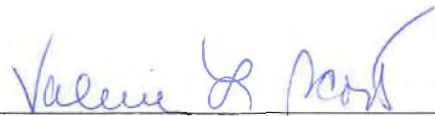


VERIFICATION

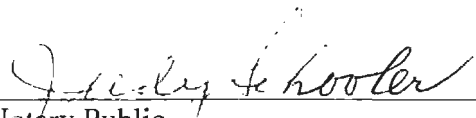
COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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 May 2017.



Notary Public (SEAL)

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

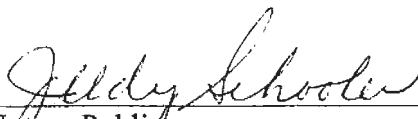
VERIFICATION

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

The undersigned, **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 25th day of May 2017.

 (SEAL)
Judy Schooler
Notary Public

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

**May 25, 2017 Supplemental Response to Attorney General's
Initial Data Requests for Information
Dated January 11, 2017**

Question No. 20

Responding Witness: Valerie L. Scott

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

A-20. **Original Response:**

See attached.

February 27, 2017 Supplemental Response:

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

March 28, 2017 Supplemental Response:

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

April 27, 2017 Supplemental Response:

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

May 25, 2017 Supplemental Response:

See attached for the Mapping of KU Company Accounts to FERC Uniform System of Accounts as of April 30, 2017.

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|---|--|
| 101101 | PROPERTY UNDER CAPITAL LEASES | 101.1 |
| 101102 | PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS | 101 |
| 101103 | PLANT IN SERVICE - MISC. INTANGIBLE PLANT | 101 |
| 101104 | PLANT IN SERVICE - ELECTRIC LAND | 101 |
| 101105 | PLANT IN SERVICE - ELECTRIC STRUCTURES | 101 |
| 101106 | PLANT IN SERVICE - ELECTRIC EQUIPMENT | 101 |
| 101107 | PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT | 101 |
| 101108 | PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT | 101 |
| 101109 | PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT | 101 |
| 101110 | PLANT IN SERVICE - LEASED PROPERTY | 101 |
| 101111 | PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT | 101 |
| 101112 | PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT | 101 |
| 101113 | PLANT IN SERVICE - ELECTRIC LAND RIGHTS | 101 |
| 101125 | PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING | 101 |
| 101126 | PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR | 101 |
| 101130 | PROPERTY UNDER OPERATING LEASES | 101 |
| 101131 | PROPERTY UNDER FINANCING LEASES | 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 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

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

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|---|--|
| 111103 | AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES | 111 |
| 111104 | ACCUM DEPR PROPERTY UNDER OPERATING LEASES | 111 |
| 111105 | ACCUM DEPR PROPERTY UNDER FINANCING LEASES | 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 |
| 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 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

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

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 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-INVESCO LIQUID ASSETS PORTFOLIO#1913 (LAPXX) | 136 |
| 136026 | CLOSED 11/16 - TEMP INV-WELLS FARGO HERITAGE MMF #WBC58 (WFJXX) | 136 |
| 136027 | CLOSED 11/16 - TEMP INV-WESTERN ASSET INST CASH RES #193 (CARXX) | 136 |
| 136028 | TEMP INV-SUNTRUST | 136 |
| 141004 | NOTES RECEIVABLE - INDUSTRIAL AUTHORITY | 141 |
| 141005 | RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY | 141 |
| 142001 | CUST A/R-ACTIVE | 142 |
| 142002 | A/R - UNPOSTEC CASH | 142 |
| 142003 | WHOLESALE SALES A/R | 142 |
| 142004 | TRANSMISSION RECEIVABLE | 142 |
| 142012 | ACCTS REC - MISC CUSTOMERS - SUNDRY | 142 |
| 142999 | CUST A/R KU SUSP CIS- ACCTG USE ONLY | 142 |
| 143001 | A/R-OFFICERS/EMPL | 143 |
| 143003 | ACCTS REC - IMEA | 143 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 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 (as of May 25, 2017)

| 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 |
| 163001 | STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14) | 163 |
| 163002 | WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14) | 163 |
| 163003 | FREIGHT-T&D (ALL LOB PRIOR TO 6/14) | 163 |
| 163004 | ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14) | 163 |

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| 163005 | SALES TAX-T&D (ALL LOB PRIOR TO 6/14) | 163 |
| 163006 | PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14) | 163 |
| 163007 | INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14) | 163 |
| 163011 | STORES EXPENSE - GENERATION | 163 |
| 163012 | WAREHOUSE EXPENSES - GENERATION | 163 |
| 163013 | FREIGHT - GENERATION | 163 |
| 163014 | ASSET RECOVERY - GENERATION | 163 |
| 163015 | SALES TAX - GENERATION | 163 |
| 163016 | PHYS INVENT ADJUSTMT - GENERATION | 163 |
| 163017 | INVOICE PRICE VARIANCES - GENERATION | 163 |
| 163100 | OTHER-T&D (ALL LOB PRIOR TO 6/14) | 163 |
| 163101 | OTHER - GENERATION | 163 |
| 163201 | TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES | 163 |
| 165001 | PREPAID INSURANCE | 165 |
| 165002 | PREPAID TAXES | 165 |
| 165012 | PREPAID LEASE | 165 |
| 165013 | PREPAID RIGHTS OF WAY | 165 |
| 165018 | PREPAID RISK MGMT AND WC | 165 |
| 165025 | PREPAID SALES & OTHER TAXES | 165 |
| 165026 | PREPAID ADP FUNDING | 165 |
| 165100 | PREPAID OTHER | 165 |
| 165101 | PREPAID IT CONTRACTS | 165 |
| 165102 | TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE | 165 |
| 165201 | PREPAID IT CONTRACTS-LT | 165 |
| 165202 | PREPAID POWELL LEASE-LT | 165 |
| 165203 | PREPAID RIGHTS OF WAY-LT | 165 |
| 165204 | PREPAID INSURANCE - LONG TERM | 165 |
| 165900 | PREPAID OTHER - INDIRECT | 165 |
| 165950 | PREPAID INSURANCE - INDIRECT | 165 |
| 171001 | INTEREST RECEIVABLE | 171 |
| 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 |
| 176003 | CLOSED 11/15 - ST DERIV ASSET FAS133 HEDGING - NON-LKE AFFILIATE | 176 |
| 176004 | CLOSED 10/15 - LT DERIV ASSET FAS133 HEDGING - NON-LKE AFFILIATE | 176 |
| 181100 | UAMORTIZED DEBT EXPENSE | 181 |
| 181200 | UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS | 181 |
| 181300 | UNAMORTIZED DEBT EXPENSE BONDS | 181 |
| 182305 | REGULATORY ASSET - FAS 158 OPEB | 182.3 |
| 182306 | FUEL ADJUSTMENT CLAUSE | 182.3 |
| 182307 | ENVIRONMENTAL COST RECOVERY | 182.3 |

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| 182309 | VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT) | 182.3 |
| 182311 | FERC JURISDICTIONAL PENSION EXPENSE | 182.3 |
| 182313 | REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR | 182.3 |
| 182314 | OTHER REGULATORY ASSETS | 182.3 |
| 182315 | REGULATORY ASSET - FAS 158 PENSION | 182.3 |
| 182317 | OTHER REGULATORY ASSETS ARO - GENERATION | 182.3 |
| 182318 | OTHER REG ASSETS ARO - TRANSMISSION | 182.3 |
| 182320 | WINTER STORM - ELECTRIC | 182.3 |
| 182321 | MISO EXIT FEE | 182.3 |
| 182322 | RATE CASE EXPENSES - ELECTRIC - PRE-PPL MERGER CURRENT PORTION | 182.3 |
| 182325 | OTHER REGULATORY ASSETS ARO - DISTRIBUTION | 182.3 |
| 182327 | OTHER REGULATORY ASSETS ARO - COMMON | 182.3 |
| 182328 | FASB 109 ADJ-FED | 182.3 |
| 182329 | FASB 109 GR-UP-FED | 182.3 |
| 182330 | FASB 109 ADJ-STATE | 182.3 |
| 182331 | FASB 109 GR-UP-STATE | 182.3 |
| 182332 | CMRG FUNDING (CARBON MGT RESEARCH GROUP) | 182.3 |
| 182333 | KCCS FUNDING (KY CONSORTIUM FOR CARBON STORAGE) | 182.3 |
| 182334 | WIND STORM REGULATORY ASSET | 182.3 |
| 182335 | RATE CASE EXPENSES - ELECTRIC | 182.3 |
| 182337 | EKPC FERC TRANSMISSION COSTS - KY PORTION | 182.3 |
| 182339 | MOUNTAIN STORM - ELECTRIC | 182.3 |
| 182340 | CLOSED 04/16 - REG ASSET - PERFORMANCE-BASED RATES | 182.3 |
| 182343 | ASSET - SWAP TERMINATION - PRE-PPL MERGER CURRENT PORTION | 182.3 |
| 182344 | REG ASSET - LT - SWAP TERMINATION | 182.3 |
| 182345 | WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION | 182.3 |
| 182347 | WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION | 182.3 |
| 182348 | CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION | 182.3 |
| 182349 | KCCS FUNDING - PRE-PPL MERGER CURRENT PORTION | 182.3 |
| 182352 | REG ASSET - LT INTEREST RATE SWAP | 182.3 |
| 182353 | REG. ASSET - COAL CONTRACT - ST | 182.3 |
| 182354 | REG. ASSET - COAL CONTRACT | 182.3 |
| 182356 | VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT) | 182.3 |
| 182358 | REG ASSET - UNAMORT DEBT EXP PAA | 182.3 |
| 182359 | GENERAL MANAGEMENT AUDIT - ELECTRIC | 182.3 |
| 182361 | 2011 SUMMER STORM - ELECTRIC | 182.3 |
| 182363 | DSM COST RECOVERY - UNDER-RECOVERY | 182.3 |
| 182364 | CLOSED 11/15 - REG ASSET - LT INTEREST RATE SWAP FORWARD STARTING | 182.3 |
| 182366 | REG ASSET - MUNI GEN TRUE UP | 182.3 |
| 182367 | REG ASSET - MUNI MISO EXIT FEE | 182.3 |
| 182368 | VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT) | 182.3 |
| 182369 | GREEN RIVER REGULATORY ASSET | 182.3 |
| 182370 | REGULATORY ASSET - OST | 182.3 |
| 182371 | REG ASSET - FORWARD STARTING SWAPS SEP-2015 | 182.3 |

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| 182372 | OTHER REGULATORY ASSETS ARO - GENERATION - CCR | 182.3 |
| 182373 | REG. ASSET - OPEN ARO PONDS - KY | 182.3 |
| 182374 | REG. ASSET - OPEN ARO PONDS - VA | 182.3 |
| 182375 | REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI | 182.3 |
| 182376 | REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI | 182.3 |
| 182377 | REG. ASSET - CLOSED ARO PONDS - KY | 182.3 |
| 182378 | REG. ASSET - CLOSED ARO PONDS - VA | 182.3 |
| 182379 | REG. ASSET - CLOSED ARO PONDS - FERC REMAINING MUNI | 182.3 |
| 182380 | REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI | 182.3 |
| 182381 | REG ASSET - LT - BOA SWAP TERMINATION | 182.3 |
| 182382 | REG. ASSET - CLOSED ARO PONDS - PARIS | 182.3 |
| 182383 | REG. ASSET - OPEN ARO PONDS - PARIS | 182.3 |
| 183301 | PRELIM SURV/INV-ELEC | 183 |
| 183302 | PRELIMINARY SURV/INV ELEC - LT | 183 |
| 184002 | VACATION PAY | 184 |
| 184011 | HOLIDAY PAY | 184 |
| 184021 | SICK PAY | 184 |
| 184031 | OTHER OFF-DUTY PAY | 184 |
| 184040 | TEAM INCENTIVE AWARD - BURDEN CLEARING | 184 |
| 184075 | WORKERS COMP - BURDEN CLEARING | 184 |
| 184076 | ADMINISTRATIVE AND GENERAL - BURDEN CLEARING | 184 |
| 184093 | LONG TERM DISABILITY - BURDEN CLEARING | 184 |
| 184096 | PENSION SERVICE COST - BURDEN CLEARING | 184 |
| 184097 | FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING | 184 |
| 184098 | FASB 112 - BURDEN CLEARING | 184 |
| 184100 | WALL STREET SUSPENSE ACCOUNT | 184 |
| 184101 | GROUP LIFE INSURANCE - BURDEN CLEARING | 184 |
| 184104 | DENTAL INSURANCE - BURDEN CLEARING | 184 |
| 184105 | MEDICAL INSURANCE - BURDEN CLEARING | 184 |
| 184108 | 401K - BURDEN CLEARING | 184 |
| 184109 | RETIREMENT INCOME - BURDEN CLEARING | 184 |
| 184119 | PENSION NON SERVICE COST - BURDEN CLEARING | 184 |
| 184120 | FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING | 184 |
| 184121 | OTHER BENEFITS - BURDEN CLEARING | 184 |
| 184125 | UNEMPLOYMENT TAXES - FED AND STATE | 184 |
| 184130 | LKS ALLOCATION CLEARING ACCOUNT | 184 |
| 184135 | ORACLE PROJECT BURDEN CLEARING ACCOUNT | 184 |
| 184136 | LKS ALLOC. CLEARING ACCOUNT FOR ALLOCATED CAPITAL | 184 |
| 184140 | MEDICAL PAYMENT HOLDING ACCT - (SERVCO ONLY) | 184 |
| 184150 | SYSTEM ALLOC-CO 1 | 184 |
| 184301 | GASOLINE-TRANSP | 184 |
| 184304 | VEHICLE REPR-TRANSP | 184 |
| 184307 | ADMIN/OTH EXP-TRANSP | 184 |
| 184308 | VALUE-ADD SVCSTR | 184 |

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| 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 |
| 184450 | CL ACC TO OTH DEF CR | 184 |
| 184503 | OPERATIONS - SIMPSONVILLE | 184 |
| 184504 | OPERATION-SSC | 184 |
| 184505 | MAINTENANCE-SSC | 184 |
| 184506 | MAINTENANCE - SIMPSONVILLE | 184 |
| 184507 | OPERATIONS - KU GENERAL OFFICE | 184 |
| 184508 | MAINTENANCE - KU GENERAL OFFICE | 184 |
| 184509 | OPERATIONS - LGE CENTER | 184 |
| 184513 | OTHER EXPENSES - LGE CENTER | 184 |
| 184514 | OPERATION-ESC | 184 |
| 184515 | MAINTENANCE-ESC | 184 |
| 184516 | OPERATION-BOC | 184 |
| 184517 | MAINTENANCE-BOC | 184 |
| 184518 | OPERATION-AUBURNDALE | 184 |
| 184519 | MAINT-AUBURNDALE | 184 |
| 184521 | OPERATIONS - MORGANFIELD | 184 |
| 184522 | MAINTENANCE - MORGANFIELD | 184 |
| 184523 | OPERATIONS - DIX DAM | 184 |
| 184524 | MAINTENANCE - DIX DAM | 184 |
| 184525 | OPERATIONS - EARLINGTON | 184 |
| 184526 | MAINTENANCE - EARLINGTON | 184 |
| 184530 | CLOSED 09/16 - MISC FACILITIES ALLOCATION-OFFSET | 184 |
| 184531 | OPERATIONS - RIVERPORT | 184 |
| 184532 | MAINTENANCE - RIVERPORT | 184 |
| 184533 | OPERATIONS - PINEVILLE | 184 |
| 184534 | MAINTENANCE - PINEVILLE | 184 |
| 184599 | MISC FACILITIES ALLOCATION-OFFSET | 184 |
| 184600 | ENGINEERING OVERHEADS - GENERATION | 184 |
| 184602 | ENGINEERING OVERHEADS - DISTRIBUTION | 184 |
| 184605 | ENGINEERING OVERHEADS - TRANSMISSION | 184 |
| 184612 | ENGINEERING OVERHEADS - DISTRIBUTION | 184 |
| 184650 | CUSTOMER ADVANCES - CLEARING | 184 |
| 184701 | EMPLOYEE ADVANCES - CLEARING | 184 |
| 184702 | IEXPENSE CREDIT CARD CLEARING | 184 |
| 184730 | LEASE PAYMENT - CLEARING | 184 |
| 186001 | MISC DEFERRED DEBITS | 186 |
| 186004 | FINANCING EXPENSE | 186 |

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| 186035 | KEY MAN LIFE INSURANCE | 186 |
| 186049 | PRELIMINARY CELL SITE COSTS | 186 |
| 186074 | CANE RUN 7 LTPC ASSET | 186 |
| 186505 | GOODWILL | 186 |
| 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 |
| 190010 | FASB 109 GRS-UP-ST | 190 |
| 190315 | CLOSED 03/16 - DTA FEDERAL - CURRENT | 190 |
| 190316 | CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - FEDERAL | 190 |
| 190317 | CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - FEDERAL | 190 |
| 190414 | DTA ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT) | 190 |
| 190415 | DTA FEDERAL - NON-CURRENT | 190 |
| 190416 | DTA ON FIN 48 - UTP - FEDERAL | 190 |
| 190515 | CLOSED 03/16 - DTA STATE - CURRENT | 190 |
| 190516 | CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - STATE | 190 |
| 190517 | CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - STATE | 190 |
| 190614 | DTA ON PROVISIONS FOR PENSIONS - OCI - ST (NON-CURRENT) | 190 |
| 190615 | DTA STATE - NON-CURRENT | 190 |
| 190616 | DTA ON FIN 48 - UTP - STATE | 190 |
| 201001 | COMMON STOCK-AUTH SH | 201 |
| 201002 | COMMON STOCK-W/O PAR | 201 |
| 211001 | CONTRIBUTED CAPITAL - MISC. | 211 |
| 214010 | CAP STOCK EXP-COMMON | 214 |
| 216001 | UNAPP RETAINED EARN | 216 |
| 216101 | UNAPP UNST SUB EARN | 216.1 |
| 219010 | ACCUM OCI - EQUITY INVEST EEI | 219 |
| 219011 | ACCUM OCI OF SUBS - PTAX | 219 |
| 219013 | OCI - FAS 158 INCREASE FUNDED STATUS - GROSS | 219 |

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| 219014 | AOCI - FAS 158 POST-ACQUISITION | 219 |
| 219110 | DEFERRED TAX - OCI - EQUITY INVEST EEI | 219 |
| 219111 | ACCUM OCI OF SUBS - TAX | 219 |
| 219113 | OCI - FAS 158 INCREASE FUNDED STATUS - TAX | 219 |
| 219114 | AOCI TAX - FAS 158 POST-ACQUISITION | 219 |
| 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 |
| 227101 | OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT | 227 |
| 227102 | OBLIGATIONS UNDER FINANCING LEASES - NONCURRENT | 227 |
| 228201 | WORKERS COMPENSATION | 228.2 |
| 228202 | WORKERS COMPENSATION - SHORT-TERM | 228.2 |
| 228301 | FASB106-POST RET BEN | 228.3 |
| 228304 | PENSION PAYABLE | 228.3 |
| 228305 | POST EMPLOYMENT BENEFIT PAYABLE | 228.3 |
| 228306 | PENSION PAYABLE SERP | 228.3 |
| 228307 | FASB 106 - MEDICARE SUBSIDY | 228.3 |
| 228308 | PENSION PAYABLE - SERP - NON-MERCER | 228.3 |
| 228318 | PENSION PAYABLE - SERP - NON-MERCER - CURRENT | 228.3 |
| 228325 | FASB 112 - POST EMPLOY MEDICARE SUBSIDY | 228.3 |
| 230011 | ASSET RETIREMENT OBLIGATIONS - STEAM - CCR | 230 |
| 230012 | ASSET RETIREMENT OBLIGATIONS - STEAM | 230 |
| 230013 | ASSET RETIREMENT OBLIGATIONS - TRANSMISSION | 230 |
| 230015 | ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION | 230 |
| 230017 | ASSET RETIREMENT OBLIGATIONS - COMMON | 230 |
| 230021 | ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST | 230 |
| 230022 | ASSET RETIREMENT OBLIGATIONS - STEAM - ST | 230 |
| 230023 | ASSET RETIREMENT OBLIGATIONS - TRANSMISSION - ST | 230 |
| 230025 | ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION - ST | 230 |
| 230027 | ASSET RETIREMENT OBLIGATIONS - COMMON - ST | 230 |
| 230799 | RWIP-ARO-ECR | 230 |
| 231005 | COMMERCIAL PAPER PAYABLE | 231 |
| 231006 | DISCOUNT ON COMMERCIAL PAPER | 231 |
| 231008 | ST-NP KU REVOLVING CREDIT \$400M 12/14 | 231 |
| 231019 | ST-NP LGE REVOLVING CREDIT \$400M 12/14 | 231 |
| 231020 | CLOSED 03/15 - ST NOTE PAYABLE - ARMORED CAR LAG BACK OFFICES | 231 |
| 231100 | REVOLVING CREDIT FACILITIES | 231 |
| 232001 | ACCTS PAYABLE-REG | 232 |
| 232002 | SALS/WAGES ACCRUED | 232 |

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| 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 |
| 232023 | ACCRUED TAXABLE OFFICER BENEFITS | 232 |
| 232024 | CREDIT CASH BALANCE | 232 |
| 232027 | CREDIT CARD PAYMENTS | 232 |
| 232028 | AP FUEL - NATURAL GAS | 232 |
| 232029 | BROWN SOLAR REC LIABILITY | 232 |
| 232030 | RETAINAGE FEES | 232 |
| 232031 | A/P - CWIP ACCRUALS | 232 |
| 232032 | A/P - RWIP ACCRUALS (NON-ARO) | 232 |
| 232033 | A/P - RWIP ACCRUALS (ARO) | 232 |
| 232042 | MISO AND PJM ANCILLARY SERVICES CHARGES A/P | 232 |
| 232043 | AP REFINED COAL | 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 |

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| 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 |
| 235002 | CUSTOMER DEPOSITS OFF-SYS | 235 |
| 235003 | CUSTOMER DEPOSITS - TRANSMISSION | 235 |
| 236007 | FICA-OPR | 236 |
| 236013 | ST SALES/USE TAX-KY-OPR | 236 |
| 236023 | ST SALES/USE TAX-IN-OPR | 236 |
| 236025 | CORP INC TAX-FED EST-OPR | 236 |
| 236026 | CORP INC TAX-ST EST-OPR | 236 |
| 236031 | CORP INCOME-KY-OPR | 236 |
| 236032 | CORP INCOME-FED-OPR | 236 |
| 236033 | REAL ESTATE AND PERSONAL PROPERTY TAXES | 236 |
| 236034 | PROPERTY TAX ON RAILCARS USED FOR COAL | 236 |
| 236035 | OTHER TAXES ACCRUED-OPR | 236 |
| 236036 | REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY | 236 |
| 236037 | VIRGINIA USE TAX | 236 |
| 236115 | STATE UNEMPLOYMENT-OPR | 236 |
| 236116 | FEDERAL UNEMPLOYMENT-OPR | 236 |
| 237004 | CLOSED 03/15 - ACCR INT-PCB CC2007A \$17.8M 02/26 | 237 |
| 237005 | CLOSED 03/15 - ACCR INT-PCB TC2007A \$8.9M 03/37 | 237 |
| 237007 | CLOSED 03/15 - ACCR INT-COMMERCIAL PAPER | 237 |
| 237008 | CLOSED 03/15 - ACCR INT-KU REVOLVING CREDIT \$400M 12/14 | 237 |
| 237009 | CLOSED 03/15 - ACCR INT-FMB KU2010 \$250M 11/15 | 237 |
| 237010 | CLOSED 03/15 - ACCR INT-FMB KU2010 \$500M 11/20 | 237 |
| 237011 | CLOSED 03/15 - ACCR INT-FMB KU2010 \$750M 11/40 | 237 |
| 237019 | CLOSED 03/15 - ACCR INT-LGE REVOLVING CREDIT \$400M 12/14 | 237 |
| 237020 | CLOSED 03/15 - ACCR INT-FMB LGE2010 \$250M 11/15 | 237 |
| 237021 | CLOSED 03/15 - ACCR INT FMB LGE2010 \$285M 11/40 | 237 |
| 237022 | CLOSED 03/15 - ACCR INT FMB LGE2013 \$250M 11/43 | 237 |
| 237023 | CLOSED 03/15 - ACCR INT FMB KU2013 \$250M 11/43 | 237 |
| 237100 | ACCR INT LONG-TERM DEBT | 237 |
| 237103 | CLOSED 03/15 - ACCR INT-PCB CC2008A \$77.9M 02/32 | 237 |
| 237125 | CLOSED 03/15 - ACCR INT-PCB LM/JC2007A \$31M 06/33 | 237 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|---|--|
| 237126 | CLOSED 03/15 - ACCR INT-PCB LM/JC2007B \$35.2M 06/33 | 237 |
| 237127 | CLOSED 03/15 - ACCR INT-PCB TC2007A \$60M 06/33 | 237 |
| 237149 | CLOSED 03/15 - ACCR INT-PCB MERC2000A \$12.9M 05/23 | 237 |
| 237168 | CLOSED 03/15 - ACCR INT FROM FORWARD STARTING SWAP SETTLEMENT | 237 |
| 237184 | CLOSED 03/15 - ACCR INT-PCB CC2002A \$20.93M 2/32 | 237 |
| 237185 | CLOSED 03/15 - ACCR INT-PCB CC2002B \$2.4M 2/32 | 237 |
| 237186 | CLOSED 03/15 - ACCR INT-PCB MERC2002A \$7.4M 2/32 | 237 |
| 237187 | CLOSED 03/15 - ACCR INT-PCB MUHC2002A \$2.4M 2/32 | 237 |
| 237188 | CLOSED 03/15 - ACCR INT-PCB CC2002C \$96M 10/32 | 237 |
| 237190 | CLOSED 03/15 - ACCR INT-PCB LM/JC2003A \$128M 10/33 | 237 |
| 237192 | CLOSED 03/15 - ACCR INT-PCB CC2004A \$50M 10/34 | 237 |
| 237194 | CLOSED 03/15 - ACCR INT-PCB LM/JC2005A \$40M 2/35 | 237 |
| 237199 | CLOSED 03/15 - ACCR INT-PCB CC2006B \$54M 10/34 | 237 |
| 237300 | INT ACC-OTH LIAB | 237 |
| 237301 | INTEREST ACCRUED ON CUSTOMER DEPOSITS | 237 |
| 237304 | INTEREST ACCRUED ON TAX LIABILITIES | 237 |
| 238200 | DIV PAYABLE - PARENT FM LGE | 238 |
| 238203 | DIV PAYABLE - PARENT FM KU | 238 |
| 238204 | DIV PAYABLE - PPL FM LKE | 238 |
| 241007 | TAX COLL PAY-FICA | 241 |
| 241018 | STATE WITHHOLDING TAX PAYABLE | 241 |
| 241036 | LOCAL WITHHOLDING TAX PAYABLE | 241 |
| 241037 | T/C PAY-PERS INC-FED | 241 |
| 241038 | T/C PAY-ST SALES/USE | 241 |
| 241039 | T/C PAY-OCCUP/SCHOOL | 241 |
| 241046 | CONSUMER UTILITY TAX-VA | 241 |
| 241047 | CLOSED 03/15 - SALES TAX-NORTON, VA | 241 |
| 241049 | FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED | 241 |
| 241056 | FRANCHISE FEE COLLECTED ON BAD DEBTS | 241 |
| 241061 | T/C PAY - ST SALES/USE OVER COLLECTIONS | 241 |
| 241062 | T/C PAY - SCHOOL TAX OVER COLLECTIONS | 241 |
| 242001 | MISC LIABILITY | 242 |
| 242002 | MISC LIAB-VESTED VAC | 242 |
| 242005 | UNEARNED REVENUE - CURRENT | 242 |
| 242014 | ESCHEATED DEPOSITS | 242 |
| 242015 | FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS | 242 |
| 242017 | HOME ENERGY ASSISTANCE | 242 |
| 242018 | GREEN POWER REC LIABILITY | 242 |
| 242019 | GREEN POWER MKT LIABILITY | 242 |
| 242021 | FASB 106-POST RET BEN - CURRENT | 242 |
| 242022 | ACCRUED SHORT TERM INCENTIVE | 242 |
| 242023 | PENSION PAYABLE SERP CURRENT | 242 |
| 242026 | PENSION PAYABLE - CURRENT | 242 |
| 242027 | AR CREDITS | 242 |

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| 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 |
| 243102 | OBLIGATIONS UNDER OPERATING LEASES - CURRENT | 243 |
| 243103 | OBLIGATIONS UNDER FINANCING LEASES - CURRENT | 243 |
| 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 |
| 244517 | ST DERIV LIAB FAS 133-NON HEDGING BOA | 244 |
| 244519 | ST DERIV LIAB FAS 133 JPM | 244 |
| 245003 | CLOSED 11/15 - ST DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE | 245 |
| 245004 | CLOSED 10/15 - LT DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE | 245 |
| 252011 | LINE EXTENSIONS | 252 |
| 252013 | CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM | 252 |
| 252014 | CLOSED 08/16 - CUST OUTDOOR LIGHTING DEPOSITS | 252 |
| 252015 | MOBILE HOME LINE | 252 |
| 252017 | CUSTOMER ADVANCES - SHORT TERM | 252 |
| 252018 | CLOSED 08/16 - CUST OUTDOOR LIGHTING DEP - SHORT TERM | 252 |
| 252101 | CLOSED 05/15 - CUSTOMER ADVANCES - PARTIAL PAYMENTS | 252 |
| 253004 | OTH DEFERRED CR-OTHR | 253 |
| 253005 | CL ACC FR OTH DEF DR | 253 |
| 253025 | DEFERRED COMPENSATION | 253 |
| 253027 | DEFERRED RENT PAYABLE | 253 |
| 253028 | CLOSED 11/15 - OTHER DEFERRED CREDITS-CROSS BORDER LEASE | 253 |
| 253031 | OTHER LONG TERM OPERATING LIABILITIES | 253 |
| 253032 | UNCERTAIN TAX POSITION - FEDERAL | 253 |
| 253033 | UNCERTAIN TAX POSITION - STATE | 253 |
| 253034 | MCI AMORTIZATION | 253 |
| 253037 | UNEARNED REVENUE - POLE ATTACHMENTS - LONG-TERM | 253 |
| 253038 | OTHER DEF. CREDIT - COAL CONTRACT - ST | 253 |
| 253039 | OTHER DEF. CREDIT - COAL CONTRACT - LT | 253 |
| 253040 | LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - LONG TERM | 253 |
| 253041 | CANE RUN 7 LTTPC LIABILITY | 253 |
| 253042 | LONG TERM RETAINAGE | 253 |
| 253301 | PROVISIONS FOR INDEMNITY OBLIGATIONS | 253 |
| 253320 | UNCERTAIN TAX POSITIONS - INTEREST | 253 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 253576 | DEF GAIN - CARROLLTON SALE/LEASEBACK | 253 |
| 253927 | DEFERRED RENT PAYABLE - INDIRECT | 253 |
| 254001 | FASB 109 ADJ-FED | 254 |
| 254002 | FASB 109 GR-UP-FED | 254 |
| 254003 | FASB 109 ADJ-STATE | 254 |
| 254004 | FASB 109 GR-UP-STATE | 254 |
| 254008 | DSM COST RECOVERY | 254 |
| 254010 | REGULATORY LIABILITY - FAS 158 OPEB | 254 |
| 254011 | VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT) | 254 |
| 254012 | SPARE PARTS | 254 |
| 254017 | ENVIRONMENTAL COST RECOVERY | 254 |
| 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 |
| 254027 | REG LIABILITY - REFINED COAL - FERC | 254 |
| 254054 | REG. LIABILITY - COAL CONTRACT - ST | 254 |
| 254055 | REG. LIABILITY - COAL CONTRACT - LT | 254 |
| 254056 | PAA REG LIABILITY - EMISSION ALLOWANCES - CURRENT | 254 |
| 254057 | PAA REG LIABILITY - EMISSION ALLOWANCES - LT | 254 |
| 254058 | PAA REGULATORY LIABILITY - OVEC VALUATION | 254 |
| 254090 | REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013 | 254 |
| 254100 | CLOSED 11/15 - REG LIAB - LT INTEREST RATE SWAP FORWARD STARTING | 254 |
| 254321 | MISO EXIT FEE REFUND | 254 |
| 254356 | VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT) | 254 |
| 255004 | ITC TC2 | 255 |
| 255006 | JOB DEVELOP CR | 255 |
| 255009 | ITC SOLAR | 255 |
| 282007 | FASB 109 ADJ-FED PRO | 282 |
| 282009 | FASB 109 ADJ-ST PROP | 282 |
| 282503 | DTL ON FIXED ASSETS | 282 |
| 282703 | DTL ON FIXED ASSETS - STATE (NON-CURRENT) | 282 |
| 283011 | FASB 109 GR-UP-F-OTH | 283 |
| 283012 | FASB 109 GR-UP-S-OTH | 283 |
| 283017 | DEF INC TAX - FED EST | 283 |
| 283018 | DEF INC TAX - ST EST | 283 |
| 283418 | CLOSED 03/16 - DTL FEDERAL - CURRENT | 283 |
| 283514 | DTL ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT) | 283 |
| 283515 | DTL FEDERAL - NON-CURRENT | 283 |
| 283519 | DTL ON LIABILITIES - EEI - FED (NON-CURRENT) | 283 |
| 283618 | CLOSED 03/16 - DTL STATE - CURRENT | 283 |
| 283714 | DTL ON PROVISIONS FOR PENSIONS - OCI - STATE (NON-CURRENT) | 283 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|---|--|
| 283715 | DTL STATE - NON-CURRENT | 283 |
| 283719 | DTL ON LIABILITIES - EEI - STATE (NON-CURRENT) | 283 |
| 403011 | DEPREC EXP - STEAM POWER GEN | 403 |
| 403012 | DEPREC EXP - HYDRO POWER GEN | 403 |
| 403013 | DEPREC EXP - OTH POWER GEN | 403 |
| 403014 | DEPREC EXP - TRANSMISSION | 403 |
| 403015 | DEPREC EXP - DISTRIBUTION | 403 |
| 403016 | GENERAL DEPRECIATION EXPENSE | 403 |
| 403025 | DEPREC. EXP. - COMMON | 403 |
| 403026 | DEPREC. EXP. - STEAM - ECR | 403 |
| 403027 | DEPREC EXP - ELECTRIC - DSM | 403 |
| 403029 | DEPREC. EXP. - GENERAL - GLT | 403 |
| 403050 | DEPREC EXP FINANCE LEASES | 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 |
| 407318 | AMORT EXPENSE - CLOSED ARO PONDS - PARIS | 407.3 |
| 407319 | AMORT EXPENSE - OPEN ARO PONDS - PARIS | 407.3 |
| 407320 | AMORT EXPENSE - CLOSED ARO PONDS - PARIS ADJUSTMENT | 407.3 |
| 407321 | AMORT EXPENSE - OPEN ARO PONDS - PARIS ADJUSTMENT | 407.3 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

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

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|------------------------------------|--|--|
| 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 |
| 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 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|---|--|
| 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 |
| 421106 | GAIN - LEASE DISP | 421.1 |
| 421201 | LOSS-PROPERTY DISP | 421.2 |
| 421206 | LOSS - LEASE DISP | 421.2 |
| 421301 | PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS | 421 |
| 421306 | PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS - CENTURY RECEIVABLE | 421 |
| 426101 | DONATIONS | 426.1 |
| 426120 | SPONSORSHIP/OTHER COMMUNITY RELATIONS | 426.1 |
| 426190 | SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT | 426.1 |
| 426191 | DONATIONS - INDIRECT | 426.1 |
| 426201 | LIFE INSURANCE | 426.2 |
| 426301 | PENALTIES | 426.3 |
| 426391 | PENALTIES - INDIRECT | 426.3 |
| 426401 | EXP-CIVIC/POL/REL | 426.4 |
| 426491 | EXP-CIVIC/POL/REL - INDIRECT | 426.4 |
| 426501 | OTHER DEDUCTIONS | 426.5 |
| 426502 | SERP | 426.5 |
| 426504 | OFFICERS TIA | 426.5 |
| 426505 | OFFICER LONG-TERM INCENT | 426.5 |
| 426509 | SERP - NON-MERCER | 426.5 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|---|--|
| 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 |
| 431106 | INTEREST ON PROPERTY UNDER FINANCING LEASES | 431 |
| 431200 | INTEREST EXP SHORT-TERM DEBT- CP | 431 |
| 432001 | ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED | 432 |
| 433100 | REVENUES - DISCONTINUED OPERATIONS | 433 |
| 433101 | OTHER EXPENSES - DISCONTINUED OPERATIONS | 433 |
| 433102 | FED CURRENT INCOME TAXES - DISCO OPS | 433 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 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-EI-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 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|---|--|
| 442102 | ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV | 442 |
| 442103 | ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV | 442 |
| 442104 | ELECTRIC SMALL COMMERCIAL FAC | 442 |
| 442105 | ELECTRIC SMALL COMMERCIAL STOD | 442 |
| 442111 | ELECTRIC SMALL COMMERCIAL ECR | 442 |
| 442112 | ELECTRIC SMALL COMMERCIAL MSR | 442 |
| 442113 | ELECTRIC SMALL COMMERCIAL OSS TRACKER (ESM) | 442 |
| 442114 | ELECTRIC SMALL COMMERCIAL VDT | 442 |
| 442116 | ELECTRIC SMALL COMMERCIAL DEMAND ECR | 442 |
| 442117 | ELECTRIC SMALL COMMERCIAL ENERGY ECR | 442 |
| 442118 | ELECTRIC SMALL COMMERCIAL DEMAND CHG REV | 442 |
| 442119 | ELECTRIC SMALL COMMERCIAL CUST CHG REV | 442 |
| 442201 | ELECTRIC LARGE COMMERCIAL DSM | 442 |
| 442202 | ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV | 442 |
| 442203 | ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV | 442 |
| 442204 | ELECTRIC LARGE COMMERCIAL FAC | 442 |
| 442205 | ELECTRIC LARGE COMMERCIAL STOD | 442 |
| 442211 | ELECTRIC LARGE COMMERCIAL ECR | 442 |
| 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 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|--|--|
| 442323 | ELECTRIC INDUSTRIAL SOLAR FAC OFFSET | 442 |
| 442324 | ELECTRIC INDUSTRIAL SOLAR OST OFFSET | 442 |
| 442601 | MINE POWER DSM | 442 |
| 442602 | MINE POWER ENERGY NON-FUEL REV | 442 |
| 442603 | MINE POWER ENERGY FUEL REV | 442 |
| 442604 | MINE POWER FAC | 442 |
| 442605 | MINE POWER STOD | 442 |
| 442611 | MINE POWER ECR | 442 |
| 442612 | MINE POWER MSR | 442 |
| 442613 | MINE POWER OSS TRACKER (ESM) | 442 |
| 442614 | MINE POWER VDT | 442 |
| 442616 | MINE POWER DEMAND ECR | 442 |
| 442617 | MINE POWER ENERGY ECR | 442 |
| 442618 | MINE POWER DEMAND CHG REV | 442 |
| 442619 | MINE POWER CUST CHG REV | 442 |
| 444010 | PUBLIC ST/HWY LIGHTS - KWH - (STAT ONLY) | 444 |
| 444011 | PUBLIC ST/HWY LIGHTS - CUS - (STAT ONLY) | 444 |
| 444012 | PUBLIC ST/HWY LIGHTS - KW - (STAT ONLY) | 444 |
| 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 |

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

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 447419 | ELEC WLSE SPECIAL CONTRACT - CUST CHG REV | 447 |
| 449102 | PROVISION FOR RATE REFUND/COLLECTION | 449.1 |
| 449105 | RATE REFUNDS-RETAIL | 449.1 |
| 450001 | FORFEITED DISC/LATE PAYMENT CHARGE-ELEC | 450 |
| 450002 | FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST | 450 |
| 451001 | RECONNECT CHRG-ELEC | 451 |
| 451002 | TEMPORARY SERV-ELEC | 451 |
| 451004 | OTH SERVICE REV-ELEC | 451 |
| 451005 | UNAUTHORIZED RECONNECT (UAR) | 451 |
| 454001 | CATV ATTACH RENT | 454 |
| 454002 | OTH RENT-ELEC PROP | 454 |
| 454003 | RENT FRM FIBER OPTIC | 454 |
| 454006 | FACILITY CHARGES | 454 |
| 454007 | ELECTRIC VEHICLE CHARGING STATION RENTAL | 454 |
| 454008 | REFINED COAL LICENSE FEE | 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 |
| 456018 | COAL RESALE REVENUES - REFINED COAL | 456 |
| 456022 | COAL RESALE REVENUES | 456 |
| 456023 | COAL RESALE EXPENSES - REFINED COAL | 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 |
| 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 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|---|--|
| 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 |
| 501019 | REFINED COAL - COAL YARD SERVICES | 501 |
| 501020 | START-UP OIL -GAL | 501 |
| 501021 | START-UP OIL - BTU - (STAT ONLY) | 501 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 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 ICS 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 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 502900 | STM EXP(EX SDRS.SPP) - INDIRECT | 502 |
| 504001 | STEAM XFERRED - CR - PROJECT USE | 504 |
| 505100 | ELECTRIC SYS OPR | 505 |
| 506001 | STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT | 506 |
| 506051 | ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT | 506 |
| 506100 | MISC STM PWR EXP | 506 |
| 506102 | MISC STM PWR EXP-GALS - (STAT ONLY) | 506 |
| 506103 | MISC STM PWR EXP-BTU - (STAT ONLY) | 506 |
| 506104 | NOX REDUCTION REAGENT | 506 |
| 506105 | OPERATION OF SCR/NOX REDUCTION EQUIP | 506 |
| 506106 | SCR/NOX - RETAIL | 506 |
| 506107 | AMMONIA - EXTERNAL OSS | 506 |
| 506108 | SCR/NOX - OFFSET | 506 |
| 506109 | SORBENT INJECTION OPERATION | 506 |
| 506110 | MERCURY MONITORS OPERATIONS | 506 |
| 506111 | ACTIVATED CARBON | 506 |
| 506112 | SORBENT REACTANT - REAGENT ONLY | 506 |
| 506113 | LIQUID INJECTION - REAGENT ONLY | 506 |
| 506114 | AMMONIA - TO SOURCE UTILITY OSS | 506 |
| 506150 | ECR MERCURY MONITORS OPERATIONS | 506 |
| 506151 | ECR ACTIVATED CARBON | 506 |
| 506152 | ECR SORBENT REACTANT - REAGENT ONLY | 506 |
| 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 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|--|--|
| 510900 | MTCE SUPER/ENG - STEAM - INDIRECT | 510 |
| 511100 | MTCE-STRUCTURES | 511 |
| 512005 | MAINTENANCE-SDRS | 512 |
| 512011 | INSTR/CNTRL-ENVRNL | 512 |
| 512015 | SDRS-COMMON H2O SYS | 512 |
| 512016 | MAINTENANCE - MERC CONTROL | 512 |
| 512017 | MTCE-SLUDGE STAB SYS | 512 |
| 512051 | ECR INSTR/CNTRL-ENVRNL | 512 |
| 512055 | ECR MAINTENANCE-SDRS | 512 |
| 512056 | ECR MAINTENANCE - MERC CONTROL | 512 |
| 512100 | MTCE-BOILER PLANT | 512 |
| 512101 | MAINTENANCE OF SCR/NOX REDUCTION EQUIP | 512 |
| 512102 | SORBENT INJECTION MAINTENANCE | 512 |
| 512103 | MERCURY MONITORS MAINTENANCE | 512 |
| 512105 | LANDFILL MAINTENANCE | 512 |
| 512106 | CCP SYSTEM MAINTENANCE | 512 |
| 512107 | ECR LANDFILL MAINTENANCE | 512 |
| 512108 | ECR CCR BEN REUSE SYSTEM MAINT | 512 |
| 512151 | ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP | 512 |
| 512152 | ECR SORBENT INJECTION MAINTENANCE | 512 |
| 512153 | ECR MERCURY MONITORS MAINTENANCE | 512 |
| 512156 | ECR BAGHOUSE MAINTENANCE | 512 |
| 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 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|---|--|
| 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 |
| 555016 | NL POWER PURCHASES - DEMAND | 555 |
| 555017 | DEMAND FOR TOLLING/CAPACITY AGREEMENTS | 555 |
| 555020 | OSS I/C POWER PURCHASES | 555 |
| 555025 | NL I/C POWER PURCHASES | 555 |
| 555080 | PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF | 555 |
| 555085 | PURCHASE POWER NATIVE LOAD DEMAND - LQF TARIFF | 555 |
| 555101 | INAD INTER REC-KWH - (STAT ONLY) | 555.1 |
| 555110 | INAD INTER DEL-KWH - (STAT ONLY) | 555.1 |
| 556100 | SYS CTRL / DISPATCHING | 556 |
| 556900 | SYS CTRL / DISPATCHING - INDIRECT | 556 |
| 557100 | OTH POWER SUPPLY EXP | 557 |
| 557110 | MARKET FEES - NATIVE LOAD | 557 |
| 557111 | MARKET FEES - OFF SYSTEM SALES | 557 |
| 557206 | MISO DAY 2 OTHER - NATIVE LOAD | 557 |
| 557207 | MISO DAY 2 OTHER - OFF SYSTEM SALES | 557 |
| 557208 | RTO OTHER (NON-MISO) - NL | 557 |
| 557209 | RTO OTHER (NON-MISO) - OSS | 557 |
| 557211 | RTO OPERATING RESRV (NON-MISO) - NL | 557 |
| 557212 | RTO OPERATING RESRV (NON-MISO) - OSS | 557 |
| 557999 | CLOSED 02/17 - KU PLANT ALLOCATION CLEARING ACCOUNT | 557 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|---|--|
| 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 |
| 562090 | STA EXP - SUBST OPER - I | 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 |
| 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 |
| 566940 | INDEPENDENT OPERATOR - 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 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|---|--|
| 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 |
| 593001 | MTCE-POLE/FIXT-DISTR | 593 |
| 593002 | MTCE-COND/DEVICE-DIS | 593 |

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

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|--|---|--|
| 903931 | PROC CUST PAYMENTS - INDIRECT | 903 |
| 903935 | COLLECTING-OTHER - INDIRECT | 903 |
| 903936 | CUSTOMER COMPLAINTS - INDIRECT | 903 |
| 904001 | UNCOLLECTIBLE ACCTS | 904 |
| 904002 | UNCOLLECTABLE ACCTS - WHOLESALE | 904 |
| 904003 | UNCOLL ACCTS - A/R MISC | 904 |
| 904004 | UNCOLL ACCTS - A/R MISC - SPEC ITEM | 904 |
| 904005 | UNCOLLECTIBLE ACCTS - GSC | 904 |
| 905001 | MISC CUST SERV EXP | 905 |
| 905002 | MISC CUST BILL/ACCTG | 905 |
| 905003 | MISC COLLECTING EXP | 905 |
| 905900 | MISC CUST SERV EXP - INDIRECT | 905 |
| 907001 | SUPV-CUST SER/INFO | 907 |
| 907900 | SUPV-CUST SER/INFO - INDIRECT | 907 |
| 908001 | CUST MKTG/ASSIST | 908 |
| 908004 | DSM - ENERGY AUDIT | 908 |
| 908005 | DSM CONSERVATION PROG | 908 |
| 908006 | DSM - HVAC | 908 |
| 908007 | DSM - CONSERVATION | 908 |
| 908009 | MISC MARKETING EXP | 908 |
| 908901 | CUST MKTG/ASSIST - INDIRECT | 908 |
| 908902 | RES CONS/ENG ED PROG - INDIRECT | 908 |
| 908909 | MISC MARKETING EXP - INDIRECT | 908 |
| 909004 | MISC CUST COM-SER/IN | 909 |
| 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 |

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| KU Company Account Number | Company Account Description | FERC Uniform System of Accounts |
|------------------------------------|---|--|
| 922001 | A/G SAL TRANSFER-CR | 922 |
| 922002 | OFF SUPP/EXP TRAN-CR | 922 |
| 922003 | TRIMBLE CTY TRAN-CR | 922 |
| 923100 | OUTSIDE SERVICES | 923 |
| 923101 | OUTSIDE SERVICES - AUDIT FEES | 923 |
| 923301 | OUTSIDE SERVICES - AUDIT FEES - OTHER | 923 |
| 923302 | OUTSIDE SERVICES - TAX SERVICES - OTHER | 923 |
| 923900 | OUTSIDE SERVICES - INDIRECT | 923 |
| 924100 | PROPERTY INSURANCE | 924 |
| 924900 | PROPERTY INSURANCE - INDIRECT | 924 |
| 925001 | PUBLIC LIABILITY | 925 |
| 925002 | WORKERS COMP EXPENSE - BURDENS | 925 |
| 925003 | AUTO LIABILITY | 925 |
| 925004 | SAFETY AND INDUSTRIAL HEALTH | 925 |
| 925100 | OTHER INJURIES AND DAMAGES | 925 |
| 925900 | OTHER INJURIES AND DAMAGES - INDIRECT | 925 |
| 925902 | WORKERS COMP EXPENSE - BURDENS INDIRECT | 925 |
| 925904 | SAFETY & INDUSTRIAL HEALTH - INDIRECT | 925 |
| 926001 | TUITION REFUND PLAN | 926 |
| 926002 | GROUP LIFE INSURANCE EXPENSE - BURDENS | 926 |
| 926003 | MEDICAL INSURANCE EXPENSE - BURDENS | 926 |
| 926004 | DENTAL INSURANCE EXPENSE - BURDENS | 926 |
| 926005 | LONG TERM DISABILITY EXPENSE - BURDENS | 926 |
| 926019 | OTHER BENEFITS EXPENSE - BURDENS | 926 |
| 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 |

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|------------------------------------|--|--|
| 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 |
| 928902 | REG UPKEEP ASSESSMENT - I | 928 |
| 929001 | FRANCHISE REQMTS-CR | 929 |
| 929002 | ELEC USED-ELEC DEPT | 929 |
| 929004 | ELECTRICITY USED - OTHER DEPARTMENTS | 929 |
| 929005 | ELECTRICITY USED BY ELECTRIC DEPARTMENT - ODP | 929 |
| 929006 | KWH SOURCES - ODP - (STAT ONLY) | 929 |
| 929007 | ODP FREE LIGHTING | 929 |
| 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 |

Mapping of KU Company Accounts to FERC Uniform System of Accounts (as of May 25, 2017)

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

**May 25, 2017 Supplemental Response to Attorney General's
Initial Data Requests for Information
Dated January 11, 2017**

Question No. 22

Responding Witness: Valerie L. Scott

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

A-22. **Original Response:**

See attached.

February 27, 2017 Supplemental Response:

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

March 28, 2017 Supplemental Response:

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

April 27, 2017 Supplemental Response:

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

May 25, 2017 Supplemental Response:

See attached for the KU's Trial Balance as of April 30, 2017.

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|---|------------------------|
| 101102 | PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS | \$ 55,918.83 |
| 101103 | PLANT IN SERVICE - MISC. INTANGIBLE PLANT | 90,703,379.41 |
| 101104 | PLANT IN SERVICE - ELECTRIC LAND | 23,801,861.49 |
| 101105 | PLANT IN SERVICE - ELECTRIC STRUCTURES | 508,635,586.22 |
| 101106 | PLANT IN SERVICE - ELECTRIC EQUIPMENT | 5,047,288,836.96 |
| 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 | 1,677,334,934.03 |
| 101110 | PLANT IN SERVICE - LEASED PROPERTY | 472,684.30 |
| 101111 | PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT | 59,977,641.50 |
| 101112 | PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT | 54,483,400.59 |
| 101113 | PLANT IN SERVICE - ELECTRIC LAND RIGHTS | 32,730,814.77 |
| 101125 | PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING | 706,976.12 |
| 101126 | PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR | 220,491,458.15 |
| 105001 | PLT HELD FOR FUT USE | 1,672,066.46 |
| 106103 | COMPL CONST NOT CL - MISC. INTANGIBLE PLANT | 8,250,526.62 |
| 106104 | COMPL CONST NOT CL - ELECTRIC LAND | 10,683,380.61 |
| 106105 | COMPL CONST NOT CL - ELECTRIC STRUCTURES | 16,388,182.63 |
| 106106 | COMPL CONST NOT CL - ELECTRIC EQUIPMENT | 1,228,285,592.26 |
| 106109 | COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT | 65,742,607.83 |
| 106111 | COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT | 4,694,338.53 |
| 106112 | COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT | 1,473,082.46 |
| 107001 | CONSTR WORK IN PROG | 226,611,495.96 |
| 108104 | ACCUM. DEPR. - ELECTRIC LAND RIGHTS | (19,906,609.65) |
| 108105 | ACCUM. DEPR. - ELECTRIC STRUCTURES | (206,079,961.64) |
| 108106 | ACCUM. DEPR. - ELECTRIC EQUIPMENT | (1,781,512,067.07) |
| 108107 | ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT | (4,134,461.44) |
| 108108 | ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT | (11,258,719.74) |
| 108109 | ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT | (492,972,791.37) |
| 108110 | ACCUM. DEPR. - LEASED PROPERTY | (388,393.53) |
| 108111 | ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT | (27,670,152.96) |
| 108112 | ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP. | (18,342,635.99) |
| 108113 | ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP. | (3,962,145.94) |
| 108114 | ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS | (0.53) |
| 108115 | ACCUM. DEPR. - COR - ELECTRIC STRUCTURES | (15,297,785.41) |
| 108116 | ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT | (294,789,913.83) |
| 108118 | ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT | 256,264.45 |
| 108119 | ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION | (225,219,129.14) |
| 108120 | ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY | 31,726.47 |
| 108121 | ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP. | 36,062.40 |
| 108122 | ACCUM. DEPR. - COR - LEASED PROPERTY | (5,948.96) |
| 108125 | ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING | (32,571.86) |
| 108126 | ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR | (98,419,507.62) |
| 108414 | ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS | (23,675.00) |
| 108415 | ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES | 34,810.96 |
| 108416 | ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT | 59,273,789.58 |
| 108418 | ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT | 69,932.36 |
| 108419 | ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION | 52,178,771.76 |
| 108420 | ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY | 108,119.18 |
| 108421 | ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP. | 10,703.95 |
| 108799 | RWIP-ARO LEGAL | 835,217.99 |
| 108901 | RETIREMENT - RWIP | 29,469,210.13 |
| 111102 | AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS | (66,580.31) |
| 111103 | AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES | (53,554,405.98) |
| 121001 | NONUTIL PROP IN SERV | 178,713.89 |
| 123123 | INVESTMENT IN OVEC | 250,000.00 |
| 131069 | CASH CLEARING - CCS | (93.37) |
| 131090 | CASH-BOA A/P - CLEARING | (9,140,252.03) |
| 131092 | CASH-BOA FUNDING | 9,140,252.03 |
| 131204 | BANK OF AMERICA - REGULUS - KU | 1,697,889.05 |
| 131227 | US BANK - MASTER ROLL UP ACCOUNT | 6,849,246.01 |
| 135001 | WORKING FUNDS | 61,030.00 |
| 136015 | TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA | 590,682.48 |
| 141004 | NOTES RECEIVABLE - INDUSTRIAL AUTHORITY | 356,550.00 |
| 141005 | RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY | (356,550.00) |
| 142001 | CUST A/R-ACTIVE | 113,919,198.45 |
| 142002 | A/R - UNPOSTEC CASH | 382.83 |
| 142003 | WHOLESALE SALES A/R | 373,873.08 |
| 142004 | TRANSMISSION RECEIVABLE | 1,828,107.51 |
| 142012 | ACCTS REC - MISC CUSTOMERS - SUNDRY | 929,757.27 |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|---|------------------------|
| 143003 | ACCTS REC - IMEA | 1,053,207.17 |
| 143004 | ACCTS REC - IMPA | 2,319,717.60 |
| 143012 | ACCTS REC - MISCELLANEOUS | 19,641,744.49 |
| 143017 | ACCTS REC - DAMAGE CLAIMS (DTS) | 349,734.16 |
| 143024 | A/R MUTUAL AID | 288,271.10 |
| 143036 | SUSPENSE - PPL | 42.88 |
| 144001 | UNCOLL ACCT-CR-UTIL | (1,134,942.27) |
| 144002 | UNCOLL ACCT-DR-C/OFF | 1,375,090.84 |
| 144003 | UNCOLL ACCT-CR-RECOV | (240,148.57) |
| 144004 | UNCOLL ACCT-CR-OTHER | (1,352,039.86) |
| 144006 | UNCOLL ACCT-A/R MISC | (37,912.68) |
| 144011 | UNCOLL MISC A/R PROVISION | (1,941.00) |
| 146054 | I/C RECEIVABLE - PPL ELECTRIC UTILITIES CORPORATION | 130,902.74 |
| 146100 | INTERCOMPANY | 149,767.10 |
| 151010 | FUEL STK-LEASED CARS | 403,460.67 |
| 151020 | COAL PURCHASES - TONS - \$ | 77,849,723.49 |
| 151023 | IN-TRANSIT COAL - TONS - \$ | 12,191,106.97 |
| 151025 | TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$ | (4,529,959.70) |
| 151030 | FUEL OIL - GAL - \$ | 7,111,336.37 |
| 151060 | RAILCARS-OPER/MTCE | 61,904.00 |
| 151061 | GAS PIPELINE OPER/MTCE - MCF - \$ | 72,552.91 |
| 151080 | COAL BARGE SHUTTLLING | 444,783.70 |
| 154001 | MATERIALS/SUPPLIES | 45,924,268.56 |
| 154003 | LIMESTONE | 639,500.65 |
| 154006 | OTHER REAGENTS | (0.01) |
| 154023 | LIMESTONE IN-TRANSIT | 55,973.52 |
| 158121 | SO2 ALLOWANCE INVENTORY | 133,969.16 |
| 163001 | STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14) | 2,205,874.03 |
| 163002 | WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14) | 578,029.14 |
| 163003 | FREIGHT-T&D (ALL LOB PRIOR TO 6/14) | 8,491.60 |
| 163005 | SALES TAX-T&D (ALL LOB PRIOR TO 6/14) | 316,148.21 |
| 163006 | PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14) | (17,374.44) |
| 163007 | INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14) | (7,865.34) |
| 163011 | STORES EXPENSE - GENERATION | 7,151,785.45 |
| 163012 | WAREHOUSE EXPENSES - GENERATION | 361,300.34 |
| 163013 | FREIGHT - GENERATION | 60,103.00 |
| 163015 | SALES TAX - GENERATION | 153,866.41 |
| 163016 | PHYS INVENT ADJUSTMT - GENERATION | 16,486.04 |
| 163017 | INVOICE PRICE VARIANCES - GENERATION | (5,736.66) |
| 163100 | OTHER-T&D (ALL LOB PRIOR TO 6/14) | 204,288.42 |
| 163101 | OTHER - GENERATION | 203,314.45 |
| 165001 | PREPAID INSURANCE | 4,870,603.73 |
| 165002 | PREPAID TAXES | 521,972.14 |
| 165018 | PREPAID RISK MGMT AND WC | 75,500.00 |
| 165026 | PREPAID ADP FUNDING | 32,130.00 |
| 165100 | PREPAID OTHER | 1,655,409.55 |
| 165101 | PREPAID IT CONTRACTS | 4,951,164.11 |
| 165201 | PREPAID IT CONTRACTS-LT | 3,056,103.61 |
| 165204 | PREPAID INSURANCE - LONG TERM | 359,705.20 |
| 165900 | PREPAID OTHER - INDIRECT | 2,763,395.32 |
| 165950 | PREPAID INSURANCE - INDIRECT | 2,096,034.53 |
| 171001 | INTEREST RECEIVABLE | 24,550.64 |
| 172001 | RENTS RECEIVABLE FOR POLE ATTACHMENTS | 862,332.40 |
| 173001 | ACCRUED UTIL REVENUE | 80,825,602.73 |
| 173002 | ACCRUED REVENUE - UNBILLED BEYOND THE METER | 34,241.23 |
| 173005 | ACCRUED WHOLESALE SALES REVENUE - UNBILLED | 116,773.88 |
| 181200 | UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS | 2,252,404.99 |
| 181300 | UNAMORTIZED DEBT EXPENSE BONDS | 16,669,944.30 |
| 182307 | ENVIRONMENTAL COST RECOVERY | 2,006,000.00 |
| 182313 | REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR | 11,379,155.00 |
| 182315 | REGULATORY ASSET - FAS 158 PENSION | 139,156,845.49 |
| 182317 | OTHER REGULATORY ASSETS ARO - GENERATION | 11,484,085.15 |
| 182318 | OTHER REG ASSETS ARO - TRANSMISSION | 207,838.52 |
| 182320 | WINTER STORM - ELECTRIC | 12,878,271.28 |
| 182325 | OTHER REGULATORY ASSETS ARO - DISTRIBUTION | 355,396.45 |
| 182328 | FASB 109 ADJ-FED | 35,917,951.14 |
| 182329 | FASB 109 GR-UP-FED | 22,867,566.19 |
| 182330 | FASB 109 ADJ-STATE | 6,550,386.04 |
| 182331 | FASB 109 GR-UP-STATE | 4,170,376.82 |
| 182332 | CMRG FUNDING (CARBON MGT RESEARCH GROUP) | 147,609.81 |
| 182334 | WIND STORM REGULATORY ASSET | 493,991.14 |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|---|------------------------|
| 182335 | RATE CASE EXPENSES - ELECTRIC | 3,481,238.42 |
| 182339 | MOUNTAIN STORM - ELECTRIC | 315,217.62 |
| 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 | 10,996,265.22 |
| 182367 | REG ASSET - MUNI MISO EXIT FEE | 0.01 |
| 182369 | GREEN RIVER REGULATORY ASSET | 3,013,556.81 |
| 182371 | REG ASSET - FORWARD STARTING SWAPS SEP-2015 | 39,881,660.26 |
| 182372 | OTHER REGULATORY ASSETS ARO - GENERATION - CCR | 142,897,796.36 |
| 182373 | REG. ASSET - OPEN ARO PONDS - KY | (226,274.80) |
| 182376 | REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI | (9,131.21) |
| 182377 | REG. ASSET - CLOSED ARO PONDS - KY | (96,116.87) |
| 182380 | REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI | (12,029.48) |
| 182382 | REG. ASSET - CLOSED ARO PONDS - PARIS | (616.59) |
| 183301 | PRELIM SURV/INV-ELEC | 3,599,126.04 |
| 183302 | PRELIMINARY SURV/INV ELEC - LT | 3,500,843.08 |
| 184002 | VACATION PAY | (134,513.23) |
| 184011 | HOLIDAY PAY | (298,689.98) |
| 184021 | SICK PAY | 98,186.96 |
| 184031 | OTHER OFF-DUTY PAY | 206,071.62 |
| 184040 | TEAM INCENTIVE AWARD - BURDEN CLEARING | (482,306.21) |
| 184075 | WORKERS COMP - BURDEN CLEARING | 52,043.64 |
| 184076 | ADMINISTRATIVE AND GENERAL - BURDEN CLEARING | 1,330,263.02 |
| 184093 | LONG TERM DISABILITY - BURDEN CLEARING | (3,914.44) |
| 184096 | PENSION SERVICE COST - BURDEN CLEARING | (2,796,279.17) |
| 184097 | FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING | (607,848.84) |
| 184098 | FASB 112 - BURDEN CLEARING | (3.28) |
| 184100 | WALL STREET SUSPENSE ACCOUNT | 18,923.01 |
| 184101 | GROUP LIFE INSURANCE - BURDEN CLEARING | 1,238.77 |
| 184104 | DENTAL INSURANCE - BURDEN CLEARING | (9,680.88) |
| 184105 | MEDICAL INSURANCE - BURDEN CLEARING | (289,323.43) |
| 184108 | 401K - BURDEN CLEARING | 129,064.26 |
| 184109 | RETIREMENT INCOME - BURDEN CLEARING | (60,763.14) |
| 184119 | PENSION NON SERVICE COST - BURDEN CLEARING | 2,294,487.70 |
| 184120 | FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING | (90,430.21) |
| 184121 | OTHER BENEFITS - BURDEN CLEARING | (17,614.84) |
| 184150 | SYSTEM ALLOC-CO 1 | (32.22) |
| 184301 | GASOLINE-TRANSP | 12,423,525.03 |
| 184304 | VEHICLE REPR-TRANSP | 30,032,588.69 |
| 184307 | ADMIN/OTH EXP-TRANSP | 2,817,679.58 |
| 184308 | VALUE-ADD SVCSTR | 2,189,126.24 |
| 184309 | DIESEL FUEL-TRANSP | 13,730,409.97 |
| 184312 | RENT/STORAGE-TRANSP | 72,936,290.70 |
| 184313 | TELECOM VEHICLE RADIO / COMPUTER EXPENSES | 348,605.60 |
| 184314 | LICENSE/TAX-TRANSP | 1,892,184.89 |
| 184315 | DEPRECIATION-TRANSP | 2,687,467.69 |
| 184319 | FUEL ADMINISTRATION VEHICLES | (52,118.58) |
| 184320 | TRANSPORTATION EXPENSE ALLOCATION - CLEARING | (138,964,027.66) |
| 184450 | CL ACC TO OTH DEF CR | 661,120.89 |
| 184600 | ENGINEERING OVERHEADS - GENERATION | (397,533.11) |
| 184602 | ENGINEERING OVERHEADS - DISTRIBUTION | (781,355.84) |
| 184605 | ENGINEERING OVERHEADS - TRANSMISSION | 656,022.17 |
| 184612 | ENGINEERING OVERHEADS - DISTRIBUTION | 846,954.35 |
| 186001 | MISC DEFERRED DEBITS | 94,737.16 |
| 186035 | KEY MAN LIFE INSURANCE | 34,939,789.17 |
| 186074 | CANE RUN 7 LTPC ASSET | 12,969,081.39 |
| 186576 | CARROLLTON SALE/LEASEBACK | 27,573.15 |
| 188001 | RESRCH/DEV/DEMO EXP | (78,094.45) |
| 188901 | RESRCH/DEV/DEMO EXP - INDIRECT | 1,563,102.21 |
| 189100 | UAMORTIZED LOSS ON REACQUIRED DEBT | 9,226,843.53 |
| 190007 | FASB 109 ADJ-FED | 31,357,808.33 |
| 190008 | FASB 109 GRS-UP-FED | 22,875,569.97 |
| 190009 | FASB 109 ADJ-STATE | 5,718,749.24 |
| 190010 | FASB 109 GRS-UP-ST | 4,171,836.49 |
| 190415 | DTA FEDERAL - NON-CURRENT | 213,981,239.93 |
| 190615 | DTA STATE - NON-CURRENT | 25,993,492.25 |
| 201002 | COMMON STOCK-W/O PAR | (308,139,977.56) |
| 211001 | CONTRIBUTED CAPITAL - MISC. | (583,858,083.00) |
| 214010 | CAP STOCK EXP-COMMON | 321,288.87 |
| 216001 | UNAPP RETAINED EARN | (1,826,711,396.78) |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|--|------------------------|
| 221100 | LONG TERM DEBT | (2,350,779,405.00) |
| 226100 | DEBT DISCOUNT BONDS | 8,931,593.21 |
| 228201 | WORKERS COMPENSATION | (1,519,942.76) |
| 228202 | WORKERS COMPENSATION - SHORT-TERM | (469,461.43) |
| 228301 | FASB106-POST RET BEN | (41,950,677.42) |
| 228304 | PENSION PAYABLE | (44,478,535.88) |
| 228305 | POST EMPLOYMENT BENEFIT PAYABLE | (6,010,040.00) |
| 228307 | FASB 106 - MEDICARE SUBSIDY | 3,235,897.44 |
| 228325 | FASB 112 - POST EMPLOY MEDICARE SUBSIDY | 247,704.00 |
| 230011 | ASSET RETIREMENT OBLIGATIONS - STEAM - CCR | (237,608,981.60) |
| 230012 | ASSET RETIREMENT OBLIGATIONS - STEAM | (34,643,373.07) |
| 230013 | ASSET RETIREMENT OBLIGATIONS - TRANSMISSION | (716,329.92) |
| 230015 | ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION | (920,789.96) |
| 230021 | ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST | (27,360,765.29) |
| 230022 | ASSET RETIREMENT OBLIGATIONS - STEAM - ST | (1,564,267.35) |
| 230799 | RWIP-ARO-ECR | 13,040,790.41 |
| 231005 | COMMERCIAL PAPER PAYABLE | (26,000,000.00) |
| 231006 | DISCOUNT ON COMMERCIAL PAPER | 2,210.00 |
| 232001 | ACCTS PAYABLE-REG | (9,907,365.45) |
| 232002 | SALS/WAGES ACCRUED | (2,980,567.40) |
| 232009 | PURCHASING ACCRUAL | (657,821.47) |
| 232010 | WHOLESALE PURCHASES A/P | (401,140.23) |
| 232011 | TRANSMISSION PAYABLE | (920,892.60) |
| 232014 | RECEIVING/INSPECTION ACCRUAL | 316.84 |
| 232015 | AP FUEL | (21,743,293.70) |
| 232024 | CREDIT CASH BALANCE | (6,869,630.89) |
| 232027 | CREDIT CARD PAYMENTS | (18,729.88) |
| 232028 | AP FUEL - NATURAL GAS | (1,183,607.49) |
| 232030 | RETAINAGE FEES | (7,185,793.34) |
| 232031 | A/P - CWIP ACCRUALS | (13,204,759.13) |
| 232032 | A/P - RWIP ACCRUALS (NON-ARO) | (252,286.21) |
| 232033 | A/P - RWIP ACCRUALS (ARO) | (1,356,941.69) |
| 232042 | MISO AND PJM ANCILLARY SERVICES CHARGES A/P | (2,211.70) |
| 232043 | AP REFINED COAL | (17,900,295.84) |
| 232100 | ACCOUNTS PAYABLE-TRADE | (14,765,930.97) |
| 232111 | 401K LIABILITY - EMPLOYER | (55,007.37) |
| 232211 | TIA LIABILITY | (1,592,995.19) |
| 232246 | DCAP WITHHOLDING PAYABLE | (1,217.89) |
| 232248 | HCRA WITHHOLDING PAYABLE | (142,331.07) |
| 232249 | UNIVERSAL LIFE INS WITHHOLDING PAYABLE | (222.24) |
| 234100 | A/P TO ASSOC CO | (47,129,863.86) |
| 235001 | CUSTOMER DEPOSITS | (29,398,636.99) |
| 235003 | CUSTOMER DEPOSITS - TRANSMISSION | (26,610.40) |
| 236007 | FICA-OPR | (413,427.61) |
| 236013 | ST SALES/USE TAX-KY-OPR | (514,359.15) |
| 236025 | CORP INC TAX-FED EST-OPR | (8,191,177.53) |
| 236026 | CORP INC TAX-ST EST-OPR | (1,493,831.77) |
| 236031 | CORP INCOME-KY-OPR | (2,643,409.14) |
| 236033 | REAL ESTATE AND PERSONAL PROPERTY TAXES | (9,740,795.42) |
| 236034 | PROPERTY TAX ON RAILCARS USED FOR COAL | (21,000.00) |
| 236036 | REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY | (244,110.47) |
| 236115 | STATE UNEMPLOYMENT-OPR | (9,720.00) |
| 236116 | FEDERAL UNEMPLOYMENT-OPR | (3,219.13) |
| 237100 | ACCR INT LONG-TERM DEBT | (35,270,966.75) |
| 237301 | INTEREST ACCRUED ON CUSTOMER DEPOSITS | (109,254.23) |
| 241018 | STATE WITHHOLDING TAX PAYABLE | (17,702.03) |
| 241036 | LOCAL WITHHOLDING TAX PAYABLE | (61,842.63) |
| 241038 | T/C PAY-ST SALES/USE | (770,371.40) |
| 241039 | T/C PAY-OCCUP/SCHOOL | (2,806,427.00) |
| 241046 | CONSUMER UTILITY TAX-VA | (147,312.94) |
| 241049 | FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED | 675,261.58 |
| 241056 | FRANCHISE FEE COLLECTED ON BAD DEBTS | (18,776.27) |
| 242002 | MISC LIAB-VESTED VAC | (6,503,596.59) |
| 242005 | UNEARNED REVENUE - CURRENT | (5,025.93) |
| 242014 | ESCHEATED DEPOSITS | (0.12) |
| 242015 | FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS | (3,145,958.71) |
| 242017 | HOME ENERGY ASSISTANCE | (349,813.54) |
| 242018 | GREEN POWER REC LIABILITY | (7,836.16) |
| 242019 | GREEN POWER MKT LIABILITY | (3,923.17) |
| 242027 | AR CREDITS | (3,339,895.23) |
| 242028 | SERVICE DEPOSIT REFUND PAYABLE | (78.26) |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|--|------------------------|
| 242030 | WINTERCARE ENERGY FUND | (8,183.16) |
| 242101 | RETIREMENT INCOME LIABILITY | (209,087.92) |
| 242102 | IBNP MEDICAL AND DENTAL RESERVE | (1,166,206.00) |
| 252011 | LINE EXTENSIONS | (1,361,613.54) |
| 252013 | CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM | (12,347.10) |
| 252015 | MOBILE HOME LINE | (30,818.04) |
| 253005 | CL ACC FR OTH DEF DR | (661,120.89) |
| 253025 | DEFERRED COMPENSATION | (18,373.50) |
| 253027 | DEFERRED RENT PAYABLE | (32,825.13) |
| 253042 | LONG TERM RETAINAGE | (4,028.00) |
| 253576 | DEF GAIN - CARROLLTON SALE/LEASEBACK | (27,381.09) |
| 253927 | DEFERRED RENT PAYABLE - INDIRECT | (1,302,272.99) |
| 254001 | FASB 109 ADJ-FED | (30,250,277.11) |
| 254002 | FASB 109 GR-UP-FED | (22,875,569.98) |
| 254003 | FASB 109 ADJ-STATE | (12,232,924.38) |
| 254004 | FASB 109 GR-UP-STATE | (4,171,836.49) |
| 254008 | DSM COST RECOVERY | (551,400.88) |
| 254010 | REGULATORY LIABILITY - FAS 158 OPEB | (22,830,062.00) |
| 254011 | VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT) | (990,000.00) |
| 254018 | REGULATORY LIABILITY FAC | (9,541,000.00) |
| 254023 | VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT) | (121,000.00) |
| 254024 | REGULATORY LIABILITY - OST | (100,160.00) |
| 254025 | REG LIABILITY - REFINED COAL - KENTUCKY | (1,761,263.69) |
| 254026 | REG LIABILITY - REFINED COAL - VIRGINIA | (73,750.06) |
| 254090 | REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013 | (38,072,206.92) |
| 254321 | MISO EXIT FEE REFUND | (55,437.73) |
| 255004 | ITC TC2 | (88,163,463.25) |
| 255006 | JOB DEVELOP CR | (2,393,871.32) |
| 255009 | ITC SOLAR | (4,601,305.00) |
| 282007 | FASB 109 ADJ-FED PRO | (37,025,483.08) |
| 282009 | FASB 109 ADJ-ST PROP | (36,210.18) |
| 282503 | DTL ON FIXED ASSETS | (1,164,247,184.49) |
| 282703 | DTL ON FIXED ASSETS - STATE (NON-CURRENT) | (146,345,767.83) |
| 283011 | FASB 109 GR-UP-F-OTH | (22,867,566.19) |
| 283012 | FASB 109 GR-UP-S-OTH | (4,170,376.82) |
| 283515 | DTL FEDERAL - NON-CURRENT | (115,921,493.46) |
| 283519 | DTL ON LIABILITIES - EEI -FED (NON-CURRENT) | (0.01) |
| 283715 | DTL STATE - NON-CURRENT | (21,140,697.91) |
| 403011 | DEPREC EXP - STEAM POWER GEN | 30,228,167.16 |
| 403012 | DEPREC EXP - HYDRO POWER GEN | 392,067.52 |
| 403013 | DEPREC EXP - OTH POWER GEN | 11,272,045.05 |
| 403014 | DEPREC EXP - TRANSMISSION | 5,472,117.06 |
| 403015 | DEPREC EXP - DISTRIBUTION | 15,274,389.06 |
| 403016 | GENERAL DEPRECIATION EXPENSE | 3,619,989.60 |
| 403026 | DEPREC. EXP. - STEAM - ECR | 9,535,619.08 |
| 403027 | DEPREC EXP - ELECTRIC - DSM | 141,461.62 |
| 403111 | DEPREC EXP ARO STEAM | 8,975,903.02 |
| 403112 | DEPREC EXP ARO TRANSMISSION | 6,486.32 |
| 403113 | DEPREC EXP ARO OTHER PRODUCTION | 6,941.69 |
| 403114 | DEPREC EXP ARO HYDRO | 5,962.72 |
| 403115 | DEPREC EXP ARO DISTRIBUTION | 3,511.76 |
| 403181 | DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION | (8,988,807.43) |
| 403182 | DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION | (6,486.32) |
| 403185 | DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION | (3,511.76) |
| 404401 | AMT-EL INTAN PLT-RTL | 4,313,545.35 |
| 407304 | AMORT EXPENSE - OPEN ARO PONDS - KY | 122,107.18 |
| 407305 | AMORT EXPENSE - OPEN ARO PONDS - VA | 6,430.32 |
| 407306 | AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI | 2,081.40 |
| 407307 | AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI | 7,430.12 |
| 407308 | AMORT EXPENSE - CLOSED ARO PONDS - KY | 49,063.73 |
| 407309 | AMORT EXPENSE - CLOSED ARO PONDS - VA | 2,581.65 |
| 407310 | AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI | 837.16 |
| 407311 | AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI | 2,912.30 |
| 407312 | AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT | (6,430.32) |
| 407313 | AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT | (2,081.40) |
| 407314 | AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT | (4,393.94) |
| 407315 | AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT | (2,581.65) |
| 407316 | AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT | (837.16) |
| 407317 | AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT | 9,117.18 |
| 407318 | AMORT EXPENSE - CLOSED ARO PONDS - PARIS | 692.95 |
| 407320 | AMORT EXPENSE - CLOSED ARO PONDS - PARIS ADJUSTMENT | (76.36) |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|--|------------------------|
| 408101 | TAX-NON INC-UTIL OPR | 29,938.07 |
| 408102 | REAL AND PERSONAL PROP. TAX | 8,582,638.40 |
| 408103 | KY PUBLIC SERVICE COMMISSION TAX | 1,043,944.40 |
| 408105 | FEDERAL UNEMP TAX | 33,092.14 |
| 408106 | FICA TAX | 1,905,057.81 |
| 408107 | STATE UNEMP TAX | 70,326.75 |
| 408108 | REAL AND PERSONAL PROP TAX - ECR | 621,162.64 |
| 408192 | REAL AND PERSONAL PROP. TAX - INDIRECT | 11,000.00 |
| 408195 | FEDERAL UNEMP TAX - INDIRECT | 8,838.94 |
| 408196 | FICA TAX - INDIRECT | 1,496,295.09 |
| 408197 | STATE UNEMP TAX - INDIRECT | 44,036.46 |
| 408202 | TAX-NON INC-OTHER | 3,796.60 |
| 409101 | FED INC TAX-UTIL OPR | 365,546.75 |
| 409102 | KY ST INCOME TAXES | 2,360,759.82 |
| 409104 | FED INC TAXES - EST | 8,181,088.80 |
| 409105 | ST INC TAXES - EST | 1,491,991.88 |
| 409203 | FED INC TAX-OTHER | (365,546.93) |
| 409206 | ST INC TAX-OTHER | (66,665.09) |
| 409209 | FED IN TAXES-OTH EST | 10,088.73 |
| 409210 | ST INC TAXES-OTH EST | 1,839.89 |
| 410101 | DEF FED INC TAX-OPR | 72,902,246.52 |
| 410102 | DEF ST INC TAX-OPR | 8,340,201.89 |
| 410208 | DEF FED INC TAX-SPEC ITEM-BTL | 62,319.62 |
| 411100 | ACCRETION EXPENSE - NEUTRALITY | (4,446,338.63) |
| 411101 | FED INC TX DEF-CR-OP | (39,039,208.43) |
| 411102 | ST INC TAX DEF-CR-OP | (5,075,475.45) |
| 411103 | ACCRETION EXPENSE - ELECTRIC | 4,446,338.63 |
| 411208 | FED INC TAX DEF-CR-SPEC ITEM-BTL | (1,038,660.07) |
| 411209 | ST INC TAX DEF-CR-SPEC ITEM-BTL | (178,056.01) |
| 411802 | GAIN-DISP OF ALLOW | (86.43) |
| 415004 | MERCHANDISE SALES | (51,168.16) |
| 416004 | MERCHANDISE COST OF SALES | 43,773.35 |
| 417004 | SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA | (834.07) |
| 419014 | DIVS FROM INVESTMENT | (5,180.24) |
| 419150 | ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY | (69,925.66) |
| 419206 | INTEREST INCOME FROM OTHER LOANS & RECEIVABLES | 0.01 |
| 419209 | INT INC-ASSOC CO | (1,935.93) |
| 420003 | AMORTIZATION OF ITC | (615,400.00) |
| 421001 | MISC NONOPR INCOME | (12,147.60) |
| 421003 | KM LIFE INS - CASH SURRENDER VALUE | (116,022.42) |
| 421006 | AOCI ADJUSTMENT OF SUBSIDIARY - EEI | 2,967,600.20 |
| 421101 | GAIN-PROPERTY DISP | (11,440.01) |
| 421201 | LOSS-PROPERTY DISP | 3,518.61 |
| 426101 | DONATIONS | 673,046.39 |
| 426120 | SPONSORSHIP/OTHER COMMUNITY RELATIONS | 15,517.33 |
| 426201 | LIFE INSURANCE | (671,154.32) |
| 426301 | PENALTIES | 25,000.00 |
| 426391 | PENALTIES - INDIRECT | 13.25 |
| 426401 | EXP-CIVIC/POL/REL | 1,116.72 |
| 426491 | EXP-CIVIC/POL/REL - INDIRECT | 246,097.78 |
| 426501 | OTHER DEDUCTIONS | 201,005.02 |
| 426560 | ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED | 223,773.88 |
| 426591 | OTHER DEDUCTIONS - INDIRECT | 177,140.94 |
| 427100 | INTEREST EXPENSE | 30,261,685.03 |
| 428090 | OTHER AMORT OR DEBT DISCOUNT AND EXP | 677,099.67 |
| 428190 | OTHER AMORT-REACQ DEBT | 209,219.32 |
| 428200 | AM DISC-LONG TERM DEBT | 173,794.67 |
| 430002 | INT-DEBT TO ASSOC CO | 2,349.54 |
| 431002 | INT-CUST DEPOSITS | 63,844.22 |
| 431008 | INT-DSM COST RECOVER | 3,640.39 |
| 431014 | INTEREST ON CUSTOMER REFUNDS | 31,001.97 |
| 431104 | INTEREST EXPENSE FROM FINANCIAL LIABILITIES | 647,585.66 |
| 431200 | INTEREST EXP SHORT-TERM DEBT- CP | 86,291.82 |
| 432001 | ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED | (27,354.21) |
| 438005 | COMMON STK DIVS DECL - PARENT FM KU | 70,000,000.00 |
| 440101 | ELECTRIC RESIDENTIAL DSM | (6,836,561.07) |
| 440102 | ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV | (110,268,260.07) |
| 440103 | ELECTRIC RESIDENTIAL ENERGY FUEL REV | (58,184,090.40) |
| 440104 | ELECTRIC RESIDENTIAL FAC | 7,398,149.56 |
| 440111 | ELECTRIC RESIDENTIAL ECR | (5,562,250.04) |
| 440113 | ELECTRIC RESIDENTIAL OSS TRACKER (ESM) | 44,084.03 |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|--|------------------------|
| 440117 | ELECTRIC RESIDENTIAL ENERGY ECR | (12,911,022.32) |
| 440119 | ELECTRIC RESIDENTIAL CUST CHG REV | (19,571,617.23) |
| 442201 | ELECTRIC LARGE COMMERCIAL DSM | (1,610,842.46) |
| 442202 | ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV | (40,091,572.34) |
| 442203 | ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV | (35,780,816.55) |
| 442204 | ELECTRIC LARGE COMMERCIAL FAC | 4,590,236.62 |
| 442211 | ELECTRIC LARGE COMMERCIAL ECR | (3,849,073.97) |
| 442213 | ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM) | 28,872.11 |
| 442216 | ELECTRIC LARGE COMMERCIAL DEMAND ECR | (4,596,556.41) |
| 442217 | ELECTRIC LARGE COMMERCIAL ENERGY ECR | (5,084,148.91) |
| 442218 | ELECTRIC LARGE COMMERCIAL DEMAND CHG REV | (29,228,161.01) |
| 442219 | ELECTRIC LARGE COMMERCIAL CUST CHG REV | (10,608,135.51) |
| 442301 | ELECTRIC INDUSTRIAL DSM | (1,000.00) |
| 442302 | ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV | (14,273,135.84) |
| 442303 | ELECTRIC INDUSTRIAL ENERGY FUEL REV | (61,908,504.40) |
| 442304 | ELECTRIC INDUSTRIAL FAC | 8,398,140.41 |
| 442311 | ELECTRIC INDUSTRIAL ECR | (3,721,906.60) |
| 442313 | ELECTRIC INDUSTRIAL OSS TRACKER (ESM) | 54,672.62 |
| 442316 | ELECTRIC INDUSTRIAL DEMAND ECR | (8,496,541.22) |
| 442317 | ELECTRIC INDUSTRIAL ENERGY ECR | (391,079.58) |
| 442318 | ELECTRIC INDUSTRIAL DEMAND CHG REV | (53,264,454.78) |
| 442319 | ELECTRIC INDUSTRIAL CUST CHG REV | (1,021,144.29) |
| 444101 | ELECTRIC STREET LIGHTING DSM | (1,023.30) |
| 444102 | ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV | (3,254,960.14) |
| 444103 | ELECTRIC STREET LIGHTING ENERGY FUEL REV | (457,862.64) |
| 444104 | ELECTRIC STREET LIGHTING FAC | 57,723.75 |
| 444111 | ELECTRIC STREET LIGHTING ECR | (125,397.60) |
| 444113 | ELECTRIC STREET LIGHTING OSS TRACKER (ESM) | 859.54 |
| 444117 | ELECTRIC STREET LIGHTING ENERGY ECR | (269,579.10) |
| 444119 | ELECTRIC STREET LIGHTING CUST CHG REV | (38,467.61) |
| 445101 | ELECTRIC PUBLIC AUTH DSM | (394,453.92) |
| 445102 | ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV | (9,431,384.64) |
| 445103 | ELECTRIC PUBLIC AUTH ENERGY FUEL REV | (14,358,710.77) |
| 445104 | ELECTRIC PUBLIC AUTH FAC | 1,879,356.61 |
| 445111 | ELECTRIC PUBLIC AUTH ECR | (1,227,238.94) |
| 445113 | ELECTRIC PUBLIC AUTH OSS TRACKER (ESM) | 12,601.56 |
| 445116 | ELECTRIC PUBLIC AUTH DEMAND ECR | (2,131,855.47) |
| 445117 | ELECTRIC PUBLIC AUTH ENERGY ECR | (802,364.67) |
| 445118 | ELECTRIC PUBLIC AUTH DEMAND CHG REV | (14,038,604.68) |
| 445119 | ELECTRIC PUBLIC AUTH CUST CHG REV | (1,417,352.69) |
| 447005 | I/C SALES - OSS | (1,771,412.63) |
| 447006 | I/C SALES NL | (986,782.87) |
| 447050 | OFF-SYSTEM SALES REVENUE TO THIRD PARTIES | (838,149.87) |
| 447302 | RESALE MUNICIPALS BASE REV | (2,857,106.11) |
| 447303 | RESALE MUNICIPALS BASE REV FUEL | (14,717,028.81) |
| 447304 | RESALE MUNICIPALS FAC | 739,349.07 |
| 447318 | RESALE MUNICIPALS DEMAND CHG REV | (20,323,674.40) |
| 447319 | RESALE MUNICIPALS CUST CHG REV | (139,182.60) |
| 447402 | ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV | (212.36) |
| 447403 | ELEC WLSE SPECIAL CONTRACT - FUEL REV | (85.90) |
| 447419 | ELEC WLSE SPECIAL CONTRACT - CUST CHG REV | (180.00) |
| 450001 | FORFEITED DISC/LATE PAYMENT CHARGE-ELEC | (1,394,517.46) |
| 450002 | FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST | (17.08) |
| 451001 | RECONNECT CHRGE-ELEC | (670,068.00) |
| 451002 | TEMPORARY SERV-ELEC | (20,475.70) |
| 451004 | OTH SERVICE REV-ELEC | (689.18) |
| 454001 | CATV ATTACH RENT | (381,658.66) |
| 454002 | OTH RENT-ELEC PROP | (57,709.98) |
| 454003 | RENT FRM FIBER OPTIC | (71,279.96) |
| 454006 | FACILITY CHARGES | (628,984.61) |
| 454007 | ELECTRIC VEHICLE CHARGING STATION RENTAL | (62.49) |
| 454008 | REFINED COAL LICENSE FEE | (67,765.61) |
| 454900 | I/C JOINT USE RENT REVENUE-ELEC-INDIRECT | (38,737.52) |
| 454901 | I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM) | (50,254.36) |
| 456003 | COMP-TAX REMIT-ELEC | (225.22) |
| 456007 | RET CHECK CHRGE-ELEC | (49,910.00) |
| 456008 | OTHER MISC ELEC REVS | 40,304.40 |
| 456018 | COAL RESALE REVENUES - REFINED COAL | (9,494,000.00) |
| 456023 | COAL RESALE EXPENSES - REFINED COAL | 9,494,000.00 |
| 456028 | EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09) | (9,839.22) |
| 456090 | REVENUE FROM RENEWABLE ENERGY CREDITS | (20,244.37) |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|---|------------------------|
| 456110 | ELEC WLSE SPECIAL CONTRACT - TRANSMISSION | (16.63) |
| 456130 | THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION | (685,385.98) |
| 456131 | THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION | (285,373.52) |
| 456132 | THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION | (187,190.61) |
| 456133 | THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION | (33,420.64) |
| 456134 | THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION | (5,650,569.37) |
| 456135 | THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION | (51,801.98) |
| 456136 | THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION | (51,801.98) |
| 456140 | INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION | (2,186.77) |
| 456141 | INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION | (100.23) |
| 456142 | INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION | (105.06) |
| 456150 | INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION | (314,023.14) |
| 456151 | INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION | (10,183.55) |
| 456152 | INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION | (14,268.81) |
| 456153 | INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION | (20,853.18) |
| 456160 | INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION | (36.91) |
| 456161 | INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION | (4,022.41) |
| 456162 | INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION | (4,203.95) |
| 456163 | INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION | (88,231.75) |
| 456170 | INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION | (48,583.94) |
| 456171 | INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION | (1,532.48) |
| 456172 | INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION | (2,201.99) |
| 456173 | INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION | (3,524.60) |
| 456198 | INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL | 96,495.02 |
| 456199 | INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS | 55,843.01 |
| 500100 | OPER SUPER/ENG | 1,595,112.50 |
| 500900 | OPER SUPER/ENG - INDIRECT | 1,496,530.06 |
| 501001 | FUEL-COAL - TON | 108,273,951.67 |
| 501004 | FUEL COAL - TO SOURCE UTILITY OSS | 1,325,300.55 |
| 501005 | FUEL COAL - OSS | 264,205.73 |
| 501006 | FUEL COAL - OFFSET | (2,443,965.91) |
| 501007 | FUEL COAL - TO SOURCE UTILITY RETAIL | 854,459.63 |
| 501019 | REFINED COAL - COAL YARD SERVICES | (28,879.32) |
| 501020 | START-UP OIL - GAL | 629,071.25 |
| 501022 | STABILIZATION OIL - GAL | 366,470.56 |
| 501090 | FUEL HANDLING | 1,517,173.88 |
| 501091 | FUEL SAMPLING AND TESTING | 1,926.55 |
| 501100 | START-UP GAS - MCF | 173,270.05 |
| 501102 | STABILIZATION GAS - MCF | 34,472.70 |
| 501250 | FLY ASH PROCEEDS | (700.61) |
| 501253 | ECR FLY ASH DISPOSAL | 64,938.32 |
| 501990 | FUEL HANDLING - INDIRECT | 291,815.96 |
| 502001 | OTHER WASTE DISPOSAL | (216,443.28) |
| 502002 | BOILER SYSTEMS OPR | 1,058,413.13 |
| 502003 | SDRS OPERATION | 472,630.07 |
| 502004 | SDRS-H2O SYS OPR | 532,163.34 |
| 502006 | SCRUBBER REACTANT EX | 1,914,434.05 |
| 502011 | ECR OTHER WASTE DISPOSAL | 42,016.76 |
| 502012 | LANDFILL OPERATION | (29,644.00) |
| 502013 | ECR LANDFILL OPERATIONS | 1,689,287.18 |
| 502025 | REACTANT - EXTERNAL OSS | 7,824.96 |
| 502026 | SCRUBBER REACTANT - OFFSET | (41,753.69) |
| 502027 | SCRUBBER REACTANT - TO SOURCE UTILITY OSS | 33,928.73 |
| 502100 | STM EXP(EX SDRS.SPP) | 1,594,355.22 |
| 502900 | STM EXP(EX SDRS.SPP) - INDIRECT | 9,639.73 |
| 505100 | ELECTRIC SYS OPR | 2,697,844.70 |
| 506001 | STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT | 67,672.20 |
| 506100 | MISC STM PWR EXP | 2,774,073.23 |
| 506104 | NOX REDUCTION REAGENT | 968,665.89 |
| 506105 | OPERATION OF SCR/NOX REDUCTION EQUIP | 9,547.00 |
| 506107 | AMMONIA - EXTERNAL OSS | 4,130.68 |
| 506108 | SCR/NOX - OFFSET | (19,923.50) |
| 506109 | SORBENT INJECTION OPERATION | 29,769.58 |
| 506111 | ACTIVATED CARBON | 36,234.00 |
| 506112 | SORBENT REACTANT - REAGENT ONLY | 285,325.68 |
| 506113 | LIQUID INJECTION - REAGENT ONLY | 314,482.06 |
| 506114 | AMMONIA - TO SOURCE UTILITY OSS | 15,792.81 |
| 506151 | ECR ACTIVATED CARBON | 1,955,475.52 |
| 506152 | ECR SORBENT REACTANT - REAGENT ONLY | 2,879,426.37 |
| 506154 | ECR NOX REDUCTION REAGENT | 68,841.51 |
| 506159 | ECR SORBENT INJECTION OPERATION | 180,672.29 |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|--|------------------------|
| 506160 | ECR OTHER STEAM EXPENSE OSS OFFSET | (9,874.99) |
| 506161 | ECR ACTIVATED CARBON - OSS | 3,954.33 |
| 506162 | ECR SORBENT REACTANT - REAGENT ONLY - OSS | 5,603.52 |
| 506163 | ECR NOX REDUCTION REAGENT - OSS | 317.14 |
| 506900 | MISC STM PWR EXP - INDIRECT | 410,124.50 |
| 507100 | RENTS-STEAM | 4,000.00 |
| 509052 | ECR SO2 EMISSION ALLOWANCES | 1,211.27 |
| 510100 | MTCE SUPER/ENG - STEAM | 2,684,538.02 |
| 510900 | MTCE SUPER/ENG - STEAM - INDIRECT | 151,563.63 |
| 511100 | MTCE-STRUCTURES | 2,772,625.96 |
| 512005 | MAINTENANCE-SDRS | 2,256,903.01 |
| 512011 | INSTR/CNTRL-ENVRNL | 515,049.84 |
| 512015 | SDRS-COMMON H2O SYS | 64,760.12 |
| 512016 | MAINTENANCE - MERC CONTROL | 3,005.91 |
| 512017 | MTCE-SLUDGE STAB SYS | 771,683.93 |
| 512100 | MTCE-BOILER PLANT | 11,282,314.09 |
| 512101 | MAINTENANCE OF SCR/NOX REDUCTION EQUIP | 269,335.69 |
| 512102 | SORBENT INJECTION MAINTENANCE | 12,528.10 |
| 512103 | MERCURY MONITORS MAINTENANCE | 14,535.42 |
| 512107 | ECR LANDFILL MAINTENANCE | 1,390,958.75 |
| 512108 | ECR CCR BEN REUSE SYSTEM MAINT | 13,606.87 |
| 512151 | ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP | 16,017.40 |
| 512152 | ECR SORBENT INJECTION MAINTENANCE | 92,629.42 |
| 512156 | ECR BAGHOUSE MAINTENANCE | 88,698.84 |
| 513100 | MTCE-ELECTRIC PLANT | 3,246,228.59 |
| 513900 | MTCE-ELECTRIC PLANT - BOILER | 112,383.53 |
| 514100 | MTCE-MISC/STM PLANT | 870,221.03 |
| 539100 | MISC HYD PWR GEN EXP | 20,100.00 |
| 541100 | MTCE-SUPER/ENG - HYDRO | 39,439.29 |
| 542100 | MAINT OF STRUCTURES - HYDRO | 10,326.31 |
| 544100 | MTCE-ELECTRIC PLANT | 11,636.97 |
| 545100 | MTCE-MISC HYDAULIC PLANT | 1,835.30 |
| 546100 | OPER SUPER/ENG - TURBINES | 158,459.00 |
| 546900 | OPER SUPER/ENG - TURBINES - INDIRECT | 230,689.10 |
| 547030 | FUEL-GAS - MCF | 36,653,922.85 |
| 547051 | FUEL - TO SOURCE UTILITY OSS | 396,346.40 |
| 547052 | FUEL - OSS | 198,523.59 |
| 547053 | FUEL - OFFSET | (724,191.82) |
| 547054 | FUEL - TO SOURCE UTILITY RETAIL | 129,321.83 |
| 548010 | GENERATION EXP | 191,404.90 |
| 548910 | GENERATION EXP - INDIRECT | 1,596.65 |
| 549002 | AIR QUALITY EXPENSES | 1,574.12 |
| 549100 | MISC OTH PWR GEN EXP | 1,061,809.47 |
| 549900 | MISC OTH PWR GEN EXP - INDIRECT | 46,934.86 |
| 550100 | RENTS-OTH PWR | 8,796.53 |
| 551100 | MTCE-SUPER/ENG - TURBINES | 174,862.72 |
| 551900 | MTCE-SUPER/ENG - TURBINES - INDIRECT | 25,535.23 |
| 552100 | MTCE-STRUCTURES - OTH PWR | 212,177.93 |
| 553010 | MTCE-GEN/ELECT EQ | 827,581.31 |
| 553200 | MTCE-HEAT RECOVERY STM GEN | 126,355.02 |
| 554100 | MTCE-MISC OTH PWR GEN | 1,755,910.43 |
| 555010 | OSS POWER PURCHASES | 7,030.98 |
| 555015 | NL POWER PURCHASES - ENERGY | 2,437,926.15 |
| 555016 | NL POWER PURCHASES - DEMAND | 2,474,153.18 |
| 555020 | OSS I/C POWER PURCHASES | 49,417.54 |
| 555025 | NL I/C POWER PURCHASES | 18,151,143.52 |
| 555080 | PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF | 2,913.91 |
| 556100 | SYS CTRL / DISPATCHING | 10,960.90 |
| 556900 | SYS CTRL / DISPATCHING - INDIRECT | 634,092.87 |
| 557207 | MISO DAY 2 OTHER - OFF SYSTEM SALES | 101.26 |
| 557208 | RTO OTHER (NON-MISO) - NL | (3.26) |
| 557209 | RTO OTHER (NON-MISO) - OSS | (0.17) |
| 557211 | RTO OPERATING RESRV (NON-MISO) - NL | (5,722.20) |
| 557212 | RTO OPERATING RESRV (NON-MISO) - OSS | (16,170.42) |
| 560100 | OP SUPER/ENG-SSTOPER | 458.72 |
| 560900 | OP SUPER/ENG-SSTOPER - INDIRECT | 599,890.17 |
| 561190 | LOAD DISPATCH - INDIRECT | 131,036.68 |
| 561201 | LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM | 280,008.97 |
| 561291 | LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT | 371,576.76 |
| 561391 | LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT | 287,082.73 |
| 561590 | RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT | 229,352.67 |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|---|------------------------|
| 561601 | TRANSMISSION SERVICE STUDIES | (862.00) |
| 562010 | STA EXP-SUBST OPER | 405,563.43 |
| 563100 | OTHER INSP-ELEC TRAN | 171,504.52 |
| 565002 | TRANSMISSION ELECTRIC OSS | 483.91 |
| 565005 | TRANSMISSION ELECTRIC NATIVE LOAD | 868,359.74 |
| 565014 | INTERCOMPANY TRANSMISSION EXPENSE | 27,649.46 |
| 565018 | INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD | 96,495.02 |
| 565019 | INTRACOMPANY TRANSMISSION EXPENSE - OSS | 55,843.01 |
| 565024 | I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD | 47,811.30 |
| 565198 | INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD | (96,495.02) |
| 565199 | INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS | (55,843.01) |
| 566100 | MISC TRANS EXP-SSTMT | 381,305.70 |
| 566140 | INDEPENDENT OPERATOR | 1,151,611.20 |
| 566151 | TRANSMISSION DEPANCAKING EXPENSES | 1,645,368.20 |
| 566900 | MISC TRANS EXP-SSTMT - INDIRECT | 577,939.89 |
| 567100 | RENTS-ELEC/SUBSTATION OPERATIONS | 64,366.91 |
| 570010 | MTCE-ST EQ-SSTMTCE | 425,911.99 |
| 570900 | MTCE-ST EQ-SSTMTCE - INDIRECT | 86,587.42 |
| 571100 | MTCE OF OVERHEAD LINES | 1,726,561.85 |
| 573100 | MTCE-MISC TR PLT-SSTMT | 60,927.17 |
| 573900 | MTCE-MISC TR PLT-SSTMT INDIRECT | 52,589.60 |
| 575701 | MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS | 4,019.71 |
| 575702 | MISO DAY 2 SCH 16-FTR ADMIN FEE-NL | (5,118.76) |
| 575703 | MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL | (44,797.12) |
| 575708 | NL MISO D1 SCHEDULE 10 - MKT ADMIN | (60,427.64) |
| 580100 | OP SUPER/ENG-SSTOPER | 87,337.28 |
| 580900 | OP SUPER/ENG-SSTOPER - INDIRECT | 473,422.01 |
| 581100 | SYS CTRL/SWITCH-DIST | 40,409.50 |
| 581900 | SYS CTRL/SWITCH-DIST - INDIRECT | 113,032.65 |
| 582100 | STATION EXP-SSTOPER | 694,557.91 |
| 583001 | OPR-O/H LINES | 1,541,373.64 |
| 583005 | CUST COMPL RESP-O/H | 307,248.45 |
| 583008 | INST/REMV TRANSF/REG | 38,717.73 |
| 583100 | O/H LINE EXP-SSTOPER | 41,794.10 |
| 586100 | METER EXP | 2,469,657.21 |
| 586900 | METER EXP - INDIRECT | 160,555.74 |
| 587100 | CUST INSTALLATION EXP | (18,114.81) |
| 588100 | MISC DIST EXP-SUBSTATION OPERATIONS | 1,294,023.21 |
| 588900 | MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT | 912,007.87 |
| 590100 | MTCE/SUPER/ENG-SSTMT | 7,658.24 |
| 590900 | MTCE/SUPER/ENG-SSTMT - INDIRECT | 475.78 |
| 592100 | MTCE-ST EQ-SSTMTCE | 273,114.96 |
| 593001 | MTCE-POLE/FIXT-DISTR | 257,603.87 |
| 593002 | MTCE-COND/DEVICE-DIS | 4,833,815.76 |
| 593003 | MTCE-SERVICES | 11,940.45 |
| 593004 | TREE TRIMMING | 4,427,980.48 |
| 593005 | MINOR EXEMPT EXPENSE | 16,935.86 |
| 593904 | TREE TRIMMING - INDIRECT | 47,640.74 |
| 594001 | MTCE-ELEC MANHOL ETC | 39,148.54 |
| 594002 | MTCE-U/G COND ETC | 63,497.79 |
| 595100 | MTCE-TRANSF/REG | 37,939.75 |
| 598100 | MTCE OF MISC DISTRIBUTION PLANT | 104,709.84 |
| 598900 | MTCE OF MISC DISTRIBUTION PLANT - INDIRECT | 16,552.39 |
| 901001 | SUPV-CUST ACCTS | 309,404.11 |
| 901900 | SUPV-CUST ACCTS - INDIRECT | 868,300.75 |
| 902001 | METER READ-SERV AREA | 1,643,745.03 |
| 902002 | METER READ-CLER/OTH | 18,166.31 |
| 902900 | METER READ-SERV AREA - INDIRECT | 41,373.20 |
| 903003 | PROCESS METER ORDERS | 1,558,895.25 |
| 903007 | PROCESS PAYMENTS | 17,491.74 |
| 903008 | INVEST THEFT OF SVC | 29,654.50 |
| 903011 | MAINTENANCE-CIS | 14,399.37 |
| 903012 | PROC CUST CNTRT/ORDR | 22,385.02 |
| 903022 | COLL OFF-LINE BILLS | 155,386.47 |
| 903025 | MTCE-ASST PROGRAMS | 645.36 |
| 903030 | PROC CUST REQUESTS | 96,816.15 |
| 903032 | DELIVER BILLS-REG | 943,632.70 |
| 903035 | COLLECTING-OTHER | 2,742.48 |
| 903036 | CUSTOMER COMPLAINTS | 67,316.39 |
| 903038 | MISC CASH OVERAGE/SHORTAGE | 1,106.82 |
| 903902 | BILL SPECIAL ACCTS - INDIRECT | 26,279.66 |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|---|------------------------|
| 903903 | PROCESS METER ORDERS - INDIRECT | 3,422.95 |
| 903906 | CUST BILL/ACCTG - INDIRECT | 1,263,304.11 |
| 903907 | PROCESS PAYMENTS - INDIRECT | 70,428.64 |
| 903908 | INVESTIGATE THEFT OF SERVICE - INDIRECT | 40,139.99 |
| 903909 | PROC EXCEPTION PMTS - INDIRECT | 813.39 |
| 903912 | PROC CUST CNTRT/ORDR - INDIRECT | 97,444.36 |
| 903922 | COLLECT OFF-LINE BILLS - INDIRECT | 8,472.83 |
| 903930 | PROC CUST REQUESTS - INDIRECT | 1,835,870.62 |
| 903931 | PROC CUST PAYMENTS - INDIRECT | 100,896.72 |
| 903936 | CUSTOMER COMPLAINTS - INDIRECT | 107,810.87 |
| 904001 | UNCOLLECTIBLE ACCTS | 1,063,628.72 |
| 904003 | UNCOLL ACCTS - A/R MISC | (100,495.65) |
| 905001 | MISC CUST SERV EXP | 851.13 |
| 905900 | MISC CUST SERV EXP - INDIRECT | 458.36 |
| 907900 | SUPV-CUST SER/INFO - INDIRECT | 188,969.79 |
| 908005 | DSM CONSERVATION PROG | 5,521,420.72 |
| 908901 | CUST MKTG/ASSIST - INDIRECT | 124,702.84 |
| 908909 | MISC MARKETING EXP - INDIRECT | 21,523.21 |
| 909005 | MEDIA RELATIONS | 126,809.38 |
| 909010 | PRINT ADVER-SER/INFO | 6,830.36 |
| 909011 | OTH ADVER-SER/INFO | 13,185.44 |
| 909910 | PRINT ADVER-SER/INFO - INDIRECT | 20,291.38 |
| 909911 | OTHER ADVER-SER/INFO - INDIRECT | 15,106.85 |
| 910001 | MISC CUST SER/INFO | 119,350.75 |
| 910900 | MISC CUST SER/INFO - INDIRECT | 309,602.93 |
| 913012 | OTH ADVER-SALES | 389,153.91 |
| 913912 | OTH ADVER-SALES - INDIRECT | 7,669.91 |
| 920100 | OTHER GENERAL AND ADMIN SALARIES | 354,460.73 |
| 920900 | OTHER GENERAL AND ADMIN SALARIES - INDIRECT | 11,363,326.66 |
| 921002 | EXP-GEN OFFICE EMPL | 63,010.73 |
| 921003 | GEN OFFICE SUPPL/EXP | 329,372.04 |
| 921004 | OPR-GEN OFFICE BLDG | 4,975.59 |
| 921902 | INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION | 558,334.91 |
| 921903 | GEN OFFICE SUPPL/EXP - INDIRECT | 1,859,912.64 |
| 921904 | I/C OPR-GEN OFFICE BLDG - INDIRECT | 225,913.36 |
| 922001 | A/G SAL TRANSFER-CR | (1,172,304.03) |
| 922002 | OFF SUPP/EXP TRAN-CR | (233,102.31) |
| 922003 | TRIMBLE CTY TRAN-CR | (430,841.86) |
| 923100 | OUTSIDE SERVICES | 475,108.81 |
| 923101 | OUTSIDE SERVICES - AUDIT FEES | 274,080.00 |
| 923301 | OUTSIDE SERVICES - AUDIT FEES - OTHER | 5,508.00 |
| 923900 | OUTSIDE SERVICES - INDIRECT | 3,957,384.79 |
| 924100 | PROPERTY INSURANCE | 1,775,451.05 |
| 924900 | PROPERTY INSURANCE - INDIRECT | 280,321.06 |
| 925001 | PUBLIC LIABILITY | 49,436.83 |
| 925002 | WORKERS COMP EXPENSE - BURDENS | 192,254.84 |
| 925003 | AUTO LIABILITY | 31,429.98 |
| 925004 | SAFETY AND INDUSTRIAL HEALTH | 2,185.88 |
| 925100 | OTHER INJURIES AND DAMAGES | 722.84 |
| 925900 | OTHER INJURIES AND DAMAGES - INDIRECT | 1,003,035.13 |
| 925902 | WORKERS COMP EXPENSE - BURDENS INDIRECT | 6,913.70 |
| 926001 | TUITION REFUND PLAN | 27,379.05 |
| 926002 | GROUP LIFE INSURANCE EXPENSE - BURDENS | 94,162.11 |
| 926003 | MEDICAL INSURANCE EXPENSE - BURDENS | 2,772,583.06 |
| 926004 | DENTAL INSURANCE EXPENSE - BURDENS | 134,910.59 |
| 926005 | LONG TERM DISABILITY EXPENSE - BURDENS | 101,496.26 |
| 926019 | OTHER BENEFITS EXPENSE - BURDENS | 361,008.23 |
| 926100 | EMPLOYEE BENEFITS - NON-BURDEN | 24,644.10 |
| 926101 | PENSION SERVICE COST - BURDENS | 2,054,757.56 |
| 926102 | 401K EXPENSE - BURDENS | 811,441.98 |
| 926105 | FASB 112 POST EMPLOYMENT EXPENSE - BURDENS | 13,543.91 |
| 926106 | FASB 106 (OPEB) SERVICE COST - BURDENS | 452,884.49 |
| 926112 | PENSION EXP- VA | 131,313.00 |
| 926113 | PENSION EXP- FERC AND TENN. | 141,160.00 |
| 926116 | RETIREMENT INCOME EXPENSE - BURDENS | 230,149.47 |
| 926117 | PENSION NON SERVICE COST - BURDENS | 87,865.60 |
| 926118 | FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS | 172,197.05 |
| 926900 | EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT | 166,106.58 |
| 926901 | TUITION REFUND PLAN - INDIRECT | 50,577.78 |
| 926902 | GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT | 89,417.30 |
| 926903 | MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT | 2,102,230.14 |

| Account Number | Account Description | April 30, 2017 Balance |
|----------------|--|------------------------|
| 926904 | DENTAL INSURANCE EXPENSE - BURDENS INDIRECT | 112,155.68 |
| 926905 | LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT | 96,331.17 |
| 926911 | PENSION SERVICE COST - BURDENS INDIRECT | 1,773,905.43 |
| 926912 | 401K EXPENSE - BURDENS INDIRECT | 770,494.98 |
| 926915 | FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT | 51,161.37 |
| 926916 | FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT | 309,119.83 |
| 926917 | PENSION NON SERVICE COSTS - BURDENS INDIRECT | 782,171.42 |
| 926918 | FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT | (140,578.85) |
| 926919 | OTHER BENEFITS EXPENSE - BURDENS INDIRECT | 145,341.52 |
| 926990 | RETIREMENT INCOME EXPENSE - BURDENS INDIRECT | 267,791.16 |
| 927002 | OTH ITEMS W/O CH-DR | 1,449.03 |
| 928002 | REG UPKEEP ASSESSMNTS | 151,472.68 |
| 928003 | AMORTIZATION OF RATE CASE EXPENSES | 212,553.72 |
| 928007 | FORMAL CASES - VIRGINIA | 4,987.07 |
| 928008 | FORMAL CASES - KENTUCKY | 4,780.06 |
| 929002 | ELEC USED-ELEC DEPT | (1,449.03) |
| 930101 | GEN PUBLIC INFO EXP | 1,301.01 |
| 930191 | GEN PUBLIC INFO EXP - INDIRECT | 1,394.55 |
| 930201 | MISC CORPORATE EXP | 7,292.01 |
| 930202 | ASSOCIATION DUES | (2,609.00) |
| 930207 | OTHER MISC GEN EXP | 582.62 |
| 930271 | MISC CORPORATE EXP - INDIRECT | 3,890.25 |
| 930272 | ASSOCIATION DUES - INDIRECT | 477,911.28 |
| 930274 | RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT | 1,250,397.19 |
| 930277 | OTHER MISC GEN EXP - INDIRECT | 3,048.50 |
| 931004 | RENTS-CORPORATE HQ | (622.50) |
| 931100 | RENTS-OTHER | 46,475.46 |
| 931900 | I/C JOINT USE RENT EXPENSE-INDIRECT | 243,843.40 |
| 931904 | RENTS - CORPORATE HQ (INDIRECT) | 610,576.81 |
| 935101 | MTCE-GEN PLANT | 67,802.70 |
| 935191 | MTCE-GEN PLANT - INDIRECT | 85,342.88 |
| 935403 | MNTC BONDABLE PROPERTY | 1,816.76 |
| 935488 | MTCE-OTH GEN EQ - INDIRECT | 325,156.42 |

KENTUCKY UTILITIES COMPANY

CASE NO. 2016-00370

**May 25, 2017 Supplemental Response to Attorney General's
Initial Data Requests for Information
Dated January 11, 2017**

Question No. 125

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

Q-125. Customer Advances.

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

A-125. **Original Response:**

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

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

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

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

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

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

The customer advances as of March 31, 2017 were \$1,406,001.91.

May 25, 2017 Supplemental Response for Question No. 125(b):

The customer advances as of April 30, 2017 were \$1,379,594.04.