allocated for the Trimble County portion of this project. Property Accounting will need to be notified when this JE is made for billing purposes. This project is to purchase a new bill design and composition software, and then redesign our current customer invoice to incorporate a more modern look and feel, while going from a black and white to a color invoice. The recommended vendor product is HP Extream, which is also used by our parent company, PPL.</p>
*200KU15	Customer Bill Redesign-KU15	<p>To ensure our employees continue to receive best-in-class services, LKE recently partnered with PPL to conduct a joint vendor Request for Proposal (RFP) for retirement and savings plan service providers. During the RFP process, both companies carefully evaluated the retirement and savings plan needs of employees and the services offered by various vendors. Fidelity was selected to replace Mercer as the retirement and savings plan vendor beginning 1/1/16 and Mercer will continue to provide retiree medical and retiree life insurance services.</p> <p>Fidelity will provide a number of service enhancements when the plan are transitioned in 2016. These enhancements will be especially helpful for employees expected to retire over the next several years. To address these needs, some of Fidelity's enhanced services will include step-by-step assistance with retirements, a user-friendly website, and free, in-person financial planning services at Fidelity Investor Centers.</p>
700KU15	Fidelity Pension-KU15	

* New software project included in response for part a

Project	Project Description	Description
004KU14	Call Center-Route&Report-KU14	<p>This project will upgrade our existing, dual switch platform, to a single switch architecture with a high availability back-up which will provide for additional resilience in the event of maintenance or a failure at our data center locations. The reporting tools that are part of our solution will provide our managers, supervisors and analysts with enhanced reporting capability in the contact centers, i.e. cradle to grave reporting. This project will also further modernize and streamline our solution by utilizing Avaya's CTI, which would allow for retirement of the Genesys-based platform.</p>
203KU15	PowerPlant Upgrade-KU15	<p>The current version of the PowerPlan software suite that the Company currently uses will no longer be supported after June 30, 2016. PowerPlan is used by the Finance group as a key financial system which generates accounting information used in financial reporting and internal management financial performance reporting and analysis. This project will upgrade the entire suite and implement a new Tax Repairs module, in addition to several minor enhancements that were prioritized and included as part of this project to capture implementation efficiencies with the service provider.</p> <p>The project will be done in two phases:</p> <ol style="list-style-type: none"> 1.)The design work and purchase of the tax repairs module for \$760k. 2.)The upgrade and execution of the balance of the project. This is currently estimated at \$1.455M, however after the design phase, PowerPlan will provide both a fixed price bid for the remaining scope, and a time and materials rate for the remaining scope. At that point, LKE can evaluate the cost differences relative to risk.
122KU14	Ventyx Mobile Upgrade-KU14	<p>This project will upgrade Ventyx Service Suite mobile dispatch software to version 9.2.1 for Field Services, the Electric and Gas Meter Shop and GDO. This is the version currently used for electric outage restoration, and upon implementation, LKE will be utilizing one version of the software. Upon completion of this project all lines of business will be on the same version of the software.</p>
*019KU15	Design Tool Repl (WIM)-KU15	<p>EDO and GDO request funding to replace the current electric and gas design tool (Work Integration Manager - WIM) with a new design solution (Autodesk's AutoCAD Utility Designer –AUD). The replacement of WIM is part of a long term strategy involving the replacement of the Smallworld Geographic Information System (GIS) data model which the company implemented in 2003. WIM is a Smallworld GIS-based solution and was also implemented in 2003 to create design drawings, generate estimates and create as-built drawings in the GIS for both gas and electric. In the 2015 BP, the existing Smallworld GIS data model is scheduled for replacement in 2017-2019. The Smallworld GIS data model is the foundation on which the WIM application was developed. The software vendor owns the source code, so it cannot be modified by LKE to work with a new data model. Therefore, WIM must be replaced prior to 2017.</p>
706KU16	EMC TLA-KU16	<p>The TLA proposal enables LKE to establish perpetual software license rights for our enterprise storage and data backup systems for the term of the agreement. The original EMC pricing model used for LKE purchases in 2012-2015 required the purchase of storage and backup as a single combined hardware and software appliance. Under the original pricing model, LKE would be required to purchase all software again when the systems are refreshed through our standard 5-year refresh policy. The benefits of the TLA are flexibility and financial savings. The agreement enables LKE to migrate software products to new and different EMC hardware platforms for an overall lower cost of ownership. LKE is scheduled to refresh all enterprise storage and backups systems during the proposed term of the agreement. The new agreement will enable LKE to transfer software licenses from hardware that will be retired to the new hardware appliances during system refresh versus having to buy the software again.</p> <p>A thorough evaluation and negotiation of approximately \$300k in incentive offerings for the EMC proposal has created this project opportunity to reduce capital investment by \$707K and O&M expense by \$492k over a 4-year term. Capital savings will occur in the technology portfolio of enterprise storage and data backup projects.</p>

* New software project included in response for part a

Project	Project Description	Description
*158KU15	FIM Replacement-KU15	<p>Electric Distribution Operations (EDO) and Gas Distribution Operations (GDO) request funding to replace the existing Facility Inspection and Maintenance (FIM) application with a new solution that leverages the existing Asset and Resource Management (ARM) application. The replacement is driven by near term obsolescence of the FIM product.</p> <p>The Gas Regulatory Services and Electric Resource Management groups use the FIM application to help manage specific gas regulatory inspections and the electric pole inspection and treatment program, respectively. In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. This compromises the ability to maintain or enhance regulatory compliance programs, as well as support process improvement by using FIM for other inspection programs. A new application must be implemented to manage these inspection programs.</p>
*400KU15	OTN Core Rings Y1/2 LEX-KU15	<p>This is a two year (2015-16) IT capital construction project, the goal of which is to implement Optical Transport Network (OTN) technology within the two inner (i.e., core) fiber-based ring segments of LG&E and KU Services' (LKS's) Kentucky State-wide Transport Network (KSTN). These rings are presently lighted by Synchronous Optical Network (SONET) multiplexers operating at the OC-48 level. SONET multiplexed capacity is nearly exhausted in these segments. A parallel build of OTN systems will solve that problem, increase speed by more than 10-fold to each site and provide for nearly limitless future expansion.</p> <p>There were charges on two other Infrastructure projects that contained preliminary design charges related to the OTN Core Rings project. It was determined by Property that these charges should be moved to this project once opened so that the design charges on the same asset. Approximately \$218k from 2014 for design work will be moved from 210SER14-OTN Core Ring Proposal Phase and \$387k will be moved from 130321KU-Fiber Reach Nodes. As a result the total AIP request for OTN Core Rings increased by \$604k to account for the preliminary charges transfer; this will not have an effect when compared to budget as the decreases for the other two projects will offset the increase.</p>
204KU16	SAP CRM/ECC Upgr-KU16	<p>The SAP Customer Care System (CCS) is the customer information system platform providing meter to cash and customer service functions for LKS. The recommended alternative, Upgrade with HANA, consists of three primary deliverables utilizing a System Integrator (SI):</p> <ul style="list-style-type: none"> - Reimplementation of Customer Relationship Management (CRM), upgrading to version 7.3 (the front end where customer interaction occurs), - Technical upgrade of Enterprise Core Component (ECC) to version 6.7 (the foundational application that supports customer billing, meter reading and accounting activities), and - Implementation of SAP Suite (CRM and ECC) on HANA database platform. <p>The purpose of this initiative is to utilize the existing investment in the SAP customer platform to take advantage of new developments in more recent versions and place LKS on the standard, full service level agreement for the system. Also, by implementing this recommendation, LKS can take advantage of the SAP strategic roadmap for future innovations such as Advanced Metering Systems (AMS) and Meter Data Management System (MDMS).</p> <p>The Upgrade with HANA recommended alternative is estimated at \$27.1 million across 2016 and 2017 with a 12% contingency of \$2.6 million. Contingency is based on all expenditures, except hardware and licensing, and is included to cover potential cost fluctuations, changes in estimates / durations of in-scope items and minor scope changes. A total of \$26.7 million is included in the proposed 2016 Business Plan. A total of \$23.0 million is included in the approved 2015BP. Approval of this recommendation will require \$350K incremental funding over the proposed 2016 BP which will be addressed and allocated by the Corporate RAC.</p>

* New software project included in response for part a

Kentucky Utilities Company

Case No. 2016-00370

Project	Project Description	*Capital	*O&M	*Total Cost
053KU15	Orcl Ntwk Mgmt Sys Rep-KU15	35,000	-	35,000
734KU16	Cust Serv Training Tools-KU16	21,630	491	22,120
722KU15	Microsoft Prj Svr 2013-KU15	26,323	14,100	40,423
161KU15	Reliability Report Enh-KU15	48,929	-	48,929
745KU16	Metalogix-KU16	47,317	12,454	59,771
729KU16	Solar Share Program-KU16	59,458	-	59,458
748KU16	NMS Training Simulator-KU16	62,974	65,350	128,324
705KU15	Trans Lines Mobile App-KU15	73,140	22,440	95,580
702KU16	CA API-KU16	68,900	12,220	81,120
720KU15	NAS Analytics Tool-KU15	85,067	56,123	141,190
139KU16	Central Firewall Mgmt-KU16	91,147	7,843	98,990
744KU16	Reader Boards-KU16	97,664	6,900	104,565
724KU15	Data Copy Tool for SAP-KU15	168,114	29,314	197,428
749KU16	AMS SAP Licenses-KU16	389,632	80,867	470,499
129KU16	Implement SDE Replace-KU16	417,850	40,676	458,526
200KU15	Customer Bill Redesign-KU15	549,655	175,821	725,477
019KU15	Design Tool Repl (WIM)-KU15	1,428,230	22,725	1,450,955
158KU15	FIM Replacement-KU15	1,736,413	-	1,736,413
400KU15	OTN Core Rings Y1/2 LEX-KU15	2,486,415	-	2,486,415

* Kentucky Utilities Cost Only

Investment Proposal for Investment Committee Meeting on: March 31, 2015

Project Name: OTN Core Rings (Optical Transport Network)

Total Expenditures: \$ 4,699K (inclusive of a \$ 253K contingency)

Project Number: 400SER15, 400LGE16, 400KU15

Business Unit/Line of Business: IT Infrastructure

Presented By: Dean Snyder, Manager – IT Architecture & Engineering

Executive Summary

This is a two year (2015-16) IT capital construction project, the goal of which is to implement Optical Transport Network (OTN) technology within the two inner (i.e., core) fiber-based ring segments of LG&E and KU Services' (LKS's) Kentucky State-wide Transport Network (KSTN). These inner rings are known as the Louisville Metro Ring and the Louisville to Lexington Ring. LG&E and KU's two Data Centers, located at Broadway Office and at Simpsonville reside on these rings. The KSTN carries virtually all enterprise and operational traffic types (i.e., voice, data, video and control) that enable LG&E and KU to serve gas and electricity to their 1.5 M customers. These rings are presently lighted by Synchronous Optical Network (SONET) multiplexers operating at the OC-48 level. SONET multiplexed capacity is nearly exhausted in these segments. A parallel build of OTN systems will solve that problem, increase speed by more than 10-fold to each site and provide for nearly limitless future expansion.

The project was originally budgeted in the 2015 BP PPL for \$2.09M in 2015 (for the KU portion 400KU15) and \$1.9M in 2016 (for the LGE portion 400LGE16). Subsequent to the budget, it was determined to shift some of the earlier work into the next year and give back \$694k in 2015 and ask for \$798k in 2016 for a net overall increase of \$104k when compared to the 2015 BP for the two year span. In addition, there were charges on two other Infrastructure projects that contained preliminary design charges related to the OTN Core Rings project. It was determined by Property that these charges should be moved to this project once opened so that the design charges on the same asset. Approximately \$218k from 2014 for design work will be moved from 210SER14-OTN Core Ring Proposal Phase and \$387k will be moved from 130321KU-Fiber Reach Nodes. As a result the total AIP request for OTN Core Rings increased by \$604k to account for the preliminary charges transfer; this will not have an effect when compared to budget as the decreases for the other two projects will offset the increase.

Background

LG&E and KU Services (LKS) operates an extensive private state-wide transport network (the KSTN) which consists primarily of fiber optic cable and point-to-point terrestrial microwave radio mediums. The KSTN carries virtually all traffic (voice, data, video and control) critical for daily utility operation. At the core of this network is a set of fiber-optic rings (the Rings) – one in the Louisville Metro area and the other between Louisville and Lexington. LKS's Data Centers are directly connected to these Rings. For the past 10 years, these rings have been lighted using OC-48 SONET multiplexers. These multiplexers are now 85% loaded, thus approaching their capacity limit. They are also well into their life expectancy. A suitable transport technology with significant additional growth capability is needed to assure that new applications such as

SmartGrid, will have adequate bandwidth to perform efficiently. Toward that end in 2014, LKS in collaboration with Black & Veatch, completed a Strategic Architectural Design of the KSTN in which a number of technologies that could possibly satisfy that need for the next 10+ years were examined in depth. OTN was identified as ideal to employ in the LKS transport network fiber backbone. Portions of the existing OC-48 network will be left in place to support PTP circuits such as SCADA and protective relaying.

- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**

1. Recommendation: NPVRR: \$5,160

Implement OTN Technology in the 2 x Core Transport Rings

2. Do Nothing: NPVRR: \$0

This alternative would continue to utilize the existing OC-48 SONET transport systems within the Louisville Metro and Louisville to Lexington Rings. These rings are over 85% allocated. At present growth rates, within 2 years, requests by clients for new TDM circuits and/or increased IP data rates would have to be denied. Furthermore, IT Telecom's ability to comply with potential new CIP directives, or to facilitate new applications such as SmartGrid, will be exceedingly difficult to quickly accommodate. This alternative is not recommended.

3. Next Best Alternative(s): NPVRR: \$5,542

Increase SONET Capacity from OC-48 to OC-192

While this alternative would offer a 4 fold increase in shared bandwidth, it provides no long-term solution because it retains old SONET hardware that is approaching end-of-life in the next 5 years or so. [OTN has a life expectancy of 15 years and virtually unlimited bandwidth.] Furthermore, OC-192 is even more sensitive to fiber impairments than OTN. Thus it may be more difficult to effect proper system operation at OC-192 than with OTN. No detailed financial analysis was completed for this alternative since it wasn't considered a reasonable option to delay the inevitable and ultimately perform the preferred alternative a few years later.

It should be noted that two other technologies, Multi-Protocol Label Switching (MPLS) and Connection-Oriented Ethernet (COE) were thoroughly examined as well during the aforementioned Strategic Design effort. These were determined to be more costly and exceedingly complex to deploy and maintain in LKS's environment. For Companies which have dark fiber (spare fiber available for use), OTN is superior in every respect to MPLS and COE. Furthermore, OTN can be used as an underlayment should MPLS or COE ever prove desirable to use. In other words, OTN would not preclude the future application of MPLS or COE.

Project Description

- **High-Level Scope and Timeline**

The scope of this project is to deploy, over a 2-year period, OTN technology at key locations in the core fiber rings in the Louisville metro area and between Louisville and Lexington. Most of 2015's major activities will be site preparation, fiber span identification/remediation, upgrades to core data switches at the BOC / Simpsonville Data Centers, and the addition of remote 10G blades to remote site aggregation switches. 2016 will be factory mock-up testing of OTN nodes and then installation and service turn-up/cutover in the field.

Preliminary system design is complete and contract negotiations are underway with a vendor/partner to **Blake** Engineer-Furnish-Install OTN systems.

• Key Deliverables and Target Dates

- Project Approved and Opened May 1, 2015
- Contract Signed with LightRiver May 8, 2015
- Site Assessments/Survey’s July 15, 2015
- Design Phase (Entire Project) Oct. 15, 2015
- Fiber Plant/Analysis & Remediation (Entire Project) Dec. 01, 2015
- Site Prep (Lou. Metro & Lou. to Lexington) Jan. 18, 2016
- Testing (Factory Accept. @ [REDACTED]) (Lou. Metro & Lou./Lex) April 25, 2016
- Procurement (Entire Project) May 9, 2016
- OTN Equipment Installs (Lou. Metro and Lou./Lex) June 6, 2016
- OTN Commissioning (Lou. Metro and Lou./Lex.) July 11, 2016
- Documentation (Entire Project) Aug. 10, 2016
- Cutover/Circuit Migration (Lou. Metro and Lou./Lex) Oct. 25, 2016

- **Project Cost = \$4,699K** (Total of both 2015 and 2016 dollars plus transfer of preliminary engineering charges from 2014 OTN project and KU portion of Fiber Reach project)

Included in this figure is a 5% contingency on all OTN and data switching materials. This level of contingency on these materials needed for the project is because the OTN design is 95% complete and because quotes for data center and remote site Cisco equipment has already been received. For all other activities and estimated expenditures, there is a 10% contingency. Net total project contingency is \$253 K (~6%), all of which has been loaded into the 2nd year of the requested authority.

Economic Analysis and Risks

• Bid Summary - OTN EF&I Vendor Evaluated Costs → THIS PROJECT ONLY

In late 2014, RFP 3632 was issued to six value added resellers (VAR) seeking a 6-year master services agreement (MSA) for Engineering, Furnishing & Installation (EF&I) services for various manufacturers’ OTN systems. After the 1st round of bidding and product evaluations, the three VAR’s which had bid the Ciena OTN product were solicited for “Best and Final” (BAFO) pricing. The overall economic portion of the bid evaluation used a “Total Cost of Ownership” view of a program of OTN projects (including this subject project) over a 6-year vision. It included fixed up-front capital as well as indexed on-going O&M support costs to give a true picture of cost.

The following table represents the estimated relative cost of Ciena OTN materials and support (capital + O&M) by the three VAR finalists for just this 1st OTN project.

<u>Classification</u>	
MBE/WBE	
Small Business	
Large Business	
OTN Core Rings - Project 1	
Total VAR Cost (\$K’s)	

[REDACTED] is the recommended VAR. LKS Sourcing is in the process of drafting the MSA. LKS Sourcing will be presenting the bid summary and Award Recommendation in tandem with this project.

- **Budget Comparison and Financial Summary**

Financial Detail by Year - Capital (\$000s)	2015	2016	2017	Post 2017	Total
1. Capital Investment Proposed	2,001	2,698	-	-	4,699
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	2,001	2,698	-	-	4,699
4. Capital Investment 2015 BP	2,695	1,900	-	-	4,595
5. Cost of Removal 2015 BP	-	-	-	-	-
6. Total Capital and Removal 2015 BP (4+5)	2,695	1,900	-	-	4,595
7. Capital Investment variance to BP (4-1)	694	(798)	-	-	(104)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	694	(798)	-	-	(104)

Financial Detail by Year - O&M (\$000s)	2015	2016	2017	Post 2017	Total
1. Project O&M Proposed	41	41	41	83	206
2. Project O&M 2015 BP	41	41	41	83	206
3. Total Project O&M variance to BP (2-1)	-	-	-	-	-

Financial Summary (\$000s):

Discount Rate: 6.5%

Capital Breakdown:

Labor:	\$273
Contract Labor:	\$555
Materials:	\$2,794
Prelim Engineering:	\$605
Burdens:	\$219
Contingency:	\$253
Reimbursements:	(\$0)
Net Capital Expenditure:	\$4,699

Financial Analysis - Project Summary (\$000)	2015	2016	2017	2018	2019	Life of Project
Project Net Income	(115.00)	(339.00)	32.00	136.00	149.00	348.00
Project ROE	-23.80%	-22.40%	1.70%	9.00%	12.50%	4.10%

- **Assumptions**

- Based on fiber characterization tests already performed on the fiber spans of the Louisville Metro Ring, it is anticipated that these may be remediated sufficiently to allow proper operation of OTN.
- All co-locations have, or can be configured to have, adequate space and power for the new OTN equipment.
- LKS will provide the server HW for the Ciena Network Mgmt System.

- The useful life of the OTN equipment to be employed is 15 years.

Pricing within the proposed 6-year EF&I VAR contract is to be fixed for the duration of the contract.

- **Environmental**

There are no environmental factors impacting on, nor permits required, for this project.

- **Risks**

- Spare fibers between Louisville and Lexington have yet to be tested for OTN suitability. The amount and duration of activities necessary to remediate the outside fiber plant [which is being counted on for OTN] may delay many activities and cause cost overruns. Mitigation → Close coordination with and cooperation from the fiber provider, Windstream.
- Contention for internal engineering & technician resources caused by non-forecasted work. Mitigation → Work overtime as needed.
- Adequate space and environmental conditions might not be available at all locations for the OTN equipment. Mitigation → Consolidation of equipment on racks. Install additional AC and bulk power systems as needed or possible new shelters.

Conclusion and Recommendation

It is recommended that the Investment Committee approve the OTN Core Rings – 2 Year Project 400SER15 for \$4,699K. Implementation of this project will:

- Relieve imminent congestion in the Louisville Metro and Louisville to Lexington Ring segments of the transport network and accommodate growth for backhaul of traffic for future applications such as SmartGrid.
- Improve the grade-of-service (i.e., increase speed and decrease latency) at all OTN equipped locations on the affected two core rings by directly connecting each site via only one path protected data link hop to each Data Center.
- Accommodate the imminent upgrades being planned for the core switched / routed data network which connect the Data Centers together.
- Position the network to eliminate aging systems between LKS's Data Centers.

Investment Proposal for Investment Committee Meeting on: August 25, 2015

Project Name: FIM Replacement Project

Total Expenditures: \$ 3,100K (Including \$155K contingency)

Project Number(s): 158SER15, 158LGE15, 158KU15

Business Unit/Line of Business: Electric Distribution Operations (EDO) / Gas Distribution Operations (GDO) / Information Technology

Prepared/Presented By: Jason Jones; Mike Jones; Sandi O'Banion; Carla Fajardo; Rhonda Collins

Executive Summary

Electric Distribution Operations (EDO) and Gas Distribution Operations (GDO) request funding to replace the existing Facility Inspection and Maintenance (FIM) application with a new solution that leverages the existing Asset and Resource Management (ARM) application. The replacement is driven by near term obsolescence of the FIM product.

The Gas Regulatory Services and Electric Resource Management groups use the FIM application to help manage specific gas regulatory inspections and the electric pole inspection and treatment program, respectively. In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. This compromises the ability to maintain or enhance regulatory compliance programs, as well as support process improvement by using FIM for other inspection programs. A new application must be implemented to manage these inspection programs.

The team considered a number of options, which are detailed in the "Alternatives Considered" section of this document. Based on the results of the bid evaluation, the project team recommends expanding the use of the Asset and Resource Management (ARM) software. The ARM work management module was implemented in 2013 to replace the STORMS work management system. This project will implement the ARM asset module to replace FIM. Additionally, the team recommends the mobile FSI application be replaced with an in-house written mobile application similar to the Air Patrol Stand Alone Data Entry (AP SADE) iOS application.

It is recommended that the Investment Committee approve the project for the capital cost of \$3,100K, including a 10% contingency on internal costs (external costs are fixed price). The project will start in August 2015 and will be completed in December 2016. The proposal includes \$1,500K in 2015 and \$1,600K in 2016, which has been approved by the Technology Portfolio Management Committee (TPMC) as well as the Corp RAC. The 2015 BP included

\$900K for 2015. The annual O&M cost is \$133K and will eliminate \$30K of annual software maintenance for a net increase of \$103K annually.

Background

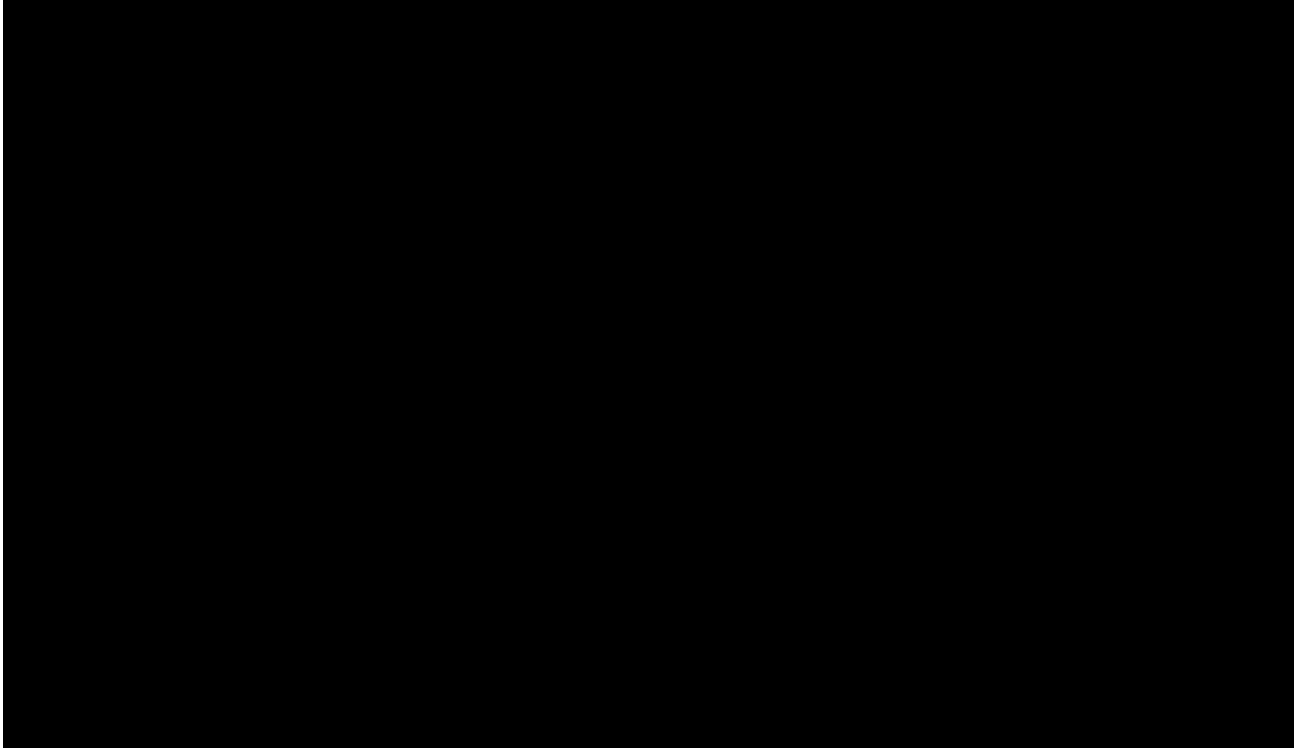
FIM was implemented in 2008 for Gas Regulatory inspections. In 2009, Gas Regulatory Services integrated FIM with mobile inspections using FieldSmart View Inspect (FSI) to perform inspections in the field on Panasonic ToughBooks. FIM is also used to manage the electric Pole Inspection and Treatment Program (PITP) which began in 2010. Management of these inspections with the aid of software is crucial from a productivity and efficiency perspective; consistency and accuracy with high volume inspection data is also critical from a regulatory and compliance perspective. The FIM application was originally implemented to provide a central repository for inspection data, provide a mobile solution, allow autotrigger and alerts for inspection, and provide the reporting required to manage the inspection programs while demonstrating compliance.

In 2007, a bid evaluation was performed and FIM was selected as the backoffice solution to manage Gas Regulatory inspections. It was implemented in 2008. In 2009, software was developed using FieldSmart View Inspect (FSI) allowing users to conduct inspections using the mobile GIS on Panasonic ToughBooks. At the time, the solution was an industry leading mobile application. However, technology has changed significantly in the last eight years and the product vendors have not kept pace. The existing FieldSmart View application running on Panasonic ToughBooks will be replaced with a tablet-based inspection application that will leverage the user-friendly tablet functionality.

In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM in the short term, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. The FIM Replacement Project is necessary to continue to ensure compliance with current regulations by virtue of a fully automated process rather than a manual, time-consuming paper process. Limitations, created by lack of Black and Veatch investment as regulations change, exist today with FIM that require some manual processes to supplement the automated processes and maintain compliance. In the event of an audit, demonstrating compliance will require significant effort.

To address the risks introduced by the vendor's decision to discontinue the software, an evaluation of potential options was conducted by IT and Gas Regulatory Services. Internal development of FIM was also considered, but was rejected because:

- It would not be in line with the IT Governing Principle of "Re-use before buy, buy before build."
- Because of FIM's outdated technology, IT could not leverage any of the existing FIM source code. The application would have to be re-written from the ground up.
- There are vendors in the industry who are constantly investing in their products to ensure compliance with new regulations as they are issued. Many of the vendors have worked in the industry and participate in the rule making process. Therefore, LG&E and KU Energy LLC (LKE) can leverage the vendor's expertise as well as the software.



- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**

1. **Recommendation: Implement the ARM Asset Management Module.**
In 2013, LKE implemented the ARM Work Management Module to replace the STORMS work management system. Therefore, the system is already in place and LKE has experience from both the user and technical perspectives. The ARM Asset Module is also being implemented to manage electric inspections in the Downtown Network. It will be the platform for EDO and GDO to manage inspection going forward. The CGI proposal scored highest during the evaluation process and is the low bid.
NPVRR: \$3,895
2. **Do Nothing:**
In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. The product will continue to function without “official” support. However, using FIM without vendor support will introduce risk, as IT cannot guarantee product availability. Without long-term vendor support, FIM will inevitably stop functioning as technology changes around it (i.e. operating system, database, GIS). This will put Gas Regulatory Services at risk of not being able to track or demonstrate compliance. It will be forced to return to manual processes, which it is not staffed to support. Attempting to meet and demonstrate compliance without the assistance of software is not realistic. NPVRR: N/A

3. Next Best Alternative(s): Implement Optimain ACM.
- Optimain ACM by Opvantek provided a solution which was very specific to the gas business. However, the solution would require additional interfaces which adds complexity to the overall solution. The cost of the Optimain ACM solution is \$123K more and is unproven in the LKE environment. The solution is designed for gas and would not address the PITP or provide the ability for future expansion to other areas of the company. The gas department already uses ARM resource manager and expanding ARM's functionality to include the asset manager is a relatively easy transition.
- NPVRR: \$4,250

Project Description

- **Project Scope and Timeline**

- Scope
 - The scope of this project will include the design, development, and implementation of the ARM Asset Manager and Data Manager which is part of the ARM Suite of products.
 - A new mobile iOS application will be implemented for the gas inspections.
 - Existing ARM interfaces will be enhanced to include Smallworld and a new mobile iOS application.
 - New iOS devices and peripherals will be purchased for the mobile application for fifty end users.
 - New and improved reporting for all inspection activity.
- Objectives
 - Implement ARM Asset Manager and Data Manager application to be used by Gas Regulatory Services department for inspections replacing current automated FIM inspections and manual programs such as bridges, ad-hoc, and recheck processes as well as the pole inspection program.
 - Implement a mobile iOS solution to collect inspection data and display facility and inspection data similar to AP SADE.
 - Develop interface functionality to support inspection management requirements which will include enhancements to the Smallworld interface.
 - Develop new reporting capabilities and replace manual report processes with automated reporting.
 - Replace manual data entry and manual intervention required by processes today with automated processes.
 - Identify and document abnormal operating conditions and maintenance needs during gas inspections.

- Milestones
 - Project Approval: August 2015
 - Business Process Redesign: August 2015 – December 2015
 - Application Development: January 2015 – May 2016
 - User Acceptance Testing: May 2016 – September 2016
 - Field Testing: September 2016
 - Training: October 2016
 - Implementation / Go Live Date: December 2016
 - Project End: December 2016
- **Project Cost**

The FIM Project Team conducted detailed project planning sessions with the proposed vendor, where project details such as scope, deployment methodology, interface designs, and testing requirements were finalized to determine project costs. The capital cost of the project is \$3.1M, with expected spend of \$1.5M in 2015, \$1.6M in 2016.

Item	Capital Cost	O&M Cost
CGI fixed price Services and Software License Fee (Note: O&M is net increase of existing FIM software maintenance)	\$ 1,395	\$ 103
Internal Cost	\$ 1,550	-
Contingency *	\$ 155	-
Total Cost (\$000s)	\$ 3,100	\$ 103

* Note: Contingency is 10% of internal costs. External costs were excluded from contingency because they are fixed-price.

Economic Analysis and Risks

- **Bid Summary**

The request for proposal was sent to IBM, Opvantek, CGI, and Digital Inspections. Three companies responded to the RFP: IBM; CGI; and Opvantek. IBM responded to the proposal, however, the proposal was not complete. IBM proposed more meetings with LKE, IBM, and Cohesive to develop a more expansive solution to maintain the entire asset lifecycle. The proposal did not include any details of the solution, costs, or project timeline. Therefore, IBM was disqualified.

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MBE/WBE	
Bid Status	
Company Health, Business Knowledge, and Experience	
Functionality	
Cost (\$000s)	

- **Budget Comparison and Financial Summary**

Financial Detail by Year - Capital (\$000s)	2015	2016	2017	Post 2017	Total
1. Capital Investment Proposed	1,500	1,600	-	-	3,100
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	1,500	1,600	-	-	3,100
4. Capital Investment 2015 BP	900	-	-	-	900
5. Cost of Removal 2015 BP	-	-	-	-	-
6. Total Capital and Removal 2015 BP (4+5)	900	-	-	-	900
7. Capital Investment variance to BP (4-1)	(600)	(1,600)	-	-	(2,200)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(600)	(1,600)	-	-	(2,200)

Financial Detail by Year - O&M (\$000s)	2015	2016	2017	Post 2017	Total
1. Project O&M Proposed	9	133	133	133	408
2. Project O&M 2015 BP	28	30	30	30	118
3. Total Project O&M variance to BP (2-1)	19	(103)	(103)	(103)	(290)

Financial Summary (\$000s):

Discount Rate:	6.5%
Capital Breakdown:	
Labor:	\$1,550
Contract Labor:	\$1,108
Materials:	\$287
Local Engineering:	\$0
Burdens:	\$0
Contingency:	\$155
Reimbursements:	(\$0)
Net Capital Expenditure:	\$3,100

Financial Analysis - Project Summary (\$000)	2015	2016	2017	2018	2019	Life of Project
Project Net Income	(19.00)	(310.00)	56.00	177.00	113.00	417.00
Project ROE	-4.90%	-27.30%	4.30%	18.00%	17.10%	8.50%

- **Environmental**

There are no known environmental concerns related to this proposal.

- **Risks**

- IT Resources will be constrained in 2015 due to the overlap with Ventyx Mobile Upgrade Project and Downtown Network (DTN) Inspection Project which could impact the project schedule.

Risk Mitigation: Communicate with project managers to ensure priorities and expectations are clearly defined. If needed, coordinate with IT Managers to supplement workforce with contractor or vendor resources.

- Business resources will be constrained due to the current job functions during the project.

Risk Mitigation: If needed, supplement work force with contractors to allow team members to focus on project.

Conclusions and Recommendation

It is recommended that the Investment Committee approve the project for the capital cost of \$3,100K, including a 10% contingency on internal costs (external costs are fixed price) to replace the existing Facility Inspection and Maintenance (FIM) application with a new solution that leverages the existing Asset and Resource Management (ARM) application.

Investment Proposal for Investment Committee Meeting on: August 25, 2015

Project Name: Design Tool Replacement

Total Expenditures: \$ 3,570K (including \$100K contingency)

Project Number(s): 019SER15, 019LGE15, 019KU15

Business Unit/Line of Business: Electric Distribution Operations (EDO) / Gas Distribution Operations (GDO) / Information Technology

Prepared/Presented By: Nancy Ferguson / Jason Jones

Executive Summary

EDO and GDO request funding to replace the current electric and gas design tool (Work Integration Manager - WIM) with a new design solution (Autodesk's AutoCAD Utility Designer –AUD). The replacement of WIM is part of a long term strategy involving the replacement of the Smallworld Geographic Information System (GIS) data model which the company implemented in 2003. WIM is a Smallworld GIS-based solution and was also implemented in 2003 to create design drawings, generate estimates and create as-built drawings in the GIS for both gas and electric. In the 2015 BP, the existing Smallworld GIS data model is scheduled for replacement in 2017-2019. The Smallworld GIS data model is the foundation on which the WIM application was developed. The software vendor owns the source code, so it cannot be modified by Louisville Gas and Electric Company and Kentucky Utilities Company (referred to here as LKE) to work with a new data model. Therefore, WIM must be replaced prior to 2017.

The replacement of the design tool is also recommended due to the risk of obsolescence. WIM has undergone several transitions of ownership and is currently supported by Black and Veatch. Black & Veatch is no longer investing in the WIM tool as LKE is the last customer using the software. The risk of Black and Veatch ending support of the application is increasing with time.

Lastly, WIM is missing several components that would be expected of a modern design tool. The new AUD design tool is a single design solution that will meet the needs of design technicians and engineers for design, standards application, analysis, modeling, compatible units (CUs), and job estimates and its functionality will not be dependent on the GIS data model.

It is recommended that the Investment Committee approve the project for the capital cost of \$3,570K, including a 10% contingency on internal costs (external costs are fixed price). The design tool replacement is scheduled for completion in December, 2016. The proposal includes \$970K in 2015 and \$2,600K in 2016 which has been approved by the Technology Portfolio Management Committee (TPMC). The 2015 BP included \$1,700K for 2015. \$800K was returned to the Corporate RAC earlier this year. The difference of \$70K was approved by the IT

RAC and TPMC. The annual O&M software maintenance cost is \$73K and will eliminate \$125K of annual software maintenance for a net reduction of \$52K annually.

Background

WIM was implemented in 2003 as part of the GEMINI Project (2000-2004). The GEMINI Project implemented Model Office Smallworld (MOS) which included the existing custom Smallworld GIS data model, Work Management System (WMS), Outage Management System (OMS), and a new custom design tool -WIM. WIM is a Smallworld GIS-based solution and was implemented to create design drawings, generate estimates and create as-built drawings in the GIS. In the proposed 2016 BP, the existing Smallworld GIS data model is scheduled for replacement in 2017-2019. The Smallworld GIS data model is the foundation on which the WIM application was developed. The software vendor owns the source code, so it cannot be modified by LKE to work with the new data model; therefore, WIM must be replaced prior to 2017. Also, Black & Veatch, who is currently supporting WIM, is no longer investing in the WIM tool as LKE is the last customer using the software. The risk of Black and Veatch ending support of the application is considered high.

The WIM design tool was originally designed to enable the designer to draw point and spans, assign compatible units (CUs), and 'build' the appropriate objects in Smallworld GIS. The proposed GIS objects would then seamlessly transition to as-built when construction was completed. Experience with WIM determined that it did not meet expectations for complex jobs as it does not have the Computer Aided Drafting (CAD) functionality to support complex design requirements. Therefore, a variety of tools are used throughout EDO and GDO including WIM, AutoCAD, MicroStation, and manual drafting to complete more complex designs. This project will replace the existing design tools with a single application, Autodesk's AutoCAD Utility Designer (AUD). AUD is a single design solution that will meet the needs of design technicians and engineers for design, standards application, analysis, modeling, CUs, and job estimates and its functionality will not be dependent on the GIS data model.

AUD will be integrated with the Asset and Resource Management (ARM) Work Management System for CUs and will interface with the Smallworld GIS to extract existing land base and facility background data. The Smallworld GIS interface will leverage Autodesk's third-party software provider Spatial Business System's (SBS) Utility Data Hub product.

A project team was assembled in September 2014 to seek out a replacement solution for WIM that would meet all of the ARM work management requirements, meet or exceed the designer's need for a robust design tool, and include the desired analysis tools. The team reviewed several product demos, identified requirements and developed a comprehensive RFP which described the overall 'designer toolkit' envisioned by the designers.

After careful review of responses from three bidders and on-site demonstrations provided by two of the preferred bidders, the project team determined the Autodesk solution is the best fit for a long-term strategic solution. Implementation of the AUD solution impacts approximately 60 designers across the service territory.

- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**

1. Recommendation: Implement Autodesk’s Autocad Utility Designer as a single design and estimating tool for all of EDO and GDO. Discontinue use and support of WIM, MicroStation, PoleForeman and SAG10.

NPVRR: \$3,707

2. Do Nothing: Support from Black & Veatch for the WIM product will remain at risk and will eventually be discontinued. When the Smallworld GIS data model is replaced in 2017-2019, WIM will no longer function for a variety of technical reasons. If WIM is not replaced, ultimately, the design and estimating process will break down. Designers will be forced to revert back to manual processes not used in nearly 15 years. There would be no integration with ARM which would impact many other processes ranging from mapping to billing. The construction process will be negatively impacted by poor construction prints, bad estimates, and errors in material ordering. All of the internal process issues will negatively impact the customer experience. Particularly, those related to new business and construction.

NPVRR: N/A

3. Next Best Alternative: The Bentley proposal is the next best option. It includes the Bentley Utility Designer (BUD) with MicroStation as the underlying CAD tool. The Bentley proposal was not selected for a variety of reasons listed in the bullets below.

NPVRR: \$3,737

- The solution does not provide the “Designer Toolkit” envisioned by the team. This means other applications such as Pole Foreman (used for pole loading calculations) and SAG10 (used to calculate wire sag) cannot be eliminated. Ultimately, this results in increased O&M in the form of software maintenance. The Bentley solution costs \$86K more in annual software maintenance.
- BUD is a solution for gas and water utilities. As part of the project, Bentley proposed developing the solution to work for electric. The unknowns associated with this approach introduce risk in terms of functionality and cost.
- The recommended implementation approach involved LKE taking on more responsibility for configuration of the software. Since the software would be new to LKE, this approach introduces risk to the schedule as additional time would be required to learn the technology.
- The Bentley solution is built on MicroStation. The preferred alternative is built on AutoCAD. AutoCAD is the software used in most engineering and trade schools. The turnover rate for LKE designers in 2014 was 10% and it is expected to continue increasing as the contract retirees leave the workforce. Using a design tool based on AutoCAD will expand the pool of qualified candidates and decrease training required for new employees and contractors.

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Project Description

- **Project Scope and Timeline**

The scope of this project is to implement the Autodesk AUD and all of the components (Data Hub and Vault) necessary to allow for work order assignment via ARM, work order status to ARM via AUD, job design, job engineering tools, job estimates, job historical reference (VAULT), and data extracts from the Smallworld GIS to produce a “Designer Toolkit” that will be deployed to all design technicians and engineers in EDO and GDO. The target kickoff is August for internal preparations and engagement with the vendor in September. The schedule milestones are listed below:

- Project Approved – August 2015
- Design Complete – January 2016
- Development Complete – May 2016
- Testing Complete – September 2016
- Begin Rollout – December 2016

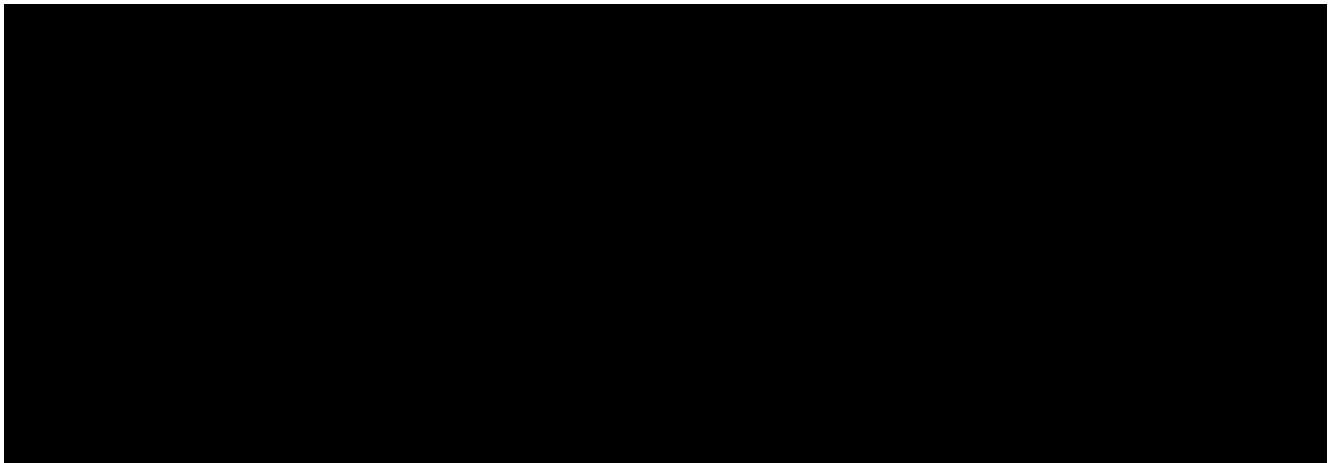
- **Project Cost**

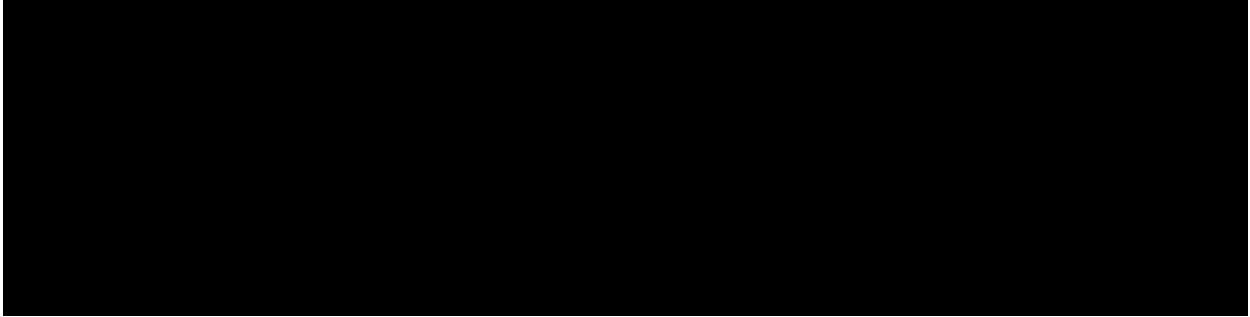
Item	Capital Cost	O&M Cost
Software License Fee (fixed price)	\$ 391	\$ 73
Vendor Services (fixed price)	\$ 2,079	-
Internal Cost	\$ 1,000	-
Contingency *	\$ 100	-
Discontinue use of WIM software	-	(\$ 75)
Discontinue use of Pole Foreman software		(\$ 21)
Discontinue use of MicroStation software		(\$ 29)
Total Cost (\$000s)	\$ 3,570	(\$ 52)

* Note: Contingency is 10% of internal costs. External costs were excluded from contingency because they are fixed-price.

Economic Analysis and Risks

- **Bid Summary**





MBE/WBE	
Functional Requirements (RFP Team Review Score)	
Ease of Use – Intuitive User Interface (RFP Team Review Score)	
Total Capital Cost (\$000s)	
Annual O&M Cost (\$000s)	

- Budget Comparison and Financial Summary**

Financial Detail by Year - Capital (\$000s)	2015	2016	2017	Post 2017	Total
1. Capital Investment Proposed	970	2,600	-	-	3,570
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	970	2,600	-	-	3,570
4. Capital Investment 2015 BP	1,700	-			1,700
5. Cost of Removal 2015 BP	-	-	-	-	-
6. Total Capital and Removal 2015 BP (4+5)	1,700	-	-	-	1,700
7. Capital Investment variance to BP (4-1)	730	(2,600)	-	-	(1,870)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	730	(2,600)	-	-	(1,870)

Financial Detail by Year - O&M (\$000s)	2015	2016	2017	Post 2017	Total
1. Project O&M Proposed	-	73	73	73	219
2. Project O&M 2015 BP	-	125	125	125	375
3. Total Project O&M variance to BP (2-1)	-	52	52	52	156

Financial Summary (\$000s):

Discount Rate:	6.5%
Capital Breakdown:	
Labor:	\$750
Contract Labor:	\$2,079
Materials:	\$641
Local Engineering:	\$0
Burdens:	\$0
Contingency:	\$100
Reimbursements:	(\$0)
Net Capital Expenditure:	\$3,570

Financial Analysis - Project Summary (\$000)	2015	2016	2017	2018	2019	Life of Project
Project Net Income	(20.00)	(253.00)	82.00	204.00	130.00	500.00
Project ROE	-7.80%	-22.80%	5.40%	18.00%	17.10%	9.50%

- **Assumptions**

- Internal resources will be available and dedicated as needed to the project effort.
- Vendor will meet the commitments contained in the signed contract agreement.
- The solution will be accepted by the designer community.
- The IP contains adequate funding to complete the effort on time and on budget.
- Design Standards will be implemented as part of this effort.

- **Environmental**

There are no known environmental concerns related to this proposal.

- **Risks**

- The current end of life for WIM is 2019 when the Smallworld GIS data model is replaced. However, the WIM vendor (Black & Veatch) is no longer investing in the product. Black & Veatch has unexpectedly discontinued support for products in the past.

Conclusions and Recommendation

It is recommended that the Investment Committee approve the project for the capital cost of \$3,570K, including a 10% contingency on internal costs (external costs are fixed price). The design tool replacement is scheduled for completion in December 2016. The proposal includes \$970K in 2015 and \$2,600K in 2016 which has been approved by the Technology Portfolio Management Committee (TPMC). The 2015 BP included \$1,700K for 2015. \$800K was returned to the Corporate RAC earlier this year. The annual O&M software maintenance cost is \$73K and will eliminate \$125K of annual software maintenance for a net reduction of \$52K annually.

IT Service Management Investment Proposal -KY

Investment Proposal for Investment Committee Meeting on: 4/27/2016

Project Name: ITSM Platform Implementation of Cherwell

Total Capital Expenditures: \$1,473k for LKE portion of project

Project Number(s): 129LKE16, 129LGE16, 129KU16, 129LKS16, 129KYPA16, 129PPL16

Business Unit/Line of Business: IT

Prepared/Presented By: Cheryl Bobzien / Ryan Vlass / Christy Schucker

Executive Summary

A joint effort to select a single platform for IT Service Management (ITSM) was undertaken in 2015. After thorough review of several options, a recommendation was created and approved by the joint steering committee to purchase Cherwell as the single platform. The next steps in this effort will be to purchase and implement the tool and implement common ITSM processes across IT domestic operations. In order to support the consolidation of PA and KY IT organizations a single on premise platform is required to provide the necessary visibility into the work across the organizations. The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk. Additionally, a goal was to reduce the on-going O&M footprint required for such a tool over the assumed 10 year expected life of this tool based on the prior tool's usage for more than 15 years.

The total estimated project cost is \$3,764K with \$2,833K for Capital investment, and a total O&M cost of \$930K for implementation, maintenance and support through 2020 which includes a 10% contingency. This Investment Proposal is seeking Investment Committee approval for the KY portion of the project.

- Kentucky will assume 52% of the cost: \$1,473K Capital and \$483K O&M through 2020. There is \$300K Capital in the KY 2016 business plan.
- Pennsylvania will assume 48% of the cost: \$1,360K Capital, \$447K O&M through 2020. This was not budgeted for in the PA 2016 business plan.

Background

Both PA and KY are currently undergoing an organizational realignment that will lead to a single PPL IT department. The joint IT organization will support applications, infrastructure, and more across both locations. The core of the work that IT does to support the business is done through six different applications with some duplication in the functions they perform. KY's Service Desk Express (SDE) is an outdated technology and is no longer in the long term strategic

plan for the software vendor. PA's ServiceNow has a high O&M burden and is not a viable option for storing compliance information in its current cloud security configuration. The other related systems were written in-house to address specific aspects of service management and are not integrated in a manner to provide a seamless customer experience nor to allow for seamless and effective management of IT. Additionally, the long term strategic direction for managing services across both states is to move to a single, shared platform with shared processes and shared SLAs.

A team was assembled to address these challenges. Ten ITSM platform vendors were identified using Gartner's Magic Quadrant. Through the RFP process, that list was narrowed down to two, Cherwell and ServiceNow. Through in-depth vendor demonstrations against PPL's and LKE's desired end state capabilities, the core team has concluded that Cherwell has the capability to support all features and functionality required to fully support all of PPL's and LKE's ITSM processes.

A Cloud Security review was conducted for both options with the PA and KY Security and Compliance teams. There was agreement between both teams that a Cloud solution was not an option. The ServiceNow recommendation was to move our current implementation to a PPL hosted environment. There is risk in this approach. According to ServiceNow, 3% of their customers are hosting their own solutions. This presents a risk in that the ServiceNow support for a hosted solution could be greatly diminished in favor of support for their Cloud customers. PPL could be put in a situation where we run the risk of compromising our compliance posture.

Cherwell implementations are more balanced between cloud and hosted solutions with roughly 40% of their customers hosting their own environment. The focus of their support structure is not directed toward one solution over the other.

Financially speaking, Cherwell's license model is based on concurrent use, which is a preferred licensing model. This will allow PPL/LKE to grow the use of the asset by new user groups without incurring additional licensing cost in a relative manner

The Process Definition and Development effort will be in support of implementing the following processes:

- Incident
 - Problem
 - Change
 - Release
 - Service Asset & Configuration Management (SACM)
 - Request
 - Knowledge
- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**
 1. Recommendation: Implement Cherwell - NPVRR: (\$000s) (5YR) \$2,773
NPVRR: (\$000s) (10YR) \$3,783
 2. Do Nothing: NPVRR: (\$000s)

- End of life for SDE – issue for KY in that the system will no longer receive security patches and may experience vulnerabilities.
 - Maintaining multiple systems and integrations introduces failure points that increases the risk for maintaining compliance
 - Delivery groups would be required to utilize multiple systems to do their daily tasks, leading to inefficient use of time
 - Hinders the efforts to merge the PA and KY IT organizations
 - Cloud security limits ability to integrate CIP assets into ServiceNow
 - Multiple application development skill sets required to maintain 6 different applications
3. Adopt ServiceNow on premise as a single tool for both PA and KY
- NPVRR: (\$000s) (5YR) \$2,879
NPVRR: (\$000s) (10YR) \$4,592
- ServiceNow does not meet the cost criteria due to the high on-going O&M cost. ServiceNow is considered Software as a Service, therefore cannot be capitalized.
 - 3% of ServiceNow customers are hosting their own solutions. This presents a risk in that the ServiceNow support for a hosted solution could be greatly diminished in favor of support for their Cloud customers. PPL and LKE could be put in a situation where we run the risk of compromising our compliance posture.

Project Description

- **Project Scope and Timeline**

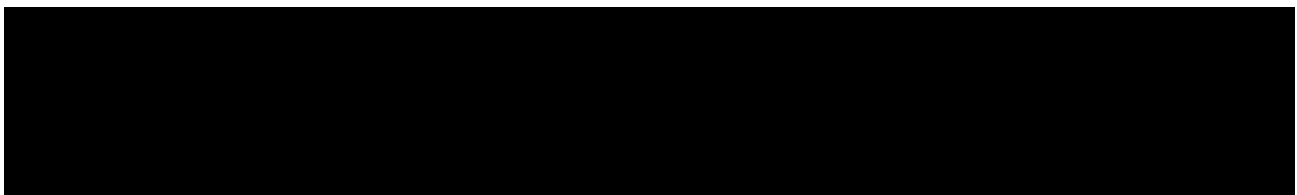
The objective of this project is the implementation of a shared IT Service Management platform and processes for LGE-KU and PPL. The team will determine common processes to be implemented.

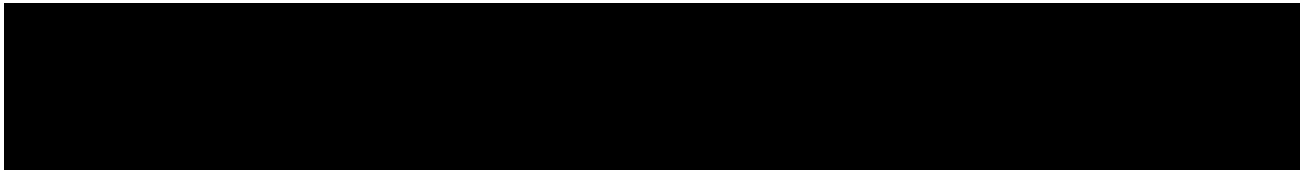
- **Timeline**

- Open Project and Procure Software– Q2 2016
- Software installation and general configuration – Q3 2016
- Incident/Problem go live – Q4 2016
- All other processes implemented in 2017

Economic Analysis and Risks

- **Bid Summary**





MBE/WBE	
Functionality met requirements	
Total 5-year Cost (\$000s)	
Total 10-year Cost (\$000s)	

- **Budget Comparison and Financial Summary**

Normal financial summary for IT software is based on a 5-year analysis, however, the life of this tool is expected to be 10 years, so the analysis was done with that assumption.

Financial Detail by Year - Capital (\$000s)	2016	2017	2018	Post 2018	Total
1. Capital Investment Proposed	873	600	-	-	1,473
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	873	600	-	-	1,473
4. Capital Investment 2016 BP	300	-	-	-	300
5. Cost of Removal 2016 BP	-	-	-	-	-
6. Total Capital and Removal 2016 BP (4+5)	300	-	-	-	300
7. Capital Investment variance to BP (4-1)	(573)	(600)	-	-	(1,173)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(573)	(600)	-	-	(1,173)

Financial Detail by Year - O&M (\$000s)	2016	2017	2018	Post 2018	Total
1. Project O&M Proposed	222	374	316	2,551	3,463
2. Project O&M 2016 BP	63	65	68	549	745
3. Total Project O&M variance to BP (2-1)	(159)	(309)	(248)	(2,002)	(2,718)

Financial Summary (\$000s):

Discount Rate: 6.5%

Capital Breakdown:

Labor: \$398
 Implementation Services: \$208
 Perpetual License: \$433
 Travel: \$13
 Burdens: \$318
 Contingency: \$104

Net Capital Expenditure: \$1,473

Assumptions

- One upgrade was assumed to occur during year 5 for both alternatives
- Re-implementation effort for ServiceNow was assumed to be similar to a Cherwell implementation, however, since PA has knowledge and experience with ServiceNow we assumed it would require 90% of the effort. More detailed planning would be required to arrive at a more accurate estimate.
- 10% contingency was assumed
- Compliance/CIP request functionality is excluded from the scope of this project. It will be evaluated as a separate stand-alone project at a later time.
- Maintenance/Support for ServiceNow has already been paid by PA for 2016

- Cherwell costs based on concurrent license count: 249
- Common processes will be developed based on “out of the box” Cherwell processes with the goal of minimizing configuration as much as possible.
- 3% of ServiceNow customers are hosting their own solutions. This presents a risk in that the ServiceNow support for a hosted solution could be greatly diminished in favor of support for their Cloud customers.

Risks

- Because connection points around compliance systems will be required to change, there is risk to compliance
 - The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk.
 - If Project is not undertaken, expensive on-going O&M for use of ServiceNow by PA
 - If Project is not undertaken, significant hindrance to the efforts to merge the PA and KY IT organizations
 - If Project is not undertaken, maintaining multiple systems, integrations, failure points, skill sets, knowledge bases

Conclusions and Recommendation

The project core team concludes that from a capability, security, and cost perspective, a PPL hosted Cherwell platform is the clear choice for the future of ITSM. Our recommendation is that we move forward with implementation. The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk.

It is recommended that the Investment Committee approve the Kentucky portion of the ITSM Platform Implementation project with a total estimated project cost for 5 years of \$3,763K which includes 10% contingency.

Total Capital investment will be \$2,833K with a total O&M cost of \$930K.

- Kentucky will assume 52% of the cost: \$1,473K Capital and \$483K O&M through 2020. There is \$300K Capital in the KY 2016 business plan.
- Pennsylvania will assume 48% of the cost: \$1,360K Capital, \$447K O&M through 2020. This was not budgeted for in the PA 2016 business plan

Bill Composition

Investment Proposal for Investment Committee Meeting on: N/A

Project Name: Billing Composition

Total Expenditures: \$920K (includes a contingency of \$76.6k)

Project Number(s): 200SER15

Business Unit/Line of Business: Customer Service & Marketing

Prepared/Presented By: Dan Lawson, Tom Belviy

Executive Summary

As part of the overall Customer Experience Strategic Plan the current bill print software package will be replaced with the HP Exstream product. The existing software from Pitney Bowes is no longer supported and does not have the capabilities to deliver a number of features determined to be requirements in the new bill design such as graphing and segmented as well as personalized messaging.

This project was competitively bid through the RFP process and HP was selected as the most viable vendor. It is the lowest cost solution that best meets the requirements and has a lower ongoing maintenance cost. PPL also uses this product.

The cost of the project is \$920K versus a total of \$1,000K was included in the 2015-2016 BP

Background

In 2013, John Malloy convened a group to develop new Customer Experience strategies and tactics. One facet of the updated Customer Experience Strategic Plan is the retail customer bill design and format. Except for some minor tweaking, the bill format has been largely unchanged since 2001. The current bill design is issued in black and white on preprinted paper stock. The software capabilities of the current provider, Pitney Bowes, does not meet the expectations laid out in the Customer Experience Strategic Plan (e.g. graphing and segmented personalized messaging). If Pitney Bowes is awarded the new contract for bill composition software, the format of the current statements will remain virtually unchanged from 2001.

Both of the final proposals are in the "Leaders" section of the Gartner Group Magic Quadrant for Customer Communications Management Software. As leaders in the industry it is not surprising that both HP and GMC provide the basic deliverables as outlined in the RFP.

- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt, 4 – Next Best Alt)**

- | | |
|------------------------------------|----------------------------|
| 1. Recommendation: | NPVRR: <u> \$1,060K </u> |
| Purchase and Implement HP Exstream | |
| 2. Do Nothing: | NPVRR: <u> NA </u> |
| 3. Next Best Alternative(s): | NPVRR: <u> \$1,135K </u> |
| Purchase and Implement GMC Inspire | |
| 4. Next Alternative | NPVRR: <u> \$722K </u> |
| Pitney Bowes EngageOne | |

1. Recommendation – HP Exstream – The overall project implementation costs as compared to our next best alternative are very similar. Both products can deliver on the key features listed in the RFP as outlined in the CE Strategic Plan. Two advantages of this product are that HP Exstream is currently being utilized by PPL and ongoing support is considered “local” in that many of HP’s engineers live within a two-hour drive and can be onsite quickly if needed.
2. Do Nothing – current product is no longer supported and does not deliver on any of the key features listed in the RFP. A support contract extension would have to be negotiated. Two major support occurrences over the last year demonstrated the need to replace this product.
3. GMC Inspire – While this product does deliver on requirements outlined in the CE Strategic Plan the team went with the HP recommendation. Factors contributing to this decision include the fact that the HP product is currently in use by PPL as well as the ongoing maintenance cost of the GMC product is approximately \$10K higher than HP’s cost.
4. Pitney Bowes EngageOne – Pitney Bowes is the incumbent with their DOC1 product. The upgrade, EngageOne delivers only two of the six items from the key deliverables list. This product does not deliver on ability to provide graphing, responsible design for electronic bills, readable PDFs or Braille. Additional considerations are two significant support failures encountered in the last year. The NPVRR does not represent the ability of delivering on the entire project and all of the specified deliverables.

Project Description

- **Project Scope and Timeline**

The scope of this project is to implement a bill composition and communication application, which will allow us to take advantage of the latest industry offerings for our customers. The new application will facilitate a complete redesign of our residential and GS (non-demand) customer billing statements and disconnection documents, while allowing for the incorporation of new (or improved) features such as mobile enabled capabilities, customer segmentation, ad hoc letter generation, and customer specific messaging. The new application will also successfully replicate (or improve) current interfaces and business processes associated with bill and document generation and user interfaces.

The HP Exstream product is currently in use by a large, local insurance company as well as PPL.

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Project Kick-Off	August 21
Technical Training	Week of August 24
HP Consultant Begins	August 31
All Residential Design & Config Complete	January 20, 2016

- Project Cost**

Capital	HP Final
Software Licenses	285,192
Professional Services (T&M)	
Professional Services (Fixed Price)	124,000
Vendor Travel & Expenses	20,000
Training (T&M)	
Training (Fixed Price)	15,000
Total Vendor Capital Cost	444,192
Internal IT Labor	387,000
Contingency (IT Labor and Professional Services) 15%	76,650
Hardware	12,500
Other	
Total Capital Cost	920,342

Economic Analysis and Risks

- Bid Summary**

MBE/WBE	
Material/Services	
Maintenance/O&M	
Total Cost (\$000s)	

- **Budget Comparison and Financial Summary**

Financial Detail by Year - Capital (\$000s)	2015	2016	2017	Post 2017	Total
1. Capital Investment Proposed	770	150			920
2. Cost of Removal Proposed					-
3. Total Capital and Removal Proposed (1+2)	770	150	-	-	920
4. Capital Investment 2015 BP	500	500			1,000
5. Cost of Removal 2015 BP					-
6. Total Capital and Removal 2015 BP (4+5)	500	500	-	-	1,000
7. Capital Investment variance to BP (4-1)	(270)	350	-	-	80
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(270)	350	-	-	80

Financial Detail by Year - O&M (\$000s)	2015	2016	2017	Post 2017	Total
1. Project O&M Proposed	271				271
2. Project O&M 2015 BP	285				285
3. Total Project O&M variance to BP (2-1)	14	-	-	-	14

Financial Summary (\$000s):

Discount Rate:	6.5%
Capital Breakdown:	
Labor:	\$387
Contract Labor:	\$124
Materials:	\$297
Training	\$15
Travel	\$20
Burdens:	\$0
Contingency:	\$77
Reimbursements:	(\$0)
Net Capital Expenditure:	\$920

Financial Analysis - Project Summary (\$000)	2015	2016	2017	2018	2019	Life of Project
Project Net Income	(14.00)	(72.00)	20.00	53.00	33.00	119.00
Project ROE	-6.90%	-16.90%	5.10%	18.00%	17.10%	7.30%

- **Assumptions**
 - Internal labor will be able to install and configure HP's Exstream software with the assistance of HP engineers.
 - Wholesale replacement of current product. Will need to retain existing functionality while enhancing capabilities.
 - New software will be able to fully integrate with the existing mail stream and customer system interfaces.
 - All AdHoc letters will be constructed using the new software. This includes converting all letters being produced in DOC1 and letters being run via other processes.

- **Environmental**

N/A

- **Risks**
 - This project will need to be completed before the SAP/CCS project begins or it could interfere with it. Mitigation: Execute project plan with vendor.
 - Current project schedule is based on utilizing current Xerox bill printing. A new solution is being considered (DST) for offsite bill printing service. If it goes forward, it will increase the effort on this project. Mitigation: Team will have to solve for configuring output to new solution.

Conclusions and Recommendation

It is recommended that the Billing Composition project proceeds with costs of \$920k in order to deliver on the Customer Experience directives with implementation of the HP Exstream product.

Investment Proposal for Investment Committee Meeting on: N/A

Project Name: AMS SAP Licenses Project

Total Expenditures: \$749K

Project Number(s): 749SER16, 749LGE16, 749KU16

Business Unit/Line of Business: IT

Prepared/Presented By: Mike Lowery

Executive Summary:

As LKE begins to move forward with the analysis and planning for the AMS full deployment project, it will be necessary for LKE to purchase the SAP license for the AMS modules. This will enable the functionality in SAP that will support the AMS full deployment processes.

As LKE is requesting these licenses before regulatory approval has been obtained, SAP has agreed to credit these license fees for future use in the unlikely event that regulatory approval not be obtained, thereby mitigating the risk of purchasing these licenses early. Additionally, LKE obtained an 80% discount on list price to purchase in 2016. This is an unbudgeted project and will be covered by a reduction in IT Contingency.

Background:

In CRM version 7.4 and ECC version 6.8, SAP has provided functionality to manage technical and business processes for full deployment of AMS metering infrastructure. As AMS functionality was not needed until LKE's decision to pursue a full deployment, those licenses were not required, therefore never purchased. SAP is a proprietary software, therefore the licenses are not available from any other source.

• **Alternatives Considered**

- | | |
|------------------|-----------------|
| 1. SAP Licenses: | NPVRR: \$1,025k |
| 2. Do Nothing: | NPVRR: \$N/A |

The purchase of these license fees are required in order to activate the AMS functionality in SAP, so no other option was considered acceptable.

Project Description

- **Project Scope and Timeline**

The AMS licenses will be purchased in 4th quarter of 2016, for use in the 1st quarter of 2017 as part of the AMS project analysis and design project activities.

Material Code	Software	License Metric	Licensed Level
7015790	SAP Advanced Metering Infrastructure for Energy Utilities	PoDs ⁽⁵⁾ (Units of 1,000)	1,300

- **Project Cost**

The total project spend for 2016 is \$749K in Capital.

Economic Analysis and Risks

- **Bid Summary**

SAP is a proprietary software, therefore the licenses are not available from another source.

- **Budget Comparison and Financial Summary**

Financial Detail by Year - Capital (\$000s)	2016	2017	2018	Post 2018	Total
1. Capital Investment Proposed	749	-	-	-	749
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	749	-	-	-	749
4. Capital Investment 2016 BP	-	-	-	-	-
5. Cost of Removal 2016 BP	-	-	-	-	-
6. Total Capital and Removal 2016 BP (4+5)	-	-	-	-	-
7. Capital Investment variance to BP (4-1)	(749)	-	-	-	(749)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(749)	-	-	-	(749)

Financial Detail by Year - O&M (\$000s)	2016	2017	2018	Post 2018	Total
1. Project O&M Proposed	-	155	156	622	933
2. Project O&M 2016 BP	-	-	155	622	777
3. Total Project O&M variance to BP (2-1)	-	(155)	(1)	-	(156)

NOTE: The capital costs were included in the 2017-2021 BP in the full deployment AMS project. The table above reflects that there was not a separate project for these license fees.

Financial Summary (\$000s):

Discount Rate:	6.49%
Capital Breakdown:	
Labor:	\$0
Contract Labor:	\$0
Materials:	\$706
Local Engineering:	\$0
Burdens:	\$43
Contingency:	\$0
Reimbursements:	(\$0)
Net Capital Expenditure:	\$749

Financial Analysis - Project Summary (\$000)	2016	2017	2018	2019	2020	Life of Project
Project Net Income	20.12	11.58	25.91	20.40	14.88	123.22
Project ROE	5.45%	4.64%	6.54%	10.00%	10.00%	7.71%

- **Assumptions**

AMS full deployment project will be obtain successful regulatory approvals. This assumption is mitigated by SAP agreement to credit licenses to future use.

The On-going maintenance fees are calculated at 22% of license costs, which is in compliance with our existing SAP license agreement.

- **Environmental**

There are no environmental implications or concerns with this project.

- **Risks**

If regulatory approval is not obtained, LKE will incur negative cash flow through credit unused AMS licenses to future use.

Conclusions and Recommendation

It is recommended that Management approve the SAP AMS license fees project for \$749k.