

**COMMONWEALTH OF KENTUCKY**  
**BEFORE THE PUBLIC SERVICE COMMISSION**

**In the Matter of:**

<b>APPLICATION OF LOUISVILLE GAS AND</b>	)	
<b>ELECTRIC COMPANY FOR AN ADJUSTMENT</b>	)	<b>CASE NO.</b>
<b>OF ITS ELECTRIC AND GAS RATES AND FOR</b>	)	<b>2016-00371</b>
<b>CERTIFICATES OF PUBLIC CONVENIENCE</b>	)	
<b>AND NECESSITY</b>	)	


**RESPONSE OF**  
**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**TO**  
**THE ATTORNEY GENERAL'S INITIAL DATA REQUESTS FOR**  
**INFORMATION**  
**DATED JANUARY 11, 2017**

**FILED: JANUARY 25, 2017**

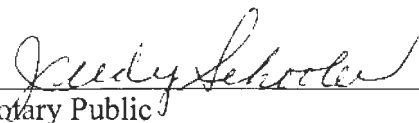
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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

  
Daniel K. Arbough

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

 (SEAL)  
Notary Public


My Commission Expires:

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

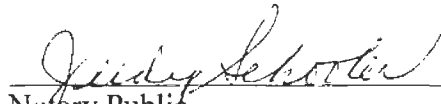
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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

  
\_\_\_\_\_  
**Lonnie E. Bellar**

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

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

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

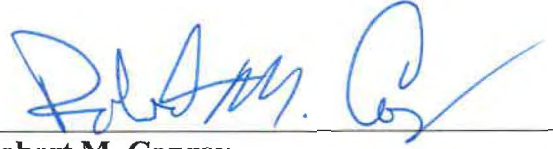




VERIFICATION

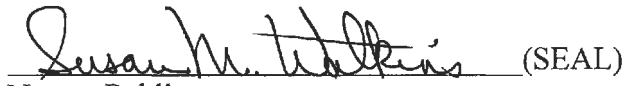
COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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



**Robert M. Conroy**

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



(SEAL)  
Notary Public

My Commission Expires:

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

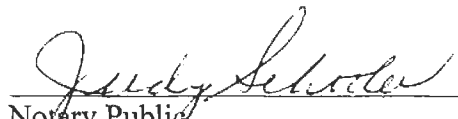
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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

  
Christopher M. Garrett

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

 (SEAL)  
Notary Public

My Commission Expires:

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



VERIFICATION

STATE OF TEXAS )  
 ) SS:  
COUNTY OF TRAVIS )

The undersigned, **Adrien M. McKenzie**, being duly sworn, deposes and says he is President of FINCAP, Inc., that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

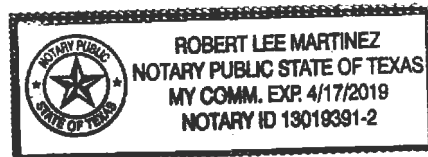
  
Adrien M. McKenzie

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

 (SEAL)  
Notary Public

My Commission Expires:

April 17, 2019



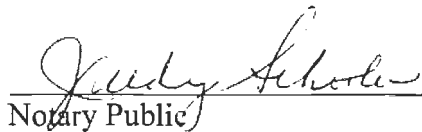
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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

  
Gregory J. Meiman

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

 (SEAL)  
Notary Public

My Commission Expires:

JUDY SCHOULER

Notary Public, State at Large, KY


My commission expires July 11, 2018

Notary ID # 512743

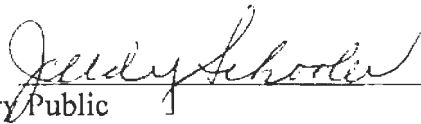
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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

  
\_\_\_\_\_  
**Valerie L. Scott**

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

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

My Commission Expires:


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



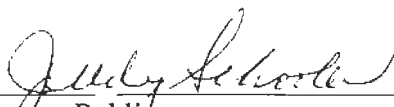
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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

  
\_\_\_\_\_  
**David S. Sinclair**

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 25<sup>th</sup> day of January \_\_\_\_\_ 2017.

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

My Commission Expires:

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



VERIFICATION

COMMONWEALTH OF PENNSYLVANIA )  
 ) SS:  
COUNTY OF CUMBERLAND )

The undersigned, **John J. Spanos**, being duly sworn, deposes and says he is Senior Vice President, for Gannett Fleming Valuation and Rate Consultants, LLC, that he has personal knowledge of the matters set forth in the responses for which he is identified as the witness, and the answers contained therein are true and correct to the best of his information, knowledge and belief.

John J. Spanos  
**John J. Spanos**

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

[Signature] (SEAL)  
Notary Public

My Commission Expires:

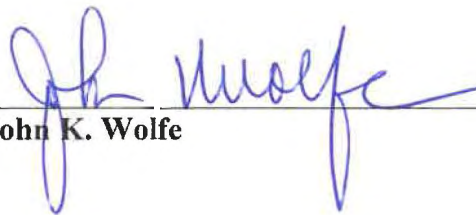
February 20, 2019

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

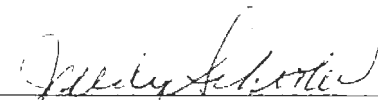
VERIFICATION

COMMONWEALTH OF KENTUCKY )  
 ) SS:  
COUNTY OF JEFFERSON )

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

  
\_\_\_\_\_  
**John K. Wolfe**

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

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 1**

**Responding Witness: Robert M. Conroy**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 2**

**Responding Witness: Robert M. Conroy**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 3**

**Responding Witness: Robert M. Conroy**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 4**

**Responding Witness: Counsel**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 5**

**Responding Witness: Counsel**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 6**

**Responding Witness: Counsel**

- Q-6. For each LG&E witness filing testimony, provide the testimony electronically in native format (e.g., Word) and provide all exhibits and supporting calculations electronically in native format (e.g., Excel).
- A-6. See the Company's objection filed on January 20, 2017.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 7**

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

- Q-7. Reference LG&E's Application generally. Provide the rationale and justification for applying a large bulk of the rate increase upon the customer charge instead of upon the usage charge.
- a. Does the Company admit that by placing a large percentage of the rate increase upon the customer charge it will deprive its customers of the monetary incentive for conserving energy through less usage?
  - b. Identify what incentives residential customers will have to conserve energy if the Company's requested rate design is approved.
  - c. Does the Company acknowledge that many, if not most of its residential members would prefer to retain the ability to control the amount of the bill they owe, and that many are likely to view the company's proposal to place a large majority of the proposed increase on the monthly customer charge as an attempt to eliminate their ability to control the amount of their bill? Cite all studies the Company has conducted of its own ratepayer base to support the Company's decision to seek the proposed rate design in the instant case.
- A-7. The rationale and justification for the proposed residential rate design is fully discussed in the testimonies of Mr. Conroy and Mr. Seelye. The Company is proposing charges that reflect the cost of providing service to customers based on the results of cost of service study methodologies for classifying fixed costs as customer related that have been approved by the Public Service Commission in previous rate case orders.
- a. No. LG&E's residential electric customers' incentives to conserve energy will not be materially different under LG&E's proposed rates than they are today. LG&E's proposed residential energy charge per kWh, \$0.08471, is only slightly lower than its current residential energy charge per kWh, \$0.08639. It seems unlikely that a customer willing to implement an energy-saving measure under today's rate would refrain from doing so under the proposed rate. For example, if a customer using 1,000 kWh per month found a way to reduce consumption by 10% (100 kWh per month), the customer's

monthly savings under the current rate would be \$8.64 and under the proposed rate would be \$8.47, only a \$0.17 difference. Perhaps there are customers for whom a less than \$3 per year difference in savings would change their energy-efficiency investment decisions under such circumstances, but it seems improbable.

Concerning LG&E's natural gas service, LG&E's residential gas customers' incentives to conserve energy will not be materially different under LG&E's proposed rates than they are today. LG&E's average residential gas customer consumes 55 Ccf of gas per month. If a customer found a measure to reduce gas consumption by 10% per month on average (i.e., by 5.5 Ccf per month on average) under current gas rates, the customer's savings would be \$1.58 per month. Under LG&E's proposed residential gas rates, the customer's savings would be \$1.40 per month, only \$0.18 per month less than under current rates. As is true of LG&E's proposed electric rates changes, perhaps there are customers for whom a less than \$3 per year difference in savings would change their energy-efficiency investment decisions under such circumstances, but it seems improbable.

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

Finally, the Commission has stated, “[T]he Commission is very much interested in cost-of-service-based rates and demand-side management programs that incentivize both the utility and customers to practice energy efficiency in a cost-effective manner.”<sup>1</sup> The Commission has also stated that cost-based ratemaking is “the foundation of the Commission's rate-making philosophy.”<sup>2</sup> LG&E's proposed residential electric rates operating in

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

<sup>2</sup> *In the Matter of: Big Rivers Electric Corporation's Notice of Changes in Its Rates for Electricity Sold to Member Cooperatives*, Case No. 9163, Order at 26-27 (May 6, 1985) (“The appeal of this rate

tandem with LG&E's robust and recently Commission-approved portfolio of DSM-EE programs are precisely in line with the Commission's stated desire: The proposed cost-based rate designs will provide accurate incentives to customers to make cost-effective energy-efficiency choices, choices that include a broad array of DSM-EE measures that LG&E provides.

- b. See the response to part a. Under the Company's proposed Residential Service Rate RS, approximately 77 percent of the average bill for a residential customer will be billed on a volumetric basis. The proposed energy charge for Rate RS is 8.471 cents per kWh. A residential customer will avoid 8.471 cents for every kilo-watt hour that the customer reduces. If a customer can reduce its energy consumption by 100 kWh per month then the customer can save over \$102 annually. Therefore, under the Company's proposed rate design, customers will still have a strong reason to conserve energy.
- c. The Company objects to the characterization that the proposed rate design is "an attempt to eliminate [customers'] ability to control the amount of their bill[s]." The purpose of the proposed rate design is to reflect the cost of providing service to customers as accurately as possible based on the results of cost of service study using methodologies that have been approved by the Commission. The methodology for classifying distribution costs as customer-related has been approved by the Commission in prior rate case proceedings. The Company did not conduct a customer survey about the ratemaking principles that customers believe the Company should adopt.

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

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structure is that rates are still based on cost, which is the foundation of the Commission's rate-making philosophy.").

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 8**

**Responding Witness: Robert M. Conroy**

- Q-8. Provide copies of all studies that the Company has conducted addressing the impact that the proposed rate design will have on the elderly, low income, fixed income, and home bound segments of its ratepayer base. Provide detailed information for each specified group.
  
- A-8. The Company has not conducted any such studies. See Tab 67 of the Filing Requirements for analysis related to the impact the proposed rate design will have on various consumption levels for each of the Company's rate schedules.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 9**

**Responding Witness: Lonnie E. Bellar**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 10**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 11**

**Responding Witness: John K. Wolfe**

- Q-11. Identify the Company's ten (10) worst-performing circuits.
- A-11. LG&E's worst performing distribution circuits, based on the five-year average at the end of 2015 were:
1. FV1476
  2. VE0003
  3. SM1360
  4. TA1106
  5. AL1444
  6. AK1290
  7. DX1222
  8. WP1104
  9. MC1261
  10. LO1193

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 12**

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

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 13**

**Responding Witness: Valerie L. Scott**

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

A-13. See attached.

Louisville Gas and Electric Company					
Case No. 2016-00371					
Summary of Electric Line Loss Figures					
Line No.	Year	kWh Sources	kWh Uses	kWh Losses	Loss %
1.	2007	20,522,844,000	19,908,265,366	614,578,634	3.0%
2.	2008	21,753,679,000	21,172,555,602	581,123,398	2.7%
3.	2009	18,612,436,000	18,088,795,144	523,640,856	2.8%
4.	2010	19,071,824,750	18,551,480,347	520,344,403	2.7%
5.	2011	18,635,858,156	17,927,574,107	708,284,049	3.8%
6.	2012	17,148,795,580	16,650,066,972	498,728,608	2.9%
7.	2013	16,162,112,000	15,636,748,795	525,363,205	3.3%
8.	2014	17,030,788,000	16,591,372,782	439,415,218	2.6%
9.	2015	15,121,355,000	14,580,896,973	540,458,027	3.6%
10.	2016	14,936,772,000	14,336,370,748	600,401,252	4.0%

Louisville Gas and Electric Company					
Case No. 2016-00371					
Summary of Gas Line Loss Figures					
Line No.	Year	Mcf Sources	Mcf Uses	Mcf Losses	Loss %
1.	2007	60,694,959	59,002,603	1,692,356	2.8%
2.	2008	61,333,899	59,466,865	1,867,034	3.0%
3.	2009	56,819,554	55,264,887	1,554,667	2.7%
4.	2010	59,699,543	57,366,555	2,332,988	3.9%
5.	2011	56,805,923	55,288,896	1,517,027	2.7%
6.	2012	52,593,437	51,123,433	1,470,004	2.8%
7.	2013	62,301,142	60,523,511	1,777,631	2.9%
8.	2014	67,858,060	65,150,252	2,707,808	4.0%
9.	2015	62,034,882	60,371,096	1,663,786	2.7%
10.	2016	60,260,749	58,840,028	1,420,721	2.4%

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 14**

**Responding Witness: Valerie L. Scott**

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

A-14.

	<u>Late Payment Revenues</u>	
	<u>Electric</u>	<u>Gas</u>
2015	\$ 2,668,174	\$ 1,233,219
2016	\$ 2,760,333	\$ 1,001,580
Test Year	\$ 2,623,527	\$ 1,168,995

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**Question No. 15**

**Responding Witness: John P. Malloy**

- Q-15. Reference the Application generally. How many customer complaints has the Company received in the past five (5) years? Provide the specific number of customer complaints for each year through 2016.
- a. How many customer complaints has the Company received specifically upon electricity outages?
  - b. How many customer complaints has the Company received specifically upon the processes to report an electricity outage?
- A-15. Customer concerns or complaints that are resolved on the initial customer contact are not escalated. Therefore, the Company does not track general complaints or concerns from customers that occur in normal operations unless they are escalated to our formal Customer Commitment Department. The table below reflects the formal and informal customer complaints received by Customer Commitment.

LG&E	2012	2013	2014	2015	2016
Total Formal and Informal Complaints Received by Customer Commitment	218	230	265	186	149
Part a) Total Formal and Informal Complaints Received by Customer Commitment Relating to Electricity Outages	2	14	15	5	11
Part b) Total Formal and Informal Complaints Received by Customer Commitments Relating to Process to Report an Electricity Outage	1	1	0	0	1

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**Question No. 16**

**Responding Witness: John P. Malloy**

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

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

**Customer Complaint Handling Process**

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

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

**Process for Resolving a Customer Complaint or Dispute**

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

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

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

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

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**Question No. 17**

**Responding Witness: John P. Malloy**

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

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**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 18**

**Responding Witness: Christopher M. Garrett**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

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

**Question No. 19**

**Responding Witness: Counsel**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 20**

**Responding Witness: Valerie L. Scott**

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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
101101	PROPERTY UNDER CAPITAL LEASES	101.1
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	101.1
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	101.1
101104	PLANT IN SERVICE - ELECTRIC LAND	101.1
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	101.1
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	101.1
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	101.1
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	101.1
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	101.1
101110	PLANT IN SERVICE - LEASED PROPERTY	101.1
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	101.1
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	101.1
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	101.1
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	101.1
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	101.1
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS	101
101204	PLANT IN SERVICE - GAS LAND	101
101205	PLANT IN SERVICE - GAS STRUCTURES	101
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	101
101207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	101
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT	101
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT	101
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT	101
101213	PLANT IN SERVICE - GAS LAND RIGHTS	101
101225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	101
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
106205	COMPL CONST NOT CL - GAS STRUCTURES	106
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP	106
106208	COMPL CONST NOT CL - GAS TRANSPORTATION EQUIPMENT	106
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT	106
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT	106

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
106213	COMPL CONST NON CL-GAS LAND RIGHTS	106
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT	106
106305	COMPL CONST NOT CL - COMMON STRUCTURES	106
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	106
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT	106
106313	COMPL CONST NON CL-COMMON LAND RIGHTS	106
106315	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	106
107001	CONSTR WORK IN PROG	107
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	108
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	108
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	108
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	108
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	108
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	108
108110	ACCUM. DEPR. - LEASED PROPERTY	108
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	108
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
108204	ACCUM. DEPR. - GAS LAND RIGHTS	108
108205	ACCUM. DEPR. - GAS STRUCTURES	108
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT	108
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	108
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT	108
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.	108
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.	108
108215	ACCUM. DEPR. - COR - GAS STRUCTURES	108
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.	108
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT	108
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.	108
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	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

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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
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES	108
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	108
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	108
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.	108
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	108
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	108
108799	RWIP-ARO LEGAL	108
108899	RWIP-ARO-ECR CLEARING	108
108901	RETIREMENT - RWIP	108
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	111
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES	111
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	111
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS	111
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	111
117001	GAS STORED-NONCUR	117.1
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS	117.1
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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
123134	INVESTMENT IN SUBS - CURRENT-YEAR EQUITY IN EARNINGS	123.1
123175	INVESTMENT IN KU PA ADJS	123.1
128023	PREPAID PENSION	128
128026	COLLATERAL DEPOSIT - IR SWAPS	128
128027	RESTRICTED CASH - NON-CURRENT	128
128028	PREPAID POSTRETIREMENT	128
131024	CASH- BNY MELLON BANK	131
131033	US BANK - LGE - LOUISVILLE	131
131050	SUNDRY CASH COLLECT	131
131069	CASH CLEARING - CCS	131
131080	CASH LOCKBOX - BANK OF AMERICA - LOUISVILLE	131
131090	CASH-BOA A/P - CLEARING	131
131091	CASH-BOA PAYROLL	131
131092	CASH-BOA FUNDING	131
131093	CLOSED 03/15 - CASH AT BANK - ARMORED CAR CREDIT	131
131203	CLOSED 03/15 - US BANK - DANVILLE	131
131204	BANK OF AMERICA - REGULUS - KU	131
131205	CLOSED 06/15 - FIRST SOUTHERN NATIONAL BANK - BARLOW	131
131206	CLOSED 06/15 - US BANK - ELIZABETHTOWN	131
131207	CLOSED 04/15 - FIRST UNITED BANK OF HOPKINS COUNTY - EARLINGTON	131
131208	CLOSED 03/15 - BB&T - KU - EDDYVILLE	131
131209	CLOSED 06/15 - FIRST NATIONAL BANK - GREENVILLE	131
131210	CLOSED 06/15 - FIFTH THIRD BANK - MORGANFIELD	131
131211	CLOSED 03/15 - US BANK - GEORGETOWN	131
131212	CLOSED 03/15 - US BANK - WINCHESTER	131
131213	CLOSED 06/15 - US BANK - RICHMOND	131
131214	CLOSED 04/15 - CITIZENS BANK & TRUST CO - CAMPBELLSVILLE	131
131215	CLOSED 03/15 - US BANK - SHELBYVILLE	131
131216	CLOSED 03/15 - US BANK - MT. STERLING	131
131217	CLOSED 06/15 - US BANK - LEXINGTON	131
131218	CLOSED 06/15 - US BANK - MAYSVILLE	131
131221	CLOSED 06/15 - US BANK - VERSAILLES	131
131223	CLOSED 03/15 - CITIZENS BANK - MOREHEAD	131
131224	CLOSED 04/15 - KENTUCKY BANK - PARIS	131
131226	CLOSED 06/15 - US BANK - CARROLLTON	131
131227	US BANK - MASTER ROLL UP ACCOUNT	131
131229	CLOSED 06/15 - CUMBERLAND VALLEY NATIONAL - LONDON	131
131230	CLOSED 06/15 - FIRST STATE BANK - MIDDLESBORO	131
131231	CLOSED 03/15 - BANK OF HARLAN - HARLAN	131
131232	CLOSED 04/15 - CITIZENS NATIONAL BANK - SOMERSET	131
131233	CLOSED 06/15 - FIRST BANK & TRUST - NORTON	131
131234	CLOSED 04/15 - LEE BANK AND TRUST CO - PENNINGTON GAP	131
131235	BANK OF AMERICA (BANK DRAFTS) - KU LOUISVILLE	131
131236	US BANK - BARLOW 134-1	131
131237	US BANK - EARLINGTON 141-5	131
131238	US BANK - EDDYVILLE 150-1	131
131239	US BANK - GREENVILLE 161-2	131
131240	US BANK - MORGANFIELD 171-1	131
131241	US BANK - CAMPBELLSVILLE 222-2	131
131242	US BANK - MOREHEAD 342-2	131
131243	US BANK - PARIS 351-1	131
131244	US BANK - LONDON 421-2	131

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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



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

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151030	FUEL OIL - GAL - \$	151
151031	FUEL OIL - BTU	151
151032	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	151
151033	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)	151
151060	RAILCARS-OPER/MTCE	151
151061	GAS PIPELINE OPER/MTCE - MCF - \$	151
151070	PETROL COKE-TEM STOR - TONS	151
151071	PETROL COKE-TEM STOR - BTU	151
151073	IN-TRANSIT COAL-MMBTU/IN-TRANSIT PET COKE <AUG 2009	151
151080	COAL BARGE SHUTTLING	151
154001	MATERIALS/SUPPLIES	154
154003	LIMESTONE	154
154004	COMMERCIAL LIME	154
154006	OTHER REAGENTS	154
154007	TC NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	154
154008	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	154
154023	LIMESTONE IN-TRANSIT	154
158121	SO2 ALLOWANCE INVENTORY	158.1
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	158.1
158124	SO2 ALLOWANCE INVENTORY-FUTURE VINTAGE (LT)	158.1
158125	NOX ANNUAL ALLOWANCE INVENTORY	158.1
158126	NOX OZONE SEASON ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)	158.1
158127	NOX ANNUAL ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)	158.1
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	163
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	163
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	163
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	163
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	163
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	163
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	163
163011	STORES EXPENSE - GENERATION	163
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
164101	GAS STORED-CURRENT	164.1
165001	PREPAID INSURANCE	165
165002	PREPAID TAXES	165
165006	PREPAID GAS FRANCH	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

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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
182308	REG ASSET - GAS SUPPLY CLAUSE	182.3
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
182323	RATE CASE EXPENSES - GAS - PRE-PPL MERGER CURRENT PORTION	182.3
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	182.3
182326	OTHER REGULATORY ASSETS ARO - GAS	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
182336	RATE CASE EXPENSES - GAS	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
182342	WINTER STORM - GAS	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

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182346	WINTER STORM - GAS - 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
182360	GENERAL MANAGEMENT AUDIT - GAS	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
182365	GAS LINE TRACKER- REG ASSET	182.3
182366	REG ASSET - MUNI GEN TRUE UP	182.3
182367	REG ASSET - MUNI MISO EXIT FEE	182.3
182368	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	182.3
182369	GREEN RIVER REGULATORY ASSET	182.3
182370	REGULATORY ASSET - OST	182.3
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	182.3
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	182.3
182373	REG. ASSET - OPEN ARO PONDS - KY	182.3
182374	REG. ASSET - OPEN ARO PONDS - VA	182.3
182375	REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI	182.3
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
183201	OTH PREL SUR/INV-GAS	183.2
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

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184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	184
184121	OTHER BENEFITS - BURDEN CLEARING	184
184125	UNEMPLOYMENT TAXES - FED AND STATE	184
184130	LKS ALLOCATION CLEARING ACCOUNT	184
184135	ORACLE PROJECT BURDEN CLEARING ACCOUNT	184
184136	LKS ALLOC. CLEARING ACCOUNT FOR ALLOCATED CAPITAL	184
184140	MEDICAL PAYMENT HOLDING ACCT - (SERVCO ONLY)	184
184150	SYSTEM ALLOC-CO 1	184
184301	GASOLINE-TRANSP	184
184304	VEHICLE REPR-TRANSP	184
184307	ADMIN/OTH EXP-TRANSP	184
184308	VALUE-ADD SVCSTR	184
184309	DIESEL FUEL-TRANSP	184
184312	RENT/STORAGE-TRANSP	184
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	184
184314	LICENSE/TAX-TRANSP	184
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
184603	ENGINEERING OVERHEADS - RETAIL GAS	184
184605	ENGINEERING OVERHEADS - TRANSMISSION	184
184612	ENGINEERING OVERHEADS - DISTRIBUTION	184
184650	CUSTOMER ADVANCES - CLEARING	184

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184701	EMPLOYEE ADVANCES - CLEARING	184
184702	IEXPENSE CREDIT CARD CLEARING	184
186001	MISC DEFERRED DEBITS	186
186004	FINANCING EXPENSE	186
186035	KEY MAN LIFE INSURANCE	186
186049	PRELIMINARY CELL SITE COSTS	186
186074	CANE RUN 7 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 UNDST SUB EARN	216.1
219010	ACCUM OCI - EQUITY INVEST EEI	219
219011	ACCUM OCI OF SUBS - PTAX	219
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS	219
219014	AOCI - FAS 158 POST-ACQUISITION	219
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	219
219111	ACCUM OCI OF SUBS - TAX	219
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX	219

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219114	AOCI TAX - FAS 158 POST-ACQUISITION	219
221100	LONG TERM DEBT	221
221899	CURRENT PORTION OF LONG TERM DEBT	221
223006	CLOSED 01/16 - LT NOTES PAYABLE TO LG&E AND KU CAPITAL LLC	223
223014	LT NOTES PAYABLE TO SERVCO	223
223100	LT NOTES PAYABLE TO PPL CAPITAL FUNDING PRINCIPAL	223
223101	LT - NOTES PAYABLE TO CEP RESERVES	223
224100	PAA PCB FMV ADJUSTMENT	224
226100	DEBT DISCOUNT BONDS	226
228201	WORKERS COMPENSATION	228.2
228202	WORKERS COMPENSATION - SHORT-TERM	228.2
228301	FASB106-POST RET BEN	228.3
228304	PENSION PAYABLE	228.3
228305	POST EMPLOYMENT BENEFIT PAYABLE	228.3
228306	PENSION PAYABLE SERP	228.3
228307	FASB 106 - MEDICARE SUBSIDY	228.3
228308	PENSION PAYABLE - SERP - NON-MERCER	228.3
228318	PENSION PAYABLE - SERP - NON-MERCER - CURRENT	228.3
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	228.3
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	230
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	230
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	230
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	230
230016	ASSET RETIREMENT OBLIGATIONS - GAS	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
230026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	230
230027	ASSET RETIREMENT OBLIGATIONS - COMMON - ST	230
230799	RWIP-ARO-ECR	230
231005	COMMERCIAL PAPER PAYABLE	231
231006	DISCOUNT ON COMMERCIAL PAPER	231
231008	ST-NP KU REVOLVING CREDIT \$400M 12/14	231
231019	ST-NP LGE REVOLVING CREDIT \$400M 12/14	231
231020	CLOSED 03/15 - ST NOTE PAYABLE - ARMORED CAR LAG BACK OFFICES	231
231100	REVOLVING CREDIT FACILITIES	231
232001	ACCTS PAYABLE-REG	232
232002	SALS/WAGES ACCRUED	232
232008	SUNDRY BILLING REFUNDS	232
232009	PURCHASING ACCRUAL	232
232010	WHOLESALE PURCHASES A/P	232
232011	TRANSMISSION PAYABLE	232
232014	RECEIVING/INSPECTION ACCRUAL	232
232015	AP FUEL	232
232022	ACCRUED AUDIT FEES	232
232023	ACCRUED TAXABLE OFFICER BENEFITS	232
232024	CREDIT CASH BALANCE	232
232027	CREDIT CARD PAYMENTS	232
232028	AP FUEL - NATURAL GAS	232
232030	RETAINAGE FEES	232

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232031	A/P - CWIP ACCRUALS	232
232032	A/P - RWIP ACCRUALS (NON-ARO)	232
232033	A/P - RWIP ACCRUALS (ARO)	232
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	232
232060	AP - GAS SUPPLY PURCHASES	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
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237005	CLOSED 03/15 - ACCR INT-PCB TC2007A \$8.9M 03/37	237
237007	CLOSED 03/15 - ACCR INT-COMMERCIAL PAPER	237
237008	CLOSED 03/15 - ACCR INT-KU REVOLVING CREDIT \$400M 12/14	237
237009	CLOSED 03/15 - ACCR INT-FMB KU2010 \$250M 11/15	237
237010	CLOSED 03/15 - ACCR INT-FMB KU2010 \$500M 11/20	237
237011	CLOSED 03/15 - ACCR INT-FMB KU2010 \$750M 11/40	237
237019	CLOSED 03/15 - ACCR INT-LGE REVOLVING CREDIT \$400M 12/14	237
237020	CLOSED 03/15 - ACCR INT-FMB LGE2010 \$250M 11/15	237
237021	CLOSED 03/15 - ACCR INT FMB LGE2010 \$285M 11/40	237
237022	CLOSED 03/15 - ACCR INT FMB LGE2013 \$250M 11/43	237
237023	CLOSED 03/15 - ACCR INT FMB KU2013 \$250M 11/43	237
237100	ACCR INT LONG-TERM DEBT	237
237103	CLOSED 03/15 - ACCR INT-PCB CC2008A \$77.9M 02/32	237
237125	CLOSED 03/15 - ACCR INT-PCB LM/JC2007A \$31M 06/33	237
237126	CLOSED 03/15 - ACCR INT-PCB LM/JC2007B \$35.2M 06/33	237
237127	CLOSED 03/15 - ACCR INT-PCB TC2007A \$60M 06/33	237
237149	CLOSED 03/15 - ACCR INT-PCB MERC2000A \$12.9M 05/23	237
237168	CLOSED 03/15 - ACCR INT FROM FORWARD STARTING SWAP SETTLEMENT	237
237184	CLOSED 03/15 - ACCR INT-PCB CC2002A \$20.93M 2/32	237
237185	CLOSED 03/15 - ACCR INT-PCB CC2002B \$2.4M 2/32	237
237186	CLOSED 03/15 - ACCR INT-PCB MERC2002A \$7.4M 2/32	237
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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
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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
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242005	UNEARNED REVENUE - CURRENT	242
242014	ESCHEATED DEPOSITS	242
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	242
242017	HOME ENERGY ASSISTANCE	242
242018	GREEN POWER REC LIABILITY	242
242019	GREEN POWER MKT LIABILITY	242
242021	FASB 106-POST RET BEN - CURRENT	242
242022	ACCRUED SHORT TERM INCENTIVE	242
242023	PENSION PAYABLE SERP CURRENT	242
242026	PENSION PAYABLE - CURRENT	242
242027	AR CREDITS	242
242028	SERVICE DEPOSIT REFUND PAYABLE	242
242030	WINTERCARE ENERGY FUND	242
242031	NO-NOTICE GAS PAYABLE	242
242034	MCI UNEARNED REVENUE	242
242038	COBRA/LTD BENEFITS - PAYABLE	242
242039	SUSPENSE - CASH	242
242080	LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - CURRENT	242
242101	RETIREMENT INCOME LIABILITY	242
242102	IBNP MEDICAL AND DENTAL RESERVE	242
244511	LT DERIVATIVE LIAB FAS 133 JPM	244
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	244
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	244
244514	LT DERIV LIAB FAS 133-NON HEDGING BOA	244
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	244
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	244
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
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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
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253032	UNCERTAIN TAX POSITION - FEDERAL	253
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253034	MCI AMORTIZATION	253
253037	UNEARNED REVENUE - POLE ATTACHMENTS - LONG-TERM	253
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253040	LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - LONG TERM	253
253041	CANE RUN 7 LTFC LIABILITY	253
253042	LONG TERM RETAINAGE	253
253301	PROVISIONS FOR INDEMNITY OBLIGATIONS	253
253320	UNCERTAIN TAX POSITIONS - INTEREST	253
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	253
254001	FASB 109 ADJ-FED	254
254002	FASB 109 GR-UP-FED	254
254003	FASB 109 ADJ-STATE	254
254004	FASB 109 GR-UP-STATE	254
254007	REG LIABILITY - GAS SUPPLY CLAUSE	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
254020	GAS LINE TRACKER- REG LIABILITY	254
254022	REG LIAB - MUNI GEN TRUE UP	254
254023	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	254
254024	REGULATORY LIABILITY - OST	254
254025	REG LIABILITY - REFINED COAL - KENTUCKY	254
254026	REG LIABILITY - REFINED COAL - VIRGINIA	254
254054	REG. LIABILITY - COAL CONTRACT - ST	254
254055	REG. LIABILITY - COAL CONTRACT - LT	254
254056	PAA REG LIABILITY - EMISSION ALLOWANCES - CURRENT	254
254057	PAA REG LIABILITY - EMISSION ALLOWANCES - LT	254
254058	PAA REGULATORY LIABILITY - OVEC VALUATION	254
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	254
254100	CLOSED 11/15 - REG LIAB - LT INTEREST RATE SWAP FORWARD STARTING	254
254321	MISO EXIT FEE REFUND	254
254356	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)	254
255004	ITC TC2	255
255006	JOB DEVELOP CR	255
255009	ITC SOLAR	255
282007	FASB 109 ADJ-FED PRO	282
282009	FASB 109 ADJ-ST PROP	282
282503	DTL ON FIXED ASSETS	282
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	282
283011	FASB 109 GR-UP-F-OTH	283
283012	FASB 109 GR-UP-S-OTH	283
283017	DEF INC TAX - FED EST	283
283018	DEF INC TAX - ST EST	283
283418	CLOSED 03/16 - DTL FEDERAL - CURRENT	283
283514	DTL ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)	283
283515	DTL FEDERAL - NON-CURRENT	283
283519	DTL ON LIABILITIES - EEI - FED (NON-CURRENT)	283
283618	CLOSED 03/16 - DTL STATE - CURRENT	283
283714	DTL ON PROVISIONS FOR PENSIONS - OCI - STATE (NON-CURRENT)	283
283715	DTL STATE - NON-CURRENT	283
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	283

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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
403021	DEPREC. EXP. - UNDERGROUND - GAS	403
403022	DEPREC. EXP. - TRANSMISSION - GAS	403
403023	DEPREC. EXP. - DISTRIBUTION - GAS	403
403024	DEPREC. EXP. - GENERAL - GAS	403
403025	DEPREC. EXP. - COMMON	403
403026	DEPREC. EXP. - STEAM - ECR	403
403027	DEPREC EXP - ELECTRIC - DSM	403
403028	DEPREC EXP - GAS - DSM	403
403029	DEPREC. EXP. - GENERAL - GLT	403
403100	DEPREC EXP	403
403111	DEPREC EXP ARO STEAM	403
403112	DEPREC EXP ARO TRANSMISSION	403
403113	DEPREC EXP ARO OTHER PRODUCTION	403
403114	DEPREC EXP ARO HYDRO	403
403115	DEPREC EXP ARO DISTRIBUTION	403
403121	DEPREC EXP ARO GAS UNDERGROUND STORAGE	403
403122	DEPREC EXP ARO GAS DISTRIBUTION	403
403123	DEPREC EXP ARO GAS TRANSMISSION	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
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	403
403187	DEPRECIATION NEUTRALITY - COMMON DEPRECIATON	403
404301	AMORT-INTANG GAS PLT	404.3
404401	AMT-EL INTAN PLT-RTL	404
404402	AMT-EL INTAN PLT-WHS	404
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	407.3
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	407.3
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	407.3
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	407.3
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	407.3
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	407.3
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	407.3
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	407.3
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	407.3
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	407.3
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	407.3
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	407.3
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	407.3
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	407.3
408101	TAX-NON INC-UTIL OPR	408.1
408102	REAL AND PERSONAL PROP. TAX	408.1
408103	KY PUBLIC SERVICE COMMISSION TAX	408.1
408105	FEDERAL UNEMP TAX	408.1
408106	FICA TAX	408.1

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
411102	ST INC TAX DEF-CR-OP	411.1
411103	ACCRETION EXPENSE - ELECTRIC	411.1
411104	ACCRETION EXPENSE - GAS	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

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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
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

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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
431008	INT-DSM COST RECOVER	431
431009	OTHER INTEREST EXPENSE	431
431014	INTEREST ON CUSTOMER REFUNDS	431
431015	INTEREST ON RATES REFUND-RETAIL	431
431016	INTEREST ON REFUNDS - MUNICIPALS	431
431017	UTP INTEREST - FED INC TAX	431
431018	UTP INTEREST - STATE INC TAX	431
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	431
431200	INTEREST EXP SHORT-TERM DEBT- CP	431
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	432
433100	REVENUES - DISCONTINUED OPERATIONS	433
433101	OTHER EXPENSES - DISCONTINUED OPERATIONS	433
433102	FED CURRENT INCOME TAXES - DISCO OPS	433
433103	ST CURRENT INCOME TAXES - DISCO OPS	433
433104	FED DEFERRED INCOME TAXES - DISCO OPS	433
433105	ST DEFERRED INCOME TAXES - DISCO OPS	433
438003	COMMON STK DIVS DECL - LEL	438
438005	COMMON STK DIVS DECL - PARENT FM KU	438
438006	COMMON STOCK DIV DECLARED PPL FM LKE	438
440010	RESID (FUEL) - KWH - (STAT ONLY)	440
440011	RESID (FUEL) - CUS - (STAT ONLY)	440
440012	ELECTRIC RESIDENTIAL KW	440
440101	ELECTRIC RESIDENTIAL DSM	440
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	440
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	440
440104	ELECTRIC RESIDENTIAL FAC	440
440111	ELECTRIC RESIDENTIAL ECR	440
440112	ELECTRIC RESIDENTIAL MSR	440
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	440
440114	ELECTRIC RESIDENTIAL VDT	440
440116	ELECTRIC RESIDENTIAL DEMAND ECR	440
440117	ELECTRIC RESIDENTIAL ENERGY ECR	440
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	440
440119	ELECTRIC RESIDENTIAL CUST CHG REV	440
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG	440
440122	ELECTRIC RESIDENTIAL SOLAR ENERGY CREDIT	440
440123	ELECTRIC RESIDENTIAL SOLAR FAC OFFSET	440
440124	ELECTRIC RESIDENTIAL SOLAR OST OFFSET	440
442010	SM COMRC/IND SALE-EL - KWH - (STAT ONLY)	442
442011	SM COMRC/IND SALE-EL - CUS - (STAT ONLY)	442
442012	SM COMRC/IND SALE-EL - KW - (STAT ONLY)	442
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)	442
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)	442
442022	LG COMMERC SALES-EL - KW - (STAT ONLY)	442
442025	KU COMMERCIAL SALES - KWH - (STAT ONLY)	442
442026	KU COMMERCIAL SALES - CUS - (STAT ONLY)	442
442027	KU COMMERCIAL SALES - KW - (STAT ONLY)	442
442030	LG INDUSTR SALES-EI-OTHER - KWH - (STAT ONLY)	442
442031	LG INDUSTR SALES-EL-OTHER - CUS - (STAT ONLY)	442
442034	LG INDUSTR SALES-EL-OTHER - KW - (STAT ONLY)	442
442035	KU INDUSTRIAL SALES - KWH - (STAT ONLY)	442
442036	KU INDUSTRIAL SALES - CUS - (STAT ONLY)	442



## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
442037	KU INDUSTRIAL SALES - KW - (STAT ONLY)	442
442065	MINE POWER SALES (COAL) - KWH - (STAT ONLY)	442
442066	MINE POWER SALES (COAL) - CUS - (STAT ONLY)	442
442067	MINE POWER SALES (COAL) - KW - (STAT ONLY)	442
442101	ELECTRIC SMALL COMMERCIAL DSM	442
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	442
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	442
442104	ELECTRIC SMALL COMMERCIAL FAC	442
442105	ELECTRIC SMALL COMMERCIAL STOD	442
442111	ELECTRIC SMALL COMMERCIAL ECR	442
442112	ELECTRIC SMALL COMMERCIAL MSR	442
442113	ELECTRIC SMALL COMMERCIAL OSS TRACKER (ESM)	442
442114	ELECTRIC SMALL COMMERCIAL VDT	442
442116	ELECTRIC SMALL COMMERCIAL DEMAND ECR	442
442117	ELECTRIC SMALL COMMERCIAL ENERGY ECR	442
442118	ELECTRIC SMALL COMMERCIAL DEMAND CHG REV	442
442119	ELECTRIC SMALL COMMERCIAL CUST CHG REV	442
442201	ELECTRIC LARGE COMMERCIAL DSM	442
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	442
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	442
442204	ELECTRIC LARGE COMMERCIAL FAC	442
442205	ELECTRIC LARGE COMMERCIAL STOD	442
442211	ELECTRIC LARGE COMMERCIAL ECR	442
442212	ELECTRIC LARGE COMMERCIAL MSR	442
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	442
442214	ELECTRIC LARGE COMMERCIAL VDT	442
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	442
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	442
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	442
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	442
442221	ELECTRIC LARGE COMMERCIAL SOLAR CAPACITY CHG	442
442222	ELECTRIC LARGE COMMERCIAL SOLAR ENERGY CREDIT	442
442223	ELECTRIC LARGE COMMERCIAL SOLAR FAC OFFSET	442
442224	ELECTRIC LARGE COMMERCIAL SOLAR OST OFFSET	442
442301	ELECTRIC INDUSTRIAL DSM	442
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	442
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	442
442304	ELECTRIC INDUSTRIAL FAC	442
442305	ELECTRIC INDUSTRIAL STOD	442
442311	ELECTRIC INDUSTRIAL ECR	442
442312	ELECTRIC INDUSTRIAL MSR	442
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	442
442314	ELECTRIC INDUSTRIAL VDT	442
442316	ELECTRIC INDUSTRIAL DEMAND ECR	442
442317	ELECTRIC INDUSTRIAL ENERGY ECR	442
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	442
442319	ELECTRIC INDUSTRIAL CUST CHG REV	442
442321	ELECTRIC INDUSTRIAL SOLAR CAPACITY CHG	442
442322	ELECTRIC INDUSTRIAL SOLAR ENERGY CREDIT	442
442323	ELECTRIC INDUSTRIAL SOLAR FAC OFFSET	442
442324	ELECTRIC INDUSTRIAL SOLAR OST OFFSET	442
442601	MINE POWER DSM	442

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	447
449102	PROVISION FOR RATE REFUND/COLLECTION	449
449105	RATE REFUNDS-RETAIL	449
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	450
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	450
451001	RECONNECT CHRGE-ELEC	451
451002	TEMPORARY SERV-ELEC	451
451004	OTH SERVICE REV-ELEC	451
454001	CATV ATTACH RENT	454
454002	OTH RENT-ELEC PROP	454
454003	RENT FRM FIBER OPTIC	454
454006	FACILITY CHARGES	454
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	454
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	454
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	454
456003	COMP-TAX REMIT-ELEC	456
456004	COMP-STBY PWR-H2O CO	456
456007	RET CHECK CHRGE-ELEC	456
456008	OTHER MISC ELEC REVS	456

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
456022	COAL RESALE REVENUES	456
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	456
456029	GYPSUM REVENUES	456
456030	FORFEITED REFUNDABLE ADVANCES	456
456031	SSP - SUBSCRIPTION FEES	456
456090	REVENUE FROM RENEWABLE ENERGY CREDITS	456
456099	POWER DELIVERED TO GOVERNMENT (STAT ONLY)	456
456101	BASE OTHER ELECTRIC REVENUES-WHEELING-MISO - (STAT ONLY)	456.1
456102	ANCILLARY SERVICE SCHEDULE 1-MISO	456.1
456103	ANCILLARY SERVICE SCHEDULE 2-MISO	456.1
456105	ANCILLARY SERVICE SCHEDULE 1-OSS-MISO	456.1
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO	456.1
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	456.1
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	456.1
456114	INTERCOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS	456.1
456116	INTERCOMPANY TRANSMISSION REVENUE - MUNICIPALS	456.1
456118	INTRACOMPANY TRANSMISSION REVENUE - NATIVE LOAD	456.1
456119	INTRACOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS	456.1
456124	I/C TRANSMISSION RETAIL REVENUE - NATIVE LOAD	456.1
456127	TRANSMISSION SERVICE REVENUE - CC (OSS-STAT ONLY)	456.1
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	456.1
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	456.1
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	456.1
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	456.1
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	456.1
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	456.1
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	456.1
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	456.1
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	456.1
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	456.1
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	456.1
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	456.1
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	456.1
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	456.1
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	456.1
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	456.1
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	456.1
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	456.1
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION	456.1
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	456.1
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	456.1
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	456.1
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
480101	GAS RESIDENTIAL DSM	480
480102	GAS RESIDENTIAL ENERGY REV	480
480104	GAS RESIDENTIAL GSC	480
480106	GAS RESIDENTIAL GLT	480
480107	GAS RESIDENTIAL WNA	480

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
480114	GAS RESIDENTIAL VDT	480
480119	GAS RESIDENTIAL CUST CHG REV	480
481010	COMMERCIAL SALES-GAS - CU - (STAT ONLY)	481
481011	COMMERCIAL SALES-GAS - MCF - (STAT ONLY)	481
481020	INDUSTRIAL SALES-GAS - CU - (STAT ONLY)	481
481021	INDUSTRIAL SALES-GAS - MCF - (STAT ONLY)	481
481101	GAS COMMERCIAL DSM	481
481102	GAS COMMERCIAL ENERGY REV	481
481104	GAS COMMERCIAL GSC	481
481105	GAS COMMERCIAL CASHOUT	481
481106	GAS COMMERCIAL GLT	481
481107	GAS COMMERCIAL WNA	481
481114	GAS COMMERCIAL VDT	481
481119	GAS COMMERCIAL CUST CHG REV	481
481201	GAS INDUSTRIAL DSM	481
481202	GAS INDUSTRIAL ENERGY REV	481
481204	GAS INDUSTRIAL GSC	481
481205	GAS INDUSTRIAL CASHOUT	481
481206	GAS INDUSTRIAL GLT	481
481214	GAS INDUSTRIAL VDT	481
481219	GAS INDUSTRIAL CUST CHG REV	481
482010	SALES-PUB AUTH-GAS - CUS - (STAT ONLY)	482
482011	SALES-PUB AUTH-GAS - MCF - (STAT ONLY)	482
482101	GAS PUBLIC AUTH DSM	482
482102	GAS PUBLIC AUTH ENERGY REV	482
482104	GAS PUBLIC AUTH GSC	482
482105	GAS PUBLIC AUTH CASHOUT	482
482106	GAS PUBLIC AUTH GLT	482
482107	GAS PUBLIC AUTH WNA	482
482114	GAS PUBLIC AUTH VDT	482
482119	GAS PUBLIC AUTH CUST CHG REV	482
483001	OFF SYSTEM SALES FOR RESALE (MCF) - (STAT ONLY)	483
484001	GAS INTERDEPARTMENTAL SALES	484
484102	GAS INTERDEPARTMENTAL BASE REVENUES	484
484104	GAS INTERDEPARTMENTAL GSC	484
484105	PADDYS RUN CASHOUT - INTRACOMPANY	484
484106	GAS INTERDEPARTMENTAL GLT	484
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE	484
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS	487
488001	RECONNECT CHRGE-GAS	488
488003	INSPECTION CHARGE-GAS	488
488004	METER TESTS-GAS	488
488005	GAS METER PULSE SERVICE	488
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE	489.2
489204	GAS TRANSPORT INTERDEP - CASHOUT OFO/UCDI	489.2
489215	GAS TRANSPORT - INTERDEPARTMENTAL	489.2
489301	GAS TRANSPORT - DSM	489.3
489302	GAS TRANSPORT - INDUSTRIAL	489.3
489304	GAS TRANSPORT - CASHOUT OFO/UCDI	489.3
489310	GAS TRANSPORT - CUSTOMERS (STAT ONLY)	489.3
489312	GAS TRANSPORT - DIRECT PAY - STATS ONLY	489.3
489314	GAS TRANSPORT - VDT	489.3

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
489319	TRANSPORT GAS - CUSTOMER CHARGE	489.3
489322	GAS TRANSPORT - COMMERCIAL	489.3
489332	GAS TRANSPORT - PUBLIC AUTHORITY	489.3
493001	RENT-GAS PROPERTY	493
493900	I/C JOINT USE RENT REVENUE-GAS-INDIRECT	493
493901	I/C JOINT USE RENT REVENUE FROM PPL-GAS-INDIRECT	493
495002	COMP-TAX REMIT-GAS	495
495005	RET CHECK CHRG-GAS	495
495006	OTHER GAS REVENUES	495
495102	CLOSED 04/15 - PURCHASED GAS REFUND	495
495103	CLOSED 04/15 - OVER/UNDER GAS SUPPLY COST ACTUAL ADJ	495
495104	CLOSED 04/15 - OVER/UNDER GAS SUPPLY COST BALANCE ADJ	495
495107	CLOSED 04/15 - WHOLESALE SALES MARGIN	495
495108	CLOSED 04/15 - ACQ AND TRANS INCENTIVE	495
495109	CLOSED 04/15 - PRB RECOVERY	495
500100	OPER SUPER/ENG	500
500900	OPER SUPER/ENG - INDIRECT	500
501001	FUEL-COAL - TON	501
501002	FUEL-COAL - BTU - (STAT ONLY)	501
501003	COAL ADDITIVES	501
501004	FUEL COAL - TO SOURCE UTILITY OSS	501
501005	FUEL COAL - OSS	501
501006	FUEL COAL - OFFSET	501
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	501
501009	OSS INCREMENTAL COAL EXPENSE	501
501020	START-UP OIL -GAL	501
501021	START-UP OIL - BTU - (STAT ONLY)	501
501022	STABILIZATION OIL - GAL	501
501023	STABILIZATION OIL - BTU - (STAT ONLY)	501
501024	GENERATION OIL - GAL - (STAT ONLY)	501
501025	GENERATION OIL - BTU - (STAT ONLY)	501
501026	COAL RESALE EXPENSES	501
501030	PETROLEUM COKE - TON - (STAT ONLY)	501
501090	FUEL HANDLING	501
501091	FUEL SAMPLING AND TESTING	501
501092	FUEL HANDLING-GALS - (STAT ONLY)	501
501099	KWH GENERATED-COAL - (STAT ONLY)	501
501100	START-UP GAS - MCF	501
501101	START-UP GAS - BTU - (STAT ONLY)	501
501102	STABILIZATION GAS - MCF	501
501103	STABILIZATION GAS - BTU - (STAT ONLY)	501
501110	GENERATION GAS - MAIN BOILER -MCF - (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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
501993	FUELS PROCUREMENT - INDIRECT	501
502001	OTHER WASTE DISPOSAL	502
502002	BOILER SYSTEMS OPR	502
502003	SDRS OPERATION	502
502004	SDRS-H2O SYS OPR	502
502005	SLUDGE STAB SYS OPR	502
502006	SCRUBBER REACTANT EX	502
502007	REAGENT PREP OPR WKE ONLY	502
502008	WASTE TREATMENT OPR WKE ONLY	502
502009	STEAM EXP CARRYING COST (WKE ONLY)	502
502011	ECR OTHER WASTE DISPOSAL	502
502012	LANDFILL OPERATION	502
502013	ECR LANDFILL OPERATIONS	502
502021	OTHER WASTE DISPOSAL - RETAIL	502
502022	OTHER WASTE DISPOSAL - OSS	502
502023	OTHER WASTE DISPOSAL - OFFSET	502
502024	SCRUBBER REACTANT - RETAIL	502
502025	REACTANT - EXTERNAL OSS	502
502026	SCRUBBER REACTANT - OFFSET	502
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	502
502056	ECR SCRUBBER REACTANT EX	502
502057	ECR SCRUBBER REACTANT OSS OFFSET	502
502058	ECR SCRUBBER REACTANT EX - OSS	502
502100	STM EXP(EX SDRS.SPP)	502
502900	STM EXP(EX SDRS.SPP) - INDIRECT	502
504001	STEAM XFERRED - CR - PROJECT USE	504
505100	ELECTRIC SYS OPR	505
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	506
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	506
506100	MISC STM PWR EXP	506
506102	MISC STM PWR EXP-GALS - (STAT ONLY)	506
506103	MISC STM PWR EXP-BTU - (STAT ONLY)	506
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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

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



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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
546100	OPER SUPER/ENG - TURBINES	546
546900	OPER SUPER/ENG - TURBINES - INDIRECT	546
547010	KWH GEN-OTH PWR-OIL - (STAT ONLY)	547
547020	KWH GEN-OTH PWR-GAS - (STAT ONLY)	547
547021	KWH GEN-OTH PWR-SOLAR - (STAT ONLY)	547
547030	FUEL-GAS - MCF	547
547031	FUEL-GAS - BTU - (STAT ONLY)	547
547040	FUEL-OIL - GAL	547
547041	FUEL-OIL - BTU - (STAT ONLY)	547
547051	FUEL - TO SOURCE UTILITY OSS	547
547052	FUEL - OSS	547
547053	FUEL - OFFSET	547
547054	FUEL - TO SOURCE UTILITY RETAIL	547
547056	FUEL - GAS - INTRACOMPANY	547
547057	FUEL - GAS - INTRACOMPANY - BTU - (STAT ONLY)	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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
557211	RTO OPERATING RESRV (NON-MISO) - NL	557
557212	RTO OPERATING RESRV (NON-MISO) - OSS	557
557999	KU PLANT ALLOCATION CLEARING ACCOUNT	557
560100	OP SUPER/ENG-SSTOPER	560
560900	OP SUPER/ENG-SSTOPER - INDIRECT	560
561100	LOAD DISPATCH-WELOB	561.1
561190	LOAD DISPATCH - INDIRECT	561.1
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	561.2
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	561.2
561301	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING	561.3
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	561.3
561402	MISO DAY 1 SCH 10 - RESERVE	561.4
561403	NL MISO D1 SCHEDULE 10 - SCHEDULING, SYSTEM CONTROLS	561.4
561501	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT	561.5
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	561.5
561601	TRANSMISSION SERVICE STUDIES	561.6
561801	MISO DAY 1 SCH 10 - LOAD	561.8
561802	MISO DAY 1 SCH 10 - RESERVE	561.8
561803	NL MISO D1 SCHEDULE 10 - RELIABILITY PLANNING	561.8
561900	CLOSED 01/15 - LOAD DISPATCH-WELOB - INDIRECT	561.1
561901	CLOSED 01/15 - BALANCING AUTHORITY EXPENSE (LABOR ONLY)	561.2
562010	STA EXP-SUBST OPER	562
562100	CLOSED 08/15 - DO NOT USE -- STA EXP-SUBST OPER	562.1
563100	OTHER INSP-ELEC TRAN	563
563900	OTHER INSP-ELEC TRAN - INDIRECT	563
565002	TRANSMISSION ELECTRIC OSS	565
565005	TRANSMISSION ELECTRIC NATIVE LOAD	565
565006	TRANSMISSION ELECTRIC OSS - MISO	565
565007	TRANSMISSION ELECTRIC OSS - 3RD PARTY	565
565014	INTERCOMPANY TRANSMISSION EXPENSE	565
565016	INTERCOMPANY TRANSMISSION EXPENSE - MUNICIPALS	565
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	565
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	565
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	565
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	565
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	565
566100	MISC TRANS EXP-SSTMT	566
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	566
566140	INDEPENDENT OPERATOR	566
566150	EKPC DEPANCAKING SETTLEMENT	566
566151	TRANSMISSION DEPANCAKING EXPENSES	566
566900	MISC TRANS EXP-SSTMT - INDIRECT	566
567100	RENTS-ELEC/SUBSTATION OPERATIONS	567.1
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT	567
569100	MTCE-STRUCT-SSTMTCE	569.1
569101	MAINTENANCE OF COMPUTER HARDWARE	569.1
570010	MTCE-ST EQ-SSTMTCE	570
570100	CLOSED 08/15 - DO NOT USE -- MTCE-ST EQ-SSTMTCE	570.1
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	570
571100	MTCE OF OVERHEAD LINES	571
573100	MTCE-MISC TR PLT-SSTMT	573
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	573

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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
803001	GAS TRANS LINE PURCH	803
803002	PURCHASED GAS REFUND	803
803003	GAS COST ACTUAL ADJ	803
803004	GAS COST BALANCE ADJ	803

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
803006	PURCHASED GAS - WHOLESALE SALES	803
803007	WHOLESALE SALES MARGIN	803
803008	ACQ AND TRANS INCENTIVE	803
803009	PBR RECOVERY	803
803010	END USERS GAS PURCHASE (MCF ONLY) - (STAT ONLY)	803
806001	EXCHANGE GAS - INJECTIONS	806
806002	EXCHANGE GAS - WITHDRAWALS	806
807401	PURCH GAS CALC EXP	807
807501	OTHER PURCH GAS EXP	807
807502	GAS PROCUREMENT EXP	807
808101	GAS W/D FROM STOR-DR	808.1
808201	GAS DELD TO STOR-CR	808.2
810001	GAS-COMP STA FUEL-CR	810
812010	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)	812
812011	GAS-FUEL-ELEC GEN-CR - BTU - (STAT ONLY)	812
812020	GAS-CITY GATE-CR	812
812030	GAS-OTH DEPT-CR	812
812040	GAS-START/STABIL-CR - MCF - (STAT ONLY)	812
812041	GAS-START/STABIL-CR - BTU - (STAT ONLY)	812
813001	OTH GAS SUPPLY EXP	813
813003	LOST AND UNACCOUNTED FOR GAS - TRANSPORTS (STAT ONLY)	813
814003	SUPV-STOR/COMPR STA	814
816100	WELLS EXPENSE	816
817100	LINES EXPENSE	817
818100	COMPR STATION EXP	818
819100	COMPR STA FUEL-U/G	819
821100	PURIFICATION EXP	821
823100	GAS LOSSES	823
824100	OPR-U/G STO/COMPR	824
825100	ROYALTIES	825
826100	RENTS-STORAGE FIELDS	826
830100	MTCE SUPRV AND ENGR - STOR COMPR	830
832100	MTC-RESERVOIRS/WELLS	832
833100	MTCE-LINES	833
834100	MTCE-COMP STA EQUIP	834
835100	MTCE-M/R EQ-COMPR	835
836100	MTCE-PURIFICATION EQUIP	836
837100	MTCE-OTHER EQUIP	837
850100	OPR SUPV AND ENGR	850
851100	SYS CTRL/DSPTCH-GAS	851
852100	OPR-COM EQ-GAS TRANS	852
856100	MAINS EXPENSES	856
860100	RENTS-GAS TRANS	860
863100	MTCE-GAS MAINS-TRANS	863
871100	DISTR LOAD DISPATCH	871
874001	OTHER MAINS/SERV EXP	874
874002	LEAK SUR-DIST MN/SVC	874
874005	CHEK STOP BOX ACCESS	874
874006	PATROLLING MAINS	874
874007	CHEK/GREASE VALVES	874
874008	OPR-ODOR EQ	874
874110	GLT - OTHER MAINS / SERV EXP.	874

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
875100	MEAS/REG STA-GENERAL	875
876100	MEAS/REG STA-INDUSTRIAL	876
877100	MEAS/REG STA-CITY GATE	877
878100	METER/REG EXPENSE	878
878110	GLT - METER/REG EXP.	878
879100	CUST INSTALL EXPENSE	879
879110	GLT-CUSTOMER INSTALL	879
880016	GAS LOST / UNACCT FOR (MCF) - (STAT ONLY)	880
880100	OTH GAS DISTR EXPENSE	880
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	880
880900	OTH GAS DISTR EXPENSE - INDIRECT	880
881100	RENTS-GAS DISTR	881
886100	MTCE-GAS DIST STRUCT	886
887100	MTCE-GAS MAINS-DISTR	887
887110	GLT- MTCE GAS MAINS DIST.	887
889100	MTCE-M/R STA EQ-GENL	889
890100	MTCE-M/R STA EQ-INDL	890
891100	MTCE-M/R ST EQ-CITY GATE	891
892100	MTCE-OTH SERVICES	892
892110	GLT-MTCE-OTHER SERVICE	892
892900	MTCE-OTH SERVICES - INDIRECT	892
893100	MTCE-METER/HOUSE REG	893
894100	MTCE-OTHER EQUIP	894
894900	MTCE-OTHER EQUIP - INDIRECT	894
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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	903
903909	PROC EXCEPTION PMTS - INDIRECT	903
903912	PROC CUST CNTRT/ORDR - INDIRECT	903
903922	COLLECT OFF-LINE BILLS - INDIRECT	903
903930	PROC CUST REQUESTS - INDIRECT	903
903931	PROC CUST PAYMENTS - INDIRECT	903
903935	COLLECTING-OTHER - INDIRECT	903
903936	CUSTOMER COMPLAINTS - INDIRECT	903
904001	UNCOLLECTIBLE ACCTS	904
904002	UNCOLLECTABLE ACCTS - WHOLESALE	904
904003	UNCOLL ACCTS - A/R MISC	904
904004	UNCOLL ACCTS - A/R MISC - SPEC ITEM	904
904005	UNCOLLECTIBLE ACCTS - GSC	904
905001	MISC CUST SERV EXP	905
905002	MISC CUST BILL/ACCTG	905
905003	MISC COLLECTING EXP	905
905900	MISC CUST SERV EXP - INDIRECT	905
907001	SUPV-CUST SER/INFO	907
907900	SUPV-CUST SER/INFO - INDIRECT	907
908001	CUST MKTG/ASSIST	908
908004	DSM - ENERGY AUDIT	908
908005	DSM CONSERVATION PROG	908
908006	DSM - HVAC	908
908007	DSM - CONSERVATION	908
908009	MISC MARKETING EXP	908
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	908
908901	CUST MKTG/ASSIST - INDIRECT	908
908902	RES CONS/ENG ED PROG - INDIRECT	908
908909	MISC MARKETING EXP - INDIRECT	908
909004	MISC CUST COM-SER/IN	909
909005	MEDIA RELATIONS	909
909010	PRINT ADVER-SER/INFO	909
909011	OTH ADVER-SER/INFO	909
909013	SAFETY PROGRAMS	909
909910	PRINT ADVER-SER/INFO - INDIRECT	909
909911	OTHER ADVER-SER/INFO - INDIRECT	909
910001	MISC CUST SER/INFO	910
910900	MISC CUST SER/INFO - INDIRECT	910
912003	GEN MKTG AND MKTG PGMS	912
913012	OTH ADVER-SALES	913
913912	OTH ADVER-SALES - INDIRECT	913
920100	OTHER GENERAL AND ADMIN SALARIES	920
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	920
921002	EXP-GEN OFFICE EMPL	921
921003	GEN OFFICE SUPPL/EXP	921
921004	OPR-GEN OFFICE BLDG	921
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	921
921903	GEN OFFICE SUPPL/EXP - INDIRECT	921
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	921
921905	OFC EQUIP DEPR COST OF SALES OFFSET-INDIRECT (LKS ONLY)	921
922001	A/G SAL TRANSFER-CR	922
922002	OFF SUPP/EXP TRAN-CR	922

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
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
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

## Mapping of LG&amp;E Company Accounts to FERC Uniform System of Accounts

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
927001	ELEC SUPPL W/O CH-DR	927
927002	OTH ITEMS W/O CH-DR	927
927003	CITY OF LOU GAS FRAN	927
928001	FORMAL CASES - FERC	928
928002	REG UPKEEP ASSESSMTS	928
928003	AMORTIZATION OF RATE CASE EXPENSES	928
928006	FORMAL CASES - TENNESSEE	928
928007	FORMAL CASES - VIRGINIA	928
928008	FORMAL CASES - KENTUCKY	928
929001	FRANCHISE REQMTS-CR	929
929002	ELEC USED-ELEC DEPT	929
929003	GAS USED-GAS 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
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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 21**

**Responding Witness: Valerie L. Scott**

- Q-21. Provide a complete copy of LG&E's detailed general ledger for 2015 and 2016. In addition, provide new monthly data as it becomes available through the course of this proceeding.
- A-21. See the response to Question No. 22 for LG&E trial balances for 2015 and 2016. The detailed general ledger is not readily available in an accessible format given its voluminous nature, but can be available for review on-site if needed.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**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 LG&E's trial balances for 12/31/2015, 12/31/2016, and 9/30/2016. In addition, provide new monthly data as it becomes available throughout the course of this proceeding.
- A-22. See attached.

Account Number	Account Description		Year End Balance
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	\$	2,240.29
101104	PLANT IN SERVICE - ELECTRIC LAND		13,469,028.51
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES		315,215,816.86
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT		2,027,123,477.83
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT		138,374,648.90
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT		55,661,602.16
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT		1,173,202,780.25
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT		11,898,062.88
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT		4,696,663.26
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS		8,587,652.59
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING		445,616.53
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS		387.49
101204	PLANT IN SERVICE - GAS LAND		93,342.75
101205	PLANT IN SERVICE - GAS STRUCTURES		15,447,699.59
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT		160,669,363.09
101207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT		17,024,413.94
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT		3,870,335.65
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT		761,259,404.70
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT		7,027,118.91
101213	PLANT IN SERVICE - GAS LAND RIGHTS		947,787.91
101225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING		279,700.28
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT		86,132,168.88
101304	PLANT IN SERVICE - COMMON LAND		1,564,394.37
101305	PLANT IN SERVICE - COMMON STRUCTURES		76,065,197.09
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT		38,930,196.07
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT		40,868,694.36
101313	PLANT IN SERVICE - COMMON LAND RIGHTS		202,094.94
105001	PLT HELD FOR FUT USE		5,348,285.09
105002	PLANT HELD FOR FUTURE USE - LAND RIGHTS		519,009.11
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES		36,289,374.98
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT		971,974,194.51
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT		32,934,203.42
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT		47,533,661.53
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT		806,107.15
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT		250,922.46
106205	COMPL CONST NOT CL - GAS STRUCTURES		309,042.63
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP		8,718,932.53
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT		45,348,452.24
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT		167,095.97
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT		9,530,107.77
106305	COMPL CONST NOT CL - COMMON STRUCTURES		1,620,947.24
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT		5,718,503.51
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT		5,311,220.07
107001	CONSTR WORK IN PROG		389,846,496.27
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS		(2,965,029.10)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES		(188,148,519.30)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT		(802,041,508.20)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT		(21,608,170.08)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT		(11,381,460.75)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT		(341,203,372.13)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT		(3,667,872.27)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.		(3,843,268.22)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS		(7.50)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES		(12,536,420.61)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT		(139,834,657.66)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT		1,658,517.18
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION		(158,660,115.73)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY		3,866.64
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING		(34,559.06)
108204	ACCUM. DEPR. - GAS LAND RIGHTS		(929,687.21)
108205	ACCUM. DEPR. - GAS STRUCTURES		(2,360,062.08)
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT		(42,620,364.91)
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT		(2,264,236.32)
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT		(162,176,866.37)
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.		(2,971,476.97)
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.		(2,827,021.13)
108215	ACCUM. DEPR. - COR - GAS STRUCTURES		(59,209.32)
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.		(3,241,903.18)
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT		(77,842,751.81)
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.		111.56
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING		(111,727.06)
108304	ACCUM. DEPR. - COMMON LAND RIGHTS		(140,828.58)
108305	ACCUM. DEPR. - COMMON STRUCTURES		(30,888,088.47)
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT		(21,544,614.36)
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT		(37,249,901.67)
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.		(453,789.65)

Account Number	Account Description	Year End Balance
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	(1,591,414.69)
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	259,828.49
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	469,733.29
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	34,306,172.28
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	267,666.72
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	20,117,939.00
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	150,030.12
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES	(415.84)
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	650,164.10
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	4,331,885.77
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.	236,217.59
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	244,813.77
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	32,078.14
108799	RWIP-ARO LEGAL	14,268,041.08
108901	RETIREMENT - RWIP	29,478,416.38
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(123.12)
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(47,213,499.24)
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS	2,139,990.00
121001	NONUTIL PROP IN SERV	630,896.98
122001	ACCUM DEPR/DEPL	(63,361.85)
123123	INVESTMENT IN OVEC	594,286.00
128026	COLLATERAL DEPOSIT - IR SWAPS	9,111,613.40
131033	US BANK - LGE - LOUISVILLE	2,530,732.76
131069	CASH CLEARING - CCS	(0.75)
131080	CASH LOCKBOX - BANK OF AMERICA - LOUISVILLE	198,942.20
131090	CASH-BOA A/P - CLEARING	(14,473,088.51)
131092	CASH-BOA FUNDING	14,473,088.51
135001	WORKING FUNDS	19,790.00
136027	CLOSED 11/16 - TEMP INV-WESTERN ASSET INST CASH RES #193 (CARXX)	16,031,631.89
142001	CUST A/R-ACTIVE	90,910,789.35
142002	A/R - UNPOSTEC CASH	462.33
142004	TRANSMISSION RECEIVABLE	695,865.60
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	1,218,831.58
143003	ACCTS REC - IMEA	2,345,616.35
143004	ACCTS REC - IMPA	2,494,330.13
143012	ACCTS REC - MISCELLANEOUS	1,226,328.13
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	550,431.63
143024	A/R MUTUAL AID	75,794.86
143030	EMPLOYEE PAYROLL ADVANCES	3,021.02
143041	COBRA/LTD BENEFITS - RECEIVABLE	86,375.15
143053	LIQUIDATED DAMAGES RECEIVABLE	34,960.00
144004	UNCOLL ACCT-CR-OTHER	(919,610.98)
144006	UNCOLL ACCT-A/R MISC	(220,134.43)
144011	UNCOLL MISC A/R PROVISION	(36,986.85)
144015	UNCOLL A/R - LIQUIDATED DAMAGES	(7,980.00)
146061	INTERCOMPANY INCOME TAX RECEIVABLE - FEDERAL	4,290,765.12
146100	INTERCOMPANY	12,084,668.54
151010	FUEL STK-LEASED CARS	179,561.61
151020	COAL PURCHASES - TONS - \$	63,461,576.75
151023	IN-TRANSIT COAL - TONS - \$	4,074,526.58
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(1,266,532.20)
151030	FUEL OIL - GAL - \$	305,255.24
151032	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	(40,860.68)
151060	RAILCARS-OPER/MTCE	219,399.87
151061	GAS PIPELINE OPER/MTCE - MCF - \$	3,568,151.34
151080	COAL BARGE SHUTTLING	539,159.87
154001	MATERIALS/SUPPLIES	32,727,682.89
154003	LIMESTONE	776,944.59
154006	OTHER REAGENTS	(0.01)
154007	TC NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	(66,025.12)
154008	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	(1,513,011.26)
154023	LIMESTONE IN-TRANSIT	122,702.20
158121	SO2 ALLOWANCE INVENTORY	159.09
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	816,823.52
163011	STORES EXPENSE - GENERATION	4,984,113.53
163201	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES	(254,209.47)
164101	GAS STORED-CURRENT	42,068,559.83
165001	PREPAID INSURANCE	1,924,666.51
165002	PREPAID TAXES	1,421,172.73
165013	PREPAID RIGHTS OF WAY	13,333.66
165018	PREPAID RISK MGMT AND WC	90,500.00
165026	PREPAID ADP FUNDING	34,510.00
165100	PREPAID OTHER	1,200,187.67
165102	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	(31,349.70)
165203	PREPAID RIGHTS OF WAY-LT	160,000.06
165204	PREPAID INSURANCE - LONG TERM	1,181,888.58
165900	PREPAID OTHER - INDIRECT	477,627.45

Account Number	Account Description	Year End Balance
171001	INTEREST RECEIVABLE	2,496.72
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	456,414.07
173001	ACCRUED UTIL REVENUE	66,993,469.97
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	824.22
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	47,211.66
174001	MISC CURR/ACCR ASSET	411.87
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,010,256.99
181300	UNAMORTIZED DEBT EXPENSE BONDS	13,871,677.91
182305	REGULATORY ASSET - FAS 158 OPEB	7,351,523.00
182307	ENVIRONMENTAL COST RECOVERY	13,306,000.00
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	5,747,780.00
182315	REGULATORY ASSET - FAS 158 PENSION	201,604,844.50
182317	OTHER REGULATORY ASSETS ARO - GENERATION	53,099,942.61
182318	OTHER REG ASSETS ARO - TRANSMISSION	77,983.56
182320	WINTER STORM - ELECTRIC	15,648,668.36
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	192,629.53
182326	OTHER REGULATORY ASSETS ARO - GAS	3,623,571.65
182328	FASB 109 ADJ-FED	6,990,130.09
182329	FASB 109 GR-UP-FED	4,450,344.67
182330	FASB 109 ADJ-STATE	1,274,795.76
182331	FASB 109 GR-UP-STATE	811,613.04
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	56,910.00
182334	WIND STORM REGULATORY ASSET	8,435,285.91
182335	RATE CASE EXPENSES - ELECTRIC	947,709.90
182336	RATE CASE EXPENSES - GAS	236,927.49
182340	CLOSED 04/16 - REG ASSET - PERFORMANCE-BASED RATES	1,429,203.66
182342	WINTER STORM - GAS	60,088.89
182344	REG ASSET - LT - SWAP TERMINATION	7,512,768.86
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	4,367,070.12
182346	WINTER STORM - GAS - PRE-PPL MERGER CURRENT PORTION	16,768.92
182347	WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	2,354,033.28
182348	CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION	97,560.00
182352	REG ASSET - LT INTEREST RATE SWAP	47,145,363.79
182361	2011 SUMMER STORM - ELECTRIC	3,220,849.77
182365	GAS LINE TRACKER- REG ASSET	1,286,856.00
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	43,065,873.48
183301	PRELIM SURV/INV-ELEC	1,788,800.08
183302	PRELIMINARY SURV/INV ELEC - LT	2,223,418.08
184150	SYSTEM ALLOC-CO 1	(0.04)
184301	GASOLINE-TRANSP	11,084,971.51
184304	VEHICLE REPR-TRANSP	20,652,379.71
184307	ADMIN/OTH EXP-TRANSP	2,466,048.98
184308	VALUE-ADD SVCSTR	911,846.49
184309	DIESEL FUEL-TRANSP	6,817,035.43
184312	RENT/STORAGE-TRANSP	32,687,259.76
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	211,619.31
184314	LICENSE/TAX-TRANSP	1,863,813.47
184315	DEPRECIATION-TRANSP	3,781,134.23
184319	FUEL ADMINISTRATION VEHICLES	(6,405.77)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(80,469,703.12)
184450	CL ACC TO OTH DEF CR	8,561.80
184650	CUSTOMER ADVANCES - CLEARING	(8,561.80)
186001	MISC DEFERRED DEBITS	602,404.13
186004	FINANCING EXPENSE	40,005.42
186049	PRELIMINARY CELL SITE COSTS	41,217.98
186074	CANE RUN 7 LTFC ASSET	1,863,538.34
188901	RESRCH/DEV/DEMO EXP - INDIRECT	26,434.65
189100	UNAMORTIZED LOSS ON REACQUIRED DEBT	16,863,861.47
190007	FASB 109 ADJ-FED	11,398,218.13
190008	FASB 109 GRS-UP-FED	11,817,012.48
190009	FASB 109 ADJ-STATE	2,078,608.26
190010	FASB 109 GRS-UP-ST	2,155,172.46
190415	DTA FEDERAL - NON-CURRENT	207,761,006.22
190615	DTA STATE - NON-CURRENT	28,012,366.72
190616	DTA ON FIN 48 - UTP - STATE	(2,080,072.00)
201002	COMMON STOCK-W/O PAR	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(417,081,499.00)
214010	CAP STOCK EXP-COMMON	835,888.64
216001	UNAPP RETAINED EARN	(1,032,434,889.14)
221100	LONG TERM DEBT	(1,634,304,000.00)
221899	CURRENT PORTION OF LONG TERM DEBT	(25,000,000.00)
226100	DEBT DISCOUNT BONDS	4,574,532.35
228201	WORKERS COMPENSATION	(3,625,673.47)
228202	WORKERS COMPENSATION - SHORT-TERM	(623,904.17)
228301	FASB106-POST RET BEN	(73,850,229.71)
228304	PENSION PAYABLE	(55,417,579.32)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,228,151.00)

Account Number	Account Description	Year End Balance
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	188,429.00
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(146,168,663.01)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(271,472.17)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(672,352.01)
230016	ASSET RETIREMENT OBLIGATIONS - GAS	(16,464,697.52)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	(23,435,604.80)
230026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	(2,087,024.97)
231005	COMMERCIAL PAPER PAYABLE	(142,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	30,819.99
232001	ACCTS PAYABLE-REG	(86,427,591.74)
232002	SALS/WAGES ACCRUED	(3,509,561.31)
232008	SUNDRY BILLING REFUNDS	(1,480.00)
232009	PURCHASING ACCRUAL	(941,459.18)
232010	WHOLESALE PURCHASES A/P	(2,571,701.07)
232011	TRANSMISSION PAYABLE	(332,089.07)
232015	AP FUEL	(21,507,648.54)
232024	CREDIT CASH BALANCE	(4,786,274.50)
232027	CREDIT CARD PAYMENTS	(36,658.19)
232028	AP FUEL - NATURAL GAS	(11,072,889.46)
232030	RETAINAGE FEES	(7,365,865.13)
232100	ACCOUNTS PAYABLE-TRADE	(23,536,501.32)
232111	401K LIABILITY - EMPLOYER	(193,238.53)
232211	TIA LIABILITY	(9,655,179.43)
232233	401K WITHHOLDING PAYABLE	0.01
232246	DCAP WITHHOLDING PAYABLE	(18,057.29)
232248	HCRA WITHHOLDING PAYABLE	(196,239.70)
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(391.34)
234100	A/P TO ASSOC CO	(24,563,440.46)
235001	CUSTOMER DEPOSITS	(25,404,833.06)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(654.70)
236007	FICA-OPR	(944,151.14)
236013	ST SALES/USE TAX-KY-OPR	(745,969.08)
236031	CORP INCOME-KY-OPR	(984,909.46)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(17,197,422.93)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(5,901.31)
236115	STATE UNEMPLOYMENT-OPR	(31,530.70)
236116	FEDERAL UNEMPLOYMENT-OPR	(15,634.26)
237100	ACCR INT LONG-TERM DEBT	(10,865,974.99)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(15,004.48)
237304	INTEREST ACCRUED ON TAX LIABILITIES	(65,624.00)
241018	STATE WITHHOLDING TAX PAYABLE	(32,296.19)
241036	LOCAL WITHHOLDING TAX PAYABLE	(118,553.54)
241038	T/C PAY-ST SALES/USE	(1,119,158.03)
241039	T/C PAY-OCCUP/SCHOOL	(269,264.69)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	23,343.12
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(457.98)
242001	MISC LIABILITY	(4,967,746.04)
242002	MISC LIAB-VESTED VAC	(6,050,333.44)
242005	UNEARNED REVENUE - CURRENT	(416,880.71)
242014	ESCHEATED DEPOSITS	(0.34)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(476,015.92)
242017	HOME ENERGY ASSISTANCE	(890,879.87)
242018	GREEN POWER REC LIABILITY	(18,087.58)
242019	GREEN POWER MKT LIABILITY	(2,746.20)
242021	FASB 106-POST RET BEN - CURRENT	(2,896,531.00)
242028	SERVICE DEPOSIT REFUND PAYABLE	(5,965.76)
242030	WINTERCARE ENERGY FUND	(22,882.00)
242031	NO-NOTICE GAS PAYABLE	(3,323,551.34)
242034	MCI UNEARNED REVENUE	(36,796.20)
242038	COBRA/LTD BENEFITS - PAYABLE	(86,375.15)
242101	RETIREMENT INCOME LIABILITY	(890,407.97)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,311,064.00)
244511	LT DERIVATIVE LIAB FAS 133 JPM	(13,842,325.90)
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	(9,341,179.48)
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	(9,287,269.22)
244514	LT DERIV LIAB FAS 133-NON HEDGING BOA	(9,399,000.39)
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	(557,203.88)
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	(553,988.11)
244517	ST DERIV LIAB FAS 133-NON HEDGING BOA	(560,652.91)
244519	ST DERIV LIAB FAS 133 JPM	(3,603,743.90)
252011	LINE EXTENSIONS	(6,049,055.53)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(97,910.23)
252017	CUSTOMER ADVANCES - SHORT TERM	(1,281,680.63)
253005	CL ACC FR OTH DEF DR	(8,561.80)
253025	DEFERRED COMPENSATION	(183,443.95)
253027	DEFERRED RENT PAYABLE	(1,201,484.96)
253032	UNCERTAIN TAX POSITION - FEDERAL	(201,769.00)

Account Number	Account Description	Year End Balance
253034	MCI AMORTIZATION	(447,687.10)
253042	LONG TERM RETAINAGE	(1,974,682.34)
254001	FASB 109 ADJ-FED	(9,389,219.27)
254002	FASB 109 GR-UP-FED	(11,817,012.48)
254003	FASB 109 ADJ-STATE	(12,558,135.58)
254004	FASB 109 GR-UP-STATE	(2,155,172.46)
254007	REG LIABILITY - GAS SUPPLY CLAUSE	(6,772,109.07)
254008	DSM COST RECOVERY	(4,044,918.95)
254018	REGULATORY LIABILITY FAC	(2,386,000.00)
254024	REGULATORY LIABILITY - OST	(52,334.00)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(39,981,220.41)
254321	MISO EXIT FEE REFUND	(391,158.14)
255004	ITC TC2	(21,246,594.50)
255006	JOB DEVELOP CR	(13,396,876.15)
282007	FASB 109 ADJ-FED PRO	(8,999,128.95)
282009	FASB 109 ADJ-ST PROP	9,204,731.56
282503	DTL ON FIXED ASSETS	(835,536,459.27)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(103,346,813.92)
283011	FASB 109 GR-UP-F-OTH	(4,450,344.67)
283012	FASB 109 GR-UP-S-OTH	(811,613.04)
283515	DTL FEDERAL - NON-CURRENT	(123,215,818.30)
283715	DTL STATE - NON-CURRENT	(22,470,969.91)
403011	DEPREC EXP - STEAM POWER GEN	46,790,937.17
403012	DEPREC EXP - HYDRO POWER GEN	2,521,865.33
403013	DEPREC EXP - OTH POWER GEN	12,015,064.33
403014	DEPREC EXP - TRANSMISSION	7,018,552.28
403015	DEPREC EXP - DISTRIBUTION	31,797,815.87
403016	GENERAL DEPRECIATION EXPENSE	331,192.27
403021	DEPREC. EXP. - UNDERGROUND - GAS	2,675,647.37
403022	DEPREC. EXP. - TRANSMISSION - GAS	388,499.91
403023	DEPREC. EXP. - DISTRIBUTION - GAS	17,653,393.33
403024	DEPREC. EXP. - GENERAL - GAS	334,306.76
403025	DEPREC. EXP. - COMMON	11,961,810.10
403026	DEPREC. EXP. - STEAM - ECR	12,829,675.85
403027	DEPREC EXP - ELECTRIC - DSM	525,462.93
403028	DEPREC EXP - GAS - DSM	(4,990.78)
403029	DEPREC. EXP. - GENERAL - GLT	4,469,718.03
403111	DEPREC EXP ARO STEAM	11,072,877.91
403112	DEPREC EXP ARO TRANSMISSION	5,251.32
403113	DEPREC EXP ARO OTHER PRODUCTION	2,149.25
403114	DEPREC EXP ARO HYDRO	1,009.29
403115	DEPREC EXP ARO DISTRIBUTION	15,506.62
403121	DEPREC EXP ARO GAS UNDERGROUND STORAGE	355,793.22
403122	DEPREC EXP ARO GAS DISTRIBUTION	478,754.50
403123	DEPREC EXP ARO GAS TRANSMISSION	87,941.21
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(11,076,036.45)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(5,251.32)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(15,506.62)
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	(922,488.93)
404301	AMORT-INTANG GAS PLT	3,199,320.73
404401	AMT-EL INTAN PLT-RTL	3,945,778.22
404402	AMT-EL INTAN PLT-WHS	3,519,207.64
408101	TAX-NON INC-UTIL OPR	94,810.18
408102	REAL AND PERSONAL PROP. TAX	23,257,279.35
408103	KY PUBLIC SERVICE COMMISSION TAX	2,779,350.72
408105	FEDERAL UNEMP TAX	26,485.25
408106	FICA TAX	4,290,135.75
408107	STATE UNEMP TAX	47,931.09
408108	REAL AND PERSONAL PROP TAX - ECR	987,990.00
408109	REAL AND PERSONAL PROP TAX - GLT	1,423,728.00
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	23,695.72
408195	FEDERAL UNEMP TAX - INDIRECT	(19,319.03)
408196	FICA TAX - INDIRECT	4,350,769.71
408197	STATE UNEMP TAX - INDIRECT	137,189.90
408202	TAX-NON INC-OTHER	7,003.23
409101	FED INC TAX-UTIL OPR	(13,679,234.81)
409102	KY ST INCOME TAXES	3,659,700.35
409104	FED INC TAXES - EST	(0.02)
409105	ST INC TAXES - EST	0.01
409203	FED INC TAX-OTHER	(1,834,649.79)
409206	ST INC TAX-OTHER	(334,586.57)
410101	DEF FED INC TAX-OPR	395,464,033.83
410102	DEF ST INC TAX-OPR	41,989,686.63
410203	DEF FEDERAL INC TX	197,393.78
410204	DEF STATE INC TAX	33,572.95
411100	ACCRETION EXPENSE - NEUTRALITY	(5,427,680.83)
411101	FED INC TX DEF-CR-OP	(281,663,468.82)

Account Number	Account Description	Year End Balance
411102	ST INC TAX DEF-CR-OP	(28,271,477.19)
411103	ACCRETION EXPENSE - ELECTRIC	4,402,225.05
411104	ACCRETION EXPENSE - GAS	1,025,455.78
411201	FD INC TX DEF-CR-OTH	(37,611.81)
411202	ST INC TX DEF-CR-OTH	(4,433.37)
411404	AMORTIZATION OF ITC	(1,338,634.00)
411802	GAIN-DISP OF ALLOW	(122.56)
415004	MERCHANDISE SALES	(6,285.36)
416004	MERCHANDISE COST OF SALES	2,206.59
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(1,078,860.71)
417005	IMPA-WORKING CAPITAL	(162,146.98)
417006	IMEA-WORKING CAPITAL	(152,579.30)
419005	INT INC-FED TAX PMT	(867.48)
419014	DIVS FROM INVESTMENT	(43,145.79)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(4,107.99)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(18,863.68)
419209	INT INC-ASSOC CO	(1,169.83)
421001	MISC NONOPR INCOME	9,045.04
421101	GAIN-PROPERTY DISP	(165,839.28)
421201	LOSS-PROPERTY DISP	15,141.06
426101	DONATIONS	3,476,213.31
426191	DONATIONS - INDIRECT	495,938.16
426301	PENALTIES	4,721.94
426391	PENALTIES - INDIRECT	1,848.19
426401	EXP-CIVIC/POL/REL	30,189.75
426491	EXP-CIVIC/POL/REL - INDIRECT	540,542.36
426501	OTHER DEDUCTIONS	1,529,544.00
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	458,163.16
426591	OTHER DEDUCTIONS - INDIRECT	463,304.28
427100	INTEREST EXPENSE	50,718,552.20
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	2,147,886.16
428190	OTHER AMORT-REACQ DEBT	1,167,400.86
428200	AM DISC-LONG TERM DEBT	322,381.90
430002	INT-DEBT TO ASSOC CO	5,660.55
431002	INT-CUST DEPOSITS	31,560.79
431003	INT-FED TAX DEFNCY	1.01
431008	INT-DSM COST RECOVER	2,040.34
431015	INTEREST ON RATES REFUND-RETAIL	8,516.82
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	1,010,114.85
431200	INTEREST EXP SHORT-TERM DEBT- CP	1,031,155.79
438003	COMMON STK DIVS DECL - LEL	119,000,000.00
440101	ELECTRIC RESIDENTIAL DSM	(15,388,435.92)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(213,568,377.49)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(111,324,550.22)
440104	ELECTRIC RESIDENTIAL FAC	(467,880.97)
440111	ELECTRIC RESIDENTIAL ECR	(34,140,195.76)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	105,334.83
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(5,481,118.56)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(45,683,073.33)
442201	ELECTRIC LARGE COMMERCIAL DSM	(3,144,879.93)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(113,846,172.56)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(102,204,691.94)
442204	ELECTRIC LARGE COMMERCIAL FAC	(326,511.78)
442211	ELECTRIC LARGE COMMERCIAL ECR	(31,060,569.41)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	102,027.48
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(2,889,076.99)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(2,124,858.47)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(86,239,750.26)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(17,270,068.55)
442301	ELECTRIC INDUSTRIAL DSM	(23,217.98)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(28,892,843.65)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(75,777,178.24)
442304	ELECTRIC INDUSTRIAL FAC	(346,698.39)
442311	ELECTRIC INDUSTRIAL ECR	(14,443,726.57)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	72,981.05
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(2,501,267.53)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	191,218.17
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(66,857,993.24)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(788,289.57)
444101	ELECTRIC STREET LIGHTING DSM	(264.03)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(2,361,931.07)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(527,199.51)
444104	ELECTRIC STREET LIGHTING FAC	1,848.79
444111	ELECTRIC STREET LIGHTING ECR	(262,874.62)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	445.07
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(44,268.86)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(36,316.97)



Account Number	Account Description	Year End Balance
445101	ELECTRIC PUBLIC AUTH DSM	(478,038.18)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(23,283,954.67)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(31,192,923.68)
445104	ELECTRIC PUBLIC AUTH FAC	(149,696.87)
445111	ELECTRIC PUBLIC AUTH ECR	(8,080,944.22)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	29,565.30
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(1,146,352.05)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(234,610.38)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(33,368,714.56)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(1,310,368.67)
447005	I/C SALES - OSS	(1,213,752.81)
447006	I/C SALES NL	(35,646,191.13)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(14,341,845.22)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(2,668,173.98)
451001	RECONNECT CHRGE-ELEC	(1,527,696.85)
451002	TEMPORARY SERV-ELEC	(81,866.07)
451004	OTH SERVICE REV-ELEC	(2,100.00)
454001	CATV ATTACH RENT	(801,236.44)
454002	OTH RENT-ELEC PROP	(2,220,767.59)
454003	RENT FRM FIBER OPTIC	(115,232.65)
454006	FACILITY CHARGES	(490,849.94)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(293,415.11)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(222,275.79)
456003	COMP-TAX REMIT-ELEC	(426.00)
456004	COMP-STBY PWR-H2O CO	(9,999.00)
456007	RET CHECK CHRGE-ELEC	(133,690.00)
456008	OTHER MISC ELEC REVS	(21,898.37)
456022	COAL RESALE REVENUES	(1,008,562.55)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(123,418.75)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(762.43)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(251,894.10)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(356,575.74)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(222,721.18)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(85,931.72)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(6,822,484.19)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(133,194.18)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(133,194.18)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	(3,664.62)
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(9,425.58)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(9,881.29)
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	(204,831.08)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(132,941.22)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(4,180.46)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(5,007.60)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(10,850.26)
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	(6,965.39)
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(348.36)
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(407.28)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(171,068.11)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(8,767.78)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(13,119.28)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(55,405.04)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	7,721.03
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	248,360.21
480101	GAS RESIDENTIAL DSM	(2,982,929.26)
480102	GAS RESIDENTIAL ENERGY REV	(51,054,329.79)
480104	GAS RESIDENTIAL GSC	(88,054,284.66)
480106	GAS RESIDENTIAL GLT	(14,229,230.06)
480107	GAS RESIDENTIAL WNA	(3,177,604.17)
480119	GAS RESIDENTIAL CUST CHG REV	(47,349,287.79)
481101	GAS COMMERCIAL DSM	(88,828.11)
481102	GAS COMMERCIAL ENERGY REV	(18,195,146.22)
481104	GAS COMMERCIAL GSC	(40,572,868.70)
481106	GAS COMMERCIAL GLT	(5,242,061.74)
481107	GAS COMMERCIAL WNA	(1,048,844.58)
481119	GAS COMMERCIAL CUST CHG REV	(12,263,554.02)
481202	GAS INDUSTRIAL ENERGY REV	(2,651,877.15)
481204	GAS INDUSTRIAL GSC	(5,814,773.97)
481205	GAS INDUSTRIAL CASHOUT	(684,739.64)
481206	GAS INDUSTRIAL GLT	(511,502.45)
481219	GAS INDUSTRIAL CUST CHG REV	(315,095.05)
482101	GAS PUBLIC AUTH DSM	(12,000.04)
482102	GAS PUBLIC AUTH ENERGY REV	(2,562,098.52)
482104	GAS PUBLIC AUTH GSC	(5,954,661.74)
482105	GAS PUBLIC AUTH CASHOUT	(1,118.88)
482106	GAS PUBLIC AUTH GLT	(278,411.46)
482107	GAS PUBLIC AUTH WNA	(198,994.52)

Account Number	Account Description	Year End Balance
482119	GAS PUBLIC AUTH CUST CHG REV	(1,019,742.59)
484102	GAS INTERDEPARTMENTAL BASE REVENUES	(2,540,613.29)
484104	GAS INTERDEPARTMENTAL GSC	(2,189,096.89)
484105	PADDYS RUN CASHOUT - INTRACOMPANY	(28,372.56)
484106	GAS INTERDEPARTMENTAL GLT	(1,646.07)
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE	(11,789.31)
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS	(1,233,218.71)
488001	RECONNECT CHRNG-GAS	(82,661.25)
488003	INSPECTION CHARGE-GAS	(330.00)
488005	GAS METER PULSE SERVICE	(4,609.71)
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE	(1,381,415.10)
489204	GAS TRANSPORT INTERDEP - CASHOUT OFO/UCDI	(11,822.35)
489301	GAS TRANSPORT - DSM	(4,726.59)
489302	GAS TRANSPORT - INDUSTRIAL	(6,012,429.04)
489304	GAS TRANSPORT - CASHOUT OFO/UCDI	(787,675.38)
489322	GAS TRANSPORT - COMMERCIAL	(274,931.32)
489332	GAS TRANSPORT - PUBLIC AUTHORITY	(283,653.32)
493001	RENT-GAS PROPERTY	(214,409.88)
493900	I/C JOINT USE RENT REVENUE-GAS-INDIRECT	(123,754.82)
493901	I/C JOINT USE RENT REVENUE FROM PPL-GAS-INDIRECT	(70,039.56)
495002	COMP-TAX REMIT-GAS	(174.00)
495005	RET CHECK CHRNG-GAS	10.00
500100	OPER SUPER/ENG	5,184,494.51
500900	OPER SUPER/ENG - INDIRECT	2,594,399.73
501001	FUEL-COAL - TON	281,492,902.72
501004	FUEL COAL - TO SOURCE UTILITY OSS	889,499.96
501005	FUEL COAL - OSS	2,978,920.03
501006	FUEL COAL - OFFSET	(37,895,723.40)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	34,027,303.35
501020	START-UP OIL - GAL	332,417.36
501022	STABILIZATION OIL - GAL	488,815.80
501026	COAL RESALE EXPENSES	734,209.96
501090	FUEL HANDLING	4,401,429.78
501100	START-UP GAS - MCF	1,533,968.82
501102	STABILIZATION GAS - MCF	2,741,686.28
501200	BOTTOM ASH DISPOSAL	782,813.27
501250	FLY ASH PROCEEDS	(14,697.91)
501253	ECR FLY ASH DISPOSAL	196,581.70
501990	FUEL HANDLING - INDIRECT	673,176.89
502001	OTHER WASTE DISPOSAL	1,671,426.48
502002	BOILER SYSTEMS OPR	5,585,697.15
502003	SDRS OPERATION	1,503,668.39
502004	SDRS-H2O SYS OPR	1,719,783.31
502005	SLUDGE STAB SYS OPR	188,345.60
502006	SCRUBBER REACTANT EX	7,135,850.87
502011	ECR OTHER WASTE DISPOSAL	225,964.15
502022	OTHER WASTE DISPOSAL - OSS	11,134.31
502023	OTHER WASTE DISPOSAL - OFFSET	(11,134.31)
502025	REACTANT - EXTERNAL OSS	198,340.28
502026	SCRUBBER REACTANT - OFFSET	(210,986.43)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	12,646.15
502056	ECR SCRUBBER REACTANT EX	844,479.42
502057	ECR SCRUBBER REACTANT OSS OFFSET	44.47
502100	STM EXP(EX SDRS.SPP)	5,152,680.33
502900	STM EXP(EX SDRS.SPP) - INDIRECT	9,521.75
504001	STEAM XFERRED - CR - PROJECT USE	(5,774.31)
505100	ELECTRIC SYS OPR	1,656,803.27
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	38,955.01
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	(6,354.17)
506100	MISC STM PWR EXP	10,202,334.62
506104	NOX REDUCTION REAGENT	2,368,443.19
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	74,664.13
506107	AMMONIA - EXTERNAL OSS	24,420.56
506108	SCR/NOX - OFFSET	(29,784.78)
506109	SORBENT INJECTION OPERATION	23,363.56
506110	MERCURY MONITORS OPERATIONS	58.38
506112	SORBENT REACTANT - REAGENT ONLY	360,637.51
506113	LIQUID INJECTION - REAGENT ONLY	300,973.02
506114	AMMONIA - TO SOURCE UTILITY OSS	5,364.28
506151	ECR ACTIVATED CARBON	60,996.00
506152	ECR SORBENT REACTANT - REAGENT ONLY	2,487,270.43
506156	ECR BAGHOUSE OPERATIONS	(5,436.94)
506159	ECR SORBENT INJECTION OPERATION	132,969.76
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(4,993.49)
506161	ECR ACTIVATED CARBON - OSS	(44.47)
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	4,993.49
506900	MISC STM PWR EXP - INDIRECT	350,826.20

Account Number	Account Description	Year End Balance
507100	RENTS-STEAM	41,154.25
509052	ECR SO2 EMISSION ALLOWANCES	27.26
509053	ECR NOX EMISSION ALLOWANCES	4,443.92
510100	MTCE SUPER/ENG - STEAM	3,096,946.62
510900	MTCE SUPER/ENG - STEAM - INDIRECT	249,891.59
511100	MTCE-STRUCTURES	2,753,376.52
512005	MAINTENANCE-SDRS	3,973,408.21
512011	INSTR/CNTRL-ENVRNL	40,324.13
512015	SDRS-COMMON H2O SYS	440,805.78
512017	MTCE-SLUDGE STAB SYS	1,219,770.54
512055	ECR MAINTENANCE-SDRS	646,527.96
512100	MTCE-BOILER PLANT	30,885,770.09
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	544,969.04
512102	SORBENT INJECTION MAINTENANCE	3,809.11
512103	MERCURY MONITORS MAINTENANCE	33,009.59
512108	ECR CCR BEN REUSE SYSTEM MAINT	95,779.95
512152	ECR SORBENT INJECTION MAINTENANCE	569,827.73
512156	ECR BAGHOUSE MAINTENANCE	104,836.85
513100	MTCE-ELECTRIC PLANT	5,896,796.33
513900	MTCE-ELECTRIC PLANT - BOILER	76,499.07
514100	MTCE-MISC/STM PLANT	9,599,668.44
535100	OPER SUPER/ENG-HYDRO	124,513.07
536100	WATER FOR POWER	39,038.67
538100	ELECTRIC EXPENSES - HYDRO	267,947.48
539100	MISC HYD PWR GEN EXP	199,153.22
540100	RENTS-HYDRO	477,264.77
542100	MAINT OF STRUCTURES - HYDRO	317,142.47
543100	MTCE-RES/DAMS/WATERW	200,701.47
544100	MTCE-ELECTRIC PLANT	337,879.39
545100	MTCE-MISC HYDAULIC PLANT	35,116.80
546100	OPER SUPER/ENG - TURBINES	113,178.00
546900	OPER SUPER/ENG - TURBINES - INDIRECT	74,720.76
547030	FUEL-GAS - MCF	45,408,988.59
547051	FUEL - TO SOURCE UTILITY OSS	288,902.84
547052	FUEL - OSS	374,105.55
547053	FUEL - OFFSET	(1,897,020.51)
547054	FUEL - TO SOURCE UTILITY RETAIL	1,234,012.12
547056	FUEL - GAS - INTRACOMPANY	789,410.22
548010	GENERATION EXP	112,622.57
548100	CLOSED 08/15 - DO NOT USE -- GENERATION EXP	69,618.30
548910	GENERATION EXP - INDIRECT	476.27
549001	SO2 EMISSION ALLOWANCES	0.38
549002	AIR QUALITY EXPENSES	9,994.24
549003	NOX EMISSION ALLOWANCES	243.46
549100	MISC OTH PWR GEN EXP	792,846.78
549900	MISC OTH PWR GEN EXP - INDIRECT	8,456.94
550100	RENTS-OTH PWR	21,164.90
551100	MTCE-SUPER/ENG - TURBINES	23,504.88
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	10,415.26
552100	MTCE-STRUCTURES - OTH PWR	110,713.82
553010	MTCE-GEN/ELECT EQ	1,095,200.28
553100	CLOSED 08/15 - DO NOT USE -- MTCE-GEN/ELECT EQ	292,425.92
553200	MTCE-HEAT RECOVERY STM GEN	22,579.51
554100	MTCE-MISC OTH PWR GEN	682,039.36
555010	OSS POWER PURCHASES	115,487.95
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE POWER	(45,839.85)
555015	NL POWER PURCHASES - ENERGY	15,349,350.38
555016	NL POWER PURCHASES - DEMAND	18,046,262.10
555017	DEMAND FOR TOLLING/CAPACITY AGREEMENTS	6,789,768.45
555020	OSS I/C POWER PURCHASES	3,761,116.25
555025	NL I/C POWER PURCHASES	15,887,730.65
556100	SYS CTRL / DISPATCHING	(15,475.25)
556900	SYS CTRL / DISPATCHING - INDIRECT	1,282,371.85
557100	OTH POWER SUPPLY EXP	8,700.00
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	114,416.35
557208	RTO OTHER (NON-MISO) - NL	(298.03)
557209	RTO OTHER (NON-MISO) - OSS	(19.30)
557211	RTO OPERATING RESRV (NON-MISO) - NL	214.28
557212	RTO OPERATING RESRV (NON-MISO) - OSS	601,799.25
560100	OP SUPER/ENG-SSTOPER	32,752.93
560900	OP SUPER/ENG-SSTOPER - INDIRECT	915,202.57
561190	LOAD DISPATCH - INDIRECT	265,643.53
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	561,845.66
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	486,754.58
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	365,206.35
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	460,299.25
561601	TRANSMISSION SERVICE STUDIES	(936.37)

Account Number	Account Description	Year End Balance
562010	STA EXP-SUBST OPER	777,677.43
562100	CLOSED 08/15 - DO NOT USE -- STA EXP-SUBST OPER	797,060.93
563100	OTHER INSP-ELEC TRAN	287,352.87
565002	TRANSMISSION ELECTRIC OSS	21,188.75
565005	TRANSMISSION ELECTRIC NATIVE LOAD	208,487.63
565014	INTERCOMPANY TRANSMISSION EXPENSE	546,326.80
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	7,721.03
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	248,360.21
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	16,958.04
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(7,721.03)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(248,360.21)
566100	MISC TRANS EXP-SSTMT	377,149.38
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	344,082.80
566140	INDEPENDENT OPERATOR	1,732,971.44
566151	TRANSMISSION DEPANCAKING EXPENSES	2,591,870.85
566900	MISC TRANS EXP-SSTMT - INDIRECT	841,670.92
567100	RENTS-ELEC/SUBSTATION OPERATIONS	15,720.70
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT	3,609.67
570010	MTCE-ST EQ-SSTMTCE	1,067,454.26
570100	CLOSED 08/15 - DO NOT USE -- MTCE-ST EQ-SSTMTCE	423,291.72
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	149,071.86
571100	MTCE OF OVERHEAD LINES	932,134.05
573100	MTCE-MISC TR PLT-SSTMT	116,158.62
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	150,239.70
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	(7,646.60)
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(21,203.87)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(107,287.55)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(136,570.79)
580100	OP SUPER/ENG-SSTOPER	798,076.21
580900	OP SUPER/ENG-SSTOPER - INDIRECT	782,218.06
581100	SYS CTRL/SWITCH-DIST	561,424.75
581900	SYS CTRL/SWITCH-DIST - INDIRECT	184,277.86
582100	STATION EXP-SSTOPER	1,534,123.98
583001	OPR-O/H LINES	3,074,741.96
583005	CUST COMPL RESP-O/H	998,505.82
583008	INST/REMV TRANSF/REG	147,978.86
583009	INSPC O/H LINE FACIL	188,263.56
583010	LOC O/H ELEC FAC-BUD	1,103,070.83
584001	OPR-UNDERGRND LINES	523,710.06
584002	INSPC U/G LINE FACIL	79,734.77
584003	LOAD/VOLT TEST-U/G	34,109.06
584008	INST/RMV/REPL TRANSF	45,784.40
586100	METER EXP	5,834,419.61
586900	METER EXP - INDIRECT	563,351.64
587100	CUST INSTALLATION EXP	(183,127.11)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	2,340,774.18
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	1,693,290.66
589100	RENTS-DISTR / SUBSTAT OPER	20,069.76
590100	MTCE/SUPER/ENG-SSTMT	63,558.26
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	6,743.50
591003	MTCE-MISC STRUCT-DIS	2,285.94
592100	MTCE-ST EQ-SSTMTCE	1,084,360.59
593001	MTCE-POLE/FIXT-DISTR	481,001.53
593002	MTCE-COND/DEVICE-DIS	13,098,510.16
593003	MTCE-SERVICES	227,772.19
593004	TREE TRIMMING	10,089,450.95
593005	MINOR EXEMPT EXPENSE	(67,185.66)
593904	TREE TRIMMING - INDIRECT	105,434.26
594002	MTCE-U/G COND ETC	1,212,303.68
595100	MTCE-TRANSF/REG	199,398.75
596100	MTCE OF STREET LIGHTING AND SIGNALS	403,749.84
598100	MTCE OF MISC DISTRIBUTION PLANT	293,806.60
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	458,756.41
803001	GAS TRANS LINE PURCH	119,359,572.49
803003	GAS COST ACTUAL ADJ	16,162,285.24
803004	GAS COST BALANCE ADJ	(2,191,664.97)
803008	ACQ AND TRANS INCENTIVE	(981,756.00)
803009	PBR RECOVERY	1,500,798.06
806001	EXCHANGE GAS - INJECTIONS	(10,721,620.21)
806002	EXCHANGE GAS - WITHDRAWALS	8,121,747.53
807502	GAS PROCUREMENT EXP	807,713.55
808101	GAS W/D FROM STOR-DR	49,162,585.40
808201	GAS DELD TO STOR-CR	(38,769,826.81)
810001	GAS-COMP STA FUEL-CR	(645,999.62)
812010	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)	(82,407.57)
812020	GAS-CITY GATE-CR	(41,774.92)
812030	GAS-OTH DEPT-CR	(54,598.76)

Account Number	Account Description	Year End Balance
814003	SUPV-STOR/COMPR STA	678,308.58
816100	WELLS EXPENSE	357,833.65
817100	LINES EXPENSE	770,193.01
818100	COMPR STATION EXP	2,393,159.03
819100	COMPR STA FUEL-U/G	645,999.62
821100	PURIFICATION EXP	1,449,442.24
823100	GAS LOSSES	1,690,060.98
824100	OPR-U/G STO/COMPR	14,508.24
825100	ROYALTIES	237,295.28
830100	MTCE SUPRV AND ENGR - STOR COMPR	463,550.25
832100	MTC-RESERVOIRS/WELLS	862,913.38
833100	MTCE-LINES	129,835.89
834100	MTCE-COMP STA EQUIP	841,137.31
835100	MTCE-M/R EQ-COMPR	51,355.35
836100	MTCE-PURIFICATION EQUIP	979,488.75
837100	MTCE-OTHER EQUIP	91,905.18
850100	OPR SUPV AND ENGR	496,722.22
851100	SYS CTRL/DSPTCH-GAS	402,192.50
856100	MAINS EXPENSES	648,585.66
860100	RENTS-GAS TRANS	30,565.00
863100	MTCE-GAS MAINS-TRANS	1,852,204.49
871100	DISTR LOAD DISPATCH	586,498.02
874001	OTHER MAINS/SERV EXP	1,102,425.55
874002	LEAK SUR-DIST MN/SVC	339,685.68
874005	CHEK STOP BOX ACCESS	1,267,851.13
874006	PATROLLING MAINS	10,522.60
874007	CHEK/GREASE VALVES	116,858.47
874008	OPR-ODOR EQ	206,174.92
874110	GLT - OTHER MAINS / SERV EXP.	(34,347.42)
875100	MEAS/REG STA-GENERAL	1,194,476.01
876100	MEAS/REG STA-INDUSTRIAL	399,443.76
877100	MEAS/REG STA-CITY GATE	173,992.55
878100	METER/REG EXPENSE	1,055,290.87
878110	GLT - METER/REG EXP.	857,332.32
879100	CUST INSTALL EXPENSE	349,194.24
879110	GLT-CUSTOMER INSTALL	(189,918.26)
880100	OTH GAS DISTR EXPENSE	2,349,494.13
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	250,508.66
880900	OTH GAS DISTR EXPENSE - INDIRECT	575,390.04
881100	RENTS-GAS DISTR	15,573.33
886100	MTCE-GAS DIST STRUCT	8,536.66
887100	MTCE-GAS MAINS-DISTR	9,945,491.15
887110	GLT- MTCE GAS MAINS DIST.	(150,655.92)
889100	MTCE-M/R STA EQ-GENL	126,348.94
890100	MTCE-M/R STA EQ-INDL	313,324.06
891100	MTCE-M/R ST EQ-CITY GATE	415,460.60
892100	MTCE-OTH SERVICES	983,989.59
892110	GLT-MTCE-OTHER SERVICE	1,831,304.21
892900	MTCE-OTH SERVICES - INDIRECT	219,319.36
894100	MTCE-OTHER EQUIP	158,648.91
901001	SUPV-CUST ACCTS	172,281.06
901900	SUPV-CUST ACCTS - INDIRECT	2,038,291.57
902001	METER READ-SERV AREA	4,087,367.66
902002	METER READ-CLER/OTH	43,825.87
902900	METER READ-SERV AREA - INDIRECT	219,322.14
903003	PROCESS METER ORDERS	175,411.83
903006	CUST BILL/ACCTG	2,816.86
903007	PROCESS PAYMENTS	656,456.36
903008	INVEST THEFT OF SVC	91,546.46
903012	PROC CUST CNTRT/ORDR	196,595.02
903013	HANDLE CREDIT PROBS	179.40
903022	COLL OFF-LINE BILLS	206,717.13
903025	MTCE-ASST PROGRAMS	20.00
903030	PROC CUST REQUESTS	68,715.42
903032	DELIVER BILLS-REG	2,306,651.18
903035	COLLECTING-OTHER	428,616.55
903036	CUSTOMER COMPLAINTS	45,635.37
903038	MISC CASH OVERAGE/SHORTAGE	1,088.37
903901	AUDIT CUST ACCTS - INDIRECT	1,858.75
903902	BILL SPECIAL ACCTS - INDIRECT	56,346.39
903903	PROCESS METER ORDERS - INDIRECT	3,342.81
903906	CUST BILL/ACCTG - INDIRECT	1,438,609.34
903907	PROCESS PAYMENTS - INDIRECT	80,950.95
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	76,519.37
903912	PROC CUST CNTRT/ORDR - INDIRECT	281,104.35
903922	COLLECT OFF-LINE BILLS - INDIRECT	58,532.62
903930	PROC CUST REQUESTS - INDIRECT	4,015,045.25

Account Number	Account Description	Year End Balance
903931	PROC CUST PAYMENTS - INDIRECT	241,109.12
903936	CUSTOMER COMPLAINTS - INDIRECT	268,314.09
904001	UNCOLLECTIBLE ACCTS	2,329,233.09
904003	UNCOLL ACCTS - A/R MISC	(170,649.98)
904005	UNCOLLECTIBLE ACCTS - GSC	301,484.43
905001	MISC CUST SERV EXP	10,184.14
905003	MISC COLLECTING EXP	(13,919.72)
905900	MISC CUST SERV EXP - INDIRECT	2,465.32
907001	SUPV-CUST SER/INFO	1,998.04
907900	SUPV-CUST SER/INFO - INDIRECT	243,376.12
908005	DSM CONSERVATION PROG	13,287,460.90
908009	MISC MARKETING EXP	409.40
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	2,933,314.55
908901	CUST MKTG/ASSIST - INDIRECT	272,804.97
908902	RES CONS/ENG ED PROG - INDIRECT	75,485.82
908909	MISC MARKETING EXP - INDIRECT	28,497.89
909004	MISC CUST COM-SER/IN	1,078.65
909005	MEDIA RELATIONS	348,751.81
909010	PRINT ADVER-SER/INFO	66,185.14
909011	OTH ADVER-SER/INFO	298,918.88
909013	SAFETY PROGRAMS	24,110.39
909911	OTHER ADVER-SER/INFO - INDIRECT	63,373.46
910001	MISC CUST SER/INFO	142,710.00
910900	MISC CUST SER/INFO - INDIRECT	388,745.35
913012	OTH ADVER-SALES	809,925.24
913912	OTH ADVER-SALES - INDIRECT	3,211.30
920100	OTHER GENERAL AND ADMIN SALARIES	1,922,701.34
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	30,511,521.05
921002	EXP-GEN OFFICE EMPL	39,216.81
921003	GEN OFFICE SUPPL/EXP	1,163,687.49
921004	OPR-GEN OFFICE BLDG	80,794.58
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	1,134,867.26
921903	GEN OFFICE SUPPL/EXP - INDIRECT	4,100,358.24
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	393,726.74
922001	A/G SAL TRANSFER-CR	(3,226,867.91)
922002	OFF SUPP/EXP TRAN-CR	(594,399.26)
922003	TRIMBLE CTY TRAN-CR	(1,153,907.11)
923100	OUTSIDE SERVICES	3,455,922.82
923101	OUTSIDE SERVICES - AUDIT FEES	645,696.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	22,700.02
923900	OUTSIDE SERVICES - INDIRECT	15,434,658.91
924100	PROPERTY INSURANCE	3,994,104.20
924900	PROPERTY INSURANCE - INDIRECT	231,066.36
925001	PUBLIC LIABILITY	2,745,596.39
925002	WORKERS COMP EXPENSE - BURDENS	617,838.30
925003	AUTO LIABILITY	72,507.95
925004	SAFETY AND INDUSTRIAL HEALTH	51,059.94
925100	OTHER INJURIES AND DAMAGES	10,182.87
925900	OTHER INJURIES AND DAMAGES - INDIRECT	162,346.03
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	32,560.88
926001	TUITION REFUND PLAN	192,832.72
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	259,766.71
926003	MEDICAL INSURANCE EXPENSE - BURDENS	6,109,421.56
926004	DENTAL INSURANCE EXPENSE - BURDENS	339,116.60
926005	LONG TERM DISABILITY EXPENSE - BURDENS	244,615.74
926019	OTHER BENEFITS EXPENSE - BURDENS	811,828.28
926100	EMPLOYEE BENEFITS - NON-BURDEN	10,372.00
926101	PENSION SERVICE COST - BURDENS	8,094,198.99
926102	401K EXPENSE - BURDENS	2,462,044.19
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	(184,781.97)
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	3,464,023.93
926110	EMPLOYEE WELFARE	80,877.68
926116	RETIREMENT INCOME EXPENSE - BURDENS	605,718.85
926901	TUITION REFUND PLAN - INDIRECT	203,419.78
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	190,097.57
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	4,463,812.90
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	229,559.27
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	209,348.60
926911	PENSION SERVICE COST - BURDENS INDIRECT	6,498,475.96
926912	401K EXPENSE - BURDENS INDIRECT	1,660,544.59
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	(32,958.58)
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	741,465.08
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	247,262.01
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	517,247.55
927001	ELEC SUPPL W/O CH-DR	32,327.28
928002	REG UPKEEP ASSESSMTS	539,237.93
928003	AMORTIZATION OF RATE CASE EXPENSES	670,640.33

Account Number	Account Description	Year End Balance
929001	FRANCHISE REQMTS-CR	(30,497.44)
929002	ELEC USED-ELEC DEPT	(943.89)
929003	GAS USED-GAS DEPT	(502,396.35)
929004	ELECTRICITY USED - OTHER DEPARTMENTS	(233,811.32)
930101	GEN PUBLIC INFO EXP	156,110.03
930191	GEN PUBLIC INFO EXP - INDIRECT	4,287.55
930201	MISC CORPORATE EXP	388,695.67
930202	ASSOCIATION DUES	228,769.35
930203	RESEARCH WORK	176,497.93
930207	OTHER MISC GEN EXP	40,871.37
930272	ASSOCIATION DUES - INDIRECT	698,416.15
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	1,649,625.82
930277	OTHER MISC GEN EXP - INDIRECT	40,680.36
931100	RENTS-OTHER	8,932.96
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	232,269.84
931904	RENTS - CORPORATE HQ (INDIRECT)	1,214,739.48
935101	MTCE-GEN PLANT	70,256.47
935191	MTCE-GEN PLANT - INDIRECT	39,976.77
935391	MTCE-COMMUNICATION EQ - INDIRECT	46,833.35
935403	MNTC BONDABLE PROPERTY	23,150.89
935488	MTCE-OTH GEN EQ - INDIRECT	886,348.21

Account Number	Account Description	Period To Date Balance
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	\$ 2,240.29
101104	PLANT IN SERVICE - ELECTRIC LAND	14,408,510.77
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	333,338,186.75
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	2,150,331,699.02
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	32,188,628.97
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	55,906,220.81
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,215,932,276.27
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	14,043,559.17
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	4,696,663.26
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	8,587,652.59
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	445,616.53
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	81,803,945.64
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS	387.49
101204	PLANT IN SERVICE - GAS LAND	93,342.75
101205	PLANT IN SERVICE - GAS STRUCTURES	16,412,952.56
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	169,924,778.27
101207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	16,960,029.90
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT	4,163,236.66
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT	796,665,137.85
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT	7,314,560.76
101213	PLANT IN SERVICE - GAS LAND RIGHTS	944,130.91
101225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	275,250.00
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT	85,226,081.87
101304	PLANT IN SERVICE - COMMON LAND	1,564,394.37
101305	PLANT IN SERVICE - COMMON STRUCTURES	77,659,200.88
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	37,602,413.25
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT	31,919,341.71
101313	PLANT IN SERVICE - COMMON LAND RIGHTS	202,094.94
105001	PLT HELD FOR FUT USE	2,607,740.79
105002	PLANT HELD FOR FUTURE USE - LAND RIGHTS	519,009.11
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	31,415,480.08
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	1,143,800,861.33
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	46,946,980.82
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	41,775,925.39
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	561,983.34
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	1,466,604.34
106205	COMPL CONST NOT CL - GAS STRUCTURES	41,649.26
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP	11,962,834.35
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT	61,734,824.62
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT	86,823.39
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT	8,912,673.03
106305	COMPL CONST NOT CL - COMMON STRUCTURES	917,059.25
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	3,947,541.28
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT	193,613.10
107001	CONSTR WORK IN PROG	154,694,939.63
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(3,061,640.14)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(187,058,005.14)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(789,673,105.62)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(17,303,381.34)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(13,331,345.87)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(350,237,696.98)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(4,369,334.57)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(4,228,325.73)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(7.50)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(12,518,028.48)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(143,454,401.12)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	1,588,532.52
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(160,194,456.17)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	3,866.64
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(38,302.79)
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR	(18,215,657.51)
108204	ACCUM. DEPR. - GAS LAND RIGHTS	(927,393.28)
108205	ACCUM. DEPR. - GAS STRUCTURES	(2,570,984.98)
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT	(44,127,634.38)
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	(2,513,782.95)
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT	(174,737,501.40)
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.	(2,995,630.10)
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.	(2,991,517.96)
108215	ACCUM. DEPR. - COR - GAS STRUCTURES	(58,367.43)
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.	(2,832,442.15)
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT	(82,811,741.45)
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.	111.56
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	(144,960.02)
108304	ACCUM. DEPR. - COMMON LAND RIGHTS	(140,828.58)
108305	ACCUM. DEPR. - COMMON STRUCTURES	(32,292,558.51)
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT	(19,382,600.49)



Account Number	Account Description	Period To Date Balance
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT	(26,287,861.79)
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.	(480,379.76)
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	(1,724,381.71)
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	350,975.50
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	454,077.57
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	35,145,158.57
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	283,546.87
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	20,460,185.96
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	151,266.18
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES	(497.74)
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	686,677.69
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	4,433,123.37
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.	237,816.34
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	245,006.51
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	32,078.14
108799	RWIP-ARO LEGAL	19,491,704.50
108901	RETIREMENT - RWIP	33,238,394.99
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(153.90)
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(49,480,380.57)
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS	2,139,990.00
121001	NONUTIL PROP IN SERV	630,896.98
122001	ACCUM DEPR/DEPL	(63,361.85)
123123	INVESTMENT IN OVEC	594,286.00
128026	COLLATERAL DEPOSIT - IR SWAPS	8,025,164.15
131033	US BANK - LGE - LOUISVILLE	3,389,591.68
131069	CASH CLEARING - CCS	(0.75)
131080	CASH LOCKBOX - BANK OF AMERICA - LOUISVILLE	130,771.78
131090	CASH-BOA A/P - CLEARING	(4,027,839.70)
131092	CASH-BOA FUNDING	4,027,839.70
135001	WORKING FUNDS	19,790.00
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	123,487.08
142001	CUST A/R-ACTIVE	107,031,136.20
142002	A/R - UNPOSTEC CASH	1,063.45
142004	TRANSMISSION RECEIVABLE	1,177,418.39
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	2,178,303.03
143003	ACCTS REC - IMEA	3,695,580.07
143004	ACCTS REC - IMPA	2,871,094.78
143012	ACCTS REC - MISCELLANEOUS	1,191,079.57
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	675,871.39
143028	INCOME TAX RECEIVABLE - STATE	672,854.72
143030	EMPLOYEE PAYROLL ADVANCES	1,310.75
143041	COBRA/LTD BENEFITS - RECEIVABLE	84,976.39
144001	UNCOLL ACCT-CR-UTIL	(1,739,082.63)
144002	UNCOLL ACCT-DR-C/OFF	2,133,306.03
144003	UNCOLL ACCT-CR-RECOV	(394,223.40)
144004	UNCOLL ACCT-CR-OTHER	(865,987.17)
144006	UNCOLL ACCT-A/R MISC	(534,594.79)
144011	UNCOLL MISC A/R PROVISION	(47,834.47)
146061	INTERCOMPANY INCOME TAX RECEIVABLE - FEDERAL	1,697,382.46
146100	INTERCOMPANY	23,233,097.28
151010	FUEL STK-LEASED CARS	149,650.40
151020	COAL PURCHASES - TONS - \$	50,994,668.26
151023	IN-TRANSIT COAL - TONS - \$	7,766,308.73
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(1,272,671.54)
151030	FUEL OIL - GAL - \$	329,603.81
151032	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	(42,156.19)
151060	RAILCARS-OPER/MTCE	178,613.56
151061	GAS PIPELINE OPER/MTCE - MCF - \$	473,110.73
151080	COAL BARGE SHUTTLING	489,946.13
154001	MATERIALS/SUPPLIES	35,410,892.71
154003	LIMESTONE	828,675.15
154006	OTHER REAGENTS	0.02
154007	TC NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	(68,605.61)
154008	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	(1,657,845.42)
154023	LIMESTONE IN-TRANSIT	224,972.08
158121	SO2 ALLOWANCE INVENTORY	152.88
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	259,475.00
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	88,240.27
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	54,217.88
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	(96,344.57)
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	268,467.67
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	(26,438.73)
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	0.39
163011	STORES EXPENSE - GENERATION	3,869,608.38
163012	WAREHOUSE EXPENSES - GENERATION	994,976.22
163013	FREIGHT - GENERATION	108,597.00
163015	SALES TAX - GENERATION	412,434.86

Account Number	Account Description	Period To Date Balance
163016	PHYS INVENT ADJUSTMT - GENERATION	89,307.13
163017	INVOICE PRICE VARIANCES - GENERATION	(12,996.30)
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	392,301.02
163101	OTHER - GENERATION	317,304.85
163201	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES	(279,440.43)
164101	GAS STORED-CURRENT	40,023,426.42
165001	PREPAID INSURANCE	3,225,720.58
165002	PREPAID TAXES	2,078,523.48
165013	PREPAID RIGHTS OF WAY	13,333.66
165018	PREPAID RISK MGMT AND WC	90,500.00
165025	PREPAID SALES & OTHER TAXES	60,959.51
165026	PREPAID ADP FUNDING	34,510.00
165100	PREPAID OTHER	1,499,112.06
165101	PREPAID IT CONTRACTS	5,709,765.58
165102	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	(94,878.42)
165201	PREPAID IT CONTRACTS-LT	3,316,750.65
165203	PREPAID RIGHTS OF WAY-LT	146,666.73
165204	PREPAID INSURANCE - LONG TERM	719,410.44
165900	PREPAID OTHER - INDIRECT	977,607.44
165950	PREPAID INSURANCE - INDIRECT	209,161.77
171001	INTEREST RECEIVABLE	2,869.36
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	673,613.47
173001	ACCRUED UTIL REVENUE	56,584,521.00
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	2,688.30
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	124,755.73
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,338,160.91
181300	UNAMORTIZED DEBT EXPENSE BONDS	12,485,580.38
182305	REGULATORY ASSET - FAS 158 OPEB	5,331,657.00
182307	ENVIRONMENTAL COST RECOVERY	4,280,000.00
182308	REG ASSET - GAS SUPPLY CLAUSE	2,017,690.74
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	9,597,343.00
182315	REGULATORY ASSET - FAS 158 PENSION	195,964,507.50
182317	OTHER REGULATORY ASSETS ARO - GENERATION	44,006,009.85
182318	OTHER REG ASSETS ARO - TRANSMISSION	92,483.60
182320	WINTER STORM - ELECTRIC	12,373,365.77
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	224,163.40
182326	OTHER REGULATORY ASSETS ARO - GAS	4,510,502.72
182328	FASB 109 ADJ-FED	7,375,076.54
182329	FASB 109 GR-UP-FED	4,695,425.14
182330	FASB 109 ADJ-STATE	1,344,998.76
182331	FASB 109 GR-UP-STATE	856,308.56
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	81,300.00
182334	WIND STORM REGULATORY ASSET	6,669,760.95
182335	RATE CASE EXPENSES - ELECTRIC	789,000.76
182336	RATE CASE EXPENSES - GAS	201,987.61
182342	WINTER STORM - GAS	47,512.20
182344	REG ASSET - LT - SWAP TERMINATION	7,221,274.61
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	4,367,070.12
182346	WINTER STORM - GAS - PRE-PPL MERGER CURRENT PORTION	16,768.92
182347	WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	2,354,033.28
182348	CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION	97,560.00
182352	REG ASSET - LT INTEREST RATE SWAP	53,629,125.31
182361	2011 SUMMER STORM - ELECTRIC	2,013,031.05
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	41,270,658.59
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	28,010,378.99
182373	REG. ASSET - OPEN ARO PONDS - KY	(34,921.80)
183201	OTH PREL SUR/INV-GAS	19,199.72
183301	PRELIM SURV/INV-ELEC	460,283.90
183302	PRELIMINARY SURV/INV ELEC - LT	2,237,671.03
184011	HOLIDAY PAY	(667,251.85)
184021	SICK PAY	195,479.26
184031	OTHER OFF-DUTY PAY	197,457.10
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	(74,807.40)
184093	LONG TERM DISABILITY - BURDEN CLEARING	(13,374.37)
184096	PENSION SERVICE COST - BURDEN CLEARING	(2,253,779.96)
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	(664,863.09)
184098	FASB 112 - BURDEN CLEARING	(308,879.30)
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	(2,077.36)
184108	401K - BURDEN CLEARING	260,839.82
184119	PENSION NON SERVICE COST - BURDEN CLEARING	7,983,516.28
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	(2,250,771.46)
184121	OTHER BENEFITS - BURDEN CLEARING	(135,624.79)
184150	SYSTEM ALLOC-CO 1	607.27
184301	GASOLINE-TRANSP	11,650,651.30
184304	VEHICLE REPR-TRANSP	22,405,935.85
184307	ADMIN/OTH EXP-TRANSP	2,665,392.51
184308	VALUE-ADD SVCSTR	1,072,074.49

Account Number	Account Description	Period To Date Balance
184309	DIESEL FUEL-TRANSP	7,195,166.86
184312	RENT/STORAGE-TRANSP	35,721,060.51
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	211,619.31
184314	LICENSE/TAX-TRANSP	1,969,084.91
184315	DEPRECIATION-TRANSP	4,444,739.56
184319	FUEL ADMINISTRATION VEHICLES	(16,436.80)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(87,223,855.74)
184450	CL ACC TO OTH DEF CR	837,784.04
184600	ENGINEERING OVERHEADS - GENERATION	381,716.76
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(1,167,287.73)
184603	ENGINEERING OVERHEADS - RETAIL GAS	(1,053,632.23)
184605	ENGINEERING OVERHEADS - TRANSMISSION	1,009,980.96
184650	CUSTOMER ADVANCES - CLEARING	(8,561.80)
186001	MISC DEFERRED DEBITS	404,135.28
186004	FINANCING EXPENSE	64,684.56
186049	PRELIMINARY CELL SITE COSTS	161.89
186074	CANE RUN 7 LTPC ASSET	3,001,339.40
188901	RESRCH/DEV/DEMO EXP - INDIRECT	274,898.18
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	17,139,570.42
190007	FASB 109 ADJ-FED	12,081,905.14
190008	FASB 109 GRS-UP-FED	12,059,129.84
190009	FASB 109 ADJ-STATE	2,203,292.82
190010	FASB 109 GRS-UP-ST	2,199,327.59
190415	DTA FEDERAL - NON-CURRENT	199,839,773.49
190615	DTA STATE - NON-CURRENT	20,108,807.85
201002	COMMON STOCK-W/O PAR	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(464,081,499.00)
214010	CAP STOCK EXP-COMMON	835,888.64
216001	UNAPP RETAINED EARN	(1,098,854,462.71)
221100	LONG TERM DEBT	(1,440,104,000.00)
221899	CURRENT PORTION OF LONG TERM DEBT	(219,200,000.00)
226100	DEBT DISCOUNT BONDS	4,437,127.92
228201	WORKERS COMPENSATION	(3,304,688.51)
228202	WORKERS COMPENSATION - SHORT-TERM	(690,694.62)
228301	FASB106-POST RET BEN	(67,406,358.56)
228304	PENSION PAYABLE	(24,256,566.32)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,228,151.00)
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	162,295.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(72,797,719.44)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(40,299,225.07)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(282,033.72)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(698,423.60)
230016	ASSET RETIREMENT OBLIGATIONS - GAS	(17,248,411.67)
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(18,800,947.68)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	(18,335,535.83)
230026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	(1,838,627.98)
230799	RWIP-ARO-ECR	4,833,823.94
231005	COMMERCIAL PAPER PAYABLE	(128,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	23,096.11
232001	ACCTS PAYABLE-REG	(56,962,080.86)
232002	SALS/WAGES ACCRUED	(1,689,025.66)
232009	PURCHASING ACCRUAL	(850,954.98)
232010	WHOLESALE PURCHASES A/P	(2,404,809.63)
232011	TRANSMISSION PAYABLE	(496,462.56)
232015	AP FUEL	(24,703,610.41)
232024	CREDIT CASH BALANCE	(6,591,433.28)
232027	CREDIT CARD PAYMENTS	(31,942.40)
232028	AP FUEL - NATURAL GAS	(13,253,923.05)
232030	RETAINAGE FEES	(3,890,400.69)
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	(1,031.26)
232060	AP - GAS SUPPLY PURCHASES	(12,732,968.68)
232100	ACCOUNTS PAYABLE-TRADE	(16,387,928.07)
232111	401K LIABILITY - EMPLOYER	(193,238.53)
232211	TIA LIABILITY	(5,727,129.51)
232246	DCAP WITHHOLDING PAYABLE	(7,295.27)
232248	HCRA WITHHOLDING PAYABLE	(178,279.14)
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(207.15)
232252	HEALTH EQUITY HIGH DEDUCTIBLE WITHHOLDING PAYABLE	(19.23)
234100	A/P TO ASSOC CO	(19,262,920.08)
235001	CUSTOMER DEPOSITS	(26,273,699.49)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(764.34)
236007	FICA-OPR	(674,963.93)
236013	ST SALES/USE TAX-KY-OPR	(360,263.99)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(21,990,120.66)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(5,000.00)
236115	STATE UNEMPLOYMENT-OPR	(3,284.68)
236116	FEDERAL UNEMPLOYMENT-OPR	(1,211.98)

Account Number	Account Description	Period To Date Balance
237100	ACCR INT LONG-TERM DEBT	(23,824,919.22)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(27,939.22)
241018	STATE WITHHOLDING TAX PAYABLE	(50,226.06)
241036	LOCAL WITHHOLDING TAX PAYABLE	(155,814.37)
241038	T/C PAY-ST SALES/USE	(1,120,634.57)
241039	T/C PAY-OCCUP/SCHOOL	(268,391.56)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	35,071.48
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(1,199.62)
242001	MISC LIABILITY	(26,379.12)
242002	MISC LIAB-VESTED VAC	(6,776,379.29)
242005	UNEARNED REVENUE - CURRENT	(624,500.90)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(40,529.55)
242017	HOME ENERGY ASSISTANCE	(1,029,284.23)
242018	GREEN POWER REC LIABILITY	(23,229.31)
242019	GREEN POWER MKT LIABILITY	(2,598.23)
242021	FASB 106-POST RET BEN - CURRENT	(2,896,531.00)
242027	AR CREDITS	(3,048,385.25)
242028	SERVICE DEPOSIT REFUND PAYABLE	(135.59)
242030	WINTERCARE ENERGY FUND	(8,225.91)
242031	NO-NOTICE GAS PAYABLE	(991,221.64)
242034	MCI UNEARNED REVENUE	(36,796.20)
242038	COBRA/LTD BENEFITS - PAYABLE	(84,976.39)
242039	SUSPENSE - CASH	(1,391.14)
242101	RETIREMENT INCOME LIABILITY	(754,710.47)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,648,603.67)
244511	LT DERIVATIVE LIAB FAS 133 JPM	(11,679,803.61)
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	(12,027,901.12)
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	(11,972,326.17)
244514	LT DERIV LIAB FAS 133-NON HEDGING BOA	(11,926,241.82)
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	(751,100.75)
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	(747,630.29)
244517	ST DERIV LIAB FAS 133-NON HEDGING BOA	(744,752.48)
244519	ST DERIV LIAB FAS 133 JPM	(3,779,369.07)
252011	LINE EXTENSIONS	(5,447,664.25)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(96,217.49)
252017	CUSTOMER ADVANCES - SHORT TERM	(1,194,787.29)
253005	CL ACC FR OTH DEF DR	(837,784.04)
253025	DEFERRED COMPENSATION	(214,236.05)
253027	DEFERRED RENT PAYABLE	(1,209,763.26)
253032	UNCERTAIN TAX POSITION - FEDERAL	(201,769.00)
253034	MCI AMORTIZATION	(420,089.95)
254001	FASB 109 ADJ-FED	(9,957,165.30)
254002	FASB 109 GR-UP-FED	(12,059,129.84)
254003	FASB 109 ADJ-STATE	(12,439,836.14)
254004	FASB 109 GR-UP-STATE	(2,199,327.59)
254008	DSM COST RECOVERY	(3,567,871.93)
254018	REGULATORY LIABILITY FAC	(2,593,000.00)
254020	GAS LINE TRACKER- REG LIABILITY	(179,697.00)
254024	REGULATORY LIABILITY - OST	(66,147.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(213,325.00)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(38,904,960.48)
254321	MISO EXIT FEE REFUND	(195,579.05)
255004	ITC TC2	(20,934,144.50)
255006	JOB DEVELOP CR	(12,787,402.15)
255009	ITC SOLAR	(3,000,000.00)
282007	FASB 109 ADJ-FED PRO	(9,499,816.38)
282009	FASB 109 ADJ-ST PROP	8,891,544.56
282503	DTL ON FIXED ASSETS	(923,506,296.19)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(111,462,726.45)
283011	FASB 109 GR-UP-F-OTH	(4,695,425.14)
283012	FASB 109 GR-UP-S-OTH	(856,308.56)
283515	DTL FEDERAL - NON-CURRENT	(127,646,063.67)
283715	DTL STATE - NON-CURRENT	(23,278,917.38)
403011	DEPREC EXP - STEAM POWER GEN	29,921,969.32
403012	DEPREC EXP - HYDRO POWER GEN	2,174,897.04
403013	DEPREC EXP - OTH POWER GEN	10,256,625.45
403014	DEPREC EXP - TRANSMISSION	5,845,866.03
403015	DEPREC EXP - DISTRIBUTION	24,924,677.67
403016	GENERAL DEPRECIATION EXPENSE	252,399.21
403021	DEPREC. EXP. - UNDERGROUND - GAS	2,133,202.95
403022	DEPREC. EXP. - TRANSMISSION - GAS	304,749.28
403023	DEPREC. EXP. - DISTRIBUTION - GAS	13,369,894.71
403024	DEPREC. EXP. - GENERAL - GAS	265,196.14
403025	DEPREC. EXP. - COMMON	7,871,006.09
403026	DEPREC. EXP. - STEAM - ECR	15,397,786.16
403027	DEPREC EXP - ELECTRIC - DSM	567,197.01
403029	DEPREC. EXP. - GENERAL - GLT	4,567,999.60

Account Number	Account Description	Period To Date Balance
403111	DEPREC EXP ARO STEAM	14,113,706.69
403112	DEPREC EXP ARO TRANSMISSION	3,938.49
403113	DEPREC EXP ARO OTHER PRODUCTION	2,284.74
403114	DEPREC EXP ARO HYDRO	2,702.07
403115	DEPREC EXP ARO DISTRIBUTION	5,462.28
403121	DEPREC EXP ARO GAS UNDERGROUND STORAGE	165,761.94
403122	DEPREC EXP ARO GAS DISTRIBUTION	155,201.70
403123	DEPREC EXP ARO GAS TRANSMISSION	30,650.27
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(14,118,693.50)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(3,938.49)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(5,462.28)
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	(351,613.91)
404301	AMORT-INTANG GAS PLT	2,553,991.64
404401	AMT-EL INTAN PLT-RTL	3,149,885.02
404402	AMT-EL INTAN PLT-WHS	2,809,356.85
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	34,921.80
408101	TAX-NON INC-UTIL OPR	66,046.59
408102	REAL AND PERSONAL PROP. TAX	18,958,327.62
408103	KY PUBLIC SERVICE COMMISSION TAX	2,114,013.88
408105	FEDERAL UNEMP TAX	(31,552.90)
408106	FICA TAX	3,313,585.72
408107	STATE UNEMP TAX	87,730.95
408108	REAL AND PERSONAL PROP TAX - ECR	840,410.37
408109	REAL AND PERSONAL PROP TAX - GLT	1,531,773.00
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	18,500.00
408195	FEDERAL UNEMP TAX - INDIRECT	66,113.74
408196	FICA TAX - INDIRECT	2,836,067.11
408197	STATE UNEMP TAX - INDIRECT	80,784.55
408202	TAX-NON INC-OTHER	5,103.00
409101	FED INC TAX-UTIL OPR	(17,129,533.23)
409102	KY ST INCOME TAXES	608,559.09
409104	FED INC TAXES - EST	0.01
409105	ST INC TAXES - EST	(0.01)
409203	FED INC TAX-OTHER	(1,661,369.10)
409206	ST INC TAX-OTHER	(302,985.28)
410101	DEF FED INC TAX-OPR	303,821,672.07
410102	DEF ST INC TAX-OPR	39,873,933.39
411100	ACCRETION EXPENSE - NEUTRALITY	(5,859,079.15)
411101	FED INC TX DEF-CR-OP	(203,500,357.06)
411102	ST INC TAX DEF-CR-OP	(25,126,586.52)
411103	ACCRETION EXPENSE - ELECTRIC	5,153,670.47
411104	ACCRETION EXPENSE - GAS	705,408.68
411403	ITC DEFERRED	3,000,000.00
411404	AMORTIZATION OF ITC	(921,924.00)
411802	GAIN-DISP OF ALLOW	(71.88)
415004	MERCHANDISE SALES	(1,062.33)
416004	MERCHANDISE COST OF SALES	655.33
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(711,049.05)
417005	IMPA-WORKING CAPITAL	(187,445.29)
417006	IMEA-WORKING CAPITAL	(176,384.84)
419014	DIVS FROM INVESTMENT	(4,773.47)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(0.01)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(23,941.40)
419209	INT INC-ASSOC CO	(2,023.56)
421001	MISC NONOPR INCOME	1,776.31
421101	GAIN-PROPERTY DISP	(26,314.47)
421201	LOSS-PROPERTY DISP	10,607.53
426101	DONATIONS	3,575,635.87
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	144,923.70
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	2,942.51
426191	DONATIONS - INDIRECT	22,727.89
426301	PENALTIES	51,090.85
426391	PENALTIES - INDIRECT	(59.00)
426401	EXP-CIVIC/POL/REL	12,305.47
426491	EXP-CIVIC/POL/REL - INDIRECT	444,892.76
426501	OTHER DEDUCTIONS	1,727,813.19
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	340,456.68
426591	OTHER DEDUCTIONS - INDIRECT	262,627.93
427100	INTEREST EXPENSE	48,756,335.70
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	1,354,094.12
428190	OTHER AMORT-REACQ DEBT	862,744.93
428200	AM DISC-LONG TERM DEBT	137,404.44
430002	INT-DEBT TO ASSOC CO	28,981.52
431002	INT-CUST DEPOSITS	74,718.87
431004	INT-OTHER TAX DEFNCY	(65,624.00)
431008	INT-DSM COST RECOVER	4,349.68
431015	INTEREST ON RATES REFUND-RETAIL	101,566.19

Account Number	Account Description	Period To Date Balance
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	744,660.04
431200	INTEREST EXP SHORT-TERM DEBT- CP	560,374.46
438003	COMMON STK DIVS DECL - LEL	87,000,000.00
440101	ELECTRIC RESIDENTIAL DSM	(11,509,588.38)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(175,780,575.89)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(91,440,580.18)
440104	ELECTRIC RESIDENTIAL FAC	6,067,647.44
440111	ELECTRIC RESIDENTIAL ECR	(16,088,721.91)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	177,326.37
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(22,056,411.62)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(34,574,911.40)
442201	ELECTRIC LARGE COMMERCIAL DSM	(2,046,327.66)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(88,055,797.83)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(82,199,824.05)
442204	ELECTRIC LARGE COMMERCIAL FAC	5,474,322.05
442211	ELECTRIC LARGE COMMERCIAL ECR	(14,652,627.88)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	162,486.78
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(11,632,803.27)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(8,032,427.00)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(69,220,731.65)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(13,941,216.55)
442301	ELECTRIC INDUSTRIAL DSM	2,520.88
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(23,209,004.67)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(53,997,329.65)
442304	ELECTRIC INDUSTRIAL FAC	3,550,313.47
442311	ELECTRIC INDUSTRIAL ECR	(6,089,332.49)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	107,615.92
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(8,146,990.30)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(237,411.98)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(44,478,689.27)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(642,780.16)
444101	ELECTRIC STREET LIGHTING DSM	(156.59)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(1,630,799.44)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(354,679.00)
444104	ELECTRIC STREET LIGHTING FAC	23,103.48
444111	ELECTRIC STREET LIGHTING ECR	(107,445.29)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	903.30
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(150,668.68)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(29,558.07)
445101	ELECTRIC PUBLIC AUTH DSM	(301,667.81)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(18,083,146.25)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(23,584,190.82)
445104	ELECTRIC PUBLIC AUTH FAC	1,597,504.13
445111	ELECTRIC PUBLIC AUTH ECR	(3,686,047.08)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	48,042.56
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(4,023,771.84)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(1,026,197.64)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(23,589,677.68)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(1,041,570.42)
447005	I/C SALES - OSS	(505,322.89)
447006	I/C SALES NL	(18,497,947.14)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(3,020,472.27)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(2,218,008.84)
451001	RECONNECT CHRGE-ELEC	(984,760.00)
451002	TEMPORARY SERV-ELEC	(68,916.10)
451004	OTH SERVICE REV-ELEC	(975.00)
454001	CATV ATTACH RENT	(400,127.33)
454002	OTH RENT-ELEC PROP	(1,554,794.08)
454003	RENT FRM FIBER OPTIC	(113,645.43)
454006	FACILITY CHARGES	(468,249.61)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(240,762.84)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(82,811.31)
456003	COMP-TAX REMIT-ELEC	(319.50)
456004	COMP-STBY PWR-H2O CO	(9,999.00)
456007	RET CHECK CHRGE-ELEC	(106,765.37)
456008	OTHER MISC ELEC REVS	(60,872.36)
456022	COAL RESALE REVENUES	(1,055,921.74)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(110,666.87)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(87.04)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(613,977.47)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(283,028.31)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(102,406.84)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(69,372.09)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(5,878,381.90)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(107,526.73)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(107,526.73)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	(6,637.89)

Account Number	Account Description	Period To Date Balance
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(7,233.21)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(3,940.47)
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	(166,495.70)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(72,022.40)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(2,509.48)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(1,698.85)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(11,223.42)
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	(2,640.18)
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(100.03)
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(63.55)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(79,365.28)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(2,522.53)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(2,254.56)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(7,754.04)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	2,803.76
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	91,896.41
480101	GAS RESIDENTIAL DSM	(2,288,766.60)
480102	GAS RESIDENTIAL ENERGY REV	(35,405,692.29)
480104	GAS RESIDENTIAL GSC	(40,995,534.34)
480106	GAS RESIDENTIAL GLT	(11,828,932.79)
480107	GAS RESIDENTIAL WNA	(2,635,700.70)
480119	GAS RESIDENTIAL CUST CHG REV	(35,864,743.65)
481101	GAS COMMERCIAL DSM	(69,795.89)
481102	GAS COMMERCIAL ENERGY REV	(12,386,585.76)
481104	GAS COMMERCIAL GSC	(19,804,894.42)
481106	GAS COMMERCIAL GLT	(5,132,673.69)
481107	GAS COMMERCIAL WNA	(546,238.56)
481119	GAS COMMERCIAL CUST CHG REV	(9,910,666.50)
481202	GAS INDUSTRIAL ENERGY REV	(1,634,650.07)
481204	GAS INDUSTRIAL GSC	(2,829,234.87)
481205	GAS INDUSTRIAL CASHOUT	(279,743.80)
481206	GAS INDUSTRIAL GLT	(513,800.05)
481219	GAS INDUSTRIAL CUST CHG REV	(235,906.15)
482101	GAS PUBLIC AUTH DSM	(9,483.53)
482102	GAS PUBLIC AUTH ENERGY REV	(1,648,361.04)
482104	GAS PUBLIC AUTH GSC	(2,683,810.91)
482105	GAS PUBLIC AUTH CASHOUT	(1,026.32)
482106	GAS PUBLIC AUTH GLT	(283,698.52)
482107	GAS PUBLIC AUTH WNA	(66,014.45)
482119	GAS PUBLIC AUTH CUST CHG REV	(753,151.09)
483001	OFF SYSTEM SALES FOR RESALE (MCF) - (STAT ONLY)	(183,900.00)
484102	GAS INTERDEPARTMENTAL BASE REVENUES	(1,767,563.98)
484104	GAS INTERDEPARTMENTAL GSC	(933,107.14)
484105	PADDYS RUN CASHOUT - INTRACOMPANY	(19,608.76)
484106	GAS INTERDEPARTMENTAL GLT	(2,195.90)
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE	(8,820.00)
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS	(853,371.48)
488001	RECONNECT CHR-GAS	(73,388.00)
488005	GAS METER PULSE SERVICE	(3,790.26)
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE	(1,014,093.83)
489204	GAS TRANSPORT INTERDEP - CASHOUT OFO/UCDI	(3,289.60)
489301	GAS TRANSPORT - DSM	(2,675.51)
489302	GAS TRANSPORT - INDUSTRIAL	(4,503,482.72)
489304	GAS TRANSPORT - CASHOUT OFO/UCDI	(648,978.63)
489322	GAS TRANSPORT - COMMERCIAL	(201,303.14)
489332	GAS TRANSPORT - PUBLIC AUTHORITY	(462,427.27)
493001	RENT-GAS PROPERTY	(145,139.10)
493900	I/C JOINT USE RENT REVENUE-GAS-INDIRECT	(95,590.48)
493901	I/C JOINT USE RENT REVENUE FROM PPL-GAS-INDIRECT	(35,259.91)
495002	COMP-TAX REMIT-GAS	(130.50)
495006	OTHER GAS REVENUES	(227.21)
500100	OPER SUPER/ENG	1,748,488.68
500900	OPER SUPER/ENG - INDIRECT	2,148,397.82
501001	FUEL-COAL - TON	197,713,768.37
501004	FUEL COAL - TO SOURCE UTILITY OSS	400,827.48
501005	FUEL COAL - OSS	978,922.51
501006	FUEL COAL - OFFSET	(19,648,711.88)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	18,268,961.95
501020	START-UP OIL -GAL	261,709.80
501022	STABILIZATION OIL - GAL	185,678.42
501026	COAL RESALE EXPENSES	789,074.24
501090	FUEL HANDLING	2,958,486.74
501100	START-UP GAS - MCF	669,360.76
501102	STABILIZATION GAS - MCF	2,053,469.12
501200	BOTTOM ASH DISPOSAL	543,616.55
501250	FLY ASH PROCEEDS	(5,546.43)
501253	ECR FLY ASH DISPOSAL	218,066.36

Account Number	Account Description	Period To Date Balance
501990	FUEL HANDLING - INDIRECT	739,286.42
502001	OTHER WASTE DISPOSAL	1,090,800.34
502002	BOILER SYSTEMS OPR	433,195.24
502003	SDRS OPERATION	1,368,477.50
502004	SDRS-H2O SYS OPR	875,594.19
502006	SCRUBBER REACTANT EX	3,393,520.63
502011	ECR OTHER WASTE DISPOSAL	320,869.97
502025	REACTANT - EXTERNAL OSS	15,829.59
502026	SCRUBBER REACTANT - OFFSET	(22,687.28)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	6,857.69
502100	STM EXP(EX SDRS.SPP)	5,585,820.03
502900	STM EXP(EX SDRS.SPP) - INDIRECT	10,632.39
505100	ELECTRIC SYS OPR	1,881,484.20
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	31,078.82
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	1,144.57
506100	MISC STM PWR EXP	5,040,810.80
506104	NOX REDUCTION REAGENT	1,498,013.41
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	23,857.78
506107	AMMONIA - EXTERNAL OSS	7,308.85
506108	SCR/NOX - OFFSET	(10,713.67)
506109	SORBENT INJECTION OPERATION	93,582.78
506112	SORBENT REACTANT - REAGENT ONLY	151,608.45
506113	LIQUID INJECTION - REAGENT ONLY	514,304.29
506114	AMMONIA - TO SOURCE UTILITY OSS	3,404.79
506151	ECR ACTIVATED CARBON	1,493,453.25
506152	ECR SORBENT REACTANT - REAGENT ONLY	2,800,191.11
506153	ECR LIQUID INJECTION - REAGENT ONLY	561,675.98
506159	ECR SORBENT INJECTION OPERATION	96,552.99
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(13,194.16)
506161	ECR ACTIVATED CARBON - OSS	2,982.74
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	10,211.42
506900	MISC STM PWR EXP - INDIRECT	255,514.30
507100	RENTS-STEAM	27,000.00
509003	NOX EMISSION ALLOWANCES	69.37
509052	ECR SO2 EMISSION ALLOWANCES	5.08
510100	MTCE SUPER/ENG - STEAM	2,314,989.82
510900	MTCE SUPER/ENG - STEAM - INDIRECT	1,127,849.83
511100	MTCE-STRUCTURES	2,170,591.06
512005	MAINTENANCE-SDRS	2,519,771.96
512011	INSTR/CNTRL-ENVRNL	77,817.50
512015	SDRS-COMMON H2O SYS	364,124.67
512017	MTCE-SLUDGE STAB SYS	543,853.23
512055	ECR MAINTENANCE-SDRS	606,182.67
512100	MTCE-BOILER PLANT	16,668,407.72
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	413,533.24
512102	SORBENT INJECTION MAINTENANCE	2,328.93
512103	MERCURY MONITORS MAINTENANCE	12,723.99
512108	ECR CCR BEN REUSE SYSTEM MAINT	46,283.54
512152	ECR SORBENT INJECTION MAINTENANCE	449,397.20
512156	ECR BAGHOUSE MAINTENANCE	268,428.83
513100	MTCE-ELECTRIC PLANT	4,315,545.15
513900	MTCE-ELECTRIC PLANT - BOILER	36,745.11
514100	MTCE-MISC/STM PLANT	1,780,632.27
535100	OPER SUPER/ENG-HYDRO	90,398.32
536100	WATER FOR POWER	29,428.78
538100	ELECTRIC EXPENSES - HYDRO	214,121.88
539100	MISC HYD PWR GEN EXP	94,969.63
540100	RENTS-HYDRO	469,172.42
542100	MAINT OF STRUCTURES - HYDRO	166,104.04
543100	MTCE-RES/DAMS/WATERW	71,488.20
544100	MTCE-ELECTRIC PLANT	285,625.96
545100	MTCE-MISC HYDAULIC PLANT	43,703.94
546100	OPER SUPER/ENG - TURBINES	101,842.70
546900	OPER SUPER/ENG - TURBINES - INDIRECT	154,502.12
547030	FUEL-GAS - MCF	33,791,494.43
547040	FUEL-OIL - GAL	90,081.15
547051	FUEL - TO SOURCE UTILITY OSS	94,233.70
547052	FUEL - OSS	92,410.30
547053	FUEL - OFFSET	(354,703.68)
547054	FUEL - TO SOURCE UTILITY RETAIL	168,059.68
547056	FUEL - GAS - INTRACOMPANY	627,747.53
548010	GENERATION EXP	152,504.47
548910	GENERATION EXP - INDIRECT	807.35
549002	AIR QUALITY EXPENSES	8,226.77
549100	MISC OTH PWR GEN EXP	894,251.50
549900	MISC OTH PWR GEN EXP - INDIRECT	17,064.21
550100	RENTS-OTH PWR	13,081.60



Account Number	Account Description	Period To Date Balance
551100	MTCE-SUPER/ENG - TURBINES	71,234.73
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	26,919.30
552100	MTCE-STRUCTURES - OTH PWR	213,668.15
553010	MTCE-GEN/ELECT EQ	1,147,251.50
553200	MTCE-HEAT RECOVERY STM GEN	79,774.03
554100	MTCE-MISC OTH PWR GEN	777,854.68
555010	OSS POWER PURCHASES	51,599.26
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE POWER	(3,741.52)
555015	NL POWER PURCHASES - ENERGY	12,793,794.54
555016	NL POWER PURCHASES - DEMAND	12,015,448.84
555017	DEMAND FOR TOLLING/CAPACITY AGREEMENTS	6,004,635.97
555020	OSS I/C POWER PURCHASES	874,589.80
555025	NL I/C POWER PURCHASES	8,503,031.37
556900	SYS CTRL / DISPATCHING - INDIRECT	829,522.65
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	1,376.57
557208	RTO OTHER (NON-MISO) - NL	(176.17)
557209	RTO OTHER (NON-MISO) - OSS	(0.98)
557211	RTO OPERATING RESRV (NON-MISO) - NL	614.84
557212	RTO OPERATING RESRV (NON-MISO) - OSS	25,170.70
560100	OP SUPER/ENG-SSTOPER	966.26
560900	OP SUPER/ENG-SSTOPER - INDIRECT	669,953.38
561190	LOAD DISPATCH - INDIRECT	175,393.09
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	385,898.96
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	414,801.48
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	287,603.28
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	334,729.58
561601	TRANSMISSION SERVICE STUDIES	8,625.59
562010	STA EXP-SUBST OPER	652,543.24
563100	OTHER INSP-ELEC TRAN	264,803.82
565002	TRANSMISSION ELECTRIC OSS	2,051.68
565005	TRANSMISSION ELECTRIC NATIVE LOAD	108,382.09
565014	INTERCOMPANY TRANSMISSION EXPENSE	195,879.29
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	2,803.76
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	91,896.41
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	5,857.20
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(2,803.76)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(91,896.41)
566100	MISC TRANS EXP-SSTMT	147,141.68
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	167,095.57
566140	INDEPENDENT OPERATOR	1,321,645.17
566151	TRANSMISSION DEPANCAKING EXPENSES	2,459,420.16
566900	MISC TRANS EXP-SSTMT - INDIRECT	778,837.46
567100	RENTS-ELEC/SUBSTATION OPERATIONS	51,088.60
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT	3,097.65
570010	MTCE-ST EQ-SSTMTCE	987,758.83
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	135,501.50
571100	MTCE OF OVERHEAD LINES	1,453,213.98
573100	MTCE-MISC TR PLT-SSTMT	72,727.85
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	87,135.44
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	(7,993.52)
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(14,940.90)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(75,598.02)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(96,231.87)
580100	OP SUPER/ENG-SSTOPER	414,227.29
580900	OP SUPER/ENG-SSTOPER - INDIRECT	733,665.19
581100	SYS CTRL/SWITCH-DIST	386,172.05
581900	SYS CTRL/SWITCH-DIST - INDIRECT	122,347.39
582100	STATION EXP-SSTOPER	1,454,335.16
583001	OPR-O/H LINES	2,338,880.12
583005	CUST COMPL RESP-O/H	760,880.79
583008	INST/REMV TRANSF/REG	126,858.10
583009	INSPC O/H LINE FACIL	193,608.10
583010	LOC O/H ELEC FAC-BUD	1,064,154.26
584001	OPR-UNDERGRND LINES	201,344.09
584002	INSPC U/G LINE FACIL	81,697.51
584003	LOAD/VOLT TEST-U/G	35,807.68
584008	INST/RMV/REPL TRANSF	44,031.95
586100	METER EXP	4,500,016.62
586900	METER EXP - INDIRECT	418,910.66
587100	CUST INSTALLATION EXP	(102,066.76)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	1,885,296.95
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	1,587,397.92
589100	RENTS-DISTR / SUBSTAT OPER	9,350.10
590100	MTCE/SUPER/ENG-SSTMT	7,311.14
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	860.82
591003	MTCE-MISC STRUCT-DIS	530.51
592100	MTCE-ST EQ-SSTMTCE	863,560.85

Account Number	Account Description	Period To Date Balance
593001	MTCE-POLE/FIXT-DISTR	288,170.17
593002	MTCE-COND/DEVICE-DIS	9,101,351.89
593003	MTCE-SERVICES	90,711.79
593004	TREE TRIMMING	7,113,048.50
593005	MINOR EXEMPT EXPENSE	6,386.62
593904	TREE TRIMMING - INDIRECT	77,465.17
594002	MTCE-U/G COND ETC	947,270.77
595100	MTCE-TRANSF/REG	126,266.43
596100	MTCE OF STREET LIGHTING AND SIGNALS	323,030.10
598100	MTCE OF MISC DISTRIBUTION PLANT	121,537.80
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	328,763.61
803001	GAS TRANS LINE PURCH	75,277,419.81
803003	GAS COST ACTUAL ADJ	(8,227,870.43)
803004	GAS COST BALANCE ADJ	564,804.99
803006	PURCHASED GAS - WHOLESALE SALES	165,600.00
803007	WHOLESALE SALES MARGIN	(4,575.00)
803008	ACQ AND TRANS INCENTIVE	(463,000.00)
803009	PBR RECOVERY	770,044.29
806001	EXCHANGE GAS - INJECTIONS	(6,528,674.89)
806002	EXCHANGE GAS - WITHDRAWALS	4,196,345.19
807502	GAS PROCUREMENT EXP	649,480.54
808101	GAS W/D FROM STOR-DR	32,504,979.10
808201	GAS DELD TO STOR-CR	(31,471,615.93)
810001	GAS-COMP STA FUEL-CR	(376,334.02)
812010	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)	(7,513.70)
812020	GAS-CITY GATE-CR	(39,309.99)
812030	GAS-OTH DEPT-CR	(36,872.92)
814003	SUPV-STOR/COMPR STA	610,121.21
816100	WELLS EXPENSE	48,808.23
817100	LINES EXPENSE	324,829.82
818100	COMPR STATION EXP	1,650,540.61
819100	COMPR STA FUEL-U/G	376,334.02
821100	PURIFICATION EXP	1,140,849.58
823100	GAS LOSSES	1,011,770.24
824100	OPR-U/G STO/COMPR	13,908.66
825100	ROYALTIES	120,782.53
830100	MTCE SUPRV AND ENGR - STOR COMPR	451,104.40
832100	MTC-RESERVOIRS/WELLS	304,128.44
833100	MTCE-LINES	395,184.16
834100	MTCE-COMP STA EQUIP	414,608.95
835100	MTCE-M/R EQ-COMPR	34,475.82
836100	MTCE-PURIFICATION EQUIP	589,771.96
837100	MTCE-OTHER EQUIP	232,320.00
850100	OPR SUPV AND ENGR	596,200.71
851100	SYS CTRL/DSPTCH-GAS	288,950.46
856100	MAINS EXPENSES	477,926.93
860100	RENTS-GAS TRANS	14,166.71
863100	MTCE-GAS MAINS-TRANS	1,203,972.26
871100	DISTR LOAD DISPATCH	430,280.43
874001	OTHER MAINS/SERV EXP	968,709.01
874002	LEAK SUR-DIST MN/SVC	418,046.67
874005	CHEK STOP BOX ACCESS	1,060,137.07
874007	CHEK/GREASE VALVES	95,395.96
874008	OPR-ODOR EQ	82,779.12
874110	GLT - OTHER MAINS / SERV EXP.	(20,835.51)
875100	MEAS/REG STA-GENERAL	799,172.58
876100	MEAS/REG STA-INDUSTRIAL	262,713.67
877100	MEAS/REG STA-CITY GATE	126,686.21
878100	METER/REG EXPENSE	760,700.37
878110	GLT - METER/REG EXP.	549,864.10
879100	CUST INSTALL EXPENSE	252,977.94
879110	GLT-CUSTOMER INSTALL	(152,888.58)
880100	OTH GAS DISTR EXPENSE	1,984,167.83
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	212,462.57
880900	OTH GAS DISTR EXPENSE - INDIRECT	592,807.48
881100	RENTS-GAS DISTR	6,647.89
887100	MTCE-GAS MAINS-DISTR	7,187,236.90
887110	GLT- MTCE GAS MAINS DIST.	(302,263.47)
889100	MTCE-M/R STA EQ-GENL	60,411.87
890100	MTCE-M/R STA EQ-INDL	274,422.80
891100	MTCE-M/R ST EQ-CITY GATE	257,527.47
892100	MTCE-OTH SERVICES	829,026.94
892110	GLT-MTCE-OTHER SERVICE	208,094.13
894100	MTCE-OTHER EQUIP	144,119.22
894900	MTCE-OTHER EQUIP - INDIRECT	202,017.58
901001	SUPV-CUST ACCTS	125,653.13
901900	SUPV-CUST ACCTS - INDIRECT	1,391,562.51

Account Number	Account Description	Period To Date Balance
902001	METER READ-SERV AREA	3,013,491.31
902002	METER READ-CLER/OTH	32,966.46
902900	METER READ-SERV AREA - INDIRECT	161,205.22
903003	PROCESS METER ORDERS	64,914.42
903006	CUST BILL/ACCTG	1,476.84
903007	PROCESS PAYMENTS	524,975.71
903008	INVEST THEFT OF SVC	67,478.81
903012	PROC CUST CNTRT/ORDR	114,966.56
903022	COLL OFF-LINE BILLS	181,122.21
903030	PROC CUST REQUESTS	32,880.08
903032	DELIVER BILLS-REG	1,690,573.92
903035	COLLECTING-OTHER	372,939.63
903036	CUSTOMER COMPLAINTS	11,793.96
903038	MISC CASH OVERAGE/SHORTAGE	894.02
903901	AUDIT CUST ACCTS - INDIRECT	21.94
903902	BILL SPECIAL ACCTS - INDIRECT	35,258.44
903903	PROCESS METER ORDERS - INDIRECT	176.54
903906	CUST BILL/ACCTG - INDIRECT	1,825,750.45
903907	PROCESS PAYMENTS - INDIRECT	56,175.52
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	67,574.25
903912	PROC CUST CNTRT/ORDR - INDIRECT	155,239.28
903922	COLLECT OFF-LINE BILLS - INDIRECT	19,174.55
903930	PROC CUST REQUESTS - INDIRECT	3,210,940.19
903931	PROC CUST PAYMENTS - INDIRECT	211,388.41
903936	CUSTOMER COMPLAINTS - INDIRECT	192,573.77
904001	UNCOLLECTIBLE ACCTS	1,559,742.39
904003	UNCOLL ACCTS - A/R MISC	56,796.91
904005	UNCOLLECTIBLE ACCTS - GSC	127,616.43
905001	MISC CUST SERV EXP	6,750.00
905003	MISC COLLECTING EXP	4,929.61
905900	MISC CUST SERV EXP - INDIRECT	680.25
907001	SUPV-CUST SER/INFO	2,056.83
907900	SUPV-CUST SER/INFO - INDIRECT	273,721.43
908005	DSM CONSERVATION PROG	11,072,776.93
908009	MISC MARKETING EXP	38.71
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	2,219,422.18
908901	CUST MKTG/ASSIST - INDIRECT	314,783.13
908909	MISC MARKETING EXP - INDIRECT	16,062.01
909005	MEDIA RELATIONS	230,499.90
909010	PRINT ADVER-SER/INFO	69,027.16
909011	OTH ADVER-SER/INFO	119,495.32
909013	SAFETY PROGRAMS	12,296.15
909911	OTHER ADVER-SER/INFO - INDIRECT	19,220.74
910001	MISC CUST SER/INFO	70,380.00
910900	MISC CUST SER/INFO - INDIRECT	499,320.29
913012	OTH ADVER-SALES	910,185.80
913912	OTH ADVER-SALES - INDIRECT	8,568.70
920100	OTHER GENERAL AND ADMIN SALARIES	1,407,401.42
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	23,722,545.90
921002	EXP-GEN OFFICE EMPL	45,426.75
921003	GEN OFFICE SUPPL/EXP	663,878.98
921004	OPR-GEN OFFICE BLDG	1,198.08
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	782,393.64
921903	GEN OFFICE SUPPL/EXP - INDIRECT	3,140,137.53
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	286,305.94
922001	A/G SAL TRANSFER-CR	(2,473,397.81)
922002	OFF SUPP/EXP TRAN-CR	(401,826.52)
922003	TRIMBLE CTY TRAN-CR	(1,021,379.04)
923100	OUTSIDE SERVICES	3,840,147.85
923101	OUTSIDE SERVICES - AUDIT FEES	528,738.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	17,031.00
923900	OUTSIDE SERVICES - INDIRECT	11,356,987.67
924100	PROPERTY INSURANCE	2,982,779.96
924900	PROPERTY INSURANCE - INDIRECT	608,320.39
925001	PUBLIC LIABILITY	1,841,611.52
925002	WORKERS COMP EXPENSE - BURDENS	282,142.71
925003	AUTO LIABILITY	171,718.98
925004	SAFETY AND INDUSTRIAL HEALTH	40,546.41
925100	OTHER INJURIES AND DAMAGES	92,153.41
925900	OTHER INJURIES AND DAMAGES - INDIRECT	131,355.29
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	16,439.18
926001	TUITION REFUND PLAN	115,197.13
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	185,675.31
926003	MEDICAL INSURANCE EXPENSE - BURDENS	4,664,312.13
926004	DENTAL INSURANCE EXPENSE - BURDENS	257,109.32
926005	LONG TERM DISABILITY EXPENSE - BURDENS	182,837.44
926019	OTHER BENEFITS EXPENSE - BURDENS	578,061.01

Account Number	Account Description	Period To Date Balance
926100	EMPLOYEE BENEFITS - NON-BURDEN	92,081.77
926101	PENSION SERVICE COST - BURDENS	1,344,947.36
926102	401K EXPENSE - BURDENS	1,665,664.71
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	190,158.09
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	378,675.51
926110	EMPLOYEE WELFARE	90,874.81
926116	RETIREMENT INCOME EXPENSE - BURDENS	660,136.76
926117	PENSION NON SERVICE COST - BURDENS	1,663,424.28
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	1,772,064.57
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	258,796.60
926901	TUITION REFUND PLAN - INDIRECT	152,663.55
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	149,291.40
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	3,558,530.51
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	215,142.90
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	165,843.85
926911	PENSION SERVICE COST - BURDENS INDIRECT	2,958,022.91
926912	401K EXPENSE - BURDENS INDIRECT	1,289,302.75
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	95,875.09
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	498,063.34
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	583,129.60
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	6,150.44
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	270,641.51
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	419,775.60
927001	ELEC SUPPL W/O CH-DR	23,146.40
928002	REG UPKEEP ASSESSMTS	431,498.92
928003	AMORTIZATION OF RATE CASE EXPENSES	355,499.55
928008	FORMAL CASES - KENTUCKY	30,205.68
929001	FRANCHISE REQMTS-CR	(21,836.24)
929002	ELEC USED-ELEC DEPT	(613.85)
929003	GAS USED-GAS DEPT	(376,084.78)
929004	ELECTRICITY USED - OTHER DEPARTMENTS	(170,188.40)
930101	GEN PUBLIC INFO EXP	50,067.37
930191	GEN PUBLIC INFO EXP - INDIRECT	230.00
930201	MISC CORPORATE EXP	387,190.82
930202	ASSOCIATION DUES	166,999.32
930207	OTHER MISC GEN EXP	45,628.81
930271	MISC CORPORATE EXP - INDIRECT	190,131.69
930272	ASSOCIATION DUES - INDIRECT	477,934.26
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	1,409,954.33
930277	OTHER MISC GEN EXP - INDIRECT	38,790.77
931100	RENTS-OTHER	9,004.43
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	205,030.84
931904	RENTS - CORPORATE HQ (INDIRECT)	822,232.17
935101	MTCE-GEN PLANT	12,879.66
935191	MTCE-GEN PLANT - INDIRECT	37,760.95
935403	MNTC BONDABLE PROPERTY	(6.42)
935488	MTCE-OTH GEN EQ - INDIRECT	729,446.77

Account Number	Account Description		Year End Balance
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	\$	2,240.29
101104	PLANT IN SERVICE - ELECTRIC LAND		14,408,510.77
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES		334,800,318.65
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT		2,169,738,310.48
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT		45,767,598.85
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT		55,906,220.81
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT		1,225,871,859.70
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT		14,238,688.27
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT		5,793,406.53
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS		8,587,652.59
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING		448,166.63
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR		81,908,780.35
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS		387.49
101204	PLANT IN SERVICE - GAS LAND		93,342.75
101205	PLANT IN SERVICE - GAS STRUCTURES		16,436,121.00
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT		170,202,202.76
101207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT		18,821,194.03
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT		4,287,134.51
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT		821,237,016.44
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT		7,312,387.76
101213	PLANT IN SERVICE - GAS LAND RIGHTS		944,130.91
101225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING		248,774.04
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT		91,755,545.51
101304	PLANT IN SERVICE - COMMON LAND		1,564,394.37
101305	PLANT IN SERVICE - COMMON STRUCTURES		77,969,821.76
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT		38,936,157.47
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT		31,832,081.08
102001	ELECTRIC PLANT-PURCHASED OR SOLD		(76,448.43)
105001	PLT HELD FOR FUT USE		2,607,740.79
105002	PLANT HELD FOR FUTURE USE - LAND RIGHTS		519,009.11
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES		32,281,306.62
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT		1,146,510,477.91
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT		60,239,647.27
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT		63,284,363.43
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT		497,716.90
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT		177,515.27
106205	COMPL CONST NOT CL - GAS STRUCTURES		551,771.96
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP		20,108,920.11
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT		49,366,683.27
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT		501,696.09
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT		7,731,602.63
106305	COMPL CONST NOT CL - COMMON STRUCTURES		2,158,504.01
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT		4,620,563.08
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT		3,035,611.85
107001	CONSTR WORK IN PROG		133,728,165.62
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS		(3,093,843.82)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES		(188,637,247.16)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT		(801,264,962.34)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT		(19,596,335.94)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT		(14,046,109.15)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT		(355,105,534.01)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT		(4,602,845.10)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.		(4,438,343.48)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS		(7.50)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES		(12,566,666.74)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT		(143,144,175.90)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT		1,562,522.82
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION		(161,636,799.06)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY		3,866.64
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING		(40,152.34)
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR		(20,285,465.07)
108204	ACCUM. DEPR. - GAS LAND RIGHTS		(927,622.93)
108205	ACCUM. DEPR. - GAS STRUCTURES		(2,650,642.20)
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT		(44,834,955.32)
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT		(2,542,218.44)
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT		(171,053,831.29)
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.		(3,082,085.80)
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.		(2,928,244.88)
108215	ACCUM. DEPR. - COR - GAS STRUCTURES		(65,790.22)
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.		(2,910,114.30)
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT		(82,420,523.61)
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.		88.60
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING		(151,533.66)
108305	ACCUM. DEPR. - COMMON STRUCTURES		(33,006,787.63)
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT		(19,552,156.33)
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT		(26,924,846.04)

Account Number	Account Description	Year End Balance
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.	(489,927.87)
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	(1,780,597.93)
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	372,692.51
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	454,077.57
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	35,068,005.97
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	289,043.87
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	20,627,926.26
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	151,690.45
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES	(497.74)
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	699,552.90
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	4,464,853.19
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.	237,737.23
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	245,066.87
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	30,680.18
108799	RWIP-ARO LEGAL	22,691,481.38
108901	RETIREMENT - RWIP	35,354,063.86
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(164.16)
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(51,500,719.06)
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS	2,139,990.00
121001	NONUTIL PROP IN SERV	630,896.98
122001	ACCUM DEPR/DEPL	(63,360.36)
123123	INVESTMENT IN OVEC	594,286.00
128026	COLLATERAL DEPOSIT - IR SWAPS	3,450,337.05
131033	US BANK - LGE - LOUISVILLE	3,040,205.92
131069	CASH CLEARING - CCS	(0.80)
131080	CASH LOCKBOX - BANK OF AMERICA - LOUISVILLE	1,432,089.77
131090	CASH-BOA A/P - CLEARING	(7,927,277.32)
131092	CASH-BOA FUNDING	7,927,277.32
135001	WORKING FUNDS	19,790.00
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	295,810.56
142001	CUST A/R-ACTIVE	105,890,232.88
142002	A/R - UNPOSTEC CASH	1,063.45
142003	WHOLESALE SALES A/R	1,450,572.97
142004	TRANSMISSION RECEIVABLE	866,263.28
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	1,536,746.60
143003	ACCTS REC - IMEA	4,092,815.25
143004	ACCTS REC - IMPA	3,090,097.38
143011	INSURANCE CLAIMS	2,014,969.00
143012	ACCTS REC - MISCELLANEOUS	1,547,070.59
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	655,995.88
143024	A/R MUTUAL AID	960.01
143030	EMPLOYEE PAYROLL ADVANCES	1,310.75
143032	ACCTS REC - TAX REFUNDS	4,925.92
143041	COBRA/LTD BENEFITS - RECEIVABLE	87,825.63
144004	UNCOLL ACCT-CR-OTHER	(706,491.33)
144006	UNCOLL ACCT-A/R MISC	(897,261.54)
144011	UNCOLL MISC A/R PROVISION	(18,245.21)
146100	INTERCOMPANY	28,083,431.43
151010	FUEL STK-LEASED CARS	205,748.72
151020	COAL PURCHASES - TONS - \$	53,289,641.37
151023	IN-TRANSIT COAL - TONS - \$	5,366,266.99
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(1,121,831.06)
151030	FUEL OIL - GAL - \$	312,043.53
151032	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	(42,244.50)
151060	RAILCARS-OPER/MTCE	156,823.10
151061	GAS PIPELINE OPER/MTCE - MCF - \$	1,401,589.72
151080	COAL BARGE SHUTTLLING	493,166.40
154001	MATERIALS/SUPPLIES	35,675,188.87
154003	LIMESTONE	680,637.86
154006	OTHER REAGENTS	0.03
154007	TC NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	(68,379.79)
154008	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	(1,680,818.94)
154023	LIMESTONE IN-TRANSIT	93,976.66
158121	SO2 ALLOWANCE INVENTORY	151.44
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	995,077.75
163011	STORES EXPENSE - GENERATION	6,005,349.22
163201	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES	(283,432.59)
164101	GAS STORED-CURRENT	41,703,684.89
165001	PREPAID INSURANCE	1,731,398.29
165002	PREPAID TAXES	1,385,682.33
165013	PREPAID RIGHTS OF WAY	13,333.66
165018	PREPAID RISK MGMT AND WC	90,500.00
165026	PREPAID ADP FUNDING	34,510.00
165100	PREPAID OTHER	932,418.70
165101	PREPAID IT CONTRACTS	6,222,622.38
165102	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	(65,227.62)
165201	PREPAID IT CONTRACTS-LT	3,414,101.40

Account Number	Account Description	Year End Balance
165203	PREPAID RIGHTS OF WAY-LT	146,666.73
165204	PREPAID INSURANCE - LONG TERM	565,251.03
165900	PREPAID OTHER - INDIRECT	484,622.85
165950	PREPAID INSURANCE - INDIRECT	85,272.31
171001	INTEREST RECEIVABLE	2,569.35
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	377,071.30
173001	ACCRUED UTIL REVENUE	74,362,954.00
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	3,063.66
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	753,065.11
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,199,647.83
181300	UNAMORTIZED DEBT EXPENSE BONDS	12,254,270.65
182305	REGULATORY ASSET - FAS 158 OPEB	5,806,514.00
182307	ENVIRONMENTAL COST RECOVERY	6,434,000.00
182308	REG ASSET - GAS SUPPLY CLAUSE	2,816,121.39
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	10,885,242.00
182315	REGULATORY ASSET - FAS 158 PENSION	205,155,464.50
182317	OTHER REGULATORY ASSETS ARO - GENERATION	35,535,766.62
182318	OTHER REG ASSETS ARO - TRANSMISSION	97,679.44
182320	WINTER STORM - ELECTRIC	11,281,598.24
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	234,731.16
182326	OTHER REGULATORY ASSETS ARO - GAS	3,373,992.93
182328	FASB 109 ADJ-FED	7,325,196.03
182329	FASB 109 GR-UP-FED	4,663,668.34
182330	FASB 109 ADJ-STATE	1,335,902.36
182331	FASB 109 GR-UP-STATE	850,517.05
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	56,910.00
182334	WIND STORM REGULATORY ASSET	6,081,252.63
182335	RATE CASE EXPENSES - ELECTRIC	1,657,456.78
182336	RATE CASE EXPENSES - GAS	446,651.62
182342	WINTER STORM - GAS	43,319.97
182344	REG ASSET - LT - SWAP TERMINATION	7,124,109.86
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	4,367,070.12
182346	WINTER STORM - GAS - PRE-PPL MERGER CURRENT PORTION	16,768.92
182347	WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	2,354,033.28
182348	CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION	97,560.00
182352	REG ASSET - LT INTEREST RATE SWAP	30,965,016.71
182361	2011 SUMMER STORM - ELECTRIC	1,610,424.81
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	40,667,885.70
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	31,064,240.70
182373	REG. ASSET - OPEN ARO PONDS - KY	(95,996.89)
182381	REG ASSET - LT - BOA SWAP TERMINATION	9,409,000.00
183201	OTH PREL SUR/INV-GAS	165,763.55
183301	PRELIM SURV/INV-ELEC	726,094.94
183302	PRELIMINARY SURV/INV ELEC - LT	2,187,730.90
184301	GASOLINE-TRANSP	11,841,112.73
184304	VEHICLE REPR-TRANSP	22,962,327.08
184307	ADMIN/OTH EXP-TRANSP	2,725,399.88
184308	VALUE-ADD SVCSTR	1,107,099.50
184309	DIESEL FUEL-TRANSP	7,326,860.63
184312	RENT/STORAGE-TRANSP	36,729,070.86
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	211,619.31
184314	LICENSE/TAX-TRANSP	1,975,535.66
184315	DEPRECIATION-TRANSP	4,747,315.12
184319	FUEL ADMINISTRATION VEHICLES	(19,572.51)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(89,606,768.26)
186001	MISC DEFERRED DEBITS	347,143.23
186004	FINANCING EXPENSE	55,376.43
186049	PRELIMINARY CELL SITE COSTS	22,896.80
186074	CANE RUN 7 LTFC ASSET	3,297,662.21
188901	RESRCH/DEV/DEMO EXP - INDIRECT	1,174,052.99
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	15,588,304.02
190007	FASB 109 ADJ-FED	11,962,022.15
190008	FASB 109 GRS-UP-FED	11,928,958.84
190009	FASB 109 ADJ-STATE	2,181,429.66
190010	FASB 109 GRS-UP-ST	2,175,588.18
190415	DTA FEDERAL - NON-CURRENT	201,775,210.17
190615	DTA STATE - NON-CURRENT	20,758,085.82
201002	COMMON STOCK-W/O PAR	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(488,081,499.00)
214010	CAP STOCK EXP-COMMON	835,888.64
216001	UNAPP RETAINED EARN	(1,098,854,462.71)
221100	LONG TERM DEBT	(1,440,104,000.00)
221899	CURRENT PORTION OF LONG TERM DEBT	(194,200,000.00)
226100	DEBT DISCOUNT BONDS	4,390,992.14
228201	WORKERS COMPENSATION	(3,208,987.71)
228202	WORKERS COMPENSATION - SHORT-TERM	(660,132.74)
228301	FASB106-POST RET BEN	(70,303,096.20)

Account Number	Account Description	Year End Balance
228304	PENSION PAYABLE	(30,500,983.32)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,360,541.00)
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	169,072.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(71,473,034.80)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(43,525,535.19)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(275,817.85)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(625,995.86)
230016	ASSET RETIREMENT OBLIGATIONS - GAS	(17,547,851.51)
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(21,214,521.18)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	(18,020,105.52)
230026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	(2,202,357.39)
230799	RWIP-ARO-ECR	6,477,388.36
231005	COMMERCIAL PAPER PAYABLE	(168,750,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	35,721.13
232001	ACCTS PAYABLE-REG	(9,452,159.27)
232002	SALS/WAGES ACCRUED	(3,428,072.32)
232009	PURCHASING ACCRUAL	(1,188,185.99)
232010	WHOLESALE PURCHASES A/P	(2,583,412.50)
232011	TRANSMISSION PAYABLE	(345,386.88)
232015	AP FUEL	(17,095,252.16)
232024	CREDIT CASH BALANCE	(3,199,936.64)
232027	CREDIT CARD PAYMENTS	(34,002.46)
232028	AP FUEL - NATURAL GAS	(16,622,789.30)
232030	RETAINAGE FEES	(4,083,703.57)
232031	A/P - CWIP ACCRUALS	(37,620,220.33)
232032	A/P - RWIP ACCRUALS (NON-ARO)	(1,528,570.61)
232033	A/P - RWIP ACCRUALS (ARO)	(4,840,062.53)
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	(13,824.75)
232060	AP - GAS SUPPLY PURCHASES	(15,147,057.34)
232100	ACCOUNTS PAYABLE-TRADE	(33,423,467.66)
232111	401K LIABILITY - EMPLOYER	(128,451.97)
232211	TIA LIABILITY	(8,391,358.57)
232246	DCAP WITHHOLDING PAYABLE	(10,895.36)
232248	HCRA WITHHOLDING PAYABLE	(5,914.50)
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(391.34)
234100	A/P TO ASSOC CO	(25,844,665.58)
235001	CUSTOMER DEPOSITS	(26,674,883.17)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(966.74)
236007	FICA-OPR	(881,706.30)
236013	ST SALES/USE TAX-KY-OPR	(733,871.83)
236031	CORP INCOME-KY-OPR	(822,827.58)
236032	CORP INCOME-FED-OPR	(17,972,994.22)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(19,781,939.89)
236115	STATE UNEMPLOYMENT-OPR	(33,802.91)
236116	FEDERAL UNEMPLOYMENT-OPR	(19,628.94)
237100	ACCR INT LONG-TERM DEBT	(10,615,365.91)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(50,122.32)
241018	STATE WITHHOLDING TAX PAYABLE	(34,689.01)
241036	LOCAL WITHHOLDING TAX PAYABLE	(118,309.71)
241038	T/C PAY-ST SALES/USE	(1,279,330.78)
241039	T/C PAY-OCCUP/SCHOOL	(314,428.27)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	36,423.97
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(1,390.93)
242002	MISC LIAB-VESTED VAC	(5,861,215.88)
242005	UNEARNED REVENUE - CURRENT	(399,594.81)
242014	ESCHEATED DEPOSITS	(1.97)
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(50,136.94)
242017	HOME ENERGY ASSISTANCE	(1,087,272.11)
242018	GREEN POWER REC LIABILITY	(16,982.24)
242019	GREEN POWER MKT LIABILITY	(7,187.00)
242021	FASB 106-POST RET BEN - CURRENT	(2,896,531.00)
242027	AR CREDITS	(3,613,726.45)
242028	SERVICE DEPOSIT REFUND PAYABLE	(1,995.88)
242030	WINTERCARE ENERGY FUND	(22,733.81)
242031	NO-NOTICE GAS PAYABLE	(4,228,882.81)
242034	MCI UNEARNED REVENUE	(36,796.20)
242038	COBRA/LTD BENEFITS - PAYABLE	(87,825.63)
242101	RETIREMENT INCOME LIABILITY	(1,296,851.46)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,296,602.00)
244511	LT DERIVATIVE LIAB FAS 133 JPM	(9,477,596.89)
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	(8,558,662.68)
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	(8,506,914.17)
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	(543,005.72)
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	(539,722.52)
244519	ST DERIV LIAB FAS 133 JPM	(3,339,114.73)
252011	LINE EXTENSIONS	(5,212,228.76)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(87,061.16)



Account Number	Account Description	Year End Balance
252017	CUSTOMER ADVANCES - SHORT TERM	(1,172,215.27)
253025	DEFERRED COMPENSATION	(223,650.51)
253027	DEFERRED RENT PAYABLE	(1,214,624.61)
253032	UNCERTAIN TAX POSITION - FEDERAL	(97,274.00)
253034	MCI AMORTIZATION	(410,890.90)
254001	FASB 109 ADJ-FED	(9,812,282.31)
254002	FASB 109 GR-UP-FED	(11,928,958.84)
254003	FASB 109 ADJ-STATE	(12,342,972.98)
254004	FASB 109 GR-UP-STATE	(2,175,588.18)
254008	DSM COST RECOVERY	(1,799,401.25)
254018	REGULATORY LIABILITY FAC	(2,458,000.00)
254020	GAS LINE TRACKER- REG LIABILITY	(41,438.00)
254024	REGULATORY LIABILITY - OST	(740,153.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(292,825.00)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(38,543,588.53)
254321	MISO EXIT FEE REFUND	(130,386.02)
255004	ITC TC2	(20,829,994.50)
255006	JOB DEVELOP CR	(12,584,246.15)
255009	ITC SOLAR	(2,942,920.00)
282007	FASB 109 ADJ-FED PRO	(9,474,935.87)
282009	FASB 109 ADJ-ST PROP	8,825,640.96
282503	DTL ON FIXED ASSETS	(953,497,209.60)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(115,798,343.15)
283011	FASB 109 GR-UP-F-OTH	(4,663,668.34)
283012	FASB 109 GR-UP-S-OTH	(850,517.05)
283515	DTL FEDERAL - NON-CURRENT	(126,271,386.20)
283715	DTL STATE - NON-CURRENT	(23,028,216.33)
403011	DEPREC EXP - STEAM POWER GEN	39,562,824.18
403012	DEPREC EXP - HYDRO POWER GEN	2,921,674.40
403013	DEPREC EXP - OTH POWER GEN	13,777,108.13
403014	DEPREC EXP - TRANSMISSION	7,885,006.96
403015	DEPREC EXP - DISTRIBUTION	33,387,587.03
403016	GENERAL DEPRECIATION EXPENSE	336,181.00
403021	DEPREC. EXP. - UNDERGROUND - GAS	2,879,975.27
403022	DEPREC. EXP. - TRANSMISSION - GAS	407,841.56
403023	DEPREC. EXP. - DISTRIBUTION - GAS	17,830,466.83
403024	DEPREC. EXP. - GENERAL - GAS	353,230.05
403025	DEPREC. EXP. - COMMON	10,250,706.31
403026	DEPREC. EXP. - STEAM - ECR	21,641,316.01
403027	DEPREC EXP - ELECTRIC - DSM	783,084.99
403029	DEPREC. EXP. - GENERAL - GLT	6,364,535.37
403111	DEPREC EXP ARO STEAM	19,024,259.27
403112	DEPREC EXP ARO TRANSMISSION	5,564.80
403113	DEPREC EXP ARO OTHER PRODUCTION	3,137.93
403114	DEPREC EXP ARO HYDRO	4,728.41
403115	DEPREC EXP ARO DISTRIBUTION	7,460.06
403121	DEPREC EXP ARO GAS UNDERGROUND STORAGE	203,291.15
403122	DEPREC EXP ARO GAS DISTRIBUTION	622,075.52
403123	DEPREC EXP ARO GAS TRANSMISSION	40,027.08
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(19,032,125.61)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(5,564.80)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(7,460.06)
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	(865,393.75)
404301	AMORT-INTANG GAS PLT	3,417,902.83
404401	AMT-EL INTAN PLT-RTL	4,215,362.82
404402	AMT-EL INTAN PLT-WHS	3,759,647.87
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	95,996.89
408101	TAX-NON INC-UTIL OPR	88,759.20
408102	REAL AND PERSONAL PROP. TAX	25,374,007.09
408103	KY PUBLIC SERVICE COMMISSION TAX	2,806,855.03
408105	FEDERAL UNEMP TAX	49,677.18
408106	FICA TAX	4,612,801.49
408107	STATE UNEMP TAX	92,358.00
408108	REAL AND PERSONAL PROP TAX - ECR	1,233,678.12
408109	REAL AND PERSONAL PROP TAX - GLT	2,042,364.00
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	18,290.46
408195	FEDERAL UNEMP TAX - INDIRECT	27,976.81
408196	FICA TAX - INDIRECT	3,424,591.62
408197	STATE UNEMP TAX - INDIRECT	116,369.88
408202	TAX-NON INC-OTHER	6,804.00
409101	FED INC TAX-UTIL OPR	(20,335,314.03)
409102	KY ST INCOME TAXES	1,228,245.08
409105	ST INC TAXES - EST	(0.01)
409203	FED INC TAX-OTHER	(1,903,275.62)
409206	ST INC TAX-OTHER	(347,101.97)
410101	DEF FED INC TAX-OPR	393,537,273.06
410102	DEF ST INC TAX-OPR	49,779,814.67

Account Number	Account Description	Year End Balance
410203	DEF FEDERAL INC TX	2,671.85
410204	DEF STATE INC TAX	295.55
411100	ACCRETION EXPENSE - NEUTRALITY	(7,561,445.98)
411101	FED INC TX DEF-CR-OP	(266,521,930.84)
411102	ST INC TAX DEF-CR-OP	(31,594,417.73)
411103	ACCRETION EXPENSE - ELECTRIC	6,622,270.99
411104	ACCRETION EXPENSE - GAS	939,174.99
411201	FD INC TX DEF-CR-OTH	(15,899.80)
411202	ST INC TX DEF-CR-OTH	(2,707.94)
411403	ITC DEFERRED	2,942,920.00
411404	AMORTIZATION OF ITC	(1,229,230.00)
411802	GAIN-DISP OF ALLOW	(71.88)
415004	MERCHANDISE SALES	(1,969.77)
416004	MERCHANDISE COST OF SALES	942.21
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(954,523.75)
417005	IMPA-WORKING CAPITAL	(254,365.13)
417006	IMEA-WORKING CAPITAL	(239,356.00)
419005	INT INC-FED TAX PMT	(1.88)
419014	DIVS FROM INVESTMENT	(5,207.38)
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	(15,249.80)
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	(1.50)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(30,826.13)
419209	INT INC-ASSOC CO	(2,023.56)
421001	MISC NONOPR INCOME	(3,451.34)
421101	GAIN-PROPERTY DISP	(71,467.02)
421201	LOSS-PROPERTY DISP	10,607.53
426101	DONATIONS	3,873,145.74
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	183,645.36
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	3,242.51
426191	DONATIONS - INDIRECT	25,981.16
426301	PENALTIES	51,090.85
426391	PENALTIES - INDIRECT	(59.00)
426401	EXP-CIVIC/POL/REL	22,127.73
426491	EXP-CIVIC/POL/REL - INDIRECT	606,594.35
426501	OTHER DEDUCTIONS	2,050,029.79
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	425,351.05
426591	OTHER DEDUCTIONS - INDIRECT	419,488.68
427100	INTEREST EXPENSE	64,844,691.27
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	1,870,142.68
428190	OTHER AMORT-REACQ DEBT	2,414,011.33
428200	AM DISC-LONG TERM DEBT	183,540.23
430002	INT-DEBT TO ASSOC CO	61,260.54
431002	INT-CUST DEPOSITS	99,738.23
431004	INT-OTHER TAX DEFNCY	(65,624.00)
431008	INT-DSM COST RECOVER	4,349.68
431014	INTEREST ON CUSTOMER REFUNDS	108,648.14
431015	INTEREST ON RATES REFUND-RETAIL	(39.75)
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	906,786.91
431200	INTEREST EXP SHORT-TERM DEBT- CP	813,066.95
438003	COMMON STK DIVS DECL - LEL	128,000,000.00
440101	ELECTRIC RESIDENTIAL DSM	(15,649,598.94)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(220,834,761.14)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(114,866,190.47)
440104	ELECTRIC RESIDENTIAL FAC	7,839,508.44
440111	ELECTRIC RESIDENTIAL ECR	(21,646,636.74)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	467,533.23
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(28,011,069.40)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(46,132,184.81)
442201	ELECTRIC LARGE COMMERCIAL DSM	(2,950,998.92)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(114,418,929.40)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(107,437,574.59)
442204	ELECTRIC LARGE COMMERCIAL FAC	7,356,414.14
442211	ELECTRIC LARGE COMMERCIAL ECR	(20,393,722.31)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	438,341.66
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(15,623,994.50)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(10,489,792.26)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(90,890,476.72)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(18,608,604.18)
442301	ELECTRIC INDUSTRIAL DSM	1,282.30
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(30,854,296.66)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(71,931,120.71)
442304	ELECTRIC INDUSTRIAL FAC	4,834,693.49
442311	ELECTRIC INDUSTRIAL ECR	(8,654,812.07)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	313,470.84
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(10,953,593.99)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(311,527.32)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(58,224,006.30)

Account Number	Account Description	Year End Balance
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(854,585.49)
444101	ELECTRIC STREET LIGHTING DSM	(236.27)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(2,266,370.23)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(508,444.99)
444104	ELECTRIC STREET LIGHTING FAC	34,642.23
444111	ELECTRIC STREET LIGHTING ECR	(160,427.22)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	2,557.89
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(205,623.12)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(39,421.20)
445101	ELECTRIC PUBLIC AUTH DSM	(436,240.58)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(23,687,115.61)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(30,814,424.15)
445104	ELECTRIC PUBLIC AUTH FAC	2,106,178.48
445111	ELECTRIC PUBLIC AUTH ECR	(5,076,245.56)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	129,352.47
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(5,365,841.12)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(1,372,339.98)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(30,558,632.61)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(1,388,293.81)
447005	I/C SALES - OSS	(733,114.53)
447006	I/C SALES NL	(23,353,168.34)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(7,256,655.10)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(2,760,332.91)
451001	RECONNECT CHRG-ELEC	(1,248,800.00)
451002	TEMPORARY SERV-ELEC	(90,188.30)
451004	OTH SERVICE REV-ELEC	(1,200.00)
454001	CATV ATTACH RENT	(560,283.46)
454002	OTH RENT-ELEC PROP	(2,105,764.78)
454003	RENT FRM FIBER OPTIC	(122,844.48)
454006	FACILITY CHARGES	(624,974.01)
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	(560.76)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(327,107.79)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(161,647.87)
456003	COMP-TAX REMIT-ELEC	(426.00)
456004	COMP-STBY PWR-H2O CO	(9,999.00)
456007	RET CHECK CHRG-ELEC	(143,085.37)
456008	OTHER MISC ELEC REVS	(115,267.43)
456022	COAL RESALE REVENUES	(1,450,896.02)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(147,399.75)
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	(87.04)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(740,180.82)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(376,336.64)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(148,424.40)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(86,155.84)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(7,803,240.85)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(133,541.55)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(133,541.55)
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	(7,646.02)
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(9,154.93)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(5,532.41)
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	(208,736.47)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(131,146.05)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(4,314.11)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(3,904.82)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(16,902.67)
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	(4,228.89)
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(176.59)
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(120.44)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(219,474.06)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(6,766.43)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(5,687.93)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(14,506.96)
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	4,525.92
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	246,435.38
480101	GAS RESIDENTIAL DSM	(3,210,429.01)
480102	GAS RESIDENTIAL ENERGY REV	(52,086,381.07)
480104	GAS RESIDENTIAL GSC	(64,658,892.54)
480106	GAS RESIDENTIAL GLT	(16,469,103.98)
480107	GAS RESIDENTIAL WNA	(3,957,311.76)
480119	GAS RESIDENTIAL CUST CHG REV	(47,800,385.48)
481101	GAS COMMERCIAL DSM	(94,607.86)
481102	GAS COMMERCIAL ENERGY REV	(17,841,729.73)
481104	GAS COMMERCIAL GSC	(30,190,359.65)
481106	GAS COMMERCIAL GLT	(7,132,164.99)
481107	GAS COMMERCIAL WNA	(907,797.47)
481119	GAS COMMERCIAL CUST CHG REV	(13,181,428.47)
481202	GAS INDUSTRIAL ENERGY REV	(2,501,576.64)

Account Number	Account Description	Year End Balance
481204	GAS INDUSTRIAL GSC	(4,493,309.35)
481205	GAS INDUSTRIAL CASHOUT	(738,349.34)
481206	GAS INDUSTRIAL GLT	(713,431.51)
481219	GAS INDUSTRIAL CUST CHG REV	(316,384.84)
482101	GAS PUBLIC AUTH DSM	(13,353.35)
482102	GAS PUBLIC AUTH ENERGY REV	(2,357,001.20)
482104	GAS PUBLIC AUTH GSC	(4,058,765.13)
482105	GAS PUBLIC AUTH CASHOUT	(20,286.02)
482106	GAS PUBLIC AUTH GLT	(395,802.09)
482107	GAS PUBLIC AUTH WNA	(121,155.73)
482119	GAS PUBLIC AUTH CUST CHG REV	(1,002,039.02)
483001	OFF SYSTEM SALES FOR RESALE (MCF) - (STAT ONLY)	(183,900.00)
484102	GAS INTERDEPARTMENTAL BASE REVENUES	(2,355,973.36)
484104	GAS INTERDEPARTMENTAL GSC	(1,283,723.13)
484105	PADDYS RUN CASHOUT - INTRACOMPANY	(34,550.44)
484106	GAS INTERDEPARTMENTAL GLT	(2,974.52)
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE	(10,346.67)
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS	(1,001,579.52)
488001	RECONNECT CHR-GAS	(81,424.00)
488005	GAS METER PULSE SERVICE	(5,126.70)
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE	(1,151,551.58)
489204	GAS TRANSPORT INTERDEP - CASHOUT OFO/UCDI	(3,686.77)
489301	GAS TRANSPORT - DSM	(3,714.71)
489302	GAS TRANSPORT - INDUSTRIAL	(6,232,190.81)
489304	GAS TRANSPORT - CASHOUT OFO/UCDI	(868,928.65)
489322	GAS TRANSPORT - COMMERCIAL	(274,087.55)
489332	GAS TRANSPORT - PUBLIC AUTHORITY	(597,157.39)
493001	RENT-GAS PROPERTY	(199,841.16)
493900	I/C JOINT USE RENT REVENUE-GAS-INDIRECT	(127,197.78)
493901	I/C JOINT USE RENT REVENUE FROM PPL-GAS-INDIRECT	(47,770.03)
495002	COMP-TAX REMIT-GAS	(174.00)
495006	OTHER GAS REVENUES	(455.55)
500100	OPER SUPER/ENG	2,274,039.92
500900	OPER SUPER/ENG - INDIRECT	2,928,483.39
501001	FUEL-COAL - TON	254,263,133.86
501004	FUEL COAL - TO SOURCE UTILITY OSS	621,179.03
501005	FUEL COAL - OSS	2,825,391.55
501006	FUEL COAL - OFFSET	(26,494,523.93)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	23,047,953.44
501020	START-UP OIL -GAL	332,354.79
501022	STABILIZATION OIL - GAL	274,494.93
501026	COAL RESALE EXPENSES	1,078,292.56
501090	FUEL HANDLING	3,955,170.21
501100	START-UP GAS - MCF	918,313.38
501102	STABILIZATION GAS - MCF	2,744,744.09
501200	BOTTOM ASH DISPOSAL	665,163.62
501250	FLY ASH PROCEEDS	(6,832.24)
501253	ECR FLY ASH DISPOSAL	302,411.52
501990	FUEL HANDLING - INDIRECT	981,292.66
502001	OTHER WASTE DISPOSAL	1,177,271.76
502002	BOILER SYSTEMS OPR	589,929.42
502003	SDRS OPERATION	1,836,745.31
502004	SDRS-H2O SYS OPR	1,151,521.76
502006	SCRUBBER REACTANT EX	4,567,687.83
502011	ECR OTHER WASTE DISPOSAL	518,957.00
502025	REACTANT - EXTERNAL OSS	72,178.08
502026	SCRUBBER REACTANT - OFFSET	(84,068.03)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	11,889.95
502100	STM EXP(EX SDRS.SPP)	7,459,529.54
502900	STM EXP(EX SDRS.SPP) - INDIRECT	18,329.27
505100	ELECTRIC SYS OPR	2,565,758.69
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	42,034.04
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	1,709.66
506100	MISC STM PWR EXP	6,401,311.79
506104	NOX REDUCTION REAGENT	1,814,638.81
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	29,337.79
506107	AMMONIA - EXTERNAL OSS	19,470.85
506108	SCR/NOX - OFFSET	(24,711.29)
506109	SORBENT INJECTION OPERATION	133,871.94
506112	SORBENT REACTANT - REAGENT ONLY	268,802.92
506113	LIQUID INJECTION - REAGENT ONLY	619,305.98
506114	AMMONIA - TO SOURCE UTILITY OSS	5,240.39
506151	ECR ACTIVATED CARBON	1,493,453.25
506152	ECR SORBENT REACTANT - REAGENT ONLY	3,682,726.28
506153	ECR LIQUID INJECTION - REAGENT ONLY	1,051,335.38
506156	ECR BAGHOUSE OPERATIONS	565.09
506159	ECR SORBENT INJECTION OPERATION	115,330.98

Account Number	Account Description	Year End Balance
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(52,750.77)
506161	ECR ACTIVATED CARBON - OSS	2,982.74
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	34,330.95
506164	ECR LIQUID INJECTION - REAGENT ONLY - OSS	15,437.08
506900	MISC STM PWR EXP - INDIRECT	370,216.09
507100	RENTS-STEAM	36,000.00
509003	NOX EMISSION ALLOWANCES	69.37
509052	ECR SO2 EMISSION ALLOWANCES	6.03
510100	MTCE SUPER/ENG - STEAM	3,292,796.24
510900	MTCE SUPER/ENG - STEAM - INDIRECT	1,499,061.50
511100	MTCE-STRUCTURES	3,611,593.06
512005	MAINTENANCE-SDRS	3,346,324.40
512011	INSTR/CNTRL-ENVRNL	92,996.99
512015	SDRS-COMMON H2O SYS	465,110.26
512017	MTCE-SLUDGE STAB SYS	689,232.35
512055	ECR MAINTENANCE-SDRS	828,043.74
512100	MTCE-BOILER PLANT	25,358,770.80
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	585,297.79
512102	SORBENT INJECTION MAINTENANCE	6,797.01
512103	MERCURY MONITORS MAINTENANCE	12,883.12
512108	ECR CCR BEN REUSE SYSTEM MAINT	53,656.24
512152	ECR SORBENT INJECTION MAINTENANCE	637,383.13
512156	ECR BAGHOUSE MAINTENANCE	351,129.01
513100	MTCE-ELECTRIC PLANT	7,472,394.05
513900	MTCE-ELECTRIC PLANT - BOILER	56,572.39
514100	MTCE-MISC/STM PLANT	2,524,164.91
535100	OPER SUPER/ENG-HYDRO	126,198.67
536100	WATER FOR POWER	39,092.06
538100	ELECTRIC EXPENSES - HYDRO	304,697.03
539100	MISC HYD PWR GEN EXP	127,472.41
540100	RENTS-HYDRO	588,212.64
542100	MAINT OF STRUCTURES - HYDRO	255,450.24
543100	MTCE-RES/DAMS/WATERW	96,840.27
544100	MTCE-ELECTRIC PLANT	354,202.99
545100	MTCE-MISC HYDAULIC PLANT	56,922.42
546100	OPER SUPER/ENG - TURBINES	132,385.16
546900	OPER SUPER/ENG - TURBINES - INDIRECT	211,191.79
547030	FUEL-GAS - MCF	44,342,199.36
547040	FUEL-OIL - GAL	92,521.63
547051	FUEL - TO SOURCE UTILITY OSS	94,805.95
547052	FUEL - OSS	221,703.45
547053	FUEL - OFFSET	(529,809.33)
547054	FUEL - TO SOURCE UTILITY RETAIL	213,299.93
547056	FUEL - GAS - INTRACOMPANY	724,207.09
548010	GENERATION EXP	212,534.36
548910	GENERATION EXP - INDIRECT	1,391.82
549002	AIR QUALITY EXPENSES	10,478.27
549100	MISC OTH PWR GEN EXP	1,096,345.00
549900	MISC OTH PWR GEN EXP - INDIRECT	24,938.28
550100	RENTS-OTH PWR	18,192.69
551100	MTCE-SUPER/ENG - TURBINES	94,295.23
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	33,199.25
552100	MTCE-STRUCTURES - OTH PWR	298,356.58
553010	MTCE-GEN/ELECT EQ	1,602,234.07
553200	MTCE-HEAT RECOVERY STM GEN	166,293.13
554100	MTCE-MISC OTH PWR GEN	1,111,910.14
555010	OSS POWER PURCHASES	(68,356.76)
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE POWER	(2,953.07)
555015	NL POWER PURCHASES - ENERGY	16,279,704.39
555016	NL POWER PURCHASES - DEMAND	17,278,417.15
555017	DEMAND FOR TOLLING/CAPACITY AGREEMENTS	8,480,628.03
555020	OSS I/C POWER PURCHASES	1,532,415.77
555025	NL I/C POWER PURCHASES	11,879,150.62
556900	SYS CTRL / DISPATCHING - INDIRECT	1,105,413.06
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	2,178.38
557208	RTO OTHER (NON-MISO) - NL	(237.35)
557209	RTO OTHER (NON-MISO) - OSS	(1.02)
557211	RTO OPERATING RESRV (NON-MISO) - NL	613.79
557212	RTO OPERATING RESRV (NON-MISO) - OSS	44,308.81
560100	OP SUPER/ENG-SSTOPER	4,612.66
560900	OP SUPER/ENG-SSTOPER - INDIRECT	884,904.12
561190	LOAD DISPATCH - INDIRECT	236,756.92
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	523,166.14
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	561,790.96
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	401,682.31
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	442,031.77
561601	TRANSMISSION SERVICE STUDIES	8,625.59

Account Number	Account Description	Year End Balance
562010	STA EXP-SUBST OPER	857,977.24
563100	OTHER INSP-ELEC TRAN	336,947.14
565002	TRANSMISSION ELECTRIC OSS	3,984.43
565005	TRANSMISSION ELECTRIC NATIVE LOAD	118,618.23
565014	INTERCOMPANY TRANSMISSION EXPENSE	507,987.56
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	4,525.92
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	246,435.38
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	9,332.64
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	(4,525.92)
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(246,435.38)
566100	MISC TRANS EXP-SSTMT	195,555.11
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	223,662.74
566140	INDEPENDENT OPERATOR	1,768,536.93
566151	TRANSMISSION DEPANCAKING EXPENSES	2,969,016.80
566900	MISC TRANS EXP-SSTMT - INDIRECT	1,102,575.00
567100	RENTS-ELEC/SUBSTATION OPERATIONS	51,412.30
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT	4,222.92
570010	MTCE-ST EQ-SSTMTCE	1,472,987.79
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	163,168.43
571100	MTCE OF OVERHEAD LINES	1,945,144.60
573100	MTCE-MISC TR PLT-SSTMT	93,398.06
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	105,529.55
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	(8,159.17)
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(19,921.20)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(100,797.36)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(128,309.16)
580100	OP SUPER/ENG-SSTOPER	484,637.08
580900	OP SUPER/ENG-SSTOPER - INDIRECT	985,169.75
581100	SYS CTRL/SWITCH-DIST	523,439.23
581900	SYS CTRL/SWITCH-DIST - INDIRECT	163,806.99
582100	STATION EXP-SSTOPER	1,948,015.15
583001	OPR-O/H LINES	2,786,098.23
583005	CUST COMPL RESP-O/H	1,017,068.85
583008	INST/REMV TRANSF/REG	182,661.71
583009	INSPC O/H LINE FACIL	208,334.91
583010	LOC O/H ELEC FAC-BUD	1,394,573.72
584001	OPR-UNDERGRND LINES	266,405.61
584002	INSPC U/G LINE FACIL	93,434.11
584003	LOAD/VOLT TEST-U/G	38,296.91
584008	INST/RMV/REPL TRANSF	59,217.46
586100	METER EXP	6,089,115.39
586900	METER EXP - INDIRECT	586,784.61
587100	CUST INSTALLATION EXP	(136,418.37)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	2,418,103.56
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	2,330,309.76
589100	RENTS-DISTR / SUBSTAT OPER	12,204.38
590100	MTCE/SUPER/ENG-SSTMT	8,789.30
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	1,283.07
591003	MTCE-MISC STRUCT-DIS	695.71
592100	MTCE-ST EQ-SSTMTCE	1,130,593.29
593001	MTCE-POLE/FIXT-DISTR	385,887.58
593002	MTCE-COND/DEVICE-DIS	11,715,400.33
593003	MTCE-SERVICES	93,133.47
593004	TREE TRIMMING	9,022,354.19
593005	MINOR EXEMPT EXPENSE	7,622.75
593904	TREE TRIMMING - INDIRECT	106,335.72
594002	MTCE-U/G COND ETC	1,294,338.57
595100	MTCE-TRANSF/REG	157,115.65
596100	MTCE OF STREET LIGHTING AND SIGNALS	418,544.06
598100	MTCE OF MISC DISTRIBUTION PLANT	159,053.65
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	429,125.49
803001	GAS TRANS LINE PURCH	111,982,375.50
803003	GAS COST ACTUAL ADJ	(8,441,497.08)
803004	GAS COST BALANCE ADJ	515,666.90
803006	PURCHASED GAS - WHOLESale SALES	165,600.00
803007	WHOLESALE SALES MARGIN	(4,575.00)
803008	ACQ AND TRANS INCENTIVE	(1,195,866.00)
803009	PBR RECOVERY	967,244.38
806001	EXCHANGE GAS - INJECTIONS	(7,684,515.82)
806002	EXCHANGE GAS - WITHDRAWALS	8,589,847.29
807502	GAS PROCUREMENT EXP	844,631.41
808101	GAS W/D FROM STOR-DR	40,320,521.65
808201	GAS DELD TO STOR-CR	(41,450,687.80)
810001	GAS-COMP STA FUEL-CR	(472,852.37)
812010	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)	(7,513.70)
812020	GAS-CITY GATE-CR	(48,526.27)
812030	GAS-OTH DEPT-CR	(43,679.21)

Account Number	Account Description	Year End Balance
814003	SUPV-STOR/COMPR STA	832,313.55
816100	WELLS EXPENSE	73,158.90
817100	LINES EXPENSE	409,636.43
818100	COMPR STATION EXP	2,232,438.91
819100	COMPR STA FUEL-U/G	472,852.37
821100	PURIFICATION EXP	1,484,682.93
823100	GAS LOSSES	1,495,041.09
824100	OPR-U/G STO/COMPR	23,537.22
825100	ROYALTIES	141,178.52
830100	MTCE SUPRV AND ENGR - STOR COMPR	584,222.30
832100	MTC-RESERVOIRS/WELLS	321,658.68
833100	MTCE-LINES	526,433.24
834100	MTCE-COMP STA EQUIP	550,513.19
835100	MTCE-M/R EQ-COMPR	40,257.48
836100	MTCE-PURIFICATION EQUIP	850,337.88
837100	MTCE-OTHER EQUIP	334,665.14
850100	OPR SUPV AND ENGR	897,669.96
851100	SYS CTRL/DSPTCH-GAS	388,326.43
856100	MAINS EXPENSES	613,786.61
860100	RENTS-GAS TRANS	17,921.57
863100	MTCE-GAS MAINS-TRANS	1,557,301.49
871100	DISTR LOAD DISPATCH	578,495.55
874001	OTHER MAINS/SERV EXP	1,271,502.25
874002	LEAK SUR-DIST MN/SVC	384,680.61
874005	CHEK STOP BOX ACCESS	1,436,451.87
874007	CHEK/GREASE VALVES	148,802.45
874008	OPR-ODOR EQ	153,637.53
874110	GLT - OTHER MAINS / SERV EXP.	(32,132.48)
875100	MEAS/REG STA-GENERAL	1,110,187.64
876100	MEAS/REG STA-INDUSTRIAL	329,011.72
877100	MEAS/REG STA-CITY GATE	170,454.13
878100	METER/REG EXPENSE	1,083,214.50
878110	GLT - METER/REG EXP.	878,619.93
879100	CUST INSTALL EXPENSE	358,278.31
879110	GLT-CUSTOMER INSTALL	(194,397.77)
880100	OTH GAS DISTR EXPENSE	2,685,610.02
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	330,946.23
880900	OTH GAS DISTR EXPENSE - INDIRECT	822,733.59
881100	RENTS-GAS DISTR	6,662.89
887100	MTCE-GAS MAINS-DISTR	9,613,224.37
887110	GLT- MTCE GAS MAINS DIST.	(325,048.84)
889100	MTCE-M/R STA EQ-GENL	67,232.00
890100	MTCE-M/R STA EQ-INDL	293,220.83
891100	MTCE-M/R ST EQ-CITY GATE	364,107.68
892100	MTCE-OTH SERVICES	1,086,407.45
892110	GLT-MTCE-OTHER SERVICE	300,518.71
894100	MTCE-OTHER EQUIP	170,235.16
894900	MTCE-OTHER EQUIP - INDIRECT	273,516.30
901001	SUPV-CUST ACCTS	168,977.89
901900	SUPV-CUST ACCTS - INDIRECT	1,851,835.32
902001	METER READ-SERV AREA	3,981,788.60
902002	METER READ-CLER/OTH	46,758.11
902900	METER READ-SERV AREA - INDIRECT	221,992.38
903003	PROCESS METER ORDERS	94,037.12
903006	CUST BILL/ACCTG	1,526.83
903007	PROCESS PAYMENTS	670,611.86
903008	INVEST THEFT OF SVC	92,423.83
903012	PROC CUST CNTRT/ORDR	165,806.71
903022	COLL OFF-LINE BILLS	233,454.94
903030	PROC CUST REQUESTS	45,597.97
903032	DELIVER BILLS-REG	2,210,695.73
903035	COLLECTING-OTHER	507,230.90
903036	CUSTOMER COMPLAINTS	17,261.80
903038	MISC CASH OVERAGE/SHORTAGE	934.43
903901	AUDIT CUST ACCTS - INDIRECT	249.07
903902	BILL SPECIAL ACCTS - INDIRECT	51,658.08
903903	PROCESS METER ORDERS - INDIRECT	176.54
903906	CUST BILL/ACCTG - INDIRECT	2,510,031.28
903907	PROCESS PAYMENTS - INDIRECT	91,483.46
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	88,502.05
903912	PROC CUST CNTRT/ORDR - INDIRECT	211,644.23
903922	COLLECT OFF-LINE BILLS - INDIRECT	26,467.90
903930	PROC CUST REQUESTS - INDIRECT	4,347,317.85
903931	PROC CUST PAYMENTS - INDIRECT	266,841.47
903936	CUSTOMER COMPLAINTS - INDIRECT	267,503.24
904001	UNCOLLECTIBLE ACCTS	1,864,650.41
904003	UNCOLL ACCTS - A/R MISC	175,204.09

Account Number	Account Description	Year End Balance
904005	UNCOLLECTIBLE ACCTS - GSC	150,643.77
905001	MISC CUST SERV EXP	6,750.00
905003	MISC COLLECTING EXP	6,701.25
905900	MISC CUST SERV EXP - INDIRECT	830.21
907001	SUPV-CUST SER/INFO	2,710.40
907900	SUPV-CUST SER/INFO - INDIRECT	385,143.85
908005	DSM CONSERVATION PROG	15,216,171.08
908009	MISC MARKETING EXP	38.71
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	3,094,114.02
908901	CUST MKTG/ASSIST - INDIRECT	396,534.06
908909	MISC MARKETING EXP - INDIRECT	22,695.34
909005	MEDIA RELATIONS	256,482.79
909010	PRINT ADVER-SER/INFO	83,249.49
909011	OTH ADVER-SER/INFO	135,906.61
909013	SAFETY PROGRAMS	19,336.15
909911	OTHER ADVER-SER/INFO - INDIRECT	23,779.55
910001	MISC CUST SER/INFO	95,040.00
910900	MISC CUST SER/INFO - INDIRECT	709,485.51
913012	OTH ADVER-SALES	1,159,601.61
913912	OTH ADVER-SALES - INDIRECT	20,076.70
920100	OTHER GENERAL AND ADMIN SALARIES	1,654,482.74
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	31,318,923.90
921002	EXP-GEN OFFICE EMPL	58,173.58
921003	GEN OFFICE SUPPL/EXP	917,116.69
921004	OPR-GEN OFFICE BLDG	1,199.52
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	1,102,674.16
921903	GEN OFFICE SUPPL/EXP - INDIRECT	4,079,659.74
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	409,322.16
922001	A/G SAL TRANSFER-CR	(3,399,338.33)
922002	OFF SUPP/EXP TRAN-CR	(626,756.68)
922003	TRIMBLE CTY TRAN-CR	(1,383,161.56)
923100	OUTSIDE SERVICES	5,320,914.49
923101	OUTSIDE SERVICES - AUDIT FEES	776,106.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	22,708.00
923900	OUTSIDE SERVICES - INDIRECT	14,888,369.11
924100	PROPERTY INSURANCE	4,016,322.64
924900	PROPERTY INSURANCE - INDIRECT	732,519.91
925001	PUBLIC LIABILITY	2,385,794.55
925002	WORKERS COMP EXPENSE - BURDENS	369,670.92
925003	AUTO LIABILITY	159,889.48
925004	SAFETY AND INDUSTRIAL HEALTH	46,561.21
925100	OTHER INJURIES AND DAMAGES	254,844.46
925900	OTHER INJURIES AND DAMAGES - INDIRECT	148,605.29
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	3,005.57
926001	TUITION REFUND PLAN	163,414.94
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	245,410.30
926003	MEDICAL INSURANCE EXPENSE - BURDENS	5,857,560.82
926004	DENTAL INSURANCE EXPENSE - BURDENS	300,331.93
926005	LONG TERM DISABILITY EXPENSE - BURDENS	232,036.03
926019	OTHER BENEFITS EXPENSE - BURDENS	495,818.37
926100	EMPLOYEE BENEFITS - NON-BURDEN	103,119.46
926101	PENSION SERVICE COST - BURDENS	2,131,518.22
926102	401K EXPENSE - BURDENS	2,279,244.72
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	85,004.46
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	600,909.03
926110	EMPLOYEE WELFARE	122,816.08
926116	RETIREMENT INCOME EXPENSE - BURDENS	996,673.81
926117	PENSION NON SERVICE COST - BURDENS	1,930,722.49
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	2,139,392.07
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	357,922.40
926901	TUITION REFUND PLAN - INDIRECT	223,541.80
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	198,246.42
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	4,664,994.46
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	236,532.22
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	221,529.66
926911	PENSION SERVICE COST - BURDENS INDIRECT	3,824,982.46
926912	401K EXPENSE - BURDENS INDIRECT	1,763,131.72
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	148,373.63
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	652,484.58
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	890,838.47
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	(30,262.83)
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	224,508.01
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	650,130.66
927001	ELEC SUPPL W/O CH-DR	29,577.00
928002	REG UPKEEP ASSESSMTS	577,044.82
928003	AMORTIZATION OF RATE CASE EXPENSES	473,999.40
928008	FORMAL CASES - KENTUCKY	49,487.15



Account Number	Account Description	Year End Balance
929001	FRANCHISE REQMTS-CR	(27,902.83)
929002	ELEC USED-ELEC DEPT	(884.27)
929003	GAS USED-GAS DEPT	(449,202.96)
929004	ELECTRICITY USED - OTHER DEPARTMENTS	(222,054.68)
930101	GEN PUBLIC INFO EXP	42,934.24
930201	MISC CORPORATE EXP	491,651.39
930202	ASSOCIATION DUES	232,742.56
930207	OTHER MISC GEN EXP	46,266.60
930271	MISC CORPORATE EXP - INDIRECT	199,392.36
930272	ASSOCIATION DUES - INDIRECT	646,872.40
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	1,957,319.12
930277	OTHER MISC GEN EXP - INDIRECT	38,098.01
931100	RENTS-OTHER	9,004.43
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	282,559.91
931904	RENTS - CORPORATE HQ (INDIRECT)	1,090,868.66
935101	MTCE-GEN PLANT	13,510.21
935191	MTCE-GEN PLANT - INDIRECT	47,378.54
935391	MTCE-COMMUNICATION EQ - INDIRECT	(16.23)
935403	MNTC BONDABLE PROPERTY	(6.42)
935488	MTCE-OTH GEN EQ - INDIRECT	916,922.20

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 23**

**Responding Witness: Valerie L. Scott**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 24**

**Responding Witness: Kent W. Blake / Counsel**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 25**

**Responding Witness: Christopher M. Garrett**

- Q-25. Gross Revenue Conversion Factor (GRCF). Refer to Schedule H-1. Show in detail how each of the following items was derived. Include all supporting calculations electronically in Excel and include all supporting workpapers and documentation.
- a. UNCOLLECTIBLE ACCOUNTS EXPENSE
  - b. PSC FEES
  - c. PRODUCTION ACTIVITIES DEDUCTION-STATE
  - d. PRODUCTION ACTIVITIES DEDUCTION-FEDERAL
- A-25. a. See attached.
- b. See attached.
- c. See the response to PSC 1-54 Att\_LGE\_PSC\_1-54\_Sch H.xlsx for Schedule H-1 and workpaper in Excel format.
- d. See the response to PSC 1-54 Att\_LGE\_PSC\_1-54\_Sch H.xlsx for Schedule H-1 and workpaper in Excel format. The federal production activities deduction is zero due to LG&E's net operating loss carryforward as a result of the extension of bonus depreciation.

The attachment is being provided in a separate file in Excel format.



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

**Matthew G. Bevin**  
Governor

**William M. Landrum III**  
Secretary

MEMORANDUM

TO: Daniel Bork, Commissioner  
Department of Revenue

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

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Date: June 08, 2016

Subject: Millage Rate for Fiscal Year 2017

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

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

Attachment

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 26**

**Responding Witness: Valerie L. Scott**

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



Louisville Gas and Electric Company			
Case No. 2016-00371			
Monthly Level of Prepaid Taxes			
Line No.	Month	Type of Tax	Balance
1.	January 2015	KPSC Assessment Fee	1,131,815
2.	February 2015	KPSC Assessment Fee	905,452
3.	March 2015	KPSC Assessment Fee	679,089
4.	April 2015	KPSC Assessment Fee	452,726
5.	May 2015	KPSC Assessment Fee	226,363
6.	June 2015	KPSC Assessment Fee	2,842,345
7.	July 2015	KPSC Assessment Fee	2,605,483
8.	August 2015	KPSC Assessment Fee	2,368,621
9.	September 2015	KPSC Assessment Fee	2,131,759
10.	October 2015	KPSC Assessment Fee	1,894,897
11.	November 2015	KPSC Assessment Fee	1,658,035
12.	December 2015	KPSC Assessment Fee	1,421,173
13.	January 2016	KPSC Assessment Fee	1,184,311
14.	February 2016	KPSC Assessment Fee	947,449
15.	March 2016	KPSC Assessment Fee	710,586
16.	April 2016	KPSC Assessment Fee	473,724
17.	May 2016	KPSC Assessment Fee	236,862
18.	June 2016	KPSC Assessment Fee	-
19.	July 2016	KPSC Assessment Fee	2,540,418
20.	August 2016	KPSC Assessment Fee	2,309,471
21.	September 2016	KPSC Assessment Fee	2,078,523
22.	October 2016	KPSC Assessment Fee	1,847,576
23.	November 2016	KPSC Assessment Fee	1,616,629
24.	December 2016	KPSC Assessment Fee	1,385,682

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 27**

**Responding Witness: Valerie L. Scott**

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

A-27.

	Production	Transmission	Distribution	Total
JAN-2015	30,320,885.80	2,360,708.94	2,899,996.47	35,581,591.21
FEB-2015	30,240,070.11	2,314,167.15	2,909,992.39	35,464,229.65
MAR-2015	28,982,895.18	2,244,197.52	2,875,435.46	34,102,528.16
APR-2015	29,441,578.63	2,195,773.14	3,252,524.25	34,889,876.02
MAY-2015	29,505,038.66	2,298,227.09	3,122,683.54	34,925,949.29
JUN-2015	24,495,880.46	2,221,959.85	2,751,403.44	29,469,243.75
JUL-2015	25,291,532.18	3,177,036.00	2,793,497.65	31,262,065.83
AUG-2015	25,683,147.75	3,251,390.39	2,625,356.31	31,559,894.45
SEP-2015	25,943,579.97	3,434,637.17	2,172,302.87	31,550,520.01
OCT-2015	25,877,024.59	3,005,714.79	2,032,585.26	30,915,324.64
NOV-2015	26,589,335.30	3,034,796.70	2,250,492.28	31,874,624.28
DEC-2015	27,006,495.40	3,005,150.37	2,038,316.69	32,049,962.46
JAN-2016	27,163,004.98	3,075,416.10	2,047,474.84	32,285,895.92
FEB-2016	27,034,425.08	3,161,762.33	2,343,708.78	32,539,896.19
MAR-2016	27,577,625.23	3,597,502.67	2,525,746.89	33,700,874.79
APR-2016	27,044,665.79	3,487,139.41	2,358,310.52	32,890,115.72
MAY-2016	27,104,767.36	3,513,993.12	2,330,934.69	32,949,695.17
JUN-2016	27,616,192.06	3,462,665.56	2,576,753.67	33,655,611.29
JUL-2016	28,179,974.17	3,434,648.15	2,678,949.30	34,293,571.62
AUG-2016	28,922,781.83	3,422,774.56	2,716,248.45	35,061,804.84
SEP-2016	28,823,321.67	3,273,957.90	2,640,809.02	34,738,088.59
OCT-2016	29,049,358.43	3,036,752.42	2,655,261.73	34,741,372.58
NOV-2016	28,735,611.44	2,862,274.56	2,852,601.22	34,450,487.21
DEC-2016	29,100,567.19	2,635,502.52	2,964,534.95	34,700,604.66

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 28**

**Responding Witness: Valerie L. Scott**

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

A-28. See below.

Jan-15	\$646,295.90
Feb-15	511,168.48
Mar-15	773,684.77
Apr-15	501,794.22
May-15	404,391.14
Jun-15	558,907.20
Jul-15	944,991.48
Aug-15	416,035.77
Sep-15	389,007.56
Oct-15	509,139.02
Nov-15	635,606.11
Dec-15	1,127,962.61
Jan-16	1,060,075.56
Feb-16	681,403.17
Mar-16	334,686.88
Apr-16	1,577,734.12
May-16	1,063,885.32
Jun-16	906,205.07
Jul-16	865,141.35
Aug-16	1,381,296.73
Sep-16	287,585.69
Oct-16	730,546.58
Nov-16	834,957.85
Dec-16	930,739.49

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 29**

**Responding Witness: Valerie L. Scott**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 30**

**Responding Witness: Valerie L. Scott**

- Q-30. Provide the monthly level of Deferred Maintenance by component for 2015 and 2016.
- a. Identify and explain each item of Deferred Maintenance, when it first arose, when amortization commenced, when amortization will be completed, why the maintenance was deferred, and commission authorization for each maintenance item that is being deferred.
- A-30. a. **Cane Run 7 Long-term Program Contract (LTPC)** - See the response to Question No. 31 for Cane Run 7 Long-term Program Contract.

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 31**

**Responding Witness: Valerie L. Scott**

- Q-31. Provide the monthly level of Deferred Debits by component for 2015 and 2016.
- a. Identify and explain each item of Deferred Debits, when it first arose, when amortization commenced, when amortization will be completed, why the cost was deferred, and commission authorization for each Deferred Debit item that is being requested for inclusion in rate base.
- A-31. See attached.
- a. The following items are the Deferred Debits that appear in the attachment to this question. These items are included as Deferred Debits per the FERC Uniform System of Accounts for account 186 stating that, "this account shall include all debits not elsewhere provided for...and unusual or extraordinary expenses, not included in other accounts":
    1. **Cane Run 7 Long-term Program Contract (LTPC)**- Contract began in June 2015. Payments are made in advance based on operating hours of the units and recorded as a deferred debit. As contracted maintenance occurs the deferred debit account will be relieved. The first contracted maintenance activity is scheduled to occur in 2017 and the projected final year of the contract is 2046.
    2. **Long-Term Customer Accounts Receivable**- Customer Receivables with a prescribed payment plan exceeding one year are reclassified to this account. As payments are received, the balance is reduced for the specific customer(s).
    3. **Cellular Antenna Billable Charges**- Third parties engage with the Company to attach cellular wire to our infrastructure. The Company pays for the preparation of the infrastructure for the third parties' connection which increases the deferral. Once the infrastructure is ready then the third party is billed and the charges are cleared to accounts receivable.
    4. **Financing Expense**- Financing expenses are incurred from time to time and are deferred until the Company decides to either engage or abandon the financing activity. If the Company pursues the

financing activity then the charge is reclassified to unamortized financing expenses and amortized over the life of the debt; otherwise the amount is expensed.

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

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

**Louisville Gas and Electric Company**

Case No. 2016-00371

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

Description	January 1, 2015	January 31, 2015	February 28, 2015	March 31, 2015	April 30, 2015	May 31, 2015	June 30, 2015	July 31, 2015	August 31, 2015	September 30, 2015	October 31, 2015	November 30, 2015	December 31, 2015
Cane Run 7 LTPC Asset	-	-	-	879,091	981,332	941,905	1,024,892	1,185,618	1,334,646	1,525,764	1,672,565	1,758,365	1,863,539
Long-Term Customer Accounts Receivable	637,031	525,209	865,593	580,656	534,304	516,694	503,906	506,721	429,216	449,210	498,054	487,570	602,404
Cellular Antenna Billable Charges	52,381	63,085	39,660	46,528	58,459	53,263	10,207	10,207	13,022	13,944	39,172	41,335	41,218
Financing Expense	38,531	34,614	34,923	34,923	20,704	27,402	35,568	35,608	38,808	57,064	97,009	36,538	40,005
Preliminary Survey	3,024,274	3,089,075	3,089,462	3,281,999	3,367,827	3,500,553	3,599,838	3,621,046	3,832,712	3,941,843	4,097,374	4,235,048	4,012,218
Energy Storage R&D Project	-	-	-	-	-	-	-	-	-	-	-	-	26,435
<b>Total</b>	<b>3,752,217</b>	<b>3,711,983</b>	<b>4,029,638</b>	<b>4,823,197</b>	<b>4,962,626</b>	<b>5,039,817</b>	<b>5,174,411</b>	<b>5,359,200</b>	<b>5,648,404</b>	<b>5,987,825</b>	<b>6,404,174</b>	<b>6,558,856</b>	<b>6,585,819</b>

Description	January 1, 2016	January 31, 2016	February 29, 2016	March 31, 2016	April 30, 2016	May 31, 2016	June 30, 2016	July 31, 2016	August 31, 2016	September 30, 2016	October 31, 2016	November 30, 2016	December 31, 2016
Cane Run 7 LTPC Asset	1,863,539	2,066,996	2,159,617	2,275,827	2,378,532	2,511,451	2,632,776	2,768,157	2,884,003	3,001,339	3,130,488	3,171,798	3,297,662
Long-Term Customer Accounts Receivable	602,404	582,327	540,394	548,001	517,516	495,866	471,314	454,887	417,828	404,135	386,542	372,818	347,143
Cellular Antenna Billable Charges	41,218	38,507	29,540	33,308	57,831	80,428	48,281	2,812	169	162	401	56,726	22,897
Financing Expense	40,005	32,729	39,909	39,507	45,554	56,778	59,492	82,471	143,137	64,685	84,780	85,191	55,376
Preliminary Survey	4,012,218	4,097,476	4,302,643	4,448,556	2,555,003	2,548,188	2,586,272	2,628,595	2,602,483	2,717,155	3,021,694	3,054,725	3,079,589
Energy Storage R&D Project	26,435	26,435	26,435	29,285	29,285	61,952	106,980	120,009	198,293	274,898	495,819	787,890	1,174,054
<b>Total</b>	<b>6,585,819</b>	<b>6,844,470</b>	<b>7,098,538</b>	<b>7,374,484</b>	<b>5,583,721</b>	<b>5,754,663</b>	<b>5,905,115</b>	<b>6,056,931</b>	<b>6,245,913</b>	<b>6,462,374</b>	<b>7,119,724</b>	<b>7,529,148</b>	<b>7,976,721</b>

Does not include items charged and cleared within the year.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 32**

**Responding Witness: Daniel K. Arbough**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 33**

**Responding Witness: Daniel K. Arbough**

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

**LG&E - Monthly Level of Accrued Pension  
2015-2016**

	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>
<b>2015</b>	\$ 35,316,021	\$ 35,316,021	\$ 35,316,021	\$ 35,316,021	\$ 35,316,021	\$ 39,612,677	\$ 39,612,677	\$ 39,612,677	\$ 39,612,677	\$ 39,612,677	\$ 39,612,677	\$ 55,417,579
<b>2016</b>	\$ 44,017,579	\$ 44,017,579	\$ 44,017,579	\$ 44,017,579	\$ 44,017,579	\$ 52,456,566	\$ 52,456,566	\$ 52,456,566	\$ 24,256,566	\$ 24,256,566	\$ 24,256,566	\$ 30,500,983

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 34**

**Responding Witness: Valerie L. Scott**

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

**Louisville Gas and Electric Company**

**Case No. 2016-00371**

**Provide the monthly level of each Deferred Credit item on LG&E's balance sheet for 2015 and 2016.**

<b>Description</b>	<b>January 1, 2015</b>	<b>January 31, 2015</b>	<b>February 28, 2015</b>	<b>March 31, 2015</b>	<b>April 30, 2015</b>	<b>May 31, 2015</b>	<b>June 30, 2015</b>	<b>July 31, 2015</b>	<b>August 31, 2015</b>	<b>September 30, 2015</b>	<b>October 31, 2015</b>	<b>November 30, 2015</b>	<b>December 31, 2015</b>
Long Term Retainage	(10,663,076)	(10,711,508)	(10,783,877)	(10,800,379)	(10,848,132)	(10,852,871)	(2,804,761)	(2,785,660)	(2,785,660)	(2,785,660)	(1,974,508)	(1,974,508)	(1,974,682)
Corporate Headquarters Lease	(1,159,909)	(1,158,147)	(1,162,086)	(1,166,026)	(1,169,965)	(1,173,906)	(1,177,847)	(1,181,785)	(1,185,725)	(1,189,666)	(1,193,606)	(1,197,546)	(1,201,485)
Prepaid Transmission System Fee: MCI Telecom	(484,483)	(481,417)	(478,351)	(475,284)	(472,218)	(469,152)	(466,085)	(463,019)	(459,953)	(456,886)	(453,820)	(450,753)	(447,687)
Uncertain Tax Position	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)
Deferred Compensation	(669,103)	(673,480)	(678,216)	(683,757)	(688,184)	(693,553)	(698,002)	(702,479)	(706,971)	(711,553)	(717,004)	(720,923)	(183,444)
Clearing Accounts Transferred from Other Deferred Debits	(20,457)	(1,307,036)	(2,178,678)	(18,891)	(812,987)	(4,052,708)	(13,976)	(1,097,741)	(702,942)	(8,562)	(1,380,925)	(3,614,191)	(8,562)
Brown CT Long-Term Service Agreement	(1,410,566)	(1,311,927)	(1,152,090)	(1,255,569)	(1,074,822)	(1,052,049)	(486,093)	(455,180)	(431,621)	(260,577)	(231,250)	-	-
<b>Total</b>	<b>(14,609,363)</b>	<b>(15,845,284)</b>	<b>(16,635,067)</b>	<b>(14,601,675)</b>	<b>(15,268,077)</b>	<b>(18,496,008)</b>	<b>(5,848,533)</b>	<b>(6,887,633)</b>	<b>(6,474,641)</b>	<b>(5,614,673)</b>	<b>(6,152,882)</b>	<b>(8,159,690)</b>	<b>(4,017,629)</b>

<b>Description</b>	<b>January 1, 2016</b>	<b>January 31, 2016</b>	<b>February 29, 2016</b>	<b>March 31, 2016</b>	<b>April 30, 2016</b>	<b>May 31, 2016</b>	<b>June 30, 2016</b>	<b>July 31, 2016</b>	<b>August 31, 2016</b>	<b>September 30, 2016</b>	<b>October 31, 2016</b>	<b>November 30, 2016</b>	<b>December 31, 2016</b>
Long Term Retainage	(1,974,682)	(1,974,682)	(1,974,682)	(1,974,682)	(1,974,682)	(1,974,682)	-	-	-	-	-	-	-
Corporate Headquarters Lease	(1,201,485)	(1,196,727)	(1,198,385)	(1,200,041)	(1,201,661)	(1,203,282)	(1,204,902)	(1,206,522)	(1,208,143)	(1,209,763)	(1,211,384)	(1,213,004)	(1,214,624)
Prepaid Transmission System Fee: MCI Telecom	(447,687)	(444,621)	(441,554)	(438,488)	(435,422)	(432,355)	(429,289)	(426,223)	(423,156)	(420,090)	(417,024)	(413,958)	(410,891)
Uncertain Tax Position	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(201,769)	(97,274)	(97,274)
Deferred Compensation	(183,444)	(185,824)	(188,352)	(194,096)	(197,464)	(200,496)	(203,661)	(206,767)	(209,882)	(214,236)	(217,371)	(220,495)	(223,651)
Clearing Accounts Transferred from Other Deferred Debits	(8,562)	(3,002,287)	(4,972,806)	(8,562)	(2,171,019)	(3,998,205)	(250,639)	(1,024,629)	(3,206,461)	(837,784)	(686,420)	(720,891)	-
<b>Total</b>	<b>(4,017,629)</b>	<b>(7,005,910)</b>	<b>(8,977,548)</b>	<b>(4,017,638)</b>	<b>(6,182,017)</b>	<b>(8,010,789)</b>	<b>(2,290,260)</b>	<b>(3,065,910)</b>	<b>(5,249,411)</b>	<b>(2,883,642)</b>	<b>(2,733,968)</b>	<b>(2,665,622)</b>	<b>(1,946,440)</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 35**

**Responding Witness: Christopher M. Garrett**

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

**Louisville Gas and Electric Company**  
**Accumulated Deferred Income Taxes**  
**Response to Q-35(a)**

<u>DESCRIPTION</u>	<u>DEC-2014</u>	<u>DEC-2015</u>	<u>SEP-2016</u>	<u>DEC-2016</u>
2008 Wind Storm Damages	(5,112,764)	(4,197,045)	(3,510,256)	(3,281,326)
2009 Winter Storm Damages	(9,521,333)	(7,816,020)	(6,537,035)	(6,110,707)
2011 Summer Storm Damages	(1,879,366)	(1,252,911)	(783,069)	(626,455)
African American Venture Fund	44,227	44,227	44,227	44,227
Amortization Loss on Reacquired Debt	(7,014,161)	(6,560,043)	(6,596,832)	(6,063,851)
Amortization of ITC - Job BTL-TC2 FAS 109 Effect	13,792,116	13,526,883	-	-
Amortization of ITC - Job Dev Credit - OVTC	14,423	5,437	4,572	4,285
Amortization of ITC - Job Development Credit	9,101,872	8,523,834	8,136,671	8,007,617
Amortization of ITC - Solar Credit- FAS 109 Effect			1,909,984	1,873,643
Amortization of ITC - TC2 ITC FAS 109 Effect			13,327,958	13,261,650
Bad Debts Reserves	620,085	460,853	460,853	630,957
Bonus Depreciation - Federal	(109,326,463)	(147,000,213)	(79,886,409)	(101,678,813)
Book Depreciation	61,203,323	63,370,150	49,686,695	66,487,601
CAFC - Federal	2,881,918	2,600,027	2,600,027	2,265,027
CAFC - State	312,321	280,910	280,910	243,582
Capitalized Gas Inventory Costs	1,519,567	2,303,938	1,993,261	2,887,961
Capitalized Property Tax		(72,818)	-	(240,970)
CCR ARO Ponds - 190			33,751,524	33,535,755
CCR ARO Ponds - 282			(24,735,844)	(23,971,470)
CCR ARO Ponds - 283			(10,882,453)	(12,046,647)
CIAC - FED	1,785,068	2,185,876	1,575,000	1,925,000
CIAC - State	198,908	243,569	175,500	214,500
CMRG Regulatory Asset	(60,089)	(60,089)	(60,089)	(60,089)
Contingency Reserve	1,237,732	1,074,561	1,074,561	568,912
Contribution Carryforward			1,381,022	2,590,673
Cost of Removal	(8,339,054)	(10,859,154)	(10,323,950)	(12,177,392)
Deferred Rent Payable	451,205	467,378	467,378	472,489
Demand Side Management	362,114	362,114	362,114	362,114
Demand Side Management - Current	47,139	1,211,359	816,863	337,853
Depr Related Book/Tax Diff's PYs Cumulative - Fed	(523,653,699)	(639,153,240)	(823,552,843)	(823,585,472)
Depr Related Book/Tax Diff's PYs Cumulative - St	(35,720,641)	(38,822,728)	(47,712,268)	(47,743,306)
Effective Tax Rate Adjustment-Deferred	-	-	132,318	-
Emission Allowances	(2,461)	(61)	(61)	(58)
Environmental Cost Recovery - Current	(1,493,760)	(5,176,034)	(3,007,014)	(2,502,826)
FAC Under Recovery KY - Current	(607,618)	928,154	1,197,588	956,162
FAS 106 Cost Write-Off (Post Retirement)	26,603,270	23,591,997	22,176,622	22,491,864
FAS 112 Cost Write-Off (Post Employment)	1,283,873	1,182,451	1,182,451	1,241,481
FAS 143 - 190	33,211,157	73,559,828	30,615,178	31,974,891
FAS 143 - 283	(10,987,980)	(22,170,716)	(18,996,099)	(15,265,204)
FAS 143 - ARO	(22,223,177)	(51,389,112)	(11,619,079)	(16,709,687)
FAS 87 Pensions	11,003,054	13,847,365	6,755,045	9,497,647
Gas Line Tracker Reg Asset - Current	1,036,216	(500,587)	(90,124)	-

**Attachment to Response to AG-1 Question No. 35(a)**

**Page 1 of 2**

**Garrett**

**Louisville Gas and Electric Company**  
**Accumulated Deferred Income Taxes**  
**Response to Q-35(a)**

<u>DESCRIPTION</u>	<u>DEC-2014</u>	<u>DEC-2015</u>	<u>SEP-2016</u>	<u>DEC-2016</u>
Gas Line Tracker Reg Liab - Current				16,119
Hydro Credit Carryforward	409,216	906,705	1,289,431	1,559,419
Interest Capitalized - Federal	8,405,098	5,627,750	1,350,988	2,738,750
Interest Capitalized - State	936,568	627,092	150,539	305,175
Interest Rate Swaps	47,717,631	33,892,241	29,747,040	27,038,847
Interest Rate Swaps - Reg Asset	(31,607,226)	(35,092,171)	(34,392,559)	(27,865,199)
Line Pack - IRS Audit	64,079	75,722	59,762	59,762
Management Audit Fees	(15,742)	-	-	-
MISO Exit Fees-Transmission	266,927	152,161	76,080	50,720
NOL - LGE - Federal	-	76,185,384	83,053,952	80,318,129
Non-Qualified Thrift-BTL	260,281	71,359	71,359	87,000
Obsolete Inventroy		3,189,800	322,730	2,715,080
Off-System Sales Tracker - Reg Liab		20,358	14,125	287,920
Pensions - Regulatory Asset	(61,849,013)	(64,528,137)	(63,970,848)	(67,231,868)
Performance Incentive	74,234	875,238	(6,218)	(497,845)
Post Retirement Ben - Regulatory Asset	(4,915,356)	(2,287,794)	(1,659,212)	(1,806,987)
Prepaid Insurance	(1,271,888)	(736,500)	(1,196,255)	(901,194)
Purchased Gas Adjustment - Current	(3,558,088)	2,078,390	183,213	(1,095,471)
R&D Regulatory Asset		(10,283)	(123,784)	(456,707)
Recycling Credit Carryforward	2,704,094	2,704,094	-	-
Refined Coal - KY - Reg Liab				113,909
Regulatory Expenses	(519,257)	(460,824)	(600,346)	(818,498)
Research & Experimental Credits	100,000	262,536	375,036	450,165
Solar Credit Basis Adjustment			(950,658)	(927,801)
Solar Credit Carryforward			3,000,000	2,942,920
State Tax Current	681,884	344,719	344,719	90,401
Swap Termination	(3,073,655)	(2,922,467)	(2,809,076)	(6,431,380)
Tax Depreciation - Federal	(53,668,115)	(63,160,110)	(60,115,811)	(72,506,373)
Tax Depreciation - State	(8,043,881)	(9,772,160)	(9,711,527)	(12,754,209)
Tax Gain/Loss on Sale - Federal		(20,860,689)	0	(4,070,974)
Tax Gain/Loss on Sale - State		(3,053,417)	-	(570,157)
Tax Gain/Loss on Sale of Equipment (ACRS/MACRS)	(1,332,552)	-	-	-
Tax Refunds				1,916
TAX REPAIR EXPENSING	(9,741,756)	(14,837,797)	(8,752,500)	(13,203,709)
TC2 Basis Adjustment	(14,603,883)	(14,500,708)	(14,423,326)	(14,397,532)
Tenant Incentive Amortization	(37,441)	(97,686)	(97,686)	(194,125)
Unclaimed Checks	181,456	153,430	153,430	145,667
UTP - Recycling Credit Carryforward	(1,352,047)	(1,352,047)	-	-
Vacation Pay	2,010,031	1,927,660	1,885,204	1,811,637
Workers Compensation	1,359,001	1,353,904	1,355,530	1,207,532
<b>Total Accumulated Deferred Income Taxes</b>	<b>(699,652,383)</b>	<b>(828,484,105)</b>	<b>(943,561,773)</b>	<b>(973,977,342)</b>



**Louisville Gas and Electric Company**  
**Accumulated Deferred Income Taxes**  
**Response to Q-35(b)**

<u>DESCRIPTION</u>	<u>JAN-2015</u>	<u>FEB-2015</u>	<u>MAR-2015</u>	<u>APR-2015</u>	<u>MAY-2015</u>	<u>JUN-2015</u>	<u>JUL-2015</u>	<u>AUG-2015</u>	<u>SEP-2015</u>	<u>OCT-2015</u>	<u>NOV-2015</u>	<u>DEC-2015</u>
2008 Wind Storm Damages	(5,112,764)	(4,960,144)	(4,883,835)	(4,883,835)	(4,883,835)	(4,654,905)	(4,654,905)	(4,654,905)	(4,425,975)	(4,425,975)	(4,425,975)	(4,197,045)
2009 Winter Storm Damages	(9,521,333)	(9,237,115)	(9,095,005)	(9,095,005)	(9,095,005)	(8,668,677)	(8,668,677)	(8,668,677)	(8,242,348)	(8,242,348)	(8,242,348)	(7,816,020)
2011 Summer Storm Damages	(1,879,366)	(1,774,957)	(1,722,752)	(1,722,752)	(1,722,752)	(1,566,138)	(1,566,138)	(1,566,138)	(1,409,525)	(1,409,525)	(1,409,525)	(1,252,911)
African American Venture Fund	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227
Amortization Loss on Recaptured Debt	(7,014,161)	(6,940,756)	(6,903,861)	(6,903,861)	(6,903,861)	(6,790,889)	(6,790,889)	(6,790,889)	(6,676,811)	(6,676,811)	(6,676,811)	(6,560,043)
Amortization of ITC - Job Dev Credit - OVTC	14,423	12,925	12,176	12,176	12,176	9,930	9,930	9,930	7,683	7,683	7,683	5,437
Amortization of ITC - Job Development Credit	9,101,872	9,005,532	8,957,362	8,957,362	8,957,362	8,812,853	8,812,853	8,812,853	8,668,344	8,668,344	8,668,344	8,523,834
Amortization of ITC - TC2 ITC FAS 109 Effect	13,792,116	13,747,910	13,725,807	13,725,807	13,725,807	13,659,499	13,659,499	13,659,499	13,593,191	13,593,191	13,593,191	13,526,883
Bad Debts Reserves	620,085	667,293	620,085	620,085	620,085	620,085	620,085	620,085	620,085	620,085	620,085	460,853
Bonus Depreciation - Federal	-	(16,094,183)	(24,141,274)	(24,141,274)	(24,141,274)	(45,020,679)	(45,020,679)	(45,020,679)	(65,412,462)	(65,412,462)	(65,412,462)	(147,000,213)
Book Depreciation	-	11,006,924	16,510,385	16,510,385	16,510,385	32,182,832	32,182,832	32,182,832	47,579,043	47,579,043	47,579,043	63,370,150
CAFC - Federal	2,881,918	2,715,306	2,881,918	2,881,918	2,881,918	2,881,918	2,881,918	2,881,918	2,881,918	2,881,918	2,881,918	2,600,027
CAFC - State	312,321	293,756	312,321	312,321	312,321	312,321	312,321	312,321	312,321	312,321	312,321	280,910
Capitalized Gas Inventory Costs	1,519,567	1,519,567	1,519,567	1,519,567	1,519,567	1,519,567	1,519,567	3,043,038	3,043,038	3,043,038	3,043,038	2,303,938
Capitalized Property Tax	-	-	-	-	-	-	-	-	-	-	-	(72,818)
CIAC - FED	-	145,833	218,750	218,750	218,750	437,500	437,500	437,500	656,250	656,250	656,250	2,185,876
CIAC - State	-	16,250	24,375	24,375	24,375	48,750	48,750	48,750	73,125	73,125	73,125	243,569
CMRG Regulatory Asset	(60,089)	(84,106)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)
Contingency Reserve	1,237,732	743,765	1,237,732	1,237,732	1,237,732	1,237,732	1,237,732	1,237,732	1,237,732	1,237,732	1,237,732	1,074,561
Cost of Removal	(0)	(2,277,015)	(3,415,523)	(3,415,523)	(3,415,523)	(6,457,819)	(6,457,819)	(6,457,819)	(8,761,971)	(8,761,971)	(8,761,971)	(10,859,154)
Deferred Rent Payable	451,205	452,051	451,205	451,205	451,205	451,205	451,205	451,205	451,205	451,205	451,205	467,378
Demand Side Management	47,139	1,154,286	118,802	118,802	118,802	903,639	903,639	974,529	974,529	974,529	974,529	1,211,359
Demand Side Management	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114
Depr Related Book/Tax Diff's PYs Cumulative - Fed	(638,857,889)	(638,911,740)	(638,938,666)	(638,938,666)	(638,938,666)	(639,019,442)	(639,019,442)	(639,184,277)	(639,265,053)	(639,265,053)	(639,265,053)	(639,153,240)
Depr Related Book/Tax Diff's PYs Cumulative - St	(38,439,307)	(38,470,344)	(38,485,863)	(38,485,863)	(38,485,863)	(38,532,419)	(38,532,419)	(38,791,691)	(38,838,247)	(38,838,247)	(38,838,247)	(38,822,728)
Emission Allowances	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(61)
Environmental Cost Recovery - Current	(1,493,760)	(1,927,106)	(2,234,728)	(2,234,728)	(2,234,728)	(3,345,727)	(3,345,727)	(3,345,727)	(3,068,071)	(3,068,071)	(3,068,071)	(5,176,034)
FAC Under Recovery KY - Current	(607,618)	(1,110,984)	(381,947)	(381,947)	(381,947)	(259,299)	(259,299)	(259,299)	305,364	305,364	305,364	928,154
FAS 106 Cost Write-Off (Post Retirement)	26,603,270	26,217,286	26,024,293	26,024,293	26,024,293	25,079,517	25,079,517	24,827,445	24,404,009	24,404,009	24,404,009	23,591,997
FAS 112 Cost Write-Off (Post Employment)	1,283,873	1,283,873	1,283,873	1,283,873	1,283,873	1,283,873	1,283,873	1,283,873	1,283,873	1,283,873	1,283,873	1,182,451
FAS 143 - 190	33,211,157	33,449,444	33,560,868	33,560,868	33,560,868	51,759,447	51,759,447	51,759,447	66,404,013	66,404,013	66,404,013	73,559,828
FAS 143 - 283	(10,987,980)	(11,527,326)	(11,791,781)	(11,791,781)	(11,791,781)	(12,757,080)	(12,757,080)	(12,757,080)	(14,697,980)	(14,697,980)	(14,697,980)	(22,170,716)
FAS 143 - ARO	(22,223,177)	(21,922,118)	(21,769,087)	(21,769,087)	(21,769,087)	(39,002,367)	(39,002,367)	(39,002,367)	(51,706,034)	(51,706,034)	(51,706,034)	(51,389,112)
FAS 87 Pensions	11,003,054	10,069,052	9,602,052	9,602,052	9,602,052	7,540,019	7,540,019	7,527,311	7,379,772	7,379,772	7,379,772	13,847,365
Gas Line Tracker Reg Asset - Current	1,036,216	1,036,216	-	-	-	-	-	-	-	-	-	(500,587)
Gas Line Tracker Reg Liab - Current	-	(373,067)	678,651	678,651	678,651	483,791	483,791	483,791	150,256	150,256	150,256	(0)
Hydro Credit Carryforward	409,216	409,216	409,216	409,216	409,216	409,216	409,216	409,216	409,216	409,216	409,216	906,705
Interest Capitalized - Federal	-	1,171,114	1,756,670	1,756,670	1,756,670	2,275,514	2,275,514	2,275,514	3,038,891	3,038,891	3,038,891	5,627,750
Interest Capitalized - State	-	130,496	195,743	195,743	195,743	253,557	253,557	253,557	338,619	338,619	338,619	627,092
Interest Rate Swaps	47,717,631	55,954,191	55,907,203	55,907,203	55,907,203	37,577,033	37,577,033	37,577,033	39,439,104	39,439,104	39,439,104	33,892,241
Interest Rate Swaps - Reg Asset	(31,607,226)	(39,933,936)	(39,933,936)	(39,933,936)	(39,933,936)	(26,150,238)	(26,150,238)	(26,150,238)	(36,486,164)	(36,486,164)	(36,486,164)	(35,092,171)
Line Pack - IRS Audit	64,079	64,079	64,079	64,079	64,079	64,079	64,079	75,722	75,722	75,722	75,722	75,722
Management Audit Fees	(15,742)	(13,119)	(15,742)	(15,742)	(15,742)	(15,742)	(15,742)	(15,742)	(15,742)	(15,742)	(15,742)	-
MISO Exit Fees-Transmission	266,927	241,049	239,509	239,509	239,509	208,694	208,694	208,694	180,852	180,852	180,852	152,161
NOL - Federal - Current	-	-	3,500,000	3,500,000	3,500,000	11,900,000	11,900,000	11,900,000	15,750,000	15,750,000	15,750,000	-
NOL - LGE - Federal	-	-	-	-	-	-	-	-	-	-	-	76,185,384
Non-Qualified Thrift-BTL	260,281	263,826	260,281	260,281	260,281	260,281	260,281	260,281	260,281	260,281	260,281	71,359
Obsolete Inventory	-	-	-	-	-	1,588,226	1,588,226	1,588,226	1,458,750	1,458,750	1,458,750	3,189,800
Off-System Sales Tracker - Reg Liab	-	-	-	-	-	-	-	-	15,532	15,532	15,532	20,358
Pensions - Regulatory Asset	(61,849,013)	(60,613,385)	(59,995,570)	(59,995,570)	(59,995,570)	(59,348,098)	(59,348,098)	(59,348,098)	(58,427,976)	(58,427,976)	(58,427,976)	(64,528,137)
Performance Incentive	74,234	74,234	74,234	74,234	74,234	74,234	74,234	105,610	105,610	105,610	105,610	875,238
Post Retirement Ben - Regulatory Asset	(4,915,356)	(4,835,075)	(4,794,935)	(4,794,935)	(4,794,935)	(3,690,801)	(3,690,801)	(3,690,801)	(3,582,591)	(3,582,591)	(3,582,591)	(2,287,794)
Prepaid Insurance	(1,271,888)	(927,668)	(1,271,888)	(1,271,888)	(1,271,888)	(1,271,888)	(1,271,888)	(1,271,888)	(1,271,888)	(1,271,888)	(1,271,888)	(736,500)
Purchased Gas Adjustment - Current	(3,558,088)	1,285,563	(2,427,773)	(2,427,773)	(2,427,773)	1,036,980	1,036,980	999,641	999,641	999,641	999,641	2,078,390
R&D Regulatory Asset	-	-	-	-	-	-	-	-	(52,515)	(52,515)	(52,515)	(10,283)

**Louisville Gas and Electric Company**  
**Accumulated Deferred Income Taxes**  
**Response to Q-35(b)**

<u>DESCRIPTION</u>	<u>JAN-2015</u>	<u>FEB-2015</u>	<u>MAR-2015</u>	<u>APR-2015</u>	<u>MAY-2015</u>	<u>JUN-2015</u>	<u>JUL-2015</u>	<u>AUG-2015</u>	<u>SEP-2015</u>	<u>OCT-2015</u>	<u>NOV-2015</u>	<u>DEC-2015</u>
Recycling Credit Carryforward	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094
Regulatory Expenses	(519,257)	(545,365)	(592,556)	(592,556)	(592,556)	(596,097)	(596,097)	(596,097)	(599,804)	(599,804)	(599,804)	(460,824)
Research & Experimental Credits	100,000	100,000	100,000	100,000	100,000	100,000	100,000	120,886	120,886	120,886	120,886	262,536
State Tax Current	681,884	681,884	681,884	681,884	681,884	681,884	681,884	681,884	681,884	681,884	681,884	344,719
Swap Termination	(3,073,655)	(3,023,259)	(3,035,858)	(3,035,858)	(3,035,858)	(2,998,061)	(2,998,061)	(2,998,061)	(2,960,264)	(2,960,264)	(2,960,264)	(2,922,467)
Tax Depreciation - Federal	-	(11,215,311)	(16,822,966)	(16,822,966)	(16,822,966)	(35,512,181)	(35,512,181)	(35,512,181)	(50,997,565)	(50,997,565)	(50,997,565)	(63,160,110)
Tax Depreciation - State	-	(1,790,096)	(2,685,144)	(2,685,144)	(2,685,144)	(5,558,480)	(5,558,480)	(5,558,480)	(7,942,744)	(7,942,744)	(7,942,744)	(9,772,160)
Tax Gain/Loss on Sale - Federal	-	-	(4,794,593)	(4,794,593)	(4,794,593)	(9,589,186)	(9,589,186)	(9,589,186)	(15,618,750)	(15,618,750)	(15,618,750)	(20,860,689)
Tax Gain/Loss on Sale - State	-	-	(660,872)	(660,872)	(660,872)	(1,321,745)	(1,321,745)	(1,321,745)	(2,193,750)	(2,193,750)	(2,193,750)	(3,053,417)
TAX REPAIR EXPENSING	-	(1,296,667)	(1,945,000)	(1,945,000)	(1,945,000)	(3,890,000)	(3,890,000)	(3,890,000)	(5,835,000)	(5,835,000)	(5,835,000)	(14,837,797)
TC2 Basis Adjustment	(14,603,883)	(14,586,687)	(14,578,089)	(14,578,089)	(14,578,089)	(14,552,296)	(14,552,296)	(14,552,296)	(14,526,502)	(14,526,502)	(14,526,502)	(14,500,708)
Tenant Incentive Amortization	(37,441)	(37,441)	(37,441)	(37,441)	(37,441)	(37,441)	(37,441)	(37,441)	(37,441)	(37,441)	(37,441)	(97,686)
Unclaimed Checks	181,456	181,395	181,456	181,456	181,456	181,456	181,456	181,456	181,456	181,456	181,456	153,430
UTP - Recycling Credit Carryforward	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)
Vacation Pay	2,010,031	2,010,031	2,010,031	2,010,031	2,010,031	2,010,031	2,010,031	1,994,014	1,994,014	1,994,014	1,994,014	1,927,660
Workers Compensation	1,359,001	1,359,001	1,359,001	1,359,001	1,359,001	1,359,001	1,359,001	1,362,939	1,362,939	1,362,939	1,362,939	1,353,904
<b>Total Accumulated Deferred Income Taxes</b>	<b>(699,652,383)</b>	<b>(715,209,692)</b>	<b>(731,181,319)</b>	<b>(731,181,319)</b>	<b>(731,181,319)</b>	<b>(759,707,193)</b>	<b>(759,707,193)</b>	<b>(758,820,782)</b>	<b>(794,918,188)</b>	<b>(794,918,188)</b>	<b>(794,918,188)</b>	<b>(828,484,105)</b>

**Louisville Gas and Electric Company**  
**Accumulated Deferred Income Taxes**  
**Response to Q-35(b)**

<u>DESCRIPTION</u>	<u>JAN-2016</u>	<u>FEB-2016</u>	<u>MAR-2016</u>	<u>APR-2016</u>	<u>MAY-2016</u>	<u>JUN-2016</u>	<u>JUL-2016</u>	<u>AUG-2016</u>	<u>SEP-2016</u>	<u>OCT-2016</u>	<u>NOV-2016</u>	<u>DEC-2016</u>
2008 Wind Storm Damages	(4,197,045)	(4,197,045)	(3,968,116)	(3,968,116)	(3,815,496)	(3,739,186)	(3,739,186)	(3,739,186)	(3,510,256)	(3,510,256)	(3,510,256)	(3,281,326)
2009 Winter Storm Damages	(7,816,020)	(7,816,020)	(7,389,692)	(7,389,692)	(7,105,473)	(6,963,363)	(6,963,363)	(6,963,363)	(6,537,035)	(6,537,035)	(6,537,035)	(6,110,707)
2011 Summer Storm Damages	(1,252,911)	(1,252,911)	(1,096,297)	(1,096,297)	(991,888)	(939,683)	(939,683)	(939,683)	(783,069)	(783,069)	(783,069)	(626,455)
African American Venture Fund	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227	44,227
Amortization Loss on Reacquired Debt	(6,560,043)	(6,560,043)	(6,446,692)	(6,446,692)	(6,371,125)	(6,333,866)	(6,333,866)	(6,333,866)	(6,596,832)	(6,596,832)	(6,596,832)	(6,063,851)
Amortization of ITC - Job Dev Credit - OVTC	5,437	5,437	5,149	5,149	5,149	4,861	4,861	4,861	4,572	4,572	4,572	4,285
Amortization of ITC - Job Development Credit	8,523,834	8,523,834	8,394,780	8,394,780	8,394,780	8,265,726	8,265,726	8,265,726	8,136,671	8,136,671	8,136,671	8,007,617
Amortization of ITC - Solar Credit- FAS 109 Effect	-	-	-	-	-	1,909,984	1,909,984	1,909,984	1,909,984	1,909,984	1,909,984	1,873,643
Amortization of ITC - TC2 ITC FAS 109 Effect	13,526,883	13,526,883	13,460,574	13,460,574	13,460,574	13,394,266	13,394,266	13,394,266	13,327,958	13,327,958	13,327,958	13,261,650
Bad Debts Reserves	460,853	460,853	460,853	460,853	460,853	460,853	460,853	460,853	460,853	460,853	460,853	630,957
Bonus Depreciation - Federal	-	-	(28,407,815)	(28,407,815)	(47,346,358)	(60,378,232)	(60,378,232)	(60,378,232)	(79,886,409)	(79,886,409)	(79,886,409)	(101,678,813)
Book Depreciation	-	-	17,103,973	17,103,973	28,506,622	33,547,421	33,547,421	33,547,421	49,686,695	49,686,695	49,686,695	66,487,601
CAFC - Federal	2,600,027	2,600,027	2,600,027	2,600,027	2,600,027	2,600,027	2,600,027	2,600,027	2,600,027	2,600,027	2,600,027	2,265,027
CAFC - State	280,910	280,910	280,910	280,910	280,910	280,910	280,910	280,910	280,910	280,910	280,910	243,582
Capitalized Gas Inventory Costs	2,303,938	2,303,938	2,303,938	2,303,938	2,303,938	2,303,938	2,303,938	1,993,261	1,993,261	1,993,261	1,993,261	2,887,961
Capitalized Property Tax	-	-	-	-	-	-	-	-	-	-	-	(240,970)
CCR ARO Ponds - 190	-	-	-	-	-	-	-	-	33,751,524	33,751,524	33,751,524	33,535,755
CCR ARO Ponds - 282	-	-	-	-	-	-	-	-	(24,735,844)	(24,735,844)	(24,735,844)	(23,971,470)
CCR ARO Ponds - 283	-	-	-	-	-	-	-	-	(10,882,453)	(10,882,453)	(10,882,453)	(12,046,647)
CIAC - FED	-	-	525,000	525,000	875,000	1,050,000	1,050,000	1,050,000	1,575,000	1,575,000	1,575,000	1,925,000
CIAC - State	-	-	58,500	58,500	97,500	117,000	117,000	117,000	175,500	175,500	175,500	214,500
CMRG Regulatory Asset	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)	(60,089)
Contingency Reserve	1,074,561	1,074,561	1,074,561	1,074,561	1,074,561	1,269,061	1,269,061	1,269,061	1,074,561	1,074,561	1,074,561	568,912
Contribution Carryforward	-	-	-	-	-	-	-	1,381,022	1,381,022	1,381,022	1,381,022	2,590,673
Cost of Removal	-	-	(5,532,624)	(5,532,624)	(9,221,041)	(11,281,236)	(11,281,236)	(11,281,236)	(10,323,950)	(10,323,950)	(10,323,950)	(12,177,392)
Deferred Rent Payable	467,378	467,378	467,378	467,378	467,378	467,378	467,378	467,378	467,378	467,378	467,378	472,489
Demand Side Management	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114	362,114
Demand Side Management - Current	1,211,359	1,211,359	1,169,493	1,169,493	1,141,582	1,042,562	1,042,562	1,042,562	816,863	816,863	816,863	337,853
Depr Related Book/Tax Diff's PYS Cumulative - Fed	(828,529,948)	(828,529,948)	(828,562,577)	(828,562,577)	(828,562,577)	(828,595,206)	(828,595,206)	(823,520,214)	(823,552,843)	(823,552,843)	(823,552,843)	(823,585,472)
Depr Related Book/Tax Diff's PYS Cumulative - St	(47,007,940)	(47,007,940)	(47,038,977)	(47,038,977)	(47,038,977)	(47,070,014)	(47,070,014)	(47,681,231)	(47,712,268)	(47,712,268)	(47,712,268)	(47,743,306)
Effective Tax Rate Adjustment-Deferred	-	-	-	-	-	(12,013)	(12,013)	(12,013)	132,318	132,318	132,318	-
Emission Allowances	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(61)	(58)
Environmental Cost Recovery - Current	(5,176,034)	(5,176,034)	(4,920,611)	(4,920,611)	(4,750,329)	(4,303,100)	(4,303,100)	(4,303,100)	(3,007,014)	(3,007,014)	(3,007,014)	(2,502,826)
FAC Under Recovery KY - Current	928,154	928,154	854,109	854,109	804,746	872,721	872,721	872,721	1,197,588	1,197,588	1,197,588	956,162
FAS 106 Cost Write-Off (Post Retirement)	23,591,997	23,591,997	23,287,344	23,287,344	23,135,951	22,475,113	22,475,113	22,475,113	22,176,622	22,176,622	22,176,622	22,491,864
FAS 112 Cost Write-Off (Post Employment)	1,182,451	1,182,451	1,182,451	1,182,451	1,182,451	1,182,451	1,182,451	1,182,451	1,182,451	1,182,451	1,182,451	1,241,481
FAS 143 - 190	73,559,828	73,559,828	73,559,828	73,559,828	74,761,790	74,888,222	74,888,222	74,888,222	30,615,178	30,615,178	30,615,178	31,974,891
FAS 143 - 283	(22,170,716)	(22,170,716)	(22,170,716)	(22,170,716)	(26,586,141)	(27,373,489)	(27,373,489)	(27,373,489)	(18,996,099)	(18,996,099)	(18,996,099)	(15,265,204)
FAS 143 - ARO	(51,389,112)	(51,389,112)	(51,389,112)	(51,389,112)	(48,175,649)	(47,514,733)	(47,514,733)	(47,514,733)	(11,619,079)	(11,619,079)	(11,619,079)	(16,709,687)
FAS 87 Pensions	13,847,365	13,847,365	12,514,458	12,514,458	12,235,038	13,509,183	13,509,183	13,360,089	6,755,045	6,755,045	6,755,045	9,497,647
Gas Line Tracker Reg Asset - Current	(500,587)	(500,587)	(413,581)	(413,581)	(355,576)	(239,478)	(239,478)	(239,478)	(90,124)	(90,124)	(90,124)	0
Gas Line Tracker Reg Liab - Current	-	-	-	-	-	-	-	-	-	-	-	16,119
Hydro Credit Carryforward	906,705	906,705	1,019,205	1,019,205	1,019,205	1,131,705	1,131,705	1,176,931	1,289,431	1,289,431	1,289,431	1,559,419
Interest Capitalized - Federal	-	-	827,897	827,897	1,379,828	1,294,232	1,294,232	1,294,232	1,350,988	1,350,988	1,350,988	2,738,750
Interest Capitalized - State	-	-	92,251	92,251	153,752	144,214	144,214	144,214	150,539	150,539	150,539	305,175
Interest Rate Swaps	33,892,241	33,892,241	33,752,458	33,752,458	33,659,270	33,612,665	33,612,665	33,612,665	29,747,040	29,747,040	29,747,040	27,038,847
Interest Rate Swaps - Reg Asset	(35,092,171)	(35,092,171)	(34,859,868)	(34,859,868)	(34,704,999)	(34,627,459)	(34,627,459)	(34,627,459)	(34,392,559)	(34,392,559)	(34,392,559)	(27,865,199)
Line Pack - IRS Audit	75,722	75,722	75,722	75,722	75,722	75,722	75,722	59,762	59,762	59,762	59,762	59,762
MISO Exit Fees-Transmission	152,161	152,161	126,801	126,801	109,894	101,441	101,441	101,441	76,080	76,080	76,080	50,720
NOL - LGE - Federal	76,185,384	76,185,384	79,598,852	79,598,852	95,151,776	99,540,588	99,540,588	96,298,271	83,053,952	83,053,952	83,053,952	80,318,129
Non-Qualified Thrift-BTL	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	71,359	87,000
Obsolete Inventory	3,189,800	3,189,800	2,392,350	2,392,350	1,860,717	1,594,900	1,594,900	1,120,180	322,730	322,730	322,730	2,715,080
Off-System Sales Tracker - Reg Liab	20,358	20,358	19,348	19,348	18,675	19,656	19,656	19,656	14,125	14,125	14,125	287,920
Pensions - Regulatory Asset	(64,528,137)	(64,528,137)	(63,614,361)	(63,614,361)	(63,614,361)	(65,032,320)	(65,032,320)	(65,032,320)	(63,970,848)	(63,970,848)	(63,970,848)	(67,231,868)
Performance Incentive	875,238	875,238	875,238	875,238	875,238	875,238	875,238	(6,218)	(6,218)	(6,218)	(6,218)	(497,845)

**Louisville Gas and Electric Company**  
**Accumulated Deferred Income Taxes**  
**Response to Q-35(b)**

<u>DESCRIPTION</u>	<u>JAN-2016</u>	<u>FEB-2016</u>	<u>MAR-2016</u>	<u>APR-2016</u>	<u>MAY-2016</u>	<u>JUN-2016</u>	<u>JUL-2016</u>	<u>AUG-2016</u>	<u>SEP-2016</u>	<u>OCT-2016</u>	<u>NOV-2016</u>	<u>DEC-2016</u>
Post Retirement Ben - Regulatory Asset	(2,287,794)	(2,287,794)	(2,210,230)	(2,210,230)	(2,210,230)	(1,708,470)	(1,708,470)	(1,708,470)	(1,659,212)	(1,659,212)	(1,659,212)	(1,806,987)
Prepaid Insurance	(736,500)	(736,500)	(736,500)	(736,500)	(736,500)	(736,500)	(736,500)	(1,196,255)	(1,196,255)	(1,196,255)	(1,196,255)	(901,194)
Purchased Gas Adjustment - Current	2,078,390	2,078,390	1,417,452	1,417,452	976,826	764,627	764,627	764,627	183,213	183,213	183,213	(1,095,471)
R&D Regulatory Asset	(10,283)	(10,283)	(82,894)	(82,894)	(131,301)	(124,180)	(124,180)	(124,180)	(123,784)	(123,784)	(123,784)	(456,707)
Recycling Credit Carryforward	2,704,094	2,704,094	2,704,094	2,704,094	2,704,094	1,352,000	1,352,000	1,352,000	-	-	-	-
Refined Coal - KY - Reg Liab	-	-	-	-	-	-	-	-	-	-	-	113,909
Regulatory Expenses	(460,824)	(460,824)	(505,526)	(505,526)	(535,328)	(552,320)	(552,320)	(552,320)	(600,346)	(600,346)	(600,346)	(818,498)
Research & Experimental Credits	262,536	262,536	300,036	300,036	300,036	337,536	337,536	337,536	375,036	375,036	375,036	450,165
Solar Credit Basis Adjustment	-	-	-	-	-	(954,373)	(954,373)	(954,373)	(950,658)	(950,658)	(950,658)	(927,801)
Solar Credit Carryforward	-	-	-	-	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	2,942,920
State Tax Current	344,719	344,719	344,719	344,719	344,719	344,719	344,719	344,719	344,719	344,719	344,719	90,401
Swap Termination	(2,922,467)	(2,922,467)	(2,884,670)	(2,884,670)	(2,859,472)	(2,846,873)	(2,846,873)	(2,846,873)	(2,809,076)	(2,809,076)	(2,809,076)	(6,431,380)
Tax Depreciation - Federal	-	-	(18,582,994)	(18,582,994)	(30,971,656)	(37,145,895)	(37,145,895)	(37,145,895)	(60,115,811)	(60,115,811)	(60,115,811)	(72,506,373)
Tax Depreciation - State	-	-	(3,287,175)	(3,287,175)	(5,478,624)	(6,557,401)	(6,557,401)	(6,557,401)	(9,711,527)	(9,711,527)	(9,711,527)	(12,754,209)
Tax Gain/Loss on Sale - Federal	0	0	0	0	0	0	0	0	0	0	0	(4,070,974)
Tax Gain/Loss on Sale - State	-	-	-	-	-	-	-	-	-	-	-	(570,157)
Tax Refunds	-	-	-	-	-	-	-	-	-	-	-	1,916
TAX REPAIR EXPENSING	-	-	(2,917,500)	(2,917,500)	(4,862,500)	(5,835,000)	(5,835,000)	(5,835,000)	(8,752,500)	(8,752,500)	(8,752,500)	(13,203,709)
TC2 Basis Adjustment	(14,500,708)	(14,500,708)	(14,474,914)	(14,474,914)	(14,474,914)	(14,449,120)	(14,449,120)	(14,449,120)	(14,423,326)	(14,423,326)	(14,423,326)	(14,397,532)
Tenant Incentive Amortization	(97,686)	(97,686)	(97,686)	(97,686)	(97,686)	(97,686)	(97,686)	(97,686)	(97,686)	(97,686)	(97,686)	(194,125)
Unclaimed Checks	153,430	153,430	153,430	153,430	153,430	153,430	153,430	153,430	153,430	153,430	153,430	145,667
UTP - Recycling Credit Carryforward	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	(1,352,047)	-	-	-	-	-	-	-
Vacation Pay	1,927,660	1,927,660	1,927,660	1,927,660	1,927,660	1,927,660	1,927,660	1,885,204	1,885,204	1,885,204	1,885,204	1,811,637
Workers Compensation	1,353,904	1,353,904	1,353,904	1,353,904	1,353,904	1,353,904	1,353,904	1,355,530	1,355,530	1,355,530	1,355,530	1,207,532
<b>Total Accumulated Deferred Income Taxes</b>	<b>(828,484,105)</b>	<b>(828,484,105)</b>	<b>(866,240,883)</b>	<b>(866,240,883)</b>	<b>(878,079,106)</b>	<b>(887,727,733)</b>	<b>(887,727,733)</b>	<b>(887,412,521)</b>	<b>(943,561,773)</b>	<b>(943,561,773)</b>	<b>(943,561,773)</b>	<b>(973,977,342)</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 36**

**Responding Witness: Christopher M. Garrett**

- Q-36. Accumulated Deferred Income Taxes (ADIT). Identify by amount and account, the corresponding regulatory asset/(liability) and/or other deferred debit/(credit) relating to each item that comprises the total ADIT that LG&E has included in rate base. For each component of ADIT, provide the following information:
- a. Description of each item of ADIT that comprises the total amount LG&E has reflected in rate base.
  - b. Balance sheet account in which LG&E recorded the ADIT.
  - c. Related deferred asset, deferred credit, or liability account for each component of ADIT.
  - d. Identification of whether and where the related deferred asset, deferred credit, or liability account for each component of ADIT is included in LG&E's proposed rate base, and for each item, if not, a detailed explanation of why not.
- A-36. Total ADIT included in rate base (before jurisdictional percentage and other adjustments per Schedule B-6 in Tab 55 of the Filing Requirements) has been corrected from the original filing amount of \$1,037,938,417 (Electric – \$810,405,538/Gas – \$227,532,879) to \$1,052,080,538 (Electric – \$823,481,074/Gas – \$228,599,464). The \$14,142,121 correction consists of 2 items. As discussed in Response to Commission First Data Request 16, related to the base period, the company also adjusted its test period ADIT by \$21,257,543. An additional adjustment of (\$7,115,422) to test period ADIT was made by applying 13 month averaging to the originally filed pro rata ADIT.
- a. See attached.
  - b. See attached.
  - c. See attached.
  - d. See attached.

Louisville Gas and Electric Company  
Accumulated Deferred Income Taxes  
Response to Q-36

	<b>ELECTRIC (Corrected) 13 Month AVG Forecast Period</b>	<b>GAS (Corrected) 13 Month AVG Forecast Period</b>	<b>TOTAL (Corrected) 13 Month AVG Forecast Period</b>	<b>Account</b>
<b><u>Above the Line Deferred Taxes</u></b>				
2008 Wind Storm Damages	(2,543,525)	-	(2,543,525)	283
2009 Winter Storm Damages	(4,715,285)	(21,437)	(4,736,722)	283
2011 Summer Storm Damages	(145,238)	-	(145,238)	283
African American Venture Fund	38,035	6,191	44,226	190
Amortization Loss on Reacquired Debt	(5,613,653)	(370,100)	(5,983,753)	283
Bad Debts Reserves	326,884	133,969	460,853	190
Bonus Depreciation - Federal	(127,724,693)	(22,592,209)	(150,316,902)	282
Book Depreciation	105,341,312	25,329,500	130,670,812	282
CAFC - Federal	1,904,011	696,016	2,600,027	282
CAFC - State	177,953	102,957	280,910	282
Capitalized Gas Inventory Costs	-	1,993,261	1,993,261	190
CCR Pond Closures	(6,625,031)	-	(6,625,031)	190/282/283
CIAC - FED	3,300,850	796,672	4,097,522	282
CIAC - State	93,600	23,400	117,000	282
CMRG Regulatory Asset	(60,089)	-	(60,089)	283
Contingency Reserve	1,269,061	-	1,269,061	190
Contribution Carryforward	1,381,022	-	1,381,022	190
Cost of Removal	(25,440,174)	(6,152,770)	(31,592,944)	282
Deferred Rent Payable	369,228	98,149	467,377	190
Demand Side Management	(1,034,288)	322,282	(712,006)	190
Demand Side Management - Current	114,682	927,880	1,042,562	190
Depr Related Book/Tax Diff's PYs Cumulative - Fed	(649,167,026)	(166,271,864)	(815,438,890)	282
Depr Related Book/Tax Diff's PYs Cumulative - St	(54,056,483)	(14,665,892)	(68,722,375)	282
Effective Tax Rate Adjustment-Deferred	(12,013)	-	(12,013)	190
Emission Allowances	(61)	-	(61)	283
Environmental Cost Recovery - Current	(3,858,407)	-	(3,858,407)	190
FAC Under Recovery KY - Current	1,665,443	-	1,665,443	283
FAS 106 Cost Write-Off (Post Retirement)	16,328,287	4,685,078	21,013,365	190
FAS 112 Cost Write-Off (Post Employment)	931,440	251,012	1,182,452	190
FAS 143 - 190	67,549,133	7,339,089	74,888,222	190
FAS 143 - 283	(25,744,414)	(1,629,075)	(27,373,489)	283
FAS 143 - ARO	(41,804,719)	(5,710,014)	(47,514,733)	282
FAS 87 Pensions	3,839,281	2,839,619	6,678,900	190
Gas Line Tracker Reg Asset - Current	-	2,458	2,458	283
Hydro Credit Carryforward	1,960,356	-	1,960,356	190
Interest Capitalized - Federal	3,765,874	901,892	4,667,766	282
Interest Capitalized - State	115,372	28,843	144,215	282
Interest Rate Swaps	26,285,340	6,598,478	32,883,818	190
Interest Rate Swaps - Reg Asset	(28,589,955)	(7,107,404)	(35,697,359)	283
Line Pack - IRS Audit	-	59,762	59,762	190
MISO Exit Fees-Transmission	11,760	-	11,760	190
NOL - LGE - Federal	116,889,382	-	116,889,382	190
Obsolete Inventory	(474,720)	-	(474,720)	190
Off-System Sales Tracker - Reg Liab	54,496	-	54,496	190
Pensions - Regulatory Asset	(50,074,887)	(14,957,434)	(65,032,321)	283
Performance Incentive	(4,975)	(1,244)	(6,219)	190
Post Retirement Ben - Regulatory Asset	(1,315,522)	(392,948)	(1,708,470)	283
Prepaid Insurance	(968,967)	(227,288)	(1,196,255)	283
Purchased Gas Adjustment - Current	-	(194,403)	(194,403)	283
R&D Regulatory Asset	(343,041)	-	(343,041)	283
Recycling Credit Carryforward	1,352,000	-	1,352,000	190
Refined Coal - KY	174,378	-	174,378	190
Regulatory Expenses	(463,759)	(93,243)	(557,002)	283
Research & Experimental Credits	337,536	-	337,536	190
Solar Credit Basis Adjustment	(973)	-	(973)	282
Solar Credit Carryforward	3,000,000	-	3,000,000	190
State Tax Current	535,677	(190,958)	344,719	190
Swap Termination	(2,649,465)	-	(2,649,465)	283
Tax Depreciation - Federal	(113,179,544)	(33,661,263)	(146,840,807)	282
Tax Depreciation - State	(20,167,617)	(4,194,356)	(24,361,973)	282
Tax Gain/Loss	(72,418)	-	(72,418)	282
TAX REPAIR EXPENSING	(16,972,249)	(4,100,361)	(21,072,610)	282
TC2 Basis Adjustment	(1,268,461)	-	(1,268,461)	282
Tenant Incentive Amortization	(97,686)	-	(97,686)	283
Unclaimed Checks	122,744	30,686	153,430	190
Vacation Pay	1,435,455	449,749	1,885,204	190
Workers Compensation	1,037,674	317,856	1,355,530	190
<b>Total ATL - Included in Rate Base</b>	<b>(823,481,074)</b>	<b>(228,599,464)</b>	<b>(1,052,080,538)</b>	
<b><u>Below the Line Deferred Taxes</u></b>				
Non-Qualified Thrift-BTL	57,237	14,122	71,359	190
<b>Total BTL - Not Included in Rate Base</b>	<b>57,237</b>	<b>14,122</b>	<b>71,359</b>	
<b><u>Regulatory Assets &amp; Liabilities</u></b>				
ITC Amortization	22,590,159	28,792	22,618,951	
Excess Deferrals	10,230,763	2,423,384	12,654,147	
ITC Basis Adjustments	(13,951,473)	-	(13,951,473)	
<b>Total Regulatory - Not Included in Rate Base</b>	<b>18,869,449</b>	<b>2,452,176</b>	<b>21,321,625</b>	
<b>Total Deferred Income Taxes</b>	<b>(804,554,388)</b>	<b>(226,133,166)</b>	<b>(1,030,687,554)</b>	

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 37**

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

- Q-37. Provide the following monthly LG&E labor data, in total, for December 31, 2014 through December 31, 2016, showing annual totals:
- a. Number of actual employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
  - b. Number of authorized employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
  - c. Regular payroll broken down between expensed, capitalized, and other.
  - d. Overtime payroll broken down between expensed, capitalized, and other.
  - e. Temporary payroll broken down between expensed, capitalized, and other; and
  - f. Other payroll (specify).
- A-37. a – b. See the response to Question No. 38.
- c – f. See attached.

**Attachment to Response to AG-1 Question No. 37(c-f)**  
**Louisville Gas and Electric Company**  
**Case No. 2016-00371**

**Question No. 37(c-f)**

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Jan-14	Regular	\$ 4,376,142	\$ 969,560	\$ 1,397,623	\$ 6,743,325
Jan-14	Overtime	946,379	242,742	154,200	1,343,321
Jan-14	Temporary	17,967	482	12,009	30,458
Jan-14	Other Payroll	79,108	10,833	9,731	99,672
		5,419,596	1,223,617	1,573,563	8,216,776
Feb-14	Regular	4,013,516	910,703	1,328,543	6,252,762
Feb-14	Overtime	889,433	231,343	156,950	1,277,726
Feb-14	Temporary	14,899	1,650	19,556	36,105
Feb-14	Other Payroll	64,636	8,054	7,009	79,699
		4,982,484	1,151,750	1,512,058	7,646,292
Mar-14	Regular	4,279,352	1,063,707	1,418,053	6,761,112
Mar-14	Overtime	874,480	210,424	175,922	1,260,826
Mar-14	Temporary	16,293	2,475	20,695	39,463
Mar-14	Other Payroll	47,847	4,744	6,831	59,422
		5,217,972	1,281,350	1,621,501	8,120,823
Apr-14	Regular	4,100,885	1,059,151	1,364,994	6,525,030
Apr-14	Overtime	818,387	235,576	224,498	1,278,461
Apr-14	Temporary	11,981	3,808	20,454	36,243
Apr-14	Other Payroll	53,204	5,850	5,684	64,738
		4,984,457	1,304,385	1,615,630	7,904,472
May-14	Regular	3,902,305	1,083,028	1,435,609	6,420,942
May-14	Overtime	875,690	246,543	237,729	1,359,962
May-14	Temporary	23,900	2,627	19,314	45,841
May-14	Other Payroll	48,704	4,424	9,149	62,277
		4,850,599	1,336,622	1,701,801	7,889,022
Jun-14	Regular	3,927,196	827,887	1,703,636	6,458,719
Jun-14	Overtime	683,138	275,714	176,689	1,135,541
Jun-14	Temporary	31,462	275	22,427	54,164
Jun-14	Other Payroll	40,755	4,320	8,167	53,242
		4,682,551	1,108,196	1,910,919	7,701,666
Jul-14	Regular	4,024,076	1,123,274	1,472,137	6,619,487
Jul-14	Overtime	950,419	251,743	306,489	1,508,651
Jul-14	Temporary	31,912	-	20,458	52,370
Jul-14	Other Payroll	44,687	3,997	8,777	57,461
		5,051,094	1,379,014	1,807,861	8,237,969
Aug-14	Regular	3,935,695	1,168,206	1,437,785	6,541,686
Aug-14	Overtime	799,063	282,464	148,278	1,229,805
Aug-14	Temporary	22,264	-	16,900	39,164
Aug-14	Other Payroll	44,714	5,506	6,812	57,032
		4,801,736	1,456,176	1,609,775	7,867,687



## Louisville Gas and Electric Company

Case No. 2016-00371

Scott

## Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Sep-14	Regular	4,112,153	1,199,681	1,468,035	6,779,869
Sep-14	Overtime	881,894	398,417	298,292	1,578,603
Sep-14	Temporary	9,760	-	9,453	19,213
Sep-14	Other Payroll	49,716	6,533	7,513	63,762
		5,053,523	1,604,631	1,783,293	8,441,447
Oct-14	Regular	3,971,746	1,365,895	1,684,400	7,022,041
Oct-14	Overtime	715,744	327,228	254,721	1,297,693
Oct-14	Temporary	9,690	927	14,323	24,940
Oct-14	Other Payroll	35,752	7,422	7,505	50,679
		4,732,932	1,701,472	1,960,949	8,395,353
Nov-14	Regular	3,070,930	1,159,995	1,330,248	5,561,173
Nov-14	Overtime	817,310	394,546	191,066	1,402,922
Nov-14	Temporary	5,500	581	9,794	15,875
Nov-14	Other Payroll	36,746	7,719	8,473	52,938
		3,930,486	1,562,841	1,539,581	7,032,908
Dec-14	Regular	4,053,173	1,255,066	1,616,498	6,924,737
Dec-14	Overtime	897,157	292,530	147,636	1,337,323
Dec-14	Temporary	5,978	513	10,746	17,237
Dec-14	Other Payroll	43,052	5,531	11,385	59,968
		4,999,360	1,553,640	1,786,265	8,339,265
YTD - 14	Regular	47,767,169	13,186,153	17,657,561	78,610,883
YTD - 14	Overtime	10,149,094	3,389,270	2,472,470	16,010,834
YTD - 14	Temporary	201,606	13,338	196,129	411,073
YTD - 14	Other Payroll	588,921	74,933	97,036	760,890
		58,706,790	16,663,694	20,423,196	95,793,680
Jan-15	Regular	4,618,464	1,168,253	1,582,435	7,369,152
Jan-15	Overtime	881,560	254,816	254,622	1,390,998
Jan-15	Temporary	22,132	819	19,609	42,560
Jan-15	Other Payroll	49,159	4,883	8,501	62,543
		5,571,315	1,428,771	1,865,167	8,865,253
Feb-15	Regular	4,449,725	1,174,466	1,573,646	7,197,837
Feb-15	Overtime	921,383	228,446	170,850	1,320,679
Feb-15	Temporary	20,971	587	17,206	38,764
Feb-15	Other Payroll	52,964	4,856	9,517	67,337
		5,445,043	1,408,355	1,771,219	8,624,617
Mar-15	Regular	4,911,213	1,235,049	1,820,808	7,967,070
Mar-15	Overtime	1,038,209	287,144	210,871	1,536,224
Mar-15	Temporary	23,289	609	21,712	45,610
Mar-15	Other Payroll	67,747	5,960	11,271	84,978
		6,040,458	1,528,762	2,064,662	9,633,882

## Louisville Gas and Electric Company

Case No. 2016-00371

Scott

## Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Apr-15	Regular	2,189,961	1,211,296	1,699,565	5,100,822
Apr-15	Overtime	633,823	315,607	309,925	1,259,355
Apr-15	Temporary	(5,798)	307	19,248	13,757
Apr-15	Other Payroll	20,921	5,866	12,292	39,079
		2,838,907	1,533,076	2,041,030	6,413,013
May-15	Regular	3,711,418	1,193,312	1,561,280	6,466,010
May-15	Overtime	815,108	281,087	187,948	1,284,143
May-15	Temporary	13,797	377	19,815	33,989
May-15	Other Payroll	40,975	11,209	10,782	62,966
		4,581,298	1,485,985	1,779,825	7,847,108
Jun-15	Regular	3,955,987	1,191,776	1,732,005	6,879,768
Jun-15	Overtime	758,272	324,245	154,523	1,237,040
Jun-15	Temporary	26,924	1,002	25,282	53,208
Jun-15	Other Payroll	2,973,871	6,503	10,357	2,990,731
		7,715,054	1,523,526	1,922,167	11,160,747
Jul-15	Regular	3,701,835	1,176,178	1,705,683	6,583,696
Jul-15	Overtime	814,634	343,629	177,925	1,336,188
Jul-15	Temporary	24,299	38	27,463	51,800
Jul-15	Other Payroll	47,284	8,191	10,236	65,711
		4,588,052	1,528,036	1,921,307	8,037,395
Aug-15	Regular	3,712,048	1,258,648	1,734,790	6,705,486
Aug-15	Overtime	540,313	305,643	283,334	1,129,290
Aug-15	Temporary	23,797	126	26,122	50,045
Aug-15	Other Payroll	184,466	5,660	8,587	198,713
		4,460,624	1,570,077	2,052,833	8,083,534
Sep-15	Regular	3,397,515	1,334,361	1,732,322	6,464,198
Sep-15	Overtime	548,015	311,701	178,685	1,038,401
Sep-15	Temporary	23,445	865	20,338	44,648
Sep-15	Other Payroll	132,183	4,983	11,660	148,826
		4,101,158	1,651,910	1,943,005	7,696,073
Oct-15	Regular	3,645,726	1,583,374	1,789,096	7,018,196
Oct-15	Overtime	691,477	308,377	214,730	1,214,584
Oct-15	Temporary	31,591	4,921	22,598	59,110
Oct-15	Other Payroll	27,276	5,290	11,064	43,630
		4,396,070	1,901,962	2,037,488	8,335,520
Nov-15	Regular	3,310,458	1,248,441	1,619,002	6,177,901
Nov-15	Overtime	764,071	274,773	241,048	1,279,892
Nov-15	Temporary	29,238	5,553	18,654	53,445
Nov-15	Other Payroll	185,063	6,998	9,956	202,017
		4,288,830	1,535,765	1,888,660	7,713,255

## Louisville Gas and Electric Company

Case No. 2016-00371

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## Question No. 37(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Dec-15	Regular	2,946,698	1,142,515	1,439,630	5,528,843
Dec-15	Overtime	750,116	330,110	212,670	1,292,896
Dec-15	Temporary	31,034	2,867	17,376	51,277
Dec-15	Other Payroll	386,410	5,522	12,829	404,761
		4,114,258	1,481,014	1,682,505	7,277,777
YTD - 15	Regular	44,551,048	14,917,669	19,990,261	79,458,978
YTD - 15	Overtime	9,156,981	3,565,578	2,597,131	15,319,690
YTD - 15	Temporary	264,719	18,071	255,424	538,214
YTD - 15	Other Payroll	4,168,319	75,921	127,052	4,371,292
		58,141,067	18,577,239	22,969,868	99,688,174
Jan-16	Regular	3,819,081	1,110,503	1,772,693	6,702,277
Jan-16	Overtime	607,589	233,392	153,965	994,946
Jan-16	Temporary	36,949	308	15,441	52,698
Jan-16	Other Payroll	35,805	4,595	10,953	51,353
		4,499,424	1,348,798	1,953,052	7,801,274
Feb-16	Regular	3,849,570	1,084,958	1,862,270	6,796,798
Feb-16	Overtime	471,677	203,611	135,977	811,265
Feb-16	Temporary	42,861	1,218	14,053	58,132
Feb-16	Other Payroll	34,350	4,442	7,109	45,901
		4,398,458	1,294,229	2,019,409	7,712,096
Mar-16	Regular	3,924,653	1,204,077	1,940,918	7,069,648
Mar-16	Overtime	633,633	279,056	221,415	1,134,104
Mar-16	Temporary	44,307	935	15,323	60,565
Mar-16	Other Payroll	37,952	5,371	8,178	51,501
		4,640,545	1,489,439	2,185,834	8,315,818
Apr-16	Regular	3,554,775	1,165,169	1,883,728	6,603,672
Apr-16	Overtime	616,416	356,074	254,757	1,227,247
Apr-16	Temporary	39,564	1,402	13,379	54,345
Apr-16	Other Payroll	40,414	5,890	22,036	68,340
		4,251,169	1,528,535	2,173,900	7,953,604
May-16	Regular	3,593,930	822,836	1,460,964	5,877,730
May-16	Overtime	640,167	358,082	194,243	1,192,492
May-16	Temporary	45,149	4,311	29,005	78,465
May-16	Other Payroll	36,537	8,019	12,151	56,707
		4,315,783	1,193,248	1,696,363	7,205,394
Jun-16	Regular	3,362,943	1,300,007	2,075,675	6,738,625
Jun-16	Overtime	558,185	364,436	125,776	1,048,397
Jun-16	Temporary	32,088	6,926	42,722	81,736
Jun-16	Other Payroll	36,012	8,744	16,971	61,727
		3,989,228	1,680,113	2,261,144	7,930,485

**Attachment to Response to AG-1 Question No. 37(c-f)**  
**Louisville Gas and Electric Company**  
**Case No. 2016-00371**

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**Scott**

**Question No. 37(c-f)**

<u>Date</u>	<u>Type</u>	<u>Labor Cost</u>			<u>Total</u>
		<u>Expensed</u>	<u>Capitalized</u>	<u>Other</u>	
Jul-16	Regular	3,255,271	1,134,048	1,745,325	6,134,644
Jul-16	Overtime	548,004	295,688	244,116	1,087,808
Jul-16	Temporary	34,417	7,845	31,123	73,385
Jul-16	Other Payroll	34,190	5,373	11,770	51,333
		<u>3,871,882</u>	<u>1,442,954</u>	<u>2,032,334</u>	<u>7,347,170</u>
Aug-16	Regular	3,827,879	1,042,655	1,723,884	6,594,418
Aug-16	Overtime	441,936	324,885	127,326	894,147
Aug-16	Temporary	39,124	4,678	31,363	75,165
Aug-16	Other Payroll	152,979	6,167	9,902	169,048
		<u>4,461,918</u>	<u>1,378,385</u>	<u>1,892,475</u>	<u>7,732,778</u>
Sep-16	Regular	3,463,697	1,287,248	1,901,636	6,652,581
Sep-16	Overtime	545,414	295,109	176,895	1,017,418
Sep-16	Temporary	38,765	3,472	25,707	67,944
Sep-16	Other Payroll	30,149	5,899	10,516	46,564
		<u>4,078,025</u>	<u>1,591,728</u>	<u>2,114,754</u>	<u>7,784,507</u>
Oct-16	Regular	3,430,532	1,264,738	1,821,056	6,516,326
Oct-16	Overtime	654,247	325,454	370,166	1,349,867
Oct-16	Temporary	39,058	5,098	28,710	72,866
Oct-16	Other Payroll	36,316	6,183	10,122	52,621
		<u>4,160,153</u>	<u>1,601,473</u>	<u>2,230,054</u>	<u>7,991,680</u>
Nov-16	Regular	3,301,983	1,241,532	1,726,036	6,269,551
Nov-16	Overtime	782,402	378,148	214,773	1,375,323
Nov-16	Temporary	40,322	5,040	29,278	74,640
Nov-16	Other Payroll	36,518	5,751	7,007	49,276
		<u>4,161,225</u>	<u>1,630,471</u>	<u>1,977,094</u>	<u>7,768,790</u>
Dec-16	Regular	2,856,153	1,207,351	1,810,840	5,874,344
Dec-16	Overtime	729,559	352,193	149,361	1,231,113
Dec-16	Temporary	36,565	3,427	21,107	61,099
Dec-16	Other Payroll	259,651	5,136	6,740	271,527
		<u>3,881,928</u>	<u>1,568,107</u>	<u>1,988,048</u>	<u>7,438,083</u>
YTD - 16	Regular	42,240,467	13,865,122	21,725,025	77,830,614
YTD - 16	Overtime	7,229,229	3,766,128	2,368,770	13,364,127
YTD - 16	Temporary	469,169	44,660	297,211	811,040
YTD - 16	Other Payroll	770,873	71,570	133,455	975,898
		<u>\$ 50,709,738</u>	<u>\$ 17,747,480</u>	<u>\$ 24,524,461</u>	<u>\$ 92,981,679</u>

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

**Note 2:** Temporary amounts above include related overtime.

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 38**

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

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

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

A-38.

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

**Louisville Gas and Electric Company  
Case No. 2016-00371**

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

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

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

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

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

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

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

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

**Louisville Gas and Electric Company  
Case No. 2016-00371**

**LG&E AND KU SERVICES CO - Actual Employee Headcount**

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

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

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

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

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

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

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

**Louisville Gas and Electric Company  
Case No. 2016-00371**

**Total employees from affiliates - headcount has not been allocated****KU - Budgeted Employee Headcount**

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

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

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

**LGE AND KU SERVICE CO - Budgeted Employee Headcount**

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

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

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



## Louisville Gas and Electric Company

## Case No. 2016-00371

## Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Jan-14	Regular	\$ 8,568,316	\$ 1,533,805	\$ 1,037,392	\$ 11,139,513
Jan-14	Overtime	1,031,919	245,808	33,214	1,310,941
Jan-14	Temporary	51,073	21,765	11,480	84,318
Jan-14	Other Payroll	86,495	10,833	2,643	99,971
		9,737,803	1,812,211	1,084,729	12,634,743
Feb-14	Regular	7,965,256	1,465,871	942,515	10,373,642
Feb-14	Overtime	992,105	239,774	50,211	1,282,090
Feb-14	Temporary	42,794	22,545	12,833	78,172
Feb-14	Other Payroll	87,333	8,057	2,017	97,407
		9,087,488	1,736,247	1,007,576	11,831,311
Mar-14	Regular	8,413,318	1,609,733	1,032,885	11,055,936
Mar-14	Overtime	986,476	222,952	31,945	1,241,373
Mar-14	Temporary	45,004	23,867	12,988	81,859
Mar-14	Other Payroll	57,277	4,745	1,795	63,817
		9,502,075	1,861,297	1,079,613	12,442,985
Apr-14	Regular	8,110,074	1,612,938	1,024,852	10,747,864
Apr-14	Overtime	918,422	243,727	87,737	1,249,886
Apr-14	Temporary	39,422	26,000	12,468	77,890
Apr-14	Other Payroll	58,290	5,850	1,658	65,798
		9,126,208	1,888,515	1,126,715	12,141,438
May-14	Regular	7,881,227	1,628,519	1,004,579	10,514,325
May-14	Overtime	944,153	249,448	41,228	1,234,829
May-14	Temporary	59,826	26,203	12,717	98,746
May-14	Other Payroll	67,792	4,440	6,050	78,282
		8,952,998	1,908,610	1,064,574	11,926,182
Jun-14	Regular	7,797,605	1,371,548	1,223,539	10,392,692
Jun-14	Overtime	739,875	284,118	57,848	1,081,841
Jun-14	Temporary	70,259	24,818	18,558	113,635
Jun-14	Other Payroll	49,446	4,328	999	54,773
		8,657,185	1,684,812	1,300,944	11,642,941
Jul-14	Regular	8,065,413	1,694,562	1,062,599	10,822,574
Jul-14	Overtime	1,022,014	262,911	170,091	1,455,016
Jul-14	Temporary	72,700	24,223	18,487	115,410
Jul-14	Other Payroll	51,604	4,095	2,115	57,814
		9,211,731	1,985,791	1,253,292	12,450,814
Aug-14	Regular	7,672,352	1,795,586	1,050,322	10,518,260
Aug-14	Overtime	861,238	286,938	52,522	1,200,698
Aug-14	Temporary	60,646	32,385	17,266	110,297
Aug-14	Other Payroll	61,731	5,514	4,232	71,477
		8,655,967	2,120,423	1,124,342	11,900,732

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**

**Question 38(c-f)**

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Sep-14	Regular	8,121,609	1,835,164	1,093,997	11,050,770
Sep-14	Overtime	929,561	402,329	197,097	1,528,987
Sep-14	Temporary	38,474	22,700	8,283	69,457
Sep-14	Other Payroll	62,473	6,708	2,557	71,738
		9,152,117	2,266,901	1,301,934	12,720,952
Oct-14	Regular	8,273,118	2,020,858	1,172,310	11,466,286
Oct-14	Overtime	766,165	329,841	126,721	1,222,727
Oct-14	Temporary	42,761	22,696	9,188	74,645
Oct-14	Other Payroll	42,348	7,444	2,641	52,433
		9,124,392	2,380,839	1,310,860	12,816,091
Nov-14	Regular	6,413,616	1,690,566	881,544	8,985,726
Nov-14	Overtime	870,154	398,276	65,092	1,333,522
Nov-14	Temporary	33,527	17,713	7,745	58,985
Nov-14	Other Payroll	42,984	7,899	1,977	52,860
		7,360,281	2,114,454	956,358	10,431,093
Dec-14	Regular	8,074,695	1,868,188	1,071,501	11,014,384
Dec-14	Overtime	963,735	296,280	35,197	1,295,212
Dec-14	Temporary	36,288	22,831	6,995	66,114
Dec-14	Other Payroll	63,028	5,592	4,697	73,317
		9,137,746	2,192,891	1,118,390	12,449,027
YTD - 14	Regular	95,356,599	20,127,338	12,598,035	128,081,972
YTD - 14	Overtime	11,025,817	3,462,402	948,903	15,437,122
YTD - 14	Temporary	592,774	287,746	149,008	1,029,528
YTD - 14	Other Payroll	730,801	75,505	33,381	839,687
		107,705,991	23,952,991	13,729,327	145,388,309
Jan-15	Regular	8,192,290	1,697,188	1,137,569	11,027,047
Jan-15	Overtime	875,594	258,883	125,364	1,259,841
Jan-15	Temporary	43,798	23,091	13,565	80,454
Jan-15	Other Payroll	50,235	4,883	4,761	59,879
		9,161,917	1,984,045	1,281,259	12,427,221
Feb-15	Regular	7,936,359	1,741,210	1,119,120	10,796,689
Feb-15	Overtime	916,499	231,843	34,433	1,182,775
Feb-15	Temporary	40,525	21,516	12,375	74,416
Feb-15	Other Payroll	56,826	4,856	3,010	64,692
		8,950,209	1,999,425	1,168,938	12,118,572
Mar-15	Regular	8,609,761	1,854,417	1,191,252	11,655,430
Mar-15	Overtime	1,031,896	292,146	48,459	1,372,501
Mar-15	Temporary	37,196	24,854	13,387	75,437
Mar-15	Other Payroll	65,700	6,020	3,119	74,839
		9,744,553	2,177,437	1,256,217	13,178,207

**Louisville Gas and Electric Company**  
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## Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Apr-15	Regular	8,040,253	1,846,265	1,108,490	10,995,008
Apr-15	Overtime	989,872	326,740	41,639	1,358,251
Apr-15	Temporary	40,036	21,158	13,393	74,587
Apr-15	Other Payroll	135,309	6,760	4,034	146,103
		9,205,470	2,200,923	1,167,556	12,573,949
May-15	Regular	7,573,225	1,771,939	1,104,250	10,449,414
May-15	Overtime	882,140	290,814	26,075	1,199,029
May-15	Temporary	48,631	23,696	15,229	87,556
May-15	Other Payroll	56,090	12,255	2,150	70,495
		8,560,086	2,098,704	1,147,704	11,806,494
Jun-15	Regular	8,101,724	1,829,474	1,149,004	11,080,202
Jun-15	Overtime	848,043	340,399	26,819	1,215,261
Jun-15	Temporary	73,549	22,598	18,692	114,839
Jun-15	Other Payroll	3,025,480	7,601	8,924	3,042,005
		12,048,796	2,200,072	1,203,439	15,452,307
Jul-15	Regular	7,658,328	1,744,548	1,116,274	10,519,150
Jul-15	Overtime	928,610	367,252	36,359	1,332,221
Jul-15	Temporary	78,802	24,158	18,759	121,719
Jul-15	Other Payroll	55,776	9,389	2,096	67,261
		8,721,516	2,145,347	1,173,488	12,040,351
Aug-15	Regular	7,788,286	1,867,884	1,141,387	10,797,557
Aug-15	Overtime	617,193	313,734	148,957	1,079,884
Aug-15	Temporary	65,522	33,015	18,651	117,188
Aug-15	Other Payroll	187,488	6,644	2,287	196,419
		8,658,489	2,221,277	1,311,282	12,191,048
Sep-15	Regular	7,565,425	1,949,876	1,138,222	10,653,523
Sep-15	Overtime	611,711	321,045	34,349	967,105
Sep-15	Temporary	55,345	22,471	15,009	92,825
Sep-15	Other Payroll	148,938	5,999	1,057	155,994
		8,381,419	2,299,391	1,188,637	11,869,447
Oct-15	Regular	8,114,079	2,187,447	1,239,628	11,541,154
Oct-15	Overtime	773,135	319,896	65,182	1,158,213
Oct-15	Temporary	63,698	28,010	17,141	108,849
Oct-15	Other Payroll	55,167	6,178	13,785	75,130
		9,006,079	2,541,531	1,335,736	12,883,346
Nov-15	Regular	7,295,244	1,799,279	1,130,136	10,224,659
Nov-15	Overtime	840,509	290,817	61,676	1,193,002
Nov-15	Temporary	60,206	27,032	15,934	103,172
Nov-15	Other Payroll	189,047	8,210	2,153	199,410
		8,385,006	2,125,338	1,209,899	11,720,243

## Louisville Gas and Electric Company

## Case No. 2016-00371

## Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Dec-15	Regular	7,145,958	1,710,827	1,072,593	9,929,378
Dec-15	Overtime	808,080	344,704	93,734	1,246,518
Dec-15	Temporary	63,546	29,830	15,339	108,715
Dec-15	Other Payroll	424,331	6,571	4,483	435,385
		8,441,915	2,091,932	1,186,149	11,719,996
YTD - 15	Regular	94,020,932	22,000,354	13,647,925	129,669,211
YTD - 15	Overtime	10,123,282	3,698,273	743,046	14,564,601
YTD - 15	Temporary	670,854	301,429	187,474	1,159,757
YTD - 15	Other Payroll	4,450,387	85,366	51,859	4,587,612
		109,265,455	26,085,422	14,630,304	149,981,181
Jan-16	Regular	7,856,615	1,562,606	1,226,278	10,645,499
Jan-16	Overtime	679,036	246,492	37,418	962,946
Jan-16	Temporary	68,705	13,253	9,610	91,568
Jan-16	Other Payroll	161,950	5,957	8,507	176,414
		8,766,306	1,828,308	1,281,813	11,876,427
Feb-16	Regular	8,443,259	1,658,481	1,275,065	11,376,805
Feb-16	Overtime	564,990	214,653	25,504	805,147
Feb-16	Temporary	75,998	17,148	7,127	100,273
Feb-16	Other Payroll	39,845	5,618	2,744	48,207
		9,124,092	1,895,900	1,310,440	12,330,432
Mar-16	Regular	8,522,810	1,844,895	1,282,456	11,650,161
Mar-16	Overtime	704,759	291,855	36,992	1,033,606
Mar-16	Temporary	77,028	19,973	7,793	104,794
Mar-16	Other Payroll	42,083	6,852	2,377	51,312
		9,346,680	2,163,575	1,329,618	12,839,873
Apr-16	Regular	7,846,773	1,777,856	1,215,271	10,839,900
Apr-16	Overtime	683,762	367,371	34,818	1,085,951
Apr-16	Temporary	70,127	18,841	6,263	95,231
Apr-16	Other Payroll	61,985	12,041	3,326	77,352
		8,662,647	2,176,109	1,259,678	12,098,434
May-16	Regular	7,827,801	1,966,166	1,215,412	11,009,379
May-16	Overtime	708,843	369,832	29,335	1,108,010
May-16	Temporary	87,849	36,992	21,449	146,290
May-16	Other Payroll	40,837	9,361	3,321	53,519
		8,665,330	2,382,351	1,269,517	12,317,198
Jun-16	Regular	8,558,242	1,937,111	1,307,311	11,802,664
Jun-16	Overtime	656,341	378,173	27,490	1,062,004
Jun-16	Temporary	105,467	38,863	33,192	177,522
Jun-16	Other Payroll	55,433	10,128	18,015	83,576
		9,375,483	2,364,275	1,386,008	13,125,766

## Louisville Gas and Electric Company

## Case No. 2016-00371

## Question 38(c-f)

Date	Type	Labor Cost			Total
		Expensed	Capitalized	Other	
Jul-16	Regular	7,025,283	1,751,190	1,114,400	9,890,873
Jul-16	Overtime	629,447	308,279	33,665	971,391
Jul-16	Temporary	79,268	33,126	24,310	136,704
Jul-16	Other Payroll	38,676	6,318	4,616	49,610
		7,772,674	2,098,913	1,176,991	11,048,578
Aug-16	Regular	8,581,623	2,198,591	1,353,862	12,134,076
Aug-16	Overtime	530,476	335,510	25,378	891,364
Aug-16	Temporary	80,410	31,939	22,223	134,572
Aug-16	Other Payroll	161,987	6,921	3,383	172,291
		9,354,496	2,572,961	1,404,846	13,332,303
Sep-16	Regular	7,778,754	1,980,418	1,303,898	11,063,070
Sep-16	Overtime	614,151	310,432	38,234	962,817
Sep-16	Temporary	66,677	22,268	13,803	102,748
Sep-16	Other Payroll	156,940	6,840	5,014	168,794
		8,616,522	2,319,958	1,360,949	12,297,429
Oct-16	Regular	7,717,425	1,996,663	1,227,921	10,942,009
Oct-16	Overtime	722,931	338,621	213,388	1,274,940
Oct-16	Temporary	70,307	22,837	15,600	108,744
Oct-16	Other Payroll	40,237	7,096	4,379	51,712
		8,550,900	2,365,217	1,461,288	12,377,405
Nov-16	Regular	7,384,388	1,955,405	1,174,601	10,514,394
Nov-16	Overtime	853,164	392,885	34,320	1,280,369
Nov-16	Temporary	76,275	20,895	14,159	111,329
Nov-16	Other Payroll	40,015	6,695	2,663	49,373
		8,353,842	2,375,880	1,225,743	11,955,465
Dec-16	Regular	6,792,783	1,935,959	1,233,824	9,962,566
Dec-16	Overtime	801,441	369,584	36,283	1,207,308
Dec-16	Temporary	70,675	22,879	12,616	106,170
Dec-16	Other Payroll	276,212	5,982	2,585	284,779
		7,941,111	2,334,404	1,285,308	11,560,823
YTD - 16	Regular	94,335,756	22,565,341	14,930,299	131,831,396
YTD - 16	Overtime	8,149,341	3,923,687	572,825	12,645,853
YTD - 16	Temporary	928,786	299,014	188,145	1,415,945
YTD - 16	Other Payroll	1,116,200	89,809	60,930	1,266,939
		\$ 104,530,083	\$ 26,877,851	\$ 15,752,199	\$ 147,160,133

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

**Note 2:** Temporary amounts above include related overtime.

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 39**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 40**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 41**

**Responding Witness: Gregory J. Meiman**

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 42**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 43**

**Responding Witness: Gregory J. Meiman**

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

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**

Actual vs. Budget Variance

Louisville Gas and Electric Company

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

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**

Actual vs. Budget Variance

**Kentucky Utilities Company**

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

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**

Actual vs. Budget Variance

**LGE and KU Services Company**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 44**

**Responding Witness: Gregory J. Meiman**

- Q-44. Provide the wage rate increases granted by LG&E by date and employee category for 2014, 2015, and 2016.
- A-44. Provided below are the general wage rate increases granted by LG&E by date and employee category for 2014, 2015, and 2016.

General Wage Increase		Senior Managers	Managers	Exempt	Non-Exempt	Union
2014 (Actual)	Effective Date	12/23/2013	2/17/2014			11/10/2014
	% Increase	3.2%	3.1%	3.0%	3.0%	2.5%
General Wage Increase		Senior Managers	Managers	Exempt	Non-Exempt	Union
2015 (Actual)	Effective Date	12/22/2014	2/16/2015			11/9/2015
	% Increase	3.4%	3.1%	3.0%	3.0%	2.5%
General Wage Increase		Senior Managers	Managers	Exempt	Non-Exempt	Union
2016 (Actual)	Effective Date	12/21/2015	2/15/2016			11/7/2016
	% Increase	2.7%	2.8%	2.8%	3.0%	2.5%

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 45**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 46**

**Responding Witness: Gregory J. Meiman**

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

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 47**

**Responding Witness: Gregory J. Meiman**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 48**

**Responding Witness: Gregory J. Meiman**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 49**

**Responding Witness: Kent W. Blake**

- Q-49. Indicate if the employee positions used in the Company's labor calculations are authorized or actually filled positions. Identify, quantify, and explain all labor-related costs in LG&E's filing that is for positions that had not been filled as of December 31, 2016.
- A-49. The Company's labor calculations are based on authorized positions. At any given point in time, there will be positions in the work force that are not filled due to turnover or because a new position has not yet been filled. There were 22 vacant positions as of December 31, 2016 for LGE. The associated annual costs for those positions are \$2.4 million. There were also 34 vacant positions as of December 31, 2016, for LG&E and KU Services Company. The associated annual costs for those positions are \$5.7 million. These amounts represent total dollar costs, whether charged to capital or expense. The annual costs for the LG&E and KU Services Company positions would be allocated to LKE subsidiaries.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 50**

**Responding Witness: Valerie L. Scott**

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

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

A-50.

- a. Of the \$16,010,878, only \$664,888 was charged to LG&E. See the response to PSC 1-61(b).
- b. See the response to PSC 1-61(b).
- c. PPL Services Corporation is a subsidiary of PPL that provides direct administrative, management and support services to PPL and its subsidiaries including acting as a billing agent and providing administrative, technical, management, and other services to its affiliates. Coordination of procurement and provision of certain limited goods and services within the PPL family of companies, including with LG&E and KU Services Company, may mitigate cost increases in the future. In addition, PPL Services Corporation allocates a portion of its indirect general and administrative costs to LG&E and KU Services Company. These costs are not charged to LG&E.

d. See attached.

e. See attached.

**Louisville Gas & Electric Company**  
**Charges from PPL Services Corporation**

<b>Period</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Charged</b>
<b>Base Period<sup>1</sup>:</b>			
	107	Construction work in progress—Electric	\$ 70,606
	580	Operation supervision and engineering	3,269
	588	Miscellaneous distribution expenses	6,672
	920	Administrative and general salaries	387,588
	921	Office supplies and expenses	890,552
	923	Outside services employed	125,318
	925	Injuries and damages	(63,396)
	926	Employee benefits	310,633
	930.2	Miscellaneous general expenses	201,623
	<b>Total</b>		<b>\$ 1,932,865</b>
<b>Forecasted Test Period<sup>1</sup>:</b>			
	920	Administrative and general salaries	\$ 157,102
	921	Office supplies and expenses	1,289,149
	926	Employee benefits	\$ 113,777
	<b>Total</b>		<b>1,560,028</b>

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

**Louisville Gas & Electric Company**  
**Charges from LG&E and KU Services Company**

<b>Period</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Charged</b>
<b>Base Period<sup>1</sup>:</b>			
	107	Construction work in progress—Electric	\$ 37,972,970
	108	Accumulated provision for depreciation of electric utility plant	750,071
	163	Stores expense undistributed	1,133,660
	165	Prepayments	13,151,514
	182.3	Other regulatory assets	1,062,808
	183	Preliminary survey and investigation charges	62,081
	184	Clearing accounts	7,286,394
	186	Miscellaneous deferred debits	65,555
	188	Research, development, and demonstration expenditures	170,404
	232	Accounts payable	18
	236	Taxes accrued	(267,692)
	408.1	Taxes other than income taxes, utility operating income	4,738,094
	416	Costs and expenses of merchandising, jobbing, and contract work	31
	421	Miscellaneous nonoperating income	(8,532)
	426.1	Donations	2,007,246
	426.3	Penalties	31,847
	426.4	Expenditures for certain civic, political and related activities	495,942
	426.5	Other deductions	870,759
	500	Operation supervision and engineering	6,375,782
	501	Fuel	1,882,662
	502	Steam expenses	130,201
	505	Electric expenses	19,741
	506	Miscellaneous steam power expenses	2,341,750
	510	Maintenance supervision and engineering	1,668,208
	511	Maintenance of structures	149,370
	512	Maintenance of boiler plant	36,369
	513	Maintenance of electric plant	243,558
	514	Maintenance of miscellaneous steam plant	58,252
	539	Miscellaneous hydraulic power generation expenses	862
	545.1	Maintenance of hydraulic production plant	7,084
	546	Operation supervision and engineering	3,455
	548	Generation expenses	1,845
	549	Miscellaneous other power generation expenses	22,052
	552	Maintenance of structures	5,912
	553	Maintenance of generating and electric plant	3,846

**Louisville Gas & Electric Company**  
**Charges from LG&E and KU Services Company**

<b>Period</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Charged</b>
	554.1	Maintenance of other power production plant	40,755
	556	System control and load dispatching	1,169,860
	560	Operation supervision and engineering	864,483
	561.1	Load dispatch—Reliability	324,795
	561.2	Load dispatch—Monitor and operate transmission system	942,477
	561.3	Load dispatch—Transmission service and scheduling	407,050
	561.5	Reliability planning and standards development	425,512
	561.6	Transmission service studies	22,587
	562	Station expenses	118,101
	563	Overhead line expense	92,419
	566	Miscellaneous transmission expenses	1,514,328
	567.1	Operation supplies and expenses	43,956
	570	Maintenance of station equipment	476,049
	570.1	Maintenance of Energy Storage Equipment	20,639
	571	Maintenance of overhead lines	1,244,620
	573	Maintenance of miscellaneous transmission plant	212,382
	580	Operation supervision and engineering	1,113,293
	581	Load dispatching	224,732
	581.1	Line and station expenses	517,326
	582	Station expenses	15,092
	583	Overhead line expenses	949,207
	586	Meter expenses	770,581
	587	Customer installations expenses	(8,800)
	588	Miscellaneous distribution expenses	1,853,465
	589	Rents	4,423
	590	Maintenance supervision and engineering	701
	591	Maintenance of structures	56
	592.1	Maintenance of structures and equipment	13,494
	593	Maintenance of overhead lines	72,775
	595	Maintenance of line transformers	1,654
	598	Maintenance of miscellaneous distribution plant	757,876
	807	Purchased gas expenses	2,465
	814	Operation supervision and engineering	206,863
	818	Compressor station expenses	7,253
	821	Purification expenses	12
	825	Storage well royalties	51,479
	834	Maintenance of compressor station equipment	3,414



**Louisville Gas & Electric Company**  
**Charges from LG&E and KU Services Company**

<b>Period</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Charged</b>
	837	Maintenance of other equipment	46,587
	850	Operation supervision and engineering	813,116
	851	System control and load dispatching	12
	856	Mains expenses	51,627
	860	Rents	(4,729)
	863	Maintenance of mains	1,588
	874	Mains and services expenses	8,549
	875	Measuring and regulating station expenses—General	542
	877	Measuring and regulating station expenses—City gate check stations	226
	878	Meter and house regulator expenses	5,903
	880	Other expenses	1,040,059
	881	Rents	200
	887	Maintenance of mains	1,441
	892	Maintenance of services	278,229
	894	Maintenance of other equipment	306,942
	901	Supervision	1,871,596
	902	Meter reading expenses	219,897
	903	Customer records and collection expenses	10,669,332
	904	Uncollectible accounts	174,495
	905	Miscellaneous customer accounts expenses	(21,276)
	907	Supervision	285,205
	908	Customer assistance expenses	17,094,127
	909	Informational and instructional advertising expenses	428,684
	910	Miscellaneous customer service and informational expenses	829,819
	913	Advertising expenses	1,282,634
	920	Administrative and general salaries	31,304,425
	921	Office supplies and expenses	6,581,049
	923	Outside services employed	14,953,649
	924	Property insurance	1,154,109
	925	Injuries and damages	739,848
	926	Employee benefits	17,090,770
	928	Regulatory commission expenses	242,732
	930.1	General advertising expenses	102,855
	930.2	Miscellaneous general expenses	2,646,726
	931	Rents	1,309,029
	935	Maintenance of general plant	336,356
<b>Total</b>			<b>\$ 208,797,841</b>

**Louisville Gas & Electric Company**  
**Charges from LG&E and KU Services Company**

<b>Period</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Charged</b>
<b>Forecasted Test Period<sup>1</sup>:</b>			
	107	Construction work in progress—Electric	\$ 94,365,500
	108	Accumulated provision for depreciation of electric utility plant	66,976
	163	Stores expense undistributed	1,917,222
	182.3	Other regulatory assets	646,683
	184	Clearing accounts	8,122,740
	408.1	Taxes other than income taxes, utility operating income	4,601,082
	426.1	Donations	2,118,313
	426.4	Expenditures for certain civic, political and related activities	413,167
	426.5	Other deductions	834,687
	500	Operation supervision and engineering	5,698,596
	501	Fuel	1,343,434
	502	Steam expenses	94,475
	505	Electric expenses	29,789
	506	Miscellaneous steam power expenses	2,996,367
	510	Maintenance supervision and engineering	2,212,274
	511	Maintenance of structures	56,068
	514	Maintenance of miscellaneous steam plant	38,549
	545.1	Maintenance of hydraulic production plant	7,804
	554.1	Maintenance of other power production plant	61,579
	556	System control and load dispatching	1,248,390
	560	Operation supervision and engineering	1,013,330
	561.1	Load dispatch—Reliability	379,709
	561.2	Load dispatch—Monitor and operate transmission system	998,210
	561.3	Load dispatch—Transmission service and scheduling	437,255
	561.5	Reliability planning and standards development	393,409
	562	Station expenses	431,004
	563	Overhead line expense	244,298
	566	Miscellaneous transmission expenses	1,564,887
	567.1	Operation supplies and expenses	63,552
	570	Maintenance of station equipment	983,516
	571	Maintenance of overhead lines	3,335,886
	573	Maintenance of miscellaneous transmission plant	228,062
	580	Operation supervision and engineering	1,242,521
	581	Load dispatching	225,365
	581.1	Line and station expenses	516,309

**Louisville Gas & Electric Company**  
**Charges from LG&E and KU Services Company**

<b>Period</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Charged</b>
	583	Overhead line expenses	1,254,391
	586	Meter expenses	2,051,992
	587	Customer installations expenses	(79,200)
	588	Miscellaneous distribution expenses	2,386,071
	589	Rents	8,165
	593	Maintenance of overhead lines	113,712
	597	Maintenance of meters	1,427,900
	598	Maintenance of miscellaneous distribution plant	570,164
	814	Operation supervision and engineering	113,936
	825	Storage well royalties	136,735
	837	Maintenance of other equipment	51,885
	850	Operation supervision and engineering	750,505
	856	Mains expenses	143,500
	860	Rents	9,030
	878	Meter and house regulator expenses	6,454
	880	Other expenses	1,147,135
	881	Rents	6,755
	893	Maintenance of meters and house regulators	15,199
	894	Maintenance of other equipment	361,010
	901	Supervision	2,136,013
	902	Meter reading expenses	287,714
	903	Customer records and collection expenses	11,395,318
	905	Miscellaneous customer accounts expenses	2,300
	907	Supervision	457,077
	908	Customer assistance expenses	20,746,289
	909	Informational and instructional advertising expenses	330,090
	910	Miscellaneous customer service and informational expenses	1,065,592
	913	Advertising expenses	1,219,036
	920	Administrative and general salaries	34,280,735
	921	Office supplies and expenses	7,063,473
	923	Outside services employed	12,291,817
	924	Property insurance	4,977,412
	925	Injuries and damages	3,068,961
	926	Employee benefits	19,418,015
	928	Regulatory commission expenses	445,940
	930.1	General advertising expenses	41,528
	930.2	Miscellaneous general expenses	3,372,963

**Louisville Gas & Electric Company**  
**Charges from LG&E and KU Services Company**

<b>Period</b>	<b>Account Number</b>	<b>Account Description</b>	<b>Amount Charged</b>
	931	Rents	1,351,210
	935	Maintenance of general plant	87,136
<b>Total</b>			<b>\$ 273,444,966</b>

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 51**

**Responding Witness: Kent W. Blake**

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

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

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 52**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 53**

**Responding Witness: Gregory J. Meiman**

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 54**

**Responding Witness: Gregory J. Meiman**

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

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

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

**LKE 2015 Incentive Measures and Results**  
 Financial Performance Results

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

**Customer Satisfaction and Team Effectiveness Results**

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

Approved:



Vic Stafferi - Chief Executive Officer

2/10/16  
 Date

### 2015 Customer Satisfaction Results Summary

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

Customer Satisfaction Payout Matrix - 32 Points Available

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

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

Prepared by: Martha Jessee Manager Compensation 2/3/2016  
 Date

Approved: Greg Meiman - VP Human Resources 2/3/2016  
 Date

Approved: John P. Malloy - VP Customer Services 03 Feb 2016  
 Date

Approved: Paul Thompson - Chief Operating Officer 2/5/16  
 Date

## 2015 Customer Services Hourly and Union TIA Results and Payout

Team Effectiveness 40%

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

HR Manager



Date: February 15, 2016

Director HR



Date: 2-15-16

VP Customer Services



Date: 15 Feb 2016

COO



Date: 2/16/16

## 2015 Electric Distribution Operations Hourly and Union TIA Results & Payout

Team Effectiveness 40%

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

HR Manager

*Genea McClure*

Date: February 15, 2016

Director HR

*Marion M. Johnson*

Date: 2-15-16

VP - Electric Distribution

*Jh. Hoach*

Date: 2-15-16

COO

*Samuels*

Date: 2/16/16

## 2015 Gas Distribution Operations Hourly and Union TIA Results & Payout

Team Effectiveness 40%

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

HR Manager



Date: February 15 2016

Director HR



Date: 2-15-16

VP - Gas Distribution



Date: 2/15/16

COO



Date: 2/10/16

## 2015 Operating Services Hourly and Union TIA Results and Payout

Team Effectiveness 40%

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

HR Manager



Director HR



VP Customer Services



COO



Date: February 15, 2016

Date: 2-15-16

Date: 15 Feb 2016

Date: 2/14/16

2015

LGE Plants - 2014 TIA Team Effectiveness - Year End

REV: 1/15/2016

Weighting	Topic	MIN	TARGET	MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	5	3 - 1	1	3	100.00	40.00
15%	Cont. Budget Variance - Plant	3.0	- 1.0	(-2.0)	2.38	65.50	9.83
15%	Cont. Budget Variance - Combined	3.0	- 1.0	(-2.0)	-3.65	150.00	22.50
12.5%	Availability - EFOR Plant Unit 1	6.8	- 4.0	- 2.8	4.02	99.64	12.46
12.5%	Availability - EFOR Plant Unit 2	6.5	- 3.8	- 2.7	7.62	0.00	0.00
5%	Starting Reliability - CT	92.0	- 96.5	- 98.5	96.1	95.56	4.78
							89.57

Weighting	Topic	MIN	TARGET	MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	5	3 - 1	1	4	75.00	30.00
15%	Cont. Budget Variance - Plant	3.00	- 1.00	(-2.00)	-1.67	144.50	21.68
15%	Cont. Budget Variance - Combined	3.00	- 1.00	(-2.00)	-3.65	150.00	22.50
30%	Availability - EFOR Plant	10.2	- 6.0	- 4.2	2.83	150.00	45.00
							119.18

Weighting	Topic	MIN	TARGET	MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	4	2 - 1	1	0	150.00	60.00
15%	Cont. Budget Variance - Plant	3.00	- 1.00	(-2.00)	-15.14	150.00	22.50
15%	Cont. Budget Variance - Combined	3.00	- 1.00	(-2.00)	-3.65	150.00	22.50
30%	Availability - EFOR Plant	11.9	- 7.0	- 4.9	5.57	134.05	40.21
							145.21

Weighting	Topic	MIN	TARGET	MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	4	2 - 1	1	0	150.00	60.00
15%	Cont. Budget Variance - Plant	3.00	- 1.00	(-2.00)	-15.14	150.00	22.50
15%	Cont. Budget Variance - Combined	3.00	- 1.00	(-2.00)	-3.65	150.00	22.50
10%	Availability - EFOR Plant Cane Run	11.9	- 7.0	- 4.9	5.57	134.05	13.40
20%	Starting Reliability - Paddy's Run	92.0	- 96.5	- 98.5	95.90	93.33	18.67
							137.07

Weighting	Topic	MIN	TARGET	MAX	Actual	TARGET % Payout	Weighted TE % Payout
40%	Safety - Recordable Incidents (Plant)	4	2 - 1	1	0	150.00	60.00
15%	Cont. Budget Variance - Plant	3.00	- 1.00	(-2.00)	-15.14	150.00	22.50
15%	Cont. Budget Variance - Combined	3.00	- 1.00	(-2.00)	-3.65	150.00	22.50
10%	Availability - EFOR Plant Ohio Falls	11.9	- 7.0	- 4.9	5.57	134.05	13.40
20%	Starting Reliability - Paddy's Run	92.0	- 96.5	- 98.5	95.90	93.33	18.67
							139.32

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

Approval Signatures:

*Ralph Bowling*  
 Ralph Bowling / Date  
 VP Power Production  
 1/19/2016

*Paul W. Thompson*  
 Paul W. Thompson / Date  
 Chief Operating Officer  
 1/20/16

*Loren Hincker*  
 Loren Hincker / Date  
 Director Human Resources  
 1/19/2016



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

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

Approved

*See attached emailed approval*

Steve Schaub

Date



Todd Dierksheide

Date

*2/16/2016*

*See attached emailed approval*

Dan Reffett

Date

*See attached email*

Eric Slavinsky

Date

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

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

Approved

Steve Schaub  
 Steve Schaub

02-15-2016  
 Date

Daniel T. Reffett  
 Dan Reffett

2/16/16  
 Date

Todd Dierksheide

\_\_\_\_\_  
 Date

Eric Slavinsky

\_\_\_\_\_  
 Date

Jesse, Martha

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

I approve

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

**From:** Jesse, Martha  
**Sent:** Tuesday, February 16, 2016 9:11 AM

**To:** Dierksheide, Todd D [PPL]; Slavinsky, Eric; Schaub, Steve; Reffett, Dan  
**Cc:** Denham, Melinda

**Subject:** Action Required - 2015 Telecom Results - Please Approve

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

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

Thanks.  
Martha

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 55**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 56**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 57**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 58**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 59**

**Responding Witness: Gregory J. Meiman**

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



## Workforce Planning 2017-2021

### OVERVIEW

The Workforce Plan (WFP) was initiated in 2005 when demographics and our industry began to change rapidly. The Business and Budget Planning process did not include a strategic, in-depth discussion of workforce needs and their relationship to key internal and external variables. The WFP process was designed to provide both compliance and value-added services in the most cost effective manner. It instills a discipline in the organization to rigorously consider and discuss on an annual basis issues such as:

- What external forces (technology, political, regulatory, legislative, customer) will impact our business?
- Can we eliminate, change or subcontract work?
- Do we have or need the core work in-house?
- Do we have the optimal organizational design to meet business objectives?
- Can process redesign improve our efficiencies?
- Can positions or responsibilities be reconfigured to avoid headcount additions?
- Do we have the right skills and competencies now and for the future; and are developmental plans in place?
- Have we identified employees who possess critical knowledge, and are we ensuring effective knowledge transfer and succession and development plans?
- Do we have sufficient documentation and thorough action plans to ensure knowledge transfer?

It is imperative that the WFP process continues to **push the organization to ask these strategic questions**. If this fails to occur we are at risk of doing little more than backfilling positions in kind.

Understanding the changes in our workforce, the company has identified opportunities across the organization.

Centralized Operations enables the organization to maximize resources as a result of the anticipated retirements over the next 10 years. Developing the core skills sets of our new hires through training will be critical as our most experienced employees exit the organization. This structure will support our new employees in learning and living the exceptional safety culture we have built in our organization.

Forty-two percent of the current operations workforce will reach age 62 by the end of 2025. This will drive a significant amount of churn within the employee population requiring focused attention to staffing needs as well as knowledge retention of a highly skilled and knowledgeable workforce. Previous workforce planning cycles have begun to address concerns of the aging workforce through steps such as: (1) advanced hiring where needed to enable sufficient training prior to the employee fully assuming that job responsibility, and (2) reduced reliance on contractors in certain core areas of the business such as Substation Construction and Maintenance, Network Technicians and Line Inspectors. Other areas

have maintained contractor relationships for lesser skilled work such as security, material handling, janitorial services, meter reading, tree trimming, etc., as a business decision and to allow for more flexibility during down economic times.

Regulatory and legal compliance will continue to drive changes in processes and procedures.

Environmental compliance will similarly drive changes within the generating stations.

Customer expectations are evolving which will change the way the company educates and interacts with its customers. Customers want more information in a timely manner and want to be able to access information and make account changes and requests at any time. Continued refinement of communications channels and understanding of customer expectations will be a focus over the next five years.

## PROCESS

The discussion process includes a number of debates between staff and the senior executives and results in documentation of key challenges and opportunities. **The greatest value to the business comes from these strategic discussions.** In discussing positions the baseline is always the prior year's approved business plan over the plan period. Consideration will be given to realignment based on changes in workload, needs of the organization and changes in personnel. In preparation for meeting with the executive, the HR manager works with the client manager and asks the above strategic questions.

When the senior executives gather to discuss WFP, the discussion centers on key strategic issues which emerged from their discussions with staff. The discussion is at a strategic level which includes sharing significant debates about headcount and other matters that occurred within their prior staff discussions. When the business planning phase begins, the number of headcount that are approved in the budget will be based on the resources available and the criticality of the positions.

Although the WFP process is very time intensive, it is key to the organization's continued success. Among other benefits:

- It allows for **more effective and efficient use of workers**. This becomes increasingly important as we need to perform the same or more work with fewer employees.
- It helps to ensure that **replacements are available to fill important vacancies**. Filling vacancies is especially critical as we face an increasing number of workers eligible for retirement, combined with potential labor market shortages and specialized skill-set requirements.
- It **serves as a resource to aid in establishing the Business Plan**.
- It provides a **clear rationale for linking expenditures** for training and retraining, development, career counseling and recruiting efforts.
- It supports a **diverse workforce**.

## Assumptions

The following assumptions are in place throughout the WFP document unless otherwise noted.

- All charts and tables represent data on Jan. 1, 2016.
- WKE is excluded from historic data.
- Co-ops and interns are excluded in calculations.
- Retirement eligibility is age 55.
- Full retirement eligibility is age 60.

## Key Issues

The 2017-2021 WFP was built upon the previous year's efforts by conducting a full analysis of the key issues outlined below:

- diversity;

- the aging workforce;
- retention strategies;
- overtime;
- use of contractors;
- employee training;
- retirement outlook; and
- knowledge-loss risk.

**CURRENT WORKFORCE PROFILE****Environmental Scanning Analysis****External Demand**

Efforts have been made to bring more businesses to Kentucky. Previously, Kentucky's business incentive program was enhanced to attract new businesses to Kentucky and motivate existing Kentucky businesses to expand. The total state economic development funding for 2015 was approximately \$200 million. In 2015, Forbes ranked Kentucky number 28 on their best places to do business list. This is up from their number 43 ranking in 2009.

The regulatory environment may impact the existing structure of gas operations in the areas of the Transmission Integrity Management Program (TIMP) and the Distribution Integrity Management Programs (DIMP). The DIMP program is less than four years old and regulatory agency expectations for the program are growing. The TIMP program is a very technical and complex program which requires an extensive level of documentation and has increasing enforcement. Future regulatory scrutiny and expansion of these regulations may require the company to separate these programs to provide more direct focus than the current integrated operations structure.

Regulatory and/or environmental initiatives that may significantly impact labor, physical resources, and infrastructure needs within transmission and generation include:

- Transmission
  - Assessments of transmission expansion requirements as a result of generation changes to meet environmental regulations.
  - Potential impacts of Clean Power Plan subject to decisions made at the federal level.
  - Increasing NERC compliance regulations.
- Power Plants
  - Effluent Limitations Guidelines (ELG)
  - Coal Combustion Residuals (CCR)
  - Critical Infrastructure Protection (CIP)
  - Clean Power Plan
  - Future plans and viability assessments related to existing generating units, particularly EWB 1&2

**Internal Demand**

Power Production has been affected as shut downs have occurred in the Cane Run and Green River Plants. These changes in the structure of the workforce require some shifting of labor resources and create a need for new skills to be acquired or developed.

Electric Distribution plans to implement distribution automation on its system beginning in 2016. Distribution Automation (DA) is the extension of intelligent control over the electrical power grid functions to the electric distribution level. Intelligent control of distribution equipment can provide real-

time information from the distribution system and allow for the remote control and automation of distribution line equipment. LKE's 10-year, \$117 million DA program will install approximately 450 electronic, Supervisory Control and Data Acquisition (SCADA) connected reclosers, implement a Distribution Management System (DMS), and complete upgrades of approximately 120 distribution circuits. As a result of the DA program, overall Distribution SAIDI and SAIFI will be improved by 11% and 17%, respectively, via remote monitoring and control, segmentation of feeders, and "self-healing" of the distribution system. Approximately 30% of LKE's customers and 10% of its distribution circuits will be directly impacted by the program. The addition of a distribution management system (DMS) may also result in the transfer of the distribution substation SCADA (currently residing in the EMS) from the Transmission Control Center to the Distribution Control Center within Electric Distribution.

Distribution substations are embarking on a 15 year \$175 million N-1 Distribution Transformer Contingency program. This initiative includes substation and circuit upgrades, capacity additions, and enhancements at high concern substations for the purpose of adding contingency for substation transformer failures. This project will reduce exposure to high consequence, long duration service interruptions due to a failure of a power transformer.

Technology enhancements will also play a part in internal changes. Employees will need to be trained on new systems and processes. Employees will need to either have the necessary computer skills or have the ability to learn the skills to operate and navigate these systems. The Safety and Technical training organization will help facilitate development of skills necessary for the technology changes and regulatory requirements of the future related to operations.

The CCS Upgrade project began in February of 2016. The duration of the project is expected to last 13 months with a "Go Live" date in May of 2017.

Transmission is currently working with Power Engineers (consultant) on plans, resources and scope of a Project Management Organization. This system upgrade project will likely result in significant scopes of work and associated resources requiring dedicated internal leadership, engineering and project coordination support.

Other significant challenges within transmission include execution of the Transmission Reliability Program to transition full requirements municipal customers to "transmission only" customers, managing and coordinating expiration of the current Independent Transmission Organization (ITO) agreement and potentially transitioning to a new ITO.

Power Plants' initiatives include combined cycle gas turbines (CCGT), multi-discipline staffing/organizational structures and training and Maintenance Management Improvements.

## **External Supply**

The Kentucky Education and Workforce Development Cabinet expects the Kentucky economy to average 69,000 job openings per year through the year 2022. Job openings will come from a mix of new jobs, retirements, promotions, transfers and other exits from existing jobs. By 2020, it is estimated there will be 20,000 veterans seeking employment in Kentucky. The external labor supply has met the demands of our previously identified openings. Going forward, we do not expect a lack of supply or skillset that would prevent us from filling future vacancies.

## Internal Supply

With a large portion of the workforce predicted to retire over the course of the planning period it is essential to develop a talented pool of employees to step into leadership positions. LKE will mitigate risk of retirements and turnover by developing a strong talent pipeline. This is achieved through internal initiatives, including developing the skills and competencies of our current workforce. There are several initiatives in place to develop existing employees and this is documented in the Workforce Solutions section of this document. In addition, it is vital that we focus on attracting future workers and engage in relationships with external partners who support our needs.

## Diversity

One of LKE's core strategies is to attract, retain and develop the best people. As our communities and customers become more diverse, so too must our workforce. Our success depends upon a diverse and creative work environment, blending cultural and ethnic diversity through teamwork. We value, respect and utilize each individual employee's talents, perspectives and knowledge in order to achieve our goals. Recruiting top talent is critical to our organization's continued success. The company is enriched by the diverse experiences, backgrounds, ethnicities, education, lifestyles and cultural differences of our employees. At its core, LKE's commitment to an inclusive workforce is about treating everyone — customers and colleagues — with dignity and respect.

A comparison of gender and ethnicity of LKE's workforce to that of Kentucky and the United States is included. LKE has a disproportionate number of female employees compared with the workforces of both Kentucky and the U.S. This is normal for our industry. The percentage of minorities is also below the national average, but is in line with Kentucky percentages. As our retirement numbers continue to increase, LKE will have more opportunities to increase diversity throughout the organization.

<b>Gender and Ethnicity Mix - Year End 2015</b>					
	<b>Male</b>	<b>Female</b>	<b>White</b>	<b>Black</b>	<b>Other</b>
<b>LG&amp;E KU Regular active employees</b>	72%	28%	90%	7%	2%
<b>Kentucky Employed workers</b>	52%	48%	90%	7%	3%
<b>United States Employed workers</b>	53%	47%	79%	12%	9%
Totals may not equal 100% due to rounding					

Since 2008, LKE has made some progress in increasing female and minority percentages. As of January 1, 2008, 24 percent of the LKE workforce was female and 8 percent of the workforce was minority — compared to today, when 28 percent of the LKE workforce is female and nearly 10 percent is minority. The company has established solid recruiting practices and has created many good-faith efforts to maximize diversity.

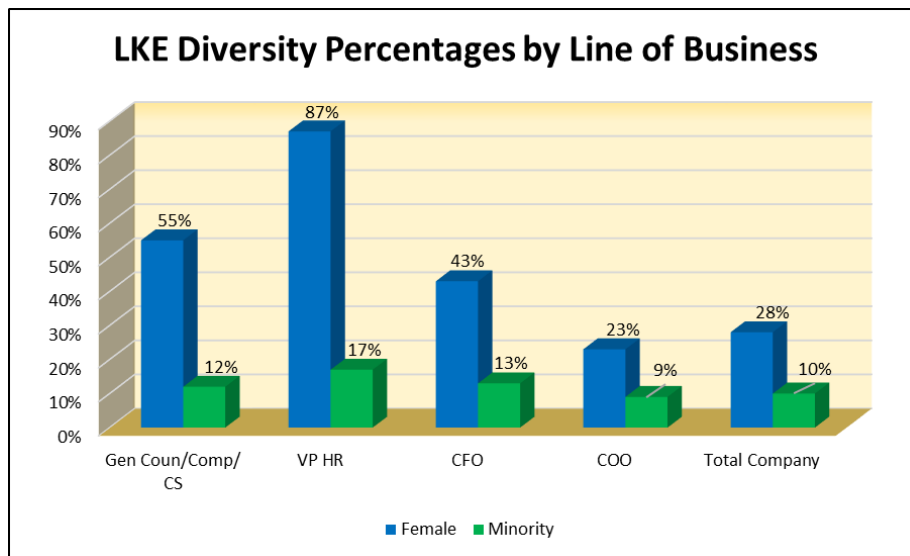
LKE administers pre-employment Edison Electric Institute (EEI) tests as selection tools for specific craft positions across the Operations organization. The purpose of applicant testing is to help ensure the

hiring and advancement of qualified individuals. Edison Electric Institute (EEI) tests are designed and validated to objectively predict performance and the likelihood of employee success on the job before hiring decisions are made. These tests are re-evaluated against our company's jobs by EEI on an ongoing basis to ensure both reliability and validity. Even though these tests are validated and administered in accordance with the EEOC's Uniform Guidelines for Selection Testing, studies show that adverse impact related to the percentages of females and minorities recommended does exist. In light of ongoing data and "cut score" analysis a number of changes have been made with input from and under the direction of EEI over recent years that has resulted in favorable impacts on minority and female recommended rates, while maintaining validity and effectiveness of the tests:

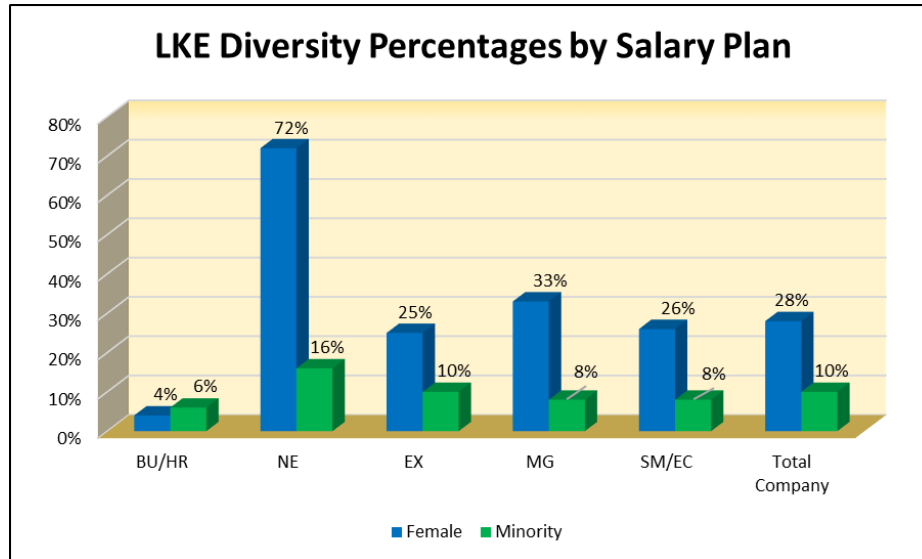
- Discontinuation of Background Opinion Questionnaire (BOQ) Subtest
- Implementation of On-Line Practice Tests
- Implementation of 1-on-1 Candidate Feedback
- Implementation of On-Line Math Tutorial
- Scoring Changes (Weighted Scoring & Corrections for Guessing)
- Separation of POSS (operations) and MASS (maintenance) Tests for Selection Purposes

Our company continues to identify and implement various communication and diversity strategies with community partners (i.e., Louisville Urban League, Jewish Family and Career Services, professional organizations).

The following charts show a current view of the diversity mix by line of business and salary plan.







Between 2011 and 2015 the company nearly doubled the number of reservists and veterans hired. 9% of our workforce are veterans; within the veteran group, 6% are female and 12% are minority.

Former military personnel will be an avenue of increased recruiting focus for future craft workers. Military skillsets can be successfully transferred to some operations positions within the company. Operations has hired 91 veterans in the past five years. The recently formed Military Resource Network may also be an avenue to identify former military candidates as current veteran employees are educated on opportunities for veteran hires. We will be looking for experience and technical skills that would be equivalent to the two year technical associate degree requirement of many of our craft positions. This may also provide minority candidates. The company's new recruitment coordinator has been working with military partners such as the KY Department of Veteran Affairs, Employer Support of the Guard and Reserve and Fort Knox to identify positions that are a good fit for military veterans.

In 2012, we began a focused recruiting relationship with Tennessee State University Engineering School (TSU). Since its inception, we have hosted 14 summer co-ops at various locations throughout the company. These efforts provide exposure for our company to an engineering school with students from within or close to our service territory. Through positive co-op assignments within the company and opportunities to work near home, we expect these efforts to provide high caliber minority engineer hires for the company in the future. In May 2015, our first full-time engineer hire from TSU, who also completed summer co-ops with us, joined the Gas Engineering group.

### **Aging Workforce**

As is the case with many U.S. industries, LKE is addressing an aging workforce. According to industry estimates, 45 percent of the workforce in electric and natural gas utilities is expected to reach retirement age in the next several years. According to the Bureau of Labor Statistics, over 24% of electric utility workers are 55 years of age or older.

As older employees have retired and are replaced with younger employees our average age has decreased slightly in the past year moving from 46.7 to 46.5 years of age. This is a new trend that can be expected to continue as the retiring workers are replaced.

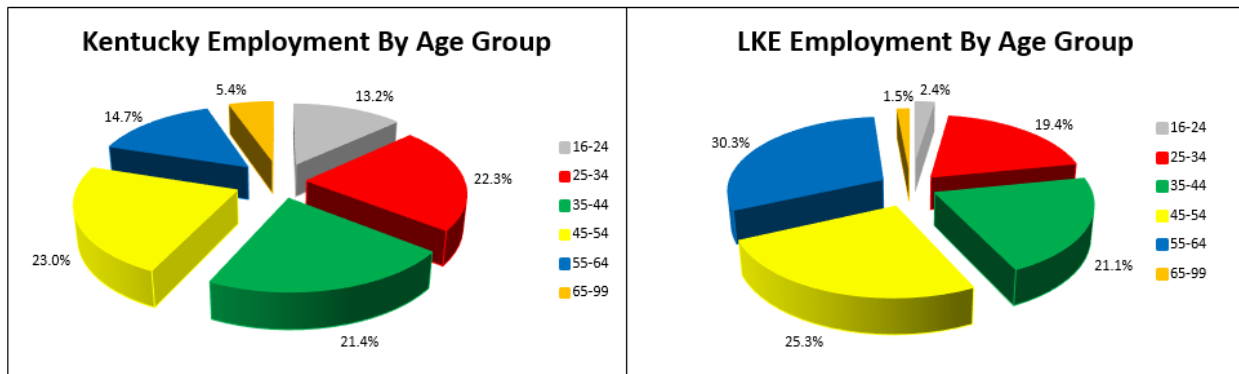
With more workers approaching retirement, strategies are being developed to address turnover, recruiting, training, rewards and knowledge transfer. The following challenges will be faced:

- **Keeping the older workforce engaged.** Older employees need to feel their contributions are valued by the company. To maintain their motivation, older workers will need to be given fulfilling jobs and access to any training they need to maintain their skill sets.
- **Technical training.** As technology is becoming more advanced in the industry, many front-line workers will have to train and develop new competencies in their jobs. This training is developed for a large generation mix of employees.
- **Safety concerns.** As workers age, they can experience loss of former strength and flexibility, decreased range of motion, deterioration of vision and slower reaction times. All of these changes can have an impact on safety in the workplace.

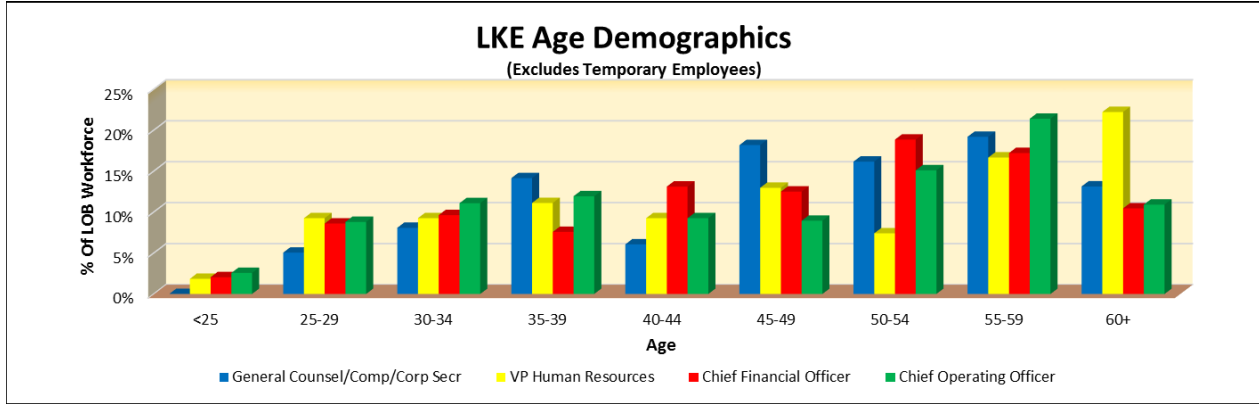
Studies show as “Boomers” reach late middle age, we may begin to see increasing absenteeism, disability claims and long-term disability applications. Although we may not have experienced high volumes of these issues, we will continue to monitor and take preventative measures. Options to address these concerns include targeted focus on the development of employees and job rotation.

In addition to knowledge loss risk, the aging workforce poses risk for increased muscular skeletal injuries, and more absenteeism through higher utilization of short-term and long-term disability. Musculoskeletal has consistently been a top cost driver, among the “Total Health Conditions” category, in the LKE active medical plan. The high cost is closely related to the nature of the utility business (manual labor) and deterioration of overall health due to aging workforce. Paid claims data for 2011 – 2015 has musculoskeletal varying from 15.3% (\$4.1M) - 18.1% (\$4.5M) of total paid claims within the active medical plan. In 2013, an Absence Management group was created within HR to track, coordinate and manage off-duty programs to ensure consistencies across the organization. Also, Health and Safety has partnered with Operations to create a program called WorkSmart! which helps provide ideas and solutions to make work less physically demanding and more ergonomically sound.

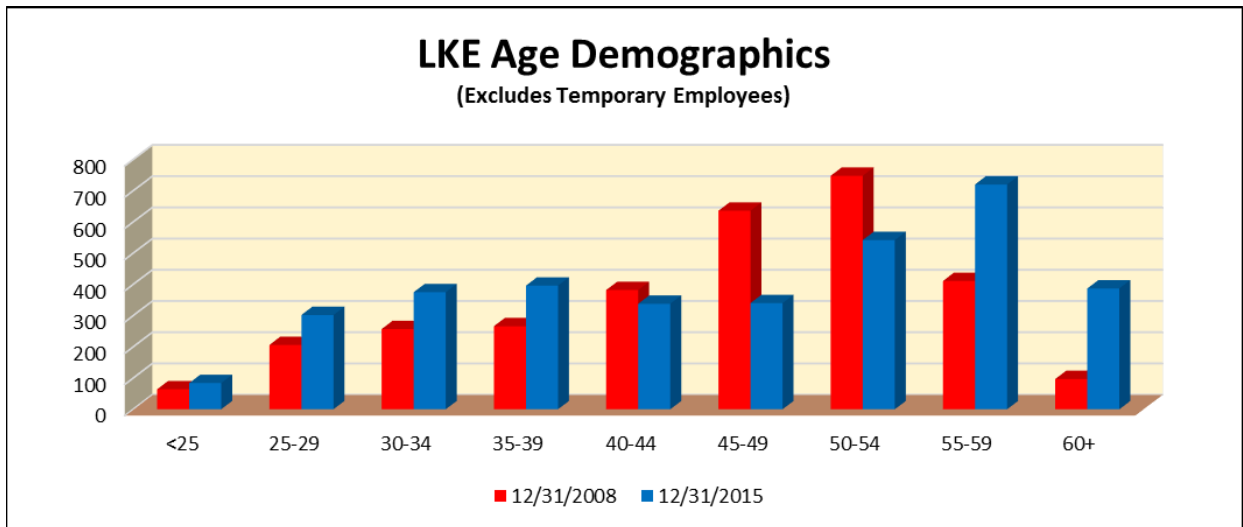
The chart below compares the LKE workforce to that of Kentucky. As illustrated, LKE has a much larger population of employees who are 45 and older. Nearly 60 percent of the company falls into this range. Meanwhile, the state of Kentucky has only 43.1 percent of the workforce in the 45 and older categories. Over 30 percent of the company is 55 or older. The potential loss of knowledge is tremendous when most of these 55 and older employees retire in the next five to seven years.



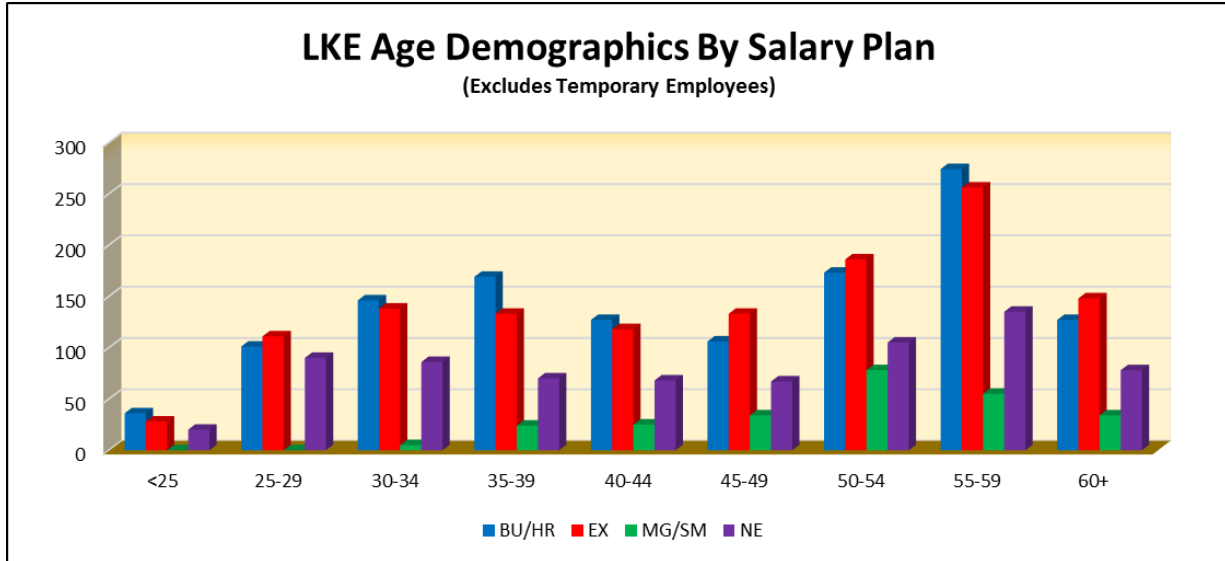
The following charts illustrate our uneven hiring over the years. Hiring has been especially irregular over the past fourteen years due to the WTSP in 2001. An optimum distribution would be much more levelized across the age demographics. Both the administrative and operational areas of the company have a large percentage of the workforce over the age of 50.



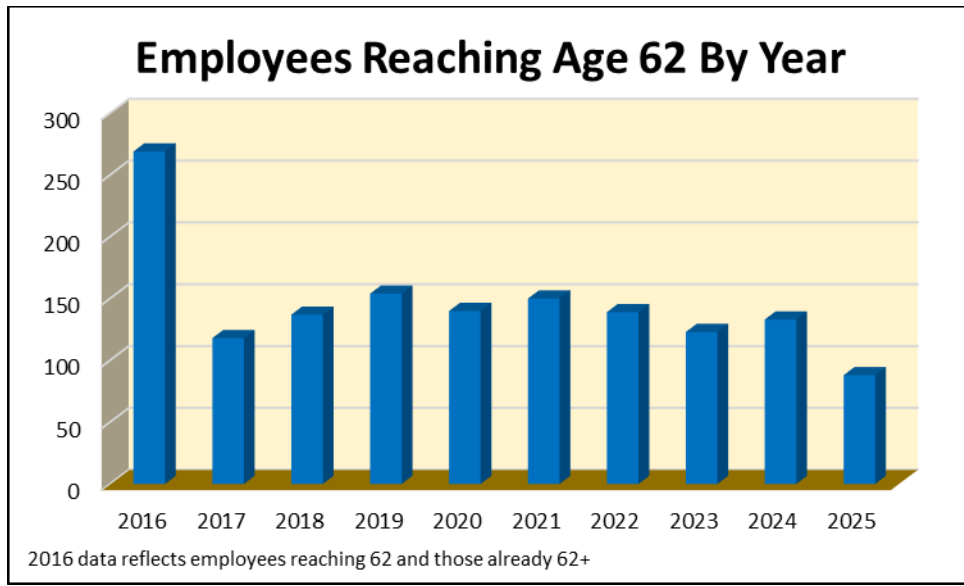
When comparing the current age distribution to age distribution in 2008 there is a definite shift as workers become retirement eligible and are being replaced with a younger generation.



When looking at the data by salary plan it is clear the uneven distribution is not limited to one area, but it is especially prevalent in bargaining unit, hourly and exempt categories.



As shown on the following chart, from 2016 through the end of 2025, 1,451 employees will reach age 62. This represents slightly over 42 percent of the current LKE population. The company projects that employees on average will retire at age 62. The average age at retirement over the last three years is 61.6 years old. It should be noted that last year the full retirement age was reduced to age 60 for retirement plan purposes. We will continue to evaluate the impact of this change, if any, on our average age at retirement.



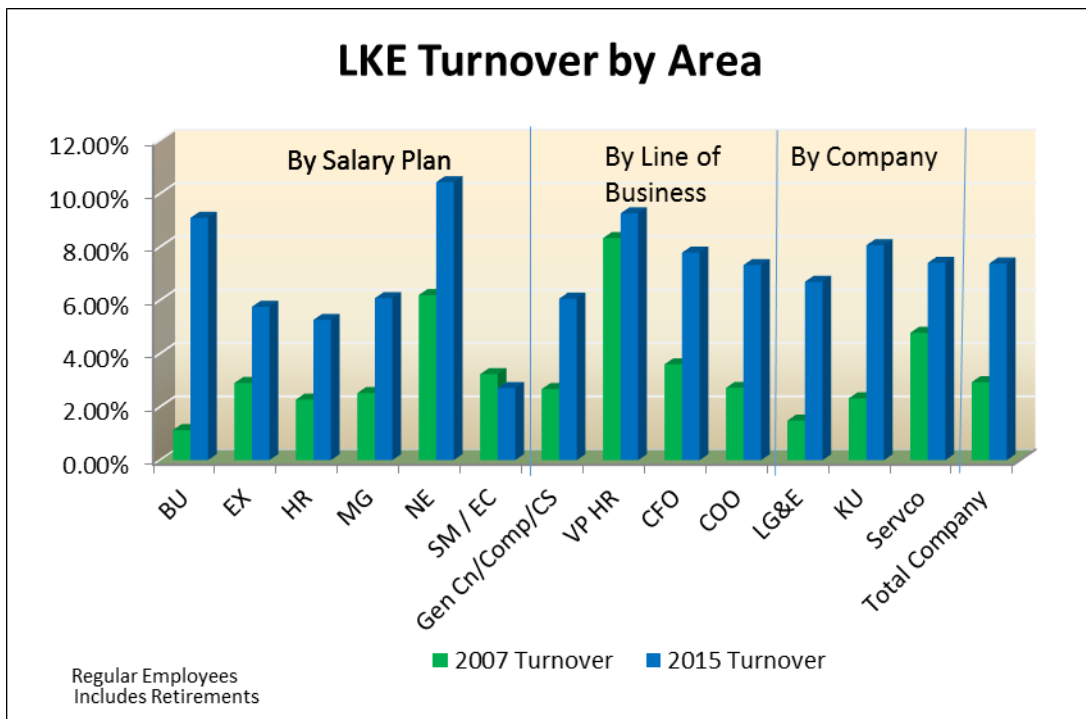
Similar to our internal workforce, demographics and anticipated turnover due to retirement of contractor resources is expected over the next few years and will create its own set of challenges. While strategic utilization of contractor resources will continue to be a critical component of our company’s workforce plan, from a longer term perspective the reliance on retiree contractors will not be sustainable in all areas of the business. Previous workforce planning efforts have resulted in adding

employee headcount to shift certain core work back in house. This WFP process will continue to evaluate the contractor/employee mix and is outlined in more detail later in this plan.

**Retention Strategies**

LKE is fortunate to be in an industry that traditionally experiences low turnover. However, many utility companies are experiencing increasing turnover due to increased retirements and Generation Y employees entering the workforce. Companies across the country list retaining high-performing employees as the biggest human resources challenge. With the job market opening up, employees want to take their next career step, and employers are focusing on keeping these employees satisfied. In 2015, LKE had a 7.4 percent total turnover rate and a 2.3 percent voluntary turnover rate. (Retirements are included in the total turnover rate but not included in the voluntary turnover percentage. Additionally, this is inclusive of both desirable and undesirable turnover.) Customer Service has the highest turnover rate. Analysis of the total turnover rate for LKE shows that 1.3 percent of the total 7.4 percent and 1.1 percent of the 2.3 percent voluntary turnover is from Customer Services. The locations with the lowest retention are the urban call centers.

The chart below is a snapshot of turnover percentages in 2015 versus 2007 (7.4 percent and 2.93 percent, respectively). The turnover rate for LKE has increased due to the number of retirements increasing over 1600% in this timeframe. LKE has experienced an increase in turnover of employees with less than three years of service. In 2015, 8.7% of employees with less than 1 year of service and 7% of employees with 1-2 years of service left the company. Excluding the call center employees these rates are 2.8% and 3.6% respectively. Over the next several years, our turnover rates will remain at this level as our aging workforce retires.



A comprehensive study of employee exit interviews is performed each year. Exit interviews are given to employees who retire or otherwise voluntarily leave the company. Although overall employee satisfaction is high, the analysis is used to look for key areas of employee dissatisfaction, and to look for high turnover in particular departments.

According to the exit interviews, the most common themes for employee dissatisfaction are:

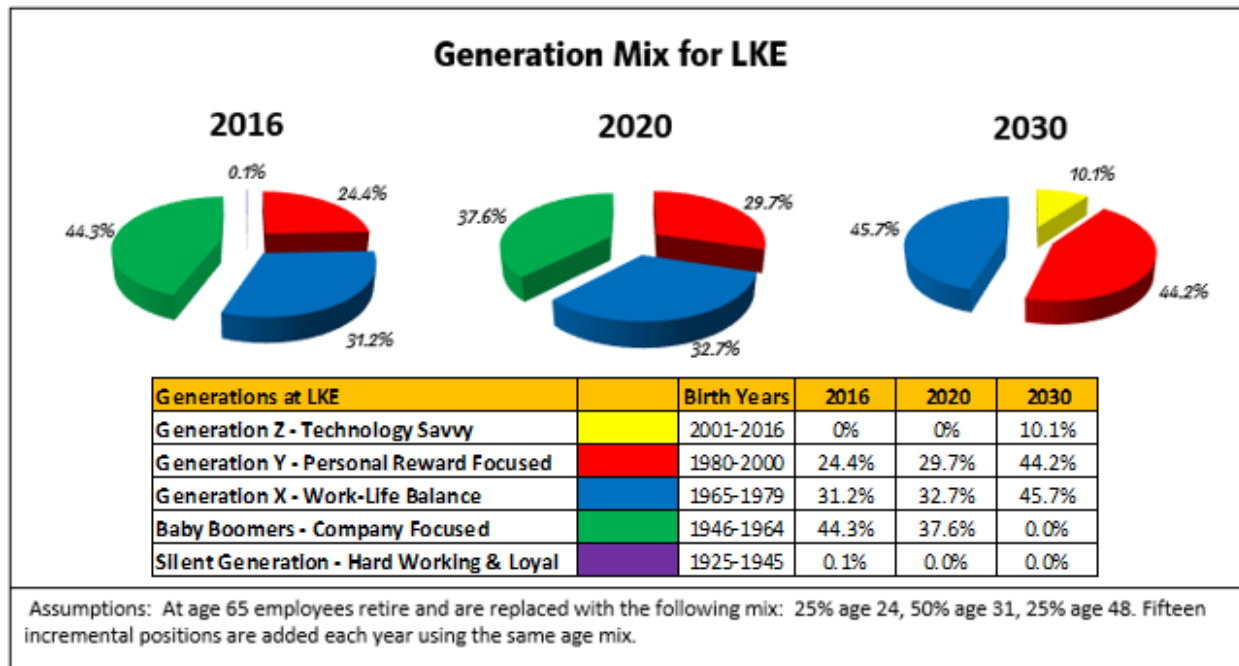
- lack of opportunity for advancement;
- stress related to the job;
- dissatisfaction with performance appraisal process;
- lack of recognition for accomplishments; and
- ability to balance family and work life.

Often, an employee will not hesitate to leave an employer if unable to see a career path. This frequently happens within the first five years of employment. This is especially true with Generation X and Generation Y employees. Seventy-four percent of employees who voluntarily left (excluding retirements) LKE in 2015 had less than five years of tenure. The voluntary departures make up 2.3% of the workforce. Many of these voluntary departures were Generation X and Generation Y employees. An analysis of the turnover reveals the themes are consistent across all age groups.

To assist us in keeping employees engaged, LKE will continue to focus on talent development, our mentoring program and our succession planning process. Additionally, by providing our employees with the proper tools for career development, it should result in higher retention and engagement, and a more qualified workforce. Beginning in January 2016, employee promotions and movement are communicated in the monthly News Transmission. This helps educate employees on the many opportunities within the company and generate higher employee engagement. Eleven percent of the workforce was promoted in 2015. Additionally, new employee surveys were launched in early 2016.

Currently, we have four different generations working side-by-side in the workplace. This provides managers with a challenge, as each generation has its own focus and priorities. These differences can affect everything including recruiting, building teams, dealing with change, motivating, managing, maintaining and increasing productivity. LKE's diversity training which was provided to all employees in 2014 is now presented at each New Employee Orientation. This training includes guidance on how to work with each generation of workers. The next round of diversity training will focus on unconscious bias, which will further facilitate working relationships of different generations.

The table below shows the current generation mix for LKE.



As more Baby Boomers leave the company, the percentage of Generation Y employees will increase. Common perceptions about Generation Y employees that could lead to higher turnover rates in the future include:

- Generation Y makes up a rapidly increasing proportion of the world-wide workforce.
- A frequent criticism of Generation Y is that it is a generation that typically has unrealistic expectations about what can be achieved in the workplace. Members of this generation, some social critics say, seek to put in next to no effort and be rewarded for it, leaving them frustrated and unfulfilled when this is not a reality.
- Of all work-age adults, it is those from Generation Y who are most averse to working long hours, preferring a more flexible approach to the working day.
- Over the course of their lifetime, most members of Generation Y will hold down more jobs than their parents or grandparents did. On average, they only stay in one particular job for around two years before seeking to move on to the next one.

Source: GenerationY.com, Copyright 2015 GAIA insights, Generation Y Facts.

LKE's experience with Generation Y employees has some variances to the sourced information above. The major differences experienced at LKE are:

- Employees work hard and tend to look for ongoing feedback and recognition. Feedback is expected at the completion of a project. This is an adjustment for many supervisors.
- Most of the Generation Y employees are willing to work long hours as needed. In the white collar areas of the company the work schedule can often be more flexible. The flexible schedule is very appealing to these employees.

- LKE has not experienced a large amount of Generation Y employees who have left the company in their first two years of employment as other companies have. These employees in particular, do expect to be continually learning, challenged and developed. This can happen within the scope of the current position as well as rotating through other jobs within their department.

### **LOB Overtime Analysis**

Due to the nature of our business, overtime hours are expected. For example, shift workers at power plants, line techs reacting to storm restoration and corporate employees all work extra hours throughout the year. Although a certain volume of overtime is expected, a high number of overtime hours can indicate employee shortages. High overtime volume can also be a leading contributor to low employee morale and poor work-life balance, which can lead to higher turnover.

Operations overtime is largely driven by unit outages, distribution system trouble and large capital projects. Overtime for 2015 was flat compared to 2014. With an average of 278 hours per employee, overtime is in line with expectations and workforce utilization strategies.

It is not uncommon for corporate exempt employees to be required to work overtime hours during major projects, such as monthly and year-end closings and rate cases. Many white collar areas are able to use a flexible schedule which helps employees utilize their time effectively. No concerns were found for excessive overtime in any of the corporate departments in 2015.

### **Regular Employees/Contractors**

Partnering with contractors plays an important role at LKE. LKE Operations utilizes contractor labor, with almost 2,500 contracted in 2015.

Economic and non-economic factors are calculated when determining whether a direct employee or a contractor is the best option for filling any given manpower need. Generally speaking, for those core skills that are critical to the operation and maintenance of the system, we have a bias toward direct employees. That employment relationship builds stronger retention and loyalty, which in turn creates a sense of ownership among the workforce. That ownership typically translates into improved response time, and faster repair/restoration during any disruption. Additionally, employees typically reside near their work locations and become part of the local community, further enhancing that sense of ownership.

Contractor utilization has increased due to several factors including expanded Energy Efficiency programs and major capital projects pertaining to electric reliability and gas riser and main replacement projects. Careful consideration is given whether to bring certain skills and resources "in-house" in certain highly skilled and technical areas across the company. In other areas, increased contractor utilization has been strategically applied within some power plant functional areas over the past 5 years. This is due to business and staffing model strategies in the areas of material handling, warehouse/inventory management, and mechanical maintenance technical support.

Since the 2001 WTSP, Operations has relied upon the use of a contracted workforce to staff both core and non-core business operations. This supplemental workforce exists in nearly all areas of Operations and is held to the same safety, performance, and operational policies and standards. Additionally, the



company has mandated in some of its craft worker service agreements with contract business partners that a percentage of the contractor workforce be local talent that is available to respond to emergency situations.

In certain areas of the business, such as Transmission, Substation Construction and Maintenance and Underground and 3 Phase Network strategies have been initiated to begin rebalancing the contractor workforce in favor of more employees. This is intended to mitigate knowledge loss risk and bring the core technical work in-house.

The Generating stations routinely track and analyze contractor utilization strategies to ensure consistencies and best practices across the fleet. Contractor resources are a critical component of the labor force across Power Production. While plant specific skill occupations such as operators and I/E techs continue to be staffed primarily with regular full-time employees, common areas of contractor support include:

- Material Handling (Coal Yard Operations)
- Mechanical Maintenance
- Cleaning/Janitorial Services
- Warehouse/Tool Room Services

Craft level construction and maintenance activities within the Transmission Lines organization is performed almost completely with a contract workforce, with oversight and direction provided by in-house Inspectors. Transmission Substations rely similarly on contractors, with some additional support from Distribution employees. While additional inspectors are being added within both of these departments within the current planning period, there is no plan to change the general staffing model.

Skill craft work within the Central Service Shop for Generation is performed exclusively by contractors. During the coming year, management will consider moving to a mix of employees and contractors to facilitate and enhance retention.

Distribution Operations has maintained a strategy to keep core high level technical work in-house and maintain a contractor workforce for areas such as meter reading, tree trimming and security. With regards to line technicians, the company maintains a contractor workforce of 35% statewide. This helps to ensure sound relationships with these contracting partners to assist with storm and other outage emergencies.

Customer Services has focused on returning customer contact centers such as call centers and business offices to an employee workforce. All call center agents are now company employees.

Overall, contractor utilization has increased due to several factors including expanded Energy Efficiency programs and major capital projects pertaining to electric reliability, gas riser and main replacement and third party pole attachment projects. When these multiyear projects have reached completion, we expect the contractor numbers to go down. Although skills and resources are being brought back "in-house" in a number of highly technical areas across the company, increased contractor utilization has been strategically applied within certain power plant functional areas over the past five years. This is due to business and staffing model strategies in the specific areas of material handling, warehouse/inventory management, and mechanical maintenance technical support.

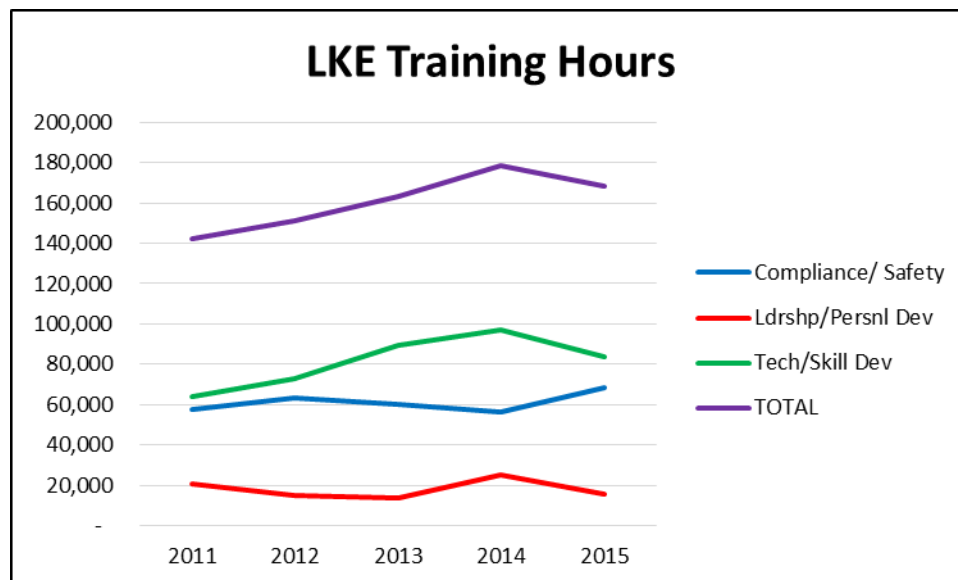
## Training

Proper employee training is necessary for LKE to succeed. It is important to note that proper training can maximize the productivity and efficiency of an employee. LKE has a strong dedication and investment in employee training.

Training provides the following benefits for the company and our employees:

- promoting safety and health among employees;
- educating workers about the effective use of technology;
- ensuring a competitive edge in the market;
- creating opportunities for career development and personal growth (an important factor in retaining workers);
- helping employers comply with laws and regulations; and
- improving productivity and profitability.

The following chart shows internal training hours for the past five years.



	2011	2012	2013	2014	2015
<b>Compliance/ Safety</b>	57,439	63,653	60,098	56,316	68515.4
<b>Ldrshp/Persnl Dev</b>	20,541	14,712	13,914	25,118	15616.3
<b>Tech/Skill Dev</b>	64,055	73,042	89,510	96,897	84025.8
<b>TOTAL</b>	142,035	151,407	163,522	178,330	168,158
<b>Employee Headcount</b>	3,205	3,302	3,399	3503	3482
<b>Trng Hrs per Employee</b>	44	46	48	51	48

Training hours for all regular employees are included in the total. Some of the training hours are dependent upon self-reporting; therefore, these numbers are likely conservative.

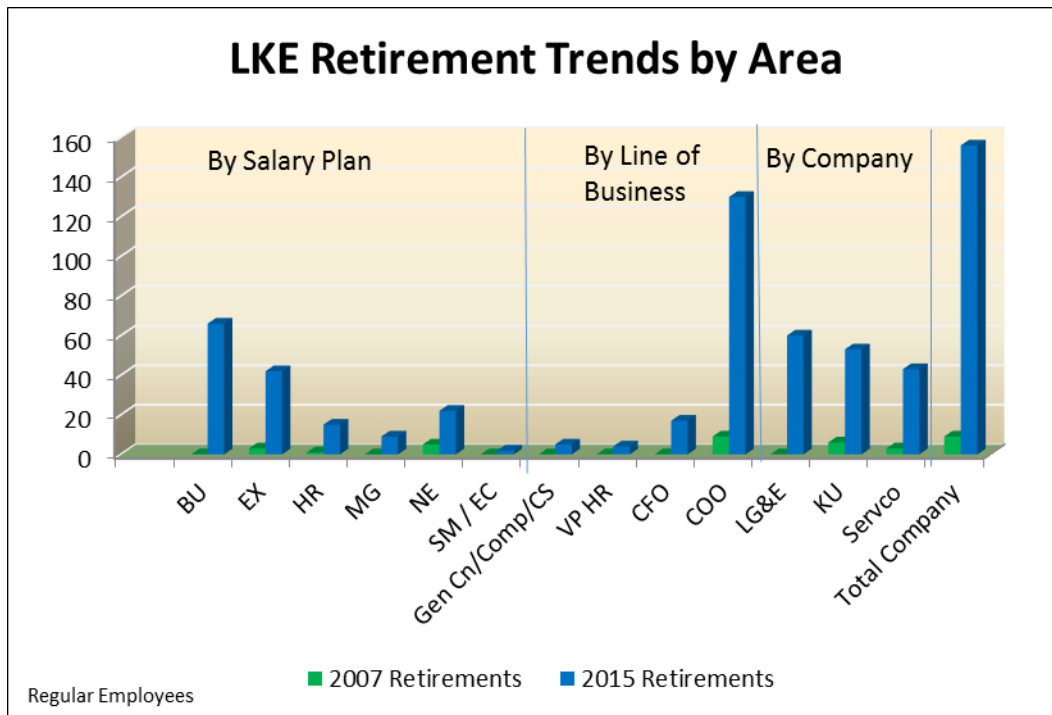
**FUTURE WORKFORCE PROFILE**

**Retirement Outlook**

From 2002 to 2009, LKE experienced low numbers of retiring employees. This is due to two main factors.

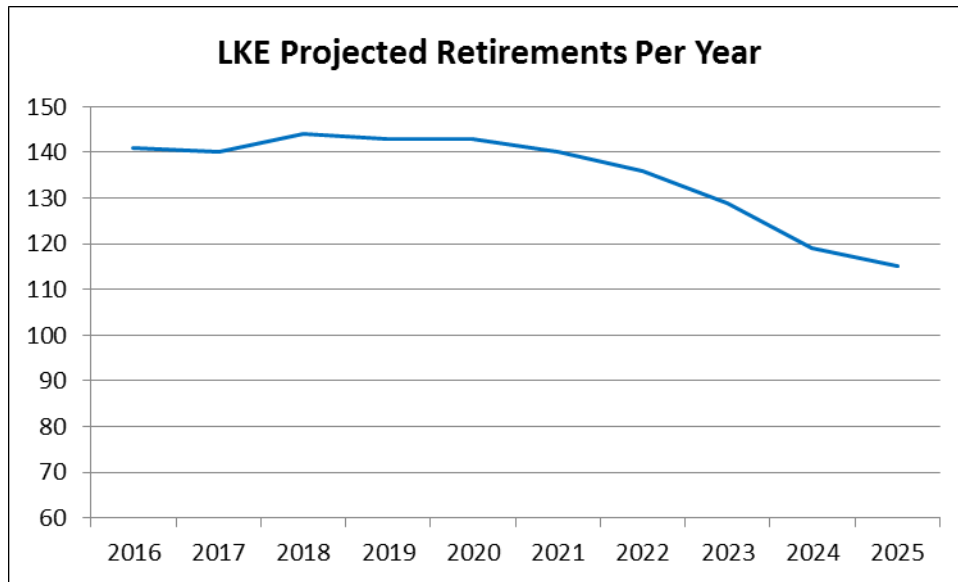
- In 2001, more than 1,100 employees left the company due to the **WTSP**. With the departure of so many retirement-ready people leaving the organization, few retirements would be expected for a period of several years.
- Because of the **economic down-turn** in the middle of the decade, many people who might have considered retirement decided to delay.

Now that a large group of employees is reaching retirement age and the economy is showing signs of improvement, the number of retirements is on the rise. The chart below compares the number of retirements for LKE in 2007 (9) versus 2015 (156). Sixty retirements were due to the closing of the Green River and Cane Run plants. Retirements have increased in nearly every salary plan, line of business and company within LKE. Expectations are for retirements to be in the 115 to 145 employees per year range for the next decade.



The following chart outlines retirements forecasted to occur through 2025, utilizing the actuarial assumptions provided to the company by Towers. Through 2025, 1,350 employees are predicted to retire. This is just under 39 percent of the workforce. If our current employee mix remains constant, by 2025, 57 percent would be retirement eligible, and nearly 42 percent will be age 62 or older. As evident

in the chart, LKE will continue to realize a large number of retirements that will require timely staffing of backfills. Where operationally critical, a hiring overlap of the incumbent and successor allows time to enable sufficient training prior to the employee fully assuming that job responsibility. Additionally, the company must continue to implement and complete proper knowledge-transfer plans for those employees with critical skills. The duration of the knowledge-transfer plans vary based on the complexity of each plan put in place.

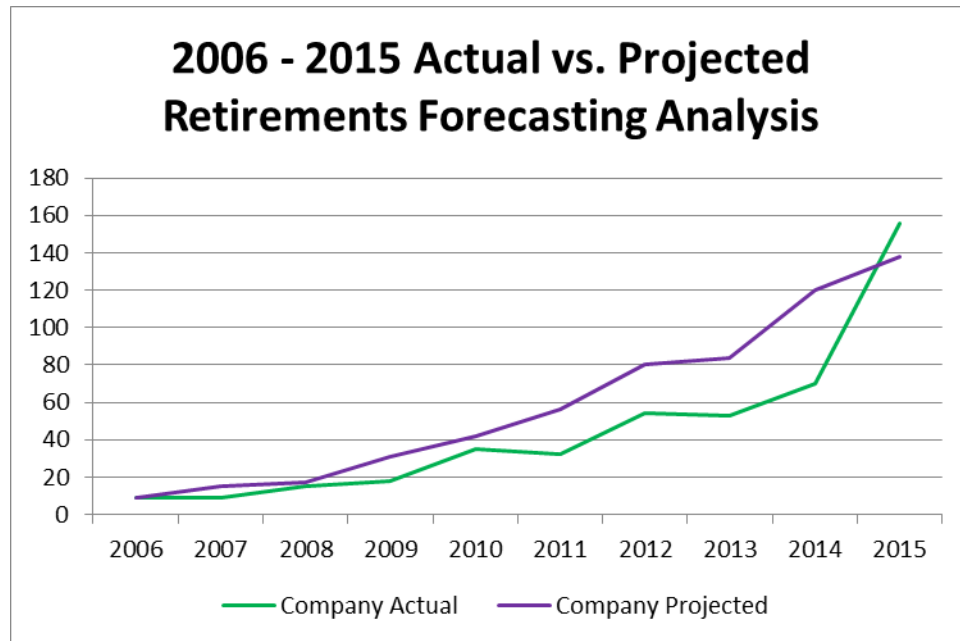


Tower's calculations use a percentage retirement rate based upon employee's age (age 55 and above). It is assumed that, each year, a certain percentage of employees in each age category will retire. The ages of the employees are as of January 1, 2016.

One of the most frequent and talked-about workforce challenges facing the utility industry is the retirement of "Baby Boomer" employees and its impact on operations. This analysis acknowledges the impact of these increasing retirements on the business, as evident from the ten-year forecast noted above. It is important, however, to specify that the retirements of most concern are from those operational areas in "critical" positions. Further retirement analysis is conducted at the department and operational location level to determine the impact these "position-critical" retirements will have on operations.

In 2015, LKE retirements were greater than were projected, with 156 retirements for the year — versus a projection of 138. The previous three years' retirements were below projected levels. This is due to a significant number of employees aged 65 and older who did not retire as expected. The increase in Social Security Normal Retirement Age from 65 to 66 and 67 may have played a part. The retirement of the Cane Run (40 retirements) and Green River (20 retirements) plants in 2015 also contributed to the discrepancy between projected and actual retirements. Some plant employees who may have retired in a previous year waited until the plant closure to retire from the company. Other employee retirements may have been pulled forward. Some plant employees who would have retired in 2016 or 2017 decided to retire with the plant closings.

In 2015, Towers Watson changed the retirement assumption percentages. This gives a more accurate retirement prediction on a macro level. The actual vs. predicted retirement assumptions will continue to be examined to ensure that the forecasting model will serve as a reliable tool for workforce planning purposes. Metrics will be important to track and measure the impact of the aging workforce, sick time/short-term disability/long-term disability utilization and the impact this may have on overtime.

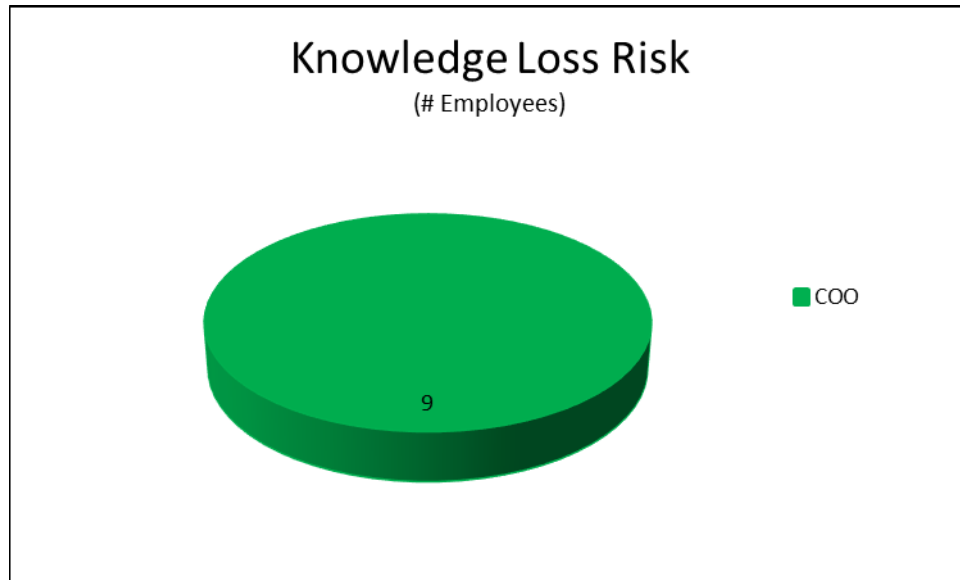


### **Knowledge-Loss Risk Analysis**

Some positions within LKE require years of experience and extensive knowledge to be performed correctly. These “critical positions” can be very difficult to replace. These jobs can significantly impact performance measures such as reliability, safety and quality of customer engagement. LKE has a well-established knowledge base and specialized skills which reinforce the importance of ensuring thorough knowledge-transfer plans.

This process identifies each employee’s criticality factor. In this process, HR and LOB management work together to assign each employee a 1-5 criticality rating based on the employee’s specialized or unique skill set, including the impact on safety, reliability, customer service, geographic isolation and potential successors. The employees in critical positions may not necessarily be the highest positions on the organizational chart, but they possess critical and unique knowledge. The positions where the employee has a high impact on the company’s business strategy, cannot be easily replaced, and lacks another employee in the company who can succeed them are classified as “critical positions.” Once identified a strategic evaluation is conducted to determine if the employee truly possesses critical knowledge that needs to be mitigated. Next, it is determined how soon each employee is likely to retire. The positions classified as critical with a high retirement risk receive increased focus from HR and LOB management to implement a proper knowledge-transfer plan.

The chart below summarizes the number of employees in each line of business who will receive increased focus and a knowledge-transfer plan will be created. Depending on the complexity of the knowledge-transfer plan it may take a year or more to establish and effectively transfer the knowledge.

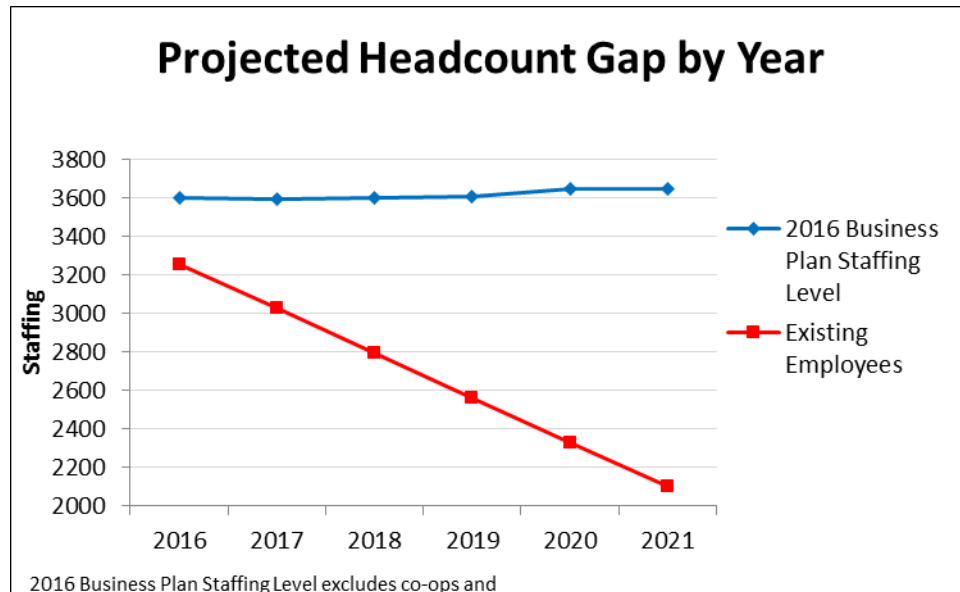


By zeroing in on these positions, if appropriate HR and management can start to develop a method and timing of replacement, recruitment efforts and the method by which knowledge will be transferred. The goal is to properly identify the critical positions and to ensure the knowledge and specialized skill set have been documented within the organization and transferred to another employee well in advance of the employee's retirement.

Solving our workforce planning challenges over the next 10 to 15 years will remain a challenge, requiring us to continually rethink how we do business — considering advances in technology, complying with environmental regulations, properly identifying our talent needs and gaining a better understanding of generational differences. We must continue to seek better processes to support our core business and eliminate or outsource those non-core areas.

### Projected Headcount Gap

The following chart shows the headcount gap and resultant hiring needs during the five-year plan. The red line shows the expected decrease in employees. The blue line shows budgeted staffing from the 2016 business plan. The gap between the lines shows the expected staffing needs. Using preliminary headcount numbers, minus projected turnover, our net hiring needs are expected to be approximately 1500 new employees through 2021. When the “churn” associated with backfilling employees is taken into account, an estimated 1500 - 2000 positions will be filled through 2021. By the end of the year 2021 approximately 40 percent of our workforce will have less than five years of service. With churn an additional 25 percent of the workforce will be in their roles less than five years.



### Conclusion

The company will continue to see changes over the next five years. However, these changes will create new opportunities for recruiting, diversity and training. The workforce will continue to see a shift as experienced employees leave the organization and new employees take their place. Continuous monitoring of the workforce will continue to take place to determine the appropriate staffing levels. Additionally, succession planning, mentoring, leadership development and timely staffing of positions will be key to transferring both technical knowledge and the safety culture that is at the heart of the company's culture.

**WORKFORCE SOLUTIONS RESPONDING TO OUR FUTURE NEEDS**

LKE can continue to mitigate some risk of anticipated turnover and skill gaps by developing a strong talent pipeline. This is being achieved through several internal initiatives, including the development of skills and competencies of our current workforce. In addition, it is vital that we also focus on the attraction of future workers and engage in relationships with external partners that support our need.

**Knowledge Transfer Plans**

LKE has a well-established knowledge base and specialized skills which reinforce the importance of ensuring thorough knowledge-transfer plans. HR and LOB management work together to identify employees who possess critical knowledge and who may be considered a retirement risk; together they develop action plans to transfer and/or document that knowledge. By zeroing in on these identified employees, HR and management can start to develop a method and timing of replacement, recruitment efforts if applicable and the method by which knowledge will be transferred.

**Recruitment**

In 2013, the staffing functions of LKE were centralized into a core work group to enable focused attention, improve efficiencies, ensure compliance, and enhance the service delivery to both hiring managers and applicants. The core functions of the Staffing Services team includes: applicant sourcing, screening & selection, recruitment strategy development, external job posting management, post-offer screening, pre-employment assessment administration, relocation management, careers site management, social media, new hire sign up/onboarding, 3<sup>rd</sup> party search assistance, and I-9 compliance. Staffing Services manages many of these activities through the use of business partners or contracted services (e.g. Edison Electric Institute, SHL Talent Management, ESA Staffing and Screening, NEI Global Relocation, E-verify, American Enterprise Institute, etc.). The oversight, management and administration of these services had been decentralized previously.

To support the management of the approximately 15,000 applications the company receives each year, LKE utilizes Kenexa BrassRing applicant tracking system as a services solution. BrassRing was implemented in 2014 in collaboration with PPL. This joint implementation was pursued by LKE with PPL to more easily enable future integrations and enterprise-wide reporting capabilities. BrassRing replaced 2xR due to the former system limitations, inefficiencies and the sunset of the product by IBM. The implementation of BrassRing has enabled consistent staffing processes, improved efficiencies, enhanced reporting capabilities, improved data integrations, elimination of paper forms and automated candidate and hiring manager notifications. Additionally, LKE has implemented the Interview Builder module and is working to implement Event Manager to further improve efficiencies and service to applicants and hiring managers.

In March 2015, the Recruitment Coordinator position was added to the team, as a result of a retirement, and assumed the responsibility of military recruiting strategy formulation and implementation and the establishment of relationships with area community and technical colleges. In May 2015, the company launched the craft intern program to attract promising student talent, support students' completion of a targeted two-year Associate degree, provide students an introduction to the energy industry and provide a talent pool of technically trained craft workers for the company. In 2015 through the focused efforts of the Recruitment Coordinator, nineteen (19) craft intern positions were created, candidates

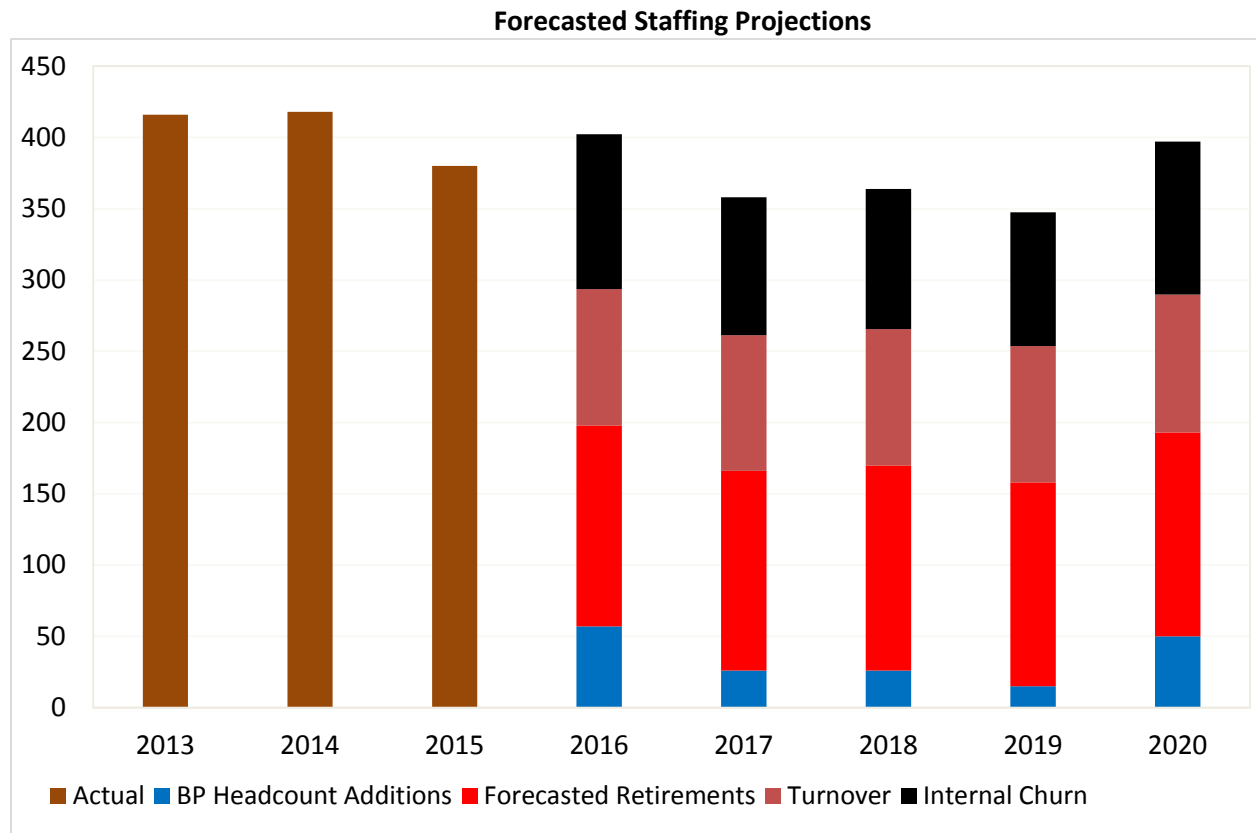


sourced and hired. This program has grown to include positions within power generation, compressor stations and meter assets. This program seeks to continue to leverage opportunities within these work areas as well as seek opportunities within the substation maintenance areas.

In January 2015, the new hire manager survey was implemented to monitor the department’s effectiveness and identify improvement areas in service delivery. To date, 93% of the respondents reported complete or high satisfaction of the recruiting and staffing process. The survey did note areas of improvement to include: more communication throughout the process and improvements to the job descriptions. In 2016, this survey will be transitioned to a business partner to administer the survey and report results.

**Future Staffing Projections**

One of the drivers in the centralization of the Staffing Services department was a result of the increased retirements the company was experiencing due to the aging workforce. The following chart represents the actual staffing activity from 2013 – 2015 and the forecasted staffing projections through 2020.



The key drivers to staffing volumes are budgeted headcount additions, retirements, turnover and internal employee churn. In 2014 and 2015, 37% of the positions filled were filled from current LKE employees. The rolling three year average turnover rate is 2.74%, which excludes retirements. While the company experiences a low turnover rate, this will result in 95 forecasted openings per year based upon the budgeted headcount.

While the company will experience consistently high levels of staffing volume through 2020, the forecasted staffing levels reflected in the previous chart are not projected to outpace those figures from 2013 and 2014. However, if the company experiences increases in employee turnover, headcount additions, enhanced retirement benefits and growing competition for talent; these will greatly impact this forecast.

To continue to position the company's recruiting and outreach efforts, the following initiatives are in process or in development:

- Development of recruiting assets to enable more consistent messaging and promotion of the career opportunities available at LG&E and KU Energy. These assets will be utilized for web and social media channels.
- Increased investment in LKE's social media channels to engage passive and active job seekers by promoting the culture, people and opportunities available throughout LG&E and KU Energy.
- Strengthening of relationships with regional community and technical colleges to better promote craft/technical career opportunities and develop a talent pipeline of graduating students for job openings. These initiatives would include developing a regular presence on select community colleges through direct engagement with instructors, attendance at career fairs and expanding the craft worker co-op program companywide.
- Enhance the current veteran outreach efforts to be more targeted to specific positions and respective military occupations.

### **Internal Initiatives**

#### **Co-ops and Interns**

The co-op and intern program strongly supports the recruitment and retention of top performing students and enhances our reputation as an employer of choice. The program consists of mentoring, a formal performance review process, as well as educational and professional networking events to learn more about our business and meet professionals in their field. Through this program, the students gain real life career experiences, while our management team has the opportunity to interact with them and learn more about the skills and talent the next generation will bring to the company.

Focused relationships have been developed with colleges and universities to support the co-op and intern program. We have worked closely with regional schools and participated in career fairs, mock interviews and information sessions at the University of Kentucky, Tennessee State University, University of Louisville, Western Kentucky University, Indiana University Southeast, Kentucky State University, Rose Hulman School of Technology, Bellarmine University, Purdue, University of Evansville and the University of Cincinnati. In addition to our recruiting specialists and HR managers, our full-time employees that are alumni of these institutions, or current co-ops, are being utilized to market and promote energy careers to current students.

In 2015, the total number of "unique" students in the co-op and intern program was 148. Of those unique students, 65 received their degree before December 2015. LKE hired 19 co-op/interns into full-time positions in 2015.

**Young Energy Professionals (YEP) and Armed Forces Energy Professionals (AFEP)**

LG&E and KU began two Business Resource Networks (BRN) in the last two years. BRNs help to cultivate a culture that is more inclusive of the special affinity of the groups. Both have an executive sponsor and the support of the Manager of Inclusion and Diversity.

The first BRN is focused on young professionals. The Young Energy Professionals (YEP) began in October 2012 and is led by a steering committee. This includes a President; President Elect and Past President. Each committee chair is also a member of the steering committee. The committees are aligned with the key initiatives of YEP:

- Community Service
- Professional Development
- Communication and Marketing
- Social Networking

Membership on this committee facilitates leadership development for the individuals involved as they lead teams who develop and execute the events and activities such as ‘lunch and learns’, tours of the generating stations and generating volunteers for community events such as Habitat for Humanity. More than 190 unique individuals have participated in one of the events. The mission of the group is to “create a forum to develop more productive young professionals”.

We also have a group focused on our employees who are military veterans. This group has a planning committee which meets to ensure that the Armed Forces Energy Professionals (AFEP) is meeting whatever needs are unique to this group. The areas of focus for this group are:

- Facilitating recruiting of veterans that will be a good fit for LKE
- Helping onboard those new hire vets and ensuring they are connected
- Helping to educate LKE managers and supervisors that will receive one or more of the new hire vets on the subtle but real differences in new hire vets and non-vet new hires

**Employee Development**

Internal training initiatives continue to broaden the skills and competencies of our current workforce, both in business acumen and leadership skills. Key programs include:

- **Strategic Business Integration (SBI)** is a 15 day program over an eight-month period. Participants experience a well-rounded, company-wide learning, allowing them to increase strategic knowledge and skills while finding new ways to enhance professional effectiveness. The program is committed to developing the capabilities of all participants by offering in-depth utility industry content, building a strategic mind-set to operate today and in the future and providing an opportunity to build professional networks within the company. The closing event allows the participants to demonstrate their growth and learning by presenting their strategic plans to executives and senior leaders in the organization. The target group is exempt employees and managers that have demonstrated high performance and potential for the next level. Through 2015, two hundred four (204) active employees have completed this program. Of those, fifty four (54) have been promoted to the next level.

- **Personal Awareness and Effective Leadership (PAEL)** is a two-day module program, designed specifically for managers. The focus is to increase their personal self-awareness and impact on others. PAEL develops managers to be more self-aware, thereby increasing their ability to better lead others and adapt their leadership style to be more effective with their staff. One hundred seventy-one (171) managers have completed this program which started in 2010. New in 2016 is a PAEL program for group leaders. Providing this content to the next level in the organization allows for a faster adoption of expanded leadership skills that will have impact on the front line staff. There are 16 people registered for the program in 2016.
- **New Leader Certification Program (NLCP)** is a pilot program focused on new leaders of people and leaders new to the company. This unique program is highly customized to the needs of each participant. There are four days of content over nine months during Phase 1. The participants are required to complete assessments and self-directed work based on development discussions with their managers. Phase 1 ends with the assignment of an external coach for 3-4 meetings during Phase 2. The participants have nine additional months to complete Phase 2. The managers of the participants will be surveyed twice during the program to ensure the development is effective and meeting the needs of the participant and the business. There are 18 participants in the pilot program.
- **Aspiring Leader Development Track** includes recommended Talent Management programs that provide valuable leadership development for all employees aspiring to grow into a leadership position within the company. Participation in the track requires manager-level approval. Participants will be tracked to ensure the success of the program through participants' feedback.
- **Utility Business Fundamentals (UBF)** is designed to broaden employees' knowledge of our business outside of their scope of work. It gives an overview of the company's various departments including generation, transmission, distribution, retail and some corporate functions. The course broadens employees' knowledge of our business outside of their current scope of work. All new employees are expected to attend this program within the first 18 months of employment. Seven hundred twenty six (726) active employees have attended since the program began in 2010.

### **Diversity Recruitment**

The company continues to follow our established solid recruitment practices and has created many good-faith efforts to maximize our diversity recruiting initiatives. These include:

- Requiring a diverse slate of candidates for job openings for managers and below.
- Posting external position on the company's website and sending the notice of the posting to the applicable Department for Employment Services office, the Department for Vocational Rehabilitation, the Urban League, the Center for Accessible Living, the local Job Corps, YouthBuild Louisville, the Kentucky Community and Technical College System and the Department for the Blind.
- Attending local chapter events hosted by the National Society of Black Engineers, Society of Women Engineers, Society of Hispanic Professional Engineers and the National Black MBA.
- Participating on the board of directors for both the Business Diversity Network of Kentucky — of which LKE was a founding member — and the Kentucky Industry Liaison Group (member since the late 1990s).

- Conducting meetings with minority line technicians employed by the company to discuss identification of minority candidates for line technician openings and communicating a plan to post positions externally, which includes informing community organizations.
- Attending military career fairs and being recognized by the Employer Support Guard and Reserve, having earned a five-star ranking.
- Conducting diversity conversations at executive and senior manager staff meetings and all hands meetings with a focus on generational diversity.

### **Aging Workforce**

In addition to knowledge loss risk, the aging workforce poses risk for increased muscular skeletal injuries and more absenteeism through higher utilization of short-term and long-term disability. An Absence Management group has been created within HR to track, coordinate and manage off-duty programs to ensure consistencies across the organization. Also, Health and Safety has created a program called WorkSmart! which helps provide ideas and solutions to make work less physically demanding and more ergonomically sound.

Finally, many employees are “baby boomers” and are in the role of caregiver for both parents and children as they find themselves sandwiched between two generations. The company is mindful of such demands and the impact on employees overall well-being and safety. Allowing for flexible schedules where feasible and encouraging utilization of the Family Assistance Program will assist employees in navigating these challenges.

### **Wellness**

Numerous **wellness initiatives** are in place across the business to support employees in their mental, physical and financial well-being. Annual onsite health fairs, flu shots and mammograms are provided free to employees, spouses and retirees.

LKE will continue to support the company’s long-term health and wellness strategy by evaluating the Healthy for Life medical premium and improving user experience on the Healthy for Life Portal. The Healthy for Life Portal includes personalized health screening results, health assessment results, tobacco certification and the ability to participate in various challenges and/or online/telephonic health coaching. The Wellness Committee will continue to evaluate the Wellness Reimbursement, recommend improvements based on employee feedback and continue to provide recommendations and feedback on communication.

### **Talent Management**

To support the engagement and development of employees, LKE will continue to focus on talent development, mentoring and succession planning. By providing our employees with the proper tools for career development, we anticipate a more engaged and qualified workforce.

**Succession Planning** – Our annual integrated succession planning process has been in place since 1988. Replacement candidates are identified for all executive and senior manager positions. High potential pools are also created for executive, senior manager, manager and female/minority candidates. The plan is discussed with the senior executives and CEO and implemented appropriately. In 2015, 63% of

our executive positions had candidates identified as “ready now” as compared to our senior manager positions which had 94%. New in 2015 was a development plan template that provided a one-page overview of candidates showing current and past roles, education, past development and action plans for future development.

**New Leader Onboarding** - Focuses on employees new in their leadership roles (supervisor, team leader, manager, etc.) to support them during the transition. Talent Management and the HR Manager discuss the new role, staff interaction, performance management, competencies and leader and staff development opportunities. The new leader receives one of two books: *The First 90 Days*, which focuses on transitioning into a leadership role and the critical areas of focus to achieve success, or *From Bud to Boss*, which focuses on leading former peers and how to effectively transition from the peer role to the leader role. There are also online tools available on the TM website, including information on employee development programs and courses offered through our partnership with the University of Louisville’s Professional Development Program. Since 2012, there have been more than 90 new leader onboarding sessions conducted throughout the company.

**Needs Analysis** - A training needs analysis of LKE’s current talent management program was completed in August 2015 to identify gaps in order to develop training plans going forward. A survey was sent to all managers and above asking for input on any identified gaps in our employees’ competencies that could be addressed through solutions led by the Talent Management team. Seventy-six (76) managers responded with very positive feedback, which assisted in development of the 2016 development program calendar.

**Development Pathing** – Providing development opportunities and career guidance through talent management tools on the talent management website. This includes development program recommendations for employees at all stages of their career at LKE, including new employees, ongoing development for tenured employees, information on the new Aspiring Leader Track, development for leaders of others and college programs. The site also provides a link to our comprehensive guide to the Individual Development Plan (IDP). Employees are ultimately accountable for ensuring they establish development goals and meet with their manager for feedback. Upon reaching agreement, the manager should be the employee’s number one advocate and supporter for achieving these goals. Once established, the Talent Management team can also be a resource for recommended training programs and coaching. The HR Managers are an additional resource to help employees meet their career and development goals.

**Formal Mentoring** – High potential employees are mentored by executives, senior managers and managers. Mentees and Mentors (if needed) receive training prior to the start of the mentoring year. Three-month and six-month follow up “check ins” are conducted and changes made if needed. We continue to receive high evaluations on this development program. The Formal Mentoring Program has been in place since 2006. There have been two hundred sixty four (264) mentoring relationships since the inception of the formal program.

**Engineering Mentoring** - A program was developed at request of the Engineering Council for more senior engineers to mentor newer engineers. In 2012, five engineers were mentored by senior level engineers and/or managers. The program is in its third year with a total of 26 mentoring pairs since inception of the program. Additional elements were added to the program to include more focus on

group mentoring with quarterly mentee and mentor meetings to increase networking skills and development opportunities.

**Engineer Professional Development** – Talent Management supports the Engineer Council and has built a library of resources, along with creating a dedicated page on the TM website, available for engineers to attain professional development hours for license recertification. TM successfully launched a pilot project management program consisting of two days of Project Management Institute (PMI) content and two days of internal subject matter experts discussing the company's project management process. There were 20 participants in the pilot program and TM is working with the Engineer Council to offer the program again in 2016.

**Job Selection Candidate Assessments** – Pre-employment assessments have been included in the process for hiring new employees in various areas of the company. The process started in 2010 with the call center representatives. These assessments have been helpful in identifying successful candidates for these hard-to-fill positions. The use of candidate assessments has expanded to the business office, positions in Human Resources, accounting analysts and several other areas within the company. TM works closely with the areas to assess the skills needed for a job and once a candidate becomes an employee of the company, a TM representative connects with the employee to review the assessment results to supplement the new employee onboarding process.

### **External Partnerships**

Partnering with external organizations increases the company's exposure to potential workers by informing the marketplace of opportunities within the energy industry. Critical partnerships have been established or are under development.

- **Urban Leadership Alliance Seminar (ULAS)** – The Urban League of Louisville designed this program as a vehicle through which African American men exhibiting high potential as future leaders are coached, educated and prepared for higher levels of leadership and responsibility within their respective companies. We have sponsored five participants from our high potential pool to participate in this 12-month program. The objectives of the program are to provide peer-to-peer and small group learning opportunities including gender and race-specific communication. Facilitators include experienced local leaders and participants have the opportunity to self-initiate mentor relationships with area African American leaders.
- **Degrees at Work** - LKE was an original member that supported GLI in the development of materials for the Degrees at Work (DAW) program in support of Louisville's 55,000 Degrees initiative. We have committed to 150 new Bachelor's and Associate's degrees among our workforce by the year 2020. The Degrees at Work program supports this commitment by providing LKE employees with support as they seek their degree. In 2015, we had an education fair in Morganfield with five different colleges represented to engage employees. Since the Degrees at Work program began in 2011, 118 employees have received Bachelor's or Associate's degrees.
- In 2008, we began offering **on-site college courses** through KCTCS at East Operations Center to support employees who are working on their college degrees. The program was also offered at the Lexington Operations Center. To date, 31 employees have completed the program and a new cohort started in Louisville in the fall of 2015. These are very convenient for Line Technicians and other employees working on their college degrees.



- **Gas operations employees can attain an associate degree** through a partnership with West Kentucky Community and Technical College (WKCTC) in Paducah, KY. Employees are granted credit hours for technical training they have accumulated in their jobs. Eight employees have achieved their associate degree. The program is currently being phased out and a Gas Apprenticeship Program is being developed through the state of Kentucky.
- A partnership program with **Southern High School** was designed to develop a long-term relationship with school administrators, faculty and students to identify potential candidates for utility careers early. For the first three years, the program provided a first-hand look at job possibilities across the company by providing training opportunities to students through bi-weekly, 40-minute meetings in a dedicated classroom. In 2015, the program was enhanced with a partnership with Big Brothers Big Sisters in a School to Work initiative. Fourteen students (Scholars) are paired with 14 LG&E employees who meet with the students once a month at an LG&E facility. Big Brothers Big Sisters provides the life skill exercises and LG&E provides tours and speakers. The program is very effective. Plans are to continue in the 2016-17 school year.
- LKE is currently working with the **University of Kentucky's Evolving Schools Evolving Workplaces program**. This includes companies, universities and several county school systems to develop job readiness programs. Faculty from a middle school and a high school indicated their interest in the Energy Industry. They spent a week in the summer of 2015 with a UK faculty member. This year they will spend a week at E. W. Brown to learn 'real world' actions that they will be able to take back to the classroom in the fall and beyond.
- **Project Lead the Way (PLTW)** partners schools and local industries across the United States to promote science, technology, engineering and math — STEM-based education — in local schools. KU committed to providing classroom computer equipment in Elizabethtown when their school board approved incorporating the program at T.K. Stone Middle School starting in the 2012-2013 school year. Twenty-five desktop computers with upgraded memory and video cards were installed in a classroom that was also equipped with desktop lab stations, a printer and a teacher's laptop. The computers support CAD design software, which is used as part of the program's curriculum. LKE also supports various science fairs throughout the state each year both financially as well as with volunteer support. Employees participate in a variety of areas including judging the event. The science fairs include DuPont Manual Science Fair, Louisville Science Fair, Vex Robotics Science Fair and the Lexington Science Fair. In 2014, a partnership was developed between LKE and Blake Elementary School. After working with engineers in the company and educators in the school, the Blake Elementary Engineering Club was formed. The program consists of a nine month curriculum which includes a guest speaker from LKE, a hands on activity, journaling and a follow-up discussion with the students. This program occurs afterschool and is designed to promote young children's interest in math and science. The club of enthusiastic third graders averages 25 students. To close out the program, a graduation ceremony is held and family and friends are invited to attend. The program was recognized at the Jefferson County Board of Education and has received great reviews from parents, students and educators. Supporting STEM-based education is a critical opportunity for our company, as well as for Kentucky, because today's students are our communities' future workforce and civic leaders. LG&E and KU have actively participated in Project Lead the Way in Kentucky as a founding partner and one of 12 major partners across the state.



- **Line Technician - Schools/Development** - We continue to recruit from the **Line Technician School in Trenton, Georgia**. In 2015, LKE enhanced its relationship with the school by conducting EEI pre-employment assessments on-site for their students. LG&E/KU is their number one employer of choice due in part to our exceptional safety record. We also recruit from the **Line Technician Center at Somerset Community and Technical College**. The majority of these graduates are accepting positions with municipals and co-ops; however, we have hired a number of graduates from this program who are successfully working through their line tech apprenticeship. LKE has hired 63 employees from the two programs since beginning recruitment in 2004, 56 of which are still with the company.
- **Regional Community & Technical College Outreach** – In 2015, LKE partnered with six (6) regional community and technical colleges in Kentucky and Southern Indiana. This resulted in the hiring of nineteen (19) students into craft intern positions throughout power generation, gas operations, and metering. The program has identified nine (9) craft internship opportunities and will be expanded to include substation operations.
- **Veterans Outreach** – In 2016, LKE will enter into a memorandum of understanding with the Employer Support of the Guard and Reserve (ESGR) to promote the pipeline of qualified candidates to LKE. Additionally, the company will work to grow the number of Veterans Administration approved apprenticeship programs that will be utilized to recruit and entice veterans to employment opportunities at LKE.
- **National Energy Education Development (NEED) Project** –The NEED Project sets out to promote an energy conscious and educated society by creating effective networks of students, educators, business, government and community leaders to design and deliver objective, multi-sided energy education programs. LKE has a liaison to the Kentucky State chapter of NEED to work with local teachers on curriculum and educational experiences for students to learn more about energy efficiency.

LKE will see a tremendous amount of change over the next five years. The retirements of our experienced workers will create new opportunities for the company. It is imperative through the many programs and initiatives mentioned above, LKE continues to be diligent in planning for a rapidly changing workforce and an evolving industry. Strong processes such as our robust knowledge transfer plans, cultivating internal talent to prepare them for leadership positions and recruiting top talent will be critical. Building upon the strong external partnerships will also be key and allowing LKE to have a positive impact on the communities we serve while at the same time achieving a more diversified workforce.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 60**

**Responding Witness: Daniel K. Arbough**

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

The attachments are  
being provided in  
separate files in Excel  
format.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 61**

**Responding Witness: Gregory J. Meiman**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 62**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 63**

**Responding Witness: Gregory J. Meiman**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 64**

**Responding Witness: Daniel K. Arbough**

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

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 65**

**Responding Witness: Daniel K. Arbough**

- Q-65. Defined Benefit Plan pension expense.
- a. Provide the level of Defined Benefit Plan pension expense, by account, included in the Company's cost of service for the test year.
  - b. Provide the comparable Defined Benefit Pension Plan expense for each year, 2015 and 2016.
  - c. Provide the most recent three actuarial reports for Defined Benefit Pension Plan.
  - d. Provide all actuarial studies, reports, and estimates used for Defined Benefit Pension Plan for the test year.
- A-65.
- a. The Defined Benefit Plan pension expense included in the Company's cost of service for the test year was \$12,906,785 and was recorded in FERC 926 accounts.
  - b. The Defined Benefit Plan pension expense was \$14,757,786 for 2015 and \$8,904,875 for 2016, and was recorded in FERC 926 accounts.
  - c. The attachment to this question contains the 2014 actuarial report. See Attachment #1 to the response to KIUC 1-29 for the 2015 and 2016 actuarial reports.
  - d. See Attachment #1 to the response to KIUC 1-29.



April 30, 2014

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

Dear Kelli:

**2014 ASC 715 ACCOUNTING RESULTS FOR QUALIFIED PENSION PLANS**

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

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

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

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

Please note the following regarding these results:

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

Discount rate:

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

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



Rate of compensation increase:

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

Expected return on assets (EROA):

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

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

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

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

	Contribution (in \$millions)
LG&E and KU Retirement Plan	
LG&E non-union	\$8.2

Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	\$0.0
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### Reconciliation to February 21, 2014 Budget Projections

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

	Consolidated US GAAP Expense (in \$millions)
2014 Projected Expense provided on February 21, 2014	\$24.6*
5% load on service cost and interest cost included in 2014 budgets	(4.2)
Demographic gains due to updated data	(2.7)
Difference between expected and actual 2014 bulk lump sum amounts	0.1
2014 Preliminary Expense	\$17.9

### Actuarial Certification

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

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

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

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

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



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

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

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

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

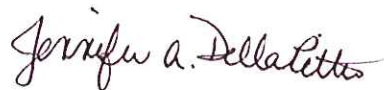
The undersigned consulting actuaries are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our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

\* \* \* \* \*

TOWERS WATSON 

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

Sincerely,



Jennifer A. Della Pietra, ASA, EA

Senior Consulting Actuary  
Direct Dial: 215-246-6861



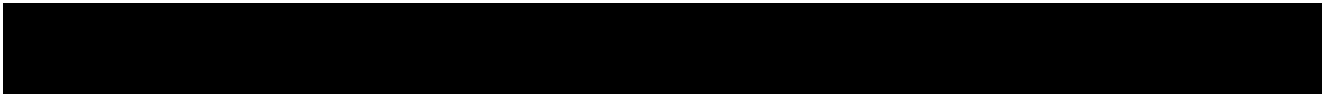
Royce S. Kosoff, FSA, EA, CFA

Senior Consulting Actuary  
Direct Dial: 215-246-6815



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

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



## LG&amp;E and KU Energy LLC ("LKE")

## 2014 Net Periodic Pension Cost

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

	Regulatory	Regulatory						Regulatory	
			Non-Union Retirement Plan						Non-Union
	LG&E Union	LG&E							ServCo
<b>Funded Status</b>									
ABO	291,960,791	181,895,592							
PBO	291,960,791	203,826,984							
Fair value of assets	281,471,417	193,333,088							
Funded status	(10,489,374)	(10,493,896)							
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>									
Net actuarial loss/(gain)	90,205,599	49,955,184							
Prior service cost/(credit)	15,386,016	7,097,210							
Transition obligation/(asset)	-	-							
Total	105,591,615	57,052,394							
Market related value of assets	284,346,002	196,254,558							
<b>2014 Net Periodic Pension Cost</b>									
Service cost	1,326,414	1,679,175							10,833,938
Interest cost	14,383,940	10,170,845							19,470,548
Expected return on assets	(19,094,174)	(13,714,725)							(24,055,778)
Amortization of:									
Transition obligation (asset)	-	-							-
Prior service cost (credit)	2,118,027	1,915,249							2,502,695
Actuarial (gain) loss	6,041,249	2,807,143							1,578,867
Net periodic pension cost	4,775,456	2,857,687							10,330,270
<b>Key assumptions:</b>									
Discount rate	5.13%	5.20%							
Expected return on plan assets	7.00%	7.00%							
Rate of compensation increase	N/A	4.00%							
Mortality		2014 IRS-prescribed RP-2000 tables. Includes projection for 7 years beyond valuation date for annuitants; 15 years for non-annuitants.							

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

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





April 15, 2015

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

Dear Kelli:

### 2015 ASC 715 ACCOUNTING RESULTS FOR QUALIFIED PENSION PLANS

LG&E and KU Energy LLC (“LKE” or “the Company”) engaged Towers Watson Delaware, Inc. (“Towers Watson”) to determine the Net Periodic Pension Cost/Income (“NPPC”) for its qualified pension plans, in accordance with FASB Accounting Standards Codification Topic 715 (“ASC 715”) for the fiscal year beginning January 1, 2015. The exhibits that follow provide results on a plan by plan basis, with allocations as requested by LKE.

The benefit obligations were measured as of LKE’s fiscal year begin date of January 1, 2015, and are based on January 1, 2015 census data collected from the plan administrator for the following valuations:

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

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

### Reconciliation to May 30, 2014 Budget Projections

The preliminary 2015 consolidated U.S. GAAP NPPC for the three pension plans of \$44.8 million compares to the projected 2015 consolidated expense of \$49.1 million provided in our May 30, 2014 e-mail as follows:

	Consolidated U.S. GAAP NPPC (in \$millions)
2015 Projected NPPC provided on May 30, 2014	\$49.1
Economic gains due to higher than expected 2014 asset returns and earlier than expected contribution timing during 2015	(6.4)
Reflection of updated data compared to roll-forward	(0.2)
Impact of assumption changes other than discount rate and mortality	(2.0)
Updated discount rate at December 31, 2014	4.7
Updated mortality assumption at December 31, 2014	(4.2)
Reflection of final plan changes, including early retirement factor improvements and Bargaining plan multiplier increase	3.8
2015 Preliminary NPPC	\$44.8





### Reconciliation to Actual 2014 Expense

The preliminary 2015 consolidated U.S. GAAP NPPC for the three pension plans of \$44.8 million compares to the actual 2014 consolidated NPPC of \$17.9 million as follows:

	Consolidated U.S. GAAP NPPC (in \$millions)
2014 Actual U.S. GAAP NPPC	\$17.9
Economic gains due to higher than expected asset returns	(5.5)
Demographic gains due to updated data	(0.6)
Impact of assumption changes other than discount rate and mortality	(2.0)
Discount rate change	11.3
Mortality assumption change	18.2
Full effect of plan changes, including Early retirement factor improvements and Bargaining plan multiplier increase	5.5
2015 Preliminary U.S. GAAP NPPC	\$44.8

### Please note the following regarding these results:

- As of January 1, 2015, LG&E and KU Energy LLC has selected the following economic assumptions:

#### Discount rate:

	January 1, 2015
LG&E and KU Retirement Plan	4.27%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	4.20%

All discount rates are based on the results of the Towers Watson BOND:Link model. At December 31, 2014, cash flows by plan were used to develop individual plan discount rates. Further information regarding the BOND:Link model parameters chosen by LKE can be found in our e-mail correspondence from January 7, 2015.

#### Rate of compensation increase:

The January 1, 2015 rate of compensation increase assumption for all LKE plans is a flat 3.50% at all ages. This amount decreased from the flat 4.00% assumption as of January 1, 2014 based on long-term expectations of salary increase rates for the covered plan populations.

#### Expected return on assets (EROA):

	January 1, 2015
LG&E and KU Retirement Plan	7.00%
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	7.00%

2. During 2014, LKE completed a demographic experience study to assess the appropriateness of the plans' current demographic assumptions. Details regarding the results of the study can be found in our 2014 Experience Study and Demographic Assumptions Review presentation provided to PPL and LKE on November 12, 2014. As a result of that study, the following demographic assumptions were refined to better reflect anticipated future demographic experience. All remaining demographic assumptions remain consistent with those selected by LKE at January 1, 2014. Detailed descriptions of all demographic assumptions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2015 (to be published during the coming months).

Retirement rates for active participants:

Age	January 1, 2015	January 1, 2014
55	3%	2%
56	3%	2%
57	4%	2%
58	5%	4%
59	10%	4%
60	20%	10%
61	20%	10%
62	35%	50%
63	25%	15%
64	25%	10%
65 - 67	50%	100%
68+	100%	100%

Retirement age for deferred vested participants:

	January 1, 2015	January 1, 2014
LG&E hired before 2003/2004 ERF improvement	60	65
LG&E hired after 2003/2004 ERF improvement	58	55

Termination:

For both the union and non-union populations, the termination assumption was updated to the SOA Hourly Union Termination Table.

Form of payment:

75% of future LG&E bargained and non-bargained retirees are now assumed to elect a 50% J&S form of payment and 25% are assumed to elect a single life annuity. [REDACTED]

Mortality:

For the non-bargained plans, the mortality assumption was updated to reflect the RP-2014 gender specific healthy employee and healthy annuitant mortality tables with white collar adjustment (removing MP-2014 improvement projections from 2006-2014), increased by 2%, and applying Scale BB 2-Dimensional mortality improvements from 2006 on a generational basis.

For bargained plans, the mortality assumption was updated to reflect the RP-2014 gender specific healthy employee and healthy annuitant mortality tables with blue collar adjustment (removing MP-2014 improvement projections from 2006-2014), increased by 7%, and applying Scale BB 2-Dimensional mortality improvements from 2006 on a generational basis.

The disabled mortality assumption was updated to reflect the RP-2014 "Disabled Retirees" table (removing MP-2014 improvement projections from 2006-2014) and applying Scale BB 2-Dimensional mortality improvements from 2006 on a generational basis.

3. All plan provisions are the same as those valued at January 1, 2014, with the following exceptions:

LG&E Bargaining Plan	<ul style="list-style-type: none"> <li>• Early retirement factors improved by two years for participants who retire after attaining early retirement eligibility</li> <li>• Flat dollar pension multiplier improvement reflected in the 2014 Collective Bargaining Agreement between LG&amp;E and IBEW Local 2100</li> </ul>
LG&E and KU Retirement Plan	Early retirement factors improved by two years for participants who retire after attaining early retirement eligibility

Detailed descriptions of the plan provisions will be included in the actuarial valuation reports for the fiscal year ending December 31, 2015 (to be published during the coming months).

The retirement assumption was modified to reflect anticipated experience under the new plan provisions, the impact of which was included in the prior service cost bases established for the above changes in early retirement factors.

4. The following contributions made on January 14, 2015 for the LG&E and KU Retirement Plan and the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan, [REDACTED] were reflected in the development of the expected return on plan assets:

	Contribution (in \$millions)
LG&E and KU Retirement Plan	
LG&E non-union	\$7.7
[REDACTED]	
Louisville Gas and Electric Company Bargaining Employees' Retirement Plan	\$13.4
[REDACTED]	



### Actuarial Certification

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

The measurement date is January 1, 2015. The benefit obligations were measured as of January 1, 2015 and are based on participant data as of the census date, January 1, 2015.

Information about the fair value of plan assets was furnished to us by BNY Mellon. LKE also provided information about the general ledger account balances for the pension plan costs at December 31, 2014, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements. Towers Watson used information supplied by LKE regarding amounts recognized in accumulated other comprehensive income as of December 31, 2014. This data was reviewed for reasonableness and consistency, but no audit was performed.

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

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

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

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

The information contained in this report was prepared for the internal use of LKE and its auditors in connection with our actuarial valuations of the qualified pension plans. It is neither intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. LKE may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require



LKE to provide them this report, in which case LKE will use best efforts to notify Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this document is expressly prohibited without Towers Watson's prior written consent. Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

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

\* \* \* \* \*

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

Sincerely,

Jennifer A. Della Pietra, ASA, EA

Senior Consulting Actuary  
Direct Dial: 215-246-6861

Royce S. Kosoff, FSA, EA, CFA

Senior Consulting Actuary  
Direct Dial: 215-246-6815

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

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

LG&E and KU Energy LLC ("LKE")  
2015 Net Periodic Pension Cost  
Qualified Pension Plans

	Regulatory	Regulatory						Regulatory
	Non-Union Retirement Plan							Non-Union
	LG&E Union	LG&E					ServCo	
<b>Funded Status</b>								
ABO	331,649,737	216,073,596						
PBO	331,649,737	243,058,032						
Fair value of assets	300,546,993	213,348,099						
Funded status	(31,102,744)	(29,709,933)						
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>								
Net actuarial loss/(gain)	99,269,492	76,347,804						
Prior service cost/(credit)	22,160,037	5,262,940						
Transition obligation/(asset)	-	-						
Total	121,429,529	81,610,744						
Market related value of assets	285,369,049	204,154,232						
<b>2015 Net Periodic Pension Cost</b>								
Service cost	1,431,466	2,167,471					13,767,439	
Interest cost	13,618,634	10,142,890					21,704,049	
Expected return on assets	(20,362,203)	(14,423,958)					(26,386,798)	
Amortization of:								
Transition obligation (asset)	-	-					-	
Prior service cost (credit)	3,166,370	1,824,525					3,520,645	
Actuarial (gain) loss	11,451,092	8,224,043					11,031,014	
Net periodic pension cost	9,305,359	7,934,971					23,636,349	
<b>Key assumptions:</b>								
Discount rate	4.20%	4.27%						
Expected return on plan assets	7.00%	7.00%						
Rate of compensation increase	N/A	3.50%						

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2015. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2014 financial statement disclosures provided on January 20, 2015, with the exception of the WKE Bargaining Plan terminated vested lump sum interest rate assumption which decreased from 5.00% to 3.25%. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2014 financial statement disclosure letter should be considered part of these results.

LG&E and KU Energy LLC ("LKE")  
2015 Net Periodic Pension Cost Reflecting 15-year (Gain)/Loss Amortization Method  
Qualified Pension Plans

	Reg-15	Reg-15		Reg-15	
			Non-Union Retirement Plan		
	LG&E Union	LG&E		ServCo (Regulatory)	
<b>Funded Status</b>					
ABO	331,649,737	216,073,596			
PBO	331,649,737	243,058,032			
Fair value of assets	300,546,993	213,348,099			
Funded status	(31,102,744)	(29,709,933)			
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>					
Net actuarial loss/(gain)	99,269,492	76,347,804			
Prior service cost/(credit)	22,160,037	5,262,940			
Transition obligation/(asset)	-	-			
Total	121,429,529	81,610,744			
Market related value of assets	285,369,049	204,154,232			
<b>2015 Net Periodic Pension Cost</b>					
Service cost	1,431,466	2,167,471		13,767,439	
Interest cost	13,618,634	10,142,890		21,704,049	
Expected return on assets	(20,362,203)	(14,423,958)		(26,386,798)	
Amortization of:					
Transition obligation (asset)	-	-		-	
Prior service cost (credit)	3,166,370	1,824,525		3,520,645	
Actuarial (gain) loss	8,244,110	6,016,150		8,633,975	
Net periodic pension cost	6,098,377	5,727,078		21,239,310	
<b>Gain/Loss Amortization Detail</b>					
Net actuarial loss/(gain) at 1/1/2015	99,269,492	76,347,804		130,306,103	
6 months of amortization using "Double Corridor" method	5,725,546	4,112,022		5,515,507	
Net actuarial loss/(gain) at 7/1/2015	93,543,946	72,235,782		124,790,596	
6 months of amortization using 15-year "Vintage" method	2,518,564	1,904,128		3,118,468	
<b>Key assumptions:</b>					
Discount rate	4.20%	4.27%		4.27%	
Expected return on plan assets	7.00%	7.00%		7.00%	
Rate of compensation increase	N/A	3.50%		3.50%	

The results contained in this document are based on the data provided by LKE's outside administrator as of January 1, 2015. All other assumptions, methods, and plan provisions are the same as those used for the year-end 2014 financial statement disclosures provided on January 20, 2015, with the exception of the gain/loss amortization method, which is based on the double corridor method for the first half of the year and based on a 15-year amortization of the 7/1/2015 unrecognized loss/(gain) with a single 10% corridor for the second half of the year. Per discussions with LKE, the plans were not remeasured as of 7/1/2015. The descriptions of the assumptions, methods, plan provisions, and limitations as set forth in the year-end 2014 financial statement disclosure letter should be considered part of these results.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 66**

**Responding Witness: Daniel K. Arbough**

- Q-66. Other Post Employment Benefits (OPEB) expense.
- a. Provide the level of OPEB expense, by account, included in the Company's cost of service for the test year.
  - b. Provide the level of OPEB expense, by account, included in the Company's cost of service for the rate effective period.
  - c. Provide the comparable OPEB expense for each year, 2015 and 2016.
  - d. Provide the most recent three actuarial reports for OPEB.
  - e. Provide all actuarial studies, reports, and estimates used for OPEB for the test year.
- A-66.
- a. The level of OPEB expense included in the Company's cost of service for the test year was \$3,137,146 and was recorded in FERC 926 accounts.
  - b. See response to Question No. 66a.
  - c. The OPEB expense was \$3,816,053 for 2015 and \$3,213,152 for 2016 and was recorded in FERC 926 accounts.
  - d. The attachment to this question contains the 2014 actuarial report. See Attachment #2 to the response to KIUC 1-29 for the 2015 and 2016 actuarial reports.
  - e. See Attachment #2 to the response to KIUC 1-29.



May 16, 2014

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

Dear Kelli:

### **2014 ASC 715 ACCOUNTING RESULTS FOR THE POSTRETIREMENT BENEFIT PLAN**

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

Please note the following regarding these results:

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

Discount rate:

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

Rate of compensation increase:

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

Expected return on assets (EROA):

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

Health care cost trend:

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

Per capita claims cost:

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

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

**Reconciliation to February 21, 2014 Budget Projections**

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

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

**Actuarial Certification**

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

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

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

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

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

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

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

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

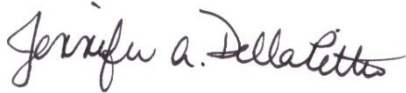
The information contained in this report was prepared for the benefit of LKE and its auditors in connection with our actuarial valuation of the postretirement benefit plan. This letter should not be used for other purposes, and Towers Watson accepts no responsibility for any such use. It should not be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

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

\* \* \* \* \*

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

Sincerely,



Jennifer A. Della Pietra, ASA, EA

Senior Consulting Actuary  
Direct Dial: 215-246-6861



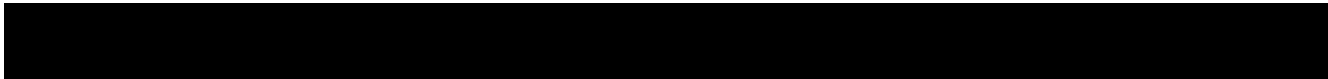
Royce S. Kosoff, FSA, EA, CFA

Senior Consulting Actuary  
Direct Dial: 215-246-6815



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

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



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

	Regulatory	Regulatory	Regulatory
	LG&E Non-union	LG&E Union	ServCo
<b>Funded Status</b>			
APBO	32,626,922	52,652,997	38,254,043
Fair Value of Assets	8,981,980	807,256	30,849,603
Funded Status	(23,644,942)	(51,845,741)	(7,404,440)
<b>Amounts recognized in accumulated other comprehensive income consist of:</b>			
Net actuarial loss/(gain)	11,140,595	(9,887,860)	5,347,850
Prior service cost/(credit)	851,587	4,329,552	1,538,716
Transition obligation/(asset)	-	-	-
Total	11,992,182	(5,558,308)	6,886,566
<b>2014 Net Periodic Benefit Cost</b>			
Service cost	455,921	452,558	1,878,366
Interest cost	1,534,039	2,495,154	1,842,064
Expected return on assets	(595,499)	-	(2,159,472)
Amortization of:			
Transition obligation (asset)	-	-	-
Prior service cost (credit)	283,863	1,096,964	512,905
Actuarial (gain) loss	-	(374,721)	-
Net periodic benefit cost	1,678,324	3,669,955	2,073,863
<b>Key assumptions:</b>			
Discount Rate	4.91%	4.91%	4.91%
Expected return on 401(h) assets	7.00%	7.00%	7.00%
Rate of compensation increase	4.00%	4.00%	4.00%
Mortality	2014 IRS-prescribed RP-2000 tables. Includes projection for 7 years beyond valuation date for annuitants; 15 years for non-annuitants.		
Health care cost trend rate			
Initial rate	7.60%	7.60%	7.60%
Ultimate rate	5.00%	5.00%	5.00%
Years to ultimate	6	6	6

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 67**

**Responding Witness: Gregory J. Meiman**

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

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Service Technician		Service Technician Helper		5/18/2015
General Manager - Mill Creek		General Manager - Mill Creek		11/2/2015
Maintenance Crew Supervisor		Maintenance Crew Supervisor		2/1/2016
Manager - Production		Manager - Production		11/2/2015
Mgr Maint - Pwr Gen		Mgr Maint - Pwr Gen		11/2/2015
Mgr Design		Mgr Design		2/29/2016
Supervisor - Maintenance		Supervisor - Maintenance		11/23/2015
Maintenance Crew Supervisor		Maintenance Crew Supervisor		5/9/2016
Operations & Maint Crew Supv		Operations & Maint Crew Supv		1/4/2016
Maintenance Planner		Maintenance Planner		2/8/2016
Production Leader		Production Leader		5/25/2015
Team Ldr - Field Operations		Team Ldr - Field Operations		12/21/2015
Team Ldr Subst Constr & Main		Team Ldr Substat Rly & Cntrl		2/15/2016
Maintenance Planner		Maintenance Planner		6/6/2016
Team Ldr -Line Const & Maint		Team Ldr -Line Const & Maint		6/8/2015
Lead Line Technician		Line Technician C		1/18/2016
Distribution Crew Leader		Distribution Mechanic B		3/28/2016
Field/Trans&Dist Crew Ldr- Mag		Field/Trans&Dis Mechanic B Mag		11/14/2016
Pipeline Inspector		Pipeline Inspector		3/28/2016
Distribution Crew Leader		Distribution Crew Leader		4/25/2016
Gas Trouble Technician A		Gas Trouble Technician A		4/25/2016
Maintenance Planner		Maintenance Planner		6/6/2016
Maintenance Planner		Maintenance Planner		1/18/2016
Telecom Lead Technician		Telecom Technician 'B'		5/2/2016
Distribution Crew Leader-Muld		Distribution Mechanic B Mul		10/31/2016
Lead Line Technician		Line Technician C		11/2/2015
Line Technician A		Line Technician C		4/25/2016
Line Technician A		Line Technician C		1/4/2016
Line Technician A		Line Technician C		10/24/2016
Line Technician A		Line Technician C		11/2/2015
Grp Ldr - Gas Constr & Maint		Grp Ldr - Gas Constr & Maint		2/29/2016
Line Technician A		Line Technician B		11/7/2016
Material Handling Leader		Material Handling Leader		6/8/2015
Auxiliary Operator-Trimble Co		Station Helper -Trimble County		2/22/2016
Station Helper -Trimble County		Station Helper -Trimble County		11/28/2016
I&E Technician A		I&E Technician Helper		12/19/2016
Gas Controller		Assoc Gas Controller		2/16/2015
Operator - Yard		Station Helper - Plant MC		5/23/2016
Gas Trouble Technician A		Gas Trouble Technician Helper		10/24/2016
Line Technician A		Line Technician Assistant		11/2/2015
Bldg Maint Tech A		Bldg Maint Tech B		8/29/2016



**CONFIDENTIAL INFORMATION REDACTED**

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

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Meiman

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Eng Design Tech A - Dist Optns		Eng Design Tech B - Dist Optns		7/25/2016
Eng Design Tech A - Dist Optns		Eng Design Tech A - Dist Optns		5/26/2015
Sr Electrical Operator		Electrical Operator Trainee		12/7/2015
Sr Storage Operator		Storage Operator Helper		12/5/2016
Sr Storage Operator		Storage Operator Helper		11/7/2016
Eng Design Tech A - Dist Optns		Eng Design Tech B - Dist Optns		7/25/2016
Customer Representative I		Customer Representative I		1/4/2016
Customer Representative I		Customer Representative I		6/6/2016
Field/Trans&Dist Crew Ldr- Mag		Field/Trans & Dist Helper Mag		11/7/2016
Sr Storage Operator		Storage Operator Helper		12/5/2016
Sys Regulation & Optns Tech A		Sys Regulation & Optns Helper		6/6/2016
Eng Design Tech A - Dist Optns		Eng Design Tech B - Dist Optns		5/9/2016
Gas Trouble Technician A		Gas Trouble Technician Helper		3/28/2016
Gas Trouble Technician A		Gas Trouble Technician A		1/4/2016
Gas Trouble Technician A		Gas Trouble Technician A		4/25/2016
Distribution Mechanic A Mul		Distribution Mechanic B Mul		10/31/2016
Laboratory Assistant		Laboratory Trainee		1/18/2016
Laboratory Technician		Laboratory Trainee		3/28/2016
Distribution Mechanic A		Distribution Mechanic B		3/28/2016
Distribution Mechanic A		Distribution Mechanic A		5/9/2016
Distribution Mechanic A Mul		Distribution Mechanic B Mul		10/10/2016
Gas Trouble Technician A		Gas Trouble Technician A		7/11/2016
Gas Regulatory Mechanic A		Gas Regulatory Mechanic B		8/15/2016
Distribution Mechanic A		Distribution Mechanic A		5/9/2016
Sr Service Technician		Service Technician Helper		3/28/2016
Const & Maint Mechanic A-Const		Network Tech C		6/8/2015
Distribution Mechanic A		Distribution Mechanic A		7/11/2016
Meter Contract Coordinator		Meter Contract Coordinator		6/6/2016
Network Tech C		Network Tech C		8/15/2016
Distribution Mechanic A		Distribution Mechanic A		5/9/2016
Service Technician Helper		Service Technician Helper		4/1/2016
Service Technician Helper		Service Technician Helper		4/1/2016
Storage Operator A		Storage Operator Helper		3/23/2015
Storage Operator A		Storage Operator Helper		12/19/2016
Gas Trouble Technician A		Gas Trouble Technician Helper		11/7/2016
Sr Labor Distribution Clerk		Sr Labor Distribution Clerk		7/1/2015
Lead Facility Records Tech		Facility Records Technician B		7/18/2016
Customer Representative I		Customer Representative II		1/4/2016
Line Technician A		Line Technician A		10/24/2016
Sr Electrical Operator		Electrical Operator Trainee		7/23/2015
Electrical Operator Trainee		Electrical Operator Trainee		11/23/2015

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Electrical Operator A		Electrical Operator Trainee		2/8/2016
Electrical Engineer III		Electrical Engineer I		7/11/2016
Customer Representative I		Customer Representative I		10/3/2016
Ops & Maint Tech A (CT)		Ops & Maint Tech Helper (CT)		6/27/2016
Buyer III		Buyer I		12/7/2015
Storage Operator A		Storage Operator Helper		11/28/2016
Mechanical Engineer III		Mechanical Engineer I		11/14/2016
Turbine Operator-Mechanic		Turbine Operator-Mech Helper		5/23/2016
Assistant Operator - Plant MC		Station Helper - Plant MC		1/11/2016
Assistant Operator - Plant MC		Station Helper - Plant MC		10/10/2016
Operator - Plant MC		Station Helper - Plant MC		5/23/2016
Mech Repair Technician A		Mech Repair Technician Helper		3/21/2016
Lead Network Tech		Network Tech C		6/8/2015
Team Ldr -Line Const & Maint		Team Ldr -Line Const & Maint		4/27/2015
Operations Crew Supervisor		Operations Crew Supervisor		12/19/2016
Distribution Mechanic A		Distribution Mechanic A		4/25/2016
Distribution Mechanic A		Distribution Mechanic B		3/28/2016
Maintenance Crew Supervisor		Maintenance Crew Supervisor		1/11/2016
Corrosion Analyst II		Corrosion Analyst II		6/27/2016
Storage Operator A		Storage Operator Helper		11/7/2016
Network Tech A		Network Tech C		9/28/2015
Service Technician		Service Technician Helper		5/18/2015
Network Tech B		Network Tech C		12/5/2016
Gas Trouble Technician A		Gas Trouble Technician A		4/25/2016
Operator - Plant MC		Station Helper - Plant MC		11/7/2016
Sr Electrical Engineer		Sr Electrical Engineer		8/1/2016
Supervisor - Maintenance		Supervisor - Maintenance		5/23/2016
Maintenance Crew Supervisor		Maintenance Crew Supervisor		2/1/2016
Maintenance Crew Supervisor		Maintenance Crew Supervisor		5/9/2016
Ops & Maint Tech A (CT)		Ops & Maint Tech Helper (CT)		6/27/2016
Operations & Maint Crew Supv		Operations & Maint Crew Supv		2/8/2016
I&E Technician A		I&E Technician Helper		10/5/2015
Auxiliary Operator-Trimble Co		Station Helper -Trimble County		7/25/2016
Auxiliary Operator-Trimble Co		Station Helper -Trimble County		6/20/2016
Gas Trouble Technician A		Gas Trouble Technician A		4/25/2016
Outage Coordinator		Outage Coordinator		1/18/2016
Laboratory Trainee		Laboratory Trainee		5/23/2016
P.P. Environ Coord II		Environmental Engineer I		8/3/2015
Dist Mechanic A B'town		Distribution Mechanic B		5/2/2016
Sub Equip Technician A		Sub Equip Technician A		8/1/2016
Sub Equip Technician A		Sub Electrical Apprentice		6/8/2015

**CONFIDENTIAL INFORMATION REDACTED**

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

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Meiman

Position Title/Employee Replaced	Annual Salary of Replaced Employee	Replacement Employee/Title	Annual Salary of Replacement Employee	Date of Replacement
Sr Contract Coordinator		Contract Coordinator I		5/23/2016
Line Technician A		Line Technician C		5/9/2016
Storage Operator A		Storage Operator Helper		11/21/2016
Grp Ldr-Line Construct & Maint		Grp Ldr-Line Construct & Maint		6/6/2016
Gas Trouble Tech-Bardstown		Gas Trouble Tech-Bardstown		5/9/2016
Team Ldr -Line Const & Maint		Team Ld Ntwrk &3 Phase Const		2/15/2016
Sr Gas Operations Dispatcher		Gas Ops Dispatcher Trainee		12/19/2016
Auxiliary Operator-Trimble Co		Station Helper -Trimble County		6/27/2016
Civil Engineer II		Mechanical Engineer I		5/9/2016
Engineer II		Mechanical Engineer III		6/20/2016

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 68**

**Responding Witness: Gregory J. Meiman**

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

**Louisville Gas and Electric Company  
Case No. 2016-00371**

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

**Louisville Gas and Electric Company  
Case No. 2016-00371**

Benefit Plan	Description
<b>Employee and Dependent Supplemental Life Insurance</b>	<p>Regular, full-time employees may purchase additional life insurance in the amount of one, two, or three times annual base salary; maximum of \$300,000. Supplemental life insurance is a voluntary benefit, and is 100% paid by the employee.</p> <p>Regular, full-time employees may purchase dependent supplement life insurance on eligible dependents. There are 4 dependent supplement coverage options:</p> <ul style="list-style-type: none"> <li>• \$5,000 – spouse / \$2,500 – child(ren)</li> <li>• \$10,000 – spouse / \$5,000 – child(ren)</li> <li>• \$25,000 – spouse / \$10,000 – child(ren)</li> <li>• \$50,000 – spouse / \$20,000 – child(ren)</li> </ul> <p>Dependent supplemental life insurance is a voluntary benefit, and is 100% paid by the employee.</p>
<b>Business Travel Accident Plan (included in other benefits)</b>	The Business Travel Accident Plan provided eligible employees on business-related travel (excluding travel to and from work) with accidental death and dismemberment insurance coverage.
<b>Long-term disability</b>	After an employee is disabled for at least six months and the plan has approved the employee's application for Long-Term Disability, an employee is eligible to receive monthly benefits — equivalent to 60 percent of base monthly rate of pay, reduced by an amount reflecting certain income from other sources.
<b>Short-term disability (Charged to Sick time)</b>	The Short- Term Disability program provides varying levels of wage protection for up to 1,000 hours depending on your service with the company. Coverage begins after 40 consecutive work-hours of medically certified absence or upon admission to a hospital requiring overnight stay or upon admission to an outpatient care facility for procedures or treatment
<b>Retirement Plan</b>	Employee hired prior to 1/1/06 are eligible for the retirement pension plan. The retirement plan benefit is calculated based on years of service and eligible earnings. The benefit is payable upon date of retirement in monthly installments or a one-time lump sum.
<b>Savings Plan</b>	<p>Employees are eligible to participate in the savings plan upon date of hire. Employees can contribute between 0% and 75% of eligible pay on a traditional pretax or Roth after tax basis. The company will match \$.70 for every \$1.00 contributed to the savings plan, up to the first 6% of pay.</p> <p>Employees hired after 1/1/06 are eligible for the Retirement Income Account (RIA). The company will contribute between 3% and 7% of eligible pay to the Retirement Income Account on an annual basis.</p>

**Louisville Gas and Electric Company  
Case No. 2016-00371**

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

**Louisville Gas and Electric Company  
Case No. 2016-00371**

	<b>Test Year</b>	<b>LGE Employees</b>	<b>From Affiliates</b>	
			<b>LGE-KU Services</b>	<b>KU</b>
Pension	12,603,916	5,155,358	7,425,330	23,228
Post Retirement - SFAS 106 (ASC 715)	2,913,513	2,436,050	468,012	9,451
Post Employment - SFAS 112 (ASC 712)	363,562	212,770	150,792	-
401(k)	4,375,205	2,060,263	2,302,416	12,526
Retirement Income	1,463,602	642,044	818,118	3,440
Medical Insurance	12,306,734	5,878,903	6,385,320	42,511
Dental Insurance	667,151	329,055	335,982	2,114
Workers Compensation	709,547	685,389	21,126	3,032
Group Life Insurance	577,198	273,536	302,022	1,641
Long Term Disability Insurance	583,202	275,532	306,006	1,663
Other Benefits	2,200,392	1,566,893	629,052	4,446
Team Incentive Award	10,866,752	4,839,913	5,942,713	84,126
Tuition Reimbursement	415,661	54,180	361,481	-
	<u>\$50,046,435</u>	<u>\$24,409,886</u>	<u>\$25,448,370</u>	<u>\$188,179</u>



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 69**

**Responding Witness: Daniel K. Arbough**

Q-69. Concerning worker's compensation expense:

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

A-69.

- a. The Company renewed its Excess Workers Compensation policy effective 12/31/16. See attached for the related invoice. The cost is allocated between LG&E and KU based on the ALL 009 Number of Employees ratio-LG&E, KU and LKC in the Company's Cost Allocation Manual. The premium allocated to LG&E for this policy period is \$212,404.
- b. LG&E is self-insured for workers compensation up to its self-insured retention of \$1million. Therefore the workers compensation cost included in the Test Year has two components, forecasted premium expense and estimated claims expense.

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

LG&E reviewed the average of benefits paid from 2013-2015 to determine estimated claims expense for the Test Year. This calculation resulted in an increase in claims expense compared to 2015 of 1% for 2017 and 3% for 2018, the time period covered by the Test Year.

- c. LG&E's Workers Compensation cost included in the Test Year included approximately \$214k for Excess Workers Compensation premiums and is reconciled to the current invoice as show below. The remaining Workers Compensation costs included in the Test Year is primarily comprised of forecasted claims cost for the Test Year.

	LG&E
WC Premium Invoice (Policy Term 12/31/16-12/31/17)	212,404
WC Premium forecasted for Test Year	214,011
Variance due to timing of Policy renewal	1,607
	LG&E
Forecasted WC Cost in Test Year	637,574
Less: WC Premium forecast for Test Year	214,011
	423,564



**McGRIFF, SEIBELS & WILLIAMS, INC.**  
**INSURANCE BROKERS**

2211 7th Avenue South/Birmingham, Alabama 35293  
 P.O. Box 10265/Birmingham, Alabama 35202-0265  
 Tel (205) 252-9871 Fax (205) 581-9293

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

**INVOICE**

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

↑  
**PLEASE NOTE**  
**PREMIUMS ARE DUE AND PAYABLE BY**  
**EFFECTIVE DATE**

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

ALL OTHER CORRESPONDENCE TO: **McGRIFF, SEIBELS & WILLIAMS, INC.**  
**P.O. BOX 10265 • BIRMINGHAM, AL 35202-0265**

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

Company- ACE AMERICAN INSURANCE CO  
 Coverage- Excess Workers Compensation

PREMIUM 461,748.00

Renewal Policy Premium

<b>INVOICE DATE</b>	<b>INVOICE NUMBER</b>
1/03/17	19154

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

<b>AMOUNT DUE</b>	<b>\$461,748.00</b>
-------------------	---------------------

**McGRIFF, SEIBELS & WILLIAMS, INC.**

*Thank You!*

**LOUISVILLE GAS AND ELECTRIC COMPANY****CASE NO. 2016-00371****Response to Attorney General's Initial Data Requests for Information  
Dated January 11, 2017****Question No. 70****Responding Witness: Gregory J. Meiman**

Q-70. Concerning health care cost:

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

A-70.

- a. The medical and dental plans are self-insured and the company is billed for claims plus administrative fees. The most current health care premiums are provided below. The most current related invoices are attached.

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

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

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

# Anthem

# Invoice

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

Invoice No: AFS300143675  
 Invoice Date: 12/06/2016

Customer Number: AF1100012  
 Due Date: 12/10/2016

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

AMOUNT DUE: **943,492.97**

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

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

### Billed Items

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

TOTAL AMOUNT DUE :

943,492.97

*Credit  
 from 1st week - 278.30*

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

**\$ 943,214.67**

*VMD  
 12.7.16*

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

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

**ADMINISTRATIVE FEE INVOICE**

Meiman

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

**EXPRESS SCRIPTS®**

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

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

**REMIT PAGE**

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

Any unpaid balances may be subject to late payment fees.

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

**PLEASE REMIT PAYMENT****Remit Information****Please Wire Payment to:**

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

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

**Tax ID # 22-3461740****Return this page with your payment****Payment Questions:**

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

**Change to your Billing Address:**

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

**All Other Questions:**

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

**ADMINISTRATIVE FEE INVOICE**

Meiman

Remit To: Wells Fargo Operation Center  
 Medco Health Solutions, Inc.  
 PO Box 946651  
 Atlanta, GA 30394-6651



EXPRESS SCRIPTS®

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

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

**REMIT PAGE**

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

Any unpaid balances may be subject to late payment fees.

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

PLEASE REMIT PAYMENT

*add to LI*

**Remit Information**

Please Wire Payment to:

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

**Tax ID # 22-346174**

Return this page with our payment

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

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Please contact Billing Department  
 Billing Representative: BILLING DEPARTMENT  
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**All Other Questions:**

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



**ADMINISTRATIVE FEE INVOICE**

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



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

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

**REMIT PAGE**

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

Any unpaid balances may be subject to late payment fees.

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

**PLEASE REMIT PAYMENT**

**Remit Information**

**Please Wire Payment to:**

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

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

**Tax ID # 22-3461740**

**Return this page with your payment**

**Payment Questions:**

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

**Change to your Billing Address:**

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

**All Other Questions:**

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

# ADMINISTRATIVE FEE INVOICE

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

EXPRESS SCRIPTS®

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

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

## REMIT PAGE

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-3 29 CH2	12 20 1	1 621621A	11 71

*VWD  
12.16*

Any unpaid balances may be subject to late payment fees.

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

PLEASE REMIT PAYMENT

*add to L2*

## Remit Information

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

Tax ID # 22-34617A

Return this page with your ayment

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Email: dmbowers@express-scripts.com

### Change to your Billing Address:

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

### All Other Questions:

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

**ADMINISTRATIVE FEE INVOICE**

Meiman

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



EXPRESS SCRIPTS®

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

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

**REMIT PAGE**

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

MMO  
 12-20-16

Any unpaid balances may be subject to late payment fees.

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

PLEASE REMIT PAYMENT

add to L2

**Remit Information**

Please Wire Payment to:

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

**Tax ID # 22-3461740**

Return this page with your payment

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

**Change to your Billing Address:**

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

**All Other Questions:**

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

**ADMINISTRATIVE FEE INVOICE**

Meiman

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

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

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

Any unpaid balances may be subject to late payment fees.

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

**PLEASE REMIT PAYMENT****Remit Information**

Please Wire Payment to:

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

+ 3.81

**\$507.95**

12/20/16

**Tax ID # 22-3461740****Return this page with your payment****Payment Questions:**

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

**Change to your Billing Address:**

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

**All Other Questions:**

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

**ADMINISTRATIVE FEE INVOICE**

Meiman

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



EXPRESS SCRIPTS®

**Account Number:** 5125-33296CH3**Invoice Number:** 19621631A**Account Name:** LGE UNION RETIREE H.S.A**Invoice Date:** 12/20/16**Period Covered:** 11/19/16 - 12/16/16**REMIT PAGE**

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

Any unpaid balances may be subject to late payment fees.

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

PLEASE REMIT PAYMENT

add to L3

**Remit Information****Please Wire Payment to:**

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

**Tax ID # 22-3461740****Return this page with your payment****Payment Questions:**

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

**Change to your Billing Address:**

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

**All Other Questions:**

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



**ADMINISTRATIVE FEE INVOICE**

Meiman

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



**EXPRESS SCRIPTS®**

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

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

**REMIT PAGE**

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

WMO  
12/20/16

Any unpaid balances may be subject to late payment fees.

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

**PLEASE REMIT PAYMENT**

**Remit Information**

**Please Wire Payment to:**

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

**Tax ID # 22-3461740**

**Return this page with your payment**

**Payment Questions:**

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

**Change to your Billing Address:**

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

**All Other Questions:**

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

**ADMINISTRATIVE FEE INVOICE**

Meiman

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

**EXPRESS SCRIPTS®****Account Number: 5125-33296 SL5****Invoice Number: 19621681A****Account Name: LG&E AND KU EXECUTIVE RET****Invoice Date: 12/20/16****Period Covered: 11/19/16 - 12/16/16****REMIT PAGE**

Account Number	Invoice Date	Invoice Number	Total Amount Due
5125-33 296SL5	12/ 20/ 16	196 21681A	51.70

Any unpaid balances may be subject to late payment fees.

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

**PLEASE REMIT PAYMENT****Remit Information****Please Wire Payment to:**

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

**Tax ID # 22-3461740****Return this page with your payment****Payment Questions:**

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

**Change to your Billing Address:**

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

**All Other Questions:**

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



CONSOLIDATED INVOICE

Page: 1

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

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

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

*executives*  
*1-6-17*

PLEASE RETURN BOTTOM PORTION WITH PAYMENT

3317



Accounts Receivable  
 PO Box 242810  
 Louisville, KY 40224-2810

REMIT

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

**Amount Remitted**  
**AMOUNT DUE: \$ 187,837.15**

Please Remit to:

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

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





**CONSOLIDATED INVOICE**

Page: 1

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

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

*executives vmd 1-1*

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

PLEASE RETURN BOTTOM PORTION WITH PAYMENT

3317



Accounts Receivable  
 PO Box 242810  
 Louisville, KY 40224-2810

**REMIT**

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

**Amount Remitted**  
**AMOUNT DUE: \$ 14,524.00**

**Please Remit to:**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY****CASE NO. 2016-00371****Response to Attorney General's Initial Data Requests for Information  
Dated January 11, 2017****Question No. 71****Responding Witness: Gregory J. Meiman**

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

A-71.

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

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

**CASE NO. 2016-00371**

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

**Question No. 72**

**Responding Witness: Valerie L. Scott**

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

**Attachment to Response to AG-1 Question No. 72**  
**Louisville Gas and Electric Company**  
**Monthly Level of Benefit Costs**

	201501	201502	201503	201504	201505	201506	201507	201508	201509	201510	201511	201512	2015 Total
401K	470,627.99	462,379.82	503,973.09	471,086.89	448,268.35	481,099.77	463,840.03	469,217.04	273,820.00	549,158.79	486,577.49	642,829.16	5,722,878.42
Capitalized	93,156.01	96,338.18	101,065.01	95,521.03	96,312.27	99,220.55	98,231.55	100,287.48	103,452.97	131,600.85	111,653.43	168,308.02	1,295,147.35
Expensed	357,267.12	346,368.09	380,095.79	354,247.22	332,242.72	360,827.42	346,821.29	346,941.61	148,460.76	392,112.55	351,486.61	449,363.79	4,166,234.97
Other balance sheet	20,204.86	19,673.55	22,812.29	21,318.64	19,713.36	21,051.80	18,787.19	21,987.95	21,906.27	25,445.39	23,437.45	25,157.35	261,496.10
DENTAL INSURANCE	70,125.87	68,156.39	74,291.44	69,444.55	66,058.16	76,809.42	68,394.04	69,478.71	38,557.60	78,399.20	69,694.78	37,139.23	786,549.39
Capitalized	13,935.71	14,344.75	15,032.43	14,214.96	14,312.92	14,740.85	14,613.38	14,942.00	15,433.70	19,071.98	16,122.83	8,760.45	175,525.96
Expensed	52,968.12	50,660.79	55,569.18	51,788.19	48,538.50	58,670.44	50,694.22	51,005.91	19,599.40	55,309.99	49,880.36	26,294.00	570,979.10
Other balance sheet	3,222.04	3,150.85	3,689.83	3,441.40	3,206.74	3,398.13	3,086.44	3,530.80	3,524.50	4,017.23	3,691.59	2,084.78	40,044.33
FASB 106 (OPEB) EXPENSE	526,368.25	623,305.37	572,440.78	572,982.52	482,664.76	376,760.19	695,810.49	491,485.86	90,130.02	559,278.61	431,996.74	523,219.54	5,946,443.13
Capitalized	113,902.80	128,353.96	124,556.56	125,039.60	118,645.61	91,873.96	146,739.92	114,217.19	108,296.27	148,035.31	113,524.36	136,181.37	1,469,366.91
Expensed	393,153.31	476,114.30	422,474.87	424,352.07	341,711.94	261,856.64	531,780.24	356,331.59	(38,737.78)	391,244.59	300,216.57	366,952.28	4,227,450.62
Other balance sheet	19,312.14	18,837.11	25,409.35	23,590.85	22,307.21	23,029.59	17,290.33	20,937.08	20,571.53	19,998.71	18,255.81	20,085.89	249,625.60
FASB 112	42,731.05	27,265.57	29,428.04	27,465.39	26,260.02	28,028.62	66,185.18	66,116.44	46,177.40	66,551.83	58,853.22	(797,072.59)	(312,009.83)
Capitalized	6,441.04	5,707.29	6,028.20	5,648.48	5,859.75	5,906.30	14,250.55	14,796.39	15,339.79	17,452.51	14,542.98	(193,088.09)	(81,114.81)
Expensed	34,568.78	20,173.88	21,850.44	20,308.23	19,003.32	20,624.73	48,688.38	47,577.20	27,846.00	45,500.08	41,011.82	(562,935.19)	(215,782.33)
Other balance sheet	1,721.23	1,384.40	1,549.40	1,508.68	1,396.95	1,497.59	3,246.25	3,742.85	2,991.61	3,599.24	3,298.42	(41,049.31)	(15,112.69)
GROUP LIFE INSURANCE	55,651.72	54,404.17	59,286.32	55,421.53	52,733.22	56,599.76	54,574.24	55,203.67	32,258.20	64,745.73	57,364.86	24,619.89	622,863.31
Capitalized	10,975.95	11,333.31	11,886.75	11,237.77	11,325.75	11,658.57	11,556.23	11,798.29	12,170.59	15,488.75	13,142.70	6,894.03	139,468.69
Expensed	42,306.54	40,766.11	44,730.46	41,687.91	39,101.70	42,477.27	40,822.40	40,835.96	17,527.51	46,279.03	41,478.92	16,732.90	454,746.71
Other balance sheet	2,369.23	2,304.75	2,669.11	2,495.85	2,305.77	2,463.92	2,195.61	2,569.42	2,560.10	2,977.95	2,743.24	992.96	28,647.91
LONG TERM DISABILITY IN	64,859.70	63,512.31	69,211.53	64,700.03	61,555.54	66,075.04	63,712.51	64,445.64	37,656.12	75,487.05	66,881.86	(72,138.97)	625,958.36
Capitalized	12,807.75	13,232.14	13,877.38	13,120.29	13,218.08	13,619.24	13,492.72	13,774.81	14,209.57	18,058.92	15,321.94	(17,476.43)	137,256.41
Expensed	48,975.70	47,268.83	51,823.62	48,304.97	45,294.18	49,217.26	47,270.12	47,314.48	20,090.34	53,496.08	47,945.00	(51,762.95)	455,237.63
Other balance sheet	3,076.25	3,011.34	3,510.53	3,274.77	3,043.28	3,238.54	2,949.67	3,356.35	3,356.21	3,932.05	3,614.92	(2,899.59)	33,464.32
MEDICAL INSURANCE	1,376,165.95	1,347,327.09	2,064,090.60	1,373,143.26	1,306,265.51	1,301,543.10	1,212,287.79	1,234,573.70	438,122.80	1,065,515.80	948,633.74	901,742.48	14,569,411.82
Capitalized	275,879.86	284,467.67	298,019.72	281,830.25	283,782.76	291,910.65	260,071.94	265,313.41	274,016.72	260,525.99	217,589.47	212,135.61	3,205,544.05
Expensed	1,037,106.60	1,001,036.46	1,693,540.41	1,023,704.76	959,439.60	942,905.47	897,336.82	906,488.74	101,442.32	749,523.14	680,060.62	620,881.26	10,613,466.20
Other balance sheet	63,179.49	61,822.96	72,530.47	67,608.25	63,043.15	66,726.98	54,879.03	62,771.55	62,663.76	55,466.67	50,983.65	68,725.61	750,401.57
OTHER BENEFITS	80,624.01	85,946.00	93,885.02	87,759.95	83,487.93	89,607.24	86,428.71	87,362.50	49,147.28	233,863.49	205,282.22	313,217.57	1,496,611.92
Capitalized	17,092.36	18,088.65	18,958.83	17,927.03	18,053.85	18,592.38	18,431.84	18,839.59	19,454.31	64,230.34	54,841.29	83,436.08	367,946.55
Expensed	59,875.06	64,260.41	70,720.50	65,922.03	61,811.52	67,158.99	64,565.26	64,493.88	25,684.02	160,304.41	141,933.80	219,761.85	1,066,491.73
Other balance sheet	3,656.59	3,596.94	4,205.69	3,910.89	3,622.56	3,855.87	3,431.61	4,029.03	4,008.95	9,328.74	8,507.13	10,019.64	62,173.64
PENSION EXPENSE	2,496,232.71	1,947,613.52	2,229,093.95	2,229,258.81	2,531,726.09	2,175,039.90	1,194,536.57	1,246,471.13	405,081.41	1,196,650.83	1,111,254.65	1,269,423.74	20,032,383.31
Capitalized	507,133.92	408,609.76	464,778.37	451,200.12	549,913.34	408,252.82	293,257.28	219,899.55	260,935.83	285,695.96	232,415.46	266,289.94	4,348,382.35
Expensed	1,888,246.45	1,440,801.96	1,661,986.07	1,682,258.09	1,892,448.12	1,672,607.91	850,096.51	967,643.85	85,007.77	849,455.02	821,943.21	945,290.84	14,757,785.80
Other balance sheet	100,852.34	98,201.80	102,329.51	95,800.60	89,364.63	94,179.17	51,182.78	58,927.73	59,137.81	61,499.85	56,895.98	57,842.96	926,215.16
RETIREMENT INCOME	116,384.98	117,050.47	128,782.01	119,311.19	113,414.03	121,845.17	117,481.94	118,866.55	69,538.21	140,132.84	124,138.90	262,112.17	1,549,058.46
Capitalized	23,414.77	24,395.27	25,565.19	24,186.00	24,294.44	25,126.81	24,878.25	25,398.99	26,198.04	33,520.25	28,447.16	55,218.95	340,644.12
Expensed	87,869.73	87,687.05	97,457.49	89,745.93	84,150.79	91,407.70	87,871.05	87,930.00	37,822.04	100,162.00	89,750.26	194,682.88	1,136,536.92
Other balance sheet	5,100.48	4,968.15	5,759.33	5,379.26	4,968.80	5,310.66	4,732.64	5,537.56	5,518.13	6,450.59	5,941.48	12,210.34	71,877.42
WORKERS COMP	99,626.22	95,138.18	87,276.95	114,094.82	92,358.04	436,803.75	(242,149.93)	96,003.79	190,430.02	(60,844.32)	92,502.13	(73,763.84)	927,475.81
Capitalized	21,908.27	22,166.28	18,633.24	26,240.90	21,920.30	104,729.68	(60,027.00)	23,237.82	66,797.23	(10,356.43)	26,485.62	(27,717.45)	234,018.46
Expensed	73,944.94	69,301.53	64,062.45	83,647.76	66,409.77	327,963.88	(185,720.76)	68,396.31	119,362.89	(55,332.63)	61,619.19	(42,177.12)	651,478.21
Other balance sheet	3,773.01	3,670.37	4,581.26	4,206.16	4,027.97	4,110.19	3,597.83	4,369.66	4,269.90	4,844.74	4,397.32	(3,869.27)	41,979.14
<b>Grand Total</b>	<b>5,399,398.45</b>	<b>4,892,098.89</b>	<b>5,911,759.73</b>	<b>5,184,668.94</b>	<b>5,264,791.65</b>	<b>5,210,211.96</b>	<b>3,781,101.57</b>	<b>3,999,225.03</b>	<b>1,670,919.06</b>	<b>3,968,939.85</b>	<b>3,653,180.59</b>	<b>3,031,328.38</b>	<b>51,967,624.10</b>

**Attachment to Response to AG-1 Question No. 72**  
**Louisville Gas and Electric Company**  
**Monthly Level of Benefit Costs**

	201601	201602	201603	201604	201605	201606	201607	201608	201609	201610	201611	201612	2016 Total
401K	466,354.70	493,614.51	475,252.39	461,684.67	469,084.78	461,060.17	392,073.64	484,540.52	435,835.08	419,574.01	404,511.62	746,083.14	5,709,669.23
Capitalized	94,833.89	98,129.29	106,866.21	102,636.47	112,711.74	108,131.78	97,904.04	121,017.05	108,568.42	104,211.12	100,247.46	186,012.17	1,341,269.64
Expensed	348,892.06	370,292.73	343,428.59	336,212.38	334,106.16	332,058.56	277,944.14	341,317.85	306,467.81	295,436.87	284,874.12	520,277.00	4,091,308.27
Other balance sheet	22,628.75	25,192.49	24,957.59	22,835.82	22,266.88	20,869.83	16,225.46	22,205.62	20,798.85	19,926.02	19,390.04	39,793.97	277,091.32
DENTAL INSURANCE	89,848.38	95,905.44	93,358.62	89,857.19	91,375.63	49,829.90	44,796.80	54,732.65	49,122.68	46,429.34	44,916.92	4,147.13	754,320.68
Capitalized	17,288.26	18,159.21	19,729.62	18,975.05	21,021.16	12,995.17	11,956.66	14,736.87	13,205.41	12,355.88	11,908.03	1,095.35	173,426.67
Expensed	67,248.26	71,779.99	67,735.19	66,133.12	65,838.51	34,603.92	31,137.07	37,686.01	33,752.26	32,030.11	31,024.02	2,105.62	541,074.08
Other balance sheet	5,311.86	5,966.24	5,893.81	4,749.02	4,515.96	2,230.81	1,703.07	2,309.77	2,165.01	2,043.35	1,984.87	946.16	39,819.93
FASB 106 (OPEB) EXPENSE	439,549.78	453,019.81	444,901.68	396,835.76	427,326.58	261,625.79	166,835.41	247,058.83	871,115.81	(339,767.80)	296,938.48	1,183,892.72	4,849,332.85
Capitalized	100,582.18	100,524.66	113,397.10	101,484.33	113,364.39	73,328.50	33,481.08	62,998.02	200,707.82	(60,101.84)	80,214.37	329,189.63	1,249,170.24
Expensed	320,797.55	332,609.43	311,461.72	276,327.09	295,067.22	177,301.63	124,855.36	172,368.08	659,458.84	(293,445.24)	203,293.34	804,382.66	3,384,477.68
Other balance sheet	18,170.05	19,885.72	20,042.86	19,024.34	18,894.97	10,995.66	8,498.97	11,692.73	10,949.15	13,779.28	13,430.77	50,320.43	215,684.93
FASB 112	45,341.81	45,752.80	43,406.33	41,858.30	42,753.14	47,038.85	40,450.03	49,656.38	44,606.98	42,061.84	40,631.90	(168,699.27)	314,859.09
Capitalized	9,789.11	9,751.72	10,475.21	10,083.42	10,985.65	11,604.17	10,514.82	12,936.19	11,606.30	10,905.10	10,514.89	(50,668.24)	68,498.34
Expensed	33,098.29	33,271.28	30,272.75	30,465.18	30,473.45	33,892.13	28,736.26	35,180.36	31,536.43	29,803.19	28,836.89	(110,599.59)	234,966.62
Other balance sheet	2,454.41	2,729.80	2,658.37	1,309.70	1,294.04	1,542.55	1,198.95	1,539.83	1,464.25	1,353.55	1,280.12	(7,431.44)	11,394.13
GROUP LIFE INSURANCE	54,244.83	57,314.68	55,152.52	53,456.87	54,428.06	50,481.85	42,855.51	53,020.02	47,703.66	46,241.52	44,565.63	66,243.83	625,708.98
Capitalized	11,019.14	11,391.77	12,398.47	11,908.10	11,976.84	11,725.95	10,622.94	13,146.41	11,788.89	11,398.12	10,961.68	16,626.04	146,064.35
Expensed	40,621.57	43,017.47	39,857.91	38,862.48	38,767.33	36,460.36	30,445.08	37,425.16	33,621.41	32,631.30	31,451.04	45,947.23	449,108.34
Other balance sheet	2,604.12	2,905.44	2,896.14	2,686.29	2,583.89	2,295.54	1,787.49	2,448.45	2,293.36	2,212.10	2,152.91	3,670.56	30,536.29
LONG TERM DISABILITY IN	58,571.66	61,694.90	59,385.12	57,556.56	58,602.51	49,762.21	41,839.11	51,971.89	46,807.54	46,079.90	44,349.01	60,158.64	636,779.05
Capitalized	11,897.50	12,280.32	13,351.49	12,822.04	14,080.54	11,138.63	10,092.11	12,537.44	11,227.16	11,049.91	10,614.20	14,552.06	145,643.40
Expensed	43,494.04	45,852.85	42,501.37	41,842.79	41,740.41	36,329.53	29,949.96	36,965.60	33,267.83	32,767.61	31,531.67	42,050.69	458,294.35
Other balance sheet	3,180.12	3,561.73	3,532.26	2,891.73	2,781.56	2,294.05	1,797.04	2,468.85	2,312.55	2,262.38	2,203.14	3,555.89	32,841.30
MEDICAL INSURANCE	1,362,000.61	1,431,917.35	1,580,392.51	1,332,853.62	1,357,745.02	1,118,488.57	1,002,580.62	1,243,534.03	1,049,864.00	1,093,886.93	1,053,378.19	1,204,003.72	14,830,645.17
Capitalized	282,886.35	290,642.41	316,528.83	303,716.65	332,287.21	269,657.86	244,322.68	302,907.60	271,612.22	265,161.68	254,826.42	324,351.66	3,458,901.57
Expensed	1,007,350.52	1,061,506.89	1,184,606.81	963,743.93	962,214.87	794,344.80	715,663.55	882,174.17	723,504.09	775,557.56	746,786.29	807,255.53	10,624,709.01
Other balance sheet	71,763.74	79,768.05	79,256.87	65,393.04	63,242.94	54,485.91	42,594.39	58,452.26	54,747.69	53,167.69	51,765.48	72,396.53	747,034.59
OTHER BENEFITS	128,153.43	134,003.56	126,863.80	124,136.37	126,606.97	145,604.11	124,862.87	153,684.73	138,080.34	130,073.01	125,558.63	(444,629.95)	1,012,997.87
Capitalized	27,897.22	28,289.58	30,910.06	29,636.18	32,196.67	35,362.99	31,990.55	39,340.89	35,421.93	33,272.98	32,033.12	(116,103.49)	240,248.68
Expensed	94,573.90	99,434.10	89,660.08	88,706.65	88,738.69	103,764.65	87,867.67	107,516.64	96,265.05	90,812.83	87,703.32	(308,863.96)	726,179.62
Other balance sheet	5,682.31	6,279.88	6,293.66	5,793.54	5,671.61	6,476.47	5,004.65	6,827.20	6,393.36	5,987.20	5,822.19	(19,662.50)	46,569.57
PENSION EXPENSE	998,869.41	1,065,748.43	966,478.19	997,831.93	1,102,049.06	1,088,986.84	1,055,692.38	1,222,610.56	664,615.72	1,065,621.65	612,598.87	1,448,993.78	12,290,096.82
Capitalized	193,584.49	203,288.11	230,228.38	212,483.22	225,846.37	254,355.08	252,383.77	297,889.27	175,036.49	226,316.19	130,789.84	360,457.46	2,762,658.67
Expensed	754,721.43	805,945.00	680,095.37	733,037.39	826,372.31	781,007.67	761,394.95	867,202.12	435,720.09	804,652.21	448,043.45	1,006,682.77	8,904,874.76
Other balance sheet	50,563.49	56,515.32	56,154.44	52,311.32	49,830.38	53,624.09	41,913.66	57,519.17	53,859.14	34,653.25	33,765.58	81,853.55	622,563.39
RETIREMENT INCOME	135,723.70	143,672.71	373,623.95	134,035.26	136,467.00	150,037.29	126,052.94	156,274.15	140,661.61	136,598.41	131,564.81	550,782.88	2,315,494.71
Capitalized	27,454.27	28,456.20	30,962.62	29,750.43	32,695.65	34,203.70	30,877.43	38,243.84	34,272.44	33,244.81	31,965.88	140,165.01	492,292.28
Expensed	101,676.14	107,899.95	277,963.56	97,519.83	97,269.86	108,996.08	89,835.18	110,705.22	99,529.77	96,728.80	93,149.56	383,826.32	1,665,100.27
Other balance sheet	6,593.29	7,316.56	64,697.77	6,765.00	6,501.49	6,837.51	5,340.33	7,325.09	6,859.40	6,624.80	6,449.37	26,791.55	158,102.16
WORKERS COMP	78,079.77	78,902.73	(36,387.19)	186,339.30	75,247.84	27,005.90	130,849.05	90,614.72	(179,625.26)	332,572.96	69,749.11	(322,096.54)	531,252.39
Capitalized	19,257.85	18,906.27	(7,102.20)	47,493.32	21,094.61	7,789.14	36,049.07	25,383.60	(45,906.54)	89,276.12	19,693.16	(94,190.84)	137,743.56
Expensed	55,432.19	56,335.75	(31,664.17)	135,901.99	51,153.97	15,677.56	92,132.18	61,639.92	(137,086.97)	240,371.30	47,219.63	(214,645.46)	372,467.89
Other balance sheet	3,389.73	3,660.71	2,379.18	2,943.99	2,999.26	3,539.20	2,667.80	3,591.20	3,368.25	2,925.54	2,836.32	(13,260.24)	21,040.94
<b>Grand Total</b>	<b>3,856,738.08</b>	<b>4,061,546.92</b>	<b>4,182,427.92</b>	<b>3,876,445.83</b>	<b>3,941,686.59</b>	<b>3,449,921.48</b>	<b>3,168,888.36</b>	<b>3,807,698.48</b>	<b>3,308,788.16</b>	<b>3,019,371.77</b>	<b>2,868,763.17</b>	<b>4,328,880.08</b>	<b>43,871,156.84</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 73**

**Responding Witness: Daniel K. Arbough**

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

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

**Funded Status Rollforward**

	<u>Funded Status</u>
Funded Status per Actuary 12/31/15	
LG&E Union	(29,283,791) -See page 3 of this Attachment
LG&E Non-Union	<u>(26,133,788) -See page 3 of this Attachment</u>
Funded Status - 12/31/15	<u><u>(55,417,579)</u></u>
Estimated Funded Status per Actuarial Projection - 12/31/16	
LG&E Union	(52,460,953) -See page 5 of this Attachment
LG&E Non-Union	(53,703,340) -See page 5 of this Attachment
Additional Contributions - 2016	<u>28,200,000</u>
Estimated Funded Status - December 31, 2016	(77,964,293)
Projected Net Service Cost, Interest Cost and Expected Return on Assets* - Jan. 1, 2017 to Feb. 28, 2017	<u>1,519,745</u>
Estimated Funded Status - February 28, 2017	<u><u>(76,444,548)</u></u>
Projected Net Service Cost, Interest Cost and Expected Return on Assets - Mar. 1, 2017 to Dec. 31, 2017	7,598,726
Estimated Funded Status - December 31, 2017	(68,845,822)
Projected Net Service Cost, Interest Cost and Expected Return on Assets - Jan. 1, 2018 to June 30, 2018	4,966,107
Estimated Contributions - 2018	<u>16,576,629</u>
Estimated Funded Status - June 30, 2018	<u><u>(47,303,086)</u></u>

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



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

	Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15
	Non-Union Retirement Plan				
	LG&E Union	LG&E			
<b>Weighted-average assumptions as of December 31, 2015</b>					
Discount rate	4.49%	4.58%			
Expected return on plan assets	7.00%	7.00%			
Rate of compensation increase	N/A	3.50%			
<b>Change in Benefit Obligation</b>					
Net benefit obligation at beginning of year	\$ 330,099,105	\$ 240,312,008			
Service cost	1,431,466	2,167,471			
Interest cost	13,618,634	10,142,890			
Plan participants' contributions	-	-			
Plan amendments	10,314,618	3,399,232			
Actuarial (gain) loss	(14,488,056)	(10,016,869)			
Acquisitions/Divestitures	-	-			
Curtailments	-	-			
Settlements	-	-			
Special termination benefits	-	-			
Net transfers in (out)	-	-			
Actual expense paid	-	-			
Gross benefits paid	(14,992,320)	(11,730,474)			
Net benefit obligation at end of year	\$ 325,983,447	\$ 234,274,258			
<b>Change in Plan Assets</b>					
Fair value of plan assets at beginning of year	\$ 300,546,993	\$ 213,348,099			
Actual return on plan assets	(2,255,017)	(1,277,155)			
Er contributions (includes leave of absence)	13,400,000	7,800,000			
Plan participants' contributions	-	-			
Acquisitions/Divestitures	-	-			
401(k) transfer	-	-			
Settlements	-	-			
Actual expense paid	-	-			
Gross benefits paid	(14,992,320)	(11,730,474)			
Fair value of plan assets at end of year	\$ 296,699,656	\$ 208,140,470			
Accumulated Benefit Obligation (ABO)	\$ 325,983,447	\$ 210,731,929			
<b>Funded Status</b>					
Fair value of plan assets	\$ 296,699,656	\$ 208,140,470			
Benefit obligations	(325,983,447)	(234,274,258)			
Funded status	\$ (29,283,791)	\$ (26,133,788)			
Net amount recognized at end of year	\$ (29,283,791)	\$ (26,133,788)			

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

Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15
Non-Union Retirement Plan				
LG&E Union	LG&E	KU	ServCo (Financial)	ServCo (Regulatory)

**Amounts recognized in the statement of financial position consist of:**

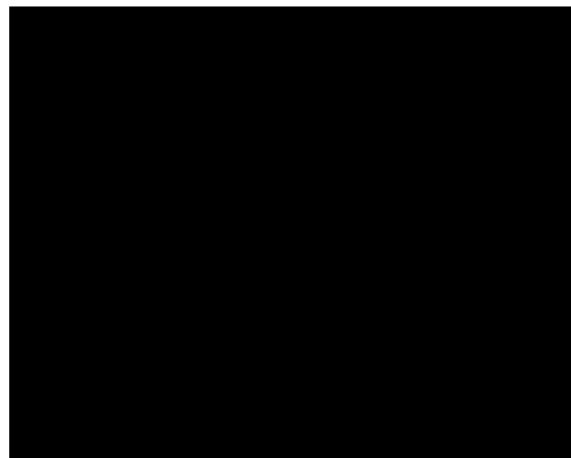
Noncurrent asset	\$	-	\$	-
Current liability		-		-
Noncurrent liability		(29,283,791)		(26,133,788)
Net amount recognized at end of year		\$ (29,283,791)		\$ (26,133,788)

**Amounts recognized in accumulated other comprehensive income consist of:**

Transition obligation (asset)	\$	-	\$	-
Prior service cost (credit)		29,308,285		6,837,647
Net actuarial (gain) loss		97,603,914		73,269,874
Accumulated other comprehensive income		\$ 126,912,199		\$ 80,107,521

**Expected Benefit Payments**

2016	\$	23,316,523	\$	14,781,940
2017		24,818,278		15,200,977
2018		24,246,943		15,797,871
2019		24,671,957		16,071,513
2020		24,666,515		16,101,597
2021 - 2025		111,260,160		83,524,228



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

	Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15	Regulatory-15
	Non-Union Retirement Plan				
	LG&E Union	LG&E			
<b>Weighted-average assumptions used to develop 2015 Net Periodic Cost</b>					
Discount rate	4.20%	4.27%			
Expected return on 401(h) plan assets	7.00%	7.00%			
Rate of compensation increase	N/A	3.50%			
<b>2015 Net Periodic Pension Cost</b>					
Service cost	\$ 1,431,466	\$ 2,167,471			
Interest cost	13,618,634	10,142,890			
Expected return on assets	(20,362,203)	(14,423,958)			
Amortization of:					
Transition obligation (asset)	-	-			
Prior service cost (credit)	3,166,370	1,824,525			
Actuarial (gain) loss	8,244,110	6,016,150			
Adjustment to match actual expenses booked	-	-			
Net periodic benefit cost	\$ 6,098,377	\$ 5,727,078			
Additional charges:					
Special termination benefit charge	-	-			
Curtailment charge	-	-			
Settlement charge	-	-			
<b>Total 2015 net periodic cost</b>	<b>\$ 6,098,377</b>	<b>\$ 5,727,078</b>			
<b>Other Changes in Plan Assets and Benefit Obligations Recognized in Other Comprehensive Income</b>					
Curtailment effects	\$ -	\$ -			
Settlements	-	-			
Current year actuarial (gain)/loss	8,129,164	5,684,244			
Amortization of actuarial gain/(loss)	(8,244,110)	(6,016,150)			
Current year prior service (credit)/cost	10,314,618	3,399,232			
Amortization of prior service credit/(cost)	(3,166,370)	(1,824,525)			
Amortization of transition asset/(obligation)	-	-			
Total recognized in other comprehensive income	<u>7,033,302</u>	<u>1,242,801</u>			
Total recognized in net periodic benefit cost and other comprehensive income	\$ 13,131,679	\$ 6,969,879			
The estimated amounts that will be amortized from accumulated other comprehensive income into net periodic benefit cost in 2016 are as follows:					
Transition obligation (asset)	\$ -	\$ -			
Prior service cost (credit)	4,471,357	1,697,500			
Actuarial (gain) loss	<u>4,105,220</u>	<u>3,103,649</u>			
Total	\$ 8,576,577	\$ 4,801,149			

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

	Reg-15	LG&E and KU Retirement Plan		Reg-15
	LG&E Non-union			LG&E Union
PBO	(264,816,684)			(351,654,471)
Fair Value of Assets	211,113,344			299,193,518
Funded Status	(53,703,340)			(52,460,953)
Unrecognized AOCI:				
Transition	-			-
Prior service cost	5,140,147			24,836,928
(Gain)/loss	104,155,170			128,789,772
Total Unrecognized AOCI:	109,295,317			153,626,700

**Notes**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 74**

**Responding Witness: Valerie L. Scott**

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

**Louisville Gas and Electric Company  
Gains and Losses on Utility Property Sold  
The Years Ended 2014, 2015 and 2016**

<u>Description</u>	<u>Dates</u>	<u>Gain/(Loss) Amounts</u>
<b>Year of 2014:</b>		
7th and Ormsby Land and Building	Jun-2014	\$ (200,872)
Vehicles	Dec-2014	(9,692)
		<u>\$ (210,564)</u>
<b>Year of 2015:</b>		
Worthington Land	Feb-2015	\$ 79,271
Lexington and Grinstead Land	Feb-2015	73,044
Vehicles	Nov-2015	(1,617)
		<u>\$ 150,698</u>
<b>Year of 2016:</b>		
Beargrass Substation	Feb-2016	\$ 23,228
Vehicles	Apr-2016	\$ (7,521)
Vehicles	Oct-2016	\$ 45,153
		<u>\$ 60,859</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 75**

**Responding Witness: Daniel K. Arbough**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 76**

**Responding Witness: Valerie L. Scott**

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 77**

**Responding Witness: Valerie L. Scott**

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

Louisville Gas and Electric Company  
Case No. 2016-00371  
Monthly Reserve Account Balances (\$)  
For the Year 2016

<b>Month</b>	<b>Injuries and Damages Reserve Account 232</b>	<b>Workers' Compensation Reserve Account 228.2</b>
January	(1,104,488)	(4,249,578)
February	(530,488)	(4,249,578)
March	(1,030,162)	(4,154,473)
April	(1,078,396)	(4,249,578)
May	(2,054,854)	(4,249,578)
June	(2,118,435)	(4,123,171)
July	(2,090,216)	(4,249,578)
August	(2,231,104)	(4,249,578)
September	(2,294,022)	(3,995,383)
October	(2,318,060)	(4,249,578)
November	(2,069,970)	(4,249,578)
December	(1,330,621)	(3,869,120)

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 78**

**Responding Witness: Daniel K. Arbough**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 79**

**Responding Witness: Christopher M. Garrett**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY****CASE NO. 2016-00371****Response to Attorney General's Initial Data Requests for Information  
Dated January 11, 2017****Question No. 80****Responding Witness: Christopher M. Garrett**

Q-80. Rate Case Expense.

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

A-80.

- a. See table below.

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

- b. See attached.

- i. See table below.

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

2003	Stipulation / Litigation	Stipulation reached before hearing
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- c. Rate Case expense is normalized over the period consistent with prior authorized amortization periods for these expenses.

Louisville Gas & Electric  
Case No. 2016-00371  
Response to AG 1-80b  
Rate Case Expense for Last Five Rate Cases

Description of Expense	2014	2012	Rate Case Year 2009	2008	2003
<b>Total Company</b>					
Legal	\$ 777,257	\$ 413,939	\$ 376,206	\$ 325,071	\$ 539,993
Consultants	110,953	100,094	154,249	166,590	488,548
Newspaper Advertising	533,790	668,263	773,904	478,639	71,924
Printing Costs & Other Supplies	-	-	15,522	21,950	60,325
<b>Total Company Rate Case Expenses</b>	<b>\$ 1,422,000</b>	<b>\$ 1,182,296</b>	<b>\$ 1,319,881</b>	<b>\$ 992,250</b>	<b>\$ 1,160,790</b>
<b>Electric</b>					
Legal	\$ 621,806	\$ 312,254	\$ 239,292	\$ 243,803	\$ 307,972
Consultants	88,762	80,609	98,102	124,874	313,419
Newspaper Advertising	427,032	503,870	492,203	358,462	35,962
Printing Costs & Other Supplies	-	-	9,872	16,131	30,424
<b>Total Electric Rate Case Expenses</b>	<b>\$ 1,137,600</b>	<b>\$ 896,733</b>	<b>\$ 839,469</b>	<b>\$ 743,270</b>	<b>\$ 687,777</b>
<b>Gas</b>					
Legal	\$ 155,451	\$ 101,685	\$ 136,914	\$ 81,268	\$ 232,021
Consultants	22,191	19,485	56,147	41,716	175,129
Newspaper Advertising	106,758	164,393	281,701	120,177	35,962
Printing Costs & Other Supplies	-	-	5,650	5,819	29,901
<b>Total Gas Rate Case Expenses</b>	<b>\$ 284,400</b>	<b>\$ 285,563</b>	<b>\$ 480,412</b>	<b>\$ 248,980</b>	<b>\$ 473,013</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 81**

**Responding Witness: Valerie L. Scott**

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



Louisville Gas and Electric Company  
Case No. 2016-00371  
Judgments & Settlements In Excess of \$10,000  
For the Years 2015 and 2016

**CONFIDENTIAL INFORMATION REDACTED**

Case Name (in excess of \$10,000)	Date Filed	Date of Settlement	Settlement Amount	Description
Walter McFolley v. Tara Hesler, DASH Logistics, Inc., James Allen, Louisville Gas and Electric Company and David Carter	7/13/2015	12/22/2016	63,000	Personal Injury
Deanna Hoffman v. LG&E, MSD and LWC	8/27/2015	10/4/2016	15,000	Personal Injury
Grange Mutual Casualty Company v. Louisville Gas and Electric Company and Insight Communication Company	11/14/2011	4/13/2015	45,000	Property Damage
Nicole White v. Louisville Gas and Electric and Michael Bratcher	4/10/2014	3/6/2016	45,000	Personal Injury
Sierra Club v. Louisville Gas and Electric Company	3/20/2014	9/26/2016	1,000,000	Environmental claim

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 82**

**Responding Witness: Valerie L. Scott**

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

A-82. See attached.

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Response to Attorney General's Initial Requests for Information**  
**Itemization of outside services expense in excess of \$20,000 for 2015 and 2016**

Vendor Name	Amount	Account	Invoice	Description	Period
ACCENTURE LLP	73,500.00	923900	1100088512	IT Stragety and Transformation Planning Project End Fee/Extension	Dec-2015
ACCENTURE LLP	61,250.00	923900	9992552286	IT Stragety and Transformation Planning Project Midpoint Fee	Nov-2015
ACCENTURE LLP	57,330.00	923900	J752-0020-0515 Adjustment USD	Expenses- purchase order accrual	May-2015
BAKER BOTTS LLP	23,152.50	923100	1484414	PROFESSIONAL SERVICES	Mar-2016
BAKER BOTTS LLP	20,390.74	923100	1519362	PROFESSIONAL SERVICES	Oct-2016
BANCROFT ASSOCIATES PLLC	31,625.00	923100	11212	PROFESSIONAL SERVICES	Feb-2016
BANCROFT ASSOCIATES PLLC	93,245.41	923100	11214	PROFESSIONAL SERVICES	Apr-2016
BANCROFT ASSOCIATES PLLC	21,543.75	923100	11342	PROFESSIONAL SERVICES	Apr-2016
BANCROFT ASSOCIATES PLLC	22,881.25	923100	11206	PROFESSIONAL Services	Aug-2015
BANCROFT ASSOCIATES PLLC	36,518.75	923100	11207	PROFESSIONAL Services	Aug-2015
BANCROFT ASSOCIATES PLLC	98,890.23	923100	11208	PROFESSIONAL Services	Aug-2015
BANCROFT ASSOCIATES PLLC	51,106.25	923100	11210	PROFESSIONAL Services	Aug-2015
BANCROFT ASSOCIATES PLLC	26,787.41	923100	11211	PROFESSIONAL Services	Sep-2015
CATALYST AIR MANAGEMENT INC	26,800.00	923100	2016026	Emission testing at Trimble	Apr-2016
CATALYST AIR MANAGEMENT INC	26,000.00	923100	2016135	EMISSIONS TESTING @ GHENT, UNIT 2 A&B STACKS Hg RATA	Nov-2016
CENTER FOR PERSONAL PROTECTION AND SAFETY INC	41,160.00	923900	9522	For development of Field Service Technician Safety & Security Video	Feb-2016
CIGNITI TECHNOLOGIES INC	22,031.04	923900	CTILGKU0820161106	Temporary Testing Resources	Sep-2016
CIGNITI TECHNOLOGIES INC	24,133.02	923900	CTILGKU0920161283	Temporary Testing Resources	Oct-2016
CIGNITI TECHNOLOGIES INC	22,397.04	923900	CTILGKU2016248	Temporary Testing Resources	Jun-2016
CIGNITI TECHNOLOGIES INC	23,980.32	923900	J706-0020-0616 Accrual USD	Temporary Testing Resources Accrual	Jun-2016
CIGNITI TECHNOLOGIES INC	32,823.03	923900	CTILGKU1120161906	Temporary Testing Resources	Dec-2016
CIGNITI TECHNOLOGIES INC	20,247.78	923900	CTILGKU2015691	Temporary Testing Resources	Dec-2015
Corporate Accounting	26,215.81	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2016
Corporate Accounting	47,896.23	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2016
Corporate Accounting	46,546.98	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2016
Corporate Accounting	52,065.06	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2016
Corporate Accounting	73,572.81	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	May-2016
Corporate Accounting	55,374.10	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2016
Corporate Accounting	61,989.73	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2016
Corporate Accounting	51,273.53	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2016
Corporate Accounting	50,364.51	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2016
Corporate Accounting	22,877.97	923900	08D_ACCT 184517 BOC MTCE OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2016
Corporate Accounting	67,614.06	923900	08D_ACCT 184517 BOC MTCE OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2016
Corporate Accounting	80,065.32	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2016
Corporate Accounting	80,234.26	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2016
Corporate Accounting	80,141.34	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2016
Corporate Accounting	80,174.23	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2016
Corporate Accounting	108,436.52	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	May-2016
Corporate Accounting	78,621.01	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2016
Corporate Accounting	79,926.66	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2016
Corporate Accounting	79,878.98	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2016
Corporate Accounting	80,113.43	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2016
Corporate Accounting	81,270.64	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2016
Corporate Accounting	20,320.44	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2016
Corporate Accounting	26,650.04	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2016
Corporate Accounting	32,290.36	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2016
Corporate Accounting	27,323.31	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	May-2016
Corporate Accounting	24,279.37	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2016
Corporate Accounting	23,486.06	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2016
Corporate Accounting	22,984.04	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2016
Corporate Accounting	23,904.07	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2016
Corporate Accounting	30,709.46	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2016
Corporate Accounting	28,381.20	923100	09A_ADMIN AND GENERAL - ELEC LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	21,531.12	923100	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	(41,200.00)	923100	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	(36,386.16)	923100	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	(28,791.70)	923100	09D_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	31,071.71	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	67,131.11	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	(59,456.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	(128,456.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	42,935.21	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	41,491.88	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	387,010.71	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	378,534.41	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	124,424.50	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	130,907.51	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	(773,371.64)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016

Vendor Name	Amount	Account	Invoice	Description	Period
Corporate Accounting	(849,252.16)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	119,108.18	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	125,314.18	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	79,060.82	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2016
Corporate Accounting	79,069.81	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2016
Corporate Accounting	65,026.86	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2015
Corporate Accounting	94,818.34	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2015
Corporate Accounting	29,584.41	923900	08D_ACCT 184517 BOC MTCE OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2015
Corporate Accounting	70,071.38	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2015
Corporate Accounting	69,858.42	923900	15J_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2015
Corporate Accounting	26,674.15	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Nov-2015
Corporate Accounting	35,383.47	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Dec-2015
Corporate Accounting	33,333.86	923100	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	(23,895.98)	923100	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	(63,931.46)	923100	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	28,055.49	923101	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	(53,808.00)	923101	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	22,195.83	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	41,764.53	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	28,140.35	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	23,681.02	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	86,804.11	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	46,703.34	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	48,147.34	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015
Corporate Accounting	30,659.24	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	69,080.21	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	53,022.30	923900	07D_ACCT 184516 BOC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	32,234.52	923900	09A_ADMIN AND GENERAL - ELEC LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	493,184.38	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	498,936.76	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	496,014.50	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	425,438.11	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	518,656.64	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	524,527.86	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	386,860.93	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015
Corporate Accounting	462,946.21	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	475,867.11	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	456,757.71	923900	09A_ADMIN AND GENERAL - GEN LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	169,090.19	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	147,381.79	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	119,667.60	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	135,333.83	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	165,093.81	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	165,752.14	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	122,668.94	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015
Corporate Accounting	146,337.89	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	146,482.27	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	127,149.31	923900	09B_ADMIN AND GENERAL - GAS LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	21,358.30	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	21,661.41	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	21,124.26	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	21,983.93	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	21,933.18	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	24,762.30	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	22,441.03	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015

Vendor Name	Amount	Account	Invoice	Description	Period
Corporate Accounting	22,463.18	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	22,839.65	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	22,783.28	923900	09B_ADMIN AND GENERAL - TRANS LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	(1,035,200.34)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	(956,917.45)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	(972,971.38)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	(1,012,892.73)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	(1,063,936.64)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	(990,363.84)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	(848,976.37)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015
Corporate Accounting	(955,489.35)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	(950,654.13)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	(944,324.00)	923900	09C_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	171,747.31	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	149,697.80	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	121,548.09	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	137,460.51	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	167,688.13	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	168,356.82	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	124,596.60	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Jul-2015
Corporate Accounting	148,637.48	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	148,784.14	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	149,364.18	923900	09C_ADMIN AND GENERAL - DIST LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	(32,234.52)	923900	09D_ADMIN AND GENERAL - CLEAR LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	65,885.61	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jan-2015
Corporate Accounting	74,319.20	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Feb-2015
Corporate Accounting	69,313.03	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Mar-2015
Corporate Accounting	68,941.39	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Apr-2015
Corporate Accounting	34,347.74	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	137,800.15	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
Corporate Accounting	68,858.76	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Aug-2015
Corporate Accounting	71,198.05	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Sep-2015
Corporate Accounting	69,974.43	923900	15I_ACCT 184509 LGEC OPER OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Oct-2015
Corporate Accounting	23,046.77	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	May-2015
Corporate Accounting	24,289.49	923900	16D_ACCT 184513 LGEC OTH EXP OS - LGE LELLC	Mass Allocation of Joint Used Facility Costs	Jun-2015
CRISP CONTRACT	24,298.30	923900	J110-0100-0515 Adjustment USD	CRISP IT 2 - Expense amortization	May-2015
DELOITTE AND TOUCHE LLP	116,365.00	923101	J007-0020-0216 Adjustment USD	A1 - Audit YE Consolidated	Feb-2016
DELOITTE AND TOUCHE LLP	41,795.00	923101	J007-0020-0316 Adjustment USD	A1 - Audit YE Consolidated	Mar-2016
DELOITTE AND TOUCHE LLP	41,795.00	923101	J007-0020-0416 Adjustment USD	A1 - Audit YE Consolidated	Apr-2016
DELOITTE AND TOUCHE LLP	41,795.00	923101	J007-0020-0516 Adjustment USD	A1 - Audit YE Consolidated	May-2016
DELOITTE AND TOUCHE LLP	42,704.00	923101	J007-0020-0616 Adjustment USD	A1 - Audit YE Consolidated	Jun-2016
DELOITTE AND TOUCHE LLP	42,704.00	923101	J007-0020-0716 Adjustment USD	A1 - Audit YE Consolidated	Jul-2016
DELOITTE AND TOUCHE LLP	42,704.00	923101	J007-0020-0816 Adjustment USD	A1 - Audit YE Consolidated	Aug-2016
DELOITTE AND TOUCHE LLP	42,704.00	923101	J007-0020-0916 Adjustment USD	A1 - Audit YE Consolidated	Sep-2016
DELOITTE AND TOUCHE LLP	42,704.00	923101	J007-0020-1016 Adjustment USD	A1 - Audit YE Consolidated	Oct-2016
DELOITTE AND TOUCHE LLP	42,704.00	923101	J007-0020-1116 Adjustment USD	A1 - Audit YE Consolidated	Nov-2016
DELOITTE AND TOUCHE LLP	42,704.00	923101	J007-0020-1216 Adjustment USD	A1 - Audit YE Consolidated	Dec-2016
DINSMORE AND SHOHL LLP	69,000.00	923101	J221-0020-1216 Adjustment USD	A1 - Audit YE Consolidated	Dec-2016
DINSMORE AND SHOHL LLP	34,128.50	923100	3531980	PROFESSIONAL SERVICES	May-2016
DINSMORE AND SHOHL LLP	52,926.50	923100	3531981	PROFESSIONAL SERVICES	May-2016
DINSMORE AND SHOHL LLP	29,499.50	923100	3558737	PROFESSIONAL SERVICES	Jul-2016
DINSMORE AND SHOHL LLP	36,113.80	923100	3611576	PROFESSIONAL SERVICES	Sep-2016
DINSMORE AND SHOHL LLP	71,360.75	923100	3620454	PROFESSIONAL SERVICES	Oct-2016
DINSMORE AND SHOHL LLP	52,060.13	923100	3644621	PROFESSIONAL Services	Nov-2016
DINSMORE AND SHOHL LLP	36,558.40	923100	3660378	PROFESSIONAL Services	Dec-2016
DINSMORE AND SHOHL LLP	26,382.78	923100	3675073	PROFESSIONAL Services	Dec-2016
DINSMORE AND SHOHL LLP	31,811.86	923100	J705-0020-1216 Accrual USD	Legal Accrual, Invoice Unbilled	Dec-2016
DINSMORE AND SHOHL LLP	23,436.20	923100	3353246	PROFESSIONAL Services	Jun-2015
DOCUMENT SOLUTIONS INC	113,355.17	923900	INV00092601	DSI Inv. 92601 re legal hold discovery for Mill Creek lawsuit	Jan-2015
DSICOVERY	81,981.71	923100	INV00100710	Cane Run Citizen Suit ediscovery July 2016	Sep-2016
DSICOVERY	28,469.09	923100	INV00101143	Cane Run data collection August 2016	Sep-2016
DSICOVERY	27,669.81	923900	INV00101575	DSI Inv. INW71747 re Cane Run legal hold	Nov-2016
DSICOVERY	(130,000.00)	923100	Reverses J705-0020-1214AdjustmentUSD*05-JAN-1509:32:34"	Legal Accrual, Invoice Unbilled	Jan-2015
ENVIRON INTERNATIONAL CORPORATION	30,876.00	923100	431586	PROFESSIONAL SERVICES	Sep-2016
ENVIRON INTERNATIONAL CORPORATION	43,161.48	923100	441860	PROFESSIONAL Services	Dec-2016
ENVIRONMENTAL CONSULTING & TECHNOLOGY INC.	24,500.00	923100	J705-0020-1216 Accrual USD	Legal Accrual, Invoice Unbilled	Dec-2016
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-1115 Adjustment USD	A1 - Audit YE Consolidated	Nov-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-1215 Adjustment USD	A1 - Audit YE Consolidated	Dec-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0115 Adjustment USD	A1 - Audit YE Consolidated	Jan-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0215 Adjustment USD	A1 - Audit YE Consolidated	Feb-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0315 Adjustment USD	A1 - Audit YE Consolidated	Mar-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0415 Adjustment USD	A1 - Audit YE Consolidated	Apr-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0515 Adjustment USD	A1 - Audit YE Consolidated	May-2015



Vendor Name	Amount	Account	Invoice	Description	Period
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0615 Adjustment USD	A1 - Audit YE Consolidated	Jun-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0715 Adjustment USD	A1 - Audit YE Consolidated	Jul-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0815 Adjustment USD	A1 - Audit YE Consolidated	Aug-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-0915 Adjustment USD	A1 - Audit YE Consolidated	Sep-2015
ERNST & YOUNG LLP	39,475.00	923101	J007-0020-1015 Adjustment USD	A1 - Audit YE Consolidated	Oct-2015
Forecast & Budgeting-Corporate	714,784.12	923900	J034-0020-0116 Adjustment USD	Redistribute IT PREPAIDS	Jan-2016
Forecast & Budgeting-Corporate	23,271.27	923900	J034-0020-0116 Adjustment USD	Redistribute IT PREPAIDS	Jan-2016
Forecast & Budgeting-Corporate	720,621.02	923900	J034-0020-0216 Adjustment USD	Redistribute IT PREPAIDS	Feb-2016
Forecast & Budgeting-Corporate	744,652.20	923900	J034-0020-0316 Adjustment USD	Redistribute IT PREPAIDS	Mar-2016
Forecast & Budgeting-Corporate	47,867.74	923900	J034-0020-0316 Adjustment USD	Redistribute IT PREPAIDS	Mar-2016
Forecast & Budgeting-Corporate	742,678.80	923900	J034-0020-0416 Adjustment USD	Redistribute IT PREPAIDS	Apr-2016
Forecast & Budgeting-Corporate	57,653.70	923900	J034-0020-0416 Adjustment USD	Redistribute IT PREPAIDS	Apr-2016
Forecast & Budgeting-Corporate	642,199.05	923900	J034-0020-0516 Adjustment USD	Redistribute IT PREPAIDS	May-2016
Forecast & Budgeting-Corporate	603,970.02	923900	J034-0020-0616 Adjustment USD	Redistribute IT PREPAIDS	Jun-2016
Forecast & Budgeting-Corporate	554,556.32	923900	J034-0020-0716 Adjustment USD	Redistribute IT PREPAIDS	Jul-2016
Forecast & Budgeting-Corporate	623,105.37	923900	J034-0020-0816 Adjustment USD	Redistribute IT PREPAIDS	Aug-2016
Forecast & Budgeting-Corporate	549,073.32	923900	J034-0020-0916 Adjustment USD	Redistribute IT PREPAIDS	Sep-2016
Forecast & Budgeting-Corporate	551,570.42	923900	J034-0020-1016 Adjustment USD	Redistribute IT PREPAIDS	Oct-2016
Forecast & Budgeting-Corporate	524,788.18	923900	J034-0020-1116 Adjustment USD	Redistribute IT PREPAIDS	Nov-2016
Forecast & Budgeting-Corporate	554,188.34	923900	J034-0020-1216 Adjustment USD	Redistribute IT PREPAIDS	Dec-2016
Forecast & Budgeting-Corporate	679,718.57	923900	J034-0020-1115 Adjustment USD	Redistribute IT PREPAIDS	Nov-2015
Forecast & Budgeting-Corporate	69,655.61	923900	J034-0020-1115 Adjustment USD	Redistribute IT PREPAIDS	Nov-2015
Forecast & Budgeting-Corporate	679,964.26	923900	J034-0020-1215 Adjustment USD	Redistribute IT PREPAIDS	Dec-2015
Forecast & Budgeting-Corporate	26,970.14	923900	J034-0020-1215 Adjustment USD	Redistribute IT PREPAIDS	Dec-2015
Forecast & Budgeting-Corporate	51,348.79	923900	J034-0020-1215 Adjustment USD	Redistribute IT PREPAIDS	Dec-2015
Forecast & Budgeting-Corporate	637,206.67	923900	J034-0020-0115 Adjustment USD	Redistribute IT PREPAIDS	Jan-2015
Forecast & Budgeting-Corporate	642,400.72	923900	J034-0020-0215 Adjustment USD	Redistribute IT PREPAIDS	Feb-2015
Forecast & Budgeting-Corporate	647,410.14	923900	J034-0020-0315 Adjustment USD	Redistribute IT PREPAIDS	Mar-2015
Forecast & Budgeting-Corporate	714,494.02	923900	J034-0020-0415 Adjustment USD	Redistribute IT PREPAIDS	Apr-2015
Forecast & Budgeting-Corporate	661,392.83	923900	J034-0020-0515 Adjustment USD	Redistribute IT PREPAIDS	May-2015
Forecast & Budgeting-Corporate	654,435.29	923900	J034-0020-0615 Adjustment USD	Redistribute IT PREPAIDS	Jun-2015
Forecast & Budgeting-Corporate	689,795.70	923900	J034-0020-0715 Adjustment USD	Redistribute IT PREPAIDS	Jul-2015
Forecast & Budgeting-Corporate	646,647.54	923900	J034-0020-0815 Adjustment USD	Redistribute IT PREPAIDS	Aug-2015
Forecast & Budgeting-Corporate	645,800.44	923900	J034-0020-0915 Adjustment USD	Redistribute IT PREPAIDS	Sep-2015
Forecast & Budgeting-Corporate	659,923.38	923900	J034-0020-1015 Adjustment USD	Redistribute IT PREPAIDS	Oct-2015
FROST BROWN TODD LLC	34,754.16	923100	10999004	PROFESSIONAL SERVICES	Dec-2015
FROST BROWN TODD LLC	68,689.64	923100	11002531	PROFESSIONAL SERVICES	Dec-2015
FROST BROWN TODD LLC	37,890.65	923100	11012374	PROFESSIONAL SERVICES	Feb-2016
FROST BROWN TODD LLC	87,779.46	923100	11017827	PROFESSIONAL SERVICES	Mar-2016
FROST BROWN TODD LLC	144,816.00	923100	11026012	PROFESSIONAL SERVICES	Apr-2016
FROST BROWN TODD LLC	21,897.00	923100	11035155	PROFESSIONAL SERVICES	Jul-2016
FROST BROWN TODD LLC	65,664.38	923100	11037945	PROFESSIONAL SERVICES	Jul-2016
FROST BROWN TODD LLC	51,055.11	923100	11043217	PROFESSIONAL SERVICES	Jul-2016
FROST BROWN TODD LLC	36,348.86	923100	11043323	PROFESSIONAL SERVICES	Jul-2016
FROST BROWN TODD LLC	42,988.50	923100	11049334	PROFESSIONAL SERVICES	Aug-2016
FROST BROWN TODD LLC	25,826.70	923100	11053001	PROFESSIONAL SERVICES	Sep-2016
FROST BROWN TODD LLC	25,596.55	923100	11055387	PROFESSIONAL SERVICES	Sep-2016
FROST BROWN TODD LLC	63,856.03	923100	11055564	PROFESSIONAL SERVICES	Oct-2016
FROST BROWN TODD LLC	23,164.49	923100	11061742	PROFESSIONAL SERVICES	Oct-2016
FROST BROWN TODD LLC	42,299.67	923100	11064931	PROFESSIONAL SERVICES	Oct-2016
FROST BROWN TODD LLC	132,238.19	923100	11031542B	PROFESSIONAL SERVICES	May-2016
FROST BROWN TODD LLC	160,337.03	923100	11064664	PROFESSIONAL Services	Nov-2016
FROST BROWN TODD LLC	38,060.53	923100	11064932	PROFESSIONAL Services	Nov-2016
FROST BROWN TODD LLC	61,851.18	923100	11073310	PROFESSIONAL Services	Dec-2016
FROST BROWN TODD LLC	179,713.75	923100	11075972A	PROFESSIONAL Services	Dec-2016
FROST BROWN TODD LLC	70,000.00	923100	J705-0020-1216 Accrual USD	Legal Accrual, Invoice Unbilled	Dec-2016
FROST BROWN TODD LLC	21,917.06	923100	10945912	PROFESSIONAL Services	Feb-2015
FROST BROWN TODD LLC	79,847.62	923100	10952079B	PROFESSIONAL Services	May-2015
FROST BROWN TODD LLC	25,117.81	923100	10952894	PROFESSIONAL Services	Apr-2015
FROST BROWN TODD LLC	94,908.92	923100	10958587	PROFESSIONAL Services	May-2015
FROST BROWN TODD LLC	20,832.97	923100	10958846	PROFESSIONAL Services	Jun-2015
FROST BROWN TODD LLC	28,790.59	923100	10964898	PROFESSIONAL Services	Jun-2015
FROST BROWN TODD LLC	29,426.69	923100	10965422	PROFESSIONAL Services	Aug-2015
FROST BROWN TODD LLC	21,387.33	923100	10970120	PROFESSIONAL Services	Jul-2015
FROST BROWN TODD LLC	28,227.70	923100	10976743	PROFESSIONAL Services	Aug-2015
FROST BROWN TODD LLC	36,603.44	923100	10981959	PROFESSIONAL Services	Sep-2015
FROST BROWN TODD LLC	28,303.69	923100	10983300	PROFESSIONAL Services	Sep-2015
FROST BROWN TODD LLC	70,151.08	923100	10988034	PROFESSIONAL Services	Oct-2015
FROST BROWN TODD LLC	30,722.21	923100	10994471	PROFESSIONAL Services	Oct-2015
GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	23,440.92	923100	0602311287	Depreciation Study of the Electric, Gas and Common Plant, including Solar Facility	Jan-2016
HP INC	22,431.60	923900	80442547	Consultant II Estimated 400 hours @ \$195 per hour per Change Order #2 (312 hours charged to O&M fo	Jun-2016
HUNTON AND WILLIAMS LLP	37,960.20	923100	101102162	PROFESSIONAL SERVICES	Dec-2015
HUNTON AND WILLIAMS LLP	38,001.62	923100	101103498	PROFESSIONAL SERVICES	Dec-2015

Vendor Name	Amount	Account	Invoice	Description	Period
HUNTON AND WILLIAMS LLP	73,726.34	923100	108019350	PROFESSIONAL SERVICES	Dec-2015
HUNTON AND WILLIAMS LLP	27,011.26	923100	108019351	PROFESSIONAL SERVICES	Dec-2015
HUNTON AND WILLIAMS LLP	44,362.22	923100	101105130	PROFESSIONAL SERVICES	Feb-2016
HUNTON AND WILLIAMS LLP	100,672.96	923100	101106902	PROFESSIONAL SERVICES	Mar-2016
HUNTON AND WILLIAMS LLP	154,441.05	923100	101108361	PROFESSIONAL SERVICES	Apr-2016
HUNTON AND WILLIAMS LLP	26,817.85	923100	101110004	PROFESSIONAL SERVICES	Jun-2016
HUNTON AND WILLIAMS LLP	45,635.98	923100	101112344	PROFESSIONAL SERVICES	Jul-2016
HUNTON AND WILLIAMS LLP	46,664.92	923100	101113663	PROFESSIONAL SERVICES	Aug-2016
HUNTON AND WILLIAMS LLP	64,154.65	923100	101115413	PROFESSIONAL SERVICES	Sep-2016
HUNTON AND WILLIAMS LLP	324,037.06	923100	101116391	PROFESSIONAL SERVICES	Oct-2016
HUNTON AND WILLIAMS LLP	22,777.20	923100	108019655	PROFESSIONAL SERVICES	Jan-2016
HUNTON AND WILLIAMS LLP	(176,565.91)	923100	J017-0020-0516 IC Adj USD	Reimbursement from Hunton & Williams for overpayment	May-2016
HUNTON AND WILLIAMS LLP	169,003.33	923100	101117836	PROFESSIONAL Services	Nov-2016
HUNTON AND WILLIAMS LLP	123,208.80	923100	101119428	PROFESSIONAL Services	Dec-2016
HUNTON AND WILLIAMS LLP	117,643.61	923100	101120545	PROFESSIONAL Services	Dec-2016
HUNTON AND WILLIAMS LLP	25,000.00	923100	J705-0020-1216 Accrual USD	Legal Accrual, Invoice Unbilled	Dec-2016
HUNTON AND WILLIAMS LLP	59,116.95	923100	101092669	PROFESSIONAL Services	Jun-2015
HUNTON AND WILLIAMS LLP	50,774.12	923100	101094878A	PROFESSIONAL Services	Aug-2015
HUNTON AND WILLIAMS LLP	23,807.70	923100	101094884	PROFESSIONAL Services	Aug-2015
HUNTON AND WILLIAMS LLP	74,255.39	923100	101096612B	PROFESSIONAL Services	Oct-2015
HUNTON AND WILLIAMS LLP	26,515.40	923100	101097595B	PROFESSIONAL Services	Oct-2015
HUNTON AND WILLIAMS LLP	25,021.00	923100	101097597B	PROFESSIONAL Services	Oct-2015
HUNTON AND WILLIAMS LLP	54,218.70	923100	108017387	PROFESSIONAL Services	Feb-2015
HUNTON AND WILLIAMS LLP	35,838.00	923100	108017592	PROFESSIONAL Services	Mar-2015
HUNTON AND WILLIAMS LLP	38,954.70	923100	108017966	PROFESSIONAL Services	May-2015
HUNTON AND WILLIAMS LLP	21,284.00	923100	108018341	PROFESSIONAL Services	Jul-2015
HUNTON AND WILLIAMS LLP	200,309.90	923100	199012684	PROFESSIONAL Services	Mar-2015
HUNTON AND WILLIAMS LLP	43,528.95	923100	199012719	PROFESSIONAL Services	Mar-2015
HUNTON AND WILLIAMS LLP	70,133.12	923100	199012720	PROFESSIONAL Services	Mar-2015
HUNTON AND WILLIAMS LLP	51,156.90	923100	199012902	PROFESSIONAL Services	Mar-2015
HUNTON AND WILLIAMS LLP	100,055.09	923100	199012903	PROFESSIONAL Services	Mar-2015
HUNTON AND WILLIAMS LLP	35,059.50	923100	199013074	PROFESSIONAL Services	Jun-2015
HUNTON AND WILLIAMS LLP	(205,033.00)	923100	Reverses J705-0020-1214AdjustmentUSD*05-JAN-1509:32:34"	Legal Accrual, Invoice Unbilled	Jan-2015
IBM CORPORATION	22,866.67	923900	8616775	2x BrassRing Cloud Software Supporting	Sep-2016
KONICA MINOLTA BUSINESS SOLUTIONS USA INC	28,490.53	923900	9002213055	Machines Click Charges	Mar-2016
KONICA MINOLTA BUSINESS SOLUTIONS USA INC	30,695.65	923900	9002713871	Machines Click Charges	Sep-2016
MOSAIC DATA SCIENCE	30,957.85	923900	MDS00073	10/110/31/15 Sr. Data Scientist \$150/hour @ 152.7 hours, Sr Principal Data Scientist \$250/hour @	Dec-2015
NETWORK AND SECURITY TECHNOLOGIES INC	37,730.00	923900	11479	LG&E Mock Audit, March 26, 2015, Invoice # 11479	Jun-2015
NORTH AMERICAN ELEC RELIABILITY CORP	74,109.56	923900	18515	Initial Start-Up Expenses	Feb-2015
NORTH AMERICAN ELEC RELIABILITY CORP	27,233.22	923900	18515	NERC Operations Costs for 2014	Feb-2015
POWER SYSTEMS ENGINEERING INC	(44,782.39)	923900	J271-0110-1216 Adjustment USD	Transfer telecom study cost from IT to Distribution Automation program	Dec-2016
PPL Services Corporation	23,992.65	923900	J043-0020-0616 Adjustment USD	Pensions	Jun-2016
PPL Services Corporation	42,444.81	923900	J043-0020-1016 Adjustment USD	Board Services Outside Services	Oct-2016
PPL Services Corporation	25,765.29	923900	J200-0020-0816 Prior Period Adjustment USD	Annual Meeting Preparation Outside Services	Aug-2016
PPL Services Corporation	25,511.76	923900	J200-0020-0816 Prior Period Adjustment USD	Board Services Outside Services	Aug-2016
PPL Services Corporation	36,753.20	923900	J043-0020-1216 Adjustment USD	Pensions/ Investments	Dec-2016
REAL PROPERTY ANALYTICS INC	48,226.22	923100	10714-10	PROFESSIONAL SERVICES	Dec-2016
RJ LEE GROUP INC	23,010.00	923100	748590	PROFESSIONAL SERVICES	Sep-2016
RJ LEE GROUP INC	45,068.75	923100	748673	PROFESSIONAL Services	Dec-2016
RJ LEE GROUP INC	44,000.00	923100	J705-0020-1216 Accrual USD	Legal Accrual, Invoice Unbilled	Dec-2016
STOLL KEENON OGDEN PLLC	21,086.50	923900	827367	PROFESSIONAL SERVICES	Feb-2016
STOLL KEENON OGDEN PLLC	36,290.24	923100	828975	PROFESSIONAL SERVICES	Mar-2016
STOLL KEENON OGDEN PLLC	34,352.65	923900	828982	PROFESSIONAL SERVICES	Mar-2016
STOLL KEENON OGDEN PLLC	29,708.92	923100	830632	PROFESSIONAL SERVICES	Apr-2016
STOLL KEENON OGDEN PLLC	67,250.40	923100	832465	PROFESSIONAL SERVICES	May-2016
STOLL KEENON OGDEN PLLC	32,888.20	923100	834166	PROFESSIONAL SERVICES	Jun-2016
STOLL KEENON OGDEN PLLC	37,752.87	923900	838159	PROFESSIONAL SERVICES	Aug-2016
STOLL KEENON OGDEN PLLC	38,416.56	923100	839538	PROFESSIONAL SERVICES	Sep-2016
STOLL KEENON OGDEN PLLC	48,893.99	923100	841395	PROFESSIONAL SERVICES	Oct-2016
STOLL KEENON OGDEN PLLC	26,477.95	923100	842977	PROFESSIONAL SERVICES	Oct-2016
TEK SYSTEMS	32,207.14	923900	J706-0020-1215 Accrual USD	Temporary IT Resource Accrual	Dec-2015
TEK SYSTEMS	(43,335.77)	923900	Reverses "J706-0020-1015 Adjustment USD"03-NOV-2015 10:16:11	Temporary IT Resource Accrual	Nov-2015
TEK SYSTEMS	46,608.36	923900	J706-0020-0616 Accrual USD	Temporary IT Resource Accrual	Jun-2016
TEK SYSTEMS	(45,860.22)	923900	Reverses "J706-0020-0616 Accrual USD"01-JUL-2016 15:56:30	Temporary IT Resource Accrual	Jul-2016
TEK SYSTEMS	(30,733.12)	923900	Reverses "J706-0020-1215 Accrual USD"05-JAN-2016 10:36:07	Temporary IT Resource Accrual	Jan-2016
THE CUBERO GROUP INC	21,046.42	923100	8115	State Fair 2016	Sep-2016
THE HARTFORD INSURANCE COMPANY	(461,261.26)	923100	J017-0020-1016 IC Adj USD	Reimbursement of legal fees	Oct-2016
THE HARTFORD INSURANCE COMPANY	(27,388.00)	923100	J092-0100-1116 Adjustment USD	Legal Case Insurance Recovery Accrual	Nov-2016
THE HARTFORD INSURANCE COMPANY	(33,115.22)	923100	J001-0100-1116 IC Adj USD	Legal work reimbursement	Nov-2016
TRIAL BEHAVIOR CONSULTING INC	94,969.64	923100	14510	PROFESSIONAL SERVICES	May-2016
TRIAL BEHAVIOR CONSULTING INC	30,042.46	923100	14717	PROFESSIONAL Services	Dec-2016
TUCKER ELLIS LLP	52,268.40	923100	476675	PROFESSIONAL SERVICES	Apr-2016
TUCKER ELLIS LLP	60,298.50	923100	482330	PROFESSIONAL SERVICES	May-2016

Vendor Name	Amount	Account	Invoice	Description	Period
US HEALTHWORKS MED GRP	33,723.27	923900	30-DEC-2015 11:12 SERV	Flu shot	Dec-2015
XEROX CORP	48,239.47	923900	139119964	Office Services	Nov-2015
XEROX CORP	48,223.69	923900	139561442	Office Services	Dec-2015
XEROX CORP	43,399.84	923900	140105072	Office Services	Feb-2016
XEROX CORP	45,131.69	923900	300328090	Office Services	Mar-2016
XEROX CORP	38,493.67	923900	300334957	Office Services	Apr-2016
XEROX CORP	45,814.12	923900	300341639	Office Services	May-2016
XEROX CORP	31,224.18	923900	300348486	Office Services	Jun-2016
XEROX CORP	49,523.44	923900	300356379	Office Services	Aug-2016
XEROX CORP	78,213.62	923900	300363072	Office Services	Aug-2016
XEROX CORP	46,040.15	923900	300370710	Office Services	Sep-2016
XEROX CORP	53,954.23	923900	300377280	Office Services	Oct-2016
XEROX CORP	36,135.54	923900	300322960A	Office Services	Mar-2016
XEROX CORP	20,528.93	923900	137275642A	Office Services	Aug-2015



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 83**

**Responding Witness: Christopher M. Garrett**

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

**Louisville Gas & Electric Company**

## Property Tax Assessments and Rates

\$ Thousands

	Actual 2016 Assessment	Forecasted 2017 Assessment	Forecasted 2018 Assessment	Test Period ending 6/30/18
<u>Kentucky Property Tax Assessments</u>				
Real Estate	794,085	851,713	920,479	
Manufacturing Machinery (including Pollution Control)	2,591,110	2,760,306	2,949,557	
Other Tangible	910,163	978,837	1,061,748	
Inventory - Gas Stored Underground	28,042	27,837	28,224	
Inventory - Fuel	71,874	62,039	34,880	
Foreign Trade Zone Property	14,521			
	<u>4,409,795</u>	<u>4,680,732</u>	<u>4,994,888</u>	
<u>Average Tax Rates per Category (per \$100)</u>				
Real Estate	1.2202	1.2424	1.2648	
Manufacturing Machinery (including Pollution Control)	0.1500	0.1500	0.1500	
Other Tangible	1.6781	1.7026	1.7277	
Inventory - Gas Stored Underground	1.0952	1.1161	1.1374	
Inventory - Fuel	0.0500	0.0500	0.0500	
Foreign Trade Zone Property	0.0010	0.0010	0.0010	
<u>Property Tax Expense</u>				
Real Estate	9,690	10,581	11,642	11,112
Manufacturing Machinery (including Pollution Control)	3,887	4,140	4,424	4,282
Other Tangible	15,273	16,666	18,344	17,505
Inventory - Gas Stored Underground	307	311	321	316
Inventory - Fuel	36	31	17	24
Foreign Trade Zone Property				
Kentucky Property Tax	<u>29,193</u>	<u>31,729</u>	<u>34,748</u>	<u>33,239</u>
Indiana Property Tax	244	245	245	245
Paid and Assessed Locally	227	216	216	216
Total Property Tax Expense	<u>29,664</u>	<u>32,190</u>	<u>35,209</u>	<u>33,700</u>

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 84**

**Responding Witness: Valerie L. Scott**

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

Louisville Gas and Electric Company

Case Number 2016-00371

Summary of Retail Uncollectible Accounts

Year	Bad Debt Expense	Bad Debt Write-offs	Collections of Written-off Accounts	Billed Revenues
	(a)	(b)	(c)	(d)
2016	\$ 2,013,394	\$ 2,712,911	\$ 486,397	\$ 1,369,407,465
2015	\$ 2,630,718	\$ 3,429,821	\$ 441,557	\$ 1,391,152,326

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 85**

**Responding Witness: Valerie L. Scott**

- Q-85. Uncollectibles. Provide the net charge-off percentage for uncollectibles for 2015 and 2016. Explain any material variations in the percentage between years.
- A-85. The net charge-off percentage for uncollectibles is 0.22% for 2015 and 0.16% for 2016.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 86**

**Responding Witness: Robert M. Conroy**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 87**

**Responding Witness: Robert M. Conroy**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 88**

**Responding Witness: Valerie L. Scott**

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 89**

**Responding Witness: Daniel K. Arbough**

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

**Attachment to Response to AG-1 Question No. 89**  
**Insurance Expense**  
**Arbough**

Louisville Gas & Electric Company  
Insurance Expense

Insurance Type	Account	Test	2016	2015
Property Insurance	924	4,977,412	4,251,520	4,196,164
Injuries and Damages Insurance	925	2,680,780	2,748,304	2,614,499
Total Insurance Expense		7,658,192	6,999,824	6,810,663

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 90**

**Responding Witness: Daniel K. Arbough**

- Q-90. Legal Expense. Itemize the amount of non-rate case legal expense, by account, for the test year. For each distinct item over \$20,000, show payee, amount, account, and indicate what services were performed and what the subject matter of the services was.
- A-90. Non-rate case legal expenses for the test year are budgeted to be \$3,776,620. These are budgeted in FERC account 923. When the budget was developed for the test year, the payee and services performed were unknown. The 2018 budget for legal services was based on an escalation of historical costs.

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

The entire attachment is  
Confidential and  
provided separately  
under seal.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 91**

**Responding Witness: Daniel K. Arbough**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 92**

**Responding Witness: Daniel K. Arbough**

Q-92. Pension Expense.

- a. Reconcile the amount of pension expense in the test year to the most recent actuarial reports concerning the determination of the net periodic benefit cost for each pension plan in which LG&E employees participate. Identify, quantify, and explain each reconciling item.
- b. Reconcile the amount of pension expense in the test year to the most recent actuarial reports concerning the determination of the net periodic benefit cost for each pension plan in which affiliate employees charging cost to LG&E participate. Identify, quantify, and explain each reconciling item.

A-92.

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

**Reconciliation of the Amount of Pension Expense in the Test Year**

	<u>Test Year</u>
Pension Expense in test year	12,906,785
Plus: Actuarial NPPC Allocation to Captial Projects and other miscellaneous Balance Sheet Accounts	4,162,052
Less: Actuarial NPPC allocated to LG&E by LKS	(9,076,899)
Plus: Actuarial NPPC allocated to KU by LG&E	<u>906,584</u>
NPPC for Test Year Period	<u><u>8,898,522</u></u>
NPPC Per Actuarial Projections	<u><b>2017</b></u>
LG&E Non-union Plan	4,199,120
LG&E Union Plan	<u>4,310,353</u>
	8,509,473
	<u>/2</u>
Period from July 2017 to Dec. 2017	4,254,737
NPPC Per Actuarial Projections	<u><b>2018</b></u>
LG&E Non-union Plan	3,500,092
LG&E Union Plan	<u>5,787,479</u>
	9,287,571
	<u>/2</u>
Period from Jan. 2018 to June 2018	4,643,786
NPPC for Test Year Period	<u><u>8,898,522</u></u>

**Reconciliation of the Amount of Pension Expense in the Test Year**

NPPC Per Actuarial Projections	<u>2017</u>
Servco	20,596,198
	<u>/2</u>
Period from July 2017 to Dec. 2017	<u>10,298,099</u>
NPPC Per Actuarial Projections	<u>2018</u>
Servco	19,580,828
	<u>/2</u>
Period from Jan. 2018 to June 2018	<u>9,790,414</u>
NPPC for Test Year Period	<u><u>20,088,513</u></u>
Labor Allocation Ratio for LG&E	45.18%
LKS NPPC Allocated to LG&E	<u><u>9,076,899</u></u>



**Reconciliation of the Amount of Pension Expense in the Test Year**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 93**

**Responding Witness: Daniel K. Arbough**

Q-93. OPEB Expense.

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

A-93.

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

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

	<u>Test Year</u>
Post Retirement Expense in the Test Year	3,137,146
Less: Actuarial NPPC allocated to LG&E by LKS	(572,017)
Plus: Actuarial NPPC allocated to KU by LG&E	422,386
Plus: Actuarial NPPC Allocation to Capital Projects and other miscellaneous Balance Sheet Accounts	<u>1,158,391</u>
NPPC for Test Year Period	<u><u>4,145,905</u></u>
NPPC Per Actuary Projections	<u>2017</u>
LG&E Non-union Plan	1,283,640
LG&E Union Plan	<u>2,866,912</u>
	4,150,552
	<u>  /2</u>
Period from July 2017 to Dec. 2017	<u>2,075,276</u>
NPPC Per Actuary Projections	<u>2018</u>
LG&E Non-union Plan	1,310,620
LG&E Union Plan	<u>2,830,637</u>
	4,141,257
	<u>  /2</u>
Period from Jan. 2018 to June 2018	<u>2,070,629</u>
NPPC for Test Year Period	<u><u>4,145,905</u></u>

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

NPPC Per Actuary Projections	<b>2017</b>
Servco	1,358,245
	/2
Period from July 2017 to Dec. 2017	679,123
NPPC Per Actuary Projections	<b>2018</b>
Servco	1,173,672
	/2
Period from Jan. 2018 to June 2018	586,836
NPPC for Test Year Period	1,265,959
Labor Allocation Ratio for LG&E	45.18%
LKS NPPC Allocated to LG&E	572,017

**Reconciliation of the Amount of Pension Expense in the Test Year**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 94**

**Responding Witness: Christopher M. Garrett**

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

The entire attachment is  
Confidential and  
provided separately  
under seal.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 95**

**Responding Witness: Daniel K. Arbough**

- Q-95. For each LG&E and parent company pension plan for 2015 and 2016, provide a list of the pension plan investments by category or type of investment, and provide the earned return for each investment category for 2014, 2015, and 2016, and in total.
- A-95. The LG&E pension plans are invested in a Master Trust, where they own units of various portfolios of different investments. The returns by asset class are for the investments held by the Master Trust. Total returns are by Plan.

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

**\*2016 returns as of 11.30.2016**



**LOUISVILLE GAS AND ELECTRIC COMPANY**

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**Response to Attorney General's Initial Data Requests for Information  
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**Question No. 96**

**Responding Witness: Daniel K. Arbough**

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

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Construction Work In Progress**  
**As of June 30, 2018**

<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
120754	Misc. A/R Uncollect - LGE Cap	485,396.85
123906LGE	BRCT6 C Inspection LGE	2,353,720.00
127578	MC4 Economizer	150,000.00
127590	MC4 Condenser	1,000,000.00
131915	Scanning Equip-LGE	26,944.80
131972LGE	BRCT7 C Inspect-LGE	75,240.00
132920	MC3 Boiler Extended Arch	1,050,083.11
132923	MC4 Boiler Extended Arch	641,085.34
132999	MC4 Relays	384,000.00
133615LGE	TC PLT ENG/MTR RWNDS	479,084.44
133622LGE	TC LAB PURCH MONITORS	165,796.57
133627LGE	TC LAB EQUIP PURCHASES	49,544.50
133653LGE	TC SAFETY & ERT EQUIP	51,706.60
136556	GS SL Slfr Anlzd LGE	27,188.00
137633LGE	TC2 SLMS UNIT	22,713.08
138032	IMPROVE PIPELINES	486,426.35
139495	Gas Adjustments	8,000.00
139595	GS GE DME Phase II LGE	77,058.68
139682LGE	TC PREDICTIVE DEVICES MAINT	34,772.38
139717	MC Limestone Barge	500,000.00
139718	MC4 Inter SH Pendants	125,000.00
139721	MC 3C GSU Transformer	1,500,000.00
139767	MC CH RR Track 2018	130,000.00
139786	TC1 SCR STRUCT STEEL BYPASS	176,605.00
139814	MC MH Chutes 2018	225,000.00
139830	MC4 SCR CATALYST L3 2018	1,124,000.00
139851	MC MISC EQUIP 2018	325,000.00
139902	MC SFTY EQUIP 2018	35,000.00
140034LGE	TC PURCHASE FORKLIFT	30,566.25
140058	EMS DBASE EXPANSION-LGE-2018	92,160.00
140342LGE	OG MISC TOOLS LGE	35,887.00
140344LGE	OG KEY SEATER LGE	26,125.00
140568	MT WASHI LEBANON JCTN	15,762,205.38
140614LGE	TC2 EXPANSION JOINTS	74,456.25
140619LGE	TC CONVEYOR BELT REPLACE	117,562.50
141390	Environmental Equipment LGE	35,000.00
141583	Meter Shop 2018 LG&E Electric	35,190.00

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Construction Work In Progress**  
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<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
142367	Retail Hardware LG&E 2018	33,000.00
143619	MC2 Boilr Upper Arch	1,400,000.00
144475	GS GE CORS	192,720.20
144494	GS GE PDM Equip Upgrade	32,626.00
144510	GS CDM CIP Ver 7.0 LGE	44,666.00
144530	OF Trash Racks (multi-year)	129,280.00
144531	CR7 Misc Project (multi-year)	192,884.80
144857	MOIST REMOVAL UNIT	4,168.56
144869	PRESTON CITY GATE STATION	338,357.28
145016	LGE CAMERAS 2018	55,000.00
145402	HR Cap Equip Improvmnts LGE	29,400.00
147061	MC4 IR Panels	250,000.00
147066	MC "I" Conveyor Structure	50,000.00
147091	GS GE CORS ENG	37,480.06
147819	SPIR Project LGE 2016-2025	346,500.00
148018	REPL AIR HANDLERS-BOC MAIN	386,000.00
148167	GS CDM MOD 025	20,000.00
148175	GS CDM Industrial Defender	135,960.00
148484	N-1 DIST XFMR PLAINVIEW CW	2,526,329.96
148490	N-1 DIST XMFR PLAINVIEW SUB	4,705,441.77
148712	DSP RUSSELL CORNER CW	864,167.50
148713	DSP Russell Corner Substation	5,621,772.30
148821	SR Floyd-Seminole 69kV	1,302,490.50
148893	LGE SMAC 2018 PROJECT	458,339.05
148896	LEO TRANSMISSION LINE CLR 2018	99,091.44
148897	DWNTWN NTWK VENT PRTCT REPL18	257,640.00
148898	LEO DWNTWN NTWK VAULT RPR 2018	490,420.00
148899	PILC 2018 LGE CABLE REPL	3,849,628.68
148909	SCM2018 LGE CAP&PIN INSLTR UPG	112,792.76
148910	SCM2018 LGE RPL SUB BATTERY	70,925.70
148911	SCM2018 LGE LEGACY RELAY REPL	57,790.87
148912	SCM2018 LGE RPL LGCYAIRMAG BRK	227,130.00
148914	SCM2018 LGE REPL LEGACY RTU	98,294.64
148920	URD CABLE REPL/REJUV LGE 2018	1,038,453.10
148948	SCM2018 LGE LTC OIL FILT ADDS	57,967.10
148949	SCM2018 LGE MISC CAPITAL SUB	59,890.00
148950	SCM2018 LGE MISC NESC COMPL	27,120.00

**Louisville Gas and Electric Company**  
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<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
148951	SCM2018 LGE OIL CONTAIN UPGRD	108,480.00
148952	SCM2018 LGE REPL XFMR FANS	189,840.00
148953	SCM2018 LGE REPL ABB VHK MECH	34,589.47
148954	SCM2018 LGE SUB BLDNG & GND	50,850.00
148955	SCM2018 LGE WILDLIFE PROTECT	39,550.00
148961	2018 LGE TRANSFORMER REWIND	282,500.00
148963	LEO TOOLS AND EQUIPMENT 2018	154,499.90
148968	SCM2018 LGE TOOLS & EQUIPMENT	15,820.00
149019LGE	TC2 TDBFP RECIRC VALVE A	29,782.50
149063	LEO PADMOUNT SWITCHGEAR 2018	88,479.00
149155	UPGRADE ELEVATED PRESSURE	795,589.92
149156	WEST END GAS REINFORCE	154,000.44
149158	SMALL TOOLS 2018 004190	67,260.00
149175	CONV DR DEEP TO UPPER 2018	22,408.56
149180	DRILL OBSV WELLS MULD 2018	390,207.36
149182	DRILL WELLS CENTER 2018	413,912.52
149183	DRILL WELLS MAG DEEP 2018	562,957.22
149185	DRILL WELLS MAG UPPER 2018	422,657.04
149274	MULD INSULATION BLKTS 2018	20,324.28
149294	EXHAUST FANS SHALE COMP BLDG	75,240.00
149296	MULD STOR FLD VALVE REPL	38,545.35
149304	MAG STOR FLD BARRICADES	73,626.98
149312	COOLER HOUSING/SHROUDS	89,686.80
149313	SECUR UPGRADES MAG & CANMER	5,700.00
149316	MAG REPLACE MUFFLERS	46,740.00
149318	STOR FLD TRUNKLINE MODIF	532,417.38
149332	MAG 2018 SMALL TOOLS	9,120.00
149334	MULD BACKHOE TRAILER	50,160.00
149335	MULD BLOW TRUCK F550 W TANK	91,770.00
149344	SC CAPITAL - 2016 BP - LGE	324,384.47
149393	2018 H2S REMOVAL UNIT TOWER	382,018.44
149394	INST ADDTL FILTR IRON SULF REM	238,198.83
149397	MULD UPGR ESS SYSTEM	30,259.86
149400	VINE GROVE BACKUP FEED	2,084.28
149406	2018 RPL VLVS CG & DIST REG FC	25,080.00
149427	2018 SCADA HARDWARE RPLC	304,268.64
149438	2018 IM&E SMALL TOOLS	10,260.00

**Louisville Gas and Electric Company**  
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<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
149441	2018 SR&O SMALL TOOLS	7,980.00
149459	LGE Dist Auto	511,424.46
149460	Sm Wire OH Repl RE LGE	(70,083.13)
149476	LGE FAC IMPROVEMENTS 2018	52,000.00
149484	LGE FURN & CHAIR 2018	74,000.00
149491	CARPET/FLOORING - LGE 2018	20,000.00
149493	AV EQUIPMENT - LGE 2018	51,000.00
149540	AMRs 2018 LG&E	191,760.00
150018LGE	TC2 COAL FLOW ANALYZERS	39,187.50
150053LGE	TC ELECTROMECH RELAY	148,912.50
150054LGE	TC2 SSC CHAIN	40,950.42
150058LGE	TC COAL HAND BUILD ROOF REPL	20,377.50
150071LGE	TC LIGHTING UPG CBU/LBU	39,187.50
150075LGE	TC2 INST TUBINE LIFT OIL PUMP	33,505.84
150220	LGE Ky Wired Non-Reimb	232,233.13
150222	LGE Ky Wired Reimbursable	620.06
151000	TC1 & COMM 480V BREAK UPG	156,750.00
151021	TC1 ELECTROMECH RELAYS	104,500.00
151231	EDO Contingency	146,000.00
151254	MC4 Sootblower Steam Source	80,000.00
151280	MC LB Conveyor Structure	800,000.00
151282	MC Roof Drainage 2018	230,000.00
151466	MT 345 Bus Redundancy	4,440.53
151750	Spare 345/138 Transformer	75,000.00
151756	LGE Breaker Replacements	1,303,174.20
151757	LGE Fence Replacements	1,523,983.27
151759	LGE Physical Security Upgrade	811,108.00
151760	LGE Transformer Bushing Rpl	40,800.04
152004LGE	TC CT EX2000 DIGITAL FE CT7	67,614.64
152005LGE	TC CT EX2000 DIGITAL FE CT8	67,614.64
152013LGE	TC CT MARK VI UPGD CT7	85,877.06
152014LGE	TC CT MARK VI UPGD CT8	88,452.98
152036LGE	TC CT UPGRADE GCVS/IGV	261,250.00
152061LGE	TC2 REPL ZED PLATE & REFACTORY	74,456.25
152068LGE	TC2 BOILER WWALL 2018	293,075.00
152075	TC1 REPL HYD LIME DRYERS	79,550.63
152078	TC1 DA HEATER UPGRADE	313,500.00

**Louisville Gas and Electric Company**  
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<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
152079LGE	TC OVATION SECURITY CENTER	391,875.00
152095LGE	TC2 SCR MONORAIL RAISE LGE	22,336.88
152099LGE	TC2 HP TURBINE BLADES LGE	171,249.38
152109	REL-Smyrna 604 Brkr Add	737,482.55
152123	REL-Harmony Landing Auto	174,156.96
152126	GS GE TR ONLINE DGA	23,304.00
152128	GS SL GAS GC	23,304.00
152330	MC Gypsum Dewatering Non-ECR	56,012,231.97
152331	DIST CAPACITORS LGE - 2018	52,541.55
152465	WATTERSON CROSSING REPL	617,880.00
152467	REPL PROCESSORS & IO MODULES	30,339.64
152468	TANK LEVEL TRANSMITTERS	29,899.28
152469	PURCH ATTACH CONSTR EQUIP 2017	19,950.00
152471	GAS COOLER SCENIC VIEW	19,380.00
152472	REPL HEAT EXCHANGER 2017	241,195.39
152474	STORAGE FIELD VALVE REPL	39,556.23
152476	YARD COOLER AERIAL FAN REPL	350,871.68
152477	STATION PIPE REPL MULD	1,464,604.68
152494	MULD ENG & COMP UPGRADE 2018	135,660.00
152495	MULD VALVE INDIC TRANSMITTER	48,239.40
152496	MUL STATN & FLD WASTE TANKS	39,900.00
152497	PURCH ATTACH CONSTR EQUIP	11,400.00
152498	MULD HEAT TRACE IMPROVE 2018	20,324.28
152499	MULD STATN PIPE 2018	535,932.78
152500	COMPRESSOR ENGINE EQUIP 2018	214,806.33
152501	17 BP BOOSTER COMP PHASE 2	140,434.24
152502	UPGRADE FT SYS DATA COMM	125,065.92
152503	ODORANT TANK LEVEL PROBES 2018	5.85
152511	SHALE BLDGS SECURITY UPGRADE	39,900.00
152515	PAD MOUNTED ELEC SERVICE	49,786.80
152519	MAG16 20IN REPLACEMENT	34,200.00
152541	RIVER RD WIDENING - RELOCATION	2,255,854.46
152543	RIVER RD MEDIUM PRESSURE	740,794.46
152546	EAST END REINFORCEMENT	3,525,276.41
152547	PURCHASE DUMP TRUCK	188,100.00
152561	REPLACE PAD METERS	1,580,596.03
152572	Manhole Structural Rep 2018	87,236.00

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Construction Work In Progress**  
**As of June 30, 2018**

<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
152576	DCC Facility Enhance LG&E	3,298,000.00
152583	STT Misc Project	50,000.00
152614	LGE Station Grounding	476,000.00
152615	LGE Spare 345/138 XTR	65,072.01
152621	LGE Cap and Pin Rpl	1,333,485.36
152632	LGE Coupling Capacitor Rpl	204,000.03
152639	LGE Online Monitoring Equip	254,999.98
152661LGE	TC2 B ID FAN OVERHAUL LGE	128,114.39
152665LGE	TC2 B FD FAN OVERHAUL LGE	65,443.87
152667	TC1 BCWP OVERHAUL	104,944.13
152683LGE	TC2 B BFP OVERHAUL LGE	166,296.08
152691LGE	TC2 GENERATOR PIPING UPGRADE	223,368.75
152693LGE	TC OFFICE UPGRADES LGE	83,955.30
152695LGE	TC2 MS TURBINE BVO	39,111.96
152697LGE	TC2 HRH TURBINE BVO	47,394.48
152745	BOC ROOF REPL - SECTION B MAIN	526,000.00
152959	LTP Repl Ohio River Crossing	200,000.02
153001	Distribution Auto LGE	11,956,302.76
153002	LGE CIFI RAP 17-19	3,960,900.00
153004	LGE CEMI 2017-19	587,310.00
153006	REL System Hardening LGE	3,234,400.00
153006LGE	TCCT CEM DATA LOG CHANGEOUT	39,438.30
153014	LGE Enhanced Tap Ln Coor	599,910.00
153015	Sub Exit Cable Repl LGE	1,516,670.00
153015LGE	TC2 A CEM PM CHANGOUT	15,337.47
153016LGE	TC2 B CEM PM CHANGOUT	15,337.47
153034LGE	TC2 UPG SAMPLE LINES SWAS	22,336.88
153053LGE	TC2 GEN EXCITATION REPL	223,368.76
153055LGE	TC2 MDBFP START UPG	78,375.00
153056LGE	TC IMPOUNDMENT IMPROVEMENTS	313,500.00
153062LGE	TC2 HEATER GA RETUBE	89,347.50
153064LGE	TC2 RH SAFETY UPG	29,782.50
153084	AMI - MDMS & LICENSES - LGE	19,781,125.00
153087	AMI - MDMS & LICENSES-LGE GAS	8,477,625.00
153373	Battery Replacements - LGE	153,092.78
153374	DFR Installations - LGE	315,789.47
153375	PLC Replacements - LGE	83,458.65

**Louisville Gas and Electric Company**  
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**As of June 30, 2018**

<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
161003LGE	TC2 TURBINE REPL HP INLET SNS	40,951.46
IT0026L	Data Protection-LGE17-18	23,220.00
IT0075L	OpenText Transmission-LGE17-18	204,599.81
IT0077L	Oracle NMS Upgrade-LGE17	549,999.99
IT0101L	Smallworld GIS Upgr-LGE17-19	2,530,457.99
IT0111L	Transmission Work Mgt-LGE17-18	77,000.00
IT0125L	NE KY Build Des&Yr 1/3-LG16-18	424,007.89
IT0201L	ABB Upgrade-LGE18	264,000.00
IT0202L	Access Switch Rotation-LGE18	161,999.52
IT0204L	Analog Sunset-LGE18	83,699.53
IT0206L	Bulk Power & Env Syst-LGE18	45,899.87
IT0207L	Cabling Server Connect-LGE18	16,200.00
IT0209L	CERUS IV-LGE18	107,999.93
IT0211L	CIP Compliance Tools Yr8-LGE18	142,559.81
IT0212L	Citrix XenDsktp Mjr Upg-LGE18	48,059.72
IT0213L	Citrix XenMobile Upgr-LGE18	68,039.58
IT0215L	CIP Compl Infrastrct Yr8-LGE18	121,499.64
IT0216L	Computer HW for LOB's-LGE18	78,300.00
IT0219L	EE DSM Filing-LGE18-19	112,200.00
IT0220L	Elec Facility Enhance-LGE18-19	88,000.00
IT0221L	EMS CIP-LGE18	35,199.96
IT0224L	Exchange 20xx Upgrade-LGE18	53,999.96
IT0234L	IT Security Infras-LGE18	20,250.00
IT0237L	KU Tower Repl Bch Grove-LGE18	97,199.92
IT0238L	Louisv Electrical Upgr-LGE18	16,200.00
IT0241L	Maximo Upgrade-LGE18-19	77,000.00
IT0242L	Megastar & DVM MW Repl-LGE18	104,759.53
IT0244L	Microsoft Lic True-up-LGE18	27,000.00
IT0245L	Mbl & Wrkst Lic True-up-LGE18	18,360.00
IT0246L	Mobile Dispatch Enhance-LGE18	250,800.00
IT0247L	Mobile Infrastructure-LGE18	52,800.00
IT0248L	Mobile Radio-LGE18	56,699.62
IT0249L	Monitor Replacement-LGE18	31,320.00
IT0250L	MR Hardware-LGE18	11,000.00
IT0251L	Multi-Func Dev Ref-LGE18	10,800.00
IT0253L	Network Access Infrast-LGE18	32,399.44
IT0254L	Network Access Gateways-LGE18	13,500.00



**Louisville Gas and Electric Company**  
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**Construction Work In Progress**  
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<b>Project No.</b>	<b>Project Description</b>	<b>Ending CWIP</b>
IT0256L	Network Test Equip-LGE18	38,340.00
IT0258L	Open Text Data Automate-LGE18	27,500.00
IT0259L	OTN Ext Lex-Dix Ring-LGE18	302,399.76
IT0260L	Outside Cable Plant-LGE18	48,599.63
IT0261L	PeopleSoft Tools Enhance-LGE18	49,000.00
IT0263L	Purch/Rebuild Radio Site-LGE18	99,900.01
IT0264L	Rate Case 2018-LGE18-19	22,000.00
IT0265L	Replace Video Units-LGE18	27,000.00
IT0266L	Reporting/Business Intel-LGE18	35,200.00
IT0274L	SAP Roadmap Strategy -LGE18	164,999.20
IT0275L	Security Infrast Enhance-LGE18	26,999.98
IT0276L	Server Cap Expn & Reliab-LGE18	22,706.82
IT0277L	Server Hardware Refresh-LGE18	226,799.58
IT0280L	Simpsonville Elect Upgr-LGE18	13,500.00
IT0282L	Site Security Improvemts-LGE18	11,339.90
IT0283L	SOA Middleware Upgrade-LGE18	94,499.99
IT0285CG	SynerGEE Gas Area Module-LGE18	75,000.00
IT0286CG	TC2 tracking IMEA/IMPA-LGE18	75,000.00
IT0287L	Tech Refresh desk/lap-LGE18	755,999.33
IT0288L	Telecom Shelter Reno-LGE18	18,899.74
IT0289L	TOA-LGE18	6,600.00
IT0290L	Transmission Map-LGE18	22,000.00
IT0291L	TRODS-LGE18	26,399.92
IT0295L	Upgrade Vmware Infrast-LGE18	2,484.00
IT0296L	Video Streaming Appl Upg-LGE18	40,499.96
IT0297L	Phone Expan/Break Fix-LGE18	38,879.98
IT0298L	Wireless Buildout-LGE18	54,000.00
IT0299L	WMS Work Mgmt Sys Enh-LGE18	22,000.00
IT0300L	WMS Upgrade-LGE18-19	263,999.76
IT0301L	Rep ASTRO Spectra Yr 1/3-LGE18	458,999.64
IT0305L	Repl Quant Repeat Yr 1/2-LGE18	232,199.94
LREL-FL18	LG&E Relay Failures-2018	58,998.62

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 97**

**Responding Witness: Daniel K. Arbough**

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 98**

**Responding Witness: Valerie L. Scott**

Q-98. Provide the details of LG&E's AFUDC rates for each year, 2015 and 2016.

A-98. Louisville Gas and Electric Company does not calculate or record AFUDC.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 99**

**Responding Witness: Valerie L. Scott**

- Q-99. Provide a complete description of LG&E's procedures for accruing AFUDC including how LG&E identifies which construction projects accrue AFUDC.
- A-99. Louisville Gas and Electric Company does not calculate or record AFUDC.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 100**

**Responding Witness: Daniel K. Arbough**

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

A-100. See attached.

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
ARCHITECTURE AND ENGINEERING	STRAIGHT TIME LABOR	283,772.69		
	LABOR BURDENS NON-RETIREMENT BENEFITS	93,246.77		
	LABOR BURDENS RETIREMENT BENEFITS	3,934.75		
	MISCELLANEOUS BENEFITS	13,064.16		
ASSET INFORMATION-LKS	STRAIGHT TIME LABOR	161,506.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	94,444.83		
	LABOR BURDENS RETIREMENT BENEFITS	19,345.71		
AUDIT SERVICES	STRAIGHT TIME LABOR	498,740.51		
	LABOR BURDENS NON-RETIREMENT BENEFITS	146,524.97		
	MISCELLANEOUS BENEFITS	4,140.00		
BUDGET - FORECASTING - DISTRIBUTION AND CUSTOMER SERVICES	STRAIGHT TIME LABOR	270,782.24		
	LABOR BURDENS NON-RETIREMENT BENEFITS	79,553.13		
BUSINESS PROCESS MANAGEMENT & OPERATIONAL PERFORMANCE	STRAIGHT TIME LABOR	338,294.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	99,387.42		
	MISCELLANEOUS BENEFITS	11,240.00		
BUSINESS SERVICE CENTER	STRAIGHT TIME LABOR	482,159.90		
	OVERTIME LABOR	16,233.20		
	LABOR BURDENS NON-RETIREMENT BENEFITS	143,653.56		
	MISCELLANEOUS BENEFITS	5,400.00		
CCS RETAIL SUPPORT	STRAIGHT TIME LABOR	490,837.60		
	OVERTIME LABOR	22,385.60		
	LABOR BURDENS NON-RETIREMENT BENEFITS	146,960.87		
	MISCELLANEOUS BENEFITS	15,400.00		
CFO	STRAIGHT TIME LABOR	160,372.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	47,115.93		
CHAIRMAN AND CEO	STRAIGHT TIME LABOR	356,746.53		
	LABOR BURDENS NON-RETIREMENT BENEFITS	104,808.56		
CHIEF INFORMATION OFFICER	STRAIGHT TIME LABOR	99,637.31		
	OVERTIME LABOR	892.52		
	LABOR BURDENS NON-RETIREMENT BENEFITS	19,298.25		
CLIENT SUPPORT SERVICES	STRAIGHT TIME LABOR	21,111.05		
	LABOR BURDENS NON-RETIREMENT BENEFITS	6,202.23		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
COMPENSATION/HR POLICY & COMPLIANCE	STRAIGHT TIME LABOR	106,095.94		
	LABOR BURDENS NON-RETIREMENT BENEFITS	31,169.93		
COMPLAINTS AND INQUIRY	STRAIGHT TIME LABOR	149,734.20		
	LABOR BURDENS NON-RETIREMENT BENEFITS	43,990.42		
COMPLIANCE DEPT	STRAIGHT TIME LABOR	349,285.38		
	LABOR BURDENS NON-RETIREMENT BENEFITS	102,616.56		
CONTRACT MANAGER - XEROX CORP.	STRAIGHT TIME LABOR	46,843.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	13,762.02		
CONTROLLER	STRAIGHT TIME LABOR	129,342.82		
	LABOR BURDENS NON-RETIREMENT BENEFITS	37,999.62		
	MISCELLANEOUS BENEFITS	2,415.00		
CORPORATE ACCOUNTING	STRAIGHT TIME LABOR	238,141.26		
	OVERTIME LABOR	3,903.13		
	LABOR BURDENS NON-RETIREMENT BENEFITS	70,444.37		
CORPORATE FINANCE	STRAIGHT TIME LABOR	182,527.66		
	LABOR BURDENS NON-RETIREMENT BENEFITS	53,624.79		
CORPORATE PURCHASING	STRAIGHT TIME LABOR	215,224.34		
	LABOR BURDENS NON-RETIREMENT BENEFITS	63,230.76		
	MISCELLANEOUS BENEFITS	4,635.90		
CORPORATE SECURITY / BUSINESS CONTINUITY	STRAIGHT TIME LABOR	288,609.72		
	LABOR BURDENS NON-RETIREMENT BENEFITS	84,790.64		
	MISCELLANEOUS BENEFITS	7,840.49		
CREDIT/CONTRACT ADMINISTRATION	STRAIGHT TIME LABOR	131,880.62		
	LABOR BURDENS NON-RETIREMENT BENEFITS	38,745.21		
	MISCELLANEOUS BENEFITS	1,998.00		
CUSTOMER ENERGY EFFICIENCY	STRAIGHT TIME LABOR	158,766.60		
	LABOR BURDENS NON-RETIREMENT BENEFITS	53,254.26		
	MISCELLANEOUS BENEFITS	26,620.20		
DATA CENTER OPERATIONS	STRAIGHT TIME LABOR	42,227.42		
	LABOR BURDENS NON-RETIREMENT BENEFITS	12,405.99		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
<b>DATA MANAGEMENT</b>	STRAIGHT TIME LABOR	522,279.33		
	LABOR BURDENS NON-RETIREMENT BENEFITS	158,123.81		
	LABOR BURDENS RETIREMENT BENEFITS	1,859.96		
	MISCELLANEOUS BENEFITS	2,141.20		
<b>DESIGN, CONST. AND MATERIALS STANDARD - DIST</b>	STRAIGHT TIME LABOR	284,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	153,632.87		
	LABOR BURDENS RETIREMENT BENEFITS	28,915.08		
<b>DESKTOP OPERATIONS</b>	STRAIGHT TIME LABOR	437,094.01		
	LABOR BURDENS NON-RETIREMENT BENEFITS	176,635.06		
	LABOR BURDENS RETIREMENT BENEFITS	19,925.56		
	MISCELLANEOUS BENEFITS	5,624.40		
<b>DIR - HUMAN RESOURCES</b>	STRAIGHT TIME LABOR	279,010.11		
	LABOR BURDENS NON-RETIREMENT BENEFITS	81,970.38		
	MISCELLANEOUS BENEFITS	3,038.78		
<b>DIR TRANS STRATEGY &amp; PLANNING</b>	STRAIGHT TIME LABOR	76,959.59		
	LABOR BURDENS NON-RETIREMENT BENEFITS	34,993.61		
	LABOR BURDENS RETIREMENT BENEFITS	5,102.84		
<b>DIRECTOR - ACCOUNTING AND REGULATORY REPORTING</b>	STRAIGHT TIME LABOR	96,795.64		
	LABOR BURDENS NON-RETIREMENT BENEFITS	28,437.59		
<b>DIRECTOR - ASSET MANAGEMENT</b>	STRAIGHT TIME LABOR	62,467.10		
	LABOR BURDENS NON-RETIREMENT BENEFITS	31,241.23		
	LABOR BURDENS RETIREMENT BENEFITS	5,317.52		
<b>DIRECTOR - CORPORATE COMMUNICATION</b>	STRAIGHT TIME LABOR	161,284.68		
	LABOR BURDENS NON-RETIREMENT BENEFITS	47,383.81		
	MISCELLANEOUS BENEFITS	1,800.00		
<b>DIRECTOR - CORPORATE FUELS AND BY PRODUCTS</b>	STRAIGHT TIME LABOR	559,579.03		
	LABOR BURDENS NON-RETIREMENT BENEFITS	164,398.70		
	MISCELLANEOUS BENEFITS	6,431.00		
<b>DIRECTOR - FINANCIAL PLANNING AND ANALYSIS</b>	STRAIGHT TIME LABOR	127,735.24		
	LABOR BURDENS NON-RETIREMENT BENEFITS	37,527.33		
	MISCELLANEOUS BENEFITS	2,760.00		



Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
DIRECTOR - FUELS MANAGEMENT	STRAIGHT TIME LABOR	219,390.40		
	LABOR BURDENS NON-RETIREMENT BENEFITS	64,454.69		
DIRECTOR - GENERATION SERVICES	STRAIGHT TIME LABOR	140,545.38		
	LABOR BURDENS NON-RETIREMENT BENEFITS	41,290.83		
DIRECTOR - HUMAN RESOURCES	STRAIGHT TIME LABOR	329,548.81		
	LABOR BURDENS NON-RETIREMENT BENEFITS	96,818.15		
	MISCELLANEOUS BENEFITS	3,185.00		
DIRECTOR - OPERATIONS BUDGETING AND FORECASTING	STRAIGHT TIME LABOR	420,262.40		
	LABOR BURDENS NON-RETIREMENT BENEFITS	152,928.34		
	LABOR BURDENS RETIREMENT BENEFITS	12,139.85		
	MISCELLANEOUS BENEFITS	2,017.11		
DIRECTOR - POWER SUPPLY	STRAIGHT TIME LABOR	938,322.44		
	LABOR BURDENS NON-RETIREMENT BENEFITS	277,934.16		
	MISCELLANEOUS LABOR	18,381.60		
DIRECTOR - TRANSMISSION	STRAIGHT TIME LABOR	55,435.26		
	LABOR BURDENS NON-RETIREMENT BENEFITS	19,628.63		
	LABOR BURDENS RETIREMENT BENEFITS	1,432.85		
DIRECTOR CORPORATE TAX	STRAIGHT TIME LABOR	377,277.92		
	LABOR BURDENS NON-RETIREMENT BENEFITS	110,840.50		
DIRECTOR CUSTOMER SERVICE AND MARKETING	STRAIGHT TIME LABOR	105,471.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	30,986.56		
DIRECTOR ELECTRIC RELIABILITY	STRAIGHT TIME LABOR	294,587.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	148,842.32		
	LABOR BURDENS RETIREMENT BENEFITS	25,719.92		
DIRECTOR ENVIRONMENTAL AFFAIRS	STRAIGHT TIME LABOR	687,509.95		
	LABOR BURDENS NON-RETIREMENT BENEFITS	201,983.55		
DIRECTOR HR - CORPORATE	STRAIGHT TIME LABOR	148,274.89		
	LABOR BURDENS NON-RETIREMENT BENEFITS	43,561.68		
DIRECTOR OPERATING SERVICES	STRAIGHT TIME LABOR	107,580.43		
	LABOR BURDENS NON-RETIREMENT BENEFITS	31,606.04		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
DIRECTOR REVENUE COLLECTION	STRAIGHT TIME LABOR	60,378.30		
	LABOR BURDENS NON-RETIREMENT BENEFITS	17,738.56		
DIRECTOR SAFETY AND TECHNICAL TRAINING	STRAIGHT TIME LABOR	91,723.45		
	LABOR BURDENS NON-RETIREMENT BENEFITS	26,947.43		
DIRECTOR SUPPLY CHAIN AND LOGISTICS	STRAIGHT TIME LABOR	170,906.29		
	LABOR BURDENS NON-RETIREMENT BENEFITS	55,975.99		
	LABOR BURDENS RETIREMENT BENEFITS	2,375.46		
DIRECTOR TRANSMISSION ENGINEERING & CONSTRUCTION	STRAIGHT TIME LABOR	46,766.47		
	LABOR BURDENS NON-RETIREMENT BENEFITS	28,222.35		
	LABOR BURDENS RETIREMENT BENEFITS	5,966.80		
DIRECTOR, COMMERCIAL OPERATIONS	STRAIGHT TIME LABOR	193,602.94		
	LABOR BURDENS NON-RETIREMENT BENEFITS	84,927.75		
	LABOR BURDENS RETIREMENT BENEFITS	11,557.26		
DISTRIBUTION SYSTEM ADMINISTRATION	STRAIGHT TIME LABOR	410,300.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	120,542.05		
ELECTRIC DISTRIBUTION AND TRANSMISSION SAFETY	STRAIGHT TIME LABOR	267,209.88		
	LABOR BURDENS NON-RETIREMENT BENEFITS	78,503.61		
ELECTRIC TECHNICAL TRAINING AND PUBLIC SAFETY	STRAIGHT TIME LABOR	279,990.32		
	LABOR BURDENS NON-RETIREMENT BENEFITS	82,258.35		
ELECTRICAL ENGINEERING AND PLANNING GROUP - LKS	STRAIGHT TIME LABOR	152,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	63,915.33		
	LABOR BURDENS RETIREMENT BENEFITS	7,970.48		
EMS & CIP INFRASTRUCTURE	STRAIGHT TIME LABOR	393,104.88		
	LABOR BURDENS NON-RETIREMENT BENEFITS	119,006.32		
	LABOR BURDENS RETIREMENT BENEFITS	1,456.79		
	MISCELLANEOUS BENEFITS	3,555.20		
ENERGY EFFICIENCY OPERATIONS	STRAIGHT TIME LABOR	778,522.20		
	LABOR BURDENS NON-RETIREMENT BENEFITS	496,596.37		
	LABOR BURDENS RETIREMENT BENEFITS	110,397.77		
ENERGY EFFICIENCY OPERATIONS - NON DSM	STRAIGHT TIME LABOR	111,217.10		
	LABOR BURDENS NON-RETIREMENT BENEFITS	70,942.11		
	LABOR BURDENS RETIREMENT BENEFITS	15,771.06		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
ENERGY PLANNING ANALYSIS AND FORECASTING	STRAIGHT TIME LABOR	71,488.45		
	LABOR BURDENS NON-RETIREMENT BENEFITS	21,002.59		
FACILITY OPERATIONS - LEXINGTON	STRAIGHT TIME LABOR	29,596.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	8,695.03		
FACILITY OPERATIONS CENTRAL	STRAIGHT TIME LABOR	31,721.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	9,319.28		
FACILITY OPERATIONS DATA/CONTROL CENTER	STRAIGHT TIME LABOR	32,122.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	9,437.11		
FACILITY OPERATIONS NORTH	STRAIGHT TIME LABOR	31,291.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	9,192.98		
FACILITY OPERATIONS SOUTH	STRAIGHT TIME LABOR	32,001.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	9,401.56		
FEDERAL REGULATION & POLICY	STRAIGHT TIME LABOR	111,348.29		
	LABOR BURDENS NON-RETIREMENT BENEFITS	32,713.02		
	NON BURDENABLE LABOR	56,747.69		
FINANCIAL ACCOUNTING AND ANALYSIS	STRAIGHT TIME LABOR	202,417.46		
	LABOR BURDENS NON-RETIREMENT BENEFITS	59,468.23		
	MISCELLANEOUS BENEFITS	2,530.00		
FINANCIAL REPORTING	STRAIGHT TIME LABOR	216,702.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	63,664.87		
GAS SAFETY AND TECHNICAL TRAINING	STRAIGHT TIME LABOR	440,505.33		
	LABOR BURDENS NON-RETIREMENT BENEFITS	129,416.07		
GAS STORAGE, CONTROL AND COMPLIANCE	STRAIGHT TIME LABOR	224,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	118,561.03		
	LABOR BURDENS RETIREMENT BENEFITS	21,756.14		
GENERAL COUNSEL - LKS	STRAIGHT TIME LABOR	171,051.17		
	LABOR BURDENS NON-RETIREMENT BENEFITS	50,253.13		
GENERATION SAFETY	STRAIGHT TIME LABOR	120,970.39		
	LABOR BURDENS NON-RETIREMENT BENEFITS	35,539.89		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
GENERATION SYSTEM PLANNING	STRAIGHT TIME LABOR	298,451.06		
	LABOR BURDENS NON-RETIREMENT BENEFITS	87,681.93		
GENERATION TURBINE GENERATOR SPECIALIST	STRAIGHT TIME LABOR	371,913.94		
	LABOR BURDENS NON-RETIREMENT BENEFITS	109,264.59		
HRIS	STRAIGHT TIME LABOR	185,516.32		
	LABOR BURDENS NON-RETIREMENT BENEFITS	54,502.86		
INDUSTRIAL RELATIONS & HRIS	STRAIGHT TIME LABOR	121,007.61		
	LABOR BURDENS NON-RETIREMENT BENEFITS	35,550.84		
INFRASTRUCTURE SERVICES	STRAIGHT TIME LABOR	943,156.72		
	LABOR BURDENS NON-RETIREMENT BENEFITS	279,827.88		
	LABOR BURDENS RETIREMENT BENEFITS	1,101.27		
INFRASTRUCTURE TECHNOLOGY	STRAIGHT TIME LABOR	638,215.51		
	LABOR BURDENS NON-RETIREMENT BENEFITS	218,059.52		
	LABOR BURDENS RETIREMENT BENEFITS	12,516.93		
	MISCELLANEOUS BENEFITS	4,571.81		
IT .NET AND MOBILE	STRAIGHT TIME LABOR	606,709.55		
	LABOR BURDENS NON-RETIREMENT BENEFITS	202,277.57		
	LABOR BURDENS RETIREMENT BENEFITS	9,825.20		
	MISCELLANEOUS BENEFITS	4,833.60		
IT APPLICATION PLANNING, EXECUTION AND SUPPORT	STRAIGHT TIME LABOR	117,934.53		
	OVERTIME LABOR	4,800.16		
	LABOR BURDENS NON-RETIREMENT BENEFITS	35,239.49		
IT BUSINESS ANALYSIS	STRAIGHT TIME LABOR	691,781.63		
	LABOR BURDENS NON-RETIREMENT BENEFITS	260,290.74		
	LABOR BURDENS RETIREMENT BENEFITS	23,312.86		
	MISCELLANEOUS BENEFITS	655.21		
IT BUSINESS INFORMATION PLATFORMS	STRAIGHT TIME LABOR	569,627.58		
	LABOR BURDENS NON-RETIREMENT BENEFITS	171,494.07		
	LABOR BURDENS RETIREMENT BENEFITS	1,679.03		
	MISCELLANEOUS BENEFITS	6,521.01		
IT BUSINESS RELATIONSHIP MGR - CONSOLIDATED	STRAIGHT TIME LABOR	367,368.59		
	LABOR BURDENS NON-RETIREMENT BENEFITS	107,929.21		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
IT BUSINESS SERVICES	STRAIGHT TIME LABOR	165,238.61		
	LABOR BURDENS NON-RETIREMENT BENEFITS	48,545.46		
IT CUSTOMER RELATIONSHIP AND BILLING	STRAIGHT TIME LABOR	542,441.54		
	LABOR BURDENS NON-RETIREMENT BENEFITS	184,619.06		
	LABOR BURDENS RETIREMENT BENEFITS	10,331.02		
	MISCELLANEOUS BENEFITS	2,545.70		
IT CUSTOMER SERVICES	STRAIGHT TIME LABOR	475,585.70		
	LABOR BURDENS NON-RETIREMENT BENEFITS	162,794.27		
	LABOR BURDENS RETIREMENT BENEFITS	9,465.89		
IT DEVELOPMENT AND SUPPORT - CORPORATE SERVICES	STRAIGHT TIME LABOR	561,802.08		
	LABOR BURDENS NON-RETIREMENT BENEFITS	196,148.03		
	LABOR BURDENS RETIREMENT BENEFITS	12,840.95		
	MISCELLANEOUS BENEFITS	14,500.80		
IT DEVELOPMENT AND SUPPORT - CUSTOMER SERVICES	STRAIGHT TIME LABOR	115,699.20		
	LABOR BURDENS NON-RETIREMENT BENEFITS	33,991.26		
IT DEVELOPMENT AND SUPPORT - OPERATIONS	STRAIGHT TIME LABOR	585,857.38		
	LABOR BURDENS NON-RETIREMENT BENEFITS	283,849.00		
	LABOR BURDENS RETIREMENT BENEFITS	45,751.16		
IT INFRASTRUCTURE AND OPERATIONS	STRAIGHT TIME LABOR	152,844.92		
	LABOR BURDENS NON-RETIREMENT BENEFITS	44,904.32		
IT PROJECT MANAGEMENT OFFICE	STRAIGHT TIME LABOR	843,062.10		
	LABOR BURDENS NON-RETIREMENT BENEFITS	274,795.55		
	LABOR BURDENS RETIREMENT BENEFITS	11,408.33		
IT QUALITY ASSURANCE	STRAIGHT TIME LABOR	180,349.85		
	LABOR BURDENS NON-RETIREMENT BENEFITS	59,914.67		
	LABOR BURDENS RETIREMENT BENEFITS	2,756.03		
IT SECURITY	STRAIGHT TIME LABOR	600,545.92		
	LABOR BURDENS NON-RETIREMENT BENEFITS	181,688.84		
	LABOR BURDENS RETIREMENT BENEFITS	2,078.71		
	MISCELLANEOUS BENEFITS	11,130.00		
IT SECURITY AND COMPLIANCE	STRAIGHT TIME LABOR	119,204.44		
	LABOR BURDENS NON-RETIREMENT BENEFITS	35,021.08		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
<b>IT SECURITY COMPLIANCE</b>	STRAIGHT TIME LABOR	242,167.35		
	LABOR BURDENS NON-RETIREMENT BENEFITS	96,729.26		
	LABOR BURDENS RETIREMENT BENEFITS	10,532.70		
	MISCELLANEOUS BENEFITS	6,246.05		
<b>IT SOURCING AND CONTRACT MANAGEMENT</b>	STRAIGHT TIME LABOR	292,739.78		
	LABOR BURDENS NON-RETIREMENT BENEFITS	86,004.00		
<b>IT TRAINING</b>	STRAIGHT TIME LABOR	138,585.72		
	LABOR BURDENS NON-RETIREMENT BENEFITS	40,715.11		
	MISCELLANEOUS BENEFITS	2,977.62		
<b>KU - BRCT JOINT OWNERSHIP ALLOCATIONS</b>	LABOR BURDENS NON-RETIREMENT BENEFITS		200,077.17	
	NON BURDENABLE LABOR		178,975.37	
<b>KU - TELECOMMUNICATIONS</b>	STRAIGHT TIME LABOR		371,905.40	
	OVERTIME LABOR		58,968.48	
	LABOR BURDENS NON-RETIREMENT BENEFITS		175,614.48	
	LABOR BURDENS RETIREMENT BENEFITS		21,511.21	
<b>LEGAL DEPARTMENT - LKS</b>	STRAIGHT TIME LABOR	1,329,043.14		
	LABOR BURDENS NON-RETIREMENT BENEFITS	436,178.08		
	LABOR BURDENS RETIREMENT BENEFITS	18,841.33		
	MISCELLANEOUS BENEFITS	918.00		
	NON BURDENABLE LABOR	(56,747.69)		
<b>LG&amp;E AND KU SERVICES COMPANY CORPORATE</b>	LABOR BURDENS NON-RETIREMENT BENEFITS	23,632,722.00		
<b>LKS - CANE RUN COMMERCIAL OPS</b>	STRAIGHT TIME LABOR	103,142.36		
	LABOR BURDENS NON-RETIREMENT BENEFITS	51,601.23		
	LABOR BURDENS RETIREMENT BENEFITS	8,759.73		
<b>LKS - EW BROWN COMMERCIAL OPS</b>	STRAIGHT TIME LABOR	125,677.43		
	LABOR BURDENS NON-RETIREMENT BENEFITS	67,005.00		
	LABOR BURDENS RETIREMENT BENEFITS	12,397.52		
<b>LKS - GHENT COMMERCIAL OPS</b>	STRAIGHT TIME LABOR	163,174.23		
	LABOR BURDENS NON-RETIREMENT BENEFITS	86,897.48		
	LABOR BURDENS RETIREMENT BENEFITS	16,053.15		
<b>LKS - MILL CREEK COMMERCIAL OPS</b>	STRAIGHT TIME LABOR	102,651.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	51,742.83		
	LABOR BURDENS RETIREMENT BENEFITS	8,894.23		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
LKS - TRIMBLE COUNTY COMMERCIAL OPS	STRAIGHT TIME LABOR	124,281.30		
	LABOR BURDENS NON-RETIREMENT BENEFITS	66,260.30		
	LABOR BURDENS RETIREMENT BENEFITS	12,260.87		
MANAGER - BUSINESS OFFICES	STRAIGHT TIME LABOR		648,885.70	
	OVERTIME LABOR		70,086.48	
	LABOR BURDENS NON-RETIREMENT BENEFITS		190,966.18	
MANAGER - CUSTOMER ACCOUNTING	STRAIGHT TIME LABOR	1,009,963.70		
	OVERTIME LABOR	25,080.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	299,806.89		
	MISCELLANEOUS BENEFITS	36,960.00		
MANAGER - FINANCE AND BUDGETING - CORPORATE	STRAIGHT TIME LABOR	261,003.50		
	LABOR BURDENS NON-RETIREMENT BENEFITS	76,680.21		
MANAGER - FINANCIAL PLANNING	STRAIGHT TIME LABOR	244,299.21		
	LABOR BURDENS NON-RETIREMENT BENEFITS	71,772.69		
MANAGER - GENERATION ENGINEERING	STRAIGHT TIME LABOR	1,356,008.02		
	LABOR BURDENS NON-RETIREMENT BENEFITS	398,381.59		
MANAGER - METER READING	STRAIGHT TIME LABOR	219,465.50		
	OVERTIME LABOR	2,850.60		
	LABOR BURDENS NON-RETIREMENT BENEFITS	64,827.96		
MANAGER - METER ASSET MANAGEMENT - LKS	STRAIGHT TIME LABOR	161,927.66		
	LABOR BURDENS NON-RETIREMENT BENEFITS	47,572.73		
MANAGER - SUPPLIER DIVERSITY	STRAIGHT TIME LABOR	64,659.04		
	LABOR BURDENS NON-RETIREMENT BENEFITS	18,996.16		
MANAGER - SYSTEM LAB AND ENV. COMPL.	STRAIGHT TIME LABOR	251,844.18		
	LABOR BURDENS NON-RETIREMENT BENEFITS	73,989.31		
MANAGER - TRANSMISSION LINES	STRAIGHT TIME LABOR	939,554.11		
	OVERTIME LABOR	5,688.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	540,668.63		
	LABOR BURDENS RETIREMENT BENEFITS	109,983.66		
	NON BURDENABLE LABOR	(124,987.00)		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
<b>MANAGER BENEFITS AND RECORDS</b>	STRAIGHT TIME LABOR	189,105.30		
	LABOR BURDENS NON-RETIREMENT BENEFITS	55,557.27		
	MISCELLANEOUS BENEFITS	1,225.00		
<b>MANAGER DIVERSITY STRATEGY</b>	STRAIGHT TIME LABOR	59,379.03		
	LABOR BURDENS NON-RETIREMENT BENEFITS	17,444.95		
<b>MANAGER ECONOMIC DEVEL AND MAJOR ACCTS</b>	STRAIGHT TIME LABOR	622,298.10		
	LABOR BURDENS NON-RETIREMENT BENEFITS	182,824.95		
<b>MANAGER EXTERNAL AND BRAND COMMUNICATION</b>	STRAIGHT TIME LABOR	564,646.25		
	LABOR BURDENS NON-RETIREMENT BENEFITS	165,887.44		
<b>MANAGER HEALTH AND SAFETY</b>	STRAIGHT TIME LABOR	115,419.73		
	LABOR BURDENS NON-RETIREMENT BENEFITS	33,909.17		
	MISCELLANEOUS BENEFITS	112,541.28		
<b>MANAGER MARKETING</b>	STRAIGHT TIME LABOR	176,705.50		
	LABOR BURDENS NON-RETIREMENT BENEFITS	51,914.30		
<b>MANAGER MATERIAL SERVICES AND LOGISTICS</b>	STRAIGHT TIME LABOR	227,109.24		
	LABOR BURDENS NON-RETIREMENT BENEFITS	139,417.83		
	LABOR BURDENS RETIREMENT BENEFITS	29,947.30		
	MISCELLANEOUS BENEFITS	1,537.65		
<b>MANAGER OFFICE FACILITIES</b>	STRAIGHT TIME LABOR	264,114.00		
	OVERTIME LABOR	4,400.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	78,136.08		
	MISCELLANEOUS BENEFITS	21,120.00		
<b>MANAGER ORGANIZATIONAL DEVELOPMENT</b>	STRAIGHT TIME LABOR	203,963.34		
	LABOR BURDENS NON-RETIREMENT BENEFITS	59,922.39		
<b>MANAGER PAYROLL</b>	STRAIGHT TIME LABOR	177,881.85		
	LABOR BURDENS NON-RETIREMENT BENEFITS	52,259.90		
<b>MANAGER PROPERTY ACCOUNTING</b>	STRAIGHT TIME LABOR	383,567.71		
	LABOR BURDENS NON-RETIREMENT BENEFITS	112,688.39		
<b>MANAGER REAL ESTATE AND RIGHT OF WAY</b>	STRAIGHT TIME LABOR	473,430.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	237,056.28		
	LABOR BURDENS RETIREMENT BENEFITS	40,406.64		



Louisville Gas & Electric Company  
 Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
MANAGER REMITTANCE AND COLLECTION	STRAIGHT TIME LABOR	466,955.40		
	LABOR BURDENS NON-RETIREMENT BENEFITS	137,186.83		
MANAGER REVENUE ACCOUNTING	STRAIGHT TIME LABOR	292,759.26		
	LABOR BURDENS NON-RETIREMENT BENEFITS	86,009.74		
	MISCELLANEOUS BENEFITS	2,530.00		
MANAGER SUBSTATION CONSTRUCTION AND MAINTENANCE	STRAIGHT TIME LABOR	125,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	67,003.23		
	LABOR BURDENS RETIREMENT BENEFITS	12,477.52		
MANAGER SUPPLY CHAIN ED/TRANSMISSION	STRAIGHT TIME LABOR	326,449.75		
	LABOR BURDENS NON-RETIREMENT BENEFITS	95,907.68		
	MISCELLANEOUS BENEFITS	5,100.00		
MANAGER TRANSPORTATION	STRAIGHT TIME LABOR	176,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	112,272.34		
	LABOR BURDENS RETIREMENT BENEFITS	24,934.88		
MANAGER, COMPLIANCE AND DOCUMENT MANAGEMENT	STRAIGHT TIME LABOR	382,889.81		
	LABOR BURDENS NON-RETIREMENT BENEFITS	112,489.20		
MANAGER, FIELD SERVICE OPERATIONS	STRAIGHT TIME LABOR	473,587.00		
	OVERTIME LABOR	4,788.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	139,724.91		
MANAGER, SMART GRID STRATEGY	STRAIGHT TIME LABOR	841,961.04		
	LABOR BURDENS NON-RETIREMENT BENEFITS	240,749.82		
MGR SYSTEM RESTORATION AND OPERATIONS	STRAIGHT TIME LABOR	1,836,476.00		
	OVERTIME LABOR	306,950.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	828,406.56		
	LABOR BURDENS RETIREMENT BENEFITS	99,314.48		
PRESIDENT AND COO	STRAIGHT TIME LABOR	238,829.12		
	LABOR BURDENS NON-RETIREMENT BENEFITS	70,165.61		
PROJECT ENGINEERING	STRAIGHT TIME LABOR	2,028,765.61		
	LABOR BURDENS NON-RETIREMENT BENEFITS	1,279,539.16		
	LABOR BURDENS RETIREMENT BENEFITS	281,642.68		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
PROJECT PLANNING AND MANAGEMENT	STRAIGHT TIME LABOR	100,123.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	29,415.15		
	MISCELLANEOUS BENEFITS	15,400.00		
REGULATORY ACCOUNTING AND REPORTING	STRAIGHT TIME LABOR	272,630.96		
	LABOR BURDENS NON-RETIREMENT BENEFITS	80,096.24		
	MISCELLANEOUS BENEFITS	6,992.00		
RESEARCH AND DEVELOPMENT	STRAIGHT TIME LABOR	214,268.40		
	LABOR BURDENS NON-RETIREMENT BENEFITS	62,949.89		
RESIDENTIAL SERVICE CENTER	STRAIGHT TIME LABOR	2,851,251.50		
	OVERTIME LABOR	481,222.80		
	LABOR BURDENS NON-RETIREMENT BENEFITS	896,950.97		
	MISCELLANEOUS BENEFITS	34,500.00		
RESOURCE MANAGEMENT AND PROJECT SCHEDULING - LKS	STRAIGHT TIME LABOR	181,500.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	115,361.59		
	LABOR BURDENS RETIREMENT BENEFITS	25,564.25		
REVENUE ASSURANCE	STRAIGHT TIME LABOR	140,545.30		
	LABOR BURDENS NON-RETIREMENT BENEFITS	41,290.82		
	MISCELLANEOUS BENEFITS	3,080.00		
RISK MANAGEMENT	STRAIGHT TIME LABOR	104,904.95		
	LABOR BURDENS NON-RETIREMENT BENEFITS	30,820.01		
	MISCELLANEOUS BENEFITS	6,210.00		
SALES ANALYSIS & FORECASTING	STRAIGHT TIME LABOR	191,454.44		
	LABOR BURDENS NON-RETIREMENT BENEFITS	56,247.39		
	MISCELLANEOUS BENEFITS	3,173.00		
SARBANES OXLEY	STRAIGHT TIME LABOR	72,634.68		
	LABOR BURDENS NON-RETIREMENT BENEFITS	21,339.32		
LKS - FORESTRY	STRAIGHT TIME LABOR	82,410.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	24,211.23		
STAFFING SERVICES	STRAIGHT TIME LABOR	276,378.36		
	LABOR BURDENS NON-RETIREMENT BENEFITS	81,197.22		

Louisville Gas & Electric Company  
 Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
SUBSTATION ENGINEERING AND DESIGN	STRAIGHT TIME LABOR	414,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	250,630.82		
	LABOR BURDENS RETIREMENT BENEFITS	53,267.01		
SUPPLY CHAIN SUPPORT	STRAIGHT TIME LABOR	431,243.15		
	LABOR BURDENS NON-RETIREMENT BENEFITS	126,694.92		
	MISCELLANEOUS BENEFITS	1,275.00		
SVP ENERGY SUPPLY AND ANALYSIS	STRAIGHT TIME LABOR	115,731.70		
	LABOR BURDENS NON-RETIREMENT BENEFITS	34,000.80		
SVP HUMAN RESOURCES	STRAIGHT TIME LABOR	145,803.86		
	LABOR BURDENS NON-RETIREMENT BENEFITS	42,835.72		
SYSTEM ANALYSIS AND PLANNING - DIST	STRAIGHT TIME LABOR	200,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	84,213.95		
	LABOR BURDENS RETIREMENT BENEFITS	10,512.62		
SYSTEM RESTORATION AND OPERATIONS	STRAIGHT TIME LABOR	91,000.00		
	OVERTIME LABOR	3,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	49,814.07		
	LABOR BURDENS RETIREMENT BENEFITS	9,358.14		
TECHNICAL TRAINING GENERATION AND TRANSMISSION	STRAIGHT TIME LABOR	172,219.54		
	LABOR BURDENS NON-RETIREMENT BENEFITS	50,596.39		
TECHNOLOGY SUPPORT CENTER	STRAIGHT TIME LABOR	480,687.95		
	OVERTIME LABOR	55,690.92		
	LABOR BURDENS NON-RETIREMENT BENEFITS	148,081.83		
	MISCELLANEOUS BENEFITS	8,874.48		
TRANS RELIABILITY & COMPLIANCE	STRAIGHT TIME LABOR	73,446.68		
	LABOR BURDENS NON-RETIREMENT BENEFITS	21,577.88		
TRANSFORMER SERVICES	STRAIGHT TIME LABOR	43,599.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	23,245.81		
	LABOR BURDENS RETIREMENT BENEFITS	4,298.04		
TRANSMISSION ENERGY MANAGEMENT SYSTEMS	STRAIGHT TIME LABOR	389,263.67		
	LABOR BURDENS NON-RETIREMENT BENEFITS	118,775.91		
	LABOR BURDENS RETIREMENT BENEFITS	1,783.67		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
TRANSMISSION POLICY & TARIFFS	STRAIGHT TIME LABOR	112,584.13		
	LABOR BURDENS NON-RETIREMENT BENEFITS	33,076.10		
TRANSMISSION PROJECT MANAGEMENT	STRAIGHT TIME LABOR	103,356.49		
	LABOR BURDENS NON-RETIREMENT BENEFITS	62,713.64		
	LABOR BURDENS RETIREMENT BENEFITS	13,275.00		
TRANSMISSION PROTECTION AND CONTROLS	STRAIGHT TIME LABOR	697,793.42		
	OVERTIME LABOR	37,962.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	304,941.06		
	LABOR BURDENS RETIREMENT BENEFITS	41,166.34		
	MISCELLANEOUS BENEFITS	4,075.00		
TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	NON BURDENABLE LABOR	(37,962.00)		
TRANSMISSION RELIABILITY PERFORMANCE/STANDARDS-LKS	STRAIGHT TIME LABOR	204,856.09		
	LABOR BURDENS NON-RETIREMENT BENEFITS	98,346.96		
	LABOR BURDENS RETIREMENT BENEFITS	15,732.76		
	MISCELLANEOUS BENEFITS	962.00		
TRANSMISSION STRATEGY & PLANNING	STRAIGHT TIME LABOR	470,311.64		
	LABOR BURDENS NON-RETIREMENT BENEFITS	240,125.99		
	LABOR BURDENS RETIREMENT BENEFITS	42,005.45		
	MISCELLANEOUS BENEFITS	5,764.00		
TRANSMISSION SUBSTATION CONSTRUCTION - LKS	STRAIGHT TIME LABOR	775,134.42		
	OVERTIME LABOR	77,646.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	434,646.45		
	LABOR BURDENS RETIREMENT BENEFITS	85,787.62		
	NON BURDENABLE LABOR	(78,666.00)		
TRANSMISSION SYSTEM OPERATIONS	STRAIGHT TIME LABOR	1,374,931.07		
	LABOR BURDENS NON-RETIREMENT BENEFITS	407,622.79		
	MISCELLANEOUS BENEFITS	9,034.00		
	MISCELLANEOUS LABOR	29,886.76		
TRANSPORT ENGINEERING	STRAIGHT TIME LABOR	487,371.89		
	LABOR BURDENS NON-RETIREMENT BENEFITS	168,659.89		
	LABOR BURDENS RETIREMENT BENEFITS	10,540.41		
	MISCELLANEOUS BENEFITS	5,048.90		
TREASURER	STRAIGHT TIME LABOR	125,502.63		
	LABOR BURDENS NON-RETIREMENT BENEFITS	36,871.44		

Louisville Gas & Electric Company  
Breakout of Affiliate Labor Costs Included in Forecast Test Year

Affiliate Department/Function	Cost Description	LG&E and KU Services Company	Kentucky Utilities Company	PPL Services Corporation
UNIFIED COMMUNICATIONS AND COLLABORATION	STRAIGHT TIME LABOR	865,637.41		
	LABOR BURDENS NON-RETIREMENT BENEFITS	300,311.12		
	LABOR BURDENS RETIREMENT BENEFITS	19,501.93		
	MISCELLANEOUS BENEFITS	5,565.00		
VICE PRESIDENT - TRANSMISSION	STRAIGHT TIME LABOR	60,125.21		
	LABOR BURDENS NON-RETIREMENT BENEFITS	17,664.20		
VP - GAS DISTRIBUTION	STRAIGHT TIME LABOR	268,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	78,735.72		
VP - POWER GENERATION	STRAIGHT TIME LABOR	503,290.73		
	LABOR BURDENS NON-RETIREMENT BENEFITS	212,299.48		
	LABOR BURDENS RETIREMENT BENEFITS	26,528.17		
VP - TRANSMISSION AND GENERATION SERVICES - LKS	STRAIGHT TIME LABOR	113,464.73		
	LABOR BURDENS NON-RETIREMENT BENEFITS	45,843.09		
	LABOR BURDENS RETIREMENT BENEFITS	5,154.94		
VP CORPORATE RESPONSIBILITY AND COMMUNITY AFFAIRS	STRAIGHT TIME LABOR	230,212.02		
	LABOR BURDENS NON-RETIREMENT BENEFITS	67,633.99		
	MISCELLANEOUS BENEFITS	2,317.50		
VP CUSTOMER SERVICES - LKS	STRAIGHT TIME LABOR	113,971.10		
	LABOR BURDENS NON-RETIREMENT BENEFITS	33,483.57		
	NON BURDENABLE LABOR	(462,000.00)		
VP ELECTRIC DISTRIBUTION - LKS	STRAIGHT TIME LABOR	106,000.00		
	LABOR BURDENS NON-RETIREMENT BENEFITS	31,141.74		
	NON BURDENABLE LABOR	4,000.00		
VP EXTERNAL AFFAIRS	STRAIGHT TIME LABOR	163,612.22		
	LABOR BURDENS NON-RETIREMENT BENEFITS	48,067.60		
VP STATE REGULATION AND RATES	STRAIGHT TIME LABOR	713,629.69		
	LABOR BURDENS NON-RETIREMENT BENEFITS	209,657.27		
PPL SERV ISD - INFORMATION TECHNOLOGY	LABOR BURDENS NON-RETIREMENT BENEFITS			113,776.62
	STRAIGHT TIME LABOR			157,101.96
<b>TOTAL</b>		<b>104,623,065.26</b>	<b>1,916,990.47</b>	<b>270,878.58</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 101**

**Responding Witness: Valerie L. Scott**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 102**

**Responding Witness: John P. Malloy**

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

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

Meter Type		2016 Avg Cost/Meter (S)	Meter Count	2016											
				Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Electric	Single-Phase	20.52	In Service	391,095	391,280	391,429	391,607	391,786	391,887	391,991	391,836	391,952	391,955	392,062	392,037
			Replaced	1,563	1,955	547	347	520	420	373	490	694	495	419	405
	Three-Phase	106.11	In Service	28,986	28,999	29,010	29,024	29,037	29,044	29,052	29,041	29,049	29,049	29,057	29,055
			Replaced	120	175	137	144	283	198	58	82	23	8	19	12
Gas	Residential	36.07	In Service	308,873	308,956	308,969	308,953	308,937	308,958	309,029	309,081	309,138	309,203	309,357	309,503
			Replaced	197	585	694	678	767	1,073	1,221	1,258	1,151	936	754	283
	Non-Residential	236.34	In Service	27,174	27,181	27,182	27,181	27,180	27,181	27,188	27,192	27,197	27,203	27,216	27,229
			Replaced	60	69	176	189	225	245	54	79	48	88	43	18

Meter Type		Meter Count	2015												
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	
Electric	Single-Phase	In Service	388,511	388,705	388,926	389,173	389,358	389,706	389,968	390,138	390,355	390,563	390,749	390,989	
		Replaced	2,016	1,779	344	265	299	196	284	234	209	175	285	535	
	Three-Phase		In Service	28,794	28,808	28,825	28,843	28,857	28,883	28,902	28,915	28,931	28,946	28,960	28,978
			Replaced	412	201	268	240	268	350	234	276	397	306	182	143
Gas	Residential		In Service	308,088	308,164	308,160	308,211	308,227	308,274	308,300	308,336	308,407	308,526	308,638	308,830
			Replaced	138	429	827	1,053	1,024	888	1,124	862	1,064	1,076	681	216
	Non-Residential		In Service	27,105	27,112	27,111	27,116	27,117	27,121	27,123	27,127	27,133	27,143	27,153	27,170
			Replaced	23	89	84	141	135	109	112	152	119	136	125	30

Meter Type		Meter Count	Year			
			2011	2012	2013	2014
Electric	Single-Phase	In Service	383,736	384,273	385,728	388,207
		Replaced	6,112	6,559	7,096	5,562
	Three-Phase	In Service	28,440	28,480	28,588	28,771
		Replaced	1,853	2,828	2,326	3,468
Gas	Residential	In Service	306,016	306,487	307,228	307,980
		Replaced	7,215	7,960	8,864	9,585
	Non-Residential	In Service	26,923	26,964	27,029	27,095
		Replaced	1,179	1,019	1,455	1,330



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 103**

**Responding Witness: John P. Malloy**

Q-103. Provide a copy of the Company's meter change-out program.

A-103. See attached electric sample meter test plan approved by Commission in Case No. 2005-00276.

See attached gas sample meter test plan approved by Commission in Case No. 2000-00278.

KENTUCKY PUBLIC SERVICE COMMISSION

JOINT APPLICATION ON BEHALF OF:

Inter County Energy Cooperative Corporation

Kentucky Power Company

Kentucky Utilities Company

Louisville Gas and Electric Company

Owen Electric Cooperative, Inc.

Shelby Energy Cooperative, Inc.

The Union Light, Heat and Power Company

2006 SAMPLE METER TESTING PLAN

Date Filed with Commission: July 1, 2005

Effective Date: January 1, 2006

**2006 SAMPLE METER  
TESTING PLAN**

**2006 SAMPLE METER TESTING PLAN**

**I. New Metering Device Tests**

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

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

**A. Purpose**

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

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

B. Accuracy Requirements

1. Testing Equipment and Standards

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

2. Test Loads

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

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

3. Acceptable Performance

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

4. Adjustment Limits

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

5. Acceptable Performance for Electronic Registers

The performance of a watt-hour meter with an electronic register when tested for other than kilowatt-hour registration shall be acceptable when the error measured does not exceed  $\pm 2$  of reading.

C. Tests

1. As-found Tests

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

2. As-left Tests

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

D. Performance Tests

1. General

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

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

2. Objectives

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

3. Test Plans

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

a. Periodic Interval Plan

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



**Periodic Testing Schedule**

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

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

b. Statistical Sampling Plan

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

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

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

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

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

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

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

New

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

New

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

New

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

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

New

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

New

4. Test Records

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

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

5. Determination of Billing Accuracy

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

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

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

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

### III. Mechanical and Thermal Demand Registers and Pulse Recorders

#### A. Accuracy Requirements

##### 1. Acceptable Performance

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

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

##### 2. Test Points

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

##### 3. Adjustment Limits

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

B. Instrument Transformers (Magnetic)

1. Pre-installation Tests

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

2. Instrument Transformers Removed from Service

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

## LOUISVILLE GAS &amp; ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM

## 54.10 GAS METER PERFORMANCE CONTROL PROGRAM

Introduction

Louisville Gas and Electric's **Gas Meter Performance Control Program** is a procedure designed to provide a continuous high level of accuracy in the measurement of gas delivered to LG&E customers while controlling metering cost.

## 54.10.1 General Description of Program

LG&E's Gas Meter Performance Control Program is based on the **American National Standard – Sampling Procedures and Tables for Inspection by Attributes – ANSI/ASQC Z1.4-1993**, covering all classes of positive displacement diaphragm gas meters. Under Performance Control, LG&E's gas meter populations will be classified into homogeneous control groups representing populations of like meters installed in like years.

Once created, a control group would be subject to sample testing based on its rated capacity class as follows:

- A. Residential Class - Up to and including 500cfh  
  
Sampling to be conducted in the 2nd, 4th, and 6th service years, with annual sampling beginning in the 8th service year. Control groups of residential class gas meters will remain in service until exhausted through sampling, but no longer than 35 years.
- B. Commercial Class - 501cfh up to and including 1500cfh  
  
Sampling will be conducted in the second service year, with annual sampling starting in year four. No meter in this class will remain in service for a period greater than ten years.
- C. Industrial Class - Over 1500cfh  
  
Annual sampling shall begin 12 months after the installation date but no later than 15 months, while no meters will remain in service for a period greater than five years.
- D. LG&E will notify the Public Service Commission and request a deviation from the residential 32 meter sample limit for any small group of prototype gas meters it may install for evaluation.

## 54.10.2 Creation of Meter Control Groups

- A. Control groups of positive displacement gas meters will be created and maintained according to the original manufacturer and model, as well as the year installed.
- B. New control groups will be established and identified at the end of each year from those gas meters installed during the year between January 1 and December 31.

**LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM**

- C. Control Groups of like meters with different years of installation may be combined, however, in combining control groups of like meters with different installation years, the earliest installation year of the control groups combined will become the controlling year of installation for the new control group.

**54.10.3 Control Group Sampling**

At the beginning of each year, the meters to be sampled will be generated by the meter subsystem. This work will be split amongst the various service centers as dictated by their geographic location.

In general, sample sizes for each control will be determined using the "Table I – Sample Size Code Letters – General Inspection Level II" from the American National Standard - Sampling Procedures and Tables For Inspection By Attributes (see Table I below). This sample size will be based on the total volume of meters in the control group as of January 1st of each scheduled sampling year.

**TABLE I: Sample Size Code Letters**

Control Group Size	Sample Size Code Letter
2 to 8	A
9 to 15	B
16 to 25	C
26 to 50	D
51 to 90	E
91 to 150	F
151 to 280	G
281 to 500	H
501 to 1,200	J
1,201 to 3,200	K
3,201 to 10,000	L

**No Control Group Shall Exceed 10,000 Gas Meters**

**54.10.4 Sample Sizes**

- A. Residential Class Meters

A minimum sample size of 32 meters will be used for this class of meters.

- B. Commercial & Industrial Class Meters

Due to the small control groups in these classes of meters, the full range of sample sizes, as indicated in Table I – Sample Size Code Letters – General Inspection Level II, will be used to determine the number of meters sampled for a given population.



**LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM**

## 54.10.5 Accuracy Deviation Standards / Sampling Tables

## A. Test Criteria

All control groups eligible for sampling, will be accepted or rejected on the maximum number of meters that test (prove) greater than plus or minus 2 percent error as shown in the inspection plans tables based on a AQL of 6.5.

Control groups which fail to meet this standard for the maximum number of meters greater than plus or minus 2 percent error shall be administered per Section 54.10.7 of the plan.

## B. Test Exclusion

Meters shall be excluded from the testing criteria for the following reasons:

1. Damage not associated with normal operating conditions which may have artificially altered how the meter was actually performing while in service.
2. Meters which LG&E suspects have been tampered with, to include meters removed by theft and later recovered by LG&E.

**TABLE II-A: SINGLE SAMPLING PLANS FOR NORMAL INSPECTION  
GENERAL INSPECTION LEVEL II**

Code Letter	Control Group Size	Sample Size	Accept Level	Reject Level
A	2-8	2	0	1
B	9 – 15	2*	0	1
C	16 – 25	8*	1	2
D	26 – 50	8	1	2
E	51 – 90	13	2	3
F	91 – 150	20	3	4
G	151 – 280	32	5	6
H	281 – 500	50	7	8
J	501 – 1,200	80	10	11
K	1,201 – 3,200	125	14	15
L	3,201 – 10,000	200	21	22

\* American National Standard states: When no sampling plan is available for a given combination of AQL and code letter, the tables direct the user to a different letter. The sample size to be used is given by the new code letter, not by the original letter.

Example: A control group of 4,000 meters would have a sample size of 200 meters randomly selected for testing. If no more than 21 of the sample meters exceeded the limit of plus 2 percent error, the remaining meters in the control group would remain in service through the next sampling period. If 22 or more of the sample meters exceeded the plus 2 percent limitation, the entire control group would be classified for removal or a plan for selective removal instituted to improve the control groups accuracy. (See Section 54.10.7)

**LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM****Tightened Sampling**

When normal sampling is in effect, tightened inspection shall be instituted when 2 out of 5 consecutive control groups of like meters have been non-acceptable on original inspection.

**TABLE II-B: SINGLE SAMPLING PLANS FOR TIGHTENED INSPECTION  
GENERAL INSPECTION LEVEL II**

Code Letter	Control Group Size	Sample Size	Accept Level	Reject Level
A	2-8	3*	0	1
B	9 – 15	3	0	1
C	16 – 25	13*	1	2
D	26 – 50	13*	1	2
E	51 – 90	13	1	2
F	91 – 150	20	2	3
G	151 – 280	32	3	4
H	281 – 500	50	5	6
J	501 – 1,200	80	8	9
K	1,201 – 3,200	125	12	13
L	3,201 – 10,000	200	18	19

\* American National Standard states: When no sampling plan is available for a given combination of AQL and code letter, the tables direct the user to a different letter. The sample size to be used is given by the new code letter, not by the original letter.

**Reduced Sampling**

Strong performing meter groups can be sampled under the following Reduced Sampling criteria. This reduces the number of meters to be sampled, while tightening the failure criteria for the group. When normal inspection is in effect, reduced inspection may be instituted providing all of the following conditions are satisfied.

- A. The preceding 10 control groups of like meters have been on normal inspection and all have been accepted on original inspection; and
- B. The total number of deviate gas meters in the samples from the preceding 10 control groups of like meters is equal to or less than the applicable number given in Table VIII. If double or multiple sampling is in use, all samples inspected shall be included, not “first” samples only; and
- C. The sampling plan administrator considers reduced sampling desirable.

When a control group is on reduced sampling, if the acceptance number has been exceeded, but the rejection number has not been reached, the control group is accepted, but normal inspection is reinstated the next scheduled sampling year.

**LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM****TABLE II-C: SINGLE SAMPLING PLANS FOR REDUCED INSPECTION  
GENERAL INSPECTION LEVEL II**

Code Letter	Control Group Size	Sample Size	Accept Level	Reject Level
A	2-8	2	0	1
B	9 - 15	2*	0	1
C	16 - 25	3*	0	2
D	26 - 50	3	0	2
E	51 - 90	5	1	3
F	91 - 150	8	1	4
G	151 - 280	13	2	5
H	281 - 500	20	3	6
J	501 - 1,200	32	5	8
K	1,201 - 3,200	50	7	10
L	3,201 - 10,000	80	10	13

\* American National Standard states: When no sampling plan is available for a given combination of AQL and code letter, the tables direct the user to a different letter. The sample size to be used is given by the new code letter, not by the original letter.

**TABLE VIII**

Sample Units	AQL of 6.5	Sample Units	AQL of 6.5
20-29	NA	800-1249	42
30-49	0	1250-1999	69
50-79	0	2000-3149	115
80-129	2	3150-4999	186
130-199	4		
200-319	8		
320-499	14		
500-799	25		

**Double Sample Plan**

The number of sample units first inspected shall be equal to the first sample size given by the plan. If the number of non-conforming meters found in the sample is equal to or less than the first acceptance number, the control group shall be considered acceptable.

If the number of non-conforming meters found in the first sample is equal to or greater than the first rejection number, the control group shall be considered not acceptable. If the number of non-conforming meters found in the first sample is between first acceptance and rejection numbers, a second sample of the size given by the plan shall be tested. If the cumulative number of non-conforming meters in the two samples is equal to or less than the second acceptance number, the control group shall be considered acceptable. If the cumulative number of non-conforming meters is equal to or greater than the second rejection number, the control group shall be considered not acceptable.

**LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM****TABLE III-A DOUBLE SAMPLING NORMAL INSPECTION  
SAMPLE SIZE SELECTION - GENERAL INSPECTION LEVEL II**

Code Letter	Control Group Size	1 <sup>st</sup> or 2 <sup>nd</sup> Sample	Sample Size	Accept Level	Reject Level
A	2-8	1 <sup>st</sup>	2	0	1
		2 <sup>nd</sup>	*	*	*
B	9 - 15	1 <sup>st</sup>	2	0	1
		2 <sup>nd</sup>	*	*	*
C	16 - 25	1 <sup>st</sup>	5	0	2
		2 <sup>nd</sup>	5	1	2
D	26 - 50	1 <sup>st</sup>	5	0	2
		2 <sup>nd</sup>	5	1	2
E	51 - 90	1 <sup>st</sup>	8	0	3
		2 <sup>nd</sup>	8	3	4
F	91 - 150	1 <sup>st</sup>	13	1	4
		2 <sup>nd</sup>	13	4	5
G	151 - 280	1 <sup>st</sup>	20	2	5
		2 <sup>nd</sup>	20	6	7
H	281 - 500	1 <sup>st</sup>	32	3	7
		2 <sup>nd</sup>	32	8	9
J	501 - 1,200	1 <sup>st</sup>	50	5	9
		2 <sup>nd</sup>	50	12	13
K	1,201 - 3,200	1 <sup>st</sup>	80	7	11
		2 <sup>nd</sup>	80	18	19
L	3,201 - 10,000	1 <sup>st</sup>	125	11	16
		2 <sup>nd</sup>	125	26	27

\* Double sampling table states: Use corresponding single sample plan (or alternatively, use double sampling plan below, where available)

**LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM**

**TABLE III-B DOUBLE SAMPLING TIGHTENED INSPECTION  
SAMPLE SIZE SELECTION - GENERAL INSPECTION LEVEL II**

Code Letter	Control Group Size	1 <sup>st</sup> or 2 <sup>nd</sup> Sample	Sample Size	Accept Level	Reject Level
A	2-8	1 <sup>st</sup>	2	0	1
		2 <sup>nd</sup>	*	*	*
B	9-15	1 <sup>st</sup>	2	0	1
		2 <sup>nd</sup>	*	*	*
C	16-25	1 <sup>st</sup>	8	0	2
		2 <sup>nd</sup>	8	1	2
D	26-50	1 <sup>st</sup>	8	0	2
		2 <sup>nd</sup>	8	1	2
E	51-90	1 <sup>st</sup>	8	0	2
		2 <sup>nd</sup>	8	1	2
F	91-150	1 <sup>st</sup>	13	0	3
		2 <sup>nd</sup>	13	3	4
G	151-280	1 <sup>st</sup>	20	1	4
		2 <sup>nd</sup>	20	4	5
H	281-500	1 <sup>st</sup>	32	2	5
		2 <sup>nd</sup>	32	6	7
J	501-1,200	1 <sup>st</sup>	50	3	7
		2 <sup>nd</sup>	50	11	12
K	1,201-3,200	1 <sup>st</sup>	80	6	10
		2 <sup>nd</sup>	80	15	16
L	3,201-10,000	1 <sup>st</sup>	125	9	14
		2 <sup>nd</sup>	125	23	24

\* Double sampling table states: Use corresponding single sample plan (or alternatively, use double sampling plan below, where available)

**LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM****TABLE III-C DOUBLE SAMPLING REDUCED INSPECTION  
SAMPLE SIZE SELECTION - GENERAL INSPECTION LEVEL II**

Code Letter	Control Group Size	1 <sup>st</sup> or 2 <sup>nd</sup> Sample	Sample Size	Accept Level	Reject Level
A	2-8	1 <sup>st</sup>	2	0	1
		2 <sup>nd</sup>	*	*	*
B	9 – 15	1 <sup>st</sup>	2	0	1
		2 <sup>nd</sup>	*	*	*
C	16 – 25	1 <sup>st</sup>	2	0	2
		2 <sup>nd</sup>	2	0	2
D	26 – 50	1 <sup>st</sup>	2	0	2
		2 <sup>nd</sup>	2	0	2
E	51 – 90	1 <sup>st</sup>	3	0	3
		2 <sup>nd</sup>	3	0	4
F	91 – 150	1 <sup>st</sup>	5	0	4
		2 <sup>nd</sup>	5	1	5
G	151 – 280	1 <sup>st</sup>	8	0	4
		2 <sup>nd</sup>	8	3	6
H	281 – 500	1 <sup>st</sup>	13	1	5
		2 <sup>nd</sup>	13	4	7
J	501 – 1,200	1 <sup>st</sup>	20	2	7
		2 <sup>nd</sup>	20	6	9
K	1,201 – 3,200	1 <sup>st</sup>	32	3	8
		2 <sup>nd</sup>	32	8	12
L	3,201 – 10,000	1 <sup>st</sup>	50	5	10
		2 <sup>nd</sup>	50	12	16

\* Double sampling table states: Use corresponding single sample plan (or alternatively, use double sampling plan below, where available)

**54.10.7 Failed Control Groups / Accuracy Improvement / Removal**

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

If, by the removal of a specific sub-group of meters, LG&E can demonstrate that the original control group of meters now meets the accuracy standard under General Inspection Level II for Normal Inspection, the remaining meters in the original control group shall remain in service. The original control group shall be sampled the immediate following year if it is not a scheduled sample year for the control group.

If a deviate sub-group of meters cannot be identified to improve the control groups accuracy, then LG&E will make every reasonable effort to remove the entire control group of meters from service within 18 months once it has failed the applicable governing standard for the control group.

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

LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM

## 54.10.8 Performance Classification Time Parameters

Scheduled control group testing for each test year shall begin January 1 and be completed by December 31 of the test year. The statistical analysis of the control groups tested will begin at the end of the test year and will be completed within a three month period. The finalized test results will be published for review and a copy submitted to the Public Service Commission of Kentucky.

## 54.10.9 Meter Sampling Program Tracking

## A. Change Forecasting and Tracking

At the beginning of each calendar year, a forecast will be generated by month which identifies how many meters will be required for sampling, plus any additional removal requirements for failed meter groups. This will be compiled by the meter sampling plan administrator (meter shop), or a service center representative within the Gas Distribution group. Once this is compiled, it will be sent to each location and used for planning purposes.

At the end of each month, each service center location will supply data to the group which compiled the original forecast. This data will include the number of sample meters changed and the number of failed meters changed and will be compared to the original forecast. This data will provide a program status for each center and will be used for planning out the balance of the calendar year

## B. Meter Performance Tracking

The program administrator will provide a report which indicates the level of performance for each meter group being sampled. This data will include the number of meters that have been changed for each group, as well as the number of meters that have failed the sampling criteria. This report will be used for planning out the subsequent year (i.e. if some groups appear to be headed for failure, the number of meters to change for the following year will increase).

## 54.10.10 Specific Safety Measures With Extended Meter Service Periods

When a customer's meter is changed under sample testing, the LG&E service person at that time shall, whenever possible, meter test the customer's house piping (House Line) and visually inspect any areas of the customer's premises they gain entry to for possible defective operating conditions related to the customer's use of natural gas. **Customer premises having a gas service regulator shall have the gas regulator checked for proper delivery pressure and proper lock off.**

A summary of the above inspections shall be included in LG&E's annual report on sample testing to the commission. This section of LG&E's annual report shall detail at minimum the following statistics:

- A. Number Of Customer Premises Inspected As Part Of Sample Testing.
- B. Number Of Customer appliances/piping/venting "Red Tagged" As Defective.
- C. Break Down By Type of "Red Tags" issued

LOUISVILLE GAS & ELECTRIC GAS METER PERFORMANCE CONTROL PROGRAM

## 54.10.11 Sampling Plan For New Gas Meters

In lieu of 100 percent out-test on new gas meters, LG&E may choose to sample test lots of new gas meters in accordance with the American National Standard – Sampling Procedures and Tables for Inspection by Attributes – ANSI/ASQC Z1.4-1993, using the specified Sampling Plan for Normal Inspection – General Inspection Level II, with an AQL of 1.0 under the below guidelines.

- A. All new meters purchased by LG&E will be 100 percent tested by the manufacturer before shipment to LG&E. The manufacturers test results for each meter must accompany the meter at the time it is received or before shipment to LG&E.
- B. Lots of new meters shall be homogeneous, established of like meters based on model, manufacturer, and date received.
- C. Lot size will not exceed 1,000 gas meters.
- D. Accuracy deviation standard used for rejection shall be any meter which test greater than the Kentucky Public Service Commission accuracy standard of ½ of 1 percent, plus or minus, when passing gas at approximately twenty twenty (20) percent and one hundred (100) percent of it's rated capacity.
- E. If the sample from any lot fails the sampling inspection, the entire lot shall be rejected as deviate. LG&E will have the option of either performing 100 percent out-test and calibration or shipment of the lot back to the manufacturer for re-calibration.
- F. Lots of new gas meters passing sampling shall have the remaining meters within the lot accepted with the manufacturers test results recorded as the out-test calibration of the meter before it is placed in service.
- G. Lots of new meter accepted or rejected under this procedure shall be reported in LG&E's annual review of its Gas Meter Performance Control Plan submitted to the Kentucky Public Service Commission.

New Gas Meter Sampling Table

Code	Lot Size	Sample Size	Accept Level	Reject Level
A	2 to 8	All Tested	All Tested	All Tested
B	9 to 15	13	0	1
C	16 to 25	13	0	1
D	26 to 50	13	0	1
E	51 to 90	13	0	1
F	91 to 150	13	0	1
G	151 to 280	50	1	2
H	281 to 500	50	1	2
J	ber of no000	80	2	3

\* American National Standard states: When no sampling plan is available for a given combination of AQL and code letter, the tables direct the user to a different letter. The sample size to be used is given by the new code letter, not by the original letter.



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 104**

**Responding Witness: Christopher M. Garrett**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 105**

**Responding Witness: Christopher M. Garrett**

- Q-105. Does the Company's request for rate case expense include any amounts related to past cases? If not, explain fully why not. If so, identify the amount, and identify and explain the basis for including expense for past cases.
- A-105. The Company is requesting approval to establish a regulatory asset for only 2016 case related expenses. However, given the 3 year amortization period approved in Case No. 2014-00372, rate case expenses in the test year include amortization of prior case expense. See the response to KSBA 1-34 for the amortization amounts included in the test year.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 106**

**Responding Witness: Christopher M. Garrett**

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

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

PSC Fees \$2,194 electric and \$633 gas.

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 107**

**Responding Witness: Christopher M. Garrett**

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 108**

**Responding Witness: Daniel K. Arbough**

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

### EROA Assumption: Illustrative building blocks for pension plans

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 109**

**Responding Witness: Valerie L. Scott**

- Q-109. Show in detail how LG&E has reflected the inclusion of net negative salvage in accumulated depreciation (a rate base reduction).
- A-109. The depreciation rates provided by Mr. Spanos employ a negative net salvage component. LG&E employs the salvage and cost of removal procedures prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10, and Subchapter F, Part 201, Gas Plant Instructions 10.

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

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 110**

**Responding Witness: Christopher M. Garrett**

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**CASE NO. 2016-00371**

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

**Question No. 111**

**Responding Witness: Kent W. Blake**

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

- d. Formal cost-benefit studies are done for all capital projects greater than \$500k in accordance with the Company's capital review policy. Attached are the Investment Proposals for the projects listed in response to part a. where the combined capital cost for the project between KU and LG&E is greater than \$500k. These documents provide different layers of analysis as well as the cost-benefit analysis requested. Certain information requested is confidential and is being provided under seal pursuant to a petition for confidential protection.

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**

Project	Project Description	Description
200LGE16	Application Sec Enhance-LGE16	Application Security Enhancements project is to add additional functionality to our HP Fortify source code scanning solution that will give our developers the ability to scan SAP source code for security issues. This is required for our new SAP upgrade project.
717LGE16	Gas Pipeline ESRI Lic-LGE16	This project is for the purchase of ESRI ArcGIS licenses for the pipeline integrity group. This will allow them to perform the necessary analysis they need on shapefiles they receive from the DIMP/TIMP applications.
142LGE16	UC4 Upgrade to V10-LGE16	Infrastructure Services personnel are engaging vendor Automic Software Inc. to assist them in upgrading UC4 Enterprise Scheduling software from version 9 to version 11.2. The plan is to build out a separate environment and conduct a parallel upgrade.
111LGE15	SynerGEE System Modeling-LGE15	SynerGEE is used by Gas Distribution Operations to perform system analysis, modeling, and planning. This project is to upgrade the software as part of the routine maintenance schedule. Develop a program to compile data from multiple sources (e-mail, websites, shared folders) to use for analysis related to the Commodity Trading System. This is currently being done manually.
719LGE15	CTS Upload Automation-LGE15	Purchase and implement SoftLink classroom management software. The instructor will be able to see and control the students' displays which will allow the instructors to give better support during the training sessions. Also, the project includes the purchase and installation of Articulate Storyline software for creating interactive training.
*734LGE16	Cust Serv Training Tools-LGE16	Implement Microsoft Project Professional 2013, Project Server 2013, and Projility Hammerhead on new virtual infrastructure. This capability will allow the Project Management Office to create reports, track cross project resources and provide greater detail for future application decisions and roadmaps.
*722LGE15	Microsoft Prj Svr 2013-LGE15	Field Services, DO, and Gas Meter Shop identified several enhancements during the course of the ABB/Ventyx Upgrade project which finished in June. These changes will help improve the capabilities of the application. Also, the vendor, ABB, will be engaged to optimize the configuration of the Workforce Optimization and Appointment Booking features in Service Suite. This will help LG&E deliver shorter appointment windows for gas turn ons and turn offs.
730LGE16	ABB Post Impl Enhance-LGE16	Convert existing Oracle testing scripts in Original to HPQC and then automate scripts for future patch testing.
236LGE14	Oracle Regression Test-LGE14	Capital budget bucket for IT Security infrastructure changes to mitigate new IT security risks. Project generally consist of various software options.
023LGE16	IT Security Infrast-LGE16	Implement enhancements to the Asset and Resource Mgmt (ARM) system.
087LGE15	Wrk Mgmt Syst Enhance-LGE15	This project is to continue to bring additional data sources into the Transmission BI space.
164LGE15	TRODS-LGE15	Objectives: 1. Replace the IVR production and test Application servers (scripts reside on these servers) - a. The IVR infrastructure servers were replaced in April 2015, however the application servers remain on the original servers implemented in 2010. - b. Move from (2) to (3) production servers. This will allow the application of emergency changes during the day without taking a server offline. 2. Upgrade Avaya Dialog Designer v5.1 to Avaya Orchestration Designer 7.0 - a. These are the tools that Liz and Karen use to develop and support the IVR system. They develop scripts, menu routing, etc. for the IVR. - b.Orchestration Designer includes powerful testing and simulation tools, as well as support for speech technologies, to help developers improve performance and the user experience before deployment. 3. Consolidate the IVR Web License servers - a. The application servers still reside on the old license server while the upgraded IVR infrastructure reside on the new license server. Because they do not communicate to the same Weblm (license manager), certain alarms are not automated. We experienced a situation a few months ago where the license file on the old server became corrupt but we had no way of knowing of the situation. The IVR system was interrupted a few hours. - b. Alarm automation for license issues is being addressed in the scope of this project.
707LGE16	IVR Designer Tool Upgr-LGE16	Standardizing input and storage processes for safety datg to facilitate dashboard reporting.
096LGE15	Provide Safety Stat BI-LGE15	Upgrade the existing software used to calibrate gas equipment. Proper and timely calibration of this equipment is a regulatory requirement.
168LGE15	Upgrade Gas Equip-LGE15	

\* New software project included in response for part a

Project	Project Description	Description
234LGE14	Damage Assess Enhance-LGE14	Damage Assessment for off system resources is a tool to allow off system resources to collect electric system damage information for restoration assistance to LKE. An iOS application called FSV Lite DA will be utilized to collecting damage information from the field by mutual assistance crews. This data can then be collected by our Restoration Team to aid in our restoration response.
703LGE15	Rate Case-LGE15	The Rate Case project includes programming needed in CCS to implement the filed tariff changes in the 2015 LGE/KU Rate Case. Some of the functionality required are Residential TOD rates, Subject to Refund functionality, rate compare analysis tools, and other issues filed in the revised tariffs.
742LGE16	Insight CM Expansion-LGE16	The purpose of the project is to convert the term license agreement for the Insight CM Turbine vibration monitoring system to perpetual and consolidate the licenses for easier management in the future.
*161LGE15	Reliability Report Enh-LGE15	This project will provide the Distribution Operations a BI framework to serve as a single source of data for dashboards and reporting of KPI, Cause/Variance, Operations, Customer Experience Multiple Interruptions (CEMI), and Recurring Outage Device (ROD) frequent interruptions data, and other Ad Hoc reports.
730LGE15	Lojic-LGE15	Expand existing software license agreement with the Louisville and Jefferson County Information Consortium (LOJIC) to include the contours module.
262LGE14	Redact-It Implement-LGE14	IT software to remove sensitive data from scanned statements.
056LGE15	Pers Product Grow & Ref-LGE15	The project funds will be used to do annual true-up of licensing for Personal Productivity software such as Adobe Acrobat, Visio and SnagIt.
734LGE15	SQL Server Lic-LGE15	The Environmental/IT groups have an immediate ask for \$83K for the purchase of SQL Server licenses for the Stackvision Servers at each power plant. The servers are being replaced as part of the annual server rotation project but that project does not fund SQL Server licenses. This is holding up the deployment of the already built servers. There is no ongoing maintenance.
714LGE16	Citect Scada Lic-LGE16	Additional Scada licenses to allow distribution to have more users on the system at the same time. This is needed in order for additional users to support the Downtown Network mobile application.
078LGE16	WMS Work MGMT Syst-LGE	Enhancement to the ARM application to increase usability and add features needed for daily work.
*729LGE16	Solar Share Program-LGE16	LG&E & KU are developing a Solar Share Program to provide interested electric customers an opportunity on a voluntary, optional basis to obtain credit for solar energy produced by local solar generation with an up-front fee and monthly payments based upon their selected subscription level.
*748LGE16	NMS Training Simulator-LGE16	This project will provide an internally developed application that will allow the business to manage solar share subscriptions and will provide the required billing information to CCS for further processing.
029LGE16	Microsoft Lic True-up-LGE16	The Oracle Network Management System (NMS) will be adding a new module that will require the purchase of licenses. The new module/licenses will be used to train and evaluate distribution control center system operators.
*705LGE15	Trans Lines Mobile App-LGE15	This is the annual true-up for license purchases with Microsoft. Our contract with Microsoft gives us access to install licenses as needed throughout the year. At the end of the contract term, or anytime during the year, we true-up our license count with Microsoft and pay for the licenses installed during the year and the applicable support.
*745LGE16	Metalogix-LGE16	Transmission mobile app to manage line inspections.
108LGE16	SOA Middleware Upgrades-LGE16	This product will allow us to store SharePoint data that is larger than the amount that we configure on Isilon storage instead of within the SharePoint SQL database. This will allow us to manage very large generation project related files via SharePoint as requested by Project Engineering. The product will be licensed for the full SharePoint farm, so it will be able to be used for any site that has this need.
012LGE15	CIP Compl Tools - Year 5-LGE15	The SOA Upgrade will be from 11.1.1.7 to 12.2.1. The upgrade will provide maintenance benefits and new functionality. This project will be 100% labor with time needed from Development groups supporting the existing services, the SOA architect, and the SOA infrastructure group.
		This project is to purchase and modify software to meet all compliance needs for the corporation for 2015 and prepare us for future version change to CIP version 5. This is a multi-year project and continues each year. The Tools project is providing enhancement to existing software, purchasing new software and both internal and external labor to install these tools.

\* New software project included in response for part a

Project	Project Description	Description
110LGE16	Monitoring Project-LGE16	This project is to continue to develop enterprise monitoring of our IT assets (Infrastructure and Application Services). This work will improve customer service by improving IT reliability and recovery timeframes. The software we use is Microsoft System Center Operations Manager (SCOM) that multiple third party vendors provide software or management packs that plug in and provide specific application monitoring software for vendor software like VMWare, Citrix, EMC, etc. The initial purchase we are making in March is to increase our current license count for Veeam for VMWare monitoring from 250 sockets to 300. This increase is due to additional infrastructure being built for the SAP upgrade project (Hana database platform). The remaining funds will be reserved for future enhancements on new or existing vendor management pack purchases in 2016.
161LGE16	HP QC Upgr to ALM-LGE16	This project is to purchase HPQC ALM licenses which will increase the functionality of the HPQC software allowing us to share test cases across the enterprise projects and increase the ability to have project portfolio reporting.
139LGE15	CTS/AFB-Accting Enhance-LGE15	CTS 2.0 and CTS 3.0 have both included some basic accounting functionality designed to assist in gathering data for close purposes. More robust accounting functionality has been desired for some time from the accounting groups responsible for energy marketing accounting. This project will focus on adding system functionality in the following areas related to the accounting close and other processes.
169LGE15	Expand My Account & Apps-LGE15	<ul style="list-style-type: none"> <li>- Counterparty mid-month and end of month checkout email generation to counterparties</li> <li>- OSS (Off System Sale) invoicing</li> <li>- Third party power purchase disbursements request process</li> <li>- Natural gas disbursements request process including direct email to Accounts Payable department or interface with Oracle directly</li> <li>- Journal entry creation for 3rd party gas purchases for electric generation to interface with Oracle directly</li> <li>- Create GLAFF accounting within CTS to enable the journal entry submission, including projects &amp; tasks</li> <li>- Development of SOX controls as needed for Oracle/CTS interface</li> </ul>
708LGE16	Microsoft Project Server-LGE16	<p>This project is for the purchase of additional Microsoft Project Server licenses and for services to install the software in the production environment. The tool provides portfolio management capabilities for the PMO department to manage IT projects. Most of the 2016 projects are already utilizing MS Project Server in the test environment, including several project plans for the SAP upgrade, it is critical to move the system into a production environment to avoid loss of the existing project plans. In addition, the PA PMO is interested in using this software as well as several business client areas within LGE.</p> <p>The 2015 project involved the purchasing, configuring, installing and training on MS Project which was approved by the TPMC. The portion of the project to move to a production environment was approved by the TPMC in Dec 2015 however the funds for the production licenses were subsequently returned and the system remained in the test environment. The licenses to move the system to the production environment were not purchased in 2015 under the assumption Project Server licenses would be included in the next version of SharePoint 2016 at no charge. This option is not available in the short term based on discussions at the Microsoft True up meeting in March 2016.</p>
*702LGE16	CA API-LGE16	CA API is an on premise software that will be used by the IT developers to write application programming interfaces (API). The APIs operate in the background as a channel for applications to work with each other so the users required functionality and information is available. This software will be used when writing future mobile applications or when an upgrade occurs of existing mobile applications. It will be used with the new gas applications being written this year to allow sharing of services, reducing the number of services and costs of support. All new applications written will utilize the APIs instead of single use services.
003LGE15	Aligne Upgrade-LGE15	The Aligne upgrade was more difficult than first anticipated at the start of the project. Jumping multiple versions of Crystal and Aligne brought with it technical issues and modifications that needed to be made to the report and the tool. This added effort to our internal projections, required two visits from SunGard for technical assistance on Aligne and we needed to bring on a Crystal fluent contractor to help modify all custom reports to work with the newer version.
719LGE16	PI Alarm Mgmt-LGE16	Software license purchase that will help the plants track and analyze alarms to determine course of action for individual pieces of equipment associated with the alarms.
159LGE16	Cascade Impl Gen Relays-LGE16	The purpose of the project is to purchase licenses and services to enter Generation Relays into Powerbase with a Maximo interface to allow for management of relay testing and maintenance for NERC compliance purposes.

\* New software project included in response for part a

Project	Project Description	Description
113LGE16	TOA Enhancements-LGE16	<p>This project is the third phase of TOA implementation. This implementation's purpose is to provide improvements in order to bring the LG&amp;E and KU processes in-line with one another and implement Transmission Strategy and Planning into the outage process. Interfaces to EMS/PI, Cascade, and a TVA Portal web service will be utilized and updated through the process. First, an existing Cascade interface will be used to bring branches into TOA and make the appropriate associations with lines, breakers, and switches. For the TVA Part, this project will create an interface between the SDX TVA Portal and TOA for automatic updating of planned outages between the two systems. The ability to download CSVs or other data from the TVA portal and upload into TOA from the TVA portal will be added. Scheduled reports will then be created and populated by outage information; these reports will have the ability to be run manually if desired. In order to maintain the functionality of data being imported into TRODS, BI will be involved designing, developing, and testing ETL to TRODS for the new tables created in TOA.</p>
*744LGE16	Reader Boards-LGE16	<p>The scope of the project includes the installation of reader board software which will allow better management of real-time and historical data through numerous mediums in order to report data more effectively and comprehensively, measure call center performance, and improve customer service and agent productivity. It will also give better visibility of the calls in the queue.</p>
720LGE16	Mobile Dispatch Map-LGE16	<p>Develop and implement a new mobile mapping application for distribution operations. This will be used to replace the FieldSmart View Application for mapping functionality in all future internally developed mobile applications. This will be developed in house by the .Net and GIS groups.</p>
005LGE14	Cust Comm-text, apps-LGE14	<p>This project will provide customers new communication channels for receiving alerts and notifications and for conducting certain transactions. The project will also establish a "preference portal" providing customers the ability to subscribe to defined services and select/update independent channel "preferences" for each. The preferences portal will be located behind the secure My Account login.</p>
024LGE15	Further app virt build-LGE15	<p>The offerings will be deployed through a release strategy intended to encourage customer adoption and increase customer satisfaction. There will be three releases included in the project. The first release is two-way texting for "Reactive Outage". Reactive Outage is a customer reported outage or request for status update. The second release includes Customer Preference Setup, Billing Alerts and Broadcast messages. The third release will transfer internal Proactive Outage communications from the current Notifi product to the selected vendor for this project. In addition, the project will provide customers the option to select a "quiet window" where automated telephone calls will not occur.</p>
109LGE16	WallStreet Suite Upgr-LGE16	<p>Further application virtualization buildout for enterprise.</p> <p>KY is being allocated 27% of the total cost (appx \$880k) which is estimated to be \$240k. Software upgrade project for Wallstreet Suite version 7.3.13 to latest release 7.4.42+. PPL's installed version 7.3.13 from 2011 is no longer supported for patches, new business instruments, or training therefore the upgrade is required. The latest version 7.4.42+ will be supported for a longer period as many large corporates are on this version. The benefits of an upgrade include:</p> <ul style="list-style-type: none"> <li>- Upgrade provides architecture and security compliance for PPL's network and business functionality for today's cash management and finance groups to stay current for the next 5 years.</li> <li>- Utilize new functionality to provide process efficiencies for cash management, finance, reporting and accounting processes.</li> </ul> <p>Offers additional process automation and new business functionality in the following areas:</p> <ul style="list-style-type: none"> <li>- New Investment instrument</li> <li>- Dodd Frank and European Market Infrastructure Reporting (EMIR) reporting</li> <li>- Foreign exchange deal close outs</li> <li>- Bank Administration Tool</li> <li>- Replacement for current 3rd Party valuation tool</li> <li>- Removal of customized code with standard offering in version 7.4.42 for securities, investments and loans.</li> </ul> <p>This project provides capital to purchase additional licenses necessary for the True-up for the following products:</p>
152LGE16	Mbl & Wrkst Lic True-up-LGE16	<p>Citrix XenMobile User Licenses  Citrix XenDesktop User Licenses  Appsense Environment Manager User Licenses  SysTrack Desktop Device Licenses  SysTrack Terminal Server Device Licenses</p>

\* New software project included in response for part a

Project	Project Description	Description
*720LGE15	NAS Analytics Tool-LGE15	This project will be used to fund the purchase of a tool that will be used to audit access to data that resides on the enterprise file servers. This tool will also be used to identify data owners based on access patterns, improperly set permissions, what data users have access to and stale data.
743LGE15	Video Streaming Appl-LGE15	A video streaming solution is needed as the current practice of storing video as non-streamed SharePoint files is not scalable and Corporate Communications use of You Tube is not appropriate for private corporate content. The recommendation is on premise Qumu solution. All video content will be presented via SharePoint (for both internal and mobile access using Qumu webpart and virtual appliance).
716LGE15	Res Contractor Invoicing-LGE15	This project is for adding further functionality to the existing system (Maximo) and the creation of a new internally-developed application to automate resident contractor time by work order (task). Currently, a paper based time keeping system is being utilized and does not allow those responsible for managing contractor time tracking and approval a way to conduct digital data analytics. The vision is to develop a systematic way to enter contractor hours, route it to the LKE site rep for analysis and approval and upload it to ORACLE for payment. The data would be stored for future analytics. Automating this intensive paper based process will improve efficiency and accuracy and impact approximately 100 users. Currently, all math checks and validations are done manually. The volume sometimes dictates that not all time sheets and invoices are reviewed in detail. Savings calculations could be estimated later, based on eliminating the need to key stroke individual invoices into ORACLE and estimating overpayments due to errors in time keeping.
*139LGE16	Central Firewall Mgmt-LGE16	This project will investigate, evaluate, approve, and purchase a centralized firewall management solution for LKE.
*120LGE16	SynerGEE Gas Isolat Mod-LGE16	This is for the purchase of an additional module for the SynreGEE system to allow our engineers to perform analysis on the gas system. Multiphase is a separately licensed Synergi Gas module for steady-state hydraulic simulations of multiphase systems. This includes simultaneous calculations for natural gas, hydrocarbon liquids and water.
012LGE16	CIP Compl Tools - Year 6-LGE16	This project is to purchase and or modify Hardware and software to meet all compliance needs for 2016 and prepare us for future version changes. This is a multi-year project and continues each year. The tools project is providing enhancements to existing software, purchasing new software and may include external labor to install these tools.
728LGE15	EE Rebate Checks-LGE15	Develop interfaces to a 3rd Party vendor to print EE rebate checks or send credit cards to customers. Modify interfaces to AP for paying the vendor. Also, modify My Account to allow the customer to choose check or credit card.
746LGE16	Nintex Licenses-LGE16	Nintex Licenses and Forms
046LGE16	Pers Product Grow & Ref-LGE16	Add licenses or upgrades Project, Visio & Acrobat
134LGE15	Cascade Corp Sec Assets-LGE15	This project will implement Corporate Security assets into Cascade. The purpose of this project is to analyze, define, build, test and implement a new environment for storing Corporate Security Assets, Work Management and Inspections using Cascade Application environment. Effort includes documentation of existing processes, new processes, requirements for building the application environment, building the environment, interface requirements and development, etc.
021LGE16	Further app virt build-LGE16	Further Application virtualization build out for enterprise. virtualization of enterprise applications to enhance current set of application deployed as physical installs

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Project	Project Description	Description
		<p>In Transmission the scope of the project is to convert to a solution that will send data into the OATI OASIS Transmission reservation system and Oracle. The OATI webAccounting cloud-based system has been chosen. This would automate the current manual processes performed in Transmission.</p> <p>In accounting the scope of this project is to enable the company to leverage the OATI data in order to reduce the manual invoicing processes for the transmission customers and manual posting of accounting entries for financial purposes. In addition, the scope will include the cash remittance process of relieving paid invoices and the required FERC reporting data. The current Transmission billing process is a manual process utilizing complex spreadsheets, Access databases, and Visual Basic coding. The effort is performed by a single LKE point of contact to manually prepare bills reflecting 3rd party revenues totaling approximately \$18M in 2013. This revenue has been growing at approximately 15%-20% annually. The proposal is to convert to OATI webAccounting which will integrate with the OATI OASIS Transmission reservation system and Oracle providing increased efficiency through automation and better internal controls. We can reasonably expect to use OATI webAccounting for at least 5 years. It offers long term benefits and it will not be abandoned during the 5 years.</p> <p>Internal implementation labor including project management, design, interface development etc will be charged to capital. The following items will be charged to capital by the vendor: Access to the OATI hosted webAccounting and billing module includes:</p> <ul style="list-style-type: none"> <li>- Project management and consulting services</li> <li>- Software Configuration</li> <li>- Design and creation of calculations and formulas</li> <li>- Definition of requirements</li> <li>- Testing</li> </ul>
202LGE15	Trans OATT Billing Tool-LGE15	
735LGE16	Pitney Bowes Licenses-LGE16	Additional license purchases.
		<p>The scope of this project is to upgrade Content Server to the most up-to-date 10.5 version. The scope will include developing test scripts and developing a patch strategy. The scope also includes upgrading our development, QA, and production environments and bringing up a 4th sandbox environment.</p> <p>The original business plan is listed at 115K and was based on a simple upgrade of the Content Server. After the initial project completed and in reviewing all of the customizations that are in place it was determined that the project would take approximately \$700K; the difference will be covered by IT contingency and has been approved by the</p>
178LGE15	Upgrade Quest Server-LGE15	<p>TRODS Phase 4 will consist of adding additional reliability data to the TRODS warehouse. TRODS Phase 4 is a list of several enhancements including the following:</p> <ol style="list-style-type: none"> <li>1. Verify the accurate conversion of monthly SAIDI to daily SAIDI data.</li> <li>2. Add data from the Transmission InSpec Application.</li> <li>3. Add additional data to the TOA event view. Enhance Transmission Dashboard.</li> <li>4. Add additional Cascade data to TRODS. (Equipment Specs) Karla to help.</li> <li>5. Add data from the lightning database.</li> <li>6. Finish Historical Tracking Data from Cascade/LOAD.</li> <li>7. Integrate TRODS with TIGER (Transmission I.... G.... E.... R...).</li> <li>8. Explore the concept of PDF snippets for transmission lines (this may be something we can do on our own, but I would like to see if BI has any ideas on the topic). Incorporate transmission line drawings into the DB.</li> <li>9. Need to simplify the TRODS environment.</li> <li>10. Increase service levels with TRODS.</li> <li>11. Add data from Digital Fault Recorders (DFRs).</li> </ol>
117LGE16	TRODS-LGE16	
		<p>This project proposes the implementation of an event logging and outage scheduling software tool for Transmission Operations. SunNet's Transmission Outage Application (TOA) is an industry leading tool, utilized and highly recommended by PPL. In addition to providing operational efficiencies, TOA is also an integral part of the Transmission technology strategy and will facilitate enhanced reliability analysis by connecting critical event data.</p>
121LGE15	Transmission Outage App-LGE15	
*724LGE15	Data Copy Tool for SAP-LGE15	<p>We are purchasing SAP Data Copy Software that will reside on our servers, implementation, and training only for project team personnel. This software will effectively keep the non-production SAP systems updated with current data.</p>
138LGE16	PowerPlant Module Upgr-LGE16	<p>Upgrade and redesign of the existing Power Plan Lessee Accounting module, including direct integration to other Power Plan modules, Oracle eBusiness Suite, and Fleet Focus to comply with the new lease accounting and reporting standards.</p>

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Project	Project Description	Description
080LGE16	Gas Nomination System-LGE16	Rewrite of the current Gas Tracking Software that has outlived its usefulness. The outdated underlying code makes modification and corrections to the system a challenging process. We need to bring it up to our current code standards to deliver the business with the functionality that it needs.
043LGE16	Original SW Upgrade-LGE16	The scope of this project will be to automate flows in HPQC. The flows will be used during the Oracle Regression Cycle decreasing the user time of test execution. The primary objectives are to convert manual test flows to automated flows, build additional flows identified during phase 1 which are currently undocumented and required for regression testing and create a test instance for HPQC.
055LGE15	PeopleSoft Enhancements-LGE15	This project will implement benefit plan changes and system changes in order to facilitate 2016 Open Enrollment. Where appropriate, delivered functionality of PeopleSoft 9.1 will be leveraged to allow LKE to reduce the amount of customizations necessary for the benefits process. The project will also include an upgrade to PeopleSoft 8.54, new application bundles including Feature Pack 2, and a database upgrade to SQL Server 2014. The total cost of the project is \$565k. The Business Plan budgeted approximately \$314k (\$214k under 055SER15-PeopleSoft Enhancements and \$100k under 051LGE15-Open Enrollment). An additional \$186k (from IT Contingency) was approved by the IT RAC and TPMC in March for the 2&10 forecast. After the planning session and refinement of numbers, the IT RAC and TPMC approved another \$65k (from IT Contingency) in April for the 3&9 forecast.
026LGE15	GIS Enhance and Upgr-LGE15	The primary goal of this project is to upgrade the current version of our Geographic Information Systems GIS application. Currently we are using GE Smallworld version 4.2 and the upgrade version is 4.3. Our current version (v4.2) became officially unsupported in 2013. The objective of this upgrade is migrate to a vendor supported version of Smallworld that will enable LKE to continue utilizing the system for the next 4-5 years. The business criticality of this application will require that LG&E and KU personnel thoroughly test our custom code to ensure functionality improves after the upgrade.
021LGE15	Electric Insp Enhan-LGE15	The Downtown Network (DTN) Inspection Project will implement software to schedule, track, and complete PSC required inspections of DTN electric facilities.
100LGE16	Microsoft EA-LGE16	On April 2, 2014 Eric Slavinsky, Gabriela Keemer, Sara Wiseman, Kathy Butler, Eric Riggs and William Mabry met to discuss the proper accounting treatment (O&M vs Capital) of the new Microsoft Enterprise Agreement (EA) contract. The EA contract includes rights to perpetual licenses for LKE to install Microsoft Products on PC's and servers, and includes the following functionality: Operating Systems, Office Suite, SharePoint, etc. Furthermore, IT explained that the EA contract does not provide technical support, bug fixes, security patches or problem assistance.  The EA provides LKE the ability to install Microsoft operating systems and applications on new hardware purchases. IT also confirmed that the capitalized software licenses under the EA will only be installed on new hardware purchases and not existing infrastructure. When IT installs software on existing infrastructure, the associated costs will be expensed as incurred.
151LGE16	Entrprs Data Domain Expn-LGE16	Conclusion Based on the information provided by IT during the meeting, Property Accounting determined that the EA software installed on new hardware should be capitalized as part of the yearly technology refresh projects. Software installed on existing infrastructure will continue to be expensed as incurred
038LGE15	Microsoft Lic True-up-LGE15	This project will fund additional Data Domain storage shelves for our enterprise disk based backup appliance. It will allow us to purchase 2 shelves for each datacenter each with 45TB of capacity. It is expected that this will cover us for an additional year. This is the annual true-up for license purchases with Microsoft. Our contract with Microsoft gives us access to install licenses as needed throughout the year. At the end of the contract term, or anytime during the year, we true-up our license count with Microsoft and pay for the licenses installed during the year and the applicable support.

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203LGE16	PS 9.2 Upgrade-LGE16	<p>The scope of this project will be to upgrade to PeopleSoft 9.2 (PS) and PeopleTools 8.55. Extended support for LKE's current version of PeopleSoft will end in January 2018. LKE has operated under extended support since September 2014. The purpose for the upgrade is to allow LKE to remain on a supported platform which will provide needed tax, compliance and other regulatory updates.</p> <p>As part of the upgrade, many of the customizations utilized by LKE will be replaced by standard technology which will minimize system errors that have been seen in the past. Adoption of these "standard modules" will not only reduce the time required for future upgrades, it will also reduce the amount of IT and business support time required.</p> <p>There are also plans to leverage new functionality not currently used in the software. Some of the new functionality will include Self-Service Features (provides the ability to organize information by business process and present it in a user-friendly format), E-Performance (drives the employee development process with workflow in an easy-to-use, Web-based environment), and E-Compensation (gives managers the tools to make quick but informed decisions on how to distribute the funding budgets for their group and provides a complete history of their employees' compensation over time). Support for this upgrade will be covered under our current PeopleSoft maintenance agreement</p>
080LGE14	Lockout/Tagout (LOTO)-LGE14	<p>Due to the increasing instability of the computerized Lockout/Tagout (LOTO) management system used at LGE/KU plants, Generation formed a cross functional team to evaluate alternatives. The plants currently use Total Resource Management's (TRM) Safety Tagging System (STS). The team attempted to work with TRM to improve quality and service. This effort proved unsuccessful. After exploring many options and issuing an RFP, the team recommends moving to NiSoft's eclipse e3 and adopting a task-based LOTO process. NiSoft is capable of providing a better support model, meeting our LOTO policy, and providing full task-based functionality. Moving to a task-based process facilitates all plants coming together under a unified LOTO process.</p> <p>At the completion of this project a journal entry will be made by the IT budget coordinator to charge IMEA/IMPA for their portion of this project. It was decided to charge IMEA/IMPA this way to a TC specific task to obtain the most accurate billings due to how IT charges will be allocated for the Trimble County portion of this project. Property Accounting will need to be notified when this JE is made for billing purposes.</p>
138898LGE	Enterprise Info Mgmt-LGE12	<p>The scope of this project is to replace the current imaging platforms (Oracle IPM and IBM Filenet) as part of a strategic direction to implement Enterprise Information Management. This project will also implement AP Invoice routing functionality. The scope will encompass converting all current data (documents and images) into the new platform. The driver for this project is outdated technology (Filenet is no longer supported) and Oracle IPM 10G will become unsupported after 2015.</p>
164LGE16	Plant Mobile-Trimble-LGE16	<p>Will be able to search inventory for availability and location. The scope for this project is limited to the Trimble Plant. Corporate applications will be limited by MDM (Mobile Device Manager / Citrix Worx). MDM security enforcement by geo-fencing to the location and authorized wireless points. Entire Trimble plant will not be wireless – team will work to encompass as much as possible and will "hardwire" when necessary. Building Wireless Infrastructure at the Trimble Plant. Leverage the Lessons Learned from the Plant Mobility roll out at the Cane Run and Ghent Plants and customize the solution to meet the needs of the Trimble Plant by December 2016</p>
707LGE15	PACs for Substations-LGE15	<p>The objective of this project is to implement physical security measures at key substations to deter unauthorized entry, and control access as well as to improve situational awareness at substations. These measures include card readers, cameras (for post-investigative purposes only) and other security measures as needed. While these measures are not currently specifically mandated by CIP standards, (CIP-V5 will mandate access control. We have chosen to meet this requirement with card readers instead of a key system) they will increase reliability/security now. Card readers will be a requirement once we introduce a routable protocol into the BES Cyber Assets. The total capital cost of the project is estimated at \$763,000. This estimate includes \$69k in contingency. We are also estimating a 5 year O&amp;M vendor cost of \$186k for ongoing card reader, camera and network expenses and a 5 year O&amp;M cost of \$330k for ongoing IT support labor. This project is not budgeted.</p>

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*749LGE16	AMS SAP Licenses-LGE16	<p>As LKE begins to move forward with the analysis and planning for the AMS full deployment project, it will be necessary for LKE to purchase the SAP license for the AMS modules. This will enable the functionality in SAP that will support the AMS full deployment processes. As LKE is requesting these licenses before regulatory approval has been obtained, SAP has agreed to credit these license fees for future use in the unlikely event that regulatory approval not be obtained, thereby mitigating the risk of purchasing these licenses early.</p>
*111LGE16	Gas Tracking and Trace-LGE16	<p>Gas Tracking and Traceability is an internally developed mobile application that will allow us to track and trace our gas facilities installed in the field via scanning barcodes, GPS units, and manual entry. This will allow us to keep track of who installed the equipment, what equipment was installed, and the weather that day. Should a piece of material start failing or an installers work turn out to be sub-par then we can locate all other such situations and correct them. We will be deploying this application on an iPad, along with a GPS unit that will allow us to capture highly accurate positional data. This application will allow us to be in compliance with the new regulations that are known as ASTM F2897.</p>
*200LGE15	Customer Bill Redesign-LGE15	<p>This project is to purchase a new bill design and composition software, and then redesign our current customer invoice to incorporate a more modern look and feel, while going from a black and white to a color invoice. The recommended vendor product is HP Extream, which is also used by our parent company, PPL.</p>
*129LGE16	Implement SDE Replace-LGE16	<p>A joint effort to select a single platform for IT Service Management (ITSM) was undertaken in 2015. After thorough review of several options, a recommendation was created and approved by the joint steering committee to purchase Cherwell as the single platform. The next steps in this effort will be to purchase and implement the tool and implement common ITSM processes across IT domestic operations. In order to support the consolidation of PA and KY IT organizations a single on premise platform is required to provide the necessary visibility into the work across the organizations. The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk. Additionally, a goal was to reduce the on-going O&amp;M footprint required for such a tool over the assumed 10 year expected life of this tool based on the prior tool's usage for more than 15 years.</p> <p>The total estimated project cost is \$3,764K with \$2,833K for Capital investment, and a total O&amp;M cost of \$930K for implementation, maintenance and support through 2020 which includes a 10% contingency. This Investment Proposal is seeking Investment Committee approval for the KY portion of the project.</p> <ul style="list-style-type: none"> <li>- Kentucky will assume 52% of the cost: \$1,473K Capital and \$483K O&amp;M through 2020. There is \$300K Capital in the KY 2016 business plan.</li> <li>- Pennsylvania will assume 48% of the cost: \$1,360K Capital, \$447K O&amp;M through 2020. This was not budgeted for in the PA 2016 business plan.</li> </ul>
004LGE14	Call Center-Route&Report-LGE14	<p>This project will upgrade our existing, dual switch platform, to a single switch architecture with a high availability back-up which will provide for additional resilience in the event of maintenance or a failure at our data center locations. The reporting tools that are part of our solution will provide our managers, supervisors and analysts with enhanced reporting capability in the contact centers, i.e. cradle to grave reporting. This project will also further modernize and streamline our solution by utilizing Avaya's CTI, which would allow for retirement of the Genesys-based platform.</p>
700LGE15	Fidelity Pension-LGE15	<p>To ensure our employees continue to receive best-in-class services, LKE recently partnered with PPL to conduct a joint vendor Request for Proposal (RFP) for retirement and savings plan service providers. During the RFP process, both companies carefully evaluated the retirement and savings plan needs of employees and the services offered by various vendors. Fidelity was selected to replace Mercer as the retirement and savings plan vendor beginning 1/1/16 and Mercer will continue to provide retiree medical and retiree life insurance services.</p> <p>Fidelity will provide a number of service enhancements when the plan are transitioned in 2016. These enhancements will be especially helpful for employees expected to retire over the next several years. To address these needs, some of Fidelity's enhanced services will include step-by-step assistance with retirements, a user-friendly website, and free, in-person financial planning services at Fidelity Investor Centers.</p>
122LGE14	Ventyx Mobile Upgrade-LGE14	<p>This project will upgrade Ventyx Service Suite mobile dispatch software to version 9.2.1 for Field Services, the Electric and Gas Meter Shop and GDO. This is the version currently used for electric outage restoration, and upon implementation, LKE will be utilizing one version of the software. Upon completion of this project all lines of business will be on the same version of the software.</p>

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203LGE15	PowerPlant Upgrade-LGE15	<p>The current version of the PowerPlan software suite that the Company currently uses will no longer be supported after June 30, 2016. PowerPlan is used by the Finance group as a key financial system which generates accounting information used in financial reporting and internal management financial performance reporting and analysis. This project will upgrade the entire suite and implement a new Tax Repairs module, in addition to several minor enhancements that were prioritized and included as part of this project to capture implementation efficiencies with the service provider.</p> <p>The project will be done in two phases:  1.)The design work and purchase of the tax repairs module for \$760k.  2.)The upgrade and execution of the balance of the project. This is currently estimated at \$1.455M, however after the design phase, PowerPlan will provide both a fixed price bid for the remaining scope, and a time and materials rate for the remaining scope. At that point, LKE can evaluate the cost differences relative to risk.</p>
*019LGE15	Design Tool Repl (WIM)-LGE15	<p>EDO and GDO request funding to replace the current electric and gas design tool (Work Integration Manager - WIM) with a new design solution (Autodesk's AutoCAD Utility Designer –AUD). The replacement of WIM is part of a long term strategy involving the replacement of the Smallworld Geographic Information System (GIS) data model which the company implemented in 2003. WIM is a Smallworld GIS-based solution and was also implemented in 2003 to create design drawings, generate estimates and create as-built drawings in the GIS for both gas and electric. In the 2015 BP, the existing Smallworld GIS data model is scheduled for replacement in 2017-2019. The Smallworld GIS data model is the foundation on which the WIM application was developed. The software vendor owns the source code, so it cannot be modified by LKE to work with a new data model. Therefore, WIM must be replaced prior to 2017.</p>
*158LGE15	FIM Replacement-LGE15	<p>Electric Distribution Operations (EDO) and Gas Distribution Operations (GDO) request funding to replace the existing Facility Inspection and Maintenance (FIM) application with a new solution that leverages the existing Asset and Resource Management (ARM) application. The replacement is driven by near term obsolescence of the FIM product.</p> <p>The Gas Regulatory Services and Electric Resource Management groups use the FIM application to help manage specific gas regulatory inspections and the electric pole inspection and treatment program, respectively. In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. This compromises the ability to maintain or enhance regulatory compliance programs, as well as support process improvement by using FIM for other inspection programs. A new application must be implemented to manage these inspection programs.</p>
706LGE16	EMC TLA-LGE16	<p>The TLA proposal enables LKE to establish perpetual software license rights for our enterprise storage and data backup systems for the term of the agreement. The original EMC pricing model used for LKE purchases in 2012-2015 required the purchase of storage and backup as a single combined hardware and software appliance. Under the original pricing model, LKE would be required to purchase all software again when the systems are refreshed through our standard 5-year refresh policy. The benefits of the TLA are flexibility and financial savings. The agreement enables LKE to migrate software products to new and different EMC hardware platforms for an overall lower cost of ownership. LKE is scheduled to refresh all enterprise storage and backups systems during the proposed term of the agreement. The new agreement will enable LKE to transfer software licenses from hardware that will be retired to the new hardware appliances during system refresh versus having to buy the software again.</p> <p>A thorough evaluation and negotiation of approximately \$300k in incentive offerings for the EMC proposal has created this project opportunity to reduce capital investment by \$707K and O&amp;M expense by \$492k over a 4-year term. Capital savings will occur in the technology portfolio of enterprise storage and data backup projects.</p>

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Project	Project Description	Description
*400LGE16	OTN Core Rings Y2/2 LOU-LGE15	<p>This is a two year (2015-16) IT capital construction project, the goal of which is to implement Optical Transport Network (OTN) technology within the two inner (i.e., core) fiber-based ring segments of LG&amp;E and KU Services' (LKS's) Kentucky State-wide Transport Network (KSTN). These rings are presently lighted by Synchronous Optical Network (SONET) multiplexers operating at the OC-48 level. SONET multiplexed capacity is nearly exhausted in these segments. A parallel build of OTN systems will solve that problem, increase speed by more than 10-fold to each site and provide for nearly limitless future expansion.</p> <p>There were charges on two other Infrastructure projects that contained preliminary design charges related to the OTN Core Rings project. It was determined by Property that these charges should be moved to this project once opened so that the design charges on the same asset. Approximately \$218k from 2014 for design work will be moved from 210SER14-OTN Core Ring Proposal Phase and \$387k will be moved from 130321KU-Fiber Reach Nodes. As a result the total AIP request for OTN Core Rings increased by \$604k to account for the preliminary charges transfer; this will not have an effect when compared to budget as the decreases for the other two projects will offset the increase.</p>
204LGE16	SAP CRM/ECC Upgr-LGE16	<p>The SAP Customer Care System (CCS) is the customer information system platform providing meter to cash and customer service functions for LKS. The recommended alternative, Upgrade with HANA, consists of three primary deliverables utilizing a System Integrator (SI):</p> <ul style="list-style-type: none"> <li>- Reimplementation of Customer Relationship Management (CRM), upgrading to version 7.3 (the front end where customer interaction occurs),</li> <li>- Technical upgrade of Enterprise Core Component (ECC) to version 6.7 (the foundational application that supports customer billing, meter reading and accounting activities), and</li> <li>- Implementation of SAP Suite (CRM and ECC) on HANA database platform.</li> </ul> <p>The purpose of this initiative is to utilize the existing investment in the SAP customer platform to take advantage of new developments in more recent versions and place LKS on the standard, full service level agreement for the system. Also, by implementing this recommendation, LKS can take advantage of the SAP strategic roadmap for future innovations such as Advanced Metering Systems (AMS) and Meter Data Management System (MDMS).</p> <p>The Upgrade with HANA recommended alternative is estimated at \$27.1 million across 2016 and 2017 with a 12% contingency of \$2.6 million. Contingency is based on all expenditures, except hardware and licensing, and is included to cover potential cost fluctuations, changes in estimates / durations of in-scope items and minor scope changes. A total of \$26.7 million is included in the proposed 2016 Business Plan. A total of \$23.0 million is included in the approved 2015BP. Approval of this recommendation will require \$350K incremental funding over the proposed 2016 BP which will be addressed and allocated by the Corporate RAC.</p>

\* New software project included in response for part a

## Louisville Gas and Electric Company

Case No. 2016-00371

<b>Project</b>	<b>Project Description</b>	<b>*Capital</b>	<b>*O&amp;M</b>	<b>*Total Cost</b>
734LGE16	Cust Serv Training Tools-LGE16	24,391	385	24,776
722LGE15	Microsoft Prj Svr 2013-LGE15	25,796	15,900	41,696
161LGE15	Reliability Report Enh-LGE15	38,444	-	38,444
729LGE16	Solar Share Program-LGE16	46,717	-	46,717
748LGE16	NMS Training Simulator-LGE16	49,479	51,346	100,826
705LGE15	Trans Lines Mobile App-LGE15	57,467	11,560	69,027
745LGE16	Metalogix-LGE16	53,357	14,044	67,401
702LGE16	CA API-LGE16	67,522	13,780	81,302
744LGE16	Reader Boards-LGE16	76,736	5,422	82,158
720LGE15	NAS Analytics Tool-LGE15	83,366	63,287	146,653
139LGE16	Central Firewall Mgmt-LGE16	89,324	8,845	98,168
120LGE16	SynerGEE Gas Isolat Mod-LGE16	90,535	34,010	124,545
724LGE15	Data Copy Tool for SAP-LGE15	132,090	33,056	165,146
749LGE16	AMS SAP Licenses-LGE16	306,139	63,538	369,677
111LGE16	Gas Tracking and Trace-LGE16	403,249	10,600	413,849
200LGE15	Customer Bill Redesign-LGE15	426,081	138,145	564,226
129LGE16	Implement SDE Replace-LGE16	490,247	45,869	536,116
019LGE15	Design Tool Repl (WIM)-LGE15	1,122,234	17,855	1,140,089
158LGE15	FIM Replacement-LGE15	1,364,323	-	1,364,323
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	2,445,646	-	2,445,646

\* Louisville Gas and Electric Cost Only

**Investment Proposal for Investment Committee Meeting on:** March 31, 2015

**Project Name:** OTN Core Rings (Optical Transport Network)

**Total Expenditures:** \$ 4,699K (inclusive of a \$ 253K contingency)

**Project Number:** 400SER15, 400LGE16, 400KU15

**Business Unit/Line of Business:** IT Infrastructure

**Presented By:** Dean Snyder, Manager – IT Architecture & Engineering

### Executive Summary

This is a two year (2015-16) IT capital construction project, the goal of which is to implement Optical Transport Network (OTN) technology within the two inner (i.e., core) fiber-based ring segments of LG&E and KU Services' (LKS's) Kentucky State-wide Transport Network (KSTN). These inner rings are known as the Louisville Metro Ring and the Louisville to Lexington Ring. LG&E and KU's two Data Centers, located at Broadway Office and at Simpsonville reside on these rings. The KSTN carries virtually all enterprise and operational traffic types (i.e., voice, data, video and control) that enable LG&E and KU to serve gas and electricity to their 1.5 M customers. These rings are presently lighted by Synchronous Optical Network (SONET) multiplexers operating at the OC-48 level. SONET multiplexed capacity is nearly exhausted in these segments. A parallel build of OTN systems will solve that problem, increase speed by more than 10-fold to each site and provide for nearly limitless future expansion.

The project was originally budgeted in the 2015 BP PPL for \$2.09M in 2015 (for the KU portion 400KU15) and \$1.9M in 2016 (for the LGE portion 400LGE16). Subsequent to the budget, it was determined to shift some of the earlier work into the next year and give back \$694k in 2015 and ask for \$798k in 2016 for a net overall increase of \$104k when compared to the 2015 BP for the two year span. In addition, there were charges on two other Infrastructure projects that contained preliminary design charges related to the OTN Core Rings project. It was determined by Property that these charges should be moved to this project once opened so that the design charges on the same asset. Approximately \$218k from 2014 for design work will be moved from 210SER14-OTN Core Ring Proposal Phase and \$387k will be moved from 130321KU-Fiber Reach Nodes. As a result the total AIP request for OTN Core Rings increased by \$604k to account for the preliminary charges transfer; this will not have an effect when compared to budget as the decreases for the other two projects will offset the increase.

### Background

LG&E and KU Services (LKS) operates an extensive private state-wide transport network (the KSTN) which consists primarily of fiber optic cable and point-to-point terrestrial microwave radio mediums. The KSTN carries virtually all traffic (voice, data, video and control) critical for daily utility operation. At the core of this network is a set of fiber-optic rings (the Rings) – one in the Louisville Metro area and the other between Louisville and Lexington. LKS's Data Centers are directly connected to these Rings. For the past 10 years, these rings have been lighted using OC-48 SONET multiplexers. These multiplexers are now 85% loaded, thus approaching their capacity limit. They are also well into their life expectancy. A suitable transport technology with significant additional growth capability is needed to assure that new applications such as

SmartGrid, will have adequate bandwidth to perform efficiently. Toward that end in 2014, LKS in collaboration with Black & Veatch, completed a Strategic Architectural Design of the KSTN in which a number of technologies that could possibly satisfy that need for the next 10+ years were examined in depth. OTN was identified as ideal to employ in the LKS transport network fiber backbone. Portions of the existing OC-48 network will be left in place to support PTP circuits such as SCADA and protective relaying.

- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**

1. Recommendation: NPVRR: \$5,160

***Implement OTN Technology in the 2 x Core Transport Rings***

2. Do Nothing: NPVRR: \$0

This alternative would continue to utilize the existing OC-48 SONET transport systems within the Louisville Metro and Louisville to Lexington Rings. These rings are over 85% allocated. At present growth rates, within 2 years, requests by clients for new TDM circuits and/or increased IP data rates would have to be denied. Furthermore, IT Telecom's ability to comply with potential new CIP directives, or to facilitate new applications such as SmartGrid, will be exceedingly difficult to quickly accommodate. This alternative is not recommended.

3. Next Best Alternative(s): NPVRR: \$5,542

***Increase SONET Capacity from OC-48 to OC-192***

While this alternative would offer a 4 fold increase in shared bandwidth, it provides no long-term solution because it retains old SONET hardware that is approaching end-of-life in the next 5 years or so. [OTN has a life expectancy of 15 years and virtually unlimited bandwidth.] Furthermore, OC-192 is even more sensitive to fiber impairments than OTN. Thus it may be more difficult to effect proper system operation at OC-192 than with OTN. No detailed financial analysis was completed for this alternative since it wasn't considered a reasonable option to delay the inevitable and ultimately perform the preferred alternative a few years later.

It should be noted that two other technologies, Multi-Protocol Label Switching (MPLS) and Connection-Oriented Ethernet (COE) were thoroughly examined as well during the aforementioned Strategic Design effort. These were determined to be more costly and exceedingly complex to deploy and maintain in LKS's environment. For Companies which have dark fiber (spare fiber available for use), OTN is superior in every respect to MPLS and COE. Furthermore, OTN can be used as an underlayment should MPLS or COE ever prove desirable to use. In other words, OTN would not preclude the future application of MPLS or COE.

## **Project Description**

- **High-Level Scope and Timeline**

The scope of this project is to deploy, over a 2-year period, OTN technology at key locations in the core fiber rings in the Louisville metro area and between Louisville and Lexington. Most of 2015's major activities will be site preparation, fiber span identification/remediation, upgrades to core data switches at the BOC / Simpsonville Data Centers, and the addition of remote 10G blades to remote site aggregation switches. 2016 will be factory mock-up testing of OTN nodes and then installation and service turn-up/cutover in the field.



Preliminary system design is complete and contract negotiations are underway with a vendor/partner to **Blake** Engineer-Furnish-Install OTN systems.

**• Key Deliverables and Target Dates**

- Project Approved and Opened May 1, 2015
- Contract Signed with LightRiver May 8, 2015
- Site Assessments/Survey’s July 15, 2015
- Design Phase (Entire Project) Oct. 15, 2015
- Fiber Plant/Analysis & Remediation (Entire Project) Dec. 01, 2015
- Site Prep (Lou. Metro & Lou. to Lexington) Jan. 18, 2016
- Testing (Factory Accept. @ [REDACTED]) (Lou. Metro & Lou./Lex) April 25, 2016
- Procurement (Entire Project) May 9, 2016
- OTN Equipment Installs (Lou. Metro and Lou./Lex) June 6, 2016
- OTN Commissioning (Lou. Metro and Lou./Lex.) July 11, 2016
- Documentation (Entire Project) Aug. 10, 2016
- Cutover/Circuit Migration (Lou. Metro and Lou./Lex) Oct. 25, 2016

- **Project Cost = \$4,699K** (Total of both 2015 and 2016 dollars plus transfer of preliminary engineering charges from 2014 OTN project and KU portion of Fiber Reach project)

Included in this figure is a 5% contingency on all OTN and data switching materials. This level of contingency on these materials needed for the project is because the OTN design is 95% complete and because quotes for data center and remote site Cisco equipment has already been received. For all other activities and estimated expenditures, there is a 10% contingency. Net total project contingency is \$253 K (~6%), all of which has been loaded into the 2<sup>nd</sup> year of the requested authority.

**Economic Analysis and Risks**

**• Bid Summary - OTN EF&I Vendor Evaluated Costs → THIS PROJECT ONLY**

In late 2014, RFP 3632 was issued to six value added resellers (VAR) seeking a 6-year master services agreement (MSA) for Engineering, Furnishing & Installation (EF&I) services for various manufacturers’ OTN systems. After the 1<sup>st</sup> round of bidding and product evaluations, the three VAR’s which had bid the Ciena OTN product were solicited for “Best and Final” (BAFO) pricing. The overall economic portion of the bid evaluation used a “Total Cost of Ownership” view of a program of OTN projects (including this subject project) over a 6-year vision. It included fixed up-front capital as well as indexed on-going O&M support costs to give a true picture of cost.

The following table represents the estimated relative cost of Ciena OTN materials and support (capital + O&M) by the three VAR finalists for just this 1<sup>st</sup> OTN project.

<u>Classification</u>	
MBE/WBE	
Small Business	
Large Business	
<b>OTN Core Rings - Project 1</b>	
<b>Total VAR Cost (\$K’s)</b>	

[REDACTED] is the recommended VAR. LKS Sourcing is in the process of drafting the MSA. LKS Sourcing will be presenting the bid summary and Award Recommendation in tandem with this project.

- **Budget Comparison and Financial Summary**

Financial Detail by Year - Capital (\$000s)	2015	2016	2017	Post 2017	Total
1. Capital Investment Proposed	2,001	2,698	-	-	4,699
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	2,001	2,698	-	-	4,699
4. Capital Investment 2015 BP	2,695	1,900	-	-	4,595
5. Cost of Removal 2015 BP	-	-	-	-	-
6. Total Capital and Removal 2015 BP (4+5)	2,695	1,900	-	-	4,595
7. Capital Investment variance to BP (4-1)	694	(798)	-	-	(104)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	694	(798)	-	-	(104)

Financial Detail by Year - O&M (\$000s)	2015	2016	2017	Post 2017	Total
1. Project O&M Proposed	41	41	41	83	206
2. Project O&M 2015 BP	41	41	41	83	206
3. Total Project O&M variance to BP (2-1)	-	-	-	-	-

**Financial Summary (\$000s):**

Discount Rate: 6.5%

Capital Breakdown:

Labor: \$273  
 Contract Labor: \$555  
 Materials: \$2,794  
 Prelim Engineering: \$605  
 Burdens: \$219  
 Contingency: \$253  
 Reimbursements: (\$0)  
 Net Capital Expenditure: \$4,699

Financial Analysis - Project Summary (\$000)	2015	2016	2017	2018	2019	Life of Project
Project Net Income	(115.00)	(339.00)	32.00	136.00	149.00	348.00
Project ROE	-23.80%	-22.40%	1.70%	9.00%	12.50%	4.10%

- **Assumptions**

- Based on fiber characterization tests already performed on the fiber spans of the Louisville Metro Ring, it is anticipated that these may be remediated sufficiently to allow proper operation of OTN.
- All co-locations have, or can be configured to have, adequate space and power for the new OTN equipment.
- LKS will provide the server HW for the Ciena Network Mgmt System.

- The useful life of the OTN equipment to be employed is 15 years.

Pricing within the proposed 6-year EF&I VAR contract is to be fixed for the duration of the contract.

- **Environmental**

There are no environmental factors impacting on, nor permits required, for this project.

- **Risks**

- Spare fibers between Louisville and Lexington have yet to be tested for OTN suitability. The amount and duration of activities necessary to remediate the outside fiber plant [which is being counted on for OTN] may delay many activities and cause cost overruns. Mitigation → Close coordination with and cooperation from the fiber provider, Windstream.
- Contention for internal engineering & technician resources caused by non-forecasted work. Mitigation → Work overtime as needed.
- Adequate space and environmental conditions might not be available at all locations for the OTN equipment. Mitigation → Consolidation of equipment on racks. Install additional AC and bulk power systems as needed or possible new shelters.

### **Conclusion and Recommendation**

It is recommended that the Investment Committee approve the OTN Core Rings – 2 Year Project 400SER15 for \$4,699K. Implementation of this project will:

- Relieve imminent congestion in the Louisville Metro and Louisville to Lexington Ring segments of the transport network and accommodate growth for backhaul of traffic for future applications such as SmartGrid.
- Improve the grade-of-service (i.e., increase speed and decrease latency) at all OTN equipped locations on the affected two core rings by directly connecting each site via only one path protected data link hop to each Data Center.
- Accommodate the imminent upgrades being planned for the core switched / routed data network which connect the Data Centers together.
- Position the network to eliminate aging systems between LKS's Data Centers.

Investment Proposal for Investment Committee Meeting on: August 25, 2015

Project Name: FIM Replacement Project

Total Expenditures: \$ 3,100K (Including \$155K contingency)

Project Number(s): 158SER15, 158LGE15, 158KU15

Business Unit/Line of Business: Electric Distribution Operations (EDO) / Gas Distribution Operations (GDO) / Information Technology

Prepared/Presented By: Jason Jones; Mike Jones; Sandi O'Banion; Carla Fajardo; Rhonda Collins

### **Executive Summary**

Electric Distribution Operations (EDO) and Gas Distribution Operations (GDO) request funding to replace the existing Facility Inspection and Maintenance (FIM) application with a new solution that leverages the existing Asset and Resource Management (ARM) application. The replacement is driven by near term obsolescence of the FIM product.

The Gas Regulatory Services and Electric Resource Management groups use the FIM application to help manage specific gas regulatory inspections and the electric pole inspection and treatment program, respectively. In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. This compromises the ability to maintain or enhance regulatory compliance programs, as well as support process improvement by using FIM for other inspection programs. A new application must be implemented to manage these inspection programs.

The team considered a number of options, which are detailed in the "Alternatives Considered" section of this document. Based on the results of the bid evaluation, the project team recommends expanding the use of the Asset and Resource Management (ARM) software. The ARM work management module was implemented in 2013 to replace the STORMS work management system. This project will implement the ARM asset module to replace FIM. Additionally, the team recommends the mobile FSI application be replaced with an in-house written mobile application similar to the Air Patrol Stand Alone Data Entry (AP SADE) iOS application.

It is recommended that the Investment Committee approve the project for the capital cost of \$3,100K, including a 10% contingency on internal costs (external costs are fixed price). The project will start in August 2015 and will be completed in December 2016. The proposal includes \$1,500K in 2015 and \$1,600K in 2016, which has been approved by the Technology Portfolio Management Committee (TPMC) as well as the Corp RAC. The 2015 BP included

\$900K for 2015. The annual O&M cost is \$133K and will eliminate \$30K of annual software maintenance for a net increase of \$103K annually.

### **Background**

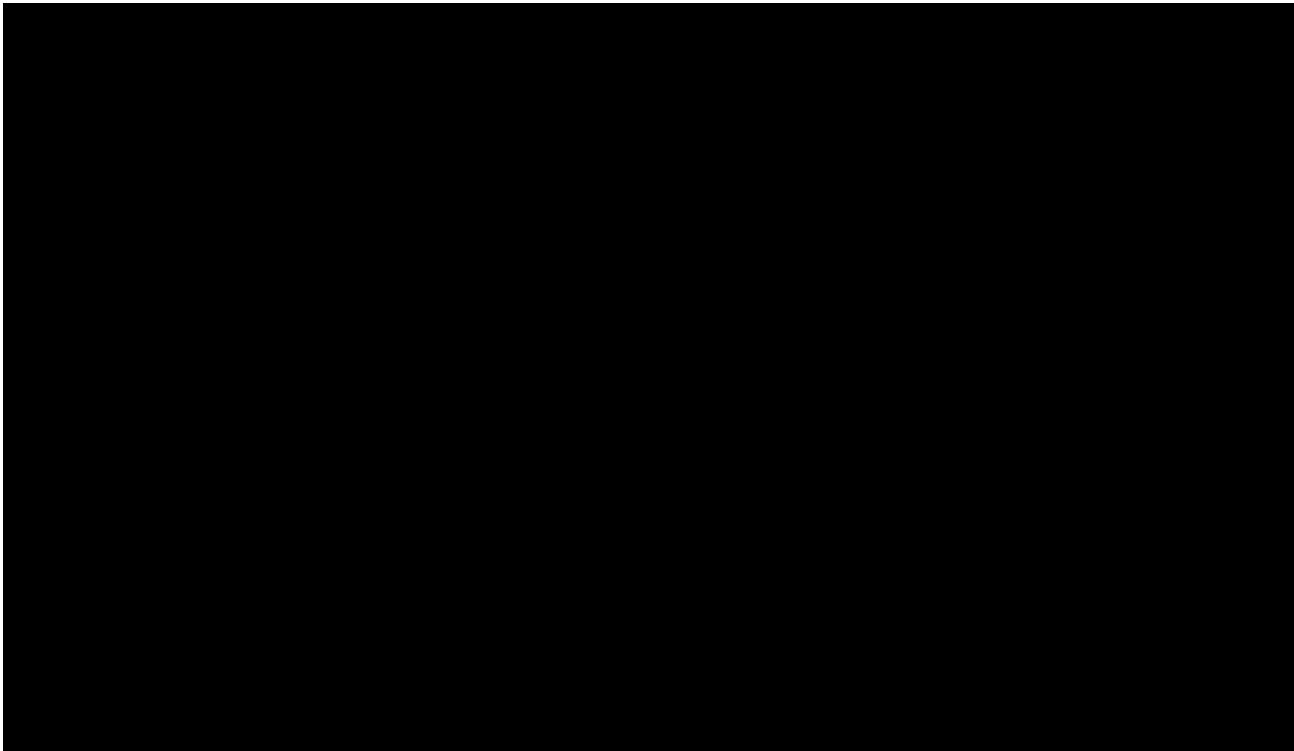
FIM was implemented in 2008 for Gas Regulatory inspections. In 2009, Gas Regulatory Services integrated FIM with mobile inspections using FieldSmart View Inspect (FSI) to perform inspections in the field on Panasonic ToughBooks. FIM is also used to manage the electric Pole Inspection and Treatment Program (PITP) which began in 2010. Management of these inspections with the aid of software is crucial from a productivity and efficiency perspective; consistency and accuracy with high volume inspection data is also critical from a regulatory and compliance perspective. The FIM application was originally implemented to provide a central repository for inspection data, provide a mobile solution, allow autotrigger and alerts for inspection, and provide the reporting required to manage the inspection programs while demonstrating compliance.

In 2007, a bid evaluation was performed and FIM was selected as the backoffice solution to manage Gas Regulatory inspections. It was implemented in 2008. In 2009, software was developed using FieldSmart View Inspect (FSI) allowing users to conduct inspections using the mobile GIS on Panasonic ToughBooks. At the time, the solution was an industry leading mobile application. However, technology has changed significantly in the last eight years and the product vendors have not kept pace. The existing FieldSmart View application running on Panasonic ToughBooks will be replaced with a tablet-based inspection application that will leverage the user-friendly tablet functionality.

In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM in the short term, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. The FIM Replacement Project is necessary to continue to ensure compliance with current regulations by virtue of a fully automated process rather than a manual, time-consuming paper process. Limitations, created by lack of Black and Veatch investment as regulations change, exist today with FIM that require some manual processes to supplement the automated processes and maintain compliance. In the event of an audit, demonstrating compliance will require significant effort.

To address the risks introduced by the vendor's decision to discontinue the software, an evaluation of potential options was conducted by IT and Gas Regulatory Services. Internal development of FIM was also considered, but was rejected because:

- It would not be in line with the IT Governing Principle of "Re-use before buy, buy before build."
- Because of FIM's outdated technology, IT could not leverage any of the existing FIM source code. The application would have to be re-written from the ground up.
- There are vendors in the industry who are constantly investing in their products to ensure compliance with new regulations as they are issued. Many of the vendors have worked in the industry and participate in the rule making process. Therefore, LG&E and KU Energy LLC (LKE) can leverage the vendor's expertise as well as the software.



- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**

1. **Recommendation: Implement the ARM Asset Management Module.**  
In 2013, LKE implemented the ARM Work Management Module to replace the STORMS work management system. Therefore, the system is already in place and LKE has experience from both the user and technical perspectives. The ARM Asset Module is also being implemented to manage electric inspections in the Downtown Network. It will be the platform for EDO and GDO to manage inspection going forward. The CGI proposal scored highest during the evaluation process and is the low bid.  
NPVRR: \$3,895
2. **Do Nothing:**  
In 2014, the FIM product vendor (Black and Veatch) announced they would continue support for FIM, but there would be no additional investments in the product. Black and Veatch will not commit to a timeframe for continued support. The product will continue to function without “official” support. However, using FIM without vendor support will introduce risk, as IT cannot guarantee product availability. Without long-term vendor support, FIM will inevitably stop functioning as technology changes around it (i.e. operating system, database, GIS). This will put Gas Regulatory Services at risk of not being able to track or demonstrate compliance. It will be forced to return to manual processes, which it is not staffed to support. Attempting to meet and demonstrate compliance without the assistance of software is not realistic. NPVRR: N/A

3. Next Best Alternative(s): Implement Optimain ACM.  
Optimain ACM by Opvantek provided a solution which was very specific to the gas business. However, the solution would require additional interfaces which adds complexity to the overall solution. The cost of the Optimain ACM solution is \$123K more and is unproven in the LKE environment. The solution is designed for gas and would not address the PITP or provide the ability for future expansion to other areas of the company. The gas department already uses ARM resource manager and expanding ARM's functionality to include the asset manager is a relatively easy transition.  
NPVRR: \$4,250

### **Project Description**

- **Project Scope and Timeline**

- Scope
  - The scope of this project will include the design, development, and implementation of the ARM Asset Manager and Data Manager which is part of the ARM Suite of products.
  - A new mobile iOS application will be implemented for the gas inspections.
  - Existing ARM interfaces will be enhanced to include Smallworld and a new mobile iOS application.
  - New iOS devices and peripherals will be purchased for the mobile application for fifty end users.
  - New and improved reporting for all inspection activity.
- Objectives
  - Implement ARM Asset Manager and Data Manager application to be used by Gas Regulatory Services department for inspections replacing current automated FIM inspections and manual programs such as bridges, ad-hoc, and recheck processes as well as the pole inspection program.
  - Implement a mobile iOS solution to collect inspection data and display facility and inspection data similar to AP SADE.
  - Develop interface functionality to support inspection management requirements which will include enhancements to the Smallworld interface.
  - Develop new reporting capabilities and replace manual report processes with automated reporting.
  - Replace manual data entry and manual intervention required by processes today with automated processes.
  - Identify and document abnormal operating conditions and maintenance needs during gas inspections.

- Milestones
  - Project Approval: August 2015
  - Business Process Redesign: August 2015 – December 2015
  - Application Development: January 2015 – May 2016
  - User Acceptance Testing: May 2016 – September 2016
  - Field Testing: September 2016
  - Training: October 2016
  - Implementation / Go Live Date: December 2016
  - Project End: December 2016
- **Project Cost**

The FIM Project Team conducted detailed project planning sessions with the proposed vendor, where project details such as scope, deployment methodology, interface designs, and testing requirements were finalized to determine project costs. The capital cost of the project is \$3.1M, with expected spend of \$1.5M in 2015, \$1.6M in 2016.

Item	Capital Cost	O&M Cost
CGI fixed price Services and Software License Fee (Note: O&M is net increase of existing FIM software maintenance)	\$ 1,395	\$ 103
Internal Cost	\$ 1,550	-
Contingency *	\$ 155	-
<b>Total Cost (\$000s)</b>	<b>\$ 3,100</b>	<b>\$ 103</b>

\* Note: Contingency is 10% of internal costs. External costs were excluded from contingency because they are fixed-price.

### Economic Analysis and Risks

- **Bid Summary**

The request for proposal was sent to IBM, Opvantek, CGI, and Digital Inspections. Three companies responded to the RFP: IBM; CGI; and Opvantek. IBM responded to the proposal, however, the proposal was not complete. IBM proposed more meetings with LKE, IBM, and Cohesive to develop a more expansive solution to maintain the entire asset lifecycle. The proposal did not include any details of the solution, costs, or project timeline. Therefore, IBM was disqualified.



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MBE/WBE	
Bid Status	
Company Health, Business Knowledge, and Experience	
Functionality	
Cost (\$000s)	

- **Budget Comparison and Financial Summary**

<b>Financial Detail by Year - Capital (\$000s)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Post 2017</b>	<b>Total</b>
1. Capital Investment Proposed	1,500	1,600	-	-	3,100
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	1,500	1,600	-	-	3,100
4. Capital Investment 2015 BP	900	-	-	-	900
5. Cost of Removal 2015 BP	-	-	-	-	-
6. Total Capital and Removal 2015 BP (4+5)	900	-	-	-	900
7. Capital Investment variance to BP (4-1)	(600)	(1,600)	-	-	(2,200)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(600)	(1,600)	-	-	(2,200)

<b>Financial Detail by Year - O&amp;M (\$000s)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Post 2017</b>	<b>Total</b>
1. Project O&M Proposed	9	133	133	133	408
2. Project O&M 2015 BP	28	30	30	30	118
3. Total Project O&M variance to BP (2-1)	19	(103)	(103)	(103)	(290)

**Financial Summary (\$000s):**

Discount Rate:	6.5%
Capital Breakdown:	
Labor:	\$1,550
Contract Labor:	\$1,108
Materials:	\$287
Local Engineering:	\$0
Burdens:	\$0
Contingency:	\$155
Reimbursements:	(\$0)
Net Capital Expenditure:	\$3,100

<b>Financial Analysis - Project Summary (\$000)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Life of Project</b>
Project Net Income	(19.00)	(310.00)	56.00	177.00	113.00	417.00
Project ROE	-4.90%	-27.30%	4.30%	18.00%	17.10%	8.50%

- **Environmental**

There are no known environmental concerns related to this proposal.

- **Risks**

- IT Resources will be constrained in 2015 due to the overlap with Ventyx Mobile Upgrade Project and Downtown Network (DTN) Inspection Project which could impact the project schedule.

*Risk Mitigation:* Communicate with project managers to ensure priorities and expectations are clearly defined. If needed, coordinate with IT Managers to supplement workforce with contractor or vendor resources.

- Business resources will be constrained due to the current job functions during the project.

*Risk Mitigation:* If needed, supplement work force with contractors to allow team members to focus on project.

**Conclusions and Recommendation**

It is recommended that the Investment Committee approve the project for the capital cost of \$3,100K, including a 10% contingency on internal costs (external costs are fixed price) to replace the existing Facility Inspection and Maintenance (FIM) application with a new solution that leverages the existing Asset and Resource Management (ARM) application.

Investment Proposal for Investment Committee Meeting on: August 25, 2015

Project Name: Design Tool Replacement

Total Expenditures: \$ 3,570K (including \$100K contingency)

Project Number(s): 019SER15, 019LGE15, 019KU15

Business Unit/Line of Business: Electric Distribution Operations (EDO) / Gas Distribution Operations (GDO) / Information Technology

Prepared/Presented By: Nancy Ferguson / Jason Jones

### **Executive Summary**

EDO and GDO request funding to replace the current electric and gas design tool (Work Integration Manager - WIM) with a new design solution (Autodesk's AutoCAD Utility Designer –AUD). The replacement of WIM is part of a long term strategy involving the replacement of the Smallworld Geographic Information System (GIS) data model which the company implemented in 2003. WIM is a Smallworld GIS-based solution and was also implemented in 2003 to create design drawings, generate estimates and create as-built drawings in the GIS for both gas and electric. In the 2015 BP, the existing Smallworld GIS data model is scheduled for replacement in 2017-2019. The Smallworld GIS data model is the foundation on which the WIM application was developed. The software vendor owns the source code, so it cannot be modified by Louisville Gas and Electric Company and Kentucky Utilities Company (referred to here as LKE) to work with a new data model. Therefore, WIM must be replaced prior to 2017.

The replacement of the design tool is also recommended due to the risk of obsolescence. WIM has undergone several transitions of ownership and is currently supported by Black and Veatch. Black & Veatch is no longer investing in the WIM tool as LKE is the last customer using the software. The risk of Black and Veatch ending support of the application is increasing with time.

Lastly, WIM is missing several components that would be expected of a modern design tool. The new AUD design tool is a single design solution that will meet the needs of design technicians and engineers for design, standards application, analysis, modeling, compatible units (CUs), and job estimates and its functionality will not be dependent on the GIS data model.

It is recommended that the Investment Committee approve the project for the capital cost of \$3,570K, including a 10% contingency on internal costs (external costs are fixed price). The design tool replacement is scheduled for completion in December, 2016. The proposal includes \$970K in 2015 and \$2,600K in 2016 which has been approved by the Technology Portfolio Management Committee (TPMC). The 2015 BP included \$1,700K for 2015. \$800K was returned to the Corporate RAC earlier this year. The difference of \$70K was approved by the IT

RAC and TPMC. The annual O&M software maintenance cost is \$73K and will eliminate \$125K of annual software maintenance for a net reduction of \$52K annually.

### **Background**

WIM was implemented in 2003 as part of the GEMINI Project (2000-2004). The GEMINI Project implemented Model Office Smallworld (MOS) which included the existing custom Smallworld GIS data model, Work Management System (WMS), Outage Management System (OMS), and a new custom design tool -WIM. WIM is a Smallworld GIS-based solution and was implemented to create design drawings, generate estimates and create as-built drawings in the GIS. In the proposed 2016 BP, the existing Smallworld GIS data model is scheduled for replacement in 2017-2019. The Smallworld GIS data model is the foundation on which the WIM application was developed. The software vendor owns the source code, so it cannot be modified by LKE to work with the new data model; therefore, WIM must be replaced prior to 2017. Also, Black & Veatch, who is currently supporting WIM, is no longer investing in the WIM tool as LKE is the last customer using the software. The risk of Black and Veatch ending support of the application is considered high.

The WIM design tool was originally designed to enable the designer to draw point and spans, assign compatible units (CUs), and 'build' the appropriate objects in Smallworld GIS. The proposed GIS objects would then seamlessly transition to as-built when construction was completed. Experience with WIM determined that it did not meet expectations for complex jobs as it does not have the Computer Aided Drafting (CAD) functionality to support complex design requirements. Therefore, a variety of tools are used throughout EDO and GDO including WIM, AutoCAD, MicroStation, and manual drafting to complete more complex designs. This project will replace the existing design tools with a single application, Autodesk's AutoCAD Utility Designer (AUD). AUD is a single design solution that will meet the needs of design technicians and engineers for design, standards application, analysis, modeling, CUs, and job estimates and its functionality will not be dependent on the GIS data model.

AUD will be integrated with the Asset and Resource Management (ARM) Work Management System for CUs and will interface with the Smallworld GIS to extract existing land base and facility background data. The Smallworld GIS interface will leverage Autodesk's third-party software provider Spatial Business System's (SBS) Utility Data Hub product.

A project team was assembled in September 2014 to seek out a replacement solution for WIM that would meet all of the ARM work management requirements, meet or exceed the designer's need for a robust design tool, and include the desired analysis tools. The team reviewed several product demos, identified requirements and developed a comprehensive RFP which described the overall 'designer toolkit' envisioned by the designers.

After careful review of responses from three bidders and on-site demonstrations provided by two of the preferred bidders, the project team determined the Autodesk solution is the best fit for a long-term strategic solution. Implementation of the AUD solution impacts approximately 60 designers across the service territory.

- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**

1. Recommendation: Implement Autodesk's Autocad Utility Designer as a single design and estimating tool for all of EDO and GDO. Discontinue use and support of WIM, MicroStation, PoleForeman and SAG10.

NPVRR: \$3,707

2. Do Nothing: Support from Black & Veatch for the WIM product will remain at risk and will eventually be discontinued. When the Smallworld GIS data model is replaced in 2017-2019, WIM will no longer function for a variety of technical reasons. If WIM is not replaced, ultimately, the design and estimating process will break down. Designers will be forced to revert back to manual processes not used in nearly 15 years. There would be no integration with ARM which would impact many other processes ranging from mapping to billing. The construction process will be negatively impacted by poor construction prints, bad estimates, and errors in material ordering. All of the internal process issues will negatively impact the customer experience. Particularly, those related to new business and construction.

NPVRR: N/A

3. Next Best Alternative: The Bentley proposal is the next best option. It includes the Bentley Utility Designer (BUD) with MicroStation as the underlying CAD tool. The Bentley proposal was not selected for a variety of reasons listed in the bullets below.

NPVRR: \$3,737

- The solution does not provide the "Designer Toolkit" envisioned by the team. This means other applications such as Pole Foreman (used for pole loading calculations) and SAG10 (used to calculate wire sag) cannot be eliminated. Ultimately, this results in increased O&M in the form of software maintenance. The Bentley solution costs \$86K more in annual software maintenance.
- BUD is a solution for gas and water utilities. As part of the project, Bentley proposed developing the solution to work for electric. The unknowns associated with this approach introduce risk in terms of functionality and cost.
- The recommended implementation approach involved LKE taking on more responsibility for configuration of the software. Since the software would be new to LKE, this approach introduces risk to the schedule as additional time would be required to learn the technology.
- The Bentley solution is built on MicroStation. The preferred alternative is built on AutoCAD. AutoCAD is the software used in most engineering and trade schools. The turnover rate for LKE designers in 2014 was 10% and it is expected to continue increasing as the contract retirees leave the workforce. Using a design tool based on AutoCAD will expand the pool of qualified candidates and decrease training required for new employees and contractors.

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**Project Description**

- **Project Scope and Timeline**

The scope of this project is to implement the Autodesk AUD and all of the components (Data Hub and Vault) necessary to allow for work order assignment via ARM, work order status to ARM via AUD, job design, job engineering tools, job estimates, job historical reference (VAULT), and data extracts from the Smallworld GIS to produce a “Designer Toolkit” that will be deployed to all design technicians and engineers in EDO and GDO. The target kickoff is August for internal preparations and engagement with the vendor in September. The schedule milestones are listed below:

- Project Approved – August 2015
- Design Complete – January 2016
- Development Complete – May 2016
- Testing Complete – September 2016
- Begin Rollout – December 2016

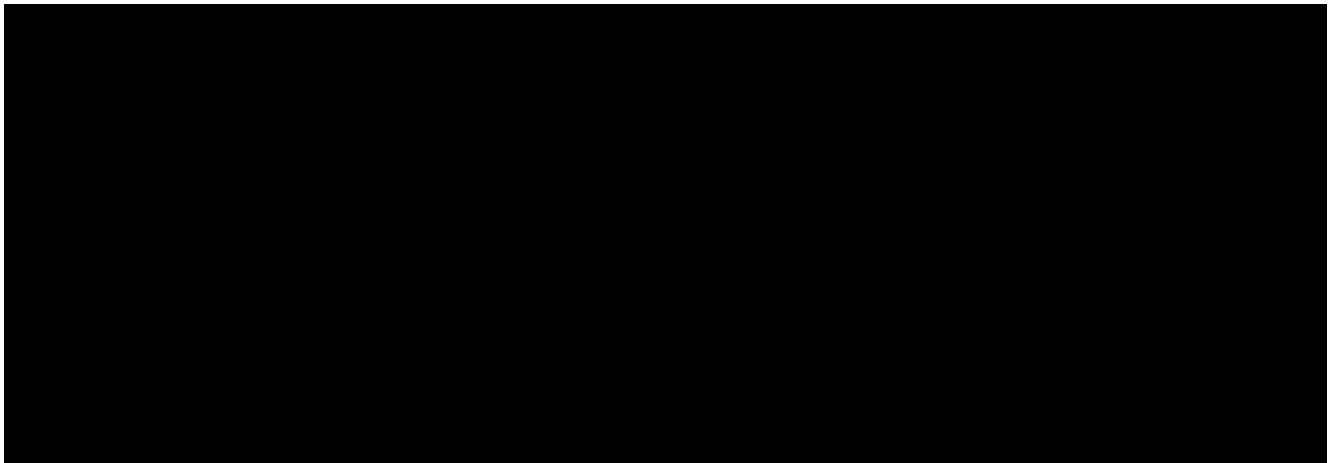
- **Project Cost**

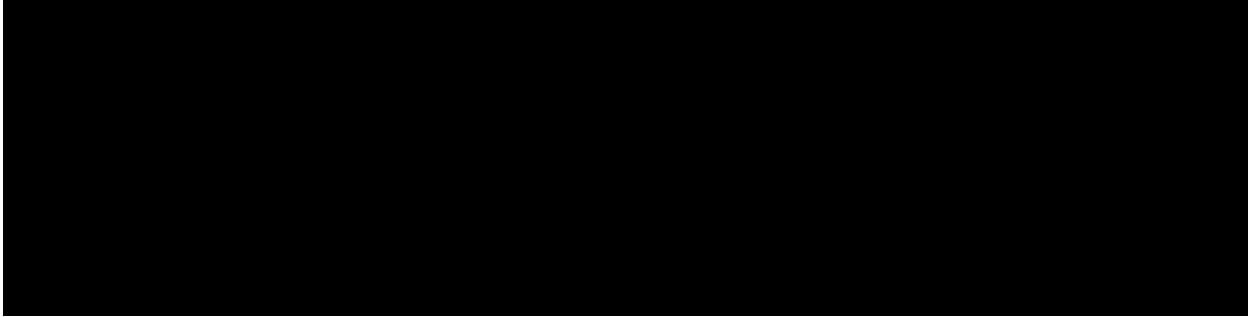
Item	Capital Cost	O&M Cost
Software License Fee (fixed price)	\$ 391	\$ 73
Vendor Services (fixed price)	\$ 2,079	-
Internal Cost	\$ 1,000	-
Contingency *	\$ 100	-
Discontinue use of WIM software	-	(\$ 75)
Discontinue use of Pole Foreman software		(\$ 21)
Discontinue use of MicroStation software		(\$ 29)
<b>Total Cost (\$000s)</b>	<b>\$ 3,570</b>	<b>(\$ 52)</b>

\* Note: Contingency is 10% of internal costs. External costs were excluded from contingency because they are fixed-price.

**Economic Analysis and Risks**

- **Bid Summary**





MBE/WBE	
Functional Requirements (RFP Team Review Score)	
Ease of Use – Intuitive User Interface (RFP Team Review Score)	
Total Capital Cost (\$000s)	
Annual O&M Cost (\$000s)	

- Budget Comparison and Financial Summary**

<b>Financial Detail by Year - Capital (\$000s)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Post 2017</b>	<b>Total</b>
1. Capital Investment Proposed	970	2,600	-	-	3,570
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	970	2,600	-	-	3,570
4. Capital Investment 2015 BP	1,700	-			1,700
5. Cost of Removal 2015 BP	-	-	-	-	-
6. Total Capital and Removal 2015 BP (4+5)	1,700	-	-	-	1,700
7. Capital Investment variance to BP (4-1)	730	(2,600)	-	-	(1,870)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	730	(2,600)	-	-	(1,870)

<b>Financial Detail by Year - O&amp;M (\$000s)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Post 2017</b>	<b>Total</b>
1. Project O&M Proposed	-	73	73	73	219
2. Project O&M 2015 BP	-	125	125	125	375
3. Total Project O&M variance to BP (2-1)	-	52	52	52	156

**Financial Summary (\$000s):**

Discount Rate:	6.5%
Capital Breakdown:	
Labor:	\$750
Contract Labor:	\$2,079
Materials:	\$641
Local Engineering:	\$0
Burdens:	\$0
Contingency:	\$100
Reimbursements:	(\$0)
Net Capital Expenditure:	\$3,570

<b>Financial Analysis - Project Summary (\$000)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Life of Project</b>
Project Net Income	(20.00)	(253.00)	82.00	204.00	130.00	500.00
Project ROE	-7.80%	-22.80%	5.40%	18.00%	17.10%	9.50%

- **Assumptions**

- Internal resources will be available and dedicated as needed to the project effort.
- Vendor will meet the commitments contained in the signed contract agreement.
- The solution will be accepted by the designer community.
- The IP contains adequate funding to complete the effort on time and on budget.
- Design Standards will be implemented as part of this effort.

- **Environmental**

There are no known environmental concerns related to this proposal.

- **Risks**

- The current end of life for WIM is 2019 when the Smallworld GIS data model is replaced. However, the WIM vendor (Black & Veatch) is no longer investing in the product. Black & Veatch has unexpectedly discontinued support for products in the past.

**Conclusions and Recommendation**

It is recommended that the Investment Committee approve the project for the capital cost of \$3,570K, including a 10% contingency on internal costs (external costs are fixed price). The design tool replacement is scheduled for completion in December 2016. The proposal includes \$970K in 2015 and \$2,600K in 2016 which has been approved by the Technology Portfolio Management Committee (TPMC). The 2015 BP included \$1,700K for 2015. \$800K was returned to the Corporate RAC earlier this year. The annual O&M software maintenance cost is \$73K and will eliminate \$125K of annual software maintenance for a net reduction of \$52K annually.



**IT Service Management Investment Proposal -KY**

Investment Proposal for Investment Committee Meeting on: 4/27/2016

Project Name: ITSM Platform Implementation of Cherwell

Total Capital Expenditures: \$1,473k for LKE portion of project

Project Number(s): 129LKE16, 129LGE16, 129KU16, 129LKS16, 129KYPA16, 129PPL16

Business Unit/Line of Business: IT

Prepared/Presented By: Cheryl Bobzien / Ryan Vlass / Christy Schucker

**Executive Summary**

A joint effort to select a single platform for IT Service Management (ITSM) was undertaken in 2015. After thorough review of several options, a recommendation was created and approved by the joint steering committee to purchase Cherwell as the single platform. The next steps in this effort will be to purchase and implement the tool and implement common ITSM processes across IT domestic operations. In order to support the consolidation of PA and KY IT organizations a single on premise platform is required to provide the necessary visibility into the work across the organizations. The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk. Additionally, a goal was to reduce the on-going O&M footprint required for such a tool over the assumed 10 year expected life of this tool based on the prior tool's usage for more than 15 years.

The total estimated project cost is \$3,764K with \$2,833K for Capital investment, and a total O&M cost of \$930K for implementation, maintenance and support through 2020 which includes a 10% contingency. This Investment Proposal is seeking Investment Committee approval for the KY portion of the project.

- Kentucky will assume 52% of the cost: \$1,473K Capital and \$483K O&M through 2020. There is \$300K Capital in the KY 2016 business plan.
- Pennsylvania will assume 48% of the cost: \$1,360K Capital, \$447K O&M through 2020. This was not budgeted for in the PA 2016 business plan.

**Background**

Both PA and KY are currently undergoing an organizational realignment that will lead to a single PPL IT department. The joint IT organization will support applications, infrastructure, and more across both locations. The core of the work that IT does to support the business is done through six different applications with some duplication in the functions they perform. KY's Service Desk Express (SDE) is an outdated technology and is no longer in the long term strategic

plan for the software vendor. PA's ServiceNow has a high O&M burden and is not a viable option for storing compliance information in its current cloud security configuration. The other related systems were written in-house to address specific aspects of service management and are not integrated in a manner to provide a seamless customer experience nor to allow for seamless and effective management of IT. Additionally, the long term strategic direction for managing services across both states is to move to a single, shared platform with shared processes and shared SLAs.

A team was assembled to address these challenges. Ten ITSM platform vendors were identified using Gartner's Magic Quadrant. Through the RFP process, that list was narrowed down to two, Cherwell and ServiceNow. Through in-depth vendor demonstrations against PPL's and LKE's desired end state capabilities, the core team has concluded that Cherwell has the capability to support all features and functionality required to fully support all of PPL's and LKE's ITSM processes.

A Cloud Security review was conducted for both options with the PA and KY Security and Compliance teams. There was agreement between both teams that a Cloud solution was not an option. The ServiceNow recommendation was to move our current implementation to a PPL hosted environment. There is risk in this approach. According to ServiceNow, 3% of their customers are hosting their own solutions. This presents a risk in that the ServiceNow support for a hosted solution could be greatly diminished in favor of support for their Cloud customers. PPL could be put in a situation where we run the risk of compromising our compliance posture.

Cherwell implementations are more balanced between cloud and hosted solutions with roughly 40% of their customers hosting their own environment. The focus of their support structure is not directed toward one solution over the other.

Financially speaking, Cherwell's license model is based on concurrent use, which is a preferred licensing model. This will allow PPL/LKE to grow the use of the asset by new user groups without incurring additional licensing cost in a relative manner

The Process Definition and Development effort will be in support of implementing the following processes:

- Incident
  - Problem
  - Change
  - Release
  - Service Asset & Configuration Management (SACM)
  - Request
  - Knowledge
- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt)**
    1. Recommendation: Implement Cherwell - NPVRR: (\$000s) (5YR) \$2,773  
NPVRR: (\$000s) (10YR) \$3,783
    2. Do Nothing: NPVRR: (\$000s)

- End of life for SDE – issue for KY in that the system will no longer receive security patches and may experience vulnerabilities.
  - Maintaining multiple systems and integrations introduces failure points that increases the risk for maintaining compliance
  - Delivery groups would be required to utilize multiple systems to do their daily tasks, leading to inefficient use of time
  - Hinders the efforts to merge the PA and KY IT organizations
  - Cloud security limits ability to integrate CIP assets into ServiceNow
  - Multiple application development skill sets required to maintain 6 different applications
3. Adopt ServiceNow on premise as a single tool for both PA and KY
- NPVRR: (\$000s) (5YR) \$2,879  
NPVRR: (\$000s) (10YR) \$4,592
- ServiceNow does not meet the cost criteria due to the high on-going O&M cost. ServiceNow is considered Software as a Service, therefore cannot be capitalized.
  - 3% of ServiceNow customers are hosting their own solutions. This presents a risk in that the ServiceNow support for a hosted solution could be greatly diminished in favor of support for their Cloud customers. PPL and LKE could be put in a situation where we run the risk of compromising our compliance posture.

### Project Description

- **Project Scope and Timeline**

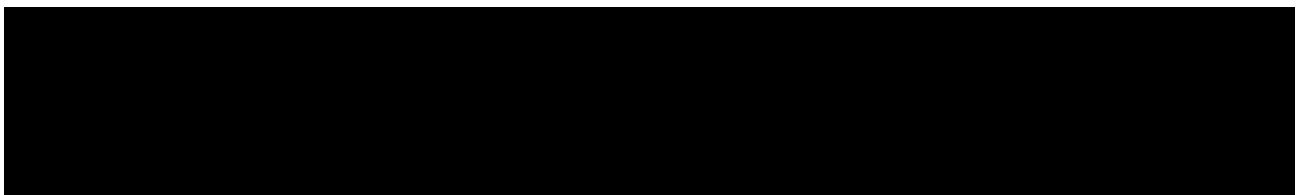
The objective of this project is the implementation of a shared IT Service Management platform and processes for LGE-KU and PPL. The team will determine common processes to be implemented.

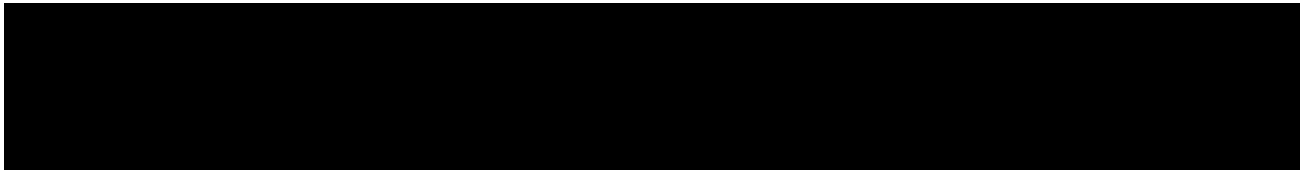
- **Timeline**

- Open Project and Procure Software– Q2 2016
- Software installation and general configuration – Q3 2016
- Incident/Problem go live – Q4 2016
- All other processes implemented in 2017

### Economic Analysis and Risks

- **Bid Summary**





MBE/WBE	
Functionality met requirements	
Total 5-year Cost (\$000s)	
Total 10-year Cost (\$000s)	

- **Budget Comparison and Financial Summary**

Normal financial summary for IT software is based on a 5-year analysis, however, the life of this tool is expected to be 10 years, so the analysis was done with that assumption.

<b>Financial Detail by Year - Capital (\$000s)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Post 2018</b>	<b>Total</b>
1. Capital Investment Proposed	873	600	-	-	1,473
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	873	600	-	-	1,473
4. Capital Investment 2016 BP	300	-	-	-	300
5. Cost of Removal 2016 BP	-	-	-	-	-
6. Total Capital and Removal 2016 BP (4+5)	300	-	-	-	300
7. Capital Investment variance to BP (4-1)	(573)	(600)	-	-	(1,173)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(573)	(600)	-	-	(1,173)

<b>Financial Detail by Year - O&amp;M (\$000s)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Post 2018</b>	<b>Total</b>
1. Project O&M Proposed	222	374	316	2,551	3,463
2. Project O&M 2016 BP	63	65	68	549	745
3. Total Project O&M variance to BP (2-1)	(159)	(309)	(248)	(2,002)	(2,718)

**Financial Summary (\$000s):**

Discount Rate: 6.5%

Capital Breakdown:

Labor:	\$398
Implementation Services:	\$208
Perpetual License:	\$433
Travel:	\$13
Burdens:	\$318
Contingency:	\$104

Net Capital Expenditure: \$1,473

**Assumptions**

- One upgrade was assumed to occur during year 5 for both alternatives
- Re-implementation effort for ServiceNow was assumed to be similar to a Cherwell implementation, however, since PA has knowledge and experience with ServiceNow we assumed it would require 90% of the effort. More detailed planning would be required to arrive at a more accurate estimate.
- 10% contingency was assumed
- Compliance/CIP request functionality is excluded from the scope of this project. It will be evaluated as a separate stand-alone project at a later time.
- Maintenance/Support for ServiceNow has already been paid by PA for 2016

- Cherwell costs based on concurrent license count: 249
- Common processes will be developed based on “out of the box” Cherwell processes with the goal of minimizing configuration as much as possible.
- 3% of ServiceNow customers are hosting their own solutions. This presents a risk in that the ServiceNow support for a hosted solution could be greatly diminished in favor of support for their Cloud customers.

### **Risks**

- Because connection points around compliance systems will be required to change, there is risk to compliance
  - The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk.
  - If Project is not undertaken, expensive on-going O&M for use of ServiceNow by PA
  - If Project is not undertaken, significant hindrance to the efforts to merge the PA and KY IT organizations
  - If Project is not undertaken, maintaining multiple systems, integrations, failure points, skill sets, knowledge bases

### **Conclusions and Recommendation**

The project core team concludes that from a capability, security, and cost perspective, a PPL hosted Cherwell platform is the clear choice for the future of ITSM. Our recommendation is that we move forward with implementation. The current system in place in KY is no longer in the long term strategy of the software vendor and continued use of this system would place NERC-CIP compliance at risk.

It is recommended that the Investment Committee approve the Kentucky portion of the ITSM Platform Implementation project with a total estimated project cost for 5 years of \$3,763K which includes 10% contingency.

Total Capital investment will be \$2,833K with a total O&M cost of \$930K.

- Kentucky will assume 52% of the cost: \$1,473K Capital and \$483K O&M through 2020. There is \$300K Capital in the KY 2016 business plan.
- Pennsylvania will assume 48% of the cost: \$1,360K Capital, \$447K O&M through 2020. This was not budgeted for in the PA 2016 business plan

## Bill Composition

Investment Proposal for Investment Committee Meeting on: N/A

Project Name: Billing Composition

Total Expenditures: \$920K (includes a contingency of \$76.6k)

Project Number(s): 200SER15

Business Unit/Line of Business: Customer Service & Marketing

Prepared/Presented By: Dan Lawson, Tom Belviy

## Executive Summary

As part of the overall Customer Experience Strategic Plan the current bill print software package will be replaced with the HP Exstream product. The existing software from Pitney Bowes is no longer supported and does not have the capabilities to deliver a number of features determined to be requirements in the new bill design such as graphing and segmented as well as personalized messaging.

This project was competitively bid through the RFP process and HP was selected as the most viable vendor. It is the lowest cost solution that best meets the requirements and has a lower ongoing maintenance cost. PPL also uses this product.

The cost of the project is \$920K versus a total of \$1,000K was included in the 2015-2016 BP

## Background

In 2013, John Malloy convened a group to develop new Customer Experience strategies and tactics. One facet of the updated Customer Experience Strategic Plan is the retail customer bill design and format. Except for some minor tweaking, the bill format has been largely unchanged since 2001. The current bill design is issued in black and white on preprinted paper stock. The software capabilities of the current provider, Pitney Bowes, does not meet the expectations laid out in the Customer Experience Strategic Plan (e.g. graphing and segmented personalized messaging). If Pitney Bowes is awarded the new contract for bill composition software, the format of the current statements will remain virtually unchanged from 2001.

Both of the final proposals are in the "Leaders" section of the Gartner Group Magic Quadrant for Customer Communications Management Software. As leaders in the industry it is not surprising that both HP and GMC provide the basic deliverables as outlined in the RFP.



- **Alternatives Considered (1 –Recommendation, 2 –Do nothing, 3 –Next Best Alt, 4 – Next Best Alt)**

- |                                    |                            |
|------------------------------------|----------------------------|
| 1. Recommendation:                 | NPVRR: <u>  \$1,060K  </u> |
| Purchase and Implement HP Exstream |                            |
| 2. Do Nothing:                     | NPVRR: <u>  NA  </u>       |
| 3. Next Best Alternative(s):       | NPVRR: <u>  \$1,135K  </u> |
| Purchase and Implement GMC Inspire |                            |
| 4. Next Alternative                | NPVRR: <u>  \$722K  </u>   |
| Pitney Bowes EngageOne             |                            |

1. Recommendation – HP Exstream – The overall project implementation costs as compared to our next best alternative are very similar. Both products can deliver on the key features listed in the RFP as outlined in the CE Strategic Plan. Two advantages of this product are that HP Exstream is currently being utilized by PPL and ongoing support is considered “local” in that many of HP’s engineers live within a two-hour drive and can be onsite quickly if needed.
2. Do Nothing – current product is no longer supported and does not deliver on any of the key features listed in the RFP. A support contract extension would have to be negotiated. Two major support occurrences over the last year demonstrated the need to replace this product.
3. GMC Inspire – While this product does deliver on requirements outlined in the CE Strategic Plan the team went with the HP recommendation. Factors contributing to this decision include the fact that the HP product is currently in use by PPL as well as the ongoing maintenance cost of the GMC product is approximately \$10K higher than HP’s cost.
4. Pitney Bowes EngageOne – Pitney Bowes is the incumbent with their DOC1 product. The upgrade, EngageOne delivers only two of the six items from the key deliverables list. This product does not deliver on ability to provide graphing, responsible design for electronic bills, readable PDFs or Braille. Additional considerations are two significant support failures encountered in the last year. The NPVRR does not represent the ability of delivering on the entire project and all of the specified deliverables.

## Project Description

- **Project Scope and Timeline**

The scope of this project is to implement a bill composition and communication application, which will allow us to take advantage of the latest industry offerings for our customers. The new application will facilitate a complete redesign of our residential and GS (non-demand) customer billing statements and disconnection documents, while allowing for the incorporation of new (or improved) features such as mobile enabled capabilities, customer segmentation, ad hoc letter generation, and customer specific messaging. The new application will also successfully replicate (or improve) current interfaces and business processes associated with bill and document generation and user interfaces.

The HP Exstream product is currently in use by a large, local insurance company as well as PPL.

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Project Kick-Off	August 21
Technical Training	Week of August 24
HP Consultant Begins	August 31
All Residential Design & Config Complete	January 20, 2016

- Project Cost**

Capital	HP Final
Software Licenses	285,192
Professional Services (T&M)	
Professional Services (Fixed Price)	124,000
Vendor Travel & Expenses	20,000
Training (T&M)	
Training (Fixed Price)	15,000
<b>Total Vendor Capital Cost</b>	<b>444,192</b>
Internal IT Labor	387,000
Contingency (IT Labor and Professional Services) 15%	76,650
Hardware	12,500
Other	
<b>Total Capital Cost</b>	<b>920,342</b>

**Economic Analysis and Risks**

- Bid Summary**

MBE/WBE	
Material/Services	
Maintenance/O&M	
Total Cost (\$000s)	

- **Budget Comparison and Financial Summary**

<b>Financial Detail by Year - Capital (\$000s)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Post 2017</b>	<b>Total</b>
1. Capital Investment Proposed	770	150			920
2. Cost of Removal Proposed					-
3. Total Capital and Removal Proposed (1+2)	770	150	-	-	920
4. Capital Investment 2015 BP	500	500			1,000
5. Cost of Removal 2015 BP					-
6. Total Capital and Removal 2015 BP (4+5)	500	500	-	-	1,000
7. Capital Investment variance to BP (4-1)	(270)	350	-	-	80
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(270)	350	-	-	80

<b>Financial Detail by Year - O&amp;M (\$000s)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Post 2017</b>	<b>Total</b>
1. Project O&M Proposed	271				271
2. Project O&M 2015 BP	285				285
3. Total Project O&M variance to BP (2-1)	14	-	-	-	14

**Financial Summary (\$000s):**

Discount Rate:	6.5%
Capital Breakdown:	
Labor:	\$387
Contract Labor:	\$124
Materials:	\$297
Training	\$15
Travel	\$20
Burdens:	\$0
Contingency:	\$77
Reimbursements:	(\$0)
Net Capital Expenditure:	\$920

<b>Financial Analysis - Project Summary (\$000)</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Life of Project</b>
Project Net Income	(14.00)	(72.00)	20.00	53.00	33.00	119.00
Project ROE	-6.90%	-16.90%	5.10%	18.00%	17.10%	7.30%

- **Assumptions**
  - Internal labor will be able to install and configure HP's Exstream software with the assistance of HP engineers.
  - Wholesale replacement of current product. Will need to retain existing functionality while enhancing capabilities.
  - New software will be able to fully integrate with the existing mail stream and customer system interfaces.
  - All AdHoc letters will be constructed using the new software. This includes converting all letters being produced in DOC1 and letters being run via other processes.
  
- **Environmental**

N/A
  
- **Risks**
  - This project will need to be completed before the SAP/CCS project begins or it could interfere with it. Mitigation: Execute project plan with vendor.
  - Current project schedule is based on utilizing current Xerox bill printing. A new solution is being considered (DST) for offsite bill printing service. If it goes forward, it will increase the effort on this project. Mitigation: Team will have to solve for configuring output to new solution.

### **Conclusions and Recommendation**

It is recommended that the Billing Composition project proceeds with costs of \$920k in order to deliver on the Customer Experience directives with implementation of the HP Exstream product.

Investment Proposal for Investment Committee Meeting on: N/A

Project Name: AMS SAP Licenses Project

Total Expenditures: \$749K

Project Number(s): 749SER16, 749LGE16, 749KU16

Business Unit/Line of Business: IT

Prepared/Presented By: Mike Lowery

**Executive Summary:**

As LKE begins to move forward with the analysis and planning for the AMS full deployment project, it will be necessary for LKE to purchase the SAP license for the AMS modules. This will enable the functionality in SAP that will support the AMS full deployment processes.

As LKE is requesting these licenses before regulatory approval has been obtained, SAP has agreed to credit these license fees for future use in the unlikely event that regulatory approval not be obtained, thereby mitigating the risk of purchasing these licenses early. Additionally, LKE obtained an 80% discount on list price to purchase in 2016. This is an unbudgeted project and will be covered by a reduction in IT Contingency.

**Background:**

In CRM version 7.4 and ECC version 6.8, SAP has provided functionality to manage technical and business processes for full deployment of AMS metering infrastructure. As AMS functionality was not needed until LKE's decision to pursue a full deployment, those licenses were not required, therefore never purchased. SAP is a proprietary software, therefore the licenses are not available from any other source.

• **Alternatives Considered**

- |                  |                 |
|------------------|-----------------|
| 1. SAP Licenses: | NPVRR: \$1,025k |
| 2. Do Nothing:   | NPVRR: \$N/A    |

The purchase of these license fees are required in order to activate the AMS functionality in SAP, so no other option was considered acceptable.

## Project Description

- Project Scope and Timeline**

The AMS licenses will be purchased in 4<sup>th</sup> quarter of 2016, for use in the 1<sup>st</sup> quarter of 2017 as part of the AMS project analysis and design project activities.

<b>Material Code</b>	<b>Software</b>	<b>License Metric</b>	<b>Licensed Level</b>
7015790	SAP Advanced Metering Infrastructure for Energy Utilities	PoDs <sup>(5)</sup> (Units of 1,000)	1,300

- Project Cost**

The total project spend for 2016 is \$749K in Capital.

## Economic Analysis and Risks

- Bid Summary**

SAP is a proprietary software, therefore the licenses are not available from another source.

- Budget Comparison and Financial Summary**

<b>Financial Detail by Year - Capital (\$000s)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Post 2018</b>	<b>Total</b>
1. Capital Investment Proposed	749	-	-	-	749
2. Cost of Removal Proposed	-	-	-	-	-
3. Total Capital and Removal Proposed (1+2)	749	-	-	-	749
4. Capital Investment 2016 BP	-	-	-	-	-
5. Cost of Removal 2016 BP	-	-	-	-	-
6. Total Capital and Removal 2016 BP (4+5)	-	-	-	-	-
7. Capital Investment variance to BP (4-1)	(749)	-	-	-	(749)
8. Cost of Removal variance to BP (5-2)	-	-	-	-	-
9. Total Capital and Removal variance to BP (6-3)	(749)	-	-	-	(749)

<b>Financial Detail by Year - O&amp;M (\$000s)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>Post 2018</b>	<b>Total</b>
1. Project O&M Proposed	-	155	156	622	933
2. Project O&M 2016 BP	-	-	155	622	777
3. Total Project O&M variance to BP (2-1)	-	(155)	(1)	-	(156)

**NOTE: The capital costs were included in the 2017-2021 BP in the full deployment AMS project. The table above reflects that there was not a separate project for these license fees.**

**Financial Summary (\$000s):**

Discount Rate:	6.49%
Capital Breakdown:	
Labor:	\$0
Contract Labor:	\$0
Materials:	\$706
Local Engineering:	\$0
Burdens:	\$43
Contingency:	\$0
Reimbursements:	(\$0)
Net Capital Expenditure:	\$749

<b>Financial Analysis - Project Summary (\$000)</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Life of Project</b>
Project Net Income	20.12	11.58	25.91	20.40	14.88	123.22
Project ROE	5.45%	4.64%	6.54%	10.00%	10.00%	7.71%

- **Assumptions**

AMS full deployment project will be obtain successful regulatory approvals. This assumption is mitigated by SAP agreement to credit licenses to future use.

The On-going maintenance fees are calculated at 22% of license costs, which is in compliance with our existing SAP license agreement.

- **Environmental**

There are no environmental implications or concerns with this project.

- **Risks**

If regulatory approval is not obtained, LKE will incur negative cash flow through credit unused AMS licenses to future use.

**Conclusions and Recommendation**

It is recommended that Management approve the SAP AMS license fees project for \$749k.