

**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. 156**

**Responding Witness: Valerie L. Scott**

- Q-156. Provide copies of all internal correspondence which deals in any way with the Company's retirement unit costs, depreciation rates, and/or the 2015 Depreciation Study.
- A-156. See attached. The Company has not produced documents the content of which are protected from disclosure by the attorney-client privilege and the work product doctrine.

**Wiseman, Sara**

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**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Monday, June 08, 2015 11:14 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation study

Thanks for the heads up

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Monday, June 8, 2015 6:55 PM  
**To:** John Spanos ([jspanos@gfnet.com](mailto:jspanos@gfnet.com))  
**Cc:** Riggs, Eric  
**Subject:** Depreciation study

John,

Chris asked me today if I had started to work on the contract for the depreciation study. I guess that is a hint to get going. I'm going to notify our Procurement folks that we need to begin preparing a contract specifically for the depreciation study (as has been our practice in the past). I just wanted to give you a heads up.

Thanks,

*Sara Wiseman*  
Manager, Property Accounting  
502.627.3189

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**Wiseman, Sara**

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**From:** Whitaker, Sherrie  
**Sent:** Tuesday, June 23, 2015 1:44 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Contract for Depreciation study  
**Attachments:** Gannett Fleming Contract No 53159-final.docx; 53159.tif; Sole Source Authorization.docx

Sara,

You could start with marking up the final contract from last time, then I will create the new document and Gannett Fleming can tweak it during their review. No sense in "reinventing the wheel" if we know the scope will be pretty similar (see attached Word version). Also, since you know that the work will exceed \$50k, you will need to draft a Sole Source Authorization (SSA) and have it approved. I have attached a copy of the SSA for the previous contract and the blank SSA form. Please let me know if you need anything else to get things started.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Wiseman, Sara  
**Sent:** Sunday, June 21, 2015 2:12 PM  
**To:** Whitaker, Sherrie  
**Subject:** RE: Contract for Depreciation study

Hi Sherri,

It will be over \$50,000,

I think we can pretty much use the scope of work from the last contract. Practically everything will be the same. I will have to fix up the dates for the milestones. Should I just start with the final contract from last time and mark it up with my changes? Or do I need to start with something from Gannett Fleming like a SOW?

If the right thing is for me to work on the contract first, then would you mind sending me the final WORD version?

Thanks,

Sara

**From:** Whitaker, Sherrie  
**Sent:** Thursday, June 18, 2015 2:45 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Contract for Depreciation study

Hi Sara,

It looks like Carrie Mattingly did the contract for you back in 2011, but it will be my work going forward. I will need a scope of work to begin drafting the contract. Also, do you have any idea how much this engagement will be? If over \$50k you will need to submit an approved SSA.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Wiseman, Sara  
**Sent:** Wednesday, June 17, 2015 2:33 PM  
**To:** Whitaker, Sherrie  
**Cc:** Wiseman, Sara  
**Subject:** FW: Contract for Depreciation study

Sherrie,

Any progress on this?

Sara

**From:** Wiseman, Sara  
**Sent:** Monday, June 08, 2015 7:04 PM  
**To:** Wiseman, Sara  
**Subject:** FW: Contract for Depreciation study

**From:** Wiseman, Sara  
**Sent:** Monday, June 08, 2015 7:01 PM  
**To:** Whitaker, Sherrie  
**Cc:** Riggs, Eric  
**Subject:** Contract for Depreciation study

Hi Sherrie,

We need to begin work on a contract for a depreciation study with Gannett Fleming. Is it possible you worked with me on this contract the last time? I can't remember. It would have been signed in 2011.

Please get back with me on the next steps.

Thanks,

*Sara Wiseman*

Manager, Property Accounting  
502.627.3189

**LG&E and KU Services Company  
CONTRACT NO. 53159**

This Contract ("Contract") is entered into this \_\_ Day of May, 2011 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming, Inc., a Delaware Corporation ("Contractor") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: **Depreciation Study of the electric, gas and common plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony** as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*

2.2 In performance of the Services, Contractor shall:

- 2.2.1 Prepare a complete electric, gas, and common depreciation study for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis of all depreciable electric, gas and common plant in service as of December 31, 2011 and the associated historical mortality experience.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC) and the State Corporate Commission of Virginia (SCC VA). Therefore the study must include a separate analysis of the depreciation rates for each utility.
- 2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2011. A preliminary review document shall be completed with supporting data, footnotes, etc. and submitted to the Manager of Property Accounting no later than December 1, 2011. A full presentation of the preliminary document, inclusive of any and all visual aids necessary shall be presented before management on or about December 15, 2011. The completed depreciation study shall be delivered for management review by March 31, 2012 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.

### 3.0 EXHIBITS

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

### 4.0 CONTRACT TERM

This Contract shall become effective June 1, 2011 and continue until December 31, 2012, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

### 5.0 PERFORMANCE SCHEDULE

- 5.1 Contractor shall commence performance of the work on or about June 1, 2011 and shall complete work no later than December 31, 2012 or until all related testimony is complete.

- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Vice President of Gannett Fleming's Valuation and Rate Division. Quality assurance of the study will be provided by John F. Wiedmayer, Jr., Project Manager Depreciation. To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, John F. Wiedmayer, Jr. will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

## 6.0 ADMINISTRATIVE SERVICES AGREEMENT

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May \_\_, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

## 7.0 COMPENSATION

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). **The overall estimated Contract Price for the two (2) depreciation studies is \$50,000.00 - \$55,000.00.** This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local area hotels offering a discounted rate to Company's Contractors can be obtained by contacting Carrie Mattingly, Sourcing Leader at [carrie.mattingly@lge-ku.com](mailto:carrie.mattingly@lge-ku.com). Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur they shall be based upon the rates identified within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number 53159, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Carrie Mattingly  
(502) 627-2433  
(502) 217-4991 Fax  
[carrie.mattingly@lge-ku.com](mailto:carrie.mattingly@lge-ku.com)

Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

8.2 Contractor's Address: Gannett Fleming, Inc.  
Valuation and Rate Division  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[crutter@gfnet.com](mailto:crutter@gfnet.com)



**9.0 USE AND DISCLOSURE OF INFORMATION**

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employers, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

**10.0 ENTIRE AGREEMENT**

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KU SERVICES COMPANY**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**GANNETT FLEMING, INC.**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**Exhibit No. 1**  
**Scope of Services**

The depreciation study will include seven (7) major tasks up to the date of filing with the respective state commissions. Upon the filing of the depreciation study, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2011 in order to update from the previous study. There will be a need to include data from accounts not studied in the previous case.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percents of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Field Review and Management Conferences

The field review by the Contractor will include visits to representative power stations, substations, gas storage and production facilities, city gate stations, measuring and regulating stations, and service centers. The purpose of the inspections will be to obtain information related to the operation and condition of the property.

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

#### Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

#### Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

#### Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

#### Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

**Exhibit No. 2**  
**Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

Observance of Laws

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

Bribes and Kickbacks

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

Dishonest and Fraudulent Activity

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

Harassment

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

Drugs and Alcohol

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.

**Exhibit No. 3  
Billing Rates**

EFFECTIVE JANUARY 1, 2011

<b><u>Personnel</u></b>	<b><u>Hourly Rate</u></b>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, President	\$215.00
J. J. Spanos, Vice President	205.00
C. R. Clarke, Director, Western U.S. Services	205.00
L. E. Kennedy, Director, Canadian Services	205.00
H. Walker, III, Manager, Financial Studies	190.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	160.00
<b>STAFF</b>	
Analysts and Engineers	135.00
Associate Analysts and Engineers	125.00
Assistant Analysts and Engineers	110.00
Senior Technicians	90.00
Technicians	85.00
Support Staff	85.00



**Wiseman, Sara**

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**From:** Garrett, Chris  
**Sent:** Tuesday, July 21, 2015 8:24 AM  
**To:** Wiseman, Sara  
**Subject:** RE: Depreciation Study

Probably a good idea. I would invite Robert, Valerie, Allyson, and Kendrick.

**From:** Wiseman, Sara  
**Sent:** Monday, July 20, 2015 7:47 PM  
**To:** Garrett, Chris  
**Subject:** Depreciation Study

Should we schedule a meeting with Robert Conroy to discuss the timing of the depreciation study? As you know, we have discussed getting started on it this year, but depending on when we need the info, we might be able to wait until next year.

If we do have a meeting who else should attend? Valerie? Rusty/David (from a budget standpoint), Allyson? The timing meet a little bit more tricky with a future test year.

*Sara Wiseman*  
Manager, Property Accounting  
502.627.3189



**Wiseman, Sara**

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**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Thursday, August 06, 2015 7:40 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Available meeting times for next week

Monday and Friday are good. The other days are bad

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Thursday, August 6, 2015 5:19 PM  
**To:** John Spanos ([jspanos@gfnet.com](mailto:jspanos@gfnet.com)) <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Subject:** Available meeting times for next week

John,

Would you send some potential meeting times to discuss the depreciation study?

Thanks,

Sara

*Sara Wiseman*  
Manager, Property Accounting  
502.627.3189

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**Wiseman, Sara**

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**From:** Wiseman, Sara  
**Sent:** Friday, August 14, 2015 12:12 PM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** Depreciation Study

John,

Please review and let me know if you have any changes. The contract draft will track closely with these dates.

#### 2015 Depreciation Study Milestones

September 1, 2015	Communicate to Gannett Fleming regarding a life assessment study (i.e. generating retirement dates)
Early Sept 2015	Provide 2014 Plant & Reserve to Gannett Fleming
October 2015	Site visits to LKE properties
Mid-October 2015	Reserve data thru September 30 to GF for reserve re-allocation review
November 2015	LKE to record reserve re-allocation adjustments
Mid November 2015	Generating unit retirement dates due to Gannett Fleming
December 2015	Consider need for preliminary review meeting with LKE management
Early February 2016	Provide 2015 Plant & Reserve to Gannett Fleming
Mid to Late February 2016	Provide preliminary draft to Property Accounting
Mid March 2016	Review meetings with LKE Senior management
April 30, 2016	Completion of final depreciation study

*Sara Wiseman*

Manager, Property Accounting  
502.627.3189

**Wiseman, Sara**

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**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Sunday, August 16, 2015 8:21 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation Study

This looks good to me

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Friday, August 14, 2015 12:12 PM  
**To:** John Spanos ([jspanos@gfnet.com](mailto:jspanos@gfnet.com)) <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** Depreciation Study

John,

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*Sara Wiseman*

Manager, Property Accounting  
 502.627.3189

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**Wiseman, Sara**

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**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Monday, August 17, 2015 10:13 AM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** Re: Life Assessment Study

I may have additional days the week of August 31 if that helps. As for the week of sept 7. I am only in on the 10th and morning if the 11th

Sent from my iPhone

On Aug 17, 2015, at 7:52 AM, Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)> wrote:

What about the week of September 7? I know Monday is Labor Day.

**From:** John Spanos [<mailto:jspanos@gfnet.com>]  
**Sent:** Saturday, August 15, 2015 8:23 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Life Assessment Study

I assume you are requesting a conference call.

If so, I am available most of the day on August 31 and September 1. The other days in the week are being held for a possible trip at the moment.

**From:** Wiseman, Sara [<mailto:Sara.Wiseman@lge-ku.com>]  
**Sent:** Friday, August 14, 2015 4:18 PM  
**To:** John Spanos ([jspanos@gfnet.com](mailto:jspanos@gfnet.com)) <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** Life Assessment Study

John,

Stuart Wilson and some other folks would like to meet with you regarding the life assessment study and generating unit retirement dates. Our first availability is the week of August 31. Would you please send some available times? I think the meeting will last at least an hour.

Thanks,

*Sara Wiseman*  
Manager, Property Accounting  
502.627.3189

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----- The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of,

or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

Scott

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----- The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Wednesday, August 19, 2015 4:45 PM  
**To:** Whitaker, Sherrie  
**Subject:** FW: Gannett Fleming Contract 2015 contract draft.docx  
**Attachments:** Gannett Fleming Contract 2015 contract draft.docx

Sherrie,

Any progress on this?

Sara

---

**From:** Wiseman, Sara  
**Sent:** Sunday, August 16, 2015 6:41 PM  
**To:** Whitaker, Sherrie <sherrie.whitaker@lge-ku.com>  
**Subject:** Gannett Fleming Contract 2015 contract draft.docx

Hi Sherrie,

I have finally been able to get the dates finalized for this contract. We are planning to get work started by September 1. Sorry it took longer than I expected to get to this point. Hopefully, it will go quickly, since it did not change that much from last time.

Our contacts will be the same as last—John Spanos and Cheryl Rutter. John is expecting the draft of the contract. Their contact information has not changed, please let me know if you need it.

Please let me know if you think we can get it completed by 9/1.

Thanks,

Sara

Contract No.: 53159

**LG&E and KU Services Company  
CONTRACT NO. 53159**

This Contract ("Contract") is entered into this \_\_ Day of May, 2011 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming, Inc., a Delaware Corporation ("Contractor") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

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WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

#### 1.0 DEFINITIONS

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

#### 2.0 DESCRIPTION OF SERVICES

Contractor shall provide the following: **Depreciation Study of the electric, gas and common plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony** as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*

Contract No.: 53159

2.2 In performance of the Services, Contractor shall:

2.2.1 Prepare a complete electric, gas, and common depreciation study for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis of all depreciable electric, gas and common plant in service as of December 31, 2014-2015 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.

2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.

2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2014-2015. Additionally, the study may also include data from forecasted periods, as directed by Company management. A preliminary review document shall be completed with supporting data, footnotes, etc. and submitted to the Manager of Property Accounting no later than December February 28, 2016. A full presentation of the preliminary document, inclusive of any and all visual aids necessary shall be presented before management on or about December-March 165, 2014-2016. The completed depreciation study shall be delivered for management review by March 31, 2012 with any and all necessary findings. The completed depreciation study shall be delivered by April 30, 2016 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.

2.2.2.4 Provide depreciation rates to Louisville Gas and Electric and Kentucky Utilities for the new solar facility which is currently under construction. The rates are to be provided to the Manager of Property Accounting at a mutually agreed upon date.

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3.0 EXHIBITS

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

4.0 CONTRACT TERM

This Contract shall become effective June-September 1, 2014-5 and continue until December 31-June 30, 2014-2017, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does



Contract No.: 53159

it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

5.0 PERFORMANCE SCHEDULE

- 5.1 Contractor shall commence performance of the work on or about ~~June~~ September 1, 2015 and shall complete work no later than ~~December~~ June 30, 2017 or until all related testimony is complete.
- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President of Gannett Fleming's Valuation and Rate Division. Quality assurance of the study will be provided by John F. Wiedmayer, Jr., Project Manager Depreciation. To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, John F. Wiedmayer, Jr. will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

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6.0 ADMINISTRATIVE SERVICES AGREEMENT

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May \_\_, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

7.0 COMPENSATION

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). The overall estimated Contract Price for the two (2) depreciation studies is \$50,000.00 - \$55,000.00. This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.

Commented [WS1]: Not sure how much this should be, GF should provide this when they review the contract.

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Contract No.: 53159

- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local area hotels offering a discounted rate to Company's Contractors can be obtained by contacting Carrie Mattingly, Sourcing Leader at [carrie.mattingly@lge-ku.com](mailto:carrie.mattingly@lge-ku.com). Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.
- 7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur they shall be based upon the rates identified within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference. All subsequent work or Services require prior written approval from the Company.

## 7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number 53159, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

Invoice payment terms are NET 30.

## 8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

- 8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Carrie Mattingly  
(502) 627-2433  
(502) 217-4991 Fax  
[carrie.mattingly@lge-ku.com](mailto:carrie.mattingly@lge-ku.com)
- Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)
- 8.2 Contractor's Gannett Fleming, Inc.

Contract No.: 53159

Address: Valuation and Rate Division  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

Contract No.: 53159

**9.0 USE AND DISCLOSURE OF INFORMATION**

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employers, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

**10.0 ENTIRE AGREEMENT**

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KU SERVICES COMPANY**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**GANNETT FLEMING, INC.**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

Contract No.: 53159

**Exhibit No. 1**  
**Scope of Services**

The depreciation study will include seven (7) major tasks up to the date of filing with the respective ~~regulatory~~ state commissions. Upon the filing of the depreciation study, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2014-2015 and may include forecasted periods in order to update from the previous study. ~~There will be a need to include data from accounts not studied in the previous case.~~

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percents of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Field Review and Management Conferences

The field review by the Contractor will include visits to representative power stations, substations, gas storage and production facilities, city gate stations, measuring and regulating stations, and service centers. The purpose of the inspections will be to obtain information related to the operation and condition of the property.

Contract No.: 53159

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

Contract No.: 53159

**Exhibit No. 2  
Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

**Observance of Laws**

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

**Bribes and Kickbacks**

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

**Dishonest and Fraudulent Activity**

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

**Harassment**

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

**Drugs and Alcohol**

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Contract No.: 53159

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.



Contract No.: 53159

**Exhibit No. 3  
Billing Rates**

EFFECTIVE JANUARY 1, 2011

<u>Personnel</u>	<u>Hourly Rate</u>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, President	\$215.00
J. J. Spanos, Vice President	205.00
C. R. Clarke, Director, Western U.S. Services	205.00
L. E. Kennedy, Director, Canadian Services	205.00
H. Walker, III, Manager, Financial Studies	190.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	160.00
<b>STAFF</b>	
Analysts and Engineers	135.00
Associate Analysts and Engineers	125.00
Assistant Analysts and Engineers	110.00
Senior Technicians	90.00
Technicians	85.00
Support Staff	85.00

**Wiseman, Sara**

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**From:** Whitaker, Sherrie  
**Sent:** Wednesday, August 19, 2015 4:49 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Gannett Fleming Contract 2015 contract draft.docx

Sara,

I have been working on it and also piecing together what we've spent with Gannett Fleming for depreciation studies and it looks like we will require a signed SSA. Do you have any idea of what this engagement will cost? I will send you a copy of one of the SSA's you've done in the past as a guide along with a blank SSA form.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Wiseman, Sara  
**Sent:** Wednesday, August 19, 2015 4:45 PM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
**Subject:** FW: Gannett Fleming Contract 2015 contract draft.docx

Sherrie,

Any progress on this?

Sara

**From:** Wiseman, Sara  
**Sent:** Sunday, August 16, 2015 6:41 PM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
**Subject:** Gannett Fleming Contract 2015 contract draft.docx

Hi Sherrie,

I have finally been able to get the dates finalized for this contract. We are planning to get work started by September 1. Sorry it took longer than I expected to get to this point. Hopefully, it will go quickly, since it did not change that much from last time.

Our contacts will be the same as last—John Spanos and Cheryl Rutter. John is expecting the draft of the contract. Their contact information has not changed, please let me know if you need it.

Please let me know if you think we can get it completed by 9/1.

Thanks,

Sara

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Friday, August 21, 2015 4:24 PM  
**To:** Whitaker, Sherrie  
**Cc:** Wiseman, Sara  
**Subject:** RE: LG&E and KU Depreciation Study

Thank you Sherrie.

**From:** Whitaker, Sherrie  
**Sent:** Thursday, August 20, 2015 3:29 PM  
**To:** 'crutter@gfnet.com' <crutter@gfnet.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** LG&E and KU Depreciation Study

Good Afternoon Cheryl,

Attached is a proposed contract draft for Gannett Fleming to provide a depreciation study and expert testimony for LG&E/KU. Please track changes and edits as you find necessary. Feel free to call or email with questions.

Best Regards,

*Sherrie H. Whitaker*  
Sourcing Leader, Supply Chain  
820 W Broadway  
Louisville, KY 40202  
Phone: 502.627.4325  
Fax: 502.627.3646  
[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)



**Wiseman, Sara**

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**From:** Wiseman, Sara  
**Sent:** Sunday, August 30, 2015 5:47 AM  
**To:** Whitaker, Sherrie  
**Subject:** SSA Gannett Fleming 2015.docx  
**Attachments:** SSA Gannett Fleming 2015.docx

Sherrie,

Does the SSA for the depreciation study look OK? I patterned it off the last time. I will get Chris Garrett to sign it, but it looks like I need an officer, too. Will Valerie's signature work for that?

Please advise.

Thanks,

Sara

**Date:** 9/1/2015

**Purchase Order or Contract Number:** \_\_\_\_\_

**Requisition Number:** \_\_\_\_\_

**Estimated Cost:** \$200,000

**Vendor or Contract Name:** Gannett Fleming Valuation and Rate Consultants, LLC

Two or more competitive quotations were not solicited or received for the above-referenced Purchase Order or Contract per the **detailed justification** below. In addition to the justification, please indicate the **type of SSA** from the list below:

- Emergency Requirement (time not permitted to acquire two or more quotations; describe nature of emergency)
- Proprietary Item
- Sole Source Item (caused by lack of two or more acceptable sources of supply)
- Single source item or service as designated by proponent
- Storm Restoration Work (time not permitted to acquire two or more quotations)
- Work to be performed is specialized or high risk (i.e. Environmental)

**Justification: (Add attachments, if necessary)**

The Company has a valuable relationship in place with Gannett Fleming Valuation and Rate Consultants, LLC and trusts that Gannett Fleming will continue to provide an excellent work product (depreciation study for electric and gas utility plants and expert testimony) that will be done within budget and to everyone's satisfaction. Gannett Fleming is only one of a very limited number of firms in the nation that can provide these types of services. The work was previously bid in 2006 with Gannett Fleming being the selected supplier.

**Approvals:**

\_\_\_\_\_  
Requester<sup>2</sup>

\_\_\_\_\_  
Director (Authority Level: \$50,000 to \$150,000)

\_\_\_\_\_  
Manager<sup>3</sup>

\_\_\_\_\_  
VP (Authority Level: \$150,001 to \$500,000)

\_\_\_\_\_  
Supply Chain or Commercial Operations Manager<sup>4</sup>

\_\_\_\_\_  
Senior Officer (Authority Level: \$500,001 to \$1 Million)

\_\_\_\_\_  
Director-Supply Chain

\_\_\_\_\_  
CFO (Authority Level: \$500,001 to \$1 Million)

\_\_\_\_\_  
Director-Power Generation Commercial Operations<sup>5</sup>

\_\_\_\_\_  
CEO (Authority Level: Over \$1 Million)

\_\_\_\_\_  
(Initials)

<sup>1</sup> Except for Emergency Requirements, requestors must consult with a Supply Chain or Commercial Operations Manager prior to submitting SSA for approval.

<sup>2</sup> Requester's signature required for all SSA's

<sup>3</sup> Manager's signature required, if requester is below manager level.

<sup>4</sup> Either a Supply Chain or Commercial Operations Manager signature is required for all SSA's.

<sup>5</sup> Any Power Generation SSA above \$150,000 must be signed by the Director-Power Generation Commercial Operations.

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<sup>6</sup> Any Operations SSA above \$150,000 must be initialed by the Manager–Budgeting/Forecasting for the respective Operating area.

**Wiseman, Sara**

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**From:** Wiseman, Sara  
**Sent:** Sunday, August 30, 2015 11:30 AM  
**To:** Whitaker, Sherrie  
**Subject:** FW: LG&E and KU Depreciation Study  
**Attachments:** DRAFT Gannett Fleming Contract No. xxxxx 8.20.15.docx

Hi Sherrie,

I've not heard anything from Gannett Fleming myself. I was wondering if you had?

Sara

**From:** Whitaker, Sherrie  
**Sent:** Thursday, August 20, 2015 3:29 PM  
**To:** 'crutter@gfnet.com' <crutter@gfnet.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** LG&E and KU Depreciation Study

Good Afternoon Cheryl,

Attached is a proposed contract draft for Gannett Fleming to provide a depreciation study and expert testimony for LG&E/KU. Please track changes and edits as you find necessary. Feel free to call or email with questions.

Best Regards,

*Sherrie H. Whitaker*

Sourcing Leader, Supply Chain  
820 W Broadway  
Louisville, KY 40202  
Phone: 502.627.4325  
Fax: 502.627.3646  
[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)



Contract No.: xxxxx

**LG&E and KU Services Company  
CONTRACT NO. XXXXX**

This Contract ("Contract") is entered into this 1st Day of September 2015 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming Valuation and Rate Consultants, LLC, a Delaware Corporation ("Contractor") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: **Depreciation Study of the electric, gas and common plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony** as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*



Contract No.: xxxxx

**2.2 In performance of the Services, Contractor shall:**

- 2.2.1 Prepare a complete electric, gas, and common depreciation study for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis of all depreciable electric, gas and common plant in service as of December 31, 2015 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.
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- 2.2.4 Provide depreciation rates to Louisville Gas and Electric and Kentucky Utilities for the new solar facility which is currently under construction. The rates are to be provided to the Manager of Property Accounting at a mutually agreed upon date.

**3.0 EXHIBITS**

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

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This Contract shall become effective September 1, 2015 and continue until June 30, 2017, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

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- 5.1 Contractor shall commence performance of the work on or about September 1, 2015 and shall complete work no later than June 30, 2017 or until all related testimony is complete.
- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President and Treasurer. Quality assurance of the study will be provided by John F. Wiedmayer, Jr., Project Manager, Depreciation. To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, John F. Wiedmayer, Jr. will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

**6.0 ADMINISTRATIVE SERVICES AGREEMENT**

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May 25, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

**7.0 COMPENSATION**

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). ~~The overall estimated Contract Price for the two (2) depreciation studies is \$x,000.00 - \$x,000.00.~~ This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local area hotels offering a discounted rate to Company's Contractors can be obtained by contacting

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Contract No.: xxxxx

Sherrie Whitaker, Sourcing Leader at [sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com) . Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur they shall be based upon the rates identified within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number xxxxx, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Sherrie Whitaker  
(502) 627-4325  
[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)

Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

8.2 Contractor's Address: Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

Contract No.: xxxxx

**9.0 USE AND DISCLOSURE OF INFORMATION**

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employers, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

**10.0 ENTIRE AGREEMENT**

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KU SERVICES COMPANY**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**GANNETT FLEMING VALUATION & RATE CONSULTANTS LLC**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

Contract No.: xxxxx

**Exhibit No. 1  
Scope of Services**

The depreciation study will include seven (7) major tasks up to the date of filing with the respective regulatory commissions. Upon the filing of the depreciation study, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2015 and may include forecasted periods in order to update from the previous study.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percents of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Field Review and Management Conferences

The field review by the Contractor will include visits to representative power stations, substations, gas storage and production facilities, city gate stations, measuring and regulating stations, and service centers. The purpose of the inspections will be to obtain information related to the operation and condition of the property.

Contract No.: xxxxx

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

#### Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

#### Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

#### Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

#### Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

Contract No.: xxxxx

**Exhibit No. 2  
Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

**Observance of Laws**

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

**Bribes and Kickbacks**

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

**Dishonest and Fraudulent Activity**

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

**Harassment**

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

**Drugs and Alcohol**

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Contract No.: xxxxx

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.



Contract No.: xxxxx

**Exhibit No. 3  
Billing Rates**

EFFECTIVE DECEMBER 27, 2014

<b><u>Personnel</u></b>	<b><u>Hourly Rate</u></b>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, Chairman and President	\$245.00
J. J. Spanos, Senior Vice President and Treasurer	240.00
C. R. Clarke, Director, Western U.S. Services	235.00
H. Walker, III, Manager, Financial Studies	220.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	190.00
C.E. Happenstall, Project Manager, Rate Studies	160.00
<b>STAFF</b>	
Analysts and Engineers	160.00
Associate Analysts and Engineers	145.00
Assistant Analysts and Engineers	130.00
Senior Technicians	100.00
Support Staff	100.00

**Wiseman, Sara**

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**Sent:** Monday, August 31, 2015 3:54 PM  
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Good afternoon Cheryl,

Could please provide a status update of your review of the attached contract draft? Please call or email with questions.

Thanks,

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Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

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Louisville, KY 40202  
Phone: 502.627.4325  
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[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)



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**Commented [WS1]:** Not sure how much this should be, GF should provide this when they review the contract.

Contract No.: xxxxx

Sherrie Whitaker, Sourcing Leader at [sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com) . Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

- 7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur they shall be based upon the rates identified within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number xxxxx, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

- 8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Sherrie Whitaker  
(502) 627-4325  
[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)
- Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)
- 8.2 Contractor's Address: Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

Contract No.: xxxxx

**9.0 USE AND DISCLOSURE OF INFORMATION**

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employers, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

**10.0 ENTIRE AGREEMENT**

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KU SERVICES COMPANY**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**GANNETT FLEMING VALUATION & RATE CONSULTANTS LLC**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

Contract No.: xxxxx

**Exhibit No. 1  
Scope of Services**

The depreciation study will include seven (7) major tasks up to the date of filing with the respective regulatory commissions. Upon the filing of the depreciation study, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2015 and may include forecasted periods in order to update from the previous study.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percents of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

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The field review by the Contractor will include visits to representative power stations, substations, gas storage and production facilities, city gate stations, measuring and regulating stations, and service centers. The purpose of the inspections will be to obtain information related to the operation and condition of the property.



Contract No.: xxxxx

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

#### Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

#### Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

#### Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

#### Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

Contract No.: xxxxx

**Exhibit No. 2  
Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

**Observance of Laws**

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

**Bribes and Kickbacks**

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

**Dishonest and Fraudulent Activity**

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

**Harassment**

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

**Drugs and Alcohol**

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Contract No.: xxxxx

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.

Contract No.: xxxxx

**Exhibit No. 3  
Billing Rates**

EFFECTIVE DECEMBER 27, 2014

<u>Personnel</u>	<u>Hourly Rate</u>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, Chairman and President	\$245.00
J. J. Spanos, Senior Vice President and Treasurer	240.00
C. R. Clarke, Director, Western U.S. Services	235.00
H. Walker, III, Manager, Financial Studies	220.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	190.00
C.E. Happenstall, Project Manager, Rate Studies	160.00
<b>STAFF</b>	
Analysts and Engineers	160.00
Associate Analysts and Engineers	145.00
Assistant Analysts and Engineers	130.00
Senior Technicians	100.00
Support Staff	100.00

**Wiseman, Sara**

---

**From:** Rutter, Cheryl <crutter@gfnet.com>  
**Sent:** Tuesday, September 01, 2015 2:55 PM  
**To:** Whitaker, Sherrie  
**Cc:** Wiseman, Sara  
**Subject:** Re: FW: LG&E and KU Depreciation Study  
**Attachments:** REV-9-1-15-DRAFT Gannett Fleming Contract No. xxxxx 8.20.15.docx

Good afternoon, Ladies....

As requested, please see attached updated Draft which contains our edits, etc., using Word's track changes feature.

Please let me know if you have any questions or require further changes.

Thanks much...and have a pleasant day.

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)  
Excellence Delivered As Promised  
Gannett Fleming is ISO 9001:2008 Certified.  
[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: Twitter | Facebook | LinkedIn | YouTube

On Mon, Aug 31, 2015 at 3:56 PM, Rutter, Cheryl <[crutter@gfnet.com](mailto:crutter@gfnet.com)> wrote:  
Hi, Ladies.....

I hope to have something to you by end of day tomorrow.

Thanks much :)

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

Scott

Excellence Delivered As Promised

Gannett Fleming is ISO 9001:2008 Certified.

[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: Twitter | Facebook | LinkedIn | YouTube

On Mon, Aug 31, 2015 at 3:54 PM, Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)> wrote:

Good afternoon Cheryl,

Could please provide a status update of your review of the attached contract draft? Please call or email with questions.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Whitaker, Sherrie

**Sent:** Thursday, August 20, 2015 3:29 PM

**To:** 'crutter@gfnet.com' <[crutter@gfnet.com](mailto:crutter@gfnet.com)>

**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>

**Subject:** LG&E and KU Depreciation Study

Good Afternoon Cheryl,

Attached is a proposed contract draft for Gannett Fleming to provide a depreciation study and expert testimony for LG&E/KU. Please track changes and edits as you find necessary. Feel free to call or email with questions.

Best Regards,

*Sherrie H. Whitaker*

Sourcing Leader, Supply Chain

820 W Broadway

Louisville, KY 40202

Phone: 502.627.4325

Fax: 502.627.3646

[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)



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----- The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

Contract No.: xxxxx

**LG&E and KU Services Company  
CONTRACT NO. XXXXX**

This Contract ("Contract") is entered into this 1st Day of September 2015 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming Valuation and Rate Consultants, LLC, a ~~Delaware-Pennsylvania Limited Liability Company Corporation~~ ("Contractor") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: **Depreciation Study of the electric, gas and common plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony** as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*



Contract No.: xxxxx

**2.2 In performance of the Services, Contractor shall:**

- 2.2.1 Prepare a complete electric, gas, and common depreciation study for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis of all depreciable electric, gas and common plant in service as of December 31, 2015 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.
- 2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2015. Additionally, the study may also include data from forecasted periods, as directed by Company management. A preliminary review document shall be completed with supporting data, footnotes, etc. and submitted to the Manager of Property Accounting no later than February 28, 2016. A full presentation of the preliminary document, inclusive of any and all visual aids necessary shall be presented before management on or about March 16, 2016. The completed depreciation study shall be delivered by April 30, 2016 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.
- 2.2.4 Provide depreciation rates to Louisville Gas and Electric and Kentucky Utilities for the new solar facility which is currently under construction. The rates are to be provided to the Manager of Property Accounting at a mutually agreed upon date.

**3.0 EXHIBITS**

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

**4.0 CONTRACT TERM**

This Contract shall become effective September 1, 2015 and continue until June 30, 2017, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

Contract No.: xxxxx

**5.0 PERFORMANCE SCHEDULE**

- 5.1 Contractor shall commence performance of the work on or about September 1, 2015 and shall complete work no later than June 30, 2017 or until all related testimony is complete.
- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President and Treasurer. Quality assurance of the study will be provided by ~~John F. Wiedmayer, Jr., Project Manager, Depreciation; Richard Clarke, Director, Western U.S. Services.~~ To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, ~~John F. Wiedmayer, Jr. Richard Clarke~~ will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

**6.0 ADMINISTRATIVE SERVICES AGREEMENT**

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May 25, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

**7.0 COMPENSATION**

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). ~~The overall estimated Contract Price for the two (2) depreciation studies is \$x,000.00 - \$x,000.0075,000 - \$80,000.~~ This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local

**Commented [WS1]:** Not sure how much this should be, GF should provide this when they review the contract.

Contract No.: xxxxx

area hotels offering a discounted rate to Company's Contractors can be obtained by contacting Sherrie Whitaker, Sourcing Leader at [sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com) . Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

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[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)

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Louisville, Kentucky 40232  
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(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

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PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283

Contract No.: xxxxx

(717) 763-4590 Fax  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

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The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KU SERVICES COMPANY**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**GANNETT FLEMING VALUATION & ~~AND~~ RATE CONSULTANTS, LLC**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

Contract No.: xxxxx

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Contract No.: xxxxx

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

#### Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

#### Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

#### Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

#### Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

Contract No.: xxxxx

**Exhibit No. 2**  
**Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

Observance of Laws

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

Bribes and Kickbacks

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

Dishonest and Fraudulent Activity

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

Harassment

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

Drugs and Alcohol

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.



Contract No.: xxxxx

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.

Contract No.: xxxxx

**Exhibit No. 3  
Billing Rates**

EFFECTIVE DECEMBER 27, 2014\*

<u>Personnel</u>	<u>Hourly Rate</u>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, Chairman and President	\$245.00
J. J. Spanos, Senior Vice President and Treasurer	240.00
G. R. Clarke, Director, Western U.S. Services	235.00
H. Walker, III, Manager, Financial Studies	220.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	190.00
C. E. Heappenstall, Project Manager, Rate Studies	160.00
<b>STAFF</b>	
Analysts and Engineers	160.00
Associate Analysts and Engineers	145.00
Assistant Analysts and Engineers	130.00
Senior Technicians	100.00
Support Staff	100.00

\*These rates are subject to review and possible revision effective December 26, 2015.

**Wiseman, Sara**

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**From:** Whitaker, Sherrie  
**Sent:** Tuesday, September 01, 2015 3:18 PM  
**To:** Wiseman, Sara  
**Subject:** RE: FW: LG&E and KU Depreciation Study

Sara,

Please let me know whether you approve of Gannett Fleming's edits to the contract draft.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Rutter, Cheryl [mailto:crutter@gfnet.com]  
**Sent:** Tuesday, September 01, 2015 2:55 PM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** Re: FW: LG&E and KU Depreciation Study

Good afternoon, Ladies....

As requested, please see attached updated Draft which contains our edits, etc., using Word's track changes feature.

Please let me know if you have any questions or require further changes.

Thanks much...and have a pleasant day.

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)  
Excellence Delivered As Promised  
Gannett Fleming is ISO 9001:2008 Certified.  
[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: Twitter | Facebook | LinkedIn | YouTube

On Mon, Aug 31, 2015 at 3:56 PM, Rutter, Cheryl <[crutter@gfnet.com](mailto:crutter@gfnet.com)> wrote:

Hi, Ladies.....

I hope to have something to you by end of day tomorrow.

Thanks much :)

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
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Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
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[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: Twitter | Facebook | LinkedIn | YouTube

On Mon, Aug 31, 2015 at 3:54 PM, Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)> wrote:

Good afternoon Cheryl,

Could please provide a status update of your review of the attached contract draft? Please call or email with questions.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Whitaker, Sherrie

**Sent:** Thursday, August 20, 2015 3:29 PM

**To:** 'crutter@gfnet.com' <[crutter@gfnet.com](mailto:crutter@gfnet.com)>

**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>

**Subject:** LG&E and KU Depreciation Study

Scott

Good Afternoon Cheryl,

Attached is a proposed contract draft for Gannett Fleming to provide a depreciation study and expert testimony for LG&E/KU. Please track changes and edits as you find necessary. Feel free to call or email with questions.

Best Regards,

*Sherrie H. Whitaker*

Sourcing Leader, Supply Chain

820 W Broadway

Louisville, KY 40202

Phone: 502.627.4325

Fax: 502.627.3646

[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)



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**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, September 01, 2015 3:55 PM  
**To:** Whitaker, Sherrie  
**Subject:** FW: FW: LG&E and KU Depreciation Study  
**Attachments:** REV-9-1-15-DRAFT Gannett Fleming Contract No. xxxxx 8.20.15.docx

Sherrie,

I am OK with these changes. Let me know what I need to do next.

Thanks,

Sara

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**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
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Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
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**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>

**Subject:** LG&E and KU Depreciation Study

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Best Regards,

*Sherrie H. Whitaker*

Sourcing Leader, Supply Chain

820 W Broadway

Louisville, KY 40202

Phone: 502.627.4325

Fax: 502.627.3646

[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)



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Contract No.: xxxxx

**LG&E and KU Services Company  
CONTRACT NO. XXXXX**

This Contract ("Contract") is entered into this 1st Day of September 2015 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming Valuation and Rate Consultants, LLC, a ~~Delaware-Pennsylvania Limited Liability Company~~ Corporation ("Contractor") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: **Depreciation Study of the electric, gas and common plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony** as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*

Contract No.: xxxxx

**2.2 In performance of the Services, Contractor shall:**

- 2.2.1 Prepare a complete electric, gas, and common depreciation study for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis of all depreciable electric, gas and common plant in service as of December 31, 2015 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.
- 2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2015. Additionally, the study may also include data from forecasted periods, as directed by Company management. A preliminary review document shall be completed with supporting data, footnotes, etc. and submitted to the Manager of Property Accounting no later than February 28, 2016. A full presentation of the preliminary document, inclusive of any and all visual aids necessary shall be presented before management on or about March 16, 2016. The completed depreciation study shall be delivered by April 30, 2016 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.
- 2.2.4 Provide depreciation rates to Louisville Gas and Electric and Kentucky Utilities for the new solar facility which is currently under construction. The rates are to be provided to the Manager of Property Accounting at a mutually agreed upon date.

**3.0 EXHIBITS**

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

**4.0 CONTRACT TERM**

This Contract shall become effective September 1, 2015 and continue until June 30, 2017, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

Contract No.: xxxxx

**5.0 PERFORMANCE SCHEDULE**

- 5.1 Contractor shall commence performance of the work on or about September 1, 2015 and shall complete work no later than June 30, 2017 or until all related testimony is complete.
- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President and Treasurer. Quality assurance of the study will be provided by ~~John F. Wiedmayer, Jr., Project Manager, Depreciation, Richard Clarke, Director, Western U.S. Services.~~ To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, ~~John F. Wiedmayer, Jr., Richard Clarke~~ will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

**6.0 ADMINISTRATIVE SERVICES AGREEMENT**

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May 25, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

**7.0 COMPENSATION**

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). ~~The overall estimated Contract Price for the two (2) depreciation studies is \$3,000.00 - \$3,000.0075,000 - \$80,000.~~ This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local

**Commented [WS1]:** Not sure how much this should be, GF should provide this when they review the contract.

Contract No.: xxxxx

area hotels offering a discounted rate to Company's Contractors can be obtained by contacting Sherrie Whitaker, Sourcing Leader at [sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com). Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

- 7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur, they shall be based upon the billing rates identified within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference in effect at the time the work is performed. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number xxxxx, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

- 8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Sherrie Whitaker  
(502) 627-4325  
[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)
- Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)
- 8.2 Contractor's Address: Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283

Contract No.: xxxxx

(717) 763-4590 Fax  
[cruiter@gfnet.com](mailto:cruiter@gfnet.com)

Contract No.: xxxxx

**9.0 USE AND DISCLOSURE OF INFORMATION**

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employers, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

**10.0 ENTIRE AGREEMENT**

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KU SERVICES COMPANY**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

**GANNETT FLEMING VALUATION & ~~AND~~ RATE CONSULTANTS, LLC**

BY: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_

Contract No.: xxxxx

**Exhibit No. 1**  
**Scope of Services**

The depreciation study will include seven (7) major tasks up to the date of filing with the respective regulatory commissions. Upon the filing of the depreciation study, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2015 and may include forecasted periods in order to update from the previous study.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percents of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Field Review and Management Conferences

The field review by the Contractor will include visits to representative power stations, substations, gas storage and production facilities, city gate stations, measuring and regulating stations, and service centers. The purpose of the inspections will be to obtain information related to the operation and condition of the property.

Contract No.: xxxxx

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

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Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

#### Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.



Contract No.: xxxxx

**Exhibit No. 2**  
**Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

Observance of Laws

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

Bribes and Kickbacks

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

Dishonest and Fraudulent Activity

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

Harassment

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

Drugs and Alcohol

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Contract No.: xxxxx

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.

Contract No.: xxxxx

**Exhibit No. 3  
Billing Rates**

EFFECTIVE DECEMBER 27, 2014\*

<u>Personnel</u>	<u>Hourly Rate</u>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, Chairman and President	\$245.00
J. J. Spanos, Senior_Vice President and Treasurer	240.00
G. R. Clarke, Director, Western U.S. Services	235.00
H. Walker, III, Manager, Financial Studies	220.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	190.00
C. E. Heappenstall, Project Manager, Rate Studies	160.00
<b>STAFF</b>	
Analysts and Engineers	160.00
Associate Analysts and Engineers	145.00
Assistant Analysts and Engineers	130.00
Senior Technicians	100.00
Support Staff	100.00

\*These rates are subject to review and possible revision effective December 26, 2015.

**Wiseman, Sara**

---

**From:** Hudson, Rusty  
**Sent:** Wednesday, September 02, 2015 10:47 AM  
**To:** Wiseman, Sara; Garrett, Chris  
**Subject:** RE: Depreciation Study

Got it, thank you very much.

---

**From:** Wiseman, Sara  
**Sent:** Wednesday, September 02, 2015 10:45 AM  
**To:** Garrett, Chris <Chris.Garrett@lge-ku.com>; Hudson, Rusty <Rusty.Hudson@lge-ku.com>  
**Subject:** RE: Depreciation Study

Yes, what Chris says is correct.

Sara

---

**From:** Garrett, Chris  
**Sent:** Wednesday, September 02, 2015 10:44 AM  
**To:** Hudson, Rusty <Rusty.Hudson@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Depreciation Study

To my knowledge, we have not typically set up the depreciation study costs as part of the reg. asset because they occur well before the filing. I believe we do capture any testimony and rate case prep work that John does for us though in the reg. asset.

Chris

---

**From:** Hudson, Rusty  
**Sent:** Wednesday, September 02, 2015 9:49 AM  
**To:** Garrett, Chris <Chris.Garrett@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** Depreciation Study

Chris, In meeting with Kent last week to review the 2016 BP O&M for Finance/Accounting, he asked if the depreciation study can be included as rate case expenses and amortized with other rate case costs. I believe we have \$55k in the P/A budget for 2016. What would be your view on that? Rusty

**Wiseman, Sara**

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**From:** Wiseman, Sara  
**Sent:** Wednesday, September 02, 2015 4:30 PM  
**To:** Wiseman, Sara  
**Attachments:** 20150902162141.pdf

Attachment to Response to AG-1 Question 156  
**SOLE SOURCE AUTHORIZATION (SSA)**

Scott

Date: 9/1/2015

Purchase Order or Contract Number: 99339

Requisition Number: \_\_\_\_\_

Estimated Cost: \$200,000

Vendor or Contract Name: Gannett Fleming Valuation and Rate Consultants, LLC

Two or more competitive quotations were not solicited or received for the above-referenced Purchase Order or Contract per the **detailed justification** below. In addition to the justification, please indicate the **type of SSA** from the list below:

- Emergency Requirement (time not permitted to acquire two or more quotations; describe nature of emergency)
- Proprietary Item
- Sole Source Item (caused by lack of two or more acceptable sources of supply)
- Single source item or service as designated by proponent
- Storm Restoration Work (time not permitted to acquire two or more quotations)
- Work to be performed is specialized or high risk (i.e. Environmental)

**Justification: (Add attachments, if necessary)**

The Company has a valuable relationship in place with Gannett Fleming Valuation and Rate Consultants, LLC and trusts that Gannett Fleming will continue to provide an excellent work product (depreciation study for electric and gas utility plants and expert testimony) that will be done within budget and to everyone's satisfaction. Gannett Fleming is only one of a very limited number of firms in the nation that can provide these types of services. The work was previously bid in 2006 with Gannett Fleming being the selected supplier.

**Approvals:**

Eric Riggs 9/2/2015  
Eric Riggs – Sr. Accounting Analyst

Sara Wiseman 9/2/2015  
Sara Wiseman – Manager Property Accounting

William Woodard 9.1.2015  
William Woodard – Supply Chain Manager

Mark Schmitt  
Mark Schmitt – Director – Supply Chain

Chris Garrett 9/2/15  
Chris Garrett – Director Acctg & Reg Reporting

Valerie L. Scott 9/2/2015  
Valerie Scott – Controller

<sup>1</sup> Except for Emergency Requirements, requestors must consult with a Supply Chain or Commercial Operations Manager prior to submitting SSA for approval.

**Wiseman, Sara**

---

**From:** Whitaker, Sherrie  
**Sent:** Thursday, September 03, 2015 5:56 PM  
**To:** Wiseman, Sara  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339

FYI

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Rutter, Cheryl [mailto:crutter@gfnet.com]  
**Sent:** Thursday, September 03, 2015 5:45 PM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
**Subject:** Re: LG&E and KU Services Company Contract No. 99339

Hi, Sherrie.....

I am out of the office until Tuesday, September 8, at which time I will be happy to secure signature on behalf of Gannett Fleming and will scan and return the document to you.

Thanks much.....and enjoy the long holiday weekend :)

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

Excellence Delivered As Promised

Gannett Fleming is ISO 9001:2008 Certified.

[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: [Twitter](#) | [Facebook](#) | [LinkedIn](#) | [YouTube](#)

On Thu, Sep 3, 2015 at 4:38 PM, Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)> wrote:

Good afternoon Cheryl,

Please find attached the final document with all of your revisions accepted and signed by LG&E/KU. Please send back a copy of the fully executed document.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Whitaker, Sherrie

**Sent:** Thursday, September 03, 2015 3:56 PM

**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>

**Subject:**

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**Wiseman, Sara**

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**From:** Riggs, Eric  
**Sent:** Friday, September 04, 2015 8:40 AM  
**To:** Saunders, Eileen; Burns, Kyle; Wilson, Stuart; Schram, Chuck  
**Cc:** Garrett, Chris; Wiseman, Sara  
**Subject:** Generation Dates filed in 2011 Depreciation Study  
**Attachments:** LGE - Probable Retire Years for Generation Plant - 2011 Deor Study.pdf; KU - Probable Retire Years for Generation Plant - 2011 Depr Study.pdf

Greetings All:

Attached are excerpts from the filed testimony of John Spanos - Depreciation Consultant relating to the probable retirement years of generation facilities used in the 2011 depreciation study.

Respectfully,  
Eric Riggs

continual maintenance on its poles and steady retirements for all vintages due to load demands. The previous estimate was also the Iowa 50-R2.5.

The survivor curve estimate for Account 368, Line Transformers, is the 45-R3 and is based on the statistical indication for the periods ,1963 through 2011 and 1981 through 2011. The 45-R3 is a good fit of the significant portion of the original survivor curve as set forth on page III-156 and consistent with management outlook for a continuation of past experience, and at the upper end of the service life range of 30 to 45 years for line transformers.

Gas Plant Account 376, represents 46 percent of the total depreciable gas plant. Aged plant accounting data have been compiled for the years 1935 through 2011.

The survivor curve estimate is based on the statistical indications for the periods 1935 through 2011 and 1961 through 2011. The Iowa 65-S2 is an excellent fit of the original survivor curve. The 65-year service life is at the upper end, but still within, the typical service life range of 50 to 70 years for mains. The 65-year life reflects the Company's practices of the past and plans for the near future. The previous estimate was the Iowa 65-R2.5.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydro and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1954 through 2011 for steam, 1934 through 2011 for hydro and 1963 through 2011 for other production.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, type of construction, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, observed features and conditions at the time of the field visit, and future plans from the life assessment study.

The life span estimate for most steam, base-load units is 46 to 60 years, which is within the typical range of life spans for such units. The 111-year lifespan for the hydro production facility is within the typical range. Life spans of 30 and 49 years were estimated for the majority of combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Cane Run Unit 1	1954	2002	48
Cane Run Unit 2	1956	2002	46
Cane Run Unit 3	1958	2002	44
Cane Run Unit 4	1962	2015	53
Cane Run Unit 5	1966	2015	49
Cane Run Unit 6	1969	2015	46
Mill Creek Unit 1	1972	2032	60
Mill Creek Unit 2	1974	2034	60
Mill Creek Unit 3	1978	2038	60
Mill Creek Unit 4	1982	2042	60
Trimble County Unit 1	1990	2050	60
Trimble County Unit 2	1990,2011	2066	76,55

Hydro Plant			
Ohio Falls	1934	2045	111
Other Production Plant			
Cane Run GT 11	1970	2018	48
Zorn and River Road Gas Turbine	1970	2019	49
Paddy's Run Generator 11	1970	2018	48
Paddy's Run Generator 12	1970	2018	48
Paddy's Run Generator 13	2001	2031	30
Brown CT 5	2001	2031	30
Brown CT 6	1999	2029	30
Brown CT 7	1999	2029	30
Trimble County CT 5	2002	2032	30
Trimble County CT 6	2002	2032	30
Trimble County CT 7	2004	2034	30
Trimble County CT 8	2004	2034	30
Trimble County CT 9	2004	2034	30
Trimble County CT 10	2004	2034	30

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric and gas utilities.

#### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2011. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage

The survivor curve estimate for Account 368, Line Transformers, is the 43-R2 and is based on the statistical indication for the periods 1900 through 2011 and 1961 through 2011. The 43-R2 is an excellent fit of the significant portion of the original survivor curve as set forth on page III-167 and consistent with management outlook for a continuation of historical experience, and within the typical service life range of 30 to 45 years for line transformers.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, hydro and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1926 through 2011 for steam, 1941 through 2011 for hydro and 1970 through 2011 for other production.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, type of construction, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, observed features and conditions at the time of the field visit, and future plans from the life assessment study.

The life span estimate for most steam, base-load units is 51 to 72 years, which is on the upper end of the typical range of life spans for such units. The 100-year lifespan for the hydro production facility is within the typical range. Life spans of 30 to 37 years were

estimated for the majority of combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
<b>Steam Production Plant</b>			
Tyrone Unit 3	1947,1953	2015	68,62
Tyrone Units 1 & 2	1947,1948	2007	60,59
Green River Unit 3	1954	2015	61
Green River Unit 4	1959	2015	56
Green River Units 1 & 2	1950	2004	54
Brown Unit 1	1956	2028	72
Brown Unit 2	1963	2034	71
Brown Unit 3	1971	2035	64
Pineville Unit 3	1951	2002	51
Ghent Unit 1	1974	2034	60
Ghent Unit 2	1977	2034	57
Ghent Unit 3	1981	2037	56
Ghent Unit 4	1984	2038	54
System Laboratory	1989	2040	51
Trimble County Unit 2	1990,2011	2066	76,55
<b>Hydro Plant</b>			
Dix Dam	1941	2041	100
<b>Other Production Plant</b>			
Paddy's Run Generator 13	2001	2031	30
Brown Unit 5	2001	2031	30
Brown Unit 6	1999	2029	30
Brown Unit 7	1999	2029	30
Brown Unit 8	1995	2025	30
Brown Unit 9	1994	2031	37
Brown Unit 10	1995	2031	36
Brown Unit 11	1996	2026	30
Trimble County Unit 5	2002	2032	30

Trimble County Unit 6	2002	2032	30
Trimble County Unit 7	2004	2034	30
Trimble County Unit 8	2004	2034	30
Trimble County Unit 9	2004	2034	30
Trimble County Unit 10	2004	2034	30
Haefling Units 1, 2, & 3	1970	2020	50

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

#### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2011. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

**Wiseman, Sara**

---

**From:** Whitaker, Sherrie  
**Sent:** Tuesday, September 08, 2015 9:01 AM  
**To:** Wiseman, Sara  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339  
**Attachments:** EXECUTED Contract No. 99339.pdf

Good Morning Sara,

Please find attached your copy of the fully executed Gannett Fleming contract no. 99339 for the Depreciation Study.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Rutter, Cheryl [mailto:crutter@gfnet.com]  
**Sent:** Monday, September 07, 2015 9:23 PM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
**Subject:** Re: LG&E and KU Services Company Contract No. 99339

Hi, Sherrie....

I hope that you had an enjoyable and relaxing holiday weekend.

As requested, attached is the executed contract.

Please let me know if you need anything else.

Have a pleasant day!

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

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On Thu, Sep 3, 2015 at 4:38 PM, Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)> wrote:

| Good afternoon Cheryl,



Scott

Please find attached the final document with all of your revisions accepted and signed by LG&E/KU. Please send back a copy of the fully executed document.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Whitaker, Sherrie

**Sent:** Thursday, September 03, 2015 3:56 PM

**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>

**Subject:**

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**LG&E and KU Services Company**  
**CONTRACT NO. 99339**

This Contract ("Contract") is entered into this 1st Day of September 2015 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming Valuation and Rate Consultants, LLC, a Pennsylvania Limited Liability Company ("Contractor") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: Depreciation Study of the electric, gas and common plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*

**2.2 In performance of the Services, Contractor shall:**

- 2.2.1 Prepare a complete electric, gas, and common depreciation study for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis of all depreciable electric, gas and common plant in service as of December 31, 2015 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.
- 2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2015. Additionally, the study may also include data from forecasted periods, as directed by Company management. A preliminary review document shall be completed with supporting data, footnotes, etc. and submitted to the Manager of Property Accounting no later than February 28, 2016. A full presentation of the preliminary document, inclusive of any and all visual aids necessary shall be presented before management on or about March 16, 2016. The completed depreciation study shall be delivered by April 30, 2016 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.
- 2.2.4 Provide depreciation rates to Louisville Gas and Electric and Kentucky Utilities for the new solar facility which is currently under construction. The rates are to be provided to the Manager of Property Accounting at a mutually agreed upon date.

**3.0 EXHIBITS**

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

**4.0 CONTRACT TERM**

This Contract shall become effective September 1, 2015 and continue until June 30, 2017, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

**5.0 PERFORMANCE SCHEDULE**

- 5.1 Contractor shall commence performance of the work on or about September 1, 2015 and shall complete work no later than June 30, 2017 or until all related testimony is complete.
- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President and Treasurer. Quality assurance of the study will be provided by Richard Clarke, Director, Western U.S. Services. To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, Richard Clarke will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

**6.0 ADMINISTRATIVE SERVICES AGREEMENT**

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May 25, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

**7.0 COMPENSATION**

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). **The overall estimated Contract Price for the two (2) depreciation studies is \$75,000 - \$80,000.** This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local area hotels offering a discounted rate to Company's Contractors can be obtained by contacting

Sherrie Whitaker, Sourcing Leader at [sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com) . Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur, they shall be based upon the billing rates in effect at the time the work is performed. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number 99339, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Sherrie Whitaker  
(502) 627-4325  
[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)

Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

8.2 Contractor's Address: Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

**9.0 USE AND DISCLOSURE OF INFORMATION**

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employers, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

**10.0 ENTIRE AGREEMENT**

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KUSERVICES COMPANY**

BY: *Antonio J. Man* DOA

TITLE: Manager, Corporate Purchasing

DATE: 9.3.2015

**GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC**

BY: *John J. Spanos* John J. Spanos

TITLE: Senior Vice President

DATE: September 4, 2015

**Exhibit No. 1  
Scope of Services**

The depreciation study will include seven (7) major tasks up to the date of filing with the respective regulatory commissions. Upon the filing of the depreciation study, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2015 and may include forecasted periods in order to update from the previous study.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percents of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Field Review and Management Conferences

The field review by the Contractor will include visits to representative power stations, substations, gas storage and production facilities, city gate stations, measuring and regulating stations, and service centers. The purpose of the inspections will be to obtain information related to the operation and condition of the property.

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

#### Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

#### Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

#### Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

#### Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.



**Exhibit No. 2**  
**Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

Observance of Laws

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

Bribes and Kickbacks

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

Dishonest and Fraudulent Activity

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

Harassment

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

Drugs and Alcohol

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.

**Exhibit No. 3  
Billing Rates**

EFFECTIVE DECEMBER 27, 2014\*

<u>Personnel</u>	<u>Hourly Rate</u>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, Chairman and President	\$245.00
J. J. Spanos, Senior Vice President and Treasurer	240.00
R. Clarke, Director, Western U.S. Services	235.00
H. Walker, III, Manager, Financial Studies	220.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	190.00
C. E. Heppenstall, Project Manager, Rate Studies	160.00
<b>STAFF</b>	
Analysts and Engineers	160.00
Associate Analysts and Engineers	145.00
Assistant Analysts and Engineers	130.00
Senior Technicians	100.00
Support Staff	100.00

\*These rates are subject to review and possible revision effective December 26, 2015.

**Wiseman, Sara**

---

**From:** Crescente, Angela  
**Sent:** Tuesday, September 08, 2015 9:37 AM  
**To:** Wiseman, Sara  
**Subject:** RE: LG&E and KU Services Company Contract No. 99339

So, to our projects and outside service tasks, not rate case and not Cane Run?

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, September 08, 2015 9:20 AM  
**To:** Crescente, Angela  
**Subject:** RE: LG&E and KU Services Company Contract No. 99339

New depreciation study, new solar rates, reserve allocation adjustment work in October, November. Pretty much everything from here on out.

**From:** Crescente, Angela  
**Sent:** Tuesday, September 08, 2015 9:10 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: LG&E and KU Services Company Contract No. 99339

Which work will this be for in regards to charging?

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, September 08, 2015 9:09 AM  
**To:** Crescente, Angela; Hilbert, Debbie  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339

FYI, a new contract for upcoming work.

**From:** Whitaker, Sherrie  
**Sent:** Tuesday, September 08, 2015 9:01 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339

Good Morning Sara,

Please find attached your copy of the fully executed Gannett Fleming contract no. 99339 for the Depreciation Study.

Thanks,

*Sherrie Whitaker*  
Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Rutter, Cheryl [<mailto:crutter@gfnet.com>]  
**Sent:** Monday, September 07, 2015 9:23 PM

To: Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
Subject: Re: LG&E and KU Services Company Contract No. 99339

Scott

Hi, Sherrie....

I hope that you had an enjoyable and relaxing holiday weekend.

As requested, attached is the executed contract.

Please let me know if you need anything else.

Have a pleasant day!

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

Excellence Delivered As Promised

Gannett Fleming is ISO 9001:2008 Certified.

[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: Twitter | Facebook | LinkedIn | YouTube

On Thu, Sep 3, 2015 at 4:38 PM, Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)> wrote:

Good afternoon Cheryl,

Please find attached the final document with all of your revisions accepted and signed by LG&E/KU. Please send back a copy of the fully executed document.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Whitaker, Sherrie

**Sent:** Thursday, September 03, 2015 3:56 PM

**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>

**Subject:**

---

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Wiseman, Sara

---

**From:** Daly, Karen  
**Sent:** Tuesday, September 08, 2015 9:49 AM  
**To:** jspanos@GFNET.com  
**Cc:** Wiseman, Sara  
**Subject:** Data Files for Depreciation Study



John,

Attached are the data files for the Depreciation Study through December 2014. The data includes information from 4/1/2013 through 12/31/2014.

If you are missing any periods prior to this, please let us know and we will forward them to you.

Thanks!  
Karen

**Your username will be sent in a separate email to protect your account privacy.**

Password: tKqj6VxC

EID: 383

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 9/15/2015 12:00:00 AM

**The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.**

This message was sent using [GlobalSCAPE® Secure Ad Hoc Transfer system](#)

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Tuesday, September 08, 2015 9:49 AM  
**To:** jspanos@GFNET.com  
**Cc:** Wiseman, Sara  
**Subject:** Data Files for Depreciation Study



John,

Attached are the data files for the Depreciation Study through December 2014. The data includes information from 4/1/2013 through 12/31/2014.

If you are missing any periods prior to this, please let us know and we will forward them to you.

Thanks!  
Karen

**Your password will be sent in a separate email to protect your account privacy.**  
Username: EVIYWARZVM

EID: 383

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 9/15/2015 12:00:00 AM

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This message was sent using [GlobalSCAPE® Secure Ad Hoc Transfer system](#)



**Wiseman, Sara**

---

**From:** Crescente, Angela  
**Sent:** Tuesday, September 08, 2015 11:15 AM  
**To:** 'Rutter, Cheryl'  
**Cc:** Wiseman, Sara; Hilbert, Debbie  
**Subject:** RE: LG&E and KU Services Company Contract No. 99339

Hi Cheryl,

It is okay to have both companies in the same invoice, just identifiable by company.

Thanks,  
Angela

**From:** Rutter, Cheryl [mailto:crutter@gfnet.com]  
**Sent:** Tuesday, September 08, 2015 11:13 AM  
**To:** Crescente, Angela  
**Cc:** Wiseman, Sara; Hilbert, Debbie  
**Subject:** Re: LG&E and KU Services Company Contract No. 99339

Hi, Angela....

Thanks for the additional info...we can do that.

**Questions:** Is it okay to show the breakdown by company within the same invoice?.....or do you need a separate invoice for each company?

Please advise.

Tx :)  
Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

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On Tue, Sep 8, 2015 at 9:50 AM, Crescente, Angela <[Angela.Crescente@lge-ku.com](mailto:Angela.Crescente@lge-ku.com)> wrote:

Cheryl,

Please separate the depreciation study, the solar rates, and the reserve reallocation into separate phases when invoicing. Please ensure they are also split between companies. Feel free to contact me if you have any questions.

Scott

Thanks so much!

Angela

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, September 08, 2015 9:09 AM  
**To:** Crescente, Angela; Hilbert, Debbie  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339

FYI, a new contract for upcoming work.

**From:** Whitaker, Sherrie  
**Sent:** Tuesday, September 08, 2015 9:01 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339

Good Morning Sara,

Please find attached your copy of the fully executed Gannett Fleming contract no. 99339 for the Depreciation Study.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Rutter, Cheryl [<mailto:crutter@gfnet.com>]  
**Sent:** Monday, September 07, 2015 9:23 PM  
**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>  
**Subject:** Re: LG&E and KU Services Company Contract No. 99339

Hi, Sherrie....

I hope that you had an enjoyable and relaxing holiday weekend.

As requested, attached is the executed contract.

Please let me know if you need anything else.

Have a pleasant day!

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|  
[crutter@gfnet.com](mailto:crutter@gfnet.com)  
Excellence Delivered As Promised  
Gannett Fleming is ISO 9001:2008 Certified.  
[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: Twitter | Facebook | LinkedIn | YouTube

On Thu, Sep 3, 2015 at 4:38 PM, Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)> wrote:

Good afternoon Cheryl,

Please find attached the final document with all of your revisions accepted and signed by LG&E/KU. Please send back a copy of the fully executed document.

Scott

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Whitaker, Sherrie

**Sent:** Thursday, September 03, 2015 3:56 PM

**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>

**Subject:**

---

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**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Sunday, September 13, 2015 11:04 AM  
**To:** 'John Spanos'  
**Subject:** RE: Oct 19 - 21 Site visit

John,

Lots of new hotels on the horizon in Louisville, but the Marriott is still your best bet for now. As you might recall we have a Marriott Courtyard right next door to our building, but the Marriott you have stayed at in the past is still your best bet. We have a corporate rate at either, I think. If you need any more info on the hotel such as address, please let me know.

This is my approval (as stipulated by the contract) to stay at the Marriott if the cost is greater than \$200 per night.

Sara

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Friday, September 11, 2015 10:00 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Oct 19 - 21 Site visit

Can you recommend a hotel? I think there is a Marriott close to the office but I was not sure if there were other options I should explore

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Thursday, September 10, 2015 10:19 AM  
**To:** 'John Spanos' <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Oct 19 - 21 Site visit

John,

I have not made any plans, so I guess it is really up to you. We are fine either way and will do whatever is needed to accommodate your objectives.

Sara

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Thursday, September 10, 2015 8:04 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Oct 19 - 21 Site visit

Were you planning on starting the site tours early on the 19<sup>th</sup> which means I need to come in the evening of the 18<sup>th</sup>?

Just making sure I can handle all possible dates

Scott

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Wednesday, September 9, 2015 7:56 AM  
**To:** 'John Spanos' <jspanos@gfnet.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Oct 19 - 21 Site visit

I will plan on these dates unless you let me know otherwise.

**From:** John Spanos [mailto:jspanos@gfnet.com]  
**Sent:** Tuesday, September 08, 2015 10:44 PM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Oct 19 - 21 Site visit

I think those dates are good.

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Monday, September 7, 2015 9:12 PM  
**To:** John Spanos (jspanos@gfnet.com) <jspanos@gfnet.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Oct 19 - 21 Site visit

John,

How would these dates be for site visits/meetings? I expect to have the data to you ASAP, as soon as I figure out the file transfer method.

*Sara Wiseman*  
Manager, Property Accounting  
502.627.3189

---

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and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

Scott

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Sunday, September 13, 2015 11:04 AM  
**To:** 'John Spanos'  
**Subject:** RE: Oct 19 - 21 Site visit

John,

Lots of new hotels on the horizon in Louisville, but the Marriott is still your best bet for now. As you might recall we have a Marriott Courtyard right next door to our building, but the Marriott you have stayed at in the past is still your best bet. We have a corporate rate at either, I think. If you need any more info on the hotel such as address, please let me know.

This is my approval (as stipulated by the contract) to stay at the Marriott if the cost is greater than \$200 per night.

Sara

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Friday, September 11, 2015 10:00 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Oct 19 - 21 Site visit

Can you recommend a hotel? I think there is a Marriott close to the office but I was not sure if there were other options I should explore

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Thursday, September 10, 2015 10:19 AM  
**To:** 'John Spanos' <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Oct 19 - 21 Site visit

John,

I have not made any plans, so I guess it is really up to you. We are fine either way and will do whatever is needed to accommodate your objectives.

Sara

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Thursday, September 10, 2015 8:04 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Oct 19 - 21 Site visit

Were you planning on starting the site tours early on the 19<sup>th</sup> which means I need to come in the evening of the 18<sup>th</sup>?

Just making sure I can handle all possible dates



Scott

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Wednesday, September 9, 2015 7:56 AM  
**To:** 'John Spanos' <jspanos@gfnet.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Oct 19 - 21 Site visit

I will plan on these dates unless you let me know otherwise.

**From:** John Spanos [mailto:jspanos@gfnet.com]  
**Sent:** Tuesday, September 08, 2015 10:44 PM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Oct 19 - 21 Site visit

I think those dates are good.

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Monday, September 7, 2015 9:12 PM  
**To:** John Spanos (jspanos@gfnet.com) <jspanos@gfnet.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Oct 19 - 21 Site visit

John,

How would these dates be for site visits/meetings? I expect to have the data to you ASAP, as soon as I figure out the file transfer method.

*Sara Wiseman*  
Manager, Property Accounting  
502.627.3189

---

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and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

Scott

**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Thursday, September 17, 2015 11:26 AM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara  
**Subject:** RE: Data Files for Depreciation Study

Karen:

Thank you for the 2013 and 2014 information. Can you also supply me with the plant report files for 2012 for both LG&E and KU? I have the data files but not the plant and reserve reports. I would expect these to be the same documents as you sent for 2013 and 2014. The work I had performed for 2012 did not require that detail.

Thanks  
John

**From:** [Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com) [mailto:[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)]  
**Sent:** Tuesday, September 8, 2015 9:49 AM  
**To:** [jspanos@GFNET.com](mailto:jspanos@GFNET.com)  
**Cc:** [Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)  
**Subject:** Data Files for Depreciation Study



John,

Attached are the data files for the Depreciation Study through December 2014. The data includes information from 4/1/2013 through 12/31/2014.

If you are missing any periods prior to this, please let us know and we will forward them to you.

Thanks!  
Karen

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Username: EVIYWARZVM

EID: 383

**Download URL:**  
<https://eft.lge-ku.com>

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Wiseman, Sara

---

**From:** Daly, Karen  
**Sent:** Thursday, September 17, 2015 1:50 PM  
**To:** jspanos@GFNET.com; Wiseman, Sara  
**Subject:** 2012 Plant Reports



John, Per your request, attached are the 2012 Plant reports. If you have any other questions, please let us know. Thanks! Karen

**Your password will be sent in a separate email to protect your account privacy.**

Username: CBUMZDUWGZ

EID: 442

**Download URL:**

<https://eft.lge-ku.com>

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**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Thursday, September 17, 2015 1:50 PM  
**To:** jspanos@GFNET.com; Wiseman, Sara  
**Subject:** 2012 Plant Reports



John, Per your request, attached are the 2012 Plant reports. If you have any other questions, please let us know. Thanks! Karen

**Your username will be sent in a separate email to protect your account privacy.**

Password: jA25Mi6i

EID: 442

**Download URL:**  
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**Wiseman, Sara**

---

**Subject:** Depreciation Study meeting w/John Spanos  
**Location:** LGE 09 North Conference Room (V) (10)

**Start:** Mon 10/19/2015 12:00 PM  
**End:** Mon 10/19/2015 1:30 PM  
**Show Time As:** Tentative

**Recurrence:** (none)

**Meeting Status:** Not yet responded

**Organizer:** Wiseman, Sara  
**Required Attendees:** Garrett, Chris; Hudson, Rusty; Straight, Scott; Riggs, Eric  
**Optional Attendees:** Cosby, David  
**Resources:** LGE 09 North Conference Room (V) (10)

Lunch will be served.

Please hold this time for a meeting with John Spanos of Gannett Fleming. John will be here on a site visit and would like to have a discussion regarding our future capital plans.

David, I know you have a conflict, sorry about that. Hopefully, you can be there for part of the meeting. In any event, I think Rusty will be answering most of the questions.

**Wiseman, Sara**

---

**Subject:** FW: Depreciation Study meeting w/John Spanos  
**Location:** LGE 09 North Conference Room (V) (10)

**Start:** Mon 10/19/2015 12:00 PM  
**End:** Mon 10/19/2015 1:30 PM  
**Show Time As:** Tentative

**Recurrence:** (none)

**Meeting Status:** Not yet responded

**Organizer:** Wiseman, Sara

I will need some lunch for this. Help me remember when the time comes ☺

-----Original Appointment-----

**From:** Wiseman, Sara  
**Sent:** Thursday, September 24, 2015 2:00 PM  
**To:** Wiseman, Sara; Garrett, Chris; Hudson, Rusty; Straight, Scott; Riggs, Eric  
**Cc:** Cosby, David  
**Subject:** Depreciation Study meeting w/John Spanos  
**When:** Monday, October 19, 2015 12:00 PM-1:30 PM (UTC-05:00) Eastern Time (US & Canada).  
**Where:** LGE 09 North Conference Room (V) (10)

Lunch will be served.

Please hold this time for a meeting with John Spanos of Gannett Fleming. John will be here on a site visit and would like to have a discussion regarding our future capital plans.

David, I know you have a conflict, sorry about that. Hopefully, you can be there for part of the meeting. In any event, I think Rusty will be answering most of the questions.



**Wiseman, Sara**

---

**From:** Cosby, David  
**Sent:** Thursday, September 24, 2015 2:11 PM  
**To:** Wiseman, Sara  
**Subject:** Accepted: Depreciation Study meeting w/John Spanos

Thank you. I will try to attend for as much of the meeting that I can.

**Wiseman, Sara**

---

**From:** Straight, Scott  
**Sent:** Thursday, September 24, 2015 3:16 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Depreciation Study meeting w/John Spanos

Sara, we have that M and T for KPSC tours at our four coal fired stations, then a KPSC meeting in Frankfort that W. I would rather be with you guys.....

**From:** Wiseman, Sara  
**Sent:** Thursday, September 24, 2015 3:15 PM  
**To:** Straight, Scott <Scott.Straight@lge-ku.com>  
**Subject:** RE: Depreciation Study meeting w/John Spanos

Scott, I knew you had a conflict. Your calendar is full for the entire 3 days John is going to be on on-site. It would have been good if you could get to the meeting, but I think Rusty can cover most of it for you.

-----Original Appointment-----

**From:** Straight, Scott  
**Sent:** Thursday, September 24, 2015 2:18 PM  
**To:** Wiseman, Sara  
**Subject:** Declined: Depreciation Study meeting w/John Spanos  
**When:** Monday, October 19, 2015 12:00 PM-1:30 PM (UTC-05:00) Eastern Time (US & Canada).  
**Where:** LGE 09 North Conference Room (V) (10)

I have a commitment for the KPSC on this date. My Outlook calendar is up to date.

**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Friday, September 25, 2015 10:20 AM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: site visit

Sara & Eric:

I do not need to have a meeting or discussion regarding the trip. I only mentioned it if my locations were not easy to get to and we needed to reorganize the spots to make for a more logistical trip. I did leave Trimble County out as I did not see that being a necessity over the other locations I selected, however, if it is easier to go to Trimble County instead of another location we can replace it but I do not need to add it.

John

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Friday, September 25, 2015 8:31 AM  
**To:** 'John Spanos' <jspanos@gfnet.com>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: site visit

John,

I think we should be OK with your 4 PM flight on Wednesday, assuming we get an early start. Eric has a schedule which incorporates all of the sites you mentioned, which he can send to you.

You did mention a meeting, we can still meet if you would like. Eric thinks your selections look good. His only question is what about Trimble County? If you do want to include that, things will get harder to schedule.

Let me if you want to have a quick call or how you want to handle.

Sara

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Wednesday, September 23, 2015 12:53 PM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** site visit

Sara & Eric:

I have put together a tentative list of locations to visit during our site tours next month. I think it may be helpful to have a short discussion to see if it is feasible to go to all of the spots I have set forth given the time available and whether I have missed something.

Locations  
Brown  
Ghent  
Mill Creek  
Ohio Falls  
Cane Run 7

3 – 4 substations  
2 gate stations  
2 M&R stations  
1 service center

Let me know your thoughts  
John

---

**John J. Spanos** | Senior Vice President

**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378

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**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Friday, September 25, 2015 10:54 AM  
**To:** Riggs, Eric; Wiseman, Sara  
**Subject:** data issues  
**Attachments:** LG&E Data Questions.docx

Sara & Eric:

Attached is a list of questions we developed regarding the LG&E data. Not as far along with the KU side.

Please note that item 2 related to the 2012 data also may apply to KU as well.

Let me know if you need to discuss.

John

---

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**Louisville Gas & Electric Data Questions**

Scott

**Electric, Gas and Common**

1. In the previous study (as of 12-31-2011), LG&E provided adjustment entries to segregate Accounts 392, 396 and 397 into subaccounts. The understanding was LGE would book these entries in the 2012 activity. It does not appear these adjustments were made, and the 2012 to 2014 activity reflects the Account numbering system prior to the adjustments. Is there activity LG&E did not send, or has there been a change in plans?
2. The 2012 data is reflecting many "young" debit retirements that are displayed on the 2012 activity statement as additions.
  - a. Can you explain what is causing this issue?
  - b. How should the entries be corrected? Changing the debit retirements to additions?
  - c. We can find many of the records in the database to account for the exact difference, but this process is not 100%. Will LG&E provide the adjusting entries and/or amounts and vintages? Or, do we need to develop a different plan?

**Electric**

1. Has there been a change in practice recording retirements? We are seeing retirements being made to older vintages that do not exist per the database?
  - a. Examples (not all inclusive):
    - i. Account 358 – retirements to vintage 1969
    - ii. Account 365 – retirements to vintages 1900, 1915,1925
    - iii. Accounts 373.1 and 373.2 – retirements to vintages 1935 to1965

**Gas**

1. In 2013, LG&E began utilizing Accounts 376.1 and 380.1 (in addition to 376 and 380), but the descriptions on Accounts 376.1 and 380.1 are simply Mains and Services, respectfully. What assets are being represented in these subaccounts and how are they different than the assets reflected in Accounts 376 and 380?

**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Friday, October 02, 2015 12:58 PM  
**To:** Riggs, Eric; Wiseman, Sara  
**Subject:** Data questions  
**Attachments:** KU - Data Questions.docx; LGE - 2012 Data Samples for Review.xlsx

Eric & Sara:

Attached are two files:

- 1) The minor data entries that seem to be missing for KU for 2012 plus one entry that does not have a consistent code with the statement
- 2) The LG&E file represents the inconsistent code issue we have in the data base, primarily in 2012. Please note that in acct 362, 365 and 367 the amount we show are the entries that we are sure are discrepancies but the difference is not exact with the statement

The final item I owe you are the primary assets I think should be considered for staying in Acct 396. This may not cover all assets

Boring machines( large)  
Bulldozers  
Cranes  
Diggers  
Pile drivers  
Trenchers  
Ditch Witch  
Backhoes(Back filling machines)

Let me know if you need to discuss

John

---

**John J. Spanos** | Senior Vice President

**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378

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**Kentucky Utilities****Electric**Account 364.00 Poles, Towers, and Fixtures

- There is a value of \$298.42 shown on the 2012 Plant Statement as a Transfer that does not exist in the data set.

Account 365.00 OH Conductors and Devices

- There is a Transfer variance of \$320.19 shown between the 2012 Plant Statement and the Data.

Account 367.00 UG Conductors and Devices

- There is a value of \$(1.36) shown on the 2012 Plant Statement as a Transfer that does not exist in the data set.

Account 368.00 Line Transformers

- There is a value of \$(.02) shown on the 2012 Plant Statement as a Transfer that does not exist in the data set.

Account 369.00 Services

- There is a value of \$(5.67) shown on the 2012 Plant Statement as a Transfer that does not exist in the data set.

Account 373.00 Street Lighting / Signal Sy

- There is a value of \$(21.22) shown on the 2012 Plant Statement as a Transfer that does not exist in the data set.

Account 390.10 Structures and improvements

- There is a Retirements/Transfers variance that nets to zero of \$(437,635.90) shown between the 2012 Plant Statement and the data.



AccountNum	GroupNum	CompanyNum	Transaction	CoTransaction	Year	InstallationYear	Amount	AdjustedTY	Comments
31020	0102		9		2012	2012	112,358.42		was code 0 Electric
31020	0241		9		2012	2012	12,800.00		was code 0 Electric
31100	0141		9		2012	2011	5,072.24	2011	was code 0 Electric
31100	0161		9		2012	2011	5,072.24	2011	was code 0 Electric
31100	0322		9		2012	2011	69,521.69	2011	was code 0 Electric
31100	0161		9		2012	2012	720,040.50		was code 0 Electric
31200	0142		9		2012	2012	80,954.01		was code 0 Electric
31200	0161		9		2012	2012	144,456.80		was code 0 Electric
31400	0241		9		2012	2011	3,686,530.55		was code 0 Electric
31400	0311		9		2012	2011	86,620.29		was code 0 Electric
31400	0321		9		2012	2011	636.38		was code 0 Electric
31500	0141		9		2012	2012	87,954.04		was code 0 Electric
31600	0241		9		2012	2012	10,782.08		was code 0 Electric
34300	0460		9		2012	2010	120,374.57	2010	was code 0 Electric
34300	0432		9		2012	2011	4,145,001.80	2011	was code 0 Electric
34500	0430		9		2012	2011	509,883.19	2011	was code 0 Electric
35010			9		2012	2012	806,242.00		was code 0 Electric
35020			9		2012	2012	723,530.49		was code 0 Electric
35210			9		2012	2011	7,895.19	2011	was code 0 Electric
35210			9		2012	2012	84,602.03		was code 0 Electric
35310			9		2012	2011	24,030.11	2011	was code 0 Electric
35310			9		2012	2012	1,474,150.90		was code 0 Electric
35400			9		2012	2012	16,600,892.13		was code 0 Electric
35500			9		2012	2012	271,943.04		was code 0 Electric
36010			9		2012	2012	519,009.11		was code 0 Electric
36020			9		2012	2011	(1,669.17)	2011	was code 0 Electric
36020			9		2012	2012	760,274.98		was code 0 Electric
36100			9		2012	2012	50,901.65		was code 0 Electric
36200			9		2012	2011	6.02	2011	was code 0 Electric
36200			9		2012	2012	94,650.25		was code 0 Electric
36500			9		2012	2012	148,562.20		was code 0 Electric
36700			9		2012	2012	34,137.70		was code 0 Electric
39210			9		2012	2011	121,142.38	2011	was code 0 Electric
39210			9		2012	2012	173,618.66		was code 0 Electric
39220			9		2012	2010	16,323.61	2010	was code 0 Electric
39220			9		2012	2012	11,695.62		was code 0 Electric
39400			9		2012	2010	43,281.14	2010	was code 0 Electric
39400			9		2012	2011	17,525.50	2011	was code 0 Electric
39400			9		2012	2012	185,698.69		was code 0 Electric
35120			9		2012	2012	91,211.00		was code 0 Gas
35240			9		2012	2012	112,626.95		was code 0 Gas
35250			9		2012	2012	161,067.06		was code 0 Gas
35250			9		2012	2012	735,330.33		was code 0 Gas;was acct 352.55
35400			9		2012	2012	37,135.02		was code 0 Gas
35600			9		2012	2012	91,981.52		was code 0 Gas
35700			9		2012	2012	(0.36)		was code 0 Gas
37800			9		2012	2008	(49.51)	2008	was code 0 Gas
37800			9		2012	2012	339,935.16		was code 0 Gas
37900			9		2012	2012	205,366.26		was code 0 Gas
39210			9		2012	2011	14,325.26	2011	was code 0 Gas
39210			9		2012	2012	97,959.48		was code 0 Gas
39220			9		2012	2012	47,988.52		was code 0 Gas
39400			9		2012	2011	21,884.39	2011	was code 0 Gas
39400			9		2012	2012	560,581.03		was code 0 Gas
39610			9		2012	2012	194,823.37		was code 0 Gas
30300			9		2012	2012	579,362.74		was code 0 Common
39010			9		2012	2012	1,037,460.01		was code 0 Common
39130			9		2012	2011	21,739.16		was code 0 Common

Scott

39130	9	2012	2012	180,415.02	was code 0 Common
39131	9	2012	2012	4,232.94	was code 0 Common
39300	9	2012	2012	90,631.32	was code 0 Common
39400	9	2012	2012	76,355.97	was code 0 Common

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Monday, October 05, 2015 5:00 PM  
**To:** Collins, Mike  
**Cc:** Satkamp, Mark; Wiseman, Sara  
**Subject:** Tour of Gas Facilities

Mike,

Thanks for taking my phone call today. As I stated He has requested to see 2 city gate stations and two measuring and regulating facilities. I will be sending you a meeting notice tomorrow for Monday, October 19<sup>th</sup> for us to tour Penile City Gate, the new assets next to this that I believed you referred to as Cane Run 7 City Gate, Blanton Lane and St. Helens. If you feel that other locations would be more beneficial, please let us know. Mr. Spanos typically asks what has the Company being doing over the past five years and if there are any big changes in the near future. He is not looking for detail, just general type knowledge.

We will be leaving after a meeting at the LG&E Building between 1:00 to 1:30. Please tell us what you think is the best scenario on visiting these locations. We will call your cell phone when we are leaving the LG&E Building.

Thanks,  
Eric Riggs

**Wiseman, Sara**

---

**From:** Tummonds, David  
**Sent:** Tuesday, October 06, 2015 12:12 PM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara; Bryant, Nancy; Johnson, Kerry; Payne, Mark  
**Subject:** RE: Message from Eric Riggs (5026272822)

Eric,  
Thanks for the quick feedback. First off, please coordinate with Kerry Johnson for the time at Ohio Falls. If you call Kerry to briefly discuss the needs of the visit, I feel confidently that he will cover everything you need.

Regarding the time at Cane Run, do you just want the walk around and to have a discussion along the route or do you want me to cover the brief presentation on the front end? Either way is fine. Also, are there any other specific questions I need to be ready to answer re: UOP or otherwise, or will you have that covered?

Mark and Nancy,  
FYI.

Thanks,  
Dave

**From:** Riggs, Eric  
**Sent:** Monday, October 05, 2015 4:59 PM  
**To:** Tummonds, David <David.Tummonds@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Message from Eric Riggs (5026272822)

Dave,

Mr. John Spanos, of Gannet Fleming has been engaged again to do the company's depreciation study. He has asked to tour Cane Run<sup>7</sup> and Ohio Falls. We have chosen Wednesday, October 21 for John to visit Mill Creek, then Cane Run, then Ohio Falls. Mr. Spanos typically asks what has the Company being doing at a location over the past five years and if there are any big changes in the near future. He is not looking for detail, just general type knowledge.

- Arrive Cane Run 7 - 10:00 AM October 21<sup>st</sup> – The tour given for when we visited with Rusty Hudson should suffice. Expect to leave at 11:00 AM
- Arrive Ohio Falls - 12:30 PM October 21<sup>st</sup> (or Earlier) – Provide John with a general list as to what has been done the past four years at a high level and what is expected in the near future. A detail tour is not necessary, John will probably ask to see a couple of things based on what he has heard, and we will be done. Expect to leave at 1:30 PM.

Thanks,  
Eric Riggs

**From:** Tummonds, David  
**Sent:** Monday, October 05, 2015 4:35 PM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: Message from Eric Riggs (5026272822)

Eric,  
Your voicemail caught me a little unaware. I couldn't really tell what your requirements are at each location. Please send me a planned agenda for when you plan to be at Ohio Falls on 10/21 and when you plan to be at Cane Run (if at all).

Also, please send me a few bullet points on your intended points of interest at each location so that I can ensure that I give you the right name(s).

Thanks,  
Dave

**From:** Riggs, Eric  
**Sent:** Monday, October 05, 2015 3:09 PM  
**To:** [e009810@lge-ku.com](mailto:e009810@lge-ku.com)  
**Subject:** Message from Eric Riggs (5026272822)

**Wiseman, Sara**

---

**From:** Straight, Scott  
**Sent:** Friday, October 09, 2015 10:14 AM  
**To:** Wiseman, Sara  
**Subject:** Accepted: Depreciation Study meeting w/John Spanos

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Monday, October 12, 2015 10:11 AM  
**To:** jspanos@GFNET.com  
**Cc:** Wiseman, Sara  
**Subject:** September 2015 Plant Report Files



John,

Attached are the September 2015 Plant Report files. Please let us know if you have any questions.

**Your password will be sent in a separate email to protect your account privacy.**

Username: ZQPKHEBCSY

EID: 763

**Download URL:**

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**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Monday, October 12, 2015 10:11 AM  
**To:** jspanos@GFNET.com  
**Cc:** Wiseman, Sara  
**Subject:** September 2015 Plant Report Files



John,

Attached are the September 2015 Plant Report files. Please let us know if you have any questions.

**Your username will be sent in a separate email to protect your account privacy.**

Password: AxzRz0ma

EID: 763

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**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Monday, October 12, 2015 11:09 AM  
**To:** Garrett, Chris  
**Cc:** Riggs, Eric  
**Subject:** FW: EV Charging Stations and Brown Solar  
**Attachments:** KU - 6-2016 - ProjectedSolarRates.xlsx; LGE - 6-2016 - ProjectedSolarRates.xlsx

FYI, we are preparing to send to Rates and Legal for their further action.

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Monday, October 12, 2015 9:20 AM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: EV Charging Stations and Brown Solar

Eric:

Attached are my calculations for the Solar assets. We assumed a June 2016 in service date and our estimation of cost per account.

For the EV charging stations, our recommendation is to use a 10 year life(10-L2.5 curve) and 0% net salvage for the type of stations you describe. You get an initial rate of 10.0%.

Let me know if you want anything else for these two items.

John

**From:** Riggs, Eric [mailto:[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)]  
**Sent:** Friday, October 9, 2015 10:49 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** EV Charging Stations and Brown Solar

John,

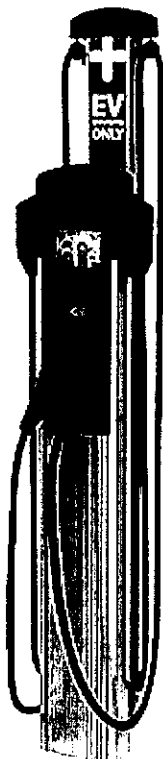
I have been asked to follow up with you on the Brown Solar Rates to see where you stand in that process.

Also, we have a new item to ask you about. The company is looking to install EV charging units at various downtown locations, big box stores, etc. Our Rates area is going to the PSC to propose rates to charge for these installations. (I have passed along to them the information from the SDP conference about what is going on in California.)

Rates is wanting to use a depreciation rate for their calculations. They have been told a life of 10 years by a vendor selling this type of equipment. They have also heard of a 5 year life. What are your thoughts on this type of equipment? What plant account should it be assigned to or should a new one be established? We have thought of using the street light account, but the life is much longer than 10 years. Since KY PSC requires approval of all depreciation rates and our Rates department is wanting to making a filing soon, we need to get your thoughts as soon as possible. The cost of these is estimated at \$6,000 for a single standalone charge station

and \$8,000 for a dual charge station. Right now the company is not limiting the number of proposed stations to be built. Scott

Thanks,  
Eric Riggs



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KENTUCKY UTILITIES COMPANY  
PROJECTED SOLAR RATES

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2016

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
DEPRECIABLE PLANT								
OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS	40-S3 *	1,769,000.00	0	1,857,450	75,018	4.24	24.8
344.00	GENERATORS	30-S1.5 *	13,267,500.00	0	13,930,875	612,077	4.61	22.8
345.00	ACCESSORY ELECTRIC EQUIPMENT	45-R2.5 *	884,500.00	0	928,725	38,520	4.36	24.1
346.00	MISCELLANEOUS PLANT EQUIPMENT	35-R2.5 *	1,769,000.00	0	1,769,000	75,213	4.25	23.5
	<b>TOTAL OTHER PRODUCTION PLANT</b>		<b>17,690,000.00</b>	<b>0</b>	<b>18,486,050</b>	<b>800,828</b>	<b>4.53</b>	<b>23.1</b>

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

LOUISVILLE GAS AND ELECTRIC COMPANY  
PROJECTED SOLAR RATESTABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION RATES AS OF JUNE 30, 2016

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
<b>DEPRECIABLE PLANT</b>									
<b>OTHER PRODUCTION PLANT</b>									
341.00	STRUCTURES AND IMPROVEMENTS	40-S3 *	(5)	1,131,000.00	0	1,187,550	47,962	4.24	24.8
344.00	GENERATORS	30-S1.5 *	(5)	8,482,500.00	0	8,906,625	391,328	4.61	22.8
345.00	ACCESSORY ELECTRIC EQUIPMENT	45-R2.5 *	(5)	565,500.00	0	593,775	24,628	4.36	24.1
346.00	MISCELLANEOUS PLANT EQUIPMENT	35-R2.5 *	0	1,131,000.00	0	1,131,000	48,087	4.25	23.5
	<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>11,310,000.00</b>	<b>0</b>	<b>11,818,950</b>	<b>512,005</b>	<b>4.53</b>	<b>23.1</b>

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Monday, October 12, 2015 12:05 PM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara  
**Subject:** FW: data questions

Karen,

I believe we need to get with Sara and see how we should respond.

Thanks,  
Eric

**From:** John Spanos [mailto:jspanos@gfnet.com]  
**Sent:** Monday, October 12, 2015 12:00 PM  
**To:** Riggs, Eric <Eric.Riggs@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** data questions

Eric:

Are you still working on the surviving balances for item 2 of our data questions for LGE? I believe we were looking for surviving balances on your system.

John

---

**John J. Spanos** | Senior Vice President  
**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378  
t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)  
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**Wiseman, Sara**

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**From:** Wiseman, Sara  
**Sent:** Monday, October 12, 2015 12:29 PM  
**To:** 'John Spanos'  
**Cc:** Daly, Karen; Riggs, Eric  
**Subject:** RE: September 2015 Plant Report Files  
**Attachments:** LG&E and KU File

John,

I've attached a file from the last time we did a reserve re-allocation. Is this the data file you are looking for? We would need to run it as of September. Let me know.

Thanks,

Sara

---

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Monday, October 12, 2015 11:58 AM  
**To:** Daly, Karen <[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: September 2015 Plant Report Files

Karen:

I have received the files for 2015. Are you also preparing the data that supports these nine months or is that a few days away?

Thanks  
John

**From:** [Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com) [mailto:[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)]  
**Sent:** Monday, October 12, 2015 10:11 AM  
**To:** [jspanos@GFNET.com](mailto:jspanos@GFNET.com)  
**Cc:** [Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)  
**Subject:** September 2015 Plant Report Files



John,

Attached are the September 2015 Plant Report files. Please let us know if you have any questions.

**Your password will be sent in a separate email to protect your account privacy.**

Username: ZQPKHEBCSY

EID: 763

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**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Monday, April 22, 2013 2:16 PM  
**To:** Spanos, John J.  
**Cc:** Wiseman, Sara  
**Subject:** LG&E and KU File  
**Attachments:** JSpanos - Steam Cost and Reserve as of March 2013.xlsx

John,

Please see attached.

Thanks,  
Eric Riggs



Kentucky Utilities Company  
Reserve by Component  
As of March 2013

Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
LIFE RESERVE	KU	131100	BROWN UNIT 1	MAR-2013	\$ 4,434,131.86	\$ 4,691,723.68
COST OF REMOVAL	KU	131100	BROWN UNIT 1	MAR-2013	426,859.82	
SALVAGE	KU	131100	BROWN UNIT 1	MAR-2013	-7,289.37	
LIFE RESERVE	KU	131200	BROWN UNIT 1	MAR-2013	24,214,099.10	46,742,177.77
COST OF REMOVAL	KU	131200	BROWN UNIT 1	MAR-2013	3,955,176.98	
SALVAGE	KU	131200	BROWN UNIT 1	MAR-2013	-1,060,455.56	
LIFE RESERVE	KU	131400	BROWN UNIT 1	MAR-2013	4,461,286.80	7,539,203.67
COST OF REMOVAL	KU	131400	BROWN UNIT 1	MAR-2013	692,335.91	
SALVAGE	KU	131400	BROWN UNIT 1	MAR-2013	-202,632.63	
LIFE RESERVE	KU	131500	BROWN UNIT 1	MAR-2013	3,019,991.42	3,791,268.35
COST OF REMOVAL	KU	131500	BROWN UNIT 1	MAR-2013	260,802.53	
SALVAGE	KU	131500	BROWN UNIT 1	MAR-2013	-5,338.89	
LIFE RESERVE	KU	131600	BROWN UNIT 1	MAR-2013	328,232.54	432,577.58
COST OF REMOVAL	KU	131600	BROWN UNIT 1	MAR-2013	35,045.75	
SALVAGE	KU	131600	BROWN UNIT 1	MAR-2013	-679.41	
LIFE RESERVE	KU	131100	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	3,105,302.20	45,344,564.30
COST OF REMOVAL	KU	131100	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	329,536.78	
SALVAGE	KU	131100	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	KU	131200	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	33,615,308.91	331,574,427.71
COST OF REMOVAL	KU	131200	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	7,125,729.37	
SALVAGE	KU	131200	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	-736,482.86	
LIFE RESERVE	KU	131500	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	2,109,633.62	29,308,888.08
COST OF REMOVAL	KU	131500	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	207,460.49	
SALVAGE	KU	131500	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	-2,940.63	
LIFE RESERVE	KU	131100	BROWN UNIT 2	MAR-2013	1,821,018.28	2,205,368.19
COST OF REMOVAL	KU	131100	BROWN UNIT 2	MAR-2013	154,746.83	
SALVAGE	KU	131100	BROWN UNIT 2	MAR-2013	-3,325.35	
LIFE RESERVE	KU	131200	BROWN UNIT 2	MAR-2013	18,282,164.21	41,001,985.28
COST OF REMOVAL	KU	131200	BROWN UNIT 2	MAR-2013	1,428,747.41	
SALVAGE	KU	131200	BROWN UNIT 2	MAR-2013	-1,008,139.95	
LIFE RESERVE	KU	131400	BROWN UNIT 2	MAR-2013	8,206,822.29	12,739,092.58
COST OF REMOVAL	KU	131400	BROWN UNIT 2	MAR-2013	1,230,014.73	
SALVAGE	KU	131400	BROWN UNIT 2	MAR-2013	-337,011.06	
LIFE RESERVE	KU	131500	BROWN UNIT 2	MAR-2013	1,249,156.23	2,438,317.17
COST OF REMOVAL	KU	131500	BROWN UNIT 2	MAR-2013	60,830.37	
SALVAGE	KU	131500	BROWN UNIT 2	MAR-2013	-1,802.77	
LIFE RESERVE	KU	131600	BROWN UNIT 2	MAR-2013	100,931.41	126,938.06
COST OF REMOVAL	KU	131600	BROWN UNIT 2	MAR-2013	9,942.19	
SALVAGE	KU	131600	BROWN UNIT 2	MAR-2013	-168.03	
LIFE RESERVE	KU	131100	BROWN UNIT 3	MAR-2013	12,934,044.85	37,875,970.08
COST OF REMOVAL	KU	131100	BROWN UNIT 3	MAR-2013	1,370,797.54	
SALVAGE	KU	131100	BROWN UNIT 3	MAR-2013	-45,941.17	
LIFE RESERVE	KU	131200	BROWN UNIT 3	MAR-2013	70,545,267.01	241,284,754.38
COST OF REMOVAL	KU	131200	BROWN UNIT 3	MAR-2013	10,777,942.82	
SALVAGE	KU	131200	BROWN UNIT 3	MAR-2013	-4,184,981.19	
LIFE RESERVE	KU	131400	BROWN UNIT 3	MAR-2013	19,123,109.13	45,421,220.95
COST OF REMOVAL	KU	131400	BROWN UNIT 3	MAR-2013	3,631,360.23	
SALVAGE	KU	131400	BROWN UNIT 3	MAR-2013	-1,218,543.87	
LIFE RESERVE	KU	131500	BROWN UNIT 3	MAR-2013	6,041,444.75	8,754,697.99
COST OF REMOVAL	KU	131500	BROWN UNIT 3	MAR-2013	542,064.66	
SALVAGE	KU	131500	BROWN UNIT 3	MAR-2013	-5,544.00	

Kentucky Utilities Company  
Reserve by Component  
As of March 2013

Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
LIFE RESERVE	KU	131600	BROWN UNIT 3	MAR-2013	2,713,476.93	5,492,237.71
COST OF REMOVAL	KU	131600	BROWN UNIT 3	MAR-2013	319,820.51	
SALVAGE	KU	131600	BROWN UNIT 3	MAR-2013	-10,089.99	
LIFE RESERVE	KU	131100	GHENT UNIT 1	MAR-2013	17,414,748.23	18,984,220.02
COST OF REMOVAL	KU	131100	GHENT UNIT 1	MAR-2013	1,129,689.83	
SALVAGE	KU	131100	GHENT UNIT 1	MAR-2013	-6,488.55	
LIFE RESERVE	KU	131200	GHENT UNIT 1	MAR-2013	94,708,459.44	202,586,355.71
COST OF REMOVAL	KU	131200	GHENT UNIT 1	MAR-2013	9,525,913.09	
SALVAGE	KU	131200	GHENT UNIT 1	MAR-2013	-2,046,149.86	
LIFE RESERVE	KU	131400	GHENT UNIT 1	MAR-2013	19,601,286.84	36,809,578.87
COST OF REMOVAL	KU	131400	GHENT UNIT 1	MAR-2013	876,029.92	
SALVAGE	KU	131400	GHENT UNIT 1	MAR-2013	686,692.73	
LIFE RESERVE	KU	131500	GHENT UNIT 1	MAR-2013	8,150,574.39	9,023,170.94
COST OF REMOVAL	KU	131500	GHENT UNIT 1	MAR-2013	157,271.66	
SALVAGE	KU	131500	GHENT UNIT 1	MAR-2013	-3,114.39	
LIFE RESERVE	KU	131600	GHENT UNIT 1	MAR-2013	1,502,716.46	1,796,557.36
COST OF REMOVAL	KU	131600	GHENT UNIT 1	MAR-2013	101,450.47	
SALVAGE	KU	131600	GHENT UNIT 1	MAR-2013	-702.00	
LIFE RESERVE	KU	131100	GHENT UNIT 1 SCRUBBER	MAR-2013	6,610,796.24	8,436,672.67
COST OF REMOVAL	KU	131100	GHENT UNIT 1 SCRUBBER	MAR-2013	526,693.73	
SALVAGE	KU	131100	GHENT UNIT 1 SCRUBBER	MAR-2013	-10,935.54	
LIFE RESERVE	KU	131200	GHENT UNIT 1 SCRUBBER	MAR-2013	31,722,410.70	138,565,707.00
COST OF REMOVAL	KU	131200	GHENT UNIT 1 SCRUBBER	MAR-2013	2,525,996.76	
SALVAGE	KU	131200	GHENT UNIT 1 SCRUBBER	MAR-2013	-1,357,913.63	
LIFE RESERVE	KU	131500	GHENT UNIT 1 SCRUBBER	MAR-2013	3,400,606.01	12,144,071.97
COST OF REMOVAL	KU	131500	GHENT UNIT 1 SCRUBBER	MAR-2013	311,275.70	
SALVAGE	KU	131500	GHENT UNIT 1 SCRUBBER	MAR-2013	-2,268.36	
LIFE RESERVE	KU	131600	GHENT UNIT 1 SCRUBBER	MAR-2013	808,476.62	1,033,027.09
COST OF REMOVAL	KU	131600	GHENT UNIT 1 SCRUBBER	MAR-2013	58,753.40	
SALVAGE	KU	131600	GHENT UNIT 1 SCRUBBER	MAR-2013	-469.26	
LIFE RESERVE	KU	131100	GHENT UNIT 2	MAR-2013	13,331,496.06	15,990,624.69
COST OF REMOVAL	KU	131100	GHENT UNIT 2	MAR-2013	900,466.63	
SALVAGE	KU	131100	GHENT UNIT 2	MAR-2013	-6,004.17	
LIFE RESERVE	KU	131200	GHENT UNIT 2	MAR-2013	65,939,602.95	134,854,349.30
COST OF REMOVAL	KU	131200	GHENT UNIT 2	MAR-2013	5,696,004.36	
SALVAGE	KU	131200	GHENT UNIT 2	MAR-2013	-832,646.76	
LIFE RESERVE	KU	131400	GHENT UNIT 2	MAR-2013	19,290,245.90	31,643,001.71
COST OF REMOVAL	KU	131400	GHENT UNIT 2	MAR-2013	1,401,551.65	
SALVAGE	KU	131400	GHENT UNIT 2	MAR-2013	-249,874.24	
LIFE RESERVE	KU	131500	GHENT UNIT 2	MAR-2013	10,457,649.93	13,898,088.50
COST OF REMOVAL	KU	131500	GHENT UNIT 2	MAR-2013	244,175.26	
SALVAGE	KU	131500	GHENT UNIT 2	MAR-2013	9,647.08	
LIFE RESERVE	KU	131600	GHENT UNIT 2	MAR-2013	1,315,843.17	1,500,525.31
COST OF REMOVAL	KU	131600	GHENT UNIT 2	MAR-2013	100,074.90	
SALVAGE	KU	131600	GHENT UNIT 2	MAR-2013	-600.18	
LIFE RESERVE	KU	131100	GHENT UNIT 2 SCRUBBER	MAR-2013	12,284,563.91	15,817,337.72
COST OF REMOVAL	KU	131100	GHENT UNIT 2 SCRUBBER	MAR-2013	1,096,455.97	
SALVAGE	KU	131100	GHENT UNIT 2 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	KU	131200	GHENT UNIT 2 SCRUBBER	MAR-2013	51,755,777.67	68,034,078.49
COST OF REMOVAL	KU	131200	GHENT UNIT 2 SCRUBBER	MAR-2013	6,825,704.06	
SALVAGE	KU	131200	GHENT UNIT 2 SCRUBBER	MAR-2013	-522,807.67	

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LIFE RESERVE	KU	131500	GHENT UNIT 2 SCRUBBER	MAR-2013	55,913.95	951,198.87
COST OF REMOVAL	KU	131500	GHENT UNIT 2 SCRUBBER	MAR-2013	10,332.21	
SALVAGE	KU	131500	GHENT UNIT 2 SCRUBBER	MAR-2013	-97.39	
LIFE RESERVE	KU	131100	GHENT UNIT 3	MAR-2013	29,093,196.26	42,177,125.67
COST OF REMOVAL	KU	131100	GHENT UNIT 3	MAR-2013	2,413,065.98	
SALVAGE	KU	131100	GHENT UNIT 3	MAR-2013	-15,635.68	
LIFE RESERVE	KU	131200	GHENT UNIT 3	MAR-2013	138,044,584.77	252,465,336.20
COST OF REMOVAL	KU	131200	GHENT UNIT 3	MAR-2013	14,879,085.48	
SALVAGE	KU	131200	GHENT UNIT 3	MAR-2013	-2,760,587.21	
LIFE RESERVE	KU	131400	GHENT UNIT 3	MAR-2013	26,868,469.46	42,642,340.97
COST OF REMOVAL	KU	131400	GHENT UNIT 3	MAR-2013	2,189,487.96	
SALVAGE	KU	131400	GHENT UNIT 3	MAR-2013	-374,856.04	
LIFE RESERVE	KU	131500	GHENT UNIT 3	MAR-2013	22,692,381.81	30,987,395.60
COST OF REMOVAL	KU	131500	GHENT UNIT 3	MAR-2013	534,842.97	
SALVAGE	KU	131500	GHENT UNIT 3	MAR-2013	-10,521.60	
LIFE RESERVE	KU	131600	GHENT UNIT 3	MAR-2013	2,410,795.39	3,150,437.55
COST OF REMOVAL	KU	131600	GHENT UNIT 3	MAR-2013	177,673.89	
SALVAGE	KU	131600	GHENT UNIT 3	MAR-2013	-1,260.18	
LIFE RESERVE	KU	131200	GHENT UNIT 3 SCRUBBER	MAR-2013	26,545,401.30	128,025,259.86
COST OF REMOVAL	KU	131200	GHENT UNIT 3 SCRUBBER	MAR-2013	4,925,213.81	
SALVAGE	KU	131200	GHENT UNIT 3 SCRUBBER	MAR-2013	-763,409.38	
LIFE RESERVE	KU	131500	GHENT UNIT 3 SCRUBBER	MAR-2013	2,197,612.73	12,041,998.28
COST OF REMOVAL	KU	131500	GHENT UNIT 3 SCRUBBER	MAR-2013	230,144.95	
SALVAGE	KU	131500	GHENT UNIT 3 SCRUBBER	MAR-2013	-5,977.98	
LIFE RESERVE	KU	131100	GHENT UNIT 4	MAR-2013	14,410,660.42	31,022,091.76
COST OF REMOVAL	KU	131100	GHENT UNIT 4	MAR-2013	1,129,740.75	
SALVAGE	KU	131100	GHENT UNIT 4	MAR-2013	-11,366.61	
LIFE RESERVE	KU	131200	GHENT UNIT 4	MAR-2013	116,281,347.60	305,641,575.65
COST OF REMOVAL	KU	131200	GHENT UNIT 4	MAR-2013	13,825,456.31	
SALVAGE	KU	131200	GHENT UNIT 4	MAR-2013	-3,175,092.57	
LIFE RESERVE	KU	131400	GHENT UNIT 4	MAR-2013	31,204,607.29	57,124,773.20
COST OF REMOVAL	KU	131400	GHENT UNIT 4	MAR-2013	2,865,236.18	
SALVAGE	KU	131400	GHENT UNIT 4	MAR-2013	-467,470.08	
LIFE RESERVE	KU	131500	GHENT UNIT 4	MAR-2013	16,389,346.60	24,412,796.92
COST OF REMOVAL	KU	131500	GHENT UNIT 4	MAR-2013	510,788.79	
SALVAGE	KU	131500	GHENT UNIT 4	MAR-2013	-8,827.32	
LIFE RESERVE	KU	131600	GHENT UNIT 4	MAR-2013	2,734,986.22	7,995,822.75
COST OF REMOVAL	KU	131600	GHENT UNIT 4	MAR-2013	227,600.50	
SALVAGE	KU	131600	GHENT UNIT 4	MAR-2013	-2,933.63	
LIFE RESERVE	KU	131200	GHENT UNIT 4 SCRUBBER	MAR-2013	45,290,817.45	252,808,052.99
COST OF REMOVAL	KU	131200	GHENT UNIT 4 SCRUBBER	MAR-2013	9,526,889.85	
SALVAGE	KU	131200	GHENT UNIT 4 SCRUBBER	MAR-2013	-1,569,282.01	
LIFE RESERVE	KU	131500	GHENT UNIT 4 SCRUBBER	MAR-2013	785,384.33	15,148,041.55
COST OF REMOVAL	KU	131500	GHENT UNIT 4 SCRUBBER	MAR-2013	79,144.11	
SALVAGE	KU	131500	GHENT UNIT 4 SCRUBBER	MAR-2013	-2,140.21	
LIFE RESERVE	KU	131100	GREEN RIVER UNIT 3	MAR-2013	2,850,343.39	2,821,436.66
COST OF REMOVAL	KU	131100	GREEN RIVER UNIT 3	MAR-2013	355,276.89	
SALVAGE	KU	131100	GREEN RIVER UNIT 3	MAR-2013	-2,959.65	
LIFE RESERVE	KU	131200	GREEN RIVER UNIT 3	MAR-2013	8,968,330.55	12,137,901.02
COST OF REMOVAL	KU	131200	GREEN RIVER UNIT 3	MAR-2013	1,068,440.15	
SALVAGE	KU	131200	GREEN RIVER UNIT 3	MAR-2013	-247,947.15	

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LIFE RESERVE	KU	131400	GREEN RIVER UNIT 3	MAR-2013	2,942,705.35	4,577,421.27
COST OF REMOVAL	KU	131400	GREEN RIVER UNIT 3	MAR-2013	444,091.47	
SALVAGE	KU	131400	GREEN RIVER UNIT 3	MAR-2013	-70,315.73	
LIFE RESERVE	KU	131500	GREEN RIVER UNIT 3	MAR-2013	675,168.12	1,205,362.18
SALVAGE	KU	131500	GREEN RIVER UNIT 3	MAR-2013	80,214.96	
COST OF REMOVAL	KU	131500	GREEN RIVER UNIT 3	MAR-2013	-57,237.86	
LIFE RESERVE	KU	131600	GREEN RIVER UNIT 3	MAR-2013	97,044.14	152,146.47
COST OF REMOVAL	KU	131600	GREEN RIVER UNIT 3	MAR-2013	9,769.23	
SALVAGE	KU	131600	GREEN RIVER UNIT 3	MAR-2013	-195.24	
LIFE RESERVE	KU	131100	GREEN RIVER UNIT 4	MAR-2013	2,569,778.39	5,718,567.87
COST OF REMOVAL	KU	131100	GREEN RIVER UNIT 4	MAR-2013	422,162.28	
SALVAGE	KU	131100	GREEN RIVER UNIT 4	MAR-2013	-7,739.28	
LIFE RESERVE	KU	131200	GREEN RIVER UNIT 4	MAR-2013	20,244,146.98	25,643,116.76
COST OF REMOVAL	KU	131200	GREEN RIVER UNIT 4	MAR-2013	3,061,082.90	
SALVAGE	KU	131200	GREEN RIVER UNIT 4	MAR-2013	-797,467.36	
LIFE RESERVE	KU	131400	GREEN RIVER UNIT 4	MAR-2013	9,555,294.64	10,435,586.28
COST OF REMOVAL	KU	131400	GREEN RIVER UNIT 4	MAR-2013	1,616,341.60	
SALVAGE	KU	131400	GREEN RIVER UNIT 4	MAR-2013	-349,750.90	
LIFE RESERVE	KU	131500	GREEN RIVER UNIT 4	MAR-2013	1,814,325.89	2,699,699.24
COST OF REMOVAL	KU	131500	GREEN RIVER UNIT 4	MAR-2013	117,913.35	
SALVAGE	KU	131500	GREEN RIVER UNIT 4	MAR-2013	-539.42	
LIFE RESERVE	KU	131600	GREEN RIVER UNIT 4	MAR-2013	1,356,432.69	2,492,479.09
COST OF REMOVAL	KU	131600	GREEN RIVER UNIT 4	MAR-2013	179,015.97	
SALVAGE	KU	131600	GREEN RIVER UNIT 4	MAR-2013	-4,422.03	
LIFE RESERVE	KU	131100	GREEN RIVER UNITS 1 AND 2	MAR-2013	2,729,230.61	2,560,764.18
COST OF REMOVAL	KU	131100	GREEN RIVER UNITS 1 AND 2	MAR-2013	590,875.93	
SALVAGE	KU	131100	GREEN RIVER UNITS 1 AND 2	MAR-2013	-2,173.41	
COST OF REMOVAL	KU	131200	GREEN RIVER UNITS 1 AND 2	MAR-2013	1,775,105.64	
SALVAGE	KU	131200	GREEN RIVER UNITS 1 AND 2	MAR-2013	-125,480.72	
LIFE RESERVE	KU	131200	GREEN RIVER UNITS 1 AND 2	MAR-2013	-2,435,849.66	349,232.91
LIFE RESERVE	KU	131600	GREEN RIVER UNITS 1 AND 2	MAR-2013	86,169.40	84,749.53
COST OF REMOVAL	KU	131600	GREEN RIVER UNITS 1 AND 2	MAR-2013	30,114.18	
SALVAGE	KU	131600	GREEN RIVER UNITS 1 AND 2	MAR-2013	-76.23	
LIFE RESERVE	KU	131100	PINEVILLE UNIT 3	MAR-2013	589,469.60	37,239.96
COST OF REMOVAL	KU	131100	PINEVILLE UNIT 3	MAR-2013	241.09	
SALVAGE	KU	131100	PINEVILLE UNIT 3	MAR-2013	-19.37	
LIFE RESERVE	KU	131200	PINEVILLE UNIT 3	MAR-2013	1,423,832.71	236,470.42
COST OF REMOVAL	KU	131200	PINEVILLE UNIT 3	MAR-2013	16,721.46	
SALVAGE	KU	131200	PINEVILLE UNIT 3	MAR-2013	-49,782.61	
LIFE RESERVE	KU	131100	SYSTEM LABORATORY	MAR-2013	576,338.91	824,968.82
COST OF REMOVAL	KU	131100	SYSTEM LABORATORY	MAR-2013	47,829.79	
SALVAGE	KU	131100	SYSTEM LABORATORY	MAR-2013	0.00	
LIFE RESERVE	KU	131600	SYSTEM LABORATORY	MAR-2013	834,352.55	2,945,551.05
COST OF REMOVAL	KU	131600	SYSTEM LABORATORY	MAR-2013	44,294.00	
SALVAGE	KU	131600	SYSTEM LABORATORY	MAR-2013	-220.21	
LIFE RESERVE	KU	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	20,501,990.49	109,016,365.96
COST OF REMOVAL	KU	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	937,200.21	
SALVAGE	KU	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	-113.28	
LIFE RESERVE	KU	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	50,930,835.00	513,345,083.47
COST OF REMOVAL	KU	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	18,855,952.67	
SALVAGE	KU	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	-1,392,583.73	

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LIFE RESERVE	KU	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	13,290,209.25	85,902,955.10
COST OF REMOVAL	KU	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	2,105,942.46	
SALVAGE	KU	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	-118,183.56	
LIFE RESERVE	KU	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	5,910,228.31	44,392,390.03
COST OF REMOVAL	KU	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	144,828.33	
SALVAGE	KU	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	-27,223.11	
LIFE RESERVE	KU	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	262,716.98	5,462,836.29
COST OF REMOVAL	KU	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	21,371.62	
SALVAGE	KU	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	-264.71	
LIFE RESERVE	KU	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	2,653,311.86	5,554,693.89
COST OF REMOVAL	KU	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	133,925.30	
SALVAGE	KU	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	KU	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	11,532,334.28	72,693,117.53
COST OF REMOVAL	KU	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	3,284,371.11	
SALVAGE	KU	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	-107,376.02	
LIFE RESERVE	KU	131500	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	662,875.97	1,415,469.10
COST OF REMOVAL	KU	131500	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	32,248.95	
SALVAGE	KU	131500	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	-1,327.13	
LIFE RESERVE	KU	131100	TYRONE UNIT 3	MAR-2013	1,335,687.98	1,507,859.44
COST OF REMOVAL	KU	131100	TYRONE UNIT 3	MAR-2013	1,060,011.58	
SALVAGE	KU	131100	TYRONE UNIT 3	MAR-2013	-6,214.77	
COST OF REMOVAL	KU	131200	TYRONE UNIT 3	MAR-2013	1,695,706.62	
SALVAGE	KU	131200	TYRONE UNIT 3	MAR-2013	-306,179.18	
LIFE RESERVE	KU	131200	TYRONE UNIT 3	MAR-2013	-3,196,466.50	846,765.20
COST OF REMOVAL	KU	131400	TYRONE UNIT 3	MAR-2013	460,523.30	
SALVAGE	KU	131400	TYRONE UNIT 3	MAR-2013	-66,070.69	
LIFE RESERVE	KU	131400	TYRONE UNIT 3	MAR-2013	-1,444,409.70	0.00
COST OF REMOVAL	KU	131500	TYRONE UNIT 3	MAR-2013	68,081.32	
SALVAGE	KU	131500	TYRONE UNIT 3	MAR-2013	23,053.93	
LIFE RESERVE	KU	131500	TYRONE UNIT 3	MAR-2013	-1,133,722.30	24,678.67
COST OF REMOVAL	KU	131600	TYRONE UNIT 3	MAR-2013	59,089.23	
SALVAGE	KU	131600	TYRONE UNIT 3	MAR-2013	-727.29	
LIFE RESERVE	KU	131600	TYRONE UNIT 3	MAR-2013	-195,972.25	76,079.54
LIFE RESERVE	KU	131100	TYRONE UNITS 1 AND 2	MAR-2013	412,515.87	583,381.44
COST OF REMOVAL	KU	131100	TYRONE UNITS 1 AND 2	MAR-2013	111,768.73	
SALVAGE	KU	131100	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
COST OF REMOVAL	KU	131200	TYRONE UNITS 1 AND 2	MAR-2013	758,131.87	
SALVAGE	KU	131200	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131200	TYRONE UNITS 1 AND 2	MAR-2013	-201,111.98	35,937.44
COST OF REMOVAL	KU	131400	TYRONE UNITS 1 AND 2	MAR-2013	342,019.57	
SALVAGE	KU	131400	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131400	TYRONE UNITS 1 AND 2	MAR-2013	-99,638.38	0.00
COST OF REMOVAL	KU	131500	TYRONE UNITS 1 AND 2	MAR-2013	177,131.22	
SALVAGE	KU	131500	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131500	TYRONE UNITS 1 AND 2	MAR-2013	-50,323.50	744.94
COST OF REMOVAL	KU	131600	TYRONE UNITS 1 AND 2	MAR-2013	10,247.86	
SALVAGE	KU	131600	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131600	TYRONE UNITS 1 AND 2	MAR-2013	-3,008.15	11,541.15
					<b>\$ 1,337,266,821.89</b>	<b>\$ 3,700,269,621.60</b>

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LIFE RESERVE	LGE	131200	CANE RUN LOCOMOTIVE	MAR-2013	54,399.77	51,549.42
COST OF REMOVAL	LGE	131200	CANE RUN LOCOMOTIVE	MAR-2013	3,348.01	
SALVAGE	LGE	131200	CANE RUN LOCOMOTIVE	MAR-2013	-807.46	
LIFE RESERVE	LGE	131200	CANE RUN RAIL CARS	MAR-2013	1,215,639.80	1,501,772.81
COST OF REMOVAL	LGE	131200	CANE RUN RAIL CARS	MAR-2013	49,375.16	
SALVAGE	LGE	131200	CANE RUN RAIL CARS	MAR-2013	-30,586.19	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 1	MAR-2013	4,746,910.02	4,233,239.81
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 1	MAR-2013	306,825.77	
SALVAGE	LGE	131100	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 1	MAR-2013	1,134,483.72	1,052,271.11
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 1	MAR-2013	87,689.23	
SALVAGE	LGE	131200	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 1	MAR-2013	124,530.36	106,008.54
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 1	MAR-2013	33,546.50	
SALVAGE	LGE	131400	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 1	MAR-2013	2,211,400.99	1,883,656.75
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 1	MAR-2013	124,782.32	
SALVAGE	LGE	131500	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 1	MAR-2013	19,513.71	38,746.19
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 1	MAR-2013	4,017.91	
SALVAGE	LGE	131600	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 2	MAR-2013	1,953,731.77	2,102,422.11
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 2	MAR-2013	152,471.00	
SALVAGE	LGE	131100	CANE RUN UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 2	MAR-2013	124,871.56	132,275.60
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 2	MAR-2013	25,455.46	
SALVAGE	LGE	131200	CANE RUN UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 2	MAR-2013	19,435.57	19,998.97
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 2	MAR-2013	1,493.00	
SALVAGE	LGE	131400	CANE RUN UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 2	MAR-2013	1,202,115.58	1,238,068.17
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 2	MAR-2013	20,484.99	
SALVAGE	LGE	131500	CANE RUN UNIT 2	MAR-2013	403,041.77	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 3	MAR-2013	5,665,258.40	3,536,934.29
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 3	MAR-2013	252,726.43	
SALVAGE	LGE	131100	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 3	MAR-2013	1,043,904.04	705,479.63
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 3	MAR-2013	112,310.57	
SALVAGE	LGE	131200	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 3	MAR-2013	962,328.68	581,177.52
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 3	MAR-2013	42,526.00	
SALVAGE	LGE	131400	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 3	MAR-2013	1,263,623.59	766,540.46
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 3	MAR-2013	56,033.00	
SALVAGE	LGE	131500	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 3	MAR-2013	12,129.86	11,664.48
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 3	MAR-2013	738.00	
SALVAGE	LGE	131600	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 4	MAR-2013	4,411,157.87	4,088,483.52
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 4	MAR-2013	277,660.56	
SALVAGE	LGE	131100	CANE RUN UNIT 4	MAR-2013	-4,015.03	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 4	MAR-2013	21,628,502.59	31,551,928.83

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COST OF REMOVAL	LGE	131200	CANE RUN UNIT 4	MAR-2013	3,045,326.27	
SALVAGE	LGE	131200	CANE RUN UNIT 4	MAR-2013	-557,403.35	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 4	MAR-2013	8,499,250.08	9,482,086.45
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 4	MAR-2013	770,828.38	
SALVAGE	LGE	131400	CANE RUN UNIT 4	MAR-2013	-188,111.07	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 4	MAR-2013	3,889,018.45	6,238,658.94
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 4	MAR-2013	421,262.08	
SALVAGE	LGE	131500	CANE RUN UNIT 4	MAR-2013	-6,293.78	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 4	MAR-2013	25,281.39	87,249.03
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 4	MAR-2013	4,995.04	
SALVAGE	LGE	131600	CANE RUN UNIT 4	MAR-2013	-109.59	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 4 SCRUBBER	MAR-2013	1,690,312.75	821,432.87
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 4 SCRUBBER	MAR-2013	46,222.37	
SALVAGE	LGE	131100	CANE RUN UNIT 4 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 4 SCRUBBER	MAR-2013	19,276,913.77	17,108,610.71
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 4 SCRUBBER	MAR-2013	1,195,065.95	
SALVAGE	LGE	131200	CANE RUN UNIT 4 SCRUBBER	MAR-2013	-113,580.60	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 4 SCRUBBER	MAR-2013	2,176,136.30	987,949.29
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 4 SCRUBBER	MAR-2013	74,547.55	
SALVAGE	LGE	131500	CANE RUN UNIT 4 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 4 SCRUBBER	MAR-2013	16,543.29	6,464.30
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 4 SCRUBBER	MAR-2013	516.94	
SALVAGE	LGE	131600	CANE RUN UNIT 4 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 5	MAR-2013	5,879,111.68	6,288,069.71
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 5	MAR-2013	526,514.25	
SALVAGE	LGE	131100	CANE RUN UNIT 5	MAR-2013	-6,476.96	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 5	MAR-2013	21,179,430.29	40,924,342.77
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 5	MAR-2013	1,545,546.69	
SALVAGE	LGE	131200	CANE RUN UNIT 5	MAR-2013	-404,243.69	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 5	MAR-2013	7,383,732.64	7,989,782.63
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 5	MAR-2013	831,507.63	
SALVAGE	LGE	131400	CANE RUN UNIT 5	MAR-2013	-195,800.08	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 5	MAR-2013	4,392,496.65	9,634,597.05
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 5	MAR-2013	183,538.37	
SALVAGE	LGE	131500	CANE RUN UNIT 5	MAR-2013	1,992.88	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 5	MAR-2013	41,645.92	96,972.33
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 5	MAR-2013	4,246.19	
SALVAGE	LGE	131600	CANE RUN UNIT 5	MAR-2013	-121.23	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 5 SCRUBBER	MAR-2013	2,216,292.35	1,696,435.28
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 5 SCRUBBER	MAR-2013	165,225.92	
SALVAGE	LGE	131100	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-1,526.76	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 5 SCRUBBER	MAR-2013	28,192,895.42	28,112,261.04
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 5 SCRUBBER	MAR-2013	3,674,982.39	
SALVAGE	LGE	131200	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-472,386.26	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 5 SCRUBBER	MAR-2013	2,899,496.99	2,216,498.71
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 5 SCRUBBER	MAR-2013	237,193.32	
SALVAGE	LGE	131500	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-1,994.85	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 5 SCRUBBER	MAR-2013	70,015.74	47,299.47
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 5 SCRUBBER	MAR-2013	5,240.06	
SALVAGE	LGE	131600	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-42.57	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 6	MAR-2013	15,792,826.03	28,395,743.36
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 6	MAR-2013	1,498,080.87	

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SALVAGE	LGE	131100	CANE RUN UNIT 6	MAR-2013	-17,059.72	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 6	MAR-2013	28,725,190.90	55,499,130.57
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 6	MAR-2013	3,511,521.58	
SALVAGE	LGE	131200	CANE RUN UNIT 6	MAR-2013	-850,757.02	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 6	MAR-2013	11,016,461.37	16,790,474.14
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 6	MAR-2013	1,302,751.69	
SALVAGE	LGE	131400	CANE RUN UNIT 6	MAR-2013	-310,954.10	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 6	MAR-2013	6,533,389.34	12,678,009.77
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 6	MAR-2013	564,793.41	
SALVAGE	LGE	131500	CANE RUN UNIT 6	MAR-2013	-11,529.01	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 6	MAR-2013	1,433,077.79	2,992,481.83
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 6	MAR-2013	177,151.71	
SALVAGE	LGE	131600	CANE RUN UNIT 6	MAR-2013	-3,756.11	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 6 SCRUBBER	MAR-2013	2,072,104.23	2,004,301.96
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 6 SCRUBBER	MAR-2013	176,276.05	
SALVAGE	LGE	131100	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-1,705.41	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 6 SCRUBBER	MAR-2013	27,405,571.56	32,497,476.72
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 6 SCRUBBER	MAR-2013	3,236,435.15	
SALVAGE	LGE	131200	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-548,539.54	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 6 SCRUBBER	MAR-2013	2,685,212.05	2,199,914.62
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 6 SCRUBBER	MAR-2013	229,839.66	
SALVAGE	LGE	131500	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-1,912.23	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 6 SCRUBBER	MAR-2013	48,474.28	31,568.91
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 6 SCRUBBER	MAR-2013	3,568.08	
SALVAGE	LGE	131600	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-28.44	
LIFE RESERVE	LGE	131200	MILL CREEK LOCOMOTIVE	MAR-2013	496,229.46	613,424.43
COST OF REMOVAL	LGE	131200	MILL CREEK LOCOMOTIVE	MAR-2013	30,205.06	
SALVAGE	LGE	131200	MILL CREEK LOCOMOTIVE	MAR-2013	-9,129.75	
LIFE RESERVE	LGE	131200	MILL CREEK RAIL CARS	MAR-2013	2,297,446.36	2,965,011.63
COST OF REMOVAL	LGE	131200	MILL CREEK RAIL CARS	MAR-2013	74,562.75	
SALVAGE	LGE	131200	MILL CREEK RAIL CARS	MAR-2013	-62,428.83	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 1	MAR-2013	16,762,196.90	19,618,883.67
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 1	MAR-2013	1,079,240.14	
SALVAGE	LGE	131100	MILL CREEK UNIT 1	MAR-2013	-15,703.11	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 1	MAR-2013	34,194,203.39	56,338,810.59
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 1	MAR-2013	3,304,798.53	
SALVAGE	LGE	131200	MILL CREEK UNIT 1	MAR-2013	-716,028.57	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 1	MAR-2013	12,258,688.06	15,042,452.95
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 1	MAR-2013	1,458,692.97	
SALVAGE	LGE	131400	MILL CREEK UNIT 1	MAR-2013	-334,991.51	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 1	MAR-2013	8,468,457.01	15,502,209.29
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 1	MAR-2013	866,376.97	
SALVAGE	LGE	131500	MILL CREEK UNIT 1	MAR-2013	-13,063.56	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 1	MAR-2013	469,604.52	758,151.11
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 1	MAR-2013	50,345.98	
SALVAGE	LGE	131600	MILL CREEK UNIT 1	MAR-2013	-612.30	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	1,902,045.20	1,709,710.58
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	103,092.30	
SALVAGE	LGE	131100	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	-2,446.74	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	31,152,411.86	43,620,446.48
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	4,241,006.09	
SALVAGE	LGE	131200	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	-836,705.92	



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LIFE RESERVE	LGE	131500	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	5,982,526.62	5,541,694.53
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	457,696.53	
SALVAGE	LGE	131500	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	-7,896.87	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 2	MAR-2013	9,447,275.80	11,403,437.71
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 2	MAR-2013	326,999.58	
SALVAGE	LGE	131100	MILL CREEK UNIT 2	MAR-2013	-8,924.70	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 2	MAR-2013	25,582,542.93	58,715,972.00
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 2	MAR-2013	2,985,450.59	
SALVAGE	LGE	131200	MILL CREEK UNIT 2	MAR-2013	-636,828.59	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 2	MAR-2013	11,710,544.48	19,137,943.45
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 2	MAR-2013	801,548.04	
SALVAGE	LGE	131400	MILL CREEK UNIT 2	MAR-2013	-289,150.47	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 2	MAR-2013	5,150,549.43	7,603,876.70
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 2	MAR-2013	447,971.15	
SALVAGE	LGE	131500	MILL CREEK UNIT 2	MAR-2013	-5,690.16	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 2	MAR-2013	91,676.03	159,683.53
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 2	MAR-2013	8,483.28	
SALVAGE	LGE	131600	MILL CREEK UNIT 2	MAR-2013	-103.56	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	1,551,976.82	1,393,403.67
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	104,951.92	
SALVAGE	LGE	131100	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	-1,985.58	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	23,061,510.79	39,128,883.71
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	3,620,832.80	
SALVAGE	LGE	131200	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	-741,457.19	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	4,919,430.86	4,505,053.12
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	367,642.83	
SALVAGE	LGE	131500	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	-6,419.70	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 3	MAR-2013	20,056,651.60	24,491,287.58
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 3	MAR-2013	838,496.52	
SALVAGE	LGE	131100	MILL CREEK UNIT 3	MAR-2013	-21,799.01	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 3	MAR-2013	66,336,158.11	146,368,391.54
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 3	MAR-2013	8,077,707.74	
SALVAGE	LGE	131200	MILL CREEK UNIT 3	MAR-2013	-1,372,813.27	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 3	MAR-2013	18,614,779.06	31,624,667.95
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 3	MAR-2013	1,431,743.36	
SALVAGE	LGE	131400	MILL CREEK UNIT 3	MAR-2013	-690,000.36	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 3	MAR-2013	12,336,740.92	15,049,879.52
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 3	MAR-2013	873,059.07	
SALVAGE	LGE	131500	MILL CREEK UNIT 3	MAR-2013	-12,515.10	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 3	MAR-2013	311,948.77	328,574.63
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 3	MAR-2013	22,145.95	
SALVAGE	LGE	131600	MILL CREEK UNIT 3	MAR-2013	-294.96	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	465,723.53	362,866.58
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	25,983.66	
SALVAGE	LGE	131100	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	-625.95	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	35,502,106.71	63,225,429.60
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	4,098,912.21	
SALVAGE	LGE	131200	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	-737,664.96	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	3,197,788.64	2,531,772.82
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	199,437.83	
SALVAGE	LGE	131500	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	-4,367.34	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 4	MAR-2013	37,411,860.07	64,722,348.16

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COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 4	MAR-2013	2,441,446.05	
SALVAGE	LGE	131100	MILL CREEK UNIT 4	MAR-2013	-20,282.13	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 4	MAR-2013	101,145,421.24	248,964,995.87
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 4	MAR-2013	13,969,124.01	
SALVAGE	LGE	131200	MILL CREEK UNIT 4	MAR-2013	-1,945,811.47	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 4	MAR-2013	27,029,229.76	47,545,354.35
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 4	MAR-2013	2,551,971.47	
SALVAGE	LGE	131400	MILL CREEK UNIT 4	MAR-2013	-578,277.03	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 4	MAR-2013	16,784,323.83	25,408,519.68
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 4	MAR-2013	1,168,682.68	
SALVAGE	LGE	131500	MILL CREEK UNIT 4	MAR-2013	-8,387.72	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 4	MAR-2013	2,559,224.79	7,712,076.69
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 4	MAR-2013	218,615.50	
SALVAGE	LGE	131600	MILL CREEK UNIT 4	MAR-2013	100,649.30	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	4,787,566.45	8,206,136.67
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	334,758.89	
SALVAGE	LGE	131100	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-9,994.77	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	71,748,246.99	121,962,425.49
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	11,515,416.10	
SALVAGE	LGE	131200	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-2,998,595.65	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	5,510,485.98	5,864,978.88
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	419,033.47	
SALVAGE	LGE	131500	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-10,996.83	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	37,269.62	74,850.95
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	3,604.83	
SALVAGE	LGE	131600	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-103.11	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 1	MAR-2013	60,899,015.88	114,983,553.64
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 1	MAR-2013	3,424,354.18	
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 1	MAR-2013	-210,526.67	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 1	MAR-2013	74,980,768.83	224,328,588.37
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 1	MAR-2013	11,867,687.90	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 1	MAR-2013	-6,519,825.27	
LIFE RESERVE	LGE	131400	TRIMBLE COUNTY UNIT 1	MAR-2013	23,699,239.66	57,367,284.02
COST OF REMOVAL	LGE	131400	TRIMBLE COUNTY UNIT 1	MAR-2013	2,998,395.85	
SALVAGE	LGE	131400	TRIMBLE COUNTY UNIT 1	MAR-2013	-2,696,600.80	
LIFE RESERVE	LGE	131500	TRIMBLE COUNTY UNIT 1	MAR-2013	25,162,299.52	49,077,274.60
COST OF REMOVAL	LGE	131500	TRIMBLE COUNTY UNIT 1	MAR-2013	1,264,942.35	
SALVAGE	LGE	131500	TRIMBLE COUNTY UNIT 1	MAR-2013	-78,663.30	
LIFE RESERVE	LGE	131600	TRIMBLE COUNTY UNIT 1	MAR-2013	1,242,335.65	2,917,377.71
COST OF REMOVAL	LGE	131600	TRIMBLE COUNTY UNIT 1	MAR-2013	69,525.91	
SALVAGE	LGE	131600	TRIMBLE COUNTY UNIT 1	MAR-2013	-3,937.21	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	362,287.35	493,909.53
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	17,442.63	
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	-374.06	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	45,903,561.58	63,713,946.52
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	3,779,604.36	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	-799,158.51	
LIFE RESERVE	LGE	131500	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	2,303,846.48	2,736,920.21
COST OF REMOVAL	LGE	131500	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	88,116.83	
SALVAGE	LGE	131500	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	-2,121.15	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	905,069.87	26,524,359.40
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	95,389.13	

## Louisville Gas and Electric Company

## Reserve by Component

As of March 2013

Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	7,342,457.13	127,015,885.77
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	3,834,783.44	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	-321,187.58	
LIFE RESERVE	LGE	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	2,848,188.18	20,882,477.09
COST OF REMOVAL	LGE	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	460,572.83	
SALVAGE	LGE	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	-22,210.93	
LIFE RESERVE	LGE	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	413,944.02	8,978,377.31
COST OF REMOVAL	LGE	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	48,433.62	
SALVAGE	LGE	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	-4,761.58	
LIFE RESERVE	LGE	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	99,324.47	2,055,894.29
COST OF REMOVAL	LGE	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	8,316.30	
SALVAGE	LGE	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	-102.76	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	493.62	69,521.69
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	53.89	
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	844,743.68	14,617,296.54
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	455,198.23	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	-12,893.44	
					<u>\$ 1,213,596,236.33</u>	<u>\$ 2,172,396,293.47</u>

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Monday, October 12, 2015 12:38 PM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** FW: data questions

John,

Related to item 2,

- 2 The 2012 data is reflecting many "young" debit retirements that are displayed on the 2012 activity statement as additions.
  - a. Can you explain what is causing this issue?
  - b. How should the entries be corrected? Changing the debit retirements to additions?
  - c. We can find many of the records in the database to account for the exact difference, but this process is not 100%. Will LG&E provide the adjusting entries and/or amounts and vintages? Or, do we need to develop a different plan?

This was the data issue with information coded incorrectly in 2012. We sent you a file last week with the "Full" database, which also included a tab with correcting transactions for 2012 in it. Does this address your question?

Also, the file should show all years that we have balances for remaining in our database.

Thanks!

---

**From:** John Spanos [<mailto:jspanos@gfnet.com>]  
**Sent:** Monday, October 12, 2015 12:00 PM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** data questions

Eric:

Are you still working on the surviving balances for item 2 of our data questions for LGE? I believe we were looking for surviving balances on your system.

John

---

**John J. Spanos** | Senior Vice President  
**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378  
t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)  
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**Scott**

**Wiseman, Sara**

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**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Monday, October 12, 2015 1:33 PM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: LG&E and KU File

This is helpful for the reserve side but I was also looking for the plant detail activity by account and vintage

**From:** Riggs, Eric [mailto:[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)]  
**Sent:** Monday, April 22, 2013 2:16 PM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** LG&E and KU File

John,

Please see attached.

Thanks,  
Eric Riggs

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Monday, October 12, 2015 1:51 PM  
**To:** Gulley, Paul; Brown, Chris  
**Cc:** Wiseman, Sara  
**Subject:** RE: Canal Substation Tour

Thanks Paul! We will keep your cell phone number handy in the event of any changes.

---

**From:** Gulley, Paul  
**Sent:** Monday, October 12, 2015 1:31 PM  
**To:** Brown, Chris <Chris.Brown@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Canal Substation Tour

I will have an operator at Canal on 10/21/15 @ 13:30 to escort you on the property. Please make sure everyone in the group have safety glasses and hardhat. Please keep me informed of any plan changes.....

Thank you,

*Paul L. Gulley*  
*Team Leader Substation Field Operations*  
*4664 Jennings Lane*  
*Louisville, KY 40218*

*Office: 502 364-8682*  
*Cell: 502 643-6784*  
*Fax: 364-8696*

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**From:** Brown, Chris  
**Sent:** Monday, October 12, 2015 1:20 PM  
**To:** Riggs, Eric; Gulley, Paul  
**Cc:** Wiseman, Sara  
**Subject:** RE: Canal Substation Tour

Please see if Paul Gulley can have someone meet you there.

Chris

---

**From:** Riggs, Eric  
**Sent:** Monday, October 12, 2015 1:07 PM  
**To:** Brown, Chris <Chris.Brown@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** Canal Substation Tour

Chris,

On Wednesday, October 21, Sara and I will be taking John to tour Mill Creek, Cane Run, and Ohio Falls. We have to finish the day up by going to the LG&E building and then to the airport. It looks like Canal is the best option to get an LG&E Substation in after Ohio Falls but before the LG&E Building.

Will you be able to have someone at Canal sub at 1:30 PM? The tour should not take more than 45 minutes.

Thanks,  
Eric Riggs

---

**From:** Brown, Chris  
**Sent:** Tuesday, October 06, 2015 7:26 AM  
**To:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Cc:** Clark, Ed <Ed.Clark@lge-ku.com>  
**Subject:** RE: Substation Tours

On the way from Mill Creek to Cane Run is International sub. Canal is close to Ohio Falls but Seminole is close to the airport?

---

**From:** Riggs, Eric  
**Sent:** Monday, October 05, 2015 3:50 PM  
**To:** Brown, Chris <Chris.Brown@lge-ku.com>  
**Cc:** Clark, Ed <Ed.Clark@lge-ku.com>  
**Subject:** Substation Tours  
**Importance:** High

Chris,

We have engaged John Spanos of Gannett Fleming to complete a deprecation study for the LG&E and KU. He has requested to see 3-4 substations. We would like for you to recommend substations that are near or on the way to other sites that John will be touring.

For Tuesday October 20<sup>th</sup>, We have schedule a trip to Brown Generating Facility, Lexington Operations Center, and Ghent. If you could let us know what substations would work best along this route we would greatly appreciate it. If you would provide a contact name and cell phone number, we could let that individual know when we are headed in their direction.

For Wednesday, October 21<sup>st</sup>, We have scheduled a trip to Mill Creek, Cane Run, and Ohio Falls. We need to be able to get John to the airport by 3:00PM. Is there a substation that you could arrange for us to see?

Thanks,  
Eric Riggs



**Wiseman, Sara**

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**From:** Wiseman, Sara  
**Sent:** Tuesday, October 13, 2015 9:55 AM  
**To:** Kinder, Debra  
**Cc:** Riggs, Eric; Daly, Karen  
**Subject:** FW: LG&E and KU File  
**Attachments:** JSpanos - Steam Cost and Reserve as of March 2013.xlsx

Deb,

Would you please prepare this as of September 30, 2015? We will need it in the next day or two to send it to Spanos, if that is possible.

Thanks,

Sara

---

**From:** Riggs, Eric  
**Sent:** Monday, April 22, 2013 2:16 PM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** LG&E and KU File

John,

Please see attached.

Thanks,  
Eric Riggs

Kentucky Utilities Company  
Reserve by Component  
As of March 2013

Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
LIFE RESERVE	KU	131100	BROWN UNIT 1	MAR-2013	\$ 4,434,131.86	\$ 4,691,723.68
COST OF REMOVAL	KU	131100	BROWN UNIT 1	MAR-2013	426,859.82	
SALVAGE	KU	131100	BROWN UNIT 1	MAR-2013	-7,289.37	
LIFE RESERVE	KU	131200	BROWN UNIT 1	MAR-2013	24,214,099.10	46,742,177.77
COST OF REMOVAL	KU	131200	BROWN UNIT 1	MAR-2013	3,955,176.98	
SALVAGE	KU	131200	BROWN UNIT 1	MAR-2013	-1,060,455.56	
LIFE RESERVE	KU	131400	BROWN UNIT 1	MAR-2013	4,461,286.80	7,539,203.67
COST OF REMOVAL	KU	131400	BROWN UNIT 1	MAR-2013	692,335.91	
SALVAGE	KU	131400	BROWN UNIT 1	MAR-2013	-202,632.63	
LIFE RESERVE	KU	131500	BROWN UNIT 1	MAR-2013	3,019,991.42	3,791,268.35
COST OF REMOVAL	KU	131500	BROWN UNIT 1	MAR-2013	260,802.53	
SALVAGE	KU	131500	BROWN UNIT 1	MAR-2013	-5,338.89	
LIFE RESERVE	KU	131600	BROWN UNIT 1	MAR-2013	328,232.54	432,577.58
COST OF REMOVAL	KU	131600	BROWN UNIT 1	MAR-2013	35,045.75	
SALVAGE	KU	131600	BROWN UNIT 1	MAR-2013	-679.41	
LIFE RESERVE	KU	131100	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	3,105,302.20	45,344,564.30
COST OF REMOVAL	KU	131100	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	329,536.78	
SALVAGE	KU	131100	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	KU	131200	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	33,615,308.91	331,574,427.71
COST OF REMOVAL	KU	131200	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	7,125,729.37	
SALVAGE	KU	131200	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	-736,482.86	
LIFE RESERVE	KU	131500	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	2,109,633.62	29,308,888.08
COST OF REMOVAL	KU	131500	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	207,460.49	
SALVAGE	KU	131500	BROWN UNIT 1, 2 AND 3 SCRUBBER	MAR-2013	-2,940.63	
LIFE RESERVE	KU	131100	BROWN UNIT 2	MAR-2013	1,821,018.28	2,205,368.19
COST OF REMOVAL	KU	131100	BROWN UNIT 2	MAR-2013	154,746.83	
SALVAGE	KU	131100	BROWN UNIT 2	MAR-2013	-3,325.35	
LIFE RESERVE	KU	131200	BROWN UNIT 2	MAR-2013	18,282,164.21	41,001,985.28
COST OF REMOVAL	KU	131200	BROWN UNIT 2	MAR-2013	1,428,747.41	
SALVAGE	KU	131200	BROWN UNIT 2	MAR-2013	-1,008,139.95	
LIFE RESERVE	KU	131400	BROWN UNIT 2	MAR-2013	8,206,822.29	12,739,092.58
COST OF REMOVAL	KU	131400	BROWN UNIT 2	MAR-2013	1,230,014.73	
SALVAGE	KU	131400	BROWN UNIT 2	MAR-2013	-337,011.06	
LIFE RESERVE	KU	131500	BROWN UNIT 2	MAR-2013	1,249,156.23	2,438,317.17
COST OF REMOVAL	KU	131500	BROWN UNIT 2	MAR-2013	60,830.37	
SALVAGE	KU	131500	BROWN UNIT 2	MAR-2013	-1,802.77	
LIFE RESERVE	KU	131600	BROWN UNIT 2	MAR-2013	100,931.41	126,938.06
COST OF REMOVAL	KU	131600	BROWN UNIT 2	MAR-2013	9,942.19	
SALVAGE	KU	131600	BROWN UNIT 2	MAR-2013	-168.03	
LIFE RESERVE	KU	131100	BROWN UNIT 3	MAR-2013	12,934,044.85	37,875,970.08
COST OF REMOVAL	KU	131100	BROWN UNIT 3	MAR-2013	1,370,797.54	
SALVAGE	KU	131100	BROWN UNIT 3	MAR-2013	-45,941.17	
LIFE RESERVE	KU	131200	BROWN UNIT 3	MAR-2013	70,545,267.01	241,284,754.38
COST OF REMOVAL	KU	131200	BROWN UNIT 3	MAR-2013	10,777,942.82	
SALVAGE	KU	131200	BROWN UNIT 3	MAR-2013	-4,184,981.19	
LIFE RESERVE	KU	131400	BROWN UNIT 3	MAR-2013	19,123,109.13	45,421,220.95
COST OF REMOVAL	KU	131400	BROWN UNIT 3	MAR-2013	3,631,360.23	
SALVAGE	KU	131400	BROWN UNIT 3	MAR-2013	-1,218,543.87	
LIFE RESERVE	KU	131500	BROWN UNIT 3	MAR-2013	6,041,444.75	8,754,697.99
COST OF REMOVAL	KU	131500	BROWN UNIT 3	MAR-2013	542,064.66	
SALVAGE	KU	131500	BROWN UNIT 3	MAR-2013	-5,544.00	

Kentucky Utilities Company  
Reserve by Component  
As of March 2013

Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
LIFE RESERVE	KU	131600	BROWN UNIT 3	MAR-2013	2,713,476.93	5,492,237.71
COST OF REMOVAL	KU	131600	BROWN UNIT 3	MAR-2013	319,820.51	
SALVAGE	KU	131600	BROWN UNIT 3	MAR-2013	-10,089.99	
LIFE RESERVE	KU	131100	GHENT UNIT 1	MAR-2013	17,414,748.23	18,984,220.02
COST OF REMOVAL	KU	131100	GHENT UNIT 1	MAR-2013	1,129,689.83	
SALVAGE	KU	131100	GHENT UNIT 1	MAR-2013	-6,488.55	
LIFE RESERVE	KU	131200	GHENT UNIT 1	MAR-2013	94,708,459.44	202,586,355.71
COST OF REMOVAL	KU	131200	GHENT UNIT 1	MAR-2013	9,525,913.09	
SALVAGE	KU	131200	GHENT UNIT 1	MAR-2013	-2,046,149.86	
LIFE RESERVE	KU	131400	GHENT UNIT 1	MAR-2013	19,601,286.84	36,809,578.87
COST OF REMOVAL	KU	131400	GHENT UNIT 1	MAR-2013	876,029.92	
SALVAGE	KU	131400	GHENT UNIT 1	MAR-2013	686,692.73	
LIFE RESERVE	KU	131500	GHENT UNIT 1	MAR-2013	8,150,574.39	9,023,170.94
COST OF REMOVAL	KU	131500	GHENT UNIT 1	MAR-2013	157,271.66	
SALVAGE	KU	131500	GHENT UNIT 1	MAR-2013	-3,114.39	
LIFE RESERVE	KU	131600	GHENT UNIT 1	MAR-2013	1,502,716.46	1,796,557.36
COST OF REMOVAL	KU	131600	GHENT UNIT 1	MAR-2013	101,450.47	
SALVAGE	KU	131600	GHENT UNIT 1	MAR-2013	-702.00	
LIFE RESERVE	KU	131100	GHENT UNIT 1 SCRUBBER	MAR-2013	6,610,796.24	8,436,672.67
COST OF REMOVAL	KU	131100	GHENT UNIT 1 SCRUBBER	MAR-2013	526,693.73	
SALVAGE	KU	131100	GHENT UNIT 1 SCRUBBER	MAR-2013	-10,935.54	
LIFE RESERVE	KU	131200	GHENT UNIT 1 SCRUBBER	MAR-2013	31,722,410.70	138,565,707.00
COST OF REMOVAL	KU	131200	GHENT UNIT 1 SCRUBBER	MAR-2013	2,525,996.76	
SALVAGE	KU	131200	GHENT UNIT 1 SCRUBBER	MAR-2013	-1,357,913.63	
LIFE RESERVE	KU	131500	GHENT UNIT 1 SCRUBBER	MAR-2013	3,400,606.01	12,144,071.97
COST OF REMOVAL	KU	131500	GHENT UNIT 1 SCRUBBER	MAR-2013	311,275.70	
SALVAGE	KU	131500	GHENT UNIT 1 SCRUBBER	MAR-2013	-2,268.36	
LIFE RESERVE	KU	131600	GHENT UNIT 1 SCRUBBER	MAR-2013	808,476.62	1,033,027.09
COST OF REMOVAL	KU	131600	GHENT UNIT 1 SCRUBBER	MAR-2013	58,753.40	
SALVAGE	KU	131600	GHENT UNIT 1 SCRUBBER	MAR-2013	-469.26	
LIFE RESERVE	KU	131100	GHENT UNIT 2	MAR-2013	13,331,496.06	15,990,624.69
COST OF REMOVAL	KU	131100	GHENT UNIT 2	MAR-2013	900,466.63	
SALVAGE	KU	131100	GHENT UNIT 2	MAR-2013	-6,004.17	
LIFE RESERVE	KU	131200	GHENT UNIT 2	MAR-2013	65,939,602.95	134,854,349.30
COST OF REMOVAL	KU	131200	GHENT UNIT 2	MAR-2013	5,696,004.36	
SALVAGE	KU	131200	GHENT UNIT 2	MAR-2013	-832,646.76	
LIFE RESERVE	KU	131400	GHENT UNIT 2	MAR-2013	19,290,245.90	31,643,001.71
COST OF REMOVAL	KU	131400	GHENT UNIT 2	MAR-2013	1,401,551.65	
SALVAGE	KU	131400	GHENT UNIT 2	MAR-2013	-249,874.24	
LIFE RESERVE	KU	131500	GHENT UNIT 2	MAR-2013	10,457,649.93	13,898,088.50
COST OF REMOVAL	KU	131500	GHENT UNIT 2	MAR-2013	244,175.26	
SALVAGE	KU	131500	GHENT UNIT 2	MAR-2013	9,647.08	
LIFE RESERVE	KU	131600	GHENT UNIT 2	MAR-2013	1,315,843.17	1,500,525.31
COST OF REMOVAL	KU	131600	GHENT UNIT 2	MAR-2013	100,074.90	
SALVAGE	KU	131600	GHENT UNIT 2	MAR-2013	-600.18	
LIFE RESERVE	KU	131100	GHENT UNIT 2 SCRUBBER	MAR-2013	12,284,563.91	15,817,337.72
COST OF REMOVAL	KU	131100	GHENT UNIT 2 SCRUBBER	MAR-2013	1,096,455.97	
SALVAGE	KU	131100	GHENT UNIT 2 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	KU	131200	GHENT UNIT 2 SCRUBBER	MAR-2013	51,755,777.67	68,034,078.49
COST OF REMOVAL	KU	131200	GHENT UNIT 2 SCRUBBER	MAR-2013	6,825,704.06	
SALVAGE	KU	131200	GHENT UNIT 2 SCRUBBER	MAR-2013	-522,807.67	

Kentucky Utilities Company  
Reserve by Component  
As of March 2013

Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
LIFE RESERVE	KU	131500	GHENT UNIT 2 SCRUBBER	MAR-2013	55,913.95	951,198.87
COST OF REMOVAL	KU	131500	GHENT UNIT 2 SCRUBBER	MAR-2013	10,332.21	
SALVAGE	KU	131500	GHENT UNIT 2 SCRUBBER	MAR-2013	-97.39	
LIFE RESERVE	KU	131100	GHENT UNIT 3	MAR-2013	29,093,196.26	42,177,125.67
COST OF REMOVAL	KU	131100	GHENT UNIT 3	MAR-2013	2,413,065.98	
SALVAGE	KU	131100	GHENT UNIT 3	MAR-2013	-15,635.68	
LIFE RESERVE	KU	131200	GHENT UNIT 3	MAR-2013	138,044,584.77	252,465,336.20
COST OF REMOVAL	KU	131200	GHENT UNIT 3	MAR-2013	14,879,085.48	
SALVAGE	KU	131200	GHENT UNIT 3	MAR-2013	-2,760,587.21	
LIFE RESERVE	KU	131400	GHENT UNIT 3	MAR-2013	26,868,469.46	42,642,340.97
COST OF REMOVAL	KU	131400	GHENT UNIT 3	MAR-2013	2,189,487.96	
SALVAGE	KU	131400	GHENT UNIT 3	MAR-2013	-374,856.04	
LIFE RESERVE	KU	131500	GHENT UNIT 3	MAR-2013	22,692,381.81	30,987,395.60
COST OF REMOVAL	KU	131500	GHENT UNIT 3	MAR-2013	534,842.97	
SALVAGE	KU	131500	GHENT UNIT 3	MAR-2013	-10,521.60	
LIFE RESERVE	KU	131600	GHENT UNIT 3	MAR-2013	2,410,795.39	3,150,437.55
COST OF REMOVAL	KU	131600	GHENT UNIT 3	MAR-2013	177,673.89	
SALVAGE	KU	131600	GHENT UNIT 3	MAR-2013	-1,260.18	
LIFE RESERVE	KU	131200	GHENT UNIT 3 SCRUBBER	MAR-2013	26,545,401.30	128,025,259.86
COST OF REMOVAL	KU	131200	GHENT UNIT 3 SCRUBBER	MAR-2013	4,925,213.81	
SALVAGE	KU	131200	GHENT UNIT 3 SCRUBBER	MAR-2013	-763,409.38	
LIFE RESERVE	KU	131500	GHENT UNIT 3 SCRUBBER	MAR-2013	2,197,612.73	12,041,998.28
COST OF REMOVAL	KU	131500	GHENT UNIT 3 SCRUBBER	MAR-2013	230,144.95	
SALVAGE	KU	131500	GHENT UNIT 3 SCRUBBER	MAR-2013	-5,977.98	
LIFE RESERVE	KU	131100	GHENT UNIT 4	MAR-2013	14,410,660.42	31,022,091.76
COST OF REMOVAL	KU	131100	GHENT UNIT 4	MAR-2013	1,129,740.75	
SALVAGE	KU	131100	GHENT UNIT 4	MAR-2013	-11,366.61	
LIFE RESERVE	KU	131200	GHENT UNIT 4	MAR-2013	116,281,347.60	305,641,575.65
COST OF REMOVAL	KU	131200	GHENT UNIT 4	MAR-2013	13,825,456.31	
SALVAGE	KU	131200	GHENT UNIT 4	MAR-2013	-3,175,092.57	
LIFE RESERVE	KU	131400	GHENT UNIT 4	MAR-2013	31,204,607.29	57,124,773.20
COST OF REMOVAL	KU	131400	GHENT UNIT 4	MAR-2013	2,865,236.18	
SALVAGE	KU	131400	GHENT UNIT 4	MAR-2013	-467,470.08	
LIFE RESERVE	KU	131500	GHENT UNIT 4	MAR-2013	16,389,346.60	24,412,796.92
COST OF REMOVAL	KU	131500	GHENT UNIT 4	MAR-2013	510,788.79	
SALVAGE	KU	131500	GHENT UNIT 4	MAR-2013	-8,827.32	
LIFE RESERVE	KU	131600	GHENT UNIT 4	MAR-2013	2,734,986.22	7,995,822.75
COST OF REMOVAL	KU	131600	GHENT UNIT 4	MAR-2013	227,600.50	
SALVAGE	KU	131600	GHENT UNIT 4	MAR-2013	-2,933.63	
LIFE RESERVE	KU	131200	GHENT UNIT 4 SCRUBBER	MAR-2013	45,290,817.45	252,808,052.99
COST OF REMOVAL	KU	131200	GHENT UNIT 4 SCRUBBER	MAR-2013	9,526,889.85	
SALVAGE	KU	131200	GHENT UNIT 4 SCRUBBER	MAR-2013	-1,569,282.01	
LIFE RESERVE	KU	131500	GHENT UNIT 4 SCRUBBER	MAR-2013	785,384.33	15,148,041.55
COST OF REMOVAL	KU	131500	GHENT UNIT 4 SCRUBBER	MAR-2013	79,144.11	
SALVAGE	KU	131500	GHENT UNIT 4 SCRUBBER	MAR-2013	-2,140.21	
LIFE RESERVE	KU	131100	GREEN RIVER UNIT 3	MAR-2013	2,850,343.39	2,821,436.66
COST OF REMOVAL	KU	131100	GREEN RIVER UNIT 3	MAR-2013	355,276.89	
SALVAGE	KU	131100	GREEN RIVER UNIT 3	MAR-2013	-2,959.65	
LIFE RESERVE	KU	131200	GREEN RIVER UNIT 3	MAR-2013	8,968,330.55	12,137,901.02
COST OF REMOVAL	KU	131200	GREEN RIVER UNIT 3	MAR-2013	1,068,440.15	
SALVAGE	KU	131200	GREEN RIVER UNIT 3	MAR-2013	-247,947.15	

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LIFE RESERVE	KU	131400	GREEN RIVER UNIT 3	MAR-2013	2,942,705.35	4,577,421.27
COST OF REMOVAL	KU	131400	GREEN RIVER UNIT 3	MAR-2013	444,091.47	
SALVAGE	KU	131400	GREEN RIVER UNIT 3	MAR-2013	-70,315.73	
LIFE RESERVE	KU	131500	GREEN RIVER UNIT 3	MAR-2013	675,168.12	1,205,362.18
SALVAGE	KU	131500	GREEN RIVER UNIT 3	MAR-2013	80,214.96	
COST OF REMOVAL	KU	131500	GREEN RIVER UNIT 3	MAR-2013	-57,237.86	
LIFE RESERVE	KU	131600	GREEN RIVER UNIT 3	MAR-2013	97,044.14	152,146.47
COST OF REMOVAL	KU	131600	GREEN RIVER UNIT 3	MAR-2013	9,769.23	
SALVAGE	KU	131600	GREEN RIVER UNIT 3	MAR-2013	-195.24	
LIFE RESERVE	KU	131100	GREEN RIVER UNIT 4	MAR-2013	2,569,778.39	5,718,567.87
COST OF REMOVAL	KU	131100	GREEN RIVER UNIT 4	MAR-2013	422,162.28	
SALVAGE	KU	131100	GREEN RIVER UNIT 4	MAR-2013	-7,739.28	
LIFE RESERVE	KU	131200	GREEN RIVER UNIT 4	MAR-2013	20,244,146.98	25,643,116.76
COST OF REMOVAL	KU	131200	GREEN RIVER UNIT 4	MAR-2013	3,061,082.90	
SALVAGE	KU	131200	GREEN RIVER UNIT 4	MAR-2013	-797,467.36	
LIFE RESERVE	KU	131400	GREEN RIVER UNIT 4	MAR-2013	9,555,294.64	10,435,586.28
COST OF REMOVAL	KU	131400	GREEN RIVER UNIT 4	MAR-2013	1,616,341.60	
SALVAGE	KU	131400	GREEN RIVER UNIT 4	MAR-2013	-349,750.90	
LIFE RESERVE	KU	131500	GREEN RIVER UNIT 4	MAR-2013	1,814,325.89	2,699,699.24
COST OF REMOVAL	KU	131500	GREEN RIVER UNIT 4	MAR-2013	117,913.35	
SALVAGE	KU	131500	GREEN RIVER UNIT 4	MAR-2013	-539.42	
LIFE RESERVE	KU	131600	GREEN RIVER UNIT 4	MAR-2013	1,356,432.69	2,492,479.09
COST OF REMOVAL	KU	131600	GREEN RIVER UNIT 4	MAR-2013	179,015.97	
SALVAGE	KU	131600	GREEN RIVER UNIT 4	MAR-2013	-4,422.03	
LIFE RESERVE	KU	131100	GREEN RIVER UNITS 1 AND 2	MAR-2013	2,729,230.61	2,560,764.18
COST OF REMOVAL	KU	131100	GREEN RIVER UNITS 1 AND 2	MAR-2013	590,875.93	
SALVAGE	KU	131100	GREEN RIVER UNITS 1 AND 2	MAR-2013	-2,173.41	
COST OF REMOVAL	KU	131200	GREEN RIVER UNITS 1 AND 2	MAR-2013	1,775,105.64	
SALVAGE	KU	131200	GREEN RIVER UNITS 1 AND 2	MAR-2013	-125,480.72	
LIFE RESERVE	KU	131200	GREEN RIVER UNITS 1 AND 2	MAR-2013	-2,435,849.66	349,232.91
LIFE RESERVE	KU	131600	GREEN RIVER UNITS 1 AND 2	MAR-2013	86,169.40	84,749.53
COST OF REMOVAL	KU	131600	GREEN RIVER UNITS 1 AND 2	MAR-2013	30,114.18	
SALVAGE	KU	131600	GREEN RIVER UNITS 1 AND 2	MAR-2013	-76.23	
LIFE RESERVE	KU	131100	PINEVILLE UNIT 3	MAR-2013	589,469.60	37,239.96
COST OF REMOVAL	KU	131100	PINEVILLE UNIT 3	MAR-2013	241.09	
SALVAGE	KU	131100	PINEVILLE UNIT 3	MAR-2013	-19.37	
LIFE RESERVE	KU	131200	PINEVILLE UNIT 3	MAR-2013	1,423,832.71	236,470.42
COST OF REMOVAL	KU	131200	PINEVILLE UNIT 3	MAR-2013	16,721.46	
SALVAGE	KU	131200	PINEVILLE UNIT 3	MAR-2013	-49,782.61	
LIFE RESERVE	KU	131100	SYSTEM LABORATORY	MAR-2013	576,338.91	824,968.82
COST OF REMOVAL	KU	131100	SYSTEM LABORATORY	MAR-2013	47,829.79	
SALVAGE	KU	131100	SYSTEM LABORATORY	MAR-2013	0.00	
LIFE RESERVE	KU	131600	SYSTEM LABORATORY	MAR-2013	834,352.55	2,945,551.05
COST OF REMOVAL	KU	131600	SYSTEM LABORATORY	MAR-2013	44,294.00	
SALVAGE	KU	131600	SYSTEM LABORATORY	MAR-2013	-220.21	
LIFE RESERVE	KU	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	20,501,990.49	109,016,365.96
COST OF REMOVAL	KU	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	937,200.21	
SALVAGE	KU	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	-113.28	
LIFE RESERVE	KU	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	50,930,835.00	513,345,083.47
COST OF REMOVAL	KU	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	18,855,952.67	
SALVAGE	KU	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	-1,392,583.73	

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LIFE RESERVE	KU	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	13,290,209.25	85,902,955.10
COST OF REMOVAL	KU	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	2,105,942.46	
SALVAGE	KU	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	-118,183.56	
LIFE RESERVE	KU	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	5,910,228.31	44,392,390.03
COST OF REMOVAL	KU	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	144,828.33	
SALVAGE	KU	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	-27,223.11	
LIFE RESERVE	KU	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	262,716.98	5,462,836.29
COST OF REMOVAL	KU	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	21,371.62	
SALVAGE	KU	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	-264.71	
LIFE RESERVE	KU	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	2,653,311.86	5,554,693.89
COST OF REMOVAL	KU	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	133,925.30	
SALVAGE	KU	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	KU	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	11,532,334.28	72,693,117.53
COST OF REMOVAL	KU	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	3,284,371.11	
SALVAGE	KU	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	-107,376.02	
LIFE RESERVE	KU	131500	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	662,875.97	1,415,469.10
COST OF REMOVAL	KU	131500	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	32,248.95	
SALVAGE	KU	131500	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	-1,327.13	
LIFE RESERVE	KU	131100	TYRONE UNIT 3	MAR-2013	1,335,687.98	1,507,859.44
COST OF REMOVAL	KU	131100	TYRONE UNIT 3	MAR-2013	1,060,011.58	
SALVAGE	KU	131100	TYRONE UNIT 3	MAR-2013	-6,214.77	
COST OF REMOVAL	KU	131200	TYRONE UNIT 3	MAR-2013	1,695,706.62	
SALVAGE	KU	131200	TYRONE UNIT 3	MAR-2013	-306,179.18	
LIFE RESERVE	KU	131200	TYRONE UNIT 3	MAR-2013	-3,196,466.50	846,765.20
COST OF REMOVAL	KU	131400	TYRONE UNIT 3	MAR-2013	460,523.30	
SALVAGE	KU	131400	TYRONE UNIT 3	MAR-2013	-66,070.69	
LIFE RESERVE	KU	131400	TYRONE UNIT 3	MAR-2013	-1,444,409.70	0.00
COST OF REMOVAL	KU	131500	TYRONE UNIT 3	MAR-2013	68,081.32	
SALVAGE	KU	131500	TYRONE UNIT 3	MAR-2013	23,053.93	
LIFE RESERVE	KU	131500	TYRONE UNIT 3	MAR-2013	-1,133,722.30	24,678.67
COST OF REMOVAL	KU	131600	TYRONE UNIT 3	MAR-2013	59,089.23	
SALVAGE	KU	131600	TYRONE UNIT 3	MAR-2013	-727.29	
LIFE RESERVE	KU	131600	TYRONE UNIT 3	MAR-2013	-195,972.25	76,079.54
LIFE RESERVE	KU	131100	TYRONE UNITS 1 AND 2	MAR-2013	412,515.87	583,381.44
COST OF REMOVAL	KU	131100	TYRONE UNITS 1 AND 2	MAR-2013	111,768.73	
SALVAGE	KU	131100	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
COST OF REMOVAL	KU	131200	TYRONE UNITS 1 AND 2	MAR-2013	758,131.87	
SALVAGE	KU	131200	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131200	TYRONE UNITS 1 AND 2	MAR-2013	-201,111.98	35,937.44
COST OF REMOVAL	KU	131400	TYRONE UNITS 1 AND 2	MAR-2013	342,019.57	
SALVAGE	KU	131400	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131400	TYRONE UNITS 1 AND 2	MAR-2013	-99,638.38	0.00
COST OF REMOVAL	KU	131500	TYRONE UNITS 1 AND 2	MAR-2013	177,131.22	
SALVAGE	KU	131500	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131500	TYRONE UNITS 1 AND 2	MAR-2013	-50,323.50	744.94
COST OF REMOVAL	KU	131600	TYRONE UNITS 1 AND 2	MAR-2013	10,247.86	
SALVAGE	KU	131600	TYRONE UNITS 1 AND 2	MAR-2013	0.00	
LIFE RESERVE	KU	131600	TYRONE UNITS 1 AND 2	MAR-2013	-3,008.15	11,541.15
					<b>\$ 1,337,266,821.89</b>	<b>\$ 3,700,269,621.60</b>

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LIFE RESERVE	LGE	131200	CANE RUN LOCOMOTIVE	MAR-2013	54,399.77	51,549.42
COST OF REMOVAL	LGE	131200	CANE RUN LOCOMOTIVE	MAR-2013	3,348.01	
SALVAGE	LGE	131200	CANE RUN LOCOMOTIVE	MAR-2013	-807.46	
LIFE RESERVE	LGE	131200	CANE RUN RAIL CARS	MAR-2013	1,215,639.80	1,501,772.81
COST OF REMOVAL	LGE	131200	CANE RUN RAIL CARS	MAR-2013	49,375.16	
SALVAGE	LGE	131200	CANE RUN RAIL CARS	MAR-2013	-30,586.19	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 1	MAR-2013	4,746,910.02	4,233,239.81
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 1	MAR-2013	306,825.77	
SALVAGE	LGE	131100	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 1	MAR-2013	1,134,483.72	1,052,271.11
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 1	MAR-2013	87,689.23	
SALVAGE	LGE	131200	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 1	MAR-2013	124,530.36	106,008.54
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 1	MAR-2013	33,546.50	
SALVAGE	LGE	131400	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 1	MAR-2013	2,211,400.99	1,883,656.75
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 1	MAR-2013	124,782.32	
SALVAGE	LGE	131500	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 1	MAR-2013	19,513.71	38,746.19
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 1	MAR-2013	4,017.91	
SALVAGE	LGE	131600	CANE RUN UNIT 1	MAR-2013	0.00	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 2	MAR-2013	1,953,731.77	2,102,422.11
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 2	MAR-2013	152,471.00	
SALVAGE	LGE	131100	CANE RUN UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 2	MAR-2013	124,871.56	132,275.60
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 2	MAR-2013	25,455.46	
SALVAGE	LGE	131200	CANE RUN UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 2	MAR-2013	19,435.57	19,998.97
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 2	MAR-2013	1,493.00	
SALVAGE	LGE	131400	CANE RUN UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 2	MAR-2013	1,202,115.58	1,238,068.17
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 2	MAR-2013	20,484.99	
SALVAGE	LGE	131500	CANE RUN UNIT 2	MAR-2013	403,041.77	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 3	MAR-2013	5,665,258.40	3,536,934.29
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 3	MAR-2013	252,726.43	
SALVAGE	LGE	131100	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 3	MAR-2013	1,043,904.04	705,479.63
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 3	MAR-2013	112,310.57	
SALVAGE	LGE	131200	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 3	MAR-2013	962,328.68	581,177.52
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 3	MAR-2013	42,526.00	
SALVAGE	LGE	131400	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 3	MAR-2013	1,263,623.59	766,540.46
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 3	MAR-2013	56,033.00	
SALVAGE	LGE	131500	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 3	MAR-2013	12,129.86	11,664.48
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 3	MAR-2013	738.00	
SALVAGE	LGE	131600	CANE RUN UNIT 3	MAR-2013	0.00	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 4	MAR-2013	4,411,157.87	4,088,483.52
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 4	MAR-2013	277,660.56	
SALVAGE	LGE	131100	CANE RUN UNIT 4	MAR-2013	-4,015.03	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 4	MAR-2013	21,628,502.59	31,551,928.83

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COST OF REMOVAL	LGE	131200	CANE RUN UNIT 4	MAR-2013	3,045,326.27	
SALVAGE	LGE	131200	CANE RUN UNIT 4	MAR-2013	-557,403.35	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 4	MAR-2013	8,499,250.08	9,482,086.45
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 4	MAR-2013	770,828.38	
SALVAGE	LGE	131400	CANE RUN UNIT 4	MAR-2013	-188,111.07	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 4	MAR-2013	3,889,018.45	6,238,658.94
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 4	MAR-2013	421,262.08	
SALVAGE	LGE	131500	CANE RUN UNIT 4	MAR-2013	-6,293.78	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 4	MAR-2013	25,281.39	87,249.03
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 4	MAR-2013	4,995.04	
SALVAGE	LGE	131600	CANE RUN UNIT 4	MAR-2013	-109.59	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 4 SCRUBBER	MAR-2013	1,690,312.75	821,432.87
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 4 SCRUBBER	MAR-2013	46,222.37	
SALVAGE	LGE	131100	CANE RUN UNIT 4 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 4 SCRUBBER	MAR-2013	19,276,913.77	17,108,610.71
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 4 SCRUBBER	MAR-2013	1,195,065.95	
SALVAGE	LGE	131200	CANE RUN UNIT 4 SCRUBBER	MAR-2013	-113,580.60	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 4 SCRUBBER	MAR-2013	2,176,136.30	987,949.29
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 4 SCRUBBER	MAR-2013	74,547.55	
SALVAGE	LGE	131500	CANE RUN UNIT 4 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 4 SCRUBBER	MAR-2013	16,543.29	6,464.30
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 4 SCRUBBER	MAR-2013	516.94	
SALVAGE	LGE	131600	CANE RUN UNIT 4 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 5	MAR-2013	5,879,111.68	6,288,069.71
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 5	MAR-2013	526,514.25	
SALVAGE	LGE	131100	CANE RUN UNIT 5	MAR-2013	-6,476.96	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 5	MAR-2013	21,179,430.29	40,924,342.77
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 5	MAR-2013	1,545,546.69	
SALVAGE	LGE	131200	CANE RUN UNIT 5	MAR-2013	-404,243.69	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 5	MAR-2013	7,383,732.64	7,989,782.63
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 5	MAR-2013	831,507.63	
SALVAGE	LGE	131400	CANE RUN UNIT 5	MAR-2013	-195,800.08	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 5	MAR-2013	4,392,496.65	9,634,597.05
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 5	MAR-2013	183,538.37	
SALVAGE	LGE	131500	CANE RUN UNIT 5	MAR-2013	1,992.88	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 5	MAR-2013	41,645.92	96,972.33
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 5	MAR-2013	4,246.19	
SALVAGE	LGE	131600	CANE RUN UNIT 5	MAR-2013	-121.23	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 5 SCRUBBER	MAR-2013	2,216,292.35	1,696,435.28
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 5 SCRUBBER	MAR-2013	165,225.92	
SALVAGE	LGE	131100	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-1,526.76	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 5 SCRUBBER	MAR-2013	28,192,895.42	28,112,261.04
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 5 SCRUBBER	MAR-2013	3,674,982.39	
SALVAGE	LGE	131200	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-472,386.26	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 5 SCRUBBER	MAR-2013	2,899,496.99	2,216,498.71
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 5 SCRUBBER	MAR-2013	237,193.32	
SALVAGE	LGE	131500	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-1,994.85	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 5 SCRUBBER	MAR-2013	70,015.74	47,299.47
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 5 SCRUBBER	MAR-2013	5,240.06	
SALVAGE	LGE	131600	CANE RUN UNIT 5 SCRUBBER	MAR-2013	-42.57	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 6	MAR-2013	15,792,826.03	28,395,743.36
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 6	MAR-2013	1,498,080.87	



## Louisville Gas and Electric Company

## Reserve by Component

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Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
SALVAGE	LGE	131100	CANE RUN UNIT 6	MAR-2013	-17,059.72	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 6	MAR-2013	28,725,190.90	55,499,130.57
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 6	MAR-2013	3,511,521.58	
SALVAGE	LGE	131200	CANE RUN UNIT 6	MAR-2013	-850,757.02	
LIFE RESERVE	LGE	131400	CANE RUN UNIT 6	MAR-2013	11,016,461.37	16,790,474.14
COST OF REMOVAL	LGE	131400	CANE RUN UNIT 6	MAR-2013	1,302,751.69	
SALVAGE	LGE	131400	CANE RUN UNIT 6	MAR-2013	-310,954.10	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 6	MAR-2013	6,533,389.34	12,678,009.77
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 6	MAR-2013	564,793.41	
SALVAGE	LGE	131500	CANE RUN UNIT 6	MAR-2013	-11,529.01	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 6	MAR-2013	1,433,077.79	2,992,481.83
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 6	MAR-2013	177,151.71	
SALVAGE	LGE	131600	CANE RUN UNIT 6	MAR-2013	-3,756.11	
LIFE RESERVE	LGE	131100	CANE RUN UNIT 6 SCRUBBER	MAR-2013	2,072,104.23	2,004,301.96
COST OF REMOVAL	LGE	131100	CANE RUN UNIT 6 SCRUBBER	MAR-2013	176,276.05	
SALVAGE	LGE	131100	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-1,705.41	
LIFE RESERVE	LGE	131200	CANE RUN UNIT 6 SCRUBBER	MAR-2013	27,405,571.56	32,497,476.72
COST OF REMOVAL	LGE	131200	CANE RUN UNIT 6 SCRUBBER	MAR-2013	3,236,435.15	
SALVAGE	LGE	131200	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-548,539.54	
LIFE RESERVE	LGE	131500	CANE RUN UNIT 6 SCRUBBER	MAR-2013	2,685,212.05	2,199,914.62
COST OF REMOVAL	LGE	131500	CANE RUN UNIT 6 SCRUBBER	MAR-2013	229,839.66	
SALVAGE	LGE	131500	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-1,912.23	
LIFE RESERVE	LGE	131600	CANE RUN UNIT 6 SCRUBBER	MAR-2013	48,474.28	31,568.91
COST OF REMOVAL	LGE	131600	CANE RUN UNIT 6 SCRUBBER	MAR-2013	3,568.08	
SALVAGE	LGE	131600	CANE RUN UNIT 6 SCRUBBER	MAR-2013	-28.44	
LIFE RESERVE	LGE	131200	MILL CREEK LOCOMOTIVE	MAR-2013	496,229.46	613,424.43
COST OF REMOVAL	LGE	131200	MILL CREEK LOCOMOTIVE	MAR-2013	30,205.06	
SALVAGE	LGE	131200	MILL CREEK LOCOMOTIVE	MAR-2013	-9,129.75	
LIFE RESERVE	LGE	131200	MILL CREEK RAIL CARS	MAR-2013	2,297,446.36	2,965,011.63
COST OF REMOVAL	LGE	131200	MILL CREEK RAIL CARS	MAR-2013	74,562.75	
SALVAGE	LGE	131200	MILL CREEK RAIL CARS	MAR-2013	-62,428.83	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 1	MAR-2013	16,762,196.90	19,618,883.67
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 1	MAR-2013	1,079,240.14	
SALVAGE	LGE	131100	MILL CREEK UNIT 1	MAR-2013	-15,703.11	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 1	MAR-2013	34,194,203.39	56,338,810.59
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 1	MAR-2013	3,304,798.53	
SALVAGE	LGE	131200	MILL CREEK UNIT 1	MAR-2013	-716,028.57	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 1	MAR-2013	12,258,688.06	15,042,452.95
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 1	MAR-2013	1,458,692.97	
SALVAGE	LGE	131400	MILL CREEK UNIT 1	MAR-2013	-334,991.51	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 1	MAR-2013	8,468,457.01	15,502,209.29
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 1	MAR-2013	866,376.97	
SALVAGE	LGE	131500	MILL CREEK UNIT 1	MAR-2013	-13,063.56	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 1	MAR-2013	469,604.52	758,151.11
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 1	MAR-2013	50,345.98	
SALVAGE	LGE	131600	MILL CREEK UNIT 1	MAR-2013	-612.30	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	1,902,045.20	1,709,710.58
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	103,092.30	
SALVAGE	LGE	131100	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	-2,446.74	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	31,152,411.86	43,620,446.48
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	4,241,006.09	
SALVAGE	LGE	131200	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	-836,705.92	

## Louisville Gas and Electric Company

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<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	5,982,526.62	5,541,694.53
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	457,696.53	
SALVAGE	LGE	131500	MILL CREEK UNIT 1 SCRUBBER	MAR-2013	-7,896.87	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 2	MAR-2013	9,447,275.80	11,403,437.71
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 2	MAR-2013	326,999.58	
SALVAGE	LGE	131100	MILL CREEK UNIT 2	MAR-2013	-8,924.70	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 2	MAR-2013	25,582,542.93	58,715,972.00
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 2	MAR-2013	2,985,450.59	
SALVAGE	LGE	131200	MILL CREEK UNIT 2	MAR-2013	-636,828.59	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 2	MAR-2013	11,710,544.48	19,137,943.45
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 2	MAR-2013	801,548.04	
SALVAGE	LGE	131400	MILL CREEK UNIT 2	MAR-2013	-289,150.47	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 2	MAR-2013	5,150,549.43	7,603,876.70
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 2	MAR-2013	447,971.15	
SALVAGE	LGE	131500	MILL CREEK UNIT 2	MAR-2013	-5,690.16	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 2	MAR-2013	91,676.03	159,683.53
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 2	MAR-2013	8,483.28	
SALVAGE	LGE	131600	MILL CREEK UNIT 2	MAR-2013	-103.56	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	1,551,976.82	1,393,403.67
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	104,951.92	
SALVAGE	LGE	131100	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	-1,985.58	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	23,061,510.79	39,128,883.71
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	3,620,832.80	
SALVAGE	LGE	131200	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	-741,457.19	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	4,919,430.86	4,505,053.12
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	367,642.83	
SALVAGE	LGE	131500	MILL CREEK UNIT 2 SCRUBBER	MAR-2013	-6,419.70	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 3	MAR-2013	20,056,651.60	24,491,287.58
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 3	MAR-2013	838,496.52	
SALVAGE	LGE	131100	MILL CREEK UNIT 3	MAR-2013	-21,799.01	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 3	MAR-2013	66,336,158.11	146,368,391.54
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 3	MAR-2013	8,077,707.74	
SALVAGE	LGE	131200	MILL CREEK UNIT 3	MAR-2013	-1,372,813.27	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 3	MAR-2013	18,614,779.06	31,624,667.95
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 3	MAR-2013	1,431,743.36	
SALVAGE	LGE	131400	MILL CREEK UNIT 3	MAR-2013	-690,000.36	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 3	MAR-2013	12,336,740.92	15,049,879.52
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 3	MAR-2013	873,059.07	
SALVAGE	LGE	131500	MILL CREEK UNIT 3	MAR-2013	-12,515.10	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 3	MAR-2013	311,948.77	328,574.63
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 3	MAR-2013	22,145.95	
SALVAGE	LGE	131600	MILL CREEK UNIT 3	MAR-2013	-294.96	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	465,723.53	362,866.58
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	25,983.66	
SALVAGE	LGE	131100	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	-625.95	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	35,502,106.71	63,225,429.60
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	4,098,912.21	
SALVAGE	LGE	131200	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	-737,664.96	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	3,197,788.64	2,531,772.82
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	199,437.83	
SALVAGE	LGE	131500	MILL CREEK UNIT 3 SCRUBBER	MAR-2013	-4,367.34	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 4	MAR-2013	37,411,860.07	64,722,348.16

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<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 4	MAR-2013	2,441,446.05	
SALVAGE	LGE	131100	MILL CREEK UNIT 4	MAR-2013	-20,282.13	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 4	MAR-2013	101,145,421.24	248,964,995.87
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 4	MAR-2013	13,969,124.01	
SALVAGE	LGE	131200	MILL CREEK UNIT 4	MAR-2013	-1,945,811.47	
LIFE RESERVE	LGE	131400	MILL CREEK UNIT 4	MAR-2013	27,029,229.76	47,545,354.35
COST OF REMOVAL	LGE	131400	MILL CREEK UNIT 4	MAR-2013	2,551,971.47	
SALVAGE	LGE	131400	MILL CREEK UNIT 4	MAR-2013	-578,277.03	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 4	MAR-2013	16,784,323.83	25,408,519.68
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 4	MAR-2013	1,168,682.68	
SALVAGE	LGE	131500	MILL CREEK UNIT 4	MAR-2013	-8,387.72	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 4	MAR-2013	2,559,224.79	7,712,076.69
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 4	MAR-2013	218,615.50	
SALVAGE	LGE	131600	MILL CREEK UNIT 4	MAR-2013	100,649.30	
LIFE RESERVE	LGE	131100	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	4,787,566.45	8,206,136.67
COST OF REMOVAL	LGE	131100	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	334,758.89	
SALVAGE	LGE	131100	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-9,994.77	
LIFE RESERVE	LGE	131200	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	71,748,246.99	121,962,425.49
COST OF REMOVAL	LGE	131200	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	11,515,416.10	
SALVAGE	LGE	131200	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-2,998,595.65	
LIFE RESERVE	LGE	131500	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	5,510,485.98	5,864,978.88
COST OF REMOVAL	LGE	131500	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	419,033.47	
SALVAGE	LGE	131500	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-10,996.83	
LIFE RESERVE	LGE	131600	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	37,269.62	74,850.95
COST OF REMOVAL	LGE	131600	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	3,604.83	
SALVAGE	LGE	131600	MILL CREEK UNIT 4 SCRUBBER	MAR-2013	-103.11	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 1	MAR-2013	60,899,015.88	114,983,553.64
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 1	MAR-2013	3,424,354.18	
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 1	MAR-2013	-210,526.67	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 1	MAR-2013	74,980,768.83	224,328,588.37
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 1	MAR-2013	11,867,687.90	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 1	MAR-2013	-6,519,825.27	
LIFE RESERVE	LGE	131400	TRIMBLE COUNTY UNIT 1	MAR-2013	23,699,239.66	57,367,284.02
COST OF REMOVAL	LGE	131400	TRIMBLE COUNTY UNIT 1	MAR-2013	2,998,395.85	
SALVAGE	LGE	131400	TRIMBLE COUNTY UNIT 1	MAR-2013	-2,696,600.80	
LIFE RESERVE	LGE	131500	TRIMBLE COUNTY UNIT 1	MAR-2013	25,162,299.52	49,077,274.60
COST OF REMOVAL	LGE	131500	TRIMBLE COUNTY UNIT 1	MAR-2013	1,264,942.35	
SALVAGE	LGE	131500	TRIMBLE COUNTY UNIT 1	MAR-2013	-78,663.30	
LIFE RESERVE	LGE	131600	TRIMBLE COUNTY UNIT 1	MAR-2013	1,242,335.65	2,917,377.71
COST OF REMOVAL	LGE	131600	TRIMBLE COUNTY UNIT 1	MAR-2013	69,525.91	
SALVAGE	LGE	131600	TRIMBLE COUNTY UNIT 1	MAR-2013	-3,937.21	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	362,287.35	493,909.53
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	17,442.63	
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	-374.06	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	45,903,561.58	63,713,946.52
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	3,779,604.36	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	-799,158.51	
LIFE RESERVE	LGE	131500	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	2,303,846.48	2,736,920.21
COST OF REMOVAL	LGE	131500	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	88,116.83	
SALVAGE	LGE	131500	TRIMBLE COUNTY UNIT 1 SCRUBBER	MAR-2013	-2,121.15	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	905,069.87	26,524,359.40
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	95,389.13	

Louisville Gas and Electric Company  
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Scott

<u>Reserve Category</u>	<u>Co.</u>	<u>Account</u>	<u>Location</u>	<u>End Month</u>	<u>Reserve Amounts</u>	<u>Original Cost</u>
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 2	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	7,342,457.13	127,015,885.77
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	3,834,783.44	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 2	MAR-2013	-321,187.58	
LIFE RESERVE	LGE	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	2,848,188.18	20,882,477.09
COST OF REMOVAL	LGE	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	460,572.83	
SALVAGE	LGE	131400	TRIMBLE COUNTY UNIT 2	MAR-2013	-22,210.93	
LIFE RESERVE	LGE	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	413,944.02	8,978,377.31
COST OF REMOVAL	LGE	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	48,433.62	
SALVAGE	LGE	131500	TRIMBLE COUNTY UNIT 2	MAR-2013	-4,761.58	
LIFE RESERVE	LGE	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	99,324.47	2,055,894.29
COST OF REMOVAL	LGE	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	8,316.30	
SALVAGE	LGE	131600	TRIMBLE COUNTY UNIT 2	MAR-2013	-102.76	
LIFE RESERVE	LGE	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	493.62	69,521.69
COST OF REMOVAL	LGE	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	53.89	
SALVAGE	LGE	131100	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	0.00	
LIFE RESERVE	LGE	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	844,743.68	14,617,296.54
COST OF REMOVAL	LGE	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	455,198.23	
SALVAGE	LGE	131200	TRIMBLE COUNTY UNIT 2 SCRUBBER	MAR-2013	-12,893.44	
					<u>\$ 1,213,596,236.33</u>	<u>\$ 2,172,396,293.47</u>

**Wiseman, Sara**

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**From:** Daly, Karen  
**Sent:** Tuesday, October 13, 2015 10:45 AM  
**To:** 'jspanos@GFNET.com'  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** FW: data questions

John,

Related to item 2,

- 2 The 2012 data is reflecting many "young" debit retirements that are displayed on the 2012 activity statement as additions.
- Can you explain what is causing this issue?
  - How should the entries be corrected? Changing the debit retirements to additions?
  - We can find many of the records in the database to account for the exact difference, but this process is not 100%. Will LG&E provide the adjusting entries and/or amounts and vintages? Or, do we need to develop a different plan?

This was the data issue with information coded incorrectly in 2012. We sent you a file last week with the "Full" database, which also included a tab with correcting transactions for 2012 in it. Does this address your question?

Also, the file should show all years that we have balances for remaining in our database.

Thanks!

---

**From:** John Spanos [<mailto:jspanos@gfnet.com>]  
**Sent:** Monday, October 12, 2015 12:00 PM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** data questions

Eric:

Are you still working on the surviving balances for item 2 of our data questions for LGE? I believe we were looking for surviving balances on your system.

John

---

**John J. Spanos** | Senior Vice President  
**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378  
t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)  
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**Scott**

**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Tuesday, October 13, 2015 10:49 AM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** RE: data questions

The file did resolve the issue for the question below, however, I did not see a balance file that shows all remaining balances by vintage which would resolve the next item on the data question list.

**From:** Daly, Karen [mailto:[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)]  
**Sent:** Tuesday, October 13, 2015 10:45 AM  
**To:** 'jspanos@GFNET.com' <jspanos@GFNET.com>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
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Related to item 2,

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Also, the file should show all years that we have balances for remaining in our database.

Thanks!

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**Sent:** Monday, October 12, 2015 12:00 PM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
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t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)

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**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 8:07 AM  
**To:** Wiseman, Sara  
**Subject:** Mill Creek Tour

**Importance:** High

Sara,

I have failed in getting anyone from Mill Creek to respond to email or meeting notice for John's tour on Wednesday morning. DO you have any pull or suggestions?

I have attempted to contact Mike Kirkland and Steve Legler.

Thanks,  
Eric Riggs

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 8:28 AM  
**To:** Betz, Alex  
**Cc:** Harrison, Timothy; Clark, Ed; Wiseman, Sara  
**Subject:** RE: Tour of Ghent for Depreciation Consultant John Spanos

Alex,

Thank you very much for your help. Sara Wiseman, Property Accounting Manager and Ed Clark, Accounting Analyst, will be driving Mr. Spanos to Ghent on Tuesday. Sara believes it would be best to let John pick out what he would like to see. He has visited the facility before and we believe that by him picking out what he would like to see on that day, we will finish the tour in a much quicker fashion.

Thanks again,  
Eric Riggs

---

**From:** Betz, Alex  
**Sent:** Tuesday, October 13, 2015 10:46 AM  
**To:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Cc:** Harrison, Timothy <Timothy.Harrison@lge-ku.com>  
**Subject:** RE: Tour of Ghent for Depreciation Consultant John Spanos

Eric,

Tim Harrison and I will be meeting with you and Mr. Spanos next Tuesday. When you arrive, please enter through Guard Gate #4 (west/downriver end of property) and come to the new admin building (the guards can direct you if needed). There is plenty of parking in front of the building. When you enter the building, just sign in with the receptionist and I will meet you there. I may be giving you more info than you need, but if you haven't been to Ghent in a while, it probably looks much different than before.

Do you have a particular list of equipment that you would like to see? We have a lot of construction work taking place with two unit outages so I would like to map out our plan ahead of time, if possible. If not, I'm sure we can figure it out on Tuesday.

Thanks,

Alex

-----Original Appointment-----

**From:** Riggs, Eric  
**Sent:** Friday, October 09, 2015 3:55 PM  
**To:** Riggs, Eric; Turner, Steven; Betz, Alex; Clark, Ed  
**Subject:** Tour of Ghent for Depreciation Consultant John Spanos  
**When:** Tuesday, October 20, 2015 2:30 PM-4:30 PM (UTC-05:00) Eastern Time (US & Canada).  
**Where:** Ghent

Scott

Alex, Steve,

KU has hired John Spanos of Gannet Fleming to conduct a depreciation study of its assets. John has asked to tour Ghent, similar to when he toured the facility on October 11, 2011. He would like a brief, high level description of what has been done at the station since that time and tour some of the places within and around the plant. I have scheduled two hours, but hope that the time needed is less. We will be arriving after touring Brown in the morning and some KU Substations after that.

Please inform us if we need to let anyone else know about this visit.

Thanks,  
Eric Riggs  
Ed Clark  
Sara Wiseman

**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Wednesday, October 14, 2015 9:30 AM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric; Daly, Karen  
**Subject:** RE: data questions

Sara:

The file that I received that addressed my questions did not include tabs marked as indicated below. Is it possible to resend since I do not seem to have it

John

---

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Wednesday, October 14, 2015 8:53 AM  
**To:** John Spanos ([jspanos@gfnet.com](mailto:jspanos@gfnet.com)) <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Cc:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>; Daly, Karen <[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)>  
**Subject:** FW: data questions

John,

Karen Daly provided this response to our remaining question on the retirements:

*In the file you received last week, there are two tabs in the file marked KU by LOC-ACCT and LG&E By LOC-ACCT. This tab is summarized by plant account, location, vintage year, and class year with totals. This shows our balances in the older years. What information would be helpful to resolve this question?*

Do we need to talk some on this? I am around all day today as is Eric. Karen is in training, but we can get her out of it to get it resolved.

Sara

---

**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Tuesday, October 13, 2015 10:49 AM  
**To:** Daly, Karen <[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** RE: data questions

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**Sent:** Tuesday, October 13, 2015 10:45 AM  
**To:** 'jspanos@GFNET.com' <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** FW: data questions

John,

Related to item 2,

Scott

- 2 The 2012 data is reflecting many "young" debit retirements that are displayed on the 2012 activity statement as additions.

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Thanks!

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**From:** John Spanos [mailto:[jspanos@gfnet.com](mailto:jspanos@gfnet.com)]  
**Sent:** Monday, October 12, 2015 12:00 PM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** data questions

Eric:

Are you still working on the surviving balances for item 2 of our data questions for LGE? I believe we were looking for surviving balances on your system.

John

---

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---

Scott

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Wiseman, Sara

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 10:16 AM  
**To:** jspanos@gfnet.com; Wiseman, Sara  
**Subject:** Resend of file



John,

Here is the files again. Please call me if necessary to confirm that we are looking at the file the same way.

**Your password will be sent in a separate email to protect your account privacy.**

Username: KTVHLXGNGW

EID: 917

**Download URL:**

<https://eft.lge-ku.com>

The login above will expire on 10/21/2015 12:00:00 AM

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Wiseman, Sara

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**Subject:** Resend of file



John,

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Your username will be sent in a separate email to protect your account privacy.

Password: T2RxP8fW

EID: 917

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 10/21/2015 12:00:00 AM

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**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 1:31 PM  
**To:** Wiseman, Sara; Clark, Ed  
**Subject:** Site Vists.xlsx  
**Attachments:** Site Vists.xlsx

Sara, Ed,

Please give this a quick read and see if I have left anything of importance out before I send it to John.

Thanks,  
Eric

Sara Wiseman - Cell Phone - 502-338-0886

Eric Riggs - Cell Phone - 502-551-1258

Ed Clark - Cell Phone - 502- 648-3784

John Spanos - Cell Phone - 717-448-9365

**2015 October 19, 20, 21**

**Day 1 - October 19th - Monday**

John's flight arrives around 11:10, he will take taxi to LG&E Building

Meet with Rusty, Chris, Dave, Scott, (Budget Issues)-Lunch 11:30-1:00

Travel to Auburndale Service Center 20 min.

Auburndale Service Center - 6900 Enterprise Drive - Paul Stratman 502-364-8724 1:30-2:30

Travel to 1306 Penile Road 10 min.

Gas - Mike Collins - 627-3191 - Cell 773-3563 (estimate 3 hours)

Penile City Gate Station, 1306 Penile Road 2:40 - 3:30

Cane Run 7 City Gate - CCGT pipeline (Next to Penile City Gate)

Travel to 4000 Blanton Road 10 min.

Blanton Lane Regulating Station - 4000 Blanton Road 3:40 to 4:15

Travel to 3701 7th Street Road 10 min.

Saint Helens Regulating Station - 3701 7th Street Road 4:25 - 5:00

Travel to Marriot Hotel 20 min.

**Day 2 - October 20th - Tuesday**

Pickup at 7:00AM -1.5 hours to Brown 7:00

Brown - Sam Carr 859-748-4424, Cell 859-265-0583 8:30-10:00

Travel to HigbyMill Substation 40 min

HigbyMill Substation Tour - Kenneth Hill - cell 1-859-361-6132 10:40-11:10

Travel to Toyota North 40 min

Toyota North Tour 11:50-12:20

Lunch 12:30-1:15

Travel to Ghent 1hr 20 min

Ghent - Alex Betz - 502-347-4109, Tim Harrison 1-502 347-4026 2:35-4:30

Enter in at Gate 4 (west/downriver end of property - come to new admin bldg - sign in and Alex and Tim will meet you there.

Travel time to Marriott Hotel - Arrive 5:30 PM

**Day 3 - October 21st - Wednesday**

Mill Creek - Joe Didelot cell 599-0724, Rosie Kielser cell 338-6998 - 14660 Dixie Check in at Guard House, drive to Admin Bldg. 302 Conference Room	7:30 - 9:30
Cane Run - Dave Tummings 449-8801, Nancy Bryant 449-8811 - 5252 Cane Run Road	10:00-11:30
Lunch	
Ohio Falls - Kerry Johnson 627-2831 - 811 North 27th Street.	12:30-1:30
Canal Substation 2005 Northwestern Parkway - Paul Gulley cell 502-643-6784	1:30 - 2:15
Airport	3:00

**Wiseman, Sara**

---

**From:** Kinder, Debra  
**Sent:** Wednesday, October 14, 2015 1:57 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric; Daly, Karen  
**Subject:** RE: LG&E and KU File

The file is saved in the 2015 Depreciation Study Miscellaneous folder as 'KU and LGE Reserve by Component'. The support is in the same place as 'KU Reserve by Component Sept 2015 Working Papers' and 'LGE Reserve by Component Sept 2015 Working Papers'.

Deb

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, October 13, 2015 9:55 AM  
**To:** Kinder, Debra <Debra.Kinder@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>; Daly, Karen <Karen.Daly@lge-ku.com>  
**Subject:** FW: LG&E and KU File

Deb,

Would you please prepare this as of September 30, 2015? We will need it in the next day or two to send it to Spanos, if that is possible.

Thanks,

Sara

---

**From:** Riggs, Eric  
**Sent:** Monday, April 22, 2013 2:16 PM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** LG&E and KU File

John,

Please see attached.

Thanks,  
Eric Riggs

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 5:06 PM  
**To:** Spanos, John J.  
**Cc:** Wiseman, Sara  
**Subject:** Site Visits  
**Attachments:** Site Vists.xlsx

John,

Attached is the itinerary that we have set up for your visit. Please let us know if this meets your expectations. I have two worksheets in this file. One is the detail for this upcoming visit, the second is a summary of your past visits.

Thanks,  
Eric Riggs

Sara Wiseman - Cell Phone - 502-338-0886

Eric Riggs - Cell Phone - 502-551-1258

Ed Clark - Cell Phone - 502- 648-3784

John Spanos - Cell Phone - 717-448-9365

**2015 October 19, 20, 21**

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John's flight arrives around 11:10, he will take taxi to LG&E Building

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Travel to 3701 7th Street Road 10 min.

Saint Helens Regulating Station - 3701 7th Street Road 4:25 - 5:00

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HigbyMill Substation Tour - Kenneth Hill - cell 1-859-361-6132 10:40-11:10

Travel to Toyota North 40 min

Toyota North Tour 11:50-12:20

Lunch 12:30-1:15

Travel to Ghent 1hr 20 min

Ghent - Alex Betz - 502-347-4109, Tim Harrison 1-502 347-4026 2:35-4:30

Enter in at Gate 4 (west/downriver end of property - come to new admin bldg - sign in and Alex and Tim will meet you there.

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Mill Creek - Joe Didelot cell 599-0724, Rosie Kielser cell 338-6998 - 14660 Dixie Check in at Guard House, drive to Admin Bldg. 302 Conference Room	7:30 - 9:30
Cane Run - Dave Tummonds 449-8801, Nancy Bryant 449-8811 - 5252 Cane Run Road	10:00-11:30
Lunch	
Ohio Falls - Kerry Johnson 627-2831 - 811 North 27th Street.	12:30-1:30
Canal Substation 2005 Northwestern Parkway - Paul Gulley cell 502-643-6784	1:30 - 2:15
Airport	3:00

**Wiseman, Sara**

---

**From:** Stratman, Paul  
**Sent:** Thursday, October 15, 2015 8:29 AM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: FW: Tour of Auburndale Service Center

Yes, I'll be sure that I am available for your tour.

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 7:08 AM  
**To:** Stratman, Paul <Paul.Stratman@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** FW: FW: Tour of Auburndale Service Center

Paul,

Would someone from your area, or one of the other major areas be able to show us around?

Thanks,  
Eric Riggs

---

**From:** Sanders, Tim  
**Sent:** Wednesday, October 14, 2015 7:03 AM  
**To:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: FW: Tour of Auburndale Service Center

Nobody from Facilities.

Tim Sanders FMP  
Facility Operations Supervisor  
Auburndale Operations Center  
[Tim.Sanders@lge-ku.com](mailto:Tim.Sanders@lge-ku.com)  
502-364-8479

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 7:00 AM  
**To:** Sanders, Tim  
**Subject:** RE: FW: Tour of Auburndale Service Center

Tim,



John's is not to arrive until 11:00 and has to meet with budget folks at the main office first. Is there someone else that can show John and us around? Scott

Thanks,  
Eric Riggs

-----Original Appointment-----

**From:** Sanders, Tim

**Sent:** Tuesday, October 13, 2015 8:09 AM

**To:** Riggs, Eric

**Subject:** New Time Proposed: FW: Tour of Auburndale Service Center

**When:** Monday, October 19, 2015 1:00 PM-2:30 PM (UTC-05:00) Eastern Time (US & Canada).

**Where:** Auburndale Service Center

Eric, can we make this for 8:00. I will be out at East in a department budget meeting.

Wiseman, Sara

---

**From:** Daly, Karen  
**Sent:** Thursday, October 15, 2015 8:32 AM  
**To:** jspanos@gfnet.com; Wiseman, Sara  
**Subject:** Reserve Balances



John,

Attached are the reserve balances as of September 2015. We are still working on the database information.

Thanks!  
Karen & Eric

**Your password will be sent in a separate email to protect your account privacy.**  
Username: JZKYRUESAI

EID: 143

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 10/22/2015 12:00:00 AM

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**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Thursday, October 15, 2015 11:07 AM  
**To:** Ritchey, Stacy  
**Cc:** Wiseman, Sara  
**Subject:** RE: Gannett Fleming

Stacy,

Please go ahead and schedule us a shuttle pickup from the guard house. Based on your voicemail, it seems that would be the best way to go.

Thanks for your help!

Eric Riggs

---

**From:** Ritchey, Stacy  
**Sent:** Wednesday, October 14, 2015 6:13 PM  
**To:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Gannett Fleming

Eric,

Do you and the others want to drive to the admin building after checking in at the Guard House, or do you prefer we come down and get you?

Thanks,  
Stacy

---

**From:** Riggs, Eric  
**Sent:** Wednesday, October 14, 2015 11:42 AM  
**To:** Ritchey, Stacy <Stacy.Ritchey@lge-ku.com>  
**Cc:** Didelot, Joe <Joe.Didelot@lge-ku.com>; Kiesler, Rosie <Rosie.Kiesler@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Gannett Fleming

Stacy,

The consultant's name and firm is - John Spanos - Senior Vice President - Gannett Fleming Valuation and Rates Consultants LLC.

Thanks for your help!

Eric Riggs

---

**From:** Ritchey, Stacy  
**Sent:** Wednesday, October 14, 2015 11:10 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>

Cc: Didelot, Joe <[Joe.Didelot@lge-ku.com](mailto:Joe.Didelot@lge-ku.com)>; Kiesler, Rosie <[Rosie.Kiesler@lge-ku.com](mailto:Rosie.Kiesler@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>

~~Scott~~

**Subject:** Gannett Fleming

Sara,

I reserved a room in the new Administration Building for next Wednesday at 7:30 am. Joe will be representing Mill Creek. You can check in at the Guard House and then drive to the Administration Building if you feel comfortable doing so. If you prefer not to drive up here let me know, and we will arrange for transportation. Also, could you please send me the correct spelling of the consultant's name so I can let the guards know he is coming?

Thanks,  
Stacy

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Thursday, October 15, 2015 8:32 AM  
**To:** jsanos@gfnet.com; Wiseman, Sara  
**Subject:** Reserve Balances



John,

Attached are the reserve balances as of September 2015. We are still working on the database information.

Thanks!  
Karen & Eric

**Your username will be sent in a separate email to protect your account privacy.**

Password: IIR8lmeA

EID: 143

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 10/22/2015 12:00:00 AM

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**Wiseman, Sara**

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**From:** Hudson, Rusty  
**Sent:** Wednesday, October 21, 2015 11:25 AM  
**To:** Wiseman, Sara  
**Cc:** Hudson, Rusty  
**Subject:** PE 2016 BP  
**Attachments:** PE 2016 Working Budget Deprec 10.21.15.pdf

Sara, here is one of the two files for John Spanos. Rusty

Scott

in Millions	In Service Date	ECR	Total Project Forecast	Total Projected LTP	Before 2015 Spend	
ion 902	2010	Y	38.2	38.2	38.2	-
ion 902	2010	Y	38.2	38.2	38.2	-
			-	-	-	-
	2012	Y	20.0	20.0	20.0	-
	2012	Y	19.4	19.4	19.4	0.0
			0.6	0.6	0.6	(0.0)
	2015	Y	40.0	40.0	32.7	7.3
	2015	Y	37.7	37.7	29.7	7.6
			2.3	2.3	3.0	(0.3)
t	2016	Y	68.9	68.9	36.3	32.3
t	2016	Y	71.1	71.1	26.7	40.7
			(2.2)	(2.2)	9.6	(8.4)
	2017/2019	Y	28.0	28.0	-	2.2
	2017	Y	11.7	11.7	-	0.1
			16.3	16.3	-	2.1
		Y	-	-	-	-
	2019	Y	16.3	16.3	-	-
			(16.3)	(16.3)	-	-
	2023	Y	18.7	18.7	1.5	6.4
	2024	Y	17.1	17.1	0.3	8.7
			1.6	1.6	1.2	(2.3)
<b>ill (includes Ph I)</b>			<b>213.8</b>	<b>213.8</b>	<b>128.7</b>	<b>48.2</b>
<b>ill (includes Ph I)</b>			<b>211.6</b>	<b>211.6</b>	<b>114.3</b>	<b>57.1</b>
			2.2	2.2	14.4	(9.0)
	2014	N	5.1	5.1	5.1	-
	2014	N	4.1	4.1	3.9	0.2
			1.1	1.1	1.3	(0.2)
	2016	N	16.6	16.6	8.3	5.3
losure	2016	N	24.6	24.6	8.0	5.0
			(8.0)	(8.0)	0.3	0.3
<b>CGT CR 2015)</b>			<b>21.7</b>	<b>21.7</b>	<b>13.4</b>	<b>5.3</b>
<b>CGT CR 2015)</b>			<b>28.7</b>	<b>28.7</b>	<b>11.9</b>	<b>5.2</b>
			(6.9)	(6.9)	1.6	0.1

	2014	Y	283.2 (0.8)	283.2 (0.8)	254.7	20.1 (10.1)
io 37)	2025	Y	30.6	26.0	-	Scott
io 37)	2025	Y	30.6	26.0	-	-
			-	-	-	-
(Scenario 37)	2028	Y	104.2	-	-	-
(Scenario 37)	2028	Y	104.2	-	-	-
			-	-	-	-
			<b>476.2</b>	<b>367.5</b>	<b>320.3</b>	<b>17.6</b>
			<b>496.6</b>	<b>387.9</b>	<b>321.7</b>	<b>24.7</b>
			(20.4)	(20.4)	(1.4)	(7.1)
	2019	Y	91.8	58.6	-	6.6
	2022	Y	126.5 (34.6)	69.8 (11.3)	-	- 6.6
	2019	Y	80.2	80.2	-	-
sport	2022	Y	100.8 (20.6)	87.7 (7.4)	-	- -
<b>nsion</b>			<b>172.1</b>	<b>138.8</b>	-	<b>6.6</b>
<b>nsion</b>			<b>227.3</b>	<b>157.5</b>	-	-
			(55.2)	(18.7)	-	6.6
	2010	Y	28.3	28.3	28.3	-
	2010	Y	28.3	28.3	28.3	-
			-	-	-	-
	2018	Y	148.1	148.1	15.4	5.1
object	2018	Y	168.0 <b>(19.8)</b>	168.0 <b>(19.8)</b>	15.5 <b>(0.1)</b>	7.6 <b>(2.5)</b>
	2017	Y	152.3	152.3	-	20.2
	2018	Y	154.7 (2.4)	154.7 (2.4)	-	2.2 18.0
	2017	Y	21.5	21.5	7.2	-
	2018	Y	21.6 (0.1)	21.6 (0.1)	7.2	- -
	2027	Y	60.4	60.4	-	-
object	2024	Y	67.9 (7.5)	27.2 33.2	-	- -



(Net)	2012	Y	8.9	8.9	8.9	
			-	-	-	-
)			538.7	419.5	59.8	Scott 25.3
)			568.5	408.6	59.9	9.8
			(29.8)	10.9	(0.1)	15.5
			1,422.4	1,161.2	522.2	103.0
			1,532.6	1,194.2	507.7	96.8
			(110.2)			
	2011		887.0	887.0	884.0	3.0
	2011		890.1	890.1	889.1	1.0
			(3.1)	(3.1)	(5.1)	2.0
	2014		6.7	6.7	6.7	-
	2014		8.3	8.3	6.7	1.7
			(1.7)	(1.7)	-	(1.7)
	2017		139.0	139.0	103.9	15.3
	2017		139.0	139.0	99.4	14.5
			0.0	0.0	4.5	0.8
	2015		562.5	562.5	532.1	30.4
	2015		529.0	529.0	514.9	14.1
			33.5	33.5	17.2	16.3
2 x 1)	2021		816.5	816.5	5.6	0.3
1)	2029		863.0	9.6	5.8	0.3
			(46.5)	806.9	(0.2)	-
	2016		35.0	35.0	0.3	9.9
	2016		29.2	29.2	0.2	20.0
			5.8	5.8	0.1	(10.0)

	2020	15.6 (1.6)	15.6 (1.6)	0.1 (0.1)	0.0 (0.0)
	2021	12.3	12.3	-	0.0
	2021	11.5	11.5	0.0	0.0
		0.7	0.7	(0.0)	(0.0)
	2022	12.3	12.3	-	-
	2022	16.0 (3.7)	16.0 (3.7)	0.0 (0.0)	0.0 (0.0)
		8.6	8.6	-	4.8
ing		14.1	14.1	-	0.1
		(5.5)	(5.5)	-	4.7
		-	-	-	-
		5.0	5.0	-	5.0
		(5.0)	(5.0)	-	(5.0)
		<b>64.5</b>	<b>64.5</b>	<b>1.9</b>	<b>11.3</b>
		<b>86.2</b>	<b>86.2</b>	<b>1.9</b>	<b>8.7</b>
		(21.7)	(21.7)	(0.1)	2.6
		0.4	0.4	0.3	0.1
		0.3	0.3	0.3	-
		0.1	0.1	-	0.1
Non ECR	2015	4.9	4.9	4.9	-
Non ECR	2015	5.1	5.1	5.0	0.1
		(0.1)	(0.1)	(0.0)	(0.1)
Services 2013BP)	2017	34.3	34.3	-	3.8
Work to Gen Services 2016BP)		-	-	-	-
		34.3	34.3	-	3.8
BP - Paddys)	2018	35.3	35.3	-	-
Gen services 2016BP)		-	-	-	-
		35.3	35.3	-	-
<b>total Before Env. Compl.</b>		<b>4,008.5</b>	<b>3,747.4</b>	<b>2,061.9</b>	<b>177.2</b>
<b>total Before Env Compl.</b>		<b>4,082.8</b>	<b>2,891.0</b>	<b>2,031.0</b>	<b>157.2</b>
		(74.2)	856.3	30.9	20.1

Scott

litigation			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
litigation			-	-	-	-
litigation			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
	2016	Y	91.8	91.8	59.2	32.5
	2016	Y	91.7	91.7	58.3	29.6
			0.0	0.0	0.9	3.0
<b>rown Total</b>			<b>91.8</b>	<b>91.8</b>	<b>59.2</b>	<b>32.5</b>
<b>rown Total</b>			<b>91.7</b>	<b>91.7</b>	<b>58.3</b>	<b>29.6</b>
			0.0	0.0	0.9	3.0
	2015	Y	178.3	178.3	141.3	37.1
	2015	Y	165.1	165.1	133.3	28.7
			13.3	13.3	7.9	8.3
litigation	2012	Y	1.5	1.5	1.5	-
litigation	2012	Y	1.5	1.5	1.5	-
			-	-	-	-
			<b>179.8</b>	<b>179.8</b>	<b>142.8</b>	<b>37.1</b>
			<b>166.6</b>	<b>166.6</b>	<b>134.8</b>	<b>28.7</b>

Scott

Litigation	2012	Y	8.5	8.5	8.5	-
Litigation	2012	Y	8.5	8.5	8.5	-
			-	-	-	-
			<b>146.0</b>	<b>146.0</b>	<b>77.7</b>	<b>64.3</b>
			<b>154.6</b>	<b>154.6</b>	<b>87.0</b>	<b>57.0</b>
			(8.6)	(8.6)	(9.3)	7.3
	2014	Y	171.8	171.8	170.9	0.8
	2014	Y	186.0	186.0	172.4	12.6
			(14.3)	(14.3)	(1.5)	(11.8)
Litigation	2012	Y	1.2	1.2	1.2	-
Litigation	2012	Y	1.2	1.2	1.2	-
			-	-	-	-
			<b>172.9</b>	<b>172.9</b>	<b>172.1</b>	<b>0.8</b>
			<b>187.2</b>	<b>187.2</b>	<b>173.6</b>	<b>12.6</b>
			(14.3)	(14.3)	(1.5)	(11.8)
	2014	Y	150.8	150.8	142.0	8.8
	2014	Y	155.1	155.1	137.9	16.1
			(4.3)	(4.3)	4.0	(7.4)
Litigation	2012	Y	1.2	1.2	1.2	-
Litigation	2012	Y	1.2	1.2	1.2	-
			-	-	-	-
			<b>152.0</b>	<b>152.0</b>	<b>143.2</b>	<b>8.8</b>
			<b>156.3</b>	<b>156.3</b>	<b>139.2</b>	<b>16.1</b>
			(4.3)	(4.3)	4.0	(7.4)
<b>hent Total</b>			<b>650.7</b>	<b>650.7</b>	<b>535.8</b>	<b>111.0</b>
<b>hent Total</b>			<b>664.7</b>	<b>664.7</b>	<b>534.6</b>	<b>114.5</b>
			(14.0)	(14.0)	1.2	(3.6)
/FF	2015	Y	163.7	163.7	124.1	33.7
/FF	2015	Y	218.8	218.8	141.3	62.9
			(55.2)	(55.2)	(17.2)	(29.2)
		Y	<b>163.7</b>	<b>163.7</b>	<b>124.1</b>	<b>33.7</b>
		Y	<b>218.8</b>	<b>218.8</b>	<b>141.3</b>	<b>62.9</b>
			(55.2)	(55.2)	(17.2)	(29.2)
/FF	2015	Y	176.8	176.8	137.5	32.0
/FF	2015	Y	190.3	190.3	118.8	58.1
			(13.5)	(13.5)	18.8	(26.1)
			<b>176.8</b>	<b>176.8</b>	<b>137.5</b>	<b>32.0</b>
			<b>190.3</b>	<b>190.3</b>	<b>118.8</b>	<b>58.1</b>

valuation	2015	Y	1.0	1.0	-	1.0
valuation	2015	Y	-	-	-	-
			1.0	1.0	-	Scott 1.0
			<b>290.8</b>	<b>290.8</b>	<b>75.1</b>	<b>165.3</b>
			<b>321.2</b>	<b>321.2</b>	<b>71.3</b>	<b>165.0</b>
			(30.3)	(30.3)	3.8	0.3
/FF	2014	Y	311.6	311.6	281.5	21.5
/FF	2014	Y	354.5	354.5	324.1	20.8
			(42.9)	(42.9)	(42.7)	0.6
Upgrade	2012	Y	2.2	2.2	2.2	-
Upgrade	2012	Y	2.2	2.2	2.2	-
			-	-	-	-
			<b>313.9</b>	<b>313.9</b>	<b>283.7</b>	<b>21.5</b>
			<b>356.7</b>	<b>356.7</b>	<b>326.4</b>	<b>20.8</b>
			(42.9)	(42.9)	(42.7)	0.6
		Y	3.2	3.2	3.2	-
		Y	3.2	3.2	3.2	-
			-	-	-	-
Big ECR		Y	3.3	3.3	3.3	-
Big ECR		Y	3.4	3.4	3.4	0.1
			(0.2)	(0.2)	(0.1)	(0.1)
<b>Mill Creek Total</b>			<b>951.7</b>	<b>951.7</b>	<b>626.9</b>	<b>252.5</b>
<b>Mill Creek Total</b>			<b>1,093.7</b>	<b>1,093.7</b>	<b>664.3</b>	<b>306.9</b>
			(142.1)	(142.1)	(37.4)	(54.5)
t)	2015	Y	114.4	114.4	51.8	60.3
t)	2015	Y	114.4	114.4	58.6	50.1
			0.0	0.0	(6.8)	10.2
<b>Air</b>			<b>1,808.6</b>	<b>1,808.6</b>	<b>1,273.7</b>	<b>456.2</b>
<b>Air</b>			<b>1,964.6</b>	<b>1,964.6</b>	<b>1,315.8</b>	<b>501.1</b>
			(156.0)	(156.0)	(42.1)	(44.9)

Cntrl Injection Sys - Brown 3		Y	-	-	-	-
Cntrl Injection Sys - Brown 3	2016	Y	0.1 (0.1)	0.1 (0.1)	-	-
Cntrl Injection Sys - Ghent 1		Y	-	-	-	-
Cntrl Injection Sys - Ghent 1	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-
Cntrl Injection Sys - Ghent 2		Y	-	-	-	-
Cntrl Injection Sys - Ghent 2	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-
Cntrl Injection Sys - Ghent 3		Y	-	-	-	-
Cntrl Injection Sys - Ghent 3	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-
Cntrl Injection Sys - Ghent 4		Y	-	-	-	-
Cntrl Injection Sys - Ghent 4	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-
Cntrl Injection Sys - Mill Creek 1/2		Y	-	-	-	-
Cntrl Injection Sys - Mill Creek 1/2	2016	Y	1.8 (1.8)	1.8 (1.8)	-	-
Cntrl Injection Sys - Mill Creek 3		Y	-	-	-	-
Cntrl Injection Sys - Mill Creek 3	2016	Y	1.3 (1.3)	1.3 (1.3)	-	-
Cntrl Injection Sys - Mill Creek 4		Y	-	-	-	-
Cntrl Injection Sys - Mill Creek 4	2016	Y	1.3 (1.3)	1.3 (1.3)	-	-
Cntrl Injection Sys - Trimble Co 1 (Net)		Y	-	-	-	-
Cntrl Injection Sys - Trimble Co 1 (Net)	2016	Y	0.4 (0.4)	0.4 (0.4)	-	-
<b>- Mercury Cntrl Injection Sys</b>			-	-	-	-
<b>- Mercury Cntrl Injection Sys</b>			<b>10.6</b> (10.6)	<b>10.6</b> (10.6)	-	<b>0.5</b> (0.5)
ater Recirculation		Y	-	-	-	-
ater Recirculation	2018	Y	10.4 (10.4)	10.4 (10.4)	-	-
ater Recirculation (Net)		Y	-	-	-	-
ater Recirculation (Net)	2018	Y	8.6 (8.6)	8.6 (8.6)	-	-
Improvements		Y	-	-	-	-
Improvements	2017	Y	9.0 (9.0)	9.0 (9.0)	-	-

Scott

Reuse) - Ghent (W/ Benef Reuse)	2020 2019-2022	Y Y	291.6 365.5 (73.9)	291.6 365.5 (73.9)	0.2 - 0.2	1.7 1.0 0.7
Reuse) - Green River (2) (W/ Benef Reuse)	2020 2018	Y Y	38.2 56.8 (18.7)	38.2 56.8 (18.7)	- - -	1.2 (1.2)
Reuse) - Pineville (W/ Benef Reuse)	2019 2019	Y Y	4.5 8.0 (3.5)	4.5 8.0 (3.5)	- - -	- -
Reuse) - Tyrone (W/ Benef Reuse)	2019 2019	Y Y	5.0 13.1 (8.2)	5.0 13.1 (8.2)	- - -	- -
Reuse) - Cane Run (W/ Benef Reuse)	2016 2016	Y Y	0.5 - 0.5	0.5 - 0.5	- - -	- -
Reuse) - Mill Creek (W/ Benef Reuse)	2020 2017-2020	Y Y	46.3 189.9 (143.6)	46.3 189.9 (143.6)	0.1 - 0.1	0.7 1.6 (1.0)
Reuse) - Trimble (2) (W/ Benef Reuse)	2020 2020-2023	Y Y	103.6 218.3 (114.7)	103.6 218.3 (114.7)	0.1 - 0.1	0.8 0.9 (0.2)
Reuse) - Engineering (W/ Benef Reuse)			- - - -	- - - -	- - - -	- - - -
ECR			(4.8) 4.8	(4.8) 4.8	- -	- -
<b>WITH Benef Reuse)</b>			<b>522.9</b>	<b>522.9</b>	<b>0.4</b>	<b>3.6</b>
<b>W/ Benef Reuse)</b>			<b>953.0</b>	<b>953.0</b>	<b>-</b>	<b>4.8</b>
			(430.1)	(430.1)	0.4	(1.3)

ent	2018/2021	Y	225.5	225.5	-	0.5
hent	2020	Y	155.1	155.1	-	-
			70.4	70.4	-	Scott 0.5
en River		Y	-	-	-	-
reen River		Y	-	-	-	-
			-	-	-	-
ie Run		Y	-	-	-	-
ane Run		Y	-	-	-	-
			-	-	-	-
Creek / KPDES	2020	Y	330.5	330.5	0.5	1.0
ill Creek	2020	Y	250.9	250.9	-	-
			79.6	79.6	0.5	1.0
nble (Net)	2018/2020	Y	220.5	220.5	-	0.5
rimble (Net)	2020	Y	143.1	143.1	-	-
			77.4	77.4	-	0.5
dies		Y	1.0	1.0	-	1.0
udies Prelim Surv		Y	2.0	2.0	-	2.0
			(1.0)	(1.0)	-	(1.0)
<b>ing</b>			<b>978.0</b>	<b>978.0</b>	<b>0.5</b>	<b>3.5</b>
<b>ater</b>			<b>692.1</b>	<b>692.1</b>	<b>-</b>	<b>2.0</b>
			285.9	285.9	0.5	1.5
) - Brown	2018	Y	3.0	3.0	-	-
) - Brown	2018	Y	-	-	-	-
			3.0	3.0	-	-
) - Ghent	2018	Y	3.0	3.0	-	-
) - Ghent	2018	Y	-	-	-	-
			3.0	3.0	-	-
) - Mill Creek	2018	Y	3.0	3.0	-	-
) - Mill Creek	2018	Y	-	-	-	-
			3.0	3.0	-	-
) - Trimble (Net)	2018	Y	2.3	2.3	-	-
) - Trimble (Net)	2018	Y	-	-	-	-
			2.3	2.3	-	-
) - Studies		Y	0.5	0.5	-	-
) - Studies		Y	-	-	-	-
			0.5	0.5	-	-
<b>ke 316b</b>		Y	<b>11.7</b>	<b>11.7</b>	<b>-</b>	<b>-</b>
<b>ke 316b</b>		Y	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			11.7	11.7	-	-



Scott 561.0

rojects	4,722.0	4,460.8	1,783.4	561.0
rojects	5,152.2	4,813.8	1,811.7	595.3
	(430.3)	(353.0)	(28.3)	(34.3)
CR Projects	2,607.8	2,607.8	1,553.1	79.5
CR Projects	2,578.8	1,725.5	1,535.1	70.4
	29.0	882.4	18.0	9.1

Reuse)	613.1	613.1	-	4.8
	1,574.9	1,574.9	-	10.9
	(961.8)	(961.8)	-	(6.0)
	12.3	12.3	12.3	-
	40.0	40.0	-	-
	(27.7)	(27.7)	12.3	-
	-	-	-	-
2022	123.2	123.2	-	-
	(123.2)	(123.2)	-	-
	-	-	-	-
2022	123.2	123.2	-	-
	(123.2)	(123.2)	-	-
ies	625.4	625.4	12.3	4.8
ies	1,861.2	1,861.2	-	10.9

**Wiseman, Sara**

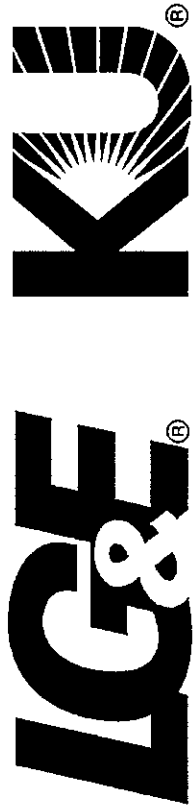
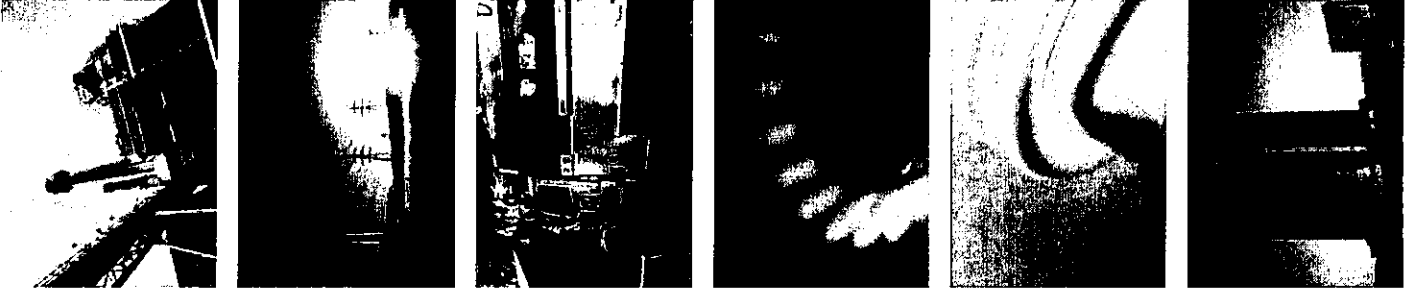
---

**From:** Hudson, Rusty  
**Sent:** Wednesday, October 21, 2015 11:58 AM  
**To:** Wiseman, Sara  
**Cc:** Hudson, Rusty  
**Subject:** Final 2016 BP RAC Presentation (9-24-15)

Sara, here is the second file that I owed you. Rusty



2016 BP RAC  
Presentation092...



PPL companies

**LKE 2016 Business Plan**  
**RAC Capital - Final**  
**September 24, 2015 (Rev.)**

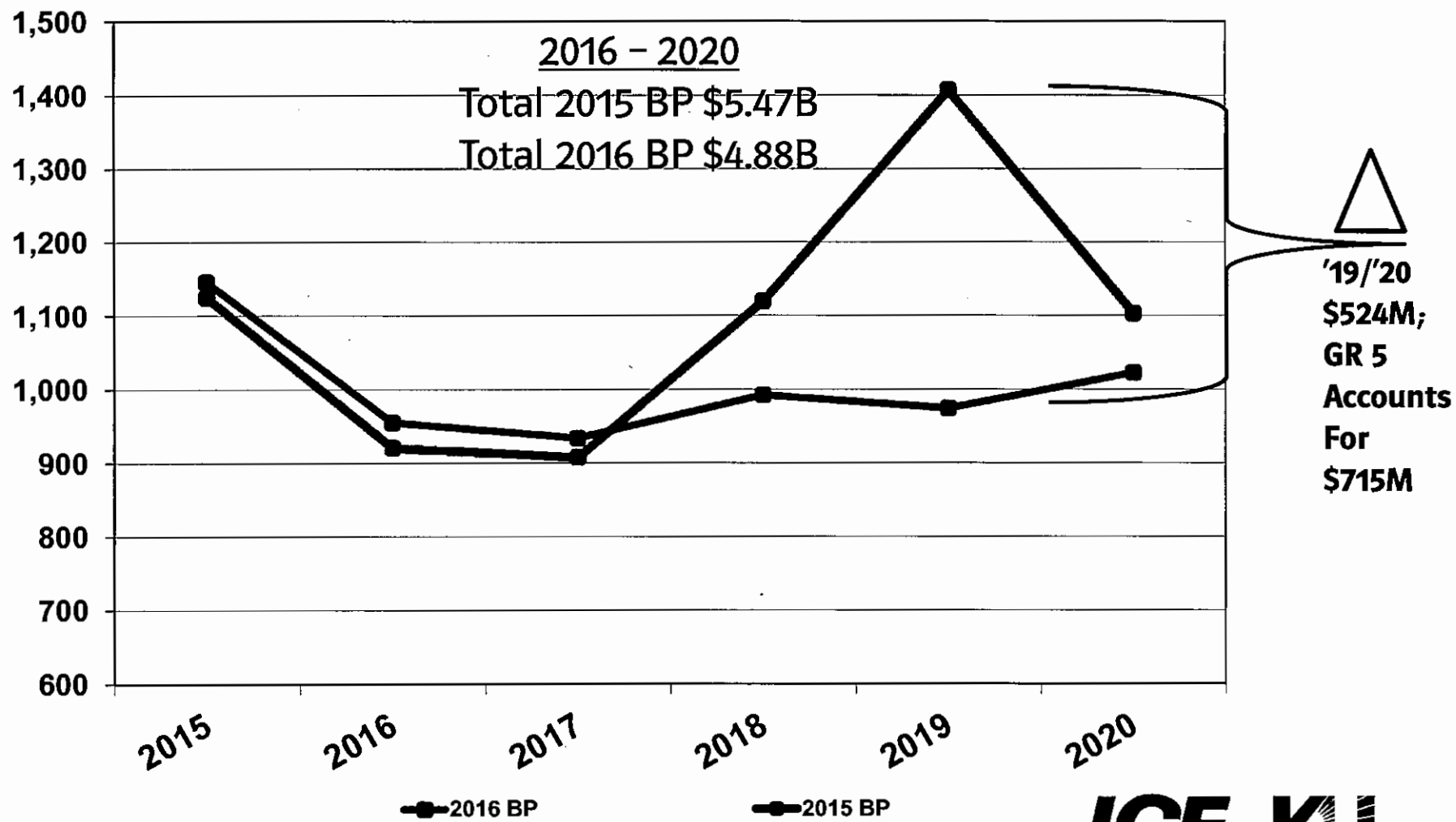
# 2016 Business Plan

## Key Capital Assumptions

- No impacts from Clean Power Plan are factored in.
- Beneficial use (CCR material) is used for the closure of the ponds under CCR, but is not factored into the calculation for new landfill space in periods outside of the five-year planning window.
- Next combined cycle in-service May 1, 2029 (eight years later than the 2015 BP assumption).
- Trimble County Landfill Phase 1A in-service May, 2018, with Transport and Treatment in-service May, 2018.
- The CCR Pond Closures are concentrated between 2017 and 2018 on the spending profile.
- The ELG related capital projects are in-service December, 2020 for Mill Creek, Trimble County, and Ghent, and December, 2021 for Brown.
- Transmission Reliability Program starts in 2016, accelerates in 2017.
- Distribution Automation Program starts in 2016, accelerates in 2017.
- N-1 capital program started in 2015, accelerates in 2017 and beyond.
- Tier 1 (large bucket truck) vehicle purchases start in 2016 instead of leasing.
- New GIS in-service December, 2019.
- CCS Upgrade project in-service September, 2017.

# All Capital

## 2016 BP vs. 2015 BP (\$M's)



**LG&E and KU Utilities**  
**2016 Business Plan (2016 - 2019)**  
**PPL/Wall Street Expectations**  
**All Capital (in Millions)**

2015-2019 from 2015 BP	\$	5,489			
Less 2015 Budget	\$	<u>(1,125)</u>			
2016-2019 from 2015 BP	\$	4,364			
Less Change in New Generation	\$	<u>(659)</u>	Next Combined Cycle to 2029		
PPL / Wall Street Expectation	\$	3,705			
Current Roll-Up (2016-2019)	\$	<u>3,855</u>			
Variance (sum of 2016-2019)	\$	<u>(150)</u>	higher		
Mechanism	\$	36	Landfills/Transport	\$	34
		}	CCR Pond Closures	\$	(283)
		}	Effluent Water	\$	367
TRP	\$	(120)	Env. Air - '11/15 Filings	\$	(107)
N-1 and DA	\$	(56)	All Other Mech.	\$	25
Brown Solar	\$	16			
All Other Base Capital	\$	(26)			

# LG&E and KU Utilities

## 2016 Business Plan

### High-Level Variances (2016-2020)

#### All Capital (in Millions)

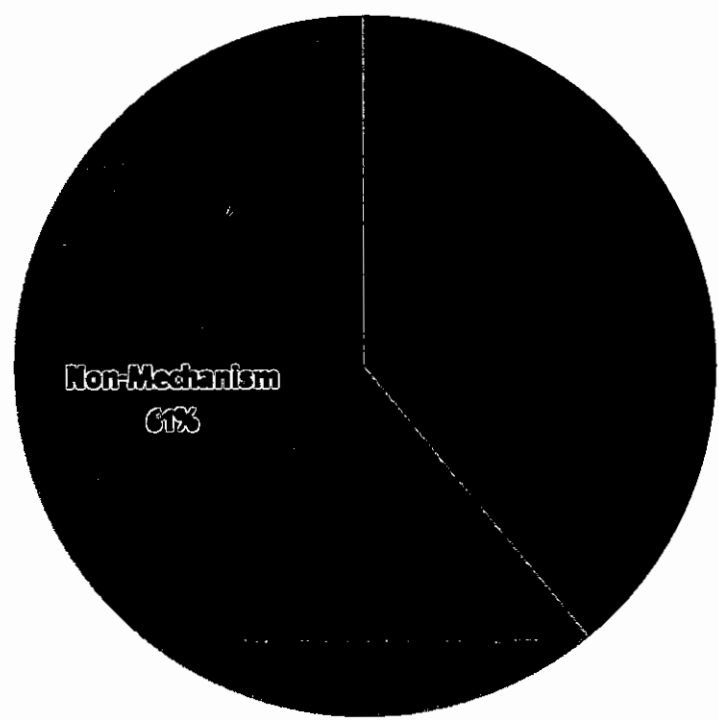
All Capital (in Millions)	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>2016-2020</u>
2016-2020 from 2015 BP	\$ 1,125	\$ 920	\$ 908	\$ 1,119	\$ 1,417	\$ 1,103	\$ 5,467
2016-2020 from 2016 BP	\$ 1,146	\$ 955	\$ 934	\$ 992	\$ 974	\$ 1,022	\$ 4,877
Delta Lower / (Higher)	\$ (21)	\$ (35)	\$ (26)	\$ 127	\$ 443	\$ 81	\$ 590

#### Key Drivers of Total Delta - Lower / (Higher)

Delay in Timing of Next Combined Cycle	\$ 841
Effluent Water (including MERC 51)	\$ 352
All Other Mechanism	\$ 35
Brown Solar	\$ 16
Landfills and Associated Transport Facilities	\$ (1)
Distribution N-1 and DA Programs	\$ (80)
Environmental Air (2011 and 2015 ECR Filings)	\$ (108)
Transmission Reliability Plan	\$ (175)
CCR Ruling	\$ (244)
All Other	\$ (46)

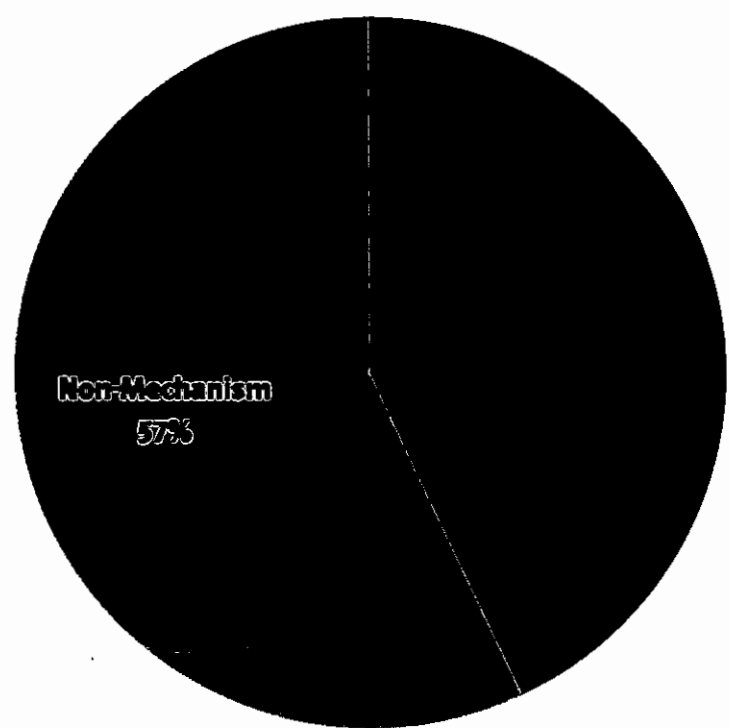
# LKE Capital Split by Mechanism/Non-Mechanism (2016 - 2020)

2015 BP



Total \$5.47 Billion

2016 BP



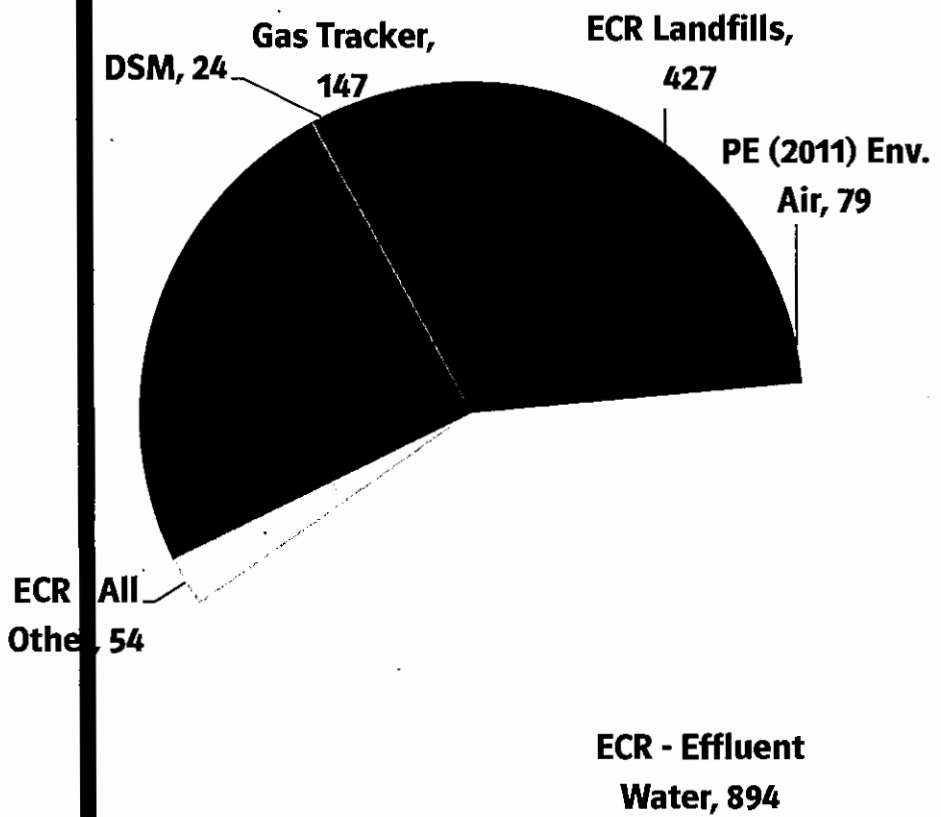
Total \$4.88 Billion



# Mechanism Investments

## 2016 - 2020 (\$M's)

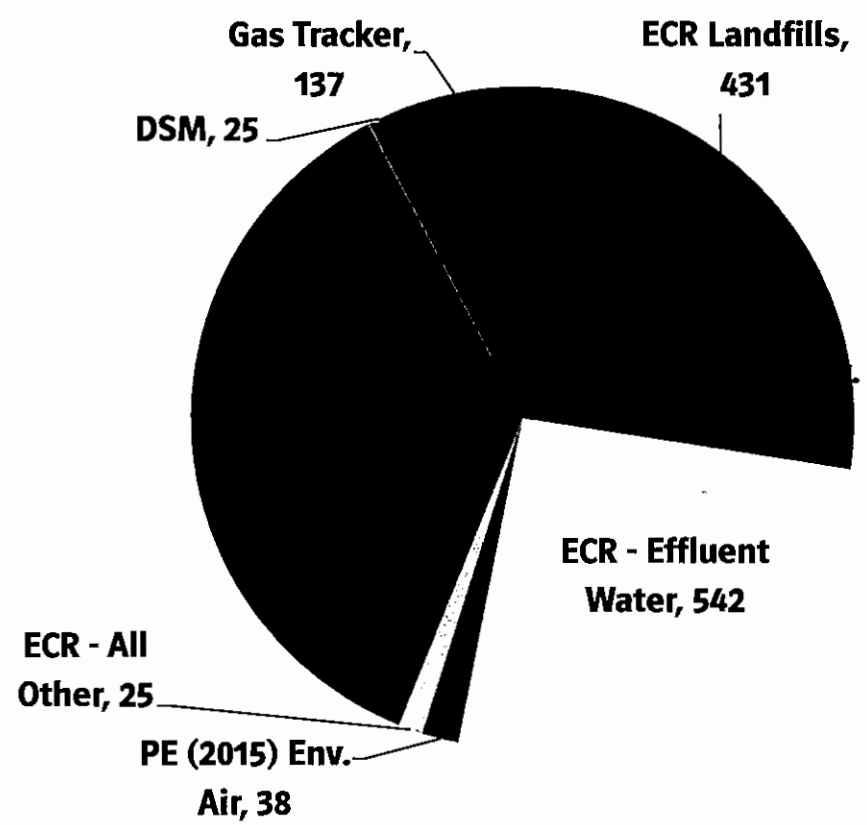
### 2015 BP



Total \$2,144

All other includes Fabric Filter Bags and Cages, and Brown 3 SCR Catalyst Layers.

### 2016 BP

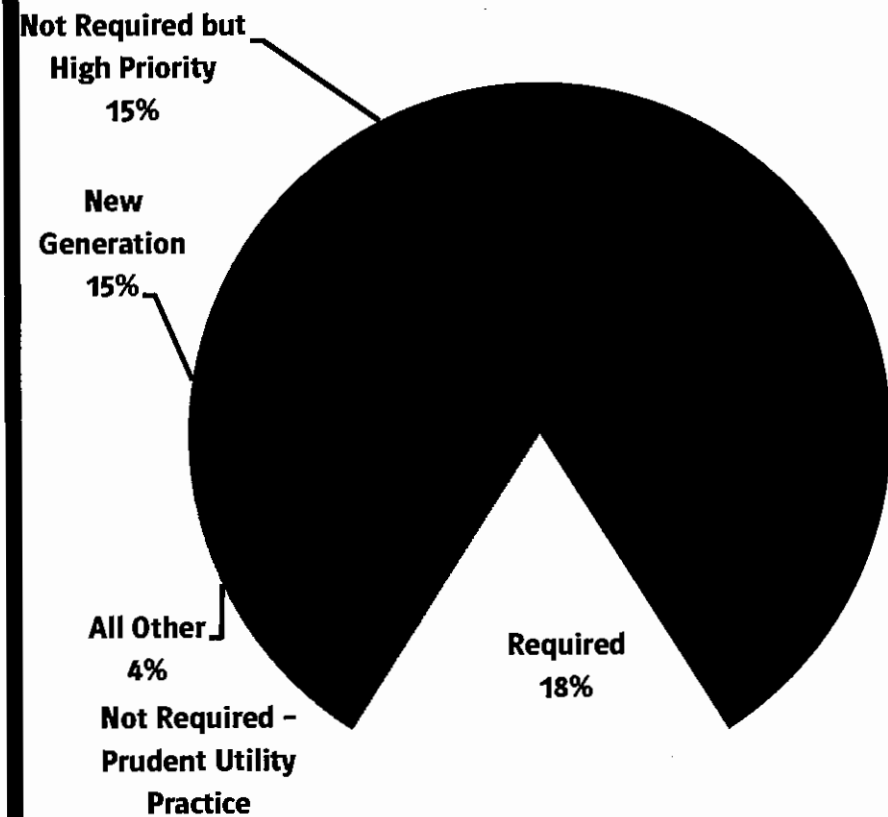


Total \$2,109



# LKE Capital by RAC Category (2016 - 2019)

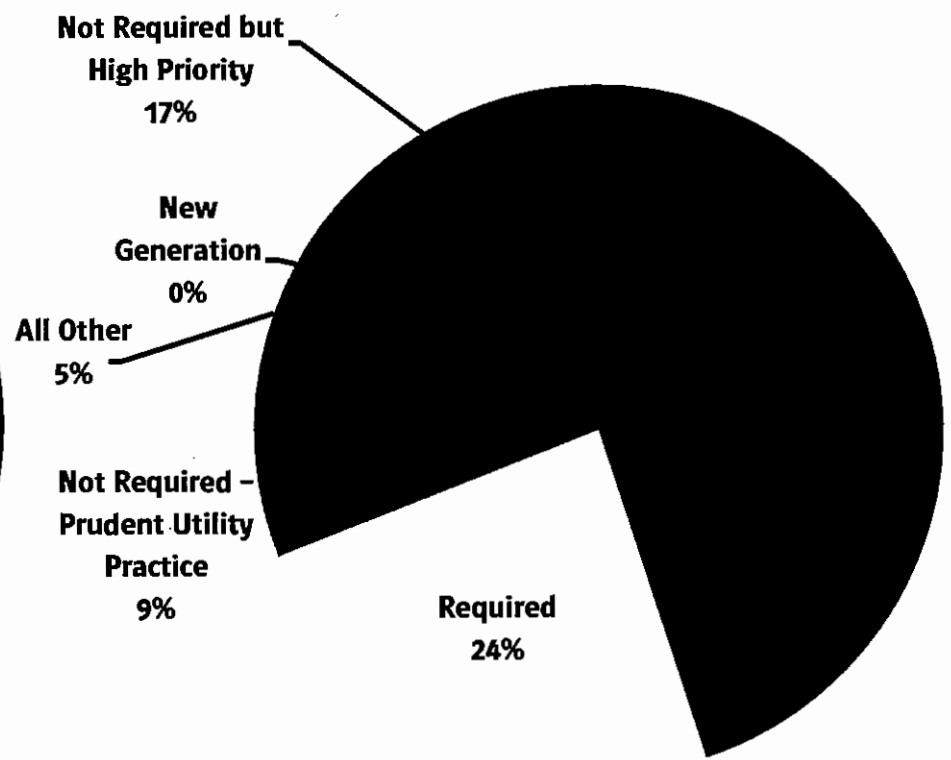
## 2015 BP



Total \$4,364 Million

2020 from the 2015 BP was not categorized in this manner, so it is not included here.

## 2016 BP



Total \$3,855 Million



# LG&E and KU Utilities

## 2016 Business Plan

### Capital Variances by Year

#### All Capital (in Millions)

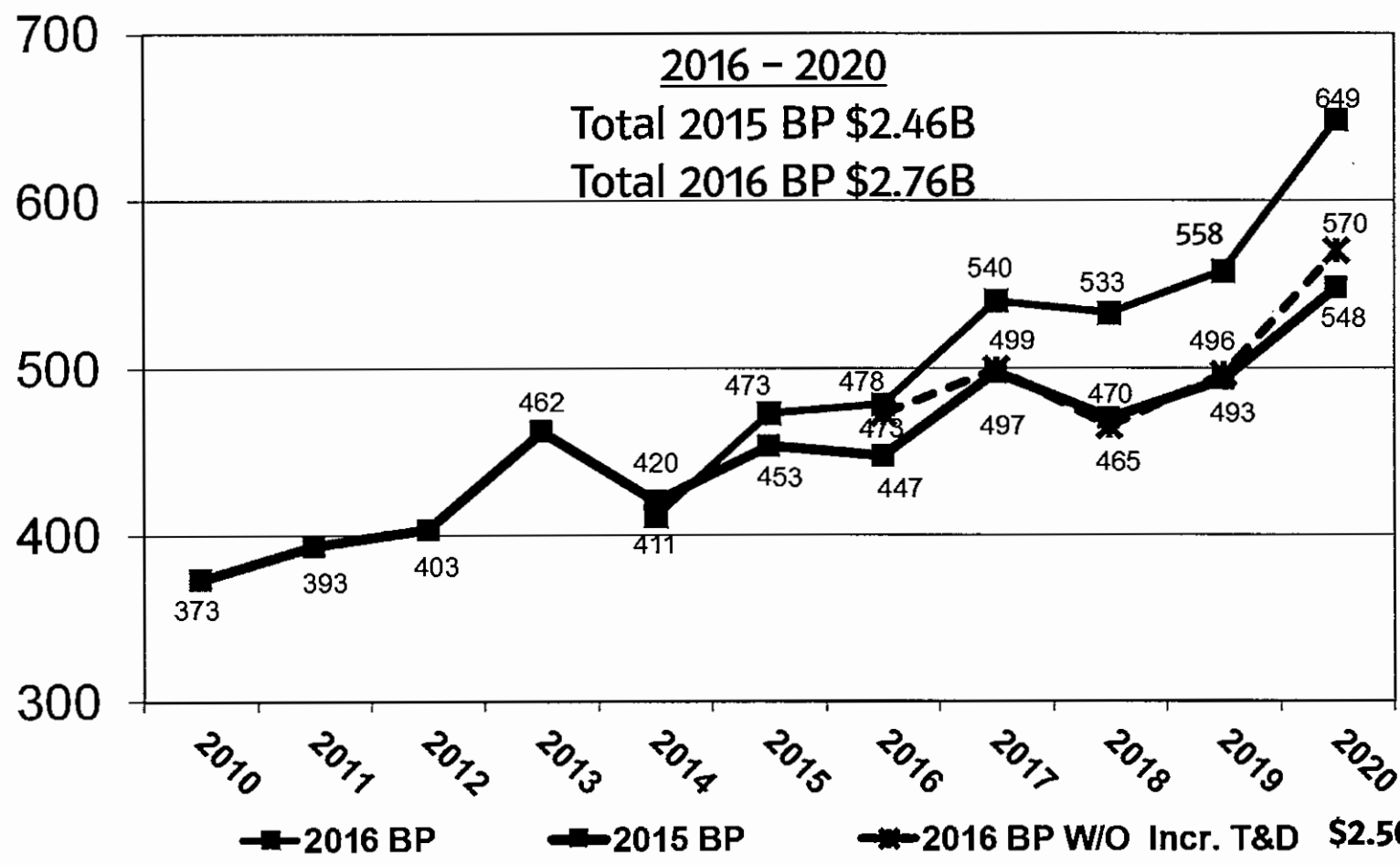
Scott

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>2016-2020</u>
2015 BP	\$ 1,125	\$ 920	\$ 908	\$ 1,119	\$ 1,417	\$ 1,103	\$ 5,467
2016 BP	\$ 1,146	\$ 955	\$ 934	\$ 992	\$ 974	\$ 1,022	\$ 4,877
Delta - Lower / (Higher) than '15 BP	\$ (21)	\$ (35)	\$ (26)	\$ 127	\$ 443	\$ 81	\$ 590
<b>Primary Changes by Year - Lower / (Higher) than '15 BP</b>							
<b>Mechanism Related</b>							
CCR Pond Ruling - Continued use of beneficial re-use for closure	\$ (1)	\$ 30	\$ (159)	\$ (192)	\$ 38	\$ 39	\$ (244)
Environmental Air (2011 ECR)	\$ (39)	\$ (72)	\$ 3	\$ -	\$ -	\$ -	\$ (69)
Environmental Air (2015 ECR)	\$ (1)	\$ (26)	\$ (9)	\$ (4)	\$ -	\$ -	\$ (39)
Effluent Water / Mercury 51 ppt Controls	\$ 2	\$ 40	\$ 150	\$ 217	\$ (40)	\$ (15)	\$ 352
Trimble County Landfill / Transport	\$ 22	\$ 18	\$ (12)	\$ (17)	\$ (8)	\$ (12)	\$ (31)
Brown and Ghent Landfills / Transports	\$ (13)	\$ (12)	\$ -	\$ -	\$ (3)	\$ -	\$ (15)
Mill Creek Landfill / Transport	\$ 6	\$ 1	\$ 33	\$ 54	\$ (10)	\$ (24)	\$ 54
All Other Mechanism	\$ 4	\$ 1	\$ 8	\$ 10	\$ (2)	\$ 11	\$ 28
Next Combined Cycle (G&T)	\$ -	\$ -	\$ 3	\$ 123	\$ 532	\$ 183	\$ 841
Cane Run 7 - Permanent Savings	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackstart	\$ -	\$ 10	\$ 23	\$ 18	\$ -	\$ -	\$ 51
Brown Solar	\$ (1)	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 16
T&D Incremental Reliability Projects							
Transmission Reliability Plan	\$ -	\$ (4)	\$ (31)	\$ (47)	\$ (38)	\$ (55)	\$ (175)
Distribution N-1	\$ -	\$ -	\$ (4)	\$ (7)	\$ (10)	\$ (10)	\$ (31)
Distribution Automation	\$ -	\$ (1)	\$ (6)	\$ (14)	\$ (14)	\$ (14)	\$ (49)
All Remaining Base Capital	\$ (17)	\$ (36)	\$ (25)	\$ (14)	\$ (2)	\$ (22)	\$ (99)
Total Variance	\$ (21)	\$ (35)	\$ (26)	\$ 127	\$ 443	\$ 81	\$ 590

# Base Capital Comparisons

## 2016 BP vs. 2015 BP (\$M's)

### Excluding Mechanism and New Build Generation

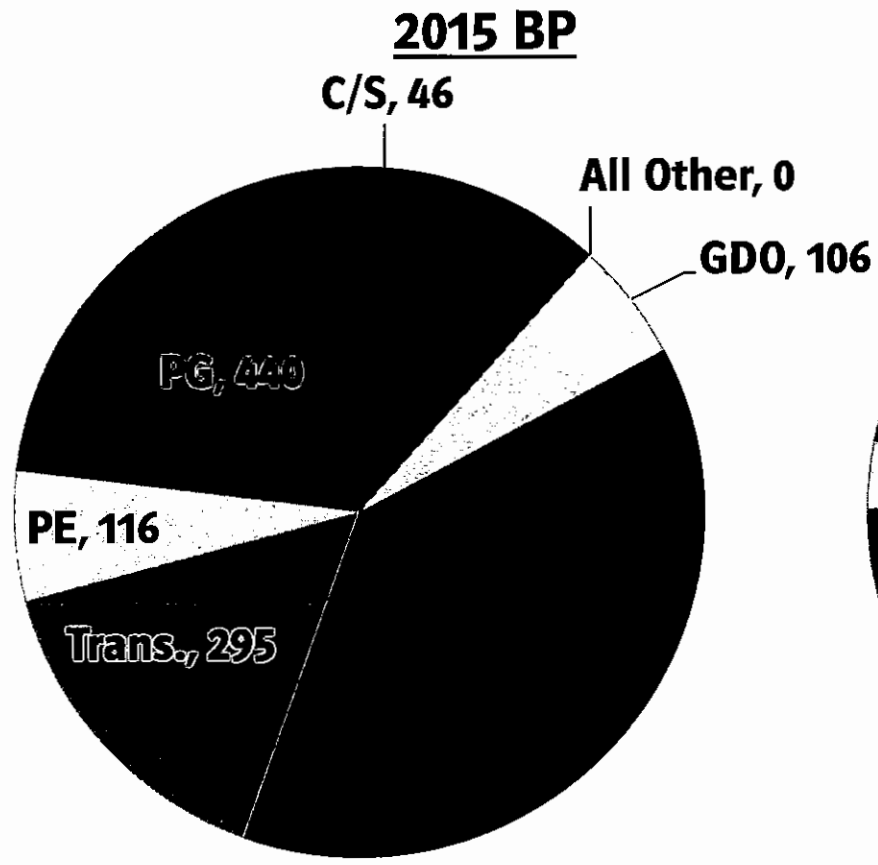


**10-Yr.  
CAGR  
5.7%**

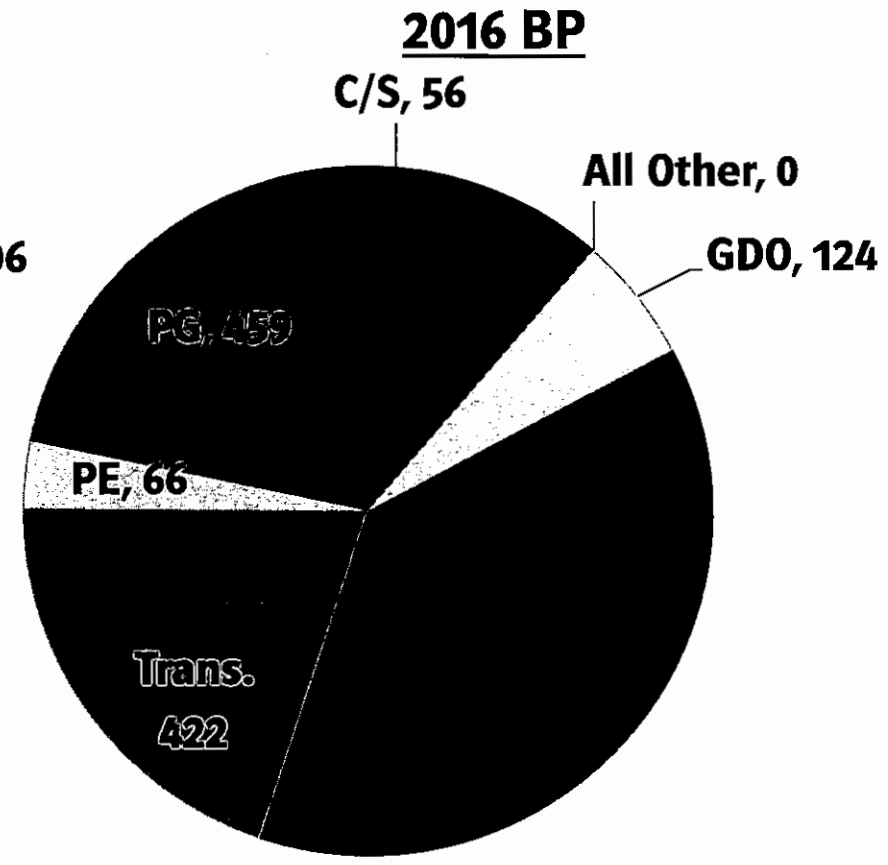
**W/O Incr.  
T&D  
4.3%**

2010-2014 Actuals, 2015 2<sup>nd</sup> Qtr. Forecast

# Comparison by Business Unit Excluding Mechanisms and New Build G & T 2016-2019 (\$Millions)



Total \$1,908



Total \$2,110

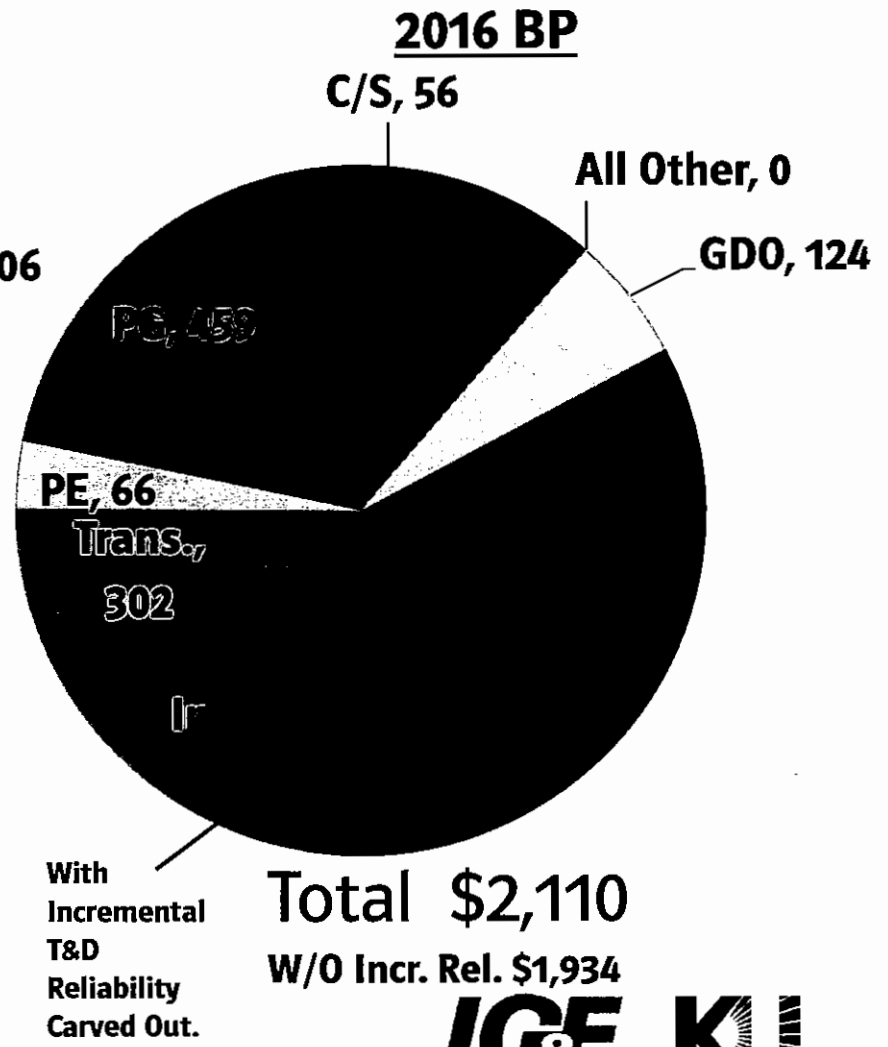
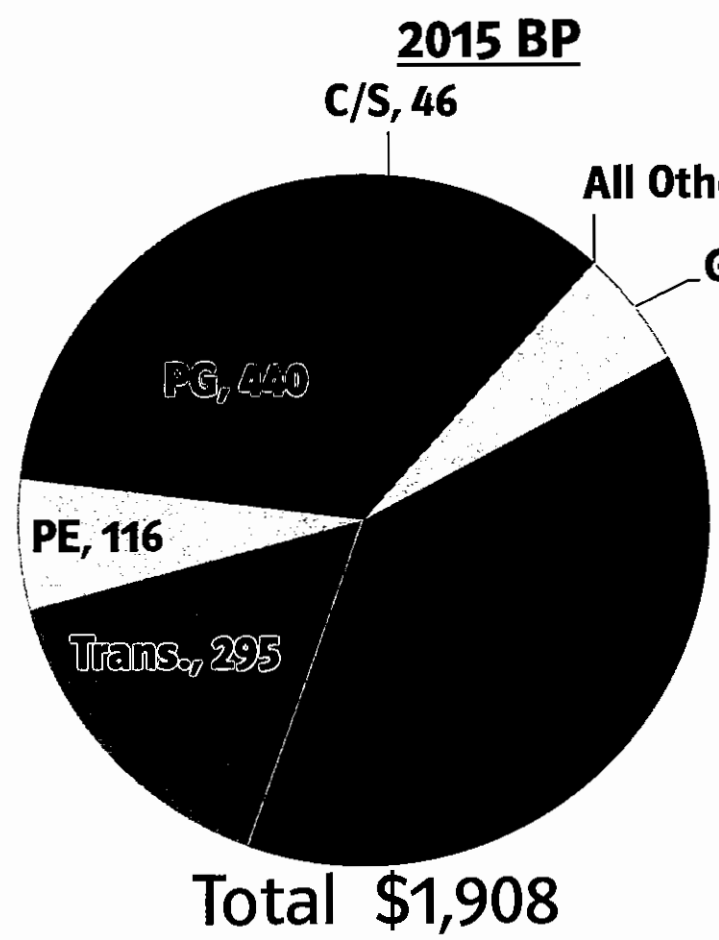


PPL companies

# Comparison by Business Unit

## Excluding Mechanisms and New Build G & T

### 2016-2019 (\$Millions)



# LG&E and KU Utilities 2016 Business Plan Capital Variances by Year All Remaining Base Capital from Page 9 [1]

\$ in Millions							Total
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2016-2019</u>	
Variances Plan over Plan - Lower / (Higher)							
New Business - Electric and Gas	\$ (7)	\$ 2	\$ (0)	\$ (0)	\$ (0)	\$	1
Transmission Compliance - NERC Ratings Projects	\$ -	\$ (15)	\$ (13)	\$ (4)	\$ (1)	\$	(33)
Gas Underground Storage and Compression	\$ -	\$ (3)	\$ (1)	\$ (10)	\$ (9)	\$	(23)
Brown CT's	\$ -	\$ (2)	\$ 5	\$ (4)	\$ (23)	\$	(24)
Tier 1 (large bucket truck) Purchases	\$ -	\$ (4)	\$ (3)	\$ 1	\$ (7)	\$	(13)
Paddy's Run 13 Pipeline	\$ 13	\$ (15)	\$ -	\$ -	\$ -	\$	(15)
Transmission Expansion Plan	\$ -	\$ (11)	\$ 15	\$ 12	\$ (0)	\$	16
Cane Run Demolition (of all but Power Block)	\$ (0)	\$ -	\$ (4)	\$ (6)	\$ -	\$	(10)
Cane Run Ash Pond Cap and Closure	\$ 4	\$ (9)	\$ -	\$ -	\$ -	\$	(9)
Transmission Lines, mostly pole replacements	\$ (15)					\$	-
Transmission Proactive Replacement	\$ -	\$ (1)	\$ 4	\$ 1	\$ 9	\$	13
Paddy's Run Demolition	\$ 3	\$ 1	\$ (10)	\$ -	\$ -	\$	(9)
Canal Demolition - Pushed to 2021/2022		\$ 7	\$ 7	\$ -	\$ -	\$	14
Ohio Falls Rehabilitation	\$ 1	\$ 2	\$ (7)	\$ -	\$ -	\$	(5)
Trimble CT's	\$ -	\$ 1	\$ -	\$ 6	\$ 5	\$	12
Cane Run 7 Combustion Inspection	\$ -	\$ 10	\$ (10)	\$ -	\$ -	\$	(0)
TC2 Gas Ignition Fuel	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$	(4)
Generation Services 345 Spare	\$ (3)	\$ 3	\$ -	\$ -	\$ -	\$	3
Upgrade Gas Elevated Pressure System	\$ -	\$ -	\$ -	\$ (3)	\$ (2)	\$	(5)
LG&E Building Tenant Improvements / KU Facility Branding	\$ -	\$ (2)	\$ (2)	\$ (2)	\$ (1)	\$	(7)
EDO Vehicles (11 bucket trucks purchase vs. lease)	\$ (4)					\$	-
All Other	\$ (9)	\$ 3	\$ (5)	\$ (5)	\$ 28	\$	21
Total Base Capital Variance Exclusive of Incremental T&D Programs	\$ (17)	\$ (36)	\$ (25)	\$ (14)	\$ (2)	\$	(78)

[1] All remaining base capital exclusive of Blackstart, Brown Solar, Transmission Reliability, Distribution N-1 Transformers, and Distribution Automation.

# What is Included

- **Mechanism Investments.**
- **Legally required.**
- **Regulatory Requirements.**
  - **i.e. Obligation to serve, Ohio Falls, and Transmission Expansion Plan.**
- **Capital to add firm winter generation capacity.**
  - **Cane Run to Paddy's Run pipeline, firming up PR13 starting late 2016.**
- **A scaled down but sufficient blackstart approach.**
- **Brown 1 and 2 capital (though minimizing spend).**
- **Demolition of Paddy's coal plant and short-term remediation/main structure for Cane Run.**
  - **Though Cane Run Coal Buildings outside of the power block will be taken down.**
- **Relocating Transmission Facilities for Pineville and Tyrone to outside the current structures.**
- **Consolidating KU regional operating facilities.**



# What is Included (continued)

- **Brown Solar in 2016.**
- **Capital to address high priority areas.**
  - **i.e. CCS Upgrade, GIS Upgrade, Ghent Breaker Station, Downtown Louisville Underground Network (PILC).**
- **Capital to improve Transmission reliability, maintain distribution in first quartile performance.**
  - **Transmission Reliability Program**
  - **Distribution N-1**
  - **Distribution Automation**
- **Increases in gas storage and compression investment.**
  - **Well Drilling Program**
  - **Inline Inspection Pipeline Modifications – Wet Gas System.**

# What is Excluded

- **Any new generation apart from Brown Solar.**
- **Future IT upgrades that are not yet critical.**
- **Brown 2 Generator Rewind.**
- **Demolitions for Tyrone, Pineville, and Canal.**
  - **Though they are in the 2020-2022 timeframe.**
- **Potential GDO Gas Main Replacements under impending gas safety regulatory requirements.**
  - **Inspections to validate Maximum Allowable Operating Pressures (MAOP's) are included in gas tracker cost of sales, but no capital given high degree of uncertainty.**
- **Potential capital for transmission planning projects once the Eastern Interconnect has one set of designated entity planning assumptions (Upcoming NERC Requirement).**
  - **Likely two years away.**

# Final Four In

- **Gas Well Drilling Program.**
- **Brown 7 C inspection (in 2019 vs. 2021).**
- **Transmission incremental substation security.**
- **EDO substation monitoring control/legacy RTU's and power circuit breakers.**

# Final Four Out

- **Long-term Gas Transmission System Reinforcement Projects.**
- **Small scale SCADA expansion.**
- **Paddy's Run 13 Hot Gas Pat Inspection (Moved to 2021).**
- **KY Dam to S. Paducah line replacement.**

**These are mostly shifted to outside  
of the five-year window.**

# Sensitivities

- **Future Impacts from Clean Power Plan.**
- **Ability to use beneficial use CCR material to close ash ponds.**
- **Permitting of Trimble and Mill Creek landfills.**
- **Final Effluent Water Regulations.**
- **Price of natural gas, impacting Cane Run 7 Maintenance Schedule and the large CT's.**
- **Designated Entity Modeling for the Eastern Inter-connect.**
- **Impact of new regulatory requirements on gas pipeline system.**
- **New Lease Accounting Standards.**
  - **Though Tier 1 vehicles (large bucket trucks) are now completely covered through purchases.**

## Appendix Section Reports From PowerPlant

- Report A** All Capital by Line Of Business.
- Report B** Capital excluding mechanisms by Line of Business.
- Report C** Capital excluding new Generation and mechanisms by Line of Business.
- Report D-E** All capital by RAC Category.  
(D by year, E by %)
- Report F** Required and mechanism projects > 1.0M each.
- Report G** All other RAC category projects > \$0.5M each.
- Report H** Non-mechanism capital 12 months ended June 30, 2017,  
2016 BP vs. 2015 BP.

**Note:** Reports A through D also compare to 2015 BP.

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Wednesday, October 21, 2015 2:25 PM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** Database File

Eric,

The data base file for the depreciation study is ready for you to review one final time. I did add a check to it to make sure we are still in balance with the plant report for activity as a result of all our changes. We can discuss in our meeting next week when you return.

Thanks!

**Karen Daly**

Accounting Analyst III | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-4279  
[Karen.Daly@lge-ku.com](mailto:Karen.Daly@lge-ku.com)

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Thursday, October 22, 2015 4:22 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Riggs, Eric  
**Subject:** FW: PE 2016 BP  
**Attachments:** PE 2016 Working Budget Deprec 10.21.15.pdf

John,

Attached is information that Rusty Hudson referenced in our Monday meeting.

Sara

**From:** Hudson, Rusty  
**Sent:** Wednesday, October 21, 2015 11:25 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Hudson, Rusty <Rusty.Hudson@lge-ku.com>  
**Subject:** PE 2016 BP

Sara, here is one of the two files for John Spanos. Rusty



Scott

in Millions	In Service Date	ECR	Total Project Forecast	Total Projected LTP	Before 2015 Spent	
ion 902	2010	Y	38.2	38.2	38.2	-
ion 902	2010	Y	38.2	38.2	38.2	-
			-	-	-	-
	2012	Y	20.0	20.0	20.0	-
	2012	Y	19.4	19.4	19.4	0.0
			0.6	0.6	0.6	(0.0)
	2015	Y	40.0	40.0	32.7	7.3
	2015	Y	37.7	37.7	29.7	7.6
			2.3	2.3	3.0	(0.3)
t	2016	Y	68.9	68.9	36.3	32.3
t	2016	Y	71.1	71.1	26.7	40.7
			(2.2)	(2.2)	9.6	(8.4)
	2017/2019	Y	28.0	28.0	-	2.2
	2017	Y	11.7	11.7	-	0.1
			16.3	16.3	-	2.1
		Y	-	-	-	-
	2019	Y	16.3	16.3	-	-
			(16.3)	(16.3)	-	-
	2023	Y	18.7	18.7	1.5	6.4
	2024	Y	17.1	17.1	0.3	8.7
			1.6	1.6	1.2	(2.3)
<b>ill (includes Ph I)</b>			<b>213.8</b>	<b>213.8</b>	<b>128.7</b>	<b>48.2</b>
<b>ill (includes Ph I)</b>			<b>211.6</b>	<b>211.6</b>	<b>114.3</b>	<b>57.1</b>
			2.2	2.2	14.4	(9.0)
	2014	N	5.1	5.1	5.1	-
	2014	N	4.1	4.1	3.9	0.2
			1.1	1.1	1.3	(0.2)
	2016	N	16.6	16.6	8.3	5.3
losure	2016	N	24.6	24.6	8.0	5.0
			(8.0)	(8.0)	0.3	0.3
<b>CGT CR 2015)</b>			<b>21.7</b>	<b>21.7</b>	<b>13.4</b>	<b>5.3</b>
<b>CGT CR 2015)</b>			<b>28.7</b>	<b>28.7</b>	<b>11.9</b>	<b>5.2</b>
			(6.9)	(6.9)	1.6	0.1

	2014	Y	283.2 (0.8)	283.2 (0.8)	254.7	20.1 (10.1)
io 37)	2025	Y	30.6	26.0	-	Scott
io 37)	2025	Y	30.6	26.0	-	-
			-	-	-	-
(Scenario 37)	2028	Y	104.2	-	-	-
(Scenario 37)	2028	Y	104.2	-	-	-
			-	-	-	-
			<b>476.2</b>	<b>367.5</b>	<b>320.3</b>	<b>17.6</b>
			<b>496.6</b>	<b>387.9</b>	<b>321.7</b>	<b>24.7</b>
			(20.4)	(20.4)	(1.4)	(7.1)
	2019	Y	91.8	58.6	-	6.6
	2022	Y	126.5 (34.6)	69.8 (11.3)	-	- 6.6
	2019	Y	80.2	80.2	-	-
sport	2022	Y	100.8 (20.6)	87.7 (7.4)	-	- -
			<b>172.1</b>	<b>138.8</b>	-	<b>6.6</b>
nsion			<b>227.3</b>	<b>157.5</b>	-	-
nsion			(55.2)	(18.7)	-	6.6
	2010	Y	28.3	28.3	28.3	-
	2010	Y	28.3	28.3	28.3	-
			-	-	-	-
	2018	Y	148.1	148.1	15.4	5.1
object	2018	Y	168.0 (19.8)	168.0 (19.8)	15.5 (0.1)	7.6 (2.5)
	2017	Y	152.3	152.3	-	20.2
	2018	Y	154.7 (2.4)	154.7 (2.4)	-	2.2 18.0
	2017	Y	21.5	21.5	7.2	-
	2018	Y	21.6 (0.1)	21.6 (0.1)	7.2	- -
	2027	Y	60.4	60.4	-	-
object	2024	Y	67.9 (7.5)	27.2 33.2	-	- -

(Net)	2012	Y	8.9	8.9	8.9	
			-	-	-	-
			538.7	419.5	59.8	Scott 25.3
			568.5	408.6	59.9	9.8
			(29.8)	10.9	(0.1)	15.5
			1,422.4	1,161.2	522.2	103.0
			1,532.6	1,194.2	507.7	96.8
			(110.2)			
	2011		887.0	887.0	884.0	3.0
	2011		890.1	890.1	889.1	1.0
			(3.1)	(3.1)	(5.1)	2.0
	2014		6.7	6.7	6.7	-
	2014		8.3	8.3	6.7	1.7
			(1.7)	(1.7)	-	(1.7)
	2017		139.0	139.0	103.9	15.3
	2017		139.0	139.0	99.4	14.5
			0.0	0.0	4.5	0.8
	2015		562.5	562.5	532.1	30.4
	2015		529.0	529.0	514.9	14.1
			33.5	33.5	17.2	16.3
2 x 1)	2021		816.5	816.5	5.6	0.3
1)	2029		863.0	9.6	5.8	0.3
			(46.5)	806.9	(0.2)	-
	2016		35.0	35.0	0.3	9.9
	2016		29.2	29.2	0.2	20.0
			5.8	5.8	0.1	(10.0)

	2020	15.6 (1.6)	15.6 (1.6)	0.1 (0.1)	0.0 (0.0)
	2021	12.3	12.3	-	Scott
	2021	11.5	11.5	0.0	0.0
		0.7	0.7	(0.0)	(0.0)
	2022	12.3	12.3	-	-
	2022	16.0 (3.7)	16.0 (3.7)	0.0 (0.0)	0.0 (0.0)
		8.6	8.6	-	4.8
ing		14.1	14.1	-	0.1
		(5.5)	(5.5)	-	4.7
		-	-	-	-
		5.0	5.0	-	5.0
		(5.0)	(5.0)	-	(5.0)
		<b>64.5</b>	<b>64.5</b>	<b>1.9</b>	<b>11.3</b>
		<b>86.2</b>	<b>86.2</b>	<b>1.9</b>	<b>8.7</b>
		(21.7)	(21.7)	(0.1)	2.6
		0.4	0.4	0.3	0.1
		0.3	0.3	0.3	-
		0.1	0.1	-	0.1
Non ECR	2015	4.9	4.9	4.9	-
Non ECR	2015	5.1	5.1	5.0	0.1
		(0.1)	(0.1)	(0.0)	(0.1)
Services 2013BP)	2017	34.3	34.3	-	3.8
Work to Gen Services 2016BP)		-	-	-	-
		34.3	34.3	-	3.8
BP - Paddys)	2018	35.3	35.3	-	-
Gen services 2016BP)		-	-	-	-
		35.3	35.3	-	-
<b>total Before Env. Compl.</b>		<b>4,008.5</b>	<b>3,747.4</b>	<b>2,061.9</b>	<b>177.2</b>
<b>total Before Env Compl.</b>		<b>4,082.8</b>	<b>2,891.0</b>	<b>2,031.0</b>	<b>157.2</b>
		(74.2)	856.3	30.9	20.1

Scott

litigation			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
litigation			-	-	-	-
litigation			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
	2016	Y	91.8	91.8	59.2	32.5
	2016	Y	91.7	91.7	58.3	29.6
			0.0	0.0	0.9	3.0
<b>row Total</b>			<b>91.8</b>	<b>91.8</b>	<b>59.2</b>	<b>32.5</b>
<b>row Total</b>			<b>91.7</b>	<b>91.7</b>	<b>58.3</b>	<b>29.6</b>
			0.0	0.0	0.9	3.0
	2015	Y	178.3	178.3	141.3	37.1
	2015	Y	165.1	165.1	133.3	28.7
			13.3	13.3	7.9	8.3
litigation	2012	Y	1.5	1.5	1.5	-
litigation	2012	Y	1.5	1.5	1.5	-
			-	-	-	-
			<b>179.8</b>	<b>179.8</b>	<b>142.8</b>	<b>37.1</b>
			<b>166.6</b>	<b>166.6</b>	<b>134.8</b>	<b>28.7</b>

Scott

Mitigation	2012	Y	8.5	8.5	8.5	-
Mitigation	2012	Y	8.5	8.5	8.5	-
			-	-	-	-
			<b>146.0</b>	<b>146.0</b>	<b>77.7</b>	<b>64.3</b>
			<b>154.6</b>	<b>154.6</b>	<b>87.0</b>	<b>57.0</b>
			(8.6)	(8.6)	(9.3)	7.3
	2014	Y	171.8	171.8	170.9	0.8
	2014	Y	186.0	186.0	172.4	12.6
			(14.3)	(14.3)	(1.5)	(11.8)
Mitigation	2012	Y	1.2	1.2	1.2	-
Mitigation	2012	Y	1.2	1.2	1.2	-
			-	-	-	-
			<b>172.9</b>	<b>172.9</b>	<b>172.1</b>	<b>0.8</b>
			<b>187.2</b>	<b>187.2</b>	<b>173.6</b>	<b>12.6</b>
			(14.3)	(14.3)	(1.5)	(11.8)
	2014	Y	150.8	150.8	142.0	8.8
	2014	Y	155.1	155.1	137.9	16.1
			(4.3)	(4.3)	4.0	(7.4)
Mitigation	2012	Y	1.2	1.2	1.2	-
Mitigation	2012	Y	1.2	1.2	1.2	-
			-	-	-	-
			<b>152.0</b>	<b>152.0</b>	<b>143.2</b>	<b>8.8</b>
			<b>156.3</b>	<b>156.3</b>	<b>139.2</b>	<b>16.1</b>
			(4.3)	(4.3)	4.0	(7.4)
<b>hent Total</b>			<b>650.7</b>	<b>650.7</b>	<b>535.8</b>	<b>111.0</b>
<b>hent Total</b>			<b>664.7</b>	<b>664.7</b>	<b>534.6</b>	<b>114.5</b>
			(14.0)	(14.0)	1.2	(3.6)
/FF	2015	Y	163.7	163.7	124.1	33.7
/FF	2015	Y	218.8	218.8	141.3	62.9
			(55.2)	(55.2)	(17.2)	(29.2)
		Y	<b>163.7</b>	<b>163.7</b>	<b>124.1</b>	<b>33.7</b>
		Y	<b>218.8</b>	<b>218.8</b>	<b>141.3</b>	<b>62.9</b>
			(55.2)	(55.2)	(17.2)	(29.2)
/FF	2015	Y	176.8	176.8	137.5	32.0
/FF	2015	Y	190.3	190.3	118.8	58.1
			(13.5)	(13.5)	18.8	(26.1)
			<b>176.8</b>	<b>176.8</b>	<b>137.5</b>	<b>32.0</b>
			<b>190.3</b>	<b>190.3</b>	<b>118.8</b>	<b>58.1</b>

Scott

valuation	2015	Y	1.0	1.0		1.0
valuation	2015	Y	-	-		-
			1.0	1.0		1.0
			<b>290.8</b>	<b>290.8</b>	<b>75.1</b>	<b>165.3</b>
			<b>321.2</b>	<b>321.2</b>	<b>71.3</b>	<b>165.0</b>
			(30.3)	(30.3)	3.8	0.3
/FF	2014	Y	311.6	311.6	281.5	21.5
/FF	2014	Y	354.5	354.5	324.1	20.8
			(42.9)	(42.9)	(42.7)	0.6
Upgrade	2012	Y	2.2	2.2	2.2	-
Upgrade	2012	Y	2.2	2.2	2.2	-
			-	-	-	-
			<b>313.9</b>	<b>313.9</b>	<b>283.7</b>	<b>21.5</b>
			<b>356.7</b>	<b>356.7</b>	<b>326.4</b>	<b>20.8</b>
			(42.9)	(42.9)	(42.7)	0.6
		Y	3.2	3.2	3.2	-
		Y	3.2	3.2	3.2	-
			-	-	-	-
Big ECR		Y	3.3	3.3	3.3	-
Big ECR		Y	3.4	3.4	3.4	0.1
			(0.2)	(0.2)	(0.1)	(0.1)
<b>Mill Creek Total</b>			<b>951.7</b>	<b>951.7</b>	<b>626.9</b>	<b>252.5</b>
<b>Mill Creek Total</b>			<b>1,093.7</b>	<b>1,093.7</b>	<b>664.3</b>	<b>306.9</b>
			(142.1)	(142.1)	(37.4)	(54.5)
t)	2015	Y	114.4	114.4	51.8	60.3
t)	2015	Y	114.4	114.4	58.6	50.1
			0.0	0.0	(6.8)	10.2
<b>Air</b>			<b>1,808.6</b>	<b>1,808.6</b>	<b>1,273.7</b>	<b>456.2</b>
<b>Air</b>			<b>1,964.6</b>	<b>1,964.6</b>	<b>1,315.8</b>	<b>501.1</b>
			(156.0)	(156.0)	(42.1)	(44.9)

Cntrl Injection Sys - Brown 3		Y					
Cntrl Injection Sys - Brown 3	2016	Y	0.1 (0.1)	0.1 (0.1)	-	-	-
Cntrl Injection Sys - Ghent 1		Y	-	-	-	-	-
Cntrl Injection Sys - Ghent 1	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-	-
Cntrl Injection Sys - Ghent 2		Y	-	-	-	-	-
Cntrl Injection Sys - Ghent 2	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-	-
Cntrl Injection Sys - Ghent 3		Y	-	-	-	-	-
Cntrl Injection Sys - Ghent 3	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-	-
Cntrl Injection Sys - Ghent 4		Y	-	-	-	-	-
Cntrl Injection Sys - Ghent 4	2016	Y	1.4 (1.4)	1.4 (1.4)	-	-	-
Cntrl Injection Sys - Mill Creek 1/2		Y	-	-	-	-	-
Cntrl Injection Sys - Mill Creek 1/2	2016	Y	1.8 (1.8)	1.8 (1.8)	-	-	-
Cntrl Injection Sys - Mill Creek 3		Y	-	-	-	-	-
Cntrl Injection Sys - Mill Creek 3	2016	Y	1.3 (1.3)	1.3 (1.3)	-	-	-
Cntrl Injection Sys - Mill Creek 4		Y	-	-	-	-	-
Cntrl Injection Sys - Mill Creek 4	2016	Y	1.3 (1.3)	1.3 (1.3)	-	-	-
Cntrl Injection Sys - Trimble Co 1 (Net)		Y	-	-	-	-	-
Cntrl Injection Sys - Trimble Co 1 (Net)	2016	Y	0.4 (0.4)	0.4 (0.4)	-	-	-
<b>- Mercury Cntrl Injection Sys</b>			-	-	-	-	-
<b>- Mercury Cntrl Injection Sys</b>			<b>10.6</b> (10.6)	<b>10.6</b> (10.6)	-	-	<b>0.5</b> (0.5)
ater Recirculation		Y	-	-	-	-	-
ater Recirculation	2018	Y	10.4 (10.4)	10.4 (10.4)	-	-	-
ater Recirculation (Net)		Y	-	-	-	-	-
ater Recirculation (Net)	2018	Y	8.6 (8.6)	8.6 (8.6)	-	-	-
Improvements		Y	-	-	-	-	-
Improvements	2017	Y	9.0 (9.0)	9.0 (9.0)	-	-	-



Scott

Reuse) - Ghent (W/ Benef Reuse)	2020	Y	291.6	291.6	0.2	1.7
	2019-2022	Y	365.5	365.5		1.0
			(73.9)	(73.9)	0.2	0.7
Reuse) - Green River (2) (W/ Benef Reuse)	2020	Y	38.2	38.2	-	
	2018	Y	56.8	56.8	-	1.2
			(18.7)	(18.7)	-	(1.2)
Reuse) - Pineville (W/ Benef Reuse)	2019	Y	4.5	4.5	-	
	2019	Y	8.0	8.0	-	-
			(3.5)	(3.5)	-	-
Reuse) - Tyrone (W/ Benef Reuse)	2019	Y	5.0	5.0	-	
	2019	Y	13.1	13.1	-	-
			(8.2)	(8.2)	-	-
Reuse) - Cane Run (W/ Benef Reuse)	2016	Y	0.5	0.5	-	-
	2016	Y	-	-	-	-
			0.5	0.5	-	-
Reuse) - Mill Creek (W/ Benef Reuse)	2020	Y	46.3	46.3	0.1	0.7
	2017-2020	Y	189.9	189.9	-	1.6
			(143.6)	(143.6)	0.1	(1.0)
Reuse) - Trimble (2) (W/ Benef Reuse)	2020	Y	103.6	103.6	0.1	0.8
	2020-2023	Y	218.3	218.3	-	0.9
			(114.7)	(114.7)	0.1	(0.2)
Reuse) - Engineering (W/ Benef Reuse)			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
ECR			(4.8)	(4.8)	-	-
			4.8	4.8	-	-
<b>(W/ Benef Reuse)</b>			<b>522.9</b>	<b>522.9</b>	<b>0.4</b>	<b>3.6</b>
<b>(W/ Benef Reuse)</b>			<b>953.0</b>	<b>953.0</b>	<b>-</b>	<b>4.8</b>
			(430.1)	(430.1)	0.4	(1.3)

Scott

ent	2018/2021	Y	225.5	225.5	-	0.5
hent	2020	Y	155.1	155.1	-	-
			70.4	70.4	-	0.5
en River		Y	-	-	-	-
reen River		Y	-	-	-	-
			-	-	-	-
le Run		Y	-	-	-	-
ane Run		Y	-	-	-	-
			-	-	-	-
Creek / KPDES	2020	Y	330.5	330.5	0.5	1.0
ill Creek	2020	Y	250.9	250.9	-	-
			79.6	79.6	0.5	1.0
nble (Net)	2018/2020	Y	220.5	220.5	-	0.5
rimble (Net)	2020	Y	143.1	143.1	-	-
			77.4	77.4	-	0.5
dies		Y	1.0	1.0	-	1.0
udies Prelim Surv		Y	2.0	2.0	-	2.0
			(1.0)	(1.0)	-	(1.0)
<b>ing</b>			<b>978.0</b>	<b>978.0</b>	<b>0.5</b>	<b>3.5</b>
<b>ater</b>			<b>692.1</b>	<b>692.1</b>	-	<b>2.0</b>
			285.9	285.9	0.5	1.5
)- Brown	2018	Y	3.0	3.0	-	-
)- Brown	2018	Y	-	-	-	-
			3.0	3.0	-	-
)- Ghent	2018	Y	3.0	3.0	-	-
)- Ghent	2018	Y	-	-	-	-
			3.0	3.0	-	-
)- Mill Creek	2018	Y	3.0	3.0	-	-
)- Mill Creek	2018	Y	-	-	-	-
			3.0	3.0	-	-
)- Trimble (Net)	2018	Y	2.3	2.3	-	-
)- Trimble (Net)	2018	Y	-	-	-	-
			2.3	2.3	-	-
)- Studies		Y	0.5	0.5	-	-
)- Studies		Y	-	-	-	-
			0.5	0.5	-	-
<b>ke 316b</b>		Y	<b>11.7</b>	<b>11.7</b>	-	-
<b>ke 316b</b>		Y	-	-	-	-
			11.7	11.7	-	-

Scott 561.0

rojects	4,722.0	4,460.8	1,783.4	561.0
rojects	5,152.2	4,813.8	1,811.7	595.3
	(430.3)	(353.0)	(28.3)	(34.3)
CR Projects	2,607.8	2,607.8	1,553.1	79.5
CR Projects	2,578.8	1,725.5	1,535.1	70.4
	29.0	882.4	18.0	9.1

Reuse)	613.1	613.1	-	4.8
	1,574.9	1,574.9	-	10.9
	(961.8)	(961.8)	-	(6.0)
	12.3	12.3	12.3	-
	40.0	40.0	-	-
	(27.7)	(27.7)	12.3	-
	-	-	-	-
2022	123.2	123.2	-	-
	(123.2)	(123.2)	-	-
	-	-	-	-
2022	123.2	123.2	-	-
	(123.2)	(123.2)	-	-
ies	625.4	625.4	12.3	4.8
ies	1,861.2	1,861.2	-	10.9

**Wiseman, Sara**

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**From:** Wiseman, Sara  
**Sent:** Thursday, October 22, 2015 4:26 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Wiseman, Sara; Riggs, Eric  
**Subject:** FW: Final 2016 BP RAC Presentation (9-24-15)

John,

Attached is information that Rusty Hudson referenced in our Monday meeting.

Sara

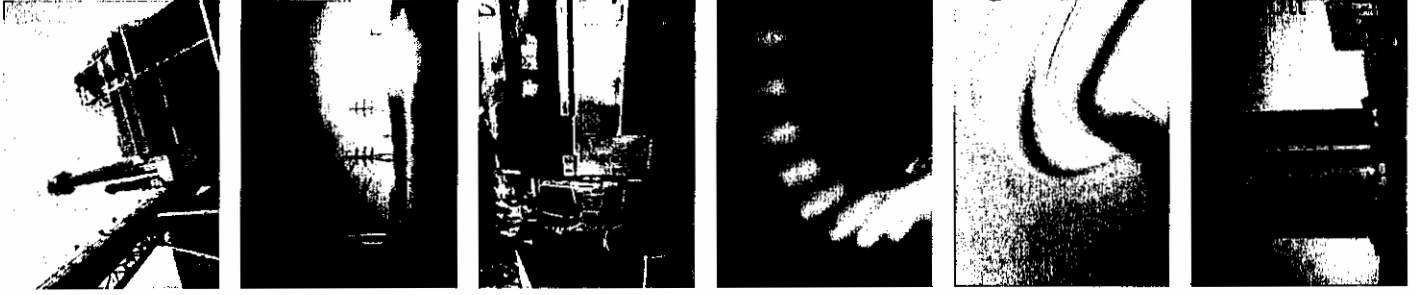
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**From:** Hudson, Rusty  
**Sent:** Wednesday, October 21, 2015 11:58 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Hudson, Rusty <Rusty.Hudson@lge-ku.com>  
**Subject:** Final 2016 BP RAC Presentation (9-24-15)

Sara, here is the second file that I owed you. Rusty



2016 BP RAC  
Presentation092...



PPL companies

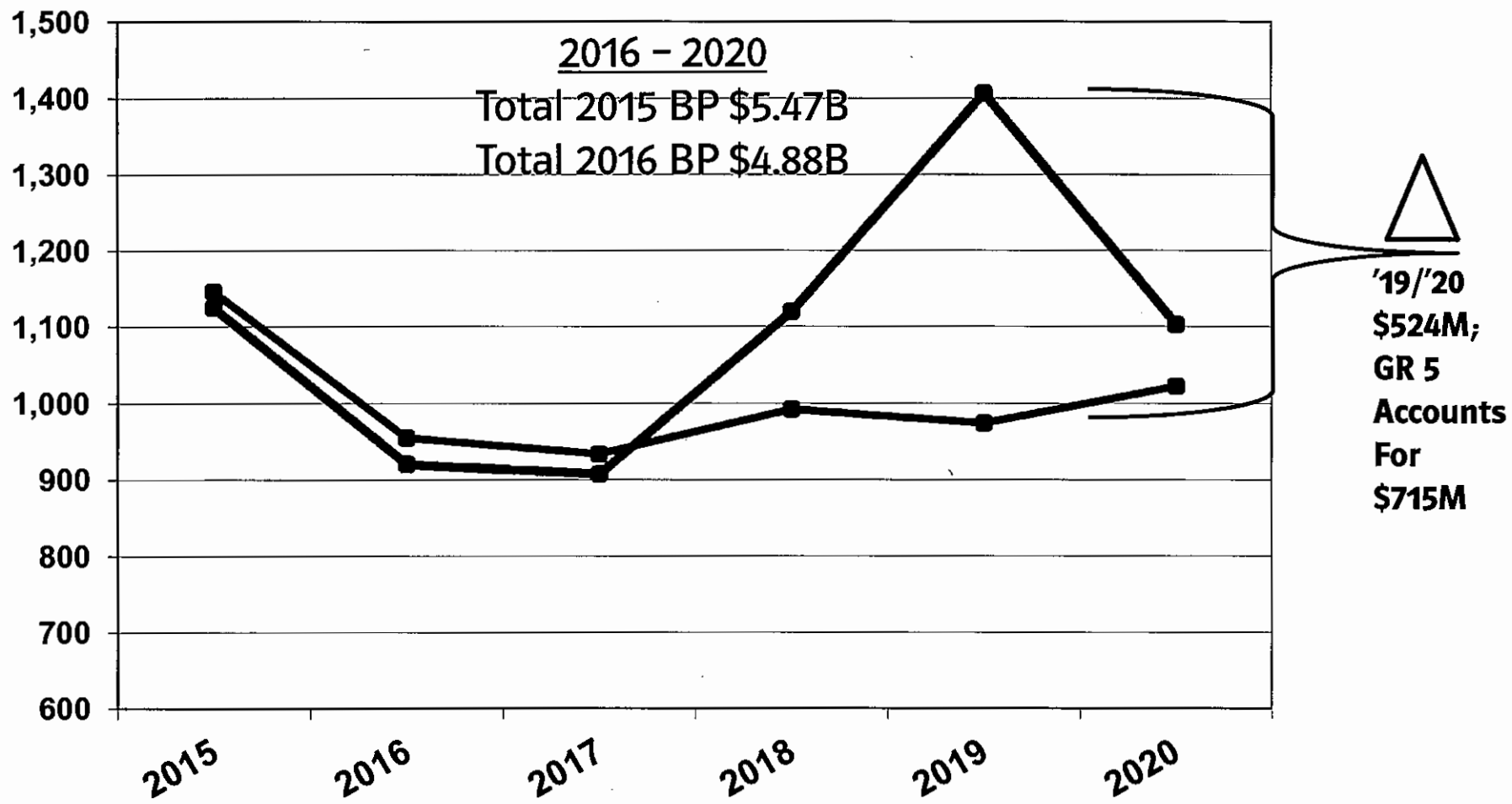
**LKE 2016 Business Plan**  
**RAC Capital - Final**  
**September 24, 2015 (Rev.)**

# 2016 Business Plan

## Key Capital Assumptions

- No impacts from Clean Power Plan are factored in.
- Beneficial use (CCR material) is used for the closure of the ponds under CCR, but is not factored into the calculation for new landfill space in periods outside of the five-year planning window.
- Next combined cycle in-service May 1, 2029 (eight years later than the 2015 BP assumption).
- Trimble County Landfill Phase 1A in-service May, 2018, with Transport and Treatment in-service May, 2018.
- The CCR Pond Closures are concentrated between 2017 and 2018 on the spending profile.
- The ELG related capital projects are in-service December, 2020 for Mill Creek, Trimble County, and Ghent, and December, 2021 for Brown.
- Transmission Reliability Program starts in 2016, accelerates in 2017.
- Distribution Automation Program starts in 2016, accelerates in 2017.
- N-1 capital program started in 2015, accelerates in 2017 and beyond.
- Tier 1 (large bucket truck) vehicle purchases start in 2016 instead of leasing.
- New GIS in-service December, 2019.
- CCS Upgrade project in-service September, 2017.

# All Capital 2016 BP vs. 2015 BP (\$M's)



● 2016 BP                      ● 2015 BP

# LG&E and KU Utilities

## 2016 Business Plan (2016 - 2019)

### PPL/Wall Street Expectations

### All Capital (in Millions)

2015-2019 from 2015 BP	\$	5,489			
Less 2015 Budget	\$	<u>(1,125)</u>			
2016-2019 from 2015 BP	\$	4,364			
Less Change in New Generation	\$	<u>(659)</u>	Next Combined Cycle to 2029		
PPL / Wall Street Expectation	\$	3,705			
Current Roll-Up (2016-2019)	\$	<u>3,855</u>			
Variance (sum of 2016-2019)	\$	<u>(150)</u>	higher		
Mechanism	\$	36	Landfills/Transport	\$	34
		}	CCR Pond Closures	\$	(283)
		}	Effluent Water	\$	367
TRP	\$	(120)	Env. Air - '11/15 Filings	\$	(107)
N-1 and DA	\$	(56)	All Other Mech.	\$	25
Brown Solar	\$	16			
All Other Base Capital	\$	(26)			



**LG&E and KU Utilities**  
**2016 Business Plan**  
**High-Level Variances (2016-2020)**  
**All Capital (in Millions)**

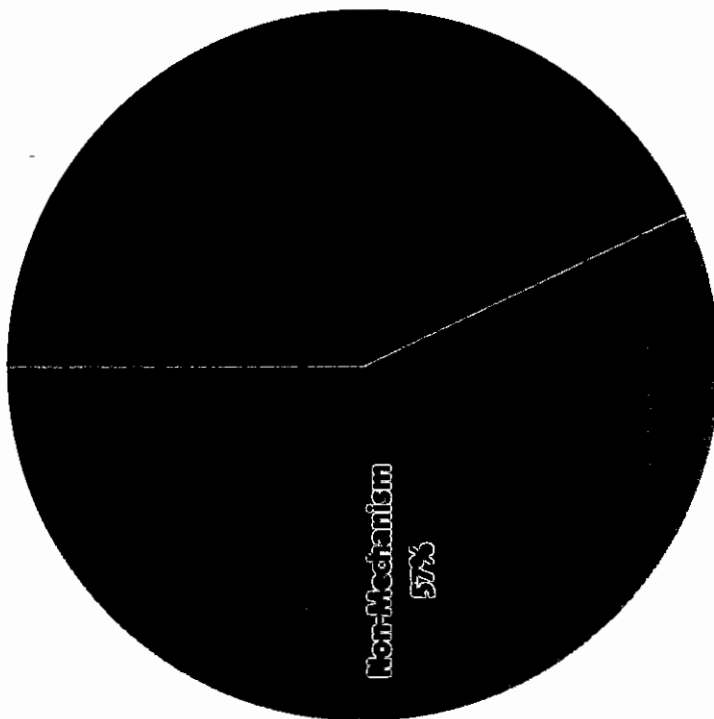
All Capital (in Millions)	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>2016-2020</u>
2016-2020 from 2015 BP	\$ 1,125	\$ 920	\$ 908	\$ 1,119	\$ 1,417	\$ 1,103	\$ 5,467
2016-2020 from 2016 BP	\$ 1,146	\$ 955	\$ 934	\$ 992	\$ 974	\$ 1,022	\$ 4,877
Delta Lower / (Higher)	\$ (21)	\$ (35)	\$ (26)	\$ 127	\$ 443	\$ 81	\$ 590

Key Drivers of Total Delta - Lower /  
(Higher)

Delay in Timing of Next Combined Cycle	\$ 841
Effluent Water (including MERC 51)	\$ 352
All Other Mechanism	\$ 35
Brown Solar	\$ 16
Landfills and Associated Transport Facilities	\$ (1)
Distribution N-1 and DA Programs	\$ (80)
Environmental Air (2011 and 2015 ECR Filings)	\$ (108)
Transmission Reliability Plan	\$ (175)
CCR Ruling	\$ (244)
All Other	\$ (46)

# LKE Capital Split by Mechanism/Non-Mechanism (2016 - 2020)

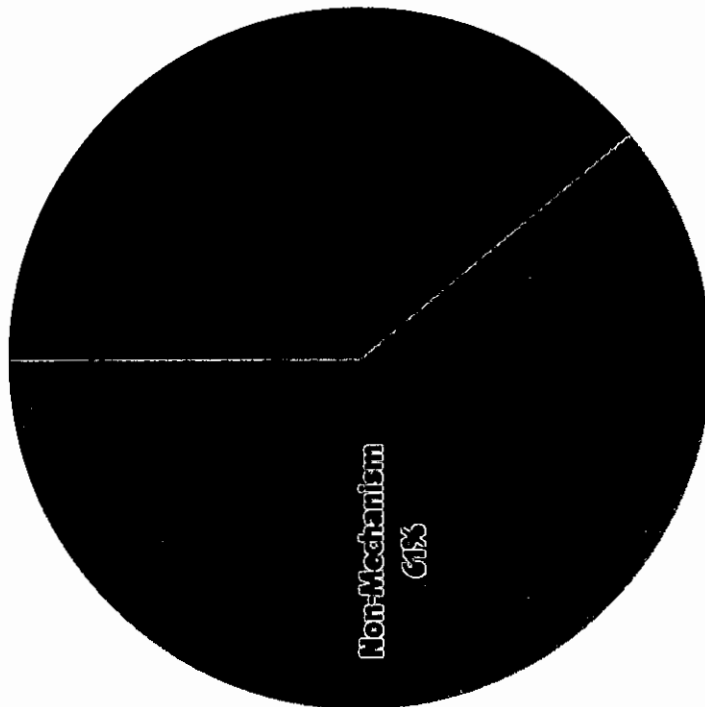
2016 BP



Total \$4.88 Billion



2015 BP

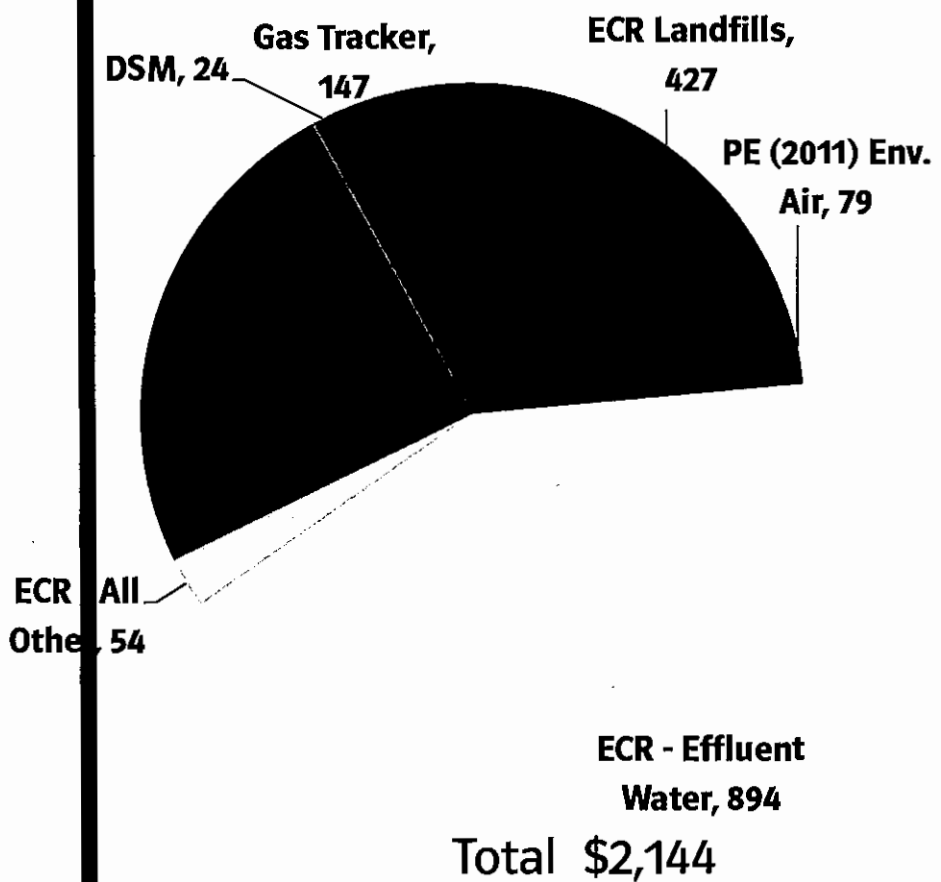


Total \$5.47 Billion

# Mechanism Investments

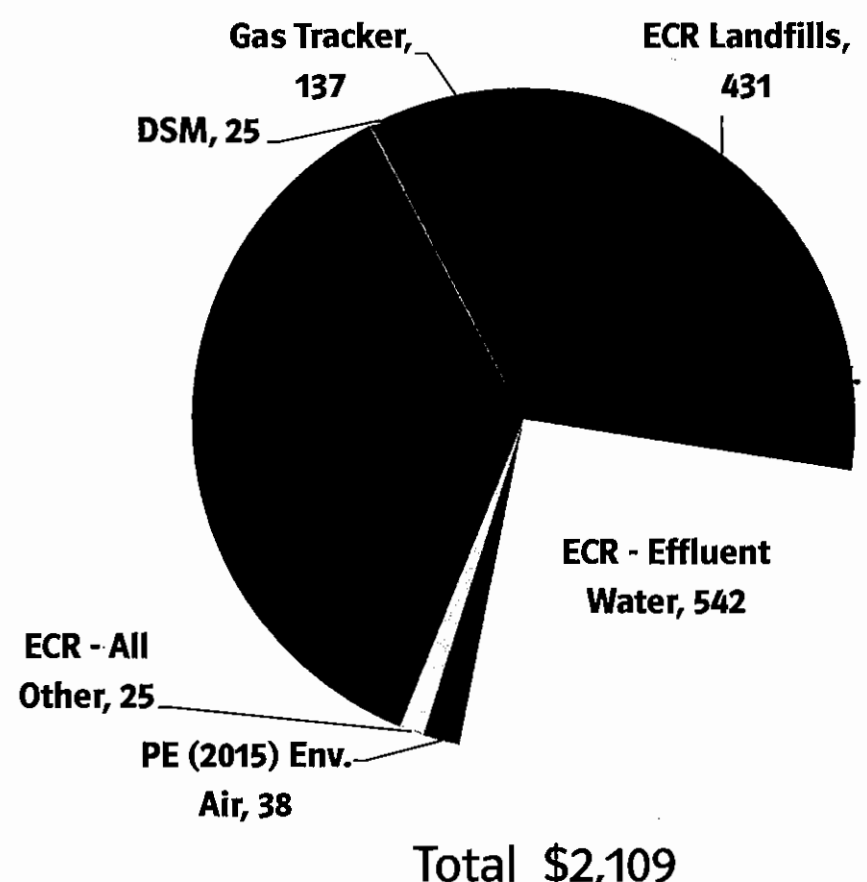
## 2016 - 2020 (\$M's)

### 2015 BP



All other includes Fabric Filter Bags and Cages, and Brown 3 SCR Catalyst Layers.

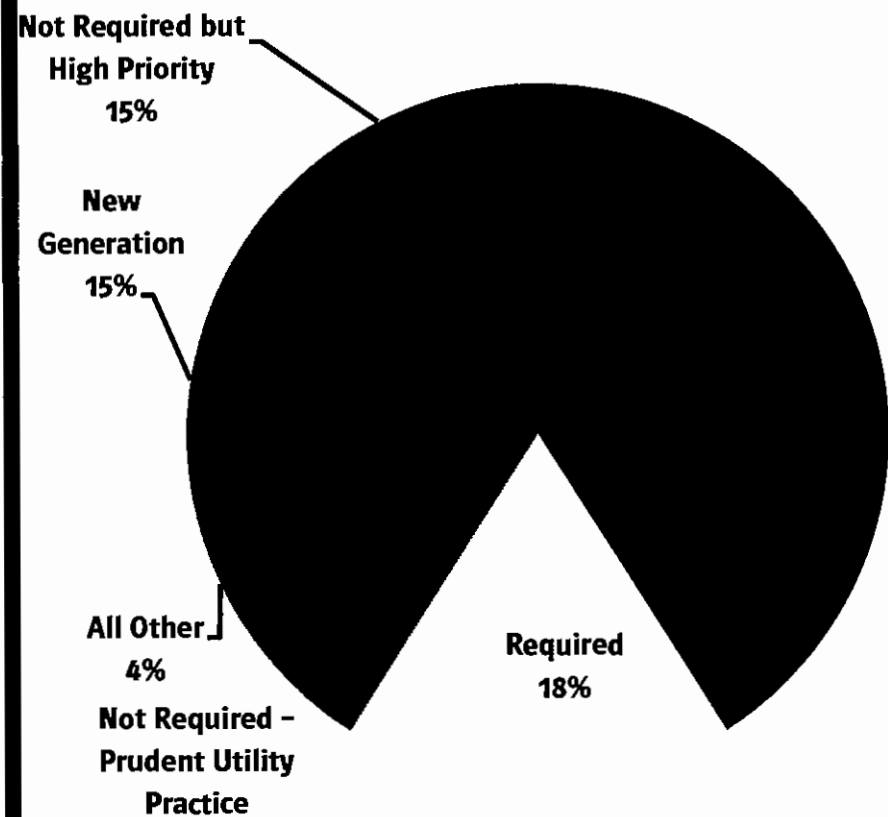
### 2016 BP



Total \$2,109

# LKE Capital by RAC Category (2016 - 2019)

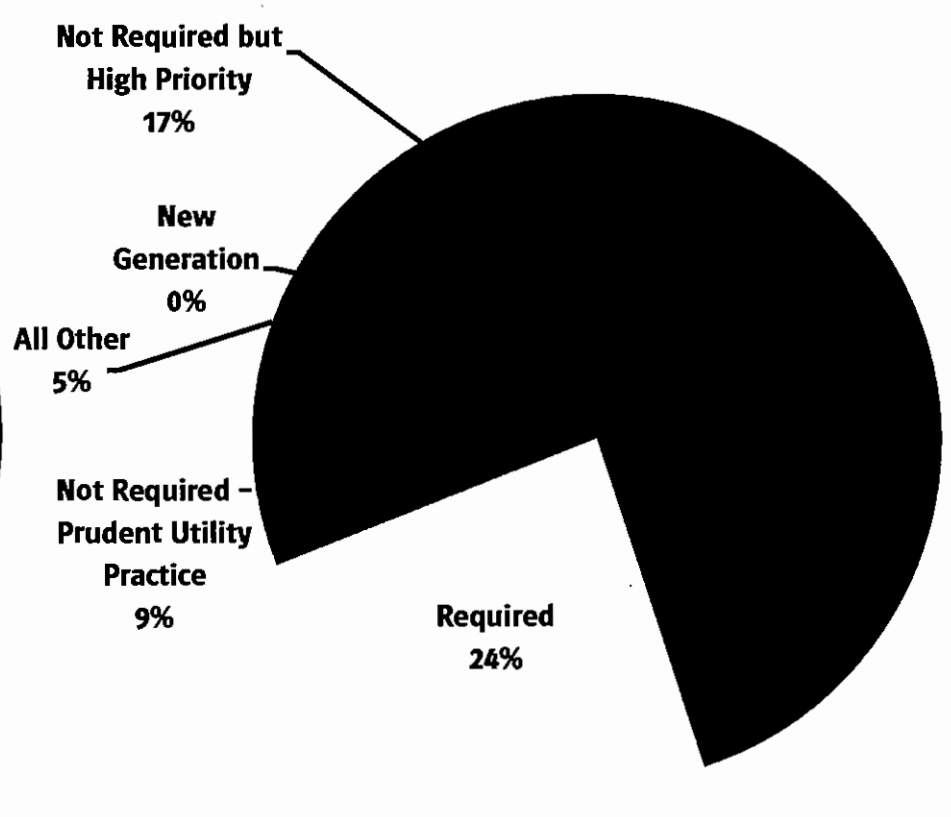
## 2015 BP



Total \$4,364 Million

2020 from the 2015 BP was not categorized in this manner, so it is not included here.

## 2016 BP



Total \$3,855 Million



PPL companies

# LG&E and KU Utilities

## 2016 Business Plan

### Capital Variances by Year

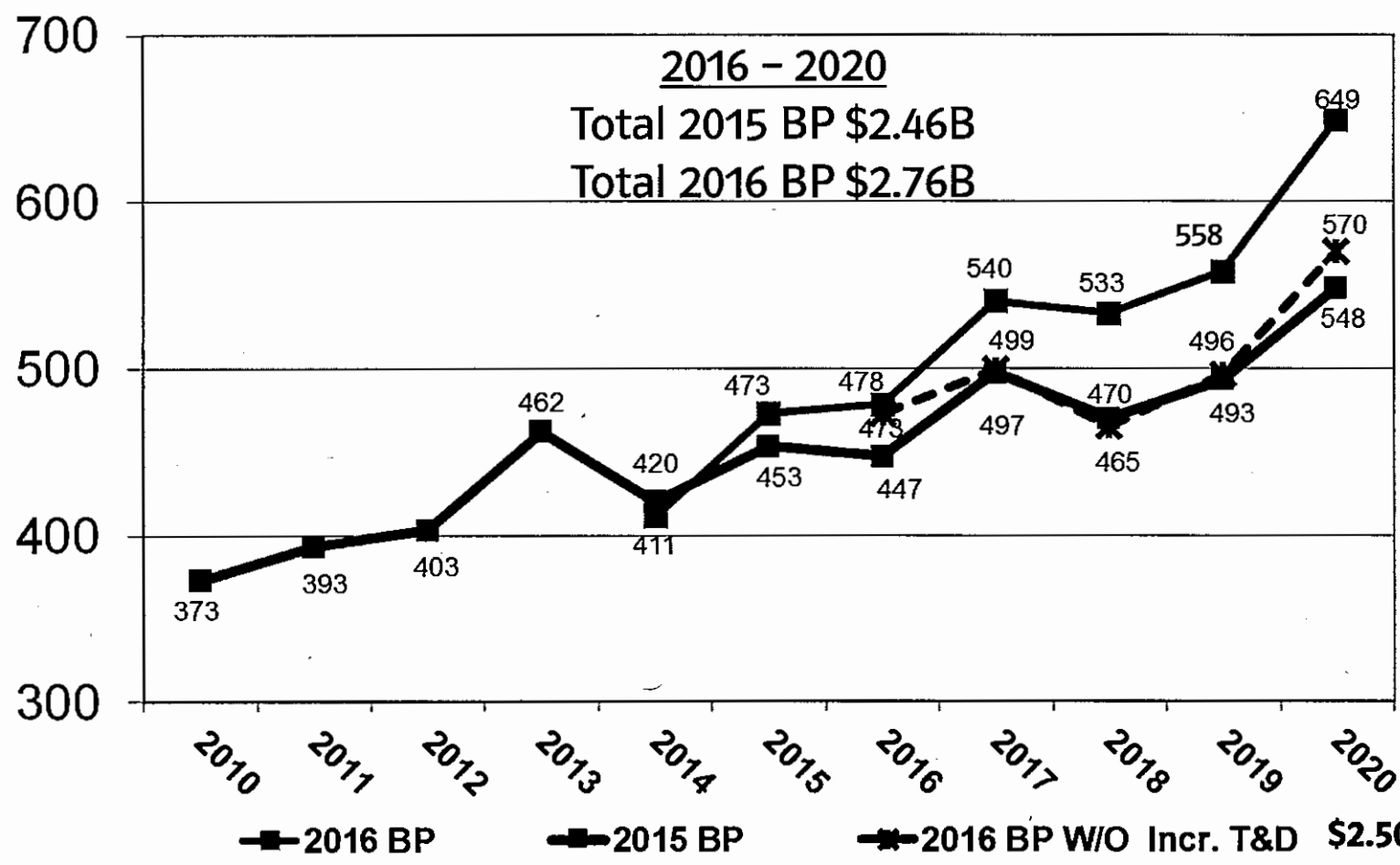
#### All Capital (in Millions)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u> <u>2016-2020</u>
2015 BP	\$ 1,125	\$ 920	\$ 908	\$ 1,119	\$ 1,417	\$ 1,103	\$ 5,467
2016 BP	\$ 1,146	\$ 955	\$ 934	\$ 992	\$ 974	\$ 1,022	\$ 4,877
Delta - Lower / (Higher) than '15 BP	\$ (21)	\$ (35)	\$ (26)	\$ 127	\$ 443	\$ 81	\$ 590
<b>Primary Changes by Year - Lower / (Higher) than '15 BP</b>							
<b>Mechanism Related</b>							
CCR Pond Ruling - Continued use of beneficial re-use for closure	\$ (1)	\$ 30	\$ (159)	\$ (192)	\$ 38	\$ 39	\$ (244)
Environmental Air (2011 ECR)	\$ (39)	\$ (72)	\$ 3	\$ -	\$ -	\$ -	\$ (69)
Environmental Air (2015 ECR)	\$ (1)	\$ (26)	\$ (9)	\$ (4)	\$ -	\$ -	\$ (39)
Effluent Water / Mercury 51 ppt Controls	\$ 2	\$ 40	\$ 150	\$ 217	\$ (40)	\$ (15)	\$ 352
Trimble County Landfill / Transport	\$ 22	\$ 18	\$ (12)	\$ (17)	\$ (8)	\$ (12)	\$ (31)
Brown and Ghent Landfills / Transports	\$ (13)	\$ (12)	\$ -	\$ -	\$ (3)	\$ -	\$ (15)
Mill Creek Landfill / Transport	\$ 6	\$ 1	\$ 33	\$ 54	\$ (10)	\$ (24)	\$ 54
All Other Mechanism	\$ 4	\$ 1	\$ 8	\$ 10	\$ (2)	\$ 11	\$ 28
Next Combined Cycle (G&T)	\$ -	\$ -	\$ 3	\$ 123	\$ 532	\$ 183	\$ 841
Cane Run 7 - Permanent Savings	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackstart	\$ -	\$ 10	\$ 23	\$ 18	\$ -	\$ -	\$ 51
Brown Solar	\$ (1)	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 16
T&D Incremental Reliability Projects							
Transmission Reliability Plan	\$ -	\$ (4)	\$ (31)	\$ (47)	\$ (38)	\$ (55)	\$ (175)
Distribution N-1	\$ -	\$ -	\$ (4)	\$ (7)	\$ (10)	\$ (10)	\$ (31)
Distribution Automation	\$ -	\$ (1)	\$ (6)	\$ (14)	\$ (14)	\$ (14)	\$ (49)
All Remaining Base Capital	\$ (17)	\$ (36)	\$ (25)	\$ (14)	\$ (2)	\$ (22)	\$ (99)
Total Variance	\$ (21)	\$ (35)	\$ (26)	\$ 127	\$ 443	\$ 81	\$ 590

# Base Capital Comparisons

## 2016 BP vs. 2015 BP (\$M's)

### Excluding Mechanism and New Build Generation

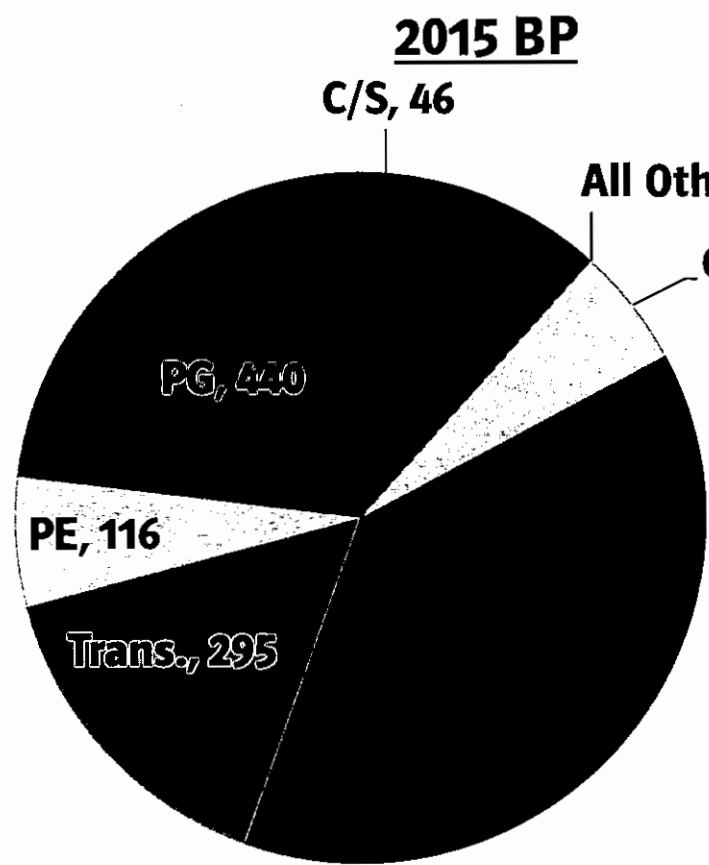


**10-Yr.  
CAGR  
5.7%**

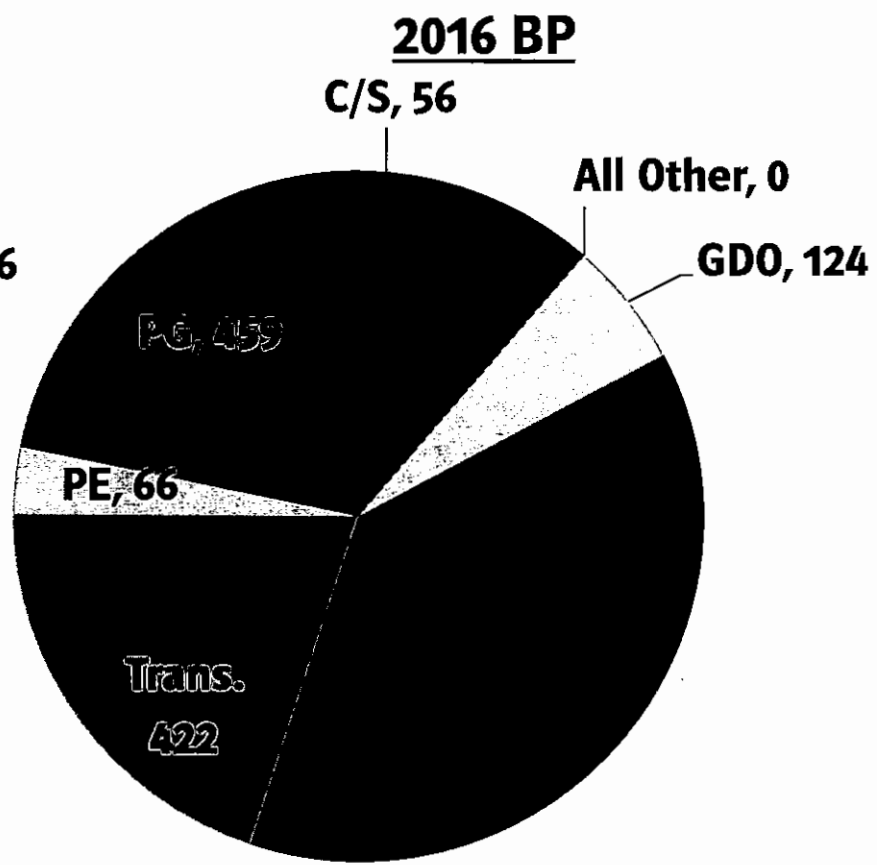
**W/O Incr.  
T&D  
4.3%**

2010-2014 Actuals, 2015 2<sup>nd</sup> Qtr. Forecast

# Comparison by Business Unit Excluding Mechanisms and New Build G & T 2016-2019 (\$Millions)



Total \$1,908



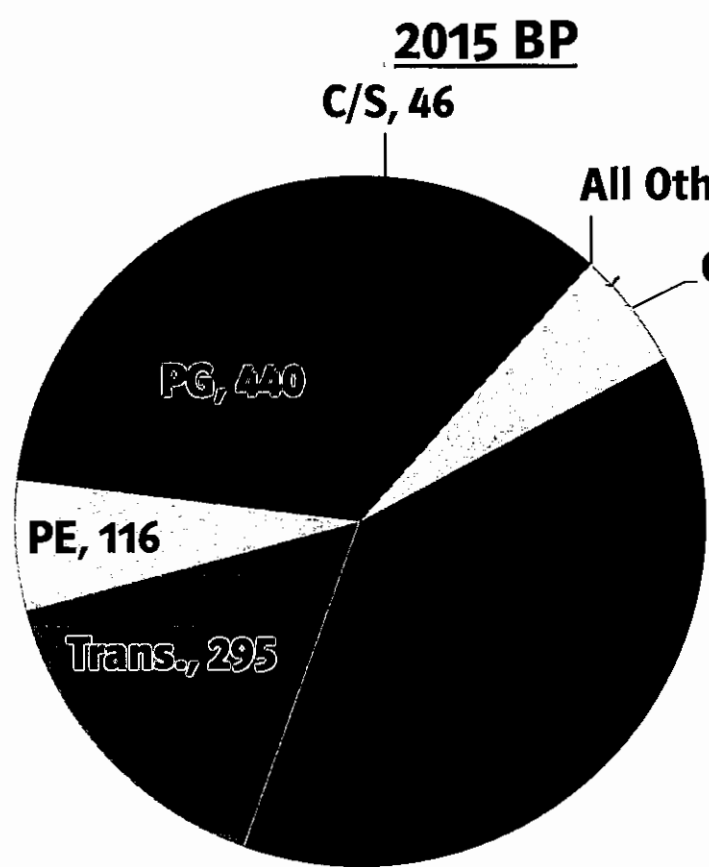
Total \$2,110



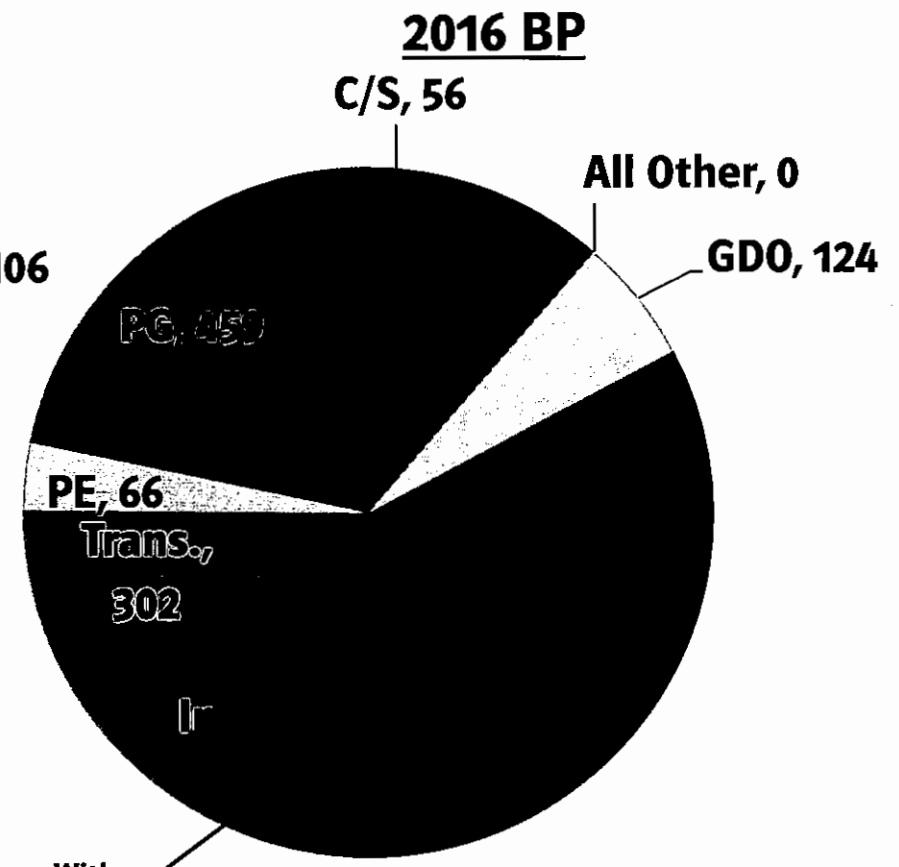
# Comparison by Business Unit

## Excluding Mechanisms and New Build G & T

### 2016-2019 (\$Millions)



Total \$1,908



Total \$2,110

W/O Incr. Rel. \$1,934

With Incremental T&D Reliability Carved Out.



PPL companies



# LG&E and KU Utilities

## 2016 Business Plan

### Capital Variances by Year

#### All Remaining Base Capital from Page 9 [1]

\$ in Millions							Total
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2016-2019</u>	
Variances Plan over Plan - Lower / (Higher)							
New Business - Electric and Gas	\$ (7)	\$ 2	\$ (0)	\$ (0)	\$ (0)	\$	1
Transmission Compliance - NERC Ratings Projects	\$ -	\$ (15)	\$ (13)	\$ (4)	\$ (1)	\$	(33)
Gas Underground Storage and Compression	\$ -	\$ (3)	\$ (1)	\$ (10)	\$ (9)	\$	(23)
Brown CT's	\$ -	\$ (2)	\$ 5	\$ (4)	\$ (23)	\$	(24)
Tier 1 (large bucket truck) Purchases	\$ -	\$ (4)	\$ (3)	\$ 1	\$ (7)	\$	(13)
Paddy's Run 13 Pipeline	\$ 13	\$ (15)	\$ -	\$ -	\$ -	\$	(15)
Transmission Expansion Plan	\$ -	\$ (11)	\$ 15	\$ 12	\$ (0)	\$	16
Cane Run Demolition (of all but Power Block)	\$ (0)	\$ -	\$ (4)	\$ (6)	\$ -	\$	(10)
Cane Run Ash Pond Cap and Closure	\$ 4	\$ (9)	\$ -	\$ -	\$ -	\$	(9)
Transmission Lines, mostly pole replacements	\$ (15)					\$	-
Transmission Proactive Replacement	\$ -	\$ (1)	\$ 4	\$ 1	\$ 9	\$	13
Paddy's Run Demolition	\$ 3	\$ 1	\$ (10)	\$ -	\$ -	\$	(9)
Canal Demolition - Pushed to 2021/2022		\$ 7	\$ 7	\$ -	\$ -	\$	14
Ohio Falls Rehabilitation	\$ 1	\$ 2	\$ (7)	\$ -	\$ -	\$	(5)
Trimble CT's	\$ -	\$ 1	\$ -	\$ 6	\$ 5	\$	12
Cane Run 7 Combustion Inspection	\$ -	\$ 10	\$ (10)	\$ -	\$ -	\$	(0)
TC2 Gas Ignition Fuel	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$	(4)
Generation Services 345 Spare	\$ (3)	\$ 3	\$ -	\$ -	\$ -	\$	3
Upgrade Gas Elevated Pressure System	\$ -	\$ -	\$ -	\$ (3)	\$ (2)	\$	(5)
LG&E Building Tenant Improvements / KU Facility Branding	\$ -	\$ (2)	\$ (2)	\$ (2)	\$ (1)	\$	(7)
EDO Vehicles (11 bucket trucks purchase vs. lease)	\$ (4)					\$	-
All Other	\$ (9)	\$ 3	\$ (5)	\$ (5)	\$ 28	\$	21
Total Base Capital Variance Exclusive of Incremental T&D Programs	\$ (17)	\$ (36)	\$ (25)	\$ (14)	\$ (2)	\$	(78)

[1] All remaining base capital exclusive of Blackstart, Brown Solar, Transmission Reliability, Distribution N-1 Transformers, and Distribution Automation.

# What is Included

- **Mechanism Investments.**
- **Legally required.**
- **Regulatory Requirements.**
  - **i.e. Obligation to serve, Ohio Falls, and Transmission Expansion Plan.**
- **Capital to add firm winter generation capacity.**
  - **Cane Run to Paddy's Run pipeline, firming up PR13 starting late 2016.**
- **A scaled down but sufficient blackstart approach.**
- **Brown 1 and 2 capital (though minimizing spend).**
- **Demolition of Paddy's coal plant and short-term remediation/main structure for Cane Run.**
  - **Though Cane Run Coal Buildings outside of the power block will be taken down.**
- **Relocating Transmission Facilities for Pineville and Tyrone to outside the current structures.**
- **Consolidating KU regional operating facilities.**

# What is Included (continued)

- **Brown Solar in 2016.**
- **Capital to address high priority areas.**
  - **i.e. CCS Upgrade, GIS Upgrade, Ghent Breaker Station, Downtown Louisville Underground Network (PILC).**
- **Capital to improve Transmission reliability, maintain distribution in first quartile performance.**
  - **Transmission Reliability Program**
  - **Distribution N-1**
  - **Distribution Automation**
- **Increases in gas storage and compression investment.**
  - **Well Drilling Program**
  - **Inline Inspection Pipeline Modifications - Wet Gas System.**

# What is Excluded

- **Any new generation apart from Brown Solar.**
- **Future IT upgrades that are not yet critical.**
- **Brown 2 Generator Rewind.**
- **Demolitions for Tyrone, Pineville, and Canal.**
  - **Though they are in the 2020-2022 timeframe.**
- **Potential GDO Gas Main Replacements under impending gas safety regulatory requirements.**
  - **Inspections to validate Maximum Allowable Operating Pressures (MAOP's) are included in gas tracker cost of sales, but no capital given high degree of uncertainty.**
- **Potential capital for transmission planning projects once the Eastern Interconnect has one set of designated entity planning assumptions (Upcoming NERC Requirement).**
  - **Likely two years away.**

# Final Four In

- **Gas Well Drilling Program.**
- **Brown 7 C inspection (in 2019 vs. 2021).**
- **Transmission incremental substation security.**
- **EDO substation monitoring control/legacy RTU's and power circuit breakers.**

# Final Four Out

- **Long-term Gas Transmission System Reinforcement Projects.**
- **Small scale SCADA expansion.**
- **Paddy's Run 13 Hot Gas Pat Inspection (Moved to 2021).**
- **KY Dam to S. Paducah line replacement.**

**These are mostly shifted to outside  
of the five-year window.**

# Sensitivities

- **Future Impacts from Clean Power Plan.**
- **Ability to use beneficial use CCR material to close ash ponds.**
- **Permitting of Trimble and Mill Creek landfills.**
- **Final Effluent Water Regulations.**
- **Price of natural gas, impacting Cane Run 7 Maintenance Schedule and the large CT's.**
- **Designated Entity Modeling for the Eastern Inter-connect.**
- **Impact of new regulatory requirements on gas pipeline system.**
- **New Lease Accounting Standards.**
  - **Though Tier 1 vehicles (large bucket trucks) are now completely covered through purchases.**

## Appendix Section Reports From PowerPlant

- Report A** All Capital by Line Of Business.
- Report B** Capital excluding mechanisms by Line of Business.
- Report C** Capital excluding new Generation and mechanisms by Line of Business.
- Report D-E** All capital by RAC Category.  
(D by year, E by %)
- Report F** Required and mechanism projects > 1.0M each.
- Report G** All other RAC category projects > \$0.5M each.
- Report H** Non-mechanism capital 12 months ended June 30, 2017,  
2016 BP vs. 2015 BP.

**Note:** Reports A through D also compare to 2015 BP.



**Wiseman, Sara**

---

**From:** Pence, Mark  
**Sent:** Thursday, October 22, 2015 9:34 AM  
**To:** Wiseman, Sara  
**Cc:** Didelot, Joe; Neal, Susan  
**Subject:** FW: Capital 2011-2015  
**Attachments:** Capital 2011-2015.xls

Sara, I intended to send this to you as well. Let me know if anything else is needed.

---

**From:** Pence, Mark  
**Sent:** Thursday, October 22, 2015 9:31 AM  
**To:** Didelot, Joe <Joe.Didelot@lge-ku.com>  
**Cc:** Neal, Susan <Susan.Neal@lge-ku.com>  
**Subject:** Capital 2011-2015

Joe,

Per your request I have attached a list of capital projects where spending was \$500k or higher from 2011-2015(YTD). Let me know if you need anything else.

Mark A. Pence  
Sr. Budget Analyst – Mill Creek Station  
(502)933-6805

## MC Capital Project Expenditures \$500k or Higher 2011-2015

Scott

10/22/2015

Project #	Project Description	Amount
127642	MC4 Burners	7,098,247
123837	MC2 FGD Refurbishment	6,339,547
132924	MC4 Reheater	6,248,132
139722	MC2 Gen Stator Bar Purchase	6,125,317
135640	MC1 Generator Stator Bar	6,104,131
132921	MC3 Reheater	4,874,575
132804	MC3 BURNERS 2013	4,571,052
132901	MC4 Cooling Tower Fill	4,100,176
136649	MC4 Final SH Pendants	3,841,206
134234	MC4 Generator Stator Bar	3,048,575
133227	MC GSU Transformer Spare	2,913,999
135638	MC3 Gen Stator Bar Purchase	2,864,499
132917	MC1 WW Weld Overlay	2,849,944
132916	MC1 Reheater	2,608,455
132919	MC2 Reheater	2,581,219
139521	MC1 Turbine Rotor & Buckets	2,293,611
132800	MC3 LP Turbine Discs	2,282,850
132922	MC4 Boiler Thermal Spray	2,022,467
136648	MC3 Final SH Pendants	1,936,963
137768	MC1 Turbine L0 Blades	1,930,970
124035	MC4 EHC Upgrade	1,919,975
136645	MC1 SH Pendant Platen	1,848,026
133002	MC4 SCR Catalyst Layer 4 2015	1,804,945
136647	MC2 SH Pendant Platen	1,759,351
124068	MC2 Condenser Tubing	1,752,584
124089	MC Limestone Excavator	1,653,586
112767	MC Landfill Expansion	1,578,240
127593	MC2 EHC Upgrade	1,510,390
143164	MC2 Burners 2014	1,396,695
127641	MC3 Burners	1,336,674
124034	MC3 EHC Upgrade	1,332,410
123946	MC3 Reheater Lower Loops	1,319,392
138713	MC4 Gen High Voltage Bushings	1,300,633
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146730	MC GSU Transformers	1,205,102
139707	MC4 Condenser 2014	1,171,500
144124	MC4 Environmental Spares	1,120,847
139185	MC1 Burners 2013	1,074,596
139702	MC1 Dearator Heater	1,058,616
126121	MC2 Boiler Lower Sidewall	1,058,477
126120	MC1 Partial Radiant Reheater	945,277
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126166	MC1 DCS Hardware	877,712
127577	MC3 Boiler Sidewall Spray	872,179
127600	MC4 Alterex Rewind	841,287
127574	MC2 CT Distribution Mods	828,770
124048	MC2 DCS Hardware	811,528
126137	MC4 SCR Catalyst Layer 2	763,612
126136	MC3 SCR Catalyst - 2011	758,942
135318	MC4 Front Reheat Tubing	738,164
132956	MC3 SCR Catalyst Layer 2	723,594
136638	MC4 SCR Catalyst Layer 1	723,343
127608	MC4 SCR Catalyst Layer 3 2014	676,506
132923	MC4 Boiler Extended Arch	639,844
124070	MC2 Cooling Tower Headers	628,999
137546	MC4 SH Outlet Dutchmen	601,928
132920	MC3 Boiler Extended Arch	574,458
127585	MC 2A Coal Mill Gearbox	570,690
147010	MC Landfill Expansion 2015	557,198
132590	MC4 Reheat Lower Loops	528,700
124071	MC3 Cooling Tower Fan Stacks	527,005
132899	MC 2B Coal Mill Gearbox	513,000
126141	MC4 Field Instrumentation	509,462

**123,471,592**

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Thursday, October 22, 2015 10:34 AM  
**To:** John Spanos (jspanos@gfnet.com)  
**Cc:** Riggs, Eric  
**Subject:** Mill Creek Capital 2011-2015  
**Attachments:** Capital 2011-2015.xls

**From:** Pence, Mark  
**Sent:** Thursday, October 22, 2015 9:34 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Cc:** Didelot, Joe <Joe.Didelot@lge-ku.com>; Neal, Susan <Susan.Neal@lge-ku.com>  
**Subject:** FW: Capital 2011-2015

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124071	MC3 Cooling Tower Fan Stacks	527,005
132899	MC 2B Coal Mill Gearbox	513,000
126141	MC4 Field Instrumentation	509,462
		<b>123,471,592</b>

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Thursday, October 22, 2015 10:53 AM  
**To:** Fowler, Donald  
**Subject:** Site Visit

Don,

Thanks for meeting us at the Canal Substation for the tour yesterday. Your tour was much appreciated.

Best Wishes for your retirement!

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Thursday, October 22, 2015 10:56 AM  
**To:** Didelot, Joe; Siers, Kevin  
**Subject:** Site Visit to Mill Creek

Joe and Kevin,

Thanks again for the tour and the information you yesterday provided for John Spanos, our depreciation consultant.

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Thursday, October 22, 2015 10:57 AM  
**To:** Johnson, Kerry  
**Subject:** Visit to Ohio Falls

Kerry,

Thanks again for the tour and the information you provided yesterday for John Spanos, our depreciation consultant.

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Thursday, October 22, 2015 10:59 AM  
**To:** Harder, Tim; Springer, Zachary; Payne, Mark; Bryant, Nancy  
**Subject:** Site Visit to CR 7

Thanks again for the tour and the information you provided yesterday for John Spanos, our depreciation consultant. It was much appreciated.

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com



**Wiseman, Sara**

---

**From:** Burns, Kyle  
**Sent:** Wednesday, October 28, 2015 12:56 PM  
**To:** Wiseman, Sara; Wilson, Stuart  
**Cc:** Riggs, Eric  
**Subject:** RE: Retirement info for Depreciation study

Thanks for the reminder.

Regards,

Kyle

---

**From:** Wiseman, Sara  
**Sent:** Wednesday, October 28, 2015 12:54 PM  
**To:** Burns, Kyle <Kyle.Burns@lge-ku.com>; Wilson, Stuart <Stuart.Wilson@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Retirement info for Depreciation study

Kyle/Stuart:

Just a friendly reminder that we agreed in our last meeting that you would send an update by the end of October regarding the status of the generation retirement dates for the depreciation study. We need to meet the mid-November deadline in order to stay on track for the study.

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Thursday, October 29, 2015 12:48 PM  
**To:** jsmanos@gfnet.com; Wiseman, Sara; Riggs, Eric  
**Subject:** 2015 Data files through 3rd Qtr



PPL companies

John,

Attached is the file of activity through September 30, 2015. Also included in the file are two additional tabs for corrections that need to be made to the database files previously sent. The first is a location issue from 2014 - between units at Mill Creek. The second is the transfer issue (between MC, CR and TC1) we discussed while you were driving on the second day of your visit. We put in a class year of 2015 since we didn't have the actual date.

If you have any questions, please give Eric (502)627-2822 or me (502)627-4279 a call.

Thanks!  
Karen

**Your password will be sent in a separate email to protect your account privacy.**

Username: VDYKGHRHEA

EID: 924

**Download URL:**

<https://eft.lge-ku.com>

The login above will expire on 11/5/2015 12:00:00 AM

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Wiseman, Sara

---

**From:** Daly, Karen  
**Sent:** Thursday, October 29, 2015 12:48 PM  
**To:** jspanos@gfnet.com; Wiseman, Sara; Riggs, Eric  
**Subject:** 2015 Data files through 3rd Qtr



John,

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Karen

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Password: pFz8Qcyo

EID: 924

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**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Monday, November 02, 2015 4:43 PM  
**To:** Burns, Kyle  
**Cc:** Riggs, Eric; Schram, Chuck; Wilson, Stuart; Saunders, Eileen; Balmer, Chris  
**Subject:** RE: Depreciation Study Update

Kyle,

Thanks for the update.

After you have completed your analysis what do you consider the next step to be? Will the information be ready to be sent to John Spanos? He would like to receive it by November 13.

Thanks,

Sara

---

**From:** Burns, Kyle  
**Sent:** Monday, November 02, 2015 9:59 AM  
**To:** Balmer, Chris <Chris.Balmer@lge-ku.com>; Saunders, Eileen <Eileen.Saunders@lge-ku.com>; Wilson, Stuart <Stuart.Wilson@lge-ku.com>; Schram, Chuck <Chuck.Schram@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** Depreciation Study Update

Hi All,

I just wanted to let everyone know that my group is on track to have our analysis on the depreciation study completed by the end of next week or sooner. We have completed our first pass at the data and we are working on finalizing thoughts.

Regards,

Kyle



*Excellence Delivered As Promised*

November 5, 2015

VIA EMAIL

Mr. Rick Lovekamp  
LG&E and KU Service Company  
230 W. Main Street  
Louisville, KY 40202

Dear Rick:

Electric Vehicle Charging Stations

Per your request, we have determined recommended depreciation rates for the soon to be installed Electric Vehicle (EV) Charging Stations. These recommended rates should be applied to a newly created subaccount in distribution plant of Account 371. The rate is based on a 10-year average service life, L2.5 dispersion curve and 0 percent net salvage.

Each of these parameters are established with the general understanding of the new assets and the estimates of comparable facilities within the industry. The initial depreciation accrual rate is 10.0 percent.

Very truly yours,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in cursive script that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President





*Excellence Delivered As Promised*

November 5, 2015

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GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President

Gannett Fleming Valuation and Rate Consultants, LLC

P.O. Box 67100 • Harrisburg, PA 17106-7100 | 207 Senate Avenue • Camp Hill, PA 17011  
t: 717.763.7211 • f: 717.763.4590

[www.gfvrc.com](http://www.gfvrc.com)





*Excellence Delivered As Promised*

November 5, 2015

VIA EMAIL

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230 W. Main Street  
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JOHN J. SPANOS  
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t: 717.763.7211 • f: 717.763.4590

[www.gfvrc.com](http://www.gfvrc.com)





**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Sunday, November 08, 2015 8:27 AM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** LGE adjustments  
**Attachments:** LGE-2015-Final Retirement Adjustments.xlsx

Sara and Eric:

There were numerous facilities that you were making final retirements during 2015 that created some remaining debit or credit balances that were less than \$1.00. This was due to the fact that the original data you provided in our initial study started with rounded amounts.

I am sending you the adjustments in the attached file so you are aware of why our study balances will be different or in hopes that you can make the same adjustments during 2015.

We can discuss if necessary.

John

---

**John J. Spanos** | Senior Vice President

**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378

t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)

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Scott

LGE - 2015 Retirement Record Adjustments to 0 Location Balances							Revised	Adjustment
AccountNum	GroupNum	CompanyNum	TransactionCorr	TransactionYear	InstallationYear	Original Retirement Amount	Retirement Amount	Amount
31100	0152		0	2015	1984	1,149,271.70	1,149,271.98	0.28
31100	0162		0	2015	1988	78,002.86	78,003.20	0.34
31100	0162		0	2015	1997	(269,271.86)	(269,272.00)	(0.14)
31100	0162		0	2015	1999	31,173.00	31,173.30	0.30
31100	0212		0	2015	1983	(91,951.08)	(91,951.05)	0.03
31200	0112		0	2015	1970	(4,821.28)	(4,821.00)	0.28
31200	0112		0	2015	1983	42,763.87	42,764.15	0.28
31200	0112		0	2015	1987	(2,651.79)	(2,652.00)	(0.21)
31200	0112		0	2015	2001	(35,643.18)	(35,643.00)	0.18
31200	0121		0	2015	1987	(5,303.58)	(5,303.76)	(0.18)
31200	0131		0	2015	1988	(7,502.79)	(7,503.00)	(0.21)
31200	0131		0	2015	1996	(82,108.51)	(82,109.00)	(0.49)
31200	0142		0	2015	1998	0.06	0.09	0.03
31200	0152		0	2015	1997	(0.51)	(0.32)	0.19
31200	0152		0	2015	1999	(1,211,677.02)	(1,211,677.00)	0.02
31200	0152		0	2015	2001	(421,780.64)	(421,781.00)	(0.36)
31200	0152		0	2015	2002	(209,513.43)	(209,513.00)	0.43
31200	0152		0	2015	2004	(134,354.77)	(134,354.67)	0.10
31200	0162		0	2015	1995	(169,552.80)	(169,553.00)	(0.20)
31200	0162		0	2015	1996	(801,689.33)	(801,689.00)	0.33
31200	0162		0	2015	1997	(592,474.92)	(592,475.37)	(0.45)
31200	0162		0	2015	1998	343,815.09	343,814.25	(0.84)
31400	0112		0	2015	1954	(105,161.00)	(105,160.99)	0.01
31400	0112		0	2015	1955	106,008.55	106,008.54	(0.01)
31400	0112		0	2015	1964	(847.55)	(848.00)	(0.45)
31400	0121		0	2015	1966	(5,231.97)	(5,232.00)	(0.03)
31400	0131		0	2015	1966	4,693.69	4,694.21	0.52
31400	0151		0	2015	1975	(2,343.61)	(2,344.00)	(0.39)
31400	0151		0	2015	1985	(46,321.35)	(46,321.00)	0.35
31400	0151		0	2015	1986	(392.83)	(393.58)	(0.75)
31400	0151		0	2015	1993	(2,586.74)	(2,586.00)	0.74
31400	0151		0	2015	1996	(136,376.49)	(136,376.00)	0.49
31400	0151		0	2015	2004	(118,981.00)	(118,980.79)	0.21
31400	0151		0	2015	2009	(595,205.20)	(595,204.90)	0.30
31400	0161		0	2015	2004	(117,049.49)	(117,049.92)	(0.43)
31500	0112		0	2015	1971	2,091.39	2,091.92	0.53
31500	0121		0	2015	1956	5,314.00	5,314.02	0.02
31500	0131		0	2015	1976	4,228.68	4,228.20	(0.48)
31500	0141		0	2015	1997	0.16	0.34	0.18
31500	0142		0	2015	1980	973,188.00	973,188.29	0.29
31500	0151		0	2015	1980	(13,195.95)	(13,196.00)	(0.05)
31500	0151		0	2015	1990	220,165.92	220,165.65	(0.27)
31500	0151		0	2015	1997	(0.06)	0.47	0.53

Scott

AccountNumGroupNumbeimpanyNumt:ansactionCorransactionYerinstallationYe:	Original Retirement Amount	AdjustedTY	Comments	Revised Retirement Amount	Adjustment Amount
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Scott

AccountNum	GroupNum	CompanyNum	TransactionCor	TransactionYer	InstallationYer	Original Retirement		Comments	Revised Retirement Amount	Adjustment Amount
						Amount	AdjustedTY			
31500	0152		0	2015	1992	(0.28)			(0.55)	(0.27)
31500	0161		0	2015	1991	(23,367.97)			(23,368.00)	(0.03)
31500	0161		0	2015	1995	(32,869.33)			(32,869.18)	0.15
31500	0161		0	2015	1997	(4,294,510.35)			(4,294,510.07)	0.28
31500	0161		0	2015	1998	(146,687.90)			(146,689.00)	(1.10)
31500	0161		0	2015	2006	(2,608.07)			(2,608.30)	(0.23)
31500	0162		0	2015	1983	1,474,818.10			1,474,818.39	0.29

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Monday, November 09, 2015 7:33 AM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara  
**Subject:** FW: LGE adjustments  
**Attachments:** LGE-2015-Final Retirement Adjustments.xlsx

Karen,

Please review and let us know what you think.

Thanks,  
Eric

---

**From:** John Spanos [mailto:jspanos@gfnet.com]  
**Sent:** Sunday, November 08, 2015 8:27 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** LGE adjustments

Sara and Eric:

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Scott

AccountNum	GroupNum	CompanyNum	Transaction	Corr	Transaction	Year	Installation	Yes	Original Retirement Amount	AdjustedTY	Comments	Revised Retirement Amount	Adjustment Amount
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Scott

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							Amount	AdjustedTY			
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31500	0162		0		2015	1983	1,474,818.10			1,474,818.39	0.29



**Wiseman, Sara**

---

**From:** Rutter, Cheryl <[crutter@gfnet.com](mailto:crutter@gfnet.com)>  
**Sent:** Tuesday, November 10, 2015 10:48 AM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie; Crescente, Angela  
**Subject:** Invoice for Services Provided by Gannett Fleming re Contract No. 99339 - Depreciation Studies  
**Attachments:** 060231 - No. 1161 - October 30, 2015.pdf

Good morning, Ladies.....

Attached is a PDF file that contains our invoice for services rendered through October 2, 2015, related to LG&E and KU Services Company Contract No. 99339 - Depreciation Study of the Electric, Gas and Common Plant, including Solar Facility, of Louisville Gas and Electric and Kentucky Utilities.

Kindly advise either me at [crutter@gfnet.com](mailto:crutter@gfnet.com) or John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) if you have any specific questions related to the invoice.

Thanks much, and I wish you a pleasant day.

Cheryl

Cheryl Ann Rutter, CPS | Administrator

Gannett Fleming Valuation and Rate Consultants, LLC|

Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100

Physical address: 207 Senate Avenue, Camp Hill, PA 17011

t 717.763-7212, Ext. 2283|

[crutter@gfnet.com](mailto:crutter@gfnet.com)

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Project: 060231

Scott

LG&E and KU Services Company  
 Attn: Sara Wiseman, Manager of Property Accounting  
 P.O. Box 32010  
 Louisville, KY 40232

## GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

## Send check payments to:

Gannett Fleming Companies  
 P.O. Box 829160  
 Philadelphia, PA 19182-9160

P.O. BOX 67100  
 HARRISBURG, PA 17106-7100  
 (717) 763-7211

## Send ACH/EFT payments to:

ABA: 031312738  
 Acct No: 5003165655  
 Acct Name: Gannett Fleming Companies

Federal EIN: 46-4413705



Invoice: 060231\*1161

Invoice Period: through October 2, 2015

Contract No. 99339 - Depreciation Study of the Electric, Gas and Common Plant, including Solar Facility, of Louisville Gas and Electric and Kentucky Utilities

### Summary of Current Charges

Phase 101	- KU - DEPRECIATION STUDY	\$	5,457.50
Phase 104	- KU - SOLAR RATES		385.00
Phase 201	- LG&E - DEPRECIATION STUDY-ELECTRIC		5,680.00
Phase 202	- LG&E - DEPRECIATION STUDY - GAS		1,995.00
Phase 203	- LG&E - DEPRECIATION STUDY - COMMON		1,187.50
Phase 204	- LG&E - SOLAR RATES		385.00
	Total Charges		<u>\$ 15,090.00</u>
	<b>Total Due This Invoice .....</b>		<b>\$15,090.00</b>

Project: 060231 LG&E and KU Services Company

Phase 101 -- KU - Depreciation Study

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	5.00	\$ 100.00	\$ 500.00
Assistant Analyst II	20.50	130.00	2,665.00
Associate Analyst	2.50	145.00	362.50
John J. Spanos	7.00	240.00	1,680.00
Support Staff	2.50	100.00	250.00
<b>Total Labor Costs</b>			<b>\$ 5,457.50</b>
<b>Total Phase -- 101</b>			<b>\$ 5,457.50</b>

Phase 104 -- KU - Solar Rates

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	1.00	145.00	145.00
John J. Spanos	1.00	240.00	240.00
<b>Total Labor Costs</b>			<b>\$ 385.00</b>
<b>Total Phase -- 104</b>			<b>\$ 385.00</b>

Phase 201 -- LG&E - Depreciation Study-Electric

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	8.00	\$ 100.00	\$ 800.00
Associate Analyst	22.00	145.00	3,190.00
John J. Spanos	6.00	240.00	1,440.00
Support Staff	2.50	100.00	250.00
<b>Total Labor Costs</b>			<b>\$ 5,680.00</b>
<b>Total Phase -- 201</b>			<b>\$ 5,680.00</b>

Phase 202 -- LG&E - Depreciation Study - Gas

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	4.00	\$ 100.00	\$ 400.00
Associate Analyst	11.00	145.00	1,595.00
<b>Total Labor Costs</b>			<b>\$ 1,995.00</b>
<b>Total Phase -- 202</b>			<b>\$ 1,995.00</b>

Project: 060231 LG&E and KU Services Company

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Phase 203 -- LG&E - Depreciation Study - Common

**Labor Costs**

**Labor Classification**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst I	1.00	\$ 100.00	\$ 100.00
Associate Analyst	7.50	145.00	1,087.50

**Total Labor Costs \$ 1,187.50**

**Total Phase -- 203 \$ 1,187.50**

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Phase 204 -- LG&E - Solar Rates

**Labor Costs**

**Labor Classification**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	1.00	145.00	145.00
John J. Spanos	1.00	240.00	240.00

**Total Labor Costs \$ 385.00**

**Total Phase -- 204 \$ 385.00**

---

**Wiseman, Sara**

---

**From:** Byrd, Jonathan  
**Sent:** Tuesday, November 10, 2015 1:26 PM  
**To:** Wiseman, Sara  
**Subject:** Projected additions and retirements  
**Attachments:** Property-Projected Depr. Request.xlsx

Sara,

Attached is the spreadsheet that shows the projected additions, retirements, and plant balances by depreciation group, based on the 2016 Business Plan. If you have any questions, please let me know.

Thanks,  
-Jon

Wiseman, Sara

---

**From:** Daly, Karen  
**Sent:** Tuesday, November 10, 2015 2:45 PM  
**To:** jspanos@gfnet.com; Wiseman, Sara  
**Subject:** Projected additions and retirements



PPL companies

Attached is the spreadsheet that shows the projected additions, retirements, and plant balances by depreciation group, based on the 2016 Business Plan. If you have any questions, please let us know.

**Your password will be sent in a separate email to protect your account privacy.**

Username: IORPLEBAPK

EID: 65

**Download URL:**

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**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Tuesday, November 10, 2015 2:45 PM  
**To:** jspanos@gfnet.com; Wiseman, Sara  
**Subject:** Projected additions and retirements



Attached is the spreadsheet that shows the projected additions, retirements, and plant balances by depreciation group, based on the 2016 Business Plan. If you have any questions, please let us know.

**Your username will be sent in a separate email to protect your account privacy.**

Password: mJ1BjUc4

EID: 65

**Download URL:**  
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**Wiseman, Sara**

---

**From:** Burns, Kyle  
**Sent:** Thursday, November 12, 2015 3:13 PM  
**To:** Wiseman, Sara  
**Cc:** Wilson, Stuart; Saunders, Eileen; Schram, Chuck; Garrett, Chris; Riggs, Eric  
**Subject:** Generation Services Engineering Depreciation Update  
**Attachments:** Generation Services Engineering Unit Retirement Adjustment Summary.xlsx

Sara,  
Please find attached our depreciation analysis.

We recommend a decreased life of 5 years for both Brown 1 and Brown 2. No changes to any other unit.

The assumption is that we will meet as a group to answer any questions prior to submission of the data.

Regards,

Kyle



Station	Unit	Current Retirement	Revised Retirement
MC	1	2032	2032
MC	2	2034	2034
MC	3	2038	2038
MC	2	2042	2042
TC	1	2050	2050
TC	2	2066	2066
TC	5	2032	2032
TC	6	2032	2032
TC	7	2034	2034
TC	8	2034	2034
TC	9	2034	2034
TC	10	2034	2034
CR	7		no change
CR	11	2018	2018
BR	1	2028	2023
BR	2	2034	2029
BR	3	2035	2035

BR	5	2031	2031
BR	6	2029	2029
BR	7	2029	2029
BR	8	2025	2025
BR	9	2031	2031
BR	10	2031	2031
BR	11	2026	2026
GH	1	2034	2034
GH	2	2034	2034
GH	3	2037	2037
GH	4	2038	2038
PR	11	2018	2018
PR	12	2018	2018
PR	13	2031	2031
OF	ALL	2045	2045
HA	ALL	2020	2020
DIX	ALL	2041	2041

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Friday, November 13, 2015 9:23 AM  
**To:** jspanos@GFNET.com; Wiseman, Sara  
**Subject:** Generation Services Engineery Depreciation Study Update



John, Please see attached from Kyle Burns.

From: Burns, Kyle  
Sent: Thursday, November 12, 2015 3:13 PM  
To: Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
Cc: Wilson, Stuart <Stuart.Wilson@lge-ku.com>; Saunders, Eileen <Eileen.Saunders@lge-ku.com>; Schram, Chuck <Chuck.Schram@lge-ku.com>; Garrett, Chris <Chris.Garrett@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
Subject: Generation Services Engineering Depreciation Update

Sara,  
Please find attached our depreciation analysis.

We recommend a decreased life of 5 years for both Brown 1 and Brown 2. No changes to any other unit.

**Your password will be sent in a separate email to protect your account privacy.**

Username: EZGHNHXPFC

EID: 265

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**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Friday, November 13, 2015 9:23 AM  
**To:** jspanos@GFNET.com; Wiseman, Sara  
**Subject:** Generation Services Engineering Depreciation Study Update



John, Please see attached from Kyle Burns.

From: Burns, Kyle  
Sent: Thursday, November 12, 2015 3:13 PM  
To: Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
Cc: Wilson, Stuart <Stuart.Wilson@lge-ku.com>; Saunders, Eileen <Eileen.Saunders@lge-ku.com>; Schram, Chuck <Chuck.Schram@lge-ku.com>; Garrett, Chris <Chris.Garrett@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
Subject: Generation Services Engineering Depreciation Update

Sara,  
Please find attached our depreciation analysis.

We recommend a decreased life of 5 years for both Brown 1 and Brown 2. No changes to any other unit.

**Your username will be sent in a separate email to protect your account privacy.**

Password: pVVj0pPh

EID: 265

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 11/20/2015 12:00:00 AM

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**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Monday, November 23, 2015 2:59 PM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** LGE/KU  
**Attachments:** KU - 9-2015 - ReserveReallocationByComponent.xlsx; LGE - 9-2015 - ReserveReallocationByComponent.xlsx

Here is the reserve reallocation schedules for both LGE and KU. I have included the Company section which is where you currently are as of 9/30/15, then our reserve adjustments by component then the new reserve amounts.

Let me know if you have any questions.

John

---

**John J. Spanos** | Senior Vice President  
**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378  
t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)  
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KENTUCKY UTILITIES COMPANY

BOOK RESERVE BY COMPONENT WITH ADJUSTMENTS  
AS OF SEPTEMBER 30, 2015

ACCOUNT (1)	BOOK DEPRECIATION RESERVE (2)	COMPANY			ADJUSTMENTS			ADJUSTED RESERVE			TOTAL RESERVE (12)=(9)+(10)+(11)	
		LIFE RESERVE (3)	REMOVAL RESERVE (4)	SALVAGE RESERVE (5)	LIFE RESERVE (6)	REMOVAL RESERVE (7)	SALVAGE RESERVE (8)	LIFE RESERVE (9)=(3)+(6)	REMOVAL RESERVE (10)=(4)+(7)	SALVAGE RESERVE (11)=(5)+(8)		
<b>STEAM PRODUCTION PLANT</b>												
311.00	STRUCTURES AND IMPROVEMENTS											
	TRIMBLE COUNTY UNIT 2	25,225,069	22,277,573	2,948,142	254			22,277,573	2,948,142	254	25,225,989	
	TRIMBLE COUNTY UNIT 2 SCRUBBER	2,965,013	2,813,032	151,981	0		100,000	2,813,032	251,981	0	3,065,013	
	SYSTEM LABORATORY	650,859	602,760	48,099	0	60,000		662,760	48,099	0	710,859	
	TYRONE UNIT 3	1,315,930	1,304,890	17,483	(8,215)			1,304,890	67,463	(6,215)	1,365,938	
	TYRONE UNITS 1 AND 2	524,285	412,516	111,769	0	80,000		492,516	61,769	0	554,285	
	GREEN RIVER UNIT 3	2,858,512	2,578,192	283,280	(2,960)			2,578,192	233,280	(2,960)	2,808,512	
	GREEN RIVER UNIT 4	3,909,356	3,471,357	445,738	(7,739)			3,471,357	345,738	(7,739)	3,909,356	
	GREEN RIVER UNITS 1 AND 2	2,188,255	1,001,593	588,835	(2,173)			1,581,593	188,835	(2,173)	1,748,255	
	BROWN UNIT 1	4,858,290	4,414,336	451,243	(7,289)			4,414,336	451,243	(7,289)	4,858,290	
	BROWN UNIT 2	2,005,283	1,852,728	155,860	(3,325)			1,852,728	155,860	(3,325)	2,005,283	
	BROWN UNIT 3	13,442,282	13,401,551	86,673	(45,941)			13,401,551	636,673	(45,941)	13,992,282	
	BROWN UNITS 1, 2 AND 3 SCRUBBER	8,289,009	7,778,008	511,001	0			7,778,008	511,001	0	8,289,009	
	PINEVILLE UNIT 3	39,691	39,470	241	(19)			39,470	241	(19)	39,691	
	GHEENT UNIT 1 SCRUBBER	7,343,799	8,617,495	537,240	(10,938)			8,617,495	537,240	(10,938)	7,343,799	
	GHEENT UNIT 1	18,406,759	17,274,471	1,138,777	(6,489)			17,274,471	1,138,777	(6,489)	18,406,759	
	GHEENT UNIT 2	14,476,478	13,572,991	909,491	(6,004)			13,572,991	909,491	(6,004)	14,476,478	
	GHEENT UNIT 3	32,815,301	30,351,840	2,479,297	(15,838)			30,351,840	2,479,297	(15,838)	32,815,301	
	GHEENT UNIT 4	15,456,064	14,260,487	1,206,973	(11,367)			14,260,487	1,206,973	(11,367)	15,456,064	
	GHEENT UNIT 2 SCRUBBER	13,800,180	12,683,952	1,116,228	0			12,683,952	1,016,228	0	13,700,180	
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>	<b>170,589,333</b>	<b>157,506,840</b>	<b>13,188,331</b>	<b>(125,839)</b>	<b>200,000</b>	<b>0</b>	<b>157,706,840</b>	<b>13,168,331</b>	<b>(125,839)</b>	<b>170,769,332</b>	
312.00	BOILER PLANT EQUIPMENT											
	TRIMBLE COUNTY UNIT 2	93,184,369	80,326,593	14,738,839	(1,901,083)			80,326,593	14,738,839	(1,901,083)	93,184,369	
	TRIMBLE COUNTY UNIT 2 SCRUBBER	18,242,788	15,840,258	2,782,827	(180,295)			15,840,258	2,782,827	(180,295)	18,242,788	
	TYRONE UNIT 3	2,352,308	2,165,981	354,858	(188,332)	(1,400,000)		765,981	354,858	(138,332)	982,308	
	TYRONE UNITS 1 AND 2	(21,790)	118,888	(140,878)	0	(80,000)		59,322	38,888	0	98,210	
	GREEN RIVER UNIT 3	709,140	(82,855)	1,052,930	(260,935)	100,000		37,145	852,930	(230,935)	659,140	
	GREEN RIVER UNIT 4	(1,329,603)	(3,094,939)	2,632,587	(867,251)	3,200,000		105,061	2,482,587	(667,251)	1,820,397	
	GREEN RIVER UNITS 1 AND 2	248,120	(107,427)	481,028	(125,481)	220,000		112,573	411,028	(75,481)	448,120	
	BROWN UNIT 1	29,858,775	28,195,150	4,872,254	(1,118,629)	700,000		28,805,150	4,572,254	(1,018,629)	30,358,775	
	BROWN UNIT 2	19,312,692	18,599,083	1,774,188	(1,060,559)	(400,000)		18,199,083	1,774,188	(1,060,559)	18,912,692	
	BROWN UNIT 3	84,474,690	80,296,026	6,884,310	(4,507,648)	(2,100,000)		78,198,028	6,884,310	(4,187,648)	82,714,690	
	BROWN UNITS 1, 2 AND 3 SCRUBBER	75,013,589	69,172,088	7,244,720	(1,403,239)	(800,000)		68,372,088	7,244,720	(1,403,239)	74,213,589	
	PINEVILLE UNIT 3	(83,917)	123,831	(187,965)	(49,783)	100,000		223,831	62,035	(49,783)	236,083	
	GHEENT UNIT 1 SCRUBBER	45,634,221	41,326,201	5,906,733	(1,600,712)			41,326,201	6,048,733	(1,800,712)	45,774,221	
	GHEENT UNIT 1	95,224,990	84,017,058	13,524,355	(2,318,421)	400,000		84,417,058	13,524,355	(2,318,421)	95,624,990	
	GHEENT UNIT 2	75,048,068	68,527,279	9,423,846	(905,058)			68,527,279	9,423,846	(905,058)	75,048,068	
	GHEENT UNIT 3	188,688,751	148,813,969	20,854,250	(2,979,488)	(140,000)		148,673,969	20,854,250	(2,879,488)	188,548,751	
	GHEENT UNIT 4	144,238,818	129,786,789	17,978,872	(3,508,825)	(200,000)		129,588,789	17,978,872	(3,508,825)	144,038,818	
	GHEENT UNIT 2 SCRUBBER	81,443,609	55,007,015	7,027,525	(590,830)			55,007,015	7,027,525	(590,830)	81,443,609	
	GHEENT UNIT 3 SCRUBBER	30,703,890	28,838,701	4,848,918	(979,727)	400,000		27,238,701	4,546,918	(979,727)	30,803,890	
	GHEENT UNIT 4 SCRUBBER	75,123,508	68,315,969	8,820,184	(2,012,645)			68,315,969	8,820,184	(2,012,645)	75,123,508	
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>	<b>1,016,032,992</b>	<b>909,897,838</b>	<b>132,692,158</b>	<b>(28,558,800)</b>	<b>0</b>	<b>(450,000)</b>	<b>909,897,838</b>	<b>132,242,158</b>	<b>(25,788,800)</b>	<b>1,018,352,994</b>	
314.00	TURBOGENERATOR UNITS											
	TRIMBLE COUNTY UNIT 2	19,879,778	17,431,638	2,653,777	(205,837)			(80,000)	17,431,638	2,653,777	(285,837)	19,799,778
	TYRONE UNIT 3	(1,013,890)	(1,444,410)	498,590	(88,071)	1,400,000		30,000	(44,410)	498,590	(38,071)	416,110
	TYRONE UNITS 1 AND 2	242,381	(99,838)	342,020	0	90,000		(9,838)	342,020	0	332,381	
	GREEN RIVER UNIT 3	(588,358)	(970,028)	458,758	(77,084)	900,000		50,000	(70,028)	458,758	(27,084)	381,844
	GREEN RIVER UNIT 4	737,914	(241,503)	1,341,998	(362,578)	240,000		1,341,998	(1,503)	(112,578)	1,227,914	
	BROWN UNIT 1	3,771,069	3,283,888	699,998	(212,587)	100,000		3,383,888	699,998	(212,587)	3,871,069	
	BROWN UNIT 2	9,089,304	8,336,931	879,057	(146,684)			8,336,931	879,057	(146,684)	9,019,304	
	BROWN UNIT 3	20,213,289	17,903,819	2,990,753	(851,282)	130,000		18,033,819	2,990,753	(551,282)	20,443,289	
	GHEENT UNIT 1	21,690,868	20,839,835	1,001,890	(150,828)	(400,000)		20,439,835	1,001,890	(400,028)	21,040,868	
	GHEENT UNIT 2	21,735,844	20,527,559	1,489,720	(281,836)	(400,000)		20,127,559	1,489,720	(381,838)	21,235,844	
	GHEENT UNIT 3	30,155,305	28,264,989	2,287,393	(407,078)	(200,000)		27,574,989	2,287,393	(607,078)	29,235,305	
	GHEENT UNIT 4	34,297,845	32,149,634	2,873,118	(525,107)	(1,340,000)		30,609,634	2,873,118	(725,107)	32,757,845	
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>	<b>160,100,949</b>	<b>148,012,711</b>	<b>17,264,808</b>	<b>(3,086,589)</b>	<b>0</b>	<b>0</b>	<b>148,012,711</b>	<b>17,264,808</b>	<b>(3,536,589)</b>	<b>159,740,949</b>	

KENTUCKY UTILITIES COMPANY

BOOK RESERVE BY COMPONENT WITH ADJUSTMENTS  
AS OF SEPTEMBER 30, 2015

ACCOUNT (1)	BOOK DEPRECIATION RESERVE (2)	COMPANY			ADJUSTMENTS			ADJUSTED RESERVE			TOTAL RESERVE (12)=(9)+(10)+(11)
		LIFE RESERVE (3)	REMOVAL RESERVE (4)	SALVAGE RESERVE (5)	LIFE RESERVE (6)	REMOVAL RESERVE (7)	SALVAGE RESERVE (8)	LIFE RESERVE (9)=(3)+(6)	REMOVAL RESERVE (10)=(4)+(7)	SALVAGE RESERVE (11)=(5)+(8)	
315.00 ACCESSORY ELECTRIC EQUIPMENT											
TRIMBLE COUNTY UNIT 2	8,055,047	7,070,552	234,357	(49,882)	(200,000)			7,070,552	234,357	(49,882)	7,855,047
TRIMBLE COUNTY UNIT 2 SCRUBBER	745,816	709,587	37,911	(1,681)				709,587	37,911	(1,681)	745,816
TYRONE UNIT 3	81,353	13,984	88,300	(1,020)	10,000			23,984	86,390	(1,020)	91,353
TYRONE UNITS 1 AND 2	18,665	(88)	16,733	0				(88)	16,733	0	18,665
GREEN RIVER UNIT 3	151,878	46,582	115,237	(9,943)	70,000			116,582	115,237	(9,943)	221,878
GREEN RIVER UNIT 4	277,339	148,854	134,548	(5,863)	100,000			248,654	134,548	(5,863)	377,339
BROWN UNIT 1	3,223,798	3,048,987	181,114	(8,303)			(10,000)	3,048,987	181,114	(10,303)	3,213,798
BROWN UNIT 2	1,298,559	1,308,310	(7,739)	(3,012)				1,300,310	92,261	(3,012)	1,398,559
BROWN UNIT 3	6,728,767	6,250,033	488,472	(7,738)			(20,000)	6,250,033	486,472	(27,738)	6,708,767
BROWN UNITS 1, 2 AND 3 SCRUBBER	5,428,223	5,108,487	354,005	(32,248)				5,108,487	354,005	(32,248)	5,428,223
GHEINT UNIT 1 SCRUBBER	4,790,508	4,435,888	371,990	(11,378)				4,435,888	371,996	(11,378)	4,798,508
GHEINT UNIT 1	8,395,058	8,238,855	163,874	(5,473)				8,238,855	283,674	(35,473)	8,485,058
GHEINT UNIT 2	11,297,018	10,878,551	442,820	(22,382)			(40,000)	10,878,551	442,829	(62,382)	11,257,018
GHEINT UNIT 3	24,591,021	23,677,770	935,353	(21,303)	(180,000)			23,497,770	935,353	(121,303)	24,311,821
GHEINT UNIT 4	18,020,387	17,275,002	782,128	(10,743)			(80,000)	17,275,002	782,128	(90,743)	17,940,387
GHEINT UNIT 2 SCRUBBER	170,305	155,077	18,277	(1,048)				155,077	18,277	(1,048)	170,305
GHEINT UNIT 3 SCRUBBER	3,468,423	3,191,078	290,355	(15,008)				3,191,078	290,355	(15,008)	3,468,423
GHEINT UNIT 4 SCRUBBER	2,221,925	2,078,755	158,671	(13,501)				2,078,755	158,671	(13,501)	2,221,925
<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>	<b>98,966,888</b>	<b>94,429,083</b>	<b>4,782,310</b>	<b>(224,488)</b>	<b>(200,000)</b>	<b>220,000</b>	<b>(280,000)</b>	<b>94,229,083</b>	<b>4,982,310</b>	<b>(504,488)</b>	<b>98,708,885</b>
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT											
TRIMBLE COUNTY UNIT 2	875,397	815,860	63,514	(3,777)				815,860	63,514	(3,777)	875,397
SYSTEM LABORATORY	879,880	859,257	23,169	(2,545)				859,257	23,169	(2,545)	879,880
TYRONE UNIT 3	(200,968)	49,174	(248,879)	(993)			230,000	49,174	(18,879)	(993)	29,302
TYRONE UNITS 1 AND 2	7,240	6,992	248	0				6,992	248	0	7,240
GREEN RIVER UNIT 3	(12,427)	(22,637)	10,742	(532)				(22,837)	10,742	(532)	(12,427)
GREEN RIVER UNIT 4	19,877	(137,678)	168,784	(11,210)	120,000			(17,878)	168,784	(11,210)	139,877
GREEN RIVER UNITS 1 AND 2	57,147	47,109	10,114	(78)				47,109	10,114	(78)	57,147
BROWN UNIT 1	354,048	319,012	35,827	(791)				319,012	35,827	(791)	354,048
BROWN UNIT 2	107,036	97,262	9,942	(168)				97,262	9,942	(168)	107,036
BROWN UNIT 3	3,278,858	2,658,418	331,406	(12,968)			(10,000)	2,658,418	331,406	(22,968)	3,266,858
GHEINT UNIT 1 SCRUBBER	945,944	836,368	110,303	(728)				836,368	110,303	(728)	945,944
GHEINT UNIT 1	1,668,170	1,531,144	138,180	(1,155)				1,531,144	138,180	(8,155)	1,663,170
GHEINT UNIT 2	1,452,268	1,337,058	118,211	(979)				1,337,058	118,211	(5,979)	1,447,288
GHEINT UNIT 3	2,690,798	2,495,205	197,688	(2,996)	(20,000)			2,475,205	197,688	(12,096)	2,660,798
GHEINT UNIT 4	3,821,268	3,350,529	280,539	(9,781)	(100,000)			3,250,529	280,539	(19,781)	3,511,288
<b>TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>	<b>15,542,846</b>	<b>14,342,874</b>	<b>1,247,798</b>	<b>(47,798)</b>	<b>0</b>	<b>230,000</b>	<b>(40,000)</b>	<b>14,342,874</b>	<b>1,477,768</b>	<b>(87,790)</b>	<b>15,732,846</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>1,461,303,008</b>	<b>1,322,191,123</b>	<b>169,153,375</b>	<b>(30,041,492)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,322,191,123</b>	<b>169,153,375</b>	<b>(30,041,492)</b>	<b>1,461,303,006</b>

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANTBOOK RESERVE BY COMPONENT WITH ADJUSTMENTS  
AS OF SEPTEMBER 30, 2015

ACCOUNT (1)	BOOK DEPRECIATION RESERVE (2)	COMPANY			ADJUSTMENTS			ADJUSTED RESERVE			TOTAL RESERVE (12)=(9)+(10)+(11)
		LIFE RESERVE (3)	COST OF REMOVAL RESERVE (4)	SALVAGE RESERVE (5)	LIFE RESERVE (6)	COST OF REMOVAL RESERVE (7)	SALVAGE RESERVE (8)	LIFE RESERVE (9)=(3)+(6)	COST OF REMOVAL RESERVE (10)=(4)+(7)	SALVAGE RESERVE (11)=(5)+(8)	
<b>DEPRECIABLE PLANT</b>											
<b>STEAM PRODUCTION PLANT</b>											
311.00	STRUCTURES AND IMPROVEMENTS										
	CANE RUN UNIT 1	2,006,956	1,779,768	227,188	0	250,000	70,000	2,029,768	297,188	0	2,326,956
	CANE RUN UNIT 2	1,271,745	1,129,274	142,471	0	60,000		1,189,274	142,471	0	1,331,745
	CANE RUN UNIT 3	2,310,123	2,128,816	181,307	0	(70,000)	60,000	2,058,816	241,307	0	2,300,123
	CANE RUN UNIT 4	2,498,830	2,235,477	267,369	(4,015)	(400,000)	30,000	1,835,477	297,369	(4,015)	2,128,830
	CANE RUN UNIT 4 SCRUBBER	212,890	168,880	44,010	0	(150,000)		18,880	44,010	0	62,890
	CANE RUN UNIT 5	3,323,949	2,955,150	375,276	(6,477)		200,000	2,955,150	575,276	(6,477)	3,523,949
	CANE RUN UNIT 5 SCRUBBER	143,556	19,857	125,226	(1,527)	(19,000)	50,000	857	175,226	(1,527)	174,556
	CANE RUN UNIT 6	6,492,466	5,199,261	1,310,266	(17,060)	1,300,000	160,000	6,499,261	1,470,266	(17,060)	7,952,466
	CANE RUN UNIT 6 SCRUBBER	132,373	(2,198)	136,276	(1,705)	2,200		2	136,276	(1,705)	134,573
	RIVERPORT DISTRIBUTION CENTER	0	0	0	0			0	0	0	0
	MILL CREEK UNIT 1	18,173,648	17,105,693	1,083,658	(15,703)	(200,200)		16,905,493	1,083,658	(15,703)	17,973,448
	MILL CREEK UNIT 1 SCRUBBER	292,980	192,335	103,092	(2,447)	(170,000)		22,335	103,092	(2,447)	122,980
	MILL CREEK UNIT 2	10,017,108	9,611,325	414,708	(8,925)			9,611,325	414,708	(8,925)	10,017,108
	MILL CREEK UNIT 2 SCRUBBER	878,754	777,430	103,309	(1,986)	30,000		807,430	103,309	(1,986)	908,754
	MILL CREEK UNIT 3	21,875,017	20,895,460	1,001,356	(21,799)			20,895,460	1,001,356	(21,799)	21,875,017
	MILL CREEK UNIT 3 SCRUBBER	391,081	355,724	25,984	(626)			355,724	25,984	(626)	381,081
	MILL CREEK UNIT 4	39,756,457	37,788,912	1,987,828	(20,282)			37,788,912	1,987,828	(20,282)	39,756,457
	MILL CREEK UNIT 4 SCRUBBER	2,284,896	1,954,238	340,653	(9,995)	110,000		2,064,238	340,653	(9,995)	2,394,896
	TRIMBLE COUNTY UNIT 1	66,869,331	63,395,421	3,684,038	(210,129)	(857,200)	(570,000)	62,538,221	3,114,038	(210,129)	65,442,131
	TRIMBLE COUNTY UNIT 1 SCRUBBER	(14,066)	71,361	(85,053)	(374)			71,361	(85,053)	(374)	(14,066)
	TRIMBLE COUNTY UNIT 2	1,537,729	1,390,441	147,289	0			1,390,441	147,289	0	1,537,729
	TRIMBLE COUNTY UNIT 2 SCRUBBER	4,207	3,787	420	0			3,787	420	0	4,207
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>	<b>180,450,030</b>	<b>169,156,411</b>	<b>11,616,670</b>	<b>(323,048)</b>	<b>(114,200)</b>	<b>0</b>	<b>169,042,211</b>	<b>11,616,670</b>	<b>(323,048)</b>	<b>180,335,832</b>
312.00	BOILER PLANT EQUIPMENT										
	CANE RUN UNIT 1	69,902	(17,787)	87,689	0	17,787		(0)	87,689	0	87,689
	CANE RUN UNIT 2	8,051	(7,404)	15,455	0	7,404		(0)	15,455	0	15,455
	CANE RUN UNIT 3	70,735	(1,576)	72,311	0	1,576		0	72,311	0	72,311
	CANE RUN UNIT 4	1,242,694	(1,324,994)	3,229,833	(662,145)	1,400,000		75,006	3,229,833	(662,145)	2,642,694
	CANE RUN UNIT 4 SCRUBBER	203,206	(1,078,280)	1,695,066	(413,581)	1,078,280		0	1,695,066	(413,581)	1,281,486
	CANE RUN UNIT 5	(3,896,895)	(6,260,173)	3,007,683	(644,405)	6,300,000		39,827	3,007,683	(644,405)	2,403,105
	CANE RUN UNIT 5 SCRUBBER	870,382	(1,894,756)	3,237,524	(472,386)	1,900,000		5,244	3,237,524	(472,386)	2,770,382
	CANE RUN UNIT 6	(3,216,540)	(5,587,006)	3,564,474	(1,194,007)	5,700,000		112,994	3,564,474	(1,194,007)	2,483,460
	CANE RUN UNIT 6 SCRUBBER	248,737	(2,184,829)	3,326,718	(893,152)	2,200,000		15,171	3,326,718	(893,152)	2,448,737
	MILL CREEK UNIT 1	37,438,076	33,851,998	4,391,514	(805,436)			33,851,998	4,391,514	(1,205,436)	37,038,076
	MILL CREEK UNIT 1 SCRUBBER	9,608,834	8,075,780	4,399,473	(866,419)		(200,000)	6,075,780	4,199,473	(866,419)	9,408,834
	MILL CREEK UNIT 2	30,005,626	27,177,305	3,563,880	(735,559)	(2,000,000)	200,000	25,177,305	3,763,880	(935,559)	28,005,626
	MILL CREEK UNIT 2 SCRUBBER	(12,973,917)	(13,603,844)	1,352,288	(722,361)		(500,000)	(13,603,844)	852,288	(722,361)	(13,473,917)
	MILL CREEK UNIT 3	78,329,753	70,957,211	9,533,220	(2,160,678)	(400,000)		70,557,211	9,533,220	(2,160,678)	77,929,753
	MILL CREEK UNIT 3 SCRUBBER	42,051,830	38,212,864	4,939,941	(1,100,976)	(2,500,000)	300,000	35,712,864	5,239,941	(1,400,976)	39,551,830
	MILL CREEK UNIT 4	126,350,485	114,574,981	15,080,524	(3,314,999)	(6,100,000)	400,000	108,474,961	15,490,524	(3,614,999)	120,350,485
	MILL CREEK UNIT 4 SCRUBBER	11,873,288	4,626,123	10,357,952	(3,110,787)		(2,700,000)	4,626,123	7,657,952	(1,710,787)	10,573,288
	TRIMBLE COUNTY UNIT 1	88,240,411	81,383,459	10,637,507	(3,780,555)	(7,605,047)		73,778,412	13,137,507	(3,420,555)	83,495,364
	TRIMBLE COUNTY UNIT 1 SCRUBBER	51,151,767	45,878,406	6,604,500	(1,331,139)		(200,000)	45,878,406	6,604,500	(1,531,139)	50,951,767
	TRIMBLE COUNTY UNIT 2	18,876,343	16,837,254	2,499,198	(460,109)			16,837,254	2,499,198	(460,109)	18,876,343
	TRIMBLE COUNTY UNIT 2 SCRUBBER	2,190,770	1,855,422	363,160	(27,812)			1,855,422	363,160	(27,812)	2,190,770
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>	<b>478,743,538</b>	<b>409,470,133</b>	<b>91,969,910</b>	<b>(22,696,505)</b>	<b>0</b>	<b>360,000</b>	<b>409,470,133</b>	<b>91,969,910</b>	<b>(22,336,505)</b>	<b>479,103,538</b>
312.01	BOILER PLANT EQUIPMENT - LOCOMOTIVE										
	CANE RUN LOCOMOTIVE	0	0	0	0			0	0	0	0
	MILL CREEK LOCOMOTIVE	0	9,130	0	(9,130)			9,130	0	(9,130)	0
	<b>TOTAL ACCOUNT 312.01 - BOILER PLANT EQUIPMENT - LOCOMOTIVE</b>	<b>0</b>	<b>9,130</b>	<b>0</b>	<b>(9,130)</b>	<b>0</b>	<b>0</b>	<b>9,130</b>	<b>0</b>	<b>(9,130)</b>	<b>0</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
BOOK RSRVE BY COMPONENT WITH ADJUSTMENTS  
AS OF SEPTEMBER 30, 2015

ACCOUNT (1)	BOOK DEPRECIATION RESERVE (2)	COMPANY			ADJUSTMENTS			ADJUSTED RESERVE			TOTAL RESERVE (12)=(9)+(10)+(11)
		LIFE RESERVE (3)	COST OF REMOVAL RESERVE (4)	SALVAGE RESERVE (5)	LIFE RESERVE (6)	COST OF REMOVAL RESERVE (7)	SALVAGE RESERVE (8)	LIFE RESERVE (9)=(3)+(6)	COST OF REMOVAL RESERVE (10)=(4)+(7)	SALVAGE RESERVE (11)=(5)+(8)	
312.02 BOILER PLANT EQUIPMENT - RAIL CARS											
CANE RUN RAIL CARS	0	0	0	0				0	0	0	0
MILL CREEK RAIL CARS	0	62,429	0	(62,429)				62,429	0	(62,429)	0
<b>TOTAL ACCOUNT 312.02 - BOILER PLANT EQUIPMENT - RAIL CARS</b>	<b>0</b>	<b>62,429</b>	<b>0</b>	<b>(62,429)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,429</b>	<b>0</b>	<b>(62,429)</b>	<b>0</b>
314.00 TURBOGENERATOR UNITS											
CANE RUN UNIT 1	7,068	(1,478)	8,547	0				(1,478)	8,547	0	7,068
CANE RUN UNIT 2	547	(332)	879	0				(332)	879	0	547
CANE RUN UNIT 3	32,812	855	31,957	0				855	31,957	0	32,812
CANE RUN UNIT 4	(66,321)	(397,953)	706,344	(374,713)	300,000		100,000	(97,953)	706,344	(274,713)	333,679
CANE RUN UNIT 5	224,321	(145,143)	668,797	(299,334)	200,000		200,000	54,857	668,797	(99,334)	624,321
CANE RUN UNIT 6	(1,530,801)	(2,218,503)	1,181,272	(513,570)	800,000		(400,000)	(1,418,503)	781,272	(313,570)	(950,801)
MILL CREEK UNIT 1	11,534,162	11,178,916	840,782	(485,536)				11,178,916	840,782	(485,536)	11,534,162
MILL CREEK UNIT 2	10,882,971	9,682,418	1,004,275	196,279	400,000		(500,000)	10,082,418	1,004,275	(303,721)	10,782,971
MILL CREEK UNIT 3	20,230,392	19,056,631	1,896,421	(722,661)	(400,000)			18,656,631	1,896,421	(722,661)	19,830,392
MILL CREEK UNIT 4	23,723,010	23,074,397	1,471,728	(823,115)	(1,000,000)		400,000	22,074,397	1,871,728	(823,115)	23,123,010
TRIMBLE COUNTY UNIT 1	28,382,372	26,440,565	2,860,843	(919,037)	(500,000)			25,940,565	2,860,843	(919,037)	27,882,372
TRIMBLE COUNTY UNIT 2	4,319,366	3,950,250	512,423	(143,307)				3,950,250	512,423	(143,307)	4,319,366
<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>	<b>97,719,899</b>	<b>90,620,624</b>	<b>11,184,268</b>	<b>(4,084,993)</b>	<b>(200,000)</b>	<b>0</b>	<b>0</b>	<b>90,420,624</b>	<b>11,184,268</b>	<b>(4,084,993)</b>	<b>97,519,899</b>
315.00 ACCESSORY ELECTRIC EQUIPMENT											
CANE RUN UNIT 1	452,527	327,744	124,782	0				327,744	124,782	0	452,527
CANE RUN UNIT 2	(22,426)	(35,953)	20,485	(6,958)	35,953			0	20,485	(6,958)	13,527
CANE RUN UNIT 3	53,116	(2,917)	56,033	0	2,917			0	56,033	0	56,033
CANE RUN UNIT 4	318,589	(106,023)	435,038	(10,427)	300,000			193,978	435,038	(10,427)	618,589
CANE RUN UNIT 4 SCRUBBER	62,735	(11,813)	74,548	0	50,000			38,187	74,548	0	112,735
CANE RUN UNIT 5	(2,086,281)	(2,517,705)	452,377	(20,953)	500,000		10,000	(2,017,705)	452,377	(10,953)	(1,576,281)
CANE RUN UNIT 5 SCRUBBER	118,197	(17,002)	137,193	(1,995)	70,000			52,998	137,193	(1,995)	188,197
CANE RUN UNIT 6	(1,723,144)	(2,288,750)	604,552	(38,946)	500,000		20,000	(1,788,750)	604,552	(18,946)	(1,203,144)
CANE RUN UNIT 6 SCRUBBER	33,225	(104,703)	139,840	(1,912)	130,000			25,297	139,840	(1,912)	163,225
MILL CREEK UNIT 1	10,219,255	9,357,114	886,846	(24,705)			100,000	9,357,114	886,846	(74,705)	10,269,255
MILL CREEK UNIT 1 SCRUBBER	892,799	442,999	457,697	(7,897)	(240,000)		(50,000)	202,999	377,697	(7,897)	552,799
MILL CREEK UNIT 2	6,094,453	5,724,713	352,087	17,654	(150,000)		(40,000)	5,574,713	452,087	(22,346)	6,004,453
MILL CREEK UNIT 2 SCRUBBER	465,601	104,378	367,643	(6,420)	400,000		(100,000)	504,378	267,643	(6,420)	765,601
MILL CREEK UNIT 3	14,055,619	12,940,572	1,131,330	(16,283)	(300,000)		(70,000)	12,640,572	1,131,330	(86,283)	13,685,619
MILL CREEK UNIT 3 SCRUBBER	2,792,859	2,597,789	199,438	(4,367)				2,597,789	199,438	(4,367)	2,792,859
MILL CREEK UNIT 4	18,211,277	17,184,791	1,041,478	(14,993)	(500,000)		100,000	16,684,791	1,141,478	(134,993)	17,691,277
MILL CREEK UNIT 4 SCRUBBER	148,514	(263,059)	422,570	(10,997)	501,130		(100,000)	238,071	322,570	(10,997)	549,644
TRIMBLE COUNTY UNIT 1	28,804,316	27,360,069	1,548,710	(104,463)	(1,000,000)		(100,000)	26,360,069	1,548,710	(204,463)	27,704,316
TRIMBLE COUNTY UNIT 1 SCRUBBER	2,450,055	2,357,901	94,959	(2,805)	(100,000)		(10,000)	2,257,901	94,959	(12,805)	2,340,055
TRIMBLE COUNTY UNIT 2	985,634	887,926	107,168	(9,460)				887,926	107,168	(9,460)	985,634
<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>	<b>82,326,920</b>	<b>73,938,072</b>	<b>8,654,774</b>	<b>(265,928)</b>	<b>200,000</b>	<b>0</b>	<b>(360,000)</b>	<b>74,138,072</b>	<b>8,654,774</b>	<b>(625,928)</b>	<b>82,166,918</b>
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT											
CANE RUN UNIT 1	(1,504)	(4,222)	2,718	0	2,000			(2,222)	2,718	0	496
CANE RUN UNIT 3	248	(480)	738	0	500			10	738	0	748
CANE RUN UNIT 4	(29,232)	(31,753)	2,939	(418)	4,000			(27,753)	2,939	(418)	(25,232)
CANE RUN UNIT 4 SCRUBBER	96	(421)	517	0	500			79	517	0	596
CANE RUN UNIT 5	30,195	24,913	5,983	(700)	3,000		20,000	27,913	25,983	(700)	53,195
CANE RUN UNIT 5 SCRUBBER	1,325	(2,272)	3,640	(43)	3,000			728	3,640	(43)	4,325
CANE RUN UNIT 6	(111,073)	(241,431)	142,280	(11,923)	100,000		(50,000)	(141,431)	92,280	(4,923)	(54,073)
CANE RUN UNIT 6 SCRUBBER	1,245	(1,095)	2,368	(28)	1,200			105	2,368	(28)	2,445
RIVERPORT DISTRIBUTION CENTER	0	0	0	0	0			0	0	0	0
MILL CREEK UNIT 1	567,051	513,706	54,338	(993)				513,706	54,338	(993)	567,051
MILL CREEK UNIT 2	106,509	97,608	9,084	(184)				97,608	9,084	(184)	106,509
MILL CREEK UNIT 3	336,519	313,877	23,024	(383)				313,877	23,024	(383)	336,519
MILL CREEK UNIT 4	3,218,994	2,980,359	269,641	(31,006)			30,000	2,980,359	269,641	(31,006)	3,248,994
MILL CREEK UNIT 4 SCRUBBER	12,208	8,460	3,885	(136)				8,460	3,885	(136)	12,208
TRIMBLE COUNTY UNIT 1	1,475,727	1,326,880	154,245	(5,398)				1,326,880	154,245	(12,398)	1,468,727
TRIMBLE COUNTY UNIT 2	270,908	244,515	27,782	(1,389)				244,515	27,782	(1,389)	270,908
<b>TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>	<b>5,879,216</b>	<b>5,228,632</b>	<b>703,164</b>	<b>(52,600)</b>	<b>114,200</b>	<b>0</b>	<b>0</b>	<b>5,342,832</b>	<b>703,184</b>	<b>(52,600)</b>	<b>5,993,415</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>845,119,603</b>	<b>748,485,429</b>	<b>124,128,805</b>	<b>(27,494,633)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>748,485,429</b>	<b>124,128,805</b>	<b>(27,494,633)</b>	<b>845,119,602</b>

**Wiseman, Sara**

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**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Wednesday, November 25, 2015 1:53 PM  
**To:** Wiseman, Sara; Riggs, Eric  
**Subject:** Data Questions  
**Attachments:** KU Salvage Data Questions.docx; LG&E Salvage Data Questions.docx

Eric and Sara:

Attached are two files that set forth information from the data you sent that I need further clarification or understanding. Please do not focus on these until at least next week.

Let me know if you need to discuss. Have a Happy Thanksgiving.

John

---

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**Kentucky Utilities Salvage Data Questions**

Scott

**Electric**

1. Account 311
  - a. What was retired and why in 2013 at Tyrone Unit 3 for \$4.1M?
  - b. What caused the \$1.4M Cost of Removal (COR) in 2014? Is this related to Tyrone?
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  - a. 2012
    - i. What was retired and why in 2012 at Ghent Unit 2 for \$4.1M?
    - ii. What was retired and why in 2012 at Ghent Unit 3 for \$5.3M?
    - iii. What was retired and why in 2012 at Ghent Unit 4 for \$9.3M?
  - b. 2013
    - i. What was retired and why in 2013 at Tyrone Unit 3 for \$12.75M?
  - c. 2014
    - i. What was retired and why in 2014 at Ghent Unit 3 Scrubber for \$10.6M?
3. Account 314
  - a. What was retired and why in 2013 at Tyrone Unit 3 for \$4.8M?
  - b. What was retired and why in 2013 at Brown Unit 3 for \$2.8M?
4. Account 315
  - a. What was retired and why in 2013 at Tyrone Unit 3 for \$2.1M?
5. Account 332
  - a. What caused COR of \$157,387 in 2013?
6. Account 333
  - a. What caused COR of \$277,242 in 2013?
7. Account 343
  - a. What was retired and why in 2012 at the Trimble County CTs for \$3.1M?
  - b. What was retired and why in 2013 at the Trimble County CTs for \$3.7M?
8. Account 344
  - a. What was retired and why in 2013 at Haefling Units 1, 2 & 3 for \$1.2M?
9. Accounts 355, 356, 264 and 365
  - a. 2009 and 2010 high COR was explained by Hurricane Ike in 2008 and a significant ice storm in 2009. However, COR remains high in relation to the retirements each year 2010 to 2014. What is causing this high COR in 2010 to 2014?
10. Account 369
  - a. What was retired and why in 2012 for \$1.7M?

**LG&E Salvage Data Questions**

Scott

**Electric**

1. Account 332
  - a. What was retired and why in 2011 for \$155K?
  - b. What caused the \$186K cost of removal (COR) in 2013?
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  - a. What caused the \$998K COR in 2013?
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  - a. What caused the high retirements in 2009 and 2010?
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  - a. What is causing the high COR on 2012 to 2014?
5. Account 357
  - a. What was retired and why in 2012 for \$167K?
  - b. What caused the \$252K COR related to the \$167K retirement?
6. Account 358
  - a. What caused the \$290K COR and \$56K Gross Salvage in 2012?
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  - a. Has there been a practice change regarding how COR is assigned since the implementation of Power Plant (2009 to current) causing COR to be higher in respect to prior years?
8. Account 369.1
  - a. What caused the \$717K COR in 2012?
9. Account 369.2
  - a. What caused the \$319K COR in 2012?

**Gas**

1. Account 352.4
  - a. What caused the high COR in 2011 and 2014? Are there new requirements?
2. Account 352.5
  - a. What caused the high retirements in 2009 through 2011?
  - b. What caused the \$569K COR in 2011?
3. Account 356
  - a. What was retired and why in 2013 for \$415K?
4. Account 357
  - a. What was retired and why in 2014 for \$107K?
5. Account 367
  - a. What caused the high COR in 2012 and 2013?
  - b. What was retired and why in 2014 for \$441K?

**LG&E Salvage Data Questions**

Scott

6. Account 376
  - a. What caused the high retirements in 2012, 2013 and 2014? Have you started a Cast Iron Replacement Program? If so, what year did the program begin?
7. Account 378
  - a. What was retired and why in 2013 for \$1.8M?
8. Account 380
  - a. What caused the high retirements in 2013 and 2014?
9. Account 381
  - a. What was retired and why in 2014 for \$1.1M?

**Common**

1. Account 390.3
  - a. What was retired in 2011 (\$126K) and in 2012 (\$126K)?
2. Account 392.1 and 392.2
  - a. Why have there been so few retirements since 2005?
3. Accounts 396.1 and 396.2
  - a. Why have there been so few retirements since 2005?

**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Friday, November 27, 2015 8:49 AM  
**To:** Wiseman, Sara  
**Subject:** RE: Retirement date meeting

Sara:

At this point that time will work. My only potential conflict is holding time for a hearing but I am not expected to be that day or the next day. I will let you know if a problem arises.

John

**From:** Wiseman, Sara [mailto:[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)]  
**Sent:** Wednesday, November 25, 2015 3:06 PM  
**To:** John Spanos ([jspanos@gfnet.com](mailto:jspanos@gfnet.com)) <[jspanos@gfnet.com](mailto:jspanos@gfnet.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** Retirement date meeting

Please let me know if that time will not work for you. I just took a chance. If it does not work, please send some availability.

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-3189 | M: 502-338-0886  
[lge-ku.com](http://lge-ku.com)

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**Wiseman, Sara**

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**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Friday, November 27, 2015 8:53 AM  
**To:** Wiseman, Sara  
**Subject:** Accepted: Generation Retirement Dates



**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Monday, November 30, 2015 7:04 AM  
**To:** Daly, Karen  
**Cc:** Wiseman, Sara  
**Subject:** FW: Data Questions  
**Attachments:** KU Salvage Data Questions.docx; LG&E Salvage Data Questions.docx

Karen,

Please take a look at these and let's discuss. Please schedule a meeting if necessary around closing activities.

Thanks,  
Eric Riggs

**From:** John Spanos [mailto:jspanos@gfnet.com]  
**Sent:** Wednesday, November 25, 2015 1:53 PM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Data Questions

Eric and Sara:

Attached are two files that set forth information from the data you sent that I need further clarification or understanding. Please do not focus on these until at least next week.

Let me know if you need to discuss. Have a Happy Thanksgiving.

John

---

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**Kentucky Utilities Salvage Data Questions**

Scott

**Electric**

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  - a. What was retired and why in 2013 at Tyrone Unit 3 for \$4.1M?
  - b. What caused the \$1.4M Cost of Removal (COR) in 2014? Is this related to Tyrone?
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  - b. 2013
    - i. What was retired and why in 2013 at Tyrone Unit 3 for \$12.75M?
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  - a. What was retired and why in 2012 at the Trimble County CTs for \$3.1M?
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**LG&E Salvage Data Questions**

Scott

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  - a. What was retired and why in 2011 for \$155K?
  - b. What caused the \$186K cost of removal (COR) in 2013?
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  - a. What caused the \$998K COR in 2013?
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  - a. What caused the high retirements in 2009 and 2010?
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  - a. What was retired and why in 2012 for \$167K?
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  - a. What caused the \$290K COR and \$56K Gross Salvage in 2012?
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  - a. Has there been a practice change regarding how COR is assigned since the implementation of Power Plant (2009 to current) causing COR to be higher in respect to prior years?
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  - a. What caused the \$717K COR in 2012?
9. Account 369.2
  - a. What caused the \$319K COR in 2012?

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  - a. What caused the high COR in 2011 and 2014? Are there new requirements?
2. Account 352.5
  - a. What caused the high retirements in 2009 through 2011?
  - b. What caused the \$569K COR in 2011?
3. Account 356
  - a. What was retired and why in 2013 for \$415K?
4. Account 357
  - a. What was retired and why in 2014 for \$107K?
5. Account 367
  - a. What caused the high COR in 2012 and 2013?
  - b. What was retired and why in 2014 for \$441K?

**LG&E Salvage Data Questions**

Scott

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  - a. What caused the high retirements in 2012, 2013 and 2014? Have you started a Cast Iron Replacement Program? If so, what year did the program begin?
7. Account 378
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9. Account 381
  - a. What was retired and why in 2014 for \$1.1M?

**Common**

1. Account 390.3
  - a. What was retired in 2011 (\$126K) and in 2012 (\$126K)?
2. Account 392.1 and 392.2
  - a. Why have there been so few retirements since 2005?
3. Accounts 396.1 and 396.2
  - a. Why have there been so few retirements since 2005?

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Thursday, December 03, 2015 2:56 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Data Questions  
**Attachments:** KU Salvage Data Questions.docx; LG&E Salvage Data Questions.docx

Sara,

Attached are our responses for these questions. Please let us know if you have any questions or comments.

Karen & Eric

**From:** Riggs, Eric  
**Sent:** Monday, November 30, 2015 7:04 AM  
**To:** Daly, Karen <Karen.Daly@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** FW: Data Questions

Karen,

Please take a look at these and let's discuss. Please schedule a meeting if necessary around closing activities.

Thanks,  
Eric Riggs

**From:** John Spanos [<mailto:jspanos@gfnet.com>]  
**Sent:** Wednesday, November 25, 2015 1:53 PM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** Data Questions

Eric and Sara:

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Let me know if you need to discuss. Have a Happy Thanksgiving.

John

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**Scott**

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**Kentucky Utilities Salvage Data Questions**

Scott

**Electric**

## 1. Account 311

- a. What was retired and why in 2013 at Tyrone Unit 3 for \$4.1M?  
Tyrone Plant closure (official date 2/1/2013)
  
- b. What caused the \$1.4M Cost of Removal (COR) in 2014? Is this related to Tyrone?  
Brown 3 SCR work is the majority of the cost of removal. No, this is not related to the Tyrone closure from 2013.

## 2. Account 312

## a. 2012

- i. What was retired and why in 2012 at Ghent Unit 2 for \$4.1M?  
Projects for major amounts (124338 – REPLACE ALL GH2 REHEAT PENDANT ASSEMBLIES), (124607 – REPLACE ECONOMIZER ON GHENT UNIT 2), (126296 – Replace all SH Pendant Platen Assemblies on Ghent 2) and other minor projects.

Ghent 2 had a major scheduled outage in the spring of 2012 during which many necessary replacements were completed.

- ii. What was retired and why in 2012 at Ghent Unit 3 for \$5.3M?  
A chimney at Ghent Unit #3 was retired and replaced with a wet stack chimney.
  
- iii. What was retired and why in 2012 at Ghent Unit 4 for \$9.3M?  
GH4 Air Heater Basket Replacement and Flue Gas Duct Work was removed.

## b. 2013

- i. What was retired and why in 2013 at Tyrone Unit 3 for \$12.75M?  
Tyrone Plant closure (official date 2/1/2013)

## c. 2014

- i. What was retired and why in 2014 at Ghent Unit 3 Scrubber for \$10.6M?  
Mainly project 130872 (PR) Flactwood ID Fans were defective – originally installed 2007. When we put the new bag filters in during 2014 – KU replaced the old defective ID Fans from 2007.

**Kentucky Utilities Salvage Data Questions**

Scott

3. Account 314
  - a. What was retired and why in 2013 at Tyrone Unit 3 for \$4.8M?  
Tyrone Plant closure (official date 2/1/2013)
  - b. What was retired and why in 2013 at Brown Unit 3 for \$2.8M?  
The BR3 generator experienced a failure in 2002 resulting in an unplanned forced outage. In order to assure the continued availability the generator stator was rewound on a new core.
4. Account 315
  - a. What was retired and why in 2013 at Tyrone Unit 3 for \$2.1M?  
Tyrone Plant closure (official date 2/1/2013)
5. Account 332
  - a. What caused COR of \$157,387 in 2013?  
The Dix Unit 2 turbine shutoff valve, commonly referred to as the Johnson valve, has reached the end of its design life. In 2009, the valve started to develop operational problems where modifications to the discharge control piping were made to help open and close the valve.
6. Account 333
  - a. What caused COR of \$277,242 in 2013?  
DX2 Overhaul - The overhaul project rehabilitates the Dix Unit 2 turbine/generator by replacing: Runners, Wicket gates, Generator windings, Bearings, Controls, Generator Stator Core
7. Account 343
  - a. What was retired and why in 2012 at the Trimble County CTs for \$3.1M?  
Hot Gas Path inspections lead to replacement of combustion parts, fuel nozzles and turbine parts. This is normal inspection and replacement activity.
  - b. What was retired and why in 2013 at the Trimble County CTs for \$3.7M?  
Continuation of activities from 2012.
8. Account 344
  - a. What was retired and why in 2013 at Haefling Units 1, 2 & 3 for \$1.2M?  
In June 2013, Haefling Unit 3 underwent a scheduled boroscope inspection. The inspection revealed significant damage to the row 1 and row 2 turbine blades. Any return to operation would require blade rework and refurbishment of select parts for use during reassembly.



**Kentucky Utilities Salvage Data Questions**

Scott

An evaluation of the costs of performing this work and returning Haefling 3 to operational status indicates that the economics are unfavorable. Given its small size (12 MW), Haefling 3 does not materially impact the Companies' forecasted reserve margins. For these reasons, the work required for returning Haefling 3 to operational status was not performed, and the unit was retired on December 3rd 2013.

9. Accounts 355, 356, 264 and 365

- a. 2009 and 2010 high COR was explained by Hurricane Ike in 2008 and a significant ice storm in 2009. However, COR remains high in relation to the retirements each year 2010 to 2014. What is causing this high COR in 2010 to 2014?

The company continues to experience storms, although they are not on the scale of IKE. Also, the company has placed more emphasis on correctly charging removal costs versus addition cost.

10. Account 369

- a. What was retired and why in 2012 for \$1.7M?

The primary assets retired relate to conductor used in overhead and underground services. This work was performed in the normal course of adding and retiring assets to this account.

**LG&E Salvage Data Questions**

Scott

**Electric**

1. Account 332
  - a. What was retired and why in 2011 for \$155K?  
Project #127055, Trash Racks were replaced due to age and inadequate capacity.
  - b. What caused the \$186K cost of removal (COR) in 2013?  
Ohio Falls Redevelopment #5- Upgrades and rehabilitation of Ohio Falls Unit #5. The work included installation of new runners, new discharge rings, rehabilitation of wicket gates and new stator windings. In addition to upgrading the overall generating capacity and extending the facility's life, the scope will also include historic preservation, control upgrades and an enhancement of the dewatering capability of the plant during high water events.
2. Account 333
  - a. What caused the \$998K COR in 2013?  
Ohio Falls Redevelopment #5- Upgrades and rehabilitation of Ohio Falls Unit #5. The work included installation of new runners, new discharge rings, rehabilitation of wicket gates and new stator windings. In addition to upgrading the overall generating capacity and extending the facility's life, the scope will also include historic preservation, control upgrades and an enhancement of the dewatering capability of the plant during high water events.
3. Account 354
  - a. What caused the high retirements in 2009 and 2010?  
2009 – Project 117130 & L8-2009-Janice3862-R - Total of \$54K  
2010 – Project 123383 - \$125k
4. Account 355 and 356
  - a. What is causing the high COR on 2012 to 2014?  
The company continues to experience storms. Also, the company has placed more emphasis on correctly charging removal costs versus addition cost.
5. Account 357
  - a. What was retired and why in 2012 for \$167K?  
Transmission conduit was retired as a result of new downtown development.

**LG&E Salvage Data Questions**

Scott

- b. What caused the \$252K COR related to the \$167K retirement?  
See part a above.
6. Account 358
  - a. What caused the \$290K COR and \$56K Gross Salvage in 2012?  
Transmission conductor was retired as a result of new downtown development.
7. Accounts 364, 365, 366, 367, 368, 369.1, 373.1 and 373.2
  - a. Has there been a practice change regarding how COR is assigned since the implementation of Power Plant (2009 to current) causing COR to be higher in respect to prior years?  
The company continues to experience storms. Also, the company has placed more emphasis on correctly charging removal costs versus addition cost.
8. Account 369.1
  - a. What caused the \$717K COR in 2012?  
The primary assets retired relate to conductor used in overhead services. This work was performed in the normal course of adding and retiring assets to this account. Also, the company has placed more emphasis on correctly charging removal costs versus addition cost.
9. Account 369.2
  - a. What caused the \$319K COR in 2012?  
The primary assets retired relate to conductor used in underground services. This work was performed in the normal course of adding and retiring assets to this account. Also, the company has placed more emphasis on correctly charging removal costs versus addition cost.

**Gas**

1. Account 352.4
  - a. What caused the high COR in 2011 and 2014? Are there new requirements?  
No, there are not any new requirements, however, the company has placed more emphasis on correctly charging removal costs versus addition cost.

**LG&E Salvage Data Questions**

Scott

## 2. Account 352.5

- a. What caused the high retirements in 2009 through 2011?  
Replacement of well equipment due to age factors.
- b. What caused the \$569K COR in 2011?  
Plugging and repairing wells.

## 3. Account 356

- a. What was retired and why in 2013 for \$415K?  
Purification equipment was retired due to age.

## 4. Account 357

- a. What was retired and why in 2014 for \$107K?  
A small compressor and other miscellaneous items were retired due failure of equipment.

## 5. Account 367

- a. What caused the high COR in 2012 and 2013?
  - i. CENTER BY-PASS-REPLACE 1000 FT OF 20 INCH PIPE ON THE CENTER TRANSMISSION LINE THAT IS PLUGGED
  - ii. An undetermined amount of fluid has been identified in the 18 mile long 20" diameter transmission pipeline that extends from the Center Storage Field to the Magnolia Compressor Station. This project will fund the modifications necessary to accomplish a successful running of the cleaning pig including the installation of valves, launchers, receivers, and various other fittings.
- b. What was retired and why in 2014 for \$441K?  
The majority of this was approximately 20,000 feet of reclaimed pipe with furnace welded lap seams was recently discovered in two segments of the Western Kentucky Pipeline System (approximately 9,000 feet is in high consequence areas). In its current condition and location the reclaimed pipe poses the risk of significant impact to public safety and property damage in the event of a failure. This project will replace these sections of line, one 13,000 ft section will be replaced with 20" pipe and one 7,000 ft section will be replaced with 16" pipe. The reclaimed pipe was found during modification of the pipeline to enable the in-line inspection of the pipeline.

## 6. Account 376

**LG&E Salvage Data Questions**

Scott

- a. What caused the high retirements in 2012, 2013 and 2014? Have you started a Cast Iron Replacement Program? If so, what year did the program begin?

The company has NOT started a Cast Iron Replacement program, however, the company has begun a large scale main replacement program resulting in increased retirements which is slated to continue through 2016.

As in the prior study, leak clamps and joint seal assets were retired. This process was completed in 2014.

7. Account 378

- a. What was retired and why in 2013 for \$1.8M?  
SCADA equipment was retired due to obsolesce

8. Account 380

- a. What caused the high retirements in 2013 and 2014?  
The company has begun a large scale main replacement program resulting in increased retirements which is slated to continue through 2016.

9. Account 381

- a. What was retired and why in 2014 for \$1.1M?  
Gas meters were retired in the normal course of business.

**Common**

1. Account 390.3

- a. What was retired in 2011 (\$126K) and in 2012 (\$126K)?
- In 2011, the company sold the property and 7<sup>th</sup> Street.
  - For 2012, the existing generator at the East Operation Center lacked the capacity required to support the entire facility in the event of a power outage and was replaced.

2. Account 392.1 and 392.2

- a. Why have there been so few retirements since 2005?  
This account primarily consisted of vehicles and trailers used by individuals not directly related to electric or gas. The company now leases all cars and trailers are assigned to the specific line of business.

**LG&E Salvage Data Questions**

Scott

3. Accounts 396.1 and 396.2

a. Why have there been so few retirements since 2005?

This account primarily consisted of power operated equipment used by individuals not directly related to electric or gas. The company assigns power operated equipment to the specific line of business.

**Wiseman, Sara**

---

**From:** Daly, Karen  
**Sent:** Friday, December 04, 2015 3:29 PM  
**To:** jspanos@gfnet.com; Wiseman, Sara; Riggs, Eric  
**Subject:** Responses to data questions



John,

Attached are our responses to your COR and retirement questions.

If you need additional information, or have further questions, please let us know.

Thanks!  
Eric & Karen

**Your password will be sent in a separate email to protect your account privacy.**

Username: YEIQHQAOVM

EID: 534

**Download URL:**

<https://eft.lge-ku.com>

The login above will expire on 12/11/2015 12:00:00 AM

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This message was sent using [GlobalSCAPE® Secure Ad Hoc Transfer system](#)

Wiseman, Sara

---

**From:** Daly, Karen  
**Sent:** Friday, December 04, 2015 3:29 PM  
**To:** jspanos@gfnet.com; Wiseman, Sara; Riggs, Eric  
**Subject:** Responses to data questions



John,

Attached are our responses to your COR and retirement questions.

If you need additional information, or have further questions, please let us know.

Thanks!  
Eric & Karen

**Your username will be sent in a separate email to protect your account privacy.**

Password: oTOO5ZCJ

EID: 534

**Download URL:**  
<https://eft.lge-ku.com>

The login above will expire on 12/11/2015 12:00:00 AM

**The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.**

This message was sent using [GlobalSCAPE® Secure Ad Hoc Transfer system](#)



**Wiseman, Sara**

---

**From:** Garrett, Chris  
**Sent:** Monday, December 07, 2015 12:41 PM  
**To:** Wiseman, Sara  
**Subject:** Depr. Study

Just and fyi, I will likely miss the first 30 minutes of the depreciation study meeting next Tuesday. I have another School Board meeting that I have to attend.

**Christopher M. Garrett, CPA**

Director, Accounting & Regulatory Reporting | LG&E and KU Energy LLC  
220 West Main Street, Louisville, KY 40202  
**M:** 502-262-5079 | **O:** 502-627-3328  
lge-ku.com

**Wiseman, Sara**

---

**From:** John Spanos <jspanos@gfnet.com>  
**Sent:** Tuesday, December 08, 2015 12:44 PM  
**To:** Wiseman, Sara  
**Subject:** RE: Meeting on Tuesday December 15

Here are some times:

12/10 all day is open except 10:00 – 11:00  
12/11 free until 2:00  
12/17 free all day  
12/18 free until 1:00

The week of 12/21 is up in the air as I am supposed to be in a hearing 21 and 22 but not defined. The 23<sup>rd</sup> should be good and the 24<sup>th</sup> in the morning maybe  
The week of 12/28 I would prefer only in the morning

---

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Tuesday, December 8, 2015 10:28 AM  
**To:** 'John Spanos' <jspanos@gfnet.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Meeting on Tuesday December 15

I knew that when I scheduled it, so no worries. Anyway, in the last 2 minutes I have been told to make it 2 hours and add the attorneys. How about shooting me some dates? I think they are going to want to talk in December for sure, if possible.

Sara

---

**From:** John Spanos [mailto:jspanos@gfnet.com]  
**Sent:** Tuesday, December 08, 2015 10:25 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Meeting on Tuesday December 15

Actually, I was about to contact you. I received an email last night that requested that I be available for my hearing the 14<sup>th</sup> and 15<sup>th</sup> instead of the 16<sup>th</sup> and 17<sup>th</sup>.

I have not heard back from the attorneys but I am presuming that I was going to have to reschedule this meeting with you. I realize this is an issue for you but hearings are hard to get date specific.

---

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Tuesday, December 8, 2015 10:15 AM  
**To:** John Spanos (jspanos@gfnet.com) <jspanos@gfnet.com>  
**Subject:** Meeting on Tuesday December 15

John,

Would you have a problem with moving this meeting from 9 to 9:30? It would still be for an hour.

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
O: 502-627-3189 | M: 502-338-0886  
lge-ku.com

**Scott**

---

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**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Tuesday, December 08, 2015 3:36 PM  
**To:** Wiseman, Sara; Garrett, Chris; Scott, Valerie; Conroy, Robert; Riggs, Eric; John Spanos (jspanos@gfnet.com)  
**Subject:** Depreciation study update meeting on 12/15 is cancelled....

I keep trying to send a cancellation, but it doesn't appear to be working. Please remove the meeting from your calendars.

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU

220 West Main Street, Louisville, KY 40202

**O:** 502-627-3189 | **M:** 502-338-0886

lge-ku.com

**Wiseman, Sara**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Tuesday, December 22, 2015 1:16 PM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie; Crescente, Angela  
**Subject:** Invoice for Services Provided by Gannett Fleming re Contract No. 99339 - Depreciation Studies  
**Attachments:** 060231 - No. 1287 - December 21, 2015.pdf

Greetings, Ladies.....

Attached is a PDF file that contains our invoice for services rendered through October 3 thru December 11, 2015, related to LG&E and KU Services Company Contract No. 99339 - Depreciation Study of the Electric, Gas and Common Plant, including Solar Facility, of Louisville Gas and Electric and Kentucky Utilities.

Kindly advise either me at [crutter@gfnet.com](mailto:crutter@gfnet.com) or John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) if you have any specific questions related to the invoice.

Thanks much..... I wish you a pleasant day and HAPPY HOLIDAYS!

Cheryl

Cheryl Ann Rutter, CPS | Administrator

Gannett Fleming Valuation and Rate Consultants, LLC |

Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100

Physical address: 207 Senate Avenue, Camp Hill, PA 17011

t 717.763-7212, Ext. 2283 |

[crutter@gfnet.com](mailto:crutter@gfnet.com)

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Gannett Fleming is ISO 9001:2008 Certified.

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**Gannett Fleming Valuation and Rate Consultants, LLC**

LG&E and KU Services Company  
 Attn: Robert Conroy, Robert Conroy  
 P.O. Box 32010  
 Louisville, KY 40232-7100

**ACH/EFT Payment Information:**  
 ABA: 031312738  
 Account No.: 5003165655  
 Account Name: Gannett Fleming Companies

**Check Payment Information:**  
 Gannett Fleming Companies  
 PO Box 829160  
 Philadelphia, PA 19182-9160

**Project:** 060231  
**Invoice No:** 060231\*1287  
**Invoice Date:** December 21, 2015

**Federal EIN:** 46-4413705  
**Send Remit Info:** AccountsReivable@gfnet.com

**Invoice Period: October 3, 2015 through December 11, 2015**

Contract No. 99339 - Depreciation Study of the Electric, Gas and Common Plant, including Solar Facility, of Louisville Gas and Electric and Kentucky Utilities

**Summary of Current Charges**

Phase 101	- KU - DEPRECIATION STUDY	\$	13,878.01
Phase 104	- KU - SOLAR RATES		240.00
Phase 105	- KU - RESERVE REALLOCATION		2,405.00
Phase 201	- LG&E - DEPRECIATION STUDY-ELECTRIC		14,252.97
Phase 202	- LG&E - DEPRECIATION STUDY - GAS		4,346.70
Phase 203	- LG&E - DEPRECIATION STUDY - COMMON		2,047.50
Phase 204	- LG&E - SOLAR RATES		385.00
Phase 205	- LG&E - RESERVE REALLOCATION		2,550.00
	<b>Total Charges</b>		<b>\$ 40,105.18</b>
	<b>Total Due This Invoice .....</b>		<b>\$40,105.18</b>

**Project Manager:** John J. Spanos

**jspanos@gfnet.com**

**717-763-7211**

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**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 101 -- KU - Depreciation Study

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Assistant Analyst	24.50	\$ 130.00	\$ 3,185.00
Associate Analyst	34.00	145.00	4,930.00
John J. Spanos	19.00	240.00	4,560.00
Support Staff	1.50	100.00	150.00

**Total Labor Costs \$ 12,825.00**

**Expenses**

Meals and Lodging			\$ 258.77
Other Transportation			794.24

**Total Expenses 1,053.01**

**Total Phase -- 101 \$ 13,878.01**

Phase 104 -- KU - Solar Rates

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
John J. Spanos	1.00	240.00	240.00

**Total Labor Costs \$ 240.00**

**Total Phase -- 104 \$ 240.00**

Phase 105 -- KU - Reserve Reallocation

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	5.00	145.00	725.00
John J. Spanos	7.00	240.00	1,680.00

**Total Labor Costs \$ 2,405.00**

**Total Phase -- 105 \$ 2,405.00**

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**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 201 -- LG&E - Depreciation Study-Electric

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	50.00	145.00	7,250.00
John J. Spanos	24.00	240.00	5,760.00
Senior Technician	0.50	100.00	50.00
Support Staff	1.00	100.00	100.00

**Total Labor Costs \$ 13,160.00**

**Expenses**

Meals and Lodging			269.37
Other Transportation			823.60

**Total Expenses 1,092.97**

**Total Phase -- 201 \$ 14,252.97**

Phase 202 -- LG&E - Depreciation Study - Gas

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	15.00	145.00	2,175.00
John J. Spanos	9.00	240.00	2,160.00

**Total Labor Costs \$ 4,335.00**

**Expenses**

Meals and Lodging			11.70
-------------------	--	--	-------

**Total Expenses 11.70**

**Total Phase -- 202 \$ 4,346.70**

Phase 203 -- LG&E - Depreciation Study - Common

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	7.50	145.00	1,087.50
John J. Spanos	4.00	240.00	960.00

**Total Labor Costs \$ 2,047.50**

**Total Phase -- 203 \$ 2,047.50**



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**Gannett Fleming Valuation and Rate Consultants, LLC**

## Phase 204 -- LG&amp;E - Solar Rates

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	1.00	145.00	145.00
John J. Spanos	1.00	240.00	240.00
<b>Total Labor Costs</b>			<b>\$ 385.00</b>
<b>Total Phase -- 204</b>			<b>\$ 385.00</b>

## Phase 205 -- LG&amp;E - Reserve Reallocation

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	6.00	145.00	870.00
John J. Spanos	7.00	240.00	1,680.00
<b>Total Labor Costs</b>			<b>\$ 2,550.00</b>
<b>Total Phase -- 205</b>			<b>\$ 2,550.00</b>

*Spanos - John Spanos - Original Flight*

*\$765.60 - Phase 101*



**Ticket Detail    Contact Us    Remarks    Important Company Details    Travel Information**

Spanos/John J 07249

September 17, 2015 11:57 AM

World Travel Record Locator:    WNXWJQ

Assigned Company Number:    003

Assigned Organization Code:    331050

GL Account Code:    405500

Business Purpose:    VISIT PROJECT SITE

Business Purpose:    LGE/KU 2016/17 RATE CASE

Project Code:    060231

Phase Code:    101

**Approval Information**

The referenced traveler has booked air and/or rail reservations as indicated in the travel itinerary below. The travel will automatically be charged to the Co/Org and Project/NonProject coding provided by the traveler on the itinerary/invoice unless the traveler's supervisor notifies traveldept@gfnet.com otherwise. Should you have any questions, please contact Sandy Beauduy at X2779.

Agent Notes: MDT/ORD/SDF UA 700A-1159A

**AIR - Monday, October 19, 2015    Add To Calendar**

**Delta Air Lines Flight DL3944 Economy Class**  
**Operated by ENDEAVOR AIR DBA DELTA CONNECTION (Delta Air Lines Booking Reference: H5EU2H)**

**Depart:**    MDT - Harrisburg International Airport  
Harrisburg, Pennsylvania, United States    ■■■■

06:00 AM Monday, October 19, 2015

**Arrive:**    DTW - Wayne County, EM - E.M. McNamara Terminal  
Detroit, Michigan, United States    ■■■■

07:31 AM Monday, October 19, 2015

**Duration:**    1 hour(s) and 31 minute(s) Non-stop

**Status:**    Confirmed

**Equipment:**    Canadair Regional Jet 900

**Seat:**    11C (Non smoking) Confirmed

**FF Number:**    2094545130 - SPANOS/JOHN J

**Important Company Information:**    If you change your seat assignment directly with the airline, please contact World Travel so that our automated seat changing processes won't cause your seat to be changed.    ■■■■

AIR - Monday, October 19, 2015

[Add To Calendar](#)

**Delta Air Lines Flight DL3378 Economy Class**

**Operated by SHUTTLE AMERICA DELTA CONNECTION (Delta Air Lines Booking Reference: H6EU2H)**

**Depart:** DTW - Wayne County, EM - E.M. McNamara Terminal  
Detroit, Michigan, United States  
10:00 AM Monday, October 19, 2015



**Arrive:** SDF - Standiford Field  
Louisville, Kentucky, United States  
11:14 AM Monday, October 19, 2015



**Duration:** 1 hour(s) and 14 minute(s) Non-stop

**Status:** Confirmed

**Equipment:** EMBRAER RJ135 / RJ140 / RJ145

**Seat:** 06B (Non smoking) Confirmed

**FF Number:** 2094545130 - SPANOS/JOHN J

**Important Company Information:** If you change your seat assignment directly with the airline, please contact World Travel so that our automated seat changing processes won't cause your seat to be changed.



**Ticket Detail**

**Ticket Number:** 0067653250403 Issued: 09/17/2015

USD 757.60

**New Ticket Charges:**

USD 757.60

**Service Fee:** 8900660831236 Issued: 09/17/2015

USD 8.00

**Total Charges \* :**

USD 765.60

**Invoice Number:** 202805801

**Ticket and Service Fees charged to:**

VI\*\*\*\*\*7041

\* Some airlines have instituted new baggage fees. Use the link below for details.

**Contact Us**

**Booking Agent:** Chrissy Melton  
**Emergency Contact (24/7) within the US:** 888-602-6586  
**International (Outside of the U.S.):** 610-458-5554



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Please review your itinerary upon receipt. World Travel will not be responsible for any discrepancies on this itinerary if not notified within 24 hours of when reservation was made.

World Travel Corporate Headquarters - 1724 W Schuylkill Road - Douglassville, PA 19518

*Airfare - John Spanos - Return Flight*

*\$1763.60 - Phase 201*



**Ticket Detail    Contact Us    Remarks    Important Company Details    Travel Information**

Spanos/John J 07249

September 17, 2015 11:57 AM

World Travel Record Locator: WP53T6  
 Assigned Company Number: 003  
 Assigned Organization Code: 331050  
 GL Account Code: 405500  
 Business Purpose: VISIT PROJECT SITE  
 Business Purpose: LGE/KU 2015/2016 RATE CASE  
 Project Code: 060231  
 Phase Code: 201

**Approval Information**

The referenced traveler has booked air and/or rail reservations as indicated in the travel itinerary below. The travel will automatically be charged to the Co/Org and Project/NonProject coding provided by the traveler on the itinerary/invoice unless the traveler's supervisor notifies traveldept@gfnet.com otherwise. Should you have any questions, please contact Sandy Beauduy at X2779.

Agent Notes: SDF/ORD/MDT AA 310P-630P

**AIR - Wednesday, October 21, 2015 Add To Calendar**

**American Airlines Flight AA6154 Economy Class**  
**Operated by PSA AIRLINES AS AMERICAN EAGLE (American Airlines Booking Reference: DLZSGH)**

**Depart:** SDF - Standiford Field  
 Louisville, Kentucky, United States  
 04:05 PM Wednesday, October 21, 2015

**Arrive:** CLT - Charlotte Douglas Intl  
 Charlotte, North Carolina, United States  
 05:33 PM Wednesday, October 21, 2015

**Duration:** 1 hour(s) and 28 minute(s) Non-stop  
**Status:** Confirmed  
**Equipment:** Canadair Regional Jet  
**Seat:** 07D (Non smoking, Aisle) Confirmed  
**FF Number:** RY18655 - SPANOS/JOHN J  
**Important Company Information:** If you change your seat assignment directly with the airline, please contact World Travel so that our automated seat changing processes won't cause your seat to be changed.

AIR - Wednesday, October 21, 2015

[Add To Calendar](#)

**American Airlines Flight AA880 Economy Class**

**Airline Booking Reference: DLZSGH**

**Depart:** CLT - Charlotte Douglas Intl  
Charlotte, North Carolina, United States  
07:45 PM Wednesday, October 21, 2015



**Arrive:** MDT - Harrisburg International Airport  
Harrisburg, Pennsylvania, United States  
09:11 PM Wednesday, October 21, 2015



**Duration:** 1 hour(s) and 26 minute(s) Non-stop

**Status:** Confirmed

**Equipment:** Airbus Industrie A319

**Seat:** 05D (Non smoking, Aisle) Confirmed

**FF Number:** RY18656 - SPANOS/JOHN J

**Important Company Information:** If you change your seat assignment directly with the airline, please contact World Travel so that our automated seat changing processes won't cause your seat to be changed.



**Ticket Detail**

**Ticket Number:** 0017653250400 Issued: 09/17/2015

USD 755.60

**New Ticket Charges:**

USD 755.60

**Service Fee:** 8900660831239 Issued: 09/17/2015

USD 8.00

**Total Charges \* :**

USD 763.60

**Invoice Number:** 202805798

**Ticket and Service Fees charged to:**

VI\*\*\*\*\*7041

\* Some airlines have instituted new baggage fees.  
Use the link below for details.

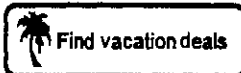
**Contact Us**

**Booking Agent:** Chrissy Melton  
**Emergency Contact (24/7) within the US:** 888-602-6586  
**International (Outside of the U.S.):** 610-458-5554



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**Travel Information**



You may access your current reservation before or during your travel dates at [View Trip](#) by clicking the link.

Please review your itinerary upon receipt. World Travel will not be responsible for any discrepancies on this itinerary if not notified within 24 hours of when reservation was made.

World Travel Corporate Headquarters - 1724 W Schuylkill Road - Douglassville, PA 19518

**Gannett Fleming****EMPLOYEE ELECTRONIC EXPENSE REPORT**

Co/Org: 003/331050

Acct Month: 2015/11

Exp Rpt No: ER00228405

Emp No: 07249

Emp Name: John J. Spanos

From Date: 10/6/2015

Thru Date: 10/29/2015

Description: octexpenses

See Attached Receipts

Trans Date	Category	Cat Description	Co.	Project	Phase	Task	Org	Rate	Units	Amount	Reimburse Amt	Curr	Rct
10/19/2015	PRJBRKFST	Project- Breakfast	003	060231	101	****	331050			\$13.63	\$13.63	US	7
10/19/2015	PRJDINNER	Project- Dinner	003	060231	101	****	331050			\$14.16	\$14.16	US	8
10/19/2015	PRJLODG	Project- Lodging	003	060231	101	****	331050			\$230.98	\$230.98	US	8
10/19/2015	PRJTAXI	Project- Taxi	003	060231	101	****	331050			\$24.44	\$24.44	US	6
10/19/2015	PRJTOLLS	Project- Tolls	003	060231	101	****	331050			\$2.10	\$2.10	US	NR
		<b>Exp Description:</b> field visit for LG&E and Kentucky Utilities - Louisville, KY - no receipt											
10/20/2015	PRJDINNER	Project- Dinner	003	060231	201	****	331050			\$26.46	\$26.46	US	8
10/20/2015	PRJLODG	Project- Lodging	003	060231	201	****	331050			\$230.98	\$230.98	US	8
10/20/2015	PRJBRKFST	Project- Breakfast	003	060231	202	****	331050			\$6.51	\$6.51	US	8
10/21/2015	PRJTOLLS	Project- Tolls	003	060231	101	****	331050			\$2.10	\$2.10	US	NR
		<b>Exp Description:</b> no receipt											
10/21/2015	PRJDINNER	Project- Dinner	003	060231	201	****	331050			\$11.93	\$11.93	US	NR
		<b>Exp Description:</b> no receipt											
10/21/2015	PRJPARKNG	Project- Parking	003	060231	201	****	331050			\$60.00	\$60.00	US	10
10/21/2015	PRJBRKFST	Project- Breakfast	003	060231	202	****	331050			\$5.19	\$5.19	US	9

**John Spanos**

**From:** Ready Cab Company via Square  
**Sent:** Monday, October 19, 2015 11:23 AM  
**To:** jspanos@gfnet.com  
**Subject:** Receipt from Ready Cab Company

060231.101

Reply to this email to leave feedback for Ready Cab Company



\$24.44 ✓



-----
Custom Amount
-----
Subtotal
Sales Tax (0%)
Tip
-----
Total

060231.101

AREAS USA  
MEZZA  
METRO DETROIT INT'L AIRPORT  
CHECK: 3867  
TABLE: 321/1  
SERVER: 5128 Jodi P  
DATE: 19OCT'15 8:50AM  
CARD TYPE: DISCOVER  
ACCT #: XXXXXXXXXXXX1330  
AUTH CODE: 01962R  
JOHN J SPANOS

SUBTOTAL: 11.43

GRATUITY: 2.20

TOTAL: 13.63 ✓

SIGNATURE: John J. Spanos

SIGNED COPY TO MERCHANT



060231.202

Starbucks  
280 W. Jefferson Street  
Louisville, KY 40208  
3542 Shelby

1 / 1 1161  
21OCT'15 6:37AM

1 GRND Coffee 2.35  
1 GRND Muffin 2.55  
Subtotal 4.90  
Tax 0.29  
Total Paid 5.19 ✓  
Cash 5.20  
Change Due 0.01  
---3542 CLOSED 21OCT 6:37AM---



060231.201

HARRISBURG INTERNATIONAL AIRPORT  
SPPLUS  
TWO TERMINAL DRIVE SUITE 100  
MIDDLETOWN, PA 17057  
(717) 948-6901  
Receipt 1200  
10/21/15 19:31 LINES ON BUS TAXI 12201  
10/19/15 04:51 In 10/21/15 19:31 Out  
TKT# 619131  
FAIRF \$ 54.55  
Total Tax \$ 5.45  
Total Fee \$ 60.00 ✓  
DISCOVER \$ 60.00-  
XXXXXXXXXXXX1330  
Approval No. 102132R  
Reference No. 1055296  
Change Due \$ 0.00  
THANK YOU FOR PARKING WITH US  
HAVE A GREAT DAY





GUEST FOLIO

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GUEST FOLIO LOUISVILLE MARRIOTT DOWNTOWN



1550	SPANOS/JOHN/MR	199.00	10/21/15	11:00	7519
ROOM	Name/AME	RATE	DEPART	TIME	ACCT#
NDDE			10/19/15	16:21	
TYPE			ARRIVE	TIME	
88					
ROOM					
CLERK					
Room Clerk	ADDRESS	PAYMENT			RWD#: XXXX8090

Handwritten initials: JS

10/19	CHMPREST	16861550	14.16	-	
10/19	ROOM	1550, 1	199.00		
10/19	SALE TAX	1550, 1	13.07		} \$230.98 - Lodging ✓
10/19	OCC TAX	1550, 1	16.92		
10/19	HOSP TAX	1550, 1	1.99		
10/20	STARBUCK	18401550	6.51	-	} Breakfast ✓
10/20	CHMPREST	18181550	26.46	-	} Dinner ✓
10/20	ROOM	1550, 1	199.00		
10/20	SALE TAX	1550, 1	13.07		} \$230.98 - Lodging ✓
10/20	OCC TAX	1550, 1	16.92		
10/20	HOSP TAX	1550, 1	1.99		
10/21	VS CARD				\$509.09

TO BE SETTLED TO: VISA CURRENT BALANCE .00

THANK YOU FOR CHOOSING MARRIOTT! TO EXPEDITE YOUR CHECK-OUT, PLEASE CALL THE FRONT DESK, OR PRESS "MENU" ON YOUR TV REMOTE CONTROL TO ACCESS VIDEO CHECK-OUT.

GET ALL YOUR HOTEL BILLS BY EMAIL BY UPDATING YOUR REWARDS PREFERENCES. OR, ASK THE FRONT DESK TO EMAIL YOUR BILL FOR THIS STAY. SEE "INTERNET PRIVACY STATEMENT" ON MARRIOTT.COM

060231.101 - \$230.98 - Lodging  
 060231.101 - \$14.96 - Dinner  
 060231.201 - \$230.98 - Lodging  
 060231.201 - \$26.46 - Dinner  
 060231.202 - \$6.51 - Breakfast

Your Rewards points/miles earned on your eligible earnings will be credited to your account. Check your Rewards Account Statement for updated activity.



LOUISVILLE MARRIOTT DOWNTOWN  
280 W. JEFFERSON  
LOUISVILLE, KY 40202  
502-627-5045 FAX: 502-627-5044  
OPERATED UNDER LICENSE

This statement is your only receipt. You have agreed to pay in full for the approved period of time to finance the charges on your credit card for all amounts charged to you... (The credit card company will bill in the usual manner) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after check-out, you will owe us interest from the check-out date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, December 28, 2015 7:40 AM  
**To:** Wiseman, Sara; Rutter, Cheryl A.  
**Cc:** Crescente, Angela  
**Subject:** RE: Billings thru year-end

Sara:

An invoice was sent for services rendered through December 11, 2015. The total of that invoice was \$40,105.18.

Estimated services for the December 12, 2015 through December 31, 2015 will be as follows:

KU(phase 101) - \$1,000  
LGE (phase 201) - \$900  
LGE (phase 202) - \$300

Let me know if you have any questions

Happy Holidays  
John

---

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Saturday, December 5, 2015 7:43 PM  
**To:** Spanos, John J. <jspanos@GFNET.com>; Rutter, Cheryl A. <crutter@GFNET.com>  
**Cc:** Crescente, Angela <Angela.Crescente@lge-ku.com>  
**Subject:** Billings thru year-end

John/Cheryl,

I will need to do an accrual for any un-invoiced amounts due to you at year end. Would it be possible to have this by December 31 or early on January 4?

An email with estimated amounts split by our agreed upon phases would suffice. An official invoice is not required.

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU  
220 West Main Street, Louisville, KY 40202  
**O:** 502-627-3189 | **M:** 502-338-0886  
lge-ku.com

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and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

Scott

**Wiseman, Sara**

---

**From:** Davis, Angela  
**Sent:** Monday, December 28, 2015 1:27 PM  
**To:** Crescente, Angela  
**Cc:** Wiseman, Sara  
**Subject:** RE: Billings thru year-end  
**Attachments:** CFO December 2015 Accrual Details.xlsx

Thanks, that has been added to the list. Also, I had the tasks wrong on the 118326 project before, so that has been updated.

Angela

---

**From:** Crescente, Angela  
**Sent:** Monday, December 28, 2015 1:07 PM  
**To:** Davis, Angela <Angela.Davis@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** FW: Billings thru year-end

Angela,

Please see the following projects/tasks for the estimate below for accrual.

Thanks,  
Angela

---

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Monday, December 28, 2015 7:40 AM  
**To:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>  
**Cc:** Crescente, Angela <[Angela.Crescente@lge-ku.com](mailto:Angela.Crescente@lge-ku.com)>  
**Subject:** RE: Billings thru year-end

Sara:

An invoice was sent for services rendered through December 11, 2015. The total of that invoice was \$40,105.18.

Estimated services for the December 12, 2015 through December 31, 2015 will be as follows:

KU(phase 101) - \$1,000 – Project 118327 Task OS SERVICES D  
LGE (phase 201) - \$900 – Project 118326 Task OS SVCS D - ELEC  
LGE (phase 202) - \$300 – Project 118326 Task OS SVCS D - GAS

Let me know if you have any questions

Happy Holidays  
John

---

**From:** Wiseman, Sara [<mailto:5ara.Wiseman@lge-ku.com>]  
**Sent:** Saturday, December 5, 2015 7:43 PM

To: Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Rutter, Cheryl A. <[crutter@GFNET.com](mailto:crutter@GFNET.com)>

Cc: Crescente, Angela <[Angela.Crescente@lge-ku.com](mailto:Angela.Crescente@lge-ku.com)>

Subject: Billings thru year-end

Scott

John/Cheryl,

I will need to do an accrual for any un-invoiced amounts due to you at year end. Would it be possible to have this by December 31 or early on January 4?

An email with estimated amounts split by our agreed upon phases would suffice. An official invoice is not required.

Thanks,

**Sara Wiseman**

Manager | Property Accounting | LG&E and KU

220 West Main Street, Louisville, KY 40202

O: 502-627-3189 | M: 502-338-0886

[lge-ku.com](http://lge-ku.com)

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Department	Contact	Vendor/Expense	Exp Org	Project	Task	Exp Type	Scott Amount
Property Accounting	Sara Wiseman	Gannett Fleming	026120	118327	OS SERVICES D	0314	\$ 16,664.26
			026120	118326	OS SVCS D - ELEC	0314	\$ 18,479.97
			026120	118326	OS SVCS D - GAS	0314	\$ 4,960.95
		Gannett Fleming	026120	118327	OS SERVICES D	0314	\$ 1,000.00
			026120	118326	OS SVCS D - ELEC	0314	\$ 900.00
			026120	118326	OS SVCS D - GAS	0314	\$ 300.00
Treasurer	Rhonda Anderson	Dan's Travel	026330	SER118420	NON LABOR I	0642	\$ 86.01
			026330	SER118420	NON LABOR I	0641	\$ 1,363.21
Controller	Amanda Keeter	KET Event	026130	118330	CONTRIBUTIONS D	0646	\$ 430.00
			026130	118331	CONTRIBUTIONS D	0646	\$ 430.00
Controller	Amanda Keeter	Choosewell	026130	147200	SCOTT	0670	\$ 195.00
			026130	CAP118330	BTL	0670	\$ 195.00
			026130	CAP118330	BTL	0636	\$ 20.00
Sarbanes-Oxley	Mimi Kelly	2015 Tuition	025470	SER122614	TUITION	0778	\$ 2,761.52
	Beth Sumners	2015 Tuition	025470	SER122614	TUITION	0778	\$ 2,472.48
Risk Management	Jeanne Kugler	Jeanne's Dec. Travel	026350	SER118420	NON LABOR I	0641	\$ 264.00
			026350	SER118420	NON LABOR I	0642	\$ 90.44

Callie/Greg Meiman?

**Wiseman, Sara**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Monday, January 18, 2016 11:19 AM  
**To:** Wiseman, Sara  
**Cc:** Whitaker, Sherrie; Crescente, Angela  
**Subject:** Invoice for Services Provided by Gannett Fleming re Contract No. 99339 - Depreciation Studies  
**Attachments:** 060231 - No. 1307 - January 13, 2016.pdf  
**Importance:** High

Good morning, Ladies.....

Attached is a PDF file that contains our invoice for services rendered December 12 thru December 31, 2015, related to LG&E and KU Services Company Contract No. 99339 - Depreciation Study of the Electric, Gas and Common Plant, including Solar Facility, of Louisville Gas and Electric and Kentucky Utilities.

Kindly advise either me at [crutter@gfnet.com](mailto:crutter@gfnet.com) or John Spanos at [jspanos@gfnet.com](mailto:jspanos@gfnet.com) if you have any specific questions related to the invoice.

Thanks much, and I wish you a pleasant day.  
Cheryl

---

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
***Excellence Delivered As Promised***  
**Gannett Fleming is ISO 9001:2008 Certified.**  
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*Excellence Delivered As Promised*

Scott

**Gannett Fleming Valuation and Rate Consultants, LLC**

LG&E and KU Services Company  
Attn: Sara Wiseman, Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

**ACH/EFT Payment Information:**  
ABA: 031312738  
Account No.: 5003165655  
Account Name: Gannett Fleming Companies

**Check Payment Information:**  
Gannett Fleming Companies  
PO Box 829160  
Philadelphia, PA 19182-9160

**Project:** 060231**Invoice No:** 060231\*1307**Invoice Date:** January 13, 2016**Federal EIN:** 46-4413705**Send Remit Info:** AccountsReceivable@gfnet.com

---

**Invoice Period: December 12, 2015 through December 31, 2015**

Contract No. 99339 - Depreciation Study of the Electric, Gas and Common Plant, including Solar Facility, of Louisville Gas and Electric and Kentucky Utilities

**Summary of Current Charges**

Phase 101	- KU - DEPRECIATION STUDY	\$	970.00
Phase 201	- LG&E - DEPRECIATION STUDY-ELECTRIC		390.00
	Total Charges		<u>\$ 1,360.00</u>
	<b>Total Due This Invoice .....</b>		<b>\$1,360.00</b>

**Project Manager :** John J. Spanos

jspanos@gfnet.com

717 763-7211



**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 101 -- KU - Depreciation Study

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	6.00	\$ 145.00	\$ 870.00
Support Staff	1.00	100.00	100.00
<b>Total Labor Costs</b>			<b>\$ 970.00</b>
<b>Total Phase -- 101</b>			<b>\$ 970.00</b>

Phase 201 -- LG&E - Depreciation Study-Electric

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	2.00	145.00	290.00
Support Staff	1.00	100.00	100.00
<b>Total Labor Costs</b>			<b>\$ 390.00</b>
<b>Total Phase -- 201</b>			<b>\$ 390.00</b>

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Monday, January 18, 2016 1:06 PM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339  
**Attachments:** EXECUTED Contract No. 99339.pdf

**From:** Whitaker, Sherrie  
**Sent:** Tuesday, September 08, 2015 9:01 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** FW: LG&E and KU Services Company Contract No. 99339

Good Morning Sara,

Please find attached your copy of the fully executed Gannett Fleming contract no. 99339 for the Depreciation Study.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain  
LG&E and KU Energy LLC  
(502) 627-4325

**From:** Rutter, Cheryl [mailto:crutter@gfnet.com]  
**Sent:** Monday, September 07, 2015 9:23 PM  
**To:** Whitaker, Sherrie <Sherrie.Whitaker@lge-ku.com>  
**Subject:** Re: LG&E and KU Services Company Contract No. 99339

Hi, Sherrie....

I hope that you had an enjoyable and relaxing holiday weekend.

As requested, attached is the executed contract.

Please let me know if you need anything else.

Have a pleasant day!

Cheryl

Cheryl Ann Rutter, CPS | Administrator  
Gannett Fleming Valuation and Rate Consultants, LLC|  
Mailing address: P.O. Box 67100, Harrisburg, PA 17106-7100  
Physical address: 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763-7212, Ext. 2283|

[crutter@gfnet.com](mailto:crutter@gfnet.com)

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On Thu, Sep 3, 2015 at 4:38 PM, Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)> wrote:

Good afternoon Cheryl,

Please find attached the final document with all of your revisions accepted and signed by LG&E/KU. Please send back a copy of the fully executed document.

Thanks,

*Sherrie Whitaker*

Sourcing Leader, Supply Chain

LG&E and KU Energy LLC

(502) 627-4325

**From:** Whitaker, Sherrie

**Sent:** Thursday, September 03, 2015 3:56 PM

**To:** Whitaker, Sherrie <[Sherrie.Whitaker@lge-ku.com](mailto:Sherrie.Whitaker@lge-ku.com)>

**Subject:**

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**LG&E and KU Services Company  
CONTRACT NO. 99339**

This Contract ("Contract") is entered into this 1st Day of September 2015 (the "Effective Date") by and between LG&E and KU Services Company, a Kentucky corporation ("Company") whose address is 220 West Main Street, Louisville, Kentucky 40202 and Gannett Fleming Valuation and Rate Consultants, LLC, a Pennsylvania Limited Liability Company ("Contractor") whose primary address is 207 Senate Avenue, Camp Hill, Pennsylvania 17011.

WHEREAS, Contractor desires the opportunity to provide services to Company and its Affiliates during the terms of this Contract and Company and its Affiliates desire the opportunity to engage Contractor to provide such services; and

WHEREAS, the parties intend that this Contract sets forth the exclusive set of terms and conditions which shall govern the performance of the "Services" (as defined below) by Contractor for Company should Company engage Contractor to provide the Services.

NOW THEREFORE, in consideration of the premises, the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties do agree as follows:

**1.0 DEFINITIONS**

1.01 **Agreement:** "Agreement" shall mean this Contract, along with any attachments or specifications issued by Company or executed by the parties in accordance with Article 2, or other agreed collateral document pursuant to which the Service is to be delivered.

1.02 **Applicable Laws:** "Applicable Laws" shall mean any and all applicable federal, state, or local laws, regulations, codes, ordinances, administrative rules, court orders, permits or executive orders.

1.03 **Contractor:** "Contractor" shall mean the entity designated as the "Contractor" in the opening paragraph of this Contract.

1.04 **Company:** "Company" shall mean LG&E and KU Services Company as a party to this agreement.

1.05 **Affiliate:** "Affiliate" shall mean any entity which, from time to time, in whole or in part, and directly or indirectly, controls, is controlled by, or under common control with LG&E and KU Services Company and shall include, without limitation, Louisville Gas and Electric Company and Kentucky Utilities Company, both Kentucky corporations.

1.06 **Services:** "Services" shall mean the services to be provided within the terms of this Agreement as defined within the body of this Contract.

**2.0 DESCRIPTION OF SERVICES**

Contractor shall provide the following: **Depreciation Study of the electric, gas and common plant of Louisville Gas and Electric and Kentucky Utilities and providing expert testimony as more specifically defined within the articles of Section 2.0 and hereinafter referred to as the Services, under the terms and conditions hereof.**

2.1 The Work shall include, but not be limited to the articles listed below. *Contractor shall provide all labor, supervision, materials, equipment, tools and shall pay all expenses, necessary or appropriate to provide the Services.*

2.2 In performance of the Services, Contractor shall:

- 2.2.1 Prepare a complete electric, gas, and common depreciation study for Company's utility subsidiaries in accordance with the specification within Exhibit No. 1, Scope of Services, attached hereto and incorporated herein by reference. The services to be performed shall include detailed analysis of all depreciable electric, gas and common plant in service as of December 31, 2015 and the associated historical mortality experience. Upon request of Company management, the study may also include data from forecasted periods.
- 2.2.2 Louisville Gas and Electric and Kentucky Utilities remain separate legal entities subject to the jurisdiction of the Kentucky Public Service Commission (KY PSC), the Federal Energy Commission (FERC) and the State Corporate Commission of Virginia (SCC VA). Therefore, the study must include a separate analysis of the depreciation rates for each utility.
- 2.2.3 The study shall be conducted in accordance with all Generally Accepted Accounting Principles and regulatory requirements. This study is to be based on plants in service as of December 31, 2015. Additionally, the study may also include data from forecasted periods, as directed by Company management. A preliminary review document shall be completed with supporting data, footnotes, etc. and submitted to the Manager of Property Accounting no later than February 28, 2016. A full presentation of the preliminary document, inclusive of any and all visual aids necessary shall be presented before management on or about March 16, 2016. The completed depreciation study shall be delivered by April 30, 2016 with any and all necessary findings. All information obtained before, during and after the depreciation study shall be held in strict confidence and shall be released only by written request from the Company's Manager of Property Accounting.
- 2.2.4 Provide depreciation rates to Louisville Gas and Electric and Kentucky Utilities for the new solar facility which is currently under construction. The rates are to be provided to the Manager of Property Accounting at a mutually agreed upon date.

3.0 **EXHIBITS**

All Services shall be performed in strict accordance with the following specifications, exhibits and drawings which are incorporated herein by reference.

<u>Exhibit No.</u>	<u>Title</u>
Exhibit No. 1	Scope of Services
Exhibit No. 2	Contractor Code of Business Conduct
Exhibit No. 3	Billing Rates

4.0 **CONTRACT TERM**

This Contract shall become effective September 1, 2015 and continue until June 30, 2017, or until such time as any related testimony is complete. This Contract is subject to Article 18, Term and Termination of the fully executed ASA between both parties. Company makes no promise or guarantee as to the amount of Services to be performed under this Agreement nor does it convey an exclusive right to the Contractor to perform Services of the type or nature set forth within this Agreement. Either party may terminate this contract upon thirty (30) days written notice to the other party.

**5.0 PERFORMANCE SCHEDULE**

- 5.1 Contractor shall commence performance of the work on or about September 1, 2015 and shall complete work no later than June 30, 2017 or until all related testimony is complete.
- 5.2 The Company's engagement is with the firm Gannett Fleming and not with a specific member or employee of Gannett Fleming. The depreciation study for the Company will be conducted under the supervision of John J. Spanos, Senior Vice President and Treasurer. Quality assurance of the study will be provided by Richard Clarke, Director, Western U.S. Services. To the extent the Companies are required to present testimony in support of the approval of the depreciation study before state or federal regulators, Richard Clarke will provide quality assurance in the preparation of the testimony by Mr. Spanos and will be available for review of and comment on testimony or written comments submitted by persons in opposition to the depreciation study.
- 5.3 Contractor shall notify Company's representative at least one (1) full working day prior to working on Company property for work that will occur on any Saturday, Sunday or Company holiday. Failure to notify the Company properly will result in loss of payment for work conducted during this period.
- 5.4 Contractor shall not assign nor subcontract out any material portion of the Services except under extenuating circumstances, which requires advanced written approval by the Company. Contractor shall notify Company of its intent to use subcontractors in performance of the Services at least forty-eight (48) hours in advance of start of the work. Subcontractors will be denied access to Company facilities without the required notification and approval. Refer to article 16, Assignment of Agreement; Subcontracting, of the ASA.

**6.0 ADMINISTRATIVE SERVICES AGREEMENT**

The terms and conditions set forth in the Administrative Services Agreement ("ASA") signed and executed on May 25, 2011, are hereby incorporated by reference as fully set forth herein. In the event of a conflict between the terms and conditions of the ASA and those of this Contract, the terms and conditions of the Contract shall prevail.

**7.0 COMPENSATION**

- 7.1 Full compensation to Contractor for full and complete performance by Contractor of the Services, compliance with all terms and conditions of this Agreement and for Contractor's payment of all obligations incurred in, or applicable to, performance of the Services (hereinafter referred to as the "Contract Price") shall be determined in accordance with the unit prices as outlined within Exhibit No. 3, Billing Rates, plus reimbursement for direct actual expenses at cost (with a copy of the receipt). **The overall estimated Contract Price for the two (2) depreciation studies is \$75,000 - \$80,000.** This estimate and the actual Contract Price shall be based upon the billing rates detailed within Exhibit No. 3, Billing Rates, attached hereto and incorporated herein by reference.
- 7.2 Company agrees to reimburse Contractor for travel expenses required in overnight travel, including lodging and meals; at actual costs, as verified by actual receipts. Mileage will be reimbursed at current IRS reimbursable rate. Lodging will be capped at a maximum daily rate of \$200 per person (unless prior written approval is provided by Company). A list of local area hotels offering a discounted rate to Company's Contractors can be obtained by contacting

Sherrie Whitaker, Sourcing Leader at [sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com) . Air travel will only be reimbursed for Coach Class. Contractor is encouraged to exercise the most cost effective manner when reserving lodging and air fare.

7.3 The Contract Price excludes charges for work subsequent to the completion of the final reports and such work in connection with a proceeding before a regulatory body. Should these costs occur, they shall be based upon the billing rates in effect at the time the work is performed. All subsequent work or Services require prior written approval from the Company.

7.4 SPECIAL INVOICING INSTRUCTIONS

Invoices, one original per month along with any supporting documentation and containing Contract Number 99339, shall be mailed to the attention of:

LG&E and KU Services Company  
Attn: Manager of Property Accounting  
P.O. Box 32010  
Louisville, KY 40232

Or via email to: [sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

Invoice payment terms are NET 30.

8.0 CONTRACTUAL NOTICES

All notices and communications regarding this Contract shall be in writing, shall be identified by the Contract number and shall be addressed as follows (which address either party may change upon five (5) days prior notice to the other party):

8.1 Company address: LG&E and KU Services Company  
PO Box 32020  
Louisville, Kentucky 40232  
Attention: Sherrie Whitaker  
(502) 627-4325  
[sherrie.whitaker@lge-ku.com](mailto:sherrie.whitaker@lge-ku.com)

Copy To: LG&E and KU Services Company  
PO Box 32010  
Louisville, Kentucky 40232  
Attention: Sara Wiseman  
(502) 627-3189  
[sara.wiseman@lge-ku.com](mailto:sara.wiseman@lge-ku.com)

8.2 Contractor's Address: Gannett Fleming Valuation and Rate Consultants, LLC  
PO Box 67100  
Harrisburg, Pennsylvania 17106  
Attention: Cheryl Rutter, Administrator  
(717) 763-7211 x2283  
(717) 763-4590 Fax  
[crutter@gfnet.com](mailto:crutter@gfnet.com)

**9.0 USE AND DISCLOSURE OF INFORMATION**

- 9.1 All information and data provided by or owned by the Company, including all specifications, data, notes, programs or documentation, or other technical or business information in written, graphic or other forms furnished or revealed by the Company to Contractor or any of its affiliates, associates, employers, agents, representatives or subcontractors is deemed to be confidential.
- 9.2 Contractor agrees, regarding all Company confidential information, to use such confidential information solely in performing the Services. Contractor further agrees to keep in confidence and prevent disclosures to any persons or organizations outside of its own organization, or to any person within its own organization not having a need to know, all Company confidential information.
- 9.3 Contractor agrees not to publish, publicize, or advertise the existence of this Contract or the subject matter of it or in any way associate the Company with it. Contractor shall not without the prior written consent of the Company, make any public announcement, issue any press release, make any statement to any third party, or make or authorize the publication of any article, either externally or internally, which identifies, relates to or otherwise gives publicly to any agreement between the Company and the Contractor.

**10.0 ENTIRE AGREEMENT**

This Contract, including the ASA and all exhibits listed within this Contract, constitutes the entire agreement between the parties relating to the Services and supersedes all prior or contemporaneous oral or written agreements, negotiations, understandings and statements pertaining to the Services or this Contract.

The parties hereto have executed this Contract on the dates written below, but it is effective as of the date first written above.

**LG&E AND KUS SERVICES COMPANY**

BY: *Antonio J. Man* *DOA*

TITLE: *MANAGER, CORPORATE PURCHASING*

DATE: *9.3.2015*

**GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC**

BY: *John J. Spanos* *John J. Spanos*

TITLE: *Senior Vice President*

DATE: *September 4, 2015*



**Exhibit No. 1**  
**Scope of Services**

The depreciation study will include seven (7) major tasks up to the date of filing with the respective regulatory commissions. Upon the filing of the depreciation study, Contractor will prepare testimony and respond to any data requests from commission staffs. The following scope of services sets forth the depreciation study work plan.

Task 1 - Data Assembly and Review

Contractor will prepare a written data requirement list for Company personnel to use in assembling the needed data for the study. The list will specify the data to be obtained for each plant account and the manner in which the data are to be transmitted to the Contractor. The required data will be through December 2015 and may include forecasted periods in order to update from the previous study.

The assembled data will be reviewed by the Contractor staff and a "post audit" computer program for control and logic. Irregular or unusual entries will be identified and reviewed with the Company personnel to determine their circumstances and whether they require adjustment. Large retirements also will be identified and explanations as to the cause of such retirements will be requested.

Task 2 - Statistical Analyses of Data

The data assembled and reviewed in Task 1 will be analyzed by the Contractor for historical indications of service life using the retirement rate method.

Trends in average service life and survivor curve shape will be identified by the Contractor through the use of experience band analyses with the retirement rate model. Experience bands will identify the impact of economic and technological cycles on the service life of property groups. The selection of the bands for analysis will be based on a review of annual addition and retirement levels, a multiple original group life table, and preliminary discussions with operating management related to changes in materials used in construction, changes in installed technology and major retirement programs.

Annual gross salvage and cost of removal will be expressed by the Contractor as percents of the related retirements for all accounts, as appropriate. Moving averages will be used to smooth the annual fluctuations.

Task 3 - Field Review and Management Conferences

The field review by the Contractor will include visits to representative power stations, substations, gas storage and production facilities, city gate stations, measuring and regulating stations, and service centers. The purpose of the inspections will be to obtain information related to the operation and condition of the property.

During these visits, the Contractor also will meet with appropriate Company personnel to obtain additional information related to the outlook for the property. The results of the statistical analyses conducted in Task 2, the typical range of lives and salvage used in the industry, and Contractor's general experience, will be reviewed with these Company personnel as a basis for forecasting future survivor and net salvage characteristics. The discussion will focus on the past forces of retirement which produced the historical indications and the extent to which future forces such as economic, technological, physical and environmental will result in future lives and net salvage values that differ from the past.

#### Task 4 - Preliminary Service Life and Net Salvage Estimates

Preliminary estimates of average service lives, type survivor curves and net salvage percents will be made by Contractor on the basis of the statistical analyses, observed conditions at the time of the field review, the discussions with the Company management related to outlook and the typical range of lives used in the electric and gas utility industries. Calculations of annual and accrued depreciation will be performed. The calculations may include scenarios that realign plant assets and the accumulated depreciation based on procedures.

#### Task 5 - Presentation to Management

The results of the depreciation calculations and the bases for such calculations will be presented by the Contractor to the Company management to insure that the results are in accordance with the Company management's capital recovery policies and outlook.

#### Task 6 - Final Estimates and Calculations

Final calculations of depreciation accrual rates and reserves by account will be performed by the Contractor in order to reflect appropriate modifications as determined during the review with the Company management.

#### Task 7 - Draft and Final Report

A draft report will be prepared by the Contractor for review by the Company's management. The report will include an introduction, a description of the methods used in the statistical analyses and depreciation calculations, a narrative discussion of the factors considered in the estimation of service life and net salvage including the content of the account, the statistical support for the estimates, and the summary and detailed tabulations of depreciation by account. After review, comment and discussion, a final report will be prepared by the Contractor and submitted to the Company's management.

**Exhibit No. 2**  
**Contractor Code of Business Conduct**

This LG&E and KU Services Company (a Kentucky corporation) Contractor Code of Business Conduct ("Code") is incorporated by reference into the General Service Agreement or other agreement between you as the contractor ("Contractor") and LG&E and KU Services Company and/or one of its affiliates Kentucky Utilities Company, and Louisville Gas and Electric Company (collectively the "Company"). This Code sets minimum standards for Contractor's conduct in the areas addressed. Contracts between Company and Contractor may provide for standards exceeding the standards of this code.

Observance of Laws

Contractor shall fully comply with the provisions of all federal, state and local laws, regulations and ordinances applicable to its activities performed for the Company or any goods or services provided to or on behalf of the Company, including without limitation, all applicable laws, regulations and ordinances pertaining to occupational health and safety and environmental protection.

Bribes and Kickbacks

Contractor may not under any circumstances accept or pay bribes, kickbacks or other similar compensation or consideration in any way relating to the Company or any activity for or on behalf of the Company.

Dishonest and Fraudulent Activity

Contractor shall not engage in or allow its employees to engage in dishonest acts or fraudulent activity in connection with or in association with the Company's business. For purposes of this policy, the definition of a dishonest act or fraudulent activity includes but is not limited to:

1. An intentional or deliberate act to deprive the Company or any person of something of value, or to gain an unfair benefit using deception, false suggestions, suppression of truth, or other unfair means which are believed and relied upon.
2. A dishonest act or fraudulent activity may be, but is not limited to, an intentional act or activity that is unethical, improper, or illegal such as:
  - a. Embezzlement;
  - b. Misappropriation, misapplication, destruction, removal, or concealment of property;
  - c. Alteration or falsification of paper or electronic documents, including the inappropriate destruction of paper or electronic documents;
  - d. False claims and/or misrepresentation of facts;
  - e. Theft of an asset, including, but not limited to, money, tangible property, trade secrets or intellectual property;

Harassment

Contractor shall not permit sexual advances, actions, comments, or any other conduct that creates an intimidating or otherwise offensive work environment on Company property or any site where Contractor is performing activity for or on behalf of Company. Further, Contractor shall not permit the use of racial and religious slurs, or any other conduct that breeds an offensive work environment, on Company property or any site where Contractor is performing activity for or on behalf of Company.

Drugs and Alcohol

Contractor shall not allow any employee to perform services for or on behalf of Company while under the influence of drugs or alcohol. Contractor shall maintain a drug and alcohol testing program meeting all applicable federal, state and local laws, regulations and ordinances and meeting or exceeding any and all standards stated in any contract with Company or any document incorporated in such a contract.

Misuse of Company Assets

No funds or assets of the Company may be used or paid for any unlawful or improper purpose. A Contractor's employees shall not have access to any Company computers unless the contract between such Contractor and the Company expressly provides for such access in writing.

Reporting of Violations

In the event Contractor learns of any violation of this Code, Contractor shall immediately report such violation to Company's Director, Compliance and Ethics at (502) 627-2648.

**Exhibit No. 3  
Billing Rates**

EFFECTIVE DECEMBER 27, 2014\*

<u>Personnel</u>	<u>Hourly Rate</u>
<b>SUPERVISORY STAFF</b>	
P. R. Herbert, Chairman and President	\$245.00
J. J. Spanos, Senior Vice President and Treasurer	240.00
R. Clarke, Director, Western U.S. Services	235.00
H. Walker, III, Manager, Financial Studies	220.00
J. F. Wiedmayer, Jr., Project Manager, Depreciation	190.00
C. E. Heppenstall, Project Manager, Rate Studies	160.00
<b>STAFF</b>	
Analysts and Engineers	160.00
Associate Analysts and Engineers	145.00
Assistant Analysts and Engineers	130.00
Senior Technicians	100.00
Support Staff	100.00

\*These rates are subject to review and possible revision effective December 26, 2015.

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Wednesday, January 20, 2016 6:26 PM  
**To:** Daly, Karen; Riggs, Eric  
**Subject:** FW: LGE adjustments  
**Attachments:** LGE-2015-Final Retirement Adjustments.xlsx

So will Karen be incorporating these into her depr database update that she is doing next week?

---

**From:** John Spanos [mailto:jspanos@gfnet.com]  
**Sent:** Sunday, November 08, 2015 8:27 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** LGE adjustments

Sara and Eric:

There were numerous facilities that you were making final retirements during 2015 that created some remaining debit or credit balances that were less than \$1.00. This was due to the fact that the original data you provided in our initial study started with rounded amounts.

I am sending you the adjustments in the attached file so you are aware of why our study balances will be different or in hopes that you can make the same adjustments during 2015.

We can discuss if necessary.

John

---

**John J. Spanos** | Senior Vice President  
**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378  
t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)  
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Scott

LGE - 2015 Retirement Record Adjustments to O Location Balances											
AccountNum	GroupNum	CompanyNum	Transact	Corransact	Year	InstallationYear	Original Retirement Amount	AdjustedTY	Comments	Revised Retirement Amount	Adjustment Amount
31100	0152		0		2015	1984	1,149,271.70			1,149,271.98	0.28
31100	0162		0		2015	1988	78,002.86			78,003.20	0.34
31100	0162		0		2015	1997	(269,271.86)			(269,272.00)	(0.14)
31100	0162		0		2015	1999	31,173.00			31,173.30	0.30
31100	0212		0		2015	1983	(91,951.08)			(91,951.05)	0.03
31200	0112		0		2015	1970	(4,821.28)			(4,821.00)	0.28
31200	0112		0		2015	1983	42,763.87			42,764.15	0.28
31200	0112		0		2015	1987	(2,651.79)			(2,652.00)	(0.21)
31200	0112		0		2015	2001	(35,643.18)			(35,643.00)	0.18
31200	0121		0		2015	1987	(5,303.58)			(5,303.76)	(0.18)
31200	0131		0		2015	1988	(7,502.79)			(7,503.00)	(0.21)
31200	0131		0		2015	1996	(82,108.51)			(82,109.00)	(0.49)
31200	0142		0		2015	1998	0.06			0.09	0.03
31200	0152		0		2015	1997	(0.51)			(0.32)	0.19
31200	0152		0		2015	1999	(1,211,677.02)			(1,211,677.00)	0.02
31200	0152		0		2015	2001	(421,780.64)			(421,781.00)	(0.36)
31200	0152		0		2015	2002	(209,513.43)			(209,513.00)	0.43
31200	0152		0		2015	2004	(134,354.77)			(134,354.67)	0.10
31200	0162		0		2015	1995	(169,552.80)			(169,553.00)	(0.20)
31200	0162		0		2015	1996	(801,689.33)			(801,689.00)	0.33
31200	0162		0		2015	1997	(592,474.92)			(592,475.37)	(0.45)
31200	0162		0		2015	1998	343,815.09			343,814.25	(0.84)
31400	0112		0		2015	1954	(105,161.00)			(105,160.99)	0.01
31400	0112		0		2015	1955	106,008.55			106,008.54	(0.01)
31400	0112		0		2015	1964	(847.55)			(848.00)	(0.45)
31400	0121		0		2015	1966	(5,231.97)			(5,232.00)	(0.03)
31400	0131		0		2015	1966	4,693.69			4,694.21	0.52
31400	0151		0		2015	1975	(2,343.61)			(2,344.00)	(0.39)
31400	0151		0		2015	1985	(46,321.35)			(46,321.00)	0.35
31400	0151		0		2015	1986	(392.83)			(393.58)	(0.75)
31400	0151		0		2015	1993	(2,586.74)			(2,586.00)	0.74
31400	0151		0		2015	1996	(136,376.49)			(136,376.00)	0.49
31400	0151		0		2015	2004	(118,981.00)			(118,980.79)	0.21
31400	0151		0		2015	2009	(595,205.20)			(595,204.90)	0.30
31400	0161		0		2015	2004	(117,049.49)			(117,049.92)	(0.43)
31500	0112		0		2015	1971	2,091.39			2,091.92	0.53
31500	0121		0		2015	1956	5,314.00			5,314.02	0.02
31500	0131		0		2015	1976	4,228.68			4,228.20	(0.48)
31500	0141		0		2015	1997	0.16			0.34	0.18
31500	0142		0		2015	1980	973,188.00			973,188.29	0.29
31500	0151		0		2015	1980	(13,195.95)			(13,196.00)	(0.05)
31500	0151		0		2015	1990	220,165.92			220,165.65	(0.27)
31500	0151		0		2015	1997	(0.06)			0.47	0.53

Scott

AccountNumGroupNumbeCompanyNum:ansactionCorransactionYe:installationYe:	Original Retirement Amount	AdjustedTY Comments	Revised Retirement Amount	Adjustment Amount
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Scott

AccountNum	GroupNum	CompanyNum	Transaction	CoTransaction	Year	InstallationYear	Original Retirement Amount	AdjustedTY	Comments	Revised Retirement Amount	Adjustment Amount
31500	0152		0	2015	1992		(0.28)			(0.55)	(0.27)
31500	0161		0	2015	1991		(23,367.97)			(23,368.00)	(0.03)
31500	0161		0	2015	1995		(32,869.33)			(32,869.18)	0.15
31500	0161		0	2015	1997		(4,294,510.35)			(4,294,510.07)	0.28
31500	0161		0	2015	1998		(146,687.90)			(146,689.00)	(1.10)
31500	0161		0	2015	2006		(2,608.07)			(2,608.30)	(0.23)
31500	0162		0	2015	1983		1,474,818.10			1,474,818.39	0.29

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Thursday, January 21, 2016 6:49 AM  
**To:** Wiseman, Sara; Daly, Karen  
**Subject:** RE: LGE adjustments

Yes, plus some more. We can talk about what we are doing today.

---

**From:** Wiseman, Sara  
**Sent:** Wednesday, January 20, 2016 6:26 PM  
**To:** Daly, Karen <Karen.Daly@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** FW: LGE adjustments

So will Karen be incorporating these into her depr database update that she is doing next week?

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**Sent:** Sunday, November 08, 2015 8:27 AM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** LGE adjustments

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I am sending you the adjustments in the attached file so you are aware of why our study balances will be different or in hopes that you can make the same adjustments during 2015.

We can discuss if necessary.

John

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LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		LIFE RATE	COST OF REMOVAL RATE	GROSS SALVAGE RATE		
(1)	(2)	(3)	(4)	(5)	(6)	ACCRUAL AMOUNT	ACCRUAL RATE	(8)	(10)	(11)		
						(7)	(8)=(7)/(4)					
<b>DEPRECIABLE PLANT</b>												
<b>STEAM PRODUCTION PLANT</b>												
311.00	STRUCTURES AND IMPROVEMENTS											
	RIVERPORT DISTRIBUTION CENTER	95-R2.5	*	(25)	2,448,808.82	108,821	2,954,390	84,263	2.62	2.10	0.52	0.00
	MILL CREEK UNIT 1	95-R2.5	*	(10)	21,218,440.50	17,739,876	5,600,607	345,069	1.63	1.48	0.15	0.00
	MILL CREEK UNIT 2	95-R2.5	*	(10)	13,784,004.21	10,050,918	5,111,487	280,787	2.04	1.65	0.19	0.00
	MILL CREEK-SO2 UNIT 2	95-R2.5	*	(10)	4,905,069.31	908,754	4,486,822	244,399	4.98	4.53	0.45	0.00
	MILL CREEK UNIT 3	95-R2.5	*	(10)	23,447,354.22	20,789,953	5,002,137	229,158	0.98	0.89	0.09	0.00
	MILL CREEK-SO2 UNIT 3	95-R2.5	*	(10)	382,866.58	381,061	18,072	832	0.23	0.21	0.02	0.00
	MILL CREEK UNIT 4	95-R2.5	*	(10)	71,301,927.39	39,808,594	38,825,526	1,499,623	2.10	1.91	0.19	0.00
	MILL CREEK-SO2 UNIT 4	95-R2.5	*	(10)	5,774,012.27	2,402,114	3,949,299	151,354	2.62	2.36	0.24	0.00
	TRIMBLE COUNTY - UNIT 1	95-R2.5	*	(18)	107,440,308.95	62,804,985	61,825,773	1,878,375	1.75	1.51	0.24	0.00
	TRIMBLE COUNTY - SO2 UNIT 1	95-R2.5	*	(18)	889,015.22	63,579	987,879	28,695	3.23	2.78	0.45	0.00
	TRIMBLE COUNTY - UNIT 2	95-R2.5	*	(18)	18,230,214.04	1,822,756	17,204,293	354,451	2.18	1.88	0.30	0.00
	TRIMBLE COUNTY - SO2 UNIT 2	95-R2.5	*	(18)	69,933.48	4,574	78,549	1,577	2.20	1.95	0.31	0.00
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>				<b>267,871,955.89</b>	<b>156,881,807</b>	<b>145,822,034</b>	<b>5,076,583</b>	<b>1.90</b>			
311.10	STRUCTURES AND IMPROVEMENTS - ASH PONDS											
	MILL CREEK UNIT 1 ASH POND	100-S4	*	0	411,750.29	409,203	2,547	155	0.04	0.04	0.00	0.00
	MILL CREEK UNIT 3 ASH POND	100-S4	*	0	1,263,768.52	1,143,318	120,451	5,358	0.42	0.42	0.00	0.00
	TRIMBLE COUNTY - UNIT 1 ASH POND	100-S4	*	0	4,042,617.00	2,913,185	2,029,652	58,899	1.19	1.10	0.00	0.00
	<b>TOTAL ACCOUNT 311.1 - STRUCTURES AND IMPROVEMENTS - ASH PONDS</b>				<b>6,818,335.81</b>	<b>4,465,666</b>	<b>2,152,650</b>	<b>64,412</b>	<b>0.97</b>			
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT											
	CANE RUN UNIT 1	95-R2.5	*	(10)	2,191,328.96	2,410,482	0	0	-	0.00	0.00	0.00
	CANE RUN UNIT 2	95-R2.5	*	(10)	1,227,904.74	1,350,761	0	0	-	0.00	0.00	0.00
	CANE RUN UNIT 3	95-R2.5	*	(10)	2,035,143.37	2,238,658	0	0	-	0.00	0.00	0.00
	CANE RUN UNIT 4	95-R2.5	*	(10)	1,912,802.31	2,104,083	0	0	-	0.00	0.00	0.00
	CANE RUN-SO2 UNIT 4	95-R2.5	*	(10)	17,192.20	18,911	0	0	-	0.00	0.00	0.00
	CANE RUN UNIT 5 AND SO2 UNIT 5	95-R2.5	*	(10)	2,778,066.89	3,053,873	0	0	-	0.00	0.00	0.00
	CANE RUN UNIT 8 AND SO2 UNIT 8	95-R2.5	*	(10)	7,143,949.34	7,858,344	0	0	-	0.00	0.00	0.00
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>				<b>17,304,447.81</b>	<b>19,034,892</b>	<b>0</b>	<b>0</b>	<b>-</b>			
312.00	BOILER PLANT EQUIPMENT											
	MILL CREEK UNIT 1	54-R1.5	*	(10)	178,942,005.88	38,143,407	180,892,799	10,174,912	5.69	5.18	0.87	(0.16)
	MILL CREEK-SO2 UNIT 1	54-R1.5	*	(10)	19,920,429.83	9,483,324	9,139,049	590,114	3.49	3.18	0.41	(0.10)
	MILL CREEK UNIT 2	54-R1.5	*	(10)	195,105,935.45	28,923,192	185,893,337	10,529,292	5.40	4.91	0.64	(0.15)
	MILL CREEK-SO2 UNIT 2	54-R1.5	*	(10)	110,425,074.56	1,321,055	120,148,527	6,750,289	6.11	5.58	0.72	(0.17)
	MILL CREEK UNIT 3	54-R1.5	*	(10)	154,478,037.48	72,650,837	97,273,004	4,762,407	3.08	2.80	0.36	(0.08)
	MILL CREEK-SO2 UNIT 3	54-R1.5	*	(10)	63,288,858.14	31,775,161	37,840,363	1,854,028	2.93	2.66	0.35	(0.08)
	MILL CREEK UNIT 4	54-R1.5	*	(10)	458,760,256.76	120,187,548	382,270,734	15,821,625	3.46	3.14	0.41	(0.09)
	MILL CREEK-SO2 UNIT 4	54-R1.5	*	(10)	182,799,793.58	11,325,207	280,754,566	8,188,909	4.24	3.88	0.50	(0.12)
	TRIMBLE COUNTY - UNIT 1	54-R1.5	*	(18)	315,234,544.87	78,841,229	289,030,843	9,778,980	3.10	2.67	0.51	(0.08)
	TRIMBLE COUNTY - SO2 UNIT 1	54-R1.5	*	(18)	63,938,782.78	47,042,527	27,128,481	964,864	1.51	1.30	0.25	(0.04)
	TRIMBLE COUNTY - UNIT 2	54-R1.5	*	(18)	139,789,842.49	19,713,701	142,442,516	3,431,099	2.45	2.11	0.40	(0.06)
	TRIMBLE COUNTY - SO2 UNIT 2	54-R1.5	*	(18)	15,043,962.98	2,283,887	15,197,330	385,746	2.43	2.09	0.40	(0.06)
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>				<b>1,902,752,524.44</b>	<b>457,490,655</b>	<b>1,607,577,549</b>	<b>73,190,785</b>	<b>3.85</b>			
312.10	BOILER PLANT EQUIPMENT - ASH PONDS											
	TRIMBLE COUNTY - UNIT 2 ASH POND	100-S4	*	0	5,057,242.50	695,214	4,382,028	126,438	2.50	2.50	0.00	0.00
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>				<b>5,057,242.50</b>	<b>695,214</b>	<b>4,382,028</b>	<b>126,438</b>	<b>2.50</b>			
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT											
	CANE RUN UNIT 1					87,889						
	CANE RUN UNIT 2					15,455						
	CANE RUN UNIT 3					72,311						
	CANE RUN UNIT 4 AND SO2 UNIT 4	54-R1.5	*	(10)	155,318.38	170,850	0	0	-	0.00	0.00	0.00
	CANE RUN UNIT 5	54-R1.5	*	(10)	191,818.30	211,000	0	0	-	0.00	0.00	0.00
	CANE RUN-SO2 UNIT 5	54-R1.5	*	(10)	45,899.53	50,489	0	0	-	0.00	0.00	0.00
	CANE RUN UNIT 8	54-R1.5	*	(10)	10,784,306.78	11,882,737	0	0	-	0.00	0.00	0.00
	CANE RUN-SO2 UNIT 8	54-R1.5	*	(10)	121,519.99	133,872	0	0	-	0.00	0.00	0.00
	<b>TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT</b>				<b>11,298,862.88</b>	<b>12,604,203</b>	<b>0</b>	<b>0</b>	<b>-</b>			

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		LIFE RATE (9)	COST OF REMOVAL RATE (10)	GROSS SALVAGE RATE (11)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)				
312.02	BOILER PLANT EQUIPMENT - RAIL CARS CANE RUN RAIL CARS	25-R2.5	0	4,466,784.44	3,863,686	603,116	603,116	13.50	13.50	0.00	0.00
	TOTAL ACCOUNT 312.02 - BOILER PLANT EQUIPMENT - RAIL CARS			4,466,784.44	3,863,686	603,116	603,116	13.50			
314.00	TURBOGENERATOR UNITS MILL CREEK UNIT 1 MILL CREEK UNIT 2 MILL CREEK UNIT 3 MILL CREEK UNIT 4 TRIMBLE COUNTY - UNIT 1 TRIMBLE COUNTY - UNIT 2	60-R2.5 60-R2.5 60-R2.5 60-R2.5 60-R2.5 60-R2.5	* (10) * (10) * (10) * (10) * (10) * (18)	28,058,004.81 27,144,373.73 35,128,505.99 55,019,246.70 57,523,696.49 21,822,318.91	11,553,399 10,812,289 19,997,929 23,338,020 28,179,899 4,434,454	17,108,236 19,046,522 18,643,494 37,183,161 38,547,577 20,870,438	1,074,912 1,072,906 892,315 1,517,102 1,273,524 479,227	4.13 3.95 2.54 2.76 2.21 2.20	3.78 3.59 2.31 2.51 1.91 1.89	0.56 0.54 0.35 0.38 0.40 0.40	(0.16) (0.18) (0.12) (0.13) (0.10) (0.06)
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			222,804,196.72	96,315,960	151,408,416	6,309,686	2.83			
314.10	TURBOGENERATOR UNITS - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 2 CANE RUN UNIT 3 CANE RUN UNIT 4 CANE RUN UNIT 5	60-R2.5 60-R2.5	* (10) * (10)	1,069,327.82 80,617.90	1,206,261 68,690	0 0	0 0	- -	0.00 0.00	0.00 0.00	0.00 0.00
	TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT			1,179,945.72	1,338,368	0	0	-			
315.00	ACCESSORY ELECTRIC EQUIPMENT MILL CREEK UNIT 1 MILL CREEK-SO2 UNIT 1 MILL CREEK UNIT 2 MILL CREEK-SO2 UNIT 2 MILL CREEK UNIT 3 MILL CREEK-SO2 UNIT 3 MILL CREEK UNIT 4 MILL CREEK-SO2 UNIT 4 TRIMBLE COUNTY - UNIT 1 TRIMBLE COUNTY - SO2 UNIT 1 TRIMBLE COUNTY - UNIT 2	60-R3 60-R3 60-R3 60-R3 60-R3 60-R3 60-R3 60-R3 60-R3 60-R3 60-R3	* (10) * (10) * (10) * (10) * (10) * (10) * (10) * (10) * (16) * (16) * (16)	18,025,740.40 202,187.22 8,520,598.26 2,652,382.06 15,228,752.73 2,531,772.82 30,114,824.76 1,871,038.70 49,259,187.22 2,736,920.21 10,707,823.19	10,743,237 202,539 6,042,370 785,601 13,762,801 2,750,734 17,803,481 551,225 27,949,947 2,346,076 1,046,909	9,085,077 19,845 3,330,275 2,151,997 2,966,827 34,218 15,322,606 1,288,916 29,100,722 828,751 11,374,166	570,266 1,300 191,209 117,020 148,479 1,686 632,856 49,269 990,514 26,399 247,311	3.16 0.84 2.24 4.41 0.98 0.07 2.10 2.95 2.01 1.04 2.31	2.87 0.59 2.04 4.01 0.89 0.06 1.91 2.69 1.74 0.90 1.99	0.32 0.06 0.22 0.44 0.10 0.01 0.21 0.29 0.29 0.15 0.34	(0.03) (0.01) (0.02) (0.04) (0.01) 0.00 (0.02) (0.03) (0.02) (0.01) (0.02)
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT			141,648,965.57	83,964,720	75,611,400	2,976,309	2.10			
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 2 CANE RUN UNIT 3 CANE RUN UNIT 4 CANE RUN-SO2 UNIT 4 CANE RUN-SO2 UNIT 5 CANE RUN-SO2 UNIT 6				453,004 14,197 56,033 818,589 88,099 188,197 183,225						
	TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT				1,581,344						
316.00	MISCELLANEOUS PLANT EQUIPMENT RIVERPORT DISTRIBUTION CENTER MILL CREEK UNIT 1 MILL CREEK UNIT 2 MILL CREEK UNIT 3 MILL CREEK UNIT 4 MILL CREEK-SO2 UNIT 4 TRIMBLE COUNTY - UNIT 1 TRIMBLE COUNTY - UNIT 2	50-R2.5 50-R2.5 50-R2.5 50-R2.5 50-R2.5 50-R2.5 50-R2.5 50-R2.5	* (5) * (10) * (10) * (10) * (10) * (10) * (16) * (16)	487,938.91 773,417.22 163,907.70 358,898.31 9,765,743.48 43,211.57 2,918,490.40 3,149,018.07	35,815 571,904 107,230 338,897 3,301,258 25,844 1,468,749 290,574	476,521 278,855 73,068 57,858 7,430,080 21,089 1,896,700 3,382,267	11,586 19,238 4,337 2,877 305,309 888 89,010 80,063	2.37 2.49 2.85 0.90 3.13 2.01 2.40 2.54	2.25 2.28 2.41 0.73 2.85 1.83 2.07 2.19	0.14 0.25 0.26 0.08 0.31 0.20 0.35 0.37	(0.02) (0.02) (0.02) (0.01) (0.03) (0.02) (0.02) (0.02)
	TOTAL ACCOUNT 316 - MISCELLANEOUS PLANT EQUIPMENT			17,850,595.86	6,158,271	13,599,038	494,188	2.80			
316.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 3 CANE RUN UNIT 5 CANE RUN-SO2 UNIT 5 CANE RUN UNIT 8 AND SO2 UNIT 8	50-R2.5 50-R2.5 50-R2.5 50-R2.5 50-R2.5	* (10) * (10) * (10) * (10) * (10)	10.83 44.28 133,003.43 11.31 474,654.25	12 49 146,304 0 522,010	0 0 0 0 0	0 0 0 0 0	- - - - -	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
	TOTAL ACCOUNT 316.1 - MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT			607,824.10	668,387	0	0	-			
	TOTAL STEAM PRODUCTION PLANT			2,599,151,501.44	846,860,975	2,061,136,831	88,845,475				

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	ACCUMULATED AMOUNT	ACCUMULATED RATE	LIFE RATE	COST OF REMOVAL RATE	GROSS SALVAGE RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)	(10)	(11)
<b>HYDROELECTRIC PRODUCTION PLANT</b>										
331.00	STRUCTURES AND IMPROVEMENTS									
	OHIO FALLS - NON-PROJECT	100-S2 *	65,706.14	42,098	25,014	939	1.43	1.40	0.03	0.00
	OHIO FALLS - PROJECT 289	100-S2 *	7,808,211.99	4,275,424	3,886,912	124,155	1.59	1.56	0.03	0.00
	<b>TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS</b>		<b>7,872,008.13</b>	<b>4,317,522</b>	<b>3,711,926</b>	<b>125,094</b>	<b>1.59</b>			
332.00	RESERVOIRS, DAMS & WATERWAY									
	OHIO FALLS - PROJECT 289	100-S2.5 *	17,038,183.00	2,954,321	14,424,626	154,660	0.91	0.89	0.02	0.00
	<b>TOTAL ACCOUNT 332 - RESERVOIRS, DAMS &amp; WATERWAY</b>		<b>17,038,183.00</b>	<b>2,954,321</b>	<b>14,424,626</b>	<b>154,660</b>	<b>0.91</b>			
333.00	WATER WHEELS, TURBINES & GENERATORS									
	OHIO FALLS - PROJECT 289	100-R3 *	62,117,401.34	3,775,862	59,583,887	2,014,896	3.24	3.17	0.10	(0.03)
	<b>TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES &amp; GENERATORS</b>		<b>62,117,401.34</b>	<b>3,775,862</b>	<b>59,583,887</b>	<b>2,014,896</b>	<b>3.24</b>			
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	OHIO FALLS - PROJECT 289	80-R4 *	8,220,468.78	2,561,642	5,823,036	196,531	2.39	2.34	0.05	0.00
	<b>TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT</b>		<b>8,220,468.78</b>	<b>2,561,642</b>	<b>5,823,036</b>	<b>196,531</b>	<b>2.39</b>			
335.00	MISCELLANEOUS PLANT EQUIPMENT									
	OHIO FALLS - NON-PROJECT	80-R2.5 *	25,458.41	6,273	19,095	704	2.77	2.72	0.05	0.00
	OHIO FALLS - PROJECT 289	80-R2.5 *	1,164,363.44	137,221	1,050,430	36,061	3.10	3.04	0.06	0.00
	<b>TOTAL ACCOUNT 335 - MISCELLANEOUS PLANT EQUIPMENT</b>		<b>1,189,821.85</b>	<b>143,494</b>	<b>1,070,125</b>	<b>36,765</b>	<b>3.09</b>			
336.00	ROADS, RAILROADS & BRIDGES									
	OHIO FALLS - NON-PROJECT			872						
	OHIO FALLS - PROJECT 289	80-S4 *	29,930.81	18,886	11,643	693	2.32	2.27	0.05	0.00
	<b>TOTAL ACCOUNT 336 - ROADS, RAILROADS &amp; BRIDGES</b>		<b>29,930.81</b>	<b>19,758</b>	<b>11,643</b>	<b>693</b>	<b>2.32</b>			
	<b>TOTAL HYDROELECTRIC PRODUCTION PLANT</b>		<b>96,467,813.71</b>	<b>13,772,799</b>	<b>84,625,243</b>	<b>2,528,641</b>				
<b>OTHER PRODUCTION PLANT</b>										
341.00	STRUCTURES AND IMPROVEMENTS									
	CANE RUN GT 11	55-R4 *	211,518.43	118,269	103,710	41,615	18.67	18.91	0.78	0.00
	CANE RUN CC 7	55-R4 *	16,720,873.73	4,003,369	13,886,053	361,989	2.16	2.02	0.14	0.00
	ZORN AND RIVER ROAD GAS TURBINE	55-R4 *	8,241.14	8,653	0	0	-	0.00	0.00	0.00
	PADDY'S RUN-GENERATOR 12	55-R4 *	64,113.35	59,163	10,701	4,330	6.75	6.19	0.56	0.00
	PADDY'S RUN-GENERATOR 13	55-R4 *	2,414,083.40	1,052,043	1,579,288	102,019	4.25	3.90	0.35	0.00
	BROWN COMBUSTION TURBINE #5	55-R4 *	870,738.10	418,308	530,797	34,529	3.97	3.64	0.33	0.00
	E W BROWN # 6	55-R4 *	105,977.88	50,957	84,559	4,809	4.54	4.17	0.37	0.00
	E W BROWN # 7	55-R4 *	144,358.29	80,649	87,609	6,536	4.53	4.16	0.37	0.00
	TRIMBLE COUNTY #5	55-R4 *	1,555,855.08	702,819	946,375	57,835	3.72	3.51	0.21	0.00
	TRIMBLE COUNTY #6	55-R4 *	1,467,923.69	668,526	889,473	54,398	3.70	3.49	0.21	0.00
	TRIMBLE COUNTY #7	55-R4 *	2,083,608.13	823,174	1,385,546	75,507	3.62	3.41	0.21	0.00
	TRIMBLE COUNTY #8	55-R4 *	2,075,528.50	819,945	1,380,113	75,211	3.62	3.41	0.21	0.00
	TRIMBLE COUNTY #9	55-R4 *	2,137,402.33	838,922	1,428,724	77,751	3.64	3.43	0.21	0.00
	TRIMBLE COUNTY #10	55-R4 *	2,132,789.69	837,111	1,423,946	77,583	3.64	3.43	0.21	0.00
	<b>TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS</b>		<b>31,992,977.92</b>	<b>10,486,748</b>	<b>23,716,882</b>	<b>974,661</b>	<b>3.05</b>			
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	CANE RUN GT 11	55-R2.5 *	319,042.17	174,257	157,547	63,140	19.79	19.03	0.78	0.00
	CANE RUN CC 7	55-R2.5 *	31,223,235.12	459,882	32,949,180	869,077	2.85	2.66	0.19	0.00
	CANE RUN GAS PIPELINE	55-R2.5 *	8,803,630.80	97,339	8,968,546	188,034	2.85	2.66	0.19	0.00
	ZORN AND RIVER ROAD GAS TURBINE	55-R2.5 *	23,433.81	17,033	7,573	2,182	9.31	8.87	0.44	0.00
	PADDY'S RUN-GENERATOR 11	55-R2.5 *	9,237.57	10,069	0	0	-	0.00	0.00	0.00
	PADDY'S RUN-GENERATOR 12	55-R2.5 *	21,667.08	18,481	5,136	2,087	9.54	6.75	0.79	0.00
	PADDY'S RUN-GENERATOR 13	55-R2.5 *	2,256,664.93	1,104,941	1,354,824	90,252	4.00	3.87	0.33	0.00
	BROWN COMBUSTION TURBINE #5	55-R2.5 *	846,606.63	358,748	584,380	37,533	4.43	4.08	0.37	0.00
	E W BROWN # 6	55-R2.5 *	745,241.96	146,491	865,423	50,144	6.73	6.17	0.56	0.00
	E W BROWN # 7	55-R2.5 *	483,544.93	19,025	508,039	38,080	7.88	7.23	0.65	0.00

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANTTABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		LIFE RATE (9)	COST OF REMOVAL RATE (10)	GROSS SALVAGE RATE (11)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)				
TRIMBLE COUNTY #5	55-R2.5	*	(8)	97,996.80	44,830	58,947	3,693	3.77	3.56	0.21	0.00
TRIMBLE COUNTY #6	55-R2.5	*	(8)	97,861.58	44,873	58,880	3,688	3.77	3.56	0.20	0.00
TRIMBLE COUNTY CT PIPELINE	55-R2.5	*	(8)	2,000,796.10	910,510	1,210,334	67,986	3.40	3.21	0.10	0.00
TRIMBLE COUNTY #7	55-R2.5	*	(8)	336,423.07	135,077	223,851	12,508	3.70	3.49	0.21	0.00
TRIMBLE COUNTY #8	55-R2.5	*	(8)	337,096.18	134,548	222,774	12,459	3.70	3.49	0.21	0.00
TRIMBLE COUNTY #9	55-R2.5	*	(8)	347,146.53	137,775	230,200	12,875	3.71	3.50	0.21	0.00
TRIMBLE COUNTY #10	55-R2.5	*	(8)	381,860.02	142,662	240,810	13,470	3.72	3.51	0.21	0.00
TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES				46,113,785.38	3,658,441	45,428,724	1,487,188	3.23			
343.00	PRIME MOVERS										
CANE RUN CC 7	35-R2	*	(7)	25,159,119.94	378,544	28,541,714	638,866	3.33	3.11	0.25	(0.03)
PADDY'S RUN-GENERATOR 11	35-R2	*	(9)	16,843.43	0	16,359	7,373	43.77	40.15	4.02	(0.40)
PADDY'S RUN-GENERATOR 12	35-R2	*	(9)	268,203.43	0	282,342	117,406	43.77	40.15	4.02	(0.40)
PADDY'S RUN-GENERATOR 13	35-R2	*	(9)	22,139,250.16	6,701,017	17,430,766	1,239,558	5.60	5.14	0.51	(0.05)
BROWN COMBUSTION TURBINE #5	35-R2	*	(9)	15,935,187.16	7,632,260	9,737,085	700,503	4.40	4.04	0.40	(0.04)
E W BROWN # 6	35-R2	*	(9)	20,175,027.41	6,603,730	15,387,050	1,245,171	6.17	5.86	0.57	(0.06)
E W BROWN # 7	35-R2	*	(9)	18,369,003.83	8,266,375	11,753,839	954,709	5.20	4.77	0.48	(0.05)
TRIMBLE COUNTY #5	35-R2	*	(8)	13,578,278.24	5,680,160	6,712,875	588,836	4.34	4.09	0.29	(0.04)
TRIMBLE COUNTY #8	35-R2	*	(8)	13,496,420.84	5,621,069	8,084,517	587,241	4.35	4.10	0.29	(0.04)
TRIMBLE COUNTY #7	35-R2	*	(8)	15,407,573.33	5,163,854	11,188,374	673,083	4.37	4.12	0.29	(0.04)
TRIMBLE COUNTY #8	35-R2	*	(8)	14,745,193.97	4,838,617	10,791,289	651,534	4.42	4.17	0.29	(0.04)
TRIMBLE COUNTY #9	35-R2	*	(8)	14,530,190.91	4,969,811	10,432,191	630,536	4.34	4.09	0.29	(0.04)
TRIMBLE COUNTY #10	35-R2	*	(8)	14,483,390.17	4,932,354	10,388,908	628,000	4.34	4.09	0.29	(0.04)
TOTAL ACCOUNT 343 - PRIME MOVERS				188,283,662.82	60,790,171	141,349,209	8,862,816	4.71			
344.00	GENERATORS										
CANE RUN GT 11	60-S3	*	(4)	2,910,123.60	2,816,010	410,519	165,200	5.68	5.46	0.33	(0.11)
CANE RUN CC 7	60-S3	*	(7)	31,742,428.82	532,375	33,432,021	858,111	2.70	2.52	0.23	(0.05)
ZORN AND RIVER ROAD GAS TURBINE	60-S3	*	(5)	1,827,580.88	2,011,678	(82,718)	0	-	0.00	0.00	0.00
PADDY'S RUN-GENERATOR 11	60-S3	*	(9)	1,523,115.56	1,660,196	0	0	-	0.00	0.00	0.00
PADDY'S RUN-GENERATOR 12	60-S3	*	(9)	3,086,810.15	3,342,605	0	0	-	0.00	0.00	0.00
PADDY'S RUN-GENERATOR 13	60-S3	*	(9)	6,144,285.60	2,557,438	4,139,846	268,141	4.36	4.00	0.44	(0.08)
BROWN COMBUSTION TURBINE #5	60-S3	*	(9)	3,272,183.24	1,522,393	2,044,287	132,402	4.05	3.71	0.41	(0.07)
E W BROWN # 6	60-S3	*	(9)	2,440,817.89	1,241,241	1,419,251	105,515	4.32	3.96	0.44	(0.08)
E W BROWN # 7	60-S3	*	(9)	2,443,902.81	1,223,482	1,440,372	107,085	4.38	4.02	0.44	(0.08)
TRIMBLE COUNTY #5	60-S3	*	(8)	1,553,077.06	894,348	951,915	57,934	3.73	3.52	0.28	(0.07)
TRIMBLE COUNTY #6	60-S3	*	(8)	1,550,950.32	893,467	950,540	57,851	3.73	3.52	0.28	(0.07)
TRIMBLE COUNTY #7	60-S3	*	(8)	1,744,404.67	677,221	1,171,848	63,581	3.84	3.43	0.28	(0.07)
TRIMBLE COUNTY #8	60-S3	*	(8)	1,734,857.53	873,490	1,165,459	63,234	3.84	3.43	0.28	(0.07)
TRIMBLE COUNTY #9	60-S3	*	(8)	1,745,589.16	673,270	1,177,055	63,863	3.86	3.45	0.28	(0.07)
TRIMBLE COUNTY #10	60-S3	*	(8)	1,740,255.03	671,328	1,173,342	63,682	3.66	3.45	0.28	(0.07)
TOTAL ACCOUNT 344 - GENERATORS				65,440,190.82	20,790,540	49,383,737	2,006,639	3.07			
345.00	ACCESSORY ELECTRIC EQUIPMENT										
CANE RUN GT 11	45-S2.5	*	(4)	143,715.91	130,388	10,079	7,722	5.37	5.18	0.21	0.00
CANE RUN CC 7	45-S2.5	*	(7)	7,358,823.01	117,881	7,755,886	212,189	2.88	2.89	0.19	0.00
ZORN AND RIVER ROAD GAS TURBINE	45-S2.5	*	(5)	94,088.84	51,946	48,828	13,735	14.60	13.90	0.70	0.00
PADDY'S RUN-GENERATOR 11	45-S2.5	*	(9)	592,489.57	82,248	563,544	228,796	38.28	35.12	3.18	0.00
PADDY'S RUN-GENERATOR 12	45-S2.5	*	(9)	898,188.82	588,899	410,105	164,834	18.33	16.82	1.51	0.00
PADDY'S RUN-GENERATOR 13	45-S2.5	*	(9)	2,842,847.82	1,359,313	1,739,391	116,597	4.10	3.78	0.34	0.00
BROWN COMBUSTION TURBINE #5	45-S2.5	*	(9)	2,802,373.29	1,277,247	1,559,340	104,636	4.02	3.69	0.33	0.00
E W BROWN # 6	45-S2.5	*	(9)	979,835.94	494,082	573,721	43,931	4.48	4.11	0.37	0.00
E W BROWN # 7	45-S2.5	*	(9)	982,847.17	482,948	566,339	43,399	4.51	4.14	0.37	0.00
TRIMBLE COUNTY #5	45-S2.5	*	(8)	843,855.20	317,768	578,507	35,969	4.28	4.02	0.24	0.00
TRIMBLE COUNTY #6	45-S2.5	*	(8)	1,597,689.51	684,010	1,009,732	63,617	3.98	3.75	0.23	0.00
TRIMBLE COUNTY #7	45-S2.5	*	(8)	2,301,318.45	758,223	1,863,172	93,548	4.06	3.83	0.23	0.00
TRIMBLE COUNTY #8	45-S2.5	*	(8)	1,839,118.27	740,839	1,208,635	87,743	3.68	3.47	0.21	0.00
TRIMBLE COUNTY #9	45-S2.5	*	(8)	2,084,331.48	758,946	1,429,245	79,805	3.87	3.65	0.22	0.00
TRIMBLE COUNTY #10	45-S2.5	*	(8)	4,425,582.26	1,626,978	3,064,141	171,657	3.88	3.66	0.22	0.00
TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT				29,546,423.14	9,449,661	22,205,643	1,445,988	4.89			
346.00	MISCELLANEOUS PLANT EQUIPMENT										
CANE RUN CC 7	50-R4	*	(7)	3,551.54	4	3,796	99	2.79	2.61	0.18	0.00
ZORN AND RIVER ROAD GAS TURBINE	50-R4	*	(5)	9,488.39	4,131	5,832	1,688	17.58	16.72	0.84	0.00
PADDY'S RUN-GENERATOR 11	50-R4	*	(9)	9,484.38	4,715	5,834	2,254	23.74	21.78	1.06	0.00
PADDY'S RUN-GENERATOR 13	50-R4	*	(9)	1,283,450.74	613,583	785,378	51,353	4.00	3.67	0.33	0.00
BROWN COMBUSTION TURBINE #5	50-R4	*	(9)	2,395,225.12	1,140,264	1,470,511	96,183	4.01	3.66	0.33	0.00

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANTTABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		LIFE RATE (9)	COST OF REMOVAL RATE (10)	GROSS SALVAGE RATE (11)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
E W BROWN # 6	50-R4	(0)	22,455.77	11,378	13,099	980	4.36	4.00	0.36	0.00
E W BROWN # 7	50-R4	(0)	23,047.78	11,468	13,624	1,018	4.42	4.06	0.36	0.00
TRIMBLE COUNTY #5	50-R4	(0)	14,528.92	6,024	9,377	572	3.94	3.72	0.22	0.00
TRIMBLE COUNTY #7	50-R4	(0)	5,204.51	2,006	3,511	192	3.69	3.48	0.21	0.00
TRIMBLE COUNTY #8	50-R4	(0)	5,182.59	1,999	3,495	191	3.69	3.48	0.21	0.00
TRIMBLE COUNTY #9	50-R4	(0)	5,328.44	2,042	3,606	197	3.70	3.49	0.21	0.00
TRIMBLE COUNTY #10	50-R4	(0)	25,332.91	6,384	20,489	1,114	4.40	4.15	0.25	0.00
<b>TOTAL ACCOUNT 346 - MISCELLANEOUS PLANT EQUIPMENT</b>			<b>3,602,291.09</b>	<b>1,804,028</b>	<b>2,338,352</b>	<b>155,799</b>	<b>4.10</b>			
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>385,179,331.17</b>	<b>107,257,609</b>	<b>284,420,347</b>	<b>14,933,091</b>				
<b>TRANSMISSION PLANT</b>										
350.10	LAND AND LAND RIGHTS	70-R4	0	6,597,652.59	2,965,005	5,622,848	97,954	1.14	1.14	0.00
352.10	STRUCTURES AND IMPROVEMENTS	60-R1.5	(10)	12,348,843.04	1,935,360	11,648,387	215,708	1.75	1.59	0.00
353.10	STATION EQUIPMENT	60-R2	(15)	177,220,006.50	67,453,599	136,350,443	2,853,420	1.61	1.40	0.25 (0.04)
354.00	TOWERS AND FIXTURES	70-R4	(50)	43,937,509.41	24,518,155	41,368,109	808,496	1.84	1.22	0.69 (0.07)
355.00	POLES AND FIXTURES	59-R2	(75)	72,822,296.38	22,514,553	104,574,469	2,168,154	2.98	1.70	1.45 (0.17)
356.00	OVERHEAD CONDUCTORS AND DEVICES	55-R2	(75)	55,070,079.07	27,060,118	89,292,520	1,830,912	3.32	1.90	1.81 (0.19)
357.00	UNDERGROUND CONDUIT	55-R3	(5)	2,278,827.52	647,631	1,744,928	41,653	1.63	1.74	0.09 0.00
358.00	UNDERGROUND CONDUCTORS AND DEVICES	40-R2.5	(10)	7,425,136.30	2,917,032	5,250,618	180,906	2.44	2.22	0.22 0.00
<b>TOTAL TRANSMISSION PLANT</b>			<b>379,491,052.81</b>	<b>150,031,453</b>	<b>375,672,102</b>	<b>8,195,203</b>				
<b>DISTRIBUTION PLANT</b>										
381.00	STRUCTURES AND IMPROVEMENTS	48-59.5	(10)	7,496,623.44	2,161,463	6,084,823	153,417	2.05	1.89	0.19 0.00
382.00	STATION EQUIPMENT	50-R1	(15)	130,844,529.79	41,811,140	108,660,069	2,752,950	2.10	1.82	0.33 (0.05)
384.00	POLES, TOWERS, AND FIXTURES	56-R2	(80)	180,739,747.03	78,980,980	248,350,565	5,754,513	3.18	1.76	1.63 (0.21)
385.00	OVERHEAD CONDUCTORS AND DEVICES	53-R1.5	(75)	294,631,650.78	112,310,961	403,294,428	9,584,229	3.25	1.89	1.54 (0.15)
386.00	UNDERGROUND CONDUIT	75-R4	(30)	83,263,013.77	30,229,424	78,038,404	1,331,520	1.60	1.23	0.37 0.00
387.00	UNDERGROUND CONDUCTORS AND DEVICES	65-R3	(40)	201,672,812.00	57,425,952	224,915,705	4,152,554	2.06	1.47	0.63 (0.04)
388.00	LINE TRANSFORMERS	46-R3	(20)	158,614,044.23	73,069,647	116,397,208	3,690,557	2.33	1.95	0.48 (0.10)
389.10	SERVICES - UNDERGROUND	47-S1.5	(50)	7,721,003.52	1,632,319	9,950,538	287,005	3.73	2.49	1.24 0.00
389.20	SERVICES - OVERHEAD	60-R2.5	(100)	22,548,422.82	22,883,145	22,209,700	593,539	2.63	1.31	1.32 0.00
370.00	METERS	35-R2	0	41,770,460.54	24,397,749	17,372,712	782,094	1.82	1.82	0.00 0.00
370.01	METERS - AMS	15-S2.5	0	1,195,068.08	8,471	1,187,497	81,899	6.85	6.85	0.00 0.00
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	27-S6	(30)	41,270,079.16	12,097,349	41,553,754	2,222,181	5.38	4.14	1.28 (0.04)
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	36-R2.5	(40)	58,446,011.86	25,998,412	53,026,004	2,052,285	3.84	2.61	1.06 (0.03)
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,228,233,066.64</b>	<b>481,907,012</b>	<b>1,331,011,493</b>	<b>33,419,640</b>				
<b>GENERAL PLANT</b>										
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	14-S2	0	740,166.03	408,577	333,589	30,479	4.12	4.12	0.00 0.00
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	13-R2	0	3,030,111.14	1,670,043	1,354,068	128,695	4.18	4.18	0.00 0.00
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	25-L4	0	499,494.63	117,081	362,324	28,639	5.33	5.33	0.00 0.00
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	8,352,111.78	2,319,470	4,032,642	271,801	4.28	4.28	0.00 0.00
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY	20-S1.5	0	1,877,867.31	1,760,648	117,219	7,153	0.38	0.38	0.00 0.00
396.20	POWER OPERATED EQUIPMENT - OTHER	22-S1	0	204,508.94	79,507	125,002	7,309	3.57	3.57	0.00 0.00
397.20	COMMUNICATION EQUIPMENT - DSM	10-SQ	0	4,947,585.72	997,917	3,949,689	807,641	12.28	12.28	0.00 0.00
<b>TOTAL GENERAL PLANT</b>			<b>17,851,755.75</b>	<b>7,357,243</b>	<b>10,294,513</b>	<b>1,077,817</b>				
<b>TOTAL DEPRECIABLE PLANT</b>			<b>4,686,174,521.52</b>	<b>1,607,187,091</b>	<b>4,147,360,529</b>	<b>148,999,867</b>				

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		LIFE RATE (9)	COST OF REMOVAL RATE (10)	GROSS SALVAGE RATE (11)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
<b>NONDEPRECIABLE PLANT</b>										
301.00	ORGANIZATION		2,240.20							
310.20	LAND		6,427,075.15							
330.20	LAND		6.50							
340.20	LAND		20,260.01							
350.20	LAND		2,590,181.12							
360.20	LAND		<u>4,100,854.47</u>	<u>31</u>						
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>13,110,417.54</b>	<b>31</b>						
<b>TOTAL ELECTRIC PLANT</b>			<b><u>4,699,284,939.06</u></b>	<b><u>1,607,187,122</u></b>	<b><u>4,147,360,520</u></b>	<b><u>148,999,867</u></b>				

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
\*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

NOTE: Accrual rates for the Brown Solar Assets when placed in service June 2016 will be as follows:

Account	Rate			
34100	4.24%		4.04	0.20
34400	4.61%		4.39	0.26
34500	4.38%		4.15	0.21
34600	4.25%		4.25	0.00

Accrual rates for the Electric Vehicle Charging Station Assets when placed in service June 2016 will be as follows:

Account	Rate			
37100	10.00%		10.00	0.00



**KENTUCKY UTILITIES COMPANY**  
Annualized Depreciation Expense at December 31, 2015 - Final

	<u>Current Rates</u>	<u>New Rates</u>	<u>Difference</u>
<b><u>Depreciation Expense charged to Income Statement</u></b>			
<b><u>excluding DSM and ECR items below</u></b>			
Intangible Plant	\$ 11,915,225	\$ 14,864,704	\$ 2,949,479
Steam Generation Plant	89,867,329	113,557,458	23,690,129
Hydro Generation Plant	1,140,029	1,204,496	64,467
Other Production Plant	33,001,503	37,608,238.09	4,606,735
Transmission Plant	14,911,175	18,120,170	3,208,995
Distribution Plant	42,901,963	38,680,876	(4,221,088)
General Plant	11,102,844	10,965,212	(137,632)
<b>Total</b>	<b>\$ 204,840,068</b>	<b>\$ 235,001,154</b>	<b>\$ 30,161,086</b>
<b><u>Depreciation Expense charged to Balance Sheet for</u></b>			
<b><u>Fuels and Transportation</u></b>			
5645 Brown CT 9 Gas Pipeline	\$ 225,571	\$ 249,041	\$ 23,470
0473 Trimble County CT Pipeline	162,195	171,422	9,227
0173 Cane Run CT Pipeline	639,217	725,850	86,634
392.00 Transp. Equip. - Cars & Light Trucks	26,358	21,281	(5,077)
392.10 Transp. Equip. - Heavy Trucks and Other	24,279	143,425	119,146
<b>Total Fuels and Transportation Equipment</b>	<b>\$ 1,077,619</b>	<b>\$ 1,311,019</b>	<b>\$ 233,400</b>
<b><u>Demand Side Management Mechanism</u></b>			
370.01 Meters AMS	\$ 16,005	\$ 47,874	\$ 31,870
397.20 DSM Communication Equipment	334,904	827,272	492,368
<b>Total DSM Mechanism</b>	<b>\$ 350,909</b>	<b>\$ 875,146</b>	<b>\$ 524,237</b>
<b><u>ECR Ash Pond</u></b>			
5621 Brown Unit 1 - Ash Pond	\$ 260,375	\$ 226,898	\$ (33,477)
5622 Brown Unit 2 - Ash Pond	103,199	48,472	(54,727)
5623 Brown Unit 3 - Ash Pond	465,349	706,934	241,585
5651 Ghent Unit 1 - Ash Pond	47,127	18,068	(29,059)
5650 Ghent Unit 1 FGD - Ash Pond	407	272	(134)
5658 Ghent Unit 2 FGD - Ash Pond	40,114	-	(40,114)
5654 Ghent Unit 4 - Ash Pond	755,201	859,817	104,617
5613 Green River Unit 3 - Ash Pond	101,484	-	(101,484)
5643 Pineville Unit 3 - Ash Pond	-	-	-
5603 Tyrone Unit 3 - Ash Pond	34,240	-	(34,240)
0321 Trimble County Unit 2 - Ash Pond	179,863	126,284	(53,579)
<b>Total ECR Ash Pond Plan</b>	<b>\$ 1,987,358</b>	<b>\$ 1,986,746</b>	<b>\$ (612)</b>
<b><u>Retired Plant</u></b>			
5615 Green River Units 1&2 - Retired Plant	\$ -	\$ -	\$ -
5613 Green River Unit 3 - Retired Plant	25,687	-	(25,687)
5614 Green River Unit 4 - Retired Plant	378,849	-	(378,849)
5643 Pineville Unit 3 - Retired Plant	-	-	-
5604 Tyrone Units 1&2 - Retired Plant	-	-	-
5603 Tyrone Unit 3 - Retired Plant	19,417	-	(19,417)
<b>Total Retired Plant</b>	<b>\$ 423,953</b>	<b>\$ -</b>	<b>\$ (423,953)</b>
<b>Proj. # <u>ECR 2009 Plan</u></b>			
28 Brown 3 SCR	\$ 2,297,455	\$ 4,330,947	\$ 2,033,492
29 ATB Expansion at EW Brown	454,320	856,101	401,781
30 Ghent CCP Storage	7,116,397	12,504,839	5,388,443
31 Trimble Co. Ash Treatment Basin	189,384	192,083	2,699
32 Trimble Co. CCP Storage	78,574	79,931	1,357
33 Trimble County Beneficial Reuse	85,413	87,675	2,262
<b>Total ECR 2009 Plan</b>	<b>\$ 10,221,543</b>	<b>\$ 18,051,577</b>	<b>\$ 7,830,034</b>
<b>Proj. # <u>ECR 2011 Plan</u></b>			
34 EW Brown Station Air Compliance	\$ 974,238	\$ 3,768,639	\$ 2,794,401
35 Ghent Station Air Compliance	12,125,171	25,050,430	12,925,258
<b>Total ECR 2011 Plan</b>	<b>\$ 13,099,409</b>	<b>\$ 28,819,069</b>	<b>\$ 15,719,659</b>
<b>Total annualized Depreciation Expense</b>	<b>\$ 232,000,859</b>	<b>\$ 286,044,710</b>	<b>\$ 54,043,851</b>

**Louisville Gas and Electric Company**  
**Annualized Depreciation Expense at December 31, 2015 - Final**

Scott

<b>Electric</b>			
	<u>Current Rates</u>	<u>New Rates</u>	<u>Difference</u>
<b><u>Depreciation Expense charged to Income Statement excluding DSM and ECR items below</u></b>			
Steam Generation Plant	\$ 38,240,002	\$ 51,580,204	\$ 13,340,202
Hydro Generation Plant	2,519,946	2,526,649	6,703
Other Production Plant	13,504,975	14,675,531	1,170,556
Transmission Plant	7,279,917	8,191,054	911,137
Distribution Plant	32,524,467	32,715,782	191,315
General Plant	333,036	913,353	580,317
<b>Total</b>	<b>\$ 94,402,342</b>	<b>\$ 110,602,572</b>	<b>\$ 16,200,230</b>
<b><u>Depreciation Expense charged to Balance Sheet for Fuels and Transportation</u></b>			
0104 Cane Run Rail Cars	\$ 307,761	\$ 603,016	\$ 295,254
0173 Cane Run CCGT Unit 7 Gas Pipeline	180,279	188,203	7,924
0473 Trimble County CT Pipeline	67,027	68,027	1,000
392.00 Transportation Equipment - Cars and Light Trucks	40,561	30,495	(10,066)
392.10 Transportation Equipment - Heavy Trucks and Other	18,181	126,659	108,478
396.10 Power Operated Equipment - Large Machinery	39,811	7,136	(32,675)
<b>Total Fuels and Transportation Equipment</b>	<b>\$ 653,620</b>	<b>\$ 1,023,536</b>	<b>\$ 369,916</b>
<b><u>Demand Side Management Mechanism</u></b>			
370.10 AMS (DSM) Meters	\$ 34,922	\$ 81,924	\$ 47,002
397.20 DSM Communication Equipment	650,113	607,564	(42,549)
<b>Total DSM Mechanism</b>	<b>\$ 685,035</b>	<b>\$ 689,487</b>	<b>\$ 4,452</b>
<b><u>ECR Ash Pond</u></b>			
0211 Mill Creek Unit 1 - Ash Pond	\$ 3,994	\$ 165	\$ (3,829)
0231 Mill Creek Unit 3 - Ash Pond	12,006	5,308	(6,698)
0311 Trimble County Unit 1 - Ash Pond	78,591	58,820	(19,771)
0321 Trimble County Unit 2 - Ash Pond	124,408	126,431	2,023
<b>Total ECR Ash Pond Plan</b>	<b>\$ 218,999</b>	<b>\$ 190,723</b>	<b>\$ (28,276)</b>
<b><u>Retired Plant</u></b>			
0112 Cane Run Unit 1	\$ -	\$ -	\$ -
0121 Cane Run Unit 2	-	-	-
0131 Cane Run Unit 3	-	-	-
0141 Cane Run Unit 4	28,058	-	(28,058)
0151 Cane Run Unit 5	60,436	-	(60,436)
0161 Cane Run Unit 6	2,040,795	-	(2,040,795)
0162 Cane Run Unit 6 Scrubber	4,496	-	(4,496)
<b>Total Retired Plant</b>	<b>\$ 2,133,784</b>	<b>\$ -</b>	<b>\$ (2,133,784)</b>
<b>Proj. #</b>	<b><u>ECR 2009 Plan</u></b>		
23	Trimble Co. Ash Treatment Basin	\$ 235,760	\$ 234,896
24	Trimble Co. CCP Storage	99,645	99,313
25	Beneficial Reuse	108,931	109,125
	<b>Total ECR 2009 Plan</b>	<b>\$ 444,336</b>	<b>\$ 443,334</b>
<b>Proj. #</b>	<b><u>ECR 2011 Plan</u></b>		
26	Mill Creek Station Air Compliance	\$ 15,569,441	\$ 34,707,824
27	Trimble Co. Unit 1 Air Compliance	1,128,856	1,377,505
	<b>Total ECR 2011 Plan</b>	<b>\$ 16,698,297</b>	<b>\$ 36,085,329</b>
	<b>Total annualized Depreciation Expense</b>	<b>\$ 115,236,412</b>	<b>\$ 149,034,982</b>
		<b>\$ 33,798,569</b>	

**Louisville Gas and Electric Company**  
**Annualized Depreciation Expense at December 31, 2015 - Final**

Scott

<b>Gas</b>			
	<b><u>Current Rates</u></b>	<b><u>New Rates</u></b>	<b><u>Difference</u></b>
<b><u>Depreciation Expense charged to Income Statement</u></b>			
<b><u>excluding DSM and GLT items below</u></b>			
Intangible Plant	\$ 41	\$ 48	\$ 7
Gas Underground Storage	2,693,121	2,909,880	216,759
Gas Transmission Plant	397,092	1,029,800	632,708
Gas Distribution Plant	17,715,773	16,974,025	(741,748)
Gas General Plant	338,717	321,263	(17,455)
<b>Total</b>	<b>\$ 21,144,745</b>	<b>\$ 21,235,016</b>	<b>\$ 90,271</b>
<b><u>Depreciation Expense charged to Balance Sheet for Fuels</u></b>			
<b><u>and Transportation</u></b>			
392.00 Transportation Equipment - Cars and Light Trucks	\$ 332	\$ 573	\$ 241
392.10 Transportation Equipment - Heavy Trucks and Other	16,208	38,437	22,229
396.10 Power Operated Equipment - Large Machinery	34,006	66,252	32,247
<b>Total Fuels and Transportation Equipment</b>	<b>\$ 50,546</b>	<b>\$ 105,262</b>	<b>\$ 54,716</b>
<b><u>Demand Side Management Mechanism</u></b>			
397.20 DSM Communication Equipment	\$ -	\$ -	\$ -
<b><u>Gas Line Tracker Mechanism</u></b>			
376.10 Mains - Gas Line Tracker	\$ 795,049	\$ 837,115	\$ 42,066
380.10 Services - Gas Line Tracker	4,711,569	4,077,559	(634,011)
<b>Total Gas Line Tracker Mechanism</b>	<b>\$ 5,506,619</b>	<b>\$ 4,914,674</b>	<b>\$ (591,945)</b>
<b>Total Annualized Depreciation Expense</b>	<b>\$ 26,701,910</b>	<b>\$ 26,254,953</b>	<b>\$ (446,957)</b>

Louisville Gas and Electric Company  
Annualized Depreciation Expense at December 31, 2015 - Final

Scott

Common			
	<u>Current Rates</u>	<u>New Rates</u>	<u>Difference</u>
<b><u>Depreciation Expense charged to Income Statement</u></b>			
Intangible Plant	\$ 11,515,639	\$ 15,462,765	\$ 3,947,126
Common General Plant	11,120,709	9,168,445	(1,952,264)
<b>Total</b>	<b>\$ 22,636,348</b>	<b>\$ 24,631,210</b>	<b>\$ 1,994,862</b>
<b><u>Depreciation Expense charged to Balance Sheet for Fuels and Transportation</u></b>			
392.00 Transportation Equipment - Cars and Light Trucks	\$ 2,362	\$ 251	\$ (2,111)
392.10 Transportation Equipment - Heavy Trucks and Other	24,077	7,342	(16,736)
396.10 Power Operated Equipment - Large Machinery	3,406	995	(2,411)
<b>Total Fuels and Transportation Equipment</b>	<b>\$ 29,846</b>	<b>\$ 8,588</b>	<b>\$ (21,258)</b>
<b>Total Annualized Depreciation Expense</b>	<b>\$ 22,666,193</b>	<b>\$ 24,639,798</b>	<b>\$ 1,973,604</b>

Allocation of Common Depreciation Expense to Electric and Gas on the Income Statement			
<b>Electric Allocation (70%)</b>	\$ 15,845,444	\$ 17,241,847	\$ 1,396,403
<b>Gas Allocation (30%)</b>	6,790,904	7,389,363	598,459
	<b>\$ 22,636,348</b>	<b>\$ 24,631,210</b>	<b>\$ 1,994,862</b>

**Wiseman, Sara**

---

**From:** Cosby, David  
**Sent:** Tuesday, August 23, 2016 9:10 AM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: Depreciation Rate Comparisons - LGE and KU - as of Dec 2015 FINAL.xlsx

Thank you. I could not recall where I saved the version I had.

**David L. Cosby Jr.**

Dir. Financial Planning & Analysis | LG&E & KU Energy

O: 502-627-2499

[david.cosby@lge-ku.com](mailto:david.cosby@lge-ku.com)

---

**From:** Riggs, Eric  
**Sent:** Tuesday, August 23, 2016 9:00 AM  
**To:** Cosby, David  
**Cc:** Wiseman, Sara  
**Subject:** Depreciation Rate Comparisons - LGE and KU - as of Dec 2015 FINAL.xlsx

David,

Please see attached.

Eric Riggs

**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, August 29, 2016 3:45 PM  
**To:** Riggs, Eric  
**Cc:** Metts, Heather; Wiseman, Sara  
**Subject:** RE: Electric Meters LG&E and KU  
**Attachments:** KU-2015-Meter Recovery Schedule.xlsx; LGE - 2015 - Electric-Meter Recovery Schedule.xlsx

All:

Attached is our calculations for meters for both KU and LG&E. This sets forth the recovery of meters and metering equipment over the new service life as well as a 6 year amortization of the excess reserve(underrecovered reserve). Six years is what I considered reasonable but can be moved between 5 and 10 years.

Let me know if you need to discuss.

John

---

**From:** Riggs, Eric [mailto:Eric.Riggs@lge-ku.com]  
**Sent:** Friday, August 26, 2016 12:24 PM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Metts, Heather <Heather.Metts@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Electric Meters LG&E and KU

John,

It is expected that 50% of the meters will be retired in 2018 and the remainder in 2019. If a meter is brought back in and tests good, it will be immediately identified as "junked" which means it can be retired. If it tests slow or fast it will typically be held onto for six months. Therefore the retirement of some meters could go out to June of 2020.

Best Regards,  
Eric Riggs

---

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Friday, August 26, 2016 10:10 AM  
**To:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Cc:** Metts, Heather <Heather.Metts@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** RE: Electric Meters LG&E and KU

Eric:

Can you confirm the year that you expect these meters to be retired? Is it the same for both LGE and KU?

Thanks  
John

From: Riggs, Eric [mailto:Eric.Riggs@lge-ku.com]

Scott

Sent: Thursday, August 25, 2016 9:02 AM

To: Spanos, John J. <jspanos@GFNET.com>

Cc: Metts, Heather <Heather.Metts@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>

Subject: Electric Meters LG&E and KU

John,

In regards to the implementation and deployment of advanced meters, the companies have determined the original cost of existing meters to be retired. The gross cost of electric meters to be retired from Account 370.00 for Louisville Gas & Electric Company is \$35,084,451.85. The gross cost of electric meters to be retired from Account 370.00 for Kentucky Utilities Company is \$66,222,819.16. Please let me know if you need additional information.

Best Regards,

Eric Riggs  
Sr Accounting Analyst  
Property Accounting  
LG&E and KU Services Company  
(502) 627-2822

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----- The information contained in this transmission is intended only for the person or entity to which it is directly addressed or copied. It may contain material of confidential and/or private nature. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is not allowed. If you received this message and the information contained therein by error, please contact the sender and delete the material from your/any storage medium.

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KENTUCKY UTILITIES

METER RECOVERY SCHEDULE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
<b>DEPRECIABLE PLANT</b>								
<b>DISTRIBUTION PLANT</b>								
370.00	METERS AND METERING EQUIPMENT	28-L1	76,629,482.54	68,284,386	8,345,117	343,386	0.45	24.3
	METERS - RESERVE AMORTIZATION			(30,349,155)	30,349,155	5,058,193	-	6.0
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>76,629,482.54</b>	<b>37,935,211</b>	<b>38,694,272</b>	<b>5,401,581</b>		



LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

METER RECOVERY SCHEDULE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
<b>DEPRECIABLE PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
370.00	METERS AND METERING EQUIPMENT	26-S0.5	0	41,770,460.54	37,640,919	4,129,542	177,369	0.42	23.3
	METERS - RESERVE AMORTIZATION				(13,243,170)	13,243,170	2,207,195	-	6.0
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>41,770,460.54</b>	<b>24,397,749</b>	<b>17,372,712</b>	<b>2,384,564</b>		

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

METER RECOVERY SCHEDULE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	

**Wiseman, Sara**

---

**From:** Garrett, Chris  
**Sent:** Monday, August 29, 2016 3:52 PM  
**To:** Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: KU

Thank you.

**From:** Riggs, Eric  
**Sent:** Monday, August 29, 2016 3:49 PM  
**To:** Garrett, Chris <Chris.Garrett@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** FW: KU

Chris,

Here is John's file.

Best Regards,  
Eric Riggs

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Monday, August 29, 2016 3:03 PM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Subject:** KU

Eric:

Per your request, attached is the updated Ash Pond reserve breakdown for KU as of June 30, 2016.

Let me know if you need further information

John

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Tuesday, August 30, 2016 7:58 AM  
**To:** Scott, Mike  
**Cc:** Wiseman, Sara; Archer, Jamie; Crescente, Angela  
**Subject:** FW: Electric Services - KU and LG&E  
**Attachments:** Service Blankets.xlsx

Mike,

Have you been able to look into this?

Thanks,  
Eric Riggs

---

**From:** Riggs, Eric  
**Sent:** Wednesday, August 24, 2016 11:16 AM  
**To:** Scott, Mike <Mike.Scott@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Crescente, Angela <Angela.Crescente@lge-ku.com>  
**Subject:** Electric Services - KU and LG&E

Mike,

Would you please review the attached spreadsheet which lists the quantity of overhead and underground services installed from January 2015 to July 2016? This timeframe was chosen to hopefully smooth out any timing differences that might occur when looking at a shorter period. We used the report from ARM – Services Installed and Removed by Tax District to get the quantity installed. We learned of this report from Keith Evans before he changed jobs and retired. He gave me your name as his replacement. Please let me know if I should send this to someone else. Darrel Zwanzig helped our Angela Crescente with this report and associate them to the appropriate blanket project number.

The questions I would like for you to answer hopefully are simple ones. They are:

1. Why is there no removal cost being charged by the LEXOC and MIDCC areas for CNBSV315O & CNDSV315U? Is there something different about them than the others?
2. Do the per unit costs look appropriate to you? The only large outlier appears to be the ELIOC on project CNBSV246O with a per service cost of \$2,085.63.
3. The report has a Service Removed column, but it is never filled in. Is it possible to get this filled in or is there another report that could tell us the number of services to retire?

Thank you for your help and if you would rather talk on the phone I can be reached at 502-627-2822. We would like to get a response by Friday so that we can process these jobs this month.

Best regards,  
Eric Riggs

**Louisville Gas & Electric Company / Kentucky Utilities Company**  
**Electric Overhead and Underground Services Analysis**  
as of 8/23/2016

<u>Co.</u>	<u>Project</u>	<u>Crew HQ</u>	<u>Qty</u>	<u>106/107 Cost</u>	<u>108 Cost</u>	<u>Per Service Cost</u>
LG&E	CNSBV340O	AOCE	2,004			
		EOCE	736			
			2,740	\$ 994,822.33	\$ 141,781.40	\$ 363.07
LG&E	CNSBV340U	AOCE	3,188			
		EOCE	3,936			
			7,124	\$ 1,899,907.23	\$ 196,761.09	\$ 266.69
KU	CNBSV156O	BARCC	72			
		EAROC	333			
		EDDCC	111			
		GRECC	383			
		MORCC	179			
			1,078	\$ 587,047.18	\$ 192,703.07	\$ 544.57
KU	CNBSV156U	BARCC	19			
		EAROC	444			
		EDDCC	91			
		GRECC	290			
		MORCC	69			
			913	\$ 589,643.35	\$ 21,310.70	\$ 645.83
KU	CNBSV216O	CAMCC	180			
		DANOC	232			
			412	376,122.47	16,835.01	\$ 912.92
KU	CNBSV216U	CAMCC	291			
		DANOC	380			
			671	461,465.85	6,770.76	\$ 687.73
KU	CNBSV236O	RICCC	233			
		WINCC	117			
			350	345,149.54	76,796.48	\$ 986.14
KU	CNBSV236U	RICCC	835			
		WINCC	164			
			999	603,208.04	14,222.52	\$ 603.81
KU	CNBSV246O	ELIOC	391	815,480.37	3,113.29	\$ 2,085.63
KU	CNBSV246U	ELIOC	480	466,094.83	1,131.79	\$ 971.03
KU	CNBSV256O	CARCC	84			
		SHEOC	210			
			294	92,793.09	30,679.81	\$ 315.62

**Louisville Gas & Electric Company / Kentucky Utilities Company**  
**Electric Overhead and Underground Services Analysis**  
**as of 8/23/2016**

<u>Co.</u>	<u>Project</u>	<u>Crew HQ</u>	<u>Qty</u>	<u>106/107 Cost</u>	<u>108 Cost</u>	<u>Per Service Cost</u>
KU	CNBSV256U	CARCC	93	351,906.58	10,432.40	\$ 380.03
		SHEOC	833			
			926			
KU	CNBSV315O	LEXOC	973	1,003,611.12	[REDACTED]	\$ 684.12
		MIDCC	494			
			1,467			
KU	CNBSV315U	LEXOC	3,084	2,296,192.22	[REDACTED]	\$ 515.19
		MIDCC	1,373			
			4,457			
KU	CNBSV366O	MAYOC	218	403,725.90	110,391.74	\$ 685.44
		MTSCC	199			
		PARCC	172			
			589			
KU	CNBSV366U	MAYOC	194	348,963.38	10,719.65	\$ 570.20
		MTSCC	239			
		PARCC	179			
			612			
KU	CNBSV416O	HARCC	231	151,505.36	18,512.27	\$ 319.63
		PINOC	243			
			474			
KU	CNBSV416U	HARCC	63	48,767.95	305.23	\$ 242.63
		PINOC	138			
			201			
KU	CNBSV426O	LONCC	379	423,234.78	24,620.98	\$ 642.24
		SOMCC	280			
			659			
KU	CNBSV426U	LONCC	368	246,863.10	3,468.15	\$ 436.93
		SOMCC	197			
			565			
KU	CNBSV766O	NORCC	181	167,267.74	16,743.04	\$ 636.00
		PGCC	82			
			263			
KU	CNBSV766U	NORCC	118	114,043.97	1,292.89	\$ 735.77
		PGCC	37			
			155			

**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Tuesday, August 30, 2016 3:44 PM  
**To:** Spanos, John J.  
**Cc:** Wiseman, Sara  
**Subject:** Account 370 Meters  
**Attachments:** Balances by Vintage Year - 137000 as of 12312015.xlsx

John,

Attached is a file with the expected retirements of meters by vintage for KU and LG&E as of December 2015. The KU retirement total differs slightly due to the exclusion of 2016 data. Please let me know if you need additional information.

Thanks,  
Eric Riggs

Louisville Gas &amp; Electric Company

Acct #	Location Code	Vintage Yr	Total	Retire	Keep
137000	9999	1972	463,180.92	448,436.53	14,744.39
		1973	688,049.37	650,165.89	37,883.48
		1974	48,103.38	11,884.39	36,218.99
		1975	39,318.92	9,897.69	29,421.23
		1976	341,826.73	265,163.55	76,663.18
		1977	438,013.90	369,746.92	68,266.98
		1978	494,137.47	407,754.33	86,383.14
		1979	567,801.49	464,700.33	103,101.16
		1980	451,220.00	392,742.60	58,477.40
		1981	896,125.02	478,886.64	417,238.38
		1982	593,786.59	581,192.58	12,594.01
		1983	591,831.11	437,921.85	153,909.26
		1984	791,845.25	599,848.99	191,996.26
		1985	507,363.01	354,264.84	153,098.17
		1986	1,980,117.54	1,941,602.41	38,515.13
		1987	2,171,248.88	2,170,165.35	1,083.53
		1988	1,578,436.24	1,578,436.24	-
		1989	2,208,866.07	1,985,505.02	223,361.05
		1990	1,287,635.60	942,319.36	345,316.24
		1991	1,058,730.10	725,509.76	333,220.34
		1992	1,708,486.63	1,254,947.44	453,539.19
		1993	1,427,658.83	1,160,217.30	267,441.53
		1994	643,657.58	579,176.13	64,481.45
		1995	2,919,997.55	2,480,712.81	439,284.74
		1996	1,017,247.91	942,564.73	74,683.18
		1997	1,031,983.93	818,876.92	213,107.01
		1998	514,689.47	364,677.38	150,012.09
		1999	716,667.28	716,667.28	-
		2000	172,935.48	133,714.74	39,220.74
		2001	1,079,032.67	794,135.11	284,897.56
		2002	1,484,456.12	1,412,188.34	72,267.78
		2003	1,068,263.53	1,026,585.27	41,678.26
		2004	40,778.98	40,778.98	0.00
		2005	1,131,300.72	1,016,199.31	115,101.41
		2006	854,659.92	672,869.74	181,790.18
		2007	6,377.66	6,377.66	-
		2008	228,358.16	211,814.53	16,543.63
		2009	2,506,817.86	2,266,701.88	240,115.98
		2010	1,041,408.13	864,445.23	176,962.90
		2011	399,977.68	344,171.65	55,806.03
		2012	1,079,772.25	1,029,637.33	50,134.92
		2013	813,729.79	447,186.06	366,543.73
		2014	2,632,890.75	1,631,986.69	1,000,904.06



	2015	<u>51,674.07</u>	<u>51,674.07</u>	<u>-</u>
<b>9999 Total</b>		<b>41,770,460.54</b>	35,084,451.85	6,686,008.69
<b>137000 Total</b>		<b>41,770,460.54</b>		

**Wiseman, Sara**

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**From:** Metts, Heather  
**Sent:** Tuesday, August 30, 2016 4:58 PM  
**To:** 'Spanos, John J.'; Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: Electric Meters LG&E and KU

Sorry John – reply all is killer. LOL

---

**From:** Metts, Heather  
**Sent:** Tuesday, August 30, 2016 4:58 PM  
**To:** 'Spanos, John J.' <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

All,

This looks reasonable to me. How about you guys? What you expected? If so, then we will need to forward onto Rates.

Heather

---

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Monday, August 29, 2016 3:45 PM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Cc:** Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

All:

Attached is our calculations for meters for both KU and LG&E. This sets forth the recovery of meters and metering equipment over the new service life as well as a 6 year amortization of the excess reserve(underrecovered reserve). Six years is what I considered reasonable but can be moved between 5 and 10 years.

Let me know if you need to discuss.

John

---

**From:** Riggs, Eric [<mailto:Eric.Riggs@lge-ku.com>]  
**Sent:** Friday, August 26, 2016 12:24 PM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

John,

It is expected that 50% of the meters will be retired in 2018 and the remainder in 2019. If a meter is brought back in and tests good, it will be immediately identified as “junked” which means it can be retired. If it tests

slow or fast it will typically be held onto for six months. Therefore the retirement of some meters could go out to June of 2020. Scott

Best Regards,  
Eric Riggs

---

**From:** Spanos, John J. [mailto:[jspanos@GFNET.com](mailto:jspanos@GFNET.com)]  
**Sent:** Friday, August 26, 2016 10:10 AM  
**To:** Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Cc:** Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

Eric:

Can you confirm the year that you expect these meters to be retired? Is it the same for both LGE and KU?

Thanks  
John

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**From:** Riggs, Eric [mailto:[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)]  
**Sent:** Thursday, August 25, 2016 9:02 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
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John,

In regards to the implementation and deployment of advanced meters, the companies have determined the original cost of existing meters to be retired. The gross cost of electric meters to be retired from Account 370.00 for Louisville Gas & Electric Company is \$35,084,451.85. The gross cost of electric meters to be retired from Account 370.00 for Kentucky Utilities Company is \$66,222,819.16. Please let me know if you need additional information.

Best Regards,

Eric Riggs  
Sr Accounting Analyst  
Property Accounting  
LG&E and KU Services Company  
(502) 627-2822

---

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**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Wednesday, August 31, 2016 1:29 PM  
**To:** Metts, Heather; Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: Electric Meters LG&E and KU  
**Attachments:** KU-2015-Meter Recovery Schedule.xlsx

All:

Attached is the revised schedule for Kentucky Utilities meters accounts. Please let me know if this meets your expectations.

LG&E is not as clean to work with so will take me a little more time to complete.

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All,

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Heather

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Scott

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**Cc:** Metts, Heather <Heather.Metts@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>

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(502) 627-2822

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Scott

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KENTUCKY UTILITIES

METER RECOVERY SCHEDULE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)		SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
DEPRECIABLE PLANT									
DISTRIBUTION PLANT									
370.00	METERS	28-L1	0	66,212,808.46	56,280,887	9,931,921	2,326,567	3.51	4.3
370.10	METERING EQUIPMENT	28-L1	0	10,416,674.08	3,863,114	6,553,560	447,268	4.29	14.7
	METERS - RESERVE AMORTIZATION				(22,208,790)	22,208,790	3,701,465	-	6.0
	TOTAL DISTRIBUTION PLANT			76,629,482.54	37,935,211	38,694,271	6,475,300		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE



**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Friday, September 02, 2016 8:45 AM  
**To:** Metts, Heather; Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: Electric Meters LG&E and KU  
**Attachments:** LGE - 2015 - Electric-Meter Recovery Schedule.xlsx

Here is the revised schedule for LG&E

---

**From:** Spanos, John J.  
**Sent:** Wednesday, August 31, 2016 1:28 PM  
**To:** 'Metts, Heather' <Heather.Metts@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Cc:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
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**Subject:** RE: Electric Meters LG&E and KU

All,

I misunderstood the presentation. I'll wait for an update.

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Eric Riggs

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**Cc:** Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
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Scott

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LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

METER RECOVERY SCHEDULE

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT		SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
<b>DEPRECIABLE PLANT</b>									
<b>DISTRIBUTION PLANT</b>									
370.00	METERS	25-L1	0	35,084,451.85	30,874,317	4,210,135	978,050	2.79	4.3
370.01	METERING EQUIPMENT	25-L1	0	6,686,008.69	3,209,284	3,476,725	220,824	3.30	15.7
	METERS - RESERVE AMORTIZATION				(9,685,852)	9,685,852	1,614,309	-	6.0
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>41,770,460.54</b>	<b>24,397,749</b>	<b>17,372,712</b>	<b>2,813,183</b>		

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

METER RECOVERY SCHEDULE

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						ACCRUAL AMOUNT	ACCRUAL RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)

**Wiseman, Sara**

---

**From:** Wiseman, Sara  
**Sent:** Friday, September 02, 2016 10:26 AM  
**To:** Hudson, Rusty; Garrett, Chris; Byrd, Jonathan; Arbough, Dan; Cosby, David  
**Cc:** Metts, Heather; Riggs, Eric  
**Subject:** Meter depreciation rates  
**Attachments:** RE: Electric Meters LG&E and KU; RE: Electric Meters LG&E and KU

We have received new schedules for the meter retirement from John Spanos. Please let us know if you have any questions.

Sara

**Wiseman, Sara**

---

**From:** Metts, Heather  
**Sent:** Wednesday, September 07, 2016 5:31 PM  
**To:** 'Spanos, John J.'; Riggs, Eric  
**Cc:** Wiseman, Sara  
**Subject:** RE: Electric Meters LG&E and KU

No problem – hope to be done by 1:45

---

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
**Sent:** Wednesday, September 07, 2016 5:30 PM  
**To:** Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

That is fine but I will have a 2:00 cut off time

---

**From:** Metts, Heather [<mailto:Heather.Metts@lge-ku.com>]  
**Sent:** Wednesday, September 7, 2016 5:25 PM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

Tomorrow 1:30?

---

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]  
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**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

Heather:

Sorry I was not able to respond earlier. The rest of today is bad

Tomorrow I am available before 11:00 then again between 12:00 – 2:00  
Friday I am available in the morning only.

John

---

**From:** Metts, Heather [<mailto:Heather.Metts@lge-ku.com>]  
**Sent:** Wednesday, September 7, 2016 2:53 PM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>; Riggs, Eric <[Eric.Riggs@lge-ku.com](mailto:Eric.Riggs@lge-ku.com)>  
**Cc:** Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>  
**Subject:** RE: Electric Meters LG&E and KU

John,

Chris wanted to see if you are available for a 15 minute call to review the meter assumptions. Can you send me your availability and I'll set up the meeting with you? Scott

Thank you,  
Heather

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**Sent:** Thursday, August 25, 2016 9:02 AM

**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>

**Cc:** Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Wiseman, Sara <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>

**Subject:** Electric Meters LG&E and KU

John,

In regards to the implementation and deployment of advanced meters, the companies have determined the original cost of existing meters to be retired. The gross cost of electric meters to be retired from Account 370.00 for Louisville Gas & Electric Company is \$35,084,451.85. The gross cost of electric meters to be retired from Account 370.00 for Kentucky Utilities Company is \$66,222,819.16. Please let me know if you need additional information.

Best Regards,

Eric Riggs  
Sr Accounting Analyst  
Property Accounting  
LG&E and KU Services Company  
(502) 627-2822

----- Scott  
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**Wiseman, Sara**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Friday, September 09, 2016 8:58 AM  
**To:** Smith, Amy H.  
**Subject:** Invoice for Services Provided by Gannett Fleming Valuation and Rate Consultants, LLC - ACTION REQUESTED  
**Attachments:** 060231 - No. 1860 - September 9, 2016.pdf  
**Importance:** High

Attorney-Client Communication  
Attorney Work Product  
Confidential and Privileged

Good morning, Amy....

Attached is a PDF file which contains our invoice for services rendered July 23 thru September 2, 2016, related to the following being provided by and under the direction of John Spanos of our firm for Stoll Keenon Ogden PLLC :

**Expert Consulting Services re LG&E/KU's Electric, Gas and Common Plant (GF Invoice No. 060231\*1860)**

Would you kindly have the invoice reviewed, approved and processed for payment.

No paper copy will be sent.

Please advise me at [crutter@gfnet.com](mailto:crutter@gfnet.com) if you have any questions related to the invoice.

Thanks much, and I wish you a pleasant day.

Cheryl

---

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
**Excellence Delivered As Promised**  
**Gannett Fleming is ISO 9001:2008 Certified.**  
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**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Thursday, September 22, 2016 3:24 PM  
**To:** Wiseman, Sara  
**Cc:** Riggs, Eric  
**Subject:** RE: Depreciation study

I think the reference is accurate and I agree you should remove highlighted area.

My only other comment is that we go by " Gannett Fleming Valuation and Rate Consultants, LLC" nowadays

---

**From:** Wiseman, Sara [mailto:Sara.Wiseman@lge-ku.com]  
**Sent:** Thursday, September 22, 2016 3:05 PM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** FW: Depreciation study

John,

Will you look over the software filing requirement below for the rate case? I might have jumped the gun and answered Lesley too quickly. The email has a lot of empty lines in it, so please be sure to scroll all the way to the bottom.

Thanks!

Sara

---

**From:** Wiseman, Sara  
**Sent:** Thursday, September 22, 2016 2:31 PM  
**To:** Pienaar, Lesley <Lesley.Pienaar@lge-ku.com>  
**Cc:** Riggs, Eric <Eric.Riggs@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>  
**Subject:** RE: Depreciation study

Lesley,

I believe all that is required is to remove the highlighted section below. This will make the language consistent with what was filed in in 2012 when we last provided a full study.

Sara

---

**From:** Pienaar, Lesley  
**Sent:** Tuesday, September 20, 2016 7:41 PM  
**To:** Wiseman, Sara <Sara.Wiseman@lge-ku.com>  
**Subject:** Depreciation study

Sara,

Last time we only had new rates for CR7. For the new filing I believe we will have a depreciation study. In trying to complete this filing requirements: **Scott**

“(t) List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program;”

Can you review and edit, where needed, the information below?

Thank you.

**Attachment to Filing Requirement**

**807 KAR 5:001 Section 16(7)(t)**

**Page 1 of 2**

**Sponsoring Witnesses:**

<b>Supplier</b>	Gannett Fleming, Inc.
<b>Software / Program / Model</b>	Proprietary Model prepared by Gannett Fleming, Inc.
<b>Description and Use in Application</b>	Prepared the depreciation study. for Cane Run 7.

**Hardware Specifications**

Personal or multimedia computer with 4 Gig RAM

Scott

**Operating System Specifications**

Microsoft Office XP Pro,  
Windows 7

**Lesley-Ann Pienaar**

Manager, Financial Planning | Financial Planning | LG&E and KU

220 W. Main Street, Louisville, KY 40202

O: 502-627-2861

[lge-ku.com](http://lge-ku.com)

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**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, September 27, 2016 11:47 AM  
**To:** Riggs, Kendrick R.  
**Cc:** Sturgeon, Allyson; Veeneman, Sara; Riggs, Eric; Wiseman, Sara; Metts, Heather; Conroy, Robert; Garrett, Chris; Rahn, Derek; Wimberly, Mary Ellen  
**Subject:** RE: 2016 Rate Cases  
**Attachments:** KU - 2015 Draft Report - Part I.PDF; KU Draft Direct Testimony JJSpanos.DOC; KU Exhibit JJS-1.docx

All:

Attached is my draft testimony, Exhibit JJS-1(Qualifications) and part 1 of the draft report for KU. Due to size part 2 of the draft report will come in a separate email.

My schedule is in flux due to a few hearings that have not confirmed dates for witnesses, however, this is a start for my availability:

9/28 and 9/30 available  
October 3 in the morning available  
October 10, 11 and 12 available

I will send additional dates as they free up.

John

---

**From:** Riggs, Kendrick R. [mailto:kendrick.riggs@skofirm.com]  
**Sent:** Friday, September 23, 2016 10:38 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Allyson K. Sturgeon (allyson.sturgeon@lge-ku.com) <allyson.sturgeon@lge-ku.com>; Veeneman, Sara (Sara.Veeneman@lge-ku.com) <Sara.Veeneman@lge-ku.com>; Eric Riggs (eric.riggs@lge-ku.com) <eric.riggs@lge-ku.com>; Sara Wiseman (Sara.Wiseman@lge-ku.com) <Sara.Wiseman@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>; Robert M. Conroy (Robert.Conroy@lge-ku.com) <Robert.Conroy@lge-ku.com>; Garrett, Chris (Chris.Garrett@lge-ku.com) <Chris.Garrett@lge-ku.com>; 'Rahn, Derek' <Derek.Rahn@lge-ku.com>; Wimberly, Mary Ellen <MaryEllen.Wimberly@skofirm.com>  
**Subject:** 2016 Rate Cases

John

Thanks for taking the time to speak with me today about the status of the report and testimony.

When you send the drafts to me next Tuesday, please indicate your availability to schedule a call to discuss the drafts.

We will schedule a mutually convenient time to discuss the drafts with you.

Regards,





**Kendrick R. Riggs**

Attorney at Law /

502-560-4222 Direct

502-262-0172 Mobile

2000 PNC Plaza

500 W. Jefferson Street

Louisville, KY 40202-2828

<http://www.skofirm.com/attorney/kendrick-r-riggs/>

KENTUCKY UTILITIES COMPANY

Louisville, Kentucky

# 2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2015

*Prepared by:*



***Gannett Fleming***

*Excellence Delivered As Promised*

KENTUCKY UTILITIES COMPANY

Louisville, Kentucky

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC  
PLANT AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

September 22, 2016

Kentucky Utilities Company  
220 West Main Street, Suite 1400  
Louisville, KY 40202-1345

Attention \_\_\_\_\_  
\_\_\_\_\_

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Kentucky Utilities Company as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS  
Sr. Vice President

JJS:mlw

060231.101

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**KENTUCKY UTILITIES COMPANY****DEPRECIATION STUDY****EXECUTIVE SUMMARY**

Pursuant to Kentucky Utilities Company's ("KU" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

KU's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2011. Some average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2015 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$292.1 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

<b><u>FUNCTION</u></b>	<b><u>ORIGINAL COST AS OF DECEMBER 31, 2015</u></b>	<b><u>PROPOSED RATE</u></b>	<b><u>PROPOSED EXPENSE</u></b>
Intangible Plant	\$ 92,310,845.32	16.10	\$ 14,864,850
Steam Production Plant	4,713,368,149.23	3.45	162,401,592
Hydroelectric Production Plant	39,524,601.44	3.04	1,203,447
Other Production Plant	968,820,182.33	4.00	38,767,650
Transmission Plant	804,608,304.85	2.25	18,130,691
Distribution Plant	1,655,605,208.08	2.70	46,751,431
General Plant	174,908,741.19	6.84	11,961,440
<b>Total</b>	<b><u>\$8,449,146,032.44</u></b>	<b>3.46</b>	<b><u>\$292,081,101</u></b>



---

**PART I. INTRODUCTION**

**KENTUCKY UTILITIES COMPANY  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for Kentucky Utilities Company ("Company"), as applied to specific electric plant in service as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, the net salvage analyses of historical plant retirement data recorded through 2015; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

**PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average servicelife analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation.

Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The

calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam, hydroelectric, and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were

derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

---

**PART II. ESTIMATION OF SURVIVOR CURVES**

## **PART II. ESTIMATION OF SURVIVOR CURVES**

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### **SURVIVOR CURVES**

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The rightmoded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of



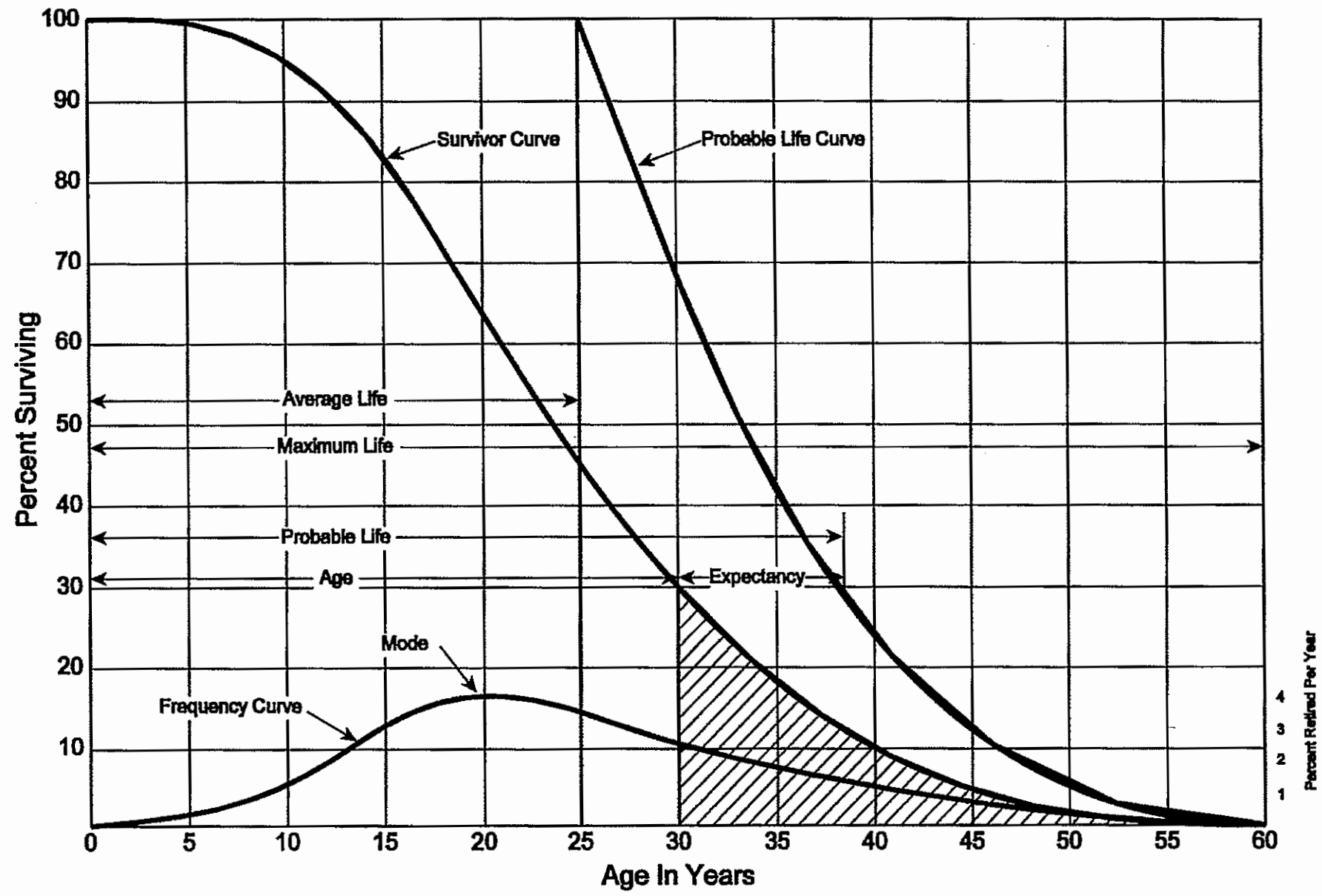


Figure 1. A Typical Survivor Curve and Derived Curves

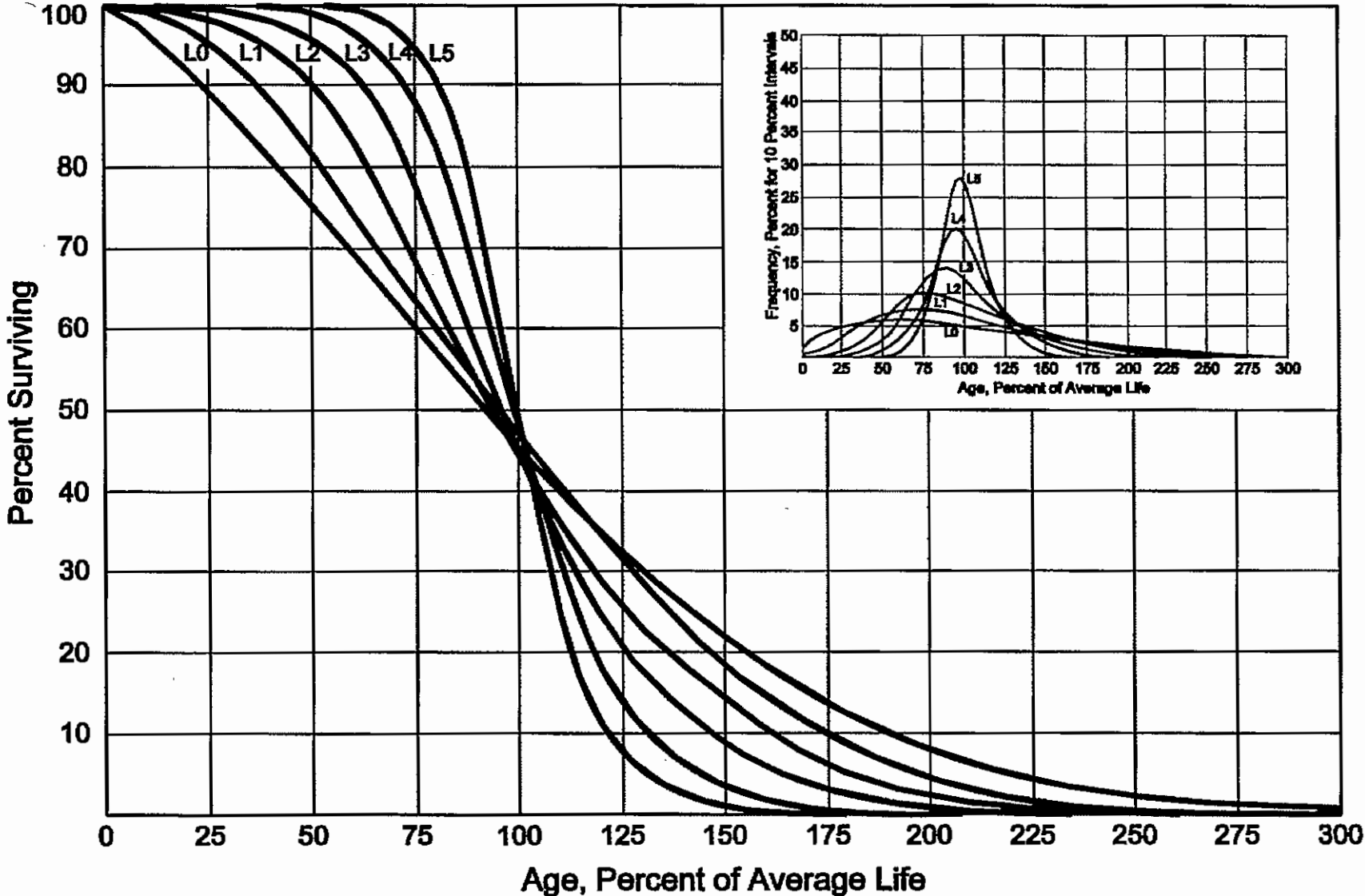


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

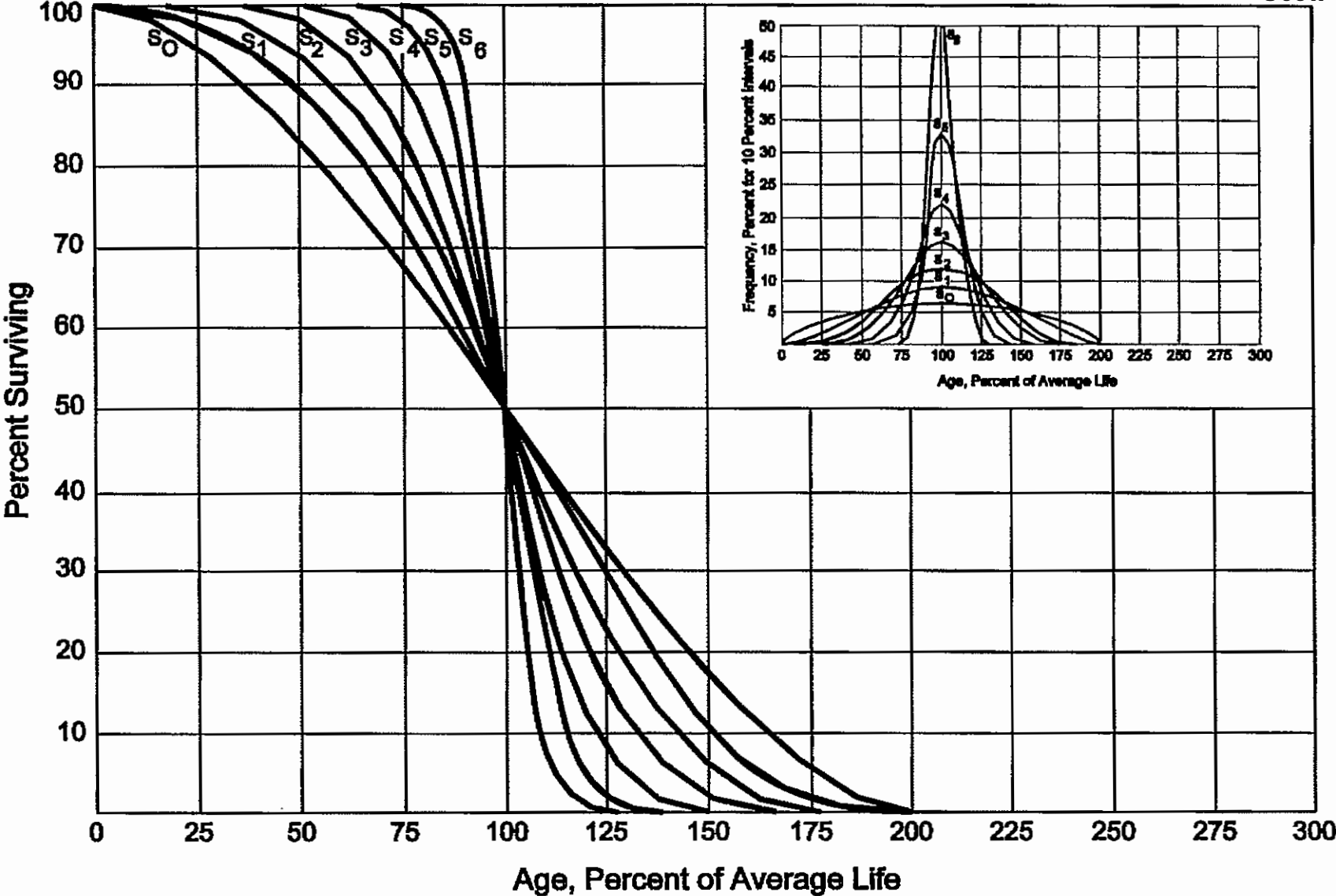


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

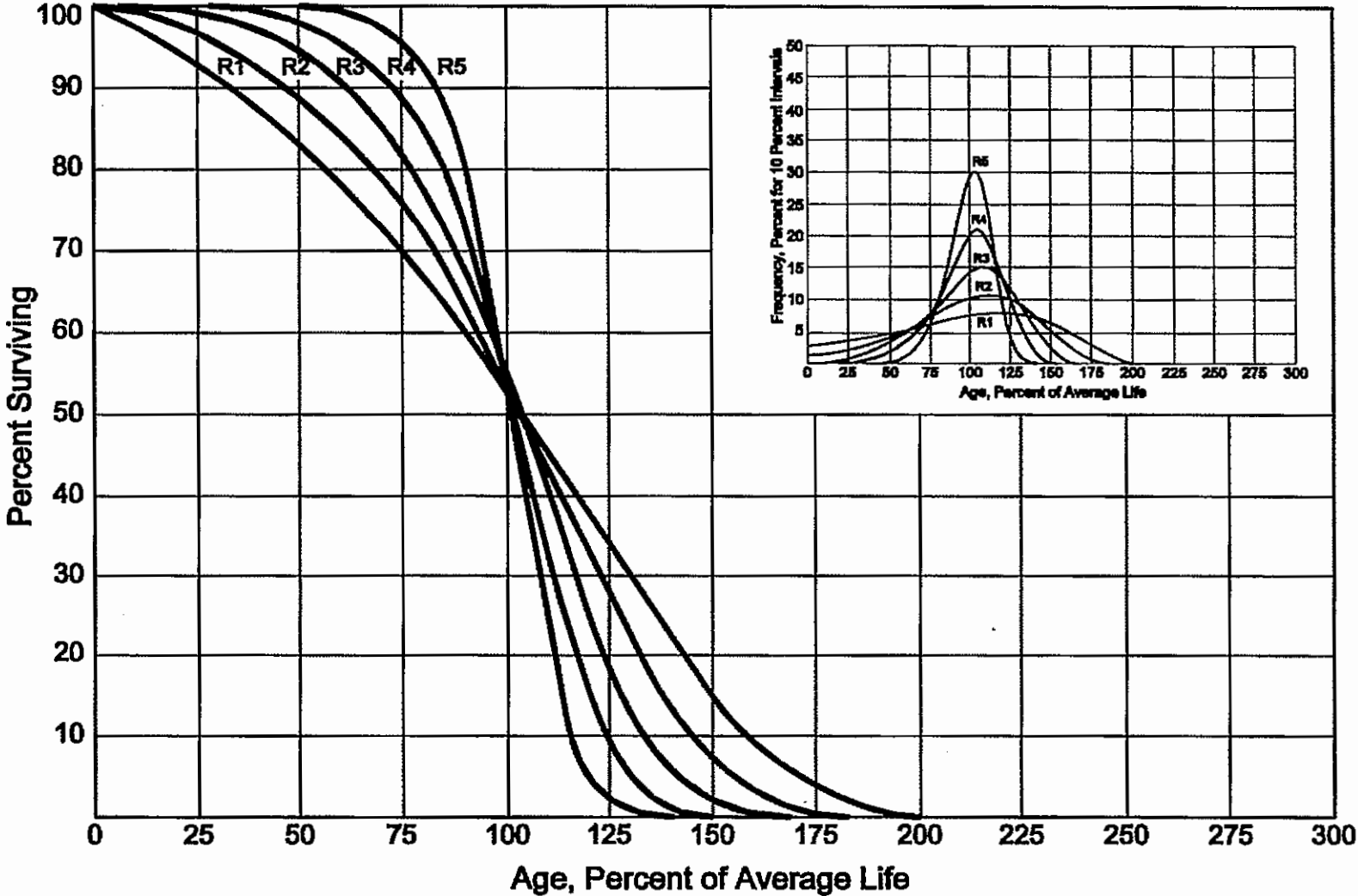


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

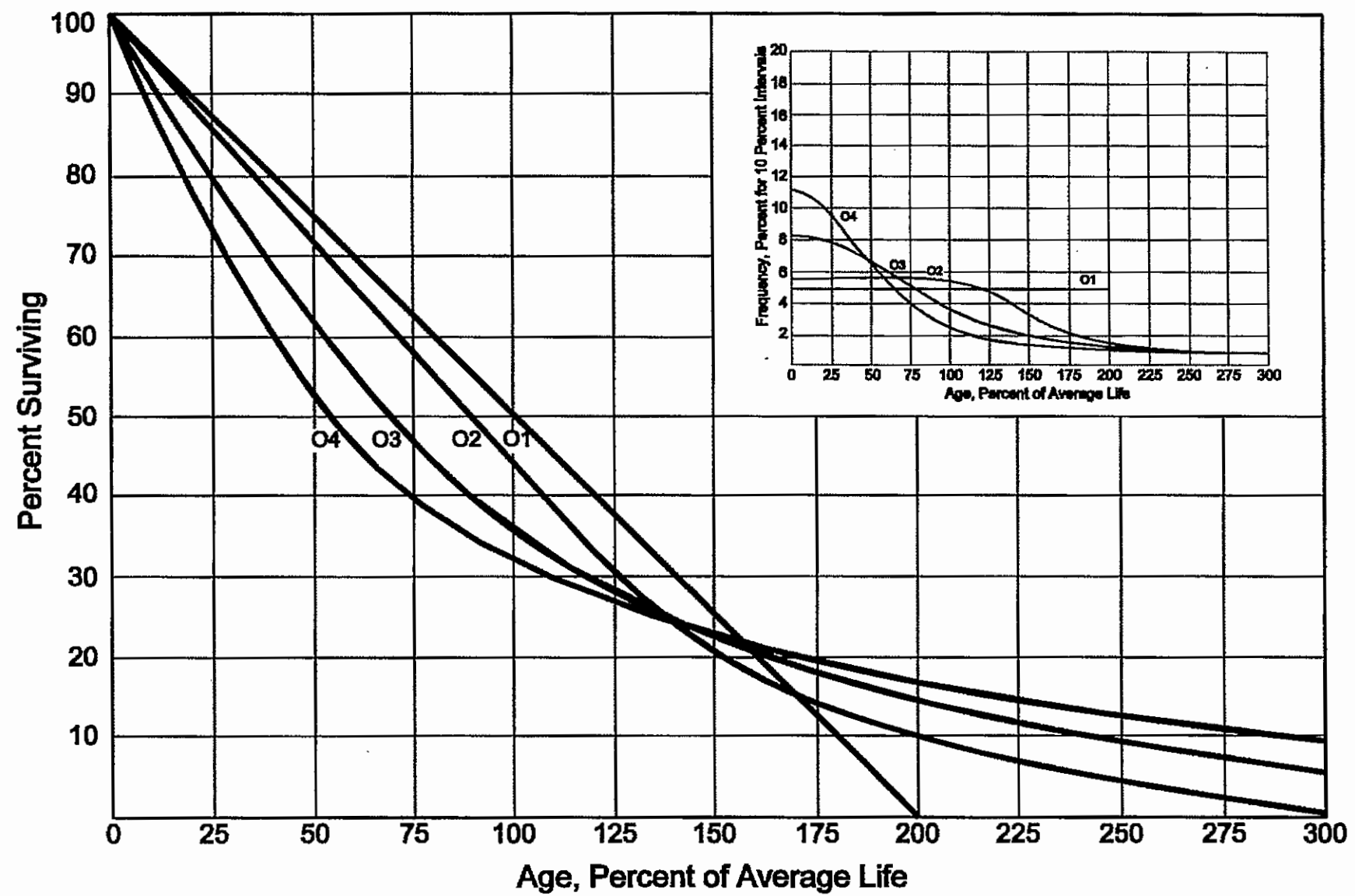


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements"<sup>2</sup>, "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows.

The example includes schedules of annual aged property transactions, a

<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Roble, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Roble Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½ - 5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½ - 5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

**SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2006-2015

Placement Band 2001-2015

Year	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
Placed	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	



SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval	
	During Year												
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2001	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2005	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	-	-	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>		

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year<sup>b</sup> Transfer Affecting Exposures at End of Year<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

### **Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2006-2015  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2009				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2010					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2011						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2012							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2013								960 <sup>a</sup>	949	926	5,719	1½-2½
2014									1,080 <sup>a</sup>	1,069	6,579	½-1½
2015										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½ – 5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ areas as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	=	1.000 - 0.0377 = 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623) = 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

**SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD**

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
<b>Total</b>	<b><u>44,780</u></b>	<b><u>1,606</u></b>			

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Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

#### Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

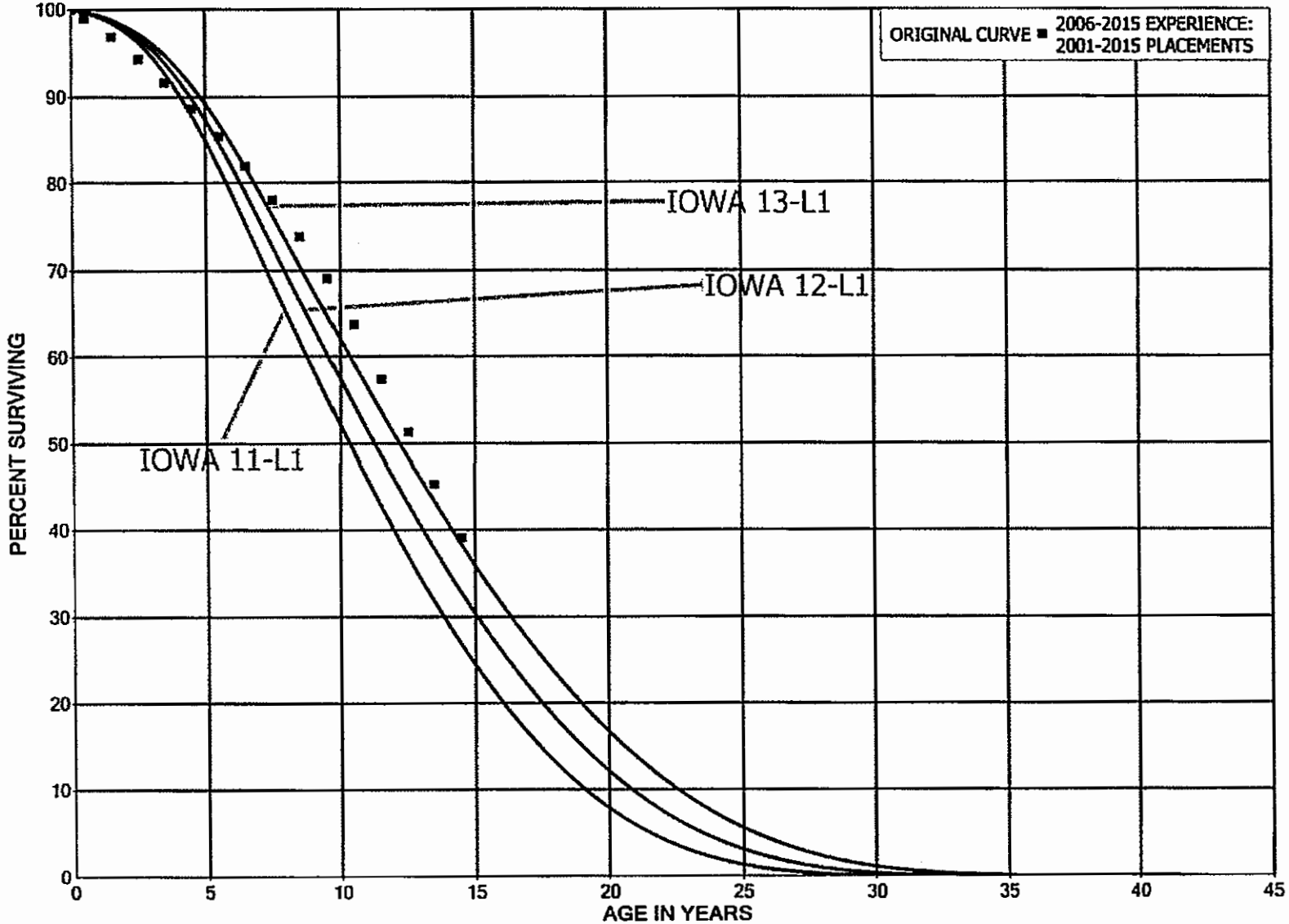


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

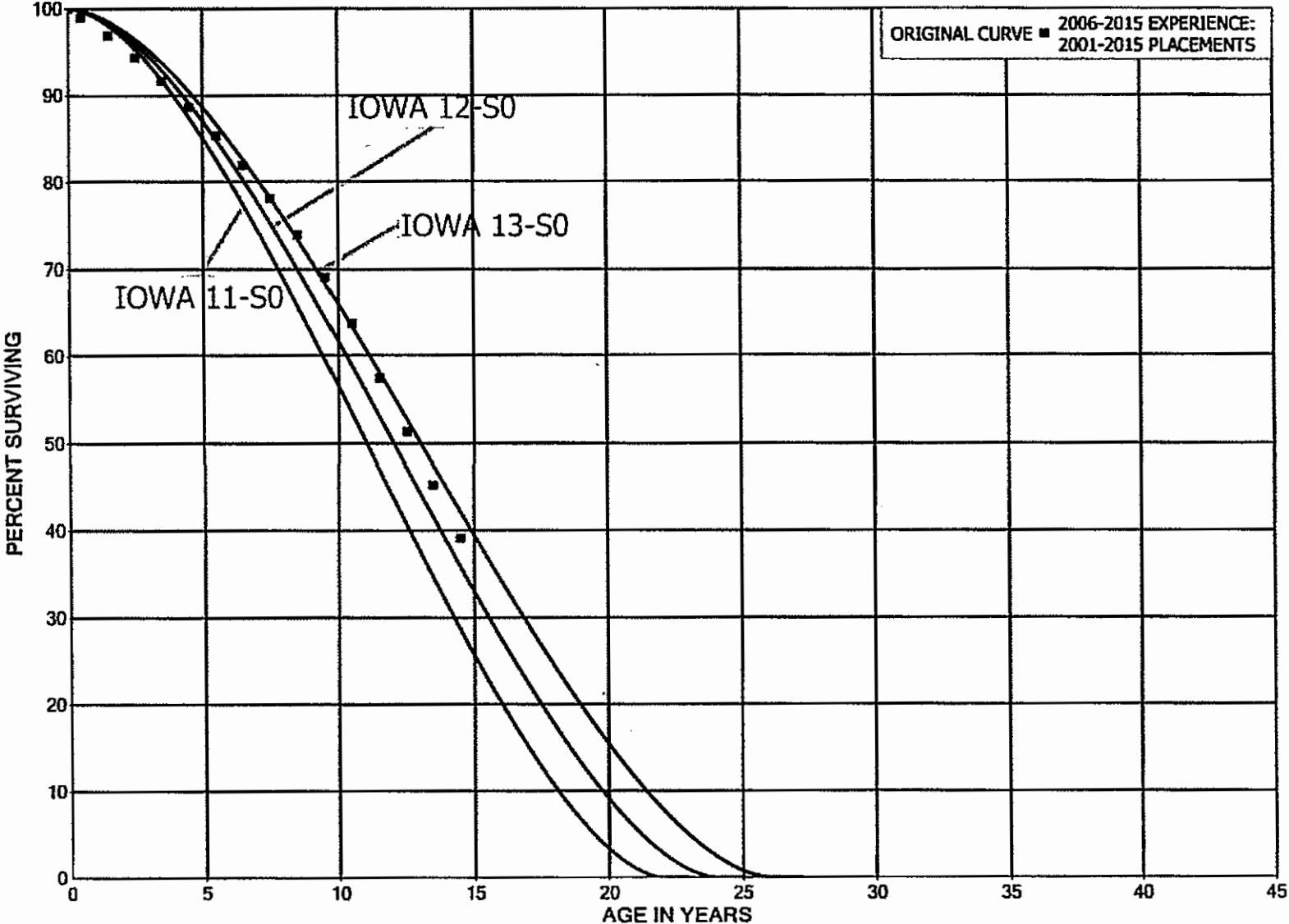




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

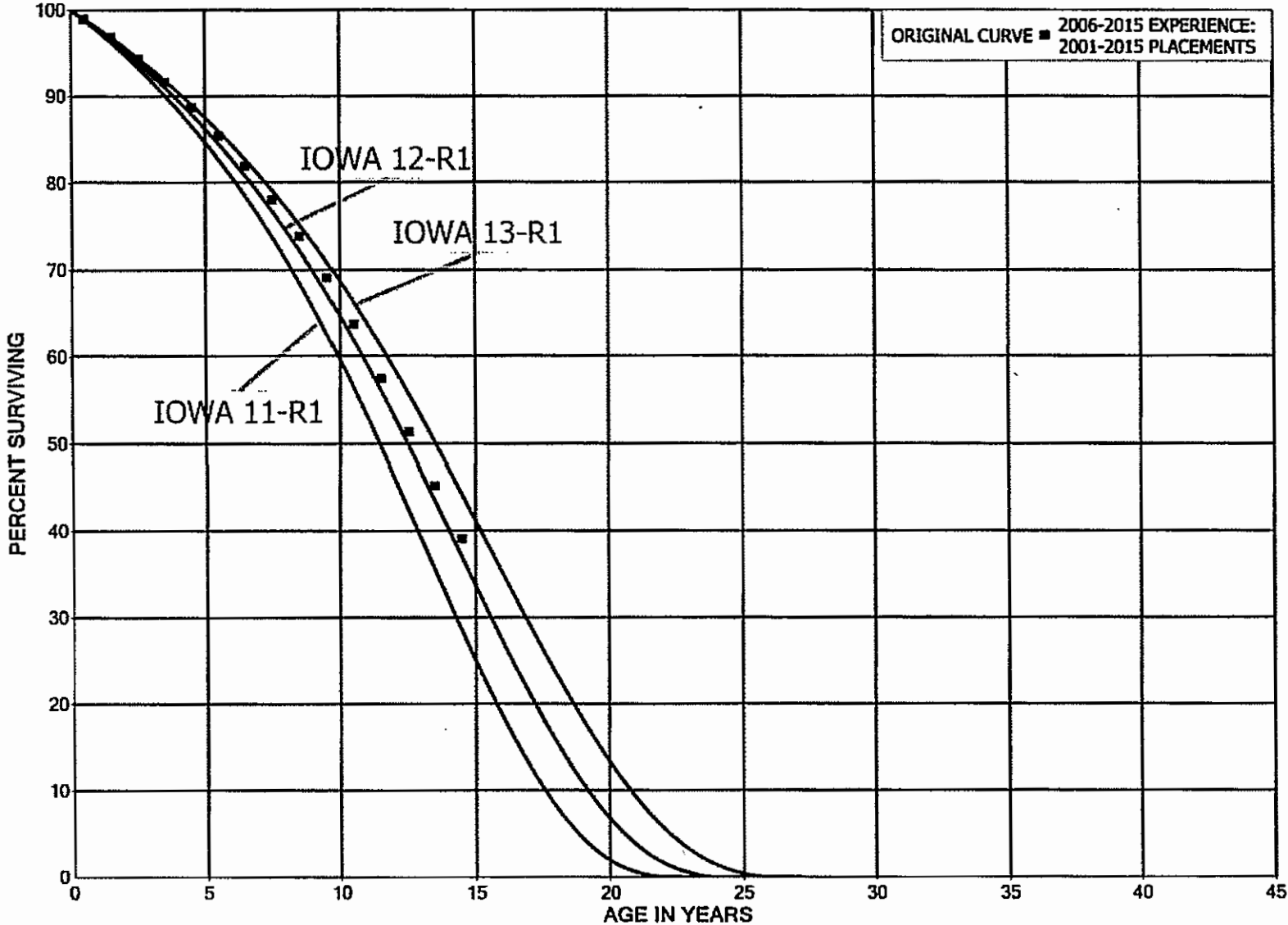
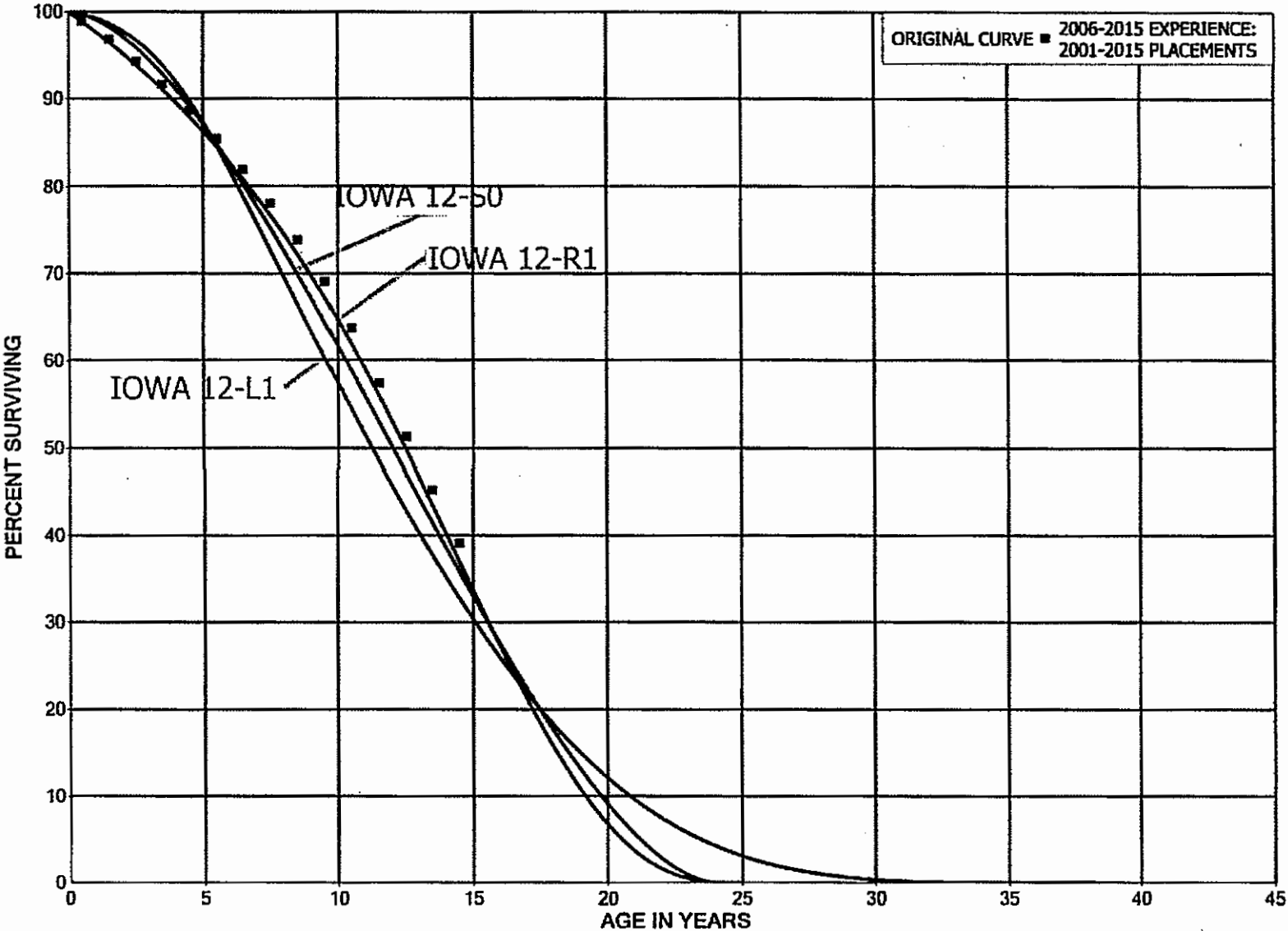


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

### **PART III. SERVICE LIFE CONSIDERATIONS**

#### **FIELD TRIPS**

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during recent field trips.

#### October 20, 2015

- E.W. Brown Generating Facility
- Ghent Generating Facility
- Higby Mill Substation

#### October 10-11, 2011

- E.W. Brown Generating Facility
- Tyrone Generating Facility
- Ghent Generating Facility
- Trimble County Generating Facility

#### April 23-25, 2007

- Trimble County Generating Facility
- Ghent Generating Facility
- E.W. Brown Generating Facility
- E.W. Brown Ice Plant
- E.W. Brown Dispatch Center
- Dix Dam Hydro Plant
- Shelbyville General Office

#### **SERVICE LIFE ANALYSIS**

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

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For 29 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 84 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

**STEAM PRODUCTION PLANT**

- 312 Boiler Plant Equipment
- 314 Turbogenerator Units
- 316 Miscellaneous Power Plant Equipment

**HYDRO PRODUCTION PLANT**

- 331 Structures and Improvements
- 333 Water Wheels, Turbines and Generators
- 335 Miscellaneous Power Plant Equipment

**OTHER PRODUCTION PLANT**

- 343 Prime Movers

**TRANSMISSION PLANT**

- 352.1 Structures and Improvements
- 352.2 Structures and Improvements – System Control / Communication
- 353.1 Station Equipment
- 353.2 Station Equipment - System Control/Communication
- 354 Towers and Fixtures
- 355 Poles and Fixtures
- 356 Overhead Conductors and Devices

**DISTRIBUTION PLANT**

- 361 Structures and Improvements
- 362 Station Equipment
- 364 Poles, Towers and Fixtures
- 365 Overhead Conductors and Devices
- 366 Underground Conduit
- 367 Underground Conductors and Devices
- 368 Line Transformers
- 369 Services
- 370 Meters
- 371 Installations on Customers' Premises
- 373 Street Lighting and Signal Systems

## GENERAL PLANT

390.1	Structures and Improvements - To Owned Property
390.2	Structures and Improvements - To Leased Property
392	Transportation Equipment – Cars and Light Trucks
396	Power Operated Equipment

Account 364, Poles, Towers and Fixtures and Account 368, Line Transformers, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 364 represents approximately 4 percent, and Account 368 also represents approximately 4 percent, of the total depreciable plant. Aged plant accounting data have been compiled for the years 1905 through 2015 for poles and 1900 through 2015 for line transformers. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 364, Poles, Towers and Fixtures, is based on the statistical indications for the periods 1905 through 2015 and 1961 through 2015. The Iowa 50-R1.5 is an excellent fit of the original survivor curve. The 50-year service life is within the typical service life range of 35 to 50 years for poles. The 50-year life reflects the Company's practices of longer lives through extensive maintenance on its poles and steady retirements for all vintages due to load demands. The previous estimate was the Iowa 50-R1.

The survivor curve estimate for Account 368, Line Transformers, is the 46-R2 and is based on the statistical indication for the periods 1900 through 2015 and 1961 through 2015. The 46-R2 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-\_\_\_\_ and consistent with management outlook for a continuation of

historical experience, and within the typical service life range of 35 to 50 years for line transformers.

### **Life Span Estimates**

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam, hydro, and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1926 through 2015 for steam, 1941 through 2015 for hydro, and 1970 through 2015 for other production.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and observed features and conditions at the time of the field visit. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span estimate for most steam, base-load units is 54 to 67 years, which is within the typical range of life spans for such units. The 100-year life span for the hydro production facility is within the typical range. Life spans of 30 to 37 years were estimated for the majority of combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
<b>Steam Production Plant</b>			
Tyrone Unit 3	1947,1953	2015	68,62
Tyrone Units 1 & 2	1947,1948	2015	68,67
Green River Unit 3	1954	2015	61
Green River Unit 4	1959	2015	56
Green River Units 1 & 2	1950	2015	65
Brown Unit 1	1956	2023	67
Brown Unit 2	1963	2029	66
Brown Unit 3	1971	2035	64
Pineville Unit 3	1951	2015	64
Ghent Unit 1	1974	2034	60
Ghent Unit 2	1977	2034	57
Ghent Unit 3	1981	2037	56
Ghent Unit 4	1984	2038	54
System Laboratory	1989	2040	51
Trimble County Unit 2	1990,2011	2066	76,55
<b>Hydro Plant</b>			
Dix Dam	1941	2041	100
<b>Other Production Plant</b>			
Paddy's Run Generator 13	2001	2031	30
Brown Unit 5	2001	2031	30
Brown Unit 6	1999	2029	30
Brown Unit 7	1999	2029	30
Brown Unit 8	1995	2025	30
Brown Unit 9	1994	2031	37
Brown Unit 10	1995	2031	36
Brown Unit 11	1996	2026	30
Trimble County Unit 5	2002	2032	30
Trimble County Unit 6	2002	2032	30
Trimble County Unit 7	2004	2034	30
Trimble County Unit 8	2004	2034	30
Trimble County Unit 9	2004	2034	30



Trimble County Unit 10	2004	2034	30
Haefling Units 1, 2, & 3	1970	2020	50
Cane Run Unit 7	2015	2055	40

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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**PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period, 1985 through 2015 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 28 plant accounts, representing 88 percent of the depreciable plant, as follows:

#### STEAM PRODUCTION

311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
316	Miscellaneous Power Plant Equipment

**HYDROELECTRIC PRODUCTION**

- 331 Structures and Improvements
- 334 Accessory Electric Equipment
- 335 Miscellaneous Power Plant Equipment

**OTHER PRODUCTION**

- 342 Fuel Holders, Producers and Accessories
- 343 Prime Movers
- 344 Generators
- 345 Accessory Electric Equipment

**TRANSMISSION PLANT**

- 353.1 Station Equipment
- 353.2 Station Equipment - System Control/Communication
- 356 Overhead Conductors and Devices

**DISTRIBUTION PLANT**

- 362 Station Equipment
- 364 Poles, Towers and Fixtures
- 365 Overhead Conductors and Devices
- 366 Underground Conduit
- 367 Underground Conductors and Devices
- 368 Line Transformers
- 369 Services
- 370 Meters
- 371 Installations on Customers' Premises
- 373 Street Lighting and Signal Systems

**GENERAL PLANT**

- 390.1 Structures and Improvements - To Owned Property
- 390.2 Structures and Improvements - To Leased Property
- 392 Transportation Equipment - Cars and Light Trucks
- 396 Power Operated Equipment

Account 368, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1985 through 2015 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1985-1987 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal was slightly higher during the eight year period, 2002 through 2009, then a reduction in recent years as a percentage of retirements. The high removal

costs during the eight year period were not expected to continue based on the current practices however future levels will increase beyond the most recent five years for line transformers. Cost of removal for the most recent five years averaged 10 percent.

Gross salvage has been steady for most years with the exception of 2001-2006. The most recent five-year average of 15 percent gross salvage reflects recent trends of salvage value for line transformers due to new practices of refurbishing the assets. These recent levels are expected to continue for salvage value.

The net salvage percent based on the overall period 1985 through 2015 is 7 percent negative net salvage. The range of estimates made by other electric companies for line transformers is positive 5 to negative 10 percent. The net salvage estimate for line transformers is negative 5 percent, is within the range of estimates for other electric companies and reflects the level of negative net salvage for the 31 years.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both terminal net salvage and interim net salvage. Terminal net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The terminal net salvage estimates in the study were based on decommissioning costs assigned to comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate between 5 and 30 percent was used for each steam plant account and a negative salvage estimate between 0 and 15 percent was used for each other production plant account.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 2 in the Net Salvage Statistics section on pages VIII-2 and VIII-3. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and terminal net salvage estimates. These calculations, as well as the estimated terminal net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on pages VIII-2 and VIII-3.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

**PART V. CALCULATION OF ANNUAL  
AND ACCRUED DEPRECIATION**

**GROUP DEPRECIATION PROCEDURES**

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

**Single Unit of Property**

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$



**Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2015, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2015, are set forth in the Results of Study section of the report.

**Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Service Life}}{\text{Average Service Life}}$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
391.1 Office Furniture and Equipment	20
391.2 Non-PC Computer Equipment	5
391.31 Personal Computers	4
393 Stores Equipment	25
394 Tools, Shop and Garage Equipment	25
397.1 Communication Equipment - Radio and Telephone	10
397.2 Communication Equipment - DSM	10

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The

remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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**PART VI. RESULTS OF STUDY**

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

### **DESCRIPTION OF STATISTICAL SUPPORT**

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor

curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

#### **DESCRIPTION OF DEPRECIATION TABULATIONS**

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2015, is presented on pages VI-4 through VI-9 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(4)/(7)	
<b>DEPRECIABLE PLANT</b>									
<b>INTANGIBLE PLANT</b>									
302.00	FRANCHISES AND CONSENTS	20-SQ	0	55,918.83	52,578	3,341	2,028	3.63	1.6
301.00	MISCELLANEOUS INTANGIBLE PLANT	5-SQ	0	51,209,431.66	17,769,070	33,421,362	10,731,787	20.96	3.1
303.10	CCS SOFTWARE	SQUARE	0	41,045,494.53	26,586,675	14,458,620	4,131,034	10.06	3.5
	<b>TOTAL INTANGIBLE PLANT</b>			<b>92,310,845.32</b>	<b>44,427,523</b>	<b>47,883,323</b>	<b>14,864,850</b>	<b>16.10</b>	
<b>STEAM PRODUCTION PLANT</b>									
311.00	STRUCTURES AND IMPROVEMENTS								
	TRIMBLE COUNTY UNIT 2	100-R2.5	(13)	95,533,749.13	23,445,099	84,508,038	1,754,695	1.84	48.2
	TRIMBLE COUNTY UNIT 2 SCRUBBER	100-R2.5	(13)	5,558,451.46	3,082,784	3,185,597	68,321	1.23	46.8
	SYSTEM LABORATORY	100-R2.5	(1)	1,102,959.39	713,561	400,425	18,827	1.51	24.1
	BROWN UNIT 1	100-R2.5	(6)	4,690,069.46	4,658,759	112,715	15,069	0.32	7.5
	BROWN UNIT 2	100-R2.5	(6)	2,297,196.43	2,006,651	425,377	31,758	1.38	13.4
	BROWN UNIT 3	100-R2.5	(6)	22,711,518.81	14,083,124	9,991,080	519,280	2.29	19.2
	BROWN UNIT 1, 2 AND 3 SCRUBBER	100-R2.5	(6)	45,507,722.44	8,775,718	39,462,468	2,039,402	4.48	19.4
	GHEMT UNIT 1 SCRUBBER	100-R2.5	(7)	8,397,192.12	7,331,103	1,653,893	90,620	1.08	18.3
	GHEMT UNIT 1	100-R2.5	(7)	19,505,041.37	18,115,555	2,754,839	150,144	0.77	18.3
	GHEMT UNIT 2	100-R2.5	(7)	16,258,655.69	14,507,970	2,888,792	160,168	0.99	18.0
	GHEMT UNIT 3	100-R2.5	(7)	51,066,601.71	32,881,266	21,659,896	1,028,693	2.01	21.1
	GHEMT UNIT 4	100-R2.5	(7)	33,248,369.78	15,639,157	19,938,598	902,154	2.71	22.1
	GHEMT UNIT 2 SCRUBBER	100-R2.5	(7)	15,817,337.72	13,742,098	3,162,455	174,658	1.10	18.2
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>			<b>321,692,853.29</b>	<b>159,284,854</b>	<b>190,173,670</b>	<b>6,949,599</b>	<b>2.16</b>	<b>27.4</b>
311.10	STRUCTURES AND IMPROVEMENTS - ASH PONDS								
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	4,567,600.30	2,148,119	2,414,481	48,425	1.06	49.9
	GHEMT UNIT 1 SCRUBBER ASH POND	100-S4	0	39,460.55	34,420	5,081	274	0.69	18.5
	GHEMT UNIT 1 ASH POND	100-S4	0	322,828.55	364,566	18,243	986	0.31	16.5
	<b>TOTAL ACCOUNT 311.1 - STRUCTURES AND IMPROVEMENTS - ASH PONDS</b>			<b>4,924,909.40</b>	<b>2,487,125</b>	<b>2,437,785</b>	<b>49,685</b>	<b>1.01</b>	<b>49.1</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT								
	TYRONE UNIT 3	100-R2.5	(10)	1,692,978.56	1,662,274	0	0	-	-
	TYRONE UNITS 1 AND 2	100-R2.5	(10)	563,381.44	641,720	0	0	-	-
	GREEN RIVER UNIT 3	100-R2.5	(10)	2,549,285.81	2,804,214	0	0	-	-
	GREEN RIVER UNIT 4	100-R2.5	(10)	4,560,022.06	5,016,024	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	100-R2.5	(10)	1,558,538.26	1,714,382	0	0	-	-
	PINEVILLE UNIT 3	100-R2.5	(10)	37,239.96	40,664	0	0	-	-
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>			<b>10,961,443.29</b>	<b>12,079,588</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
312.00	BOILER PLANT EQUIPMENT								
	TRIMBLE COUNTY UNIT 2	65-R2	(13)	531,933,576.48	92,306,117	508,778,824	11,363,538	2.14	44.8
	TRIMBLE COUNTY UNIT 2 SCRUBBER	65-R2	(13)	73,021,659.57	18,602,423	83,912,086	1,437,844	1.97	44.4
	BROWN UNIT 1	65-R2	(6)	40,216,169.41	22,965,071	19,644,100	2,657,781	6.81	7.4
	BROWN UNIT 2	65-R2	(6)	41,452,992.23	15,937,592	28,002,580	2,137,595	5.19	13.1
	BROWN UNIT 3	65-R2	(6)	335,039,815.44	74,041,334	281,100,870	14,850,849	4.43	16.0
	BROWN UNIT 1, 2 AND 3 SCRUBBER	65-R2	(6)	334,559,939.62	77,676,980	276,950,556	14,535,806	4.24	18.1
	GHEMT UNIT 1 SCRUBBER	65-R2	(7)	138,832,539.39	47,058,422	101,492,395	5,617,564	4.05	18.1
	GHEMT UNIT 1	65-R2	(7)	347,287,291.09	96,144,803	275,431,188	15,302,639	4.41	18.0
	GHEMT UNIT 2	65-R2	(7)	269,565,973.05	87,704,359	220,731,232	12,275,159	4.55	18.0
	GHEMT UNIT 3	65-R2	(7)	425,512,609.68	168,531,725	286,766,767	13,903,449	3.27	20.6
	GHEMT UNIT 4	65-R2	(7)	745,864,440.23	135,118,842	652,042,109	30,032,064	4.08	21.7
	GHEMT UNIT 2 SCRUBBER	65-R2	(7)	66,258,293.73	59,802,017	10,994,357	813,758	0.93	17.9
	GHEMT UNIT 3 SCRUBBER	65-R2	(7)	118,480,532.34	31,824,024	84,826,746	4,568,202	3.66	20.8
	GHEMT UNIT 4 SCRUBBER	65-R2	(7)	253,701,662.20	77,381,453	194,079,326	8,878,218	3.50	21.9
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>			<b>3,711,487,554.46</b>	<b>985,215,162</b>	<b>3,014,881,148</b>	<b>138,174,592</b>	<b>3.72</b>	<b>21.8</b>

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)		
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
312.10	BOILER PLANT EQUIPMENT - ASH PONDS									
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	*	0	4,810,885.23	676,102	3,934,563	77.928	1.89	50.5
	TYRONE UNIT 3 ASH POND	100-S4	*	0	575,455.72	575,456	0	0	-	-
	GREEN RIVER UNIT 3 ASH POND	100-S4	*	0	1,831,840.98	1,831,841	0	0	-	-
	PINEVILLE UNIT 3 ASH POND	100-S4	*	0	91,265.89	91,266	0	0	-	-
	BROWN UNIT 1 ASH POND	100-S4	*	0	9,299,115.00	7,592,416	1,700,699	228,760	2.44	7.5
	BROWN UNIT 2 ASH POND	100-S4	*	0	3,909,091.67	3,256,464	652,598	48,341	1.24	13.5
	BROWN UNIT 3 ASH POND	100-S4	*	0	19,802,080.26	8,028,115	13,775,965	706,460	3.57	19.5
	GHEENT UNIT 1 ASH POND	100-S4	*	0	1,777,792.39	1,484,285	313,507	16,983	0.96	18.5
	GHEENT UNIT 4 ASH POND	100-S4	*	0	32,692,663.87	13,338,503	19,354,161	860,185	2.63	22.5
	GHEENT UNIT 2 SCRUBBER ASH POND	100-S4	*	0	1,901,133.18	1,901,133	0	0	-	-
	<b>TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS</b>				<b>76,491,074.19</b>	<b>38,759,581</b>	<b>38,731,493</b>	<b>1,936,657</b>	<b>2.53</b>	<b>20.5</b>
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT									
	TYRONE UNIT 3	65-R2	*	(10)	91,162.48	100,279	0	0	-	-
	TYRONE UNITS 1 AND 2	65-R2	*	(10)	35,937.44	38,531	0	0	-	-
	GREEN RIVER UNIT 3	65-R2	*	(10)	41,300.90	45,431	0	0	-	-
	GREEN RIVER UNIT 4	65-R2	*	(10)	599,315.53	659,247	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	65-R2	*	(10)	152,243.78	167,488	0	0	-	-
	PINEVILLE UNIT 3	65-R2	*	(10)	145,202.53	159,723	0	0	-	-
	<b>TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT AND ASH PONDS</b>				<b>1,085,162.64</b>	<b>1,171,679</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
314.00	TURBOGENERATOR UNITS									
	TRIMBLE COUNTY UNIT 2	60-R2	*	(13)	89,907,009.94	20,271,673	61,323,245	1,878,033	2.09	43.3
	BROWN UNIT 1	60-R2	*	(6)	8,340,751.67	3,801,260	5,039,937	691,075	8.28	7.3
	BROWN UNIT 2	60-R2	*	(6)	13,741,664.70	9,070,939	5,495,226	418,837	3.05	13.1
	BROWN UNIT 3	60-R2	*	(6)	45,458,100.43	20,614,566	27,571,020	1,470,358	3.23	18.8
	GHEENT UNIT 1	60-R2	*	(7)	38,748,250.59	20,826,642	20,634,586	1,173,145	3.03	17.8
	GHEENT UNIT 2	60-R2	*	(7)	31,825,255.72	21,384,390	12,669,704	744,559	2.34	17.0
	GHEENT UNIT 3	60-R2	*	(7)	43,087,738.16	29,423,726	16,658,754	849,375	1.97	19.6
	GHEENT UNIT 4	60-R2	*	(7)	57,957,357.43	33,064,819	28,949,553	1,408,391	2.43	20.6
	<b>TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS</b>				<b>329,047,128.64</b>	<b>156,457,415</b>	<b>198,342,028</b>	<b>8,631,773</b>	<b>2.62</b>	<b>23.0</b>
314.10	TURBOGENERATOR UNITS - RETIRED PLANT									
	TYRONE UNIT 3					460,380				
	TYRONE UNITS 1 AND 2					377,537				
	GREEN RIVER UNIT 3					361,644				
	GREEN RIVER UNIT 4					2,233,685				
	<b>TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT</b>					<b>3,433,226</b>				
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	TRIMBLE COUNTY UNIT 2	70-R3	*	(13)	47,158,606.94	8,082,472	45,204,494	970,475	2.06	45.6
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R3	*	(13)	1,415,469.10	751,018	648,462	20,750	1.47	40.9
	BROWN UNIT 1	70-R3	*	(6)	4,224,540.53	3,219,138	1,258,675	168,556	3.99	7.5
	BROWN UNIT 2	70-R3	*	(6)	2,408,998.58	1,409,941	1,143,597	85,478	3.55	13.4
	BROWN UNIT 3	70-R3	*	(6)	8,959,757.01	6,735,228	2,782,119	142,911	1.60	19.3
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R3	*	(6)	29,308,888.08	5,739,630	25,327,791	1,306,904	4.48	19.4
	GHEENT UNIT 1 SCRUBBER	70-R3	*	(7)	12,144,071.97	4,805,187	8,085,960	440,487	3.63	18.4
	GHEENT UNIT 1	70-R3	*	(7)	11,725,994.72	6,500,593	4,045,221	222,000	1.88	18.2
	GHEENT UNIT 2	70-R3	*	(7)	14,302,432.69	11,203,320	4,000,285	225,550	1.58	17.7
	GHEENT UNIT 3	70-R3	*	(7)	33,488,118.71	24,419,733	11,412,554	557,910	1.67	20.5
	GHEENT UNIT 4	70-R3	*	(7)	27,465,559.02	18,041,343	11,346,805	527,907	1.82	21.5
	GHEENT UNIT 2 SCRUBBER	70-R3	*	(7)	951,188.87	180,721	837,062	45,517	4.79	16.4
	GHEENT UNIT 3 SCRUBBER	70-R3	*	(7)	12,041,898.28	3,570,888	9,314,050	438,801	3.64	21.2
	GHEENT UNIT 4 SCRUBBER	70-R3	*	(7)	15,148,041.55	2,357,878	13,850,525	621,100	4.10	22.3
	<b>TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT</b>				<b>220,741,678.05</b>	<b>99,217,099</b>	<b>139,441,795</b>	<b>5,774,137</b>	<b>2.62</b>	<b>24.1</b>
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT									
	TYRONE UNIT 3	70-R3	*	(10)	24,878.67	27,147	0	0	-	-
	GREEN RIVER UNIT 3	70-R3	*	(10)	165,718.59	182,288	0	0	-	-
	GREEN RIVER UNIT 4	70-R3	*	(10)	480,433.11	528,476	0	0	-	-
	<b>TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT</b>				<b>670,828.37</b>	<b>737,911</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>



KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)-(7)/(8)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)-(7)/(4)		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	TRIMBLE COUNTY UNIT 2	75-R1.5	8,369,509.98	721,700	8,735,846	182,585	2.30	45.4	
	SYSTEM LABORATORY	75-R1.5	3,234,114.29	901,711	2,364,744	101,143	3.13	23.4	
	BROWN UNIT 1	75-R1.5	445,832.67	355,631	118,952	15,823	3.55	7.4	
	BROWN UNIT 2	75-R1.5	123,107.10	107,051	23,443	1,774	1.44	13.2	
	BROWN UNIT 3	75-R1.5	6,381,368.11	3,287,152	3,478,886	185,330	2.90	18.8	
	GHEENT UNIT 1 SCRUBBER	75-R1.5	1,033,027.09	948,882	156,477	8,797	0.85	17.8	
	GHEENT UNIT 1	75-R1.5	1,683,273.64	1,668,398	348,705	19,824	1.04	17.8	
	GHEENT UNIT 2	75-R1.5	1,527,545.73	1,449,503	184,971	10,832	0.70	17.4	
	GHEENT UNIT 3	75-R1.5	3,984,043.73	2,671,355	1,581,572	78,030	1.98	20.4	
	GHEENT UNIT 4	75-R1.5	6,771,982.95	3,568,709	5,817,313	271,431	3.08	21.4	
	<b>TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>		<b>35,753,605.29</b>	<b>15,878,072</b>	<b>22,818,909</b>	<b>885,149</b>	<b>2.48</b>	<b>25.8</b>	
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT								
	TYRONE UNIT 3	75-R1.5	74,491.89	81,941	0	0	-	-	
	TYRONE UNITS 1 AND 2	75-R1.5	11,541.15	12,695	0	0	-	-	
	GREEN RIVER UNIT 4	75-R1.5	380,191.26	418,210	0	0	-	-	
	GREEN RIVER UNITS 1 AND 2	75-R1.5	45,689.51	50,258	0	0	-	-	
	<b>TOTAL ACCOUNT 316.1 - MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT</b>		<b>511,913.61</b>	<b>563,104</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>4,713,368,149.23</b>	<b>1,475,884,816</b>	<b>3,807,804,326</b>	<b>162,401,592</b>	<b>3.45</b>		
	<b>HYDROELECTRIC PRODUCTION PLANT</b>								
330.10	LAND RIGHTS								
	DIX DAM	100-R4	879,311.47	912,333	(33,022)	0	-	-	
	<b>TOTAL ACCOUNT 330.1 - LAND RIGHTS</b>		<b>879,311.47</b>	<b>912,333</b>	<b>(33,022)</b>	<b>0</b>	<b>-</b>	<b>-</b>	
331.00	STRUCTURES AND IMPROVEMENTS								
	DIX DAM	90-S2.5	827,602.64	345,562	506,869	20,516	2.48	24.7	
	<b>TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS</b>		<b>827,602.64</b>	<b>345,562</b>	<b>506,869</b>	<b>20,516</b>	<b>2.48</b>	<b>24.7</b>	
332.00	RESERVOIRS, DAMS AND WATERWAYS								
	DIX DAM	105-S2.5	21,885,646.37	8,218,620	14,325,596	570,125	2.81	25.1	
	<b>TOTAL ACCOUNT 332 - RESERVOIRS, DAMS AND WATERWAYS</b>		<b>21,885,646.37</b>	<b>8,218,620</b>	<b>14,325,596</b>	<b>570,125</b>	<b>2.81</b>	<b>25.1</b>	
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	DIX DAM	75-R3	14,058,896.32	817,722	13,662,841	542,711	3.86	25.2	
	<b>TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES &amp; GENERATORS</b>		<b>14,058,896.32</b>	<b>817,722</b>	<b>13,662,841</b>	<b>542,711</b>	<b>3.86</b>	<b>25.2</b>	
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	DIX DAM	40-L2.5	1,321,688.77	220,518	1,140,821	50,351	3.81	22.7	
	<b>TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT</b>		<b>1,321,688.77</b>	<b>220,518</b>	<b>1,140,821</b>	<b>50,351</b>	<b>3.81</b>	<b>22.7</b>	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	DIX DAM	40-S0	316,946.74	116,558	209,897	11,924	3.76	17.8	
	<b>TOTAL ACCOUNT 335 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>		<b>316,946.74</b>	<b>116,558</b>	<b>209,897</b>	<b>11,924</b>	<b>3.76</b>	<b>17.8</b>	
336.00	ROADS, RAILROADS AND BRIDGES								
	DIX DAM	60-R4	234,509.13	70,587	170,977	7,820	3.33	21.9	
	<b>TOTAL ACCOUNT 336 - ROADS, RAILROADS AND BRIDGES</b>		<b>234,509.13</b>	<b>70,587</b>	<b>170,977</b>	<b>7,820</b>	<b>3.33</b>	<b>21.9</b>	
	<b>TOTAL HYDROELECTRIC PRODUCTION PLANT</b>		<b>39,524,601.44</b>	<b>10,699,980</b>	<b>29,984,079</b>	<b>1,283,447</b>	<b>3.04</b>		
	<b>OTHER PRODUCTION PLANT</b>								
340.10	LAND RIGHTS								
	BROWN CT UNIT 9 GAS PIPE	SQUARE	178,409.31	116,532	59,877	3,863	2.19	15.5	
	<b>TOTAL ACCOUNT 340.1 - LAND AND LAND RIGHTS</b>		<b>178,409.31</b>	<b>116,532</b>	<b>59,877</b>	<b>3,863</b>	<b>2.19</b>	<b>15.5</b>	

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
<b>341.00</b>	<b>STRUCTURES AND IMPROVEMENTS</b>								
CANE RUN CC 7	50-R2.5	*	(12)	46,895,473.79	663,228	51,859,703	1,421,593	3.03	38.5
TRIMBLE COUNTY CT 5	50-R2.5	*	(7)	3,740,231.32	1,711,412	2,290,638	144,624	3.87	15.8
TRIMBLE COUNTY CT 6	50-R2.5	*	(7)	3,588,684.24	1,647,141	2,192,751	138,513	3.88	15.8
TRIMBLE COUNTY CT 7	50-R2.5	*	(7)	3,559,154.97	1,423,558	2,384,738	134,503	3.78	17.7
TRIMBLE COUNTY CT 8	50-R2.5	*	(7)	3,548,851.71	1,418,437	2,377,834	134,114	3.78	17.7
TRIMBLE COUNTY CT 9	50-R2.5	*	(7)	3,655,976.41	1,452,931	2,458,964	138,689	3.79	17.7
TRIMBLE COUNTY CT 10	50-R2.5	*	(7)	3,653,029.89	1,451,760	2,456,982	138,578	3.79	17.7
BROWN CT 5	50-R2.5	*	(7)	785,900.23	380,011	460,902	30,948	3.94	14.9
BROWN CT 6	50-R2.5	*	(7)	192,814.02	97,181	109,130	8,303	4.24	13.0
BROWN CT 7	50-R2.5	*	(7)	587,512.07	287,418	319,820	24,545	4.33	13.0
BROWN CT 8	50-R2.5	*	(7)	2,012,854.85	1,419,091	734,450	79,897	3.97	9.2
BROWN CT 9	50-R2.5	*	(7)	4,860,156.04	3,115,511	1,870,856	128,396	2.78	14.8
BROWN CT 10	50-R2.5	*	(7)	1,865,718.20	1,202,272	794,046	54,497	2.92	14.6
BROWN CT 11	50-R2.5	*	(7)	1,919,015.13	1,208,894	844,452	82,956	4.32	10.2
HAEFLING UNITS 1, 2 AND 3	50-R2.5	*	(10)	291,451.55	71,390	249,207	55,881	19.17	4.5
PADDY'S RUN GENERATOR 13	50-R2.5	*	(6)	2,136,302.83	836,648	1,327,833	88,832	4.16	14.9
<b>TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS</b>				<b>63,072,927.45</b>	<b>18,487,883</b>	<b>72,732,304</b>	<b>2,804,933</b>	<b>3.39</b>	<b>25.9</b>
<b>342.00</b>	<b>FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>								
CANE RUN CC 7	45-R2.5	*	(12)	111,535,551.95	1,643,640	123,278,178	3,459,858	3.10	35.6
CANE RUN GAS PIPELINE	45-R2.5	*	(12)	23,414,526.87	345,052	25,679,218	726,332	3.10	35.6
TRIMBLE COUNTY CT 5	45-R2.5	*	(7)	239,584.43	110,150	146,205	8,354	3.90	15.6
TRIMBLE COUNTY CT 6	45-R2.5	*	(7)	239,245.54	110,006	145,987	9,340	3.90	15.6
TRIMBLE COUNTY CT PIPELINE	45-R2.5	*	(7)	4,856,134.65	2,216,039	2,980,025	171,846	3.53	17.4
TRIMBLE COUNTY CT 7	45-R2.5	*	(7)	578,059.38	231,910	386,614	22,080	3.82	17.5
TRIMBLE COUNTY CT 8	45-R2.5	*	(7)	578,345.74	231,239	385,494	22,018	3.82	17.5
TRIMBLE COUNTY CT 9	45-R2.5	*	(7)	593,766.01	238,879	398,472	22,767	3.83	17.5
TRIMBLE COUNTY CT 10	45-R2.5	*	(7)	622,672.60	248,641	418,833	23,962	3.85	17.5
BROWN CT 5	45-R2.5	*	(7)	795,787.89	261,412	590,081	39,789	5.00	14.8
BROWN CT 6	45-R2.5	*	(7)	959,817.20	141,890	884,600	66,811	6.90	13.2
BROWN CT 7	45-R2.5	*	(7)	959,028.11	138,794	897,386	67,004	6.99	13.2
BROWN CT 8	45-R2.5	*	(7)	283,045.52	120,424	161,035	17,167	6.53	9.4
BROWN CT 9	45-R2.5	*	(7)	3,155,168.57	1,205,201	2,170,829	148,809	4.65	14.8
BROWN CT 10	45-R2.5	*	(7)	282,445.84	71,115	231,102	15,342	5.43	15.1
BROWN CT 11	45-R2.5	*	(7)	301,560.87	92,783	229,887	22,275	7.39	10.3
BROWN CT UNIT 9 GAS PIPE	45-R2.5	*	(7)	8,208,122.69	5,255,746	3,528,945	248,481	3.03	14.2
HAEFLING UNITS 1, 2 AND 3	45-R2.5	*	(10)	472,116.83	192,271	327,056	74,299	15.74	4.4
PADDY'S RUN GENERATOR 13	45-R2.5	*	(6)	1,997,091.15	975,255	1,141,662	77,700	3.89	14.7
<b>TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>				<b>160,050,131.64</b>	<b>13,826,547</b>	<b>184,168,791</b>	<b>5,243,072</b>	<b>3.28</b>	<b>31.3</b>
<b>343.00</b>	<b>PRIME MOVERS</b>								
CANE RUN CC 7	35-R1.5	*	(12)	89,873,336.88	1,353,524	99,304,613	3,212,702	3.57	30.8
TRIMBLE COUNTY CT 5	35-R1.5	*	(7)	33,058,281.24	13,187,243	22,182,978	1,513,668	4.58	14.7
TRIMBLE COUNTY CT 6	35-R1.5	*	(7)	32,944,728.98	13,527,496	21,723,364	1,483,383	4.50	14.6
TRIMBLE COUNTY CT 7	35-R1.5	*	(7)	28,290,569.66	8,647,824	19,483,280	1,188,928	4.52	16.4
TRIMBLE COUNTY CT 8	35-R1.5	*	(7)	25,158,461.82	8,098,654	18,820,700	1,150,385	4.57	16.4
TRIMBLE COUNTY CT 9	35-R1.5	*	(7)	24,889,310.25	8,411,416	18,220,148	1,114,728	4.48	16.3
TRIMBLE COUNTY CT 10	35-R1.5	*	(7)	24,739,825.43	8,285,715	18,185,894	1,111,819	4.49	16.4
BROWN CT 5	35-R1.5	*	(7)	14,722,669.92	6,777,304	8,975,953	649,464	4.41	13.8
BROWN CT 6	35-R1.5	*	(7)	34,702,471.57	14,206,645	22,925,000	1,879,838	5.42	12.2
BROWN CT 7	35-R1.5	*	(7)	31,878,587.22	13,816,280	20,491,668	1,683,897	5.28	12.2
BROWN CT 8	35-R1.5	*	(7)	26,679,925.25	14,860,849	13,686,871	1,548,572	5.81	8.8
BROWN CT 9	35-R1.5	*	(7)	28,711,811.96	12,156,028	18,565,387	1,360,267	4.74	13.6
BROWN CT 10	35-R1.5	*	(7)	25,928,887.42	10,072,720	17,689,050	1,279,752	4.84	13.8
BROWN CT 11	35-R1.5	*	(7)	34,682,773.23	21,054,898	18,055,871	1,872,185	4.82	9.8
PADDY'S RUN GENERATOR 13	35-R1.5	*	(6)	19,558,876.85	5,651,832	15,080,577	1,081,308	5.53	13.9
<b>TOTAL ACCOUNT 343 - PRIME MOVERS</b>				<b>473,814,317.68</b>	<b>159,908,236</b>	<b>351,371,162</b>	<b>21,931,978</b>	<b>4.63</b>	<b>10.0</b>
<b>344.00</b>	<b>GENERATORS</b>								
CANE RUN CC 7	55-S2.5	*	(12)	113,390,208.33	1,903,560	125,093,471	3,278,131	2.89	38.2
TRIMBLE COUNTY CT 5	55-S2.5	*	(7)	3,806,400.42	1,681,733	2,374,695	148,280	3.85	16.2
TRIMBLE COUNTY CT 6	55-S2.5	*	(7)	3,785,072.48	1,689,538	2,371,190	146,065	3.85	16.2
TRIMBLE COUNTY CT 7	55-S2.5	*	(7)	2,883,225.97	1,154,958	2,037,094	111,785	3.75	18.2
TRIMBLE COUNTY CT 8	55-S2.5	*	(7)	2,970,873.80	1,150,135	2,028,700	111,325	3.75	18.2
TRIMBLE COUNTY CT 9	55-S2.5	*	(7)	2,990,483.70	1,150,228	2,049,570	112,470	3.78	18.2
TRIMBLE COUNTY CT 10	55-S2.5	*	(7)	2,887,092.13	1,149,086	2,047,103	112,335	3.78	18.2

KENTUCKY UTILITIES COMPANY

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	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
	BROWN CT 5	55-S2.5	*	(7)	2,866,821.78	1,327,386	5,740,113	114,116	3.98	15.2
	BROWN CT 6	55-S2.5	*	(7)	3,721,293.83	1,994,405	1,997,379	149,756	4.02	13.3
	BROWN CT 7	55-S2.5	*	(7)	3,731,462.57	1,971,763	2,020,902	152,276	4.08	13.3
	BROWN CT 8	55-S2.5	*	(7)	4,962,634.83	2,437,474	1,872,545	200,474	4.04	9.3
	BROWN CT 9	55-S2.5	*	(7)	5,460,715.08	3,599,863	2,243,102	151,118	2.77	14.8
	BROWN CT 10	55-S2.5	*	(7)	4,953,096.82	3,129,054	2,170,760	145,572	2.94	14.9
	BROWN CT 11	55-S2.5	*	(7)	5,762,894.98	2,847,510	3,318,788	319,972	5.55	10.4
	HAEFLING UNITS 1, 2 AND 3	55-G2.5	*	(10)	2,882,135.68	2,341,531	608,818	143,904	5.37	4.2
	PADDY'S RUN GENERATOR 13	55-S2.5	*	(6)	5,450,549.42	2,269,181	3,508,401	229,696	4.21	15.3
	<b>TOTAL ACCOUNT 344 - GENERATORS</b>				<b>172,508,939.62</b>	<b>32,807,403</b>	<b>157,472,631</b>	<b>5,625,273</b>	<b>3.26</b>	<b>28.0</b>
345.00	<b>ACCESSORY ELECTRIC EQUIPMENT</b>									
	CANE RUN CC 7	50-R3	*	(12)	28,286,452.56	421,424	29,019,403	779,044	2.86	37.3
	TRIMBLE COUNTY CT 5	50-R3	*	(7)	1,889,543.86	754,835	1,267,805	78,868	4.18	16.1
	TRIMBLE COUNTY CT 6	50-R3	*	(7)	4,329,641.09	1,688,232	2,944,698	164,149	4.25	16.0
	TRIMBLE COUNTY CT 7	50-R3	*	(7)	3,833,038.02	1,250,888	2,650,463	158,187	4.13	18.0
	TRIMBLE COUNTY CT 8	50-R3	*	(7)	3,144,581.31	1,229,820	2,134,862	119,062	3.79	17.9
	TRIMBLE COUNTY CT 9	50-R3	*	(7)	3,423,274.57	1,257,225	2,405,679	133,945	3.91	18.0
	TRIMBLE COUNTY CT 10	50-R3	*	(7)	7,261,076.07	2,513,401	5,255,950	293,027	4.04	17.9
	BROWN CT 5	50-R3	*	(7)	2,310,232.75	1,003,516	1,488,433	97,644	4.23	15.0
	BROWN CT 6	50-R3	*	(7)	2,028,642.95	987,425	1,181,083	90,024	4.44	13.1
	BROWN CT 7	50-R3	*	(7)	1,987,208.52	966,000	1,160,213	88,475	4.45	13.1
	BROWN CT 8	50-R3	*	(7)	3,328,335.69	1,750,769	1,808,410	194,211	5.84	9.3
	BROWN CT 9	50-R3	*	(7)	4,707,156.49	2,494,754	2,541,903	171,278	3.64	14.8
	BROWN CT 10	50-R3	*	(7)	3,245,891.87	1,659,633	1,813,471	122,283	3.77	14.8
	BROWN CT 11	50-R3	*	(7)	2,454,258.42	1,381,238	1,244,819	120,870	4.92	10.3
	HAEFLING UNITS 1, 2 AND 3	50-R3	*	(10)	818,263.41	105,619	792,271	188,894	22.18	4.4
	PADDY'S RUN GENERATOR 13	50-R3	*	(8)	2,498,650.62	1,141,302	1,508,328	100,238	4.01	15.0
	<b>TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT</b>				<b>73,541,848.19</b>	<b>20,805,881</b>	<b>59,297,711</b>	<b>2,912,196</b>	<b>3.96</b>	<b>20.4</b>
346.00	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>									
	CANE RUN CC 7	40-R2	*	(12)	21,065.55	88	23,505	700	3.32	33.6
	TRIMBLE COUNTY CT 5	40-R2	*	(7)	28,967.83	12,880	18,111	1,169	4.04	15.5
	TRIMBLE COUNTY CT 7	40-R2	*	(7)	8,888.93	3,661	5,850	346	3.89	16.9
	TRIMBLE COUNTY CT 8	40-R2	*	(7)	8,881.01	3,649	5,832	345	3.89	16.9
	TRIMBLE COUNTY CT 9	40-R2	*	(7)	9,113.52	3,730	6,021	356	3.91	16.9
	TRIMBLE COUNTY CT 10	40-R2	*	(7)	41,868.51	11,271	33,528	1,930	4.61	17.4
	BROWN CT 5	40-R2	*	(7)	2,138,352.81	1,087,229	1,221,878	85,804	4.01	14.2
	BROWN CT 6	40-R2	*	(7)	102,224.98	26,854	82,527	6,256	8.22	13.0
	BROWN CT 7	40-R2	*	(7)	84,123.48	21,717	68,295	5,249	6.24	13.0
	BROWN CT 8	40-R2	*	(7)	291,226.01	160,825	130,787	14,504	4.98	9.0
	BROWN CT 9	40-R2	*	(7)	860,425.20	524,636	395,819	28,439	3.31	13.0
	BROWN CT 10	40-R2	*	(7)	274,390.87	170,711	122,887	8,936	3.26	13.8
	BROWN CT 11	40-R2	*	(7)	590,582.82	323,816	308,088	30,798	5.22	10.0
	HAEFLING UNITS 1, 2 AND 3	40-R2	*	(10)	104,991.22	35,538	79,552	18,636	17.75	4.3
	PADDY'S RUN GENERATOR 13	40-R2	*	(8)	1,089,550.03	546,300	608,623	42,769	3.93	14.2
	<b>TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>				<b>5,855,608.44</b>	<b>2,933,105</b>	<b>3,111,701</b>	<b>246,337</b>	<b>4.38</b>	<b>12.6</b>
	<b>TOTAL OTHER PRODUCTION PLANT</b>				<b>568,829,182.33</b>	<b>248,845,587</b>	<b>608,314,177</b>	<b>38,767,650</b>	<b>4.80</b>	
	<b>TRANSMISSION PLANT</b>									
350.10	LAND RIGHTS	70-R3	0		29,428,895.30	17,044,058	12,384,937	253,363	0.88	48.9
352.10	STRUCTURES AND IMPROVEMENTS	70-R3	(25)		25,314,493.82	6,825,682	25,017,398	420,202	1.66	59.5
352.20	STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION	65-R4	(25)		193,228.01	71,970	169,563	3,543	1.83	47.9
353.10	STATION EQUIPMENT	60-R2	(15)		257,735,637.27	70,441,066	225,954,917	4,908,788	1.90	46.0
353.20	STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION	45-R2	(15)		6,568,060.27	7,553,289	0	0	-	-
354.00	TOWERS AND FIXTURES	70-R4	(40)		76,403,298.64	49,143,732	57,820,886	1,289,330	1.89	44.8
355.00	POLES AND FIXTURES	58-R2	(75)		228,799,845.74	72,993,220	327,408,510	6,711,919	2.93	48.8
356.00	OVERHEAD CONDUCTORS AND DEVICES	65-R3	(75)		178,542,714.22	114,190,318	188,259,432	4,527,061	2.54	43.8
357.00	UNDERGROUND CONDUIT	50-R4	0		448,760.26	229,846	219,114	7,645	1.70	28.7
358.00	UNDERGROUND CONDUCTORS AND DEVICES	40-R3	0		1,173,303.32	868,623	208,680	8,740	0.74	23.6
	<b>TOTAL TRANSMISSION PLANT</b>				<b>804,608,304.85</b>	<b>339,259,584</b>	<b>847,433,437</b>	<b>18,130,691</b>	<b>2.25</b>	

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
<b>DISTRIBUTION PLANT</b>									
350.10	LAND RIGHTS	0	2,168,829.31	1,458,105	710,824	13,823	0.64	51.4	
361.00	STRUCTURES AND IMPROVEMENTS	60-R2.5 (25)	10,718,796.73	2,258,794	11,141,702	230,057	2.15	48.4	
362.00	STATION EQUIPMENT	54-R2 (20)	173,228,750.89	47,843,031	160,031,477	3,967,468	2.29	40.1	
364.00	POLES, TOWERS, AND FIXTURES	50-R1.5 (50)	354,797,240.32	152,141,111	380,054,749	9,477,978	2.67	40.1	
365.00	OVERHEAD CONDUCTORS AND DEVICES	47-R1 (30)	337,937,644.27	119,403,224	319,915,714	8,351,144	2.47	38.3	
368.00	UNDERGROUND CONDUIT	50-R4 0	2,050,521.89	832,584	1,217,958	47,571	2.32	25.6	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R2 (20)	181,393,660.79	40,588,062	177,086,331	4,408,186	2.43	40.2	
368.00	LINE TRANSFORMERS	46-R2 (5)	308,054,000.11	141,176,894	182,280,006	5,515,604	1.79	33.0	
359.00	SERVICES	48-R1 (25)	94,875,368.05	61,837,515	56,756,695	1,549,728	1.63	38.6	
370.00	METERS	28-L1 0	66,212,808.48	56,280,887	9,931,921	2,326,567	3.51	4.3	
370.10	METERING EQUIPMENT	28-L1 0	10,416,574.08	3,863,114	6,553,560	447,268	4.29	14.7	
	METERS - RESERVE AMORTIZATION			(22,208,790)	22,208,790	4,441,758	-	5.0	
370.20	METERS - AMS	15-S2.5 0	695,893.34	4,284	684,609	47,804	6.85	14.5	
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	28-O1 (10)	17,054,891.74	17,012,710	1,746,791	90,485	0.53	19.3	
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-L0.5 (10)	95,997,822.30	20,947,022	84,650,583	3,637,892	4.00	22.1	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>1,455,605,208.08</b>	<b>643,434,327</b>	<b>1,414,981,710</b>	<b>44,751,431</b>	<b>2.70</b>		
<b>GENERAL PLANT</b>									
390.10	STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY	50-S0 (15)	58,678,361.14	11,157,168	54,020,849	1,378,746	2.43	39.2	
390.20	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	33-R1.5 (10)	528,658.33	445,844	115,880	7,551	1.43	18.0	
391.10	OFFICE FURNITURE AND EQUIPMENT	20-S0 0	9,897,759.47	5,877,517	4,320,242	435,890	4.36	9.9	
381.20	NON-P/C COMPUTER EQUIPMENT	5-S0 0	26,953,602.79	14,275,399	12,680,204	3,152,434	11.69	4.0	
391.31	PERSONAL COMPUTERS	4-S0 0	7,487,177.86	3,350,909	4,136,269	1,873,228	25.02	2.2	
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	14-S2 0	1,080,296.71	850,491	229,766	21,335	1.97	30.8	
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	16-L2.5 0	4,496,087.64	2,506,216	1,989,872	143,833	3.19	13.9	
393.00	STORES EQUIPMENT	25-S0 0	1,504,425.81	311,738	1,192,688	66,208	4.40	18.0	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-S0 0	12,146,898.05	3,584,231	8,562,667	488,036	4.02	17.5	
396.00	POWER OPERATED EQUIPMENT	16-L5 0	2,283,200.28	733,922	1,559,278	129,523	5.65	12.0	
397.00	COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER	18-L3 0	25,857,151.87	8,888,012	16,969,140	1,268,220	4.90	13.4	
397.10	COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE	10-S0 0	20,069,853.11	7,845,508	12,184,145	2,189,315	10.84	5.6	
397.20	COMMUNICATION EQUIPMENT - DSM	10-S0 0	5,875,508.03	497,806	5,377,602	827,323	14.08	6.5	
	<b>TOTAL GENERAL PLANT</b>		<b>174,908,741.19</b>	<b>60,124,859</b>	<b>123,338,202</b>	<b>11,561,440</b>	<b>6.84</b>		
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>8,449,146,932.44</b>	<b>2,821,716,576</b>	<b>6,879,745,754</b>	<b>292,081,101</b>	<b>3.46</b>		
<b>NONDEPRECIABLE PLANT</b>									
301.00	ORGANIZATION		44,455.58						
310.20	LAND		22,858,202.42						
340.20	LAND		135,999.02						
350.20	LAND		2,300,270.07						
360.20	LAND		5,873,927.95						
389.20	LAND		2,810,061.60						
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>33,982,936.54</b>						
	<b>TOTAL ELECTRIC PLANT</b>		<b>8,483,128,869.08</b>	<b>2,821,716,576</b>	<b>6,879,745,754</b>	<b>292,081,101</b>			

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
 \*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

NOTE: Accrual rates for the Brown Solar Assets when placed in service June 2016 will be as follows:

Account	Rate
34100	4.24%
34400	4.81%
34500	4.36%
34600	4.25%

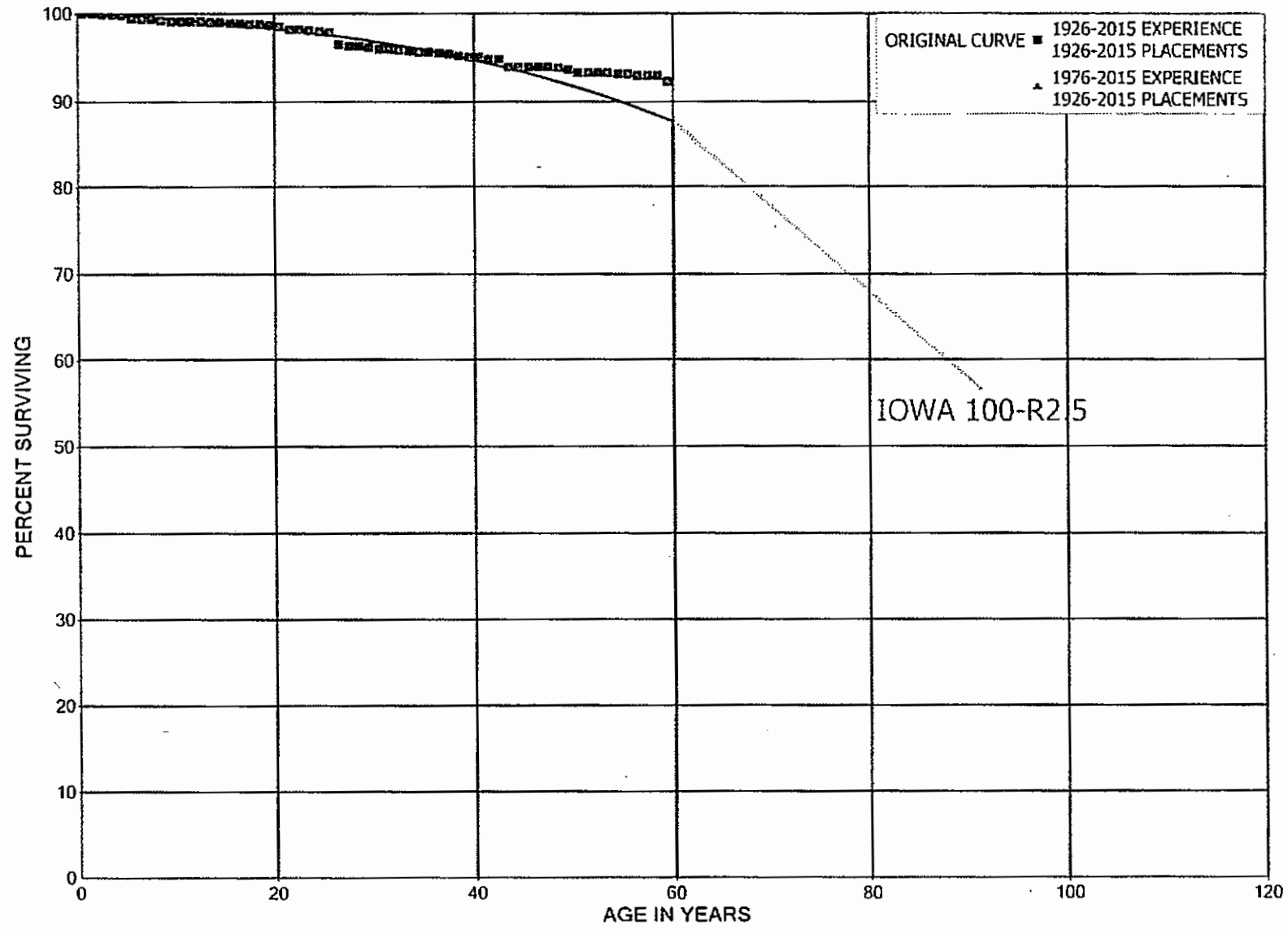
Accrual rates for the Electric Vehicle Charging Station Assets when placed in service June 2016 will be as follows:

Account	Rate
37100	10.00%

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**PART VII. SERVICE LIFE STATISTICS**

KENTUCKY UTILITIES COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	337,711,379		0.0000	1.0000	100.00
0.5	335,921,546	5,735	0.0000	1.0000	100.00
1.5	307,105,704	542,452	0.0018	0.9982	100.00
2.5	248,048,847	99,706	0.0004	0.9996	99.82
3.5	246,048,630	50,433	0.0002	0.9998	99.78
4.5	184,796,029	734,062	0.0040	0.9960	99.76
5.5	181,647,212	104,730	0.0006	0.9994	99.36
6.5	180,633,514	21,095	0.0001	0.9999	99.31
7.5	180,116,265	167,151	0.0009	0.9991	99.30
8.5	163,570,424	170,873	0.0010	0.9990	99.20
9.5	163,415,271	39,157	0.0002	0.9998	99.10
10.5	161,969,532	27,824	0.0002	0.9998	99.08
11.5	158,542,342	27,779	0.0002	0.9998	99.06
12.5	141,780,449	154,244	0.0011	0.9989	99.04
13.5	141,138,208	17,498	0.0001	0.9999	98.93
14.5	140,526,796	118,767	0.0008	0.9992	98.92
15.5	155,890,582	64,102	0.0004	0.9996	98.84
16.5	155,752,615	78,589	0.0005	0.9995	98.80
17.5	155,317,127	109,268	0.0007	0.9993	98.75
18.5	143,781,496	42,662	0.0003	0.9997	98.68
19.5	142,795,062	153,036	0.0011	0.9989	98.65
20.5	142,047,611	563,063	0.0040	0.9960	98.54
21.5	170,319,769	46,096	0.0003	0.9997	98.15
22.5	170,121,476	15,619	0.0001	0.9999	98.13
23.5	169,184,258	232,862	0.0014	0.9986	98.12
24.5	168,197,690	175,871	0.0010	0.9990	97.98
25.5	122,751,507	1,751,941	0.0143	0.9857	97.88
26.5	119,702,180	244,413	0.0020	0.9980	96.48
27.5	119,208,061	17,931	0.0002	0.9998	96.29
28.5	116,081,507	61,674	0.0005	0.9995	96.27
29.5	114,767,331	298,696	0.0026	0.9974	96.22
30.5	113,310,206	3,716	0.0000	1.0000	95.97
31.5	96,070,239	91,787	0.0010	0.9990	95.97
32.5	95,928,031	122,300	0.0013	0.9987	95.87
33.5	93,538,597	87,047	0.0009	0.9991	95.75
34.5	59,043,090	41,008	0.0007	0.9993	95.66
35.5	58,523,468	77,282	0.0013	0.9987	95.60
36.5	57,540,140	44,328	0.0008	0.9992	95.47
37.5	57,413,411	111,949	0.0019	0.9981	95.40
38.5	40,528,106	77,564	0.0019	0.9981	95.21

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,450,281		0.0000	1.0000	95.03
40.5	40,039,194	63,504	0.0016	0.9984	95.03
41.5	25,180,089	2,128	0.0001	0.9999	94.88
42.5	25,152,831	244,580	0.0097	0.9903	94.87
43.5	24,835,276		0.0000	1.0000	93.95
44.5	17,371,879		0.0000	1.0000	93.95
45.5	17,344,756	5,000	0.0003	0.9997	93.95
46.5	17,307,631	2,942	0.0002	0.9998	93.92
47.5	17,304,595	17,705	0.0010	0.9990	93.90
48.5	17,280,178	35,694	0.0021	0.9979	93.81
49.5	17,217,264	60,621	0.0035	0.9965	93.61
50.5	17,137,237		0.0000	1.0000	93.29
51.5	16,376,654	1,141	0.0001	0.9999	93.29
52.5	15,106,983		0.0000	1.0000	93.28
53.5	15,105,162	9,523	0.0006	0.9994	93.28
54.5	13,953,568	13,326	0.0010	0.9990	93.22
55.5	13,885,422	30,823	0.0022	0.9978	93.13
56.5	11,485,394	829	0.0001	0.9999	92.92
57.5	11,484,183	1,385	0.0001	0.9999	92.92
58.5	11,482,350	82,243	0.0072	0.9928	92.91
59.5	8,948,886		0.0000	1.0000	92.24
60.5	7,328,009		0.0000	1.0000	92.24
61.5	5,636,061		0.0000	1.0000	92.24
62.5	5,333,436		0.0000	1.0000	92.24
63.5	5,333,436		0.0000	1.0000	92.24
64.5	5,253,505		0.0000	1.0000	92.24
65.5	3,580,620		0.0000	1.0000	92.24
66.5	2,382,257		0.0000	1.0000	92.24
67.5	2,078,984		0.0000	1.0000	92.24
68.5	1,041,808		0.0000	1.0000	92.24
69.5	1,041,808		0.0000	1.0000	92.24
70.5	1,041,808		0.0000	1.0000	92.24
71.5	1,041,808		0.0000	1.0000	92.24
72.5	1,041,808		0.0000	1.0000	92.24
73.5	1,041,808		0.0000	1.0000	92.24
74.5	1,041,808		0.0000	1.0000	92.24
75.5	1,041,808		0.0000	1.0000	92.24
76.5					92.24



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,323,923		0.0000	1.0000	100.00
0.5	295,177,830	5,735	0.0000	1.0000	100.00
1.5	281,300,016	542,452	0.0019	0.9981	100.00
2.5	222,270,996	99,706	0.0004	0.9996	99.81
3.5	220,509,991	50,433	0.0002	0.9998	99.76
4.5	166,963,629	709,034	0.0042	0.9958	99.74
5.5	163,949,191	95,401	0.0006	0.9994	99.31
6.5	162,977,522	21,095	0.0001	0.9999	99.26
7.5	162,463,584	167,151	0.0010	0.9990	99.24
8.5	145,935,938	170,873	0.0012	0.9988	99.14
9.5	145,792,364	35,941	0.0002	0.9998	99.03
10.5	144,370,015	18,151	0.0001	0.9999	99.00
11.5	140,983,875	27,779	0.0002	0.9998	98.99
12.5	125,502,394	135,057	0.0011	0.9989	98.97
13.5	124,880,975	17,498	0.0001	0.9999	98.86
14.5	124,289,749	118,767	0.0010	0.9990	98.85
15.5	139,709,915	64,102	0.0005	0.9995	98.75
16.5	141,956,248	77,268	0.0005	0.9995	98.71
17.5	141,603,448	107,012	0.0008	0.9992	98.66
18.5	130,070,073	42,662	0.0003	0.9997	98.58
19.5	131,588,711	153,036	0.0012	0.9988	98.55
20.5	130,883,044	562,763	0.0043	0.9957	98.43
21.5	160,934,305	46,096	0.0003	0.9997	98.01
22.5	162,605,509	15,619	0.0001	0.9999	97.98
23.5	161,668,570	232,862	0.0014	0.9986	97.97
24.5	161,506,684	122,952	0.0008	0.9992	97.83
25.5	118,915,764	1,701,956	0.0143	0.9857	97.76
26.5	115,955,960	244,413	0.0021	0.9979	96.36
27.5	115,823,803	17,931	0.0002	0.9998	96.15
28.5	114,914,475	61,174	0.0005	0.9995	96.14
29.5	113,600,799	298,696	0.0026	0.9974	96.09
30.5	112,143,674	3,716	0.0000	1.0000	95.84
31.5	94,903,707	91,787	0.0010	0.9990	95.83
32.5	94,761,499	122,300	0.0013	0.9987	95.74
33.5	92,372,065	87,047	0.0009	0.9991	95.62
34.5	57,876,558	41,008	0.0007	0.9993	95.53
35.5	57,356,936	77,282	0.0013	0.9987	95.46
36.5	56,373,608	44,328	0.0008	0.9992	95.33
37.5	56,246,879	111,949	0.0020	0.9980	95.26
38.5	39,384,311	77,564	0.0020	0.9980	95.07

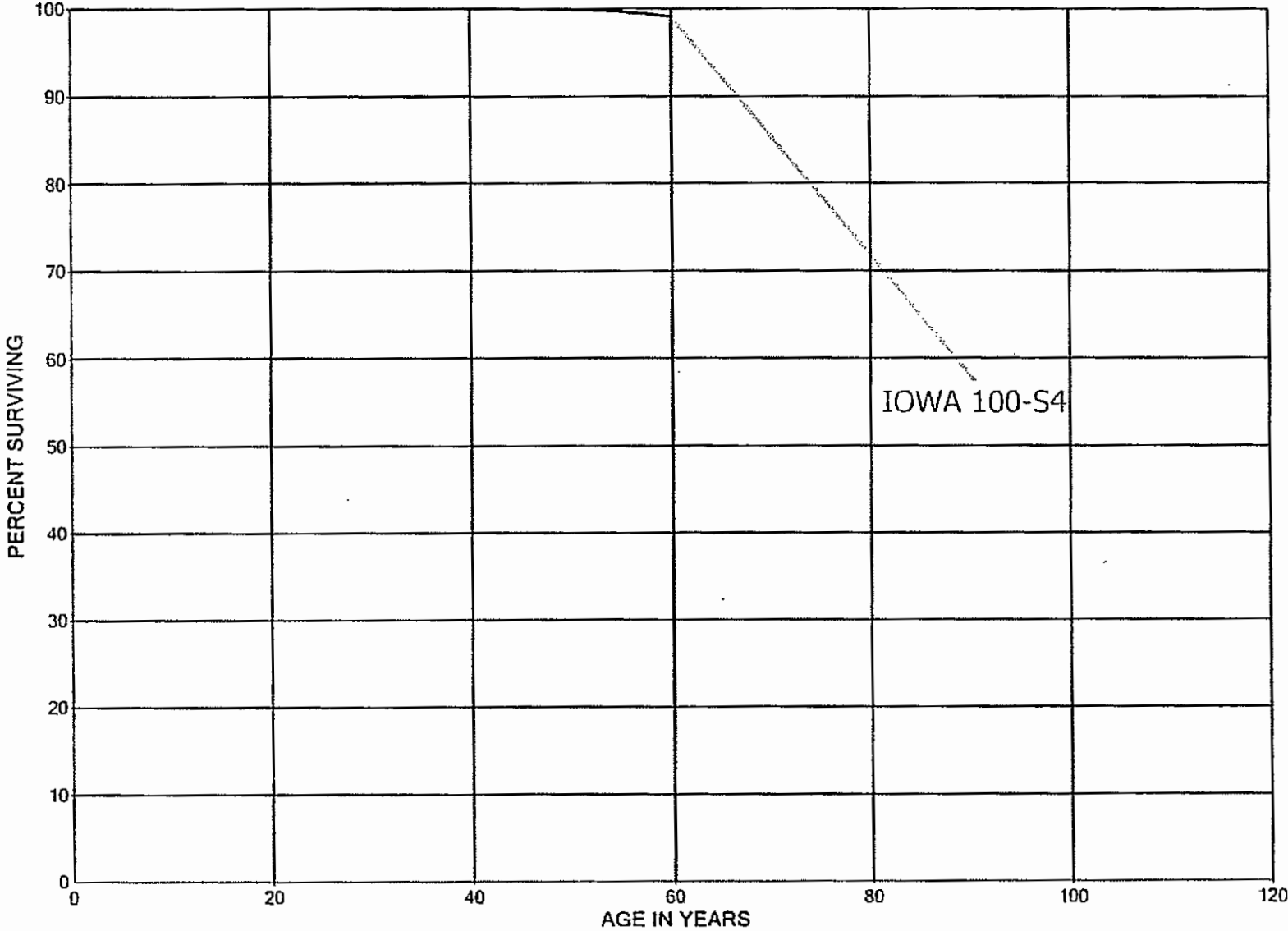
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

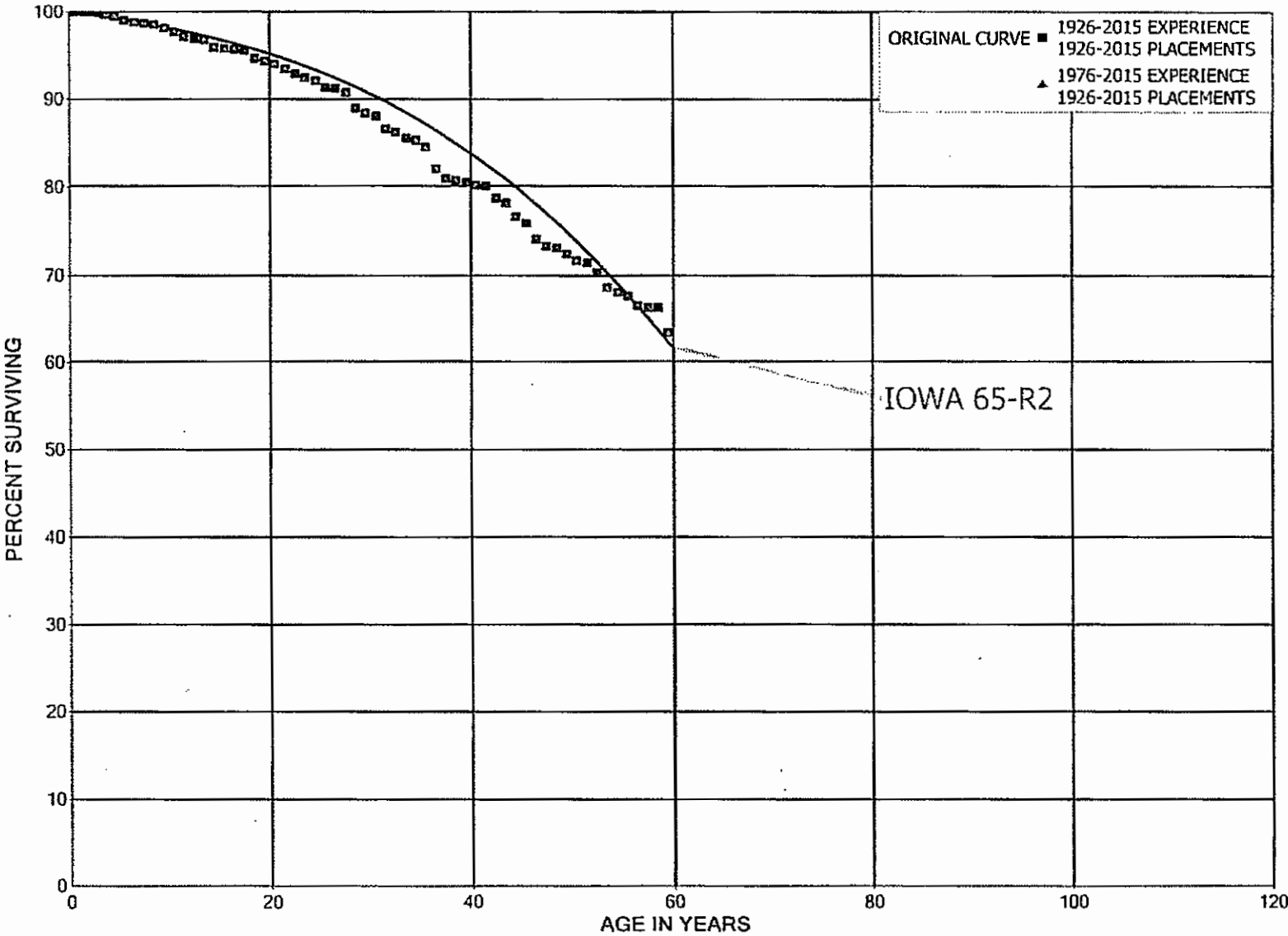
## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,306,486		0.0000	1.0000	94.88
40.5	38,895,399	33,715	0.0009	0.9991	94.88
41.5	24,066,083	2,128	0.0001	0.9999	94.80
42.5	24,038,825	244,580	0.0102	0.9898	94.79
43.5	23,721,270		0.0000	1.0000	93.82
44.5	16,257,873		0.0000	1.0000	93.82
45.5	16,230,750		0.0000	1.0000	93.82
46.5	16,198,625	2,942	0.0002	0.9998	93.82
47.5	16,195,589	17,705	0.0011	0.9989	93.81
48.5	16,171,172	35,694	0.0022	0.9978	93.70
49.5	17,217,264	60,621	0.0035	0.9965	93.50
50.5	17,137,237		0.0000	1.0000	93.17
51.5	16,376,654	1,141	0.0001	0.9999	93.17
52.5	15,106,983		0.0000	1.0000	93.16
53.5	15,105,162	9,523	0.0006	0.9994	93.16
54.5	13,953,568	13,326	0.0010	0.9990	93.10
55.5	13,885,422	30,823	0.0022	0.9978	93.01
56.5	11,485,394	829	0.0001	0.9999	92.81
57.5	11,484,183	1,385	0.0001	0.9999	92.80
58.5	11,482,350	82,243	0.0072	0.9928	92.79
59.5	8,948,886		0.0000	1.0000	92.12
60.5	7,328,009		0.0000	1.0000	92.12
61.5	5,636,061		0.0000	1.0000	92.12
62.5	5,333,436		0.0000	1.0000	92.12
63.5	5,333,436		0.0000	1.0000	92.12
64.5	5,253,505		0.0000	1.0000	92.12
65.5	3,580,620		0.0000	1.0000	92.12
66.5	2,382,257		0.0000	1.0000	92.12
67.5	2,078,984		0.0000	1.0000	92.12
68.5	1,041,808		0.0000	1.0000	92.12
69.5	1,041,808		0.0000	1.0000	92.12
70.5	1,041,808		0.0000	1.0000	92.12
71.5	1,041,808		0.0000	1.0000	92.12
72.5	1,041,808		0.0000	1.0000	92.12
73.5	1,041,808		0.0000	1.0000	92.12
74.5	1,041,808		0.0000	1.0000	92.12
75.5	1,041,808		0.0000	1.0000	92.12
76.5					92.12

KENTUCKY UTILITIES COMPANY  
ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS  
SMOOTH SURVIVOR CURVE



KENTUCKY UTILITIES COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,964,907,108	628,572	0.0002	0.9998	100.00
0.5	3,548,964,753	17,126	0.0000	1.0000	99.98
1.5	2,916,422,965	1,440,042	0.0005	0.9995	99.98
2.5	2,555,416,736	7,868,514	0.0031	0.9969	99.93
3.5	1,909,929,353	4,003,178	0.0021	0.9979	99.63
4.5	1,331,325,896	6,363,665	0.0048	0.9952	99.42
5.5	1,269,682,618	2,157,410	0.0017	0.9983	98.94
6.5	1,239,878,622	1,354,059	0.0011	0.9989	98.77
7.5	1,203,339,330	2,362,438	0.0020	0.9980	98.67
8.5	1,077,227,794	4,415,349	0.0041	0.9959	98.47
9.5	1,064,018,815	5,352,409	0.0050	0.9950	98.07
10.5	1,032,488,706	5,617,385	0.0054	0.9946	97.58
11.5	813,604,278	2,056,819	0.0025	0.9975	97.05
12.5	745,023,967	860,036	0.0012	0.9988	96.80
13.5	733,078,562	6,404,419	0.0087	0.9913	96.69
14.5	717,605,591	1,152,589	0.0016	0.9984	95.84
15.5	768,037,032	735,951	0.0010	0.9990	95.69
16.5	755,303,679	1,048,295	0.0014	0.9986	95.60
17.5	753,320,625	6,364,467	0.0084	0.9916	95.46
18.5	721,132,742	2,630,376	0.0036	0.9964	94.66
19.5	712,663,900	2,397,737	0.0034	0.9966	94.31
20.5	688,654,703	4,309,440	0.0063	0.9937	94.00
21.5	636,753,403	3,756,576	0.0059	0.9941	93.41
22.5	615,027,294	3,308,548	0.0054	0.9946	92.86
23.5	598,027,526	1,863,101	0.0031	0.9969	92.36
24.5	582,788,088	4,688,331	0.0080	0.9920	92.07
25.5	535,051,094	822,046	0.0015	0.9985	91.33
26.5	533,096,601	2,752,663	0.0052	0.9948	91.19
27.5	527,216,492	10,521,562	0.0200	0.9800	90.72
28.5	512,084,802	3,127,145	0.0061	0.9939	88.91
29.5	504,361,238	1,404,474	0.0028	0.9972	88.36
30.5	502,781,220	8,746,216	0.0174	0.9826	88.12
31.5	358,963,295	1,437,765	0.0040	0.9960	86.59
32.5	357,000,532	2,396,662	0.0067	0.9933	86.24
33.5	348,016,813	1,008,415	0.0029	0.9971	85.66
34.5	216,630,394	2,129,527	0.0098	0.9902	85.41
35.5	213,277,004	6,403,648	0.0300	0.9700	84.57
36.5	205,423,994	2,826,368	0.0138	0.9862	82.03
37.5	200,305,261	345,814	0.0017	0.9983	80.90
38.5	132,992,717	424,632	0.0032	0.9968	80.76

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	123,074,891	515,769	0.0042	0.9958	80.51
40.5	116,090,981	151,765	0.0013	0.9987	80.17
41.5	61,992,095	1,065,625	0.0172	0.9828	80.06
42.5	57,728,323	397,555	0.0069	0.9931	78.69
43.5	57,088,574	1,095,896	0.0192	0.9808	78.15
44.5	32,114,615	358,176	0.0112	0.9888	76.65
45.5	31,569,968	721,056	0.0228	0.9772	75.79
46.5	30,838,783	318,881	0.0103	0.9897	74.06
47.5	30,504,729	83,359	0.0027	0.9973	73.29
48.5	30,407,180	293,407	0.0096	0.9904	73.09
49.5	30,111,720	310,091	0.0103	0.9897	72.39
50.5	29,776,194	87,355	0.0029	0.9971	71.64
51.5	27,692,114	432,148	0.0156	0.9844	71.43
52.5	22,219,470	546,971	0.0246	0.9754	70.32
53.5	21,672,499	147,727	0.0068	0.9932	68.59
54.5	18,013,474	132,553	0.0074	0.9926	68.12
55.5	17,879,094	288,131	0.0161	0.9839	67.62
56.5	13,780,186	49,273	0.0036	0.9964	66.53
57.5	13,647,599	11,088	0.0008	0.9992	66.29
58.5	13,437,716	578,571	0.0431	0.9569	66.24
59.5	7,811,799		0.0000	1.0000	63.38
60.5	3,584,044	22,566	0.0063	0.9937	63.38
61.5	565,974	18,726	0.0331	0.9669	62.99
62.5	546,419		0.0000	1.0000	60.90
63.5	546,419	56,616	0.1036	0.8964	60.90
64.5	483,959		0.0000	1.0000	54.59
65.5	363,068	235,381	0.6483	0.3517	54.59
66.5	127,687		0.0000	1.0000	19.20
67.5	127,433		0.0000	1.0000	19.20
68.5	127,433		0.0000	1.0000	19.20
69.5	127,433		0.0000	1.0000	19.20
70.5	127,433		0.0000	1.0000	19.20
71.5	127,433		0.0000	1.0000	19.20
72.5	127,433		0.0000	1.0000	19.20
73.5	127,433		0.0000	1.0000	19.20
74.5	127,433		0.0000	1.0000	19.20
75.5	127,433		0.0000	1.0000	19.20
76.5					19.20

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1926-2015

## EXPERIENCE BAND 1976-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,808,369,001	622,429	0.0002	0.9998	100.00
0.5	3,404,749,804	6,944	0.0000	1.0000	99.98
1.5	2,840,080,663	1,440,042	0.0005	0.9995	99.98
2.5	2,482,638,878	7,864,512	0.0032	0.9968	99.93
3.5	1,839,111,145	3,995,742	0.0022	0.9978	99.62
4.5	1,293,818,208	6,337,523	0.0049	0.9951	99.40
5.5	1,232,433,412	2,157,410	0.0018	0.9982	98.91
6.5	1,202,651,314	1,343,109	0.0011	0.9989	98.74
7.5	1,166,135,972	2,362,438	0.0020	0.9980	98.63
8.5	1,040,044,752	4,370,580	0.0042	0.9958	98.43
9.5	1,026,925,346	5,352,409	0.0052	0.9948	98.02
10.5	995,445,057	5,565,677	0.0056	0.9944	97.51
11.5	776,717,208	2,021,819	0.0026	0.9974	96.96
12.5	715,241,738	842,180	0.0012	0.9988	96.71
13.5	703,318,581	6,385,339	0.0091	0.9909	96.59
14.5	687,864,691	1,139,041	0.0017	0.9983	95.72
15.5	738,318,717	689,765	0.0009	0.9991	95.56
16.5	731,065,979	1,045,251	0.0014	0.9986	95.47
17.5	729,395,544	6,197,832	0.0085	0.9915	95.33
18.5	698,148,515	2,615,262	0.0037	0.9963	94.52
19.5	694,550,468	2,331,959	0.0034	0.9966	94.17
20.5	670,709,040	4,262,079	0.0064	0.9936	93.85
21.5	622,590,003	3,727,399	0.0060	0.9940	93.26
22.5	604,501,186	3,279,615	0.0054	0.9946	92.70
23.5	587,574,281	1,863,101	0.0032	0.9968	92.19
24.5	574,318,285	4,663,795	0.0081	0.9919	91.90
25.5	530,540,749	461,567	0.0009	0.9991	91.16
26.5	529,003,351	2,743,363	0.0052	0.9948	91.08
27.5	524,750,092	10,515,735	0.0200	0.9800	90.60
28.5	510,881,311	3,127,145	0.0061	0.9939	88.79
29.5	503,178,163	1,403,862	0.0028	0.9972	88.25
30.5	501,599,243	8,746,216	0.0174	0.9826	88.00
31.5	357,781,318	1,437,765	0.0040	0.9960	86.46
32.5	355,818,555	2,396,662	0.0067	0.9933	86.12
33.5	346,834,836	1,008,415	0.0029	0.9971	85.54
34.5	215,448,417	2,129,527	0.0099	0.9901	85.29
35.5	212,095,027	6,403,648	0.0302	0.9698	84.45
36.5	204,242,017	2,826,368	0.0138	0.9862	81.90
37.5	199,123,284	345,814	0.0017	0.9983	80.76
38.5	132,865,284	424,632	0.0032	0.9968	80.62

## KENTUCKY UTILITIES COMPANY

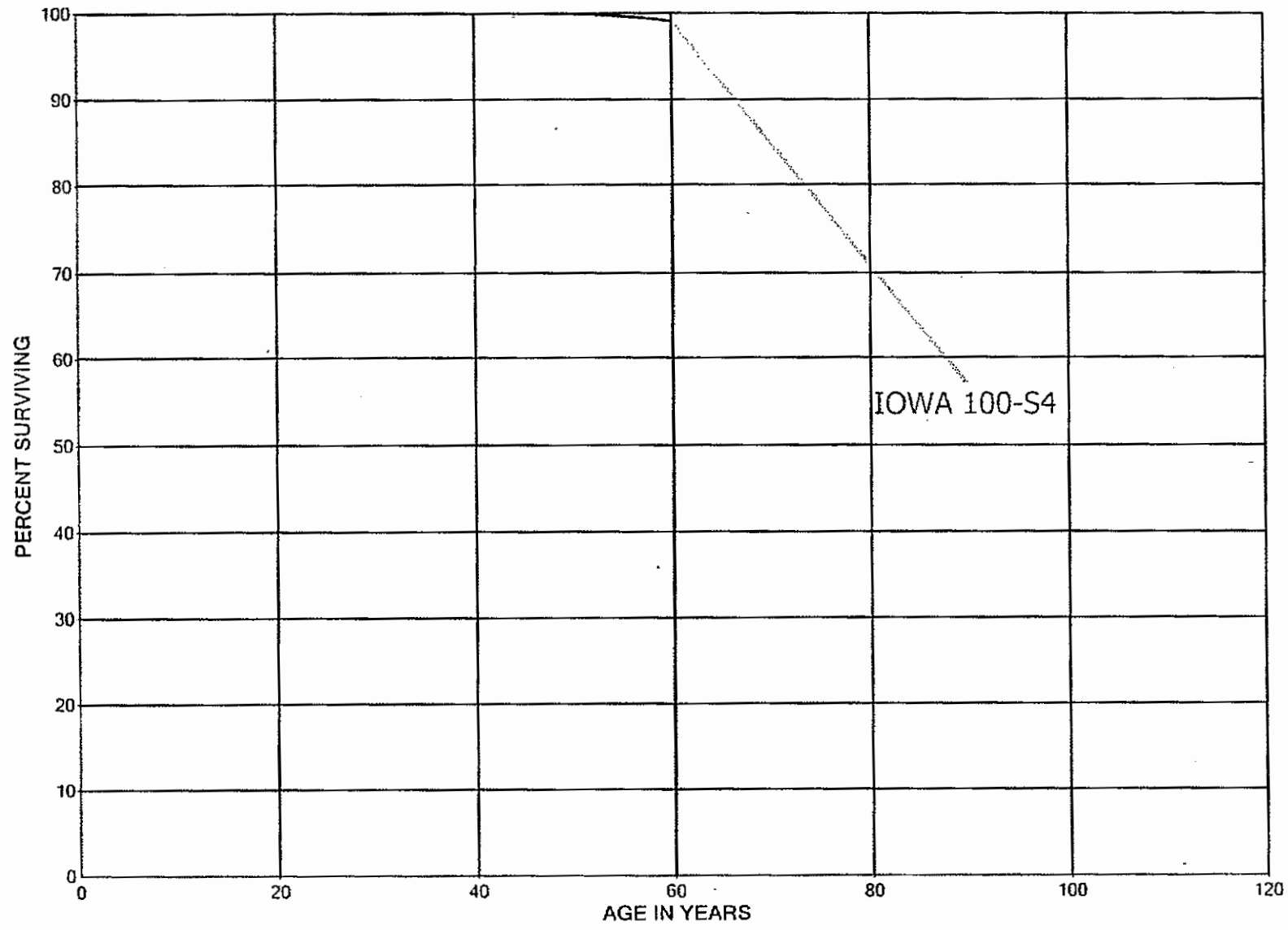
## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

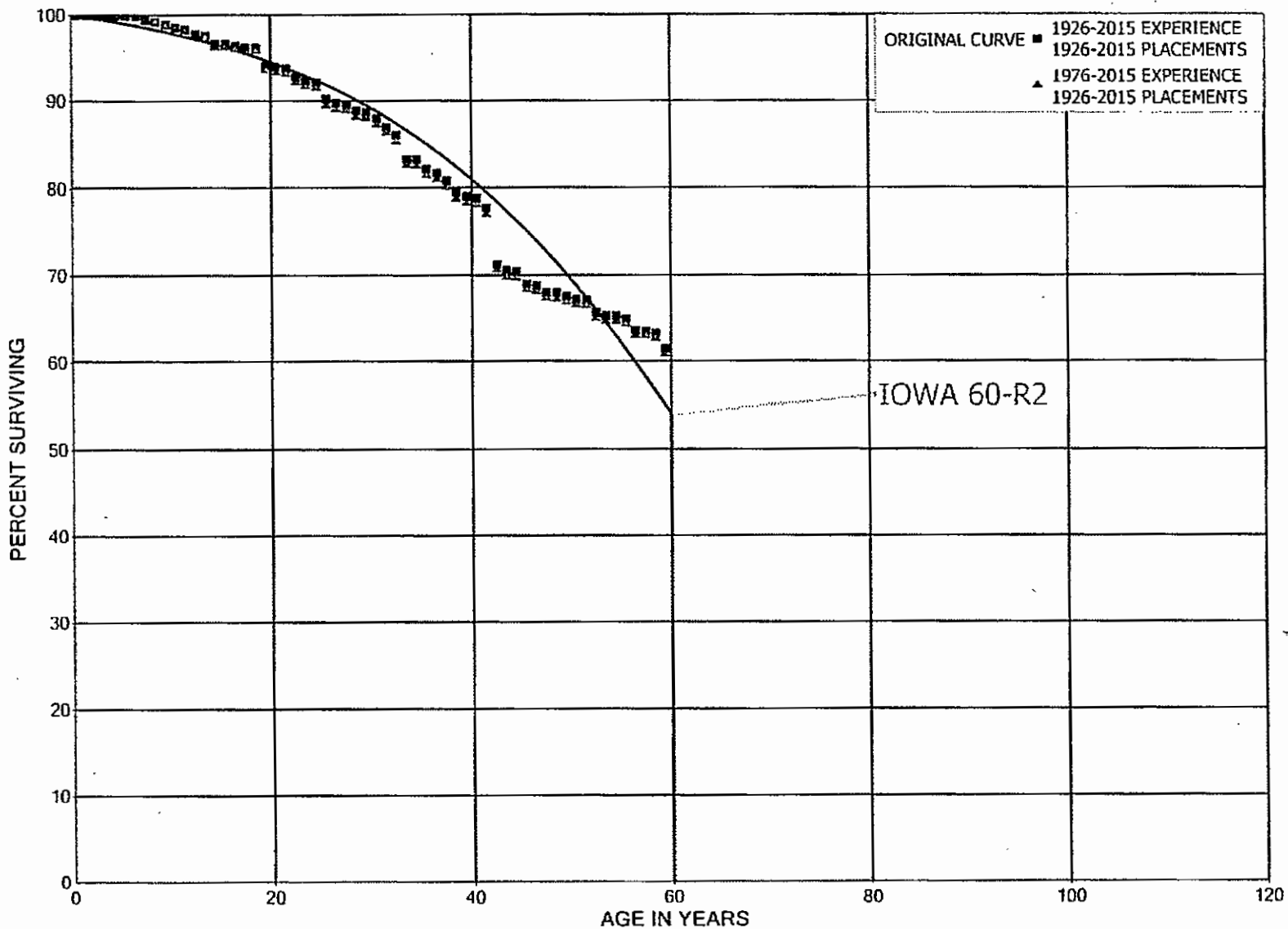
PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	122,947,458	515,769	0.0042	0.9958	80.36
40.5	115,963,548	151,765	0.0013	0.9987	80.03
41.5	61,864,662	1,065,625	0.0172	0.9828	79.92
42.5	57,600,890	397,555	0.0069	0.9931	78.55
43.5	56,961,141	1,095,896	0.0192	0.9808	78.00
44.5	31,987,182	358,176	0.0112	0.9888	76.50
45.5	31,442,535	721,056	0.0229	0.9771	75.65
46.5	30,711,350	318,881	0.0104	0.9896	73.91
47.5	30,377,296	83,359	0.0027	0.9973	73.14
48.5	30,279,747	293,407	0.0097	0.9903	72.94
49.5	30,111,720	310,091	0.0103	0.9897	72.24
50.5	29,776,194	87,355	0.0029	0.9971	71.49
51.5	27,692,114	432,148	0.0156	0.9844	71.28
52.5	22,219,470	546,971	0.0246	0.9754	70.17
53.5	21,672,499	147,727	0.0068	0.9932	68.44
54.5	18,013,474	132,553	0.0074	0.9926	67.98
55.5	17,879,094	288,131	0.0161	0.9839	67.48
56.5	13,780,186	49,273	0.0036	0.9964	66.39
57.5	13,647,599	11,088	0.0008	0.9992	66.15
58.5	13,437,716	578,571	0.0431	0.9569	66.10
59.5	7,811,799		0.0000	1.0000	63.25
60.5	3,584,044	22,566	0.0063	0.9937	63.25
61.5	565,974	18,726	0.0331	0.9669	62.85
62.5	546,419		0.0000	1.0000	60.77
63.5	546,419	56,616	0.1036	0.8964	60.77
64.5	483,959		0.0000	1.0000	54.48
65.5	363,068	235,381	0.6483	0.3517	54.48
66.5	127,687		0.0000	1.0000	19.16
67.5	127,433		0.0000	1.0000	19.16
68.5	127,433		0.0000	1.0000	19.16
69.5	127,433		0.0000	1.0000	19.16
70.5	127,433		0.0000	1.0000	19.16
71.5	127,433		0.0000	1.0000	19.16
72.5	127,433		0.0000	1.0000	19.16
73.5	127,433		0.0000	1.0000	19.16
74.5	127,433		0.0000	1.0000	19.16
75.5	127,433		0.0000	1.0000	19.16
76.5					19.16



KENTUCKY UTILITIES COMPANY  
ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS  
SMOOTH SURVIVOR CURVE



KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	374,533,163		0.0000	1.0000	100.00
0.5	367,626,563		0.0000	1.0000	100.00
1.5	360,087,319	7,250	0.0000	1.0000	100.00
2.5	356,912,184	134,051	0.0004	0.9996	100.00
3.5	341,454,413	480,666	0.0014	0.9986	99.96
4.5	268,495,182	36,430	0.0001	0.9999	99.82
5.5	266,990,831	20,195	0.0001	0.9999	99.81
6.5	258,857,378	1,122,467	0.0043	0.9957	99.80
7.5	234,763,627	366,895	0.0016	0.9984	99.37
8.5	231,524,326	960,583	0.0041	0.9959	99.21
9.5	224,382,045	612,448	0.0027	0.9973	98.80
10.5	217,059,189	478,500	0.0022	0.9978	98.53
11.5	209,510,148	1,152,535	0.0055	0.9945	98.31
12.5	201,149,021	388,345	0.0019	0.9981	97.77
13.5	199,077,803	1,959,530	0.0098	0.9902	97.58
14.5	196,519,380	34,900	0.0002	0.9998	96.62
15.5	196,415,750	371,673	0.0019	0.9981	96.60
16.5	194,933,559	496,466	0.0025	0.9975	96.42
17.5	194,075,868	3,600	0.0000	1.0000	96.18
18.5	179,077,323	3,863,067	0.0216	0.9784	96.17
19.5	172,394,603	335,070	0.0019	0.9981	94.10
20.5	168,465,190	367,194	0.0022	0.9978	93.92
21.5	174,780,557	1,871,499	0.0107	0.9893	93.71
22.5	172,693,987	705,556	0.0041	0.9959	92.71
23.5	171,930,203	449,660	0.0026	0.9974	92.33
24.5	171,459,052	3,527,233	0.0206	0.9794	92.09
25.5	157,412,579	787,410	0.0050	0.9950	90.19
26.5	156,253,298	348,432	0.0022	0.9978	89.74
27.5	155,904,866	1,236,741	0.0079	0.9921	89.54
28.5	154,558,693	304,676	0.0020	0.9980	88.83
29.5	154,202,611	1,256,147	0.0081	0.9919	88.66
30.5	152,188,528	1,627,433	0.0107	0.9893	87.94
31.5	101,692,882	1,126,634	0.0111	0.9889	86.99
32.5	100,536,336	3,150,011	0.0313	0.9687	86.03
33.5	96,891,874	58,664	0.0006	0.9994	83.34
34.5	72,859,106	937,038	0.0129	0.9871	83.29
35.5	71,916,641	394,253	0.0055	0.9945	82.21
36.5	71,472,742	818,379	0.0115	0.9885	81.76
37.5	66,341,089	1,109,198	0.0167	0.9833	80.83
38.5	46,675,603	267,521	0.0057	0.9943	79.48

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,402,344	98,858	0.0021	0.9979	79.02
40.5	46,264,565	682,698	0.0148	0.9852	78.85
41.5	31,761,853	2,664,171	0.0839	0.9161	77.69
42.5	29,095,305	289,944	0.0100	0.9900	71.17
43.5	28,792,378	46,969	0.0016	0.9984	70.46
44.5	22,054,984	426,198	0.0193	0.9807	70.35
45.5	21,627,897	86,296	0.0040	0.9960	68.99
46.5	21,538,845	221,501	0.0103	0.9897	68.71
47.5	21,311,570	33,901	0.0016	0.9984	68.01
48.5	21,277,669	118,197	0.0056	0.9944	67.90
49.5	21,159,472	106,372	0.0050	0.9950	67.52
50.5	20,984,179	23,139	0.0011	0.9989	67.18
51.5	19,439,157	418,909	0.0215	0.9785	67.11
52.5	15,002,440	82,920	0.0055	0.9945	65.66
53.5	14,916,327	11,547	0.0008	0.9992	65.30
54.5	12,618,892	63,208	0.0050	0.9950	65.25
55.5	12,555,028	261,631	0.0208	0.9792	64.92
56.5	9,551,849	1,805	0.0002	0.9998	63.57
57.5	9,550,044	38,530	0.0040	0.9960	63.56
58.5	9,511,514	275,161	0.0289	0.9711	63.30
59.5	5,175,915		0.0000	1.0000	61.47
60.5	2,363,599		0.0000	1.0000	61.47
61.5	96,695		0.0000	1.0000	61.47
62.5	96,695		0.0000	1.0000	61.47
63.5	96,695		0.0000	1.0000	61.47
64.5	96,695	68,206	0.7054	0.2946	61.47
65.5	28,489		0.0000	1.0000	18.11
66.5	28,489		0.0000	1.0000	18.11
67.5	28,489		0.0000	1.0000	18.11
68.5	28,489		0.0000	1.0000	18.11
69.5	28,489		0.0000	1.0000	18.11
70.5	28,489		0.0000	1.0000	18.11
71.5	28,489		0.0000	1.0000	18.11
72.5	28,489		0.0000	1.0000	18.11
73.5	28,489		0.0000	1.0000	18.11
74.5	28,489		0.0000	1.0000	18.11
75.5	28,489		0.0000	1.0000	18.11
76.5					18.11

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1926-2015

## EXPERIENCE BAND 1976-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	315,285,399		0.0000	1.0000	100.00
0.5	313,054,179		0.0000	1.0000	100.00
1.5	321,195,528	7,250	0.0000	1.0000	100.00
2.5	318,022,769	134,051	0.0004	0.9996	100.00
3.5	305,512,010	480,666	0.0016	0.9984	99.96
4.5	243,111,705	36,430	0.0001	0.9999	99.80
5.5	241,614,708	20,195	0.0001	0.9999	99.78
6.5	233,481,255	1,122,467	0.0048	0.9952	99.78
7.5	209,400,859	366,895	0.0018	0.9982	99.30
8.5	206,161,558	960,583	0.0047	0.9953	99.12
9.5	199,019,277	612,448	0.0031	0.9969	98.66
10.5	191,732,186	478,500	0.0025	0.9975	98.36
11.5	184,183,374	1,152,535	0.0063	0.9937	98.11
12.5	181,202,184	388,345	0.0021	0.9979	97.50
13.5	179,130,967	1,959,530	0.0109	0.9891	97.29
14.5	176,579,410	34,900	0.0002	0.9998	96.22
15.5	176,476,436	371,673	0.0021	0.9979	96.20
16.5	179,256,189	496,466	0.0028	0.9972	96.00
17.5	178,405,957		0.0000	1.0000	95.74
18.5	163,411,012	3,863,067	0.0236	0.9764	95.74
19.5	160,977,569	331,470	0.0021	0.9979	93.47
20.5	157,051,757	367,194	0.0023	0.9977	93.28
21.5	165,872,510	1,871,499	0.0113	0.9887	93.06
22.5	166,106,029	703,027	0.0042	0.9958	92.01
23.5	165,380,683	449,660	0.0027	0.9973	91.62
24.5	166,438,916	3,508,835	0.0211	0.9789	91.37
25.5	154,725,272	787,410	0.0051	0.9949	89.45
26.5	153,565,991	348,432	0.0023	0.9977	88.99
27.5	154,062,949	1,236,741	0.0080	0.9920	88.79
28.5	153,467,264	304,676	0.0020	0.9980	88.08
29.5	153,111,182	1,251,617	0.0082	0.9918	87.90
30.5	151,101,629	1,627,433	0.0108	0.9892	87.18
31.5	100,605,983	1,126,634	0.0112	0.9888	86.24
32.5	99,449,437	3,150,011	0.0317	0.9683	85.28
33.5	95,804,975	58,664	0.0006	0.9994	82.58
34.5	71,772,207	937,038	0.0131	0.9869	82.53
35.5	70,829,742	394,253	0.0056	0.9944	81.45
36.5	70,385,843	818,379	0.0116	0.9884	81.00
37.5	65,254,190	1,109,198	0.0170	0.9830	80.05
38.5	46,647,114	267,521	0.0057	0.9943	78.69

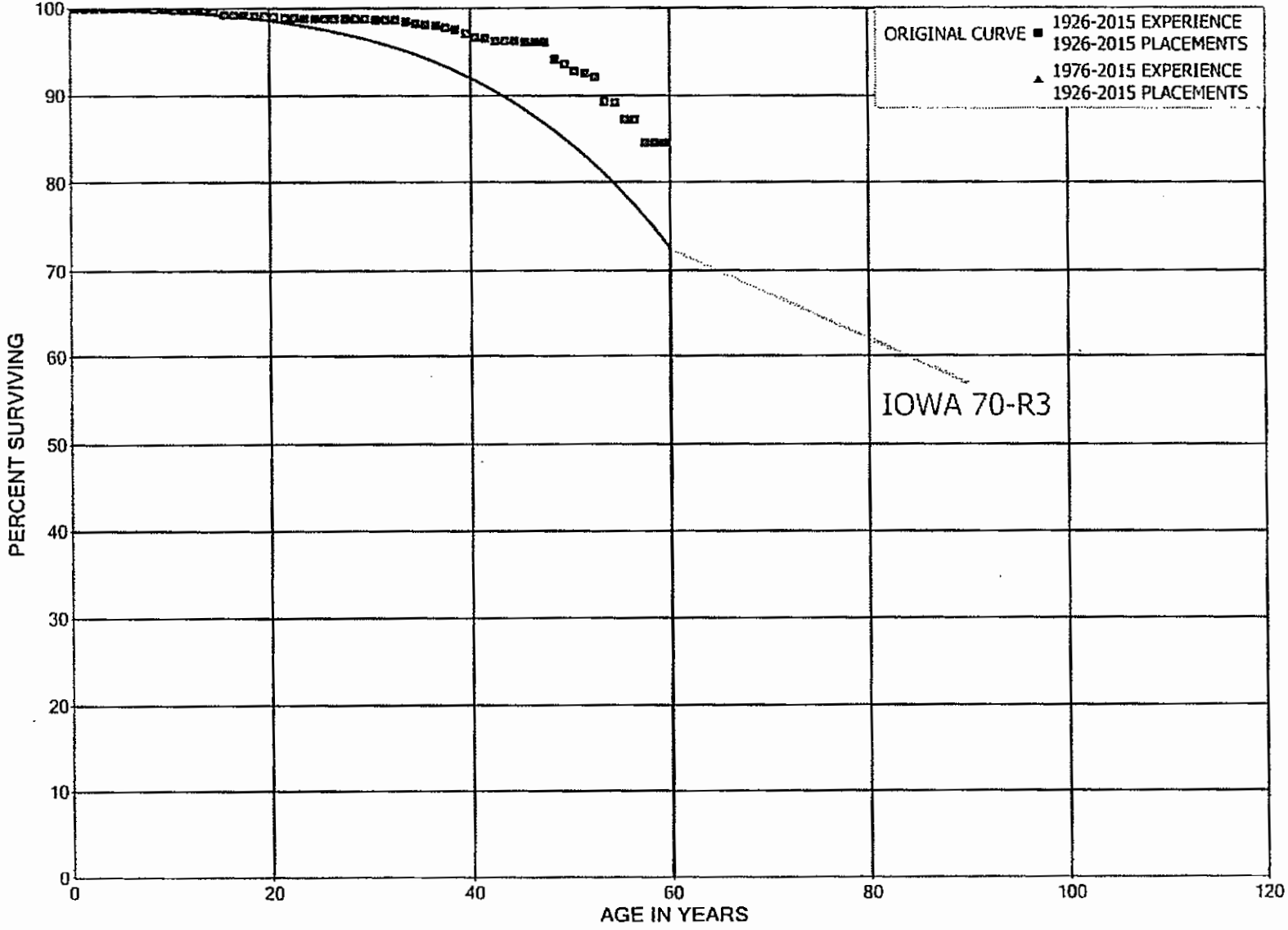
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,373,855	98,858	0.0021	0.9979	78.24
40.5	46,236,076	682,698	0.0148	0.9852	78.08
41.5	31,733,364	2,664,171	0.0840	0.9160	76.92
42.5	29,066,816	289,944	0.0100	0.9900	70.46
43.5	28,763,889	46,969	0.0016	0.9984	69.76
44.5	22,026,495	426,198	0.0193	0.9807	69.65
45.5	21,599,408	86,296	0.0040	0.9960	68.30
46.5	21,510,356	221,501	0.0103	0.9897	68.03
47.5	21,283,081	33,901	0.0016	0.9984	67.33
48.5	21,249,180	118,197	0.0056	0.9944	67.22
49.5	21,159,472	106,372	0.0050	0.9950	66.85
50.5	20,984,179	23,139	0.0011	0.9989	66.51
51.5	19,439,157	418,909	0.0215	0.9785	66.44
52.5	15,002,440	82,920	0.0055	0.9945	65.00
53.5	14,916,327	11,547	0.0008	0.9992	64.65
54.5	12,618,892	63,208	0.0050	0.9950	64.60
55.5	12,555,028	261,631	0.0208	0.9792	64.27
56.5	9,551,849	1,805	0.0002	0.9998	62.93
57.5	9,550,044	38,530	0.0040	0.9960	62.92
58.5	9,511,514	275,161	0.0289	0.9711	62.67
59.5	5,175,915		0.0000	1.0000	60.85
60.5	2,363,599		0.0000	1.0000	60.85
61.5	96,695		0.0000	1.0000	60.85
62.5	96,695		0.0000	1.0000	60.85
63.5	96,695		0.0000	1.0000	60.85
64.5	96,695	68,206	0.7054	0.2946	60.85
65.5	28,489		0.0000	1.0000	17.93
66.5	28,489		0.0000	1.0000	17.93
67.5	28,489		0.0000	1.0000	17.93
68.5	28,489		0.0000	1.0000	17.93
69.5	28,489		0.0000	1.0000	17.93
70.5	28,489		0.0000	1.0000	17.93
71.5	28,489		0.0000	1.0000	17.93
72.5	28,489		0.0000	1.0000	17.93
73.5	28,489		0.0000	1.0000	17.93
74.5	28,489		0.0000	1.0000	17.93
75.5	28,489		0.0000	1.0000	17.93
76.5					17.93

KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	205,946,828	2,825	0.0000	1.0000	100.00
0.5	201,448,908	60,852	0.0003	0.9997	100.00
1.5	196,790,977	1,251	0.0000	1.0000	99.97
2.5	167,099,184	21,375	0.0001	0.9999	99.97
3.5	137,893,667		0.0000	1.0000	99.95
4.5	98,577,560		0.0000	1.0000	99.95
5.5	98,093,619	29,193	0.0003	0.9997	99.95
6.5	97,866,958	30,588	0.0003	0.9997	99.93
7.5	97,808,025	61,116	0.0006	0.9994	99.89
8.5	84,550,687	9,673	0.0001	0.9999	99.83
9.5	90,534,054	55,311	0.0006	0.9994	99.82
10.5	89,402,831	16,618	0.0002	0.9998	99.76
11.5	89,331,222	24,289	0.0003	0.9997	99.74
12.5	89,020,710		0.0000	1.0000	99.71
13.5	88,924,968	112,214	0.0013	0.9987	99.71
14.5	88,710,833	366,252	0.0041	0.9959	99.59
15.5	81,557,638	17,840	0.0002	0.9998	99.18
16.5	81,521,012	11,364	0.0001	0.9999	99.15
17.5	81,490,474	39,628	0.0005	0.9995	99.14
18.5	77,466,332	49,990	0.0006	0.9994	99.09
19.5	77,242,916	38,097	0.0005	0.9995	99.03
20.5	75,608,420	77,507	0.0010	0.9990	98.98
21.5	85,146,696	16,906	0.0002	0.9998	98.88
22.5	85,661,638	77,981	0.0009	0.9991	98.86
23.5	85,582,314	4,526	0.0001	0.9999	98.77
24.5	85,507,533	7,439	0.0001	0.9999	98.76
25.5	76,951,479	21,218	0.0003	0.9997	98.76
26.5	76,877,444	15,600	0.0002	0.9998	98.73
27.5	76,814,593	2,400	0.0000	1.0000	98.71
28.5	76,052,130	8,680	0.0001	0.9999	98.70
29.5	76,012,145	21,169	0.0003	0.9997	98.69
30.5	75,941,891	51,076	0.0007	0.9993	98.67
31.5	52,908,006	17,207	0.0003	0.9997	98.60
32.5	52,890,800	83,157	0.0016	0.9984	98.57
33.5	52,759,435	150,784	0.0029	0.9971	98.41
34.5	27,557,161	10,163	0.0004	0.9996	98.13
35.5	27,203,227	40,930	0.0015	0.9985	98.10
36.5	27,103,537	60,283	0.0022	0.9978	97.95
37.5	26,773,993	54,375	0.0020	0.9980	97.73
38.5	16,728,866	83,656	0.0050	0.9950	97.53



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,005,575	76,829	0.0048	0.9952	97.04
40.5	15,928,746	18,279	0.0011	0.9989	96.58
41.5	9,495,755	23,417	0.0025	0.9975	96.47
42.5	9,402,319	3,717	0.0004	0.9996	96.23
43.5	5,190,353		0.0000	1.0000	96.19
44.5	5,188,928	8,553	0.0016	0.9984	96.19
45.5	5,178,436		0.0000	1.0000	96.03
46.5	5,409,607	530	0.0001	0.9999	96.03
47.5	5,402,426	109,351	0.0202	0.9798	96.02
48.5	5,567,324	34,150	0.0061	0.9939	94.08
49.5	5,528,958	47,257	0.0085	0.9915	93.50
50.5	5,409,742	10,923	0.0020	0.9980	92.70
51.5	5,086,306	26,194	0.0051	0.9949	92.52
52.5	4,239,357	127,637	0.0301	0.9699	92.04
53.5	4,108,970	3,485	0.0008	0.9992	89.27
54.5	3,014,647	63,419	0.0210	0.9790	89.19
55.5	3,555,458	185	0.0001	0.9999	87.32
56.5	3,024,314	94,142	0.0311	0.9689	87.31
57.5	2,829,314	306	0.0001	0.9999	84.59
58.5	2,829,008		0.0000	1.0000	84.58
59.5	2,102,467	11,578	0.0055	0.9945	84.58
60.5	1,507,589		0.0000	1.0000	84.12
61.5	653,925	883	0.0013	0.9987	84.12
62.5	622,576	9,782	0.0157	0.9843	84.01
63.5	439,626		0.0000	1.0000	82.69
64.5	439,626	65,636	0.1493	0.8507	82.69
65.5	153,727	8,820	0.0574	0.9426	70.34
66.5	144,907		0.0000	1.0000	66.31
67.5	144,523		0.0000	1.0000	66.31
68.5	144,523		0.0000	1.0000	66.31
69.5	144,523		0.0000	1.0000	66.31
70.5	144,523		0.0000	1.0000	66.31
71.5	144,523		0.0000	1.0000	66.31
72.5	144,523		0.0000	1.0000	66.31
73.5	144,523		0.0000	1.0000	66.31
74.5	144,523		0.0000	1.0000	66.31
75.5	144,523		0.0000	1.0000	66.31
76.5					66.31

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	189,643,257		0.0000	1.0000	100.00
0.5	185,148,162	60,852	0.0003	0.9997	100.00
1.5	187,027,889		0.0000	1.0000	99.97
2.5	157,406,792	9,264	0.0001	0.9999	99.97
3.5	132,363,012		0.0000	1.0000	99.96
4.5	93,049,257		0.0000	1.0000	99.96
5.5	92,566,110	29,193	0.0003	0.9997	99.96
6.5	92,339,448	30,504	0.0003	0.9997	99.93
7.5	92,282,735	55,034	0.0006	0.9994	99.90
8.5	79,031,479	9,673	0.0001	0.9999	99.84
9.5	85,018,308	55,311	0.0007	0.9993	99.82
10.5	83,952,089	16,618	0.0002	0.9998	99.76
11.5	83,880,481	24,289	0.0003	0.9997	99.74
12.5	84,267,835		0.0000	1.0000	99.71
13.5	84,202,218	112,214	0.0013	0.9987	99.71
14.5	83,988,084	366,252	0.0044	0.9956	99.58
15.5	76,841,177	17,840	0.0002	0.9998	99.14
16.5	77,411,021	11,364	0.0001	0.9999	99.12
17.5	77,399,236	39,628	0.0005	0.9995	99.11
18.5	73,378,178	48,931	0.0007	0.9993	99.06
19.5	74,148,971	37,072	0.0005	0.9995	98.99
20.5	72,523,376	77,507	0.0011	0.9989	98.94
21.5	82,597,856	16,906	0.0002	0.9998	98.83
22.5	84,232,279	77,981	0.0009	0.9991	98.81
23.5	84,159,550	4,526	0.0001	0.9999	98.72
24.5	84,404,606		0.0000	1.0000	98.72
25.5	76,434,169	21,218	0.0003	0.9997	98.72
26.5	76,360,134	15,600	0.0002	0.9998	98.69
27.5	76,437,302		0.0000	1.0000	98.67
28.5	75,775,997	8,680	0.0001	0.9999	98.67
29.5	75,757,264	21,169	0.0003	0.9997	98.66
30.5	75,687,010	51,076	0.0007	0.9993	98.63
31.5	52,653,125	17,207	0.0003	0.9997	98.56
32.5	52,635,919	83,157	0.0016	0.9984	98.53
33.5	52,504,554	150,784	0.0029	0.9971	98.38
34.5	27,302,280	10,163	0.0004	0.9996	98.09
35.5	26,948,346	40,930	0.0015	0.9985	98.06
36.5	26,848,656	60,283	0.0022	0.9978	97.91
37.5	26,519,112	54,375	0.0021	0.9979	97.69
38.5	16,578,985	83,656	0.0050	0.9950	97.49

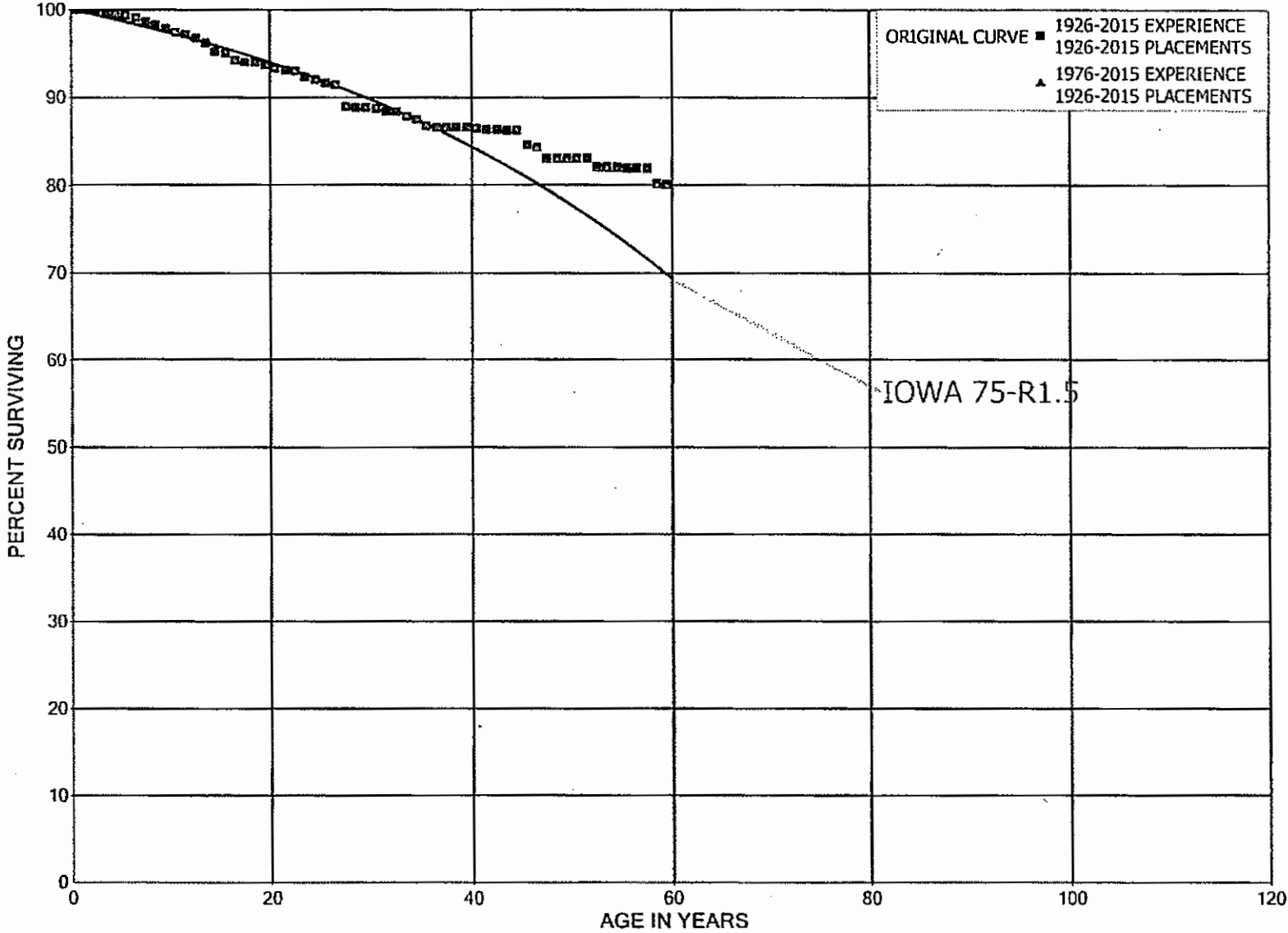
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,855,694	76,829	0.0048	0.9952	97.00
40.5	15,778,865	18,279	0.0012	0.9988	96.53
41.5	9,345,874	23,417	0.0025	0.9975	96.41
42.5	9,252,438	3,717	0.0004	0.9996	96.17
43.5	5,040,472		0.0000	1.0000	96.13
44.5	5,039,047	8,553	0.0017	0.9983	96.13
45.5	5,028,555		0.0000	1.0000	95.97
46.5	5,259,726	530	0.0001	0.9999	95.97
47.5	5,252,545	109,351	0.0208	0.9792	95.96
48.5	5,417,443	34,150	0.0063	0.9937	93.96
49.5	5,528,958	47,257	0.0085	0.9915	93.37
50.5	5,409,742	10,923	0.0020	0.9980	92.57
51.5	5,086,306	26,194	0.0051	0.9949	92.39
52.5	4,239,357	127,637	0.0301	0.9699	91.91
53.5	4,108,970	3,485	0.0008	0.9992	89.14
54.5	3,014,647	63,419	0.0210	0.9790	89.07
55.5	3,555,458	185	0.0001	0.9999	87.19
56.5	3,024,314	94,142	0.0311	0.9689	87.19
57.5	2,829,314	306	0.0001	0.9999	84.48
58.5	2,829,008		0.0000	1.0000	84.47
59.5	2,102,467	11,578	0.0055	0.9945	84.47
60.5	1,507,589		0.0000	1.0000	84.00
61.5	653,925	883	0.0013	0.9987	84.00
62.5	622,576	9,782	0.0157	0.9843	83.89
63.5	439,626		0.0000	1.0000	82.57
64.5	439,626	65,636	0.1493	0.8507	82.57
65.5	153,727	8,820	0.0574	0.9426	70.24
66.5	144,907		0.0000	1.0000	66.21
67.5	144,523		0.0000	1.0000	66.21
68.5	144,523		0.0000	1.0000	66.21
69.5	144,523		0.0000	1.0000	66.21
70.5	144,523		0.0000	1.0000	66.21
71.5	144,523		0.0000	1.0000	66.21
72.5	144,523		0.0000	1.0000	66.21
73.5	144,523		0.0000	1.0000	66.21
74.5	144,523		0.0000	1.0000	66.21
75.5	144,523		0.0000	1.0000	66.21
76.5					66.21

KENTUCKY UTILITIES COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,779,782	1,108	0.0000	1.0000	100.00
0.5	40,520,360	5,849	0.0001	0.9999	100.00
1.5	37,966,270	3,818	0.0001	0.9999	99.98
2.5	36,483,128	117,883	0.0032	0.9968	99.97
3.5	34,883,142	91,858	0.0026	0.9974	99.65
4.5	27,159,100	17,596	0.0006	0.9994	99.39
5.5	25,664,597	72,536	0.0028	0.9972	99.32
6.5	25,145,962	104,872	0.0042	0.9958	99.04
7.5	24,926,520	84,029	0.0034	0.9966	98.63
8.5	24,350,165	116,507	0.0048	0.9952	98.30
9.5	24,034,182	107,515	0.0045	0.9955	97.83
10.5	23,445,933	44,310	0.0019	0.9981	97.39
11.5	22,570,571	114,108	0.0051	0.9949	97.20
12.5	21,110,651	128,375	0.0061	0.9939	96.71
13.5	20,585,650	197,348	0.0096	0.9904	96.13
14.5	20,000,008	43,132	0.0022	0.9978	95.20
15.5	19,763,024	163,029	0.0082	0.9918	95.00
16.5	18,586,747	48,424	0.0026	0.9974	94.21
17.5	18,364,058	10,956	0.0006	0.9994	93.97
18.5	16,287,866	50,485	0.0031	0.9969	93.91
19.5	15,660,404	62,957	0.0040	0.9960	93.62
20.5	14,588,884	30,435	0.0021	0.9979	93.25
21.5	13,917,828	16,599	0.0012	0.9988	93.05
22.5	13,519,169	96,177	0.0071	0.9929	92.94
23.5	12,924,601	39,193	0.0030	0.9970	92.28
24.5	12,125,204	50,089	0.0041	0.9959	92.00
25.5	11,274,686	28,285	0.0025	0.9975	91.62
26.5	10,633,129	281,290	0.0265	0.9735	91.39
27.5	9,825,958	11,816	0.0012	0.9988	88.97
28.5	9,076,962	3,132	0.0003	0.9997	88.86
29.5	8,805,582	15,807	0.0018	0.9982	88.83
30.5	8,662,702	28,703	0.0033	0.9967	88.67
31.5	6,448,337	2,273	0.0004	0.9996	88.38
32.5	6,340,248	36,125	0.0057	0.9943	88.35
33.5	6,072,589	23,690	0.0039	0.9961	87.85
34.5	3,891,935	32,634	0.0084	0.9916	87.50
35.5	3,794,693	4,866	0.0013	0.9987	86.77
36.5	3,740,625	2,107	0.0006	0.9994	86.66
37.5	3,136,509		0.0000	1.0000	86.61
38.5	2,413,716	112	0.0000	1.0000	86.61

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,300,124	1,532	0.0007	0.9993	86.61
40.5	2,205,371	4,498	0.0020	0.9980	86.55
41.5	1,131,719		0.0000	1.0000	86.37
42.5	1,119,423	1,516	0.0014	0.9986	86.37
43.5	1,098,466	3	0.0000	1.0000	86.25
44.5	721,803	13,942	0.0193	0.9807	86.25
45.5	704,672	1,852	0.0026	0.9974	84.59
46.5	641,081	8,685	0.0135	0.9865	84.37
47.5	631,876	600	0.0009	0.9991	83.22
48.5	628,610		0.0000	1.0000	83.14
49.5	619,037		0.0000	1.0000	83.14
50.5	617,851		0.0000	1.0000	83.14
51.5	605,485	6,885	0.0114	0.9886	83.14
52.5	537,605		0.0000	1.0000	82.20
53.5	533,311		0.0000	1.0000	82.20
54.5	465,373	657	0.0014	0.9986	82.20
55.5	461,815		0.0000	1.0000	82.08
56.5	385,989		0.0000	1.0000	82.08
57.5	385,425	8,688	0.0225	0.9775	82.08
58.5	368,909	47	0.0001	0.9999	80.23
59.5	220,157		0.0000	1.0000	80.22
60.5	206,392		0.0000	1.0000	80.22
61.5	185,675		0.0000	1.0000	80.22
62.5	185,675		0.0000	1.0000	80.22
63.5	184,483	1,443	0.0078	0.9922	80.22
64.5	183,040		0.0000	1.0000	79.59
65.5	93,212	34,060	0.3654	0.6346	79.59
66.5	59,152		0.0000	1.0000	50.51
67.5	54,397		0.0000	1.0000	50.51
68.5	54,397		0.0000	1.0000	50.51
69.5	54,397		0.0000	1.0000	50.51
70.5	54,397		0.0000	1.0000	50.51
71.5	54,397		0.0000	1.0000	50.51
72.5	54,397		0.0000	1.0000	50.51
73.5	54,397		0.0000	1.0000	50.51
74.5	53,501		0.0000	1.0000	50.51
75.5	53,501		0.0000	1.0000	50.51
76.5					50.51

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,065,144	1,108	0.0000	1.0000	100.00
0.5	37,990,653	5,849	0.0002	0.9998	100.00
1.5	36,512,657	2,159	0.0001	0.9999	99.98
2.5	35,042,653	116,722	0.0033	0.9967	99.98
3.5	33,481,268	85,423	0.0026	0.9974	99.64
4.5	26,192,884	17,416	0.0007	0.9993	99.39
5.5	24,704,940	70,463	0.0029	0.9971	99.32
6.5	24,267,418	100,265	0.0041	0.9959	99.04
7.5	24,056,811	83,450	0.0035	0.9965	98.63
8.5	23,484,257	115,968	0.0049	0.9951	98.29
9.5	23,181,632	104,631	0.0045	0.9955	97.80
10.5	22,600,085	43,405	0.0019	0.9981	97.36
11.5	21,727,363	113,113	0.0052	0.9948	97.17
12.5	20,335,248	125,642	0.0062	0.9938	96.67
13.5	19,819,229	194,864	0.0098	0.9902	96.07
14.5	19,239,619	42,767	0.0022	0.9978	95.13
15.5	19,011,216	150,509	0.0079	0.9921	94.91
16.5	17,953,940	47,436	0.0026	0.9974	94.16
17.5	17,734,298	10,428	0.0006	0.9994	93.91
18.5	15,662,374	47,910	0.0031	0.9969	93.86
19.5	15,214,843	60,954	0.0040	0.9960	93.57
20.5	14,168,801	24,852	0.0018	0.9982	93.20
21.5	13,530,449	15,037	0.0011	0.9989	93.03
22.5	13,148,484	96,158	0.0073	0.9927	92.93
23.5	12,560,229	38,998	0.0031	0.9969	92.25
24.5	11,787,155	44,700	0.0038	0.9962	91.96
25.5	11,112,809	26,216	0.0024	0.9976	91.62
26.5	10,481,562	281,290	0.0268	0.9732	91.40
27.5	9,709,300	11,816	0.0012	0.9988	88.95
28.5	9,001,155	3,132	0.0003	0.9997	88.84
29.5	8,731,756	15,797	0.0018	0.9982	88.81
30.5	8,588,899	28,703	0.0033	0.9967	88.65
31.5	6,374,629	2,273	0.0004	0.9996	88.35
32.5	6,266,540	36,125	0.0058	0.9942	88.32
33.5	5,999,408	23,690	0.0039	0.9961	87.81
34.5	3,819,954	32,634	0.0085	0.9915	87.46
35.5	3,722,712	4,779	0.0013	0.9987	86.72
36.5	3,668,731	2,107	0.0006	0.9994	86.60
37.5	3,064,615		0.0000	1.0000	86.56
38.5	2,354,460	13	0.0000	1.0000	86.56

## KENTUCKY UTILITIES COMPANY

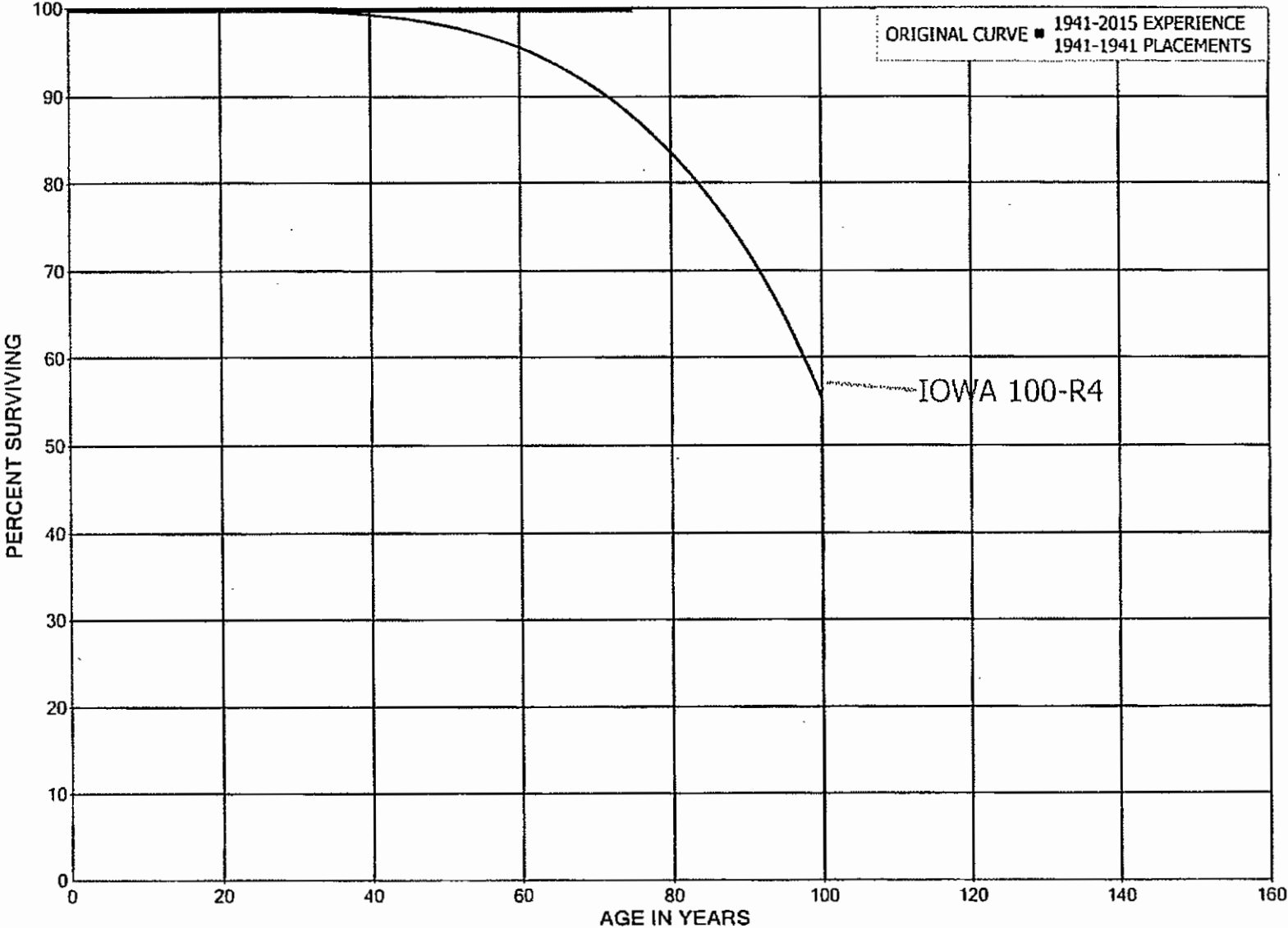
## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,240,967	1,532	0.0007	0.9993	86.55
40.5	2,146,214	4,498	0.0021	0.9979	86.50
41.5	1,072,562		0.0000	1.0000	86.31
42.5	1,060,266	1,516	0.0014	0.9986	86.31
43.5	1,039,309	3	0.0000	1.0000	86.19
44.5	662,646	13,942	0.0210	0.9790	86.19
45.5	645,515	1,852	0.0029	0.9971	84.38
46.5	581,924	8,685	0.0149	0.9851	84.14
47.5	572,719	600	0.0010	0.9990	82.88
48.5	569,453		0.0000	1.0000	82.79
49.5	619,037		0.0000	1.0000	82.79
50.5	617,851		0.0000	1.0000	82.79
51.5	605,485	6,885	0.0114	0.9886	82.79
52.5	537,605		0.0000	1.0000	81.85
53.5	533,311		0.0000	1.0000	81.85
54.5	465,373	657	0.0014	0.9986	81.85
55.5	461,815		0.0000	1.0000	81.74
56.5	385,989		0.0000	1.0000	81.74
57.5	385,425	8,688	0.0225	0.9775	81.74
58.5	368,909	47	0.0001	0.9999	79.89
59.5	220,157		0.0000	1.0000	79.88
60.5	206,392		0.0000	1.0000	79.88
61.5	185,675		0.0000	1.0000	79.88
62.5	185,675		0.0000	1.0000	79.88
63.5	184,483	1,443	0.0078	0.9922	79.88
64.5	183,040		0.0000	1.0000	79.26
65.5	93,212	34,060	0.3654	0.6346	79.26
66.5	59,152		0.0000	1.0000	50.30
67.5	54,397		0.0000	1.0000	50.30
68.5	54,397		0.0000	1.0000	50.30
69.5	54,397		0.0000	1.0000	50.30
70.5	54,397		0.0000	1.0000	50.30
71.5	54,397		0.0000	1.0000	50.30
72.5	54,397		0.0000	1.0000	50.30
73.5	54,397		0.0000	1.0000	50.30
74.5	53,501		0.0000	1.0000	50.30
75.5	53,501		0.0000	1.0000	50.30
76.5					50.30



KENTUCKY UTILITIES COMPANY  
ACCOUNT 330.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 330.1 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-1941			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	879,411		0.0000	1.0000	100.00
0.5	879,411		0.0000	1.0000	100.00
1.5	879,411		0.0000	1.0000	100.00
2.5	879,411	100	0.0001	0.9999	100.00
3.5	879,311		0.0000	1.0000	99.99
4.5	879,311		0.0000	1.0000	99.99
5.5	879,311		0.0000	1.0000	99.99
6.5	879,311		0.0000	1.0000	99.99
7.5	879,311		0.0000	1.0000	99.99
8.5	879,311		0.0000	1.0000	99.99
9.5	879,311		0.0000	1.0000	99.99
10.5	879,311		0.0000	1.0000	99.99
11.5	879,311		0.0000	1.0000	99.99
12.5	879,311		0.0000	1.0000	99.99
13.5	879,311		0.0000	1.0000	99.99
14.5	879,311		0.0000	1.0000	99.99
15.5	879,311		0.0000	1.0000	99.99
16.5	879,311		0.0000	1.0000	99.99
17.5	879,311		0.0000	1.0000	99.99
18.5	879,311		0.0000	1.0000	99.99
19.5	879,311		0.0000	1.0000	99.99
20.5	879,311		0.0000	1.0000	99.99
21.5	879,311		0.0000	1.0000	99.99
22.5	879,311		0.0000	1.0000	99.99
23.5	879,311		0.0000	1.0000	99.99
24.5	879,311		0.0000	1.0000	99.99
25.5	879,311		0.0000	1.0000	99.99
26.5	879,311		0.0000	1.0000	99.99
27.5	879,311		0.0000	1.0000	99.99
28.5	879,311		0.0000	1.0000	99.99
29.5	879,311		0.0000	1.0000	99.99
30.5	879,311		0.0000	1.0000	99.99
31.5	879,311		0.0000	1.0000	99.99
32.5	879,311		0.0000	1.0000	99.99
33.5	879,311		0.0000	1.0000	99.99
34.5	879,311		0.0000	1.0000	99.99
35.5	879,311		0.0000	1.0000	99.99
36.5	879,311		0.0000	1.0000	99.99
37.5	879,311		0.0000	1.0000	99.99
38.5	879,311		0.0000	1.0000	99.99

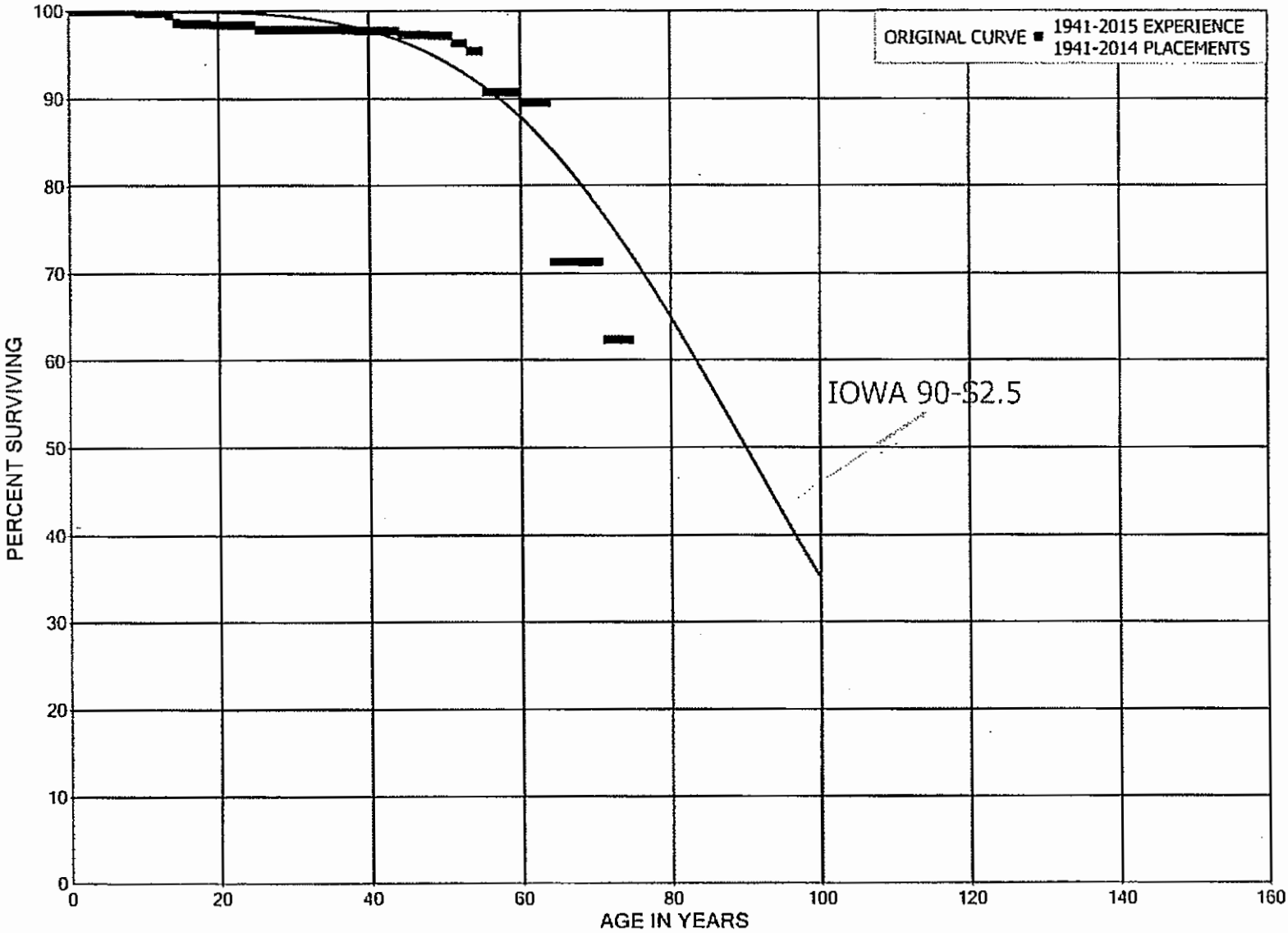
## KENTUCKY UTILITIES COMPANY

ACCOUNT 330.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1941			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	879,311		0.0000	1.0000	99.99
40.5	879,311		0.0000	1.0000	99.99
41.5	879,311		0.0000	1.0000	99.99
42.5	879,311		0.0000	1.0000	99.99
43.5	879,311		0.0000	1.0000	99.99
44.5	879,311		0.0000	1.0000	99.99
45.5	879,311		0.0000	1.0000	99.99
46.5	879,311		0.0000	1.0000	99.99
47.5	879,311		0.0000	1.0000	99.99
48.5	879,311		0.0000	1.0000	99.99
49.5	879,311		0.0000	1.0000	99.99
50.5	879,311		0.0000	1.0000	99.99
51.5	879,311		0.0000	1.0000	99.99
52.5	879,311		0.0000	1.0000	99.99
53.5	879,311		0.0000	1.0000	99.99
54.5	879,311		0.0000	1.0000	99.99
55.5	879,311		0.0000	1.0000	99.99
56.5	879,311		0.0000	1.0000	99.99
57.5	879,311		0.0000	1.0000	99.99
58.5	879,311		0.0000	1.0000	99.99
59.5	879,311		0.0000	1.0000	99.99
60.5	879,311		0.0000	1.0000	99.99
61.5	879,311		0.0000	1.0000	99.99
62.5	879,311		0.0000	1.0000	99.99
63.5	879,311		0.0000	1.0000	99.99
64.5	879,311		0.0000	1.0000	99.99
65.5	879,311		0.0000	1.0000	99.99
66.5	879,311		0.0000	1.0000	99.99
67.5	879,311		0.0000	1.0000	99.99
68.5	879,311		0.0000	1.0000	99.99
69.5	879,311		0.0000	1.0000	99.99
70.5	879,311		0.0000	1.0000	99.99
71.5	879,311		0.0000	1.0000	99.99
72.5	879,311		0.0000	1.0000	99.99
73.5	879,311		0.0000	1.0000	99.99
74.5					99.99

KENTUCKY UTILITIES COMPANY  
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	923,663		0.0000	1.0000	100.00
0.5	914,151		0.0000	1.0000	100.00
1.5	680,543		0.0000	1.0000	100.00
2.5	739,708		0.0000	1.0000	100.00
3.5	708,597		0.0000	1.0000	100.00
4.5	708,595	112	0.0002	0.9998	100.00
5.5	633,223		0.0000	1.0000	99.98
6.5	621,491		0.0000	1.0000	99.98
7.5	621,491		0.0000	1.0000	99.98
8.5	555,465	1,226	0.0022	0.9978	99.98
9.5	554,239		0.0000	1.0000	99.76
10.5	530,569		0.0000	1.0000	99.76
11.5	530,569		0.0000	1.0000	99.76
12.5	530,569	1,338	0.0025	0.9975	99.76
13.5	529,231	5,000	0.0094	0.9906	99.51
14.5	524,231	590	0.0011	0.9989	98.57
15.5	523,641		0.0000	1.0000	98.46
16.5	523,641		0.0000	1.0000	98.46
17.5	523,641		0.0000	1.0000	98.46
18.5	523,641	461	0.0009	0.9991	98.46
19.5	523,180		0.0000	1.0000	98.37
20.5	523,180		0.0000	1.0000	98.37
21.5	523,180		0.0000	1.0000	98.37
22.5	523,180		0.0000	1.0000	98.37
23.5	522,143		0.0000	1.0000	98.37
24.5	444,997	2,268	0.0051	0.9949	98.37
25.5	387,951		0.0000	1.0000	97.87
26.5	387,951		0.0000	1.0000	97.87
27.5	366,298		0.0000	1.0000	97.87
28.5	366,298		0.0000	1.0000	97.87
29.5	366,298		0.0000	1.0000	97.87
30.5	366,298		0.0000	1.0000	97.87
31.5	366,298		0.0000	1.0000	97.87
32.5	366,298		0.0000	1.0000	97.87
33.5	366,298		0.0000	1.0000	97.87
34.5	366,298		0.0000	1.0000	97.87
35.5	366,298		0.0000	1.0000	97.87
36.5	366,298	294	0.0008	0.9992	97.87
37.5	366,004	379	0.0010	0.9990	97.79
38.5	365,625		0.0000	1.0000	97.69

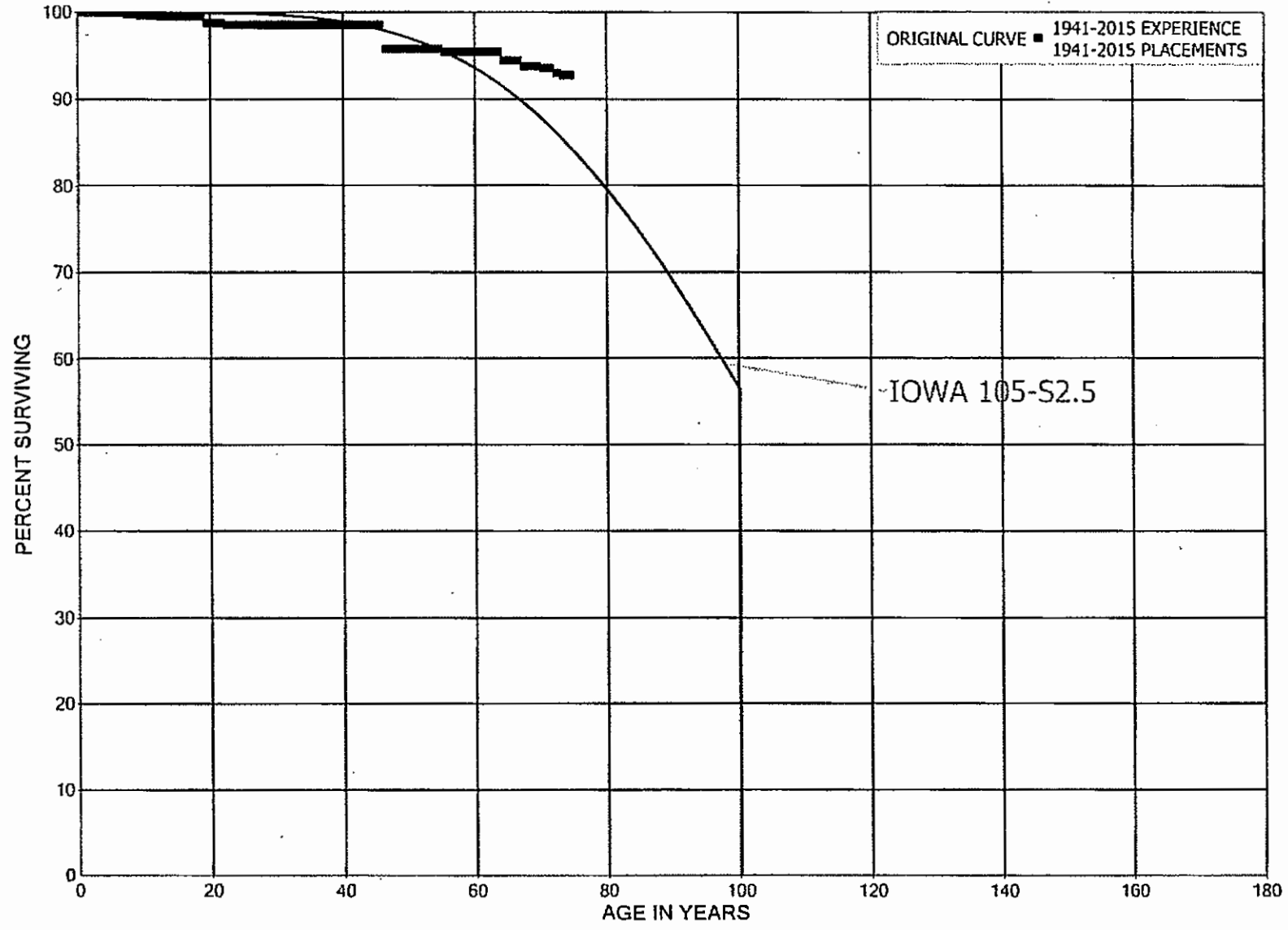
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	365,625		0.0000	1.0000	97.69
40.5	365,625		0.0000	1.0000	97.69
41.5	365,625		0.0000	1.0000	97.69
42.5	365,625		0.0000	1.0000	97.69
43.5	365,625	1,599	0.0044	0.9956	97.69
44.5	364,026	49	0.0001	0.9999	97.27
45.5	363,977		0.0000	1.0000	97.25
46.5	363,977		0.0000	1.0000	97.25
47.5	363,977	250	0.0007	0.9993	97.25
48.5	362,257	242	0.0007	0.9993	97.19
49.5	362,015		0.0000	1.0000	97.12
50.5	362,015	2,999	0.0083	0.9917	97.12
51.5	359,016		0.0000	1.0000	96.32
52.5	359,016	3,526	0.0098	0.9902	96.32
53.5	355,490		0.0000	1.0000	95.37
54.5	355,490	17,489	0.0492	0.9508	95.37
55.5	338,001		0.0000	1.0000	90.68
56.5	338,001		0.0000	1.0000	90.68
57.5	338,001		0.0000	1.0000	90.68
58.5	338,001		0.0000	1.0000	90.68
59.5	338,001	4,488	0.0133	0.9867	90.68
60.5	333,513		0.0000	1.0000	89.47
61.5	333,513		0.0000	1.0000	89.47
62.5	333,513		0.0000	1.0000	89.47
63.5	333,513	67,902	0.2036	0.7964	89.47
64.5	265,610		0.0000	1.0000	71.26
65.5	265,610		0.0000	1.0000	71.26
66.5	265,610		0.0000	1.0000	71.26
67.5	265,610		0.0000	1.0000	71.26
68.5	265,610		0.0000	1.0000	71.26
69.5	265,610		0.0000	1.0000	71.26
70.5	265,610	33,097	0.1246	0.8754	71.26
71.5	232,514		0.0000	1.0000	62.38
72.5	232,514		0.0000	1.0000	62.38
73.5	232,514		0.0000	1.0000	62.38
74.5					62.38

KENTUCKY UTILITIES COMPANY  
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2015

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,389,944		0.0000	1.0000	100.00
0.5	22,354,971		0.0000	1.0000	100.00
1.5	22,057,181		0.0000	1.0000	100.00
2.5	22,057,181		0.0000	1.0000	100.00
3.5	10,563,755		0.0000	1.0000	100.00
4.5	10,262,979		0.0000	1.0000	100.00
5.5	10,262,979		0.0000	1.0000	100.00
6.5	10,262,979	32,914	0.0032	0.9968	100.00
7.5	9,387,971		0.0000	1.0000	99.68
8.5	8,315,151	8,000	0.0010	0.9990	99.68
9.5	8,307,151		0.0000	1.0000	99.58
10.5	8,307,151		0.0000	1.0000	99.58
11.5	8,307,151	2,024	0.0002	0.9998	99.58
12.5	8,168,705		0.0000	1.0000	99.56
13.5	8,168,705		0.0000	1.0000	99.56
14.5	8,168,705		0.0000	1.0000	99.56
15.5	8,168,705		0.0000	1.0000	99.56
16.5	8,168,705	8,887	0.0011	0.9989	99.56
17.5	8,159,818		0.0000	1.0000	99.45
18.5	8,159,818	56,935	0.0070	0.9930	99.45
19.5	8,102,883		0.0000	1.0000	98.76
20.5	8,102,883		0.0000	1.0000	98.76
21.5	8,092,022	17,565	0.0022	0.9978	98.76
22.5	8,057,987		0.0000	1.0000	98.54
23.5	7,687,967		0.0000	1.0000	98.54
24.5	6,487,961	3,210	0.0005	0.9995	98.54
25.5	6,477,397		0.0000	1.0000	98.49
26.5	6,477,397		0.0000	1.0000	98.49
27.5	6,477,397		0.0000	1.0000	98.49
28.5	6,477,397		0.0000	1.0000	98.49
29.5	6,477,397		0.0000	1.0000	98.49
30.5	6,477,397		0.0000	1.0000	98.49
31.5	6,477,397		0.0000	1.0000	98.49
32.5	6,477,397		0.0000	1.0000	98.49
33.5	6,477,397		0.0000	1.0000	98.49
34.5	6,477,397		0.0000	1.0000	98.49
35.5	6,477,397		0.0000	1.0000	98.49
36.5	6,477,397	2,703	0.0004	0.9996	98.49
37.5	6,474,694		0.0000	1.0000	98.45
38.5	6,474,694		0.0000	1.0000	98.45



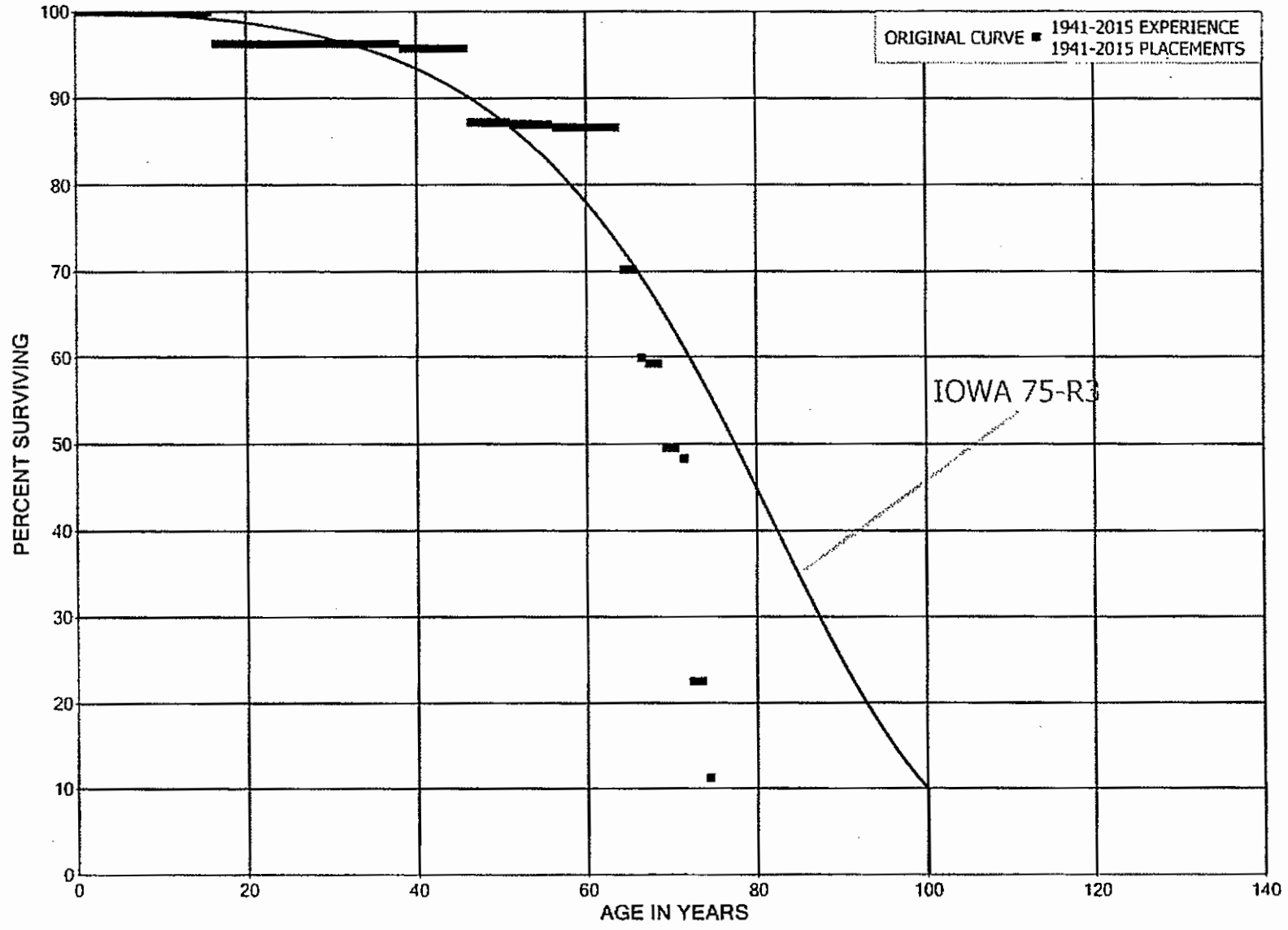
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,474,694		0.0000	1.0000	98.45
40.5	6,474,694		0.0000	1.0000	98.45
41.5	6,474,694		0.0000	1.0000	98.45
42.5	6,474,694		0.0000	1.0000	98.45
43.5	6,474,694		0.0000	1.0000	98.45
44.5	6,470,974		0.0000	1.0000	98.45
45.5	6,470,974	179,747	0.0278	0.9722	98.45
46.5	6,291,227		0.0000	1.0000	95.72
47.5	6,291,227		0.0000	1.0000	95.72
48.5	6,291,227		0.0000	1.0000	95.72
49.5	6,291,227		0.0000	1.0000	95.72
50.5	6,291,227		0.0000	1.0000	95.72
51.5	6,291,227		0.0000	1.0000	95.72
52.5	6,291,227		0.0000	1.0000	95.72
53.5	6,291,227		0.0000	1.0000	95.72
54.5	6,291,227	21,938	0.0035	0.9965	95.72
55.5	6,269,289	702	0.0001	0.9999	95.38
56.5	6,268,587		0.0000	1.0000	95.37
57.5	6,268,587		0.0000	1.0000	95.37
58.5	6,268,587		0.0000	1.0000	95.37
59.5	6,268,587		0.0000	1.0000	95.37
60.5	6,268,587		0.0000	1.0000	95.37
61.5	6,268,587		0.0000	1.0000	95.37
62.5	6,268,587	2,023	0.0003	0.9997	95.37
63.5	6,266,564	58,987	0.0094	0.9906	95.34
64.5	6,207,576		0.0000	1.0000	94.45
65.5	5,978,188		0.0000	1.0000	94.45
66.5	5,978,188	44,162	0.0074	0.9926	94.45
67.5	5,934,027		0.0000	1.0000	93.75
68.5	5,934,027		0.0000	1.0000	93.75
69.5	5,934,027	15,191	0.0026	0.9974	93.75
70.5	5,918,836	323	0.0001	0.9999	93.51
71.5	5,917,651	35,748	0.0060	0.9940	93.50
72.5	5,881,904	13,239	0.0023	0.9977	92.94
73.5	5,868,665		0.0000	1.0000	92.73
74.5					92.73

KENTUCKY UTILITIES COMPANY  
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,449,041		0.0000	1.0000	100.00
0.5	14,122,648		0.0000	1.0000	100.00
1.5	14,122,648		0.0000	1.0000	100.00
2.5	8,836,652		0.0000	1.0000	100.00
3.5	4,658,676		0.0000	1.0000	100.00
4.5	4,658,676		0.0000	1.0000	100.00
5.5	623,273		0.0000	1.0000	100.00
6.5	623,273		0.0000	1.0000	100.00
7.5	561,114		0.0000	1.0000	100.00
8.5	561,114		0.0000	1.0000	100.00
9.5	561,114		0.0000	1.0000	100.00
10.5	559,121		0.0000	1.0000	100.00
11.5	559,121		0.0000	1.0000	100.00
12.5	559,121		0.0000	1.0000	100.00
13.5	559,121		0.0000	1.0000	100.00
14.5	559,121		0.0000	1.0000	100.00
15.5	559,121	21,000	0.0376	0.9624	100.00
16.5	538,121		0.0000	1.0000	96.24
17.5	538,121		0.0000	1.0000	96.24
18.5	513,300		0.0000	1.0000	96.24
19.5	513,300		0.0000	1.0000	96.24
20.5	513,300		0.0000	1.0000	96.24
21.5	513,300		0.0000	1.0000	96.24
22.5	513,300		0.0000	1.0000	96.24
23.5	500,887		0.0000	1.0000	96.24
24.5	500,887		0.0000	1.0000	96.24
25.5	500,887		0.0000	1.0000	96.24
26.5	500,887		0.0000	1.0000	96.24
27.5	500,887		0.0000	1.0000	96.24
28.5	500,887		0.0000	1.0000	96.24
29.5	500,887		0.0000	1.0000	96.24
30.5	500,887		0.0000	1.0000	96.24
31.5	500,887		0.0000	1.0000	96.24
32.5	500,887		0.0000	1.0000	96.24
33.5	500,887		0.0000	1.0000	96.24
34.5	500,887		0.0000	1.0000	96.24
35.5	500,887		0.0000	1.0000	96.24
36.5	500,887		0.0000	1.0000	96.24
37.5	500,887	2,963	0.0059	0.9941	96.24
38.5	497,924		0.0000	1.0000	95.67

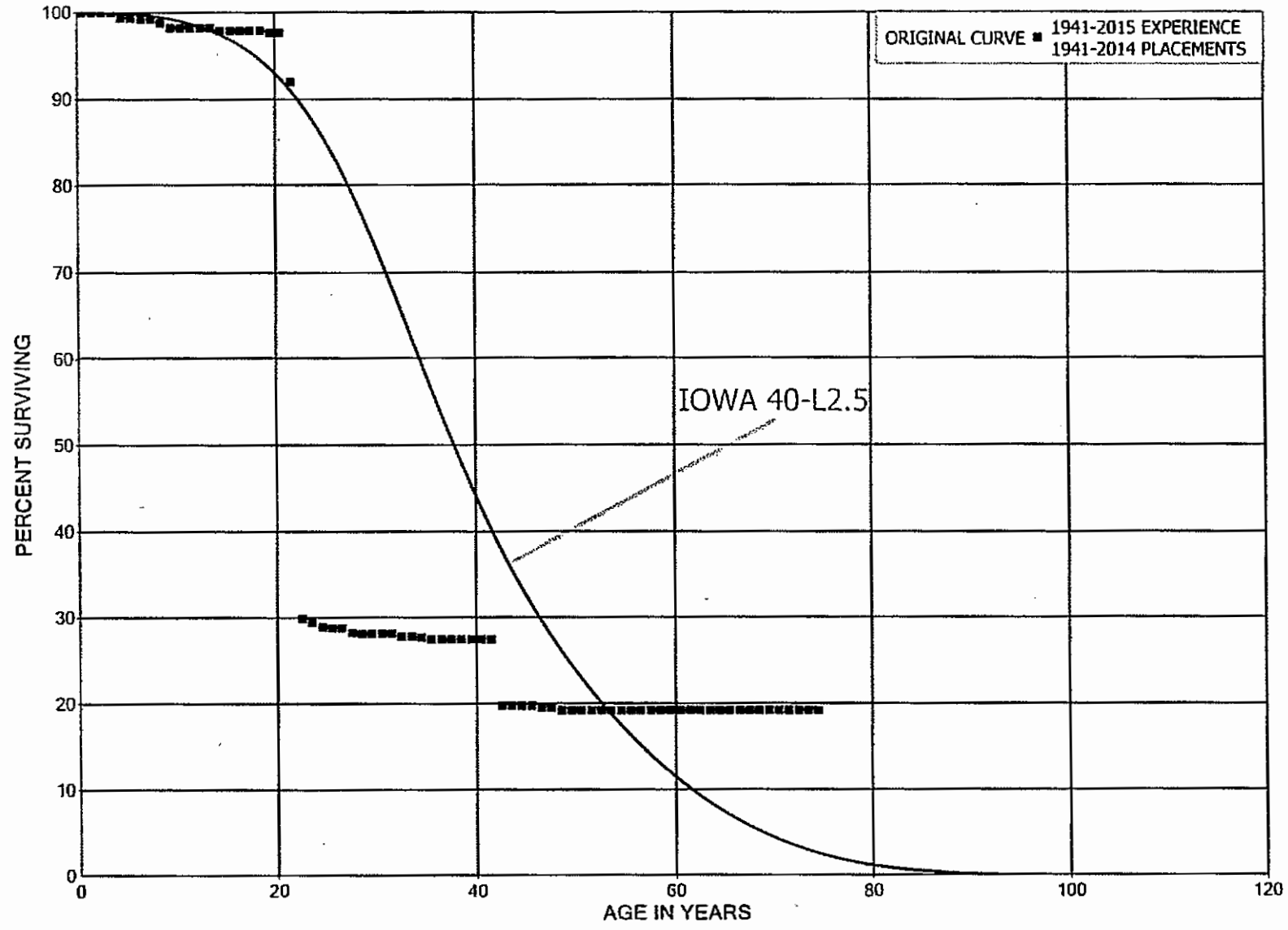
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	497,924		0.0000	1.0000	95.67
40.5	497,924		0.0000	1.0000	95.67
41.5	497,924		0.0000	1.0000	95.67
42.5	497,924		0.0000	1.0000	95.67
43.5	497,924		0.0000	1.0000	95.67
44.5	497,924		0.0000	1.0000	95.67
45.5	497,924	44,452	0.0893	0.9107	95.67
46.5	453,473		0.0000	1.0000	87.13
47.5	453,473		0.0000	1.0000	87.13
48.5	453,473		0.0000	1.0000	87.13
49.5	453,473		0.0000	1.0000	87.13
50.5	453,473	1,109	0.0024	0.9976	87.13
51.5	452,364		0.0000	1.0000	86.92
52.5	452,332		0.0000	1.0000	86.92
53.5	439,523		0.0000	1.0000	86.92
54.5	439,523		0.0000	1.0000	86.92
55.5	439,523	1,420	0.0032	0.9968	86.92
56.5	438,103		0.0000	1.0000	86.64
57.5	433,761		0.0000	1.0000	86.64
58.5	366,236		0.0000	1.0000	86.64
59.5	366,236		0.0000	1.0000	86.64
60.5	366,236		0.0000	1.0000	86.64
61.5	366,236		0.0000	1.0000	86.64
62.5	366,236		0.0000	1.0000	86.64
63.5	366,236	69,634	0.1901	0.8099	86.64
64.5	296,602		0.0000	1.0000	70.17
65.5	296,602	43,039	0.1451	0.8549	70.17
66.5	253,563	3,022	0.0119	0.9881	59.98
67.5	250,541		0.0000	1.0000	59.27
68.5	250,541	41,413	0.1653	0.8347	59.27
69.5	209,128		0.0000	1.0000	49.47
70.5	209,128	5,134	0.0245	0.9755	49.47
71.5	203,994	108,641	0.5326	0.4674	48.26
72.5	95,353		0.0000	1.0000	22.56
73.5	95,353	48,318	0.5067	0.4933	22.56
74.5					11.13

KENTUCKY UTILITIES COMPANY  
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,663,639		0.0000	1.0000	100.00
0.5	1,663,639		0.0000	1.0000	100.00
1.5	1,656,273		0.0000	1.0000	100.00
2.5	1,314,927		0.0000	1.0000	100.00
3.5	913,471	6,812	0.0075	0.9925	100.00
4.5	906,659		0.0000	1.0000	99.25
5.5	420,506	468	0.0011	0.9989	99.25
6.5	420,038		0.0000	1.0000	99.14
7.5	420,038	1,640	0.0039	0.9961	99.14
8.5	418,398	2,360	0.0056	0.9944	98.76
9.5	416,038		0.0000	1.0000	98.20
10.5	416,038		0.0000	1.0000	98.20
11.5	416,038	300	0.0007	0.9993	98.20
12.5	415,738		0.0000	1.0000	98.13
13.5	415,738	1,016	0.0024	0.9976	98.13
14.5	414,722		0.0000	1.0000	97.89
15.5	414,722	91	0.0002	0.9998	97.89
16.5	414,631		0.0000	1.0000	97.87
17.5	414,631	13	0.0000	1.0000	97.87
18.5	414,618	1,012	0.0024	0.9976	97.86
19.5	413,606	239	0.0006	0.9994	97.63
20.5	413,367	23,560	0.0570	0.9430	97.57
21.5	389,807	263,525	0.6760	0.3240	92.01
22.5	126,282	1,600	0.0127	0.9873	29.81
23.5	124,682	2,353	0.0189	0.9811	29.43
24.5	122,329	521	0.0043	0.9957	28.87
25.5	121,808		0.0000	1.0000	28.75
26.5	116,305	2,422	0.0208	0.9792	28.75
27.5	113,883	170	0.0015	0.9985	28.15
28.5	113,713		0.0000	1.0000	28.11
29.5	113,713		0.0000	1.0000	28.11
30.5	113,713		0.0000	1.0000	28.11
31.5	113,713	1,476	0.0130	0.9870	28.11
32.5	112,237		0.0000	1.0000	27.75
33.5	112,237	614	0.0055	0.9945	27.75
34.5	111,623	689	0.0062	0.9938	27.59
35.5	110,934		0.0000	1.0000	27.42
36.5	110,934		0.0000	1.0000	27.42
37.5	110,934		0.0000	1.0000	27.42
38.5	110,934		0.0000	1.0000	27.42

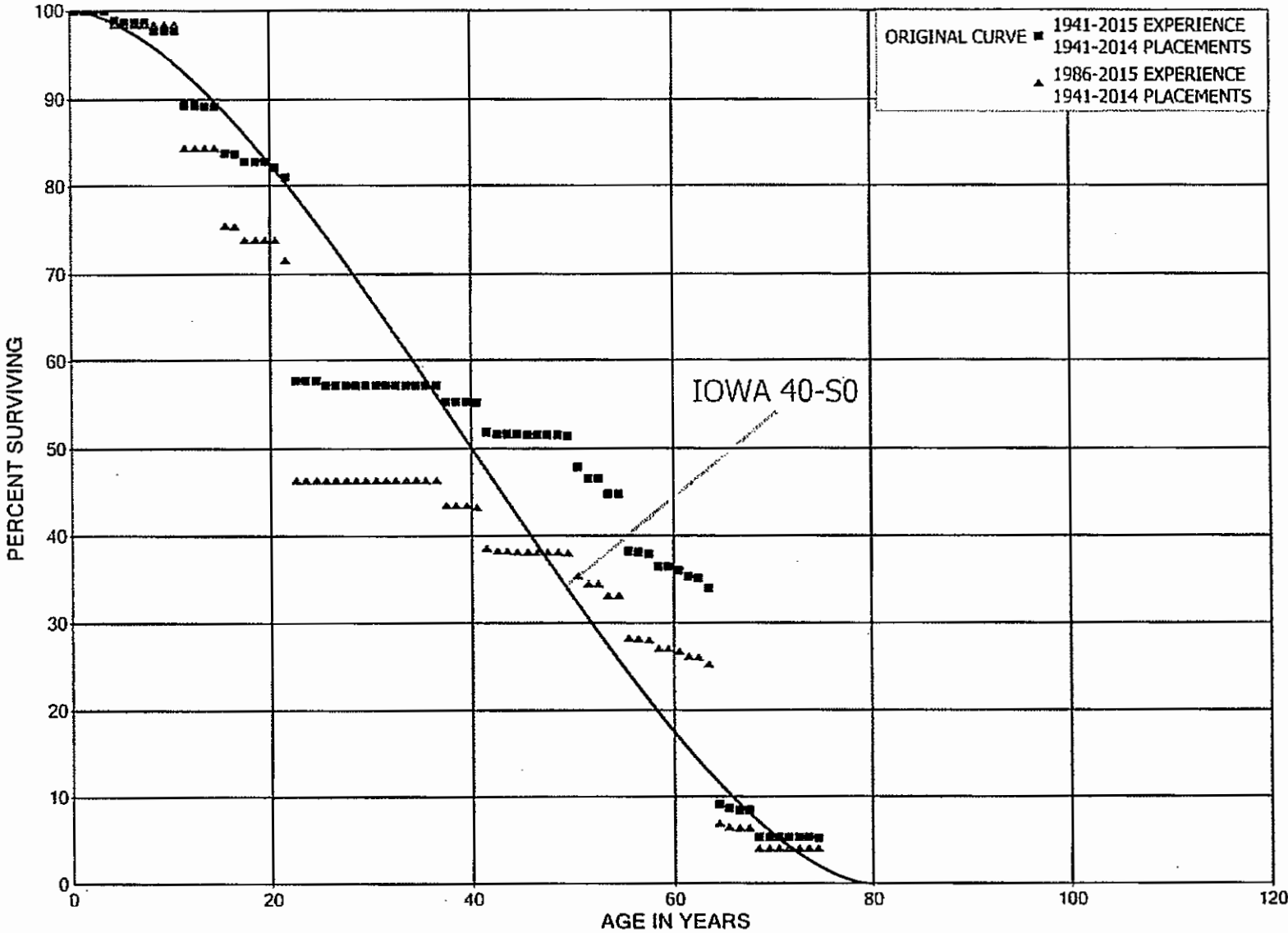
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	110,934		0.0000	1.0000	27.42
40.5	106,839		0.0000	1.0000	27.42
41.5	103,477	29,101	0.2812	0.7188	27.42
42.5	74,376		0.0000	1.0000	19.71
43.5	74,376		0.0000	1.0000	19.71
44.5	74,376		0.0000	1.0000	19.71
45.5	74,376	870	0.0117	0.9883	19.71
46.5	73,506	15	0.0002	0.9998	19.48
47.5	73,491	1,083	0.0147	0.9853	19.48
48.5	72,408		0.0000	1.0000	19.19
49.5	72,408		0.0000	1.0000	19.19
50.5	72,408		0.0000	1.0000	19.19
51.5	72,408		0.0000	1.0000	19.19
52.5	72,252		0.0000	1.0000	19.19
53.5	68,528		0.0000	1.0000	19.19
54.5	68,471		0.0000	1.0000	19.19
55.5	66,732		0.0000	1.0000	19.19
56.5	66,732		0.0000	1.0000	19.19
57.5	66,732		0.0000	1.0000	19.19
58.5	66,732		0.0000	1.0000	19.19
59.5	66,732		0.0000	1.0000	19.19
60.5	66,732		0.0000	1.0000	19.19
61.5	66,732		0.0000	1.0000	19.19
62.5	65,960		0.0000	1.0000	19.19
63.5	65,753		0.0000	1.0000	19.19
64.5	65,753		0.0000	1.0000	19.19
65.5	65,342		0.0000	1.0000	19.19
66.5	65,052		0.0000	1.0000	19.19
67.5	65,052		0.0000	1.0000	19.19
68.5	54,187		0.0000	1.0000	19.19
69.5	54,187		0.0000	1.0000	19.19
70.5	54,187		0.0000	1.0000	19.19
71.5	54,187		0.0000	1.0000	19.19
72.5	54,187		0.0000	1.0000	19.19
73.5	54,187		0.0000	1.0000	19.19
74.5					19.19

KENTUCKY UTILITIES COMPANY  
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	212,728		0.0000	1.0000	100.00
0.5	222,240		0.0000	1.0000	100.00
1.5	196,208		0.0000	1.0000	100.00
2.5	198,352		0.0000	1.0000	100.00
3.5	198,352	2,326	0.0117	0.9883	100.00
4.5	196,026	465	0.0024	0.9976	98.83
5.5	185,535		0.0000	1.0000	98.59
6.5	185,535		0.0000	1.0000	98.59
7.5	185,535	1,588	0.0086	0.9914	98.59
8.5	183,947		0.0000	1.0000	97.75
9.5	183,947		0.0000	1.0000	97.75
10.5	183,947	16,001	0.0870	0.9130	97.75
11.5	167,945		0.0000	1.0000	89.25
12.5	163,464	80	0.0005	0.9995	89.25
13.5	163,384	49	0.0003	0.9997	89.20
14.5	163,335	9,725	0.0595	0.9405	89.18
15.5	153,610	157	0.0010	0.9990	83.87
16.5	153,453	1,746	0.0114	0.9886	83.78
17.5	151,707		0.0000	1.0000	82.83
18.5	151,707	42	0.0003	0.9997	82.83
19.5	142,152	1,144	0.0080	0.9920	82.80
20.5	126,708	1,689	0.0133	0.9867	82.14
21.5	380,749	109,410	0.2874	0.7126	81.04
22.5	271,339		0.0000	1.0000	57.75
23.5	260,108		0.0000	1.0000	57.75
24.5	260,108	2,510	0.0096	0.9904	57.75
25.5	256,149		0.0000	1.0000	57.20
26.5	256,149		0.0000	1.0000	57.20
27.5	70,664		0.0000	1.0000	57.20
28.5	70,664		0.0000	1.0000	57.20
29.5	70,664		0.0000	1.0000	57.20
30.5	70,664		0.0000	1.0000	57.20
31.5	70,664		0.0000	1.0000	57.20
32.5	70,664		0.0000	1.0000	57.20
33.5	70,664		0.0000	1.0000	57.20
34.5	70,664		0.0000	1.0000	57.20
35.5	70,664		0.0000	1.0000	57.20
36.5	70,664	2,306	0.0326	0.9674	57.20
37.5	68,358		0.0000	1.0000	55.33
38.5	68,358		0.0000	1.0000	55.33

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,358	165	0.0024	0.9976	55.33
40.5	68,193	4,099	0.0601	0.9399	55.20
41.5	64,094	302	0.0047	0.9953	51.88
42.5	63,792	20	0.0003	0.9997	51.63
43.5	63,772	21	0.0003	0.9997	51.62
44.5	63,751	177	0.0028	0.9972	51.60
45.5	63,574		0.0000	1.0000	51.46
46.5	63,574		0.0000	1.0000	51.46
47.5	63,574		0.0000	1.0000	51.46
48.5	63,574	137	0.0022	0.9978	51.46
49.5	63,437	4,349	0.0686	0.9314	51.35
50.5	59,088	1,627	0.0275	0.9725	47.83
51.5	57,461		0.0000	1.0000	46.51
52.5	57,461	2,162	0.0376	0.9624	46.51
53.5	36,876		0.0000	1.0000	44.76
54.5	36,876	5,424	0.1471	0.8529	44.76
55.5	31,452	125	0.0040	0.9960	38.18
56.5	31,327	164	0.0052	0.9948	38.03
57.5	31,162	1,180	0.0379	0.9621	37.83
58.5	29,982		0.0000	1.0000	36.39
59.5	29,982	383	0.0128	0.9872	36.39
60.5	29,600	507	0.0171	0.9829	35.93
61.5	29,093	180	0.0062	0.9938	35.31
62.5	28,913	899	0.0311	0.9689	35.10
63.5	28,012	20,547	0.7335	0.2665	34.00
64.5	7,406	400	0.0540	0.9460	9.06
65.5	7,006	102	0.0146	0.9854	8.57
66.5	6,862		0.0000	1.0000	8.45
67.5	6,797	2,570	0.3781	0.6219	8.45
68.5	3,066		0.0000	1.0000	5.25
69.5	3,066		0.0000	1.0000	5.25
70.5	3,066		0.0000	1.0000	5.25
71.5	3,066		0.0000	1.0000	5.25
72.5	3,066		0.0000	1.0000	5.25
73.5	3,066	46	0.0150	0.9850	5.25
74.5					5.17

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1986-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,058		0.0000	1.0000	100.00
0.5	126,570		0.0000	1.0000	100.00
1.5	102,227		0.0000	1.0000	100.00
2.5	121,142		0.0000	1.0000	100.00
3.5	121,142	2,144	0.0177	0.9823	100.00
4.5	118,998		0.0000	1.0000	98.23
5.5	108,972		0.0000	1.0000	98.23
6.5	108,972		0.0000	1.0000	98.23
7.5	108,972		0.0000	1.0000	98.23
8.5	108,972		0.0000	1.0000	98.23
9.5	108,972		0.0000	1.0000	98.23
10.5	110,827	15,672	0.1414	0.8586	98.23
11.5	95,155		0.0000	1.0000	84.34
12.5	90,674		0.0000	1.0000	84.34
13.5	90,839		0.0000	1.0000	84.34
14.5	90,839	9,725	0.1071	0.8929	84.34
15.5	81,114		0.0000	1.0000	75.31
16.5	81,114	1,746	0.0215	0.9785	75.31
17.5	79,367		0.0000	1.0000	73.69
18.5	79,367		0.0000	1.0000	73.69
19.5	69,855		0.0000	1.0000	73.69
20.5	55,555	1,689	0.0304	0.9696	73.69
21.5	309,596	109,410	0.3534	0.6466	71.45
22.5	200,260		0.0000	1.0000	46.20
23.5	213,574		0.0000	1.0000	46.20
24.5	213,854		0.0000	1.0000	46.20
25.5	212,405		0.0000	1.0000	46.20
26.5	213,244		0.0000	1.0000	46.20
27.5	27,760		0.0000	1.0000	46.20
28.5	27,760		0.0000	1.0000	46.20
29.5	27,760		0.0000	1.0000	46.20
30.5	32,023		0.0000	1.0000	46.20
31.5	34,012		0.0000	1.0000	46.20
32.5	34,032		0.0000	1.0000	46.20
33.5	34,947		0.0000	1.0000	46.20
34.5	35,239		0.0000	1.0000	46.20
35.5	35,819		0.0000	1.0000	46.20
36.5	36,352	2,306	0.0634	0.9366	46.20
37.5	34,111		0.0000	1.0000	43.27
38.5	37,842		0.0000	1.0000	43.27

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

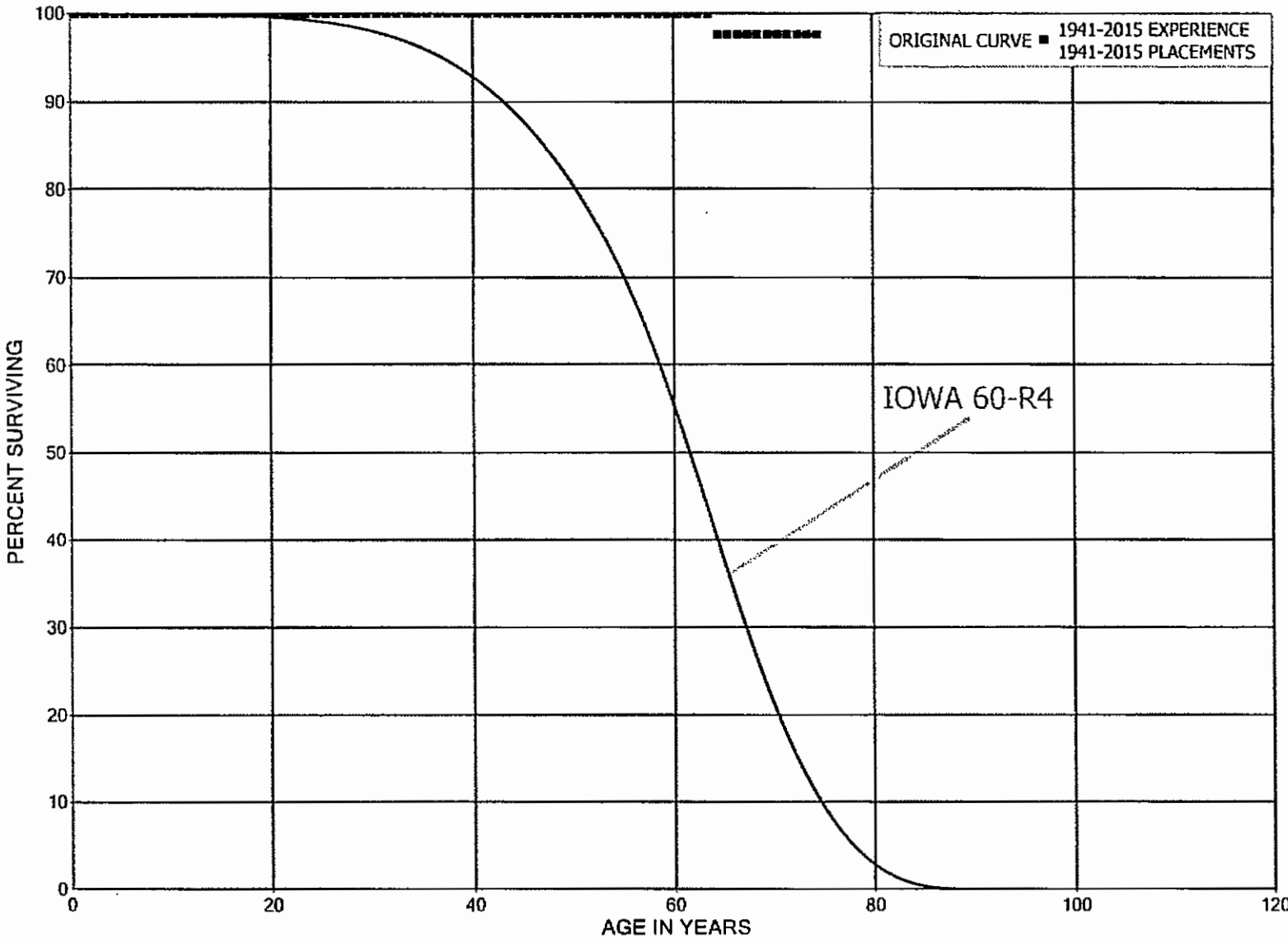
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1986-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,842	165	0.0044	0.9956	43.27
40.5	37,677	4,099	0.1088	0.8912	43.08
41.5	33,578	302	0.0090	0.9910	38.39
42.5	33,276	20	0.0006	0.9994	38.05
43.5	33,256	21	0.0006	0.9994	38.02
44.5	63,751	177	0.0028	0.9972	38.00
45.5	63,574		0.0000	1.0000	37.89
46.5	63,574		0.0000	1.0000	37.89
47.5	63,574		0.0000	1.0000	37.89
48.5	63,574	137	0.0022	0.9978	37.89
49.5	63,437	4,349	0.0686	0.9314	37.81
50.5	59,088	1,627	0.0275	0.9725	35.22
51.5	57,461		0.0000	1.0000	34.25
52.5	57,461	2,162	0.0376	0.9624	34.25
53.5	36,876		0.0000	1.0000	32.96
54.5	36,876	5,424	0.1471	0.8529	32.96
55.5	31,452	125	0.0040	0.9960	28.11
56.5	31,327	164	0.0052	0.9948	28.00
57.5	31,162	1,180	0.0379	0.9621	27.86
58.5	29,982		0.0000	1.0000	26.80
59.5	29,982	383	0.0128	0.9872	26.80
60.5	29,600	507	0.0171	0.9829	26.46
61.5	29,093	180	0.0062	0.9938	26.01
62.5	28,913	899	0.0311	0.9689	25.84
63.5	28,012	20,547	0.7335	0.2665	25.04
64.5	7,406	400	0.0540	0.9460	6.67
65.5	7,006	102	0.0146	0.9854	6.31
66.5	6,862		0.0000	1.0000	6.22
67.5	6,797	2,570	0.3781	0.6219	6.22
68.5	3,066		0.0000	1.0000	3.87
69.5	3,066		0.0000	1.0000	3.87
70.5	3,066		0.0000	1.0000	3.87
71.5	3,066		0.0000	1.0000	3.87
72.5	3,066		0.0000	1.0000	3.87
73.5	3,066	46	0.0150	0.9850	3.87
74.5					3.81

KENTUCKY UTILITIES COMPANY  
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,679		0.0000	1.0000	100.00
0.5	177,529		0.0000	1.0000	100.00
1.5	177,529		0.0000	1.0000	100.00
2.5	177,529		0.0000	1.0000	100.00
3.5	177,529		0.0000	1.0000	100.00
4.5	177,529		0.0000	1.0000	100.00
5.5	177,529		0.0000	1.0000	100.00
6.5	48,146		0.0000	1.0000	100.00
7.5	48,146		0.0000	1.0000	100.00
8.5	48,146		0.0000	1.0000	100.00
9.5	48,146		0.0000	1.0000	100.00
10.5	48,146		0.0000	1.0000	100.00
11.5	48,146		0.0000	1.0000	100.00
12.5	48,146		0.0000	1.0000	100.00
13.5	48,146		0.0000	1.0000	100.00
14.5	48,146		0.0000	1.0000	100.00
15.5	48,146		0.0000	1.0000	100.00
16.5	48,146		0.0000	1.0000	100.00
17.5	48,146		0.0000	1.0000	100.00
18.5	48,146		0.0000	1.0000	100.00
19.5	48,146		0.0000	1.0000	100.00
20.5	48,146		0.0000	1.0000	100.00
21.5	48,146		0.0000	1.0000	100.00
22.5	48,146		0.0000	1.0000	100.00
23.5	48,146		0.0000	1.0000	100.00
24.5	48,146		0.0000	1.0000	100.00
25.5	48,146		0.0000	1.0000	100.00
26.5	48,146		0.0000	1.0000	100.00
27.5	48,146		0.0000	1.0000	100.00
28.5	48,146		0.0000	1.0000	100.00
29.5	48,146		0.0000	1.0000	100.00
30.5	48,146		0.0000	1.0000	100.00
31.5	48,146		0.0000	1.0000	100.00
32.5	48,146		0.0000	1.0000	100.00
33.5	48,146		0.0000	1.0000	100.00
34.5	48,146		0.0000	1.0000	100.00
35.5	48,146		0.0000	1.0000	100.00
36.5	48,146		0.0000	1.0000	100.00
37.5	48,146		0.0000	1.0000	100.00
38.5	48,146		0.0000	1.0000	100.00

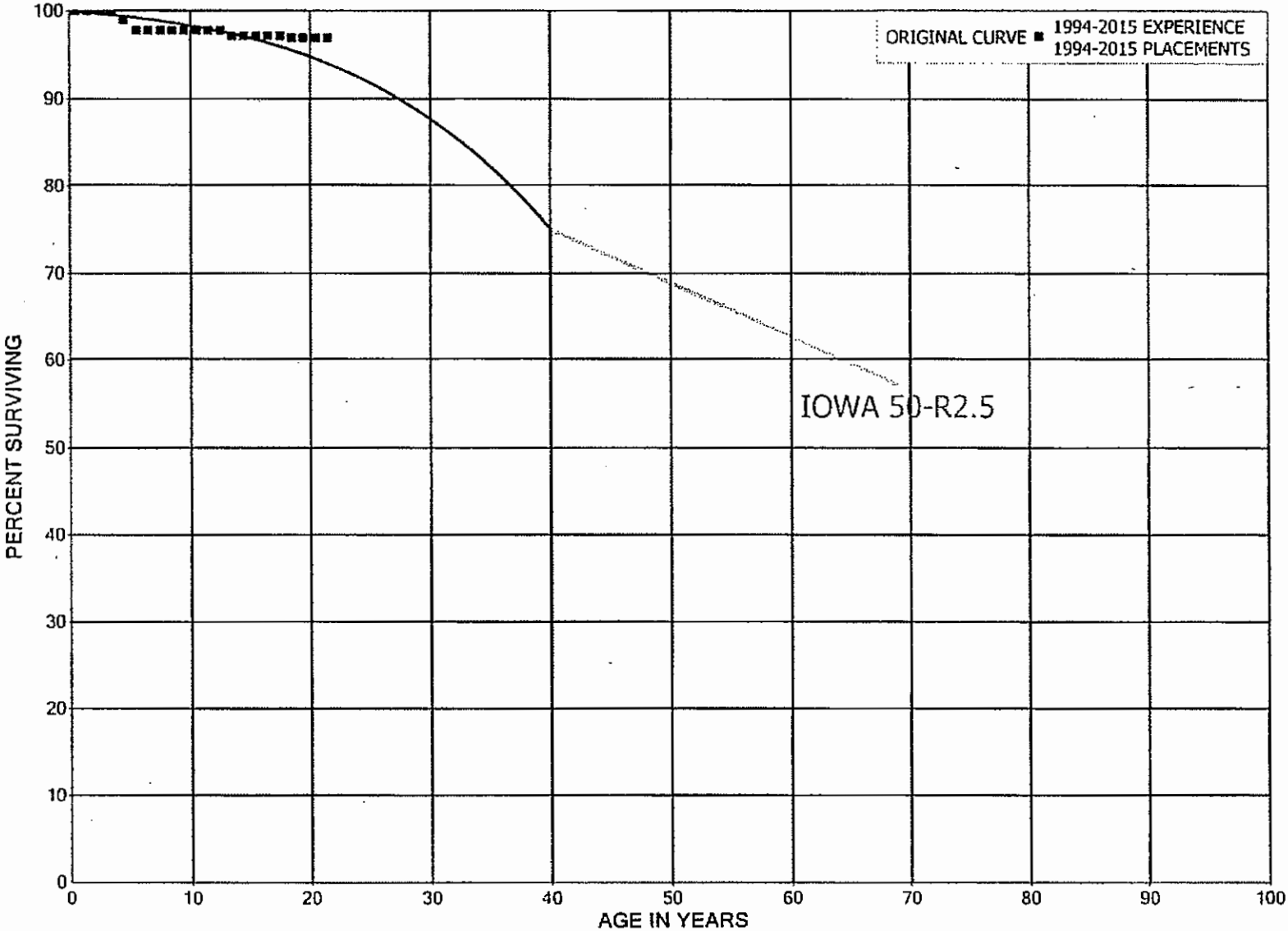
## KENTUCKY UTILITIES COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,146		0.0000	1.0000	100.00
40.5	48,146		0.0000	1.0000	100.00
41.5	48,146		0.0000	1.0000	100.00
42.5	48,146		0.0000	1.0000	100.00
43.5	48,146		0.0000	1.0000	100.00
44.5	48,146		0.0000	1.0000	100.00
45.5	48,146		0.0000	1.0000	100.00
46.5	48,146		0.0000	1.0000	100.00
47.5	48,146		0.0000	1.0000	100.00
48.5	48,146		0.0000	1.0000	100.00
49.5	48,146		0.0000	1.0000	100.00
50.5	48,146		0.0000	1.0000	100.00
51.5	48,146		0.0000	1.0000	100.00
52.5	48,146		0.0000	1.0000	100.00
53.5	48,146		0.0000	1.0000	100.00
54.5	48,146		0.0000	1.0000	100.00
55.5	48,146		0.0000	1.0000	100.00
56.5	48,146		0.0000	1.0000	100.00
57.5	48,146		0.0000	1.0000	100.00
58.5	48,146		0.0000	1.0000	100.00
59.5	48,146		0.0000	1.0000	100.00
60.5	48,146		0.0000	1.0000	100.00
61.5	48,146		0.0000	1.0000	100.00
62.5	48,146		0.0000	1.0000	100.00
63.5	48,146	1,170	0.0243	0.9757	100.00
64.5	46,976		0.0000	1.0000	97.57
65.5	46,976		0.0000	1.0000	97.57
66.5	46,976		0.0000	1.0000	97.57
67.5	46,976		0.0000	1.0000	97.57
68.5	46,976		0.0000	1.0000	97.57
69.5	46,976		0.0000	1.0000	97.57
70.5	46,976		0.0000	1.0000	97.57
71.5	46,976		0.0000	1.0000	97.57
72.5	46,976		0.0000	1.0000	97.57
73.5	46,976		0.0000	1.0000	97.57
74.5					97.57

KENTUCKY UTILITIES COMPANY  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





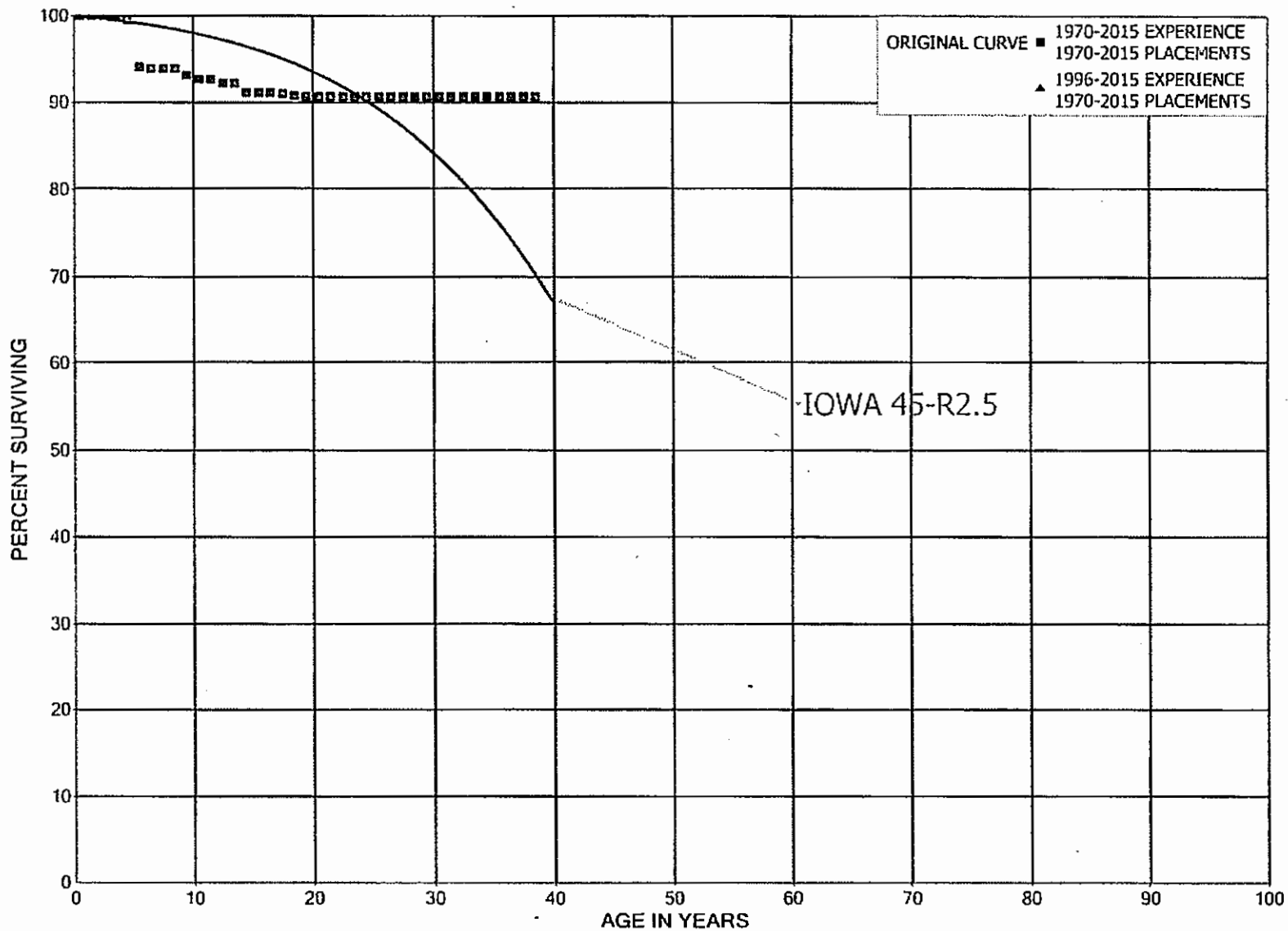
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2015			EXPERIENCE BAND 1994-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	84,046,518		0.0000	1.0000	100.00
0.5	36,985,766		0.0000	1.0000	100.00
1.5	36,983,243		0.0000	1.0000	100.00
2.5	36,879,849	42,413	0.0012	0.9988	100.00
3.5	36,831,181	348,269	0.0095	0.9905	99.88
4.5	36,446,653	464,499	0.0127	0.9873	98.94
5.5	35,982,154		0.0000	1.0000	97.68
6.5	35,982,154		0.0000	1.0000	97.68
7.5	35,982,154		0.0000	1.0000	97.68
8.5	35,982,154		0.0000	1.0000	97.68
9.5	35,812,799		0.0000	1.0000	97.68
10.5	35,717,419		0.0000	1.0000	97.68
11.5	21,172,433		0.0000	1.0000	97.68
12.5	21,172,433	143,724	0.0068	0.9932	97.68
13.5	13,889,022		0.0000	1.0000	97.02
14.5	11,091,568		0.0000	1.0000	97.02
15.5	10,804,077		0.0000	1.0000	97.02
16.5	10,188,686		0.0000	1.0000	97.02
17.5	9,875,661	24,044	0.0024	0.9976	97.02
18.5	8,379,554		0.0000	1.0000	96.78
19.5	6,619,170		0.0000	1.0000	96.78
20.5	2,624,149		0.0000	1.0000	96.78
21.5					96.78

KENTUCKY UTILITIES COMPANY  
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,224,299		0.0000	1.0000	100.00
0.5	27,187,059		0.0000	1.0000	100.00
1.5	25,973,739	8,061	0.0003	0.9997	100.00
2.5	24,872,117	23,300	0.0009	0.9991	99.97
3.5	24,742,995	87,378	0.0035	0.9965	99.88
4.5	24,175,618	1,329,368	0.0550	0.9450	99.52
5.5	21,219,500	46,588	0.0022	0.9978	94.05
6.5	21,131,405		0.0000	1.0000	93.84
7.5	21,131,405		0.0000	1.0000	93.84
8.5	21,101,840	164,534	0.0078	0.9922	93.84
9.5	20,931,155	111,832	0.0053	0.9947	93.11
10.5	20,431,090		0.0000	1.0000	92.61
11.5	18,086,093	96,312	0.0053	0.9947	92.61
12.5	17,953,212		0.0000	1.0000	92.12
13.5	12,997,620	145,827	0.0112	0.9888	92.12
14.5	10,317,788		0.0000	1.0000	91.09
15.5	10,317,788		0.0000	1.0000	91.09
16.5	9,758,954	9,717	0.0010	0.9990	91.09
17.5	9,741,464	23,557	0.0024	0.9976	91.00
18.5	9,475,900	14,306	0.0015	0.9985	90.78
19.5	9,246,860		0.0000	1.0000	90.64
20.5	7,951,343		0.0000	1.0000	90.64
21.5	181,132		0.0000	1.0000	90.64
22.5	181,132		0.0000	1.0000	90.64
23.5	181,132		0.0000	1.0000	90.64
24.5	181,132		0.0000	1.0000	90.64
25.5	181,132		0.0000	1.0000	90.64
26.5	181,132		0.0000	1.0000	90.64
27.5	181,132		0.0000	1.0000	90.64
28.5	181,132	142	0.0008	0.9992	90.64
29.5	180,990		0.0000	1.0000	90.57
30.5	180,990		0.0000	1.0000	90.57
31.5	180,990		0.0000	1.0000	90.57
32.5	180,990		0.0000	1.0000	90.57
33.5	180,990		0.0000	1.0000	90.57
34.5	180,990		0.0000	1.0000	90.57
35.5	180,990		0.0000	1.0000	90.57
36.5	180,990		0.0000	1.0000	90.57
37.5	180,990		0.0000	1.0000	90.57
38.5	114,454		0.0000	1.0000	90.57

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,454		0.0000	1.0000	90.57
40.5	114,454	59,785	0.5223	0.4777	90.57
41.5	54,669		0.0000	1.0000	43.26
42.5	54,424		0.0000	1.0000	43.26
43.5	54,424		0.0000	1.0000	43.26
44.5	29,176		0.0000	1.0000	43.26
45.5					43.26

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,428,531		0.0000	1.0000	100.00
0.5	17,799,205		0.0000	1.0000	100.00
1.5	25,792,607	8,061	0.0003	0.9997	100.00
2.5	24,690,985	23,300	0.0009	0.9991	99.97
3.5	24,561,863	87,378	0.0036	0.9964	99.87
4.5	23,994,486	1,329,368	0.0554	0.9446	99.52
5.5	21,038,368	46,588	0.0022	0.9978	94.01
6.5	20,950,273		0.0000	1.0000	93.80
7.5	20,950,273		0.0000	1.0000	93.80
8.5	20,920,708	164,534	0.0079	0.9921	93.80
9.5	20,750,024	111,832	0.0054	0.9946	93.06
10.5	20,249,958		0.0000	1.0000	92.56
11.5	17,904,961	96,312	0.0054	0.9946	92.56
12.5	17,772,081		0.0000	1.0000	92.06
13.5	12,816,488	145,827	0.0114	0.9886	92.06
14.5	10,136,656		0.0000	1.0000	91.01
15.5	10,136,656		0.0000	1.0000	91.01
16.5	9,577,822	9,717	0.0010	0.9990	91.01
17.5	9,560,474	23,557	0.0025	0.9975	90.92
18.5	9,361,447	14,306	0.0015	0.9985	90.70
19.5	9,132,407		0.0000	1.0000	90.56
20.5	7,836,889		0.0000	1.0000	90.56
21.5	66,678		0.0000	1.0000	90.56
22.5	66,923		0.0000	1.0000	90.56
23.5	66,923		0.0000	1.0000	90.56
24.5	92,171		0.0000	1.0000	90.56
25.5	181,132		0.0000	1.0000	90.56
26.5	181,132		0.0000	1.0000	90.56
27.5	181,132		0.0000	1.0000	90.56
28.5	181,132	142	0.0008	0.9992	90.56
29.5	180,990		0.0000	1.0000	90.49
30.5	180,990		0.0000	1.0000	90.49
31.5	180,990		0.0000	1.0000	90.49
32.5	180,990		0.0000	1.0000	90.49
33.5	180,990		0.0000	1.0000	90.49
34.5	180,990		0.0000	1.0000	90.49
35.5	180,990		0.0000	1.0000	90.49
36.5	180,990		0.0000	1.0000	90.49
37.5	180,990		0.0000	1.0000	90.49
38.5	114,454		0.0000	1.0000	90.49

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

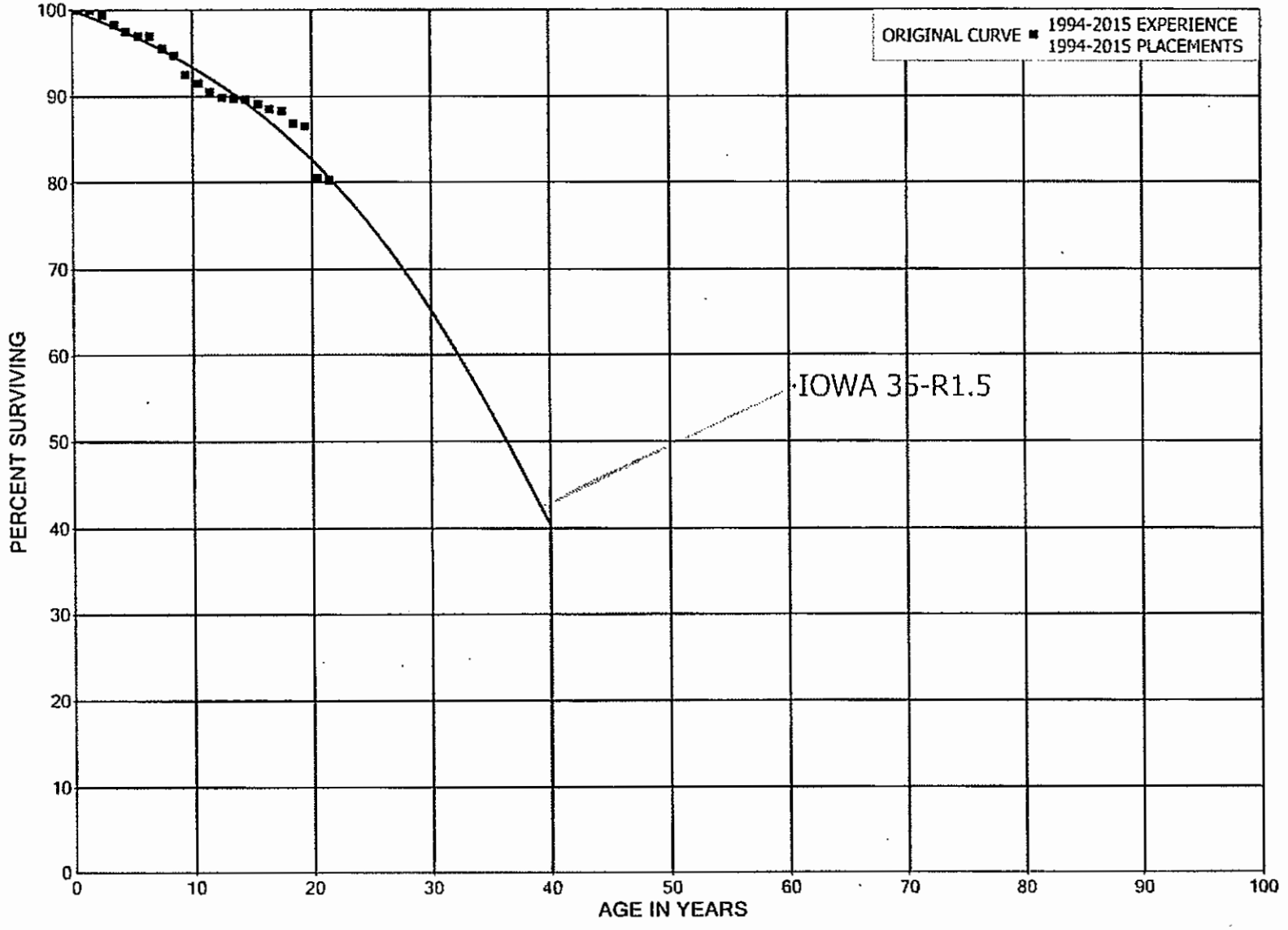
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,454		0.0000	1.0000	90.49
40.5	114,454	59,785	0.5223	0.4777	90.49
41.5	54,669		0.0000	1.0000	43.22
42.5	54,424		0.0000	1.0000	43.22
43.5	54,424		0.0000	1.0000	43.22
44.5	29,176		0.0000	1.0000	43.22
45.5					43.22

KENTUCKY UTILITIES COMPANY  
ACCOUNT 343 PRIME MOVERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

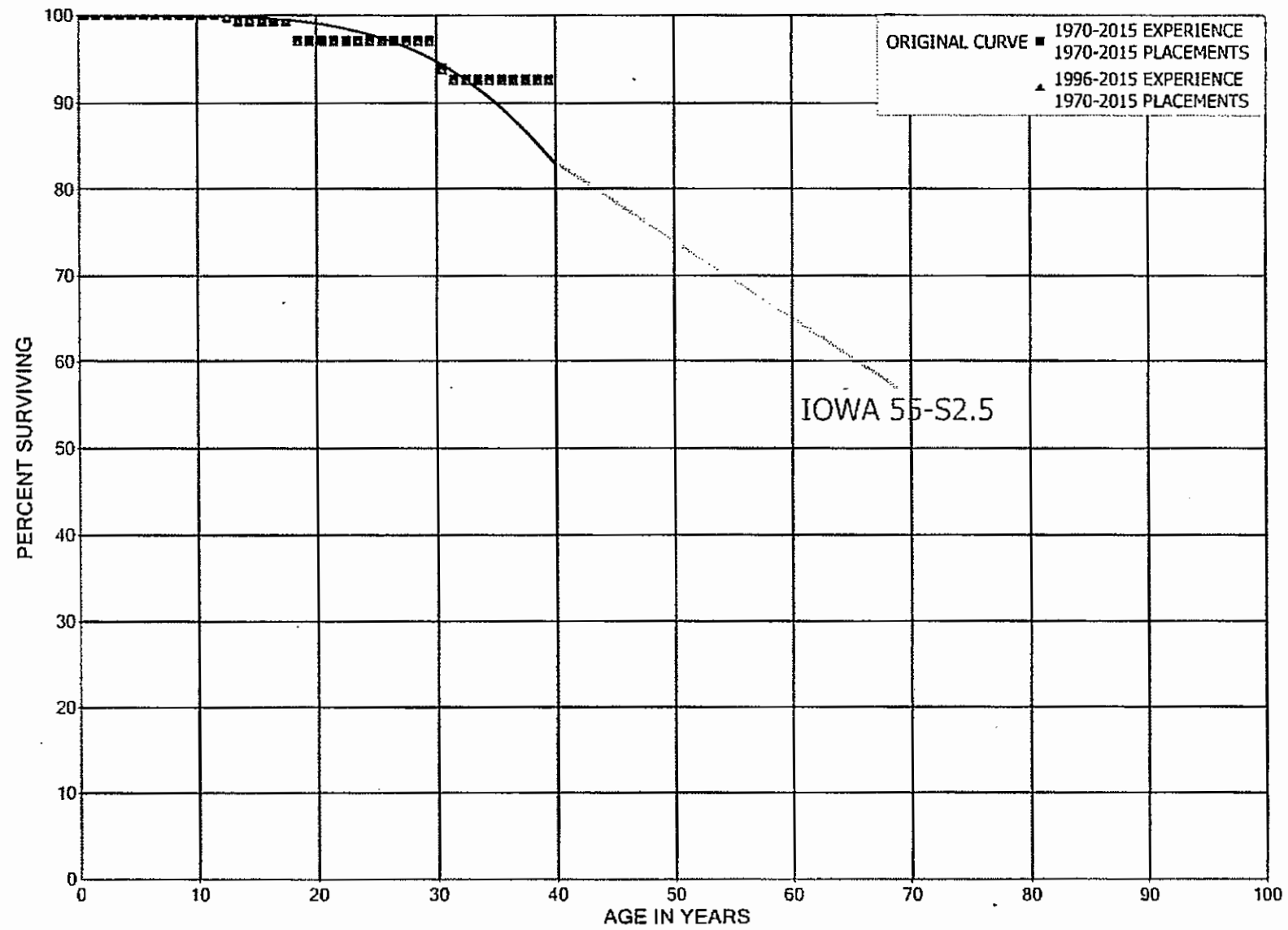
## ACCOUNT 343 PRIME MOVERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2015			EXPERIENCE BAND 1994-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	518,199,387		0.0000	1.0000	100.00
0.5	420,701,024		0.0000	1.0000	100.00
1.5	419,599,407	2,330,051	0.0056	0.9944	100.00
2.5	405,465,587	4,819,837	0.0119	0.9881	99.44
3.5	381,322,084	3,048,432	0.0080	0.9920	98.26
4.5	368,929,443	1,814,195	0.0049	0.9951	97.48
5.5	366,042,730	121,282	0.0003	0.9997	97.00
6.5	360,011,536	5,477,708	0.0152	0.9848	96.97
7.5	346,823,256	2,840,354	0.0082	0.9918	95.49
8.5	334,918,712	7,610,649	0.0227	0.9773	94.71
9.5	314,145,068	3,460,624	0.0110	0.9890	92.56
10.5	310,660,537	3,421,716	0.0110	0.9890	91.54
11.5	222,924,539	1,697,301	0.0076	0.9924	90.53
12.5	219,693,439	203,255	0.0009	0.9991	89.84
13.5	162,060,538	192,030	0.0012	0.9988	89.76
14.5	130,343,243	893,966	0.0069	0.9931	89.65
15.5	115,189,289	685,185	0.0059	0.9941	89.03
16.5	69,984,311	155,367	0.0022	0.9978	88.51
17.5	64,191,211	1,086,313	0.0169	0.9831	88.31
18.5	60,088,310	211,165	0.0035	0.9965	86.81
19.5	42,071,773	2,943,402	0.0700	0.9300	86.51
20.5	13,186,611	30,332	0.0023	0.9977	80.46
21.5					80.27



KENTUCKY UTILITIES COMPANY  
ACCOUNT 344 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1970-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	174,754,283		0.0000	1.0000	100.00
0.5	61,418,405		0.0000	1.0000	100.00
1.5	60,945,976		0.0000	1.0000	100.00
2.5	59,884,192	8,870	0.0001	0.9999	100.00
3.5	59,581,989	6,511	0.0001	0.9999	99.99
4.5	59,507,875		0.0000	1.0000	99.97
5.5	59,507,875		0.0000	1.0000	99.97
6.5	59,507,875		0.0000	1.0000	99.97
7.5	59,507,875		0.0000	1.0000	99.97
8.5	59,507,875		0.0000	1.0000	99.97
9.5	59,507,875	40,984	0.0007	0.9993	99.97
10.5	59,466,891		0.0000	1.0000	99.91
11.5	47,612,681	118,318	0.0025	0.9975	99.91
12.5	47,494,363	234,105	0.0049	0.9951	99.66
13.5	39,778,458		0.0000	1.0000	99.17
14.5	31,784,949		0.0000	1.0000	99.17
15.5	31,784,949		0.0000	1.0000	99.17
16.5	24,379,209		0.0000	1.0000	99.17
17.5	24,379,209	494,603	0.0203	0.9797	99.17
18.5	23,765,495		0.0000	1.0000	97.15
19.5	19,192,169		0.0000	1.0000	97.15
20.5	9,174,912		0.0000	1.0000	97.15
21.5	3,841,744		0.0000	1.0000	97.15
22.5	3,841,744		0.0000	1.0000	97.15
23.5	3,841,744		0.0000	1.0000	97.15
24.5	3,841,744		0.0000	1.0000	97.15
25.5	3,841,744		0.0000	1.0000	97.15
26.5	3,841,744		0.0000	1.0000	97.15
27.5	3,841,744		0.0000	1.0000	97.15
28.5	3,841,744		0.0000	1.0000	97.15
29.5	3,841,744	128,839	0.0335	0.9665	97.15
30.5	3,712,905	44,894	0.0121	0.9879	93.90
31.5	3,668,011		0.0000	1.0000	92.76
32.5	3,668,011		0.0000	1.0000	92.76
33.5	3,668,011		0.0000	1.0000	92.76
34.5	3,668,011		0.0000	1.0000	92.76
35.5	3,668,011		0.0000	1.0000	92.76
36.5	3,668,011		0.0000	1.0000	92.76
37.5	3,668,011		0.0000	1.0000	92.76
38.5	3,668,011		0.0000	1.0000	92.76

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1970-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,668,011		0.0000	1.0000	92.76
40.5	3,649,514		0.0000	1.0000	92.76
41.5	3,649,514		0.0000	1.0000	92.76
42.5	3,649,514		0.0000	1.0000	92.76
43.5	2,426,966		0.0000	1.0000	92.76
44.5	2,280,419		0.0000	1.0000	92.76
45.5					92.76

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,546,733		0.0000	1.0000	100.00
0.5	52,236,982		0.0000	1.0000	100.00
1.5	57,104,232		0.0000	1.0000	100.00
2.5	56,042,448	8,870	0.0002	0.9998	100.00
3.5	55,740,244	6,511	0.0001	0.9999	99.98
4.5	55,666,130		0.0000	1.0000	99.97
5.5	55,666,130		0.0000	1.0000	99.97
6.5	55,666,130		0.0000	1.0000	99.97
7.5	55,666,130		0.0000	1.0000	99.97
8.5	55,666,130		0.0000	1.0000	99.97
9.5	55,666,130	40,984	0.0007	0.9993	99.97
10.5	55,625,147		0.0000	1.0000	99.90
11.5	43,770,937	118,318	0.0027	0.9973	99.90
12.5	43,652,619	234,105	0.0054	0.9946	99.63
13.5	35,936,714		0.0000	1.0000	99.09
14.5	27,943,205		0.0000	1.0000	99.09
15.5	27,943,205		0.0000	1.0000	99.09
16.5	20,537,465		0.0000	1.0000	99.09
17.5	20,537,465	494,603	0.0241	0.9759	99.09
18.5	19,923,751		0.0000	1.0000	96.71
19.5	15,350,424		0.0000	1.0000	96.71
20.5	5,351,665		0.0000	1.0000	96.71
21.5	18,497		0.0000	1.0000	96.71
22.5	18,497		0.0000	1.0000	96.71
23.5	18,497		0.0000	1.0000	96.71
24.5	165,044		0.0000	1.0000	96.71
25.5	3,841,744		0.0000	1.0000	96.71
26.5	3,841,744		0.0000	1.0000	96.71
27.5	3,841,744		0.0000	1.0000	96.71
28.5	3,841,744		0.0000	1.0000	96.71
29.5	3,841,744	128,839	0.0335	0.9665	96.71
30.5	3,712,905	44,894	0.0121	0.9879	93.46
31.5	3,668,011		0.0000	1.0000	92.33
32.5	3,668,011		0.0000	1.0000	92.33
33.5	3,668,011		0.0000	1.0000	92.33
34.5	3,668,011		0.0000	1.0000	92.33
35.5	3,668,011		0.0000	1.0000	92.33
36.5	3,668,011		0.0000	1.0000	92.33
37.5	3,668,011		0.0000	1.0000	92.33
38.5	3,668,011		0.0000	1.0000	92.33

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

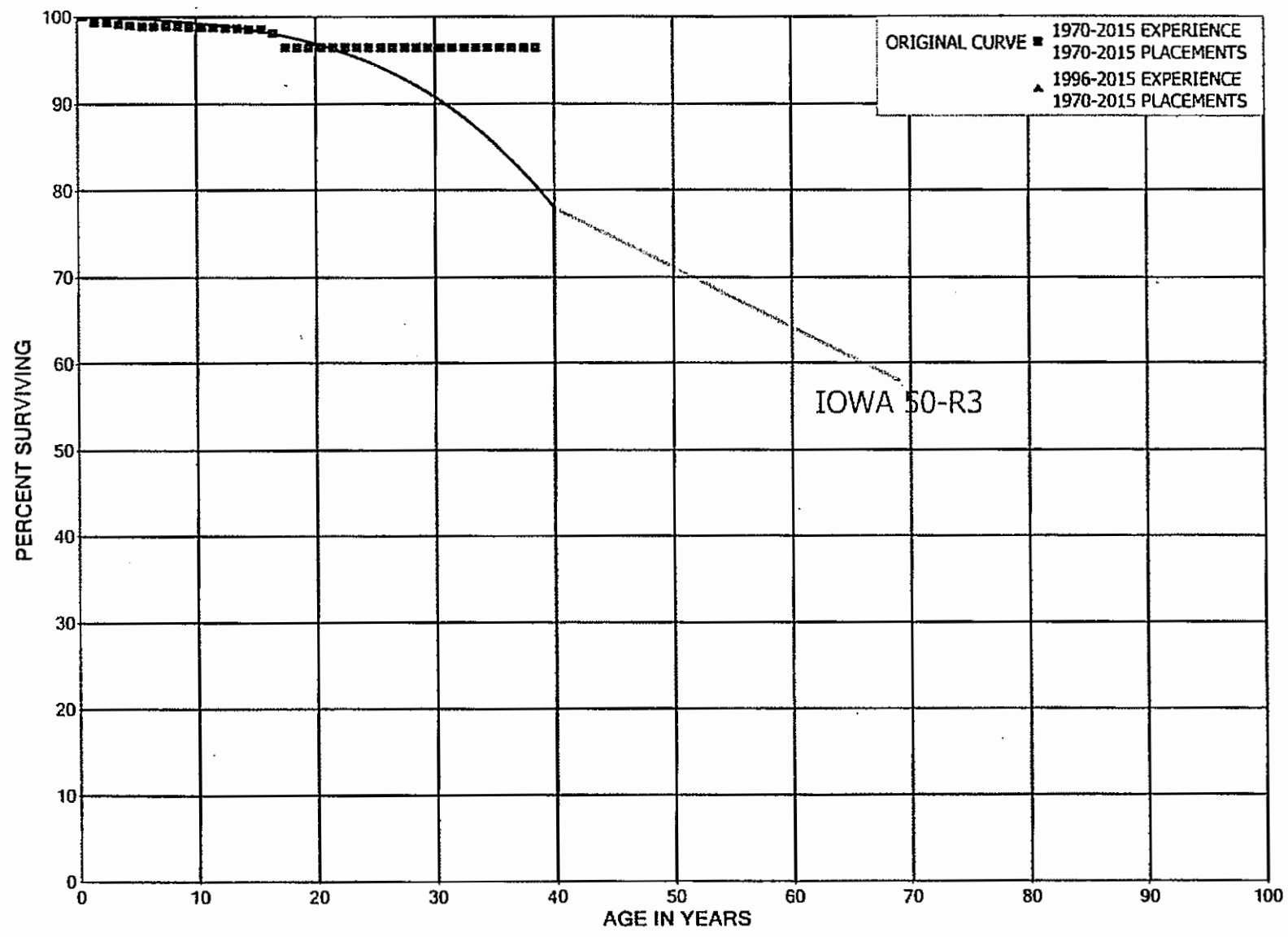
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,668,011		0.0000	1.0000	92.33
40.5	3,649,514		0.0000	1.0000	92.33
41.5	3,649,514		0.0000	1.0000	92.33
42.5	3,649,514		0.0000	1.0000	92.33
43.5	2,426,966		0.0000	1.0000	92.33
44.5	2,280,419		0.0000	1.0000	92.33
45.5					92.33

KENTUCKY UTILITIES COMPANY  
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,255,857		0.0000	1.0000	100.00
0.5	36,951,040	276,152	0.0075	0.9925	100.00
1.5	35,098,540		0.0000	1.0000	99.25
2.5	34,037,178	55,908	0.0016	0.9984	99.25
3.5	31,443,555	46,720	0.0015	0.9985	99.09
4.5	31,104,461	40,633	0.0013	0.9987	98.94
5.5	34,906,673		0.0000	1.0000	98.81
6.5	34,897,856		0.0000	1.0000	98.81
7.5	37,547,728		0.0000	1.0000	98.81
8.5	38,450,558	27,381	0.0007	0.9993	98.81
9.5	38,423,177		0.0000	1.0000	98.74
10.5	39,571,091	24,435	0.0006	0.9994	98.74
11.5	22,882,068	8,145	0.0004	0.9996	98.68
12.5	22,873,923	17,431	0.0008	0.9992	98.65
13.5	17,836,204	21,022	0.0012	0.9988	98.57
14.5	14,012,174		0.0000	1.0000	98.46
15.5	14,012,174	59,939	0.0043	0.9957	98.46
16.5	11,963,172	197,458	0.0165	0.9835	98.03
17.5	11,765,713		0.0000	1.0000	96.42
18.5	10,770,638		0.0000	1.0000	96.42
19.5	8,709,468		0.0000	1.0000	96.42
20.5	4,687,320		0.0000	1.0000	96.42
21.5	2,791,933		0.0000	1.0000	96.42
22.5	603,776		0.0000	1.0000	96.42
23.5	603,776		0.0000	1.0000	96.42
24.5	603,776		0.0000	1.0000	96.42
25.5	603,776		0.0000	1.0000	96.42
26.5	603,776		0.0000	1.0000	96.42
27.5	603,776		0.0000	1.0000	96.42
28.5	603,776		0.0000	1.0000	96.42
29.5	603,776		0.0000	1.0000	96.42
30.5	603,776		0.0000	1.0000	96.42
31.5	603,776		0.0000	1.0000	96.42
32.5	603,776		0.0000	1.0000	96.42
33.5	603,776		0.0000	1.0000	96.42
34.5	603,776		0.0000	1.0000	96.42
35.5	603,776		0.0000	1.0000	96.42
36.5	603,776		0.0000	1.0000	96.42
37.5	603,776		0.0000	1.0000	96.42
38.5	603,776		0.0000	1.0000	96.42

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	603,776		0.0000	1.0000	96.42
40.5	603,776		0.0000	1.0000	96.42
41.5	603,776	118,011	0.1955	0.8045	96.42
42.5	482,938	241,530	0.5001	0.4999	77.57
43.5	241,408		0.0000	1.0000	38.78
44.5	199,409		0.0000	1.0000	38.78
45.5					38.78



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,971,335		0.0000	1.0000	100.00
0.5	33,953,797	276,152	0.0081	0.9919	100.00
1.5	34,167,974		0.0000	1.0000	99.19
2.5	33,433,403	55,908	0.0017	0.9983	99.19
3.5	30,839,780	46,720	0.0015	0.9985	99.02
4.5	30,500,685	40,633	0.0013	0.9987	98.87
5.5	34,302,897		0.0000	1.0000	98.74
6.5	34,294,080		0.0000	1.0000	98.74
7.5	36,943,952		0.0000	1.0000	98.74
8.5	37,846,782	27,381	0.0007	0.9993	98.74
9.5	37,819,401		0.0000	1.0000	98.67
10.5	38,967,315	24,435	0.0006	0.9994	98.67
11.5	22,278,292	8,145	0.0004	0.9996	98.61
12.5	22,270,147	17,431	0.0008	0.9992	98.57
13.5	17,232,428	21,022	0.0012	0.9988	98.49
14.5	13,408,399		0.0000	1.0000	98.37
15.5	13,408,399	59,939	0.0045	0.9955	98.37
16.5	11,359,396	197,458	0.0174	0.9826	97.93
17.5	11,161,938		0.0000	1.0000	96.23
18.5	10,166,863		0.0000	1.0000	96.23
19.5	8,105,692		0.0000	1.0000	96.23
20.5	4,083,545		0.0000	1.0000	96.23
21.5	2,188,157		0.0000	1.0000	96.23
22.5	2,826		0.0000	1.0000	96.23
23.5	2,826		0.0000	1.0000	96.23
24.5	44,825		0.0000	1.0000	96.23
25.5	603,776		0.0000	1.0000	96.23
26.5	603,776		0.0000	1.0000	96.23
27.5	603,776		0.0000	1.0000	96.23
28.5	603,776		0.0000	1.0000	96.23
29.5	603,776		0.0000	1.0000	96.23
30.5	603,776		0.0000	1.0000	96.23
31.5	603,776		0.0000	1.0000	96.23
32.5	603,776		0.0000	1.0000	96.23
33.5	603,776		0.0000	1.0000	96.23
34.5	603,776		0.0000	1.0000	96.23
35.5	603,776		0.0000	1.0000	96.23
36.5	603,776		0.0000	1.0000	96.23
37.5	603,776		0.0000	1.0000	96.23
38.5	603,776		0.0000	1.0000	96.23

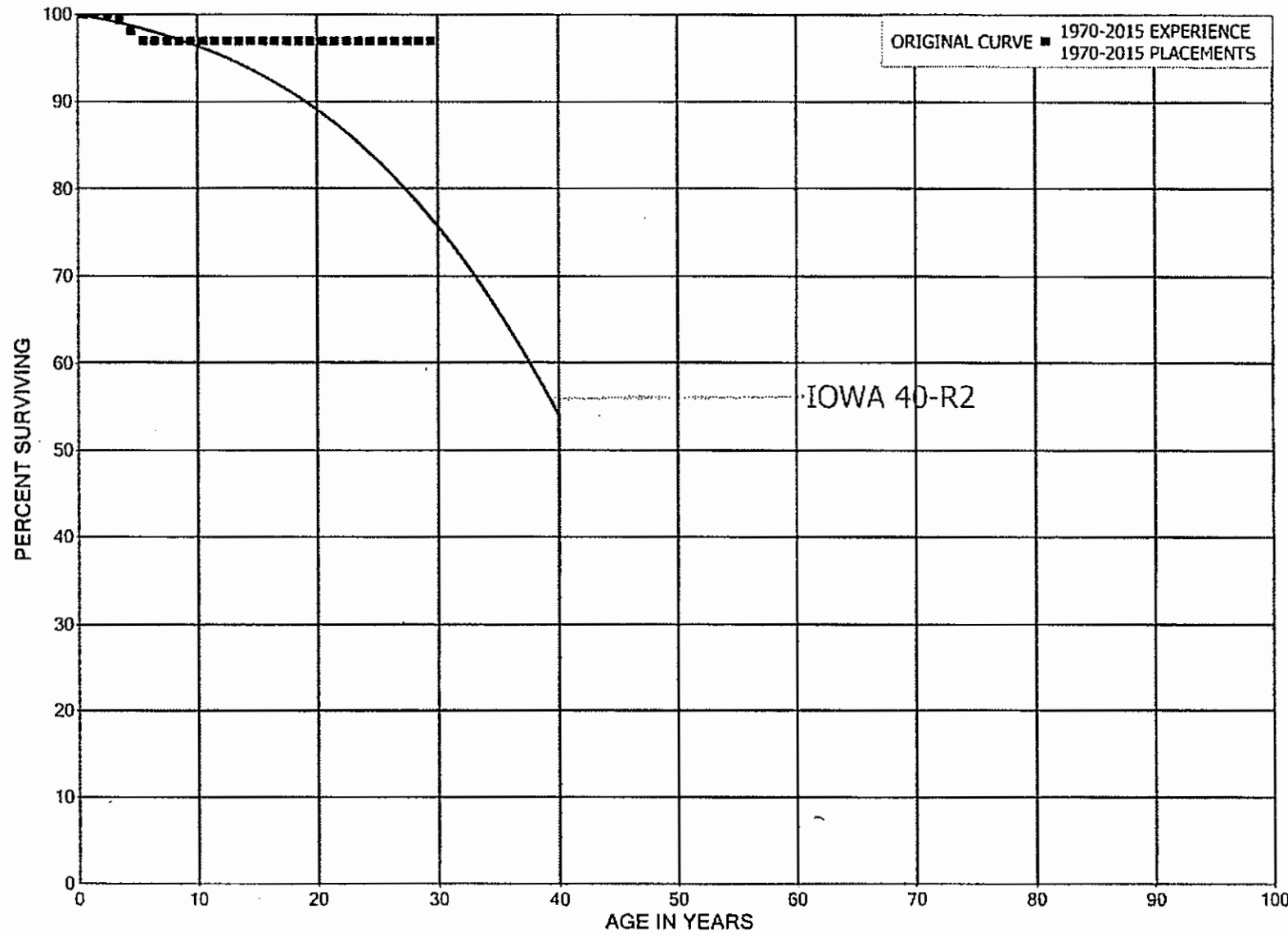
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	603,776		0.0000	1.0000	96.23
40.5	603,776		0.0000	1.0000	96.23
41.5	603,776	118,011	0.1955	0.8045	96.23
42.5	482,938	241,530	0.5001	0.4999	77.42
43.5	241,408		0.0000	1.0000	38.70
44.5	199,409		0.0000	1.0000	38.70
45.5					38.70

KENTUCKY UTILITIES COMPANY  
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1970-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,771,616	1,188	0.0002	0.9998	100.00
0.5	5,673,700		0.0000	1.0000	99.98
1.5	5,607,015	1,771	0.0003	0.9997	99.98
2.5	5,536,015	35,883	0.0065	0.9935	99.95
3.5	5,494,838	65,541	0.0119	0.9881	99.30
4.5	5,320,653	66,356	0.0125	0.9875	98.12
5.5	5,227,550		0.0000	1.0000	96.89
6.5	5,227,550		0.0000	1.0000	96.89
7.5	5,227,550		0.0000	1.0000	96.89
8.5	5,183,418		0.0000	1.0000	96.89
9.5	5,168,144		0.0000	1.0000	96.89
10.5	5,133,373		0.0000	1.0000	96.89
11.5	5,028,067		0.0000	1.0000	96.89
12.5	4,681,001		0.0000	1.0000	96.89
13.5	4,675,623		0.0000	1.0000	96.89
14.5	1,450,133		0.0000	1.0000	96.89
15.5	1,450,133		0.0000	1.0000	96.89
16.5	1,408,810		0.0000	1.0000	96.89
17.5	1,408,810		0.0000	1.0000	96.89
18.5	1,387,548		0.0000	1.0000	96.89
19.5	1,229,609		0.0000	1.0000	96.89
20.5	266,976		0.0000	1.0000	96.89
21.5	35,805		0.0000	1.0000	96.89
22.5	35,805		0.0000	1.0000	96.89
23.5	35,805		0.0000	1.0000	96.89
24.5	35,805		0.0000	1.0000	96.89
25.5	35,805		0.0000	1.0000	96.89
26.5	35,805		0.0000	1.0000	96.89
27.5	35,805		0.0000	1.0000	96.89
28.5	35,805		0.0000	1.0000	96.89
29.5	35,805		0.0000	1.0000	96.89
30.5	35,805		0.0000	1.0000	96.89
31.5	35,805		0.0000	1.0000	96.89
32.5	35,805		0.0000	1.0000	96.89
33.5	35,805		0.0000	1.0000	96.89
34.5	35,805		0.0000	1.0000	96.89
35.5	35,805		0.0000	1.0000	96.89
36.5	35,805		0.0000	1.0000	96.89
37.5	35,805		0.0000	1.0000	96.89
38.5	35,805		0.0000	1.0000	96.89

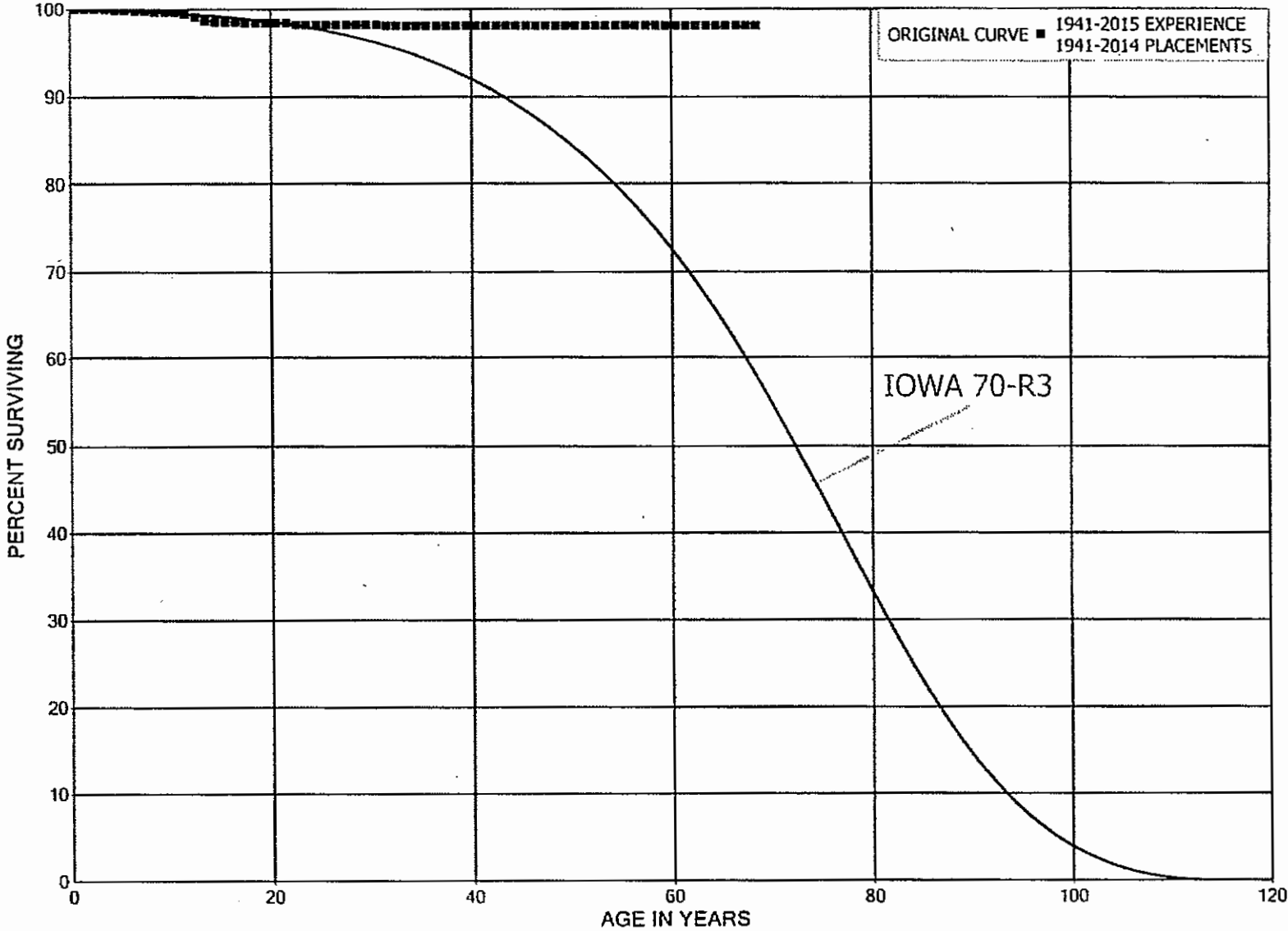
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,805		0.0000	1.0000	96.89
40.5	35,805		0.0000	1.0000	96.89
41.5	35,805		0.0000	1.0000	96.89
42.5	35,692	44	0.0012	0.9988	96.89
43.5	35,649		0.0000	1.0000	96.77
44.5	30,264		0.0000	1.0000	96.77
45.5					96.77

KENTUCKY UTILITIES COMPANY  
ACCOUNT 350.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,356,869	1	0.0000	1.0000	100.00
0.5	30,356,868	1,233	0.0000	1.0000	100.00
1.5	30,066,243		0.0000	1.0000	100.00
2.5	28,264,941		0.0000	1.0000	100.00
3.5	24,342,549	38,734	0.0016	0.9984	100.00
4.5	24,278,907	481	0.0000	1.0000	99.84
5.5	24,126,296	34,479	0.0014	0.9986	99.83
6.5	23,737,980	3,553	0.0001	0.9999	99.69
7.5	23,734,427	10,694	0.0005	0.9995	99.68
8.5	23,723,733	3,483	0.0001	0.9999	99.63
9.5	23,718,977	40	0.0000	1.0000	99.62
10.5	23,718,392	44,006	0.0019	0.9981	99.62
11.5	23,588,251	91,664	0.0039	0.9961	99.43
12.5	23,146,750	96,578	0.0042	0.9958	99.05
13.5	23,050,172	36,417	0.0016	0.9984	98.63
14.5	23,013,755	4,272	0.0002	0.9998	98.48
15.5	22,939,479	260	0.0000	1.0000	98.46
16.5	22,591,895	2,201	0.0001	0.9999	98.46
17.5	22,274,275		0.0000	1.0000	98.45
18.5	22,210,120	14,381	0.0006	0.9994	98.45
19.5	22,120,342		0.0000	1.0000	98.38
20.5	21,705,738	2,507	0.0001	0.9999	98.38
21.5	21,618,815	33,678	0.0016	0.9984	98.37
22.5	21,537,378	1,618	0.0001	0.9999	98.22
23.5	21,479,726	1,468	0.0001	0.9999	98.21
24.5	21,169,292		0.0000	1.0000	98.21
25.5	21,043,740		0.0000	1.0000	98.21
26.5	20,917,994		0.0000	1.0000	98.21
27.5	20,793,228	1,472	0.0001	0.9999	98.21
28.5	20,187,432	1,157	0.0001	0.9999	98.20
29.5	20,016,691		0.0000	1.0000	98.19
30.5	18,637,420	14,769	0.0008	0.9992	98.19
31.5	16,400,624	306	0.0000	1.0000	98.12
32.5	16,084,820		0.0000	1.0000	98.11
33.5	15,225,310		0.0000	1.0000	98.11
34.5	14,652,769		0.0000	1.0000	98.11
35.5	13,894,060		0.0000	1.0000	98.11
36.5	13,012,208		0.0000	1.0000	98.11
37.5	12,109,922		0.0000	1.0000	98.11
38.5	11,968,740		0.0000	1.0000	98.11

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

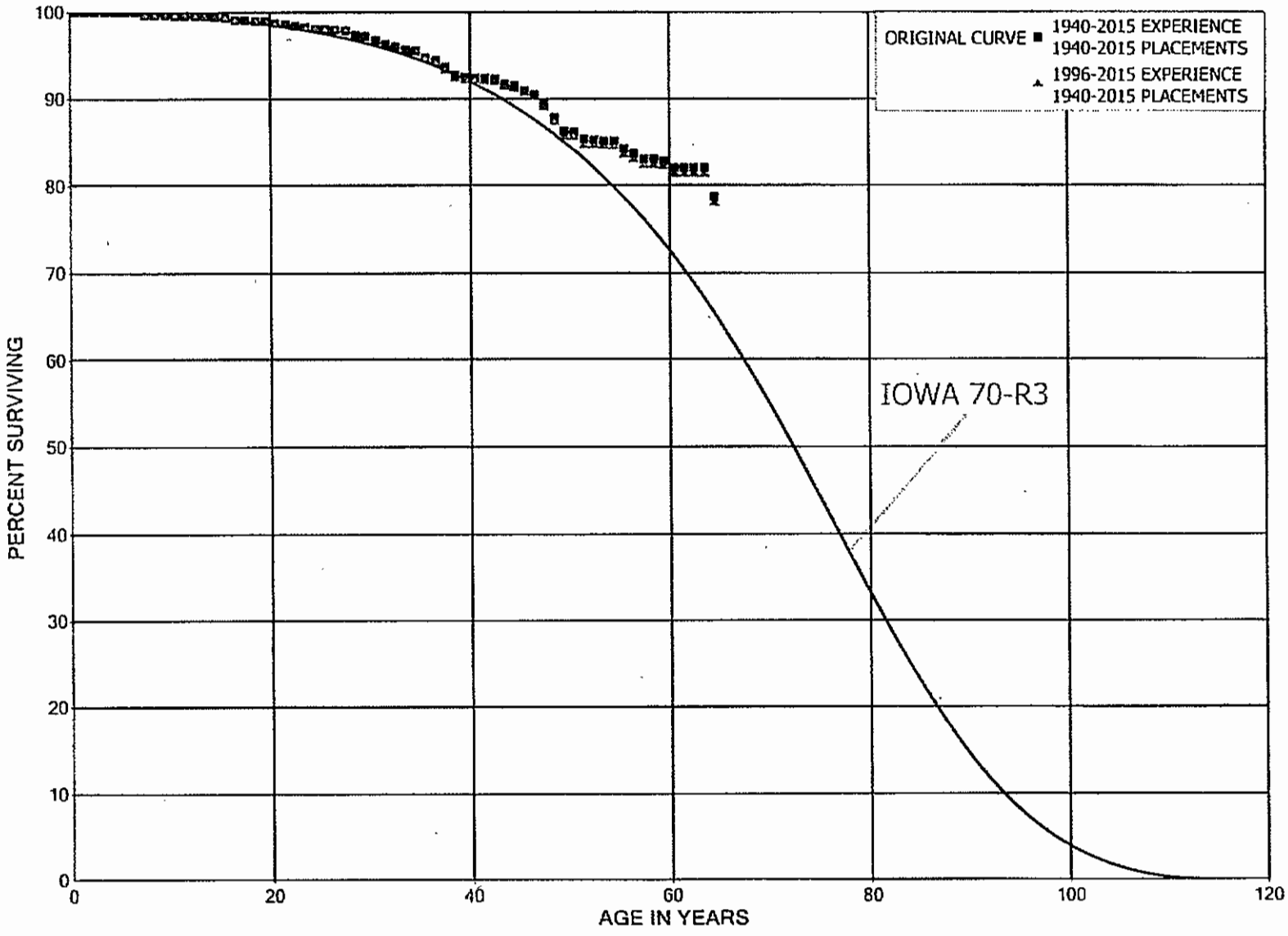
## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,514,099		0.0000	1.0000	98.11
40.5	11,341,297		0.0000	1.0000	98.11
41.5	10,798,351		0.0000	1.0000	98.11
42.5	9,820,313	361	0.0000	1.0000	98.11
43.5	9,226,846		0.0000	1.0000	98.11
44.5	8,256,777		0.0000	1.0000	98.11
45.5	6,574,014		0.0000	1.0000	98.11
46.5	6,171,920		0.0000	1.0000	98.11
47.5	6,043,265		0.0000	1.0000	98.11
48.5	5,431,700	643	0.0001	0.9999	98.11
49.5	5,015,178		0.0000	1.0000	98.10
50.5	4,696,615		0.0000	1.0000	98.10
51.5	4,603,473		0.0000	1.0000	98.10
52.5	4,138,353		0.0000	1.0000	98.10
53.5	3,857,993		0.0000	1.0000	98.10
54.5	3,530,709		0.0000	1.0000	98.10
55.5	3,267,275		0.0000	1.0000	98.10
56.5	3,040,442		0.0000	1.0000	98.10
57.5	2,666,928		0.0000	1.0000	98.10
58.5	2,634,749		0.0000	1.0000	98.10
59.5	2,375,299		0.0000	1.0000	98.10
60.5	2,289,385		0.0000	1.0000	98.10
61.5	2,180,564		0.0000	1.0000	98.10
62.5	1,771,258		0.0000	1.0000	98.10
63.5	1,585,210		0.0000	1.0000	98.10
64.5	1,480,421		0.0000	1.0000	98.10
65.5	1,457,872		0.0000	1.0000	98.10
66.5	1,221,149		0.0000	1.0000	98.10
67.5	825,144		0.0000	1.0000	98.10
68.5	759,614		0.0000	1.0000	98.10
69.5	720,785		0.0000	1.0000	98.10
70.5	715,390		0.0000	1.0000	98.10
71.5	714,530		0.0000	1.0000	98.10
72.5	713,453		0.0000	1.0000	98.10
73.5	686,361		0.0000	1.0000	98.10
74.5					98.10



KENTUCKY UTILITIES COMPANY  
ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1940-2015

## EXPERIENCE BAND 1940-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,669,683		0.0000	1.0000	100.00
0.5	23,393,062	672	0.0000	1.0000	100.00
1.5	21,306,804	2,012	0.0001	0.9999	100.00
2.5	17,637,859	4,619	0.0003	0.9997	99.99
3.5	16,742,149		0.0000	1.0000	99.96
4.5	15,288,760	1,769	0.0001	0.9999	99.96
5.5	15,156,428		0.0000	1.0000	99.95
6.5	12,803,571	43,125	0.0034	0.9966	99.95
7.5	7,423,740	1,044	0.0001	0.9999	99.61
8.5	7,223,030	1,529	0.0002	0.9998	99.60
9.5	7,221,501	1,583	0.0002	0.9998	99.58
10.5	7,028,173	1,778	0.0003	0.9997	99.56
11.5	6,732,868	1,397	0.0002	0.9998	99.53
12.5	6,692,876	3,217	0.0005	0.9995	99.51
13.5	6,607,672	6,896	0.0010	0.9990	99.46
14.5	6,449,974	3,541	0.0005	0.9995	99.36
15.5	6,246,611	16,099	0.0026	0.9974	99.30
16.5	6,203,434	59	0.0000	1.0000	99.05
17.5	5,570,055	4,448	0.0008	0.9992	99.05
18.5	5,470,143	869	0.0002	0.9998	98.97
19.5	5,363,815	14,880	0.0028	0.9972	98.95
20.5	4,873,722	5,308	0.0011	0.9989	98.68
21.5	4,568,707	9,041	0.0020	0.9980	98.57
22.5	4,457,264	2,353	0.0005	0.9995	98.38
23.5	4,318,761	9,270	0.0021	0.9979	98.32
24.5	4,301,789	3,077	0.0007	0.9993	98.11
25.5	4,133,247	3,894	0.0009	0.9991	98.04
26.5	4,112,253	4,714	0.0011	0.9989	97.95
27.5	3,993,186	20,414	0.0051	0.9949	97.84
28.5	3,839,580	6,475	0.0017	0.9983	97.34
29.5	3,780,049	18,111	0.0048	0.9952	97.17
30.5	3,649,750	14,681	0.0040	0.9960	96.71
31.5	4,296,007	14,287	0.0033	0.9967	96.32
32.5	3,850,353	15,326	0.0040	0.9960	96.00
33.5	3,134,743	2,696	0.0009	0.9991	95.62
34.5	2,165,823	17,613	0.0081	0.9919	95.53
35.5	1,952,535	8,343	0.0043	0.9957	94.76
36.5	1,733,204	12,986	0.0075	0.9925	94.35
37.5	1,518,933	14,803	0.0097	0.9903	93.65
38.5	1,277,951	3,625	0.0028	0.9972	92.73

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1940-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,230,726	957	0.0008	0.9992	92.47	
40.5	1,146,290	177	0.0002	0.9998	92.40	
41.5	1,115,848	1,786	0.0016	0.9984	92.38	
42.5	1,087,936	6,152	0.0057	0.9943	92.24	
43.5	882,689	1,526	0.0017	0.9983	91.71	
44.5	755,274	5,441	0.0072	0.9928	91.56	
45.5	679,285	2,717	0.0040	0.9960	90.90	
46.5	636,678	7,913	0.0124	0.9876	90.53	
47.5	614,963	10,637	0.0173	0.9827	89.41	
48.5	591,604	10,833	0.0183	0.9817	87.86	
49.5	534,835	413	0.0008	0.9992	86.25	
50.5	502,212	4,921	0.0098	0.9902	86.19	
51.5	454,891	118	0.0003	0.9997	85.34	
52.5	442,928	513	0.0012	0.9988	85.32	
53.5	429,862		0.0000	1.0000	85.22	
54.5	412,693	4,500	0.0109	0.9891	85.22	
55.5	370,924	2,583	0.0070	0.9930	84.29	
56.5	458,035	3,482	0.0076	0.9924	83.70	
57.5	405,322		0.0000	1.0000	83.07	
58.5	392,083	953	0.0024	0.9976	83.07	
59.5	230,018	2,213	0.0096	0.9904	82.87	
60.5	214,371		0.0000	1.0000	82.07	
61.5	168,368		0.0000	1.0000	82.07	
62.5	140,226		0.0000	1.0000	82.07	
63.5	138,171	5,689	0.0412	0.9588	82.07	
64.5	106,337		0.0000	1.0000	78.69	
65.5	84,214	1,244	0.0148	0.9852	78.69	
66.5	58,735		0.0000	1.0000	77.53	
67.5	57,335		0.0000	1.0000	77.53	
68.5	54,112	219	0.0041	0.9959	77.53	
69.5	53,893	1,207	0.0224	0.9776	77.21	
70.5	52,686		0.0000	1.0000	75.48	
71.5	52,686	7,689	0.1459	0.8541	75.48	
72.5	44,997		0.0000	1.0000	64.47	
73.5	44,997	749	0.0166	0.9834	64.47	
74.5	1,901		0.0000	1.0000	63.39	
75.5					63.39	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1940-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,279,542		0.0000	1.0000	100.00
0.5	18,482,903		0.0000	1.0000	100.00
1.5	16,699,637	13	0.0000	1.0000	100.00
2.5	13,144,183	4,321	0.0003	0.9997	100.00
3.5	12,394,268		0.0000	1.0000	99.97
4.5	10,949,920	1,339	0.0001	0.9999	99.97
5.5	10,989,932		0.0000	1.0000	99.95
6.5	8,648,591	39,285	0.0045	0.9955	99.95
7.5	3,386,952		0.0000	1.0000	99.50
8.5	3,314,028		0.0000	1.0000	99.50
9.5	3,376,190		0.0000	1.0000	99.50
10.5	3,324,737		0.0000	1.0000	99.50
11.5	3,248,960		0.0000	1.0000	99.50
12.5	3,642,775	3,036	0.0008	0.9992	99.50
13.5	4,262,255	6,428	0.0015	0.9985	99.42
14.5	4,209,874		0.0000	1.0000	99.27
15.5	4,236,000	14,853	0.0035	0.9965	99.27
16.5	4,418,738		0.0000	1.0000	98.92
17.5	3,998,505	3,287	0.0008	0.9992	98.92
18.5	4,132,028	869	0.0002	0.9998	98.84
19.5	4,070,856	13,238	0.0033	0.9967	98.82
20.5	3,671,837	4,399	0.0012	0.9988	98.50
21.5	3,406,220	6,969	0.0020	0.9980	98.38
22.5	3,324,724		0.0000	1.0000	98.18
23.5	3,390,097	5,104	0.0015	0.9985	98.18
24.5	3,505,973	1,538	0.0004	0.9996	98.03
25.5	3,413,390	2,087	0.0006	0.9994	97.99
26.5	3,441,153	1,092	0.0003	0.9997	97.93
27.5	3,339,508	15,648	0.0047	0.9953	97.90
28.5	3,203,605	4,045	0.0013	0.9987	97.44
29.5	3,201,579	17,709	0.0055	0.9945	97.31
30.5	3,113,610	14,681	0.0047	0.9953	96.78
31.5	3,805,615	12,098	0.0032	0.9968	96.32
32.5	3,374,245	13,191	0.0039	0.9961	96.01
33.5	2,678,811	2,294	0.0009	0.9991	95.64
34.5	1,729,316	17,613	0.0102	0.9898	95.56
35.5	1,553,297	8,343	0.0054	0.9946	94.58
36.5	1,371,713	12,986	0.0095	0.9905	94.07
37.5	1,210,352	11,101	0.0092	0.9908	93.18
38.5	987,869	2,437	0.0025	0.9975	92.33

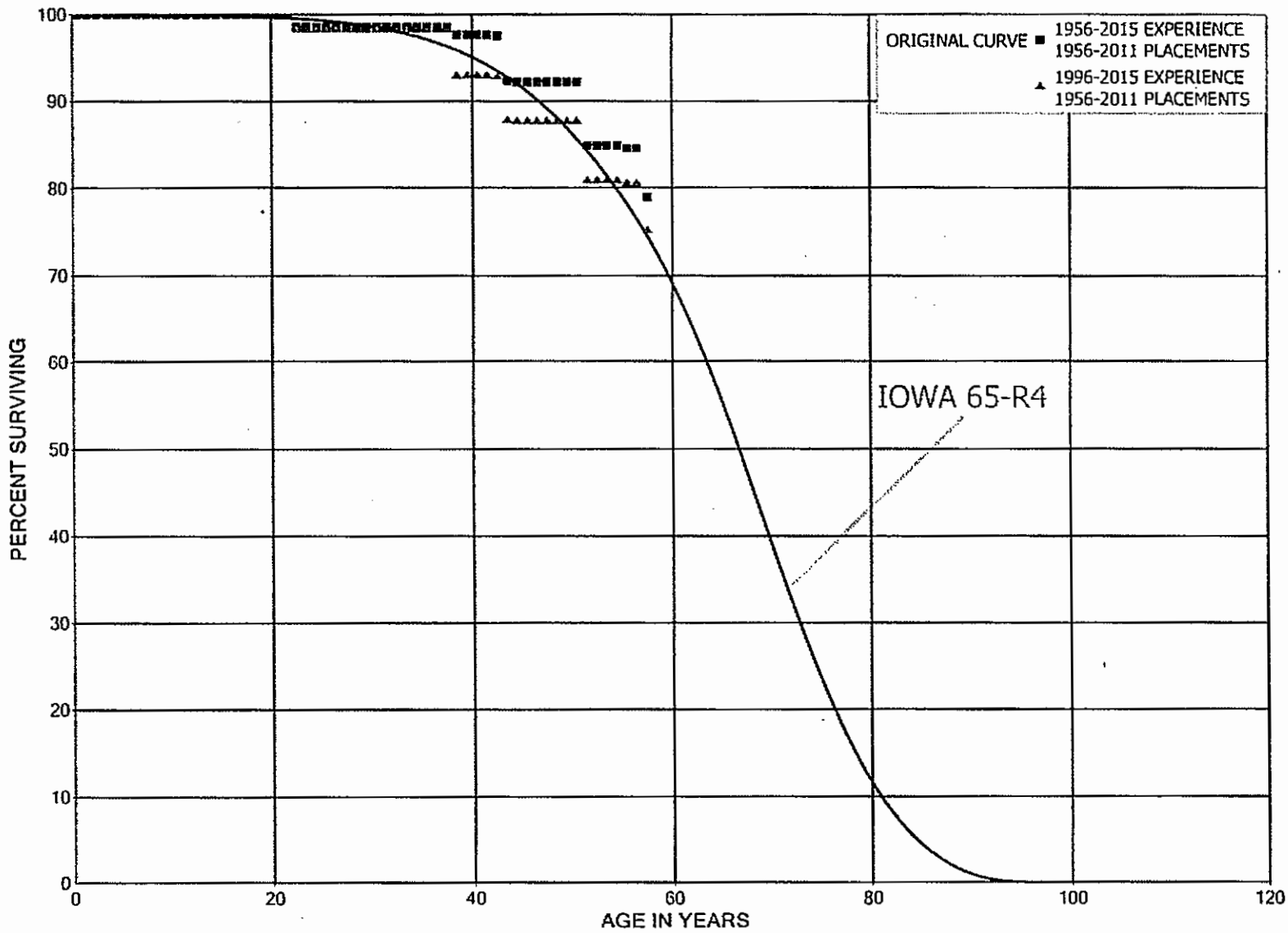
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	978,905	957	0.0010	0.9990	92.10
40.5	912,590	45	0.0000	1.0000	92.01
41.5	928,401	1,786	0.0019	0.9981	92.01
42.5	934,490	6,051	0.0065	0.9935	91.83
43.5	731,399	1,526	0.0021	0.9979	91.24
44.5	636,908	3,153	0.0050	0.9950	91.04
45.5	586,732	2,717	0.0046	0.9954	90.59
46.5	571,728	7,621	0.0133	0.9867	90.17
47.5	551,706	10,637	0.0193	0.9807	88.97
48.5	531,570	9,871	0.0186	0.9814	87.26
49.5	475,981	413	0.0009	0.9991	85.64
50.5	443,359	4,921	0.0111	0.9889	85.56
51.5	396,038	118	0.0003	0.9997	84.61
52.5	384,074	513	0.0013	0.9987	84.59
53.5	371,008		0.0000	1.0000	84.47
54.5	404,164	4,500	0.0111	0.9889	84.47
55.5	370,924	2,583	0.0070	0.9930	83.53
56.5	458,035	3,482	0.0076	0.9924	82.95
57.5	405,322		0.0000	1.0000	82.32
58.5	392,083	953	0.0024	0.9976	82.32
59.5	230,018	2,213	0.0096	0.9904	82.12
60.5	214,371		0.0000	1.0000	81.33
61.5	168,368		0.0000	1.0000	81.33
62.5	140,226		0.0000	1.0000	81.33
63.5	138,171	5,689	0.0412	0.9588	81.33
64.5	106,337		0.0000	1.0000	77.98
65.5	84,214	1,244	0.0148	0.9852	77.98
66.5	58,735		0.0000	1.0000	76.83
67.5	57,335		0.0000	1.0000	76.83
68.5	54,112	219	0.0041	0.9959	76.83
69.5	53,893	1,207	0.0224	0.9776	76.52
70.5	52,686		0.0000	1.0000	74.81
71.5	52,686	7,689	0.1459	0.8541	74.81
72.5	44,997		0.0000	1.0000	63.89
73.5	44,997	749	0.0166	0.9834	63.89
74.5	1,901		0.0000	1.0000	62.83
75.5					62.83

KENTUCKY UTILITIES COMPANY  
ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011

EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,262,667		0.0000	1.0000	100.00
0.5	1,262,667		0.0000	1.0000	100.00
1.5	1,262,667		0.0000	1.0000	100.00
2.5	1,262,667		0.0000	1.0000	100.00
3.5	1,262,667		0.0000	1.0000	100.00
4.5	1,184,836		0.0000	1.0000	100.00
5.5	1,184,836		0.0000	1.0000	100.00
6.5	1,184,836		0.0000	1.0000	100.00
7.5	1,184,836		0.0000	1.0000	100.00
8.5	1,184,836		0.0000	1.0000	100.00
9.5	1,184,836		0.0000	1.0000	100.00
10.5	1,184,836		0.0000	1.0000	100.00
11.5	1,184,836		0.0000	1.0000	100.00
12.5	1,184,836		0.0000	1.0000	100.00
13.5	1,184,836		0.0000	1.0000	100.00
14.5	1,184,836		0.0000	1.0000	100.00
15.5	1,184,836		0.0000	1.0000	100.00
16.5	1,184,836		0.0000	1.0000	100.00
17.5	1,184,836		0.0000	1.0000	100.00
18.5	1,106,967		0.0000	1.0000	100.00
19.5	1,106,967		0.0000	1.0000	100.00
20.5	1,102,199		0.0000	1.0000	100.00
21.5	1,102,199	16,626	0.0151	0.9849	100.00
22.5	1,085,573		0.0000	1.0000	98.49
23.5	1,079,988		0.0000	1.0000	98.49
24.5	1,079,988		0.0000	1.0000	98.49
25.5	1,073,538		0.0000	1.0000	98.49
26.5	1,073,538		0.0000	1.0000	98.49
27.5	1,068,997		0.0000	1.0000	98.49
28.5	1,068,997		0.0000	1.0000	98.49
29.5	1,068,997		0.0000	1.0000	98.49
30.5	1,068,997		0.0000	1.0000	98.49
31.5	191,484		0.0000	1.0000	98.49
32.5	191,484		0.0000	1.0000	98.49
33.5	191,344		0.0000	1.0000	98.49
34.5	191,344		0.0000	1.0000	98.49
35.5	191,344		0.0000	1.0000	98.49
36.5	190,045		0.0000	1.0000	98.49
37.5	190,045	1,608	0.0085	0.9915	98.49
38.5	188,437		0.0000	1.0000	97.66

## KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011

EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,437		0.0000	1.0000	97.66
40.5	188,437		0.0000	1.0000	97.66
41.5	179,591	230	0.0013	0.9987	97.66
42.5	179,361	9,659	0.0539	0.9461	97.53
43.5	169,701	197	0.0012	0.9988	92.28
44.5	169,504		0.0000	1.0000	92.17
45.5	169,504		0.0000	1.0000	92.17
46.5	169,504		0.0000	1.0000	92.17
47.5	169,454		0.0000	1.0000	92.17
48.5	169,454		0.0000	1.0000	92.17
49.5	169,454		0.0000	1.0000	92.17
50.5	169,454	13,263	0.0783	0.9217	92.17
51.5	156,191		0.0000	1.0000	84.96
52.5	156,191		0.0000	1.0000	84.96
53.5	156,165		0.0000	1.0000	84.96
54.5	156,165	541	0.0035	0.9965	84.96
55.5	155,589		0.0000	1.0000	84.66
56.5	28,148	1,888	0.0671	0.9329	84.66
57.5	17,017		0.0000	1.0000	78.99
58.5	17,017		0.0000	1.0000	78.99
59.5					78.99



## KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,700		0.0000	1.0000	100.00
0.5	155,700		0.0000	1.0000	100.00
1.5	155,700		0.0000	1.0000	100.00
2.5	155,700		0.0000	1.0000	100.00
3.5	160,468		0.0000	1.0000	100.00
4.5	82,638		0.0000	1.0000	100.00
5.5	82,638		0.0000	1.0000	100.00
6.5	88,222		0.0000	1.0000	100.00
7.5	92,763		0.0000	1.0000	100.00
8.5	99,213		0.0000	1.0000	100.00
9.5	99,213		0.0000	1.0000	100.00
10.5	99,213		0.0000	1.0000	100.00
11.5	99,213		0.0000	1.0000	100.00
12.5	99,213		0.0000	1.0000	100.00
13.5	99,213		0.0000	1.0000	100.00
14.5	993,353		0.0000	1.0000	100.00
15.5	993,353		0.0000	1.0000	100.00
16.5	993,492		0.0000	1.0000	100.00
17.5	993,492		0.0000	1.0000	100.00
18.5	915,624		0.0000	1.0000	100.00
19.5	916,922		0.0000	1.0000	100.00
20.5	912,154		0.0000	1.0000	100.00
21.5	918,768	16,626	0.0181	0.9819	100.00
22.5	902,142		0.0000	1.0000	98.19
23.5	898,165		0.0000	1.0000	98.19
24.5	900,397		0.0000	1.0000	98.19
25.5	893,947		0.0000	1.0000	98.19
26.5	893,947		0.0000	1.0000	98.19
27.5	899,116		0.0000	1.0000	98.19
28.5	899,116		0.0000	1.0000	98.19
29.5	899,116		0.0000	1.0000	98.19
30.5	899,116		0.0000	1.0000	98.19
31.5	21,603		0.0000	1.0000	98.19
32.5	21,603		0.0000	1.0000	98.19
33.5	21,489		0.0000	1.0000	98.19
34.5	21,489		0.0000	1.0000	98.19
35.5	21,524		0.0000	1.0000	98.19
36.5	20,225		0.0000	1.0000	98.19
37.5	29,698	1,608	0.0541	0.9459	98.19
38.5	28,091		0.0000	1.0000	92.88

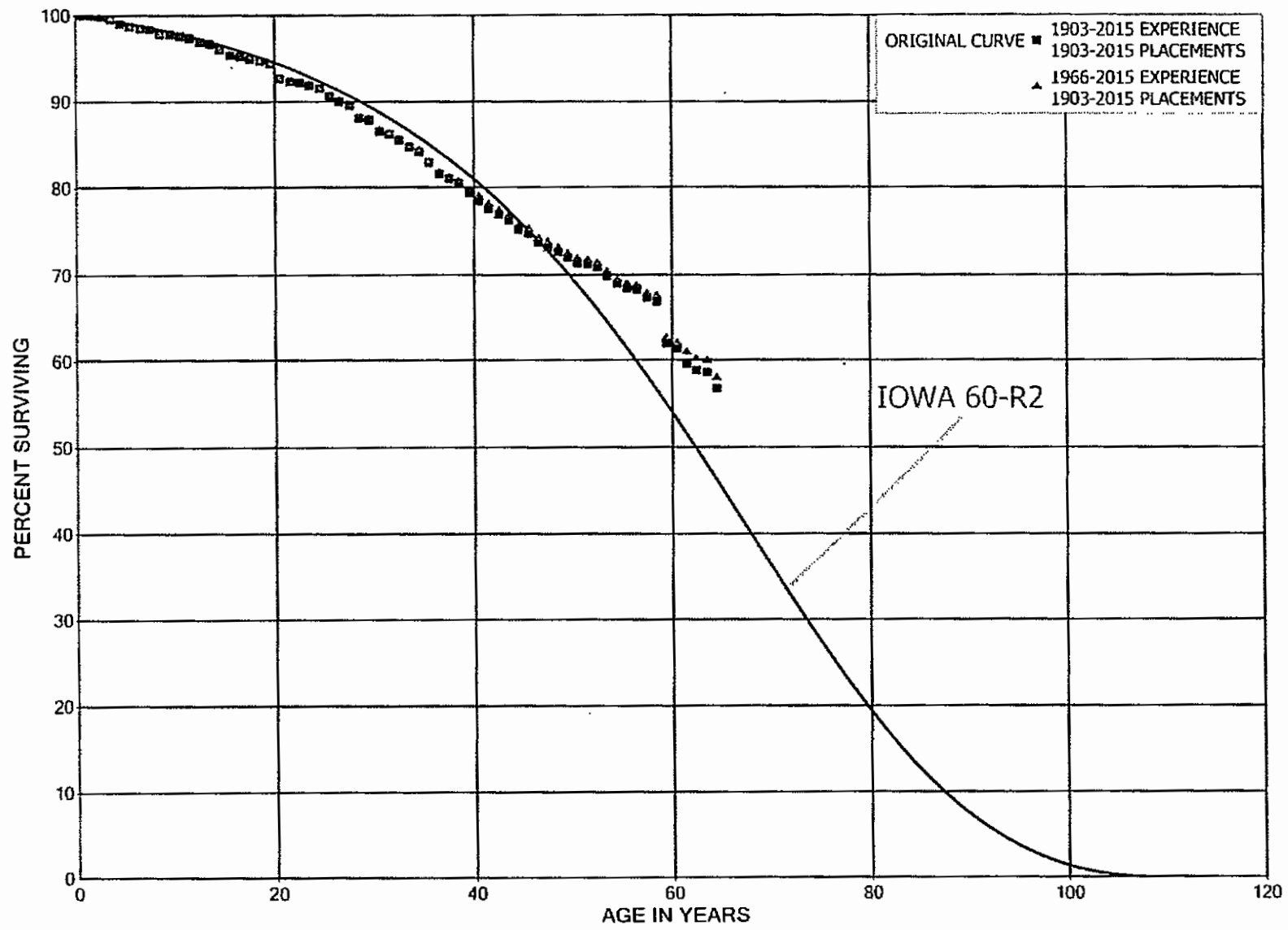
## KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,437		0.0000	1.0000	92.88
40.5	188,437		0.0000	1.0000	92.88
41.5	179,591	230	0.0013	0.9987	92.88
42.5	179,361	9,659	0.0539	0.9461	92.76
43.5	169,701	197	0.0012	0.9988	87.76
44.5	169,504		0.0000	1.0000	87.66
45.5	169,504		0.0000	1.0000	87.66
46.5	169,504		0.0000	1.0000	87.66
47.5	169,454		0.0000	1.0000	87.66
48.5	169,454		0.0000	1.0000	87.66
49.5	169,454		0.0000	1.0000	87.66
50.5	169,454	13,263	0.0783	0.9217	87.66
51.5	156,191		0.0000	1.0000	80.80
52.5	156,191		0.0000	1.0000	80.80
53.5	156,165		0.0000	1.0000	80.80
54.5	156,165	541	0.0035	0.9965	80.80
55.5	155,589		0.0000	1.0000	80.52
56.5	28,148	1,888	0.0671	0.9329	80.52
57.5	17,017		0.0000	1.0000	75.12
58.5	17,017		0.0000	1.0000	75.12
59.5					75.12

KENTUCKY UTILITIES COMPANY  
ACCOUNT 353.1 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1903-2015

## EXPERIENCE BAND 1903-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	312,257,035	123,045	0.0004	0.9996	100.00
0.5	297,144,631	101,546	0.0003	0.9997	99.96
1.5	273,430,330	134,813	0.0005	0.9995	99.93
2.5	259,906,556	855,379	0.0033	0.9967	99.88
3.5	223,223,472	1,344,681	0.0060	0.9940	99.55
4.5	213,588,240	773,738	0.0036	0.9964	98.95
5.5	197,839,566	468,913	0.0024	0.9976	98.59
6.5	185,716,943	89,060	0.0005	0.9995	98.36
7.5	179,809,079	1,038,310	0.0058	0.9942	98.31
8.5	172,921,615	123,359	0.0007	0.9993	97.74
9.5	163,008,905	353,191	0.0022	0.9978	97.67
10.5	158,148,977	205,228	0.0013	0.9987	97.46
11.5	155,572,551	817,187	0.0053	0.9947	97.33
12.5	141,676,510	308,543	0.0022	0.9978	96.82
13.5	139,775,868	977,094	0.0070	0.9930	96.61
14.5	137,949,327	865,052	0.0063	0.9937	95.94
15.5	133,515,880	260,694	0.0020	0.9980	95.33
16.5	130,315,770	418,208	0.0032	0.9968	95.15
17.5	126,053,965	337,985	0.0027	0.9973	94.84
18.5	121,825,537	404,474	0.0033	0.9967	94.59
19.5	119,104,400	2,107,356	0.0177	0.9823	94.28
20.5	113,306,154	408,265	0.0036	0.9964	92.61
21.5	111,088,710	138,899	0.0013	0.9987	92.27
22.5	107,907,225	372,188	0.0034	0.9966	92.16
23.5	100,343,581	403,787	0.0040	0.9960	91.84
24.5	98,787,291	950,818	0.0096	0.9904	91.47
25.5	94,336,390	662,763	0.0070	0.9930	90.59
26.5	92,023,698	402,870	0.0044	0.9956	89.95
27.5	89,295,341	1,524,436	0.0171	0.9829	89.56
28.5	87,448,130	235,779	0.0027	0.9973	88.03
29.5	86,822,365	1,261,984	0.0145	0.9855	87.79
30.5	78,655,388	297,462	0.0038	0.9962	86.52
31.5	74,391,251	562,738	0.0076	0.9924	86.19
32.5	72,223,364	664,876	0.0092	0.9908	85.54
33.5	61,272,272	380,823	0.0062	0.9938	84.75
34.5	57,653,540	870,324	0.0151	0.9849	84.22
35.5	50,232,993	820,970	0.0163	0.9837	82.95
36.5	45,617,433	308,660	0.0068	0.9932	81.60
37.5	42,563,708	262,671	0.0062	0.9938	81.04
38.5	34,342,176	478,301	0.0139	0.9861	80.54

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1903-2015

## EXPERIENCE BAND 1903-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,394,803	363,745	0.0109	0.9891	79.42
40.5	31,721,415	374,899	0.0118	0.9882	78.56
41.5	29,699,152	282,213	0.0095	0.9905	77.63
42.5	28,565,043	245,517	0.0086	0.9914	76.89
43.5	26,818,835	385,143	0.0144	0.9856	76.23
44.5	23,415,625	116,930	0.0050	0.9950	75.14
45.5	21,340,977	290,681	0.0136	0.9864	74.76
46.5	17,995,713	129,751	0.0072	0.9928	73.74
47.5	17,385,187	150,908	0.0087	0.9913	73.21
48.5	16,952,756	140,654	0.0083	0.9917	72.58
49.5	16,062,695	141,489	0.0088	0.9912	71.97
50.5	14,932,498	39,588	0.0027	0.9973	71.34
51.5	13,506,285	67,689	0.0050	0.9950	71.15
52.5	12,445,926	174,072	0.0140	0.9860	70.79
53.5	11,939,187	140,390	0.0118	0.9882	69.80
54.5	11,286,348	90,048	0.0080	0.9920	68.98
55.5	10,243,699	29,991	0.0029	0.9971	68.43
56.5	9,606,668	131,901	0.0137	0.9863	68.23
57.5	9,458,779	67,459	0.0071	0.9929	67.30
58.5	7,802,867	571,358	0.0732	0.9268	66.82
59.5	5,658,843	49,539	0.0088	0.9912	61.92
60.5	4,315,580	124,156	0.0288	0.9712	61.38
61.5	3,998,969	50,548	0.0126	0.9874	59.61
62.5	1,888,296	6,311	0.0033	0.9967	58.86
63.5	1,779,395	58,842	0.0331	0.9669	58.66
64.5	1,330,797	9,488	0.0071	0.9929	56.72
65.5	641,423	4,972	0.0078	0.9922	56.32
66.5	175,581	74	0.0004	0.9996	55.88
67.5	157,148	14,404	0.0917	0.9083	55.86
68.5	132,667	583	0.0044	0.9956	50.74
69.5	108,985	3,161	0.0290	0.9710	50.52
70.5	89,575	31,495	0.3516	0.6484	49.05
71.5	55,508	1,409	0.0254	0.9746	31.80
72.5	47,693	2,103	0.0441	0.9559	31.00
73.5	42,404	865	0.0204	0.9796	29.63
74.5	39,961		0.0000	1.0000	29.03
75.5	39,346		0.0000	1.0000	29.03
76.5	39,346		0.0000	1.0000	29.03
77.5	39,346		0.0000	1.0000	29.03
78.5	39,346		0.0000	1.0000	29.03

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,346		0.0000	1.0000	29.03
80.5	39,346		0.0000	1.0000	29.03
81.5	39,346		0.0000	1.0000	29.03
82.5	39,346		0.0000	1.0000	29.03
83.5	39,346		0.0000	1.0000	29.03
84.5	39,346	8,690	0.2209	0.7791	29.03
85.5	30,656	7,767	0.2534	0.7466	22.62
86.5	21,560		0.0000	1.0000	16.89
87.5	21,560		0.0000	1.0000	16.89
88.5	21,560		0.0000	1.0000	16.89
89.5	21,560		0.0000	1.0000	16.89
90.5	21,560		0.0000	1.0000	16.89
91.5	21,560		0.0000	1.0000	16.89
92.5	21,560		0.0000	1.0000	16.89
93.5	21,560		0.0000	1.0000	16.89
94.5	21,560		0.0000	1.0000	16.89
95.5	21,560		0.0000	1.0000	16.89
96.5	21,560		0.0000	1.0000	16.89
97.5	21,560		0.0000	1.0000	16.89
98.5	21,560		0.0000	1.0000	16.89
99.5	21,560	21,377	0.9915	0.0085	16.89
100.5	183		0.0000	1.0000	0.14
101.5	183		0.0000	1.0000	0.14
102.5	183		0.0000	1.0000	0.14
103.5	183		0.0000	1.0000	0.14
104.5	183		0.0000	1.0000	0.14
105.5	183		0.0000	1.0000	0.14
106.5	183		0.0000	1.0000	0.14
107.5	183		0.0000	1.0000	0.14
108.5	183		0.0000	1.0000	0.14
109.5	183		0.0000	1.0000	0.14
110.5	183	183	1.0000		0.14
111.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	291,563,323	113,542	0.0004	0.9996	100.00
0.5	277,846,656	92,209	0.0003	0.9997	99.96
1.5	255,701,858	118,409	0.0005	0.9995	99.93
2.5	243,502,963	822,819	0.0034	0.9966	99.88
3.5	207,241,009	1,323,717	0.0064	0.9936	99.54
4.5	198,293,292	745,428	0.0038	0.9962	98.91
5.5	183,363,685	440,248	0.0024	0.9976	98.54
6.5	172,016,965	65,042	0.0004	0.9996	98.30
7.5	166,812,995	995,559	0.0060	0.9940	98.26
8.5	161,719,203	94,352	0.0006	0.9994	97.68
9.5	153,452,663	290,120	0.0019	0.9981	97.62
10.5	150,135,428	155,664	0.0010	0.9990	97.43
11.5	149,053,932	800,744	0.0054	0.9946	97.33
12.5	137,472,026	291,052	0.0021	0.9979	96.81
13.5	135,752,511	898,179	0.0066	0.9934	96.61
14.5	134,576,010	842,296	0.0063	0.9937	95.97
15.5	131,410,407	254,519	0.0019	0.9981	95.37
16.5	128,715,511	379,597	0.0029	0.9971	95.18
17.5	124,580,144	325,147	0.0026	0.9974	94.90
18.5	120,465,590	399,026	0.0033	0.9967	94.65
19.5	117,778,074	2,091,248	0.0178	0.9822	94.34
20.5	112,013,547	406,215	0.0036	0.9964	92.66
21.5	109,801,833	128,310	0.0012	0.9988	92.33
22.5	106,678,306	363,997	0.0034	0.9966	92.22
23.5	99,134,403	399,145	0.0040	0.9960	91.91
24.5	97,799,462	941,306	0.0096	0.9904	91.54
25.5	93,362,103	649,347	0.0070	0.9930	90.65
26.5	91,062,854	381,281	0.0042	0.9958	90.02
27.5	88,356,087	1,502,235	0.0170	0.9830	89.65
28.5	86,531,076	228,600	0.0026	0.9974	88.12
29.5	85,912,491	1,252,182	0.0146	0.9854	87.89
30.5	77,755,316	279,717	0.0036	0.9964	86.61
31.5	73,508,924	548,990	0.0075	0.9925	86.30
32.5	71,354,784	654,935	0.0092	0.9908	85.65
33.5	60,413,634	355,881	0.0059	0.9941	84.87
34.5	56,819,843	850,384	0.0150	0.9850	84.37
35.5	49,419,356	820,720	0.0166	0.9834	83.10
36.5	44,821,832	298,123	0.0067	0.9933	81.72
37.5	41,785,687	260,718	0.0062	0.9938	81.18
38.5	33,566,108	433,023	0.0129	0.9871	80.67

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1903-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,664,013	261,745	0.0080	0.9920	79.63
40.5	31,092,626	351,724	0.0113	0.9887	79.00
41.5	29,486,657	280,425	0.0095	0.9905	78.10
42.5	28,368,876	227,577	0.0080	0.9920	77.36
43.5	26,640,607	383,120	0.0144	0.9856	76.74
44.5	23,239,421	116,930	0.0050	0.9950	75.63
45.5	21,164,773	290,679	0.0137	0.9863	75.25
46.5	17,819,511	129,751	0.0073	0.9927	74.22
47.5	17,208,985	150,908	0.0088	0.9912	73.68
48.5	16,776,554	140,654	0.0084	0.9916	73.03
49.5	15,886,492	134,982	0.0085	0.9915	72.42
50.5	14,762,803	39,588	0.0027	0.9973	71.81
51.5	13,357,967	67,689	0.0051	0.9949	71.61
52.5	12,297,609	174,072	0.0142	0.9858	71.25
53.5	11,790,869	140,390	0.0119	0.9881	70.24
54.5	11,138,031	90,048	0.0081	0.9919	69.41
55.5	10,095,381	29,991	0.0030	0.9970	68.84
56.5	9,458,350	131,901	0.0139	0.9861	68.64
57.5	9,310,461	26,817	0.0029	0.9971	67.68
58.5	7,695,191	561,336	0.0729	0.9271	67.49
59.5	5,561,189	49,539	0.0089	0.9911	62.57
60.5	4,217,926	75,488	0.0179	0.9821	62.01
61.5	3,998,787	50,548	0.0126	0.9874	60.90
62.5	1,888,296	6,311	0.0033	0.9967	60.13
63.5	1,779,395	58,842	0.0331	0.9669	59.93
64.5	1,330,797	9,488	0.0071	0.9929	57.95
65.5	641,423	4,972	0.0078	0.9922	57.53
66.5	175,581	74	0.0004	0.9996	57.09
67.5	157,148	14,404	0.0917	0.9083	57.06
68.5	132,667	583	0.0044	0.9956	51.83
69.5	108,985	3,161	0.0290	0.9710	51.60
70.5	89,575	31,495	0.3516	0.6484	50.11
71.5	55,508	1,409	0.0254	0.9746	32.49
72.5	47,693	2,103	0.0441	0.9559	31.66
73.5	42,404	865	0.0204	0.9796	30.27
74.5	39,961		0.0000	1.0000	29.65
75.5	39,346		0.0000	1.0000	29.65
76.5	39,346		0.0000	1.0000	29.65
77.5	39,346		0.0000	1.0000	29.65
78.5	39,346		0.0000	1.0000	29.65



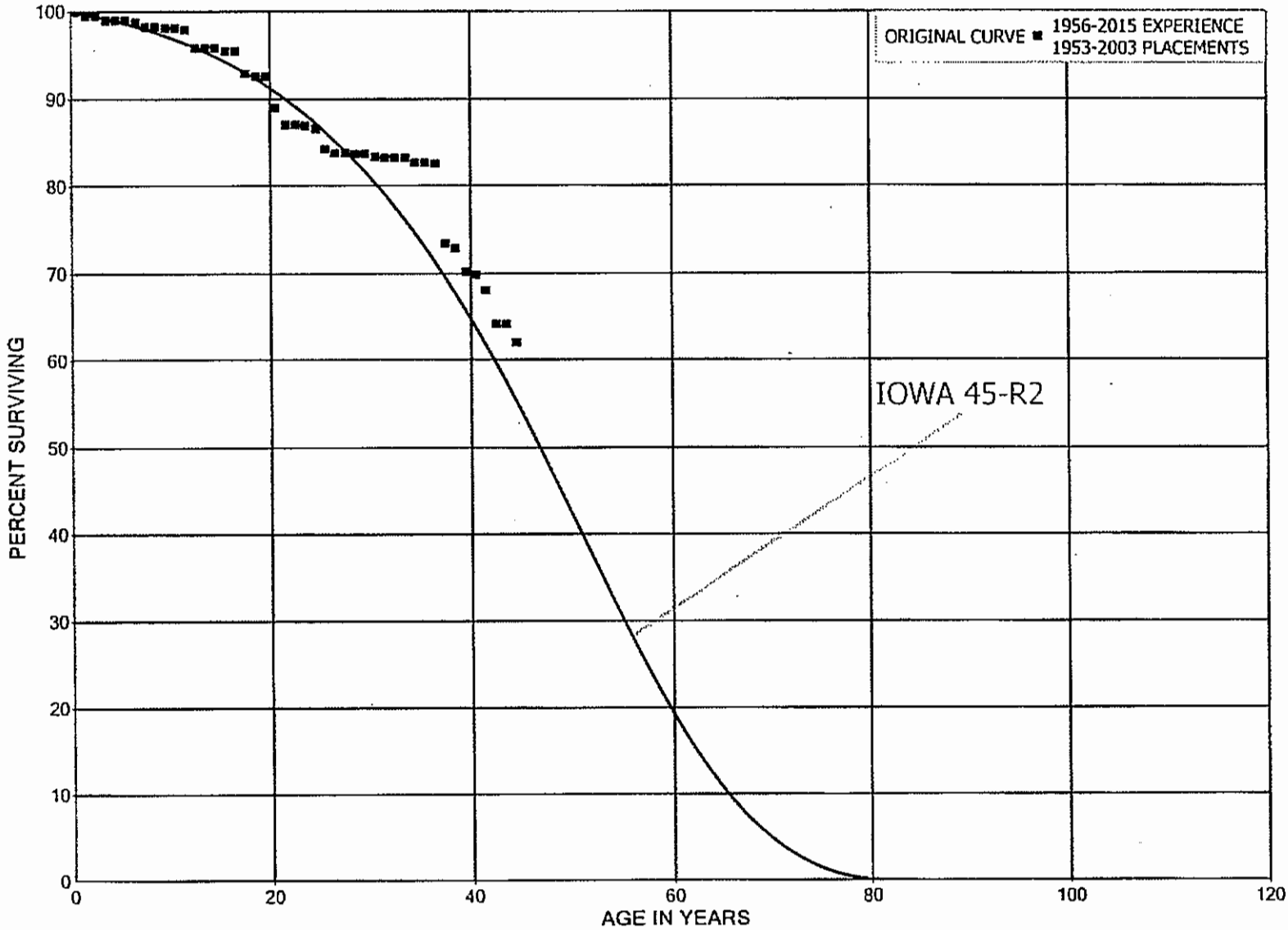
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,346		0.0000	1.0000	29.65
80.5	39,346		0.0000	1.0000	29.65
81.5	39,346		0.0000	1.0000	29.65
82.5	39,346		0.0000	1.0000	29.65
83.5	39,346		0.0000	1.0000	29.65
84.5	39,346	8,690	0.2209	0.7791	29.65
85.5	30,656	7,767	0.2534	0.7466	23.10
86.5	21,560		0.0000	1.0000	17.25
87.5	21,560		0.0000	1.0000	17.25
88.5	21,560		0.0000	1.0000	17.25
89.5	21,560		0.0000	1.0000	17.25
90.5	21,560		0.0000	1.0000	17.25
91.5	21,560		0.0000	1.0000	17.25
92.5	21,560		0.0000	1.0000	17.25
93.5	21,560		0.0000	1.0000	17.25
94.5	21,560		0.0000	1.0000	17.25
95.5	21,560		0.0000	1.0000	17.25
96.5	21,560		0.0000	1.0000	17.25
97.5	21,560		0.0000	1.0000	17.25
98.5	21,560		0.0000	1.0000	17.25
99.5	21,560	21,377	0.9915	0.0085	17.25
100.5	183		0.0000	1.0000	0.15
101.5	183		0.0000	1.0000	0.15
102.5	183		0.0000	1.0000	0.15
103.5	183		0.0000	1.0000	0.15
104.5	183		0.0000	1.0000	0.15
105.5	183		0.0000	1.0000	0.15
106.5	183		0.0000	1.0000	0.15
107.5	183		0.0000	1.0000	0.15
108.5	183		0.0000	1.0000	0.15
109.5	183		0.0000	1.0000	0.15
110.5	183	183	1.0000		0.15
111.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2003

EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,685,849		0.0000	1.0000	100.00
0.5	16,634,687	87,826	0.0053	0.9947	100.00
1.5	17,481,399		0.0000	1.0000	99.47
2.5	17,490,214	85,124	0.0049	0.9951	99.47
3.5	17,405,090		0.0000	1.0000	98.99
4.5	17,405,090		0.0000	1.0000	98.99
5.5	17,395,221	37,858	0.0022	0.9978	98.99
6.5	17,357,363	104,426	0.0050	0.9940	98.77
7.5	17,252,937		0.0000	1.0000	98.18
8.5	17,306,699	19,327	0.0011	0.9989	98.18
9.5	17,233,610	5,635	0.0003	0.9997	98.07
10.5	17,231,100	29,159	0.0017	0.9983	98.04
11.5	17,198,816	373,179	0.0217	0.9783	97.87
12.5	16,098,437	4,219	0.0003	0.9997	95.75
13.5	15,738,258	7,003	0.0004	0.9996	95.72
14.5	15,741,626	38,113	0.0024	0.9976	95.68
15.5	12,699,181	1,272	0.0001	0.9999	95.45
16.5	12,549,215	342,279	0.0273	0.9727	95.44
17.5	10,533,824	33,697	0.0032	0.9968	92.84
18.5	9,120,876	569	0.0001	0.9999	92.54
19.5	8,942,747	344,038	0.0385	0.9615	92.53
20.5	7,586,273	161,094	0.0212	0.9788	88.97
21.5	6,362,498	2,646	0.0004	0.9996	87.08
22.5	6,352,559	2,830	0.0004	0.9996	87.05
23.5	5,496,124	22,217	0.0040	0.9960	87.01
24.5	5,422,352	148,646	0.0274	0.9726	86.66
25.5	5,250,319	30,057	0.0057	0.9943	84.28
26.5	5,217,585	577	0.0001	0.9999	83.80
27.5	5,215,838	1,961	0.0004	0.9996	83.79
28.5	5,213,877	3,981	0.0008	0.9992	83.76
29.5	5,209,896	15,802	0.0030	0.9970	83.69
30.5	5,154,225	6,928	0.0013	0.9987	83.44
31.5	4,535,129	160	0.0000	1.0000	83.33
32.5	410,810		0.0000	1.0000	83.32
33.5	409,335	2,737	0.0067	0.9933	83.32
34.5	405,581	388	0.0010	0.9990	82.77
35.5	366,400	212	0.0006	0.9994	82.69
36.5	361,310	40,429	0.1119	0.8881	82.64
37.5	303,503	2,218	0.0073	0.9927	73.39
38.5	299,573	10,928	0.0365	0.9635	72.86

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION

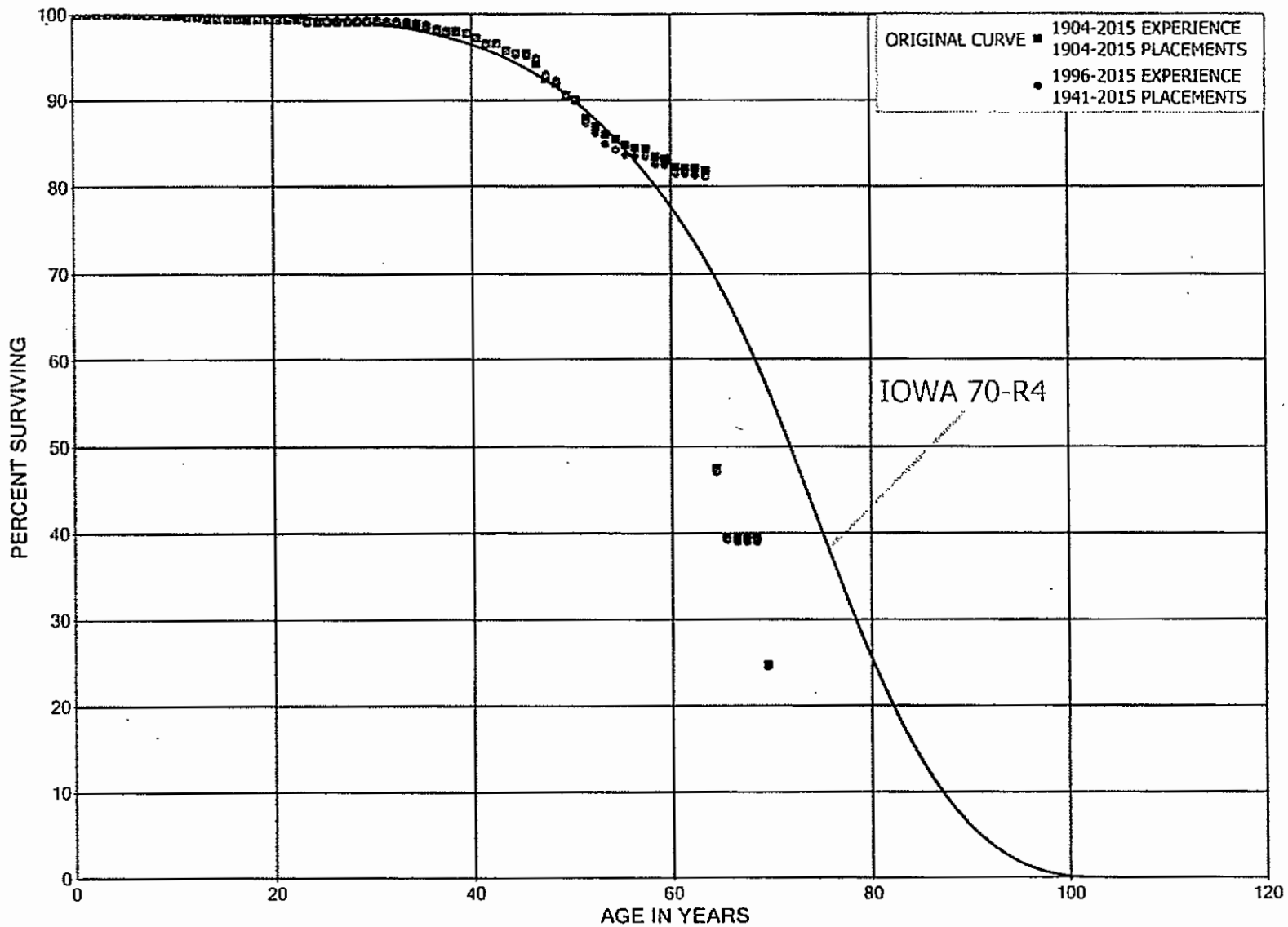
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1953-2003

## EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	270,743	1,308	0.0048	0.9952	70.20
40.5	131,626	3,386	0.0257	0.9743	69.86
41.5	107,306	6,102	0.0569	0.9431	68.06
42.5	101,204		0.0000	1.0000	64.19
43.5	100,925	3,296	0.0327	0.9673	64.19
44.5	97,034		0.0000	1.0000	62.10
45.5	96,639		0.0000	1.0000	62.10
46.5	82,105		0.0000	1.0000	62.10
47.5	82,105		0.0000	1.0000	62.10
48.5	82,105		0.0000	1.0000	62.10
49.5	81,978	135	0.0017	0.9983	62.10
50.5	77,212		0.0000	1.0000	61.99
51.5	76,692		0.0000	1.0000	61.99
52.5	76,674		0.0000	1.0000	61.99
53.5	76,674		0.0000	1.0000	61.99
54.5	76,674	3,304	0.0431	0.9569	61.99
55.5	73,369		0.0000	1.0000	59.32
56.5	72,701		0.0000	1.0000	59.32
57.5	51,515		0.0000	1.0000	59.32
58.5	47,410		0.0000	1.0000	59.32
59.5					59.32

KENTUCKY UTILITIES COMPANY  
ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,916,818		0.0000	1.0000	100.00
0.5	79,016,134	7,496	0.0001	0.9999	100.00
1.5	78,112,691	12,672	0.0002	0.9998	99.99
2.5	74,987,882	39,786	0.0005	0.9995	99.97
3.5	66,842,969		0.0000	1.0000	99.92
4.5	66,781,889	1,280	0.0000	1.0000	99.92
5.5	65,938,764	8,526	0.0001	0.9999	99.92
6.5	64,360,227	17,863	0.0003	0.9997	99.91
7.5	64,330,628	7,904	0.0001	0.9999	99.88
8.5	64,322,724	116,385	0.0018	0.9982	99.87
9.5	64,206,340	9,921	0.0002	0.9998	99.69
10.5	64,194,815	31,530	0.0005	0.9995	99.67
11.5	63,332,135		0.0000	1.0000	99.62
12.5	61,109,241	116,798	0.0019	0.9981	99.62
13.5	60,540,250	36,307	0.0006	0.9994	99.43
14.5	60,419,245	11,221	0.0002	0.9998	99.37
15.5	60,377,176		0.0000	1.0000	99.35
16.5	60,270,476	11,213	0.0002	0.9998	99.35
17.5	60,259,263	7,066	0.0001	0.9999	99.33
18.5	58,702,692	3,393	0.0001	0.9999	99.32
19.5	58,580,083		0.0000	1.0000	99.32
20.5	58,580,083	10,354	0.0002	0.9998	99.32
21.5	58,569,728	22,318	0.0004	0.9996	99.30
22.5	58,674,661	93,753	0.0016	0.9984	99.26
23.5	58,536,238		0.0000	1.0000	99.10
24.5	58,462,185	3,651	0.0001	0.9999	99.10
25.5	58,220,259		0.0000	1.0000	99.10
26.5	56,588,141	16,563	0.0003	0.9997	99.10
27.5	56,519,117		0.0000	1.0000	99.07
28.5	54,740,137	16,006	0.0003	0.9997	99.07
29.5	52,835,936	1,881	0.0000	1.0000	99.04
30.5	48,369,185	19,915	0.0004	0.9996	99.04
31.5	38,437,425	11,974	0.0003	0.9997	98.99
32.5	38,425,450	34,455	0.0009	0.9991	98.96
33.5	31,945,801	32,929	0.0010	0.9990	98.87
34.5	31,775,534	76,820	0.0024	0.9976	98.77
35.5	19,166,157	63,663	0.0033	0.9967	98.53
36.5	18,997,905	49,331	0.0026	0.9974	98.21
37.5	13,178,277	6,741	0.0005	0.9995	97.95
38.5	12,200,468	26,030	0.0021	0.9979	97.90

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,709,190	62,402	0.0053	0.9947	97.69
40.5	11,454,758	77,848	0.0068	0.9932	97.17
41.5	11,150,685		0.0000	1.0000	96.51
42.5	10,173,062	82,590	0.0081	0.9919	96.51
43.5	9,818,361	32,909	0.0034	0.9966	95.73
44.5	8,568,925	3,349	0.0004	0.9996	95.41
45.5	6,115,342	77,541	0.0127	0.9873	95.37
46.5	5,534,215	105,126	0.0190	0.9810	94.16
47.5	5,426,143	30,900	0.0057	0.9943	92.37
48.5	5,254,702	75,760	0.0144	0.9856	91.85
49.5	5,106,384	35,441	0.0069	0.9931	90.52
50.5	5,011,125	112,564	0.0225	0.9775	89.89
51.5	4,848,614	50,972	0.0105	0.9895	87.87
52.5	4,520,982	47,252	0.0105	0.9895	86.95
53.5	4,220,766	25,546	0.0061	0.9939	86.04
54.5	3,565,077	28,851	0.0081	0.9919	85.52
55.5	3,518,289	14,449	0.0041	0.9959	84.83
56.5	3,486,315	3,186	0.0009	0.9991	84.48
57.5	2,490,743	26,242	0.0105	0.9895	84.40
58.5	2,464,502	6,533	0.0027	0.9973	83.51
59.5	2,438,062	30,684	0.0126	0.9874	83.29
60.5	2,407,378	1,281	0.0005	0.9995	82.24
61.5	2,406,097	908	0.0004	0.9996	82.20
62.5	2,384,445	7,059	0.0030	0.9970	82.17
63.5	2,377,386	997,960	0.4198	0.5802	81.93
64.5	1,358,938	230,162	0.1694	0.8306	47.54
65.5	1,128,776	4,182	0.0037	0.9963	39.48
66.5	764,212		0.0000	1.0000	39.34
67.5	758,811	536	0.0007	0.9993	39.34
68.5	758,275	282,246	0.3722	0.6278	39.31
69.5	476,029		0.0000	1.0000	24.68
70.5	476,029	49,883	0.1048	0.8952	24.68
71.5	426,146		0.0000	1.0000	22.09
72.5	426,146	12,995	0.0305	0.9695	22.09
73.5	411,763		0.0000	1.0000	21.42
74.5					21.42

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,867,031		0.0000	1.0000	100.00
0.5	19,966,347	7,496	0.0004	0.9996	100.00
1.5	19,104,984		0.0000	1.0000	99.96
2.5	15,992,847		0.0000	1.0000	99.96
3.5	7,932,390		0.0000	1.0000	99.96
4.5	7,871,310		0.0000	1.0000	99.96
5.5	7,267,740		0.0000	1.0000	99.96
6.5	7,340,965		0.0000	1.0000	99.96
7.5	7,352,926		0.0000	1.0000	99.96
8.5	9,132,176	8,481	0.0009	0.9991	99.96
9.5	10,884,639	7,147	0.0007	0.9993	99.87
10.5	15,340,759		0.0000	1.0000	99.80
11.5	24,612,306		0.0000	1.0000	99.80
12.5	22,393,774	116,798	0.0052	0.9948	99.80
13.5	28,285,341		0.0000	1.0000	99.28
14.5	28,401,156		0.0000	1.0000	99.28
15.5	40,902,600		0.0000	1.0000	99.28
16.5	40,968,610		0.0000	1.0000	99.28
17.5	46,770,521		0.0000	1.0000	99.28
18.5	46,193,076		0.0000	1.0000	99.28
19.5	46,557,064		0.0000	1.0000	99.28
20.5	46,749,093		0.0000	1.0000	99.28
21.5	47,037,088		0.0000	1.0000	99.28
22.5	48,226,297		0.0000	1.0000	99.28
23.5	48,453,480		0.0000	1.0000	99.28
24.5	49,709,555		0.0000	1.0000	99.28
25.5	51,946,276		0.0000	1.0000	99.28
26.5	50,860,966	11,920	0.0002	0.9998	99.28
27.5	50,796,585		0.0000	1.0000	99.26
28.5	49,158,101		0.0000	1.0000	99.26
29.5	47,342,464		0.0000	1.0000	99.26
30.5	42,937,131	16,158	0.0004	0.9996	99.26
31.5	33,089,975	7,209	0.0002	0.9998	99.22
32.5	33,515,430	34,455	0.0010	0.9990	99.20
33.5	27,332,542	32,929	0.0012	0.9988	99.10
34.5	27,957,887	76,791	0.0027	0.9973	98.98
35.5	15,364,600	63,663	0.0041	0.9959	98.71
36.5	15,213,872	37,495	0.0025	0.9975	98.30
37.5	10,468,888	943	0.0001	0.9999	98.06
38.5	9,496,877	17,827	0.0019	0.9981	98.05



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

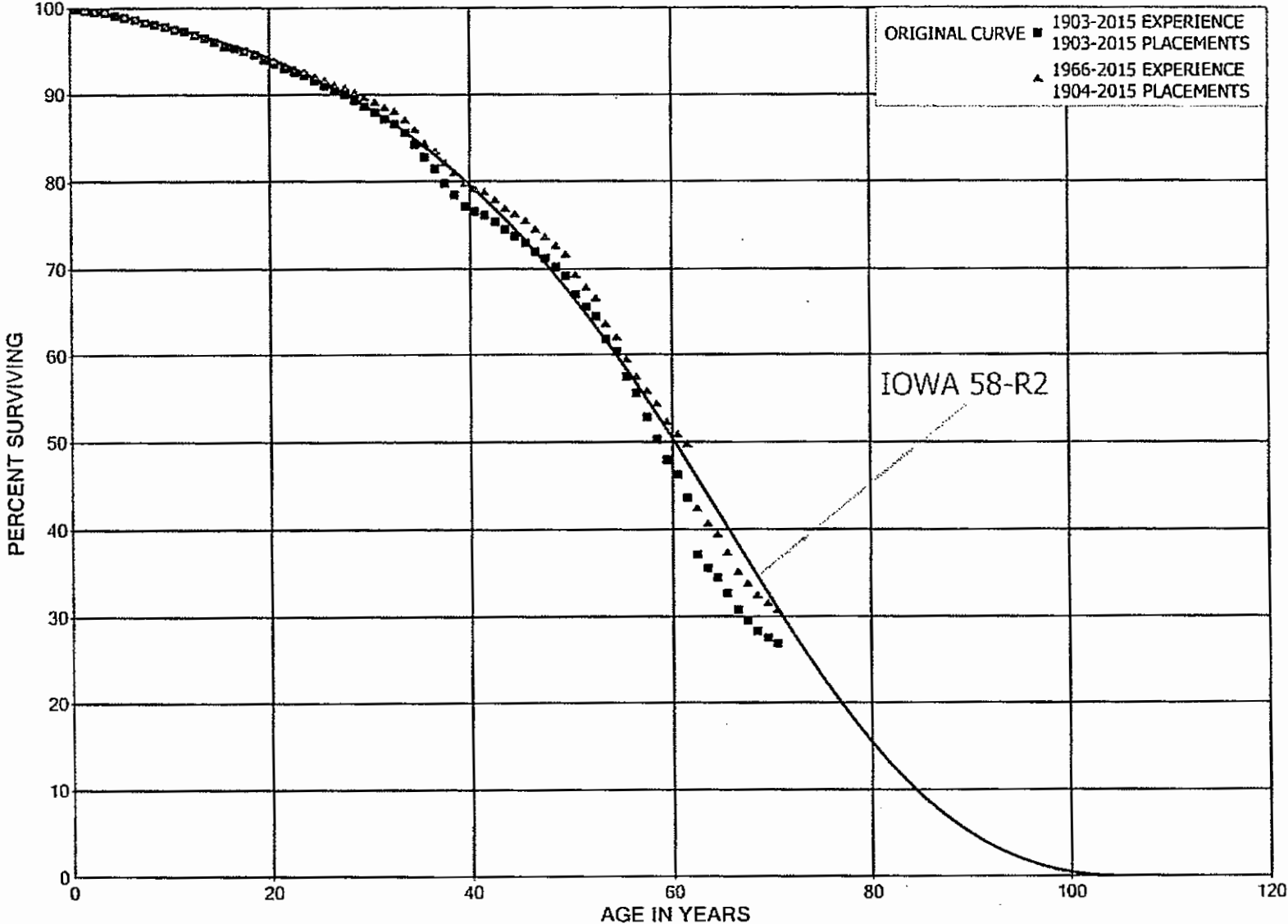
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1941-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,037,830	61,639	0.0068	0.9932	97.86
40.5	8,789,893	51,195	0.0058	0.9942	97.20
41.5	8,512,473		0.0000	1.0000	96.63
42.5	7,611,481	82,590	0.0109	0.9891	96.63
43.5	7,256,780	32,909	0.0045	0.9955	95.58
44.5	6,029,697	1,865	0.0003	0.9997	95.15
45.5	3,589,466	11,868	0.0033	0.9967	95.12
46.5	4,465,369	89,432	0.0200	0.9800	94.80
47.5	4,373,072	30,900	0.0071	0.9929	92.91
48.5	4,201,631	73,330	0.0175	0.9825	92.25
49.5	4,055,743	33,563	0.0083	0.9917	90.64
50.5	3,962,362	112,564	0.0284	0.9716	89.89
51.5	3,799,851	50,972	0.0134	0.9866	87.34
52.5	3,472,219	47,252	0.0136	0.9864	86.16
53.5	3,179,618	25,546	0.0080	0.9920	84.99
54.5	3,548,267	28,851	0.0081	0.9919	84.31
55.5	3,501,479	3,827	0.0011	0.9989	83.62
56.5	3,480,127	2,586	0.0007	0.9993	83.53
57.5	2,485,155	25,243	0.0102	0.9898	83.47
58.5	2,459,913	3,145	0.0013	0.9987	82.62
59.5	2,436,861	30,684	0.0126	0.9874	82.52
60.5	2,406,177	80	0.0000	1.0000	81.48
61.5	2,406,097	908	0.0004	0.9996	81.47
62.5	2,384,445	7,059	0.0030	0.9970	81.44
63.5	2,377,386	997,960	0.4198	0.5802	81.20
64.5	1,358,938	230,162	0.1694	0.8306	47.12
65.5	1,128,776	4,182	0.0037	0.9963	39.14
66.5	764,212		0.0000	1.0000	38.99
67.5	758,811	536	0.0007	0.9993	38.99
68.5	758,275	282,246	0.3722	0.6278	38.96
69.5	476,029		0.0000	1.0000	24.46
70.5	476,029	49,883	0.1048	0.8952	24.46
71.5	426,146		0.0000	1.0000	21.90
72.5	426,146	12,995	0.0305	0.9695	21.90
73.5	411,763		0.0000	1.0000	21.23
74.5					21.23

KENTUCKY UTILITIES COMPANY  
ACCOUNT 355 POLES AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1903-2015

## EXPERIENCE BAND 1903-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	247,940,051	295,345	0.0012	0.9988	100.00
0.5	213,823,303	460,050	0.0022	0.9978	99.88
1.5	200,235,944	428,771	0.0021	0.9979	99.67
2.5	187,787,520	185,493	0.0010	0.9990	99.45
3.5	142,187,974	443,824	0.0031	0.9969	99.35
4.5	136,579,669	289,053	0.0021	0.9979	99.04
5.5	127,260,378	237,696	0.0019	0.9981	98.83
6.5	110,978,798	373,591	0.0034	0.9966	98.65
7.5	108,491,241	307,660	0.0028	0.9972	98.32
8.5	99,790,724	259,974	0.0026	0.9974	98.04
9.5	96,459,587	261,445	0.0027	0.9973	97.78
10.5	89,511,548	234,476	0.0026	0.9974	97.52
11.5	87,576,953	357,246	0.0041	0.9959	97.26
12.5	80,783,618	322,205	0.0040	0.9960	96.87
13.5	78,860,878	329,715	0.0042	0.9958	96.48
14.5	74,781,552	456,066	0.0061	0.9939	96.08
15.5	73,205,753	166,768	0.0023	0.9977	95.49
16.5	69,517,690	271,271	0.0039	0.9961	95.27
17.5	67,046,970	275,070	0.0041	0.9959	94.90
18.5	64,123,702	395,155	0.0062	0.9938	94.51
19.5	60,428,637	278,729	0.0046	0.9954	93.93
20.5	57,083,794	331,794	0.0058	0.9942	93.50
21.5	55,012,679	235,281	0.0043	0.9957	92.95
22.5	53,934,872	251,145	0.0047	0.9953	92.56
23.5	51,063,768	354,612	0.0069	0.9931	92.12
24.5	49,188,328	295,254	0.0060	0.9940	91.48
25.5	47,318,165	300,501	0.0064	0.9936	90.94
26.5	44,629,635	214,058	0.0048	0.9952	90.36
27.5	41,911,063	313,103	0.0075	0.9925	89.92
28.5	40,942,952	296,550	0.0072	0.9928	89.25
29.5	37,037,249	287,564	0.0078	0.9922	88.61
30.5	35,138,954	284,853	0.0081	0.9919	87.92
31.5	32,554,737	217,759	0.0067	0.9933	87.21
32.5	30,866,905	365,468	0.0118	0.9882	86.62
33.5	28,998,057	426,159	0.0147	0.9853	85.60
34.5	26,537,381	470,235	0.0177	0.9823	84.34
35.5	24,730,578	395,439	0.0160	0.9840	82.84
36.5	22,984,275	459,851	0.0200	0.9800	81.52
37.5	21,138,623	361,840	0.0171	0.9829	79.89
38.5	20,117,911	332,508	0.0165	0.9835	78.52

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,161,431	143,393	0.0079	0.9921	77.22
40.5	16,983,789	88,731	0.0052	0.9948	76.61
41.5	15,749,502	164,609	0.0105	0.9895	76.21
42.5	13,044,501	162,854	0.0125	0.9875	75.42
43.5	11,746,545	112,734	0.0096	0.9904	74.48
44.5	11,016,944	127,066	0.0115	0.9885	73.76
45.5	10,050,475	138,242	0.0138	0.9862	72.91
46.5	8,218,380	88,818	0.0108	0.9892	71.91
47.5	7,857,925	107,170	0.0136	0.9864	71.13
48.5	6,942,034	92,686	0.0134	0.9866	70.16
49.5	6,268,022	199,481	0.0318	0.9682	69.22
50.5	5,432,174	109,960	0.0202	0.9798	67.02
51.5	4,937,886	85,595	0.0173	0.9827	65.66
52.5	4,272,387	181,025	0.0424	0.9576	64.53
53.5	3,834,148	89,156	0.0233	0.9767	61.79
54.5	3,344,583	160,934	0.0481	0.9519	60.35
55.5	2,844,919	89,415	0.0314	0.9686	57.45
56.5	2,330,655	119,526	0.0513	0.9487	55.64
57.5	1,812,605	86,172	0.0475	0.9525	52.79
58.5	1,626,462	74,800	0.0460	0.9540	50.28
59.5	1,362,489	47,474	0.0348	0.9652	47.97
60.5	1,048,411	61,841	0.0590	0.9410	46.30
61.5	956,768	143,189	0.1497	0.8503	43.57
62.5	591,716	24,649	0.0417	0.9583	37.05
63.5	482,825	14,642	0.0303	0.9697	35.50
64.5	316,875	16,667	0.0526	0.9474	34.43
65.5	290,668	17,255	0.0594	0.9406	32.62
66.5	200,320	7,547	0.0377	0.9623	30.68
67.5	149,275	6,292	0.0422	0.9578	29.52
68.5	99,975	2,635	0.0264	0.9736	28.28
69.5	95,270	2,310	0.0242	0.9758	27.53
70.5	89,043	3,926	0.0441	0.9559	26.87
71.5	84,838	386	0.0045	0.9955	25.68
72.5	75,741	2,894	0.0382	0.9618	25.57
73.5	49,680	178	0.0036	0.9964	24.59
74.5					24.50

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,181,840	287,139	0.0012	0.9988	100.00
0.5	202,025,961	442,569	0.0022	0.9978	99.88
1.5	188,985,910	417,838	0.0022	0.9978	99.66
2.5	177,536,624	165,000	0.0009	0.9991	99.44
3.5	132,462,797	430,616	0.0033	0.9967	99.35
4.5	127,551,929	269,777	0.0021	0.9979	99.02
5.5	118,864,343	220,361	0.0019	0.9981	98.81
6.5	103,283,192	358,153	0.0035	0.9965	98.63
7.5	101,563,563	293,968	0.0029	0.9971	98.29
8.5	93,150,611	245,144	0.0026	0.9974	98.00
9.5	90,432,552	250,352	0.0028	0.9972	97.75
10.5	84,123,275	223,640	0.0027	0.9973	97.48
11.5	82,382,807	346,585	0.0042	0.9958	97.22
12.5	76,730,783	305,461	0.0040	0.9960	96.81
13.5	75,180,736	300,484	0.0040	0.9960	96.42
14.5	71,442,336	437,593	0.0061	0.9939	96.04
15.5	69,986,981	141,221	0.0020	0.9980	95.45
16.5	66,523,550	253,546	0.0038	0.9962	95.26
17.5	64,276,150	221,893	0.0035	0.9965	94.89
18.5	61,714,244	320,468	0.0052	0.9948	94.57
19.5	58,381,926	234,834	0.0040	0.9960	94.07
20.5	55,119,274	288,926	0.0052	0.9948	93.70
21.5	53,106,381	194,060	0.0037	0.9963	93.20
22.5	52,095,064	216,961	0.0042	0.9958	92.86
23.5	49,313,763	280,267	0.0057	0.9943	92.48
24.5	47,656,829	239,706	0.0050	0.9950	91.95
25.5	45,842,214	267,070	0.0058	0.9942	91.49
26.5	43,187,115	173,241	0.0040	0.9960	90.96
27.5	40,509,360	242,352	0.0060	0.9940	90.59
28.5	39,612,000	252,299	0.0064	0.9936	90.05
29.5	35,791,259	199,948	0.0056	0.9944	89.48
30.5	34,001,548	222,531	0.0065	0.9935	88.98
31.5	31,483,592	174,332	0.0055	0.9945	88.39
32.5	29,879,936	315,476	0.0106	0.9894	87.90
33.5	28,061,080	381,471	0.0136	0.9864	86.98
34.5	25,701,518	436,525	0.0170	0.9830	85.79
35.5	24,075,306	266,170	0.0111	0.9889	84.34
36.5	22,503,247	353,465	0.0157	0.9843	83.40
37.5	20,777,826	281,411	0.0135	0.9865	82.09
38.5	19,837,543	318,028	0.0160	0.9840	80.98

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

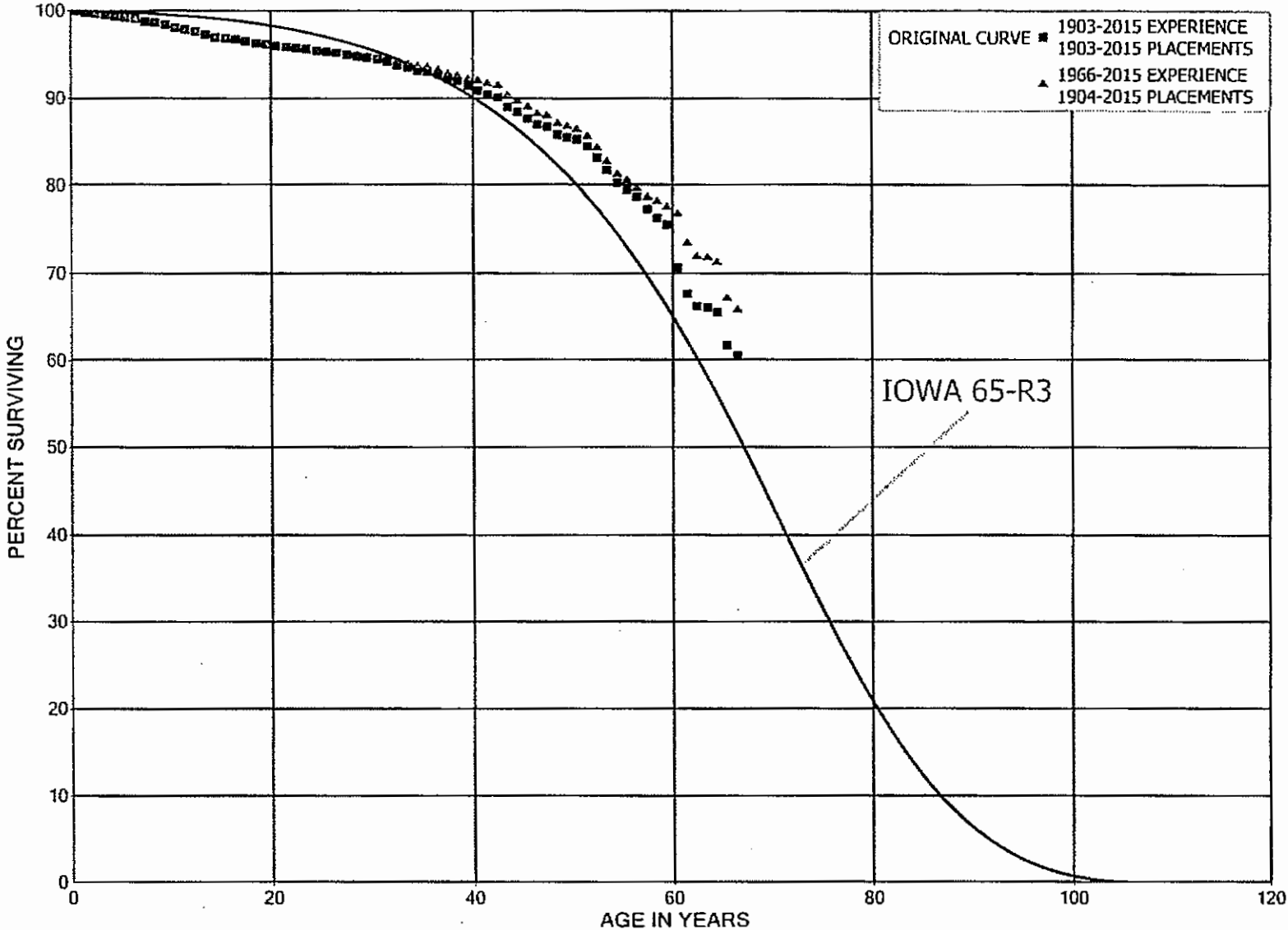
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,895,543	133,655	0.0075	0.9925	79.68
40.5	16,727,639	87,598	0.0052	0.9948	79.09
41.5	15,494,485	159,103	0.0103	0.9897	78.67
42.5	12,794,990	161,411	0.0126	0.9874	77.87
43.5	11,498,477	110,530	0.0096	0.9904	76.88
44.5	10,771,080	99,000	0.0092	0.9908	76.15
45.5	9,832,677	138,242	0.0141	0.9859	75.45
46.5	8,000,582	88,818	0.0111	0.9889	74.38
47.5	7,640,127	107,170	0.0140	0.9860	73.56
48.5	6,724,236	92,686	0.0138	0.9862	72.53
49.5	6,050,224	199,481	0.0330	0.9670	71.53
50.5	5,214,376	109,960	0.0211	0.9789	69.17
51.5	4,720,088	85,595	0.0181	0.9819	67.71
52.5	4,054,589	181,025	0.0446	0.9554	66.48
53.5	3,616,350	89,156	0.0247	0.9753	63.51
54.5	3,126,785	129,681	0.0415	0.9585	61.95
55.5	2,658,374	89,415	0.0336	0.9664	59.38
56.5	2,144,110	62,781	0.0293	0.9707	57.38
57.5	1,682,805	43,806	0.0260	0.9740	55.70
58.5	1,539,028	59,087	0.0384	0.9616	54.25
59.5	1,290,768	36,087	0.0280	0.9720	52.17
60.5	988,077	20,334	0.0206	0.9794	50.71
61.5	956,768	143,189	0.1497	0.8503	49.67
62.5	591,716	24,649	0.0417	0.9583	42.23
63.5	482,825	14,642	0.0303	0.9697	40.47
64.5	316,875	16,667	0.0526	0.9474	39.25
65.5	290,668	17,255	0.0594	0.9406	37.18
66.5	200,320	7,547	0.0377	0.9623	34.98
67.5	149,275	6,292	0.0422	0.9578	33.66
68.5	99,975	2,635	0.0264	0.9736	32.24
69.5	95,270	2,310	0.0242	0.9758	31.39
70.5	89,043	3,926	0.0441	0.9559	30.63
71.5	84,838	386	0.0045	0.9955	29.28
72.5	75,741	2,894	0.0382	0.9618	29.14
73.5	49,680	178	0.0036	0.9964	28.03
74.5					27.93

KENTUCKY UTILITIES COMPANY  
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1903-2015

## EXPERIENCE BAND 1903-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	195,299,361	103,635	0.0005	0.9995	100.00
0.5	181,865,231	316,027	0.0017	0.9983	99.95
1.5	177,297,930	376,781	0.0021	0.9979	99.77
2.5	172,097,895	172,533	0.0010	0.9990	99.56
3.5	159,517,286	307,081	0.0019	0.9981	99.46
4.5	155,972,955	126,059	0.0008	0.9992	99.27
5.5	149,271,083	235,998	0.0016	0.9984	99.19
6.5	143,091,050	405,587	0.0028	0.9972	99.03
7.5	141,600,083	251,164	0.0018	0.9982	98.75
8.5	138,495,606	312,130	0.0023	0.9977	98.58
9.5	136,535,035	433,669	0.0032	0.9968	98.35
10.5	133,089,821	217,764	0.0016	0.9984	98.04
11.5	131,877,015	400,163	0.0030	0.9970	97.88
12.5	127,073,331	338,861	0.0027	0.9973	97.59
13.5	125,986,732	423,055	0.0034	0.9966	97.32
14.5	122,609,132	148,082	0.0012	0.9988	97.00
15.5	120,665,430	146,430	0.0012	0.9988	96.88
16.5	118,980,000	275,820	0.0023	0.9977	96.76
17.5	117,011,356	283,975	0.0024	0.9976	96.54
18.5	115,609,556	128,402	0.0011	0.9989	96.30
19.5	113,388,989	300,309	0.0026	0.9974	96.20
20.5	110,157,199	151,807	0.0014	0.9986	95.94
21.5	108,751,985	137,673	0.0013	0.9987	95.81
22.5	108,233,834	117,592	0.0011	0.9989	95.69
23.5	106,016,777	182,354	0.0017	0.9983	95.59
24.5	104,948,185	173,182	0.0017	0.9983	95.42
25.5	103,438,857	132,373	0.0013	0.9987	95.26
26.5	102,433,731	183,606	0.0018	0.9982	95.14
27.5	100,448,223	251,181	0.0025	0.9975	94.97
28.5	92,093,356	95,721	0.0010	0.9990	94.73
29.5	86,778,479	202,463	0.0023	0.9977	94.64
30.5	82,867,537	184,274	0.0022	0.9978	94.41
31.5	75,164,240	389,037	0.0052	0.9948	94.20
32.5	73,019,238	153,845	0.0021	0.9979	93.72
33.5	66,790,787	257,100	0.0038	0.9962	93.52
34.5	62,243,879	72,674	0.0012	0.9988	93.16
35.5	50,873,758	192,229	0.0038	0.9962	93.05
36.5	48,589,052	246,216	0.0051	0.9949	92.70
37.5	42,194,855	147,147	0.0035	0.9965	92.23
38.5	40,403,339	225,102	0.0056	0.9944	91.91



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1903-2015

## EXPERIENCE BAND 1903-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,553,087	229,284	0.0061	0.9939	91.40
40.5	35,989,641	188,304	0.0052	0.9948	90.84
41.5	34,790,726	103,441	0.0030	0.9970	90.36
42.5	31,394,691	379,172	0.0121	0.9879	90.09
43.5	29,142,184	209,914	0.0072	0.9928	89.01
44.5	27,167,059	221,567	0.0082	0.9918	88.36
45.5	23,674,032	190,500	0.0080	0.9920	87.64
46.5	21,172,301	54,169	0.0026	0.9974	86.94
47.5	20,814,161	203,755	0.0098	0.9902	86.72
48.5	19,680,238	81,914	0.0042	0.9958	85.87
49.5	17,987,501	58,820	0.0033	0.9967	85.51
50.5	16,648,536	144,204	0.0087	0.9913	85.23
51.5	15,500,470	247,689	0.0160	0.9840	84.49
52.5	13,767,754	231,238	0.0168	0.9832	83.14
53.5	12,914,620	237,537	0.0184	0.9816	81.75
54.5	11,463,509	111,663	0.0097	0.9903	80.24
55.5	10,756,139	102,163	0.0095	0.9905	79.46
56.5	9,856,344	175,138	0.0178	0.9822	78.71
57.5	7,775,407	107,369	0.0138	0.9862	77.31
58.5	7,478,207	75,806	0.0101	0.9899	76.24
59.5	6,440,794	417,248	0.0648	0.9352	75.47
60.5	5,311,207	222,157	0.0418	0.9582	70.58
61.5	4,875,109	104,384	0.0214	0.9786	67.63
62.5	3,597,642	5,368	0.0015	0.9985	66.18
63.5	3,330,302	27,976	0.0084	0.9916	66.08
64.5	2,814,499	163,753	0.0582	0.9418	65.52
65.5	2,559,492	50,145	0.0196	0.9804	61.71
66.5	1,278,126	7,452	0.0058	0.9942	60.50
67.5	1,078,840	6,868	0.0064	0.9936	60.15
68.5	857,697	7,509	0.0088	0.9912	59.77
69.5	829,599	16,092	0.0194	0.9806	59.24
70.5	806,643	5,530	0.0069	0.9931	58.09
71.5	800,891	58,232	0.0727	0.9273	57.70
72.5	726,146	27,549	0.0379	0.9621	53.50
73.5	628,359	3,758	0.0060	0.9940	51.47
74.5					51.16

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	172,131,174	100,264	0.0006	0.9994	100.00
0.5	160,180,143	305,640	0.0019	0.9981	99.94
1.5	156,741,605	368,685	0.0024	0.9976	99.75
2.5	153,425,153	159,065	0.0010	0.9990	99.52
3.5	141,659,473	298,898	0.0021	0.9979	99.41
4.5	139,487,261	108,605	0.0008	0.9992	99.20
5.5	133,518,586	226,703	0.0017	0.9983	99.13
6.5	128,231,916	368,246	0.0029	0.9971	98.96
7.5	128,903,372	235,301	0.0018	0.9982	98.67
8.5	126,098,114	302,458	0.0024	0.9976	98.49
9.5	125,272,275	415,677	0.0033	0.9967	98.26
10.5	122,793,259	211,594	0.0017	0.9983	97.93
11.5	121,919,825	388,363	0.0032	0.9968	97.76
12.5	119,151,461	327,527	0.0027	0.9973	97.45
13.5	118,463,763	414,261	0.0035	0.9965	97.18
14.5	115,738,631	143,565	0.0012	0.9988	96.84
15.5	114,037,208	135,240	0.0012	0.9988	96.72
16.5	113,892,622	247,089	0.0022	0.9978	96.61
17.5	112,149,073	257,899	0.0023	0.9977	96.40
18.5	111,172,641	100,524	0.0009	0.9991	96.18
19.5	109,043,355	290,987	0.0027	0.9973	96.09
20.5	105,848,636	124,526	0.0012	0.9988	95.83
21.5	104,486,325	127,707	0.0012	0.9988	95.72
22.5	103,998,838	106,772	0.0010	0.9990	95.60
23.5	102,091,448	139,653	0.0014	0.9986	95.51
24.5	102,298,698	138,550	0.0014	0.9986	95.38
25.5	100,824,002	105,415	0.0010	0.9990	95.25
26.5	99,845,834	157,760	0.0016	0.9984	95.15
27.5	97,886,172	188,417	0.0019	0.9981	95.00
28.5	89,594,069	74,593	0.0008	0.9992	94.81
29.5	84,300,320	85,744	0.0010	0.9990	94.73
30.5	80,506,097	127,370	0.0016	0.9984	94.64
31.5	72,859,704	357,418	0.0049	0.9951	94.49
32.5	70,746,321	108,472	0.0015	0.9985	94.02
33.5	64,563,243	219,315	0.0034	0.9966	93.88
34.5	60,054,120	54,520	0.0009	0.9991	93.56
35.5	48,851,293	179,341	0.0037	0.9963	93.48
36.5	46,715,294	218,375	0.0047	0.9953	93.13
37.5	40,484,227	105,581	0.0026	0.9974	92.70
38.5	39,071,674	136,201	0.0035	0.9965	92.46

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

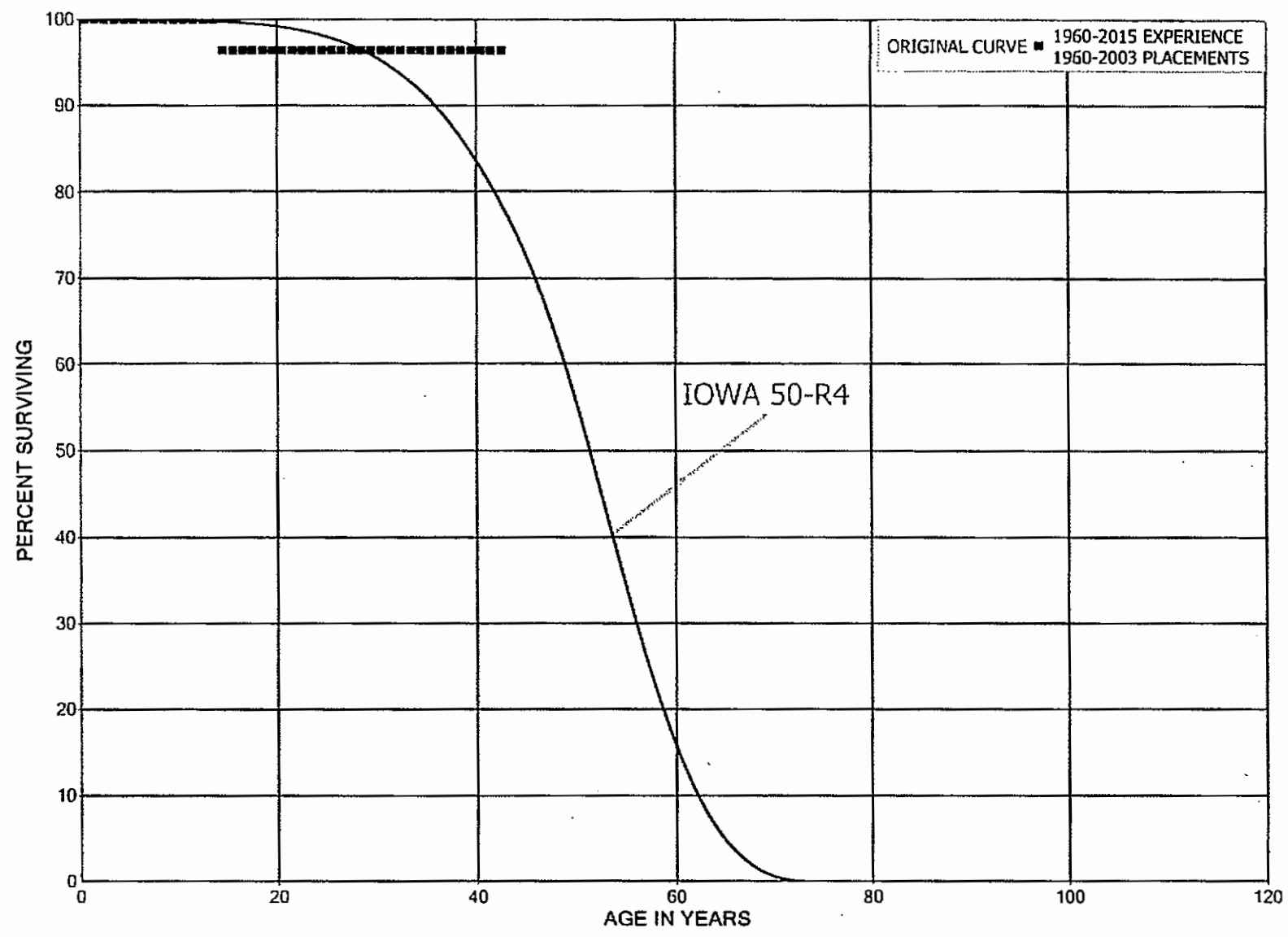
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,652,097	85,722	0.0023	0.9977	92.13
40.5	35,232,213	106,465	0.0030	0.9970	91.92
41.5	34,194,086	100,320	0.0029	0.9971	91.64
42.5	30,801,172	376,067	0.0122	0.9878	91.37
43.5	28,551,770	208,235	0.0073	0.9927	90.26
44.5	26,578,324	190,742	0.0072	0.9928	89.60
45.5	23,116,122	190,500	0.0082	0.9918	88.96
46.5	20,614,391	53,810	0.0026	0.9974	88.22
47.5	20,256,610	203,755	0.0101	0.9899	87.99
48.5	19,122,687	81,914	0.0043	0.9957	87.11
49.5	17,429,950	58,820	0.0034	0.9966	86.73
50.5	16,090,985	144,204	0.0090	0.9910	86.44
51.5	14,942,919	247,689	0.0166	0.9834	85.67
52.5	13,210,203	231,238	0.0175	0.9825	84.25
53.5	12,357,069	237,537	0.0192	0.9808	82.77
54.5	10,905,958	97,198	0.0089	0.9911	81.18
55.5	10,213,053	102,163	0.0100	0.9900	80.46
56.5	9,313,258	125,828	0.0135	0.9865	79.65
57.5	7,281,631	37,481	0.0051	0.9949	78.58
58.5	7,054,319	59,833	0.0085	0.9915	78.17
59.5	6,032,879	64,386	0.0107	0.9893	77.51
60.5	5,256,154	222,157	0.0423	0.9577	76.68
61.5	4,875,109	104,384	0.0214	0.9786	73.44
62.5	3,597,642	5,368	0.0015	0.9985	71.87
63.5	3,330,302	27,976	0.0084	0.9916	71.76
64.5	2,814,499	163,753	0.0582	0.9418	71.16
65.5	2,559,492	50,145	0.0196	0.9804	67.02
66.5	1,278,126	7,452	0.0058	0.9942	65.70
67.5	1,078,840	6,868	0.0064	0.9936	65.32
68.5	857,697	7,509	0.0088	0.9912	64.91
69.5	829,599	16,092	0.0194	0.9806	64.34
70.5	806,643	5,530	0.0069	0.9931	63.09
71.5	800,891	58,232	0.0727	0.9273	62.66
72.5	726,146	27,549	0.0379	0.9621	58.10
73.5	628,359	3,758	0.0060	0.9940	55.90
74.5					55.56

KENTUCKY UTILITIES COMPANY  
ACCOUNT 357 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 357 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1960-2003

## EXPERIENCE BAND 1960-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	465,540		0.0000	1.0000	100.00
0.5	465,540		0.0000	1.0000	100.00
1.5	465,540		0.0000	1.0000	100.00
2.5	465,540		0.0000	1.0000	100.00
3.5	465,540		0.0000	1.0000	100.00
4.5	465,540		0.0000	1.0000	100.00
5.5	465,540		0.0000	1.0000	100.00
6.5	465,540		0.0000	1.0000	100.00
7.5	465,540		0.0000	1.0000	100.00
8.5	465,540		0.0000	1.0000	100.00
9.5	465,540		0.0000	1.0000	100.00
10.5	465,540		0.0000	1.0000	100.00
11.5	465,540		0.0000	1.0000	100.00
12.5	452,706		0.0000	1.0000	100.00
13.5	449,255	16,282	0.0362	0.9638	100.00
14.5	432,973		0.0000	1.0000	96.38
15.5	432,973		0.0000	1.0000	96.38
16.5	432,271		0.0000	1.0000	96.38
17.5	431,821		0.0000	1.0000	96.38
18.5	112,862		0.0000	1.0000	96.38
19.5	112,862		0.0000	1.0000	96.38
20.5	112,862		0.0000	1.0000	96.38
21.5	112,862		0.0000	1.0000	96.38
22.5	112,862		0.0000	1.0000	96.38
23.5	112,862		0.0000	1.0000	96.38
24.5	112,862		0.0000	1.0000	96.38
25.5	112,862		0.0000	1.0000	96.38
26.5	112,862		0.0000	1.0000	96.38
27.5	113,491		0.0000	1.0000	96.38
28.5	113,491		0.0000	1.0000	96.38
29.5	113,491		0.0000	1.0000	96.38
30.5	113,491		0.0000	1.0000	96.38
31.5	113,216		0.0000	1.0000	96.38
32.5	113,216		0.0000	1.0000	96.38
33.5	113,216		0.0000	1.0000	96.38
34.5	112,089		0.0000	1.0000	96.38
35.5	85,811		0.0000	1.0000	96.38
36.5	85,811		0.0000	1.0000	96.38
37.5	85,811		0.0000	1.0000	96.38
38.5	85,811		0.0000	1.0000	96.38

## KENTUCKY UTILITIES COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

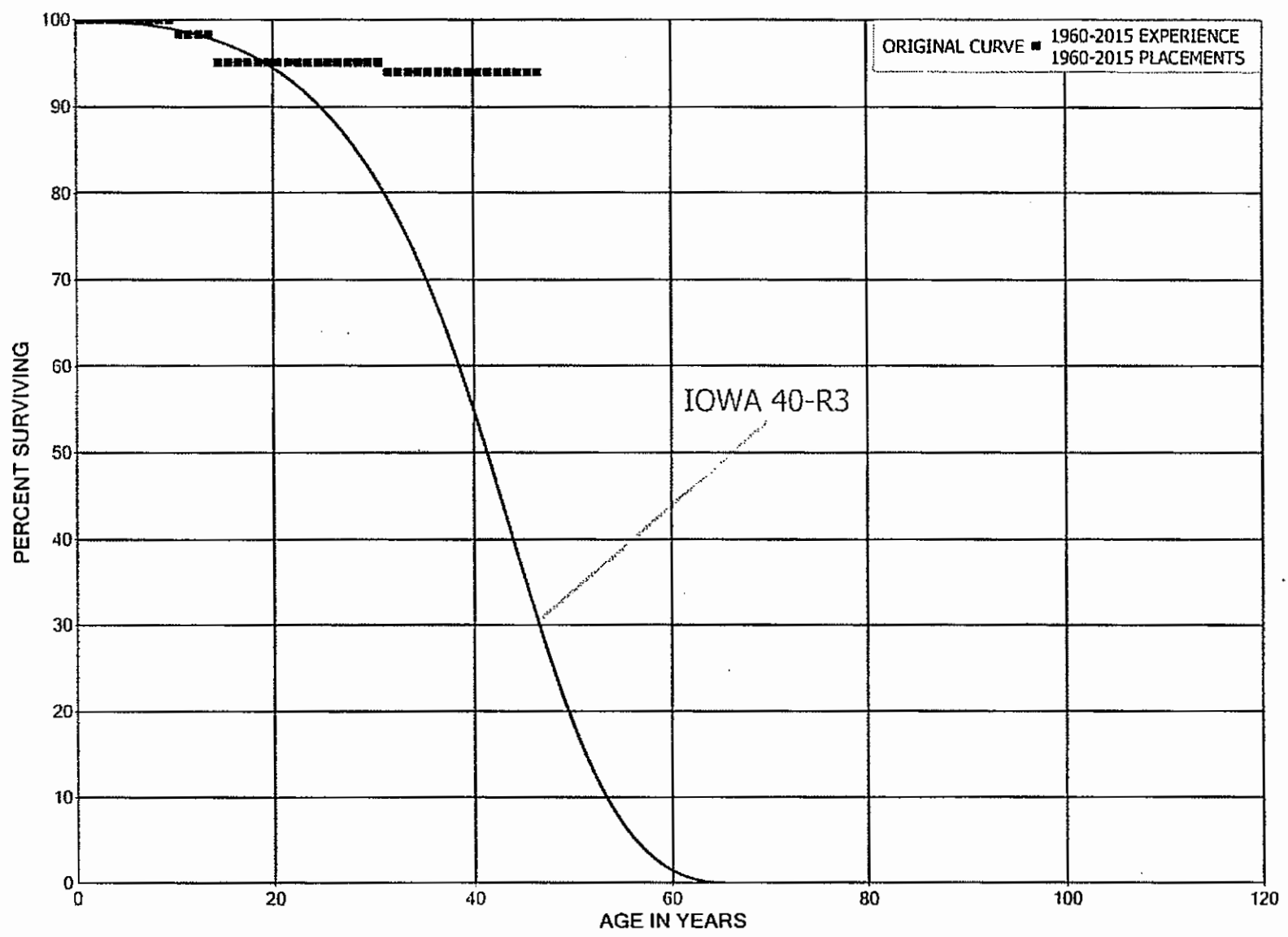
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2003

EXPERIENCE BAND 1960-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,811		0.0000	1.0000	96.38
40.5	85,811		0.0000	1.0000	96.38
41.5	84,628		0.0000	1.0000	96.38
42.5	17,756		0.0000	1.0000	96.38
43.5	16,732		0.0000	1.0000	96.38
44.5	16,732		0.0000	1.0000	96.38
45.5	16,732		0.0000	1.0000	96.38
46.5	16,103		0.0000	1.0000	96.38
47.5	16,103		0.0000	1.0000	96.38
48.5	16,103		0.0000	1.0000	96.38
49.5	16,103		0.0000	1.0000	96.38
50.5	16,103		0.0000	1.0000	96.38
51.5	16,103		0.0000	1.0000	96.38
52.5	16,103		0.0000	1.0000	96.38
53.5					96.38

KENTUCKY UTILITIES COMPANY  
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1960-2015

## EXPERIENCE BAND 1960-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,260,855		0.0000	1.0000	100.00
0.5	1,248,860		0.0000	1.0000	100.00
1.5	1,248,860		0.0000	1.0000	100.00
2.5	1,248,860	241	0.0002	0.9998	100.00
3.5	1,248,718		0.0000	1.0000	99.98
4.5	1,248,718		0.0000	1.0000	99.98
5.5	1,248,718		0.0000	1.0000	99.98
6.5	1,192,896		0.0000	1.0000	99.98
7.5	1,192,896		0.0000	1.0000	99.98
8.5	1,192,896		0.0000	1.0000	99.98
9.5	1,192,896	19,963	0.0167	0.9833	99.98
10.5	1,175,867		0.0000	1.0000	98.31
11.5	1,175,867		0.0000	1.0000	98.31
12.5	1,175,867		0.0000	1.0000	98.31
13.5	1,195,830	40,080	0.0335	0.9665	98.31
14.5	1,135,787		0.0000	1.0000	95.01
15.5	1,135,688		0.0000	1.0000	95.01
16.5	1,135,688		0.0000	1.0000	95.01
17.5	1,135,688		0.0000	1.0000	95.01
18.5	822,665		0.0000	1.0000	95.01
19.5	822,665		0.0000	1.0000	95.01
20.5	822,665		0.0000	1.0000	95.01
21.5	822,665		0.0000	1.0000	95.01
22.5	797,185		0.0000	1.0000	95.01
23.5	700,907		0.0000	1.0000	95.01
24.5	700,907		0.0000	1.0000	95.01
25.5	699,052		0.0000	1.0000	95.01
26.5	604,231		0.0000	1.0000	95.01
27.5	559,025		0.0000	1.0000	95.01
28.5	559,025		0.0000	1.0000	95.01
29.5	559,025		0.0000	1.0000	95.01
30.5	559,025	6,243	0.0112	0.9888	95.01
31.5	550,570		0.0000	1.0000	93.95
32.5	550,570		0.0000	1.0000	93.95
33.5	536,698		0.0000	1.0000	93.95
34.5	536,698		0.0000	1.0000	93.95
35.5	331,835		0.0000	1.0000	93.95
36.5	331,507		0.0000	1.0000	93.95
37.5	331,507		0.0000	1.0000	93.95
38.5	331,507		0.0000	1.0000	93.95



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

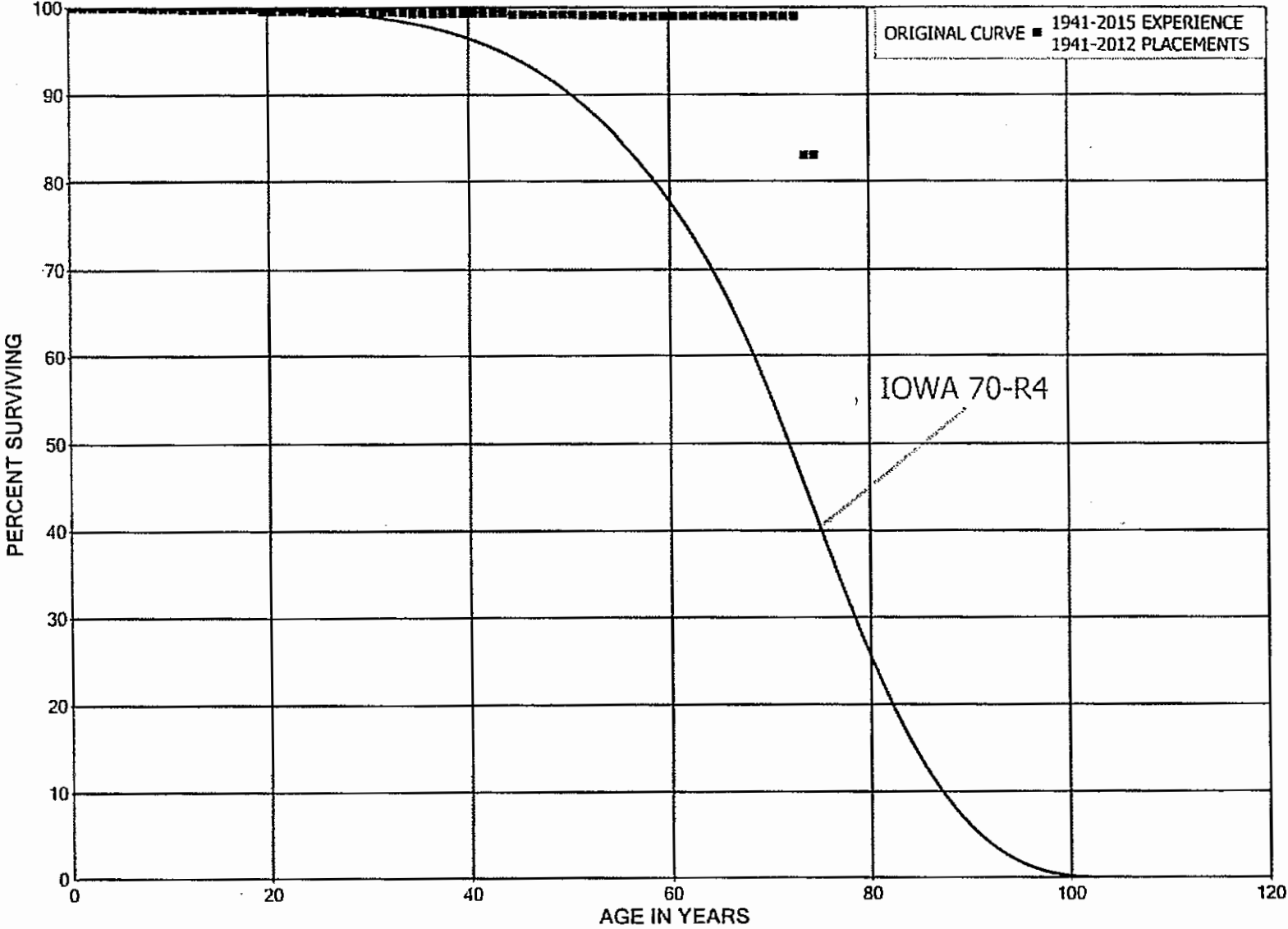
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1960-2015

## EXPERIENCE BAND 1960-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	331,507		0.0000	1.0000	93.95
40.5	331,507		0.0000	1.0000	93.95
41.5	195,124		0.0000	1.0000	93.95
42.5	116,719		0.0000	1.0000	93.95
43.5	100,843		0.0000	1.0000	93.95
44.5	100,843		0.0000	1.0000	93.95
45.5	100,843		0.0000	1.0000	93.95
46.5	13,219		0.0000	1.0000	93.95
47.5	13,219		0.0000	1.0000	93.95
48.5	13,219		0.0000	1.0000	93.95
49.5	13,219		0.0000	1.0000	93.95
50.5	13,219		0.0000	1.0000	93.95
51.5	13,219		0.0000	1.0000	93.95
52.5	13,219		0.0000	1.0000	93.95
53.5					93.95

KENTUCKY UTILITIES COMPANY  
ACCOUNT 360.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2012

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,745,635		0.0000	1.0000	100.00
0.5	1,745,635	86	0.0000	1.0000	100.00
1.5	1,743,044		0.0000	1.0000	100.00
2.5	1,743,044		0.0000	1.0000	100.00
3.5	1,533,866		0.0000	1.0000	100.00
4.5	1,511,669		0.0000	1.0000	100.00
5.5	1,507,873	700	0.0005	0.9995	100.00
6.5	1,448,908	1,928	0.0013	0.9987	99.95
7.5	1,446,980		0.0000	1.0000	99.82
8.5	1,446,980	253	0.0002	0.9998	99.82
9.5	1,448,121	29	0.0000	1.0000	99.80
10.5	1,448,092	315	0.0002	0.9998	99.80
11.5	1,459,550		0.0000	1.0000	99.77
12.5	1,459,437	318	0.0002	0.9998	99.77
13.5	1,459,119	620	0.0004	0.9996	99.75
14.5	1,457,099	262	0.0002	0.9998	99.71
15.5	1,451,387		0.0000	1.0000	99.69
16.5	1,422,852	52	0.0000	1.0000	99.69
17.5	1,411,766		0.0000	1.0000	99.69
18.5	1,311,096	1,881	0.0014	0.9986	99.69
19.5	1,165,853	190	0.0002	0.9998	99.55
20.5	1,110,919		0.0000	1.0000	99.53
21.5	1,087,686		0.0000	1.0000	99.53
22.5	1,048,971		0.0000	1.0000	99.53
23.5	1,043,831	1,380	0.0013	0.9987	99.53
24.5	1,029,470	380	0.0004	0.9996	99.40
25.5	990,726		0.0000	1.0000	99.36
26.5	983,376		0.0000	1.0000	99.36
27.5	978,490		0.0000	1.0000	99.36
28.5	962,224		0.0000	1.0000	99.36
29.5	961,445		0.0000	1.0000	99.36
30.5	927,914	52	0.0001	0.9999	99.36
31.5	913,192		0.0000	1.0000	99.36
32.5	913,192		0.0000	1.0000	99.36
33.5	852,024	213	0.0002	0.9998	99.36
34.5	850,003		0.0000	1.0000	99.33
35.5	839,333		0.0000	1.0000	99.33
36.5	807,447		0.0000	1.0000	99.33
37.5	789,627		0.0000	1.0000	99.33
38.5	774,155		0.0000	1.0000	99.33

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

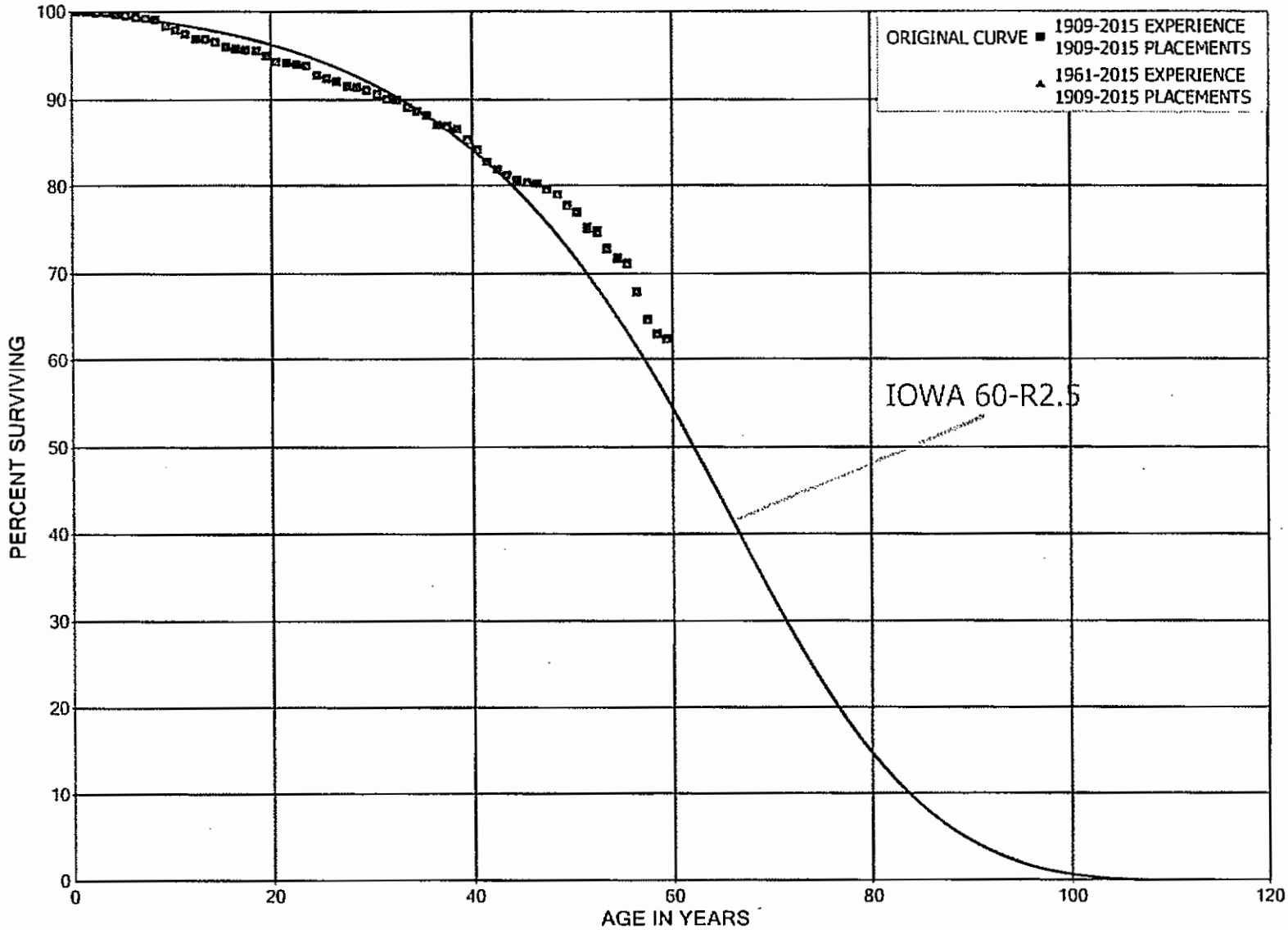
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1941-2012

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	767,950	58	0.0001	0.9999	99.33
40.5	740,555	58	0.0001	0.9999	99.32
41.5	697,032	208	0.0003	0.9997	99.32
42.5	687,854		0.0000	1.0000	99.29
43.5	671,553	1,071	0.0016	0.9984	99.29
44.5	623,974		0.0000	1.0000	99.13
45.5	599,168		0.0000	1.0000	99.13
46.5	557,626		0.0000	1.0000	99.13
47.5	542,276		0.0000	1.0000	99.13
48.5	522,581		0.0000	1.0000	99.13
49.5	517,394		0.0000	1.0000	99.13
50.5	481,831	414	0.0009	0.9991	99.13
51.5	461,020		0.0000	1.0000	99.04
52.5	439,504		0.0000	1.0000	99.04
53.5	428,941		0.0000	1.0000	99.04
54.5	410,835	178	0.0004	0.9996	99.04
55.5	377,030		0.0000	1.0000	99.00
56.5	357,673		0.0000	1.0000	99.00
57.5	387,790	222	0.0006	0.9994	99.00
58.5	367,797		0.0000	1.0000	98.94
59.5	346,164		0.0000	1.0000	98.94
60.5	305,866		0.0000	1.0000	98.94
61.5	281,599		0.0000	1.0000	98.94
62.5	248,366		0.0000	1.0000	98.94
63.5	220,816		0.0000	1.0000	98.94
64.5	202,153		0.0000	1.0000	98.94
65.5	142,249		0.0000	1.0000	98.94
66.5	146,315		0.0000	1.0000	98.94
67.5	505,785		0.0000	1.0000	98.94
68.5	501,351		0.0000	1.0000	98.94
69.5	498,089		0.0000	1.0000	98.94
70.5	495,989		0.0000	1.0000	98.94
71.5	495,139		0.0000	1.0000	98.94
72.5	494,228	79,282	0.1604	0.8396	98.94
73.5	373,773		0.0000	1.0000	83.07
74.5					83.07

KENTUCKY UTILITIES COMPANY  
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2015

EXPERIENCE BAND 1909-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,654,581	455	0.0000	1.0000	100.00
0.5	10,990,159	3,039	0.0003	0.9997	100.00
1.5	9,781,549	9,726	0.0010	0.9990	99.97
2.5	8,978,768	6,358	0.0007	0.9993	99.87
3.5	8,197,141	19,006	0.0023	0.9977	99.80
4.5	7,515,877	2,349	0.0003	0.9997	99.57
5.5	5,764,785	15,635	0.0027	0.9973	99.54
6.5	5,253,041	3,697	0.0007	0.9993	99.27
7.5	5,174,438	7,149	0.0014	0.9986	99.20
8.5	4,358,290	32,687	0.0075	0.9925	99.06
9.5	4,187,930	21,560	0.0051	0.9949	98.32
10.5	4,031,592	16,913	0.0042	0.9958	97.81
11.5	3,998,893	20,958	0.0052	0.9948	97.40
12.5	3,765,352	3,360	0.0009	0.9991	96.89
13.5	3,620,811	12,608	0.0035	0.9965	96.80
14.5	3,337,261	17,041	0.0051	0.9949	96.47
15.5	3,253,476	9,735	0.0030	0.9970	95.97
16.5	3,243,742	1,687	0.0005	0.9995	95.69
17.5	3,160,585	4,721	0.0015	0.9985	95.64
18.5	2,992,791	18,497	0.0062	0.9938	95.49
19.5	2,974,294	20,052	0.0067	0.9933	94.90
20.5	2,916,773	2,232	0.0008	0.9992	94.26
21.5	2,355,357	4,536	0.0019	0.9981	94.19
22.5	2,305,520	3,570	0.0015	0.9985	94.01
23.5	2,168,457	26,092	0.0120	0.9880	93.86
24.5	1,910,302	6,257	0.0033	0.9967	92.73
25.5	1,814,524	8,109	0.0045	0.9955	92.43
26.5	1,784,242	9,152	0.0051	0.9949	92.02
27.5	1,765,506	2,077	0.0012	0.9988	91.55
28.5	1,680,899	6,919	0.0041	0.9959	91.44
29.5	1,623,620	7,755	0.0048	0.9952	91.06
30.5	1,607,233	10,515	0.0065	0.9935	90.63
31.5	1,527,940	1,885	0.0012	0.9988	90.03
32.5	1,509,501	13,776	0.0091	0.9909	89.92
33.5	1,393,335	7,519	0.0054	0.9946	89.10
34.5	1,326,175	6,045	0.0046	0.9954	88.62
35.5	1,162,039	14,458	0.0124	0.9876	88.22
36.5	1,051,295	2,415	0.0023	0.9977	87.12
37.5	978,459	3,769	0.0039	0.9961	86.92
38.5	902,265	12,634	0.0140	0.9860	86.58

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1909-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	866,927	11,277	0.0130	0.9870	85.37	
40.5	810,868	13,757	0.0170	0.9830	84.26	
41.5	734,124	8,046	0.0110	0.9890	82.83	
42.5	669,221	4,901	0.0073	0.9927	81.92	
43.5	621,328	4,748	0.0076	0.9924	81.32	
44.5	539,704	1,765	0.0033	0.9967	80.70	
45.5	522,991	987	0.0019	0.9981	80.44	
46.5	468,868	3,942	0.0084	0.9916	80.29	
47.5	427,015	2,953	0.0069	0.9931	79.61	
48.5	394,516	6,362	0.0161	0.9839	79.06	
49.5	367,398	3,586	0.0098	0.9902	77.79	
50.5	335,937	7,721	0.0230	0.9770	77.03	
51.5	295,097	1,853	0.0063	0.9937	75.26	
52.5	253,637	6,432	0.0254	0.9746	74.78	
53.5	218,548	3,584	0.0164	0.9836	72.89	
54.5	198,305	1,378	0.0069	0.9931	71.69	
55.5	180,789	8,270	0.0457	0.9543	71.19	
56.5	161,149	7,541	0.0468	0.9532	67.94	
57.5	126,708	3,288	0.0260	0.9740	64.76	
58.5	111,138	1,042	0.0094	0.9906	63.08	
59.5	92,769		0.0000	1.0000	62.49	
60.5	72,144	338	0.0047	0.9953	62.49	
61.5	55,130		0.0000	1.0000	62.19	
62.5	55,449	814	0.0147	0.9853	62.19	
63.5	49,341		0.0000	1.0000	61.28	
64.5	44,136	50	0.0011	0.9989	61.28	
65.5	31,059	2,130	0.0686	0.9314	61.21	
66.5	23,798		0.0000	1.0000	57.01	
67.5	19,150		0.0000	1.0000	57.01	
68.5	14,508	824	0.0568	0.9432	57.01	
69.5	2,500		0.0000	1.0000	53.78	
70.5	2,444	495	0.2025	0.7975	53.78	
71.5	1,949		0.0000	1.0000	42.88	
72.5	1,949		0.0000	1.0000	42.88	
73.5	1,949		0.0000	1.0000	42.88	
74.5	1,445		0.0000	1.0000	42.88	
75.5	1,207		0.0000	1.0000	42.88	
76.5	1,207		0.0000	1.0000	42.88	
77.5	1,207		0.0000	1.0000	42.88	
78.5	1,207		0.0000	1.0000	42.88	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1909-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,207		0.0000	1.0000	42.88
80.5	1,207		0.0000	1.0000	42.88
81.5	1,207	1,207	1.0000		42.88
82.5					



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1909-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,324,686	455	0.0000	1.0000	100.00
0.5	10,681,703	3,039	0.0003	0.9997	100.00
1.5	9,498,981	9,726	0.0010	0.9990	99.97
2.5	8,731,074	6,358	0.0007	0.9993	99.87
3.5	7,968,924	19,006	0.0024	0.9976	99.79
4.5	7,321,419	2,349	0.0003	0.9997	99.55
5.5	5,605,880	15,635	0.0028	0.9972	99.52
6.5	5,123,094	3,697	0.0007	0.9993	99.24
7.5	5,056,601	7,149	0.0014	0.9986	99.17
8.5	4,253,311	32,687	0.0077	0.9923	99.03
9.5	4,092,290	21,560	0.0053	0.9947	98.27
10.5	3,954,647	16,913	0.0043	0.9957	97.75
11.5	3,932,422	20,958	0.0053	0.9947	97.34
12.5	3,703,297	3,360	0.0009	0.9991	96.82
13.5	3,564,721	12,608	0.0035	0.9965	96.73
14.5	3,294,816	17,041	0.0052	0.9948	96.39
15.5	3,211,262	9,735	0.0030	0.9970	95.89
16.5	3,201,788	1,687	0.0005	0.9995	95.60
17.5	3,118,632	4,721	0.0015	0.9985	95.55
18.5	2,951,146	18,497	0.0063	0.9937	95.40
19.5	2,937,848	20,052	0.0068	0.9932	94.81
20.5	2,880,915	2,232	0.0008	0.9992	94.16
21.5	2,320,261	4,536	0.0020	0.9980	94.09
22.5	2,270,425	3,570	0.0016	0.9984	93.90
23.5	2,136,643	26,092	0.0122	0.9878	93.75
24.5	1,878,487	6,257	0.0033	0.9967	92.61
25.5	1,783,762	8,109	0.0045	0.9955	92.30
26.5	1,754,751	9,152	0.0052	0.9948	91.88
27.5	1,736,015	2,077	0.0012	0.9988	91.40
28.5	1,654,405	6,919	0.0042	0.9958	91.29
29.5	1,598,332	7,755	0.0049	0.9951	90.91
30.5	1,581,945	10,515	0.0066	0.9934	90.47
31.5	1,508,001	1,885	0.0012	0.9988	89.87
32.5	1,489,964	13,776	0.0092	0.9908	89.76
33.5	1,379,428	7,519	0.0055	0.9945	88.93
34.5	1,316,239	6,045	0.0046	0.9954	88.44
35.5	1,152,103	14,458	0.0125	0.9875	88.03
36.5	1,041,751	2,415	0.0023	0.9977	86.93
37.5	968,915	3,769	0.0039	0.9961	86.73
38.5	892,721	12,634	0.0142	0.9858	86.39

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1961-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	857,383	11,277	0.0132	0.9868	85.17	
40.5	801,324	13,757	0.0172	0.9828	84.05	
41.5	724,580	8,046	0.0111	0.9889	82.61	
42.5	659,677	4,901	0.0074	0.9926	81.69	
43.5	611,784	4,748	0.0078	0.9922	81.08	
44.5	530,160	1,765	0.0033	0.9967	80.45	
45.5	513,447	987	0.0019	0.9981	80.18	
46.5	459,324	3,942	0.0086	0.9914	80.03	
47.5	417,471	2,953	0.0071	0.9929	79.34	
48.5	384,972	6,362	0.0165	0.9835	78.78	
49.5	357,854	3,586	0.0100	0.9900	77.48	
50.5	326,393	7,721	0.0237	0.9763	76.70	
51.5	295,097	1,853	0.0063	0.9937	74.89	
52.5	253,637	6,432	0.0254	0.9746	74.42	
53.5	218,548	3,584	0.0164	0.9836	72.53	
54.5	198,305	1,378	0.0069	0.9931	71.34	
55.5	180,789	8,270	0.0457	0.9543	70.85	
56.5	161,149	7,541	0.0468	0.9532	67.61	
57.5	126,708	3,288	0.0260	0.9740	64.44	
58.5	111,138	1,042	0.0094	0.9906	62.77	
59.5	92,769		0.0000	1.0000	62.18	
60.5	72,144	338	0.0047	0.9953	62.18	
61.5	55,130		0.0000	1.0000	61.89	
62.5	55,449	814	0.0147	0.9853	61.89	
63.5	49,341		0.0000	1.0000	60.98	
64.5	44,136	50	0.0011	0.9989	60.98	
65.5	31,059	2,130	0.0686	0.9314	60.91	
66.5	23,798		0.0000	1.0000	56.73	
67.5	19,150		0.0000	1.0000	56.73	
68.5	14,508	824	0.0568	0.9432	56.73	
69.5	2,500		0.0000	1.0000	53.51	
70.5	2,444	495	0.2025	0.7975	53.51	
71.5	1,949		0.0000	1.0000	42.67	
72.5	1,949		0.0000	1.0000	42.67	
73.5	1,949		0.0000	1.0000	42.67	
74.5	1,445		0.0000	1.0000	42.67	
75.5	1,207		0.0000	1.0000	42.67	
76.5	1,207		0.0000	1.0000	42.67	
77.5	1,207		0.0000	1.0000	42.67	
78.5	1,207		0.0000	1.0000	42.67	

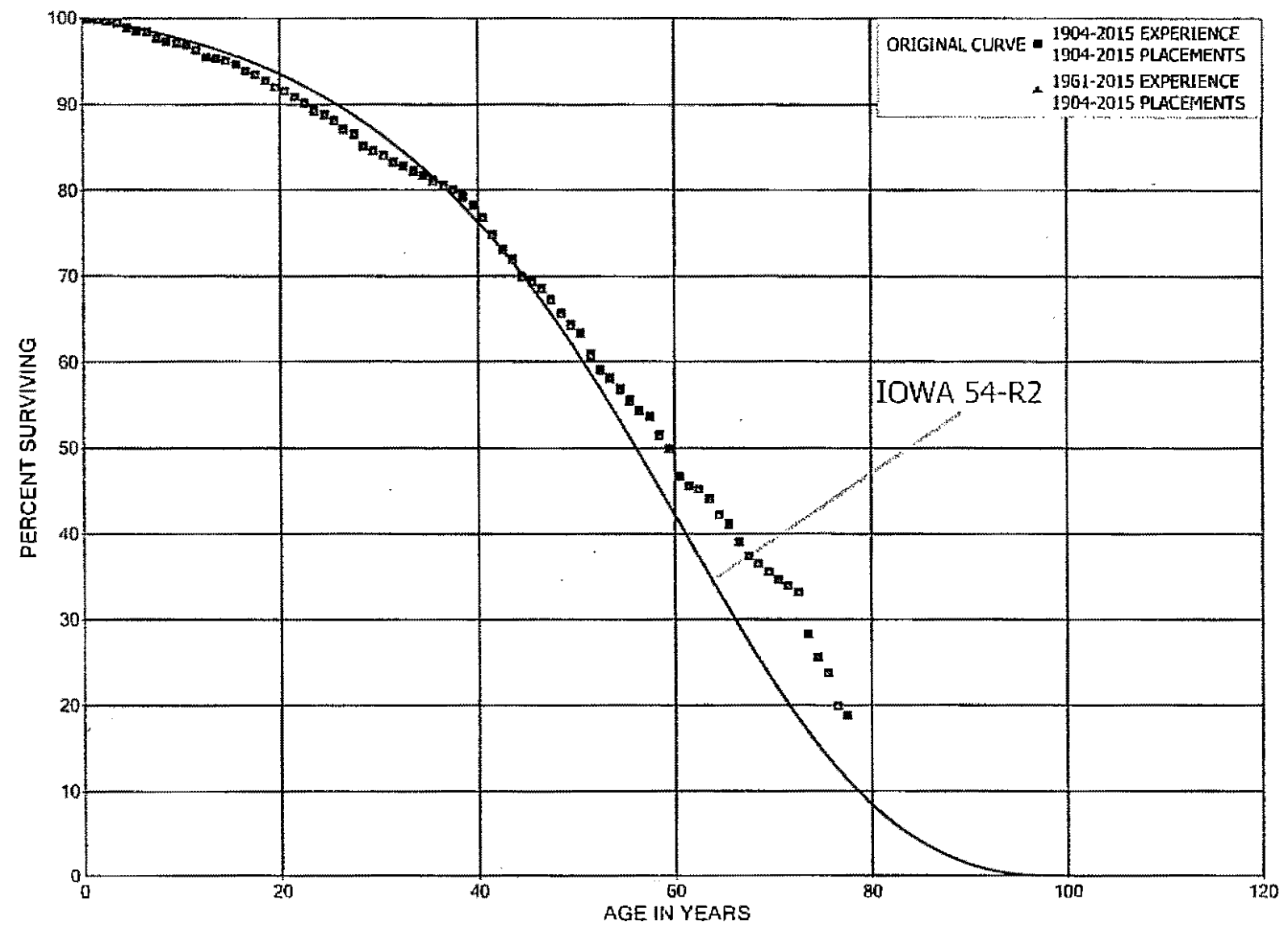
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,207		0.0000	1.0000	42.67
80.5	1,207		0.0000	1.0000	42.67
81.5	1,207	1,207	1.0000		42.67
82.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 362 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	194,907,638	223,972	0.0011	0.9989	100.00
0.5	185,233,009	311,259	0.0017	0.9983	99.89
1.5	173,714,681	247,213	0.0014	0.9986	99.72
2.5	164,017,593	337,750	0.0021	0.9979	99.58
3.5	153,884,075	870,157	0.0057	0.9943	99.37
4.5	147,209,498	481,417	0.0033	0.9967	98.81
5.5	131,654,655	141,813	0.0011	0.9989	98.49
6.5	118,109,847	899,303	0.0076	0.9924	98.38
7.5	115,845,993	427,496	0.0037	0.9963	97.63
8.5	113,120,557	232,312	0.0021	0.9979	97.27
9.5	110,588,816	325,490	0.0029	0.9971	97.07
10.5	107,060,699	507,084	0.0047	0.9953	96.78
11.5	105,688,078	970,728	0.0092	0.9908	96.33
12.5	100,249,150	110,932	0.0011	0.9989	95.44
13.5	95,246,245	288,872	0.0030	0.9970	95.34
14.5	88,572,211	406,668	0.0046	0.9954	95.05
15.5	86,969,271	663,346	0.0076	0.9924	94.61
16.5	84,231,853	407,576	0.0048	0.9952	93.89
17.5	76,273,553	622,638	0.0082	0.9918	93.43
18.5	69,936,409	539,074	0.0077	0.9923	92.67
19.5	69,391,078	369,512	0.0053	0.9947	91.96
20.5	65,288,940	465,058	0.0071	0.9929	91.47
21.5	58,954,267	448,008	0.0076	0.9924	90.82
22.5	56,802,826	534,391	0.0094	0.9906	90.13
23.5	51,518,359	261,457	0.0051	0.9949	89.28
24.5	47,705,959	367,130	0.0077	0.9923	88.82
25.5	45,841,555	503,062	0.0110	0.9890	88.14
26.5	42,972,939	288,258	0.0067	0.9933	87.17
27.5	42,481,591	663,694	0.0156	0.9844	86.59
28.5	38,604,227	244,887	0.0063	0.9937	85.24
29.5	36,910,029	230,860	0.0063	0.9937	84.70
30.5	36,338,070	319,384	0.0088	0.9912	84.17
31.5	33,581,087	175,862	0.0052	0.9948	83.43
32.5	32,501,761	238,490	0.0073	0.9927	82.99
33.5	30,430,582	197,629	0.0065	0.9935	82.38
34.5	28,326,538	211,571	0.0075	0.9925	81.85
35.5	25,852,982	147,869	0.0057	0.9943	81.23
36.5	25,385,863	186,942	0.0074	0.9926	80.77
37.5	23,478,342	235,214	0.0100	0.9900	80.17
38.5	21,944,387	266,743	0.0122	0.9878	79.37

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,778,604	379,478	0.0183	0.9817	78.41
40.5	19,381,033	497,607	0.0257	0.9743	76.97
41.5	17,602,346	431,270	0.0245	0.9755	75.00
42.5	15,900,083	241,076	0.0152	0.9848	73.16
43.5	14,728,348	425,707	0.0289	0.9711	72.05
44.5	13,277,247	111,837	0.0084	0.9916	69.97
45.5	12,718,410	131,139	0.0103	0.9897	69.38
46.5	11,136,449	225,816	0.0203	0.9797	68.66
47.5	10,067,474	223,528	0.0222	0.9778	67.27
48.5	9,151,822	199,270	0.0218	0.9782	65.78
49.5	8,151,304	119,995	0.0147	0.9853	64.35
50.5	7,262,778	286,535	0.0395	0.9605	63.40
51.5	6,434,119	184,873	0.0287	0.9713	60.90
52.5	5,532,343	85,218	0.0154	0.9846	59.15
53.5	4,706,864	106,941	0.0227	0.9773	58.24
54.5	4,161,124	97,357	0.0234	0.9766	56.91
55.5	3,743,192	80,423	0.0215	0.9785	55.58
56.5	3,478,720	43,262	0.0124	0.9876	54.39
57.5	3,107,705	125,265	0.0403	0.9597	53.71
58.5	2,809,349	86,889	0.0309	0.9691	51.55
59.5	2,218,111	143,335	0.0646	0.9354	49.95
60.5	1,819,592	42,059	0.0231	0.9769	46.72
61.5	1,413,816	13,069	0.0092	0.9908	45.64
62.5	1,078,195	24,905	0.0231	0.9769	45.22
63.5	827,518	35,812	0.0433	0.9567	44.18
64.5	742,250	19,459	0.0262	0.9738	42.27
65.5	626,254	31,882	0.0509	0.9491	41.16
66.5	466,607	19,389	0.0416	0.9584	39.06
67.5	309,981	7,491	0.0242	0.9758	37.44
68.5	270,311	7,522	0.0278	0.9722	36.53
69.5	242,896	6,175	0.0254	0.9746	35.52
70.5	214,625	4,154	0.0194	0.9806	34.61
71.5	199,523	4,343	0.0218	0.9782	33.94
72.5	191,246	28,572	0.1494	0.8505	33.21
73.5	154,245	14,528	0.0942	0.9058	28.25
74.5	103,485	7,456	0.0721	0.9279	25.58
75.5	75,093	12,336	0.1643	0.8357	23.74
76.5	50,396	2,953	0.0586	0.9414	19.84
77.5	47,444	5,105	0.1076	0.8924	18.68
78.5	39,386		0.0000	1.0000	16.67

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,386	8,795	0.2233	0.7767	16.67
80.5	27,414		0.0000	1.0000	12.95
81.5	25,958	1,824	0.0703	0.9297	12.95
82.5	24,135	1,824	0.0756	0.9244	12.04
83.5	22,311	2,009	0.0900	0.9100	11.13
84.5	19,573		0.0000	1.0000	10.13
85.5	4,018		0.0000	1.0000	10.13
86.5	4,018		0.0000	1.0000	10.13
87.5	4,018		0.0000	1.0000	10.13
88.5	4,018		0.0000	1.0000	10.13
89.5	4,018		0.0000	1.0000	10.13
90.5	4,018		0.0000	1.0000	10.13
91.5	4,018	67	0.0166	0.9834	10.13
92.5	3,951		0.0000	1.0000	9.96
93.5	3,951		0.0000	1.0000	9.96
94.5	3,951		0.0000	1.0000	9.96
95.5	3,951		0.0000	1.0000	9.96
96.5	3,951		0.0000	1.0000	9.96
97.5	3,951		0.0000	1.0000	9.96
98.5	3,951		0.0000	1.0000	9.96
99.5	3,951		0.0000	1.0000	9.96
100.5	3,951		0.0000	1.0000	9.96
101.5	3,951	2,805	0.7100	0.2900	9.96
102.5	1,146	1,146	1.0000		2.89
103.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	186,480,503	223,972	0.0012	0.9988	100.00
0.5	177,431,328	311,259	0.0018	0.9982	99.88
1.5	166,310,469	247,213	0.0015	0.9985	99.70
2.5	157,179,703	337,750	0.0021	0.9979	99.56
3.5	147,506,658	870,157	0.0059	0.9941	99.34
4.5	141,697,099	481,417	0.0034	0.9966	98.76
5.5	126,854,184	141,813	0.0011	0.9989	98.42
6.5	113,937,439	899,303	0.0079	0.9921	98.31
7.5	112,256,318	427,496	0.0038	0.9962	97.53
8.5	109,959,643	232,312	0.0021	0.9979	97.16
9.5	107,568,031	325,490	0.0030	0.9970	96.96
10.5	104,298,990	507,084	0.0049	0.9951	96.66
11.5	103,263,531	970,728	0.0094	0.9906	96.19
12.5	98,093,265	110,932	0.0011	0.9989	95.29
13.5	93,239,635	288,872	0.0031	0.9969	95.18
14.5	86,674,028	406,668	0.0047	0.9953	94.89
15.5	85,111,617	663,346	0.0078	0.9922	94.44
16.5	82,428,686	407,576	0.0049	0.9951	93.71
17.5	74,477,729	622,638	0.0084	0.9916	93.24
18.5	68,174,819	539,074	0.0079	0.9921	92.46
19.5	67,898,489	369,512	0.0054	0.9946	91.73
20.5	63,917,860	465,058	0.0073	0.9927	91.23
21.5	57,680,979	448,008	0.0078	0.9922	90.57
22.5	55,618,928	534,391	0.0096	0.9904	89.87
23.5	50,423,381	261,457	0.0052	0.9948	89.00
24.5	46,720,478	367,130	0.0079	0.9921	88.54
25.5	44,906,702	503,062	0.0112	0.9888	87.85
26.5	42,117,301	288,258	0.0068	0.9932	86.86
27.5	41,630,734	663,694	0.0159	0.9841	86.27
28.5	37,767,747	244,887	0.0065	0.9935	84.89
29.5	36,105,232	230,860	0.0064	0.9936	84.34
30.5	35,840,236	319,384	0.0089	0.9911	83.80
31.5	33,226,610	175,862	0.0053	0.9947	83.06
32.5	32,158,539	238,490	0.0074	0.9926	82.62
33.5	30,173,035	197,629	0.0065	0.9935	82.00
34.5	28,104,661	211,571	0.0075	0.9925	81.47
35.5	25,684,784	147,869	0.0058	0.9942	80.85
36.5	25,217,665	186,942	0.0074	0.9926	80.39
37.5	23,342,404	235,214	0.0101	0.9899	79.79
38.5	21,863,466	266,743	0.0122	0.9878	78.99



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,711,460	379,478	0.0183	0.9817	78.02
40.5	19,332,877	497,607	0.0257	0.9743	76.59
41.5	17,554,189	431,270	0.0246	0.9754	74.62
42.5	15,853,064	241,076	0.0152	0.9848	72.79
43.5	14,681,329	425,707	0.0290	0.9710	71.68
44.5	13,230,228	111,837	0.0085	0.9915	69.60
45.5	12,671,390	131,139	0.0103	0.9897	69.02
46.5	11,089,430	225,816	0.0204	0.9796	68.30
47.5	10,021,427	223,528	0.0223	0.9777	66.91
48.5	9,105,775	199,270	0.0219	0.9781	65.42
49.5	8,105,257	119,995	0.0148	0.9852	63.99
50.5	7,216,731	286,535	0.0397	0.9603	63.04
51.5	6,392,023	184,873	0.0289	0.9711	60.54
52.5	5,490,247	85,218	0.0155	0.9845	58.79
53.5	4,664,768	106,941	0.0229	0.9771	57.87
54.5	4,119,028	97,357	0.0236	0.9764	56.55
55.5	3,719,304	80,423	0.0216	0.9784	55.21
56.5	3,478,720	43,262	0.0124	0.9876	54.02
57.5	3,107,705	125,265	0.0403	0.9597	53.34
58.5	2,809,349	86,889	0.0309	0.9691	51.19
59.5	2,218,111	143,335	0.0646	0.9354	49.61
60.5	1,819,592	42,059	0.0231	0.9769	46.40
61.5	1,413,816	13,069	0.0092	0.9908	45.33
62.5	1,078,195	24,905	0.0231	0.9769	44.91
63.5	827,518	35,812	0.0433	0.9567	43.88
64.5	742,250	19,459	0.0262	0.9738	41.98
65.5	626,254	31,882	0.0509	0.9491	40.88
66.5	466,607	19,389	0.0416	0.9584	38.80
67.5	309,981	7,491	0.0242	0.9758	37.18
68.5	270,311	7,522	0.0278	0.9722	36.28
69.5	242,896	6,175	0.0254	0.9746	35.27
70.5	214,625	4,154	0.0194	0.9806	34.38
71.5	199,523	4,343	0.0218	0.9782	33.71
72.5	191,246	28,572	0.1494	0.8506	32.98
73.5	154,245	14,528	0.0942	0.9058	28.05
74.5	103,485	7,456	0.0721	0.9279	25.41
75.5	75,093	12,336	0.1643	0.8357	23.58
76.5	50,396	2,953	0.0586	0.9414	19.71
77.5	47,444	5,105	0.1076	0.8924	18.55
78.5	39,386		0.0000	1.0000	16.55

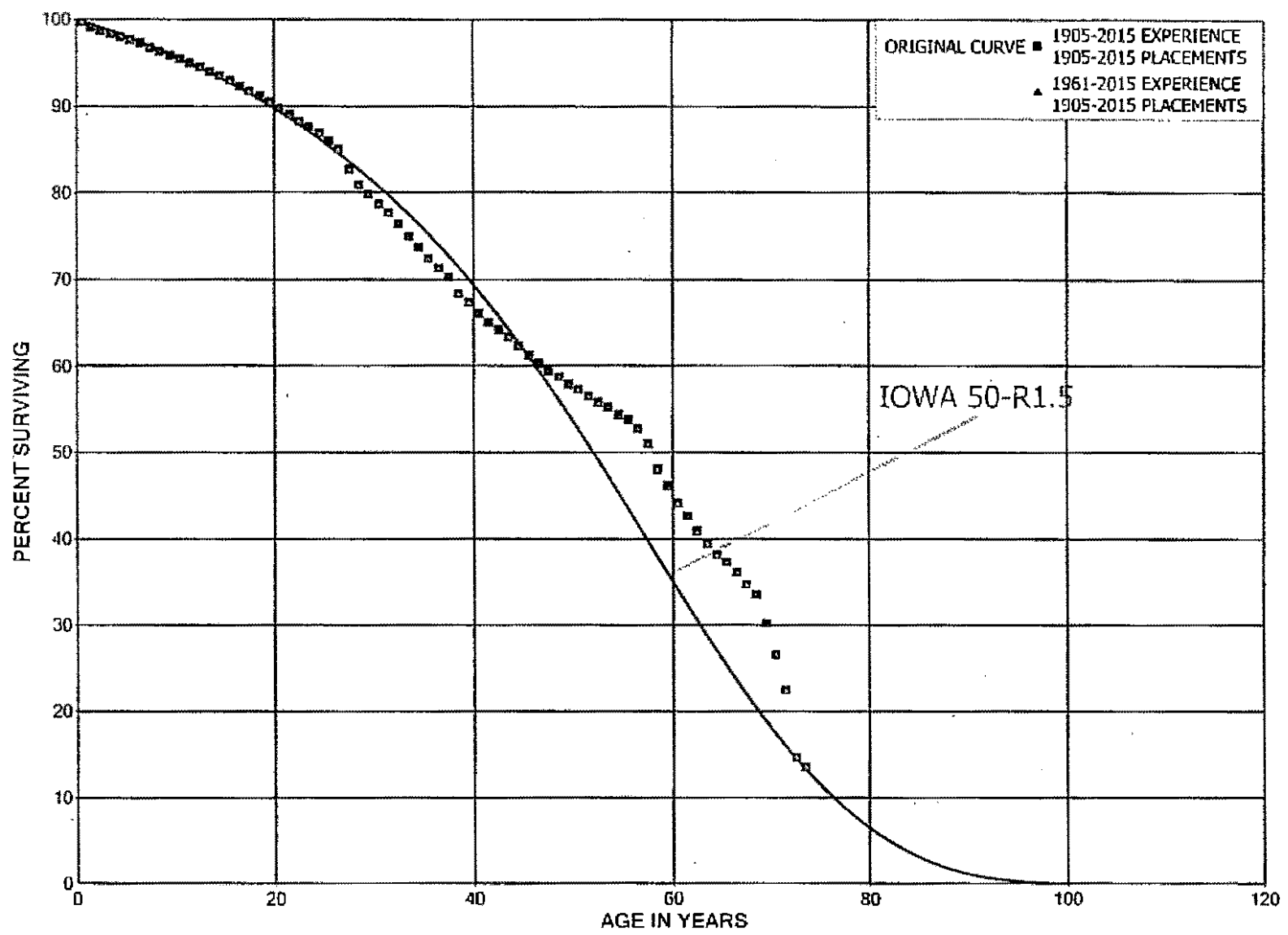
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,386	8,795	0.2233	0.7767	16.55
80.5	27,414		0.0000	1.0000	12.86
81.5	25,958	1,824	0.0703	0.9297	12.86
82.5	24,135	1,824	0.0756	0.9244	11.95
83.5	22,311	2,009	0.0900	0.9100	11.05
84.5	19,573		0.0000	1.0000	10.06
85.5	4,018		0.0000	1.0000	10.06
86.5	4,018		0.0000	1.0000	10.06
87.5	4,018		0.0000	1.0000	10.06
88.5	4,018		0.0000	1.0000	10.06
89.5	4,018		0.0000	1.0000	10.06
90.5	4,018		0.0000	1.0000	10.06
91.5	4,018	67	0.0166	0.9834	10.06
92.5	3,951		0.0000	1.0000	9.89
93.5	3,951		0.0000	1.0000	9.89
94.5	3,951		0.0000	1.0000	9.89
95.5	3,951		0.0000	1.0000	9.89
96.5	3,951		0.0000	1.0000	9.89
97.5	3,951		0.0000	1.0000	9.89
98.5	3,951		0.0000	1.0000	9.89
99.5	3,951		0.0000	1.0000	9.89
100.5	3,951		0.0000	1.0000	9.89
101.5	3,951	2,805	0.7100	0.2900	9.89
102.5	1,146	1,146	1.0000		2.87
103.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 364 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1905-2015

## EXPERIENCE BAND 1905-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	389,508,681	1,598,491	0.0041	0.9959	100.00
0.5	375,805,441	2,072,645	0.0055	0.9945	99.59
1.5	352,059,892	1,322,778	0.0038	0.9962	99.04
2.5	335,033,741	1,124,716	0.0034	0.9966	98.67
3.5	309,812,258	1,068,026	0.0034	0.9966	98.34
4.5	293,511,828	1,142,338	0.0039	0.9961	98.00
5.5	277,364,516	1,097,063	0.0040	0.9960	97.62
6.5	243,622,619	1,155,488	0.0047	0.9953	97.23
7.5	219,298,982	1,105,793	0.0050	0.9950	96.77
8.5	214,005,854	1,017,088	0.0048	0.9952	96.28
9.5	206,822,486	924,569	0.0045	0.9955	95.82
10.5	201,086,931	989,464	0.0049	0.9951	95.40
11.5	195,824,502	947,173	0.0048	0.9952	94.93
12.5	184,344,832	932,798	0.0051	0.9949	94.47
13.5	176,344,904	973,771	0.0055	0.9945	93.99
14.5	169,457,563	1,038,512	0.0061	0.9939	93.47
15.5	161,405,975	990,354	0.0061	0.9939	92.90
16.5	153,115,364	939,603	0.0061	0.9939	92.33
17.5	144,825,634	951,356	0.0066	0.9934	91.76
18.5	135,172,034	1,004,049	0.0074	0.9926	91.16
19.5	126,381,845	1,076,490	0.0085	0.9915	90.48
20.5	116,370,857	864,044	0.0074	0.9926	89.71
21.5	107,545,293	851,089	0.0079	0.9921	89.04
22.5	100,271,147	790,376	0.0079	0.9921	88.34
23.5	93,032,778	735,520	0.0079	0.9921	87.64
24.5	87,224,033	840,402	0.0096	0.9904	86.95
25.5	81,316,876	1,008,103	0.0124	0.9876	86.11
26.5	75,283,320	2,003,413	0.0266	0.9734	85.04
27.5	68,643,143	1,545,698	0.0225	0.9775	82.78
28.5	62,600,157	869,298	0.0139	0.9861	80.92
29.5	57,388,499	731,133	0.0127	0.9873	79.79
30.5	53,323,939	718,440	0.0135	0.9865	78.78
31.5	49,646,597	814,422	0.0164	0.9836	77.72
32.5	45,195,599	846,854	0.0187	0.9813	76.44
33.5	41,268,416	714,753	0.0173	0.9827	75.01
34.5	37,768,066	654,503	0.0173	0.9827	73.71
35.5	34,654,237	567,254	0.0164	0.9836	72.43
36.5	31,578,086	440,770	0.0140	0.9860	71.25
37.5	29,316,373	783,027	0.0267	0.9733	70.25
38.5	26,793,762	398,803	0.0149	0.9851	68.38

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1905-2015

## EXPERIENCE BAND 1905-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,774,353	455,137	0.0184	0.9816	67.36
40.5	22,933,660	363,196	0.0158	0.9842	66.12
41.5	20,777,296	262,428	0.0126	0.9874	65.07
42.5	18,689,233	251,385	0.0135	0.9865	64.25
43.5	17,234,042	283,951	0.0165	0.9835	63.39
44.5	15,560,701	276,874	0.0178	0.9822	62.34
45.5	14,483,731	201,943	0.0139	0.9861	61.23
46.5	13,145,515	203,952	0.0155	0.9845	60.38
47.5	11,901,379	136,748	0.0115	0.9885	59.44
48.5	10,862,351	155,457	0.0143	0.9857	58.76
49.5	9,781,595	102,427	0.0105	0.9895	57.92
50.5	8,857,984	117,293	0.0132	0.9868	57.31
51.5	7,945,615	104,735	0.0132	0.9868	56.55
52.5	7,153,988	72,185	0.0101	0.9899	55.81
53.5	6,567,551	99,240	0.0151	0.9849	55.25
54.5	5,906,144	64,136	0.0109	0.9891	54.41
55.5	5,712,005	110,492	0.0193	0.9807	53.82
56.5	5,110,010	170,326	0.0333	0.9667	52.78
57.5	4,611,015	268,155	0.0582	0.9418	51.02
58.5	3,853,992	150,625	0.0391	0.9609	48.05
59.5	3,311,993	145,043	0.0438	0.9562	46.17
60.5	2,953,814	100,251	0.0339	0.9661	44.15
61.5	2,771,534	114,092	0.0412	0.9588	42.65
62.5	2,500,475	92,303	0.0369	0.9631	40.90
63.5	1,905,000	59,225	0.0311	0.9689	39.39
64.5	1,398,793	33,715	0.0241	0.9759	38.16
65.5	907,485	28,406	0.0313	0.9687	37.24
66.5	595,041	21,582	0.0363	0.9637	36.08
67.5	453,404	17,090	0.0377	0.9623	34.77
68.5	292,646	28,731	0.0982	0.9018	33.46
69.5	179,106	21,533	0.1202	0.8798	30.17
70.5	124,415	19,490	0.1567	0.8433	26.55
71.5	95,037	32,902	0.3462	0.6538	22.39
72.5	57,038	4,367	0.0766	0.9234	14.64
73.5	49,886	1,901	0.0381	0.9619	13.52
74.5	8,602		0.0000	1.0000	13.00
75.5	8,602		0.0000	1.0000	13.00
76.5	8,602	48	0.0055	0.9945	13.00
77.5	8,554	3,045	0.3560	0.6440	12.93
78.5	5,509		0.0000	1.0000	8.33
79.5	5,509	5,509	1.0000		8.33
80.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1905-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	374,861,730	1,598,491	0.0043	0.9957	100.00
0.5	362,225,379	2,072,645	0.0057	0.9943	99.57
1.5	339,426,137	1,322,778	0.0039	0.9961	99.00
2.5	323,515,048	1,124,716	0.0035	0.9965	98.62
3.5	299,245,580	1,068,026	0.0036	0.9964	98.28
4.5	283,865,178	1,142,338	0.0040	0.9960	97.92
5.5	268,600,240	1,097,063	0.0041	0.9959	97.53
6.5	235,703,486	1,155,488	0.0049	0.9951	97.13
7.5	212,015,800	1,105,793	0.0052	0.9948	96.66
8.5	207,438,989	1,017,088	0.0049	0.9951	96.15
9.5	200,894,207	924,569	0.0046	0.9954	95.68
10.5	195,929,189	989,464	0.0051	0.9949	95.24
11.5	191,151,914	947,173	0.0050	0.9950	94.76
12.5	180,596,681	932,798	0.0052	0.9948	94.29
13.5	173,463,425	973,771	0.0056	0.9944	93.80
14.5	167,137,571	1,038,512	0.0062	0.9938	93.28
15.5	159,439,600	990,354	0.0062	0.9938	92.70
16.5	151,334,513	939,603	0.0062	0.9938	92.12
17.5	143,199,603	951,356	0.0066	0.9934	91.55
18.5	133,740,683	1,004,049	0.0075	0.9925	90.94
19.5	125,426,825	1,076,490	0.0086	0.9914	90.26
20.5	115,618,145	864,044	0.0075	0.9925	89.48
21.5	107,020,642	851,089	0.0080	0.9920	88.81
22.5	100,003,746	790,376	0.0079	0.9921	88.11
23.5	92,862,180	735,520	0.0079	0.9921	87.41
24.5	87,074,519	840,402	0.0097	0.9903	86.72
25.5	81,167,449	1,008,103	0.0124	0.9876	85.88
26.5	75,133,893	2,003,413	0.0267	0.9733	84.82
27.5	68,493,716	1,545,698	0.0226	0.9774	82.55
28.5	62,459,696	869,298	0.0139	0.9861	80.69
29.5	57,248,038	731,133	0.0128	0.9872	79.57
30.5	53,183,478	718,440	0.0135	0.9865	78.55
31.5	49,506,136	814,422	0.0165	0.9835	77.49
32.5	45,055,138	846,854	0.0188	0.9812	76.22
33.5	41,127,955	714,753	0.0174	0.9826	74.78
34.5	37,627,605	654,503	0.0174	0.9826	73.48
35.5	34,513,776	567,254	0.0164	0.9836	72.21
36.5	31,437,625	440,770	0.0140	0.9860	71.02
37.5	29,175,912	783,027	0.0268	0.9732	70.02
38.5	26,653,301	398,803	0.0150	0.9850	68.14

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

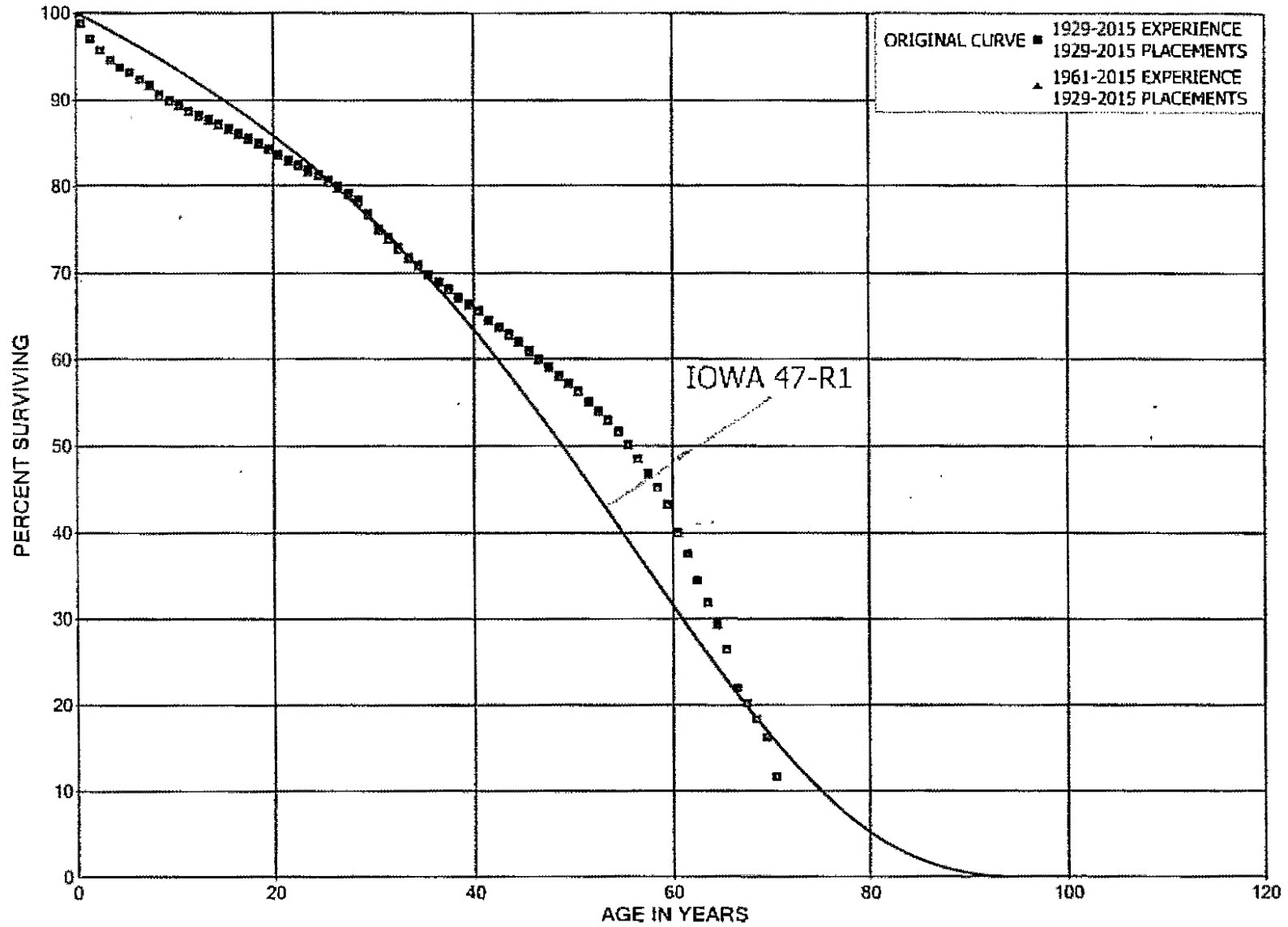
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1905-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,633,892	455,137	0.0185	0.9815	57.12
40.5	22,793,199	363,196	0.0159	0.9841	65.88
41.5	20,636,835	262,428	0.0127	0.9873	64.83
42.5	18,548,772	251,385	0.0136	0.9864	64.01
43.5	17,093,581	283,951	0.0166	0.9834	63.14
44.5	15,420,240	276,874	0.0180	0.9820	62.09
45.5	14,343,270	201,943	0.0141	0.9859	60.98
46.5	13,005,054	203,952	0.0157	0.9843	60.12
47.5	11,760,918	136,748	0.0116	0.9884	59.18
48.5	10,721,890	155,457	0.0145	0.9855	58.49
49.5	9,641,134	102,427	0.0106	0.9894	57.64
50.5	8,717,523	117,293	0.0135	0.9865	57.03
51.5	7,805,154	104,735	0.0134	0.9866	56.26
52.5	7,013,527	72,185	0.0103	0.9897	55.51
53.5	6,427,090	99,240	0.0154	0.9846	54.93
54.5	5,765,683	64,136	0.0111	0.9889	54.09
55.5	5,712,005	110,492	0.0193	0.9807	53.49
56.5	5,110,010	170,326	0.0333	0.9667	52.45
57.5	4,611,015	268,155	0.0582	0.9418	50.70
58.5	3,853,992	150,625	0.0391	0.9609	47.75
59.5	3,311,993	145,043	0.0438	0.9562	45.89
60.5	2,953,814	100,251	0.0339	0.9661	43.88
61.5	2,771,534	114,092	0.0412	0.9588	42.39
62.5	2,500,475	92,303	0.0369	0.9631	40.64
63.5	1,905,000	59,225	0.0311	0.9689	39.14
64.5	1,398,793	33,715	0.0241	0.9759	37.93
65.5	907,485	28,406	0.0313	0.9687	37.01
66.5	595,041	21,582	0.0363	0.9637	35.85
67.5	453,404	17,090	0.0377	0.9623	34.55
68.5	292,646	28,731	0.0982	0.9018	33.25
69.5	179,106	21,533	0.1202	0.8798	29.99
70.5	124,415	19,490	0.1567	0.8433	26.38
71.5	95,037	32,902	0.3462	0.6538	22.25
72.5	57,038	4,367	0.0766	0.9234	14.55
73.5	49,886	1,901	0.0381	0.9619	13.43
74.5	8,602		0.0000	1.0000	12.92
75.5	8,602		0.0000	1.0000	12.92
76.5	8,602	48	0.0055	0.9945	12.92
77.5	8,554	3,045	0.3560	0.6440	12.85
78.5	5,509		0.0000	1.0000	8.28
79.5	5,509	5,509	1.0000		8.28
80.5					

KENTUCKY UTILITIES COMPANY  
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES





## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1929-2015

## EXPERIENCE BAND 1929-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	395,973,280	5,030,807	0.0127	0.9873	100.00
0.5	368,808,385	6,217,236	0.0169	0.9831	98.73
1.5	336,151,745	4,492,871	0.0134	0.9866	97.07
2.5	319,284,547	3,877,073	0.0121	0.9879	95.77
3.5	295,389,361	2,606,120	0.0088	0.9912	94.60
4.5	279,684,080	1,777,136	0.0064	0.9936	93.77
5.5	266,409,676	2,105,522	0.0079	0.9921	93.17
6.5	221,958,576	1,713,791	0.0077	0.9923	92.44
7.5	199,439,150	2,430,316	0.0122	0.9878	91.72
8.5	192,636,532	1,280,674	0.0066	0.9934	90.61
9.5	187,262,013	1,190,866	0.0064	0.9936	90.00
10.5	184,010,378	1,357,856	0.0074	0.9926	89.43
11.5	175,975,356	962,962	0.0055	0.9945	88.77
12.5	171,546,791	983,334	0.0057	0.9943	88.29
13.5	164,870,212	991,975	0.0060	0.9940	87.78
14.5	154,697,468	949,764	0.0061	0.9939	87.25
15.5	149,236,106	993,815	0.0067	0.9933	86.72
16.5	142,610,121	884,089	0.0062	0.9938	86.14
17.5	136,689,447	914,204	0.0067	0.9933	85.60
18.5	129,409,640	971,303	0.0075	0.9925	85.03
19.5	122,005,090	921,165	0.0076	0.9924	84.39
20.5	113,741,123	867,890	0.0076	0.9924	83.76
21.5	106,833,491	773,105	0.0072	0.9928	83.12
22.5	101,353,552	754,420	0.0074	0.9926	82.52
23.5	95,494,162	625,297	0.0065	0.9935	81.90
24.5	90,449,653	742,717	0.0082	0.9918	81.37
25.5	84,871,771	703,329	0.0083	0.9917	80.70
26.5	78,521,460	801,680	0.0102	0.9898	80.03
27.5	73,425,503	734,081	0.0100	0.9900	79.21
28.5	68,836,581	1,408,569	0.0205	0.9795	78.42
29.5	64,028,484	1,416,727	0.0221	0.9779	76.82
30.5	60,096,665	847,454	0.0141	0.9859	75.12
31.5	56,568,697	877,142	0.0155	0.9845	74.06
32.5	52,575,793	799,417	0.0152	0.9848	72.91
33.5	48,784,758	593,113	0.0122	0.9878	71.80
34.5	45,422,627	667,707	0.0147	0.9853	70.93
35.5	41,836,251	532,379	0.0127	0.9873	69.88
36.5	38,256,766	481,521	0.0126	0.9874	68.99
37.5	35,148,345	516,235	0.0147	0.9853	68.13
38.5	32,431,377	355,650	0.0110	0.9890	67.13

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,596,068	347,954	0.0114	0.9886	66.39
40.5	28,689,558	487,181	0.0170	0.9830	65.63
41.5	25,808,409	314,265	0.0122	0.9878	64.52
42.5	23,653,934	299,731	0.0127	0.9873	63.73
43.5	21,756,362	302,661	0.0139	0.9861	62.93
44.5	19,450,003	319,031	0.0164	0.9836	62.05
45.5	18,045,097	281,818	0.0156	0.9844	61.03
46.5	16,341,531	240,122	0.0147	0.9853	60.08
47.5	14,737,071	253,027	0.0172	0.9828	59.20
48.5	13,408,698	194,104	0.0145	0.9855	58.18
49.5	12,264,904	190,817	0.0156	0.9844	57.34
50.5	10,931,487	245,305	0.0224	0.9776	56.45
51.5	9,845,568	210,144	0.0213	0.9787	55.18
52.5	8,929,349	164,051	0.0184	0.9816	54.00
53.5	8,276,071	195,229	0.0236	0.9764	53.01
54.5	7,650,293	236,782	0.0310	0.9690	51.76
55.5	7,116,151	230,842	0.0324	0.9676	50.16
56.5	6,523,520	230,435	0.0353	0.9647	48.53
57.5	5,890,807	205,321	0.0349	0.9651	46.82
58.5	5,349,667	227,592	0.0425	0.9575	45.18
59.5	4,726,036	354,649	0.0750	0.9250	43.26
60.5	4,081,551	258,865	0.0634	0.9366	40.02
61.5	3,584,483	300,110	0.0837	0.9163	37.48
62.5	2,980,779	217,637	0.0730	0.9270	34.34
63.5	2,406,271	189,643	0.0788	0.9212	31.83
64.5	1,958,022	197,156	0.1007	0.8993	29.32
65.5	1,430,092	237,666	0.1662	0.8338	26.37
66.5	906,849	75,678	0.0835	0.9165	21.99
67.5	730,383	66,030	0.0904	0.9096	20.15
68.5	556,779	63,911	0.1148	0.8852	18.33
69.5	381,338	107,885	0.2829	0.7171	16.23
70.5	219,592	51,254	0.2334	0.7666	11.64
71.5	148,317	11,242	0.0758	0.9242	8.92
72.5	124,531	24,590	0.1975	0.8025	8.24
73.5	80,737	8,484	0.1051	0.8949	6.62
74.5					5.92

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1929-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	381,184,756	5,030,807	0.0132	0.9868	100.00
0.5	355,093,848	6,217,236	0.0175	0.9825	98.68
1.5	323,254,342	4,492,871	0.0139	0.9861	96.95
2.5	307,377,151	3,877,073	0.0126	0.9874	95.60
3.5	284,327,875	2,606,120	0.0092	0.9908	94.40
4.5	269,546,924	1,777,136	0.0066	0.9934	93.53
5.5	257,202,337	2,105,522	0.0082	0.9918	92.92
6.5	213,595,578	1,713,791	0.0080	0.9920	92.16
7.5	192,079,785	2,430,316	0.0127	0.9873	91.42
8.5	185,974,697	1,280,674	0.0069	0.9931	90.26
9.5	181,266,172	1,190,866	0.0066	0.9934	89.64
10.5	178,691,283	1,357,856	0.0076	0.9924	89.05
11.5	171,332,165	962,962	0.0056	0.9944	88.37
12.5	167,374,874	983,334	0.0059	0.9941	87.88
13.5	161,410,849	991,975	0.0061	0.9939	87.36
14.5	151,812,099	949,764	0.0063	0.9937	86.82
15.5	146,670,832	993,815	0.0068	0.9932	86.28
16.5	140,157,422	884,089	0.0063	0.9937	85.70
17.5	134,341,447	914,204	0.0068	0.9932	85.15
18.5	127,188,522	971,303	0.0076	0.9924	84.58
19.5	120,688,978	921,165	0.0076	0.9924	83.93
20.5	112,611,237	867,890	0.0077	0.9923	83.29
21.5	105,895,718	773,105	0.0073	0.9927	82.65
22.5	100,611,947	754,420	0.0075	0.9925	82.04
23.5	94,889,883	625,297	0.0066	0.9934	81.43
24.5	89,974,252	742,717	0.0083	0.9917	80.89
25.5	84,477,074	703,329	0.0083	0.9917	80.22
26.5	78,181,724	801,680	0.0103	0.9897	79.56
27.5	73,142,931	734,081	0.0100	0.9900	78.74
28.5	68,602,654	1,408,569	0.0205	0.9795	77.95
29.5	63,900,987	1,416,727	0.0222	0.9778	76.35
30.5	60,094,638	847,454	0.0141	0.9859	74.66
31.5	56,568,697	877,142	0.0155	0.9845	73.60
32.5	52,575,793	799,417	0.0152	0.9848	72.46
33.5	48,784,758	593,113	0.0122	0.9878	71.36
34.5	45,422,627	667,707	0.0147	0.9853	70.49
35.5	41,836,251	532,379	0.0127	0.9873	69.46
36.5	38,256,766	481,521	0.0126	0.9874	68.57
37.5	35,148,345	516,235	0.0147	0.9853	67.71
38.5	32,431,377	358,650	0.0110	0.9890	66.72

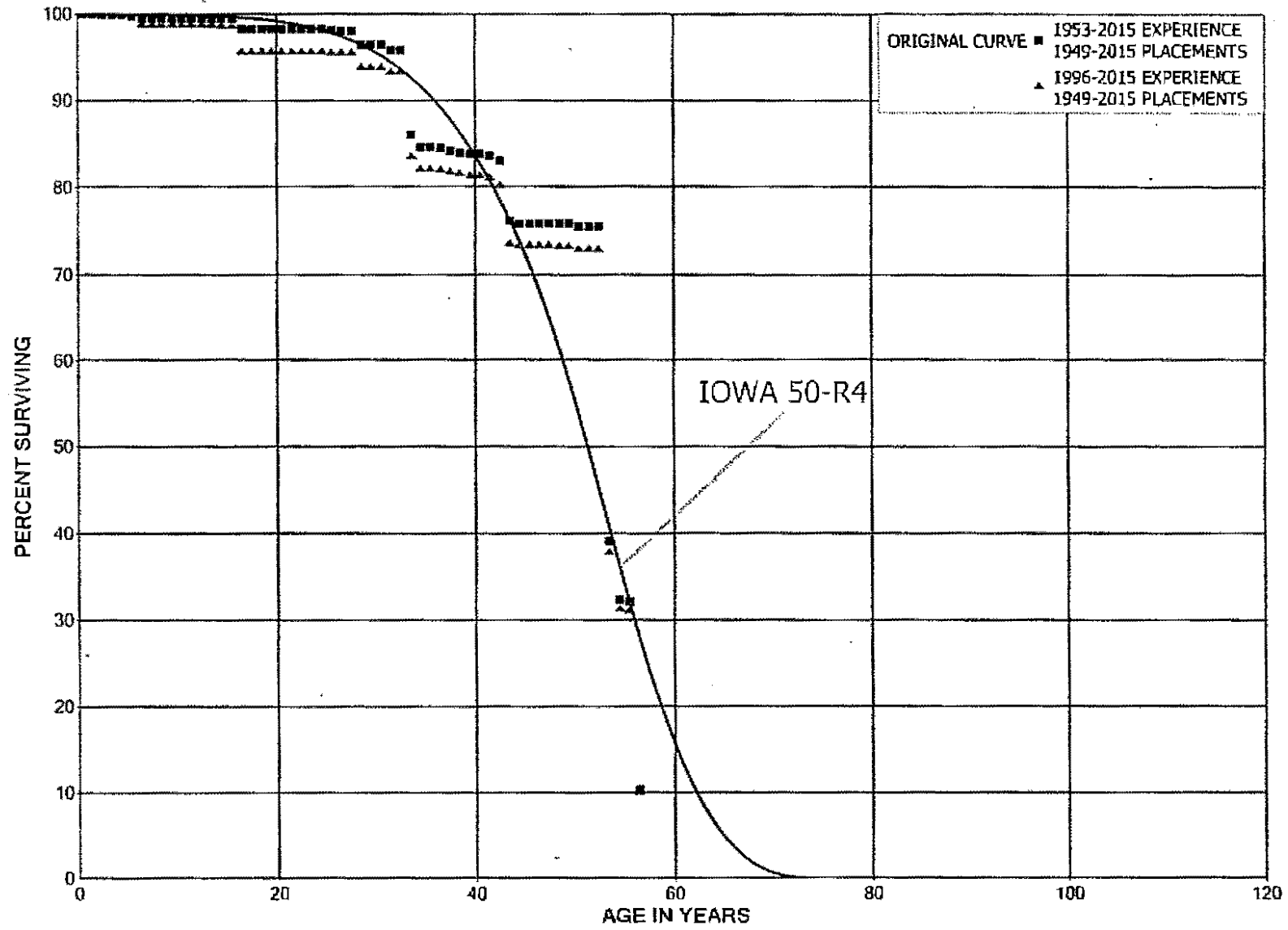
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,596,068	347,954	0.0114	0.9886	65.98
40.5	28,689,558	487,181	0.0170	0.9830	65.23
41.5	25,808,409	314,265	0.0122	0.9878	64.13
42.5	23,653,934	299,731	0.0127	0.9873	63.35
43.5	21,756,362	302,661	0.0139	0.9861	62.54
44.5	19,450,003	319,031	0.0164	0.9836	61.67
45.5	18,045,097	281,818	0.0156	0.9844	60.66
46.5	16,341,531	240,122	0.0147	0.9853	59.71
47.5	14,737,071	253,027	0.0172	0.9828	58.84
48.5	13,408,698	194,104	0.0145	0.9855	57.83
49.5	12,264,904	190,817	0.0156	0.9844	56.99
50.5	10,931,487	245,305	0.0224	0.9776	56.10
51.5	9,845,568	210,144	0.0213	0.9787	54.84
52.5	8,929,349	164,051	0.0184	0.9816	53.67
53.5	8,276,071	195,229	0.0236	0.9764	52.69
54.5	7,650,293	236,782	0.0310	0.9690	51.44
55.5	7,116,151	230,842	0.0324	0.9676	49.85
56.5	6,523,520	230,435	0.0353	0.9647	48.23
57.5	5,890,807	205,321	0.0349	0.9651	46.53
58.5	5,349,667	227,592	0.0425	0.9575	44.91
59.5	4,726,036	354,649	0.0750	0.9250	43.00
60.5	4,081,551	258,865	0.0634	0.9366	39.77
61.5	3,584,483	300,110	0.0837	0.9163	37.25
62.5	2,980,779	217,637	0.0730	0.9270	34.13
63.5	2,406,271	189,643	0.0788	0.9212	31.64
64.5	1,958,022	197,156	0.1007	0.8993	29.14
65.5	1,430,092	237,666	0.1662	0.8338	26.21
66.5	906,849	75,678	0.0835	0.9165	21.85
67.5	730,383	66,030	0.0904	0.9096	20.03
68.5	556,779	63,911	0.1148	0.8852	18.22
69.5	381,338	107,885	0.2829	0.7171	16.13
70.5	219,592	51,254	0.2334	0.7666	11.57
71.5	148,317	11,242	0.0758	0.9242	8.87
72.5	124,531	24,590	0.1975	0.8025	8.19
73.5	80,737	8,484	0.1051	0.8949	6.58
74.5					5.88

KENTUCKY UTILITIES COMPANY  
ACCOUNT 366 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1949-2015

## EXPERIENCE BAND 1953-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,237,224	244	0.0001	0.9999	100.00
0.5	2,145,866	132	0.0001	0.9999	99.99
1.5	1,941,657	205	0.0001	0.9999	99.98
2.5	1,941,451	237	0.0001	0.9999	99.97
3.5	1,887,187		0.0000	1.0000	99.96
4.5	1,825,986	3,648	0.0020	0.9980	99.96
5.5	1,737,248	4,194	0.0024	0.9976	99.76
6.5	1,701,300		0.0000	1.0000	99.52
7.5	1,693,612	52	0.0000	1.0000	99.52
8.5	1,693,560	18	0.0000	1.0000	99.52
9.5	1,693,542		0.0000	1.0000	99.52
10.5	1,667,310		0.0000	1.0000	99.52
11.5	1,621,682		0.0000	1.0000	99.52
12.5	1,497,189		0.0000	1.0000	99.52
13.5	1,497,255	440	0.0003	0.9997	99.52
14.5	1,493,973		0.0000	1.0000	99.49
15.5	1,493,988	18,439	0.0123	0.9877	99.49
16.5	1,475,549		0.0000	1.0000	98.26
17.5	1,470,226		0.0000	1.0000	98.26
18.5	1,470,226		0.0000	1.0000	98.26
19.5	1,470,226		0.0000	1.0000	98.26
20.5	1,365,766		0.0000	1.0000	98.26
21.5	1,365,766		0.0000	1.0000	98.26
22.5	1,365,818	330	0.0002	0.9998	98.26
23.5	1,405,343		0.0000	1.0000	98.23
24.5	1,405,343	1,077	0.0008	0.9992	98.23
25.5	1,404,341	805	0.0006	0.9994	98.16
26.5	1,383,789		0.0000	1.0000	98.10
27.5	1,383,789	23,024	0.0166	0.9834	98.10
28.5	1,297,817	2	0.0000	1.0000	96.47
29.5	1,251,336		0.0000	1.0000	96.47
30.5	1,249,327	7,754	0.0062	0.9938	96.47
31.5	1,243,577		0.0000	1.0000	95.87
32.5	1,181,720	121,170	0.1025	0.8975	95.87
33.5	996,395	16,411	0.0165	0.9835	86.04
34.5	979,970		0.0000	1.0000	84.62
35.5	761,794	993	0.0013	0.9987	84.62
36.5	353,165	1,316	0.0037	0.9963	84.51
37.5	351,849	849	0.0024	0.9976	84.20
38.5	351,000	715	0.0020	0.9980	84.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1949-2015

## EXPERIENCE BAND 1953-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	331,727	172	0.0005	0.9995	83.82
40.5	331,556	828	0.0025	0.9975	83.78
41.5	53,975	345	0.0064	0.9936	83.57
42.5	30,186	2,510	0.0831	0.9169	83.04
43.5	27,676	92	0.0033	0.9967	76.13
44.5	27,584		0.0000	1.0000	75.88
45.5	37,382		0.0000	1.0000	75.88
46.5	37,382	5	0.0001	0.9999	75.88
47.5	36,414	15	0.0004	0.9996	75.87
48.5	33,632	0	0.0000	1.0000	75.84
49.5	31,455	153	0.0049	0.9951	75.84
50.5	31,302		0.0000	1.0000	75.47
51.5	31,302		0.0000	1.0000	75.47
52.5	31,302	15,088	0.4820	0.5180	75.47
53.5	16,214	2,826	0.1743	0.8257	39.09
54.5	13,388	96	0.0072	0.9928	32.28
55.5	13,292	9,027	0.6791	0.3209	32.05
56.5	4,266		0.0000	1.0000	10.29
57.5	4,266		0.0000	1.0000	10.29
58.5	4,266		0.0000	1.0000	10.29
59.5	4,266	3,590	0.8417	0.1583	10.29
60.5	675	675	1.0000		1.63
61.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1949-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	744,788	244	0.0003	0.9997	100.00
0.5	776,328	132	0.0002	0.9998	99.97
1.5	572,120	205	0.0004	0.9996	99.95
2.5	571,914		0.0000	1.0000	99.91
3.5	517,887		0.0000	1.0000	99.91
4.5	456,686	33	0.0001	0.9999	99.91
5.5	371,563	4,194	0.0113	0.9887	99.91
6.5	355,707		0.0000	1.0000	98.78
7.5	348,019	52	0.0002	0.9998	98.78
8.5	415,455	18	0.0000	1.0000	98.76
9.5	460,325		0.0000	1.0000	98.76
10.5	434,093		0.0000	1.0000	98.76
11.5	388,465		0.0000	1.0000	98.76
12.5	325,589		0.0000	1.0000	98.76
13.5	389,809	440	0.0011	0.9989	98.76
14.5	386,527		0.0000	1.0000	98.65
15.5	604,718	18,439	0.0305	0.9695	98.65
16.5	1,016,939		0.0000	1.0000	95.64
17.5	1,011,616		0.0000	1.0000	95.64
18.5	1,011,616		0.0000	1.0000	95.64
19.5	1,038,843		0.0000	1.0000	95.64
20.5	934,383		0.0000	1.0000	95.64
21.5	1,332,254		0.0000	1.0000	95.64
22.5	1,332,306	330	0.0002	0.9998	95.64
23.5	1,371,831		0.0000	1.0000	95.62
24.5	1,371,831	1,077	0.0008	0.9992	95.62
25.5	1,372,130	805	0.0006	0.9994	95.54
26.5	1,351,578		0.0000	1.0000	95.49
27.5	1,352,531	23,024	0.0170	0.9830	95.49
28.5	1,269,941	2	0.0000	1.0000	93.86
29.5	1,225,641		0.0000	1.0000	93.86
30.5	1,224,984	7,754	0.0063	0.9937	93.86
31.5	1,219,410		0.0000	1.0000	93.27
32.5	1,160,063	121,170	0.1045	0.8955	93.27
33.5	974,738	16,411	0.0168	0.9832	83.52
34.5	958,313		0.0000	1.0000	82.12
35.5	740,137	993	0.0013	0.9987	82.12
36.5	331,508	1,316	0.0040	0.9960	82.01
37.5	330,192	849	0.0026	0.9974	81.68
38.5	329,343	715	0.0022	0.9978	81.47



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

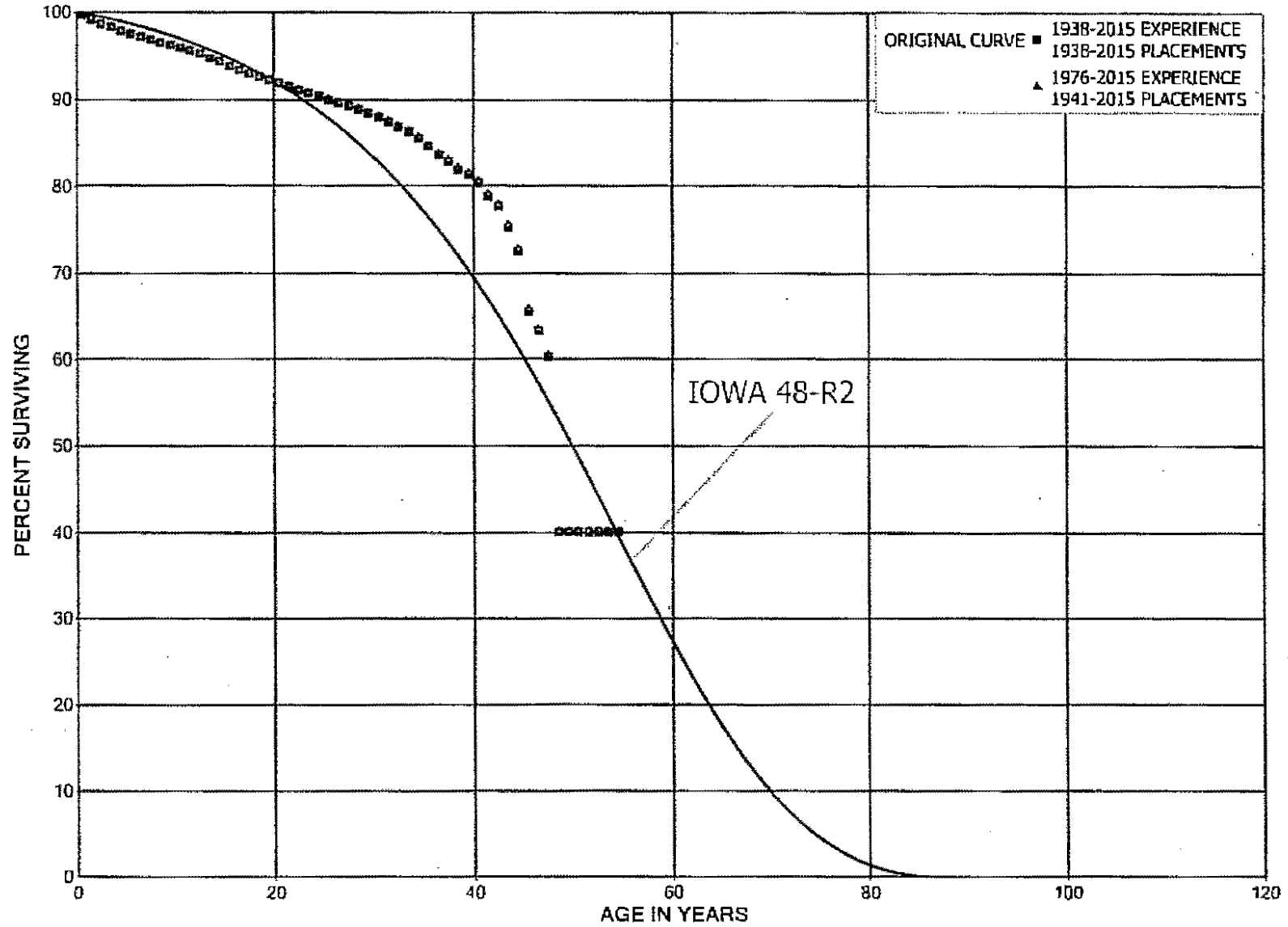
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1949-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	310,223	172	0.0006	0.9994	81.30
40.5	310,052	828	0.0027	0.9973	81.25
41.5	32,471	345	0.0106	0.9894	81.03
42.5	30,186	2,510	0.0831	0.9169	80.17
43.5	27,676	92	0.0033	0.9967	73.51
44.5	27,584		0.0000	1.0000	73.26
45.5	37,382		0.0000	1.0000	73.26
46.5	37,382	5	0.0001	0.9999	73.26
47.5	36,414	15	0.0004	0.9996	73.25
48.5	33,632	0	0.0000	1.0000	73.22
49.5	31,455	153	0.0049	0.9951	73.22
50.5	31,302		0.0000	1.0000	72.87
51.5	31,302		0.0000	1.0000	72.87
52.5	31,302	15,088	0.4820	0.5180	72.87
53.5	16,214	2,826	0.1743	0.8257	37.74
54.5	13,388	96	0.0072	0.9928	31.17
55.5	13,292	9,027	0.6791	0.3209	30.94
56.5	4,266		0.0000	1.0000	9.93
57.5	4,266		0.0000	1.0000	9.93
58.5	4,266		0.0000	1.0000	9.93
59.5	4,266	3,590	0.8417	0.1583	9.93
60.5	675	675	1.0000		1.57
61.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1938-2015

## EXPERIENCE BAND 1938-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,974,294	704,258	0.0037	0.9963	100.00
0.5	175,093,122	911,410	0.0052	0.9948	99.63
1.5	154,091,075	693,907	0.0045	0.9955	99.11
2.5	150,041,481	586,186	0.0039	0.9961	98.66
3.5	140,212,531	698,102	0.0050	0.9950	98.28
4.5	132,517,198	364,304	0.0027	0.9973	97.79
5.5	127,417,550	425,322	0.0033	0.9967	97.52
6.5	90,887,181	309,179	0.0034	0.9966	97.19
7.5	73,232,007	249,609	0.0034	0.9966	96.86
8.5	70,595,006	197,789	0.0028	0.9972	96.53
9.5	68,322,247	219,326	0.0032	0.9968	96.26
10.5	64,536,772	192,273	0.0030	0.9970	95.95
11.5	59,158,129	244,411	0.0041	0.9959	95.67
12.5	49,982,066	268,051	0.0054	0.9946	95.27
13.5	44,140,492	168,746	0.0038	0.9962	94.76
14.5	35,673,383	221,507	0.0062	0.9938	94.40
15.5	31,507,262	138,507	0.0044	0.9956	93.81
16.5	27,419,486	134,160	0.0049	0.9951	93.40
17.5	23,817,278	75,856	0.0032	0.9968	92.94
18.5	20,292,334	74,552	0.0037	0.9963	92.65
19.5	16,897,731	72,343	0.0043	0.9957	92.31
20.5	13,421,533	54,415	0.0041	0.9959	91.91
21.5	11,676,974	55,805	0.0048	0.9952	91.54
22.5	10,524,117	40,066	0.0038	0.9962	91.10
23.5	9,441,411	41,631	0.0044	0.9956	90.75
24.5	8,319,283	35,230	0.0042	0.9958	90.35
25.5	7,595,003	29,607	0.0039	0.9961	89.97
26.5	6,244,785	25,054	0.0040	0.9960	89.62
27.5	5,232,304	22,283	0.0043	0.9957	89.26
28.5	4,361,471	24,191	0.0055	0.9945	88.88
29.5	3,817,082	19,348	0.0051	0.9949	88.39
30.5	3,511,007	22,234	0.0063	0.9937	87.94
31.5	3,146,918	20,164	0.0064	0.9936	87.38
32.5	2,799,106	17,809	0.0064	0.9936	86.82
33.5	2,512,409	22,459	0.0089	0.9911	86.27
34.5	2,261,586	24,444	0.0108	0.9892	85.50
35.5	1,831,950	20,123	0.0110	0.9890	84.57
36.5	1,471,637	14,995	0.0102	0.9898	83.65
37.5	1,190,705	13,584	0.0114	0.9886	82.79
38.5	995,962	7,072	0.0071	0.9929	81.85

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2015			EXPERIENCE BAND 1938-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	740,362	8,258	0.0112	0.9888	81.27
40.5	501,244	9,280	0.0185	0.9815	80.36
41.5	210,827	3,163	0.0150	0.9850	78.87
42.5	158,578	4,800	0.0303	0.9697	77.69
43.5	58,476	2,176	0.0372	0.9628	75.34
44.5	44,079	4,249	0.0964	0.9036	72.53
45.5	21,303	740	0.0347	0.9653	65.54
46.5	20,563	966	0.0470	0.9530	63.27
47.5	3,957	1,329	0.3359	0.6641	60.30
48.5	128		0.0000	1.0000	40.04
49.5	128		0.0000	1.0000	40.04
50.5	128		0.0000	1.0000	40.04
51.5	128		0.0000	1.0000	40.04
52.5	128		0.0000	1.0000	40.04
53.5	128		0.0000	1.0000	40.04
54.5	128		0.0000	1.0000	40.04
55.5	4,001	528	0.1320	0.8680	40.04
56.5	3,473		0.0000	1.0000	34.76
57.5	3,473	64	0.0184	0.9816	34.76
58.5	3,409	64	0.0187	0.9813	34.12
59.5	3,345		0.0000	1.0000	33.48
60.5	3,345		0.0000	1.0000	33.48
61.5	3,345		0.0000	1.0000	33.48
62.5	3,345		0.0000	1.0000	33.48
63.5	3,345		0.0000	1.0000	33.48
64.5	3,345		0.0000	1.0000	33.48
65.5	3,345	3,345	1.0000		33.48
66.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2015

## EXPERIENCE BAND 1976-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	187,814,812	702,882	0.0037	0.9963	100.00
0.5	174,213,661	903,989	0.0052	0.9948	99.63
1.5	153,555,559	688,061	0.0045	0.9955	99.11
2.5	149,679,273	580,967	0.0039	0.9961	98.66
3.5	140,000,253	694,639	0.0050	0.9950	98.28
4.5	132,374,951	362,773	0.0027	0.9973	97.79
5.5	127,324,362	424,901	0.0033	0.9967	97.53
6.5	90,802,950	309,011	0.0034	0.9966	97.20
7.5	73,181,220	249,609	0.0034	0.9966	96.87
8.5	70,551,903	197,789	0.0028	0.9972	96.54
9.5	68,288,911	216,805	0.0032	0.9968	96.27
10.5	64,508,563	192,273	0.0030	0.9970	95.96
11.5	59,131,020	241,250	0.0041	0.9959	95.68
12.5	49,859,132	268,051	0.0054	0.9946	95.29
13.5	44,117,558	168,746	0.0038	0.9962	94.77
14.5	35,650,449	221,507	0.0062	0.9938	94.41
15.5	31,484,328	138,507	0.0044	0.9956	93.83
16.5	27,396,552	134,160	0.0049	0.9951	93.41
17.5	23,794,344	75,856	0.0032	0.9968	92.96
18.5	20,269,400	74,552	0.0037	0.9963	92.66
19.5	16,874,885	72,343	0.0043	0.9957	92.32
20.5	13,402,842	51,329	0.0038	0.9962	91.92
21.5	11,661,373	45,957	0.0039	0.9961	91.57
22.5	10,518,470	40,066	0.0038	0.9962	91.21
23.5	9,435,764	41,631	0.0044	0.9956	90.86
24.5	8,313,636	35,230	0.0042	0.9958	90.46
25.5	7,589,356	29,607	0.0039	0.9961	90.08
26.5	6,239,138	25,054	0.0040	0.9960	89.73
27.5	5,226,657	22,283	0.0043	0.9957	89.37
28.5	4,355,824	24,191	0.0056	0.9944	88.98
29.5	3,811,435	19,348	0.0051	0.9949	88.49
30.5	3,505,360	19,127	0.0055	0.9945	88.04
31.5	3,144,378	20,164	0.0064	0.9936	87.56
32.5	2,796,566	17,809	0.0064	0.9936	87.00
33.5	2,509,869	22,459	0.0089	0.9911	86.45
34.5	2,259,046	24,196	0.0107	0.9893	85.67
35.5	1,829,658	20,123	0.0110	0.9890	84.75
36.5	1,469,345	12,703	0.0086	0.9914	83.82
37.5	1,190,705	13,584	0.0114	0.9886	83.10
38.5	995,962	7,072	0.0071	0.9929	82.15

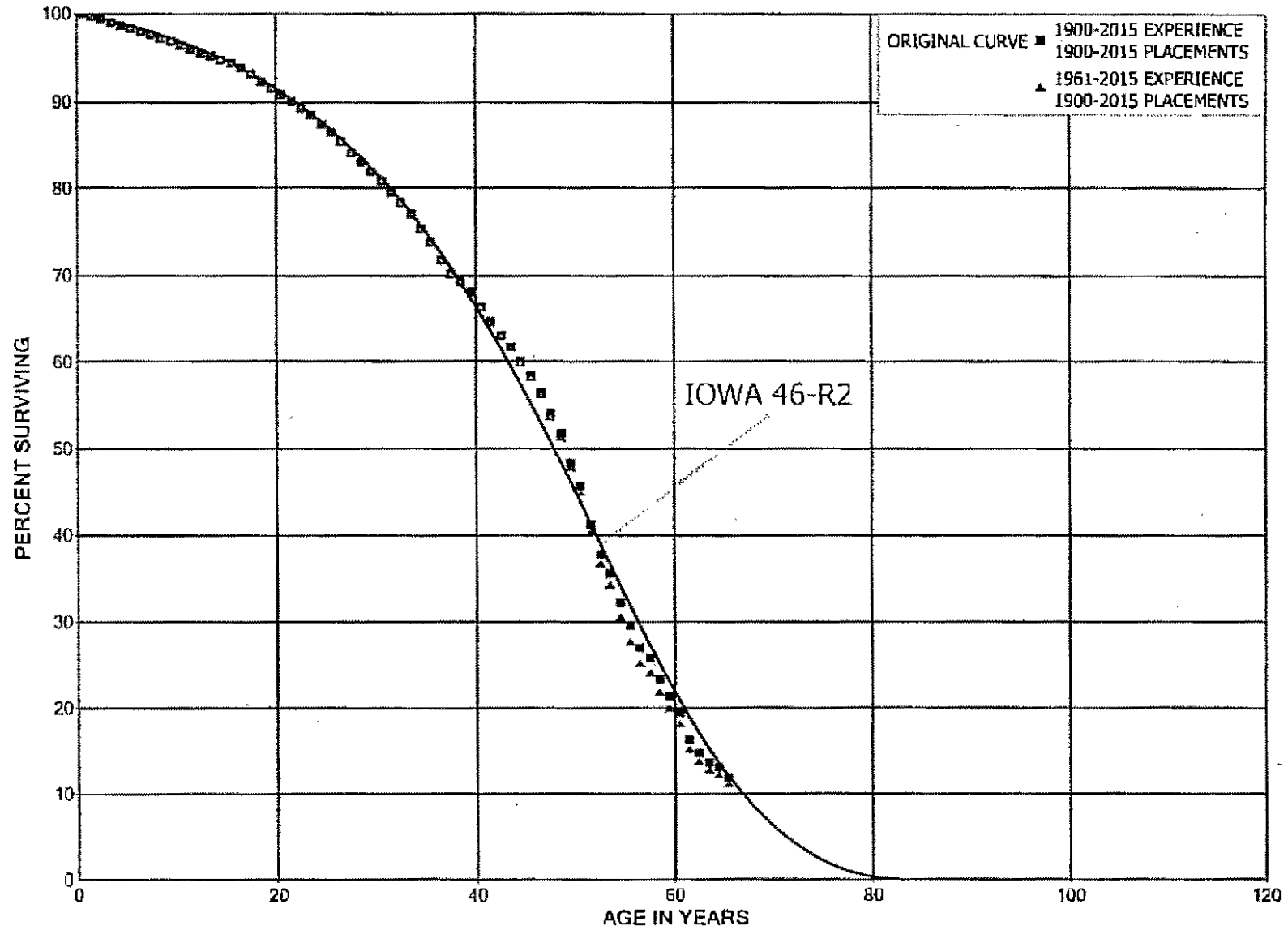
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	740,362	8,258	0.0112	0.9888	81.57
40.5	501,244	9,280	0.0185	0.9815	80.66
41.5	210,827	3,163	0.0150	0.9850	79.16
42.5	158,578	4,800	0.0303	0.9697	77.98
43.5	58,476	2,176	0.0372	0.9628	75.62
44.5	44,079	4,249	0.0964	0.9036	72.80
45.5	21,303	740	0.0347	0.9653	65.78
46.5	20,563	966	0.0470	0.9530	63.50
47.5	3,957	1,329	0.3359	0.6641	60.52
48.5	128		0.0000	1.0000	40.19
49.5	128		0.0000	1.0000	40.19
50.5	128		0.0000	1.0000	40.19
51.5	128		0.0000	1.0000	40.19
52.5	128		0.0000	1.0000	40.19
53.5	128		0.0000	1.0000	40.19
54.5	128		0.0000	1.0000	40.19
55.5	4,001	528	0.1320	0.8680	40.19
56.5	3,473		0.0000	1.0000	34.89
57.5	3,473	64	0.0184	0.9816	34.89
58.5	3,409	64	0.0187	0.9813	34.25
59.5	3,345		0.0000	1.0000	33.61
60.5	3,345		0.0000	1.0000	33.61
61.5	3,345		0.0000	1.0000	33.61
62.5	3,345		0.0000	1.0000	33.61
63.5	3,345		0.0000	1.0000	33.61
64.5	3,345		0.0000	1.0000	33.61
65.5	3,345	3,345	1.0000		33.61
66.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 368 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	350,498,992	321,395	0.0009	0.9991	100.00
0.5	358,997,061	1,000,314	0.0028	0.9972	99.91
1.5	341,311,860	787,623	0.0023	0.9977	99.63
2.5	335,507,756	1,323,195	0.0039	0.9961	99.40
3.5	326,939,463	1,363,664	0.0042	0.9958	99.01
4.5	311,513,081	1,013,897	0.0033	0.9967	98.60
5.5	308,397,831	1,172,227	0.0038	0.9962	98.27
6.5	290,871,663	723,565	0.0025	0.9975	97.90
7.5	280,800,549	1,248,251	0.0044	0.9956	97.66
8.5	268,208,472	966,092	0.0036	0.9964	97.22
9.5	248,773,844	1,240,293	0.0050	0.9950	96.87
10.5	247,318,914	1,028,785	0.0042	0.9958	96.39
11.5	241,806,927	1,136,089	0.0047	0.9953	95.99
12.5	227,584,748	982,931	0.0043	0.9957	95.54
13.5	221,046,553	955,417	0.0043	0.9957	95.13
14.5	210,124,129	820,481	0.0039	0.9961	94.71
15.5	199,556,805	1,102,505	0.0055	0.9945	94.34
16.5	191,314,201	1,329,254	0.0069	0.9931	93.82
17.5	180,972,843	1,633,033	0.0090	0.9910	93.17
18.5	170,199,074	1,473,466	0.0087	0.9913	92.33
19.5	160,123,859	1,292,671	0.0081	0.9919	91.53
20.5	149,653,264	1,190,516	0.0080	0.9920	90.79
21.5	139,417,061	1,141,204	0.0082	0.9918	90.07
22.5	129,876,435	1,211,092	0.0093	0.9907	89.33
23.5	121,962,657	1,488,267	0.0122	0.9878	88.50
24.5	114,540,193	1,200,572	0.0105	0.9895	87.42
25.5	106,905,420	1,280,486	0.0120	0.9880	86.50
26.5	99,086,272	1,504,500	0.0152	0.9848	85.47
27.5	90,975,305	1,209,843	0.0133	0.9867	84.17
28.5	83,985,443	1,105,779	0.0132	0.9868	83.05
29.5	76,880,525	1,017,983	0.0132	0.9868	81.96
30.5	70,614,425	1,151,839	0.0163	0.9837	80.87
31.5	65,796,063	950,518	0.0144	0.9856	79.55
32.5	59,614,175	1,024,351	0.0172	0.9828	78.40
33.5	53,936,395	1,183,752	0.0219	0.9781	77.06
34.5	50,740,214	1,034,450	0.0204	0.9796	75.36
35.5	46,764,185	1,328,554	0.0284	0.9716	73.83
36.5	41,059,001	890,472	0.0217	0.9783	71.73
37.5	35,869,580	465,839	0.0130	0.9870	70.18
38.5	31,293,503	513,809	0.0164	0.9836	69.26



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,462,544	708,131	0.0249	0.9751	68.13
40.5	26,011,219	678,936	0.0261	0.9739	66.43
41.5	21,567,944	534,062	0.0248	0.9752	64.70
42.5	17,881,181	373,283	0.0209	0.9791	63.10
43.5	15,756,630	434,896	0.0276	0.9724	61.78
44.5	13,769,878	379,874	0.0276	0.9724	60.07
45.5	11,769,258	380,613	0.0323	0.9677	58.42
46.5	10,236,898	451,382	0.0441	0.9559	56.53
47.5	8,997,180	391,159	0.0435	0.9565	54.03
48.5	7,536,169	496,658	0.0659	0.9341	51.69
49.5	6,463,147	361,421	0.0559	0.9441	48.28
50.5	5,456,081	520,685	0.0954	0.9046	45.58
51.5	4,544,935	380,752	0.0838	0.9162	41.23
52.5	3,844,162	231,067	0.0601	0.9399	37.78
53.5	3,050,217	290,263	0.0952	0.9048	35.50
54.5	2,571,527	207,786	0.0808	0.9192	32.13
55.5	2,164,997	191,188	0.0883	0.9117	29.53
56.5	1,816,752	79,496	0.0438	0.9562	26.92
57.5	1,622,355	152,907	0.0942	0.9058	25.74
58.5	1,397,804	119,367	0.0854	0.9146	23.32
59.5	1,255,595	116,296	0.0926	0.9074	21.33
60.5	1,068,176	167,393	0.1567	0.8433	19.35
61.5	878,402	88,023	0.1002	0.8998	16.32
62.5	617,997	45,550	0.0737	0.9263	14.68
63.5	513,933	22,095	0.0430	0.9570	13.60
64.5	469,258	41,374	0.0882	0.9118	13.02
65.5	404,318	40,635	0.1005	0.8995	11.87
66.5	112,316	22,361	0.1991	0.8009	10.68
67.5	76,837	17,991	0.2341	0.7659	8.55
68.5	50,390	1,175	0.0233	0.9767	6.55
69.5	38,914	1,724	0.0443	0.9557	6.40
70.5	32,916	6,176	0.1876	0.8124	6.11
71.5	24,070	1,918	0.0797	0.9203	4.97
72.5	20,869	1,515	0.0726	0.9274	4.57
73.5	17,920	609	0.0340	0.9660	4.24
74.5	437		0.0000	1.0000	4.09
75.5	437		0.0000	1.0000	4.09
76.5	437		0.0000	1.0000	4.09
77.5	437		0.0000	1.0000	4.09
78.5	437		0.0000	1.0000	4.09

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	437		0.0000	1.0000	4.09
80.5	437	399	0.9130	0.0870	4.09
81.5	38		0.0000	1.0000	0.36
82.5	38		0.0000	1.0000	0.36
83.5	38		0.0000	1.0000	0.36
84.5	38		0.0000	1.0000	0.36
85.5	38		0.0000	1.0000	0.36
86.5	38		0.0000	1.0000	0.36
87.5	38	38	1.0000		0.36
88.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	337,196,954	321,395	0.0010	0.9990	100.00
0.5	346,846,743	1,000,314	0.0029	0.9971	99.90
1.5	330,287,475	787,623	0.0024	0.9976	99.62
2.5	325,453,162	1,323,195	0.0041	0.9959	99.38
3.5	317,740,538	1,363,664	0.0043	0.9957	98.97
4.5	303,212,619	1,013,897	0.0033	0.9967	98.55
5.5	301,036,609	1,172,227	0.0039	0.9961	98.22
6.5	284,260,898	723,565	0.0025	0.9975	97.84
7.5	274,792,785	1,248,251	0.0045	0.9955	97.59
8.5	262,666,400	966,092	0.0037	0.9963	97.15
9.5	243,683,756	1,240,293	0.0051	0.9949	96.79
10.5	242,968,043	1,028,785	0.0042	0.9958	96.30
11.5	238,326,189	1,136,089	0.0048	0.9952	95.89
12.5	224,560,072	982,931	0.0044	0.9956	95.43
13.5	218,722,219	955,417	0.0044	0.9956	95.01
14.5	208,140,071	820,481	0.0039	0.9961	94.60
15.5	197,958,318	1,102,505	0.0056	0.9944	94.23
16.5	189,906,075	1,329,254	0.0070	0.9930	93.70
17.5	179,635,770	1,633,033	0.0091	0.9909	93.04
18.5	168,936,307	1,473,466	0.0087	0.9913	92.20
19.5	159,194,892	1,292,671	0.0081	0.9919	91.39
20.5	148,851,368	1,190,516	0.0080	0.9920	90.65
21.5	138,732,137	1,141,204	0.0082	0.9918	89.93
22.5	129,214,927	1,211,092	0.0094	0.9906	89.19
23.5	121,444,765	1,488,267	0.0123	0.9877	88.35
24.5	114,132,555	1,200,572	0.0105	0.9895	87.27
25.5	106,498,544	1,280,486	0.0120	0.9880	86.35
26.5	98,682,048	1,504,500	0.0152	0.9848	85.31
27.5	90,571,819	1,209,843	0.0134	0.9866	84.01
28.5	83,582,347	1,105,779	0.0132	0.9868	82.89
29.5	76,480,080	1,017,983	0.0133	0.9867	81.79
30.5	70,216,291	1,151,839	0.0164	0.9836	80.70
31.5	65,400,790	950,518	0.0145	0.9855	79.38
32.5	59,221,547	1,024,351	0.0173	0.9827	78.23
33.5	53,547,818	1,183,752	0.0221	0.9779	76.87
34.5	50,354,208	1,034,450	0.0205	0.9795	75.17
35.5	46,379,125	1,328,554	0.0286	0.9714	73.63
36.5	40,674,833	890,472	0.0219	0.9781	71.52
37.5	35,485,728	465,839	0.0131	0.9869	69.96
38.5	30,912,632	513,809	0.0166	0.9834	69.04

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,084,118	708,131	0.0252	0.9748	67.89
40.5	25,634,356	678,936	0.0265	0.9735	66.18
41.5	21,195,735	534,062	0.0252	0.9748	64.42
42.5	17,509,533	373,283	0.0213	0.9787	62.80
43.5	15,385,612	434,896	0.0283	0.9717	61.46
44.5	13,399,660	379,874	0.0283	0.9717	59.73
45.5	11,399,122	380,613	0.0334	0.9666	58.03
46.5	9,866,863	451,382	0.0457	0.9543	56.09
47.5	8,628,153	391,159	0.0453	0.9547	53.53
48.5	7,167,407	496,668	0.0693	0.9307	51.10
49.5	6,094,385	361,421	0.0593	0.9407	47.56
50.5	5,087,446	520,685	0.1023	0.8977	44.74
51.5	4,176,300	380,752	0.0912	0.9088	40.16
52.5	3,475,926	231,067	0.0665	0.9335	36.50
53.5	2,681,981	290,263	0.1082	0.8918	34.07
54.5	2,203,291	207,786	0.0943	0.9057	30.39
55.5	2,043,081	191,188	0.0936	0.9064	27.52
56.5	1,816,714	79,496	0.0438	0.9562	24.94
57.5	1,622,317	152,907	0.0943	0.9057	23.85
58.5	1,397,766	119,367	0.0854	0.9146	21.60
59.5	1,255,557	116,296	0.0926	0.9074	19.76
60.5	1,068,176	167,393	0.1567	0.8433	17.93
61.5	878,402	88,023	0.1002	0.8998	15.12
62.5	617,997	45,550	0.0737	0.9263	13.60
63.5	513,933	22,095	0.0430	0.9570	12.60
64.5	469,258	41,374	0.0882	0.9118	12.06
65.5	404,318	40,635	0.1005	0.8995	11.00
66.5	112,316	22,361	0.1991	0.8009	9.89
67.5	76,837	17,991	0.2341	0.7659	7.92
68.5	50,390	1,175	0.0233	0.9767	6.07
69.5	38,914	1,724	0.0443	0.9557	5.93
70.5	32,916	6,176	0.1876	0.8124	5.66
71.5	24,070	1,918	0.0797	0.9203	4.60
72.5	20,869	1,515	0.0726	0.9274	4.23
73.5	17,920	609	0.0340	0.9660	3.93
74.5	437		0.0000	1.0000	3.79
75.5	437		0.0000	1.0000	3.79
76.5	437		0.0000	1.0000	3.79
77.5	437		0.0000	1.0000	3.79
78.5	437		0.0000	1.0000	3.79

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

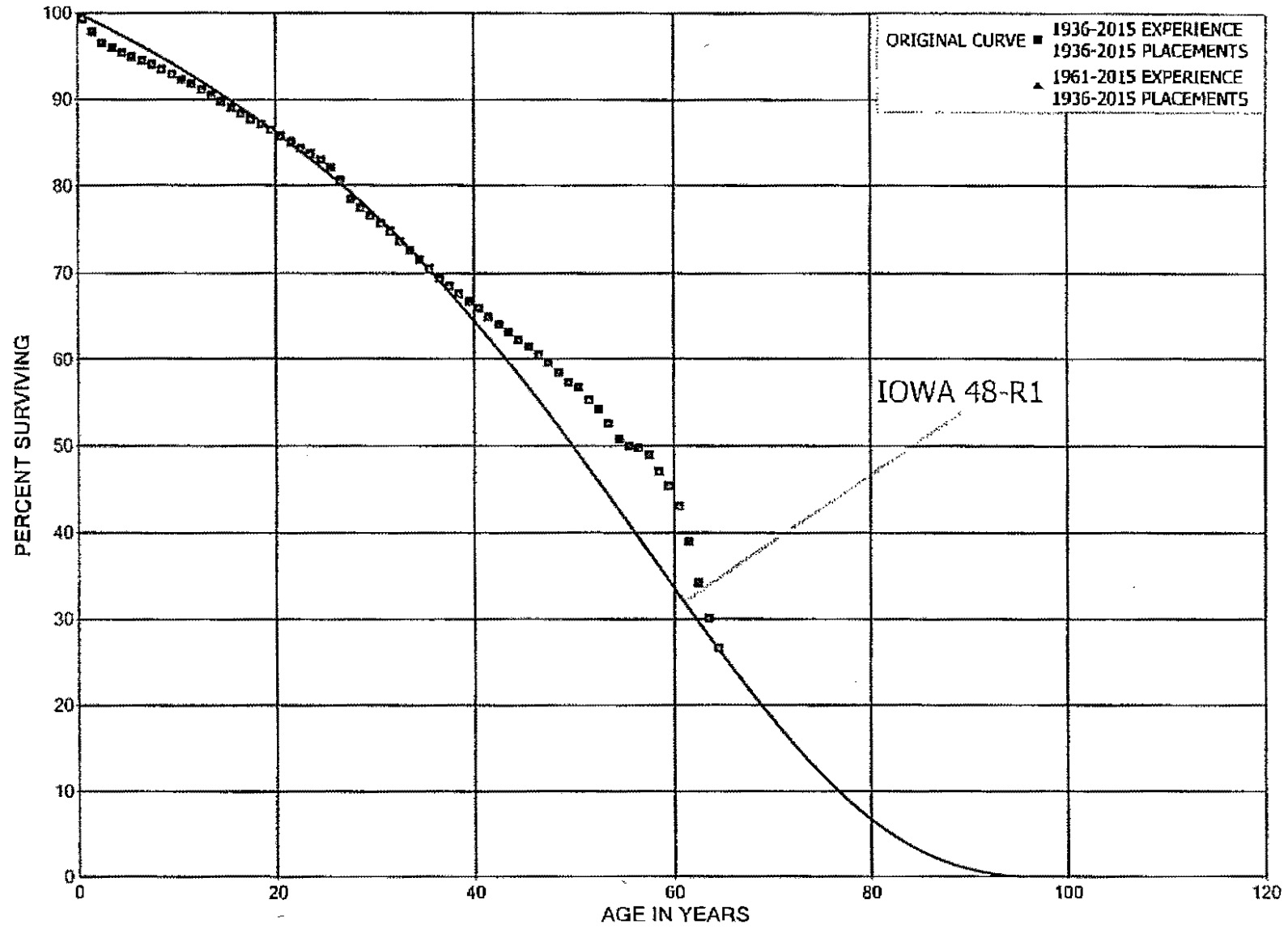
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5 ✓	437		0.0000	1.0000	3.79
80.5	437	399	0.9130	0.0870	3.79
81.5	38		0.0000	1.0000	0.33
82.5	38		0.0000	1.0000	0.33
83.5	38		0.0000	1.0000	0.33
84.5	38		0.0000	1.0000	0.33
85.5	38		0.0000	1.0000	0.33
86.5	38		0.0000	1.0000	0.33
87.5	38	38	1.0000		0.33
88.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 369 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1936-2015

## EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,558,931	809,357	0.0070	0.9930	100.00
0.5	114,550,191	1,747,485	0.0153	0.9847	99.30
1.5	112,415,384	1,446,566	0.0129	0.9871	97.78
2.5	108,584,796	651,371	0.0060	0.9940	96.53
3.5	101,389,632	537,506	0.0053	0.9947	95.95
4.5	98,481,542	450,587	0.0046	0.9954	95.44
5.5	94,308,966	452,893	0.0048	0.9952	95.00
6.5	93,826,639	451,481	0.0048	0.9952	94.55
7.5	91,256,319	558,993	0.0061	0.9939	94.09
8.5	90,684,549	539,205	0.0059	0.9941	93.51
9.5	90,118,859	649,474	0.0072	0.9928	92.96
10.5	89,469,385	406,595	0.0045	0.9955	92.29
11.5	88,879,633	666,340	0.0075	0.9925	91.87
12.5	86,975,033	641,954	0.0074	0.9926	91.18
13.5	83,295,791	640,534	0.0077	0.9923	90.51
14.5	79,652,705	633,017	0.0079	0.9921	89.81
15.5	76,255,446	572,414	0.0075	0.9925	89.10
16.5	71,373,790	514,031	0.0072	0.9928	88.43
17.5	65,601,025	456,145	0.0070	0.9930	87.79
18.5	59,942,208	443,449	0.0074	0.9926	87.18
19.5	54,656,847	435,567	0.0080	0.9920	86.54
20.5	49,601,209	400,155	0.0081	0.9919	85.85
21.5	45,385,842	394,382	0.0087	0.9913	85.15
22.5	41,692,440	306,215	0.0073	0.9927	84.41
23.5	38,857,394	332,414	0.0086	0.9914	83.79
24.5	35,941,080	379,074	0.0105	0.9895	83.08
25.5	33,218,977	600,683	0.0181	0.9819	82.20
26.5	30,147,275	811,901	0.0269	0.9731	80.72
27.5	27,071,308	354,581	0.0131	0.9869	78.54
28.5	25,122,110	278,609	0.0111	0.9889	77.51
29.5	22,788,127	277,620	0.0122	0.9878	76.65
30.5	20,507,936	244,878	0.0119	0.9881	75.72
31.5	18,194,774	279,169	0.0153	0.9847	74.81
32.5	15,695,156	220,979	0.0141	0.9859	73.67
33.5	14,127,140	214,646	0.0152	0.9848	72.63
34.5	12,573,728	175,125	0.0139	0.9861	71.53
35.5	11,482,626	180,428	0.0157	0.9843	70.53
36.5	10,053,093	127,746	0.0127	0.9873	69.42
37.5	8,779,279	116,194	0.0132	0.9868	68.54
38.5	7,429,065	101,554	0.0137	0.9863	67.63

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1936-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,343,498	72,588	0.0114	0.9886	66.71
40.5	5,655,938	89,203	0.0158	0.9842	65.94
41.5	4,804,047	63,060	0.0131	0.9869	64.90
42.5	4,259,075	61,192	0.0144	0.9856	64.05
43.5	3,783,785	53,230	0.0141	0.9859	63.13
44.5	3,363,214	37,657	0.0112	0.9888	62.24
45.5	3,160,071	47,606	0.0151	0.9849	61.55
46.5	2,876,641	47,703	0.0166	0.9834	60.62
47.5	2,647,319	48,556	0.0183	0.9817	59.61
48.5	2,355,411	50,241	0.0213	0.9787	58.52
49.5	2,112,809	21,231	0.0100	0.9900	57.27
50.5	1,970,487	47,992	0.0244	0.9756	56.70
51.5	1,737,751	35,429	0.0204	0.9796	55.32
52.5	1,530,065	46,582	0.0304	0.9696	54.19
53.5	1,325,284	44,487	0.0336	0.9664	52.54
54.5	1,109,264	16,932	0.0153	0.9847	50.78
55.5	1,048,721	4,757	0.0045	0.9955	50.00
56.5	893,151	14,533	0.0163	0.9837	49.77
57.5	778,641	30,919	0.0397	0.9603	48.96
58.5	632,291	21,406	0.0339	0.9661	47.02
59.5	517,960	27,449	0.0530	0.9470	45.43
60.5	464,356	43,901	0.0945	0.9055	43.02
61.5	418,116	51,396	0.1229	0.8771	38.95
62.5	348,852	42,296	0.1212	0.8788	34.16
63.5	268,436	30,863	0.1150	0.8850	30.02
64.5	215,217	10,773	0.0501	0.9499	26.57
65.5	179,659	9,744	0.0542	0.9458	25.24
66.5	140,383	1,082	0.0077	0.9923	23.87
67.5	124,273	4,874	0.0392	0.9608	23.69
68.5	119,400	93,745	0.7851	0.2149	22.76
69.5	25,655	25,655	1.0000		4.89
70.5					



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1936-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	FCT SURV BEGIN OF INTERVAL
0.0	111,050,719	809,357	0.0073	0.9927	100.00
0.5	110,403,777	1,747,485	0.0158	0.9842	99.27
1.5	108,650,037	1,446,566	0.0133	0.9867	97.70
2.5	105,181,627	651,371	0.0062	0.9938	96.40
3.5	98,339,918	537,506	0.0055	0.9945	95.80
4.5	95,750,478	450,587	0.0047	0.9953	95.28
5.5	91,855,111	452,893	0.0049	0.9951	94.83
6.5	91,591,796	451,481	0.0049	0.9951	94.36
7.5	89,105,557	558,993	0.0063	0.9937	93.90
8.5	88,685,220	539,205	0.0061	0.9939	93.31
9.5	88,215,588	649,474	0.0074	0.9926	92.74
10.5	87,691,171	406,595	0.0046	0.9954	92.06
11.5	87,257,617	666,340	0.0076	0.9924	91.63
12.5	85,644,760	641,954	0.0075	0.9925	90.93
13.5	82,278,230	640,534	0.0078	0.9922	90.25
14.5	78,865,906	633,017	0.0080	0.9920	89.55
15.5	75,557,603	572,414	0.0076	0.9924	88.83
16.5	70,721,656	514,031	0.0073	0.9927	88.16
17.5	64,968,281	456,145	0.0070	0.9930	87.52
18.5	59,357,374	443,449	0.0075	0.9925	86.90
19.5	54,321,913	435,567	0.0080	0.9920	86.25
20.5	49,349,793	400,155	0.0081	0.9919	85.56
21.5	45,215,693	394,382	0.0087	0.9913	84.87
22.5	41,602,537	306,215	0.0074	0.9926	84.13
23.5	38,797,014	332,414	0.0086	0.9914	83.51
24.5	35,941,080	379,074	0.0105	0.9895	82.79
25.5	33,218,977	600,683	0.0181	0.9819	81.92
26.5	30,147,275	811,901	0.0269	0.9731	80.44
27.5	27,071,308	354,581	0.0131	0.9869	78.27
28.5	25,122,110	278,609	0.0111	0.9889	77.25
29.5	22,788,127	277,620	0.0122	0.9878	76.39
30.5	20,507,936	244,878	0.0119	0.9881	75.46
31.5	18,194,774	279,169	0.0153	0.9847	74.56
32.5	15,695,156	220,979	0.0141	0.9859	73.41
33.5	14,127,140	214,646	0.0152	0.9848	72.38
34.5	12,573,728	175,125	0.0139	0.9861	71.28
35.5	11,482,626	180,428	0.0157	0.9843	70.29
36.5	10,053,093	127,746	0.0127	0.9873	69.18
37.5	8,779,279	116,194	0.0132	0.9868	68.30
38.5	7,429,065	101,554	0.0137	0.9863	67.40

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

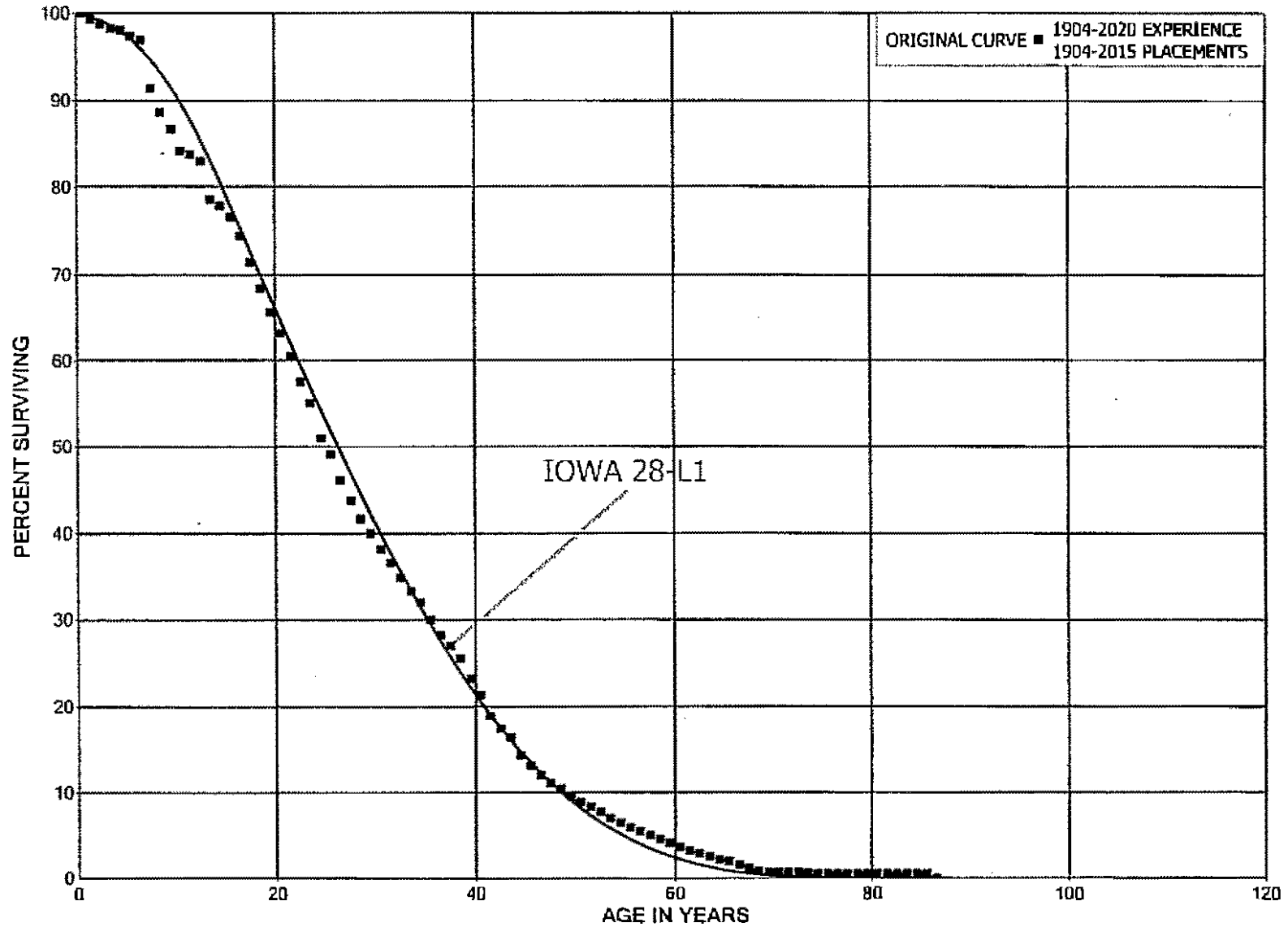
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1936-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,343,498	72,588	0.0114	0.9886	66.48
40.5	5,655,938	89,203	0.0158	0.9842	65.72
41.5	4,804,047	63,060	0.0131	0.9869	64.68
42.5	4,259,075	61,192	0.0144	0.9856	63.83
43.5	3,783,785	53,230	0.0141	0.9859	62.91
44.5	3,363,214	37,657	0.0112	0.9888	62.03
45.5	3,160,071	47,606	0.0151	0.9849	61.34
46.5	2,876,641	47,703	0.0166	0.9834	60.41
47.5	2,647,319	48,556	0.0183	0.9817	59.41
48.5	2,355,411	50,241	0.0213	0.9787	58.32
49.5	2,112,809	21,231	0.0100	0.9900	57.08
50.5	1,970,487	47,992	0.0244	0.9756	56.50
51.5	1,737,751	35,429	0.0204	0.9796	55.13
52.5	1,530,065	46,582	0.0304	0.9696	54.00
53.5	1,325,284	44,487	0.0336	0.9664	52.36
54.5	1,109,264	16,932	0.0153	0.9847	50.60
55.5	1,048,721	4,757	0.0045	0.9955	49.83
56.5	893,151	14,533	0.0163	0.9837	49.60
57.5	778,641	30,919	0.0397	0.9603	48.80
58.5	632,291	21,406	0.0339	0.9661	46.86
59.5	517,960	27,449	0.0530	0.9470	45.27
60.5	464,356	43,901	0.0945	0.9055	42.87
61.5	418,116	51,396	0.1229	0.8771	38.82
62.5	348,852	42,296	0.1212	0.8788	34.05
63.5	268,436	30,863	0.1150	0.8850	29.92
64.5	215,217	10,773	0.0501	0.9499	26.48
65.5	179,659	9,744	0.0542	0.9458	25.15
66.5	140,383	1,082	0.0077	0.9923	23.79
67.5	124,273	4,874	0.0392	0.9608	23.61
68.5	119,400	93,745	0.7851	0.2149	22.68
69.5	25,655	25,655	1.0000		4.87
70.5					

KENTUCKY UTILITIES  
ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,251,899	10,093	0.0001	0.9999	100.00
0.5	96,163,321	625,635	0.0065	0.9935	99.99
1.5	95,561,129	607,515	0.0064	0.9936	99.34
2.5	94,953,615	355,910	0.0037	0.9963	98.71
3.5	94,597,411	306,153	0.0032	0.9968	98.34
4.5	94,345,576	570,368	0.0060	0.9940	98.02
5.5	93,899,933	432,007	0.0046	0.9954	97.43
6.5	93,553,701	5,381,261	0.0575	0.9425	96.98
7.5	87,935,983	2,687,218	0.0306	0.9694	91.40
8.5	84,928,949	1,944,426	0.0229	0.9771	88.61
9.5	82,971,557	2,280,001	0.0275	0.9725	86.58
10.5	80,559,636	493,497	0.0061	0.9939	84.20
11.5	79,215,487	732,095	0.0092	0.9908	83.68
12.5	78,921,877	4,064,777	0.0515	0.9485	82.91
13.5	73,063,371	700,761	0.0096	0.9904	78.64
14.5	72,717,263	1,226,133	0.0169	0.9831	77.89
15.5	71,284,500	2,038,785	0.0286	0.9714	76.57
16.5	69,245,715	2,779,326	0.0401	0.9599	74.38
17.5	66,075,721	2,791,224	0.0422	0.9578	71.40
18.5	63,267,403	2,598,329	0.0411	0.9589	68.38
19.5	60,566,403	2,209,664	0.0365	0.9635	65.57
20.5	58,138,972	2,452,072	0.0422	0.9578	63.18
21.5	55,662,639	2,750,636	0.0494	0.9506	60.52
22.5	52,613,876	2,231,375	0.0424	0.9576	57.53
23.5	49,790,336	3,772,531	0.0758	0.9242	55.09
24.5	46,018,059	1,672,652	0.0363	0.9637	50.91
25.5	44,345,457	2,756,533	0.0622	0.9378	49.06
26.5	41,316,261	2,011,651	0.0487	0.9513	46.01
27.5	39,044,467	1,883,148	0.0482	0.9518	43.77
28.5	36,725,750	1,512,360	0.0412	0.9588	41.66
29.5	35,163,493	1,581,589	0.0450	0.9550	39.94
30.5	33,509,573	1,442,685	0.0431	0.9569	38.15
31.5	31,913,525	1,426,981	0.0447	0.9553	36.51
32.5	30,282,250	1,332,667	0.0440	0.9560	34.87
33.5	28,739,544	1,217,751	0.0424	0.9576	33.34
34.5	27,275,885	1,682,098	0.0617	0.9383	31.93
35.5	25,404,739	1,545,956	0.0609	0.9391	29.96
36.5	23,676,673	1,043,547	0.0441	0.9559	28.13
37.5	22,492,928	1,136,352	0.0505	0.9495	26.89
38.5	21,056,587	1,973,719	0.0937	0.9063	25.54

## KENTUCKY UTILITIES

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,882,012	1,522,739	0.0806	0.9194	23.14
40.5	17,160,000	1,930,312	0.1125	0.8875	21.28
41.5	15,055,022	1,145,509	0.0761	0.9239	18.88
42.5	13,691,252	799,360	0.0584	0.9416	17.45
43.5	12,729,055	1,686,485	0.1325	0.8675	16.43
44.5	11,018,470	942,272	0.0855	0.9145	14.25
45.5	9,981,279	826,367	0.0828	0.9172	13.03
46.5	8,973,733	679,249	0.0757	0.9243	11.95
47.5	8,182,326	519,735	0.0635	0.9365	11.05
48.5	7,611,181	578,891	0.0761	0.9239	10.35
49.5	6,906,355	499,240	0.0723	0.9277	9.56
50.5	6,316,315	413,053	0.0654	0.9346	8.87
51.5	5,795,665	427,031	0.0737	0.9263	8.29
52.5	5,269,340	463,980	0.0881	0.9119	7.68
53.5	4,738,488	408,456	0.0862	0.9138	7.00
54.5	4,249,371	352,997	0.0831	0.9169	6.40
55.5	3,817,821	289,144	0.0757	0.9243	5.87
56.5	3,479,688	286,204	0.0822	0.9178	5.42
57.5	3,137,392	281,078	0.0896	0.9104	4.98
58.5	2,809,249	267,314	0.0952	0.9048	4.53
59.5	2,502,322	316,583	0.1265	0.8735	4.10
60.5	2,149,863	257,054	0.1196	0.8804	3.58
61.5	1,843,310	191,433	0.1039	0.8961	3.15
62.5	1,631,136	178,992	0.1097	0.8903	2.83
63.5	1,428,709	171,786	0.1202	0.8798	2.52
64.5	1,222,715	151,158	0.1236	0.8764	2.21
65.5	1,038,384	206,473	0.1988	0.8012	1.94
66.5	816,655	206,925	0.2534	0.7466	1.55
67.5	599,716	161,275	0.2689	0.7311	1.16
68.5	410,199	51,618	0.1258	0.8742	0.85
69.5	340,885	2,117	0.0062	0.9938	0.74
70.5	319,875	5,204	0.0163	0.9837	0.74
71.5	301,821	9,761	0.0323	0.9677	0.72
72.5	224,260	16,329	0.0728	0.9272	0.70
73.5	145,916	23,761	0.1628	0.8372	0.65
74.5	92,020		0.0000	1.0000	0.54
75.5	71,325	5,492	0.0770	0.9230	0.54
76.5	58,924	4,519	0.0767	0.9233	0.50
77.5	42,015	84	0.0020	0.9980	0.46
78.5	41,869		0.0000	1.0000	0.46

## KENTUCKY UTILITIES

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

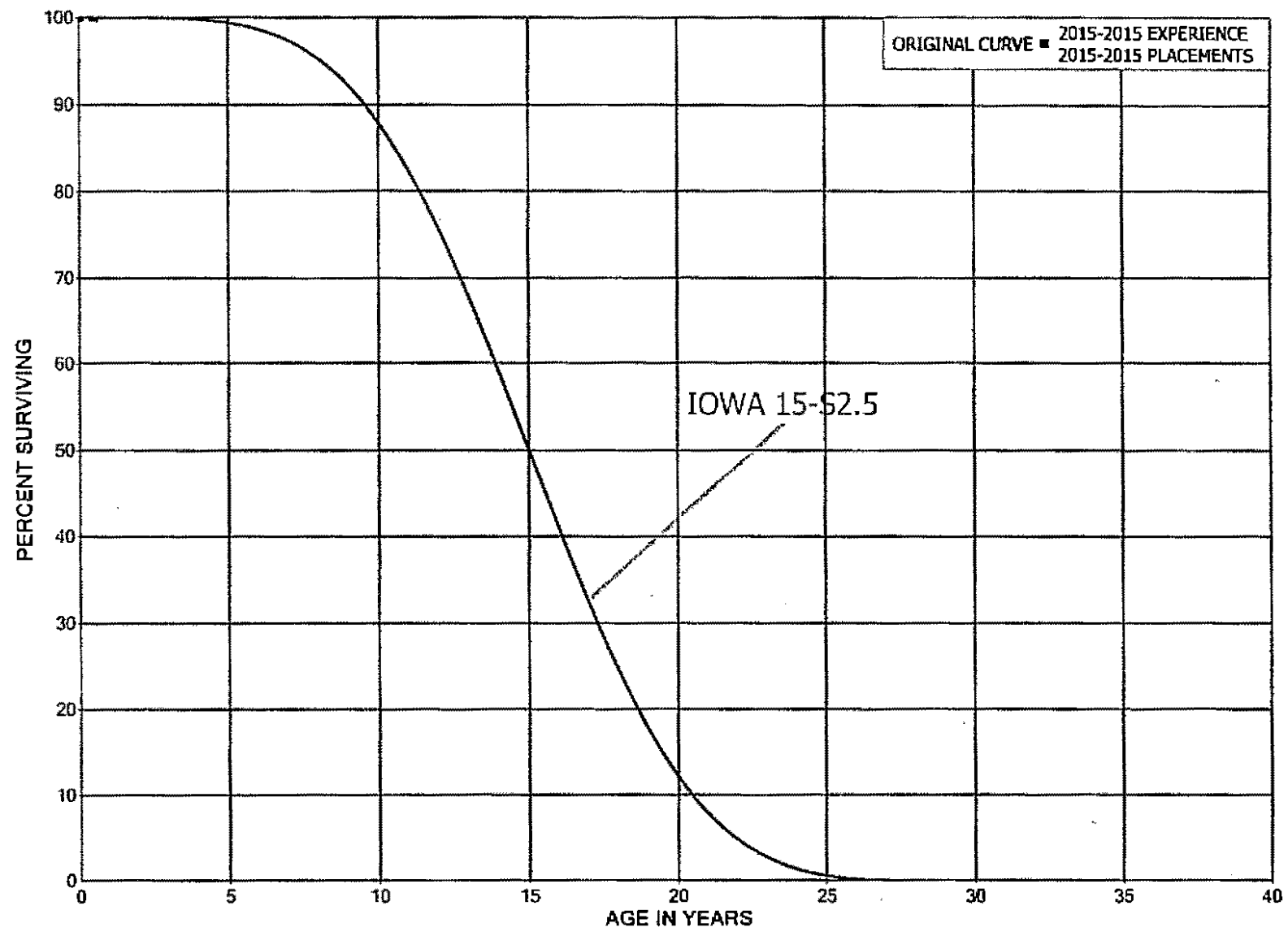
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	256		0.0000	1.0000	0.46
80.5	256		0.0000	1.0000	0.46
81.5	256		0.0000	1.0000	0.46
82.5	256		0.0000	1.0000	0.46
83.5	256		0.0000	1.0000	0.46
84.5	256		0.0000	1.0000	0.46
85.5	256	256	1.0000		0.46
86.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 370.2 METERS - AMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

ACCOUNT 370.2 METERS - AMS

## ORIGINAL LIFE TABLE

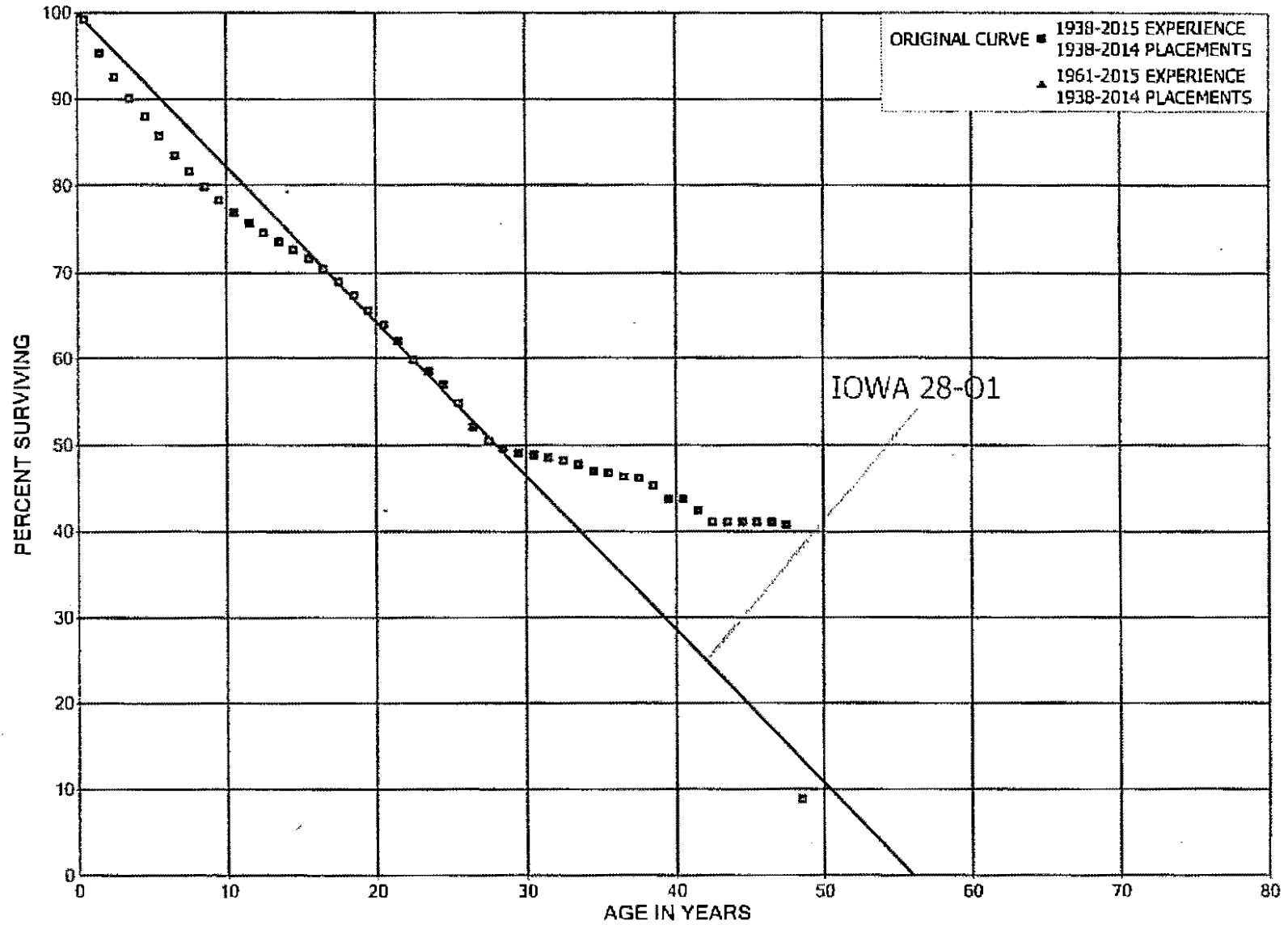
PLACEMENT BAND 2015-2015

EXPERIENCE BAND 2015-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	698,893		0.0000	1.0000	100.00
0.5					100.00



KENTUCKY UTILITIES COMPANY  
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1938-2014

## EXPERIENCE BAND 1938-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,187,405	224,710	0.0080	0.9920	100.00
0.5	27,962,695	1,110,271	0.0397	0.9603	99.20
1.5	26,828,083	774,921	0.0289	0.9711	95.26
2.5	26,053,162	690,773	0.0265	0.9735	92.51
3.5	25,357,184	601,405	0.0237	0.9763	90.06
4.5	24,752,355	626,274	0.0253	0.9747	87.92
5.5	24,126,081	604,337	0.0250	0.9750	85.70
6.5	23,521,744	555,918	0.0236	0.9764	83.55
7.5	22,964,105	504,707	0.0220	0.9780	81.58
8.5	22,452,155	431,796	0.0192	0.9808	79.78
9.5	21,988,347	412,074	0.0187	0.9813	78.25
10.5	21,576,272	333,348	0.0154	0.9846	76.78
11.5	21,242,924	303,686	0.0143	0.9857	75.60
12.5	20,937,596	282,553	0.0135	0.9865	74.52
13.5	20,655,043	251,143	0.0122	0.9878	73.51
14.5	20,309,382	285,521	0.0141	0.9859	72.62
15.5	19,596,039	320,395	0.0163	0.9837	71.60
16.5	17,343,881	360,801	0.0208	0.9792	70.43
17.5	14,991,648	329,025	0.0219	0.9781	68.96
18.5	13,095,385	357,970	0.0273	0.9727	67.45
19.5	11,195,675	289,824	0.0259	0.9741	65.60
20.5	9,228,656	258,778	0.0280	0.9720	63.91
21.5	7,663,540	278,618	0.0364	0.9636	62.11
22.5	6,180,306	137,219	0.0222	0.9778	59.86
23.5	5,264,550	137,444	0.0261	0.9739	58.53
24.5	4,650,371	173,885	0.0374	0.9626	57.00
25.5	3,936,109	201,862	0.0513	0.9487	54.87
26.5	3,172,164	102,525	0.0323	0.9677	52.05
27.5	2,873,705	44,067	0.0153	0.9847	50.37
28.5	2,670,586	29,386	0.0110	0.9890	49.60
29.5	2,299,444	7,996	0.0035	0.9965	49.05
30.5	2,070,777	14,857	0.0072	0.9928	48.88
31.5	1,734,412	13,252	0.0076	0.9924	48.53
32.5	1,379,784	13,865	0.0100	0.9900	48.16
33.5	1,036,745	15,003	0.0145	0.9855	47.68
34.5	672,711	2,980	0.0044	0.9956	46.99
35.5	587,552	6,468	0.0110	0.9890	46.78
36.5	419,794	1,216	0.0029	0.9971	46.26
37.5	374,845	6,951	0.0185	0.9815	46.13
38.5	219,039	7,572	0.0346	0.9654	45.27

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 171 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1938-2014

## EXPERIENCE BAND 1938-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,231		0.0000	1.0000	43.71
40.5	67,261	1,979	0.0294	0.9706	43.71
41.5	63,779	2,120	0.0332	0.9668	42.42
42.5	17,666		0.0000	1.0000	41.01
43.5	16,074		0.0000	1.0000	41.01
44.5	10,735		0.0000	1.0000	41.01
45.5	771		0.0000	1.0000	41.01
46.5	771	5	0.0069	0.9931	41.01
47.5	753	589	0.7824	0.2176	40.73
48.5	164	14	0.0828	0.9172	8.86
49.5	150		0.0000	1.0000	8.13
50.5	84		0.0000	1.0000	8.13
51.5					8.13

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1938-2014

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,178,323	224,710	0.0080	0.9920	100.00
0.5	27,960,790	1,110,271	0.0397	0.9603	99.20
1.5	26,826,178	774,921	0.0289	0.9711	95.26
2.5	26,051,437	690,773	0.0265	0.9735	92.51
3.5	25,355,930	601,405	0.0237	0.9763	90.06
4.5	24,751,145	626,274	0.0253	0.9747	87.92
5.5	24,124,871	604,337	0.0251	0.9749	85.70
6.5	23,520,785	555,918	0.0236	0.9764	83.55
7.5	22,963,509	504,707	0.0220	0.9780	81.58
8.5	22,451,559	431,796	0.0192	0.9808	79.78
9.5	21,987,751	412,074	0.0187	0.9813	78.25
10.5	21,575,676	333,348	0.0155	0.9845	76.78
11.5	21,242,328	303,686	0.0143	0.9857	75.60
12.5	20,937,000	282,553	0.0135	0.9865	74.52
13.5	20,654,447	251,143	0.0122	0.9878	73.51
14.5	20,308,786	285,521	0.0141	0.9859	72.62
15.5	19,595,443	320,395	0.0164	0.9836	71.60
16.5	17,343,285	360,801	0.0208	0.9792	70.42
17.5	14,991,052	329,025	0.0219	0.9781	68.96
18.5	13,094,789	357,970	0.0273	0.9727	67.45
19.5	11,195,079	289,824	0.0259	0.9741	65.60
20.5	9,228,060	258,778	0.0280	0.9720	63.90
21.5	7,662,944	278,618	0.0364	0.9636	62.11
22.5	6,180,306	137,219	0.0222	0.9778	59.85
23.5	5,264,550	137,444	0.0261	0.9739	58.52
24.5	4,650,371	173,885	0.0374	0.9626	57.00
25.5	3,936,109	201,862	0.0513	0.9487	54.87
26.5	3,172,164	102,525	0.0323	0.9677	52.05
27.5	2,873,705	44,067	0.0153	0.9847	50.37
28.5	2,670,586	29,386	0.0110	0.9890	49.60
29.5	2,299,444	7,996	0.0035	0.9965	49.05
30.5	2,070,777	14,857	0.0072	0.9928	48.88
31.5	1,734,412	13,252	0.0076	0.9924	48.53
32.5	1,379,784	13,865	0.0100	0.9900	48.16
33.5	1,036,745	15,003	0.0145	0.9855	47.68
34.5	672,711	2,980	0.0044	0.9956	46.99
35.5	587,552	6,468	0.0110	0.9890	46.78
36.5	419,794	1,216	0.0029	0.9971	46.26
37.5	374,845	6,951	0.0185	0.9815	46.13
38.5	219,039	7,572	0.0346	0.9654	45.27

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

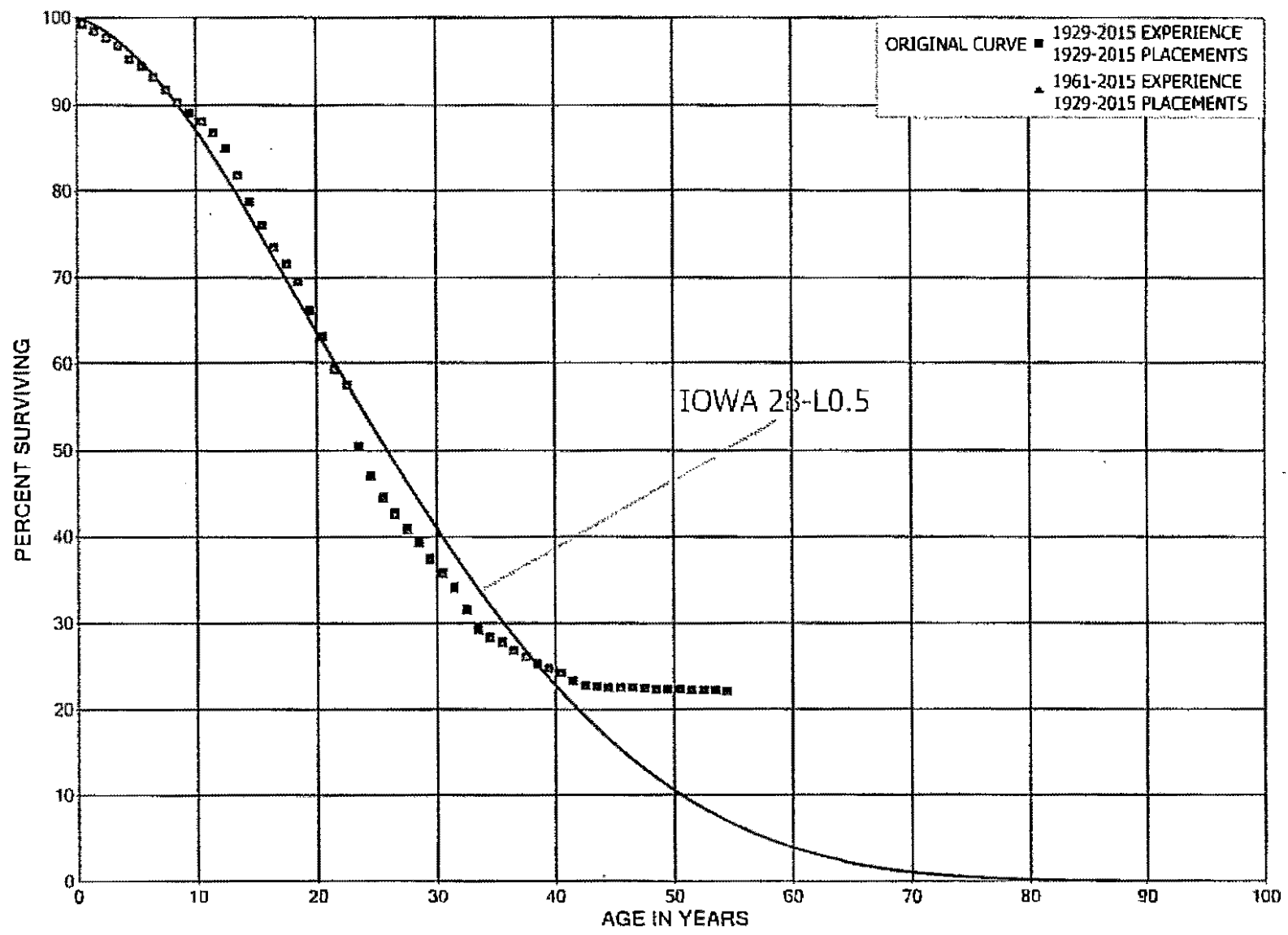
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1938-2014

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,231		0.0000	1.0000	43.71
40.5	67,261	1,979	0.0294	0.9706	43.71
41.5	63,779	2,120	0.0332	0.9668	42.42
42.5	17,666		0.0000	1.0000	41.01
43.5	16,074		0.0000	1.0000	41.01
44.5	10,735		0.0000	1.0000	41.01
45.5	771		0.0000	1.0000	41.01
46.5	771	5	0.0069	0.9931	41.01
47.5	753	589	0.7824	0.2176	40.73
48.5	164	14	0.0828	0.9172	8.86
49.5	150		0.0000	1.0000	8.13
50.5	84		0.0000	1.0000	8.13
51.5					8.13

KENTUCKY UTILITIES COMPANY  
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	130,965,305	1,054,164	0.0080	0.9920	100.00
0.5	125,670,086	1,064,375	0.0085	0.9915	99.20
1.5	108,626,290	760,096	0.0070	0.9930	98.35
2.5	105,856,637	1,001,802	0.0095	0.9905	97.67
3.5	98,497,647	1,546,261	0.0157	0.9843	96.74
4.5	92,268,573	798,425	0.0087	0.9913	95.22
5.5	73,574,270	968,700	0.0132	0.9868	94.40
6.5	64,231,397	958,362	0.0149	0.9851	93.16
7.5	60,461,434	940,538	0.0156	0.9844	91.77
8.5	59,482,257	811,280	0.0136	0.9864	90.34
9.5	58,352,066	686,419	0.0118	0.9882	89.11
10.5	57,269,103	889,456	0.0155	0.9845	88.06
11.5	54,476,437	1,071,726	0.0197	0.9803	86.69
12.5	48,293,173	1,808,759	0.0375	0.9625	84.99
13.5	44,499,112	1,654,434	0.0372	0.9628	81.80
14.5	40,410,063	1,373,060	0.0340	0.9660	78.76
15.5	36,065,346	1,198,938	0.0332	0.9668	76.09
16.5	32,251,965	854,612	0.0265	0.9735	73.56
17.5	30,483,102	883,470	0.0290	0.9710	71.61
18.5	28,311,713	1,372,061	0.0485	0.9515	69.53
19.5	26,006,118	1,175,560	0.0452	0.9548	66.16
20.5	24,230,103	1,429,273	0.0590	0.9410	63.17
21.5	21,272,302	657,092	0.0309	0.9691	59.44
22.5	19,645,907	2,412,924	0.1228	0.8772	57.61
23.5	16,815,960	1,159,312	0.0689	0.9311	50.53
24.5	15,069,055	809,713	0.0537	0.9463	47.05
25.5	13,519,324	561,945	0.0416	0.9584	44.52
26.5	11,834,878	486,910	0.0411	0.9589	42.67
27.5	11,169,792	393,504	0.0352	0.9648	40.92
28.5	10,776,288	552,016	0.0512	0.9488	39.47
29.5	9,599,088	417,359	0.0435	0.9565	37.45
30.5	8,250,882	381,890	0.0463	0.9537	35.82
31.5	6,998,584	515,057	0.0736	0.9264	34.17
32.5	6,288,089	469,108	0.0746	0.9254	31.65
33.5	5,360,047	167,992	0.0313	0.9687	29.29
34.5	4,146,211	83,119	0.0200	0.9800	28.37
35.5	4,001,493	136,956	0.0342	0.9658	27.80
36.5	3,531,343	99,624	0.0282	0.9718	26.85
37.5	3,286,637	108,638	0.0331	0.9669	26.09
38.5	3,052,713	58,474	0.0192	0.9808	25.23

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1929-2015

## EXPERIENCE BAND 1929-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,905,873	68,493	0.0236	0.9764	24.75
40.5	2,723,471	100,466	0.0369	0.9631	24.16
41.5	2,436,309	53,431	0.0219	0.9781	23.27
42.5	2,271,792	19,112	0.0084	0.9916	22.76
43.5	2,201,726	2,328	0.0011	0.9989	22.57
44.5	2,016,887	3,197	0.0016	0.9984	22.55
45.5	1,987,523	4,794	0.0024	0.9976	22.51
46.5	1,790,541	8,677	0.0048	0.9952	22.46
47.5	1,633,205	1,871	0.0011	0.9989	22.35
48.5	1,438,098	1,827	0.0013	0.9987	22.32
49.5	1,128,521	2,196	0.0019	0.9981	22.29
50.5	1,065,811	1,103	0.0010	0.9990	22.25
51.5	884,898	1,082	0.0012	0.9988	22.23
52.5	748,110	1,790	0.0024	0.9976	22.20
53.5	658,397	1,304	0.0020	0.9980	22.15
54.5	580,903	1,559	0.0027	0.9973	22.10
55.5	509,468	525	0.0010	0.9990	22.04
56.5	454,596	1,527	0.0034	0.9966	22.02
57.5	400,263	1,304	0.0033	0.9967	21.95
58.5	359,792	1,636	0.0045	0.9955	21.88
59.5	313,678	1,353	0.0043	0.9957	21.78
60.5	260,867	1,244	0.0048	0.9952	21.68
61.5	226,678	1,066	0.0047	0.9953	21.58
62.5	198,725	729	0.0037	0.9963	21.48
63.5	189,408	1,184	0.0063	0.9937	21.40
64.5	177,522	762	0.0043	0.9957	21.27
65.5	169,944	7,349	0.0432	0.9568	21.17
66.5	153,925	539	0.0035	0.9965	20.26
67.5	138,908	4,913	0.0354	0.9646	20.19
68.5	125,326	5,267	0.0420	0.9580	19.47
69.5	115,767	56,101	0.4846	0.5154	18.65
70.5	58,897	5,441	0.0924	0.9076	9.61
71.5	52,377	88	0.0017	0.9983	8.73
72.5	52,003	1,289	0.0248	0.9752	8.71
73.5	46,685	2,513	0.0538	0.9462	8.50
74.5	3,073		0.0000	1.0000	8.04
75.5	3,073		0.0000	1.0000	8.04
76.5	3,148		0.0000	1.0000	8.04
77.5	3,148		0.0000	1.0000	8.04
78.5	3,148		0.0000	1.0000	8.04
79.5	3,148	3,148	1.0000		8.04
80.5					



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1929-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,629,930	1,054,164	0.0082	0.9918	100.00
0.5	123,626,233	1,064,375	0.0086	0.9914	99.18
1.5	106,737,189	760,096	0.0071	0.9929	98.33
2.5	104,229,228	1,001,802	0.0096	0.9904	97.63
3.5	97,117,178	1,546,261	0.0159	0.9841	96.69
4.5	91,095,601	798,425	0.0088	0.9912	95.15
5.5	72,580,207	968,700	0.0133	0.9867	94.31
6.5	63,371,557	958,362	0.0151	0.9849	93.06
7.5	59,667,053	940,538	0.0158	0.9842	91.65
8.5	58,745,819	811,280	0.0138	0.9862	90.20
9.5	57,714,571	686,419	0.0119	0.9881	88.96
10.5	56,690,671	889,456	0.0157	0.9843	87.90
11.5	53,967,562	1,071,726	0.0199	0.9801	86.52
12.5	47,859,379	1,808,759	0.0378	0.9622	84.80
13.5	44,109,841	1,654,434	0.0375	0.9625	81.60
14.5	40,036,040	1,373,060	0.0343	0.9657	78.54
15.5	35,701,884	1,198,938	0.0336	0.9664	75.84
16.5	31,899,714	854,612	0.0268	0.9732	73.30
17.5	30,137,010	883,470	0.0293	0.9707	71.33
18.5	27,974,073	1,372,061	0.0490	0.9510	69.24
19.5	25,796,738	1,175,560	0.0456	0.9544	65.85
20.5	24,049,495	1,429,273	0.0594	0.9406	62.85
21.5	21,123,252	657,092	0.0311	0.9689	59.11
22.5	19,504,288	2,412,924	0.1237	0.8763	57.27
23.5	16,674,341	1,159,312	0.0695	0.9305	50.19
24.5	14,940,742	809,713	0.0542	0.9458	46.70
25.5	13,401,793	561,945	0.0419	0.9581	44.17
26.5	11,726,104	486,910	0.0415	0.9585	42.31
27.5	11,069,694	393,504	0.0355	0.9645	40.56
28.5	10,687,374	552,016	0.0517	0.9483	39.12
29.5	9,534,390	417,359	0.0438	0.9562	37.10
30.5	8,219,185	381,890	0.0465	0.9535	35.47
31.5	6,998,584	515,057	0.0736	0.9264	33.82
32.5	6,288,089	469,108	0.0746	0.9254	31.33
33.5	5,360,047	167,992	0.0313	0.9687	29.00
34.5	4,146,211	83,119	0.0200	0.9800	28.09
35.5	4,001,493	136,956	0.0342	0.9658	27.52
36.5	3,531,343	99,624	0.0282	0.9718	26.58
37.5	3,286,637	108,638	0.0331	0.9669	25.83
38.5	3,052,713	58,474	0.0192	0.9808	24.98

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

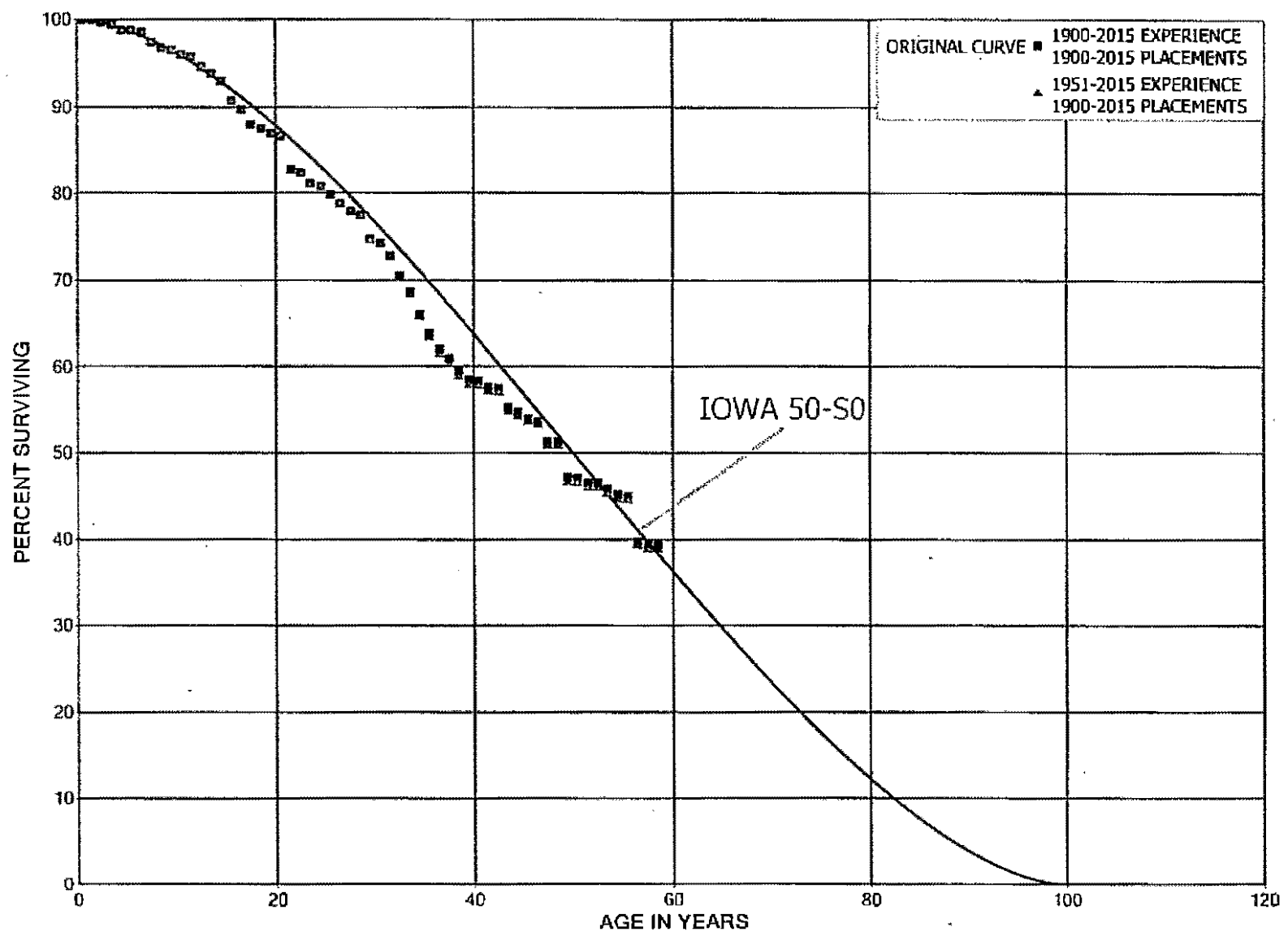
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1929-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,905,873	68,493	0.0236	0.9764	24.50
40.5	2,723,471	100,466	0.0369	0.9631	23.92
41.5	2,436,309	53,431	0.0219	0.9781	23.04
42.5	2,271,792	19,112	0.0084	0.9916	22.54
43.5	2,201,726	2,328	0.0011	0.9989	22.35
44.5	2,016,887	3,197	0.0016	0.9984	22.32
45.5	1,987,523	4,794	0.0024	0.9976	22.29
46.5	1,790,541	8,677	0.0048	0.9952	22.23
47.5	1,633,205	1,871	0.0011	0.9989	22.12
48.5	1,438,098	1,827	0.0013	0.9987	22.10
49.5	1,128,521	2,196	0.0019	0.9981	22.07
50.5	1,065,811	1,103	0.0010	0.9990	22.03
51.5	884,898	1,082	0.0012	0.9988	22.01
52.5	748,110	1,790	0.0024	0.9976	21.98
53.5	658,397	1,304	0.0020	0.9980	21.93
54.5	580,903	1,559	0.0027	0.9973	21.88
55.5	509,468	525	0.0010	0.9990	21.82
56.5	454,596	1,527	0.0034	0.9966	21.80
57.5	400,263	1,304	0.0033	0.9967	21.73
58.5	359,792	1,636	0.0045	0.9955	21.66
59.5	313,678	1,353	0.0043	0.9957	21.56
60.5	260,867	1,244	0.0048	0.9952	21.47
61.5	226,678	1,066	0.0047	0.9953	21.36
62.5	198,725	729	0.0037	0.9963	21.26
63.5	189,408	1,184	0.0063	0.9937	21.19
64.5	177,522	762	0.0043	0.9957	21.05
65.5	169,944	7,349	0.0432	0.9568	20.96
66.5	153,925	539	0.0035	0.9965	20.06
67.5	138,908	4,913	0.0354	0.9646	19.99
68.5	125,326	5,267	0.0420	0.9580	19.28
69.5	115,767	56,101	0.4846	0.5154	18.47
70.5	58,897	5,441	0.0924	0.9076	9.52
71.5	52,377	88	0.0017	0.9983	8.64
72.5	52,003	1,289	0.0248	0.9752	8.62
73.5	46,685	2,513	0.0538	0.9462	8.41
74.5	3,073		0.0000	1.0000	7.96
75.5	3,073		0.0000	1.0000	7.96
76.5	3,148		0.0000	1.0000	7.96
77.5	3,148		0.0000	1.0000	7.96
78.5	3,148		0.0000	1.0000	7.96
79.5	3,148	3,148	1.0000		7.96
80.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,614,979		0.0000	1.0000	100.00
0.5	62,040,839	31,753	0.0005	0.9995	100.00
1.5	61,336,871	215,889	0.0035	0.9965	99.95
2.5	59,046,510	106,532	0.0018	0.9982	99.60
3.5	52,616,696	337,419	0.0064	0.9936	99.42
4.5	49,384,679	41,021	0.0008	0.9992	98.78
5.5	47,254,289	110,863	0.0023	0.9977	98.70
6.5	42,510,223	452,464	0.0106	0.9894	98.47
7.5	37,188,385	264,274	0.0071	0.9929	97.42
8.5	36,026,219	76,197	0.0021	0.9979	96.73
9.5	35,322,118	204,653	0.0058	0.9942	96.52
10.5	33,929,590	78,828	0.0023	0.9977	95.96
11.5	33,530,149	404,627	0.0121	0.9879	95.74
12.5	31,387,078	237,601	0.0076	0.9924	94.58
13.5	30,983,592	309,274	0.0100	0.9900	93.87
14.5	29,613,254	688,708	0.0233	0.9767	92.93
15.5	28,477,674	343,760	0.0121	0.9879	90.77
16.5	27,698,984	535,195	0.0193	0.9807	89.67
17.5	27,019,915	150,464	0.0056	0.9944	87.94
18.5	26,688,295	144,535	0.0054	0.9946	87.45
19.5	25,615,872	92,044	0.0036	0.9964	86.98
20.5	22,198,247	1,000,717	0.0451	0.9549	86.67
21.5	20,386,462	87,615	0.0043	0.9957	82.76
22.5	20,232,745	312,034	0.0154	0.9846	82.40
23.5	19,158,871	75,449	0.0039	0.9961	81.13
24.5	18,810,313	214,782	0.0114	0.9886	80.81
25.5	17,889,205	228,720	0.0128	0.9872	79.89
26.5	11,455,525	125,858	0.0110	0.9890	78.87
27.5	10,665,783	66,166	0.0062	0.9938	78.00
28.5	10,599,010	387,107	0.0365	0.9635	77.52
29.5	9,493,020	47,959	0.0051	0.9949	74.69
30.5	8,126,433	164,246	0.0202	0.9798	74.31
31.5	7,760,983	247,279	0.0319	0.9681	72.81
32.5	6,887,538	175,156	0.0254	0.9746	70.49
33.5	6,468,264	246,316	0.0381	0.9619	68.70
34.5	4,974,886	166,541	0.0335	0.9665	66.08
35.5	4,635,557	134,080	0.0289	0.9711	63.87
36.5	4,402,018	77,195	0.0175	0.9825	62.02
37.5	4,324,824	99,281	0.0230	0.9770	60.93
38.5	4,126,043	69,280	0.0168	0.9832	59.53

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,056,764	10,887	0.0027	0.9973	58.53
40.5	3,939,788	49,513	0.0126	0.9874	58.38
41.5	3,857,918	9,715	0.0025	0.9975	57.64
42.5	3,827,678	149,853	0.0391	0.9609	57.50
43.5	3,295,933	31,223	0.0095	0.9905	55.25
44.5	3,110,723	42,941	0.0138	0.9862	54.72
45.5	2,134,640	11,879	0.0056	0.9944	53.97
46.5	1,944,841	86,811	0.0446	0.9554	53.67
47.5	1,851,185	706	0.0004	0.9996	51.27
48.5	1,820,109	145,322	0.0798	0.9202	51.25
49.5	1,363,493	2,995	0.0022	0.9978	47.16
50.5	1,267,243	14,771	0.0117	0.9883	47.06
51.5	1,252,472	172	0.0001	0.9999	46.51
52.5	1,237,071	18,601	0.0150	0.9850	46.50
53.5	857,366	12,203	0.0142	0.9858	45.80
54.5	801,264	2,715	0.0034	0.9966	45.15
55.5	795,063	93,888	0.1181	0.8819	45.00
56.5	701,175	6,885	0.0098	0.9902	39.68
57.5	536,388	117	0.0002	0.9998	39.29
58.5	536,257	55	0.0001	0.9999	39.29
59.5	266,938		0.0000	1.0000	39.28
60.5	257,763	250	0.0010	0.9990	39.28
61.5	257,513	8,510	0.0330	0.9670	39.24
62.5	248,196	12,154	0.0490	0.9510	37.95
63.5	233,898	15,436	0.0660	0.9340	36.09
64.5	218,462	3,341	0.0153	0.9847	33.71
65.5	212,648	20,092	0.0945	0.9055	33.19
66.5	192,328	6,717	0.0349	0.9651	30.06
67.5	185,612	4,831	0.0260	0.9740	29.01
68.5	180,781	34,803	0.1925	0.8075	28.25
69.5	145,978		0.0000	1.0000	22.81
70.5	145,978	123,291	0.8446	0.1554	22.81
71.5	22,687		0.0000	1.0000	3.55
72.5	22,687		0.0000	1.0000	3.55
73.5	22,126	1,200	0.0542	0.9458	3.55
74.5					3.35

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1951-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,132,525		0.0000	1.0000	100.00
0.5	61,568,457	31,753	0.0005	0.9995	100.00
1.5	60,869,788	215,889	0.0035	0.9965	99.95
2.5	58,579,628	106,532	0.0018	0.9982	99.59
3.5	52,155,122	337,419	0.0065	0.9935	99.41
4.5	48,928,792	41,021	0.0008	0.9992	98.77
5.5	46,798,402	110,863	0.0024	0.9976	98.69
6.5	42,054,336	452,464	0.0108	0.9892	98.45
7.5	36,732,498	264,274	0.0072	0.9928	97.39
8.5	35,571,360	76,197	0.0021	0.9979	96.69
9.5	34,927,816	204,653	0.0059	0.9941	96.49
10.5	33,535,288	78,828	0.0024	0.9976	95.92
11.5	33,135,847	404,627	0.0122	0.9878	95.70
12.5	30,992,776	237,601	0.0077	0.9923	94.53
13.5	30,589,290	309,274	0.0101	0.9899	93.80
14.5	29,220,611	661,208	0.0226	0.9774	92.85
15.5	28,114,531	343,760	0.0122	0.9878	90.75
16.5	27,355,922	535,195	0.0196	0.9804	89.64
17.5	26,676,853	150,464	0.0056	0.9944	87.89
18.5	26,345,233	144,535	0.0055	0.9945	87.39
19.5	25,272,810	92,044	0.0036	0.9964	86.91
20.5	21,875,823	1,000,717	0.0457	0.9543	86.60
21.5	20,064,488	87,615	0.0044	0.9956	82.64
22.5	19,910,771	311,634	0.0157	0.9843	82.28
23.5	18,844,059	75,449	0.0040	0.9960	80.99
24.5	18,505,663	214,782	0.0116	0.9884	80.66
25.5	17,607,870	225,520	0.0128	0.9872	79.73
26.5	11,177,390	121,653	0.0109	0.9891	78.71
27.5	10,391,853	66,166	0.0064	0.9936	77.85
28.5	10,337,363	385,657	0.0373	0.9627	77.35
29.5	9,232,823	47,959	0.0052	0.9948	74.47
30.5	7,880,884	164,246	0.0208	0.9792	74.08
31.5	7,515,434	243,407	0.0324	0.9676	72.54
32.5	6,645,861	175,156	0.0264	0.9736	70.19
33.5	6,226,587	246,316	0.0396	0.9604	68.34
34.5	4,733,209	166,541	0.0352	0.9648	65.63
35.5	4,393,880	132,780	0.0302	0.9698	63.32
36.5	4,171,101	77,195	0.0185	0.9815	61.41
37.5	4,095,957	99,281	0.0242	0.9758	60.27
38.5	4,032,694	67,022	0.0166	0.9834	58.81

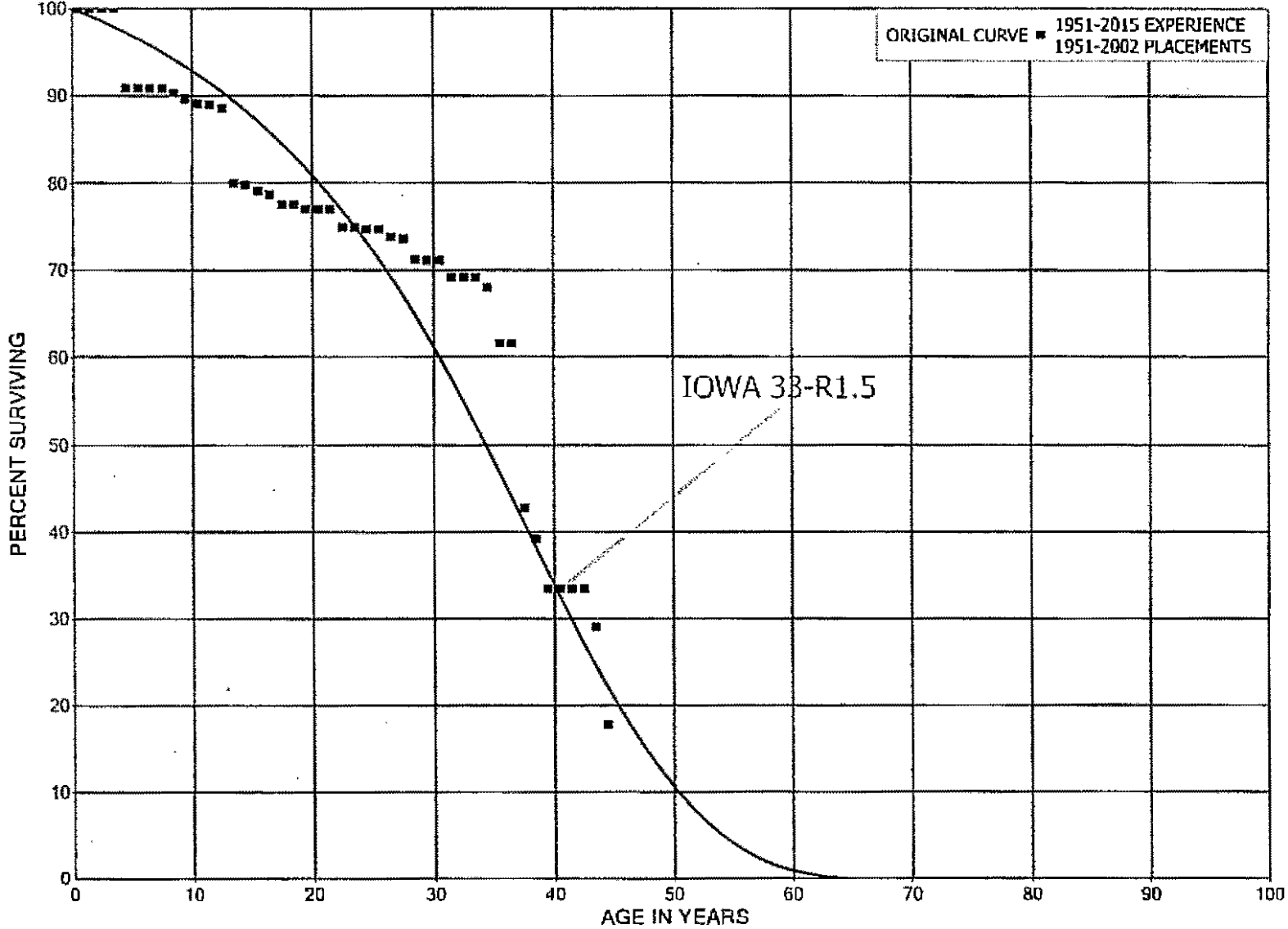
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,965,673	10,887	0.0027	0.9973	57.84
40.5	3,850,509	40,687	0.0106	0.9894	57.68
41.5	3,777,465	9,715	0.0026	0.9974	57.07
42.5	3,747,225	142,407	0.0380	0.9620	56.92
43.5	3,237,023	31,223	0.0096	0.9904	54.76
44.5	3,051,813	42,941	0.0141	0.9859	54.23
45.5	2,075,730	11,879	0.0057	0.9943	53.47
46.5	1,885,931	86,811	0.0460	0.9540	53.16
47.5	1,792,275	706	0.0004	0.9996	50.71
48.5	1,761,199	145,322	0.0825	0.9175	50.69
49.5	1,304,583	2,995	0.0023	0.9977	46.51
50.5	1,267,243	14,771	0.0117	0.9883	46.40
51.5	1,252,472	172	0.0001	0.9999	45.86
52.5	1,237,071	18,601	0.0150	0.9850	45.86
53.5	857,366	12,203	0.0142	0.9858	45.17
54.5	801,264	2,715	0.0034	0.9966	44.52
55.5	795,063	93,888	0.1181	0.8819	44.37
56.5	701,175	6,885	0.0098	0.9902	39.13
57.5	536,388	117	0.0002	0.9998	38.75
58.5	536,257	55	0.0001	0.9999	38.74
59.5	266,938		0.0000	1.0000	38.74
60.5	257,763	250	0.0010	0.9990	38.74
61.5	257,513	8,510	0.0330	0.9670	38.70
62.5	248,196	12,154	0.0490	0.9510	37.42
63.5	233,898	15,436	0.0660	0.9340	35.59
64.5	218,462	3,341	0.0153	0.9847	33.24
65.5	212,648	20,092	0.0945	0.9055	32.73
66.5	192,328	6,717	0.0349	0.9651	29.64
67.5	185,612	4,831	0.0260	0.9740	28.60
68.5	180,781	34,803	0.1925	0.8075	27.86
69.5	145,978		0.0000	1.0000	22.50
70.5	145,978	123,291	0.8446	0.1554	22.50
71.5	22,687		0.0000	1.0000	3.50
72.5	22,687		0.0000	1.0000	3.50
73.5	22,126	1,200	0.0542	0.9458	3.50
74.5					3.31

KENTUCKY UTILITIES COMPANY  
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1951-2002

## EXPERIENCE BAND 1951-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	767,520		0.0000	1.0000	100.00
0.5	767,520		0.0000	1.0000	100.00
1.5	767,520		0.0000	1.0000	100.00
2.5	767,520		0.0000	1.0000	100.00
3.5	767,520	70,369	0.0917	0.9083	100.00
4.5	697,151		0.0000	1.0000	90.83
5.5	697,151		0.0000	1.0000	90.83
6.5	697,151		0.0000	1.0000	90.83
7.5	697,151	4,307	0.0062	0.9938	90.83
8.5	692,844	5,163	0.0075	0.9925	90.27
9.5	687,682	4,256	0.0062	0.9938	89.60
10.5	683,425	1,125	0.0016	0.9984	89.04
11.5	682,300	2,788	0.0041	0.9959	88.90
12.5	679,512	64,948	0.0956	0.9044	88.53
13.5	614,564	2,010	0.0033	0.9967	80.07
14.5	612,555	4,922	0.0080	0.9920	79.81
15.5	493,885	2,649	0.0054	0.9946	79.17
16.5	488,488	7,220	0.0148	0.9852	78.74
17.5	464,996		0.0000	1.0000	77.58
18.5	464,996	3,315	0.0071	0.9929	77.58
19.5	421,441		0.0000	1.0000	77.03
20.5	417,556		0.0000	1.0000	77.03
21.5	355,005	9,822	0.0277	0.9723	77.03
22.5	342,550		0.0000	1.0000	74.90
23.5	341,511	783	0.0023	0.9977	74.90
24.5	297,950		0.0000	1.0000	74.72
25.5	297,950	3,718	0.0125	0.9875	74.72
26.5	172,512	329	0.0019	0.9981	73.79
27.5	167,749	5,642	0.0336	0.9664	73.65
28.5	158,205	347	0.0022	0.9978	71.17
29.5	153,637		0.0000	1.0000	71.02
30.5	142,966	3,635	0.0254	0.9746	71.02
31.5	137,412		0.0000	1.0000	69.21
32.5	118,954		0.0000	1.0000	69.21
33.5	114,603	2,045	0.0178	0.9822	69.21
34.5	60,899	5,723	0.0940	0.9060	67.98
35.5	54,339		0.0000	1.0000	61.59
36.5	49,298	15,116	0.3066	0.6934	61.59
37.5	30,257	2,506	0.0828	0.9172	42.70
38.5	27,604	4,062	0.1472	0.8528	39.17

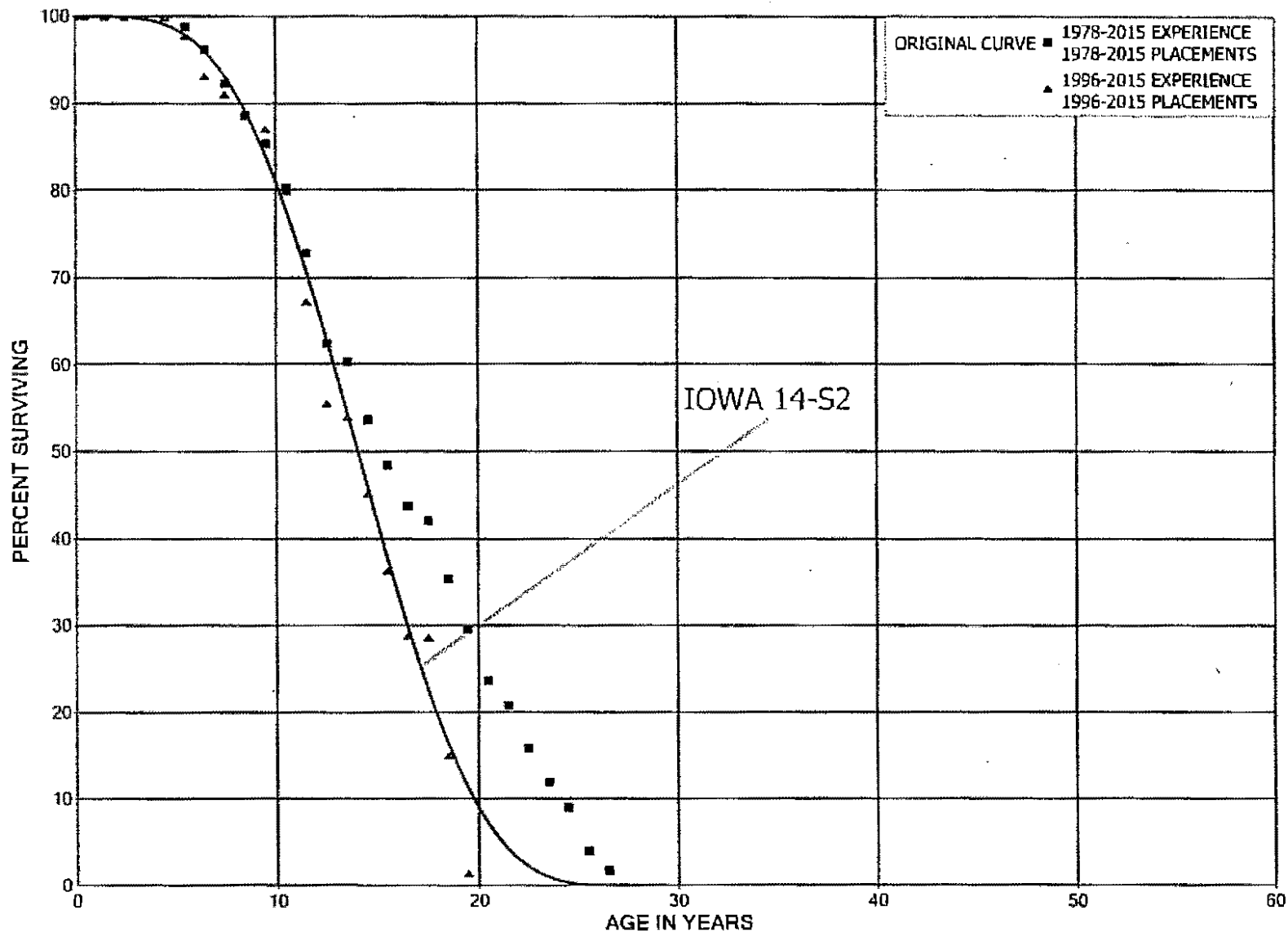
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2002			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,542		0.0000	1.0000	33.40
40.5	23,542		0.0000	1.0000	33.40
41.5	23,355		0.0000	1.0000	33.40
42.5	23,224	2,997	0.1291	0.8709	33.40
43.5	20,227	7,941	0.3926	0.6074	29.09
44.5	11,122	65	0.0059	0.9941	17.67
45.5	10,650	90	0.0085	0.9915	17.57
46.5	10,560		0.0000	1.0000	17.42
47.5	10,560	683	0.0647	0.9353	17.42
48.5	9,411		0.0000	1.0000	16.29
49.5	8,788		0.0000	1.0000	16.29
50.5	8,788		0.0000	1.0000	16.29
51.5	8,788		0.0000	1.0000	16.29
52.5	8,389		0.0000	1.0000	16.29
53.5	1,183		0.0000	1.0000	16.29
54.5	1,183	285	0.2411	0.7589	16.29
55.5	173		0.0000	1.0000	12.36
56.5	173		0.0000	1.0000	12.36
57.5	173		0.0000	1.0000	12.36
58.5	173		0.0000	1.0000	12.36
59.5	173		0.0000	1.0000	12.36
60.5	173		0.0000	1.0000	12.36
61.5					12.36

KENTUCKY UTILITIES COMPANY  
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1978-2015

## EXPERIENCE BAND 1978-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,822,643		0.0000	1.0000	100.00
0.5	30,739,803		0.0000	1.0000	100.00
1.5	30,466,806	2,876	0.0001	0.9999	100.00
2.5	29,388,685	25,833	0.0009	0.9991	99.99
3.5	29,267,054	6,933	0.0002	0.9998	99.90
4.5	29,006,719	340,729	0.0117	0.9883	99.88
5.5	28,573,062	733,614	0.0257	0.9743	98.71
6.5	27,770,147	1,108,472	0.0399	0.9601	96.17
7.5	26,601,600	1,070,803	0.0403	0.9597	92.33
8.5	25,469,582	926,658	0.0364	0.9636	88.62
9.5	24,521,438	1,474,267	0.0601	0.9399	85.39
10.5	23,021,512	2,114,539	0.0919	0.9081	80.26
11.5	20,810,895	3,009,692	0.1446	0.8554	72.89
12.5	17,801,203	583,051	0.0328	0.9672	62.35
13.5	17,126,736	1,891,601	0.1104	0.8896	60.30
14.5	15,235,134	1,497,042	0.0983	0.9017	53.64
15.5	12,966,941	1,231,262	0.0950	0.9050	48.37
16.5	11,401,073	452,950	0.0397	0.9603	43.78
17.5	10,948,123	1,770,944	0.1618	0.8382	42.04
18.5	9,085,155	1,475,614	0.1624	0.8376	35.24
19.5	7,492,277	1,509,704	0.2015	0.7985	29.52
20.5	5,903,282	700,557	0.1187	0.8813	23.57
21.5	5,202,725	1,250,351	0.2403	0.7597	20.77
22.5	3,952,373	975,819	0.2469	0.7531	15.78
23.5	2,933,449	709,372	0.2418	0.7582	11.88
24.5	2,196,061	1,232,435	0.5612	0.4388	9.01
25.5	921,228	548,896	0.5958	0.4042	3.95
26.5	372,332	126,155	0.3388	0.6612	1.60
27.5	246,176		0.0000	1.0000	1.06
28.5	216,375		0.0000	1.0000	1.06
29.5	162,982	95,604	0.5866	0.4134	1.06
30.5	67,378		0.0000	1.0000	0.44
31.5	67,378		0.0000	1.0000	0.44
32.5	67,378		0.0000	1.0000	0.44
33.5	67,378		0.0000	1.0000	0.44
34.5	67,378	67,378	1.0000		0.44
35.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

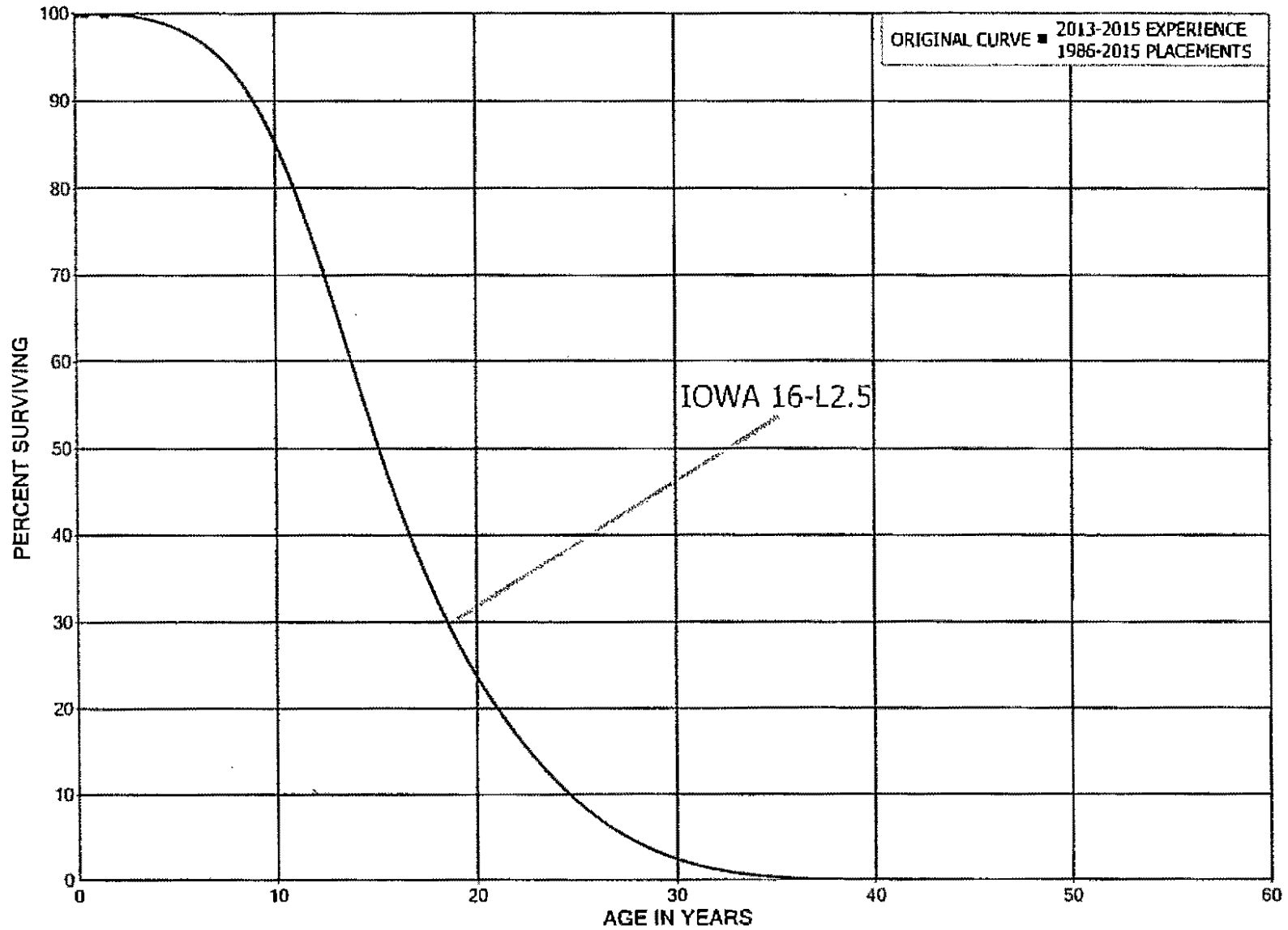
## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1996-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,642,352		0.0000	1.0000	100.00
0.5	16,559,512		0.0000	1.0000	100.00
1.5	16,286,515	2,876	0.0002	0.9998	100.00
2.5	15,208,394	25,833	0.0017	0.9983	99.98
3.5	15,086,763	6,933	0.0005	0.9995	99.81
4.5	14,826,428	340,729	0.0230	0.9770	99.77
5.5	14,392,771	676,385	0.0470	0.9530	97.47
6.5	13,647,085	307,347	0.0225	0.9775	92.89
7.5	13,279,663	371,249	0.0280	0.9720	90.80
8.5	12,847,198	208,130	0.0162	0.9838	88.26
9.5	12,617,583	1,025,529	0.0813	0.9187	86.83
10.5	11,566,396	1,838,731	0.1590	0.8410	79.78
11.5	9,631,587	1,674,000	0.1738	0.8262	67.09
12.5	7,957,587	228,798	0.0288	0.9712	55.43
13.5	7,637,372	1,262,063	0.1652	0.8348	53.84
14.5	6,375,308	1,266,410	0.1986	0.8014	44.94
15.5	4,337,747	895,529	0.2065	0.7935	36.01
16.5	3,107,612	18,750	0.0060	0.9940	28.58
17.5	3,088,862	1,487,760	0.4817	0.5183	28.41
18.5	1,509,079	1,391,816	0.9223	0.0777	14.72
19.5					1.14

KENTUCKY UTILITIES COMPANY  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



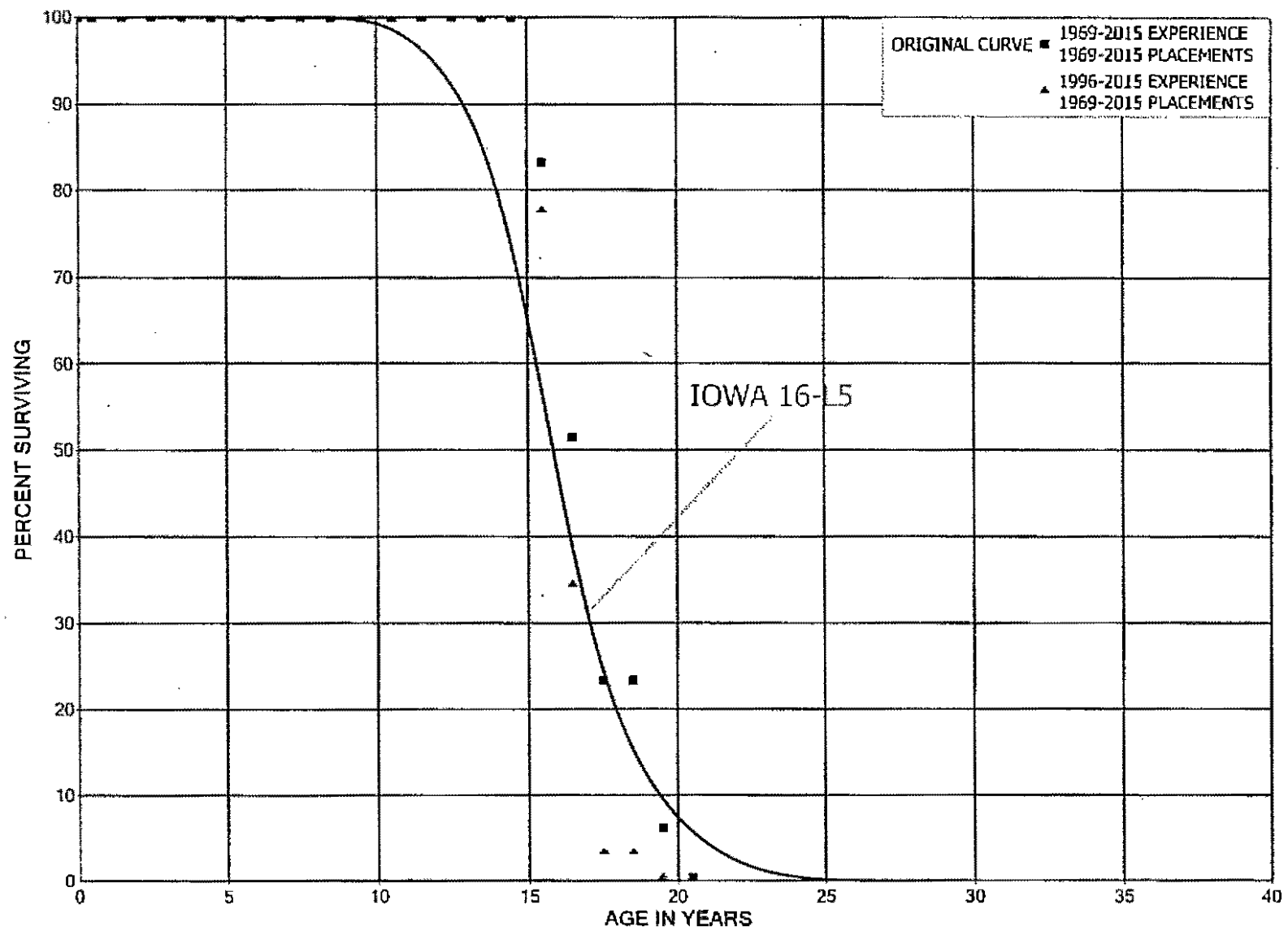
## KENTUCKY UTILITIES COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2015			EXPERIENCE BAND 2013-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,735,223		0.0000	1.0000	100.00
0.5	1,687,582		0.0000	1.0000	100.00
1.5					100.00
2.5	910,894		0.0000		
3.5	910,894		0.0000		
4.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 1969-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	FCT SURV BEGIN OF INTERVAL
0.0	2,563,075		0.0000	1.0000	100.00
0.5	2,530,881		0.0000	1.0000	100.00
1.5	2,008,140		0.0000	1.0000	100.00
2.5	1,704,541		0.0000	1.0000	100.00
3.5	1,467,719		0.0000	1.0000	100.00
4.5	1,267,250		0.0000	1.0000	100.00
5.5	565,589		0.0000	1.0000	100.00
6.5	433,217		0.0000	1.0000	100.00
7.5	433,217		0.0000	1.0000	100.00
8.5	433,217		0.0000	1.0000	100.00
9.5	433,217	367	0.0008	0.9992	100.00
10.5	421,542		0.0000	1.0000	99.92
11.5	324,965		0.0000	1.0000	99.92
12.5	300,142		0.0000	1.0000	99.92
13.5	300,142		0.0000	1.0000	99.92
14.5	300,142	50,041	0.1667	0.8333	99.92
15.5	229,270	87,816	0.3830	0.6170	83.26
16.5	137,748	75,378	0.5472	0.4528	51.37
17.5	62,370		0.0000	1.0000	23.26
18.5	56,272	41,283	0.7336	0.2664	23.26
19.5	14,989	14,025	0.9357	0.0643	6.20
20.5	964		0.0000	1.0000	0.40
21.5	964		0.0000	1.0000	0.40
22.5	964		0.0000	1.0000	0.40
23.5	964		0.0000	1.0000	0.40
24.5	964		0.0000	1.0000	0.40
25.5	964		0.0000	1.0000	0.40
26.5	964		0.0000	1.0000	0.40
27.5	964	964	1.0000		0.40
28.5					

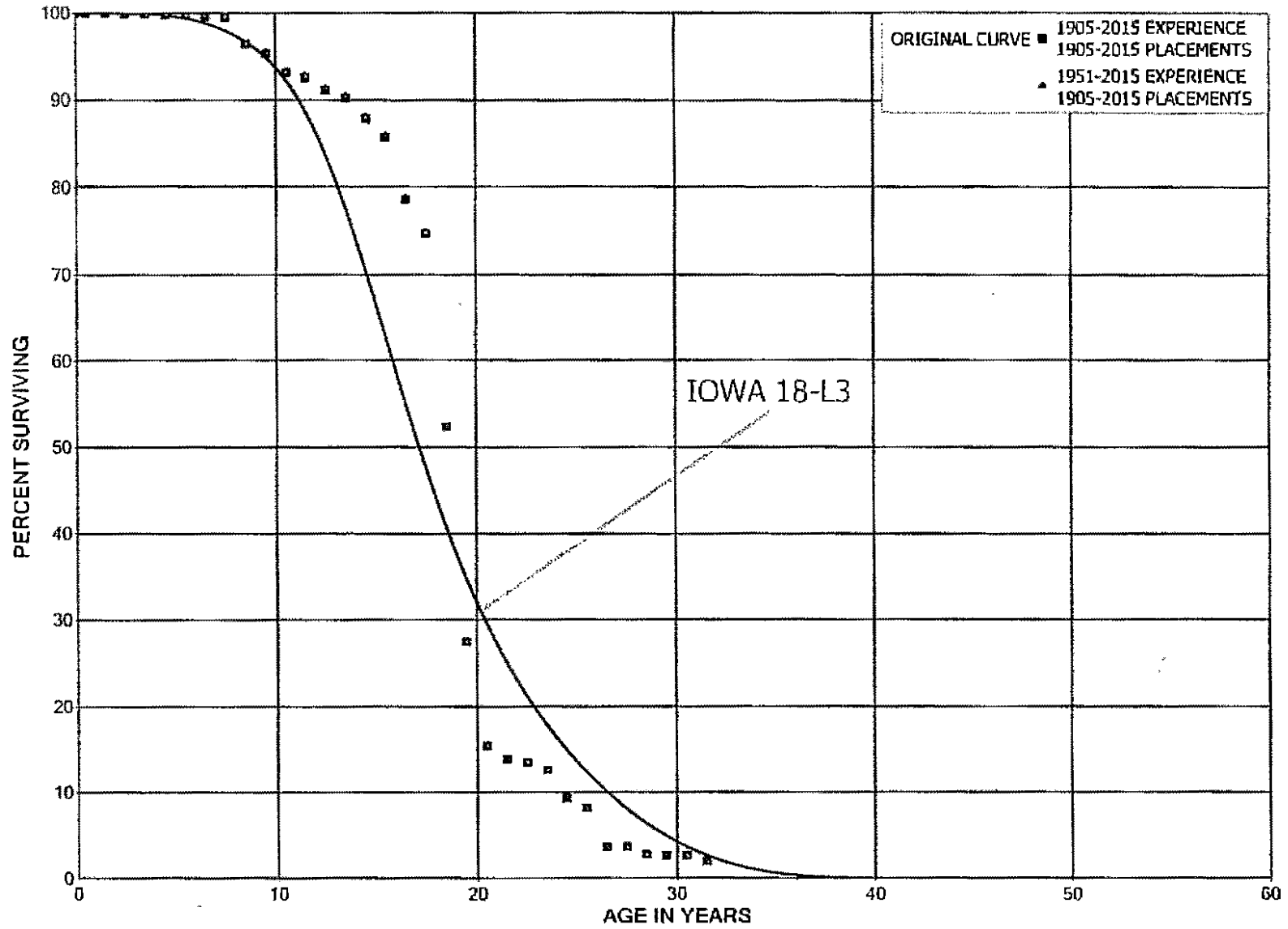
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,296,201		0.0000	1.0000	100.00
0.5	2,319,798		0.0000	1.0000	100.00
1.5	1,845,865		0.0000	1.0000	100.00
2.5	1,542,266		0.0000	1.0000	100.00
3.5	1,305,444		0.0000	1.0000	100.00
4.5	1,104,975		0.0000	1.0000	100.00
5.5	433,274		0.0000	1.0000	100.00
6.5	323,871		0.0000	1.0000	100.00
7.5	323,871		0.0000	1.0000	100.00
8.5	333,385		0.0000	1.0000	100.00
9.5	333,385		0.0000	1.0000	100.00
10.5	346,147		0.0000	1.0000	100.00
11.5	249,570		0.0000	1.0000	100.00
12.5	224,747		0.0000	1.0000	100.00
13.5	224,747		0.0000	1.0000	100.00
14.5	224,747	50,041	0.2227	0.7773	100.00
15.5	153,875	85,749	0.5573	0.4427	77.73
16.5	64,420	58,322	0.9053	0.0947	34.42
17.5	47,381		0.0000	1.0000	3.26
18.5	47,556	41,283	0.8681	0.1319	3.26
19.5	6,273	6,273	1.0000		0.43
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5	964		0.0000		
27.5	964	964	1.0000		
28.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1905-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,396,377	1,797	0.0000	1.0000	100.00
0.5	36,987,400	16,528	0.0004	0.9996	100.00
1.5	34,644,809	25,605	0.0007	0.9993	99.95
2.5	30,106,902	26,582	0.0009	0.9991	99.88
3.5	27,772,755	9,383	0.0003	0.9997	99.79
4.5	26,813,425	10,627	0.0004	0.9996	99.76
5.5	23,189,187	39,715	0.0017	0.9983	99.72
6.5	21,992,588	23,343	0.0011	0.9989	99.55
7.5	19,115,905	578,485	0.0303	0.9697	99.44
8.5	17,449,792	199,578	0.0114	0.9886	96.43
9.5	14,965,138	346,592	0.0232	0.9768	95.33
10.5	14,084,462	89,924	0.0064	0.9936	93.12
11.5	12,990,173	202,710	0.0156	0.9844	92.53
12.5	5,849,062	57,417	0.0098	0.9902	91.08
13.5	4,919,080	129,076	0.0262	0.9738	90.19
14.5	4,605,743	108,317	0.0235	0.9765	87.82
15.5	4,448,132	373,184	0.0839	0.9161	85.76
16.5	4,074,948	200,634	0.0492	0.9508	78.56
17.5	3,874,314	1,159,026	0.2992	0.7008	74.69
18.5	2,715,287	1,292,371	0.4760	0.5240	52.35
19.5	1,422,916	621,736	0.4369	0.5631	27.43
20.5	801,180	81,827	0.1021	0.8979	15.45
21.5	719,353	19,075	0.0265	0.9735	13.87
22.5	700,278	44,521	0.0636	0.9364	13.50
23.5	655,757	176,882	0.2697	0.7303	12.64
24.5	478,875	55,517	0.1159	0.8841	9.23
25.5	423,358	237,490	0.5610	0.4390	8.16
26.5	185,868	472	0.0025	0.9975	3.58
27.5	185,396	46,253	0.2495	0.7505	3.57
28.5	139,143	1,408	0.0101	0.9899	2.68
29.5	137,735	181	0.0013	0.9987	2.66
30.5	137,554	34,663	0.2520	0.7480	2.65
31.5	102,891	19,481	0.1893	0.8107	1.98
32.5	83,410	1,103	0.0132	0.9868	1.61
33.5	82,307	732	0.0089	0.9911	1.59
34.5	81,575		0.0000	1.0000	1.57
35.5	81,575	537	0.0066	0.9934	1.57
36.5	81,038	30	0.0004	0.9996	1.56
37.5	81,008		0.0000	1.0000	1.56
38.5	81,008	7,865	0.0971	0.9029	1.56

## KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1905-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	73,143	9,956	0.1361	0.8639	1.41
40.5	63,187	2,180	0.0345	0.9655	1.22
41.5	61,007	198	0.0032	0.9968	1.18
42.5	60,809		0.0000	1.0000	1.17
43.5	60,809	51,098	0.8403	0.1597	1.17
44.5	9,711	3,301	0.3399	0.6601	0.19
45.5	6,410		0.0000	1.0000	0.12
46.5	6,410		0.0000	1.0000	0.12
47.5	6,410		0.0000	1.0000	0.12
48.5	6,410		0.0000	1.0000	0.12
49.5	6,410		0.0000	1.0000	0.12
50.5	6,410		0.0000	1.0000	0.12
51.5	6,410		0.0000	1.0000	0.12
52.5	6,410		0.0000	1.0000	0.12
53.5	6,410		0.0000	1.0000	0.12
54.5	6,410	6,410	1.0000		0.12
55.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,211,203	833	0.0000	1.0000	100.00
0.5	36,846,796	15,044	0.0004	0.9996	100.00
1.5	34,534,221	24,030	0.0007	0.9993	99.96
2.5	30,009,739	19,740	0.0007	0.9993	99.89
3.5	27,684,430	9,383	0.0003	0.9997	99.82
4.5	26,725,561	10,123	0.0004	0.9996	99.79
5.5	23,101,827	39,715	0.0017	0.9983	99.75
6.5	21,905,228	23,343	0.0011	0.9989	99.58
7.5	19,028,545	578,485	0.0304	0.9696	99.47
8.5	17,362,516	199,578	0.0115	0.9885	96.45
9.5	14,877,862	346,447	0.0233	0.9767	95.34
10.5	13,997,450	57,289	0.0041	0.9959	93.12
11.5	12,935,796	196,420	0.0152	0.9848	92.74
12.5	5,842,652	57,417	0.0098	0.9902	91.33
13.5	4,912,670	129,076	0.0263	0.9737	90.43
14.5	4,599,333	108,317	0.0236	0.9764	88.06
15.5	4,441,722	373,184	0.0840	0.9160	85.98
16.5	4,068,538	200,634	0.0493	0.9507	78.76
17.5	3,867,904	1,159,026	0.2997	0.7003	74.88
18.5	2,708,877	1,292,371	0.4771	0.5229	52.44
19.5	1,416,506	621,736	0.4389	0.5611	27.42
20.5	794,770	81,827	0.1030	0.8970	15.39
21.5	712,943	19,075	0.0268	0.9732	13.80
22.5	693,868	44,521	0.0642	0.9358	13.43
23.5	649,347	176,882	0.2724	0.7276	12.57
24.5	472,465	55,517	0.1175	0.8825	9.15
25.5	416,948	237,490	0.5696	0.4304	8.07
26.5	179,458	472	0.0026	0.9974	3.47
27.5	178,986	46,253	0.2584	0.7416	3.46
28.5	132,733	1,408	0.0106	0.9894	2.57
29.5	131,325	181	0.0014	0.9986	2.54
30.5	131,144	34,663	0.2643	0.7357	2.54
31.5	96,481	19,481	0.2019	0.7981	1.87
32.5	77,000	1,103	0.0143	0.9857	1.49
33.5	75,897	732	0.0096	0.9904	1.47
34.5	75,165		0.0000	1.0000	1.46
35.5	75,165	537	0.0071	0.9929	1.46
36.5	74,628	30	0.0004	0.9996	1.44
37.5	74,598		0.0000	1.0000	1.44
38.5	74,598	7,865	0.1054	0.8946	1.44

## KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,733	9,956	0.1492	0.8508	1.29
40.5	56,777	2,180	0.0384	0.9616	1.10
41.5	54,597	198	0.0036	0.9964	1.06
42.5	54,399		0.0000	1.0000	1.05
43.5	54,399	51,098	0.9393	0.0607	1.05
44.5	3,301	3,301	1.0000		0.06
45.5	6,410		0.0000	1.0000	
46.5	6,410		0.0000		
47.5	6,410		0.0000		
48.5	6,410		0.0000		
49.5	6,410		0.0000		
50.5	6,410		0.0000		
51.5	6,410		0.0000		
52.5	6,410		0.0000		
53.5	6,410		0.0000		
54.5	6,410	6,410	1.0000		
55.5					

## LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

Scott

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation



**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, September 27, 2016 11:47 AM  
**To:** Riggs, Kendrick R.  
**Cc:** Sturgeon, Allyson; Veeneman, Sara; Riggs, Eric; Wiseman, Sara; Metts, Heather; Conroy, Robert; Garrett, Chris; Rahn, Derek; Wimberly, Mary Ellen  
**Subject:** RE: 2016 Rate Cases  
**Attachments:** KU - 2015 Draft Report - Part II.PDF

Part II of draft report

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**From:** Riggs, Kendrick R. [mailto:kendrick.riggs@skofirm.com]  
**Sent:** Friday, September 23, 2016 10:38 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Allyson K. Sturgeon (allyson.sturgeon@lge-ku.com) <allyson.sturgeon@lge-ku.com>; Veeneman, Sara (Sara.Veeneman@lge-ku.com) <Sara.Veeneman@lge-ku.com>; Eric Riggs (eric.riggs@lge-ku.com) <eric.riggs@lge-ku.com>; Sara Wiseman (Sara.Wiseman@lge-ku.com) <Sara.Wiseman@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>; Robert M. Conroy (Robert.Conroy@lge-ku.com) <Robert.Conroy@lge-ku.com>; Garrett, Chris (Chris.Garrett@lge-ku.com) <Chris.Garrett@lge-ku.com>; 'Rahn, Derek' <Derek.Rahn@lge-ku.com>; Wimberly, Mary Ellen <MaryEllen.Wimberly@skofirm.com>  
**Subject:** 2016 Rate Cases

John

Thanks for taking the time to speak with me today about the status of the report and testimony.

When you send the drafts to me next Tuesday, please indicate your availability to schedule a call to discuss the drafts.

We will schedule a mutually convenient time to discuss the drafts with you.

Regards,



**Kendrick R. Riggs**  
Attorney at Law  
502-560-4222 Direct  
502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828  
<http://www.skofirm.com/attorney/kendrick-r-riggs/>

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**PART VIII. NET SALVAGE STATISTICS**

## KENTUCKY UTILITIES COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account	Terminal Retirements			Interim Retirements			Total Net Salvage	Total Retirements	Estimated Net Salvage
	Retirements	Net Salvage	Net Salvage	Retirements	Net Salvage	Net Salvage			
(1)	(\$)	(%)	(\$)	(\$)	(%)	(\$)	(\$)	(%)	(%)
	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)+(7)	(9)=(2)+(8)	(10)=(8)/(9)
<b>STEAM PRODUCTION PLANT</b>									
<b>BROWN GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	73,168,778	(5)	(3,658,430)	2,037,731	(30)	611,219	4,269,758	75,206,967	(6)
312 BOILER PLANT EQUIPMENT	721,019,912	(5)	(36,050,600)	53,259,291	(25)	15,814,823	51,865,818	784,279,204	(6)
314 TURBOGENERATOR UNITS	59,181,117	(5)	(2,957,596)	8,389,600	(10)	838,840	3,796,456	67,540,517	(6)
315 ACCESSORY ELECTRIC EQUIPMENT	43,406,350	(5)	(2,170,318)	1,495,824	(15)	224,374	2,394,692	44,902,184	(6)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6,310,939	(5)	(315,547)	639,159	(5)	31,858	347,505	6,990,109	(6)
TOTAL BROWN GENERATING STATION	863,097,104		(45,122,858)	73,627,416		17,521,414	62,674,269	978,676,519	(6)
<b>GHEAT GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	137,535,090	(5)	(5,876,754)	7,120,400	(30)	2,136,123	9,012,877	144,655,498	(7)
312 BOILER PLANT EQUIPMENT	2,138,231,987	(5)	(106,911,599)	253,402,944	(25)	63,350,736	170,262,335	2,391,634,911	(7)
314 TURBOGENERATOR UNITS	135,958,227	(5)	(6,797,961)	35,040,375	(10)	3,364,037	10,361,599	171,599,602	(7)
315 ACCESSORY ELECTRIC EQUIPMENT	117,419,595	(5)	(5,870,980)	9,847,820	(15)	1,477,173	7,348,153	127,267,415	(7)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	15,020,776	(5)	(751,039)	2,179,098	(5)	108,655	853,894	17,199,873	(7)
TOTAL GHEAT GENERATING STATION	2,544,163,674		(127,203,334)	308,192,646		70,637,074	197,643,338	2,892,357,329	(7)
<b>GREEN RIVER GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	8,657,845	(10)	(866,785)	-	(30)	-	866,785	8,667,845	(10)
312 BOILER PLANT EQUIPMENT	2,624,701	(10)	(262,470)	-	(10)	-	262,470	2,624,701	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(10)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	646,150	(10)	(64,615)	-	(15)	-	64,615	646,150	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	425,881	(10)	(42,588)	-	(5)	-	42,588	425,881	(10)
TOTAL GREEN RIVER GENERATING STATION	12,364,577		(1,234,458)	-		-	1,234,458	12,364,577	(10)
<b>PINEVILLE GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	37,240	(10)	(3,724)	-	(30)	-	3,724	37,240	(10)
312 BOILER PLANT EQUIPMENT	236,468	(10)	(23,647)	-	(25)	-	23,647	236,468	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(10)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	-	(10)	0	-	(15)	-	-	-	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	0	(10)	0	-	(5)	-	0	0	(10)
TOTAL PINEVILLE GENERATING STATION	273,708		(27,371)	-		-	27,371	273,708	(10)
<b>SYSTEM LAB</b>									
311 STRUCTURES AND IMPROVEMENTS	1,047,791	0	0	55,175	(30)	16,553	16,553	1,102,938	(1)
312 BOILER PLANT EQUIPMENT	-	0	0	-	(25)	-	-	-	(1)
314 TURBOGENERATOR UNITS	-	0	0	-	(10)	-	-	-	(1)
315 ACCESSORY ELECTRIC EQUIPMENT	-	0	0	-	(15)	-	-	-	(1)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,934,145	0	0	299,959	(5)	14,998	14,998	3,234,114	(1)
TOTAL SYSTEM LAB	3,981,936		-	355,145		31,551	31,551	4,337,071	(1)
<b>STEAM PRODUCTION PLANT (CONT.)</b>									
<b>TYRONE GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	2,276,358	(10)	(227,636)	-	(30)	-	227,636	2,276,358	(10)
312 BOILER PLANT EQUIPMENT	702,556	(10)	(70,256)	-	(25)	-	70,256	702,556	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(10)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	24,679	(10)	(2,468)	-	(15)	-	2,468	24,679	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	86,033	(10)	(8,603)	-	(5)	-	8,603	86,033	(10)
TOTAL TYRONE GENERATING STATION	3,089,626		(308,963)	-		-	308,963	3,089,626	(10)
<b>TRIMBLE COUNTY</b>									
311 STRUCTURES AND IMPROVEMENTS	91,820,685	(8)	(7,350,455)	13,772,110	(30)	4,131,636	11,462,090	105,652,801	(13)
312 BOILER PLANT EQUIPMENT	403,063,218	(8)	(32,245,057)	206,502,714	(25)	51,625,878	23,870,736	609,565,931	(13)
314 TURBOGENERATOR UNITS	53,089,792	(8)	(4,247,183)	36,817,218	(10)	3,681,722	7,929,903	69,907,010	(13)
315 ACCESSORY ELECTRIC EQUIPMENT	36,623,894	(8)	(2,927,511)	11,878,182	(15)	1,796,127	4,724,239	48,572,078	(13)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	9,242,202	(8)	(739,378)	2,127,308	(5)	106,265	605,742	8,389,510	(13)
TOTAL TRIMBLE COUNTY	593,639,790		(47,282,583)	271,197,332		61,342,128	108,611,711	862,067,328	(13)
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>4,057,803,408</b>		<b>(221,203,583)</b>	<b>655,564,744</b>		<b>149,532,117</b>	<b>370,335,640</b>	<b>4,713,368,149</b>	

## KENTUCKY UTILITIES COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account (1)	Terminal Requirements			Interim Requirements			Total Net Salvage (5)+(6)+(7)	Total Requirements (9)+(12)+(15)	Estimated Net Salvage (%) (10)/(9)*(100)	
	Requirements (2)	Net Salvage (%) (3)	Net Salvage (\$) (4)=(2)*(3)	Requirements (5)	Net Salvage (%) (6)	Net Salvage (\$) (7)=(5)*(6)				
<b>HYDRAULIC PRODUCTION PLANT</b>										
<b>DOX DAM</b>										
331	STRUCTURES AND IMPROVEMENTS	698,416	(7)	(6,584)	129,187	(5)	8,459	13,443	827,603	(3)
332	RESERVOIRS, DAMS AND WATERWAYS	19,848,561	(3)	(198,486)	2,037,043	(7)	909,283	707,748	21,885,848	(3)
333	WATER WHEELS, TURBINES AND GENERATORS	13,599,509	(1)	(138,995)	459,387	(2)	114,847	250,842	14,058,896	(3)
334	ACCESSORY ELECTRIC EQUIPMENT	938,404	(3)	(9,284)	383,284	0	-	9,384	1,327,689	(3)
335	MISCELLANEOUS POWER PLANT EQUIPMENT	157,104	(1)	(1,571)	153,839	(5)	7,992	9,583	316,547	(3)
336	ROADS, RAILROADS AND BRIDGES	183,844	(1)	(1,838)	50,865	0	-	1,838	234,589	(3)
	<b>TOTAL DOX DAM</b>	<b>35,425,679</b>		<b>(354,259)</b>	<b>3,219,473</b>		<b>638,561</b>	<b>992,620</b>	<b>38,643,290</b>	<b>(3)</b>
	<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>33,425,873</b>		<b>(354,259)</b>	<b>3,219,413</b>		<b>638,561</b>	<b>992,820</b>	<b>38,643,190</b>	
<b>OTHER PRODUCTION PLANT</b>										
<b>BROWN CTS</b>										
341	STRUCTURES AND IMPROVEMENTS	10,729,190	(5)	(536,460)	1,274,581	0	-	536,460	12,003,771	(7)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,737,484	(5)	(636,874)	2,187,292	(5)	109,365	748,239	14,924,776	(7)
343	PRIME MOVERS	184,519,736	(5)	(7,725,987)	42,793,190	(15)	6,417,479	14,143,465	187,302,927	(7)
344	GENERATORS	29,533,858	(5)	(1,476,892)	1,974,962	(10)	192,498	1,269,194	31,458,620	(7)
345	ACCESSORY ELECTRIC EQUIPMENT	18,468,195	(5)	(923,020)	1,397,332	(10)	158,733	1,042,758	20,057,727	(7)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	3,557,524	(5)	(177,878)	784,782	0	-	177,878	4,342,366	(7)
	<b>TOTAL BROWN CTS</b>	<b>329,538,287</b>		<b>(11,479,074)</b>	<b>50,562,139</b>		<b>6,879,073</b>	<b>18,343,997</b>	<b>380,090,426</b>	<b>(7)</b>
<b>CANE RUN CCS</b>										
341	STRUCTURES AND IMPROVEMENTS	35,590,778	(12)	(4,826,801)	11,304,695	0	-	4,826,801	48,885,474	(12)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	99,261,761	(13)	(12,904,024)	35,688,318	(5)	1,784,419	14,688,445	134,650,079	(12)
343	PRIME MOVERS	37,540,393	(13)	(4,882,331)	52,318,944	(15)	7,847,542	12,729,873	89,873,337	(12)
344	GENERATORS	94,945,376	(13)	(12,342,899)	18,444,830	(10)	1,844,483	14,187,352	113,390,208	(12)
345	ACCESSORY ELECTRIC EQUIPMENT	20,740,297	(13)	(2,696,227)	5,548,246	(10)	554,625	3,250,851	26,286,433	(12)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	11,582	(13)	(1,516)	9,403	0	-	1,516	21,068	(12)
	<b>TOTAL CANE RUN CCS</b>	<b>288,108,178</b>		<b>(37,452,802)</b>	<b>123,310,438</b>		<b>12,031,065</b>	<b>48,484,868</b>	<b>411,416,874</b>	<b>(12)</b>
<b>HAEFLING CTS</b>										
341	STRUCTURES AND IMPROVEMENTS	286,343	(10)	(28,634)	5,109	0	-	28,634	291,432	(10)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	448,833	(10)	(44,883)	23,283	(5)	1,164	48,048	472,117	(10)
344	GENERATORS	2,379,022	(10)	(237,902)	303,114	(10)	30,311	268,214	2,682,138	(10)
345	ACCESSORY ELECTRIC EQUIPMENT	776,732	(10)	(77,673)	39,531	(10)	3,953	81,626	816,259	(10)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	94,368	(10)	(9,438)	10,631	0	-	9,438	104,991	(10)
	<b>TOTAL HAEFLING CTS</b>	<b>3,885,299</b>		<b>(394,529)</b>	<b>387,669</b>		<b>35,429</b>	<b>433,958</b>	<b>4,318,959</b>	<b>(10)</b>
<b>PADDY'S RUN CTS</b>										
341	STRUCTURES AND IMPROVEMENTS	1,954,413	(4)	(78,177)	181,690	0	-	78,177	2,136,303	(5)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,787,935	(4)	(70,317)	239,156	(5)	11,954	82,275	1,997,091	(5)
343	PRIME MOVERS	15,192,425	(4)	(607,697)	4,388,452	(13)	554,968	1,262,665	19,558,877	(5)
344	GENERATORS	5,216,428	(4)	(208,657)	234,123	(10)	23,412	232,069	5,480,849	(5)
345	ACCESSORY ELECTRIC EQUIPMENT	2,318,863	(4)	(92,755)	180,787	(10)	18,079	110,833	2,499,831	(5)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	890,086	(4)	(35,602)	199,494	0	-	35,602	1,089,580	(5)
	<b>TOTAL PADDY'S RUN CTS</b>	<b>27,350,148</b>		<b>(1,092,709)</b>	<b>5,401,903</b>		<b>768,437</b>	<b>1,881,621</b>	<b>32,732,071</b>	<b>(5)</b>
<b>TRIMBLE COUNTY CTS</b>										
341	STRUCTURES AND IMPROVEMENTS	19,821,567	(5)	(981,078)	2,124,362	0	-	981,078	21,745,929	(7)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	8,817,619	(5)	(330,861)	1,088,450	(5)	54,422	385,202	7,106,068	(7)
343	PRIME MOVERS	123,899,871	(5)	(6,194,984)	43,179,500	(15)	8,478,826	12,671,910	167,079,177	(7)
344	GENERATORS	18,592,425	(5)	(829,871)	927,700	(10)	82,770	1,022,742	19,827,129	(7)
345	ACCESSORY ELECTRIC EQUIPMENT	22,071,826	(5)	(1,103,591)	1,809,829	(10)	180,993	1,284,584	23,881,758	(7)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	82,152	(5)	(4,108)	15,543	0	-	4,108	87,696	(7)
	<b>TOTAL TRIMBLE COUNTY CTS</b>	<b>190,692,260</b>		<b>(9,549,871)</b>	<b>49,145,493</b>		<b>8,805,172</b>	<b>16,343,725</b>	<b>240,037,131</b>	<b>(7)</b>
	<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>739,862,132</b>		<b>(59,867,064)</b>	<b>229,791,641</b>		<b>26,459,095</b>	<b>86,478,159</b>	<b>948,643,773</b>	
	<b>GRAND TOTAL</b>	<b>4,833,081,413</b>		<b>(281,524,888)</b>	<b>887,573,789</b>		<b>176,629,773</b>	<b>458,184,659</b>	<b>5,720,657,212</b>	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	6,045		0		0		0
1989	2,547		0		0		0
1990	54,378		0		0		0
1991							
1992							
1993							
1994							
1995	86,278	10,005	12	2,930	3	7,074-	8-
1996	2,936	609	21	3,210	109	2,601	89
1997	103,244	8,046	8		0	8,046-	8-
1998	32,510	16,167	50		0	16,167-	50-
1999	5,858-	1,967-	34		0	1,967	34-
2000	11,626		0		0		0
2001	144,193	33,335	23		0	33,335-	23-
2002	370,024	20,477	6	241,345	65	220,868	60
2003							
2004	228,612	46,180	20		0	46,180-	20-
2005							
2006	137,959	47,675	35		0	47,675-	35-
2007	2,213,101	777,334	35		0	777,334-	35-
2008	89,209	20,700	23		0	20,700-	23-
2009	145,695	45,964	32	87,350	60	41,386	28
2010	88,392	12,254	14		0	12,254-	14-
2011	681,753	435,245	64		0	435,245-	64-
2012	243,522	153,934	63	2,596	1	151,338-	62-
2013	290,864	98,691	34	276	0	98,416-	34-
2014	674,281	1,428,648	212	38,924-	6-	1,467,572-	218-
2015	1,711,254	156,217	9	30,000	2	126,217-	7-
TOTAL	7,312,567	3,309,514	45	328,783	4	2,980,731-	41-

## THREE-YEAR MOVING AVERAGES

88-90	20,990		0		0		0
89-91	18,975		0		0		0
90-92	18,126		0		0		0
91-93							
92-94							
93-95	26,759	3,335	12	977	3	2,358-	8-
94-96	29,738	3,538	12	2,047	7	1,491-	5-
95-97	64,153	6,220	10	2,047	3	4,173-	7-
96-98	46,230	8,274	18	1,070	2	7,204-	16-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
<b>THREE-YEAR MOVING AVERAGES</b>							
97-99	43,299	7,415	17		0	7,415-	17-
98-00	12,759	4,733	37		0	4,733-	37-
99-01	49,987	10,456	21		0	10,456-	21-
00-02	175,281	17,937	10	80,448	46	62,511	36
01-03	171,406	17,937	10	80,448	47	62,511	36
02-04	199,545	22,219	11	80,448	40	58,229	29
03-05	76,204	15,393	20		0	15,393-	20-
04-06	122,191	31,285	26		0	31,285-	26-
05-07	783,687	275,003	35		0	275,003-	35-
06-08	813,423	281,903	35		0	281,903-	35-
07-09	816,002	281,333	34	29,117	4	252,216-	31-
08-10	107,766	26,306	24	29,117	27	2,911	3
09-11	305,280	164,488	54	29,117	10	135,371-	44-
10-12	337,889	200,478	59	865	0	199,613-	59-
11-13	405,380	229,290	57	957	0	228,333-	56-
12-14	402,889	560,424	139	12,018-	3-	572,442-	142-
13-15	892,133	561,185	63	2,883-	0	564,068-	63-
<b>FIVE-YEAR AVERAGE</b>							
11-15	720,335	454,547	63	1,211-	0	455,758-	63-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	5,472,744	33,162-	1-	85,506	2	118,668	2
1989	140,477		0		0		0
1990	139,953		0		0		0
1991							
1992	3,381,168	126,229	4	2,358	0	123,871-	4-
1993	73,171	586,475	802	202,990-	277-	789,466-	
1994	3,105,560	1,235,481	40	5,496	0	1,229,984-	40-
1995	2,831,089	887,355	31	88,317	3	799,038-	28-
1996	2,448,557	1,372,067	56	1,245,733	51	126,335-	5-
1997	3,497,148	736,637	21	6,713	0	729,924-	21-
1998	614,620	826,172	134	14,906-	2-	841,078-	137-
1999	855,983	776,825	91	5,197	1	771,628-	90-
2000	4,074,449		0	20,250	0	20,250	0
2001	2,773,207	973,763	35	350	0	973,413-	35-
2002	1,580,022	47,752	3	842,803	53	795,051	50
2003	3,081,492	1,016,856	33		0	1,016,856-	33-
2004	2,629,000	1,220,722	46		0	1,220,722-	46-
2005	2,723,301	1,455,836	53	3,066	0	1,452,769-	53-
2006	8,467,051	5,300,625	63	17,365	0	5,283,260-	62-
2007	5,552,705	1,817,773	33	176,926	3	1,640,847-	30-
2008	1,602,275	654,037	41		0	654,037-	41-
2009	4,750,276	2,120,465	45	20,000	0	2,100,465-	44-
2010	8,267,108	974,238	12	10,802	0	963,435-	12-
2011	7,436,356	1,421,560	19	342,587	5	1,078,973-	15-
2012	23,431,274	5,029,476	21	172,783	1	4,856,693-	21-
2013	5,299,416	4,590,997	87	323,182	6	4,267,815-	81-
2014	12,989,896	2,451,690	19	186,603	1	2,265,087-	17-
2015	18,285,838	1,902,123	10	260,531	1	1,641,592-	9-
TOTAL	135,504,135	37,491,993	28	3,598,673	3	33,893,320-	25-

## THREE-YEAR MOVING AVERAGES

88-90	1,917,725	11,054-	1-	28,502	1	39,556	2
89-91	93,477		0		0		0
90-92	1,173,707	42,076	4	786	0	41,290-	4-
91-93	1,151,446	237,568	21	66,877-	6-	304,446-	26-
92-94	2,186,633	649,395	30	65,045-	3-	714,440-	33-
93-95	2,003,273	903,104	45	36,392-	2-	939,496-	47-
94-96	2,795,069	1,164,968	42	446,515	16	718,452-	26-
95-97	2,925,598	998,687	34	446,921	15	551,766-	19-
96-98	2,186,775	978,292	45	412,513	19	565,779-	26-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	1,655,917	779,878	47	999-	0	780,877-	47-
98-00	1,848,351	534,332	29	3,514	0	530,819-	29-
99-01	2,567,880	583,529	23	8,599	0	574,930-	22-
00-02	2,809,226	340,505	12	287,801	10	52,704-	2-
01-03	2,478,240	679,457	27	281,051	11	398,406-	16-
02-04	2,430,171	761,777	31	280,934	12	480,842-	20-
03-05	2,811,264	1,231,138	44	1,022	0	1,230,116-	44-
04-06	4,606,451	2,659,061	58	6,811	0	2,652,250-	58-
05-07	5,581,019	2,858,078	51	65,786	1	2,792,292-	50-
06-08	5,207,344	2,590,812	50	64,764	1	2,526,048-	49-
07-09	3,968,419	1,530,758	39	65,642	2	1,465,117-	37-
08-10	4,873,220	1,249,580	26	10,267	0	1,239,312-	25-
09-11	6,817,913	1,505,421	22	124,463	2	1,380,958-	20-
10-12	13,044,913	2,475,091	19	175,391	1	2,299,700-	18-
11-13	12,055,682	3,680,678	31	279,518	2	3,401,160-	28-
12-14	13,906,862	4,024,055	29	227,523	2	3,796,532-	27-
13-15	12,191,717	2,981,604	24	256,772	2	2,724,832-	22-
FIVE-YEAR AVERAGE							
11-15	13,488,556	3,079,169	23	257,137	2	2,822,032-	21-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,285,265	314,381	24		0	314,381-	24-
1995	1,942,977	374,438	19	110,477	6	263,960-	14-
1996	1,313,231	452,454	34	2,403,674	183	1,951,220	149
1997	3,603,445	466,687	13		0	466,687-	13-
1998	210,345	173,846	83		0	173,846-	83-
1999	152,655	85,180	56		0	85,180-	56-
2000	32,604		0		0		0
2001	100,327	27,123	27		0	27,123-	27-
2002	405,528	42,556	10	314,790	78	272,234	67
2003	3,275,422	878,306	27	61,336	2	816,969-	25-
2004	1,624,795	449,310	28		0	449,310-	28-
2005	771,200	302,941	39		0	302,941-	39-
2006	3,934,128	1,012,073	26		0	1,012,073-	26-
2007	832,436	139,427	17	582,620	70	443,192	53
2008	3,477,445	544,686	16		0	544,686-	16-
2009	4,484,265	1,068,154	24	167,816	4	900,337-	20-
2010	133,532	18,175	14		0	18,175-	14-
2011	1,816,683	534,507	29	920,288	51	385,780	21
2012	957,971	536,939	56		0	536,939-	56-
2013	3,284,484	330,529	10		0	330,529-	10-
2014	1,010,285	223,264	22		0	223,264-	22-
2015	4,274,069	850,763	20		0	850,763-	20-
TOTAL	38,923,092	8,825,737	23	4,561,001	12	4,264,736-	11-

## THREE-YEAR MOVING AVERAGES

94-96	1,513,824	380,424	25	838,051	55	457,626	30
95-97	2,286,551	431,193	19	838,051	37	406,858	18
96-98	1,709,007	364,329	21	801,225	47	436,896	26
97-99	1,322,148	241,904	18		0	241,904-	18-
98-00	131,868	86,342	65		0	86,342-	65-
99-01	95,195	37,434	39		0	37,434-	39-
00-02	179,486	23,226	13	104,930	58	81,704	46
01-03	1,260,426	315,995	25	125,376	10	190,619-	15-
02-04	1,768,582	456,724	26	125,376	7	331,348-	19-
03-05	1,890,472	543,519	29	20,446	1	523,073-	28-
04-06	2,110,041	588,108	28		0	588,108-	28-
05-07	1,845,921	484,814	26	194,207	11	290,607-	16-
06-08	2,748,003	565,395	21	194,207	7	371,189-	14-
07-09	2,931,382	584,089	20	250,145	9	333,944-	11-
08-10	2,698,414	543,672	20	55,939	2	487,733-	18-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	2,144,827	540,279	25	362,701	17	177,578-	8-
10-12	969,395	363,207	37	306,762	32	56,445-	6-
11-13	2,019,713	467,325	23	306,762	15	160,563-	8-
12-14	1,750,913	363,577	21		0	363,577-	21-
13-15	2,856,280	468,185	16		0	468,185-	16-
FIVE-YEAR AVERAGE							
11-15	2,268,698	495,200	22	184,058	8	311,143-	14-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	6,329		0		0		0
1992							
1993	37,232	74,358	200	396,748-		471,106-	
1994	9,852	977	10		0	977-	10-
1995	145,075	11,330	8	7,322	5	4,008-	3-
1996	76,925	10,741	14	124,975	162	114,234	149
1997	38,297	2,010	5		0	2,010-	5-
1998							
1999							
2000							
2001	16,118	6,569	41		0	6,569-	41-
2002	434		0	64,999		64,999	
2003	836		0		0		0
2004	28,226	7,603	27		0	7,603-	27-
2005							
2006	108,356	11,238	10		0	11,238-	10-
2007	195,095	71,257	37		0	71,257-	37-
2008	975		0		0		0
2009	69,407	58,030	84		0	58,030-	84-
2010	33,428	2,689	8	9,196	28	6,507	19
2011	909,711	308,869	34	119,912	13	188,957-	21-
2012	151,980	93,390	61	618	0	92,772-	61-
2013	363,097	239,415	66	2,808	1	236,607-	65-
2014	50,933	3,296	6	2,842	6	454-	1-
2015	30,263	7,973	26		0	7,973-	26-
TOTAL	2,272,568	909,745	40	64,076-	3-	973,821-	43-

## THREE-YEAR MOVING AVERAGES

91-93	14,520	24,786	171	132,249-	911-	157,035-	
92-94	15,695	25,112	160	132,249-	843-	157,361-	
93-95	64,053	28,888	45	129,809-	203-	158,697-	248-
94-96	77,284	7,682	10	44,099	57	36,416	47
95-97	86,766	8,027	9	44,099	51	36,072	42
96-98	38,407	4,250	11	41,658	108	37,408	97
97-99	12,766	670	5		0	670-	5-
98-00							
99-01	5,373	2,190	41		0	2,190-	41-
00-02	5,517	2,190	40	21,666	393	19,477	353
01-03	5,796	2,190	38	21,666	374	19,477	336
02-04	9,832	2,534	26	21,666	220	19,132	195

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	9,687	2,534	26		0	2,534-	26-
04-06	45,527	6,280	14		0	6,280-	14-
05-07	101,150	27,498	27		0	27,498-	27-
06-08	101,475	27,498	27		0	27,498-	27-
07-09	88,492	43,096	49		0	43,096-	49-
08-10	34,603	20,240	58	3,065	9	17,174-	50-
09-11	337,515	123,196	37	43,036	13	80,160-	24-
10-12	365,039	134,983	37	43,242	12	91,741-	25-
11-13	474,929	213,891	45	41,113	9	172,779-	36-
12-14	188,670	112,034	59	2,089	1	109,944-	58-
13-15	148,098	83,562	56	1,883	1	81,678-	55-
FIVE-YEAR AVERAGE							
11-15	301,197	130,589	43	25,236	8	105,353-	35-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	7,815		0	100	1	100	1
1989	20,616		0	4,480	22	4,480	22
1990	4,249,398		0	164,118	4	164,118	4
1991	4,929		0		0		0
1992	55,521	958	2		0	958-	2-
1993	11,206	383	3	37,633	336	37,251	332
1994	24,722	42	0	337	1	295	1
1995	52,493	70	0	6,472	12	6,402	12
1996	50,369	120	0	7,529	15	7,409	15
1997	244,396	219	0	3,617	1	3,397	1
1998	65,320	374	1	12,212-	19-	12,586-	19-
1999	111,838	432	0	5,234	5	4,802	4
2000	472		0		0		0
2001	25,187		0		0		0
2002	56,542-		0	23,399	41-	23,399	41-
2003							
2004	186,564	10,310	6		0	10,310-	6-
2005							
2006	122,613	3,804	3	567	0	3,237-	3-
2007	196,052	737	0		0	737-	0
2008	15,404		0		0		0
2009	39,354	1,153	3		0	1,153-	3-
2010	20,830	3,603	17		0	3,603-	17-
2011	365,962	8,495	2		0	8,495-	2-
2012	149,327	7,193	5		0	7,193-	5-
2013	10,638	4,091	38		0	4,091-	38-
2014	191,506		0		0		0
2015	81,385	261,730	322		0	261,730-	322-
TOTAL	6,247,374	303,715	5	241,274	4	52,441-	1-

## THREE-YEAR MOVING AVERAGES

88-90	1,425,943		0	56,233	4	56,233	4
89-91	1,424,981		0	56,199	4	56,199	4
90-92	1,436,616	319	0	54,706	4	54,387	4
91-93	23,885	447	2	12,544	53	12,098	51
92-94	30,483	461	2	12,657	42	12,196	40
93-95	29,474	165	1	14,814	50	14,649	50
94-96	42,528	77	0	4,779	11	4,702	11
95-97	115,753	137	0	5,872	5	5,736	5
96-98	120,028	238	0	356-	0	593-	0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	140,518	342	0	1,121-	1-	1,452-	1-
98-00	59,210	269	0	2,326-	4-	2,595-	4-
99-01	45,832	144	0	1,745	4	1,601	3
00-02	10,294-		0	7,800	76-	7,800	76-
01-03	10,452-		0	7,800	75-	7,800	75-
02-04	43,341	3,437	8	7,800	18	4,363	10
03-05	62,188	3,437	6		0	3,437-	6-
04-06	103,059	4,705	5	189	0	4,516-	4-
05-07	106,222	1,514	1	189	0	1,325-	1-
06-08	111,356	1,514	1	189	0	1,325-	1-
07-09	83,603	630	1		0	630-	1-
08-10	25,196	1,585	6		0	1,585-	6-
09-11	142,049	4,417	3		0	4,417-	3-
10-12	178,706	6,430	4		0	6,430-	4-
11-13	175,309	6,593	4		0	6,593-	4-
12-14	117,157	3,762	3		0	3,762-	3-
13-15	94,509	88,607	94		0	88,607-	94-
FIVE-YEAR AVERAGE							
11-15	159,764	56,302	35		0	56,302-	35-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03							
02-04							
03-05	22,634		0		0		0
04-06	22,634		0		0		0
05-07	22,634		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12	12,146	30	0		0	30-	0
11-13	12,146	30	0		0	30-	0
12-14	12,146	30	0		0	30-	0
13-15	1,496	3,452	231		0	3,452-	231-
FIVE-YEAR AVERAGE							
11-15	8,185	2,090	26		0	2,090-	26-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	25,343		0	30	0	30	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	292,979		0		0		0
2006							
2007	2,023		0		0		0
2008	44,162	156,375	354		0	156,375-	354-
2009							
2010							
2011	15,191	29,260	193		0	29,260-	193-
2012	36,070	1,776	5		0	1,776-	5-
2013		157,387				157,387-	
2014	13,239	277	2		0	277-	2-
2015							
TOTAL	429,006	345,076	80	30	0	345,046-	80-

## THREE-YEAR MOVING AVERAGES

96-98	8,448		0	10	0	10	0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	97,660		0		0		0
04-06	97,660		0		0		0
05-07	98,334		0		0		0
06-08	15,395	52,125	339		0	52,125-	339-
07-09	15,395	52,125	339		0	52,125-	339-
08-10	14,720	52,125	354		0	52,125-	354-
09-11	5,064	9,753	193		0	9,753-	193-
10-12	17,087	10,345	61		0	10,345-	61-
11-13	17,087	62,808	368		0	62,808-	368-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	16,436	53,147	323		0	53,147-	323-
13-15	4,413	52,555			0	52,555-	
FIVE-YEAR AVERAGE							
11-15	12,900	37,740	293		0	37,740-	293-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992	1,109		0		0		0
1993							
1994							
1995							
1996	2,963		0	3	0	3	0
1997	1,420		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	114,085		0		0		0
2006							
2007	43,039	47,822	111		0	47,822-	111-
2008	3,022	6,931	229		0	6,931-	229-
2009							
2010	41,413	315,415	762		0	315,415-	762-
2011							
2012	5,134	5,904	115		0	5,904-	115-
2013	156,959	277,242	177		0	277,242-	177-
2014							
2015		286,175			0	286,175-	
TOTAL	369,145	939,490	255	3	0	939,486-	255-

## THREE-YEAR MOVING AVERAGES

92-94	370		0		0		0
93-95							
94-96	988		0	1	0	1	0
95-97	1,461		0	1	0	1	0
96-98	1,461		0	1	0	1	0
97-99	473		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	38,028		0		0		0
04-06	38,028		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	52,375	15,941	30		0	15,941-	30-
06-08	15,354	18,251	119		0	18,251-	119-
07-09	15,354	18,251	119		0	18,251-	119-
08-10	14,812	107,449	725		0	107,449-	725-
09-11	13,804	105,138	762		0	105,138-	762-
10-12	15,516	107,106	690		0	107,106-	690-
11-13	54,031	94,382	175		0	94,382-	175-
12-14	54,031	94,382	175		0	94,382-	175-
13-15	52,320	187,805	359		0	187,805-	359-
FIVE-YEAR AVERAGE							
11-15	32,419	113,864	351		0	113,864-	351-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1989	3,316		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	264,486		0		0		0
2006							
2007							
2008							
2009							
2010	15	27	181		0	27-	181-
2011							
2012							
2013							
2014	6,812		0		0		0
2015							
TOTAL	274,629	27	0		0	27-	0

## THREE-YEAR MOVING AVERAGES

89-91	1,105		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03							
02-04							
03-05	88,162		0		0		0
04-06	88,162		0		0		0
05-07	88,162		0		0		0
06-08							
07-09							
08-10	5		9 181		0	9- 181-	
09-11	5		9 181		0	9- 181-	
10-12	5		9 181		0	9- 181-	
11-13							
12-14	2,271		0		0		0
13-15	2,271		0		0		0
FIVE-YEAR AVERAGE							
11-15	1,362		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	63		0		0		0
1991							
1992	1,347		0		0		0
1993							
1994							
1995							
1996	10,618		0	12	0	12	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	68,239		0		0		0
2006							
2007							
2008							
2009							
2010	92,639	6,475	7		0	6,475-	7-
2011							
2012	9,409	3,286	35		0	3,286-	35-
2013							
2014							
2015	5,963		0		0		0
TOTAL	188,279	9,761	5	12	0	9,748-	5-

## THREE-YEAR MOVING AVERAGES

90-92	470		0		0		0
91-93	449		0		0		0
92-94	449		0		0		0
93-95							
94-96	3,539		0	4	0	4	0
95-97	3,539		0	4	0	4	0
96-98	3,539		0	4	0	4	0
97-99							
98-00							
99-01							
00-02							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03							
02-04							
03-05	22,746		0		0		0
04-06	22,746		0		0		0
05-07	22,746		0		0		0
06-08							
07-09							
08-10	30,880	2,158	7		0	2,158-	7-
09-11	30,880	2,158	7		0	2,158-	7-
10-12	34,016	3,254	10		0	3,254-	10-
11-13	3,136	1,095	35		0	1,095-	35-
12-14	3,136	1,095	35		0	1,095-	35-
13-15	1,988		0		0		0
FIVE-YEAR AVERAGE							
11-15	3,075	657	21		0	657-	21-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	1,170		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	1,170		0		0		0
<b>THREE-YEAR MOVING AVERAGES</b>							
05-07	390		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
<b>FIVE-YEAR AVERAGE</b>							
11-15							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	81,569	2,060	3		0	2,060-	3-
2005							
2006	11,267	715	6		0	715-	6-
2007	142	8,913			0	8,913-	
2008							
2009	30,262		0		0		0
2010	310,361		0		0		0
2011	144,830	1,252	1		0	1,252-	1-
2012							
2013	94,168		0		0		0
2014							
2015							
TOTAL	672,599	12,940	2		0	12,940-	2-

## THREE-YEAR MOVING AVERAGES

04-06	30,945	925	3		0	925-	3-
05-07	3,803	3,209	84		0	3,209-	84-
06-08	3,803	3,209	84		0	3,209-	84-
07-09	10,135	2,971	29		0	2,971-	29-
08-10	113,541		0		0		0
09-11	161,818	417	0		0	417-	0
10-12	151,730	417	0		0	417-	0
11-13	79,666	417	1		0	417-	1-
12-14	31,389		0		0		0
13-15	31,389		0		0		0

## FIVE-YEAR AVERAGE

11-15	47,800	250	1		0	250-	1-
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	222,656		0		0		0
2005							
2006	7,517,883	458,920	6		0	458,920-	6-
2007	1,998,860	229,019	11		0	229,019-	11-
2008	2,244,288	55,421	2		0	55,421-	2-
2009	3,401,722	241,383	7		0	241,383-	7-
2010	991,871	25,976	3		0	25,976-	3-
2011	1,769,658	491,147	28		0	491,147-	28-
2012	5,640,488	935,687	17		0	935,687-	17-
2013	4,398,256	395,942	9		0	395,942-	9-
2014	2,400,559	382,493	16	11,529	0	370,964-	15-
2015	2,454,814		0		0		0
TOTAL	33,041,057	3,215,989	10	11,529	0	3,204,460-	10-

## THREE-YEAR MOVING AVERAGES

04-06	2,580,180	152,973	6		0	152,973-	6-
05-07	3,172,248	229,313	7		0	229,313-	7-
06-08	3,920,344	247,787	6		0	247,787-	6-
07-09	2,548,290	175,274	7		0	175,274-	7-
08-10	2,212,627	107,594	5		0	107,594-	5-
09-11	2,054,417	252,836	12		0	252,836-	12-
10-12	2,800,673	484,270	17		0	484,270-	17-
11-13	3,936,134	607,592	15		0	607,592-	15-
12-14	4,146,434	571,374	14	3,843	0	567,531-	14-
13-15	3,084,543	259,478	8	3,843	0	255,635-	8-

## FIVE-YEAR AVERAGE

11-15	3,332,755	441,054	13	2,306	0	438,748-	13-
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	40,984	5,855	14		0	5,855-	14-
2012							
2013	617,458		0		0		0
2014	229,568	76,942	34		0	76,942-	34-
2015							
TOTAL	888,010	82,796	9		0	82,796-	9-
THREE-YEAR MOVING AVERAGES							
11-13	219,480	1,952	1		0	1,952-	1-
12-14	282,342	25,647	9		0	25,647-	9-
13-15	282,342	25,647	9		0	25,647-	9-
FIVE-YEAR AVERAGE							
11-15	177,602	16,559	9		0	16,559-	9-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	25,576	513	2		0	513-	2-
2008							
2009							
2010							
2011	121,306		0		0		0
2012	275,993	61,180	22		0	61,180-	22-
2013	547,609		0		0		0
2014							
2015	21,022	7,259	35		0	7,259-	35-
TOTAL	991,506	68,951	7		0	68,951-	7-

## THREE-YEAR MOVING AVERAGES

07-09	8,525	171	2		0	171-	2-
08-10							
09-11	40,435		0		0		0
10-12	132,433	20,393	15		0	20,393-	15-
11-13	314,969	20,393	6		0	20,393-	6-
12-14	274,534	20,393	7		0	20,393-	7-
13-15	189,544	2,420	1		0	2,420-	1-

## FIVE-YEAR AVERAGE

11-15	193,186	13,688	7		0	13,688-	7-
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	FCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	FCT
1999	182,339		0	166,006	91	166,006	91
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	44	1,518			0	1,518-	
2015							
TOTAL	182,383	1,518	1	166,006	91	164,488	90

## THREE-YEAR MOVING AVERAGES

99-01	60,780		0	55,335	91	55,335	91
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	15	506			0	506-	
13-15	15	506			0	506-	

## FIVE-YEAR AVERAGE

11-15	9	304			0	304-	
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1964	1,333		0	1,082	81	1,082	81
1965							
1966							
1967							
1968							
1969							
1970							
1971							
1972							
1973							
1974							
1975	32,928	8,138	25	2,053	6	6,085-	18-
1976							
1977	4,315	87	2		0	87-	2-
1978							
1979	756		0		0		0
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990	643		0		0		0
1991							
1992							
1993							
1994							
1995	1		37		15		22-
1996	361	136	38	57	16	80-	22-
1997							
1998	361-	545-	151	165-	46	380	105-
1999	361	160	44	24	7	136-	38-
2000							
2001							
2002							
2003							
2004							
2005	361		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	40,698	7,976	20	3,051	7	4,926-	12-

## THREE-YEAR MOVING AVERAGES

64-66	444		0	361	81	361	81
65-67							
66-68							
67-69							
68-70							
69-71							
70-72							
71-73							
72-74							
73-75	10,976	2,713	25	684	6	2,028-	18-
74-76	10,976	2,713	25	684	6	2,028-	18-
75-77	12,414	2,742	22	684	6	2,057-	17-
76-78	1,438	29	2		0	29-	2-
77-79	1,690	29	2		0	29-	2-
78-80	252		0		0		0
79-81	252		0		0		0
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90	214		0		0		0
89-91	214		0		0		0
90-92	214		0		0		0



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93							
92-94							
93-95			37		15		22-
94-96	121	46	38	19	16	27-	22-
95-97	121	46	38	19	16	27-	22-
96-98		136-		36-		100	
97-99		128-		47-		81	
98-00		128-		47-		81	
99-01	120	53	44	8	7	45-	38-
00-02							
01-03							
02-04							
03-05	120		0		0		0
04-06	120		0		0		0
05-07	120		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

## FIVE-YEAR AVERAGE

11-15

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 352.1 AND 352.2 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	2,967	6,845	231	356	12	6,489-	219-
1986	123		0		0		0
1987	2,832	1,256	44	50	2	1,206-	43-
1988	2,848	236	8		0	236-	8-
1989	4,278	1,477	35		0	1,477-	35-
1990	2,315	1,371	59	271	12	1,100-	48-
1991	1,153	3,350	291	53	5	3,297-	286-
1992	3,413	1,479	43		0	1,479-	43-
1993	5,528	14,439	261	1,419	26	13,020-	236-
1994	4,241	4,195	99	621	15	3,574-	84-
1995	4,270	5,441	127	258	6	5,183-	121-
1996	6,059	7,979	132	1,370	23	6,609-	109-
1997	4,361	7,984	183	723	17	7,261-	167-
1998	8,608	45,273	526	5,606	65	39,667-	461-
1999							
2000	2,748		0		0		0
2001							
2002							
2003	21,752	1,335	6		0	1,335-	6-
2004	3,829	3,227	84		0	3,227-	84-
2005	2,062		0		0		0
2006	8,109	9,147	113		0	9,147-	113-
2007	26,842	37,817	141	23,068	86	14,749-	55-
2008							
2009	13,054	17,460	134		0	17,460-	134-
2010	9,690	29,543	305	13,768	142	15,775-	163-
2011	13,660	13,393	98		0	13,393-	98-
2012	37,304	66,001	177	2,186	6	63,815-	171-
2013	97,596	120,282	123		0	120,282-	123-
2014	10,694	27,238	255	151	1	27,087-	253-
2015	95,707	39,122	41	36	0	39,086-	41-
TOTAL	396,043	465,890	118	49,935	13	415,956-	105-

## THREE-YEAR MOVING AVERAGES

85-87	1,974	2,700	137	135	7	2,565-	130-
86-88	1,934	497	26	17	1	481-	25-
87-89	3,319	990	30	17	1	973-	29-
88-90	3,147	1,028	33	90	3	938-	30-
89-91	2,582	2,066	80	108	4	1,958-	76-
90-92	2,294	2,067	90	108	5	1,959-	85-

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 352.1 AND 352.2 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	3,365	6,423	191	491	15	5,932-	176-
92-94	4,394	6,704	153	680	15	6,024-	137-
93-95	4,680	8,025	171	766	16	7,259-	155-
94-96	4,857	5,871	121	749	15	5,122-	105-
95-97	4,897	7,135	146	783	16	6,351-	130-
96-98	6,343	20,412	322	2,566	40	17,846-	281-
97-99	4,323	17,752	411	2,110	49	15,643-	362-
98-00	3,785	15,091	399	1,869	49	13,222-	349-
99-01	916		0		0		0
00-02	916		0		0		0
01-03	7,251	445	6		0	445-	6-
02-04	8,527	1,521	18		0	1,521-	18-
03-05	9,215	1,521	17		0	1,521-	17-
04-06	4,667	4,125	88		0	4,125-	88-
05-07	12,338	15,655	127	7,689	62	7,965-	65-
06-08	11,651	15,655	134	7,689	66	7,965-	68-
07-09	13,299	18,426	139	7,689	58	10,736-	81-
08-10	7,581	15,668	207	4,589	61	11,078-	146-
09-11	12,135	20,132	166	4,589	38	15,543-	128-
10-12	20,218	36,312	180	5,318	26	30,994-	153-
11-13	49,520	66,559	134	729	1	65,830-	133-
12-14	48,531	71,174	147	779	2	70,395-	145-
13-15	67,999	62,214	91	62	0	62,152-	91-
FIVE-YEAR AVERAGE							
11-15	50,992	53,207	104	475	1	52,733-	103-

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 353.1 AND 353.2 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	217,959	29,125	13	17,298	8	11,827-	5-
1986	83,514	28,837	35	120,284	144	91,447	109
1987	315,181	15,504	5	346,746	110	331,242	105
1988	668,214	21,296	3	196,822	29	175,526	26
1989	140,453	21,794	16	111,417	79	89,623	64
1990	1,671,727	44,364	3	731,144	44	686,780	41
1991	49,508	9,920	20	17,271	35	7,351	15
1992	39,261	14,796	38	32,616	83	17,820	45
1993	185,130	30,467	16	265,110	143	234,643	127
1994	64,717	4,747	7	122,450	189	117,703	182
1995	1,376,276	47,725	3	320,057	23	272,332	20
1996	161,182	19,087	12	132,188	82	113,101	70
1997	505,444	39,052	8	235,697	47	196,645	39
1998	290,736	69,366	24	340,255	117	270,889	93
1999	68,667	3,876	6	9,033	13	5,157	8
2000	596,660	8,120	1		0	8,120-	1-
2001	1,974,611	1,727	0	40,000	2	38,273	2
2002	12,798	7,990	62		0	7,990-	62-
2003	352,645	45,907	13		0	45,907-	13-
2004	282,008	142,156	50	889	0	141,267-	50-
2005	59,445		0		0		0
2006	1,911,180	368,976	19	6,978	0	361,998-	19-
2007	521,200	125,767	24	44,862	9	80,906-	16-
2008	26,835	10,665	40		0	10,665-	40-
2009	2,457,817	436,836	18	431,251	18	5,585-	0
2010	1,196,572	104,491	9	76,951	6	27,539-	2-
2011	1,372,060	261,192	19	13,589	1	247,603-	18-
2012	2,919,690	436,379	15	157,573	5	278,806-	10-
2013	2,160,302	812,612	38	67,868	3	744,744-	34-
2014	2,592,072	922,884	36	28,706	1	894,178-	34-
2015	1,108,576	1,362,504	123	30,694	3	1,331,810-	120-
TOTAL	25,382,440	5,448,162	21	3,897,748	15	1,550,413-	6-

## THREE-YEAR MOVING AVERAGES

85-87	205,551	24,489	12	161,443	79	136,954	67
86-88	355,636	21,879	6	221,284	62	199,405	56
87-89	374,616	19,531	5	218,328	58	198,797	53
88-90	826,798	29,151	4	346,461	42	317,310	38
89-91	620,563	25,359	4	286,611	46	261,251	42
90-92	586,832	23,027	4	260,344	44	237,317	40

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 353.1 AND 353.2 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
<b>THREE-YEAR MOVING AVERAGES</b>							
91-93	91,300	18,394	20	104,999	115	86,605	95
92-94	96,359	16,670	17	140,059	145	123,389	128
93-95	542,041	27,646	5	235,872	44	208,226	38
94-96	534,058	23,853	4	191,565	36	167,712	31
95-97	680,967	35,288	5	229,314	34	194,026	28
96-98	319,121	42,502	13	236,047	74	193,545	61
97-99	288,282	37,432	13	194,995	68	157,564	55
98-00	318,688	27,121	9	116,430	37	89,309	28
99-01	879,979	4,574	1	16,344	2	11,770	1
00-02	861,356	5,946	1	13,333	2	7,388	1
01-03	780,018	18,541	2	13,333	2	5,208-	1-
02-04	215,817	65,351	30	296	0	65,055-	30-
03-05	231,366	62,688	27	296	0	62,391-	27-
04-06	750,878	170,377	23	2,622	0	167,755-	22-
05-07	830,609	164,914	20	17,280	2	147,635-	18-
06-08	819,738	168,469	21	17,280	2	151,190-	18-
07-09	1,001,951	191,089	19	158,704	16	32,385-	3-
08-10	1,227,075	183,997	15	169,401	14	14,597-	1-
09-11	1,675,483	267,506	16	173,930	10	93,576-	6-
10-12	1,829,441	267,354	15	82,704	5	184,649-	10-
11-13	2,150,684	503,394	23	79,676	4	423,718-	20-
12-14	2,557,354	723,958	28	84,716	3	639,243-	25-
13-15	1,953,650	1,032,666	53	42,423	2	990,244-	51-
<b>FIVE-YEAR AVERAGE</b>							
11-15	2,030,540	759,114	37	59,686	3	699,428-	34-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	7,239	10,771	149	604	8	10,167-	140-
1986	18,776	6,598	35	14,112	75	7,514	40
1987							
1988	27,311		18- 0		0	18	0
1989							
1990	66,666	53,275	80	46,938	70	6,337-	10-
1991	47,110	22,658	48	25,939	55	3,281	7
1992							
1993							
1994							
1995							
1996	51,557	64,498	125	41,965	81	22,533-	44-
1997	114,123	198,493	174	104,608	92	93,885-	82-
1998							
1999	18,830	27,553	146	7,518	40	20,034-	106-
2000							
2001							
2002	20,206	54,410	269		0	54,410-	269-
2003	12,755		0	159,168		159,168	
2004	11,796	47,227	400		0	47,227-	400-
2005							
2006	256,476	103,150	40	41	0	103,109-	40-
2007	28,613	90,682	317	218,219	763	127,537	446
2008		48				48-	
2009	45,221	16,491	36	1,935	4	14,556-	32-
2010	388,638	189,784	49	4,928	1	184,855-	48-
2011	81,908	86,871	106		0	86,871-	106-
2012	360,272	514,996	143	21,840	6	493,156-	137-
2013	1,080,968	1,109,764	103	59,332	5	1,050,432-	97-
2014	291,750	246,878	85	99,520	34	147,358-	51-
2015	62,173	260,052	418	729	1	259,323-	417-
TOTAL	2,992,387	3,104,180	104	807,397	27	2,296,783-	77-

## THREE-YEAR MOVING AVERAGES

85-87	8,672	5,790	67	4,905	57	884-	10-
86-88	15,362	2,193	14	4,704	31	2,511	16
87-89	9,104	6-	0		0	6	0
88-90	31,326	17,752	57	15,646	50	2,106-	7-
89-91	37,925	25,311	67	24,292	64	1,019-	3-
90-92	37,925	25,311	67	24,292	64	1,019-	3-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	15,703	7,553	48	8,646	55	1,094	7
92-94							
93-95							
94-96	17,186	21,499	125	13,988	81	7,511-	44-
95-97	55,227	87,664	159	48,858	88	38,806-	70-
96-98	55,227	87,664	159	48,858	88	38,806-	70-
97-99	44,318	75,348	170	37,375	84	37,973-	86-
98-00	6,277	9,184	146	2,506	40	6,678-	106-
99-01	6,277	9,184	146	2,506	40	6,678-	106-
00-02	6,735	18,137	269		0	18,137-	269-
01-03	10,987	18,137	165	53,056	483	34,919	318
02-04	14,919	33,879	227	53,056	356	19,177	129
03-05	8,184	15,742	192	53,056	648	37,314	456
04-06	89,424	50,126	56	14	0	50,112-	56-
05-07	95,030	64,611	68	72,753	77	8,143	9
06-08	95,030	64,627	68	72,753	77	8,127	9
07-09	24,611	35,740	145	73,385	298	37,644	153
08-10	144,619	68,774	48	2,288	2	66,487-	46-
09-11	171,922	97,715	57	2,288	1	95,427-	56-
10-12	276,939	263,883	95	8,923	3	254,961-	92-
11-13	507,716	570,544	112	27,057	5	543,486-	107-
12-14	577,664	623,879	108	60,231	10	563,649-	98-
13-15	478,297	538,898	113	53,194	11	485,704-	102-
FIVE-YEAR AVERAGE							
11-15	375,414	443,712	118	36,284	10	407,428-	109-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	295,387	195,597	66	146,667	50	48,930-	17-
1986	195,216	162,611	83	102,112	52	60,499-	31-
1987	457,818	338,082	74	104,724	23	233,358-	51-
1988	604,760	70,631	12	272,807	45	202,176	33
1989	208,004	153,267	74	131,771	63	21,496-	10-
1990	384,788	293,719	76	365,995	95	72,276	19
1991	188,629	166,567	88	217,915	116	51,348	27
1992	211,558	216,832	102	381,455	180	164,623	78
1993	143,338	275,680	192	462,936	323	187,256	131
1994	236,308	172,096	73	871,569	369	699,472	296
1995	242,108	227,169	94	318,893	132	91,724	38
1996	387,362	375,594	97	465,253	120	89,659	23
1997	220,947	297,851	135	349,489	158	51,637	23
1998	130,720	506,238	387	458,655	351	47,583-	36-
1999	357,287	405,200	113	160,679	45	244,521-	68-
2000	48,954		0		0		0
2001	289,828	186,232	64	25,729	9	160,503-	55-
2002	39,323	58,921	150	290,866	740	231,945	590
2003	311,868	120,822	39	1,185,250	380	1,064,428	341
2004	46,585	71,959	154	2,674	6	69,284-	149-
2005	4,313		0		0		0
2006	610,837	1,231,228	202	895,583	147	335,645-	55-
2007	204,555	523,135	256	781,934	382	258,799	127
2008	59,888	253,612	423	42,100	70	211,511-	353-
2009	845,834	1,815,589	215	364,814	43	1,450,775-	172-
2010	710,498	3,424,297	482	22,008	3	3,402,289-	479-
2011	743,968	1,668,302	224	2,715	0	1,665,587-	224-
2012	480,870	2,009,042	418	132,638	28	1,876,404-	390-
2013	395,319	2,171,048	549	99,088	25	2,071,960-	524-
2014	826,504	2,472,240	299	133,167	16	2,339,073-	283-
2015	727,209	4,204,804	578	197,615	27	4,007,189-	551-
TOTAL	10,610,584	24,068,365	227	8,987,101	85	15,081,264-	142-

## THREE-YEAR MOVING AVERAGES

85-87	316,140	232,097	73	117,834	37	114,262-	36-
86-88	419,265	190,441	45	159,881	38	30,560-	7-
87-89	423,527	187,327	44	169,767	40	17,559-	4-
88-90	399,184	172,539	43	256,858	64	84,319	21
89-91	260,474	204,518	79	238,560	92	34,043	13
90-92	261,658	225,706	86	321,788	123	96,082	37



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	181,175	219,693	121	354,102	195	134,409	74
92-94	197,068	221,536	112	571,987	290	350,450	178
93-95	207,251	224,982	109	551,132	266	326,150	157
94-96	288,593	258,286	89	551,905	191	293,618	102
95-97	283,472	300,205	106	377,878	133	77,673	27
96-98	246,343	393,228	160	424,466	172	31,238	13
97-99	236,318	403,097	171	322,941	137	80,156-	34-
98-00	178,987	303,813	170	206,445	115	97,368-	54-
99-01	232,023	197,144	85	62,136	27	135,008-	58-
00-02	126,035	81,718	65	105,532	84	23,814	19
01-03	213,673	121,992	57	500,615	234	378,623	177
02-04	132,592	83,901	63	492,930	372	409,030	308
03-05	120,922	64,260	53	395,975	327	331,715	274
04-06	220,578	434,396	197	299,419	136	134,976-	61-
05-07	273,235	584,788	214	559,172	205	25,615-	9-
06-08	291,760	669,325	229	573,206	196	96,119-	33-
07-09	370,092	864,112	233	396,283	107	467,829-	126-
08-10	538,740	1,831,166	340	142,974	27	1,688,192-	313-
09-11	766,767	2,302,729	300	129,846	17	2,172,884-	283-
10-12	645,112	2,367,214	367	52,454	8	2,314,760-	359-
11-13	540,053	1,949,464	361	78,147	14	1,871,317-	347-
12-14	567,565	2,217,443	391	121,631	21	2,095,812-	369-
13-15	649,677	2,949,364	454	143,290	22	2,806,074-	432-
FIVE-YEAR AVERAGE							
11-15	634,774	2,505,087	395	113,045	18	2,392,042-	377-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	271,431	241,007	89	201,672	74	39,335-	14-
1986	168,572	103,081	61	150,527	89	47,446	28
1987	376,013	268,761	71	123,282	33	145,479-	39-
1988	449,663	34,559	8	234,465	52	199,906	44
1989	109,255	28,945	26	181,512	166	152,567	140
1990	445,041	215,298	48	526,486	118	311,188	70
1991	93,074	44,036	47	96,445	104	52,409	56
1992	115,355	88,985	77	420,968	365	331,983	288
1993	22,522	43,594	194	80,485	357	36,891	164
1994	170,373	124,874	73	675,392	396	550,517	323
1995	175,759	165,973	94	249,965	142	83,992	48
1996	416,487	406,426	98	596,824	143	190,398	46
1997	107,536	145,896	136	191,640	178	45,744	43
1998	35,818	139,602	390	149,683	418	10,081	28
1999	190,072	215,945	114	114,138	60	102,807-	54-
2000	8,372	79,307	947		0	79,307-	947-
2001	199,729	234,533	117	2,842	1	231,691-	116-
2002	32,589	88,020	270	7,007	22	81,013-	249-
2003	233,243	95,840	41	564,651	242	468,810	201
2004	13,462	8,686	65	4,983	37	3,703-	28-
2005	4,980		0		0		0
2006	904,174	1,169,323	129	1,363,880	151	194,558	22
2007	149,381	310,608	208	446,642	299	136,035	91
2008	150,704	237,948	158	182,686	121	55,262-	37-
2009	217,390	643,606	296	124,720	57	518,886-	239-
2010	461,935	1,867,543	404	4,470	1	1,863,073-	403-
2011	521,733	927,086	178	15,570	3	911,516-	175-
2012	469,532	1,473,465	314	255,069	54	1,218,395-	259-
2013	439,996	1,311,511	298	106,523	24	1,204,988-	274-
2014	713,072	1,697,159	238	216,778	30	1,480,382-	208-
2015	445,350	1,925,212	432	29,041	7	1,896,171-	426-
TOTAL	8,112,612	14,337,829	177	7,318,347	90	7,019,482-	87-

## THREE-YEAR MOVING AVERAGES

85-87	272,005	204,283	75	158,494	58	45,789-	17-
86-88	331,416	135,467	41	169,425	51	33,958	10
87-89	311,644	110,755	36	179,753	58	68,998	22
88-90	334,653	92,934	28	314,154	94	221,220	66
89-91	215,790	96,093	45	268,148	124	172,055	80
90-92	217,823	116,106	53	347,966	160	231,860	106

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	76,984	58,872	76	199,299	259	140,428	182
92-94	102,750	85,818	84	392,282	382	306,464	298
93-95	122,885	111,480	91	335,281	273	223,800	182
94-96	254,206	232,424	91	507,394	200	274,969	108
95-97	233,261	239,432	103	346,143	148	106,712	46
96-98	186,614	230,641	124	312,716	168	82,074	44
97-99	111,142	167,481	151	151,820	137	15,661-	14-
98-00	78,087	145,285	186	87,940	113	57,344-	73-
99-01	132,724	176,928	133	38,993	29	137,935-	104-
00-02	80,230	133,953	167	3,283	4	130,670-	163-
01-03	155,187	139,464	90	191,500	123	52,036	34
02-04	93,098	64,182	69	192,214	206	128,031	138
03-05	83,895	34,842	42	189,878	226	155,036	185
04-06	307,539	392,670	128	456,288	148	63,618	21
05-07	352,845	493,310	140	603,508	171	110,197	31
06-08	401,419	572,626	143	664,403	166	91,777	23
07-09	172,491	397,387	230	251,349	146	146,038-	85-
08-10	276,676	916,366	331	103,959	38	812,407-	294-
09-11	400,353	1,146,078	286	48,254	12	1,097,825-	274-
10-12	484,400	1,422,698	294	91,703	19	1,330,995-	275-
11-13	477,087	1,237,354	259	125,721	26	1,111,633-	233-
12-14	540,867	1,494,045	276	192,790	36	1,301,255-	241-
13-15	532,806	1,644,627	309	117,447	22	1,527,180-	287-
FIVE-YEAR AVERAGE							
11-15	517,937	1,466,886	283	124,596	24	1,342,290-	259-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009		22				22-	
2010							
2011	6,243		0		0		0
2012	241	826	343	822	342	4-	2-
2013							
2014							
2015							
TOTAL	6,484	848	13	822	13	26-	0
THREE-YEAR MOVING AVERAGES							
09-11	2,081	7	0		0	7-	0
10-12	2,161	275	13	274	13	1-	0
11-13	2,161	275	13	274	13	1-	0
12-14	50	275	343	274	342	1-	2-
13-15							
FIVE-YEAR AVERAGE							
11-15	1,297	165	13	164	13	1-	0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	52		0		0		0
1987	10,422		0	5,211	50	5,211	50
1988	1,881	544	29	45	2	499-	27-
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996	2,058	265	13	412	20	147	7
1997							
1998							
1999	222	30	14	44	20	14	6
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,484		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	79,282	57,433	72	553	1	56,880-	72-
2015							
TOTAL	95,401	58,272	61	6,265	7	52,006-	55-

## THREE-YEAR MOVING AVERAGES

86-88	4,118	181	4	1,752	43	1,571	38
87-89	4,101	181	4	1,752	43	1,571	38
88-90	627	181	29	15	2	166-	27-
89-91							
90-92							
91-93							
92-94							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95							
94-96	686	88	13	137	20	49	7
95-97	686	88	13	137	20	49	7
96-98	686	88	13	137	20	49	7
97-99	74	10	14	15	20	5	6
98-00	74	10	14	15	20	5	6
99-01	74	10	14	15	20	5	6
00-02							
01-03							
02-04							
03-05							
04-06	495		0		0		0
05-07	495		0		0		0
06-08	495		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	26,427	19,144	72	184	1	18,960-	72-
13-15	26,427	19,144	72	184	1	18,960-	72-
FIVE-YEAR AVERAGE							
11-15	15,856	11,487	72	111	1	11,376-	72-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	423	23	5	46	11	23	5
1986	4,608	3,803	83	1,688	37	2,115-	46-
1987	11,848	1,210	10	2,266	19	1,056	9
1988	18,270	3,928	21	213	1	3,715-	20-
1989	98	74	76	164	167	90	92
1990	893	1,874	210	495	55	1,379-	154-
1991	11,463	2,254	20	2,874	25	620	5
1992	4,137	1,709	41	177	4	1,532-	37-
1993	9,409	2,996	32	2,177	23	818-	9-
1994	15,575	3,034	18	1,647	10	1,387-	8-
1995	9,036	2,140	24	2,142	24	2	0
1996	47,792	7,547	16	4,367	9	3,180-	7-
1997	21,041	4,138	20	2,482	12	1,656-	8-
1998	9,106	2,361	26	1,112	12	1,249-	14-
1999	3,132	526	17	286	9	240-	8-
2000							
2001	13,950		0		0		0
2002	1,055	826	78		0	826-	78-
2003	1,926	2,358	122		0	2,358-	122-
2004							
2005							
2006	9,005	2,862	32	94	1	2,768-	31-
2007	31,227	36,063	115		0	36,063-	115-
2008							
2009	25,171	10,934	43	1,337	5	9,597-	38-
2010	35,328	37,886	107		0	37,886-	107-
2011	13,807	10,031	73		0	10,031-	73-
2012	32,431	4,168	13	2,708	8	1,460-	5-
2013	19,270	36,108	187		0	36,108-	187-
2014	25,639	43,254	169	1,312	5	41,942-	164-
2015	25,894	66,358	256	1,938	7	64,420-	249-
TOTAL	402,537	288,465	72	29,527	7	258,938-	64-

## THREE-YEAR MOVING AVERAGES

85-87	5,626	1,679	30	1,333	24	345-	6-
86-88	11,575	2,980	26	1,389	12	1,591-	14-
87-89	10,072	1,737	17	881	9	856-	9-
88-90	6,420	1,959	31	291	5	1,668-	26-
89-91	4,151	1,401	34	1,179	28	223-	5-
90-92	5,498	1,946	35	1,182	22	764-	14-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	8,336	2,320	28	1,743	21	577-	7-
92-94	10,040	2,580	26	1,334	13	1,246-	12-
93-95	11,673	2,723	23	1,989	17	734-	6-
94-96	24,468	4,240	17	2,719	11	1,522-	6-
95-97	25,956	4,608	18	2,997	12	1,611-	6-
96-98	25,980	4,682	18	2,654	10	2,028-	8-
97-99	11,093	2,342	21	1,293	12	1,048-	9-
98-00	4,079	962	24	466	11	496-	12-
99-01	5,694	176	3	95	2	80-	1-
00-02	5,002	275	6		0	275-	6-
01-03	5,644	1,061	19		0	1,061-	19-
02-04	994	1,061	107		0	1,061-	107-
03-05	642	786	122		0	786-	122-
04-06	3,002	954	32	31	1	923-	31-
05-07	13,411	12,975	97	31	0	12,943-	97-
06-08	13,411	12,975	97	31	0	12,943-	97-
07-09	18,799	15,666	83	446	2	15,220-	81-
08-10	20,167	16,274	81	446	2	15,828-	78-
09-11	24,769	19,617	79	446	2	19,171-	77-
10-12	27,189	17,362	64	903	3	16,459-	61-
11-13	21,836	16,769	77	903	4	15,866-	73-
12-14	25,780	27,843	108	1,340	5	26,503-	103-
13-15	23,601	48,573	206	1,083	5	47,490-	201-
FIVE-YEAR AVERAGE							
11-15	23,409	31,984	137	1,192	5	30,792-	132-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	326,963	14,394	4	253,406	78	239,012	73
1986	190,339	33,002	17	43,534	23	10,532	6
1987	285,835	21,026	7	226,075	79	205,049	72
1988	451,776	30,717	7	106,637	24	75,920	17
1989	195,083	51,602	26	143,701	74	92,099	47
1990	208,500	48,826	23	200,606	96	151,780	73
1991	165,021	39,479	24	158,813	96	119,334	72
1992	80,345	31,926	40	124,745	155	92,819	116
1993	174,354	26,006	15	127,062	73	101,056	58
1994	720,385	61,787	9	276,392	38	214,604	30
1995	167,475	18,582	11	118,334	71	99,752	60
1996	914,724	67,670	7	285,521	31	217,851	24
1997	574,447	52,925	9	203,910	35	150,985	26
1998	613,457	74,504	12	401,160	65	326,656	53
1999	179,181	14,111	8	98,260	55	84,149	47
2000	20,330		0		0		0
2001	413,104	27,584	7	22,168	5	5,416-	1-
2002	493,067	12,926	3	2,776	1	10,150-	2-
2003	73,469	25,875	35		0	25,875-	35-
2004	11,401	8,058	71	29	0	8,029-	70-
2005							
2006	2,595,376	480,902	19	23,460	1	457,442-	18-
2007	633,947	299,309	47	17,780	3	281,529-	44-
2008	216	5,161			0	5,161-	
2009	738,688	446,808	60	59,823	8	386,986-	52-
2010	1,061,285	451,472	43	109,882	10	341,590-	32-
2011	416,824	353,766	85	29,444	7	324,322-	78-
2012	1,222,893	396,819	32	7,120-	1-	403,940-	33-
2013	534,979	475,208	89	7,149	1	468,058-	87-
2014	1,962,532	544,490	28	212,081	11	332,409-	17-
2015	968,407	726,083	75	14,238	1	711,845-	74-
TOTAL	16,394,402	4,841,018	30	3,259,866	20	1,581,152-	10-

## THREE-YEAR MOVING AVERAGES

85-87	267,712	22,807	9	174,338	65	151,531	57
86-88	309,317	28,248	9	125,415	41	97,167	31
87-89	310,898	34,448	11	158,804	51	124,356	40
88-90	285,120	43,715	15	150,315	53	106,600	37
89-91	189,535	46,636	25	167,707	88	121,071	64
90-92	151,289	40,077	26	161,388	107	121,311	80

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	139,907	32,470	23	136,873	98	104,403	75
92-94	325,028	39,906	12	176,066	54	136,160	42
93-95	354,071	35,458	10	173,929	49	138,471	39
94-96	600,861	49,346	8	226,749	38	177,403	30
95-97	552,215	46,392	8	202,588	37	156,196	28
96-98	700,876	65,033	9	296,864	42	231,831	33
97-99	455,695	47,180	10	234,443	51	187,263	41
98-00	270,989	29,538	11	166,473	61	136,935	51
99-01	204,205	13,898	7	40,143	20	26,244	13
00-02	308,834	13,503	4	8,315	3	5,189-	2-
01-03	326,547	22,128	7	8,315	3	13,814-	4-
02-04	192,646	15,620	8	935	0	14,685-	8-
03-05	28,290	11,311	40	10	0	11,302-	40-
04-06	868,926	162,987	19	7,830	1	155,157-	18-
05-07	1,076,441	260,070	24	13,747	1	246,323-	23-
06-08	1,076,513	261,791	24	13,747	1	248,044-	23-
07-09	457,617	250,426	55	25,868	6	224,559-	49-
08-10	600,063	301,147	50	56,568	9	244,579-	41-
09-11	738,932	417,349	56	66,383	9	350,966-	47-
10-12	900,334	400,686	45	44,069	5	356,617-	40-
11-13	724,898	408,598	56	9,824	1	398,773-	55-
12-14	1,240,135	472,172	38	70,703	6	401,469-	32-
13-15	1,155,306	581,927	50	77,823	7	504,104-	44-
FIVE-YEAR AVERAGE							
11-15	1,021,127	499,273	49	51,158	5	448,115-	44-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	571,087	368,139	64	268,186	47	99,953-	18-
1986	842,348	477,159	57	271,225	32	205,934-	24-
1987	755,330	593,598	79	355,786	47	237,812-	31-
1988	1,037,016	523,401	50	1,331,862	128	808,461	78
1989	809,610	629,908	78	590,272	73	39,636-	5-
1990	864,023	659,027	76	666,369	77	7,342	1
1991	1,982,061	697,964	35	1,241,255	63	543,291	27
1992	2,130,301	853,897	40	1,326,304	62	472,407	22
1993	1,330,114	948,478	71	1,254,101	94	305,622	23
1994	2,598,859	1,065,670	41	1,386,769	53	321,099	12
1995	1,412,233	749,106	53	1,261,396	89	512,290	36
1996	2,241,833	792,888	35	934,128	42	141,240	6
1997	922,869	406,495	44	415,810	45	9,315	1
1998	859,407	498,999	58	849,017	99	350,017	41
1999	841,648	316,891	38	712,528	85	395,637	47
2000	809,592	113,168	14	48,841	6	64,327-	8-
2001	662,394	193,208	29	114,706	17	78,502-	12-
2002	376,388	193,663	51	29,079	8	164,584-	44-
2003	329,129	136,497	41	264,195	80	127,698	39
2004	196,141	137,862	70	11,911	6	125,950-	64-
2005							
2006	79,289	771,184	973	510,113	643	261,071-	329-
2007	408,115	194,785	48	385,146	94	190,361	47
2008	17,166	26,923	157	17,301	101	9,623-	56-
2009	3,809,600	4,769,624	125	1,250,008	33	3,519,616-	92-
2010	1,336,949	1,207,408	90	65,701	5	1,141,707-	85-
2011	1,864,234	1,017,425	55	23,519	1	993,906-	53-
2012	1,500,523	1,748,460	117	892,930	60	855,530-	57-
2013	737,118	1,389,763	189	152,419	21	1,237,344-	168-
2014	1,464,802	1,425,337	97	170,082	12	1,255,254-	86-
2015	2,800,557	1,513,627	54	189,064	7	1,324,563-	47-
TOTAL	35,590,738	24,420,555	69	16,990,023	48	7,430,532-	21-

## THREE-YEAR MOVING AVERAGES

85-87	722,522	479,632	66	298,399	41	181,233-	25-
86-88	878,231	531,386	61	652,958	74	121,572	14
87-89	867,319	582,302	67	759,307	88	177,004	20
88-90	903,550	604,112	67	862,834	95	258,722	29
89-91	1,218,565	662,300	54	832,632	68	170,332	14
90-92	1,658,795	736,963	44	1,077,976	65	341,013	21

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	1,814,159	833,446	46	1,273,887	70	440,440	24
92-94	2,019,758	956,015	47	1,322,391	65	366,376	18
93-95	1,780,402	921,085	52	1,300,755	73	379,670	21
94-96	2,084,308	869,221	42	1,194,098	57	324,876	16
95-97	1,525,645	649,497	43	870,445	57	220,948	14
96-98	1,341,370	566,128	42	732,985	55	166,858	12
97-99	874,641	407,462	47	659,118	75	251,656	29
98-00	836,882	309,686	37	536,795	64	227,109	27
99-01	771,211	207,755	27	292,025	38	84,269	11
00-02	616,125	166,680	27	64,209	10	102,471-	17-
01-03	455,970	174,456	38	135,993	30	38,462-	8-
02-04	300,553	156,007	52	101,729	34	54,279-	18-
03-05	175,090	91,453	52	92,036	53	583	0
04-06	91,810	303,015	330	174,008	190	129,007-	141-
05-07	162,468	321,990	198	298,420	184	23,570-	15-
06-08	168,190	330,964	197	304,187	181	26,778-	16-
07-09	1,411,627	1,663,777	118	550,818	39	1,112,959-	79-
08-10	1,721,239	2,001,319	116	444,336	26	1,556,982-	90-
09-11	2,336,928	2,331,486	100	446,409	19	1,885,076-	81-
10-12	1,567,236	1,324,431	85	327,383	21	997,048-	64-
11-13	1,367,292	1,385,216	101	356,289	26	1,028,927-	75-
12-14	1,234,148	1,521,187	123	405,144	33	1,116,043-	90-
13-15	1,667,492	1,442,909	87	170,522	10	1,272,387-	76-
FIVE-YEAR AVERAGE							
11-15	1,673,447	1,418,922	85	285,603	17	1,133,320-	68-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	413,733	392,771	95	262,597	63	130,174-	31-
1986	494,268	452,618	92	283,662	57	168,956-	34-
1987	707,438	435,605	62	291,495	41	144,110-	20-
1988	767,896	395,093	51	352,124	46	42,969-	6-
1989	679,291	511,936	75	518,384	76	6,448	1
1990	736,941	513,438	70	645,276	88	131,838	18
1991	615,033	451,911	73	377,964	61	73,947-	12-
1992	773,048	518,555	67	484,213	63	34,342-	4-
1993	850,626	735,221	86	770,844	91	35,623	4
1994	1,025,932	509,917	50	521,842	51	11,925	1
1995	1,017,289	654,067	64	875,736	86	221,669	22
1996	978,357	419,418	43	390,395	40	29,023-	3-
1997	921,889	492,192	53	400,132	43	92,060-	10-
1998	821,160	577,922	70	766,506	93	188,583	23
1999	778,038	355,076	46	620,992	80	265,917	34
2000	964,245	134,146	14	62,850	7	71,296-	7-
2001	632,267	158,791	25	135,282	21	23,509-	4-
2002	203,570	146,866	72	26,890	13	119,976-	59-
2003	502,806	181,025	36	131,181	26	49,844-	10-
2004	178,244	157,989	89	10,128	6	147,861-	83-
2005							
2006	202,377	793,547	392	241,098	119	552,450-	273-
2007	394,066	415,343	105	282,715	72	132,628-	34-
2008	43,383	37,306	86	35,818	83	1,487-	3-
2009	8,638,379	5,936,781	69	238,016	3	5,698,764-	66-
2010	5,225,221	1,814,136	35	148,626	3	1,665,510-	32-
2011	8,443,841	2,031,559	24	274,437	3	1,757,122-	21-
2012	6,030,513	2,071,726	34	353,248	6	1,718,478-	28-
2013	2,189,402	1,005,166	46	116,052	5	889,114-	41-
2014	4,504,386	2,544,851	56	316,958	7	2,227,893-	49-
2015	7,282,614	3,439,581	47	358,943	5	3,080,637-	42-
TOTAL	57,016,253	28,284,551	50	10,294,404	18	17,990,147-	32-

## THREE-YEAR MOVING AVERAGES

85-87	538,480	426,998	79	279,251	52	147,747-	27-
86-88	656,534	427,772	65	309,094	47	118,678-	18-
87-89	718,208	447,545	62	387,334	54	60,210-	8-
88-90	728,043	473,489	65	505,261	69	31,772	4
89-91	677,088	492,428	73	513,875	76	21,446	3
90-92	708,341	494,635	70	502,484	71	7,850	1

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	746,236	568,562	76	544,340	73	24,222-	3-
92-94	883,202	587,898	67	592,299	67	4,402	0
93-95	964,616	633,068	66	722,807	75	89,739	9
94-96	1,007,193	527,800	52	595,991	59	68,190	7
95-97	972,512	521,892	54	555,421	57	33,529	3
96-98	907,135	496,511	55	519,011	57	22,500	2
97-99	840,362	475,063	57	595,877	71	120,813	14
98-00	854,481	355,715	42	483,449	57	127,735	15
99-01	791,517	216,004	27	273,041	34	57,037	7
00-02	600,027	146,601	24	75,007	13	71,594-	12-
01-03	446,214	162,227	36	97,784	22	64,443-	14-
02-04	294,873	161,960	55	56,066	19	105,894-	36-
03-05	227,017	113,005	50	47,103	21	65,902-	29-
04-06	126,874	317,179	250	83,742	66	233,437-	184-
05-07	198,814	402,964	203	174,604	88	228,359-	115-
06-08	213,275	415,399	195	186,544	87	228,855-	107-
07-09	3,025,276	2,129,810	70	185,517	6	1,944,293-	64-
08-10	4,635,661	2,596,074	56	140,820	3	2,455,254-	53-
09-11	7,435,814	3,260,825	44	220,360	3	3,040,465-	41-
10-12	6,566,525	1,972,474	30	258,770	4	1,713,703-	26-
11-13	5,554,585	1,702,817	31	247,912	4	1,454,905-	26-
12-14	4,241,434	1,873,914	44	262,086	6	1,611,828-	38-
13-15	4,658,801	2,329,866	50	263,984	6	2,065,881-	44-
FIVE-YEAR AVERAGE							
11-15	5,690,151	2,218,576	39	283,928	5	1,934,649-	34-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	3,615	630	17	201	6	429-	12-
1987							
1988							
1989	237		0	125	53	125	53
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	15	2	12	1	5	1-	7-
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	20,097		0	1,145	6	1,145	6
2007	182,261		0	13,509	7	13,509	7
2008							
2009	25	25,952		3	12	25,949-	
2010	4,746	755	16	3	0	753-	16-
2011	18,439		0		0		0
2012	4,440	58	1		0	58-	1-
2013	3,602	923-	26-	64	2	987	27
2014							
2015							
TOTAL	237,476	26,475	11	15,051	6	11,424-	5-

## THREE-YEAR MOVING AVERAGES

86-88	1,205	210	17	67	6	143-	12-
87-89	79		0	42	53	42	53
88-90	79		0	42	53	42	53
89-91	79		0	42	53	42	53
90-92							
91-93							
92-94							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95							
94-96							
95-97	5	1	12		5		7-
96-98	5	1	12		5		7-
97-99	5	1	12		5		7-
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	6,699		0	382	6	382	6
05-07	67,453		0	4,885	7	4,885	7
06-08	67,453		0	4,885	7	4,885	7
07-09	60,762	8,651	14	4,504	7	4,146-	7-
08-10	1,590	8,902	560	2	0	8,901-	560-
09-11	7,737	8,902	115	2	0	8,901-	115-
10-12	9,208	271	3	1	0	270-	3-
11-13	8,827	288-	3-	21	0	309	4
12-14	2,681	288-	11-	21	1	309	12
13-15	1,201	308-	26-	21	2	329	27
FIVE-YEAR AVERAGE							
11-15	5,296	173-	3-	13	0	186	4



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	28,973	3,253	11	29,679	102	26,426	91
1986	46,524	7,827	17	26,225	56	18,398	40
1987	89,465	10,081	11	66,889	75	56,808	63
1988	87,088	11,885	14	54,664	63	42,779	49
1989	62,027	18,853	30	80,711	130	61,858	100
1990	51,317	9,267	18	82,574	161	73,307	143
1991	121,385	7,354	6	69,824	58	62,470	51
1992	3,940	8,736	222	28,643	727	19,907	505
1993	108,923	29,103	27	136,594	125	107,491	99
1994	119,096	18,299	15	92,676	78	74,377	62
1995	177,737	35,326	20	204,300	115	168,974	95
1996	286,239	37,933	13	165,394	58	127,460	45
1997	212,450	35,064	17	123,922	58	88,858	42
1998	217,910	47,409	22	343,168	157	295,758	136
1999	279,756	39,468	14	385,527	138	346,059	124
2000	254,398	10,987	4	27,478	11	16,491	6
2001	138,621	70,691	51	56,790	41	13,901-	10-
2002	46,298	10,315	22	3,543	8	6,772-	15-
2003	123,660	6,262	5	21,592	17	15,330	12
2004	11,540	10,367	90	2,621	23	7,746-	67-
2005							
2006	1,400	4,581	327	261	19	4,320-	308-
2007	27,192	26,509	97	59,661	219	33,153	122
2008							
2009	862,862	274,005	32	50,367	6	223,638-	26-
2010	998,897	56,448	6	8,891	1	47,557-	5-
2011	618,591	103,273	17	7,491	1	95,782-	15-
2012	728,592	109,362	15	63,223	9	46,139-	6-
2013	223,563	91,273	41	15,731	7	75,542-	34-
2014	442,318	259,520	59	11,122	3	248,398~	56-
2015	956,280	245,500	26	20,181	2	225,319-	24-
TOTAL	7,327,043	1,598,952	22	2,239,743	31	640,791	9

## THREE-YEAR MOVING AVERAGES

85-87	54,987	7,054	13	40,931	74	33,877	62
86-88	74,359	9,931	13	49,259	66	39,328	53
87-89	79,527	13,606	17	67,421	85	53,815	68
88-90	66,811	13,335	20	72,650	109	59,315	89
89-91	78,243	11,825	15	77,703	99	65,878	84
90-92	58,881	8,452	14	60,347	102	51,895	88

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	78,083	15,064	19	78,354	100	63,289	81
92-94	77,320	18,713	24	85,971	111	67,258	87
93-95	135,252	27,576	20	144,523	107	116,947	86
94-96	194,357	30,520	16	154,123	79	123,604	64
95-97	225,475	36,108	16	164,539	73	128,431	57
96-98	238,866	40,135	17	210,828	88	170,692	71
97-99	236,705	40,647	17	284,206	120	243,559	103
98-00	250,688	32,621	13	252,058	101	219,436	88
99-01	224,258	40,382	18	156,598	70	116,216	52
00-02	146,439	30,664	21	29,270	20	1,394-	1-
01-03	102,860	29,089	28	27,308	27	1,781-	2-
02-04	60,499	8,982	15	9,252	15	270	0
03-05	45,067	5,543	12	8,071	18	2,528	6
04-06	4,313	4,983	116	961	22	4,022-	93-
05-07	9,531	10,363	109	19,974	210	9,611	101
06-08	9,531	10,363	109	19,974	210	9,611	101
07-09	296,685	100,171	34	36,676	12	63,495-	21-
08-10	620,587	110,151	18	19,753	3	90,398-	15-
09-11	826,784	144,575	17	22,250	3	122,326-	15-
10-12	782,027	89,694	11	26,535	3	63,159-	8-
11-13	523,582	101,303	19	28,815	6	72,488-	14-
12-14	464,824	153,385	33	30,025	6	123,360-	27-
13-15	540,720	198,764	37	15,678	3	183,086-	34-
FIVE-YEAR AVERAGE							
11-15	593,869	161,786	27	23,550	4	138,236-	23-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	896,089	142,332	16	202,653	23	60,321	7
1986	1,749,115	974,420	56	270,163	15	704,257-	40-
1987	1,032,838	145,410	14	207,368	20	61,958	6
1988	2,062,556	76,847	4	177,457	9	100,610	5
1989	1,044,857	174,951	17	353,577	34	178,626	17
1990	1,002,515	187,079	19	284,271	28	97,192	10
1991	1,195,341	149,553	13	195,164	16	45,611	4
1992	691,546	142,294	21	213,355	31	71,061	10
1993	847,976	273,889	32	232,189	27	41,699-	5-
1994	584,476	108,557	19	83,928	14	24,629-	4-
1995	765,824	184,000	24	203,554	27	19,554	3
1996	730,803	117,074	16	85,567	12	31,507-	4-
1997	2,704,437	539,566	20	361,050	13	178,516-	7-
1998	464,646	122,201	26	113,171	24	9,031-	2-
1999	594,542	101,394	17	121,273	20	19,878	3
2000	383,014	103,589	27	26,189	7	77,400-	20-
2001	2,559,948	336,354	13	49,931	2	286,423-	11-
2002	690,258	413,253	60	50,820	7	362,433-	53-
2003	1,188,190	400,085	34	131,144	11	268,941-	23-
2004	1,915,906	490,112	26	38,709	2	451,403-	24-
2005							
2006	4,636,662	2,000,079	43	159,999	3	1,840,080-	40-
2007	1,693,660	817,278-	48-	440,655	26	1,257,934	74
2008	140,396	106,888	76	628,504	448	521,616	372
2009	2,340,047	1,602,572	68	214,542	9	1,388,031-	59-
2010	1,705,286	158,133	9	273,222	16	115,089	7
2011	378,999	111,609	29	224,389	59	112,780	30
2012	783,535	202,345	26	189,145	24	13,200-	2-
2013	2,243,745	161,481	7	250,395	11	88,914	4
2014	2,496,285	153,095	6	309,187	12	156,092	6
2015	2,254,659	225,375	10	272,629	12	47,255	2
TOTAL	41,778,150	9,087,260	22	6,364,201	15	2,723,059-	7-

## THREE-YEAR MOVING AVERAGES

85-87	1,226,014	420,721	34	226,728	18	193,993-	16-
86-88	1,614,836	398,892	25	218,329	14	180,563-	11-
87-89	1,380,084	132,403	10	246,134	18	113,731	8
88-90	1,369,976	146,292	11	271,768	20	125,476	9
89-91	1,080,904	170,528	16	277,671	26	107,143	10
90-92	963,134	159,642	17	230,930	24	71,288	7

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	911,621	188,579	21	213,569	23	24,991	3
92-94	707,999	174,913	25	176,491	25	1,578	0
93-95	732,759	188,815	26	173,224	24	15,592-	2-
94-96	693,701	136,544	20	124,350	18	12,194-	2-
95-97	1,400,355	280,213	20	216,724	15	63,490-	5-
96-98	1,299,962	259,614	20	186,596	14	73,018-	6-
97-99	1,254,542	254,387	20	198,498	16	55,889-	4-
98-00	480,734	109,062	23	86,877	18	22,184-	5-
99-01	1,179,168	180,446	15	65,798	6	114,648-	10-
00-02	1,211,073	284,399	23	42,313	3	242,085-	20-
01-03	1,479,465	383,231	26	77,298	5	305,932-	21-
02-04	1,264,785	434,483	34	73,558	6	360,926-	29-
03-05	1,034,699	296,732	29	56,618	5	240,115-	23-
04-06	2,184,189	830,064	38	66,236	3	763,828-	35-
05-07	2,110,107	394,267	19	200,218	9	194,049-	9-
06-08	2,156,906	429,896	20	409,720	19	20,177-	1-
07-09	1,391,368	297,394	21	427,900	31	130,506	9
08-10	1,395,243	622,531	45	372,089	27	250,442-	18-
09-11	1,474,777	624,105	42	237,384	16	386,721-	26-
10-12	955,940	157,362	16	228,919	24	71,557	7
11-13	1,135,426	158,478	14	221,310	19	62,831	6
12-14	1,841,188	172,307	9	249,576	14	77,269	4
13-15	2,331,563	179,984	8	277,404	12	97,420	4
FIVE-YEAR AVERAGE							
11-15	1,631,445	170,781	10	249,149	15	78,368	5

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	307,193	189,913	62	52,981	17	136,932-	45-
1986	400,742	259,211	65	54,836	14	204,375-	51-
1987	383,791	138,457	36	52,331	14	86,126-	22-
1988	377,190	119,253	32	52,865	14	66,388-	18-
1989	439,585	158,123	36	70,735	16	87,388-	20-
1990	462,827	202,367	44	70,229	15	132,138-	29-
1991	425,223	210,200	49	58,854	14	151,345-	36-
1992	345,933	222,067	64	58,636	17	163,431-	47-
1993	1,401	1,094	78	397	28	697-	50-
1994	975,551	438,028	45	135,236	14	302,792-	31-
1995	489,073	284,068	58	137,226	28	146,842-	30-
1996	565,520	219,012	39	66,566	12	152,447-	27-
1997	579,700	279,596	48	81,412	14	198,184-	34-
1998	512,410	325,785	64	109,713	21	216,071-	42-
1999	400,211	164,999	41	69,808	17	95,190-	24-
2000	313,831	108,245	34	21,133	7	87,112-	28-
2001	114,753	41,683	36	7,264	6	34,419-	30-
2002	62,090	54,657	88	134,178	216	79,521	128
2003	52,167	15,176	29	6,526	13	8,650-	17-
2004	21,842	14,912	68	1,964	9	12,948-	59-
2005							
2006							
2007	3,215	251	8	65	2	186-	6-
2008							
2009	41,595	1,153,408		12,203	29	1,141,205-	
2010	5,881,960	285,012	5	1,168	0	283,845-	5-
2011	91,365	340,845	373	3,210	4	337,635-	370-
2012	1,694,178	200,452	12	12,559	1	187,893-	11-
2013	975,270	214,518	22	11,215	1	203,303-	21-
2014	206,533	27,138	13	8,991	4	18,147-	9-
2015	117,895	16,274	14	2,051	2	14,222-	12-
TOTAL	16,243,044	5,684,743	35	1,294,352	8	4,390,392-	27-

## THREE-YEAR MOVING AVERAGES

85-87	363,909	195,860	54	53,383	15	142,478-	39-
86-88	387,241	172,307	44	53,344	14	118,963-	31-
87-89	400,189	138,611	35	58,644	15	79,967-	20-
88-90	426,534	159,914	37	64,610	15	95,305-	22-
89-91	442,545	190,230	43	66,606	15	123,624-	28-
90-92	411,328	211,545	51	62,573	15	148,972-	36-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	257,519	144,454	56	39,296	15	105,158-	41-
92-94	440,962	220,396	50	64,756	15	155,640-	35-
93-95	488,675	241,063	49	90,953	19	150,110-	31-
94-96	676,715	313,703	46	113,009	17	200,694-	30-
95-97	544,764	260,892	48	95,068	17	165,824-	30-
96-98	552,543	274,798	50	85,897	16	188,901-	34-
97-99	497,440	256,793	52	86,978	17	169,815-	34-
98-00	408,817	199,676	49	66,885	16	132,791-	32-
99-01	276,265	104,976	38	32,735	12	72,240-	26-
00-02	163,558	68,195	42	54,192	33	14,003-	9-
01-03	76,337	37,172	49	49,323	65	12,151	16
02-04	45,366	28,248	62	47,556	105	19,308	43
03-05	24,670	10,029	41	2,830	11	7,199-	29-
04-06	7,281	4,971	68	655	9	4,316-	59-
05-07	1,072	84	8	22	2	62-	6-
06-08	1,072	84	8	22	2	62-	6-
07-09	14,937	384,553		4,089	27	380,464-	
08-10	1,974,518	479,473	24	4,457	0	475,017-	24-
09-11	2,004,974	593,088	30	5,527	0	587,562-	29-
10-12	2,555,834	275,436	11	5,645	0	269,791-	11-
11-13	920,271	251,938	27	8,995	1	242,944-	26-
12-14	958,660	147,369	15	10,922	1	136,448-	14-
13-15	433,232	85,977	20	7,419	2	78,557-	18-
FIVE-YEAR AVERAGE							
11-15	617,048	159,845	26	7,605	1	152,240-	25-

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	209,213	130	0	6,420	3	6,290	3
1986	140,217		0	2,058	1	2,058	1
1987	392,164	113	0	1,512	0	1,399	0
1988	373,675	4,471	1	6,570	2	2,099	1
1989	501,612	2,529	1	1,798	0	731-	0
1990	712,412	5,649	1	3,537	0	2,112-	0
1991	495,375	534	0	1,026	0	492	0
1992	148,022	3,236	2	4,585	3	1,349	1
1993	592,779	8,980	2	27,548	5	18,567	3
1994	671,459	5,850	1	14,339	2	8,489	1
1995	456,529	5,145	1	21,370	5	16,225	4
1996	860,313	6,464	1	16,201	2	9,736	1
1997	889,096	8,320	1	20,771	2	12,451	1
1998	1,012,984	12,496	1	30,227	3	17,731	2
1999	1,258,952	10,070	1	29,595	2	19,524	2
2000	591,264	7,962	1		0	7,962-	1-
2001							
2002	8,955		0		0		0
2003	1,466,018	1,532	0		0	1,532-	0
2004							
2005							
2006	2,446,024	15,362	1		0	15,362-	1-
2007	574,434	25,769	4		0	25,769-	4-
2008							
2009	1,162,310		0		0		0
2010	166,706		0		0		0
2011	83,939		0	49,178	59	49,178	59
2012	79,881		0		0		0
2013	119,314		0	664	1	664	1
2014	335,909		0		0		0
2015	354,193		0		0		0
TOTAL	16,103,749	124,612	1	237,399	1	112,787	1

## THREE-YEAR MOVING AVERAGES

85-87	247,198	61	0	3,330	1	3,249	1
86-88	302,019	1,528	1	3,380	1	1,852	1
87-89	422,484	2,371	1	3,293	1	922	0
88-90	529,233	4,216	1	3,968	1	248-	0
89-91	569,800	2,904	1	2,120	0	784-	0
90-92	451,936	3,140	1	3,049	1	90-	0

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	412,059	4,250	1	11,053	3	6,803	2
92-94	470,753	6,022	1	15,491	3	9,469	2
93-95	573,589	6,658	1	21,086	4	14,427	3
94-96	662,767	5,820	1	17,303	3	11,484	2
95-97	735,313	6,643	1	19,447	3	12,804	2
96-98	920,798	9,093	1	22,400	2	13,306	1
97-99	1,053,677	10,295	1	26,864	3	16,569	2
98-00	954,400	10,176	1	19,941	2	9,765	1
99-01	616,739	6,011	1	9,865	2	3,854	1
00-02	200,073	2,654	1		0	2,654	1-
01-03	491,658	511	0		0	511	0
02-04	491,658	511	0		0	511	0
03-05	488,673	511	0		0	511	0
04-06	815,341	5,121	1		0	5,121	1-
05-07	1,006,819	13,710	1		0	13,710	1-
06-08	1,006,819	13,710	1		0	13,710	1-
07-09	578,915	8,590	1		0	8,590	1-
08-10	443,005		0		0		0
09-11	470,985		0	16,393	3	16,393	3
10-12	110,175		0	16,393	15	16,393	15
11-13	94,378		0	16,614	18	16,614	18
12-14	178,368		0	221	0	221	0
13-15	269,805		0	221	0	221	0
FIVE-YEAR AVERAGE							
11-15	194,647		0	9,968	5	9,968	5



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	236,086	149,431	63	48,912	21	100,519-	43-
1986	268,717	169,600	63	47,872	18	121,728-	45-
1987	229,847	20,932	9	37,801	16	16,869	7
1988	262,863	21,093	8	46,382	18	25,289	10
1989	309,615	29,910	10	67,084	22	37,174	12
1990	320,943	35,677	11	70,948	22	35,271	11
1991	348,824	42,030	12	65,504	19	23,474	7
1992	428,381	51,052	12	68,692	16	17,640	4
1993	548,448	236,332	43	157,987	29	78,345-	14-
1994	546,944	135,529	25	71,922	13	63,606-	12-
1995	590,648	189,328	32	171,669	29	17,659-	3-
1996	631,349	134,936	21	73,506	12	61,430-	10-
1997	614,604	163,591	27	89,127	15	74,464-	12-
1998	637,825	223,795	35	115,861	18	107,934-	17-
1999	555,683	126,431	23	79,191	14	47,241-	9-
2000	120,854	24,817	21	45,756	38	20,939	17
2001	75,007	16,851	22	12,686	17	4,165-	6-
2002	34,007	11,367	33	8,472	25	2,895-	9-
2003	3,141		0	401	13	401	13
2004	1,028		0		0		0
2005							
2006	256	245	96	4	2	241-	94-
2007	830	17,280-		17,807		35,087	
2008							
2009	279	4,085			0	4,085-	
2010	254	83-	32-		0	83	32
2011	10,673	2,462	23	7	0	2,455-	23-
2012	14,820	283	2	1,743	12	1,459	10
2013	7,821	18,358	235	61	1	18,297-	234-
2014	119,566	154,346	129	27,765	23	126,580-	106-
2015	1,086,462	156,255	14	1,241	0	155,015-	14-
TOTAL	8,005,775	2,101,375	26	1,328,401	17	772,974-	10-

## THREE-YEAR MOVING AVERAGES

85-87	244,883	113,321	46	44,862	18	68,459-	28-
86-88	253,809	70,542	28	44,018	17	26,523-	10-
87-89	267,442	23,978	9	50,422	19	26,444	10
88-90	297,807	28,893	10	61,471	21	32,578	11
89-91	326,461	35,872	11	67,845	21	31,973	10
90-92	366,049	42,920	12	68,381	19	25,462	7

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	441,884	109,805	25	97,394	22	12,410-	3-
92-94	507,924	140,971	28	99,534	20	41,437-	8-
93-95	562,013	187,063	33	133,859	24	53,204-	9-
94-96	589,647	153,264	26	105,699	18	47,565-	8-
95-97	612,200	162,618	27	111,434	18	51,184-	8-
96-98	627,926	174,107	28	92,831	15	81,276-	13-
97-99	602,704	171,273	28	94,726	16	76,546-	13-
98-00	438,121	125,015	29	80,269	18	44,745-	10-
99-01	250,515	56,033	22	45,878	18	10,156-	4-
00-02	76,623	17,678	23	22,305	29	4,626	6
01-03	37,385	9,406	25	7,186	19	2,220-	6-
02-04	12,725	3,789	30	2,958	23	831-	7-
03-05	1,390		0	134	10	134	10
04-06	428	82	19	1	0	80-	19-
05-07	362	5,678-		5,937		11,615	
06-08	362	5,678-		5,937		11,615	
07-09	370	4,398-		5,936		10,334	
08-10	178	1,334	750		0	1,334-	750-
09-11	3,735	2,155	58	2	0	2,153-	58-
10-12	8,582	888	10	583	7	304-	4-
11-13	11,105	7,034	63	604	5	6,431-	58-
12-14	47,402	57,662	122	9,857	21	47,806-	101-
13-15	404,616	109,653	27	9,689	2	99,964-	25-
FIVE-YEAR AVERAGE							
11-15	247,868	66,341	27	6,163	2	60,177-	24-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	301,872	73,434	24	141,384	47	67,950	23
1986	230,790	92,991	40	124,198	54	31,207	14
1987	514,814	44,409	9	281,087	55	236,678	46
1988	728,697	40,164	6	135,394	19	95,230	13
1989	253,608	45,668	18	134,394	53	88,726	35
1990	426,617	74,312	17	208,248	49	133,936	31
1991	361,654	147,907	41	180,973	50	33,066	9
1992	313,108	154,828	49	154,959	49	131	0
1993	362,396	117,366	32	225,012	62	107,646	30
1994	505,530	94,148	19	169,862	34	75,715	15
1995	421,566	101,560	24	251,618	60	150,058	36
1996	636,371	102,221	16	171,240	27	69,019	11
1997	368,090	73,636	20	110,539	30	36,902	10
1998	273,337	72,081	26	161,791	59	89,710	33
1999	787,797	134,715	17	394,541	50	259,826	33
2000	879,354	93,243	11	110,211	13	16,968	2
2001	384,843	48,268	13	53,491	14	5,223	1
2002	192,809	72,178	37	86,644	45	14,466	8
2003	358,374	43,857	12	39,134	11	4,723-	1-
2004	354,402	25,212	7	2,169	1	23,044-	7-
2005							
2006	2,919	8,259	283	9,396	322	1,137	39
2007	53,834	23,822	44	23,901	44	79	0
2008	2,020	4,550	225		0	4,550-	225-
2009	2,961,736	924,237	31	63,773	2	860,464-	29-
2010	5,076,325	771,519	15	56,227	1	715,293-	14-
2011	3,616,160	317,382	9	34,858	1	282,524-	8-
2012	1,256,913	318,471	25	27,069	2	291,403-	23-
2013	499,273	242,327	49	32,970	7	209,357-	42-
2014	3,286,294	573,971	17	80,421	2	493,550-	15-
2015	5,887,022	308,320	5	503,663	9	195,343	3
TOTAL	31,298,524	5,145,058	16	3,969,167	13	1,175,892-	4-

## THREE-YEAR MOVING AVERAGES

85-87	349,159	70,278	20	182,223	52	111,945	32
86-88	491,434	59,188	12	180,226	37	121,038	25
87-89	499,040	43,414	9	183,625	37	140,211	28
88-90	469,641	53,381	11	159,345	34	105,964	23
89-91	347,293	89,296	26	174,538	50	85,243	25
90-92	367,126	125,682	34	181,393	49	55,711	15

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	345,719	140,034	41	186,981	54	46,948	14
92-94	393,678	122,114	31	183,278	47	51,164	16
93-95	429,831	104,358	24	215,497	50	111,139	26
94-96	521,156	99,310	19	197,574	38	98,264	19
95-97	475,342	92,473	19	177,759	37	85,326	18
96-98	425,933	82,646	19	147,857	35	65,211	15
97-99	476,408	93,477	20	222,290	47	128,813	27
98-00	646,829	100,013	15	222,181	34	122,168	19
99-01	683,998	92,075	13	186,081	27	94,006	14
00-02	485,669	71,230	15	83,449	17	12,219	3
01-03	312,009	54,767	18	59,756	19	4,989	2
02-04	301,862	47,082	16	42,649	14	4,433-	1-
03-05	237,592	23,023	10	13,767	6	9,255-	4-
04-06	119,107	11,157	9	3,855	3	7,302-	6-
05-07	18,918	10,694	57	11,099	59	405	2
06-08	19,591	12,210	62	11,099	57	1,111-	6-
07-09	1,005,863	317,537	32	29,225	3	288,312-	29-
08-10	2,680,027	566,769	21	40,000	1	526,769-	20-
09-11	3,884,740	671,046	17	51,619	1	619,427-	16-
10-12	3,316,465	469,124	14	39,384	1	429,740-	13-
11-13	1,790,782	292,727	16	31,632	2	261,095-	15-
12-14	1,680,826	378,256	23	46,820	3	331,437-	20-
13-15	3,224,196	374,873	12	205,685	6	169,188-	5-
FIVE-YEAR AVERAGE							
11-15	2,909,132	352,094	12	135,796	5	216,298-	7-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1967	38,784	1,077	3	577	1	500-	1-
1968							
1969							
1970	280	130	46	10	4	120-	43-
1971							
1972							
1973							
1974							
1975	7,364	611	8	3,444	47	2,833	38
1976							
1977	3,394	68	2		0	68-	2-
1978							
1979	28,369	1,846	7		0	1,846-	7-
1980	12,474	4,674	37		0	4,674-	37-
1981	12,016	5,463	45	1,794	15	3,669-	31-
1982	5,437	2,000	37		0	2,000-	37-
1983							
1984							
1985	2,780		0	6,736	242	6,736	242
1986	101,770	7,729	8	187,548	184	179,819	177
1987	98,206	344	0	48,102	49	47,758	49
1988	193,975	49	0	59,551	31	59,502	31
1989	12,034		0		0		0
1990	6,272	1,870	30		0	1,870-	30-
1991	11,957	219	2		0	219-	2-
1992	4,992	2,074	42		0	2,074-	42-
1993	6,108	7,896	129	26,358	432	18,461	302
1994	149,918	2,535	2	129,705	87	127,170	85
1995	30,624	273	1	103,389	338	103,116	337
1996	702,394	6,017	1	228,834	33	222,817	32
1997	41,337	2,761	7	221,568	536	218,807	529
1998	266,661	41,788	16	333,645-	125-	375,433-	141-
1999	181,729	10,208	6	162,584-	89-	172,792-	95-
2000	32,457		0		0		0
2001	764,412	2,680,595	351	2,640,441	345	40,154-	5-
2002							
2003	298,177	98,193	33		0	98,193-	33-
2004	109,166	51,759	47		0	51,759-	47-
2005							
2006	336,638	95,142	28		0	95,142-	28-
2007	2,736,942	46,921	2	3,000	0	43,921-	2-
2008	172	30,318			0	30,318-	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	311,229	79,642	26	259	0	79,383-	26-
2010	233,055	76,583	33		0	76,583-	33-
2011	159,687	70,870	44		0	70,870-	44-
2012	145,121	75,792	52		0	75,792-	52-
2013	515,679	122,037	24		0	122,037-	24-
2014	288,622	201,356	70		0	201,356-	70-
2015	953,087	62,232	7	54,752	6	7,479-	1-
<b>TOTAL</b>	<b>8,803,318</b>	<b>3,791,073</b>	<b>43</b>	<b>3,219,839</b>	<b>37</b>	<b>571,234-</b>	<b>6-</b>

## THREE-YEAR MOVING AVERAGES

67-69	12,928	359	3	192	1	167-	1-
68-70	93	43	46	3	4	40-	43-
69-71	93	43	46	3	4	40-	43-
70-72	93	43	46	3	4	40-	43-
71-73							
72-74							
73-75	2,455	204	8	1,148	47	944	38
74-76	2,455	204	8	1,148	47	944	38
75-77	3,586	226	6	1,148	32	922	26
76-78	1,131	23	2		0	23-	2-
77-79	10,588	638	6		0	638-	6-
78-80	13,614	2,173	16		0	2,173-	16-
79-81	17,620	3,994	23	598	3	3,396-	19-
80-82	9,976	4,046	41	598	6	3,448-	35-
81-83	5,818	2,488	43	598	10	1,890-	32-
82-84	1,812	667	37		0	667-	37-
83-85	927		0	2,245	242	2,245	242
84-86	34,850	2,576	7	64,761	186	62,185	178
85-87	67,585	2,691	4	80,795	120	78,104	116
86-88	131,317	2,707	2	98,400	75	95,693	73
87-89	101,405	131	0	35,884	35	35,753	35
88-90	70,760	640	1	19,850	28	19,211	27
89-91	10,088	696	7		0	696-	7-
90-92	7,740	1,388	18		0	1,388-	18-
91-93	7,686	3,396	44	8,786	114	5,389	70
92-94	53,673	4,168	8	52,021	97	47,853	89
93-95	62,217	3,568	6	86,484	139	82,916	133
94-96	294,312	2,942	1	153,976	52	151,035	51
95-97	258,118	3,017	1	184,597	72	181,580	70
96-98	336,797	16,856	5	38,919	12	22,063	7

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	163,242	18,252	11	91,554-	56-	109,806-	67-
98-00	160,282	17,332	11	165,410-	103-	182,742-	114-
99-01	326,199	896,934	275	825,952	253	70,982-	22-
00-02	265,623	893,532	336	880,147	331	13,385-	5-
01-03	354,196	926,263	262	880,147	248	46,116-	13-
02-04	135,781	49,984	37		0	49,984-	37-
03-05	135,781	49,984	37		0	49,984-	37-
04-06	148,601	48,967	33		0	48,967-	33-
05-07	1,024,527	47,354	5	1,000	0	46,354-	5-
06-08	1,024,584	57,460	6	1,000	0	56,460-	6-
07-09	1,016,114	52,294	5	1,086	0	51,207-	5-
08-10	181,485	62,181	34	86	0	62,095-	34-
09-11	234,657	75,698	32	86	0	75,612-	32-
10-12	179,288	74,415	42		0	74,415-	42-
11-13	273,496	89,566	33		0	89,566-	33-
12-14	316,474	133,062	42		0	133,062-	42-
13-15	585,796	128,542	22	18,251	3	110,291-	19-
FIVE-YEAR AVERAGE							
11-15	412,439	106,457	26	10,950	3	95,507-	23-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	2,662		0		0		0
2002							
2003	8,779		0		0		0
2004							
2005							
2006	224,106	22,970	10		0	22,970-	10-
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	3,315		0		0		0
2015							
TOTAL	238,862	22,970	10		0	22,970-	10-

## THREE-YEAR MOVING AVERAGES

01-03	3,814		0		0		0
02-04	2,926		0		0		0
03-05	2,926		0		0		0
04-06	74,702	7,657	10		0	7,657-	10-
05-07	74,702	7,657	10		0	7,657-	10-
06-08	74,702	7,657	10		0	7,657-	10-
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	1,105		0		0		0
13-15	1,105		0		0		0

## FIVE-YEAR AVERAGE

11-15	663		0		0		0
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	17,872		0		0		0
2001	939,069		0		0		0
2002	3,936,032	75,837	2	112,442	3	36,605	1
2003							
2004	10,528		0		0		0
2005							
2006							
2007	4,934,986		0		0		0
2008							
2009	312,452		0		0		0
2010	111,742		0		0		0
2011	3,997,638		0		0		0
2012	112,422		0		0		0
2013							
2014	1,497,957		0		0		0
2015	11,062,452		0		0		0
TOTAL	26,933,150	75,837	0	112,442	0	36,605	0

## THREE-YEAR MOVING AVERAGES

00-02	1,630,991	25,279	2	37,481	2	12,202	1
01-03	1,625,034	25,279	2	37,481	2	12,202	1
02-04	1,315,520	25,279	2	37,481	3	12,202	1
03-05	3,509		0		0		0
04-06	3,509		0		0		0
05-07	1,644,995		0		0		0
06-08	1,644,995		0		0		0
07-09	1,749,146		0		0		0
08-10	141,398		0		0		0
09-11	1,473,944		0		0		0
10-12	1,407,267		0		0		0
11-13	1,370,020		0		0		0
12-14	536,793		0		0		0
13-15	4,186,803		0		0		0

## FIVE-YEAR AVERAGE

11-15	3,334,094		0		0		0
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1989	7,752		0		0		0
1990							
1991							
1992							
1993							
1994	19,123		0		0		0
1995							
1996							
1997	48,520		0		0		0
1998							
1999							
2000	24,071		0		0		0
2001							
2002							
2003							
2004	32,483		0		0		0
2005							
2006	29,959		0		0		0
2007							
2008							
2009							
2010							
2011	107,600		0		0		0
2012							
2013							
2014							
2015							
TOTAL	269,509		0		0		0

## THREE-YEAR MOVING AVERAGES

89-91	2,584		0		0		0
90-92							
91-93							
92-94	6,374		0		0		0
93-95	6,374		0		0		0
94-96	6,374		0		0		0
95-97	16,173		0		0		0
96-98	16,173		0		0		0
97-99	16,173		0		0		0
98-00	8,024		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
<b>THREE-YEAR MOVING AVERAGES</b>							
99-01	8,024		0		0		0
00-02	8,024		0		0		0
01-03							
02-04	10,828		0		0		0
03-05	10,828		0		0		0
04-06	20,814		0		0		0
05-07	9,986		0		0		0
06-08	9,986		0		0		0
07-09							
08-10							
09-11	35,867		0		0		0
10-12	35,867		0		0		0
11-13	35,867		0		0		0
12-14							
13-15							
<b>FIVE-YEAR AVERAGE</b>							
11-15	21,520		0		0		0

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 302 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	1,588.57	1,589	1,589			
1992	792.28	792	792			
1993	6,183.50	6,184	6,184			
1995	30,302.58	30,303	30,303			
1996	10,457.30	10,196	9,006	1,451	0.50	1,451
1997	1,725.32	1,596	1,410	315	1.50	210
1998	2,055.48	1,799	1,589	466	2.50	186
1999	711.08	587	519	192	3.50	55
2002	585.80	395	349	237	6.50	36
2003	1,516.92	948	837	680	7.50	91
	55,918.83	54,389	52,578	3,341		2,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.6 3.63

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	180,984.56	180,985	180,985			
2011	5,389,063.29	4,850,157	4,395,288	993,775	0.50	993,775
2012	7,676,028.89	5,373,220	4,869,296	2,806,733	1.50	1,871,155
2013	7,139,348.90	3,569,674	3,234,895	3,904,454	2.50	1,561,782
2014	12,768,962.93	3,830,689	3,471,430	9,297,533	3.50	2,656,438
2015	18,055,043.39	1,805,504	1,636,176	16,418,867	4.50	3,648,637
	51,209,431.96	19,610,229	17,788,070	33,421,362		10,731,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	20.96

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 303.1 CCS SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
2009	36,405,085.42	23,663,306	24,057,058	12,348,027	3.50	3,528,008
2010	979,128.50	598,355	608,312	370,816	3.50	105,947
2011	2,499,552.85	1,405,998	1,429,393	1,070,160	3.50	305,760
2013	1,161,727.76	484,057	492,112	669,616	3.50	191,319
	41,045,494.53	26,151,716	26,586,875	14,458,620		4,131,034
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 10.06

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	34,905,872.19	13,426,219	16,449,823	22,993,813	46.74	491,951
1997	449,904.13	137,739	168,758	339,634	47.55	7,143
2002	24,848.68	5,970	7,314	20,765	48.03	432
2003	61,493.38	13,900	17,030	52,457	48.11	1,090
2008	53,301.70	7,841	9,607	50,624	48.51	1,044
2011	59,176,473.13	5,504,022	6,743,536	60,125,879	48.72	1,234,111
2012	377,820.80	27,815	34,079	392,859	48.79	8,052
2013	79,448.45	4,255	5,213	84,564	48.85	1,731
2014	158,517.38	5,193	6,362	172,762	48.91	3,532
2015	246,069.29	2,756	3,377	274,682	48.97	5,609
	95,533,749.13	19,135,710	23,445,099	84,508,038		1,754,695
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	5,493,644.11	2,113,079	3,076,062	3,131,756	46.74	67,004
2012	62,807.35	4,624	6,731	64,241	48.79	1,317
	5,556,451.46	2,117,703	3,082,793	3,195,997		68,321
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -1						
1989	724,776.82	379,035	594,527	137,498	23.85	5,765
1990	58,100.00	29,824	46,780	11,901	23.87	499
1994	6,176.00	2,905	4,557	1,681	23.96	70
1997	16,663.00	7,214	11,315	5,514	24.02	230
2011	19,253.00	3,007	4,717	14,729	24.22	608
2012	255,306.75	32,140	50,412	207,447	24.23	8,562
2014	8,935.37	519	814	8,211	24.25	339
2015	13,745.45	280	439	13,444	24.26	554
	1,102,956.39	454,924	713,561	400,425		16,627



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1948	11,983.27	11,381	12,702			
1956	2,427,156.54	2,275,629	2,572,786			
1958	382.11	357	405			
1965	283.00	260	300			
1979	14,516.00	12,727	15,387			
1982	91,160.00	78,723	96,630			
1983	1,965.00	1,688	2,083			
1984	5,212.00	4,450	5,525			
1985	1,849.00	1,569	1,960			
1987	43,137.68	36,103	45,726			
1988	45,243.11	37,583	47,958			
1989	64,194.00	52,904	68,046			
1990	658.09	538	698			
1991	23,174.40	18,764	24,565			
1994	666,989.00	522,918	707,008			
1995	352,899.61	273,257	374,074			
1996	94,854.89	72,464	100,546			
1997	72,522.04	54,585	76,873			
1998	11,065.00	8,190	11,729			
2004	108,817.17	69,684	115,346			
2005	71,616.67	44,216	73,813	2,100	7.47	281
2006	35,830.85	21,170	35,341	2,640	7.48	353
2007	85,296.44	47,907	79,975	10,439	7.48	1,396
2008	436,431.15	230,689	385,108	77,509	7.48	10,362
2014	8,914.20	1,578	2,634	6,815	7.48	911
2015	13,918.24	924	1,543	13,211	7.48	1,766
	4,690,069.46	3,880,258	4,858,759	112,715		15,069

## BROWN UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2029

NET SALVAGE PERCENT.. -6

1963	1,268,530.68	1,064,352	1,344,643
1965	11,653.00	9,702	12,352
1966	10,986.00	9,107	11,645
1967	2,142.72	1,769	2,271
1979	24,545.95	18,916	26,019
1980	400.00	306	424

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1983	1,964.15	1,465	2,082			
1992	96,409.90	64,663	102,194			
1997	19,477.46	11,897	19,702	944	13.37	71
2004	43,200.52	21,010	34,793	10,999	13.40	821
2005	5,793.58	2,678	4,435	1,706	13.41	127
2007	565,018.59	230,566	381,823	217,096	13.42	16,177
2009	21,690.24	7,456	12,347	10,644	13.42	793
2012	133,555.40	29,068	48,137	93,431	13.43	6,957
2015	91,828.24	3,492	5,783	91,555	13.44	6,812
	2,297,196.43	1,476,447	2,008,651	426,377		31,758
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1967	1,440.97	1,085	1,373	154	18.66	8
1968	93.83	70	89	11	18.69	1
1971	7,455,327.76	5,471,003	6,924,672	977,976	18.77	52,103
1972	56,652.66	41,289	52,260	7,792	18.79	415
1973	11,995.55	8,681	10,988	1,728	18.81	92
1974	2,999.00	2,154	2,726	453	18.84	24
1975	15,098.31	10,758	13,616	2,388	18.86	127
1977	1,211,596.00	849,058	1,074,656	209,635	18.90	11,092
1979	8,850.03	6,090	7,708	1,673	18.94	88
1980	275,262.00	187,575	237,414	54,363	18.96	2,867
1983	3,928.40	2,592	3,281	883	19.02	46
1984	146,459.90	95,483	120,853	34,394	19.04	1,806
1985	58,036.00	37,375	47,306	14,212	19.05	746
1986	44,536.07	28,303	35,823	11,385	19.07	597
1987	251,180.26	157,469	199,309	66,942	19.08	3,508
1988	56,900.74	35,151	44,491	15,824	19.10	828
1989	477,066.00	290,221	367,334	138,356	19.11	7,240
1990	48,018.29	28,725	36,357	14,542	19.13	760
1991	68,381.00	40,205	50,888	21,596	19.14	1,128
1992	756,531.00	436,438	552,401	249,521	19.16	13,023
1993	84,689.00	47,900	60,627	29,143	19.17	1,520
1995	22,964.00	12,428	15,730	8,612	19.19	449
1997	215,113.23	110,558	139,934	88,086	19.22	4,583

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1998	127,955.64	63,880	80,853	54,780	19.23	2,849
2001	83,885.45	37,766	47,801	41,118	19.26	2,135
2003	193,441.22	79,809	101,015	104,033	19.27	5,399
2004	122,280.23	47,923	60,656	68,961	19.28	3,577
2005	95,151.19	35,175	44,521	56,339	19.29	2,921
2007	8,016,945.98	2,569,614	3,252,371	5,245,591	19.31	271,652
2009	200,931.69	53,062	67,161	145,827	19.32	7,548
2010	423,902.15	98,544	124,728	324,609	19.33	16,793
2011	43,327.16	8,575	10,853	35,073	19.34	1,813
2012	602,913.83	96,982	122,751	516,338	19.34	26,698
2013	504,143.53	60,493	76,566	457,826	19.35	23,660
2014	966,396.11	72,751	92,081	932,299	19.36	48,156
2015	57,124.43	1,525	1,930	58,622	19.36	3,028
	22,711,518.61	11,126,710	14,083,124	9,991,086		519,280

BROWN UNITS 1, 2 AND 3 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

1994	38,344.63	21,229	34,099	6,546	19.18	341
2013	45,322,523.30	5,438,340	8,735,322	39,306,552	19.35	2,031,346
2015	146,854.51	3,920	6,296	149,369	19.36	7,715
	45,507,722.44	5,463,489	8,775,718	39,462,468		2,039,402

GHENT UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -7

1997	8,362,584.36	4,455,550	7,312,037	1,635,929	18.25	89,640
2007	34,607.76	11,618	19,066	17,964	18.33	980
	8,397,192.12	4,467,168	7,331,103	1,653,893		90,620

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	14,792,573.62	10,900,464	15,828,054			
1979	287,003.73	202,915	307,094			
1980	27,171.00	19,035	28,825	248	18.02	14
1981	10,791.00	7,484	11,333	213	18.04	12
1985	107,260.53	71,146	107,736	7,032	18.10	389
1987	218,325.45	141,095	213,660	19,948	18.13	1,100
1988	97,360.62	62,041	93,949	10,227	18.14	564
1992	29,300.00	17,476	26,464	4,887	18.19	269
1994	74,968.00	42,941	65,026	15,190	18.22	834
1995	60,912.73	34,121	51,669	13,507	18.23	741
1996	393,716.22	215,323	326,064	95,213	18.24	5,220
1997	33,704.37	17,958	27,194	8,870	18.25	486
2003	143,388.86	61,642	93,344	60,082	18.30	3,283
2005	240,490.70	92,781	140,498	116,827	18.32	6,377
2007	240,638.23	80,783	122,330	135,153	18.33	7,373
2009	333,988.93	92,662	140,318	217,050	18.34	11,835
2010	643,507.32	157,224	238,084	450,469	18.35	24,549
2011	670,518.89	140,033	212,052	505,403	18.35	27,542
2013	237,388.65	30,105	45,588	208,418	18.37	11,346
2015	862,032.52	23,954	36,274	886,101	18.38	48,210
	19,505,041.37	12,411,183	18,115,555	2,754,839		150,144

## GHENT UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -7

1977	14,862,896.44	10,695,923	13,639,097	2,264,202	17.97	125,999
1979	227,477.00	160,829	205,084	38,316	18.01	2,127
1980	88,059.38	61,690	78,665	15,558	18.02	863
1981	10,786.00	7,481	9,540	2,001	18.04	111
1986	385,657.47	252,540	322,031	90,623	18.12	5,001
1988	13,292.75	8,471	10,802	3,421	18.14	189
1989	11,294.78	7,087	9,037	3,048	18.16	168
1991	1,929.73	1,172	1,494	570	18.18	31
1995	27,739.56	15,539	19,815	9,866	18.23	541
1997	13,603.48	7,248	9,242	5,313	18.25	291
1998	67,159.90	34,794	44,368	27,493	18.26	1,506

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2003	223,834.88	96,225	122,703	116,800	18.30	6,383
2013	194,635.03	24,683	31,475	176,785	18.37	9,624
2015	130,289.29	3,620	4,616	134,793	18.38	7,334
	16,258,655.69	11,377,302	14,507,970	2,888,792		160,168
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
1981	34,380,542.39	22,573,717	27,719,915	9,067,266	20.86	434,672
1982	1,235,435.00	802,019	984,858	337,058	20.88	16,143
1983	511.16	328	403	144	20.90	7
1987	2,248,542.00	1,366,045	1,677,466	728,474	20.98	34,722
1995	9,779.16	5,087	6,247	4,217	21.12	200
1996	195,780.51	99,237	121,860	87,625	21.13	4,147
2001	263,336.76	113,027	138,794	142,976	21.20	6,744
2002	234,131.24	96,237	118,176	132,344	21.21	6,240
2004	2,640,221.52	980,768	1,204,357	1,620,680	21.23	76,339
2005	105,410.84	36,857	45,259	67,530	21.24	3,179
2010	643,443.60	139,707	171,556	516,928	21.29	24,280
2011	109,662.90	20,202	24,808	92,532	21.30	4,344
2014	8,999,804.63	625,070	767,569	8,862,222	21.32	415,676
	51,066,601.71	26,858,301	32,981,268	21,659,996		1,026,693
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1984	15,550,093.93	9,669,523	10,099,433	6,539,168	21.86	299,139
1985	931,420.00	571,382	596,786	399,834	21.88	18,274
1986	734,905.00	444,460	464,221	322,128	21.90	14,709
1987	15,869.00	9,455	9,875	7,104	21.92	324
1988	8,118.00	4,758	4,970	3,717	21.95	169
1989	20,054.00	11,558	12,072	9,386	21.97	427
1990	23,192.76	13,131	13,715	11,101	21.99	505

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1991	16,217.00	9,013	9,414	7,938	22.00	361
1992	24,302.00	13,236	13,824	12,179	22.02	553
1993	42,417.00	22,605	23,610	21,776	22.04	988
1994	11,882.00	6,188	6,463	6,251	22.06	283
1995	28,654.54	14,564	15,212	15,449	22.07	700
1996	80,570.00	39,875	41,648	44,562	22.09	2,017
1997	1,942,669.00	934,481	976,028	1,102,628	22.10	49,893
2001	618,493.64	258,342	269,828	391,960	22.16	17,688
2002	186,501.00	74,580	77,896	121,660	22.17	5,488
2003	189,255.91	72,029	75,231	127,272	22.19	5,736
2004	276,923.25	99,832	104,271	192,037	22.20	8,650
2005	181,861.63	61,693	64,436	130,156	22.21	5,860
2007	7,212,117.43	2,108,970	2,202,735	5,514,230	22.23	248,054
2010	581,597.75	121,854	127,272	495,038	22.26	22,239
2011	447,887.14	79,664	83,206	396,033	22.27	17,783
2012	265,809.06	38,134	39,829	244,586	22.28	10,978
2013	1,076,247.83	114,882	119,990	1,031,595	22.29	46,281
2014	2,643,686.56	176,061	183,889	2,644,856	22.30	118,603
2015	137,615.33	3,164	3,305	143,944	22.31	6,452
	33,248,360.76	14,973,434	15,639,157	19,936,589		902,154

## GHENT UNIT 2 SCRUBBER

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -7

1994	15,817,337.72	9,060,051	13,742,096	3,182,455	18.22	174,668
	15,817,337.72	9,060,051	13,742,096	3,182,455		174,668
	321,692,853.29	122,802,680	159,284,854	190,173,670		6,949,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 2.16

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1990	4,562,600.30	1,543,893	2,148,119	2,414,481	49.86	48,425
	4,562,600.30	1,543,893	2,148,119	2,414,481		48,425
GHENT UNIT 1 SCRUBBER ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1997	39,480.55	19,740	34,420	5,061	18.50	274
	39,480.55	19,740	34,420	5,061		274
GHENT UNIT 1 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1987	322,828.55	195,757	304,586	18,243	18.50	986
	322,828.55	195,757	304,586	18,243		986
	4,924,909.40	1,759,390	2,487,125	2,437,785		49,685
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.1 1.01

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1947	572,836.03	630,120	630,120			
1948	291,289.73	320,419	320,419			
1949	3,757.35	4,133	4,133			
1951	449.85	495	495			
1953	284,320.41	312,752	312,752			
1954	19,256.64	21,182	21,182			
1955	1,152.61	1,268	1,268			
1966	18.41	20	20			
1970	15,244.21	16,769	16,769			
1973	0.48	1	1			
1978	45,723.00	50,295	50,295			
1994	7,063.50	7,770	7,770			
2003	8,480.22	9,328	9,328			
2006	48,571.39	53,429	53,429			
2007	111,599.81	122,760	122,760			
2009	67,097.35	73,807	73,807			
2013	6,150.84	6,766	6,766			
2015	209,964.73	230,961	230,961			
	1,692,976.56	1,862,275	1,862,274			

TYRONE UNITS 1 AND 2  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2015  
NET SALVAGE PERCENT.. -10

1947	464,339.65	510,774	510,774			
2000	36,257.09	39,883	39,883			
2001	78,101.58	85,912	85,912			
2004	4,683.12	5,151	5,152			
	583,381.44	641,720	641,720			



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1954	1,532,919.98	1,686,212	1,686,212			
1955	34,040.75	37,445	37,445			
1977	454,212.76	499,634	499,634			
1978	2,303.00	2,533	2,533			
1982	372,934.13	410,228	410,228			
1985	19,443.60	21,388	21,388			
1997	26,427.69	29,070	29,070			
2011	107,003.10	117,703	117,704			
	2,549,285.01	2,804,213	2,804,214			

GREEN RIVER UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2015  
NET SALVAGE PERCENT.. -10

1959	2,136,379.91	2,350,018	2,350,018			
1960	9,468.10	10,415	10,415			
1980	37,188.01	40,907	40,907			
1982	1,306.83	1,438	1,438			
1985	14,804.60	16,285	16,285			
1986	78,079.36	85,887	85,887			
1987	8,740.03	9,614	9,614			
1988	18,125.00	19,938	19,938			
1990	0.35		0			
1991	152,430.19	167,673	167,673			
1992	453.00	498	498			
1994	0.20		0			
1995	238.43	262	262			
1996	128,584.00	141,442	141,442			
1997	98,050.96	107,856	107,856			
2000	125,696.00	138,266	138,266			
2003	37,909.52	41,700	41,700			
2004	14,553.86	16,009	16,009			
2005	170,827.36	187,910	187,910			
2007	116,707.42	128,378	128,378			
2009	164,177.61	180,595	180,595			
2010	24.08	26	26			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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## GREEN RIVER UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

2011	270,769.12	297,846	297,846			
2012	231,931.02	255,124	255,124			
2013	743,577.10	817,935	817,935			
	4,560,022.06	5,016,022	5,016,024			

## GREEN RIVER UNITS 1 AND 2

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

1950	981,876.86	1,080,065	1,080,065			
1951	43,895.11	48,285	48,285			
1954	12,435.28	13,679	13,679			
1960	11,239.00	12,363	12,363			
1961	219.00	241	241			
1965	6,953.70	7,649	7,649			
1970	0.08		0			
1973	5,098.15	5,608	5,608			
1974	28.00	31	31			
1975	394,531.08	433,984	433,984			
1978	34,073.00	37,480	37,480			
1997	68,189.00	75,008	75,008			
	1,558,538.26	1,714,393	1,714,392			

## PINEVILLE UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

2013	37,239.96	40,964	40,964			
	37,239.96	40,964	40,964			
	10,981,443.29	12,079,587	12,079,588			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	30,527,801.72	12,621,204	19,605,736	14,890,680	38.20	389,808
1999	46,214.59	13,637	21,184	31,039	41.62	746
2002	235,262.87	59,055	91,736	174,111	42.58	4,089
2003	251,881.90	59,322	92,151	192,476	42.88	4,489
2004	103,726.28	22,786	35,396	81,815	43.18	1,895
2008	11,126.98	1,689	2,624	9,950	44.26	225
2011	478,940,169.04	45,818,194	71,173,827	470,028,564	44.98	10,449,724
2012	4,494,782.01	339,640	527,596	4,551,508	45.21	100,675
2013	836,833.81	45,948	71,375	874,247	45.43	19,244
2014	11,469,287.24	383,106	595,116	12,365,179	45.64	270,929
2015	5,016,490.04	57,537	89,378	5,579,256	45.84	121,712
	531,933,576.48	59,422,118	92,306,117	508,778,824		11,363,536

TRIMBLE COUNTY UNIT 2 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2066  
NET SALVAGE PERCENT.. -13

1990	11,005,849.25	4,550,182	8,098,474	4,338,135	38.20	113,564
2003	51,829.65	12,207	21,726	36,841	42.88	859
2005	27,031.69	5,498	9,785	20,760	43.46	478
2007	131,148.15	22,243	39,588	108,609	44.00	2,468
2011	60,117,074.96	5,751,148	10,235,969	57,696,325	44.98	1,282,711
2012	1,218,956.00	92,108	163,935	1,213,485	45.21	26,841
2013	131,025.54	7,194	12,804	135,255	45.43	2,977
2014	338,774.33	11,316	20,140	362,675	45.64	7,946
	73,021,689.57	10,451,896	18,602,423	63,912,086		1,437,844

BROWN UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2023  
NET SALVAGE PERCENT.. -6

1950	38,574.00	36,294	34,124	6,764	6.64	1,019
1956	3,432,925.22	3,198,339	3,007,149	631,751	6.82	92,632
1957	198,794.49	184,862	173,811	36,911	6.85	5,388
1959	13,000.91	12,044	11,324	2,457	6.90	356

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1965	11,524.63	10,534	9,904	2,312	7.04	328
1966	34.45	31	29	7	7.06	1
1968	1,948.40	1,767	1,661	404	7.09	57
1973	1,590,515.65	1,420,680	1,335,755	350,192	7.17	48,841
1974	18,694.00	16,637	15,642	4,173	7.19	580
1975	441,330.00	391,365	367,970	99,840	7.20	13,867
1977	7,170.50	6,308	5,931	1,670	7.23	231
1978	1,881.00	1,648	1,549	444	7.24	61
1983	80,244.00	68,580	64,480	20,578	7.29	2,823
1984	4,372.00	3,715	3,493	1,141	7.30	156
1985	27,185.00	22,955	21,583	7,233	7.31	989
1987	70,883.58	59,064	55,533	19,603	7.32	2,678
1988	311,788.04	257,856	242,442	88,053	7.33	12,013
1989	12,314.44	10,103	9,499	3,554	7.34	484
1990	16,976.00	13,812	12,986	5,008	7.34	682
1991	11,405,119.81	9,194,130	8,644,525	3,444,902	7.35	468,694
1992	299,803.87	239,278	224,974	92,818	7.36	12,611
1994	809,175.97	631,801	594,033	263,693	7.37	35,779
1995	5,085.27	3,921	3,687	1,704	7.38	231
1996	597,835.99	454,862	427,671	206,035	7.38	27,918
1997	269,896.00	202,291	190,198	95,891	7.39	12,976
1999	6,580.00	4,765	4,480	2,495	7.40	337
2001	1,316,699.00	914,226	859,576	536,125	7.41	72,352
2002	13,656.00	9,253	8,700	5,775	7.41	779
2003	217,931.20	143,629	135,043	95,964	7.41	12,951
2004	1,845,220.71	1,177,335	1,106,957	848,977	7.42	114,417
2005	556,841.17	342,535	322,059	268,193	7.42	36,145
2006	40,236.58	23,698	22,281	20,369	7.43	2,741
2007	421,857.31	236,351	222,222	224,946	7.43	30,275
2008	2,917,291.73	1,538,836	1,446,848	1,645,481	7.43	221,464
2009	1,903,167.53	931,313	875,641	1,141,716	7.44	153,456
2010	2,427,890.91	1,083,496	1,018,727	1,554,837	7.44	208,983
2011	180,640.37	71,462	67,190	124,289	7.44	16,706
2012	3,112,190.42	1,045,098	982,624	2,316,297	7.44	311,330
2013	518,642.40	136,467	128,309	421,452	7.45	56,571
2014	64,953.85	11,411	10,729	58,122	7.45	7,802
2015	5,005,327.01	333,672	313,726	4,991,921	7.45	670,057
	40,216,199.41	24,446,424	22,985,071	19,644,100		2,657,761

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1963	5,017,723.03	4,195,406	3,515,321	1,803,466	11.79	152,966
1964	83,935.36	69,886	58,557	30,414	11.86	2,564
1965	2,757.93	2,287	1,916	1,007	11.92	84
1966	425.52	351	294	157	11.99	13
1975	2,622,355.35	2,064,842	1,730,126	1,049,571	12.46	84,235
1976	35,297.56	27,621	23,144	14,272	12.50	1,142
1977	1,845.00	1,434	1,202	754	12.54	60
1978	16,079.65	12,414	10,402	6,643	12.58	528
1980	82,061.00	62,415	52,297	34,687	12.66	2,740
1985	3,930.00	2,861	2,397	1,769	12.82	138
1988	117,057.24	82,473	69,104	54,977	12.90	4,262
1989	38,963.27	27,110	22,715	18,586	12.93	1,437
1990	28,392.45	19,502	16,341	13,755	12.95	1,062
1991	382,847.00	259,253	217,227	188,590	12.98	14,529
1992	195,307.00	130,306	109,183	97,842	13.00	7,526
1993	6,201,184.08	4,072,263	3,412,139	3,161,116	13.02	242,789
1994	58,066.75	37,484	31,408	30,143	13.04	2,312
1995	314,560.32	199,320	167,010	166,424	13.06	12,743
1996	64,792.38	40,233	33,711	34,969	13.08	2,673
1998	380.00	225	189	214	13.12	16
1999	1,985,695.00	1,148,231	962,100	1,142,737	13.13	87,033
2002	30,185.00	15,869	13,297	18,700	13.18	1,419
2003	419,887.86	212,397	177,967	267,114	13.19	20,251
2004	3,336,963.09	1,614,299	1,352,617	2,184,564	13.21	165,372
2005	115,467.62	53,130	44,517	77,878	13.22	5,891
2007	319,765.64	129,869	108,817	230,135	13.25	17,369
2008	38,247.48	14,369	12,040	28,503	13.26	2,150
2009	5,684,731.37	1,943,988	1,628,863	4,396,952	13.27	331,345
2010	1,991,547.56	607,030	508,629	1,602,411	13.28	120,663
2011	636,571.01	167,544	140,385	534,381	13.29	40,209
2012	6,650,986.04	1,442,087	1,208,321	5,841,724	13.30	439,227
2013	595,614.98	98,150	82,240	549,112	13.31	41,256
2014	1,500,354.55	158,067	132,444	1,457,932	13.32	109,454
2015	2,879,014.14	108,215	90,673	2,961,082	13.33	222,137
	41,452,992.23	19,020,931	15,937,592	28,002,580		2,137,595

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1971	23,810,289.08	17,502,172	17,550,961	7,687,945	16.78	458,161
1972	227,473.81	165,940	166,403	74,720	16.89	4,424
1973	121,887.17	88,246	88,492	40,708	16.99	2,396
1974	23,028.00	16,539	16,585	7,825	17.09	458
1975	413.00	294	295	143	17.18	8
1976	8,346,832.00	5,894,476	5,910,908	2,936,734	17.28	169,950
1977	300,180.00	210,095	210,681	107,510	17.37	6,189
1980	328,422.00	223,372	223,995	124,133	17.61	7,049
1981	831.05	559	561	320	17.69	18
1982	1,751,913.00	1,166,325	1,169,576	687,452	17.76	38,708
1983	208,501.00	137,175	137,557	83,454	17.84	4,678
1984	583,948.05	379,729	380,788	238,197	17.90	13,307
1985	116,941.74	75,077	75,286	48,672	17.97	2,709
1986	6,308.00	3,997	4,008	2,678	18.03	149
1987	1,331,048.28	831,619	833,937	576,974	18.09	31,895
1988	825,544.36	508,183	509,600	365,477	18.15	20,136
1990	642,103.72	382,732	383,799	296,831	18.26	16,256
1991	23,220.54	13,600	13,638	10,976	18.31	599
1992	12,776,750.40	7,344,020	7,364,492	6,178,863	18.36	336,539
1993	2,346,857.63	1,322,022	1,325,707	1,161,962	18.41	63,116
1994	3,077,923.00	1,697,041	1,701,772	1,560,827	18.46	84,552
1995	750,300.20	404,316	405,443	389,875	18.50	21,074
1997	4,676,406.78	2,392,987	2,399,658	2,557,333	18.59	137,565
1998	68,370.00	34,005	34,100	38,372	18.62	2,061
1999	401,832.00	193,676	194,216	231,726	18.66	12,418
2000	127,001.94	59,137	59,302	75,320	18.70	4,028
2001	251,033.71	112,601	112,915	153,181	18.73	8,178
2002	95,234.56	40,949	41,063	59,885	18.77	3,190
2003	391,655.38	160,839	161,287	253,867	18.80	13,504
2004	86,283.64	33,649	33,743	57,718	18.83	3,065
2005	3,019,751.72	1,111,301	1,114,399	2,086,538	18.86	110,633
2006	3,135,165.45	1,079,632	1,082,642	2,240,634	18.89	118,615
2007	8,078,544.98	2,578,140	2,585,327	5,977,931	18.92	315,958
2008	1,093,013.42	319,448	320,338	838,256	18.94	44,259
2009	245,739.33	64,631	64,811	195,673	18.97	10,315
2010	1,209,243.62	280,099	280,880	1,000,918	18.99	52,708
2011	3,445,815.41	678,610	680,502	2,972,063	19.02	156,260
2012	126,967,027.11	20,341,184	20,397,887	114,187,161	19.04	5,997,225

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2013	27,923,468.83	3,334,609	3,343,905	26,254,972	19.06	1,377,491
2014	2,079,275.62	156,663	157,100	2,046,932	19.08	107,282
2015	94,144,235.91	2,495,820	2,502,777	97,290,113	19.10	5,093,723
	335,039,815.44	73,835,509	74,041,334	281,100,870		14,850,849
BROWN UNITS 1, 2 AND 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1994	5,159,404.89	2,844,684	4,831,796	637,173	18.46	34,516
2010	32,323,114.73	7,487,042	12,717,006	21,545,496	18.99	1,134,571
2012	254,234.17	40,730	69,181	200,307	19.04	10,520
2013	295,455,751.48	35,283,208	59,929,777	253,253,320	19.06	13,287,163
2014	815,518.70	61,445	104,367	760,083	19.08	39,837
2015	551,915.65	14,632	24,853	560,178	19.10	29,329
	334,559,939.62	45,731,741	77,676,980	276,956,556		14,535,936
GHENT UNIT 1 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1997	21,463,096.55	11,384,464	17,193,704	5,771,809	17.69	326,275
2010	12,043.79	2,929	4,424	8,463	18.05	469
2011	759,148.82	157,893	238,462	573,827	18.07	31,756
2012	115,925,898.17	19,576,105	29,565,358	94,475,353	18.09	5,222,518
2013	152,123.49	19,258	29,085	133,687	18.11	7,382
2014	67,811.53	5,408	8,168	64,391	18.13	3,552
2015	452,417.04	12,727	19,221	464,865	18.15	25,612
	138,832,539.39	31,158,784	47,058,422	101,492,395		5,617,564

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1958	50,033.00	40,658	45,170	8,366	14.49	577
1974	49,030,601.98	36,090,171	40,095,044	12,367,700	16.35	756,434
1979	153,844.00	108,503	120,543	44,070	16.75	2,631
1980	485,218.64	338,944	376,556	142,628	16.82	8,480
1981	6,294.00	4,352	4,835	1,900	16.89	112
1982	40,874.00	27,963	31,066	12,669	16.96	747
1983	0.16		0			
1984	705.60	472	524	231	17.08	14
1985	3,913.34	2,586	2,873	1,314	17.14	77
1986	20,989.71	13,691	15,210	7,249	17.20	421
1987	190,485.08	122,601	136,206	67,613	17.25	3,920
1989	84,769.00	52,982	58,861	31,841	17.35	1,835
1990	63,912.00	39,307	43,669	24,717	17.40	1,421
1991	310,440.00	187,660	208,484	123,686	17.45	7,088
1992	354,903.01	210,702	234,083	145,663	17.49	8,328
1993	90,815.89	52,893	58,762	38,411	17.53	2,191
1994	610,532.00	348,251	386,896	266,373	17.57	15,161
1995	8,510,654.34	4,747,531	5,274,358	3,832,043	17.61	217,606
1996	780,407.52	424,950	472,106	362,930	17.65	20,563
1998	134,109.00	69,190	76,868	66,629	17.72	3,760
1999	149,045.50	74,552	82,825	76,654	17.76	4,316
2000	37,620.04	18,199	20,219	20,035	17.79	1,126
2001	4,796,617.93	2,236,281	2,484,438	2,647,943	17.82	148,594
2002	3,272,250.00	1,464,877	1,627,432	1,873,875	17.85	104,979
2003	1,558,877.17	666,866	740,867	927,131	17.88	51,853
2004	53,736,563.83	21,852,737	24,277,703	33,220,420	17.91	1,854,853
2005	6,533,312.05	2,510,969	2,789,608	4,201,036	17.93	234,302
2006	2,661,176.28	958,255	1,064,591	1,782,867	17.96	99,269
2007	1,359,443.47	454,462	504,893	949,712	17.98	52,820
2008	993,616.17	304,247	338,009	725,160	18.01	40,264
2009	3,419,068.72	943,941	1,048,689	2,609,715	18.03	144,743
2010	4,229,579.47	1,028,726	1,142,882	3,382,768	18.05	187,411
2011	5,070,156.45	1,054,525	1,171,544	4,253,523	18.07	235,391
2012	30,045,027.82	5,073,626	5,636,639	26,511,541	18.09	1,465,536
2013	1,558,285.23	197,266	219,156	1,448,209	18.11	79,967
2014	2,380,884.08	189,869	210,938	2,336,607	18.13	128,881
2015	164,542,264.61	4,628,623	5,142,254	170,917,969	18.15	9,416,968
	347,267,291.09	86,541,428	96,144,803	275,431,198		15,302,639



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM, LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1977	58,730,215.55	42,176,587	44,740,983	18,100,348	16.60	1,090,382
1978	378,364.00	269,302	285,676	119,174	16.68	7,145
1979	182,288.33	128,564	136,381	58,668	16.75	3,503
1980	41,332.94	28,873	30,629	13,598	16.82	808
1981	6,292.00	4,351	4,616	2,117	16.89	125
1982	74,950.00	51,276	54,394	25,803	16.96	1,521
1986	625,102.42	407,750	432,542	236,318	17.20	13,739
1987	303,212.93	195,156	207,022	117,416	17.25	6,807
1988	440,286.00	279,385	296,372	174,734	17.30	10,100
1989	22,395.85	13,998	14,849	9,114	17.35	525
1990	3,078.00	1,893	2,008	1,285	17.40	74
1991	159,055.00	96,148	101,994	68,195	17.45	3,908
1992	8,980.53	5,332	5,656	3,953	17.49	226
1994	624,766.08	356,371	378,039	290,461	17.57	16,532
1995	192,226.00	107,230	113,750	91,932	17.61	5,220
1996	1,317,733.68	717,536	761,163	648,812	17.65	36,760
1997	1,696,598.00	899,910	954,626	860,734	17.69	48,657
1998	31,096.00	16,043	17,018	16,254	17.72	917
1999	1,074,948.00	537,681	570,373	579,822	17.76	32,648
2000	18,464.61	8,932	9,475	10,282	17.79	578
2001	406,215.00	189,386	200,901	233,749	17.82	13,117
2002	5,238,048.00	2,344,899	2,487,472	3,117,239	17.85	174,635
2003	281,282.34	120,329	127,645	173,327	17.88	9,694
2004	48,776.05	19,835	21,041	31,149	17.91	1,739
2005	2,911,587.84	1,119,020	1,187,058	1,928,341	17.93	107,548
2006	388,451.69	139,876	148,381	267,263	17.96	14,881
2007	384,330.33	128,482	136,294	274,940	17.98	15,291
2008	179,568.29	54,984	58,327	133,811	18.01	7,430
2009	322,044.12	88,910	94,316	250,271	18.03	13,881
2010	5,168,023.27	1,256,975	1,333,401	4,196,384	18.05	232,487
2011	696,400.85	144,842	153,649	591,500	18.07	32,734
2012	30,284,534.59	5,114,071	5,425,014	26,979,438	18.09	1,491,401
2013	23,210,479.70	2,938,254	3,116,904	21,718,309	18.11	1,199,244
2014	1,722,539.01	137,367	145,719	1,697,398	18.13	93,624
2015	132,392,306.05	3,724,235	3,950,674	137,709,094	18.15	7,587,278
	269,565,973.05	63,823,783	67,704,359	220,731,232		12,275,159

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
1981	130,249,859.69	85,517,200	99,842,747	39,524,603	19.25	2,053,226
1982	4,323,370.79	2,805,349	3,275,291	1,350,715	19.34	69,840
1983	175,918.00	112,745	131,632	56,601	19.43	2,913
1984	9,724,031.69	6,153,452	7,184,257	3,220,457	19.51	165,067
1985	13,041.58	8,142	9,506	4,449	19.59	227
1986	5,003.81	3,080	3,596	1,758	19.67	89
1987	1,523,545.00	924,026	1,078,816	551,377	19.74	27,932
1989	51,742.00	30,371	35,459	19,905	19.89	1,001
1990	148,350.00	85,582	99,918	58,816	19.95	2,948
1994	194,871.00	103,501	120,839	87,673	20.20	4,340
1995	694,601.50	360,166	420,500	322,724	20.25	15,937
1996	328,272.00	165,903	193,694	157,557	20.30	7,761
1997	1,620,817.00	796,396	929,806	804,469	20.35	39,532
1998	206,918.25	98,635	115,158	106,245	20.40	5,208
1999	5,607,517.20	2,586,019	3,019,220	2,980,823	20.45	145,762
2000	72,921.99	32,429	37,861	40,165	20.50	1,959
2002	602,894.00	247,014	288,393	356,704	20.58	17,333
2003	855,281.04	333,984	389,932	525,219	20.62	25,471
2004	71,793,078.90	26,563,102	31,012,861	45,805,733	20.66	2,217,122
2005	3,708,105.24	1,291,517	1,507,867	2,459,805	20.70	118,831
2006	1,083,127.40	352,470	411,515	747,432	20.73	36,056
2007	170,859.09	51,385	59,993	122,826	20.77	5,914
2008	34,203.02	9,391	10,964	25,633	20.80	1,232
2009	5,797,862.51	1,430,018	1,669,570	4,534,143	20.83	217,674
2010	3,722,211.44	805,674	940,638	3,042,129	20.86	145,836
2011	2,923,273.40	538,062	628,196	2,499,706	20.89	119,660
2012	5,638,318.74	839,130	979,698	5,053,303	20.92	241,554
2013	5,171,161.32	570,854	666,481	4,866,661	20.95	232,299
2014	165,523,321.40	11,450,159	13,368,250	163,741,704	20.98	7,804,657
2015	3,548,130.68	84,852	99,066	3,697,434	21.00	176,068
	425,512,609.68	144,350,608	168,531,725	286,766,767		13,903,449

## GHENT UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 65-R2

PROBABLE RETIREMENT YEAR.. 6-2038

NET SALVAGE PERCENT.. -7

1984	124,057,452.69	77,152,000	71,546,986	61,194,489	20.29	3,015,993
1986	209,125.43	126,371	117,190	106,574	20.47	5,206

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1987	110,311.00	65,656	60,886	57,147	20.55	2,781
1989	864,078.80	497,351	461,219	463,345	20.71	22,373
1990	204,757.59	115,761	107,351	111,740	20.78	5,377
1991	11,877.00	6,588	6,109	6,599	20.85	316
1992	91,017.00	49,462	45,869	51,520	20.92	2,463
1994	107,547.90	55,879	51,819	63,257	21.05	3,005
1995	1,910,485.07	968,347	897,998	1,146,221	21.11	54,298
1996	704,727.26	347,764	322,499	431,559	21.17	20,385
1998	7,924.00	3,684	3,416	5,062	21.28	238
1999	1,429,371.01	642,696	596,005	933,422	21.33	43,761
2000	42,052.00	18,229	16,905	28,091	21.38	1,314
2001	373,444.57	155,483	144,187	255,398	21.43	11,918
2002	813,279.13	323,979	300,442	569,766	21.48	26,525
2003	2,839,191.12	1,077,616	999,328	2,038,606	21.52	94,731
2004	53,556,449.82	19,236,850	17,839,312	39,466,089	21.57	1,829,675
2005	4,307,400.14	1,455,082	1,349,372	3,259,546	21.61	150,835
2006	125,813.69	39,654	36,773	97,847	21.65	4,519
2007	728,088.85	211,825	196,436	582,619	21.69	26,861
2008	413,440.17	109,790	101,814	340,567	21.72	15,680
2009	8,639,729.77	2,055,055	1,905,757	7,338,754	21.76	337,259
2010	3,571,815.82	745,450	691,294	3,130,549	21.79	143,669
2011	6,389,527.31	1,132,036	1,049,795	5,786,999	21.82	265,215
2012	50,751,342.00	7,253,377	6,726,427	47,577,509	21.86	2,176,464
2013	12,001,376.53	1,273,617	1,181,090	11,660,383	21.89	532,681
2014	460,019,589.15	30,552,155	28,332,572	463,888,388	21.91	21,172,450
2015	1,383,225.41	32,339	29,990	1,450,062	21.94	66,092
	735,664,440.23	145,704,096	135,118,842	652,042,109		30,032,084

## GHENT UNIT 2 SCRUBBER

INTERIM SURVIVOR CURVE.. IOWA 65-R2

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -7

1994	55,782,191.35	31,818,513	56,178,615	3,508,330	17.57	199,677
2001	57,800.67	26,948	47,579	14,267	17.82	801
2002	491,092.43	219,846	388,159	137,310	17.85	7,692
2003	244,482.98	104,586	184,657	76,940	17.88	4,303
2004	556,738.99	226,406	399,741	195,969	17.91	10,942

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2006	13,411.72	4,829	8,526	5,824	17.96	324
2012	8,815,298.69	1,488,617	2,628,295	6,804,075	18.09	376,124
2013	297,276.90	37,633	66,445	251,642	18.11	13,895
	66,258,293.73	33,927,378	59,902,017	10,994,357		613,758
GHENT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
2007	110,351,445.96	33,187,635	30,565,215	87,510,832	20.77	4,213,328
2011	6,848,600.71	1,260,563	1,160,956	6,167,047	20.89	295,215
2012	249,577.51	37,144	34,209	232,839	20.92	11,130
2013	222,658.95	24,580	22,638	215,607	20.95	10,292
2014	567,246.36	39,240	36,139	570,814	20.98	27,208
2015	221,002.85	5,285	4,867	231,606	21.00	11,029
	118,460,532.34	34,554,447	31,824,024	94,928,746		4,568,202
GHENT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
2011	243,442.48	43,131	92,184	168,299	21.82	7,713
2012	252,238,345.08	36,049,879	77,049,557	192,845,472	21.86	8,821,842
2013	784,199.26	83,221	177,869	661,225	21.89	30,207
2014	435,675.38	28,935	61,843	404,330	21.91	18,454
	253,701,662.20	36,205,166	77,381,453	194,079,326		8,878,216
	3,711,487,554.46	809,174,309	985,215,162	3,014,861,146		138,174,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.8 3.72

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2011	4,610,665.23	377,291	676,102	3,934,563	50.49	77,928
	4,610,665.23	377,291	676,102	3,934,563		77,928
TYRONE UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
2005	170,126.36	170,126	170,126			
2007	172,621.19	172,621	172,621			
2008	8,648.65	8,649	8,649			
2009	224,059.52	224,060	224,060			
	575,455.72	575,456	575,456			
GREEN RIVER UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
1978	931,932.13	931,932	931,932			
1985	296.57	297	297			
1997	5,030.40	5,030	5,030			
2004	49,756.95	49,757	49,757			
2005	26,461.24	26,461	26,461			
2007	72,732.11	72,732	72,732			
2009	246,680.85	246,681	246,681			
2010	130,846.99	130,847	130,847			
2011	334,280.60	334,281	334,281			
2012	33,823.14	33,823	33,823			
	1,831,840.98	1,831,841	1,831,841			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PINEVILLE UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
1977	50,117.00	50,117	50,117			
1978	41,148.89	41,149	41,149			
	91,265.89	91,266	91,266			
BROWN UNIT 1 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1993	9,299,115.00	6,974,336	7,598,416	1,700,699	7.50	226,760
	9,299,115.00	6,974,336	7,598,416	1,700,699		226,760
BROWN UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1994	3,909,061.67	2,401,297	3,256,464	652,598	13.50	48,341
	3,909,061.67	2,401,297	3,256,464	652,598		48,341
BROWN UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2008	19,802,080.26	5,500,622	6,026,115	13,775,965	19.50	706,460
	19,802,080.26	5,500,622	6,026,115	13,775,965		706,460

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1974	1,777,792.39	1,230,463	1,464,285	313,507	18.46	16,983
	1,777,792.39	1,230,463	1,464,285	313,507		16,983
GHENT UNIT 4 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1994	16,544,368.68	8,084,240	7,960,266	8,584,103	22.50	381,516
2004	16,148,295.19	5,461,999	5,378,237	10,770,058	22.50	478,669
	32,692,663.87	13,546,239	13,338,503	19,354,161		860,185
GHENT UNIT 2 SCRUBBER ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1994	1,901,133.18	1,021,859	1,901,133			
	1,901,133.18	1,021,859	1,901,133			
	76,491,074.19	33,550,670	36,759,581	39,731,493		1,936,657
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 2.53

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2009	80,855.84	88,941	88,941			
2011	10,306.64	11,337	11,338			
	91,162.48	100,278	100,279			
TYRONE UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1973	32,257.44	35,483	35,483			
1974	3,680.00	4,048	4,048			
	35,937.44	39,531	39,531			
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2012	10,061.86	11,068	11,068			
2013	31,239.04	34,363	34,363			
	41,300.90	45,431	45,431			
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1965	0.10		0			
1975	6,388.26	7,027	7,027			
1977	1,272.00	1,399	1,399			
1979	4,376.00	4,814	4,814			
1980	2,331.62	2,565	2,565			
1981	5,272.42	5,800	5,800			
1985	692.53	762	762			
1988	83,465.37	91,812	91,812			
2001	18,275.84	20,103	20,103			



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2005	76,387.85	84,027	84,027			
2007	795.41	875	875			
2012	333,641.83	367,006	367,006			
2013	66,416.30	73,058	73,058			
	599,315.53	659,248	659,247			
GREEN RIVER UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1974	27,465.06	30,212	30,212			
1975	32,966.94	36,264	36,264			
1977	91,811.76	100,993	100,993			
	152,243.76	167,469	167,468			
PINEVILLE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1951	5,844.00	6,428	6,428			
1963	7,129.00	7,842	7,842			
1970	1,082.00	1,190	1,190			
1975	8,772.00	9,649	9,649			
1976	20.00	22	22			
1978	2,577.11	2,835	2,835			
1979	8,108.00	8,919	8,919			
1988	1,821.00	2,003	2,003			
1995	31,090.00	34,199	34,199			
1997	6,678.00	7,346	7,346			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PINEVILLE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2000	10,484.00	11,532	11,532			
2002	51,958.50	57,154	57,154			
2011	9,638.92	10,603	10,603			
	145,202.53	159,722	159,723			
	1,065,162.64	1,171,679	1,171,679			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	10,495,573.59	4,496,007	7,247,571	4,612,427	35.64	129,417
2008	10,044,788.71	1,552,991	2,503,424	8,847,187	43.09	205,319
2011	66,353,243.45	6,435,462	10,373,976	64,605,189	43.99	1,468,634
2012	35,891.34	2,758	4,446	36,111	44.27	816
2014	2,395,609.34	81,455	131,306	2,575,733	44.80	57,494
2015	581,903.51	6,793	10,950	646,601	45.05	14,353
	89,907,009.94	12,575,466	20,271,673	81,323,248		1,876,033

BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1956	3,283,253.45	3,057,851	2,671,921	808,327	6.60	122,474
1959	14,882.13	13,780	12,041	3,734	6.71	556
1968	5,774.91	5,233	4,573	1,549	6.98	222
1985	11,462.31	9,675	8,454	3,696	7.26	509
1996	32,671.87	24,844	21,708	12,924	7.36	1,756
1997	17,942.90	13,442	11,745	7,274	7.37	987
2001	103,385.99	71,781	62,722	46,868	7.39	6,342
2004	163,261.40	104,077	90,942	82,116	7.41	11,082
2009	467,034.49	228,513	199,673	295,384	7.43	39,756
2010	0.03		0			
2012	1,851,245.33	620,446	542,140	1,420,180	7.44	190,884
2013	77,712.20	20,531	17,940	64,435	7.44	8,661
2014	262,052.93	46,036	40,226	237,550	7.45	31,886
2015	2,050,071.73	134,101	117,176	2,055,900	7.45	275,960
	8,340,751.67	4,350,310	3,801,260	5,039,937		691,075

BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1963	4,017,807.85	3,368,601	4,069,971	188,906	11.28	16,747
1965	26,462.00	21,990	26,568	1,481	11.46	129
1985	8,768.76	6,383	7,712	1,583	12.67	125

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1990	23,666.17	16,252	19,636	5,450	12.84	424
1994	1,497,407.00	966,446	1,167,668	419,584	12.95	32,400
1995	574,163.49	363,659	439,376	169,238	12.98	13,038
1996	32,822.53	20,383	24,627	10,165	13.00	782
1997	33,091.00	20,096	24,280	10,796	13.03	829
2002	1,508,264.00	792,633	957,665	641,094	13.13	48,827
2003	409,883.72	207,124	250,249	184,228	13.15	14,010
2004	1,221,923.10	591,173	714,260	580,979	13.16	44,147
2005	146,394.62	67,361	81,386	73,792	13.18	5,599
2006	632,295.16	274,568	331,735	338,498	13.20	25,644
2007	2,547.40	1,035	1,250	1,450	13.21	110
2009	927,175.48	316,876	382,852	599,954	13.24	45,314
2010	840,714.12	255,985	309,283	581,874	13.25	43,915
2011	13,859.99	3,640	4,398	10,294	13.27	776
2012	364,931.03	79,033	95,488	291,339	13.28	21,938
2013	35,612.96	5,856	7,075	30,674	13.29	2,308
2014	1,106,284.24	116,715	141,016	1,031,645	13.30	77,567
2015	317,590.08	11,954	14,443	322,203	13.31	24,208
	13,741,664.70	7,507,763	9,070,939	5,495,226		418,837
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1971	6,690,425.21	4,947,559	6,258,369	833,481	16.04	51,963
1972	12,875.38	9,448	11,951	1,697	16.18	105
1973	2,376.00	1,729	2,187	331	16.32	20
1984	13,467.21	8,778	11,104	3,172	17.53	181
1993	6,448.62	3,638	4,602	2,234	18.19	123
1994	191,259.00	105,574	133,545	69,190	18.25	3,791
1995	421,519.00	227,359	287,596	159,214	18.31	8,695
1997	10,429,790.49	5,344,819	6,760,880	4,294,698	18.41	233,281
1998	297,088.00	147,864	187,039	127,874	18.46	6,927
1999	68,653.00	33,108	41,880	30,893	18.51	1,669
2003	120,057.33	49,344	62,417	64,844	18.68	3,471
2004	72,895.42	28,451	35,989	41,280	18.72	2,205
2005	4,204,448.97	1,547,595	1,957,616	2,499,100	18.76	133,214
2006	1,419,771.42	489,051	618,621	886,337	18.80	47,146

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2008	781,074.49	228,288	288,771	539,168	18.86	28,588
2009	810,823.83	213,416	269,959	589,515	18.89	31,208
2011	407,184.46	80,432	101,742	329,874	18.95	17,408
2012	16,784,850.43	2,689,430	3,401,970	14,389,972	18.98	758,165
2013	60,585.16	7,225	9,139	55,081	19.01	2,897
2014	1,314,686.65	98,665	124,805	1,268,762	19.03	66,672
2015	1,347,820.36	35,089	44,386	1,384,304	19.06	72,629
	45,458,100.43	16,296,862	20,614,566	27,571,020		1,470,358
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	13,820,013.46	10,214,702	11,887,398	2,900,016	15.78	183,778
1975	38,921.00	28,528	33,200	8,446	15.90	531
1976	156.00	113	132	35	16.01	2
1979	21,978.00	15,541	18,086	5,431	16.32	333
1980	3,163,50	2,216	2,579	806	16.41	49
1985	156,856.25	103,829	120,831	47,005	16.83	2,793
1989	252,974.07	158,271	184,188	86,494	17.11	5,055
1992	58,228.11	34,597	40,262	22,042	17.29	1,275
1994	1,803,234.05	1,029,425	1,197,997	731,463	17.39	42,062
1995	13,200.94	7,369	8,576	5,549	17.44	318
1996	32,637.46	17,784	20,696	14,226	17.49	813
2001	424,030.20	197,878	230,281	223,431	17.70	12,623
2002	162,462.00	72,758	84,672	89,162	17.74	5,026
2003	1,132,828.50	484,766	564,148	647,978	17.78	36,444
2004	1,385,035.03	563,615	655,909	826,078	17.81	46,383
2006	1,501,464.76	540,690	629,230	977,337	17.88	54,661
2008	11,574,683.26	3,543,447	4,123,700	8,261,211	17.94	460,491
2009	426,823.12	117,902	137,209	319,492	17.96	17,789
2011	3,073,590.83	638,345	742,876	2,545,866	18.02	141,280
2012	58,830.81	9,933	11,560	51,389	18.04	2,849
2013	355,249.66	44,915	52,270	327,847	18.06	18,153
2014	23,384.79	1,857	2,161	22,861	18.09	1,264
2015	2,428,504.79	67,093	78,080	2,520,420	18.11	139,173
	38,748,250.59	17,895,574	20,826,042	20,634,586		1,173,145

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1977	17,497,877.92	12,605,826	14,022,022	4,700,708	16.12	291,607
1978	4,313,274.00	3,079,310	3,425,254	1,189,950	16.22	73,363
1979	20,087.00	14,204	15,800	5,693	16.32	349
1980	2,264.00	1,586	1,764	658	16.41	40
1981	899.00	623	693	269	16.50	16
1985	128,384.83	84,982	94,529	42,843	16.83	2,546
1993	11,440.84	6,667	7,416	4,826	17.34	278
1996	2,506,918.63	1,366,041	1,519,508	1,162,895	17.49	66,489
1997	29,881.11	15,858	17,640	14,333	17.54	817
1998	64,136.87	33,101	36,820	31,807	17.58	1,809
1999	678,802.78	339,576	377,726	348,593	17.63	19,773
2002	137,999.16	61,803	68,746	78,913	17.74	4,448
2004	951,927.36	387,369	430,888	587,674	17.81	32,997
2005	458,645.99	176,214	196,011	294,741	17.85	16,512
2006	172,946.00	62,279	69,276	115,777	17.88	6,475
2009	2,195,130.77	606,364	674,486	1,674,304	17.96	93,224
2011	241,196.39	50,093	55,721	202,359	18.02	11,230
2012	902,565.37	152,395	169,516	796,229	18.04	44,137
2013	1,341,650.30	169,626	188,683	1,246,883	18.06	69,041
2014	115,704.20	9,187	10,219	113,584	18.09	6,279
2015	54,523.20	1,506	1,675	56,665	18.11	3,129
	31,826,255.72	19,224,610	21,384,390	12,669,704		744,559

GHENT UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2037  
NET SALVAGE PERCENT.. -7

1981	23,966,739.13	15,805,420	19,182,251	6,462,160	18.70	345,570
1982	480,015.00	312,736	379,552	134,064	18.82	7,123
1983	29,912.17	19,251	23,364	8,642	18.93	457
1984	7,192,035.00	4,568,035	5,543,997	2,151,481	19.04	112,998
1985	156,856.24	98,253	119,245	48,591	19.15	2,537
1987	44,239.03	26,904	32,652	14,684	19.35	759
1995	2,196,292.70	1,140,565	1,384,247	965,786	20.01	48,265
1996	2,264.00	1,146	1,391	1,032	20.07	51
1999	60,118.00	27,759	33,690	30,637	20.26	1,512

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
2003	555,078.69	216,946	263,297	330,638	20.47	16,152
2004	943,602.66	349,633	424,332	585,323	20.52	28,525
2005	619,008.50	215,783	261,885	400,454	20.57	19,468
2006	365,407.85	119,024	144,454	246,533	20.61	11,962
2007	1,228,187.47	369,463	448,399	865,762	20.66	41,905
2009	1,824,052.27	449,739	545,826	1,405,910	20.74	67,787
2011	1,402,218.14	257,929	313,036	1,187,338	20.81	57,056
2012	1,314,528.73	195,791	237,622	1,168,924	20.84	56,090
2013	530,602.17	58,750	71,302	496,442	20.88	23,776
2014	156,580.41	10,865	13,186	154,355	20.91	7,382
	43,067,738.16	24,243,992	29,423,726	16,658,754		849,375
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1984	41,557,409.01	25,949,718	28,492,170	15,974,257	19.78	807,596
1985	236,810.00	145,811	160,097	93,290	19.89	4,690
1986	51,406.00	31,176	34,231	20,774	20.01	1,038
1987	65,193.00	38,939	42,754	27,002	20.11	1,343
1989	118,897.45	68,640	75,365	51,855	20.32	2,552
1991	21,490.58	11,947	13,118	9,877	20.51	482
1993	194,113.31	103,448	113,583	94,118	20.68	4,551
1994	321,113.00	167,209	183,591	159,999	20.76	7,707
1996	33,858.00	16,744	18,385	17,844	20.91	853
2000	676.00	293	322	402	21.18	19
2003	3,747,103.58	1,422,856	1,562,262	2,447,139	21.36	114,566
2004	106,038.93	38,137	41,874	71,588	21.41	3,344
2005	951,102.73	321,933	353,475	664,205	21.46	30,951
2006	1,380,479.45	435,734	478,426	998,687	21.51	46,429
2007	391,047.02	113,961	125,126	293,294	21.56	13,604
2008	399,683.45	106,244	116,653	311,008	21.60	14,399
2009	1,462,218.47	348,305	382,431	1,182,143	21.65	54,602
2011	9,957.80	1,763	1,936	8,719	21.73	401
2012	3,951,908.24	565,356	620,747	3,607,794	21.77	165,723

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
. PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
2013	766,472.18	81,299	89,264	730,861	21.81	33,510
2014	2,164,941.54	144,225	158,356	2,158,132	21.84	98,816
2015	25,437.69	596	654	26,564	21.87	1,215
	57,957,357.43	30,114,334	33,064,819	28,949,553		1,408,391
	329,047,128.64	132,208,911	158,457,415	198,342,028		8,631,773
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 2.62



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	9,229,511.61	3,885,558	4,210,141	6,219,207	40.89	152,096
2008	28,344.56	4,347	4,710	27,319	47.00	581
2011	35,974,616.47	3,459,834	3,748,854	36,902,462	47.62	774,936
2012	1,088,194.59	83,002	89,936	1,139,724	47.80	23,844
2013	159,449.60	8,822	9,559	170,619	47.98	3,556
2014	447,854.18	15,192	16,461	489,614	48.14	10,171
2015	228,635.93	2,594	2,811	255,548	48.30	5,291
	47,156,606.94	7,459,349	8,082,472	45,204,494		970,475
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	1,415,469.10	595,902	751,018	848,462	40.89	20,750
	1,415,469.10	595,902	751,018	848,462		20,750
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1956	965,068.08	906,722	1,012,485	10,487	6.88	1,524
1958	96,451.16	90,254	100,782	1,457	6.95	210
1963	780.00	722	806	21	7.09	3
1965	63,901.00	58,841	65,704	2,031	7.14	284
1968	2,135.00	1,950	2,177	86	7.19	12
1979	58,759.52	51,583	57,600	4,685	7.34	638
1989	1,850.00	1,527	1,705	256	7.41	35
1992	1,344.04	1,079	1,205	220	7.43	30
1995	1,428,056.08	1,107,603	1,236,798	276,942	7.44	37,223
2001	68,330.19	47,691	53,254	19,176	7.47	2,567
2006	767,016.47	454,033	506,993	306,044	7.48	40,915
2009	166,049.72	81,702	91,232	84,781	7.48	11,334
2010	19,084.61	8,547	9,544	10,686	7.49	1,427
2011	53,830.80	21,356	23,847	33,214	7.49	4,434

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
2012	19,084.61	6,430	7,180	13,050	7.49	1,742
2014	79,740.42	14,103	15,748	68,777	7.49	9,183
2015	433,058.83	28,727	32,078	426,965	7.49	57,005
	4,224,540.53	2,882,870	3,219,138	1,258,875		168,566

BROWN UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 70-R3  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. -6

1948	384.00	344	407			
1963	817,849.45	692,730	825,250	41,671	12.04	3,461
1965	1,103.00	926	1,103	66	12.20	5
1966	397.00	332	396	25	12.27	2
1970	793.56	650	774	67	12.52	5
1984	38,251.57	28,407	33,841	6,705	13.06	513
1994	185,597.00	120,908	144,038	52,695	13.27	3,971
1995	12,605.00	8,058	9,600	3,762	13.29	283
1997	36,014.00	22,073	26,296	11,879	13.32	892
1998	14,507.07	8,683	10,344	5,033	13.33	378
2005	30,977.05	14,372	17,121	15,714	13.40	1,173
2010	105,240.55	32,268	38,441	73,114	13.44	5,440
2011	34,981.18	9,265	11,037	26,043	13.45	1,936
2012	1,109,729.78	242,344	288,705	887,609	13.45	65,993
2014	20,568.37	2,173	2,589	19,214	13.46	1,427
	2,408,998.58	1,183,533	1,409,941	1,143,597		85,479

BROWN UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 70-R3  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

1972	4,207,199.70	3,115,454	4,459,632			
1973	69,444.66	51,032	73,611			
1974	17,025.00	12,406	18,047			
1984	4,045.00	2,665	4,288			
1985	798.00	519	846			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1988	8,408.74	5,242	8,645	268	18.69	14
1989	8,164.40	5,010	8,263	392	18.74	21
1990	9,591.76	5,788	9,546	622	18.79	33
1991	5,344.58	3,168	5,225	441	18.83	23
1997	778,846.00	403,253	665,054	160,523	19.05	8,426
2003	45,349.90	18,814	31,028	17,042	19.22	887
2004	18,213.04	7,175	11,833	7,473	19.24	388
2005	6,057.20	2,251	3,712	2,708	19.26	141
2007	1,652,556.67	532,520	878,244	873,466	19.30	45,257
2010	208,220.77	48,663	80,256	140,458	19.34	7,263
2011	163,301.43	32,470	53,550	119,549	19.36	6,175
2012	1,510,611.21	243,870	402,196	1,199,052	19.37	61,903
2013	14,410.13	1,739	2,868	12,407	19.38	640
2014	100,287.63	7,633	12,589	93,716	19.39	4,833
2015	131,881.19	3,513	5,794	134,000	19.40	6,907
	8,959,757.01	4,503,185	6,735,226	2,762,116		142,911

BROWN UNITS 1, 2 AND 3 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 70-R3  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

2013	29,308,888.08	3,537,026	5,739,630	25,327,791	19.38	1,306,904
	29,308,888.08	3,537,026	5,739,630	25,327,791		1,306,904

GHENT UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 70-R3  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -7

1997	3,016,784.27	1,617,982	2,501,892	726,067	18.11	40,092
2011	5,833.85	1,221	1,888	4,354	18.38	237
2012	9,121,453.85	1,553,004	2,401,417	7,358,539	18.39	400,138
	12,144,071.97	3,172,207	4,905,197	8,088,960		440,467

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	6,397,687.82	4,775,713	6,515,087	330,439	16.89	19,564
1978	869,693.72	627,485	856,023	74,549	17.21	4,332
1994	911,155.00	525,500	716,894	258,042	18.02	14,320
1995	70.00	39	53	22	18.05	1
1996	15,852.00	8,727	11,905	5,056	18.08	280
2000	14,398.00	7,036	9,599	5,807	18.19	319
2004	33,927.95	13,941	19,018	17,284	18.27	946
2005	160,601.93	62,293	84,981	86,863	18.29	4,749
2007	53,989.17	18,220	24,856	32,912	18.32	1,797
2009	84,877.13	23,647	32,260	58,559	18.35	3,191
2011	268,831.65	56,270	76,764	210,886	18.38	11,474
2012	178,069.98	30,318	41,360	149,175	18.39	8,112
2013	43,107.20	5,498	7,500	38,624	18.40	2,099
2014	33,762.45	2,705	3,690	32,436	18.41	1,762
2015	2,659,970.72	73,744	100,602	2,745,566	18.42	149,054
	11,725,994.72	6,231,136	8,500,593	4,046,221		222,000
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1977	9,885,751.20	7,195,834	8,891,124	1,686,629	17.14	98,403
1984	2,106,460.46	1,427,087	1,763,299	490,614	17.59	27,892
1989	42,801.92	27,078	33,457	12,341	17.83	692
1996	44,978.99	24,762	30,596	17,532	18.08	970
1997	152,868.92	81,988	101,304	62,266	18.11	3,438
2007	95,312.10	32,166	39,744	62,240	18.32	3,397
2009	292,925.23	81,611	100,838	212,592	18.35	11,585
2010	60,449.95	14,847	18,345	46,337	18.36	2,524
2011	1,111,858.00	232,727	287,556	902,132	18.38	49,082
2012	34,908.72	5,944	7,344	30,008	18.39	1,632
2013	66,340.84	8,461	10,454	60,530	18.40	3,290
2014	81,708.97	6,546	8,088	79,340	18.41	4,310
2015	326,067.39	9,040	11,170	337,722	18.42	18,335
	14,302,432.69	9,148,091	11,303,320	4,000,283		225,550

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
1976	639,635.42	449,212	553,032	131,378	19.44	6,758
1981	25,051,490.27	16,684,831	20,540,969	6,264,126	19.95	313,991
1982	687,842.97	452,768	557,410	178,582	20.03	8,916
1984	95,821.00	61,497	75,710	26,819	20.19	1,328
1987	68,793.51	42,277	52,048	21,561	20.41	1,056
1988	18,279.36	11,058	13,614	5,945	20.47	290
2000	4,296,425.13	1,933,342	2,380,169	2,217,006	21.04	105,371
2007	51,757.15	15,740	19,378	36,002	21.23	1,696
2012	72,766.46	10,921	13,445	64,415	21.33	3,020
2013	10,609.78	1,186	1,460	9,892	21.34	464
2014	2,462,458.14	171,817	211,527	2,423,303	21.36	113,451
2015	32,239.52	789	971	33,525	21.37	1,569
	33,488,118.71	19,835,438	24,419,733	11,412,554		557,910
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1984	21,606,547.09	13,629,578	16,312,398	6,806,607	21.04	323,508
1985	48,287.00	30,038	35,951	15,716	21.12	744
1988	20,564.21	12,206	14,609	7,395	21.35	346
1991	5,683.09	3,195	3,824	2,257	21.54	105
1993	155,202.00	83,604	100,060	66,006	21.66	3,047
1994	24,278.82	12,776	15,291	10,688	21.71	492
2000	2,476,120.09	1,085,665	1,299,365	1,350,083	21.98	61,423
2003	42,697.44	16,388	19,614	26,072	22.08	1,181
2011	27,699.80	4,951	5,926	23,713	22.29	1,064
2013	13,232.05	1,421	1,701	12,458	22.32	558
2014	2,829,163.88	189,291	226,551	2,800,655	22.34	125,365
2015	216,083.55	5,059	6,055	225,155	22.35	10,074
	27,465,559.02	15,074,172	18,041,343	11,346,805		527,907

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2011	5,833.85	1,221	1,381	4,862	18.38	265
2012	890,617.40	151,635	171,445	781,515	18.39	42,497
2013	54,747.62	6,983	7,895	50,685	18.40	2,755
	951,198.87	159,839	180,721	837,062		45,517
GHENT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
2007	11,277,366.96	3,429,621	3,429,052	8,637,731	21.23	406,864
2011	764,631.32	141,860	141,836	676,319	21.31	31,737
	12,041,998.28	3,571,481	3,570,888	9,314,050		438,601
GHENT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
2011	5,833.83	1,043	1,124	5,118	22.29	230
2012	15,142,207.72	2,187,130	2,356,755	13,845,407	22.30	620,870
	15,148,041.55	2,188,173	2,357,879	13,850,525		621,100
	220,741,676.05	79,542,402	99,217,099	139,441,795		5,774,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 2.62

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315.1 ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2007	24,678.67	27,147	27,147			
	24,678.67	27,147	27,147			
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1954	17,322.04	19,054	19,054			
1955	443.76	488	488			
1996	107,389.55	118,129	118,129			
2007	40,561.24	44,617	44,617			
	165,716.59	182,288	182,288			
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1959	16,325.58	17,958	17,958			
1995	26,722.51	29,395	29,395			
2001	33,590.00	36,949	36,949			
2003	17,006.69	18,707	18,707			
2005	60,053.27	66,059	66,059			
2006	19,724.94	21,697	21,697			
2009	79,664.81	87,631	87,631			
2010	90,945.25	100,040	100,040			
2011	91,557.59	100,713	100,713			
2012	44,842.47	49,327	49,326			
	480,433.11	528,476	528,476			
	670,828.37	737,911	737,911			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
2000	41,467.41	10,932	11,600	35,259	43.58	809
2002	26,900.64	6,359	6,747	23,650	43.93	538
2011	6,316,703.85	575,170	610,290	6,527,586	45.30	144,097
2012	203,432.33	14,685	15,582	214,297	45.43	4,717
2013	838,229.79	44,007	46,694	900,506	45.56	19,765
2014	889,231.16	28,427	30,163	974,668	45.69	21,332
2015	53,544.80	589	625	59,881	45.81	1,307
	8,369,509.98	680,169	721,700	8,735,846		192,565

## SYSTEM LABORATORY

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 6-2040

NET SALVAGE PERCENT.. -1

1983	229.68	129	134	98	22.43	4
1984	10,283.72	5,716	5,917	4,469	22.49	199
1986	48,397.00	26,118	27,039	21,842	22.60	966
1987	100,806.00	53,528	55,415	46,399	22.66	2,048
1989	3,576.00	1,835	1,900	1,712	22.76	75
1990	39,994.08	20,144	20,854	19,540	22.80	857
1991	72,843.39	35,963	37,231	36,341	22.85	1,590
1994	4,476.87	2,066	2,139	2,383	22.98	104
1995	3,198.74	1,439	1,490	1,741	23.02	76
1996	5,552.69	2,430	2,516	3,093	23.06	134
1997	47,150.16	20,031	20,737	26,885	23.10	1,164
1998	67,015.37	27,584	28,556	39,129	23.13	1,692
1999	62,975.53	25,026	25,908	37,697	23.17	1,627
2000	730.00	279	289	448	23.20	19
2001	69,759.00	25,608	26,511	43,946	23.24	1,891
2002	345,217.94	121,145	125,416	223,255	23.27	9,594
2003	632,334.03	211,051	218,491	420,167	23.30	18,033
2004	199,225.39	62,903	65,120	136,097	23.33	5,834
2005	131,911.92	39,119	40,498	92,733	23.36	3,970
2006	31,404.52	8,671	8,977	22,742	23.39	972
2007	89,149.53	22,690	23,490	66,551	23.42	2,842
2009	226,404.22	46,987	48,643	180,025	23.47	7,670
2010	90,044.40	16,322	16,897	74,047	23.50	3,151
2011	250,794.23	38,444	39,799	213,503	23.53	9,074
2012	175,216.25	21,693	22,458	154,511	23.55	6,561



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -1						
2013	161,221.62	14,758	15,278	147,556	23.58	6,258
2014	325,883.54	18,557	19,211	309,931	23.60	13,133
2015	38,318.47	771	798	37,903	23.62	1,605
	3,234,114.29	871,007	901,711	2,364,744		101,143

BROWN UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2023  
NET SALVAGE PERCENT.. -6

1954	7,812.22	7,281	7,994	287	7.09	40
1955	921.00	857	941	35	7.10	5
1956	150,707.00	139,985	153,699	6,050	7.11	851
1958	497.00	460	505	22	7.14	3
1971	672.26	603	662	51	7.26	7
1980	1,078.00	933	1,024	118	7.32	16
1988	1,387.17	1,144	1,256	214	7.35	29
1990	18,405.00	14,923	16,385	3,124	7.36	424
1992	7,705.00	6,130	6,731	1,437	7.37	195
1994	9,227.37	7,179	7,882	1,899	7.38	257
1995	1,940.96	1,492	1,638	419	7.38	57
1996	2,858.88	2,168	2,380	650	7.38	88
2001	64,870.51	44,896	49,294	19,468	7.40	2,631
2003	118,172.07	77,605	85,208	40,055	7.40	5,413
2005	13,393.06	8,206	9,010	5,187	7.41	700
2007	497.91	278	305	223	7.41	30
2011	8,037.82	3,167	3,477	5,043	7.42	680
2014	37,649.44	6,592	7,238	32,671	7.43	4,397
	445,832.67	323,899	355,631	116,952		15,823

BROWN UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. -6

1963	59,546.28	49,293	63,119
1965	541.89	445	574

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1968	520.36	422	552			
1969	4,400.82	3,550	4,665			
1970	555.08	446	588			
1995	3,998.73	2,515	4,190	49	13.09	4
1996	2,858.69	1,762	2,936	95	13.10	7
1998	5,685.52	3,350	5,581	445	13.12	34
2000	3,709.49	2,070	3,449	483	13.14	37
2007	21,010.50	8,482	14,131	8,140	13.20	617
2012	20,279.74	4,361	7,266	14,231	13.24	1,075
	123,107.10	76,696	107,051	23,443		1,774
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1948	3,382.73	2,740	3,423	163	15.95	10
1954	2,001.51	1,584	1,979	143	16.51	9
1955	1,111.17	875	1,093	85	16.60	5
1969	55,586.77	40,687	50,825	8,097	17.59	460
1970	2,634.00	1,915	2,392	400	17.65	23
1971	373,932.83	270,002	337,279	59,090	17.71	3,337
1972	16,006.07	11,477	14,337	2,630	17.76	148
1973	960.00	683	853	164	17.81	9
1974	3,179.00	2,246	2,806	564	17.86	32
1976	2,020.00	1,404	1,754	387	17.96	22
1977	40,063.51	27,610	34,490	7,978	18.00	443
1978	1,537.00	1,050	1,312	318	18.05	18
1980	1,594.00	1,068	1,334	356	18.13	20
1981	7,296.00	4,838	6,043	1,690	18.17	93
1982	900.00	590	737	217	18.21	12
1983	53,223.00	34,531	43,135	13,281	18.24	728
1984	10,688.00	6,852	8,559	2,770	18.28	152
1985	14,815.00	9,382	11,720	3,984	18.31	218
1986	146,238.43	91,378	114,147	40,866	18.35	2,227
1987	219,946.00	135,554	169,330	63,813	18.38	3,472
1988	146,004.06	88,688	110,786	43,978	18.41	2,389
1989	211,250.31	126,354	157,838	66,088	18.44	3,584
1990	328,072.94	193,023	241,119	106,639	18.47	5,774

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1991	380,519.00	219,963	274,771	128,579	18.50	6,950
1992	143,407.00	81,363	101,636	50,375	18.53	2,719
1993	213,117.96	118,566	148,109	77,796	18.55	4,194
1994	244,539.14	133,134	166,307	92,904	18.58	5,000
1995	406,217.07	216,217	270,092	160,498	18.60	8,629
1996	132,026.00	68,574	85,661	54,287	18.62	2,916
1997	247,261.54	125,023	156,175	105,922	18.65	5,679
1998	28,007.66	13,761	17,190	12,498	18.67	669
1999	78,147.46	37,220	46,494	36,342	18.69	1,944
2000	12,638.00	5,817	7,266	6,130	18.71	328
2001	61,005.75	27,039	33,776	30,890	18.73	1,649
2003	217,402.17	88,300	110,302	120,145	18.77	6,401
2004	87,825.06	33,878	42,319	50,775	18.79	2,702
2005	126,190.46	45,911	57,351	76,411	18.81	4,062
2006	93,259.29	31,752	39,664	59,191	18.83	3,143
2007	109,967.17	34,743	43,400	73,165	18.84	3,883
2008	76,267.72	22,043	27,535	53,308	18.86	2,827
2009	25,225.68	6,554	8,187	18,552	18.88	983
2010	510,629.45	117,011	146,167	395,101	18.89	20,916
2011	184,777.66	36,012	44,985	150,879	18.91	7,979
2012	256,120.18	40,631	50,755	220,732	18.92	11,667
2013	319,773.21	37,838	47,266	291,693	18.94	15,401
2014	312,463.22	23,241	29,032	302,179	18.95	15,946
2015	471,937.93	12,346	15,422	484,832	18.97	25,558
	6,381,168.11	2,631,468	3,287,152	3,476,886		185,330

## GHENT UNIT 1 SCRUBBER

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -7

1997	982,956.01	515,606	929,086	122,677	17.74	6,915
2000	2,454.00	1,174	2,115	510	17.80	29
2011	47,617.08	9,801	17,661	33,290	17.97	1,853
	1,033,027.09	526,581	948,862	156,477		8,797

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	1,024,130.37	742,505	1,066,716	29,103	17.04	1,708
1975	81,621.12	58,737	84,384	2,950	17.08	173
1976	12,253.24	8,748	12,568	543	17.12	32
1978	6,426.72	4,512	6,482	394	17.20	23
1983	4,043.88	2,701	3,880	447	17.38	26
1988	74,936.00	46,969	67,478	12,704	17.53	725
1989	2,178.22	1,345	1,932	398	17.55	23
1990	137,000.67	83,256	119,609	26,981	17.58	1,535
1994	52,592.00	29,643	42,586	13,687	17.68	774
1995	11,112.00	6,126	8,801	3,089	17.70	175
1996	153,652.05	82,710	118,825	45,583	17.72	2,572
1997	18,479.01	9,693	13,925	5,847	17.74	330
1998	2,709.00	1,382	1,985	913	17.76	51
1999	79,194.16	39,178	56,285	28,453	17.78	1,600
2000	2,880.81	1,378	1,980	1,103	17.80	62
2004	42,569.91	17,129	24,608	20,942	17.87	1,172
2006	30,770.07	10,966	15,754	17,170	17.90	959
2007	7,433.84	2,460	3,534	4,420	17.91	247
2013	68,502.65	8,560	12,298	61,000	18.00	3,389
2015	70,787.92	1,925	2,766	72,978	18.03	4,048
	1,883,273.64	1,159,923	1,666,398	348,705		19,624

## GHENT UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -7

1976	97,461.37	69,583	96,843	7,440	17.12	435
1977	663,118.00	469,529	653,474	56,062	17.16	3,267
1978	591,177.00	415,003	577,587	54,972	17.20	3,196
1980	2,018.11	1,390	1,935	225	17.28	13
1985	7,576.54	4,944	6,881	1,226	17.44	70
1989	51,128.40	31,578	43,949	10,758	17.55	613
1990	7,692.02	4,674	6,505	1,725	17.58	98
1991	6,857.97	4,097	5,702	1,636	17.61	93
1992	50,988.28	29,920	41,642	12,916	17.63	733
2006	15,073.78	5,372	7,477	8,652	17.90	483

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2007	7,433.84	2,460	3,424	4,530	17.91	253
2013	17,365.58	2,170	3,020	15,561	18.00	864
2014	9,654.84	765	1,065	9,266	18.01	514
	1,527,545.73	1,041,485	1,449,503	184,971		10,632
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
1981	2,137,927.84	1,379,595	1,814,698	472,885	19.85	23,823
1982	220,596.00	140,702	185,077	50,961	19.90	2,561
1983	9,393.97	5,919	7,786	2,266	19.95	114
1984	599,875.00	373,322	491,062	150,804	19.99	7,544
1987	14,126.58	8,429	11,087	4,028	20.12	200
1988	8,279.00	4,865	6,399	2,459	20.15	122
1993	31,841.79	17,048	22,425	11,646	20.33	573
1994	1,429.72	749	985	545	20.36	27
2004	70,857.65	25,886	34,050	41,768	20.62	2,026
2007	56,110.00	16,665	21,921	38,117	20.69	1,842
2013	8,682.80	946	1,244	8,046	20.81	387
2014	824,923.38	56,729	74,620	808,048	20.82	38,811
	3,984,043.73	2,030,855	2,671,355	1,591,572		78,030
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1984	1,552,539.66	948,190	988,466	672,751	20.83	32,297
1985	75,061.39	45,218	47,139	33,177	20.88	1,589
1986	71,918.00	42,699	44,513	32,440	20.93	1,550
1987	197,214.00	115,362	120,262	90,757	20.97	4,328
1988	246,937.00	142,162	148,201	116,022	21.01	5,522
1989	288,049.17	163,069	169,996	138,217	21.05	6,566
1990	248,790.00	138,347	144,224	121,982	21.09	5,784
1991	238,960.87	130,393	135,932	119,756	21.13	5,668

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1992	186,806.00	99,893	104,136	95,746	21.17	4,523
1993	119,556.00	62,591	65,250	62,675	21.20	2,956
1994	96,245.00	49,225	51,316	51,666	21.24	2,432
1995	403,518.00	201,427	209,983	221,781	21.27	10,427
1996	260,103.45	126,395	131,764	146,547	21.31	6,877
1997	261,371.59	123,434	128,677	150,991	21.34	7,075
1998	36,015.00	16,493	17,194	21,342	21.37	999
1999	626,250.00	277,322	289,102	380,986	21.40	17,803
2000	69,931.00	29,880	31,149	43,677	21.42	2,039
2003	274,884.03	102,815	107,182	186,944	21.51	8,691
2004	259,074.19	91,801	95,700	181,509	21.53	8,431
2005	117,203.33	39,052	40,711	84,697	21.56	3,928
2006	15,073.78	4,691	4,890	11,239	21.58	521
2007	167,940.61	48,301	50,353	129,344	21.60	5,988
2008	38,302.23	10,031	10,457	30,526	21.63	1,411
2009	82,463.42	19,371	20,194	68,042	21.65	3,143
2010	820,549.05	169,118	176,302	701,686	21.67	32,381
2011	575,117.79	100,626	104,900	510,476	21.69	23,535
2012	694,925.41	98,114	102,282	641,289	21.71	29,539
2013	65,548.30	6,897	7,190	62,947	21.73	2,897
2014	109,379.77	7,173	7,478	109,559	21.75	5,037
2015	572,254.91	13,208	13,769	598,544	21.77	27,494

	8,771,982.95	3,423,298	3,568,709	5,817,313		271,431
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	35,753,605.29	12,765,381	15,678,072	22,816,909		885,149
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	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.8					2.48
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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## TYRONE UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

1987	1.57	2	2
1989	18,427.65	20,270	20,270
1994	16,747.71	18,422	18,422
1995	7,264.00	7,990	7,990
1996	21.00	23	23
1998	6,158.71	6,775	6,775
1999	1,781.97	1,960	1,960
2000	10,208.60	11,229	11,229
2003	1,945.90	2,140	2,140
2004	2,086.10	2,295	2,295
2009	9,848.48	10,833	10,833
	74,491.69	81,939	81,941

## TYRONE UNITS 1 AND 2

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

2003	11,541.15	12,695	12,695
	11,541.15	12,695	12,695

## GREEN RIVER UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

1954	1,164.00	1,280	1,280
1959	8,874.48	9,762	9,762
1966	2,606.00	2,867	2,867
1971	881.40	970	970
1972	65.10	72	72
1974	36.19	40	40
1975	1,648.52	1,813	1,813
1980	5,026.03	5,529	5,529
1981	66.60	73	73
1984	7,645.65	8,410	8,410
1985	9,431.32	10,374	10,374

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1986	1,692.00	1,861	1,861			
1989	156.90	173	173			
1992	1,883.56	2,072	2,072			
1993	4,681.88	5,150	5,150			
1995	8,509.23	9,360	9,360			
1996	19,905.00	21,896	21,896			
1997	5,058.15	5,564	5,564			
1999	13,769.35	15,146	15,146			
2001	8,714.92	9,586	9,586			
2003	6,243.33	6,868	6,868			
2004	20,681.30	22,749	22,749			
2006	4,095.33	4,505	4,505			
2007	10,188.60	11,207	11,207			
2009	3,399.56	3,740	3,740			
2010	2,889.70	3,179	3,179			
2011	101,643.05	111,807	111,807			
2012	90,178.44	99,196	99,196			
2014	39,055.67	42,961	42,961			
	380,191.26	418,210	418,210			

GREEN RIVER UNITS 1 AND 2  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2015  
NET SALVAGE PERCENT.. -10

1941	632.00	695	695			
1950	40,301.94	44,332	44,332			
1974	4,755.57	5,231	5,231			
	45,689.51	50,258	50,258			
	511,913.61	563,102	563,104			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 330.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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DIX DAM

INTERIM SURVIVOR CURVE.. IOWA 100-R4

PROBABLE RETIREMENT YEAR.. 6-2041

NET SALVAGE PERCENT.. 0

1941	879,311.47	672,928	912,333	33,022-		
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	879,311.47	672,928	912,333	33,022-		
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COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 90-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	232,513.54	185,326	197,683	41,806	19.02	2,198
1967	1,469.92	1,015	1,083	431	23.06	19
1988	21,653.46	11,679	12,458	9,845	24.90	395
1990	54,778.00	28,440	30,336	26,085	25.00	1,043
1991	77,146.00	39,240	41,856	37,604	25.04	1,502
1992	1,037.00	516	550	518	25.08	21
2005	23,670.29	7,129	7,604	16,776	25.41	660
2007	66,025.06	17,037	18,173	49,833	25.43	1,960
2009	11,732.37	2,458	2,622	9,462	25.45	372
2010	75,260.09	13,771	14,689	62,829	25.46	2,468
2012	31,110.92	3,871	4,129	27,915	25.47	1,096
2013	6,860.35	631	673	6,393	25.48	251
2014	224,345.64	12,848	13,705	217,371	25.48	8,531
	827,602.64	323,961	345,562	506,869		20,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.7 2.48

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 105-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	5,868,664.83	4,602,030	4,975,220	1,069,505	21.60	49,514
1944	862.00	668	722	166	21.96	8
1950	229,388.00	173,264	187,314	48,955	22.64	2,162
1971	3,719.85	2,461	2,661	1,171	24.45	48
1990	7,354.12	3,804	4,112	3,462	25.24	137
1991	1,200,006.00	607,942	657,241	578,765	25.27	22,903
1992	370,020.00	183,449	198,325	182,795	25.29	7,228
1993	16,470.00	7,978	8,625	8,339	25.31	329
1994	10,861.26	5,132	5,548	5,639	25.33	223
2003	136,421.67	46,295	50,049	90,465	25.44	3,556
2007	1,072,820.18	276,494	298,916	806,089	25.47	31,649
2008	842,093.55	197,306	213,306	654,050	25.47	25,679
2011	300,776.20	46,501	50,272	259,528	25.48	10,186
2012	11,493,426.01	1,429,229	1,545,129	10,293,100	25.49	403,809
2014	297,790.55	17,048	18,430	288,294	25.49	11,310
2015	34,972.15	693	749	35,272	25.49	1,384
	21,885,646.37	7,600,294	8,216,620	14,325,596		570,125
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.1 2.61

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	47,034.96	39,205	16,976	31,470	14.18	2,219
1957	67,525.73	50,580	21,902	47,649	19.32	2,466
1958	4,342.00	3,229	1,398	3,074	19.59	157
1962	12,808.80	9,240	4,001	9,192	20.60	446
1963	31.46	23	10	22	20.82	1
1992	12,412.14	6,183	2,677	10,107	24.49	413
1997	24,821.62	10,821	4,686	20,881	24.76	843
2005	1,992.81	601	260	1,792	25.08	71
2008	62,158.95	14,592	6,319	57,705	25.17	2,293
2010	4,035,403.02	739,934	320,405	3,836,061	25.21	152,164
2012	4,177,975.81	521,088	225,640	4,077,675	25.26	161,428
2013	5,285,996.18	486,418	210,628	5,233,948	25.28	207,039
2015	326,392.84	6,512	2,820	333,365	25.31	13,171
	14,058,896.32	1,888,426	817,722	13,662,941		542,711

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.2 3.86

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 40-L2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	54,187.00	46,673	40,928	14,884	6.55	2,272
1947	10,865.00	9,076	7,959	3,232	7.56	428
1949	290.00	240	210	88	7.92	11
1950	411.49	338	296	127	8.11	16
1952	206.57	168	147	65	8.49	8
1953	772.14	622	545	250	8.69	29
1960	1,738.80	1,339	1,174	617	10.09	61
1961	56.97	44	39	20	10.30	2
1962	3,724.00	2,828	2,480	1,356	10.49	129
1963	156.52	118	103	58	10.69	5
1974	3,361.98	2,382	2,089	1,374	12.33	111
1975	4,094.59	2,888	2,533	1,685	12.44	135
1989	5,503.19	3,409	2,989	2,679	15.01	178
2010	486,152.97	95,070	83,368	417,369	23.34	17,882
2012	401,455.77	52,767	46,272	367,227	23.86	15,391
2013	341,346.54	33,070	29,000	322,587	24.08	13,396
2014	7,365.24	438	384	7,202	24.29	297
	1,321,688.77	251,470	220,518	1,140,821		50,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 3.81

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 40-50						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	3,020.11	2,954	2,273	838	2.02	415
1947	1,160.75	1,068	822	374	4.27	88
1948	65.00	59	45	22	4.65	5
1949	41.43	37	28	14	5.03	3
1951	59.26	52	40	21	5.80	4
1952	2.05	2	2			
1962	18,423.86	14,161	10,896	8,080	10.15	796
1988	185,484.40	99,592	76,631	114,418	17.76	6,442
1990	1,449.67	750	577	916	18.16	50
1992	11,230.37	5,582	4,295	7,272	18.55	392
1994	22,393.40	10,633	8,182	14,884	18.93	786
1995	14,300.79	6,627	5,099	9,631	19.11	504
1996	9,512.12	4,289	3,300	6,497	19.30	337
2003	4,481.37	1,557	1,198	3,418	20.55	166
2010	10,026.50	1,931	1,486	8,841	21.83	405
2014	35,295.66	2,187	1,683	34,672	22.65	1,531
	316,946.74	151,481	116,558	209,897		11,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 3.76

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 60-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	46,976.13	45,224	43,369	5,016	3.92	1,280
2009	129,383.46	27,206	26,090	107,175	25.34	4,229
2015	58,149.54	1,155	1,108	58,786	25.44	2,311
	234,509.13	73,585	70,567	170,977		7,820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 3.33

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 340.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT GAS PIPELINE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1994	167,723.31	97,461	110,904	56,820	15.50	3,666
1995	8,686.00	4,946	5,628	3,058	15.50	197
	176,409.31	102,407	116,532	59,877		3,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.5						2.19



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	46,895,473.79	682,273	663,228	51,859,703	36.48	1,421,593
	46,895,473.79	682,273	663,228	51,859,703		1,421,593
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,566,217.06	1,716,256	1,645,021	2,170,831	15.83	137,134
2004	27,551.15	12,091	11,589	17,891	15.92	1,124
2006	146,463.11	57,175	54,802	101,914	16.00	6,370
	3,740,231.32	1,785,522	1,711,412	2,290,636		144,628
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,564,353.91	1,715,359	1,636,951	2,176,908	15.83	137,518
2004	24,330.33	10,678	10,190	15,844	15.92	995
	3,588,684.24	1,726,037	1,647,141	2,192,751		138,513
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,559,154.97	1,461,357	1,423,558	2,384,738	17.73	134,503
	3,559,154.97	1,461,357	1,423,558	2,384,738		134,503

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,548,851.71	1,457,127	1,419,437	2,377,834	17.73	134,114
	3,548,851.71	1,457,127	1,419,437	2,377,834		134,114
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,655,976.41	1,501,111	1,452,931	2,458,964	17.73	138,689
	3,655,976.41	1,501,111	1,452,931	2,458,964		138,689
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,653,029.99	1,499,902	1,451,760	2,456,982	17.73	138,578
	3,653,029.99	1,499,902	1,451,760	2,456,982		138,578
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	754,032.65	389,522	370,518	436,297	14.88	29,321
2002	1,116.00	555	528	666	14.92	45
2004	19,933.20	9,066	8,624	12,705	15.00	847
2015	10,818.38	359	341	11,234	15.29	735
	785,900.23	399,502	380,011	460,902		30,948

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	133,678.33	78,504	72,281	70,755	12.98	5,451
2005	38,287.07	17,860	16,444	24,523	13.17	1,862
2006	20,848.62	9,184	8,456	13,852	13.19	1,050
	192,814.02	105,548	97,181	109,130		8,363
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	481,712.77	282,890	259,376	256,057	12.98	19,727
2002	4,117.50	2,197	2,014	2,391	13.08	183
2005	57,093.08	26,633	24,419	36,670	13.17	2,784
2006	2,042.62	900	825	1,360	13.19	103
2015	22,546.10	854	783	23,341	13.35	1,748
	567,512.07	313,474	287,418	319,820		24,545
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1994	143,346.95	105,928	102,769	50,612	9.17	5,519
1995	1,730,556.00	1,260,208	1,222,628	629,067	9.19	68,451
1997	120,183.00	84,619	82,096	46,500	9.23	5,038
2001	18,569.00	11,955	11,598	8,270	9.30	889
	2,012,654.95	1,462,710	1,419,091	734,450		79,897
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	2,477,163.92	1,541,834	1,702,001	948,565	14.49	65,463
1995	512,980.00	312,724	345,210	203,679	14.56	13,989
1996	438,868.00	261,674	288,857	180,732	14.62	12,362

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1997	1,190,538.00	692,937	764,920	508,956	14.68	34,670
2001	18,569.00	9,592	10,588	9,280	14.88	624
2012	6,254.64	1,227	1,354	5,338	15.23	350
2013	15,782.48	2,338	2,581	14,306	15.25	938
	4,660,156.04	2,822,326	3,115,511	1,870,856		128,396
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	1,751,485.20	1,067,744	1,133,010	741,079	14.56	50,898
1997	95,664.00	55,680	59,083	43,277	14.68	2,948
2001	18,569.00	9,592	10,178	9,691	14.88	651
	1,865,718.20	1,133,016	1,202,272	794,046		54,497
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	1,321,515.93	915,650	870,797	543,225	10.14	53,572
1997	65,678.00	44,640	42,453	27,822	10.17	2,736
1998	313,025.00	208,481	198,269	136,668	10.19	13,412
2001	81,269.00	50,233	47,772	39,185	10.25	3,823
2004	56,158.33	31,289	29,756	30,333	10.30	2,945
2011	36,259.52	11,605	11,037	27,761	10.38	2,674
2013	45,109.35	9,263	8,809	39,458	10.40	3,794
	1,919,015.13	1,271,161	1,208,894	844,452		82,956

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1994	3,638.00	3,298	951	3,051	4.43	689
2000	287,491.35	244,280	70,403	245,838	4.46	55,121
2013	322.20	127	37	318	4.48	71
	291,451.55	247,705	71,390	249,207		55,881
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	1,906,444.76	975,637	923,257	1,097,575	14.88	73,762
2002	3,883.00	1,913	1,810	2,306	14.92	155
2013	42,179.89	6,189	5,857	38,854	15.25	2,548
2015	183,795.18	6,049	5,724	189,099	15.29	12,367
	2,136,302.83	989,788	936,648	1,327,833		88,832
	83,072,927.45	18,858,559	18,487,883	72,732,304		2,804,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.9 3.38

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	111,535,551.95	1,660,184	1,643,640	123,276,178	35.63	3,459,898
	111,535,551.95	1,660,184	1,643,640	123,276,178		3,459,898
CANE RUN GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	23,414,526.87	348,521	345,052	25,879,218	35.63	726,332
	23,414,526.87	348,521	345,052	25,879,218		726,332
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	237,747.79	114,730	109,380	145,010	15.63	9,278
2004	1,836.64	808	770	1,195	15.76	76
	239,584.43	115,538	110,150	146,205		9,354
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	237,623.60	114,670	109,326	144,931	15.63	9,273
2004	1,621.94	713	680	1,056	15.76	67
	239,245.54	115,383	110,006	145,987		9,340

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2002	4,474,853.28	2,032,498	2,066,980	2,721,113	17.34	156,927
2005	369,111.16	143,564	146,000	248,949	17.58	14,161
2006	6,150.29	2,240	2,278	4,303	17.65	244
2013	6,019.92	768	781	5,660	18.02	314
	4,856,134.65	2,179,070	2,216,039	2,980,025		171,646
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	578,059.38	238,113	231,910	386,614	17.51	22,080
	578,059.38	238,113	231,910	386,614		22,080
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	576,385.74	237,424	231,239	385,494	17.51	22,016
	576,385.74	237,424	231,239	385,494		22,016
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	593,786.01	244,591	236,879	398,472	17.51	22,757
	593,786.01	244,591	236,879	398,472		22,757

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	593,307.31	244,394	236,962	397,877	17.51	22,723
2007	29,565.29	9,983	9,679	21,955	17.72	1,239
	622,872.60	254,377	246,641	419,833		23,962
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	562,558.04	291,350	213,466	388,471	14.69	26,445
2002	837.00	417	306	590	14.75	40
2010	232,392.85	65,022	47,640	201,020	15.11	13,304
	795,787.89	356,789	261,412	590,081		39,789
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	89,103.45	52,409	35,815	59,526	12.82	4,643
2009	20,420.52	7,082	4,840	17,010	13.20	1,289
2010	232,392.75	71,828	49,086	199,575	13.22	15,096
2011	64,543.29	17,187	11,745	57,316	13.25	4,326
2014	553,157.19	59,271	40,504	551,374	13.30	41,457
	959,617.20	207,777	141,990	884,800		66,811
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	87,848.59	51,671	34,600	59,398	12.82	4,633
2009	21,086.20	7,313	4,897	17,665	13.20	1,338



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
2010	232,392.85	71,828	48,098	200,562	13.22	15,171
2011	64,543.31	17,187	11,509	57,552	13.25	4,344
2014	553,157.16	59,271	39,690	552,189	13.30	41,518
	959,028.11	207,270	138,794	887,366		67,004
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1995	2,370.10	1,726	2,049	487	9.09	54
1997	1,827.00	1,286	1,527	428	9.15	47
2010	232,392.85	90,851	107,846	140,814	9.38	15,012
2012	26,455.57	7,584	9,003	19,305	9.40	2,054
	263,045.52	101,447	120,424	161,035		17,167
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	82,736.81	51,722	47,649	40,880	14.14	2,891
1995	1,271,203.00	778,422	717,119	643,068	14.23	45,191
1996	198,281.39	118,708	109,359	102,802	14.32	7,179
1997	219,834.00	128,398	118,286	116,936	14.41	8,115
2010	232,392.85	65,022	59,901	188,759	15.11	12,492
2012	26,455.55	5,208	4,798	23,510	15.17	1,550
2013	1,019,249.16	150,851	138,971	951,626	15.20	62,607
2014	105,015.81	9,897	9,118	103,249	15.22	6,784
	3,155,168.57	1,308,228	1,205,201	2,170,829		146,809

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	21,944.22	13,438	11,292	12,189	14.23	857
1997	1,653.00	965	811	958	14.41	66
2010	232,392.85	65,022	54,636	194,024	15.11	12,841
2012	26,455.57	5,208	4,376	23,931	15.17	1,578
	282,445.64	84,633	71,115	231,102		15,342
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	16,452.45	11,408	8,721	8,883	10.02	887
1997	18,693.00	12,716	9,721	10,281	10.06	1,022
1998	7,567.00	5,044	3,856	4,241	10.09	420
2010	232,392.85	85,151	65,095	183,565	10.35	17,736
2012	26,455.57	7,051	5,390	22,917	10.37	2,210
	301,560.87	121,370	92,783	229,887		22,275
BROWN CT GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	7,687,474.69	4,805,723	5,005,781	3,219,817	14.14	227,710
1998	206.00	117	122	99	14.49	7
1999	381,882.00	211,155	219,945	188,669	14.56	12,958
2003	36,567.97	17,473	18,200	20,927	14.81	1,413
2013	68,291.83	10,107	10,528	62,545	15.20	4,115
2015	33,700.20	1,123	1,170	34,889	15.25	2,288
	8,208,122.69	5,045,698	5,255,746	3,526,945		248,491

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	29,175.92	29,040	17,904	14,189	3.95	3,592
1971	25,248.00	25,077	15,461	12,312	3.99	3,086
1973	245.00	242	149	120	4.06	30
1977	66,536.25	65,141	40,162	33,028	4.18	7,901
2011	350,911.66	192,353	118,594	267,409	4.48	59,690
	472,116.83	311,853	192,271	327,058		74,299
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	1,971,446.95	1,011,473	965,131	1,124,603	14.69	76,556
2002	4,531.00	2,238	2,135	2,667	14.75	181
2005	19,123.07	8,186	7,811	12,460	14.91	836
2014	1,990.13	186	177	1,932	15.22	127
	1,997,091.15	1,022,083	975,255	1,141,662		77,700
	160,050,131.64	14,160,349	13,826,547	164,168,791		5,243,072
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 3.28

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	89,873,336.88	1,349,826	1,353,524	99,304,613	30.91	3,212,702
	89,873,336.88	1,349,826	1,353,524	99,304,613		3,212,702
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	28,175,412.09	13,329,500	12,202,878	17,944,813	14.51	1,236,720
2004	535,878.89	230,893	211,378	362,013	14.73	24,577
2006	139,712.62	53,454	48,936	100,556	14.93	6,735
2007	41,824.49	14,898	13,639	31,113	15.01	2,073
2010	35,842.85	9,369	8,577	29,775	15.25	1,952
2011	504,489.32	113,143	103,580	436,224	15.31	28,493
2012	3,518,543.10	643,374	588,995	3,175,846	15.38	206,492
2013	20,239.38	2,786	2,551	19,106	15.44	1,237
2014	84,338.50	7,329	6,710	83,533	15.50	5,389
	33,056,281.24	14,404,746	13,187,243	22,182,978		1,513,668
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	28,160,141.31	13,322,276	12,447,622	17,683,729	14.51	1,218,727
2004	615,389.01	265,151	247,743	410,723	14.73	27,883
2007	9,593.87	3,417	3,193	7,073	15.01	471
2009	15,420.35	4,564	4,264	12,235	15.17	807
2010	17,172.22	4,489	4,194	14,180	15.25	930
2011	3,199,061.90	717,460	670,356	2,752,640	15.31	179,794
2012	823,396.88	150,560	140,675	740,359	15.38	48,138
2013	20,239.38	2,786	2,603	19,053	15.44	1,234
2014	84,314.06	7,326	6,845	83,371	15.50	5,379
	32,944,728.98	14,478,029	13,527,496	21,723,364		1,483,363

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,965,127.62	8,469,461	7,796,350	14,636,336	16.19	904,036
2006	404,108.42	143,958	132,517	299,879	16.45	18,230
2007	4,356.44	1,440	1,326	3,336	16.56	201
2011	447,639.13	91,819	84,522	394,452	16.95	23,272
2012	3,194,626.52	531,880	489,609	2,928,642	17.04	171,869
2013	1,199,885.22	149,803	137,897	1,145,980	17.11	66,977
2014	74,826.31	5,870	5,403	74,661	17.19	4,343
	26,290,569.66	9,394,231	8,647,624	19,483,286		1,188,928

TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,718,538.04	8,369,844	7,408,812	14,760,023	16.19	911,675
2006	294,116.88	104,775	92,745	221,960	16.45	13,493
2007	4,356.44	1,440	1,275	3,387	16.56	205
2010	17,172.20	4,124	3,650	14,724	16.86	873
2011	447,639.11	91,819	81,276	397,698	16.95	23,463
2012	3,146,258.75	523,827	463,681	2,902,816	17.04	170,353
2013	257,690.19	32,172	28,478	247,251	17.11	14,451
2014	272,690.21	21,393	18,937	272,842	17.19	15,872
	25,158,461.82	9,149,394	8,098,854	18,820,700		1,150,385

TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,776,437.14	8,393,234	7,701,968	14,528,820	16.19	897,395
2006	294,378.88	104,868	96,231	218,754	16.45	13,298
2007	4,356.44	1,440	1,321	3,340	16.56	202
2009	193,712.50	52,786	48,439	158,834	16.77	9,471
2010	17,172.22	4,124	3,784	14,590	16.86	865
2011	447,639.11	91,819	84,257	394,717	16.95	23,287

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2012	3,063,709.10	510,083	468,073	2,810,096	17.04	164,912
2013	17,078.50	2,132	1,956	16,318	17.11	954
2014	74,826.36	5,870	5,387	74,678	17.19	4,344
	24,889,310.25	9,166,356	8,411,416	18,220,146		1,114,728
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,640,467.03	8,338,305	7,661,757	14,423,543	16.19	890,892
2006	294,703.99	104,984	96,466	218,867	16.45	13,305
2007	170,474.64	56,337	51,766	130,642	16.56	7,889
2009	15,420.35	4,202	3,861	12,639	16.77	754
2011	447,639.11	91,819	84,369	394,605	16.95	23,281
2012	730,619.77	121,642	111,772	669,991	17.04	39,319
2013	2,340,915.97	292,258	268,545	2,236,235	17.11	130,698
2014	99,584.57	7,813	7,179	99,376	17.19	5,781
	24,739,825.43	9,017,360	8,285,715	18,185,898		1,111,919
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	12,135,401.29	6,160,416	6,035,127	6,949,752	13.67	508,394
2002	16,181.00	7,902	7,741	9,572	13.78	695
2003	122,530.71	57,314	56,148	74,959	13.88	5,401
2006	718,680.00	285,725	279,914	489,074	14.14	34,588
2007	23,148.35	8,579	8,405	16,364	14.21	1,152
2010	16,889.40	4,628	4,534	13,538	14.41	939
2011	1,590,074.69	374,219	366,608	1,334,772	14.47	92,244
2012	99,764.48	19,217	18,826	87,922	14.53	6,051
	14,722,669.92	6,918,000	6,777,304	8,975,953		649,464

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	23,268,758.67	13,429,999	10,642,759	14,254,813	11.98	1,189,884
2002	704,287.00	368,617	292,115	461,472	12.24	37,702
2006	3,762,739.34	1,626,195	1,288,697	2,737,434	12.50	218,995
2007	28,730.96	11,608	9,199	21,543	12.56	1,715
2008	6,186,526.42	2,310,168	1,830,719	4,788,864	12.61	379,767
2009	154,832.01	52,604	41,687	123,984	12.66	9,793
2010	116,152.53	35,139	27,846	96,437	12.71	7,587
2012	348,120.25	74,915	59,367	313,121	12.79	24,482
2013	70,233.07	11,466	9,086	66,063	12.83	5,149
2014	62,091.32	6,523	5,169	61,268	12.86	4,764
	34,702,471.57	17,927,234	14,206,645	22,925,000		1,879,838

BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	18,883,386.83	10,898,900	8,840,160	11,365,064	11.98	948,670
2001	5,754,196.00	3,120,917	2,531,393	3,625,596	12.16	298,158
2003	143,366.38	72,147	58,519	94,883	12.31	7,708
2004	35,835.80	17,247	13,989	24,355	12.38	1,967
2006	3,472,462.75	1,500,742	1,217,260	2,498,275	12.50	199,862
2007	28,730.96	11,608	9,415	21,327	12.56	1,698
2009	3,254,978.30	1,105,867	896,975	2,585,852	12.66	204,254
2012	198,456.45	42,708	34,641	177,708	12.79	13,894
2013	105,173.75	17,171	13,927	98,608	12.83	7,686
	31,876,587.22	16,787,307	13,616,280	20,491,668		1,683,897

BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1995	13,002,726.13	9,312,750	8,296,919	5,615,998	8.60	653,023
1997	989,546.00	684,841	610,139	448,675	8.71	51,513
1998	2,617,425.00	1,777,877	1,583,947	1,216,698	8.75	139,051
2006	1,654,779.20	867,317	772,710	997,903	9.04	110,388

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
2007	7,728,711.57	3,823,588	3,406,513	4,863,209	9.07	536,186
2010	20,578.26	7,921	7,057	14,962	9.13	1,639
2011	483,972.65	163,449	145,620	372,231	9.15	40,681
2012	43,169.43	12,196	10,866	35,326	9.17	3,852
2013	139,017.01	30,394	27,079	121,670	9.19	13,239
	26,679,925.25	16,680,333	14,860,849	13,686,671		1,549,572
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	13,156,279.09	8,117,910	7,607,149	6,470,069	12.70	509,454
1995	409,078.00	246,967	231,428	206,285	12.86	16,041
1996	472,854.00	278,720	261,184	244,770	13.02	18,800
1997	1,221,475.00	702,200	658,019	648,959	13.16	49,313
1998	2,439,970.00	1,364,857	1,278,983	1,331,785	13.30	100,134
2006	1,051,911.47	418,208	391,895	733,650	14.14	51,885
2008	1,524,046.02	520,252	487,519	1,143,210	14.28	80,057
2009	637,647.85	197,112	184,710	497,573	14.35	34,674
2012	43,169.43	8,315	7,792	38,399	14.53	2,643
2013	7,591,117.33	1,102,548	1,033,178	7,089,317	14.58	486,236
2014	164,063.77	15,132	14,180	161,368	14.63	11,030
	28,711,611.96	12,972,221	12,156,038	18,565,387		1,360,267
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	12,529,955.77	7,564,527	7,292,939	6,114,114	12.86	475,437
1996	3,189,002.00	1,879,730	1,812,242	1,599,990	13.02	122,887
1997	61,215.88	35,192	33,929	31,572	13.16	2,399
1999	66,608.00	36,171	34,872	36,398	13.43	2,710
2006	1,075,401.49	427,547	412,197	738,483	14.14	52,227
2010	831,538.26	227,837	219,657	670,089	14.41	46,502



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2012	43,169.43	8,315	8,016	38,175	14.53	2,627
2014	70,820.51	6,532	6,297	69,480	14.63	4,749
2015	8,059,176.08	261,976	252,570	8,370,748	14.68	570,214
	25,926,887.42	10,447,827	10,072,720	17,669,050		1,279,752
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	14,143,515.81	9,635,236	9,100,258	6,033,303	9.45	638,445
1997	744,351.00	497,665	470,033	326,422	9.51	34,324
1998	580,337.00	379,978	358,880	262,080	9.57	27,386
1999	2,301,040.00	1,472,540	1,390,780	1,071,333	9.63	111,250
2000	14,259,988.00	8,902,847	8,408,534	6,849,653	9.68	707,609
2002	336,087.00	197,838	186,853	172,760	9.78	17,665
2003	1,267,900.75	721,346	681,295	675,359	9.82	68,774
2004	26,608.61	14,560	13,752	14,720	9.86	1,493
2007	979,775.63	459,098	433,607	614,752	9.96	61,722
2012	43,169.43	11,332	10,703	35,488	10.09	3,517
	34,682,773.23	22,292,440	21,054,696	16,055,871		1,672,185
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	13,635,667.06	6,857,320	4,733,997	9,719,810	13.67	711,032
2002	37,538.00	18,161	12,538	27,253	13.78	1,978
2005	23,907.18	10,010	6,910	18,431	14.06	1,311
2007	40,130.09	14,734	10,172	32,366	14.21	2,278
2009	1,637,901.07	501,581	346,270	1,389,905	14.35	96,857

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2012	4,027,492.40	768,531	530,561	3,738,581	14.53	257,301
2013	42,179.90	6,069	4,190	40,521	14.58	2,779
2014	114,061.15	10,422	7,195	113,710	14.63	7,772
	19,558,876.85	8,186,828	5,651,832	15,080,577		1,081,308
	473,814,317.68	179,172,132	159,908,236	351,371,162		21,931,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.0 4.63

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	113,390,206.33	1,642,072	1,903,560	125,093,471	38.16	3,278,131
	113,390,206.33	1,642,072	1,903,560	125,093,471		3,278,131
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,734,423.83	1,812,270	1,673,522	2,322,312	16.23	143,088
2004	28,850.68	12,759	11,782	19,088	16.31	1,170
2012	37,125.91	6,962	6,429	33,296	16.47	2,022
	3,800,400.42	1,831,991	1,691,733	2,374,695		146,280
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,732,468.71	1,811,322	1,672,704	2,321,037	16.23	143,009
2004	25,477.86	11,267	10,405	16,857	16.31	1,034
2012	37,125.91	6,962	6,429	33,296	16.47	2,022
	3,795,072.48	1,829,551	1,689,538	2,371,190		146,065
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,950,282.37	1,220,199	1,149,660	2,007,142	18.22	110,161
2012	32,943.60	5,623	5,298	29,952	18.44	1,624
	2,983,225.97	1,225,822	1,154,958	2,037,094		111,785

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,937,930.22	1,215,090	1,144,837	1,998,748	18.22	109,701
2012	32,943.58	5,623	5,298	29,952	18.44	1,624
	2,970,873.80	1,220,713	1,150,135	2,028,700		111,325
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,957,520.12	1,223,192	1,144,963	2,019,584	18.22	110,844
2012	32,943.58	5,623	5,263	29,986	18.44	1,626
	2,990,463.70	1,228,815	1,150,226	2,049,570		112,470
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,954,148.53	1,221,798	1,143,822	2,017,117	18.22	110,709
2012	32,943.60	5,623	5,264	29,986	18.44	1,626
	2,987,092.13	1,227,421	1,149,086	2,047,103		112,335
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	2,786,638.61	1,451,702	1,309,374	1,672,329	15.24	109,733
2002	3,906.00	1,958	1,766	2,413	15.28	158
2011	67,603.05	16,300	14,702	57,633	15.47	3,725
2012	8,674.12	1,712	1,544	7,737	15.47	500
	2,866,821.78	1,471,672	1,327,386	1,740,113		114,116

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	3,712,619.52	2,197,589	1,992,671	1,979,832	13.27	149,196
2012	8,674.11	1,912	1,734	7,548	13.49	560
	3,721,293.63	2,199,501	1,994,405	1,987,379		149,756
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	3,693,120.46	2,186,047	1,955,274	1,996,365	13.27	150,442
2001	29,668.00	16,523	14,779	16,966	13.33	1,273
2012	8,674.11	1,912	1,710	7,571	13.49	561
	3,731,462.57	2,204,482	1,971,763	2,020,902		152,276
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1995	4,953,960.72	3,633,762	3,435,112	1,865,626	9.34	199,746
2012	8,674.11	2,499	2,362	6,919	9.50	728
	4,962,634.83	3,636,261	3,437,474	1,872,545		200,474
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	5,333,167.97	3,361,294	3,521,231	2,185,258	14.84	147,255
1995	118,873.00	73,348	76,838	50,356	14.91	3,377
2012	8,674.11	1,712	1,793	7,488	15.47	484
	5,460,715.08	3,436,354	3,599,863	2,243,102		151,116

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	4,944,422.71	3,050,838	3,127,299	2,163,233	14.91	145,086
2012	8,674.11	1,712	1,755	7,526	15.47	486
	4,953,096.82	3,052,550	3,129,054	2,170,760		145,572
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	4,573,326.33	3,193,129	2,601,158	2,292,301	10.32	222,122
1997	119,111.00	81,612	66,482	60,967	10.34	5,896
2012	8,674.11	2,320	1,890	7,391	10.50	704
2013	1,061,783.54	218,485	177,980	958,128	10.50	91,250
	5,762,894.98	3,495,546	2,847,510	3,318,788		319,972
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	2,280,419.06	2,279,915	2,019,725	488,736	4.19	116,643
1971	146,547.00	146,237	129,548	31,654	4.21	7,519
1975	18,497.00	18,306	16,217	4,130	4.27	967
2001	236,672.62	198,720	176,042	84,298	4.49	18,775
	2,682,135.68	2,643,178	2,341,531	608,818		143,904

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	4,940,529.59	2,549,719	2,221,371	3,015,590	15.24	197,873
2002	11,002.00	5,464	4,760	6,902	15.28	452
2012	26,588.67	5,200	4,530	23,654	15.47	1,529
2014	472,429.16	44,213	38,519	462,256	15.49	29,842
	5,450,549.42	2,604,596	2,269,181	3,508,401		229,696
	172,508,939.62	34,950,525	32,807,403	157,472,631		5,625,273
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 3.26

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	26,286,452.56	382,142	421,424	29,019,403	37.25	779,044
	26,286,452.56	382,142	421,424	29,019,403		779,044
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	1,645,529.86	797,534	721,538	1,039,179	15.99	64,989
2004	12,857.15	5,684	5,142	8,615	16.08	536
2011	24,962.92	5,736	5,189	21,521	16.31	1,319
2012	68,399.27	12,826	11,604	61,583	16.33	3,771
2014	138,194.66	12,337	11,161	136,707	16.37	8,351
	1,889,943.86	834,117	754,635	1,267,605		78,966
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	4,313,237.34	2,090,485	1,683,398	2,931,766	15.99	183,350
2004	11,354.12	5,019	4,042	8,107	16.08	504
2012	5,249.63	984	792	4,825	16.33	295
	4,329,841.09	2,096,488	1,688,232	2,944,698		184,149
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,136,584.26	1,297,452	1,194,784	2,161,361	17.93	120,544
2009	2,204.23	617	568	1,790	18.16	99



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2012	22,579.92	3,858	3,553	20,608	18.26	1,129
2013	50,147.90	6,407	5,900	47,758	18.29	2,611
2014	621,521.71	50,043	46,083	618,945	18.31	33,804
	3,833,038.02	1,358,377	1,250,888	2,850,463		158,187
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,137,127.45	1,297,677	1,228,387	2,128,340	17.93	118,703
2009	2,204.23	617	584	1,774	18.16	98
2012	5,249.63	897	849	4,768	18.26	261
	3,144,581.31	1,299,191	1,229,820	2,134,882		119,062
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,222,176.42	1,332,857	1,239,857	2,207,872	17.93	123,138
2009	2,204.19	617	574	1,785	18.16	98
2012	22,579.92	3,858	3,589	20,572	18.26	1,127
2014	176,314.04	14,196	13,205	175,451	18.31	9,582
	3,423,274.57	1,351,528	1,257,225	2,405,679		133,945
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	7,144,489.03	2,955,327	2,496,860	5,147,743	17.93	287,102
2009	2,204.23	617	521	1,837	18.16	101

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2011	49,925.08	10,500	8,871	44,549	18.23	2,444
2012	5,249.63	897	758	4,859	18.26	266
2013	59,208.10	7,564	6,391	56,962	18.29	3,114
	7,261,076.07	2,974,905	2,513,401	5,255,950		293,027
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	2,262,097.84	1,175,852	993,869	1,426,575	15.03	94,915
2002	3,069.00	1,536	1,298	1,986	15.07	132
2010	11,853.65	3,328	2,813	9,870	15.32	644
2012	33,212.26	6,549	5,535	30,002	15.36	1,953
	2,310,232.75	1,187,265	1,003,516	1,468,433		97,644
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	1,930,284.42	1,139,752	966,414	1,098,991	13.10	83,892
2010	44,931.99	13,940	11,820	36,257	13.37	2,712
2012	41,923.74	9,248	7,842	37,017	13.40	2,762
2013	9,502.80	1,592	1,350	8,818	13.41	658
	2,026,642.95	1,164,532	987,425	1,181,083		90,024

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	1,920,146.21	1,133,766	952,813	1,101,743	13.10	84,103
2010	15,635.77	4,851	4,077	12,654	13.37	946
2012	41,923.74	9,248	7,772	37,086	13.40	2,768
2013	9,502.80	1,592	1,338	8,830	13.41	658
	1,987,208.52	1,149,457	966,000	1,160,313		88,475
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1993	1,248,083.99	939,502	775,318	560,132	9.20	60,884
1995	1,075,103.50	786,318	648,904	501,457	9.25	54,212
1997	302,783.00	214,133	176,712	147,266	9.29	15,852
2007	10,526.68	5,316	4,387	6,877	9.43	729
2012	530,214.36	152,895	126,176	441,154	9.46	46,634
2014	159,624.16	23,355	19,274	151,524	9.47	16,000
	3,326,335.69	2,121,519	1,750,769	1,808,410		194,311
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	1,895,387.28	1,188,831	1,141,994	886,070	14.62	60,607
1995	1,463,066.43	898,711	863,304	702,177	14.69	47,800
1996	293,484.00	176,245	169,301	144,726	14.76	9,805
1997	336,423.00	197,229	189,459	170,514	14.82	11,506
2011	217,486.58	52,418	50,353	182,358	15.34	11,888
2012	353,258.42	69,655	66,911	311,076	15.36	20,252
2014	148,050.77	13,983	13,432	144,982	15.39	9,421
	4,707,156.48	2,597,072	2,494,754	2,541,903		171,279

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1993	940,073.23	601,304	559,271	446,608	14.54	30,716
1995	1,483,977.47	911,556	847,835	740,021	14.69	50,376
1997	320,442.00	187,860	174,728	168,145	14.82	11,346
2012	353,258.41	69,655	64,786	313,201	15.36	20,391
2014	148,140.76	13,992	13,014	145,497	15.39	9,454
	3,245,891.87	1,784,367	1,659,633	1,813,471		122,283
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	1,767,686.75	1,230,750	1,209,195	682,230	10.21	66,820
1997	35,427.00	24,214	23,790	14,117	10.23	1,380
2012	477,155.79	127,547	125,313	385,244	10.45	36,865
2014	173,988.88	23,349	22,940	163,228	10.46	15,605
	2,454,258.42	1,405,860	1,381,238	1,244,819		120,670
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	199,408.97	199,082	40,159	179,190	4.11	43,599
1971	41,999.00	41,844	8,441	37,758	4.14	9,120
1973	2,825.81	2,803	565	2,543	4.19	607
2007	19,643.19	14,116	2,848	18,760	4.49	4,178
2012	552,386.44	265,739	53,606	554,019	4.49	123,390
	816,263.41	523,584	105,619	792,271		180,894

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	2,416,310.20	1,244,274	1,132,321	1,428,968	15.03	95,074
2002	5,178.00	2,568	2,337	3,152	15.07	209
2012	25,073.74	4,898	4,457	22,121	15.36	1,440
2014	10,513.67	984	895	10,249	15.39	666
2015	42,575.01	1,419	1,291	43,838	15.40	2,847
	2,499,650.62	1,254,143	1,141,302	1,508,328		100,236
	73,541,848.19	23,484,547	20,605,881	59,397,711		2,912,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.4 3.96

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	21,065.55	319	88	23,505	33.56	700
	21,065.55	319	88	23,505		700
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2006	15,274.16	5,950	7,024	9,319	15.46	603
2007	13,689.47	4,960	5,856	8,792	15.53	566
	28,963.63	10,910	12,880	18,111		1,169
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	8,888.93	3,653	3,661	5,850	16.92	346
	8,888.93	3,653	3,661	5,850		346
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	8,861.01	3,641	3,649	5,832	16.92	345
	8,861.01	3,641	3,649	5,832		345

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	9,113.52	3,745	3,730	6,021	16.92	356
	9,113.52	3,745	3,730	6,021		356
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	9,105.52	3,742	3,657	6,086	16.92	360
2010	26,747.06	6,536	6,388	22,232	17.47	1,273
2011	6,015.93	1,255	1,226	5,211	17.54	297
	41,868.51	11,533	11,271	33,528		1,930
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	2,082,373.17	1,073,919	1,044,237	1,183,903	14.23	83,198
2002	2,790.00	1,384	1,346	1,640	14.32	115
2003	998.32	475	462	606	14.40	42
2004	22,748.93	10,320	10,035	14,307	14.47	989
2007	30,442.19	11,467	11,150	21,423	14.67	1,460
	2,139,352.61	1,097,565	1,067,229	1,221,878		85,804
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	15,859.82	9,279	8,674	8,296	12.45	666
2001	2,144.00	1,181	1,104	1,190	12.58	95
2003	16,198.37	8,278	7,738	9,594	12.70	755

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
2005	14,757.51	6,856	6,409	9,382	12.81	732
2011	4,789.15	1,272	1,189	3,935	13.05	302
2015	48,476.11	1,861	1,740	50,130	13.17	3,806
	102,224.96	28,727	26,854	82,527		6,356
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	15,776.54	9,230	9,435	7,446	12.45	598
2003	19,870.85	10,154	10,380	10,882	12.70	857
2015	48,476.09	1,861	1,902	49,967	13.17	3,794
	84,123.48	21,245	21,717	68,295		5,249
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1994	34,743.72	25,552	24,731	12,445	8.82	1,411
1995	185,434.00	134,346	130,030	68,384	8.87	7,710
2001	9,891.00	6,339	6,135	4,448	9.08	490
2011	55,863.61	19,079	18,466	41,308	9.30	4,442
2012	5,293.68	1,511	1,462	4,202	9.32	451
	291,226.01	186,827	180,825	130,787		14,504
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	196,427.37	122,435	135,916	74,261	13.48	5,509
1995	548,710.00	334,729	371,585	215,535	13.61	15,837
1996	5,227.00	3,117	3,460	2,133	13.73	155



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	9,891.00	5,101	5,663	4,921	14.23	346
2014	66,684.25	6,290	6,983	64,370	15.00	4,291
2015	33,485.67	1,108	1,230	34,600	15.04	2,301
	860,425.29	472,780	524,836	395,819		28,439
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	228,488.31	139,384	146,888	97,595	13.61	7,171
1996	3,144.00	1,875	1,976	1,388	13.73	101
2001	9,891.00	5,101	5,376	5,208	14.23	366
2003	32,867.56	15,630	16,471	18,697	14.40	1,298
	274,390.87	161,990	170,711	122,887		8,936
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	149,568.53	103,119	95,861	64,178	9.77	6,569
1997	21,262.00	14,391	13,378	9,372	9.81	955
1999	9,687.00	6,280	5,838	4,527	9.90	457
2001	24,337.00	14,972	13,918	12,122	9.98	1,215
2003	277,131.30	159,765	148,520	148,011	10.05	14,727
2004	46,587.64	25,830	24,012	25,837	10.08	2,563
2005	20,014.16	10,617	9,870	11,545	10.11	1,142
2011	41,975.19	13,360	12,420	32,494	10.25	3,170
	590,562.82	348,334	323,816	308,086		30,798

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	30,264.20	29,970	17,059	16,232	3.80	4,272
1971	5,384.33	5,321	3,029	2,894	3.84	754
1973	113.00	111	63	61	3.92	16
2013	69,229.69	27,033	15,387	60,765	4.47	13,594
	104,991.22	62,435	35,538	79,952		18,636
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	1,086,962.03	555,328	545,052	607,128	14.23	42,665
2002	2,588.00	1,272	1,248	1,495	14.32	104
	1,089,550.03	556,600	546,300	608,623		42,769
	5,655,608.44	2,970,304	2,933,105	3,111,701		246,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 4.36

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1941	686,361.06	567,229	686,361			
1942	27,091.62	22,231	27,092			
1943	1,077.00	877	1,077			
1944	860.00	695	860			
1945	5,395.00	4,324	5,395			
1946	38,829.00	30,864	38,829			
1947	65,530.00	51,638	65,530			
1948	33,277.00	25,985	33,277			
1949	228,344.00	176,640	228,344			
1950	22,549.00	17,276	22,549			
1951	104,789.00	79,475	104,789			
1952	186,048.00	139,642	186,048			
1953	409,306.00	303,881	409,306			
1954	108,821.00	79,906	108,821			
1955	85,914.00	62,362	85,914			
1956	259,450.00	186,101	259,450			
1957	32,179.00	22,797	32,179			
1958	373,514.00	261,299	371,912	1,602	21.03	76
1959	226,833.00	156,612	222,909	3,924	21.67	181
1960	263,434.00	179,435	255,394	8,040	22.32	360
1961	327,284.00	219,840	312,903	14,381	22.98	626
1962	280,359.36	185,637	264,221	16,138	23.65	682
1963	465,120.00	303,458	431,918	33,202	24.33	1,365
1964	93,142.00	59,850	85,186	7,956	25.02	318
1965	287,634.00	181,949	258,972	28,662	25.72	1,114
1966	415,879.00	258,856	368,435	47,444	26.43	1,795
1967	611,565.00	374,455	532,970	78,595	27.14	2,896
1968	128,655.00	77,432	110,211	18,444	27.87	662
1969	402,094.00	237,754	338,400	63,694	28.61	2,226
1970	1,682,695.00	977,158	1,390,809	291,886	29.35	9,945
1971	970,069.00	552,804	786,817	183,252	30.11	6,086
1972	593,107.00	331,547	471,898	121,209	30.87	3,926
1973	978,038.00	535,965	762,850	215,188	31.64	6,801
1974	542,946.00	291,486	414,878	128,068	32.42	3,950
1975	172,802.00	90,844	129,300	43,502	33.20	1,310
1976	454,641.00	233,881	332,888	121,753	33.99	3,582
1977	141,182.00	71,015	101,077	40,105	34.79	1,153
1978	902,286.00	443,410	631,115	271,171	35.60	7,617
1979	881,852.00	423,033	602,112	279,740	36.42	7,681
1980	758,709.00	355,076	505,387	253,322	37.24	6,802
1981	572,541.00	261,159	371,713	200,828	38.07	5,275
1982	859,510.00	381,743	543,343	316,167	38.91	8,126

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1983	315,498.00	136,339	194,054	121,444	39.75	3,055
1984	2,222,027.00	933,251	1,328,315	893,712	40.60	22,013
1985	1,379,271.00	562,343	800,394	578,877	41.46	13,962
1986	169,584.00	67,059	95,446	74,138	42.32	1,752
1987	604,324.00	231,456	329,436	274,888	43.19	6,365
1988	124,766.00	46,217	65,782	58,984	44.07	1,338
1989	125,746.00	44,999	64,048	61,698	44.95	1,373
1990	125,552.00	43,333	61,677	63,875	45.84	1,393
1991	308,966.00	102,710	146,189	162,777	46.73	3,483
1992	56,034.00	17,907	25,487	30,547	47.63	641
1993	47,759.00	14,641	20,839	26,920	48.54	555
1994	84,416.00	24,782	35,273	49,143	49.45	994
1995	414,604.00	116,325	165,568	249,036	50.36	4,945
1996	75,397.00	20,153	28,684	46,713	51.29	911
1997	64,154.96	16,304	23,206	40,949	52.21	784
1998	315,419.00	75,972	108,133	207,286	53.14	3,901
1999	347,323.37	78,992	112,431	234,892	54.08	4,343
2000	70,004.00	14,981	21,323	48,681	55.02	885
2003	349,837.18	60,672	86,356	263,481	57.86	4,554
2005	545.00	80	114	431	59.77	7
2009	353,837.52	32,150	45,760	308,078	63.64	4,841
2010	152,130.15	11,714	16,673	135,457	64.61	2,097
2011	24,821.33	1,564	2,226	22,595	65.59	344
2012	3,922,392.56	192,746	274,339	3,648,054	66.56	54,809
2013	1,801,301.84	63,298	90,093	1,711,209	67.54	25,336
2014	291,572.35	6,164	8,773	282,799	68.52	4,127
	29,428,995.30	12,133,773	17,044,058	12,384,937		253,363

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.9 0.86

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -25						
1940	1,901.21	1,978	2,377			
1941	42,347.02	43,746	52,934			
1947	3,222.45	3,174	3,909	119	14.84	8
1948	1,400.50	1,367	1,683	68	15.34	4
1949	24,234.72	23,434	28,859	1,434	15.85	90
1950	22,123.18	21,187	26,092	1,562	16.37	95
1951	26,145.14	24,787	30,525	2,156	16.91	127
1952	2,055.05	1,928	2,374	195	17.46	11
1953	28,141.84	26,117	32,163	3,014	18.03	167
1954	46,002.37	42,224	51,998	5,505	18.60	296
1955	13,433.92	12,189	15,011	1,781	19.19	93
1956	161,112.14	144,455	177,895	23,495	19.79	1,187
1957	13,238.93	11,724	14,438	2,111	20.41	103
1958	49,232.11	43,052	53,018	8,522	21.03	405
1959	37,746.86	32,577	40,118	7,066	21.67	326
1960	37,268.81	31,732	39,078	7,508	22.32	336
1961	17,168.99	14,416	17,753	3,708	22.98	161
1962	12,553.11	10,390	12,795	2,896	23.65	122
1963	11,844.93	9,660	11,896	2,910	24.33	120
1964	42,399.73	34,056	41,940	11,060	25.02	442
1965	32,209.35	25,468	31,364	8,898	25.72	346
1966	45,936.12	35,740	44,013	13,407	26.43	507
1967	12,722.00	9,737	11,991	3,912	27.14	144
1968	13,800.95	10,383	12,787	4,464	27.87	160
1969	39,890.18	29,483	36,308	13,555	28.61	474
1970	70,548.61	51,210	63,065	25,121	29.35	856
1971	125,888.81	89,674	110,432	46,929	30.11	1,559
1972	199,094.35	139,117	171,321	77,547	30.87	2,512
1973	26,126.25	17,896	22,039	10,619	31.64	336
1974	32,497.65	21,808	26,856	13,766	32.42	425
1975	83,479.24	54,857	67,556	36,793	33.20	1,108
1976	43,600.10	28,036	34,526	19,974	33.99	588
1977	226,179.21	142,210	175,130	107,594	34.79	3,093
1978	201,284.69	123,647	152,270	99,336	35.60	2,790
1979	212,287.33	127,295	156,762	108,597	36.42	2,982
1980	195,674.53	114,470	140,968	103,625	37.24	2,783
1981	966,223.83	550,917	678,448	529,332	38.07	13,904
1982	700,284.66	388,781	478,779	396,577	38.91	10,192
1983	431,367.27	233,014	286,954	252,255	39.75	6,346
1984	212,916.21	111,781	137,657	128,488	40.60	3,165
1985	112,188.04	57,175	70,410	69,825	41.46	1,684
1986	53,056.45	26,225	32,296	34,025	42.32	804

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -25						
1987	133,190.84	63,765	78,526	87,963	43.19	2,037
1988	114,353.09	52,950	65,207	77,734	44.07	1,764
1989	17,100.34	7,649	9,420	11,955	44.95	266
1990	171,913.94	74,168	91,337	123,555	45.84	2,695
1991	7,702.35	3,201	3,942	5,686	46.73	122
1992	141,734.20	56,617	69,723	107,445	47.63	2,256
1993	102,402.67	39,242	48,326	79,677	48.54	1,641
1994	299,706.89	109,981	135,440	239,194	49.45	4,837
1995	479,982.26	168,336	207,304	392,674	50.36	7,797
1996	105,458.55	35,235	43,392	88,431	51.29	1,724
1997	95,464.07	30,327	37,347	81,983	52.21	1,570
1998	633,320.49	190,677	234,817	556,834	53.14	10,479
1999	27,077.02	7,698	9,480	24,366	54.08	451
2000	204,160.00	54,613	67,255	187,945	55.02	3,416
2001	150,801.95	37,808	46,560	141,942	55.96	2,536
2002	81,986.71	19,164	23,600	78,883	56.91	1,386
2003	38,594.54	8,367	10,304	37,939	57.86	656
2004	293,527.04	58,654	72,232	294,677	58.81	5,011
2005	191,745.22	35,027	43,135	196,547	59.77	3,288
2007	199,665.65	29,593	36,443	213,139	61.70	3,454
2008	5,336,706.92	698,508	860,206	5,810,678	62.67	92,719
2009	2,352,857.19	267,226	329,086	2,611,985	63.64	41,043
2010	130,562.84	12,567	15,476	147,728	64.61	2,286
2011	1,453,389.24	114,454	140,949	1,675,788	65.59	25,549
2012	891,090.53	54,735	67,406	1,046,457	66.56	15,722
2013	3,666,932.75	161,070	198,356	4,385,310	67.54	64,929
2014	2,085,586.37	55,112	67,869	2,539,114	68.52	37,057
2015	1,276,621.32	11,170	13,756	1,582,021	69.51	22,760
	25,314,463.82	5,381,031	6,625,682	25,017,398		420,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.5 1.66

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -25						
1956	17,016.61	17,197	18,185	3,086	12.45	248
1958	9,243.36	9,121	9,645	1,909	13.69	139
1960	35.08	34	36	8	15.00	1
1962	26.03	24	25	8	16.36	
1968	50.32	43	45	18	20.69	1
1974	6,614.02	5,032	5,321	2,947	25.44	116
1988	4,541.07	2,364	2,500	3,176	37.93	84
1997	77,868.93	27,524	29,106	68,230	46.62	1,464
2011	77,830.59	6,721	7,107	90,181	60.51	1,490
	193,226.01	68,060	71,970	169,563		3,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.9 1.83

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1929	1,329.06	1,352	1,370	158	6.93	23
1940	614.96	585	593	114	10.35	11
1941	1,577.30	1,491	1,511	303	10.69	28
1942	3,185.97	2,990	3,030	634	11.04	57
1943	6,406.69	5,968	6,048	1,320	11.40	116
1944	2,571.36	2,377	2,409	548	11.76	47
1945	16,249.99	14,906	15,106	3,581	12.14	295
1946	23,097.96	21,020	21,302	5,261	12.52	420
1947	10,076.59	9,095	9,217	2,371	12.91	184
1948	18,358.68	16,429	16,650	4,462	13.31	335
1949	460,870.87	408,896	414,388	115,614	13.71	8,433
1950	679,885.12	597,738	605,766	176,102	14.13	12,463
1951	389,755.98	339,450	344,009	104,210	14.56	7,157
1952	102,589.77	88,504	89,693	28,285	14.99	1,887
1953	2,060,125.68	1,759,493	1,783,126	586,019	15.44	37,955
1954	192,644.52	162,833	165,020	56,521	15.90	3,555
1955	1,293,855.69	1,082,219	1,096,755	391,179	16.36	23,911
1956	1,178,902.86	975,223	988,322	367,416	16.84	21,818
1957	1,586,495.86	1,297,800	1,315,231	509,239	17.32	29,402
1958	15,987.39	12,925	13,099	5,286	17.82	297
1959	595,989.03	476,118	482,513	202,874	18.32	11,074
1960	350,377.01	276,412	280,125	122,809	18.84	6,519
1961	519,477.18	404,636	410,071	187,328	19.36	9,676
1962	358,532.14	275,560	279,261	133,051	19.90	6,686
1963	992,783.17	752,757	762,868	378,833	20.44	18,534
1964	1,103,159.69	824,612	835,688	432,946	21.00	20,616
1965	992,755.06	731,433	741,257	400,411	21.56	18,572
1966	768,602.09	557,736	565,227	318,665	22.14	14,393
1967	284,326.58	203,160	205,889	121,087	22.72	5,330
1968	456,958.19	321,344	325,660	199,842	23.31	8,573
1969	2,819,648.41	1,949,870	1,976,060	1,266,536	23.92	52,949
1970	1,956,880.52	1,330,376	1,348,245	902,168	24.53	36,778
1971	3,018,845.94	2,016,452	2,043,536	1,428,137	25.15	56,785
1972	1,533,551.57	1,005,825	1,019,335	744,249	25.78	28,869
1973	838,327.57	539,719	546,968	417,109	26.41	15,794
1974	1,647,063.80	1,039,874	1,053,841	840,282	27.06	31,053
1975	1,309,959.20	810,728	821,617	684,836	27.71	24,714
1976	468,961.96	284,214	288,031	251,275	28.38	8,854
1977	7,943,911.51	4,712,364	4,775,658	4,359,840	29.05	150,081
1978	2,083,272.53	1,208,663	1,224,897	1,170,866	29.73	39,383
1979	3,795,491.58	2,151,854	2,180,756	2,184,059	30.42	71,797
1980	6,499,049.23	3,598,686	3,647,021	3,826,886	31.11	123,011



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1981	3,247,892.39	1,754,851	1,778,421	1,956,655	31.81	61,511
1982	9,635,152.70	5,074,835	5,142,997	5,937,429	32.52	182,578
1983	1,605,263.83	823,340	834,399	1,011,654	33.24	30,435
1984	3,100,245.72	1,546,727	1,567,502	1,997,781	33.97	58,810
1985	6,924,282.01	3,357,726	3,402,825	4,560,099	34.70	131,415
1986	408,753.93	192,413	194,997	275,070	35.44	7,762
1987	322,854.77	147,336	149,315	221,968	36.19	6,133
1988	2,290,454.44	1,012,334	1,025,931	1,608,092	36.94	43,533
1989	1,656,388.49	707,974	717,483	1,187,364	37.70	31,495
1990	1,380,098.71	569,504	577,153	1,009,961	38.47	26,253
1991	1,158,687.52	460,815	467,004	865,487	39.25	22,051
1992	7,182,903.62	2,749,289	2,786,216	5,474,123	40.03	136,751
1993	2,367,410.60	870,744	882,439	1,840,083	40.81	45,089
1994	1,521,675.18	536,352	543,556	1,206,370	41.61	28,992
1995	3,696,636.77	1,246,304	1,263,044	2,988,088	42.41	70,457
1996	2,312,766.67	744,259	754,255	1,905,427	43.21	44,097
1997	3,894,099.17	1,192,683	1,208,703	3,269,511	44.02	74,273
1998	3,843,836.90	1,116,906	1,131,908	3,288,504	44.84	73,339
1999	1,059,125.44	290,894	294,801	923,193	45.67	20,214
2000	3,361,549.26	870,458	882,150	2,983,632	46.49	64,178
2001	156,600.10	38,030	38,541	141,549	47.33	2,991
2002	698,980.26	158,491	160,620	643,207	48.17	13,353
2003	13,062,138.98	2,751,481	2,788,437	12,233,023	49.01	249,603
2004	2,377,597.37	461,621	467,821	2,266,416	49.87	45,446
2005	3,340,402.36	594,159	602,139	3,239,324	50.72	63,867
2006	2,976,240.72	480,304	486,755	2,935,922	51.58	56,920
2007	2,708,418.47	391,920	397,184	2,717,497	52.45	51,811
2008	6,520,763.07	834,850	846,063	6,652,815	53.32	124,771
2009	10,938,738.65	1,216,065	1,232,399	11,347,150	54.20	209,357
2010	10,711,770.63	1,010,120	1,023,687	11,294,849	55.08	205,063
2011	7,037,833.48	544,936	552,255	7,541,254	55.96	134,762
2012	35,675,668.49	2,153,918	2,182,849	38,844,170	56.85	683,275
2013	13,590,385.40	586,085	593,957	15,034,986	57.75	260,346
2014	23,688,207.28	617,563	625,858	26,615,580	58.64	453,881
2015	14,899,307.63	128,507	130,233	17,003,971	59.55	285,541
	257,735,637.27	69,507,481	70,441,066	225,954,917		4,908,788

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0 1.90

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -15						
1956	47,196.60	46,050	54,276			
1957	4,105.00	3,972	4,721			
1958	16,541.06	15,865	19,022			
1959	668.56	635	769			
1963	18.00	16	21			
1964	520.00	470	598			
1965	4,631.00	4,139	5,326			
1966	126.37	112	145			
1969	12,502.99	10,624	14,378			
1970	395.87	332	455			
1971	595.00	491	684			
1972	279.00	227	321			
1974	20,933.98	16,483	24,074			
1975	119,759.61	92,673	137,724			
1976	17,902.00	13,606	20,587			
1977	1,712.00	1,277	1,969			
1978	17,378.00	12,706	19,985			
1979	4,878.00	3,494	5,610			
1980	38,794.04	27,204	44,613			
1981	1,017.00	698	1,170			
1982	1,475.00	988	1,696			
1984	158,135.22	100,828	181,856			
1985	39,869.71	24,759	45,850			
1988	1,170.11	666	1,346			
1989	2,677.45	1,477	3,079			
1990	23,387.00	12,473	26,895			
1991	51,555.00	26,561	59,288			
1992	424,824.23	210,945	488,548			
1993	7,293.25	3,485	8,387			
1994	1,060,360.12	486,412	1,219,414			
1995	846,562.36	372,109	973,547			
1996	69,429.47	29,152	79,844			
1997	1,379,250.62	551,976	1,586,138			
1998	1,310,019.29	498,162	1,506,522			
1999	43,011.56	15,487	49,463			
2001	142,678.00	45,542	164,080			
2002	355,960.00	106,252	409,354			
2003	340,447.80	94,398	391,514			
	6,568,060.27	2,832,746	7,553,269			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -40						
1941	411,762.97	507,621	576,468			
1942	1,388.10	1,700	1,943			
1949	360,382.06	417,972	497,439	7,096	12.01	591
1951	20,488.00	23,295	27,724	959	13.15	73
1953	20,743.65	23,075	27,462	1,579	14.38	110
1956	19,906.16	21,367	25,429	2,440	16.33	149
1958	986,158.80	1,031,518	1,227,636	152,986	17.70	8,643
1959	17,524.00	18,088	21,527	3,007	18.39	164
1960	16,344.36	16,638	19,801	3,081	19.10	161
1961	630,143.58	632,538	752,800	129,401	19.81	6,532
1962	252,963.20	250,231	297,806	56,342	20.54	2,743
1963	276,404.84	269,329	320,535	66,432	21.28	3,122
1964	49,946.80	47,919	57,030	12,896	22.03	585
1965	56,872.95	53,711	63,923	15,699	22.78	689
1966	72,558.00	67,406	80,222	21,359	23.55	907
1967	140,496.00	128,329	152,728	43,966	24.33	1,807
1969	503,586.20	443,860	528,249	176,772	25.93	6,817
1970	2,450,234.08	2,119,943	2,522,999	907,329	26.74	33,932
1971	1,216,527.88	1,032,596	1,228,919	474,220	27.56	17,207
1972	272,111.12	226,451	269,505	111,451	28.39	3,926
1973	977,622.68	797,155	948,715	419,957	29.23	14,367
1974	226,225.99	180,573	214,905	101,811	30.09	3,384
1975	192,029.00	149,975	178,489	90,352	30.95	2,919
1976	465,378.15	355,364	422,928	228,601	31.82	7,184
1977	971,068.22	724,421	862,152	497,344	32.70	15,209
1978	5,770,262.52	4,201,882	5,000,769	3,077,599	33.59	91,622
1979	105,174.77	74,716	88,921	58,324	34.48	1,692
1980	12,532,292.00	8,674,878	10,324,197	7,221,012	35.39	204,041
1981	138,335.27	93,238	110,965	82,704	36.30	2,278
1982	6,445,195.05	4,225,509	5,028,888	3,994,385	37.22	107,318
1984	9,911,845.74	6,131,507	7,297,266	6,579,318	39.07	168,398
1985	4,464,870.00	2,678,038	3,187,202	3,063,616	40.01	76,571
1986	1,888,194.87	1,097,041	1,305,617	1,337,856	40.95	32,670
1987	1,778,980.00	999,790	1,189,876	1,300,696	41.90	31,043
1988	11,777.06	6,393	7,608	8,880	42.86	207
1989	1,632,118.38	854,897	1,017,435	1,267,531	43.81	28,932
1990	238,275.00	120,187	143,038	190,547	44.78	4,255
1992	44,670.00	20,807	24,763	37,775	46.71	809
1994	0.01					
1996	108,099.00	41,900	49,866	101,473	50.62	2,005
1997	1,549,505.00	570,224	678,639	1,490,668	51.60	28,889
1999	106,700.00	35,061	41,727	107,653	53.57	2,010

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -40						
2000	30,847.86	9,526	11,337	31,850	54.56	584
2001	42,618.00	12,317	14,659	45,006	55.55	810
2002	452,193.36	121,733	144,878	488,193	56.54	8,634
2003	2,222,893.40	553,945	659,264	2,452,787	57.54	42,628
2004	831,149.91	190,669	226,920	936,690	58.53	16,004
2005	1,603.60	336	400	1,845	59.52	31
2009	1,570,011.47	203,778	242,521	1,955,495	63.51	30,790
2010	841,844.22	92,436	110,011	1,068,571	64.51	16,564
2011	61,080.35	5,485	6,528	78,984	65.51	1,206
2012	8,105,126.65	567,359	675,228	10,671,949	66.50	160,480
2013	3,112,137.44	155,588	185,170	4,171,822	67.50	61,805
2014	895,946.95	26,880	31,990	1,222,336	68.50	17,844
2015	900,683.97	9,003	10,715	1,250,243	69.50	17,989
	76,403,298.64	41,316,198	49,143,732	57,820,886		1,289,330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.8 1.69

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -75						
1941	49,501.34	72,439	79,128	7,499	9.50	789
1942	23,167.41	33,672	36,781	3,762	9.83	383
1943	8,711.34	12,572	13,733	1,512	10.17	149
1944	278.28	399	436	51	10.52	5
1945	3,917.29	5,571	6,085	770	10.87	71
1946	2,071.16	2,923	3,193	432	11.23	38
1947	43,007.56	60,211	65,771	9,492	11.60	818
1948	9,448.45	13,120	14,331	2,204	11.98	184
1949	72,294.42	99,555	108,748	17,767	12.36	1,437
1950	4,479.31	6,114	6,679	1,160	12.76	91
1951	143,235.10	193,744	211,634	39,027	13.17	2,963
1952	78,634.67	105,391	115,122	22,489	13.58	1,656
1953	210,762.63	279,743	305,574	63,261	14.01	4,515
1954	14,385.25	18,907	20,653	4,521	14.44	313
1955	245,747.30	319,653	349,169	80,889	14.89	5,432
1956	178,925.18	230,305	251,571	61,548	15.34	4,012
1957	52,287.22	66,560	72,706	18,797	15.81	1,189
1958	373,755.56	470,481	513,924	140,148	16.28	8,609
1959	410,130.07	510,204	557,315	160,413	16.77	9,565
1960	320,076.26	393,348	429,668	130,465	17.27	17,554
1961	369,663.62	448,711	490,144	156,767	17.77	8,822
1962	231,678.89	277,587	303,218	102,220	18.29	5,589
1963	537,569.39	635,493	694,172	246,574	18.82	13,102
1964	333,354.15	388,746	424,642	158,728	19.35	8,203
1965	602,793.34	692,956	756,941	297,947	19.90	14,972
1966	565,212.28	640,199	699,313	289,808	20.46	14,165
1967	792,125.50	883,590	965,178	421,042	21.03	20,021
1968	245,101.70	269,191	294,047	134,881	21.60	6,244
1969	1,649,051.79	1,781,747	1,946,268	939,573	22.19	42,342
1970	803,293.08	853,396	932,196	473,567	22.79	20,780
1971	601,618.65	628,246	686,256	366,577	23.39	15,672
1972	1,122,083.06	1,150,755	1,257,012	706,633	24.01	29,431
1973	2,519,769.01	2,537,017	2,771,277	1,638,319	24.63	66,517
1974	1,134,205.72	1,120,076	1,223,500	761,360	25.27	30,129
1975	1,011,951.71	979,812	1,070,285	700,630	25.91	27,041
1976	1,561,506.76	1,481,280	1,618,057	1,114,580	26.56	41,965
1977	638,078.25	592,588	647,306	469,331	27.22	17,242
1978	1,361,062.08	1,236,518	1,350,694	1,031,165	27.89	36,973
1979	1,340,209.40	1,190,062	1,299,948	1,045,418	28.57	36,591
1980	1,185,133.59	1,028,053	1,122,980	951,004	29.25	32,513
1981	1,960,635.57	1,659,355	1,812,574	1,618,538	29.95	54,041
1982	1,408,631.89	1,162,421	1,269,755	1,195,351	30.65	39,000

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -75						
1983	1,440,317.61	1,157,716	1,264,616	1,255,940	31.36	40,049
1984	2,273,009.79	1,777,664	1,941,808	2,035,959	32.08	63,465
1985	1,580,351.03	1,201,604	1,312,556	1,453,058	32.80	44,301
1986	3,527,168.76	2,604,197	2,844,660	3,327,885	33.53	99,251
1987	590,855.70	423,050	462,113	571,884	34.27	16,688
1988	2,372,872.15	1,645,272	1,797,191	2,355,335	35.02	67,257
1989	2,317,960.70	1,554,019	1,697,512	2,358,919	35.78	65,928
1990	1,505,268.28	974,661	1,064,658	1,569,561	36.54	42,955
1991	1,468,700.81	916,851	1,001,510	1,568,716	37.31	42,045
1992	2,489,377.34	1,496,209	1,634,364	2,722,046	38.08	71,482
1993	707,926.13	408,827	446,577	792,294	38.86	20,388
1994	1,419,981.90	786,194	858,789	1,626,179	39.65	41,013
1995	2,994,768.95	1,585,827	1,732,257	3,508,589	40.45	86,739
1996	3,231,991.65	1,633,392	1,784,214	3,871,771	41.25	93,861
1997	2,553,646.78	1,228,183	1,341,589	3,127,293	42.06	74,353
1998	2,053,898.99	937,615	1,024,191	2,570,132	42.87	59,952
1999	3,471,370.10	1,498,799	1,637,193	4,437,705	43.69	101,573
2000	1,032,772.53	420,047	458,833	1,348,519	44.52	30,290
2001	3,399,636.14	1,297,556	1,417,368	4,531,995	45.35	99,934
2002	1,384,479.67	493,339	538,892	1,883,947	46.19	40,787
2003	6,370,205.61	2,108,506	2,303,199	8,844,661	47.03	188,064
2004	1,508,743.00	460,680	503,218	2,137,082	47.88	44,634
2005	6,460,010.00	1,806,881	1,973,722	9,331,296	48.73	191,490
2006	2,936,712.52	745,191	814,000	4,325,247	49.59	87,220
2007	8,318,033.57	1,892,353	2,067,087	12,489,472	50.46	247,512
2008	1,876,246.58	378,153	413,070	2,870,362	51.32	55,931
2009	15,459,085.06	2,705,340	2,955,142	24,098,257	52.20	461,652
2010	8,925,672.90	1,325,038	1,447,388	14,172,540	53.08	267,003
2011	5,709,054.76	695,962	760,225	9,230,621	53.96	171,064
2012	45,400,179.38	4,314,947	4,713,375	74,736,939	54.85	1,362,570
2013	11,920,916.11	809,222	883,943	19,977,660	55.75	358,344
2014	12,994,487.43	533,261	582,500	22,157,853	56.64	391,205
2015	34,884,598.58	473,733	517,476	60,530,572	57.55	1,051,791
	228,799,845.74	66,823,000	72,993,220	327,406,510		6,711,919

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.8 2.93

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -75						
1941	624,600.94	936,833	1,005,979	87,073	9.29	9,373
1942	70,238.60	104,707	112,435	10,483	9.63	1,089
1943	16,512.85	24,456	26,261	2,636	9.99	264
1944	222.83	328	352	38	10.36	4
1945	6,864.73	10,027	10,767	1,246	10.75	116
1946	20,588.38	29,849	32,052	3,978	11.15	357
1947	214,275.52	308,292	331,047	43,935	11.56	3,801
1948	47,452.06	67,723	72,722	10,319	11.99	861
1949	1,225,264.33	1,734,175	1,862,172	282,041	12.43	22,690
1950	88,276.76	123,873	133,016	21,468	12.88	1,667
1951	478,658.06	665,615	714,743	122,909	13.35	9,207
1952	253,646.28	349,370	375,156	68,725	13.84	4,966
1953	1,162,064.09	1,585,282	1,702,289	331,323	14.33	23,121
1954	174,476.23	235,577	252,965	52,368	14.85	3,526
1955	608,653.13	813,109	873,123	192,020	15.38	12,485
1956	937,573.94	1,238,901	1,330,342	310,412	15.92	19,498
1957	123,937.58	161,900	173,850	43,041	16.48	2,612
1958	1,887,154.10	2,436,236	2,616,051	686,469	17.05	40,262
1959	772,716.10	985,482	1,058,219	294,034	17.63	16,678
1960	576,221.76	725,576	779,130	229,258	18.23	12,576
1961	1,158,183.34	1,439,347	1,545,583	481,238	18.84	25,543
1962	577,895.63	708,549	760,846	250,471	19.46	12,871
1963	1,448,584.98	1,751,118	1,880,365	654,659	20.10	32,570
1964	971,917.59	1,157,892	1,243,354	457,502	20.75	22,048
1965	1,262,198.14	1,481,297	1,590,629	618,218	21.41	28,875
1966	1,602,269.72	1,851,491	1,988,147	815,825	22.08	36,949
1967	916,997.36	1,042,844	1,119,815	484,930	22.76	21,306
1968	297,658.29	332,976	357,552	163,350	23.45	6,966
1969	2,269,124.29	2,494,999	2,679,151	1,291,817	24.16	53,469
1970	3,221,341.14	3,480,385	3,737,267	1,900,080	24.87	76,400
1971	1,738,361.40	1,844,475	1,980,613	1,061,519	25.59	41,482
1972	1,856,575.22	1,932,899	2,075,563	1,173,444	26.33	44,567
1973	3,238,666.32	3,307,310	3,551,417	2,116,249	27.07	78,177
1974	991,690.21	992,682	1,065,950	669,508	27.82	24,066
1975	1,317,277.75	1,291,647	1,386,981	918,255	28.58	32,129
1976	2,506,725.98	2,405,968	2,583,549	1,803,221	29.35	61,439
1977	1,621,233.45	1,522,022	1,634,360	1,202,799	30.13	39,920
1978	6,122,982.85	5,619,704	6,034,486	4,680,734	30.91	151,431
1979	2,003,773.68	1,795,907	1,928,460	1,578,144	31.71	49,768
1980	11,194,599.03	9,792,336	10,515,093	9,075,455	32.51	279,159
1981	4,221,188.75	3,600,315	3,866,049	3,521,031	33.32	105,673
1982	6,044,678.61	5,022,206	5,392,887	5,185,301	34.14	151,883

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -75						
1983	1,731,795.63	1,400,611	1,503,988	1,526,654	34.96	43,669
1984	7,376,631.79	5,799,158	6,227,185	6,681,921	35.80	186,646
1985	3,673,869.95	2,805,156	3,012,200	3,417,072	36.64	93,261
1986	5,144,212.24	3,810,074	4,091,290	4,911,081	37.49	130,997
1987	8,070,624.52	5,792,792	6,220,349	7,903,244	38.34	206,136
1988	1,683,670.65	1,169,053	1,255,339	1,691,085	39.21	43,129
1989	828,642.35	555,949	596,983	853,141	40.08	21,286
1990	1,292,730.03	837,043	898,824	1,363,454	40.95	33,296
1991	835,854.17	521,410	559,894	902,851	41.83	21,584
1992	2,015,043.28	1,208,719	1,297,933	2,228,393	42.72	52,163
1993	310,447.57	178,697	191,886	351,397	43.62	8,056
1994	1,172,361.60	646,428	694,140	1,357,493	44.52	30,492
1995	2,831,606.29	1,491,945	1,602,063	3,353,248	45.43	73,811
1996	2,053,849.85	1,031,834	1,107,992	2,486,245	46.34	53,652
1997	1,059,699.88	506,123	543,479	1,310,996	47.26	27,740
1998	1,575,075.94	713,269	765,914	1,990,469	48.18	41,313
1999	1,525,005.27	652,405	700,558	1,968,201	49.11	40,077
2000	1,770,196.87	712,504	765,093	2,332,752	50.05	46,608
2001	2,885,029.66	1,088,219	1,168,539	3,880,263	50.99	76,099
2002	715,884.24	251,913	270,506	982,291	51.93	18,916
2003	4,336,663.35	1,415,075	1,519,520	6,069,641	52.88	114,781
2004	838,350.06	252,123	270,732	1,196,381	53.83	22,225
2005	2,753,852.53	757,729	813,656	4,005,586	54.78	73,121
2006	1,458,250.35	363,549	390,382	2,161,556	55.74	38,779
2007	2,832,666.14	632,237	678,901	4,278,265	56.71	75,441
2008	835,594.27	164,902	177,073	1,285,217	57.67	22,286
2009	5,328,616.25	912,459	979,806	8,345,272	58.64	142,314
2010	6,679,746.54	969,298	1,040,841	10,648,715	59.61	178,640
2011	4,002,620.29	475,261	510,339	6,494,247	60.59	107,183
2012	12,390,049.23	1,147,442	1,232,133	20,450,453	61.56	332,204
2013	4,896,967.54	324,363	348,304	8,221,389	62.54	131,458
2014	4,262,613.58	169,854	182,391	7,277,183	63.52	114,565
2015	13,501,170.31	178,148	191,297	23,435,751	64.51	363,289
	178,542,714.22	106,341,422	114,190,318	198,259,432		4,527,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.8 2.54



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1962	16,102.50	14,212	15,803	300	5.87	51
1969	629.49	514	572	57	9.14	6
1972	1,023.52	798	887	137	11.00	12
1973	66,872.27	51,264	57,005	9,867	11.67	846
1974	1,183.38	891	991	192	12.35	16
1980	26,278.29	17,496	19,455	6,823	16.71	408
1984	275.00	165	183	92	19.92	5
1997	318,959.12	116,675	129,741	189,218	31.71	5,967
1998	449.82	156	173	277	32.67	8
1999	702.00	230	256	446	33.64	13
2002	3,451.41	926	1,030	2,421	36.58	66
2003	12,833.46	3,193	3,550	9,283	37.56	247
	448,760.26	206,520	229,646	219,114		7,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7 1.70

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1962	13,218.53	12,062	13,219			
1969	87,624.88	75,576	87,625			
1972	15,875.19	13,268	15,875			
1973	78,405.34	64,743	78,405			
1974	136,383.31	111,186	136,383			
1980	204,862.86	151,496	204,863			
1982	13,871.63	9,842	13,872			
1984	2,212.12	1,499	2,210	2	12.89	
1988	123,767.49	75,282	110,986	12,781	15.67	816
1992	116,241.28	61,928	91,298	24,943	18.69	1,335
1997	313,023.53	134,757	198,667	114,357	22.78	5,020
2009	55,822.59	8,820	13,003	42,820	33.68	1,271
2015	11,994.57	147	217	11,778	39.51	298
	1,173,303.32	720,606	966,623	206,680		8,740

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 0.74

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1941	373,772.94	329,133	373,773			
1942	41,173.38	36,027	41,173			
1943	911.00	792	911			
1944	850.00	734	850			
1945	2,100.00	1,799	2,100			
1946	3,262.00	2,774	3,262			
1947	4,434.00	3,739	4,434			
1948	3,258.00	2,724	3,258			
1949	4,314.00	3,574	4,314			
1950	59,904.00	49,147	59,904			
1951	18,663.00	15,157	18,663			
1952	27,550.00	22,134	27,550			
1953	33,233.00	26,406	33,233			
1954	24,267.00	19,060	24,267			
1955	40,298.35	31,277	40,298			
1956	21,633.00	16,586	21,633			
1957	19,771.00	14,967	19,771			
1958	27,040.00	20,203	27,040			
1959	19,357.00	14,272	19,357			
1960	33,627.00	24,452	33,627			
1961	18,106.00	12,982	18,106			
1962	10,562.32	7,463	10,562			
1963	21,516.00	14,975	21,338	178	21.28	8
1964	20,398.00	13,979	19,919	479	22.03	22
1965	35,563.00	23,990	34,184	1,379	22.78	61
1966	5,187.00	3,442	4,905	282	23.55	12
1967	19,695.00	12,850	18,310	1,385	24.33	57
1968	15,350.00	9,841	14,023	1,327	25.12	53
1969	41,542.00	26,154	37,267	4,275	25.93	165
1970	24,874.00	15,372	21,904	2,970	26.74	111
1971	46,508.00	28,197	40,178	6,330	27.56	230
1972	16,301.00	9,690	13,807	2,494	28.39	88
1973	8,970.00	5,224	7,444	1,526	29.23	52
1974	43,465.00	24,781	35,311	8,154	30.09	271
1975	27,337.00	15,250	21,730	5,607	30.95	181
1976	6,205.00	3,384	4,822	1,383	31.82	43
1977	15,472.00	8,244	11,747	3,725	32.70	114
1978	17,820.00	9,269	13,207	4,613	33.59	137
1979	31,886.00	16,180	23,055	8,831	34.48	256
1980	10,670.00	5,276	7,518	3,152	35.39	89
1981	1,808.00	870	1,240	568	36.30	16
1982	61,168.00	28,644	40,815	20,353	37.22	547

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	14,670.00	6,482	9,236	5,434	39.07	139
1985	33,531.00	14,366	20,470	13,061	40.01	326
1986	779.00	323	460	319	40.95	8
1987	16,266.00	6,530	9,305	6,961	41.90	166
1988	4,886.00	1,894	2,699	2,187	42.86	51
1989	7,350.00	2,750	3,919	3,431	43.81	78
1990	38,364.00	13,822	19,695	18,669	44.78	417
1991	12,981.00	4,499	6,411	6,570	45.74	144
1992	5,140.00	1,710	2,437	2,703	46.71	58
1993	38,715.00	12,345	17,590	21,125	47.68	443
1994	23,233.00	7,083	10,093	13,140	48.66	270
1995	54,744.00	15,923	22,689	32,055	49.64	646
1996	143,362.00	39,691	56,556	86,806	50.62	1,715
1997	100,670.04	26,462	37,706	62,964	51.60	1,220
1998	11,034.00	2,744	3,910	7,124	52.59	135
1999	28,534.63	6,697	9,543	18,992	53.57	355
2000	5,450.00	1,202	1,713	3,737	54.56	68
2001	1,400.00	289	412	988	55.55	18
2003	113.00	20	28	85	57.54	1
2004	74,362.56	12,185	17,362	57,001	58.53	974
2009	58,265.05	5,402	7,697	50,568	63.51	796
2010	3,796.63	298	425	3,372	64.51	52
2011	22,282.80	1,429	2,036	20,247	65.51	309
2012	209,177.61	10,459	14,903	194,275	66.50	2,921
	2,168,929.31	1,125,619	1,458,105	710,824		13,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.4 0.64

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -25						
1940	238.90	255	233	66	8.83	7
1941	503.83	534	488	142	9.11	16
1945	56.00	58	53	17	10.29	2
1946	11,183.46	11,505	10,524	3,455	10.62	325
1947	4,642.00	4,744	4,339	1,464	10.95	134
1948	2,742.00	2,782	2,545	882	11.30	78
1949	5,131.61	5,168	4,727	1,688	11.66	145
1950	13,026.82	13,019	11,909	4,375	12.03	364
1951	5,204.70	5,159	4,719	1,787	12.42	144
1952	5,293.78	5,203	4,759	1,858	12.82	145
1953	202.30	197	180	73	13.23	6
1954	16,676.06	16,099	14,726	6,119	13.66	448
1955	20,624.35	19,718	18,037	7,743	14.11	549
1956	18,449.76	17,462	15,973	7,089	14.57	487
1957	12,480.07	11,690	10,693	4,907	15.04	326
1958	26,992.10	25,007	22,875	10,865	15.53	700
1959	11,277.90	10,331	9,450	4,647	16.03	290
1960	16,138.04	14,608	13,362	6,811	16.55	412
1961	16,723.37	14,953	13,678	7,226	17.08	423
1962	28,657.49	25,302	23,144	12,678	17.62	720
1963	39,606.77	34,507	31,565	17,943	18.18	987
1964	33,481.83	28,773	26,320	15,532	18.75	828
1965	27,875.09	23,613	21,600	13,244	19.34	685
1966	20,756.17	17,327	15,850	10,095	19.93	507
1967	29,960.66	24,630	22,530	14,921	20.54	726
1968	38,002.13	30,750	28,128	19,375	21.16	916
1969	52,376.58	41,694	38,139	27,332	21.79	1,254
1970	14,931.52	11,684	10,688	7,976	22.44	355
1971	76,589.72	58,895	53,873	41,864	23.09	1,813
1972	44,762.96	33,796	30,914	25,040	23.76	1,054
1973	54,026.62	40,036	36,622	30,911	24.43	1,265
1974	63,345.57	46,044	42,118	37,064	25.11	1,476
1975	48,572.11	34,597	31,647	29,068	25.81	1,126
1976	26,172.81	18,261	16,704	16,012	26.51	604
1977	72,116.85	49,235	45,037	45,109	27.23	1,657
1978	67,478.67	45,056	41,214	43,134	27.95	1,543
1979	95,377.11	62,234	56,927	62,294	28.68	2,172
1980	158,265.95	100,829	92,231	105,601	29.42	3,589
1981	59,640.98	37,065	33,904	40,647	30.17	1,347
1982	103,233.38	62,543	57,210	71,832	30.92	2,323
1983	13,444.28	7,929	7,253	9,552	31.69	301
1984	68,778.00	39,461	36,096	49,876	32.46	1,537

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -25						
1985	8,631.87	4,812	4,402	6,388	33.24	192
1986	50,245.96	27,185	24,867	37,940	34.03	1,115
1987	80,691.35	42,330	38,720	62,144	34.82	1,785
1988	9,583.49	4,866	4,451	7,528	35.63	211
1989	21,186.00	10,399	9,512	16,970	36.44	466
1990	89,521.00	42,430	38,812	73,089	37.25	1,962
1991	232,064.00	105,975	96,938	193,142	38.08	5,072
1992	133,283.06	58,561	53,567	113,037	38.91	2,905
1993	45,318.28	19,128	17,497	39,151	39.74	985
1994	559,184.42	226,120	206,839	492,142	40.59	12,125
1995	40,486.86	15,655	14,320	36,289	41.44	876
1997	163,072.85	57,212	52,333	151,508	43.16	3,510
1998	81,469.76	27,106	24,795	77,042	44.03	1,750
2000	66,743.00	19,773	18,087	65,342	45.78	1,427
2001	270,942.78	75,244	68,828	269,850	46.67	5,782
2002	141,181.00	36,589	33,469	143,007	47.56	3,007
2003	212,582.75	51,153	46,791	218,937	48.45	4,519
2004	15,786.36	3,503	3,204	16,529	49.35	335
2005	134,777.18	27,348	25,016	143,455	50.26	2,854
2006	137,673.95	25,327	23,167	148,925	51.17	2,910
2007	632,246.14	104,321	95,426	694,882	52.08	13,343
2008	39,332.05	5,736	5,247	43,918	53.00	829
2009	376,899.45	47,739	43,668	427,456	53.92	7,928
2010	1,748,743.89	187,618	171,620	2,014,310	54.85	36,724
2011	662,257.08	58,361	53,384	774,437	55.77	13,886
2012	736,752.19	50,495	46,189	874,751	56.71	15,425
2013	793,055.08	38,989	35,665	955,654	57.64	16,580
2014	1,147,920.41	33,964	31,068	1,403,833	58.58	23,964
2015	662,124.22	6,481	5,928	821,727	59.53	13,804
	10,718,796.73	2,467,173	2,256,794	11,141,702		230,057

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.4 2.15

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R2						
NET SALVAGE PERCENT.. -20						
1930	15,555.43	17,280	16,212	2,455	4.01	612
1931	729.35	806	756	119	4.30	28
1934	1,455.51	1,579	1,481	266	5.17	51
1935	3,176.82	3,427	3,215	597	5.46	109
1937	2,952.72	3,147	2,952	591	6.04	98
1939	12,360.53	13,011	12,207	2,626	6.63	396
1940	20,935.23	21,898	20,544	4,578	6.93	661
1941	36,231.37	37,656	35,328	8,150	7.23	1,127
1942	8,428.73	8,702	8,164	1,950	7.54	259
1943	3,934.21	4,036	3,786	935	7.84	119
1944	10,947.83	11,152	10,463	2,674	8.16	328
1945	22,095.81	22,356	20,974	5,541	8.47	654
1946	19,892.98	19,981	18,746	5,126	8.80	582
1947	32,135.31	32,043	30,062	8,500	9.13	931
1948	137,378.61	135,944	127,540	37,314	9.47	3,940
1949	128,858.17	126,538	118,716	35,914	9.81	3,661
1950	96,435.66	93,929	88,122	27,601	10.17	2,714
1951	49,455.90	47,774	44,821	14,526	10.53	1,379
1952	225,772.23	216,240	202,872	68,055	10.90	6,244
1953	322,649.00	306,301	287,366	99,813	11.28	8,849
1954	363,371.02	341,729	320,604	115,441	11.68	9,884
1955	255,309.63	237,836	223,133	83,239	12.08	6,891
1956	500,562.62	461,739	433,195	167,480	12.49	13,409
1957	173,267.34	158,213	148,432	59,489	12.91	4,608
1958	326,971.75	295,436	277,172	115,194	13.34	8,635
1959	183,873.55	164,341	154,182	66,466	13.78	4,823
1960	320,917.58	283,550	266,021	119,080	14.24	8,362
1961	436,362.45	381,091	357,532	166,103	14.70	11,300
1962	716,323.13	617,949	579,748	279,840	15.18	18,435
1963	714,897.33	609,093	571,439	286,438	15.66	18,291
1964	540,627.11	454,607	426,504	222,249	16.16	13,753
1965	768,070.75	637,161	597,772	323,913	16.67	19,431
1966	775,871.38	634,666	595,431	335,615	17.19	19,524
1967	690,294.92	556,530	522,126	306,228	17.72	17,281
1968	866,204.61	687,957	645,428	394,018	18.26	21,578
1969	1,454,949.96	1,137,445	1,067,129	678,811	18.82	36,069
1970	447,206.14	344,050	322,781	213,866	19.38	11,035
1971	1,025,259.41	775,785	727,827	502,484	19.95	25,187
1972	897,923.42	667,656	626,382	451,126	20.54	21,963
1973	1,284,663.07	938,369	880,360	661,236	21.13	31,294
1974	1,279,217.89	917,061	860,369	674,692	21.74	31,035
1975	1,018,426.59	716,292	672,011	550,101	22.35	24,613

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R2						
NET SALVAGE PERCENT.. -20						
1976	900,410.18	620,678	582,308	498,184	22.98	21,679
1977	1,314,022.89	887,407	832,548	744,279	23.61	31,524
1978	1,781,805.86	1,177,574	1,104,777	1,033,390	24.26	42,596
1979	319,366.51	206,451	193,688	189,552	24.91	7,609
1980	2,303,384.07	1,455,223	1,365,262	1,398,799	25.57	54,705
1981	1,906,111.86	1,175,850	1,103,160	1,184,174	26.24	45,129
1982	1,840,756.23	1,107,325	1,038,871	1,170,036	26.93	43,447
1983	904,278.72	530,110	497,339	587,795	27.62	21,281
1984	2,434,345.23	1,389,213	1,303,333	1,617,881	28.32	57,129
1985	321,673.52	178,564	167,525	218,483	29.02	7,529
1986	1,448,830.85	781,082	732,796	1,005,801	29.74	33,820
1987	3,219,958.60	1,684,412	1,580,283	2,283,667	30.46	74,973
1988	220,988.50	112,017	105,092	160,094	31.19	5,133
1989	2,372,671.60	1,163,141	1,091,236	1,755,970	31.94	54,977
1990	1,507,932.86	714,416	670,251	1,139,268	32.68	34,861
1991	3,540,874.19	1,617,783	1,517,773	2,731,276	33.44	81,677
1992	4,756,373.26	2,092,823	1,963,446	3,744,202	34.20	109,480
1993	1,686,952.31	713,399	669,297	1,355,046	34.97	38,749
1994	5,872,031.10	2,381,414	2,234,197	4,812,240	35.75	134,608
1995	3,713,046.69	1,440,647	1,351,587	3,104,069	36.54	84,950
1996	9,964.23	3,691	3,463	8,494	37.33	228
1997	5,714,713.73	2,015,397	1,890,807	4,966,849	38.13	130,261
1998	4,781,179.72	1,601,141	1,502,160	4,235,256	38.93	108,792
1999	2,417,232.41	765,982	718,630	2,182,049	39.74	54,908
2000	1,218,266.69	363,857	341,364	1,120,556	40.56	27,627
2001	6,399,383.48	1,793,261	1,682,403	5,996,857	41.39	144,887
2002	4,370,900.20	1,144,214	1,073,479	4,171,601	42.22	98,806
2003	4,452,469.89	1,082,431	1,015,516	4,327,448	43.06	100,498
2004	873,793.19	196,121	183,997	864,555	43.90	19,694
2005	3,325,354.65	683,560	641,303	3,349,123	44.75	74,841
2006	2,314,030.88	431,437	404,766	2,372,071	45.61	52,008
2007	2,007,739.11	335,951	315,183	2,094,104	46.47	45,064
2008	599,194.72	88,815	83,325	635,709	47.33	13,431
2009	14,297,621.07	1,839,589	1,725,867	15,431,278	48.21	320,085
2010	16,335,795.12	1,786,025	1,675,614	17,927,340	49.08	365,268
2011	7,308,925.55	654,558	614,093	8,156,618	49.97	163,230
2012	10,253,428.60	717,699	673,331	11,630,783	50.85	228,727



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R2						
NET SALVAGE PERCENT.. -20						
2013	10,447,078.54	522,396	490,102	12,046,392	51.75	232,781
2014	11,105,751.65	333,173	312,576	13,014,326	52.65	247,186
2015	6,438,165.38	64,356	60,378	7,665,420	53.55	143,145
	173,228,756.89	50,995,539	47,843,031	160,031,477		3,967,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 2.29

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -50						
1941	39,382.10	50,519	59,073			
1942	2,785.61	3,550	4,178			
1943	5,097.53	6,452	7,646			
1944	9,886.80	12,425	14,830			
1945	33,159.32	41,373	49,739			
1946	84,808.39	105,052	127,213			
1947	143,668.38	176,626	215,503			
1948	159,504.60	194,612	239,257			
1949	285,208.94	345,245	427,813			
1950	462,615.98	555,556	693,924			
1951	454,992.54	541,896	682,489			
1952	508,633.22	600,594	760,524	2,426	10.64	228
1953	168,070.27	196,693	249,070	3,035	10.99	276
1954	97,546.06	113,134	143,260	3,059	11.34	270
1955	233,803.17	268,640	340,175	10,530	11.70	900
1956	401,026.31	456,328	577,842	23,697	12.07	1,963
1957	536,481.77	604,347	765,277	39,446	12.45	3,168
1958	359,433.34	400,696	507,396	31,754	12.84	2,473
1959	507,072.27	559,199	708,107	52,501	13.24	3,965
1960	150,349.13	163,956	207,615	17,909	13.65	1,312
1961	592,707.31	638,879	809,004	80,057	14.07	5,690
1962	540,075.82	575,343	728,549	81,565	14.49	5,629
1963	729,390.32	767,392	971,739	122,346	14.93	8,195
1964	845,588.59	878,228	1,112,089	156,294	15.38	10,162
1965	858,182.09	879,465	1,113,655	173,618	15.84	10,961
1966	941,548.56	951,623	1,205,028	207,295	16.31	12,710
1967	919,429.97	916,028	1,159,954	219,191	16.79	13,055
1968	1,069,462.49	1,049,784	1,329,328	274,866	17.28	15,907
1969	1,181,859.83	1,142,386	1,446,589	326,201	17.78	18,347
1970	835,562.56	794,871	1,006,535	246,809	18.29	13,494
1971	1,404,520.39	1,314,210	1,664,167	442,614	18.81	23,531
1972	1,216,907.24	1,118,946	1,416,907	408,454	19.35	21,109
1973	1,846,293.82	1,667,757	2,111,859	657,582	19.89	33,061
1974	1,804,898.20	1,600,584	2,026,799	680,548	20.44	33,295
1975	1,407,829.76	1,224,812	1,550,964	560,781	21.00	26,704
1976	1,678,853.94	1,431,391	1,812,552	705,729	21.58	32,703
1977	1,786,765.58	1,492,307	1,889,689	790,459	22.16	35,671
1978	1,842,666.63	1,506,380	1,907,510	856,490	22.75	37,648
1979	2,522,979.93	2,017,122	2,554,256	1,230,214	23.35	52,686
1980	2,613,531.68	2,041,691	2,585,367	1,334,931	23.96	55,715
1981	2,860,831.18	2,181,670	2,762,621	1,528,626	24.58	62,190
1982	3,179,965.83	2,364,941	2,994,694	1,775,255	25.21	70,419

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -50						
1983	3,669,562.25	2,659,699	3,367,943	2,136,400	25.84	82,678
1984	2,991,572.33	2,109,956	2,671,810	1,815,548	26.49	68,537
1985	3,368,563.38	2,310,161	2,925,327	2,127,518	27.14	78,390
1986	4,431,626.37	2,951,463	3,737,400	2,910,040	27.80	104,678
1987	4,569,918.39	2,951,710	3,737,712	3,117,166	28.47	109,489
1988	4,815,348.29	3,013,445	3,815,887	3,407,135	29.14	116,923
1989	5,102,888.46	3,087,758	3,909,988	3,744,345	29.83	125,523
1990	5,146,362.11	3,007,534	3,808,402	3,911,141	30.52	128,150
1991	5,130,094.56	2,890,295	3,659,943	4,035,199	31.22	129,250
1992	6,579,633.24	3,568,793	4,519,117	5,350,333	31.92	167,617
1993	6,561,609.05	3,419,254	4,329,757	5,512,657	32.63	168,944
1994	8,287,655.84	4,139,684	5,242,029	7,189,455	33.35	215,576
1995	9,005,843.54	4,303,893	5,449,965	8,058,800	34.07	236,537
1996	7,853,400.16	3,581,150	4,534,764	7,245,336	34.80	208,199
1997	8,797,655.79	3,819,062	4,836,029	8,360,455	35.53	235,307
1998	7,696,222.27	3,170,074	4,014,224	7,530,109	36.27	207,613
1999	7,459,313.97	2,904,657	3,678,130	7,510,841	37.02	202,886
2000	7,107,332.71	2,607,680	3,302,072	7,358,927	37.77	194,835
2001	6,263,578.19	2,157,176	2,731,604	6,663,763	38.52	172,995
2002	7,285,069.52	2,342,878	2,966,756	7,960,848	39.28	202,669
2003	10,597,393.96	3,163,322	4,005,674	11,890,417	40.05	296,889
2004	4,463,082.69	1,229,133	1,556,435	5,138,189	40.82	125,874
2005	5,002,953.85	1,262,245	1,598,365	5,906,066	41.59	142,007
2006	6,290,113.12	1,439,807	1,823,209	7,611,961	42.37	179,654
2007	4,234,788.67	870,249	1,101,985	5,250,198	43.15	121,673
2008	23,434,556.73	4,260,402	5,394,893	29,756,942	43.94	677,218
2009	33,359,927.81	5,274,205	6,678,658	43,361,234	44.73	969,399
2010	15,138,104.70	2,030,020	2,570,588	20,136,569	45.53	442,270
2011	15,348,256.03	1,689,843	2,139,827	20,882,557	46.33	450,735
2012	24,065,080.01	2,064,784	2,614,610	33,483,010	47.14	710,289
2013	15,655,391.86	962,807	1,219,190	22,263,898	47.95	464,315
2014	21,504,931.62	793,532	1,004,839	31,252,558	48.77	640,815
2015	16,256,031.40	199,949	253,193	24,130,854	49.59	486,607
	354,797,240.32	120,189,323	152,141,111	380,054,749		9,477,978
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.1 2.67

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -30						
1941	72,252.21	81,317	93,928			
1942	19,204.65	21,444	24,966			
1943	12,543.65	13,892	16,307			
1944	20,020.85	21,985	26,027			
1945	53,861.88	58,653	70,020			
1946	111,529.54	120,371	144,988			
1947	107,573.80	115,061	139,846			
1948	245,169.62	259,859	318,721			
1949	291,533.25	306,098	378,993			
1950	333,751.64	347,011	433,877			
1951	267,775.57	275,670	348,108			
1952	365,196.64	372,128	472,409	2,347	10.16	231
1953	314,613.44	317,276	402,776	6,221	10.54	590
1954	277,667.27	277,024	351,676	9,291	10.93	850
1955	393,521.63	388,365	493,022	18,556	11.32	1,639
1956	420,072.46	409,920	520,385	25,709	11.72	2,194
1957	401,712.02	387,444	491,852	30,374	12.13	2,504
1958	420,923.27	401,202	509,318	37,882	12.54	3,021
1959	386,812.49	364,199	462,343	40,513	12.96	3,126
1960	317,378.91	295,136	374,669	37,924	13.38	2,834
1961	485,939.88	446,103	566,319	65,403	13.81	4,736
1962	533,121.24	482,929	613,069	79,989	14.25	5,613
1963	742,622.84	663,671	842,517	122,893	14.69	8,366
1964	872,558.78	768,688	975,834	158,492	15.15	10,462
1965	1,160,545.95	1,007,954	1,279,578	229,132	15.60	14,688
1966	959,392.18	820,776	1,041,959	205,251	16.07	12,772
1967	1,088,941.85	917,452	1,164,687	250,937	16.54	15,172
1968	1,370,656.33	1,136,591	1,442,880	338,973	17.02	19,916
1969	1,463,853.90	1,194,443	1,516,322	386,688	17.50	22,096
1970	1,143,596.58	917,309	1,164,506	322,170	18.00	17,898
1971	2,030,548.62	1,600,669	2,032,017	607,696	18.50	32,848
1972	1,614,599.94	1,250,006	1,586,858	512,122	19.01	26,940
1973	1,894,137.46	1,439,704	1,827,676	634,703	19.52	32,516
1974	2,412,888.69	1,799,306	2,284,183	852,572	20.04	42,544
1975	1,575,440.78	1,151,713	1,462,077	585,996	20.57	28,488
1976	1,595,696.28	1,142,686	1,450,617	623,788	21.11	29,549
1977	2,219,559.11	1,555,678	1,974,902	910,525	21.66	42,037
1978	2,646,789.26	1,814,864	2,303,934	1,136,892	22.21	51,188
1979	3,141,266.53	2,105,242	2,672,563	1,411,083	22.77	61,971
1980	3,024,088.76	1,979,024	2,512,332	1,418,983	23.34	60,796
1981	2,837,957.07	1,812,501	2,300,934	1,388,410	23.91	58,068
1982	3,023,316.43	1,882,383	2,389,648	1,540,663	24.49	62,910

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -30						
1983	3,140,604.10	1,904,129	2,417,254	1,665,531	25.08	66,409
1984	2,806,244.64	1,654,859	2,100,811	1,547,307	25.68	60,253
1985	2,579,753.85	1,478,470	1,876,888	1,476,792	26.28	56,195
1986	3,478,412.55	1,934,801	2,456,191	2,065,745	26.89	76,822
1987	3,895,200.15	2,099,840	2,665,705	2,398,055	27.51	87,170
1988	4,431,790.51	2,313,115	2,936,453	2,824,875	28.13	100,422
1989	5,695,742.90	2,873,599	3,647,977	3,756,489	28.76	130,615
1990	4,889,429.80	2,381,563	3,023,347	3,332,912	29.39	113,403
1991	4,473,559.93	2,099,791	2,665,643	3,149,985	30.03	104,895
1992	5,190,747.37	2,343,098	2,974,516	3,773,456	30.68	122,994
1993	4,783,545.41	2,073,284	2,631,993	3,586,616	31.33	114,479
1994	6,122,311.14	2,543,459	3,228,871	4,730,133	31.98	147,909
1995	7,462,226.13	2,963,914	3,762,630	5,938,264	32.64	181,932
1996	6,471,562.83	2,450,548	3,110,922	5,302,110	33.31	159,175
1997	6,423,727.09	2,315,105	2,938,980	5,411,865	33.97	159,313
1998	5,156,659.88	1,761,520	2,236,214	4,467,444	34.65	128,931
1999	5,538,851.65	1,789,398	2,271,605	4,928,902	35.32	139,550
2000	4,543,916.50	1,382,496	1,755,051	4,152,040	36.00	115,334
2001	9,210,683.04	2,629,107	3,337,599	8,636,289	36.68	235,450
2002	5,791,447.38	1,542,593	1,958,291	5,570,591	37.37	149,066
2003	3,559,974.66	880,286	1,117,506	3,510,461	38.06	92,235
2004	6,895,432.82	1,573,462	1,997,479	6,966,584	38.75	179,783
2005	2,315,397.57	483,529	613,830	2,396,187	39.45	60,740
2006	4,138,382.71	784,066	995,356	4,384,542	40.15	109,204
2007	4,394,621.87	747,547	948,996	4,764,012	40.85	116,622
2008	20,874,073.27	3,140,755	3,987,126	23,149,169	41.56	557,006
2009	42,894,719.73	5,612,002	7,124,325	48,638,811	42.27	1,150,670
2010	11,588,279.78	1,288,489	1,635,711	13,429,053	42.98	312,449
2011	13,280,509.90	1,212,152	1,538,803	15,725,860	43.70	359,859
2012	20,086,909.59	1,427,858	1,812,637	24,300,345	44.43	546,936
2013	12,404,951.65	631,350	801,486	15,324,951	45.16	339,348
2014	26,710,505.46	820,173	1,041,193	33,682,464	45.89	733,983
2015	24,036,835.16	245,921	312,192	30,935,694	46.63	663,429
	337,937,644.27	94,106,026	119,403,224	319,915,714		8,351,144
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 2.47

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1966	2,177.50	1,849	1,636	542	7.55	72
1967	2,766.65	2,321	2,054	713	8.05	89
1968	978.07	810	717	261	8.58	30
1973	23,444.43	17,973	15,902	7,542	11.67	646
1974	276,752.56	208,395	184,387	92,366	12.35	7,479
1976	18,557.11	13,458	11,908	6,649	13.74	484
1979	407,636.17	277,600	245,618	162,018	15.95	10,158
1980	218,176.00	145,262	128,527	89,649	16.71	5,365
1981	14.49	9	8	6	17.49	
1982	64,154.00	40,686	35,999	28,155	18.29	1,539
1983	61,681.09	38,119	33,727	27,954	19.10	1,464
1986	44,082.77	25,030	22,146	21,937	21.61	1,015
1987	66,410.57	36,552	32,341	34,070	22.48	1,516
1989	19,761.59	10,177	9,005	10,757	24.25	444
1995	104,460.14	42,223	37,359	67,101	29.79	2,252
1998	5,323.27	1,845	1,632	3,691	32.67	113
2001	2,842.29	819	725	2,117	35.60	59
2003	124,493.17	30,974	27,406	97,087	37.56	2,585
2004	45,591.40	10,440	9,237	36,354	38.55	943
2005	26,268.24	5,495	4,862	21,406	39.54	541
2008	3,671.25	549	486	3,185	42.52	75
2009	31,753.72	4,122	3,647	28,107	43.51	646
2010	97,394.76	10,694	9,462	87,933	44.51	1,976
2011	52,912.65	4,752	4,204	48,709	45.51	1,070
2012	54,026.80	3,782	3,346	50,681	46.50	1,090
2014	204,076.52	6,122	5,417	198,660	48.50	4,096
2015	91,114.48	911	806	90,308	49.50	1,824
	2,050,521.69	940,969	832,564	1,217,958		47,571

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 2.32

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -20						
1967	2,500.28	2,185	2,445	555	13.04	43
1968	15,640.76	13,482	15,089	3,680	13.52	272
1970	18,653.98	15,618	17,480	4,905	14.51	338
1971	12,220.86	10,076	11,277	3,388	15.02	226
1972	95,302.52	77,338	86,557	27,806	15.54	1,789
1973	49,085.47	39,170	43,839	15,064	16.08	937
1974	281,136.77	220,481	246,762	90,602	16.63	5,448
1975	230,859.88	177,821	199,017	78,015	17.19	4,538
1976	248,527.81	187,824	210,212	88,021	17.77	4,953
1977	181,159.27	134,285	150,291	67,100	18.35	3,657
1978	265,936.62	193,137	216,159	102,965	18.95	5,434
1979	340,191.28	241,876	270,707	137,523	19.56	7,031
1980	405,190.75	281,809	315,400	170,829	20.18	8,465
1981	228,364.99	155,232	173,735	100,303	20.81	4,820
1982	268,888.24	178,473	199,747	122,919	21.45	5,730
1983	326,723.35	211,474	236,681	155,387	22.11	7,028
1984	340,728.87	214,913	240,530	168,345	22.77	7,393
1985	286,726.74	176,051	197,036	147,036	23.44	6,273
1986	520,197.42	310,427	347,429	276,808	24.13	11,472
1987	848,549.12	491,738	550,352	467,907	24.82	18,852
1988	983,128.62	552,514	618,373	561,381	25.52	21,998
1989	1,324,658.51	720,943	806,878	782,712	26.23	29,840
1990	689,050.09	362,438	405,640	421,220	26.96	15,624
1991	1,080,496.93	548,616	614,010	682,586	27.69	24,651
1992	952,792.93	466,156	521,721	621,631	28.43	21,865
1993	1,080,605.28	508,420	569,023	727,703	29.18	24,938
1994	1,702,290.51	769,013	860,678	1,182,071	29.93	39,495
1995	3,416,001.89	1,477,434	1,653,541	2,445,661	30.70	79,663
1996	3,307,903.72	1,367,011	1,529,956	2,439,528	31.47	77,519
1997	3,449,088.41	1,357,230	1,519,009	2,619,897	32.26	81,212
1998	3,468,047.45	1,296,190	1,450,693	2,710,964	33.05	82,026
1999	3,949,268.73	1,397,046	1,563,571	3,175,551	33.85	93,812
2000	3,944,614.69	1,316,491	1,473,414	3,260,124	34.65	94,087
2001	8,298,706.82	2,601,645	2,911,756	7,046,692	35.46	198,722
2002	5,473,522.80	1,603,764	1,794,929	4,773,298	36.28	131,568
2003	9,031,651.75	2,458,921	2,752,019	8,085,963	37.11	217,892
2004	5,209,396.59	1,308,892	1,464,909	4,786,367	37.95	126,123
2005	3,483,875.96	802,183	897,802	3,282,849	38.79	84,631
2006	2,098,340.02	438,561	490,837	2,027,171	39.64	51,140
2007	2,386,276.21	448,028	501,432	2,362,099	40.49	58,338
2008	17,345,995.67	2,883,737	3,227,472	17,587,723	41.35	425,338
2009	36,106,160.94	5,217,485	5,839,399	37,487,994	42.22	887,920

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -20						
2010	4,735,344.01	581,254	650,538	5,031,875	43.09	116,776
2011	6,997,262.94	704,988	789,021	7,607,695	43.97	173,020
2012	9,242,764.28	725,594	812,083	10,279,234	44.86	229,140
2013	3,355,687.12	188,778	211,280	3,815,545	45.75	83,400
2014	20,090,636.96	677,938	758,747	23,350,017	46.65	500,536
2015	13,223,505.98	148,844	166,586	15,701,621	47.55	330,213
	181,393,660.79	36,263,524	40,586,062	177,086,331		4,406,186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.2 2.43



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R2						
NET SALVAGE PERCENT.. -5						
1941	16,874.55	16,586	17,718			
1942	1,433.77	1,400	1,505			
1943	1,283.53	1,245	1,348			
1944	2,669.42	2,571	2,803			
1945	4,274.72	4,089	4,488			
1946	10,300.71	9,786	10,816			
1947	8,455.53	7,977	8,878			
1948	13,118.27	12,289	13,774			
1949	251,367.08	233,754	263,935			
1950	23,565.43	21,758	24,744			
1951	22,579.76	20,694	23,709			
1952	58,514.32	53,226	61,440			
1953	172,381.63	155,621	181,001			
1954	22,381.25	20,047	23,500			
1955	71,123.70	63,186	74,680			
1956	22,841.99	20,126	23,984			
1957	71,644.34	62,585	75,227			
1958	114,901.24	99,481	120,646			
1959	157,057.42	134,760	164,910			
1960	195,026.28	165,737	204,778			
1961	188,426.77	158,536	197,848			
1962	562,878.26	468,834	591,022			
1963	320,021.28	263,704	336,022			
1964	390,461.28	318,185	409,984			
1965	645,736.80	520,159	678,024			
1966	576,219.72	458,510	605,002	29	11.14	3
1967	1,069,253.69	840,084	1,108,486	14,230	11.58	1,229
1968	788,335.85	611,279	806,579	21,174	12.03	1,760
1969	1,151,639.25	880,893	1,162,334	46,887	12.49	3,754
1970	1,603,214.51	1,209,101	1,595,403	87,972	12.96	6,788
1971	1,551,855.66	1,153,014	1,521,396	108,052	13.45	8,034
1972	1,751,268.02	1,281,187	1,690,520	148,311	13.95	10,632
1973	3,152,701.15	2,269,004	2,993,939	316,397	14.47	21,866
1974	3,763,959.91	2,663,399	3,514,341	437,817	15.00	29,188
1975	1,743,193.87	1,212,005	1,599,234	231,120	15.54	14,873
1976	2,323,199.37	1,586,120	2,092,877	346,482	16.09	21,534
1977	4,080,226.60	2,732,615	3,605,671	678,567	16.66	40,730
1978	4,315,584.24	2,834,051	3,739,516	791,847	17.23	45,957
1979	4,369,445.38	2,810,604	3,708,577	879,341	17.82	49,346
1980	2,937,982.56	1,848,924	2,439,646	645,236	18.43	35,010
1981	2,011,700.08	1,237,989	1,633,520	478,765	19.04	25,145
1982	4,646,486.34	2,792,582	3,684,798	1,194,013	19.67	60,702

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R2						
NET SALVAGE PERCENT.. -5						
1983	5,226,656.37	3,066,140	4,045,756	1,442,233	20.30	71,046
1984	3,655,635.48	2,090,287	2,758,123	1,080,294	20.95	51,565
1985	5,244,790.64	2,919,938	3,852,843	1,654,187	21.61	76,547
1986	5,988,873.32	3,242,571	4,278,556	2,009,761	22.28	90,205
1987	5,761,058.26	3,029,818	3,997,829	2,051,282	22.96	89,342
1988	6,600,546.42	3,367,358	4,443,211	2,487,363	23.65	105,174
1989	6,523,152.09	3,222,121	4,251,572	2,597,738	24.36	106,639
1990	6,417,040.61	3,065,741	4,045,229	2,692,664	25.07	107,406
1991	5,925,561.61	2,733,565	3,606,925	2,614,915	25.79	101,393
1992	6,758,610.24	3,005,243	3,965,403	3,131,138	26.52	118,067
1993	8,393,828.90	3,590,540	4,737,699	4,075,821	27.26	149,517
1994	9,037,366.70	3,711,145	4,896,837	4,592,398	28.01	163,956
1995	9,174,458.28	3,608,301	4,761,135	4,872,046	28.77	169,345
1996	8,601,748.86	3,233,759	4,266,928	4,764,908	29.53	161,358
1997	9,140,735.81	3,273,704	4,319,635	5,278,138	30.31	174,139
1998	8,806,739.52	2,997,255	3,954,863	5,292,213	31.09	170,222
1999	7,140,099.56	2,299,662	3,034,392	4,462,713	31.89	139,941
2000	9,733,724.37	2,957,276	3,902,110	6,318,301	32.69	193,279
2001	9,967,169.52	2,846,205	3,755,553	6,709,975	33.49	200,358
2002	5,552,804.82	1,481,691	1,955,084	3,875,361	34.31	112,951
2003	13,086,544.82	3,246,968	4,284,357	9,456,515	35.13	269,186
2004	4,510,571.41	1,032,659	1,362,588	3,373,512	35.97	93,787
2005	191,437.68	40,202	53,046	147,964	36.80	4,021
2006	18,497,333.40	3,525,518	4,651,903	14,770,297	37.65	392,305
2007	11,344,595.79	1,942,104	2,562,596	9,349,230	38.50	242,837
2008	9,342,791.67	1,416,064	1,868,489	7,941,442	39.36	201,764
2009	16,205,575.29	2,134,299	2,816,197	14,199,657	40.23	352,962
2010	2,101,353.39	235,028	310,118	1,896,303	41.10	46,139
2011	14,063,163.54	1,290,429	1,702,715	13,063,607	41.98	311,186
2012	7,245,096.86	519,278	685,185	6,922,167	42.86	161,506
2013	5,010,844.73	257,334	339,551	4,921,836	43.75	112,499
2014	16,704,347.49	514,786	679,257	16,860,308	44.65	377,610
2015	914,157.13	9,387	12,386	947,479	45.55	20,801
	308,054,000.11	107,164,073	141,176,694	182,280,006		5,515,604
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.0 1.79

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -25						
1948	15,027.91	15,110	18,785			
1949	29,532.25	29,417	36,915			
1950	24,785.16	24,443	30,981			
1951	22,356.38	21,827	27,945			
1952	38,120.26	36,839	47,650			
1953	17,867.25	17,086	22,334			
1954	2,339.39	2,213	2,924			
1955	26,155.09	24,466	32,694			
1956	92,925.07	85,956	116,156			
1957	115,431.48	105,512	144,289			
1958	99,976.91	90,292	124,971			
1959	150,813.11	134,554	188,516			
1960	43,611.56	38,410	54,514			
1961	171,532.95	149,152	214,416			
1962	158,198.52	135,705	197,748			
1963	172,256.12	145,746	215,320			
1964	184,744.54	154,098	230,931			
1965	121,090.55	99,553	151,363			
1966	192,361.46	155,743	240,452			
1967	243,352.54	193,985	304,191			
1968	181,618.75	142,505	227,023			
1969	235,824.42	181,965	294,781			
1970	165,486.50	125,538	206,858			
1971	367,341.53	273,881	459,177			
1972	414,097.89	303,130	517,622			
1973	481,911.81	346,248	602,390			
1974	762,688.53	537,457	948,904	4,457	20.94	213
1975	614,971.99	424,715	749,853	18,862	21.48	878
1976	984,013.99	665,747	1,175,406	54,611	22.02	2,480
1977	1,234,019.91	817,214	1,442,828	99,697	22.57	4,417
1978	1,146,067.77	742,251	1,310,477	122,108	23.13	5,279
1979	1,249,104.39	790,777	1,396,152	165,228	23.69	6,975
1980	915,976.55	566,051	999,388	145,583	24.27	5,998
1981	1,338,766.10	807,092	1,424,957	248,501	24.85	10,000
1982	1,347,036.70	791,738	1,397,849	285,947	25.43	11,244
1983	2,220,449.87	1,270,403	2,242,953	532,609	26.03	20,461
1984	2,069,188.35	1,151,529	2,033,076	553,409	26.63	20,781
1985	2,002,079.98	1,082,900	1,911,908	590,692	27.23	21,693
1986	2,055,374.12	1,078,532	1,904,197	665,021	27.85	23,879
1987	1,594,617.90	811,023	1,431,897	561,375	28.47	19,718
1988	2,264,065.32	1,114,939	1,968,475	861,607	29.09	29,619
1989	2,471,019.85	1,176,298	2,076,807	1,011,968	29.72	34,050

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1						
NET SALVAGE PERCENT.. -25						
1990	2,343,029.20	1,076,329	1,900,307	1,028,480	30.36	33,876
1991	2,583,899.24	1,143,246	2,018,452	1,211,422	31.01	39,066
1992	2,528,831.07	1,076,713	1,900,985	1,260,054	31.65	39,812
1993	3,299,020.38	1,347,980	2,379,919	1,743,856	32.31	53,973
1994	3,815,211.08	1,494,275	2,638,209	2,130,805	32.96	64,648
1995	4,620,071.37	1,728,946	3,052,532	2,722,557	33.63	80,956
1996	4,841,911.94	1,728,684	3,052,069	3,000,321	34.29	87,498
1997	5,202,671.98	1,766,762	3,119,298	3,384,042	34.96	96,798
1998	5,260,594.29	1,693,254	2,989,516	3,586,227	35.64	100,624
1999	4,309,241.73	1,311,841	2,316,114	3,070,438	36.31	84,562
2000	2,763,589.89	792,390	1,399,000	2,055,487	36.99	55,569
2001	3,002,551.79	806,936	1,424,682	2,328,508	37.68	61,797
2002	3,037,287.74	762,473	1,346,180	2,450,430	38.36	63,880
2003	1,238,259.63	288,607	509,549	1,038,276	39.05	26,588
2004	183,156.33	39,351	69,476	159,469	39.75	4,012
2006	26,485.90	4,732	8,355	24,752	41.14	602
2007	12,776.61	2,046	3,612	12,359	41.85	295
2008	2,118,838.83	300,716	530,927	2,117,622	42.55	49,768
2009	29,434.60	3,626	6,402	30,391	43.27	702
2010	3,721,987.97	389,646	687,937	3,964,548	43.98	90,144
2011	2,370,584.51	203,722	359,680	2,603,551	44.70	58,245
2012	6,543,792.37	437,943	773,208	7,406,532	45.43	163,032
2013	2,383,531.96	114,201	201,627	2,777,788	46.16	60,177
2014	387,812.58	11,208	19,788	464,978	46.89	9,916
2015	212,594.34	2,049	3,618	262,125	47.63	5,503
	94,875,368.05	35,389,716	61,837,515	56,756,695		1,549,728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.6 1.63

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 28-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1932	256.00	246	256			
1940	84.00	78	84			
1941	4,518.76	4,156	4,519			
1942	5,492.19	5,033	5,492			
1946	143.78	130	144			
1947	189.09	171	189			
1948	45.02	41	45			
1949	43,375.25	38,959	43,375			
1950	124,031.65	111,136	124,032			
1951	199,643.26	178,451	199,643			
1952	162,426.96	144,896	162,427			
1953	94,499.81	84,128	94,500			
1954	145,402.38	129,183	145,402			
1955	148,806.24	131,988	148,806			
1956	124,118.11	109,863	124,118			
1957	195,127.61	172,423	195,128			
1958	282,971.70	249,626	282,972			
1959	226,794.66	199,806	226,795			
1960	248,850.24	218,859	248,716	134	3.36	40
1961	259,542.58	227,951	259,048	495	3.39	146
1962	261,810.20	229,532	260,845	965	3.43	281
1963	311,696.72	272,887	310,114	1,583	3.46	458
1964	331,941.96	290,194	329,782	2,160	3.49	619
1965	415,091.60	362,342	411,773	3,319	3.52	943
1966	351,607.77	306,465	348,273	3,335	3.55	939
1967	333,427.36	290,162	329,746	3,681	3.58	1,028
1968	410,706.62	356,999	405,701	5,006	3.60	1,391
1969	499,200.25	433,186	492,281	6,919	3.63	1,906
1970	447,345.28	387,687	440,575	6,770	3.65	1,855
1971	590,644.41	510,966	580,672	9,972	3.68	2,710
1972	729,034.35	629,791	715,707	13,327	3.70	3,602
1973	772,207.56	666,091	756,959	15,249	3.72	4,099
1974	1,506,963.97	1,297,270	1,474,243	32,721	3.75	8,726
1975	632,224.04	543,321	617,441	14,783	3.77	3,921
1976	987,281.74	846,979	962,524	24,758	3.79	6,532
1977	1,674,450.03	1,433,798	1,629,396	45,054	3.81	11,825
1978	1,244,419.61	1,063,406	1,208,475	35,945	3.83	9,385
1979	1,565,320.23	1,334,780	1,516,870	48,450	3.85	12,584
1980	635,533.38	540,966	614,764	20,769	3.86	5,381
1981	564,719.97	479,526	544,943	19,777	3.88	5,097
1982	710,972.55	602,151	684,296	26,677	3.90	6,840

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 28-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1983	1,300,880.56	1,098,685	1,248,567	52,314	3.92	13,345
1984	903,737.50	761,381	865,248	38,490	3.93	9,794
1985	905,107.05	760,127	863,823	41,284	3.95	10,452
1986	1,114,093.39	932,830	1,060,086	54,007	3.96	13,638
1987	1,151,398.41	960,543	1,091,580	59,818	3.98	15,030
1988	1,221,553.73	1,014,952	1,153,411	68,143	4.00	17,036
1989	1,177,299.65	974,510	1,107,452	69,848	4.01	17,418
1990	1,495,505.99	1,232,746	1,400,917	94,589	4.02	23,530
1991	1,553,505.30	1,274,061	1,447,868	105,637	4.04	26,148
1992	2,274,577.07	1,856,032	2,109,231	165,346	4.05	40,826
1993	1,203,958.30	976,579	1,109,804	94,154	4.07	23,134
1994	1,483,991.15	1,196,364	1,359,572	124,419	4.08	30,495
1995	1,888,267.11	1,512,275	1,718,579	169,688	4.09	41,489
1996	1,888,549.61	1,500,264	1,704,929	183,621	4.11	44,677
1997	2,294,899.50	1,808,289	2,054,975	239,924	4.12	58,234
1998	1,983,536.61	1,548,488	1,759,732	223,805	4.13	54,190
1999	1,775,684.50	1,371,983	1,559,148	216,536	4.14	52,303
2000	2,191,344.41	1,673,749	1,902,081	289,263	4.15	69,702
2001	2,290,366.87	1,724,898	1,960,208	330,159	4.17	79,175
2002	2,298,261.99	1,704,897	1,937,479	360,783	4.18	86,312
2003	1,530,578.47	1,115,042	1,267,156	263,422	4.20	62,720
2004	507,456.67	361,979	411,360	96,097	4.22	22,772
2005	85,774.69	59,624	67,758	18,017	4.25	4,239
2006	3,478,669.70	2,347,372	2,667,600	811,070	4.27	189,946
2007	323,978.33	210,719	239,465	84,513	4.30	19,654
2009	1,810,784.76	1,067,983	1,213,677	597,108	4.34	137,582
2010	1,444,365.45	792,307	900,393	543,972	4.37	124,479
2011	567,383.89	283,045	321,658	245,726	4.39	55,974
2012	1,706,714.95	745,459	847,154	859,561	4.41	194,912
2013	4,944,354.99	1,760,685	2,000,877	2,943,478	4.43	664,442
2014	49,712.95	12,428	14,124	35,589	4.44	8,016
2015	123,596.02	12,235	13,904	109,692	4.46	24,595
	66,212,808.46	49,538,154	56,280,887	9,931,921		2,326,567
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3						3.51

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 370.1 METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L1						
NET SALVAGE PERCENT.. 0						
1941	41,613.33	37,794	31,527	10,086	2.57	3,925
1942	61.84	56	47	15	2.74	5
1943	12,390.22	11,103	9,262	3,128	2.91	1,075
1944	6,909.10	6,147	5,128	1,781	3.09	576
1945	20,694.86	18,285	15,253	5,442	3.26	1,669
1946	30,134.62	26,432	22,049	8,086	3.44	2,351
1947	62,014.51	53,997	45,044	16,971	3.62	4,688
1948	67,799.84	58,599	48,883	18,917	3.80	4,978
1949	12,850.15	11,024	9,196	3,654	3.98	918
1950	18,892.89	16,086	13,419	5,474	4.16	1,316
1951	17,696.32	14,947	12,469	5,227	4.35	1,202
1952	28,242.39	23,663	19,739	8,503	4.54	1,873
1953	10,013.44	8,322	6,942	3,071	4.73	649
1954	15,256.87	12,576	10,491	4,766	4.92	969
1955	33,172.75	27,119	22,622	10,551	5.11	2,065
1956	34,207.47	27,720	23,124	11,083	5.31	2,087
1957	20,350.16	16,345	13,635	6,715	5.51	1,219
1958	23,825.97	18,967	15,822	8,004	5.71	1,402
1959	49,498.70	39,051	32,576	16,923	5.91	2,863
1960	35,876.50	28,035	23,387	12,490	6.12	2,041
1961	39,613.81	30,658	25,575	14,039	6.33	2,218
1962	47,064.07	36,071	30,090	16,974	6.54	2,595
1963	56,092.75	42,570	35,511	20,582	6.75	3,049
1964	48,988.23	36,794	30,693	18,295	6.97	2,625
1965	75,388.21	56,029	46,739	28,649	7.19	3,985
1966	83,377.48	61,312	51,146	32,231	7.41	4,350
1967	66,872.27	48,626	40,563	26,309	7.64	3,444
1968	99,293.50	71,385	59,549	39,744	7.87	5,050
1969	107,597.36	76,471	63,791	43,806	8.10	5,408
1970	90,708.21	63,690	53,130	37,578	8.34	4,506
1971	125,934.75	87,390	72,900	53,035	8.57	6,188
1972	51,409.73	35,216	29,377	22,033	8.82	2,498
1973	112,116.72	75,839	63,264	48,853	9.06	5,392
1974	181,179.13	120,937	100,884	80,295	9.31	8,625
1975	94,918.39	62,476	52,117	42,801	9.57	4,472
1976	24,100.09	15,648	13,053	11,047	9.82	1,125
1977	162,837.51	104,157	86,887	75,951	10.09	7,527
1978	229,932.64	144,940	120,908	109,025	10.35	10,534
1979	174,665.38	108,417	90,440	84,225	10.62	7,931
1980	199,272.43	121,698	101,519	97,753	10.90	8,968
1981	197,888.25	118,873	99,163	98,725	11.18	8,831
1982	293,082.24	173,127	144,421	148,661	11.46	12,972

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 370.1 METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L1						
NET SALVAGE PERCENT.. 0						
1983	134,941.75	78,315	65,330	69,612	11.75	5,924
1984	183,906.37	104,827	87,446	96,460	12.04	8,012
1985	189,041.95	105,729	88,198	100,844	12.34	8,172
1986	243,615.01	133,552	111,408	132,207	12.65	10,451
1987	208,299.79	111,961	93,397	114,903	12.95	8,873
1988	201,506.25	106,006	88,429	113,077	13.27	8,521
1989	157,975.47	81,300	67,820	90,155	13.59	6,634
1990	64,723.61	32,547	27,150	37,574	13.92	2,699
1991	53,139.92	26,095	21,768	31,372	14.25	2,202
1992	432,512.57	207,143	172,797	259,716	14.59	17,801
1993	258,057.50	120,366	100,408	157,650	14.94	10,552
1994	252,915.96	114,806	95,770	157,146	15.29	10,278
1995	20,024.02	8,832	7,368	12,656	15.65	809
1997	612,562.43	253,993	211,878	400,684	16.39	24,447
1998	274,102.55	109,934	91,706	182,397	16.77	10,876
1999	24,261.50	9,393	7,836	16,426	17.16	957
2000	217,767.05	81,197	67,734	150,033	17.56	8,544
2001	102,670.74	36,778	30,680	71,991	17.97	4,006
2002	17,093.36	5,848	4,878	12,215	18.42	663
2003	390,798.50	127,287	106,182	284,616	18.88	15,075
2005	206,936.97	59,641	49,752	157,185	19.93	7,887
2006	129,130.33	34,589	28,854	100,276	20.50	4,892
2007	826,592.78	203,102	169,425	657,168	21.12	31,116
2008	45,006.34	9,982	8,327	36,679	21.79	1,683
2009	889,518.03	175,048	146,023	743,495	22.49	33,059
2010	123,028.74	20,915	17,447	105,582	23.24	4,543
2011	410,617.37	58,221	48,567	362,050	24.03	15,067
2012	405,634.75	45,634	38,068	367,567	24.85	14,791
2013	236,457.39	19,340	16,133	220,324	25.71	8,570
	10,416,674.08	4,630,973	3,863,114	6,553,560		447,268

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 4.29



## KENTUCKY UTILITIES COMPANY

ACCOUNT 370.2 METERS - AMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2015	698,893.34	23,294	4,284	694,609	14.50	47,904
	698,893.34	23,294	4,284	694,609		47,904
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					14.5	6.85

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-01						
NET SALVAGE PERCENT.. -10						
1964	83.89	85	92			
1965	66.43	66	73			
1968	12.47	12	14			
1970	9,031.33	8,072	9,934			
1971	5,339.00	4,667	5,873			
1972	1,592.19	1,360	1,751			
1973	43,992.72	36,726	48,392			
1974	1,502.79	1,225	1,653			
1975	1,694.31	1,348	1,864			
1976	142,236.37	110,361	156,460			
1977	148,854.53	112,571	163,740			
1978	43,733.74	32,214	48,107			
1979	160,871.41	115,340	176,959			
1980	80,134.38	55,880	88,148			
1981	347,072.75	235,203	381,780			
1982	323,830.63	213,091	356,214			
1983	346,719.60	221,344	381,392			
1984	327,136.68	202,416	359,850			
1985	220,670.72	132,205	242,738			
1986	341,756.13	198,037	375,932			
1987	159,052.33	89,041	174,958			
1988	195,933.46	105,839	215,527			
1989	562,083.85	292,582	618,292			
1990	540,376.98	270,673	594,415			
1991	476,735.40	229,429	524,409			
1992	778,536.83	359,376	856,391			
1993	1,204,616.79	532,403	1,325,078			
1994	1,306,338.06	551,697	1,415,380	21,592	17.25	1,252
1995	1,677,194.50	675,368	1,732,659	112,255	17.75	6,324
1996	1,541,740.94	590,535	1,515,019	180,896	18.25	9,912
1997	1,567,237.49	569,528	1,461,126	262,835	18.75	14,018
1998	1,991,701.26	684,647	1,756,464	434,407	19.25	22,567
1999	1,931,763.00	626,092	1,606,240	518,699	19.75	26,263
2000	427,938.23	130,294	334,270	136,462	20.25	6,739
2001	94,517.53	26,921	69,066	34,903	20.75	1,682
2003	1,642.18	403	1,034	772	21.75	35
2006	8,816.12	1,645	4,220	5,478	23.25	236
2007	7,242.67	1,209	3,102	4,865	23.75	205
2008	1,721.13	254	652	1,241	24.25	51

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL CQST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-01						
NET SALVAGE PERCENT.. -10						
2011	3,024.65	267	685	2,642	25.75	103
2012	5,205.53	358	918	4,808	26.25	183
2014	24,340.74	717	1,839	24,936	27.25	915
	17,054,091.74	7,421,501	17,012,710	1,746,791		90,485

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 0.53

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0.5						
NET SALVAGE PERCENT.. -10						
1941	41,076.95	35,648	33,795	11,390	5.91	1,927
1942	4,029.94	3,480	3,299	1,134	6.02	188
1943	209.71	180	171	60	6.12	10
1944	1,079.79	924	876	312	6.22	50
1945	768.80	655	621	225	6.32	36
1946	4,292.27	3,637	3,448	1,273	6.43	198
1947	8,668.75	7,308	6,928	2,608	6.54	399
1948	14,478.70	12,144	11,513	4,414	6.65	664
1949	8,669.40	7,234	6,858	2,678	6.76	396
1950	6,816.54	5,656	5,362	2,136	6.88	310
1951	10,701.80	8,829	8,370	3,402	7.00	486
1952	8,588.11	7,045	6,679	2,768	7.12	389
1953	26,886.57	21,917	20,778	8,797	7.25	1,213
1954	32,945.12	26,675	25,289	10,951	7.39	1,482
1955	51,458.10	41,381	39,230	17,374	7.53	2,307
1956	43,799.36	34,982	33,164	15,015	7.67	1,958
1957	39,844.80	31,588	29,946	13,883	7.82	1,775
1958	52,805.95	41,553	39,393	18,694	7.97	2,346
1959	54,347.49	42,424	40,219	19,563	8.13	2,406
1960	69,688.55	53,961	51,156	25,501	8.29	3,076
1961	76,191.02	58,488	55,448	28,362	8.46	3,352
1962	87,922.10	66,906	63,428	33,286	8.63	3,857
1963	135,706.71	102,361	97,041	52,236	8.80	5,936
1964	179,809.90	134,357	127,373	70,418	8.98	7,842
1965	60,513.96	44,765	42,438	24,127	9.17	2,631
1966	307,750.16	225,360	213,646	124,879	9.36	13,342
1967	193,235.19	140,061	132,781	79,778	9.55	8,354
1968	148,659.02	106,584	101,044	62,481	9.75	6,408
1969	192,188.27	136,281	129,198	82,209	9.95	8,262
1970	26,167.89	18,340	17,387	11,398	10.16	1,122
1971	182,510.45	126,407	119,837	80,924	10.37	7,804
1972	50,953.82	34,851	33,040	23,009	10.59	2,173
1973	111,085.64	75,019	71,120	51,074	10.81	4,725
1974	186,696.68	124,392	117,926	87,440	11.04	7,920
1975	113,908.64	74,866	70,975	54,325	11.27	4,820
1976	88,366.64	57,281	54,304	42,899	11.50	3,730
1977	125,285.70	80,030	75,870	61,944	11.74	5,276
1978	145,082.33	91,252	86,509	73,082	11.99	6,095
1979	333,194.11	206,296	195,573	170,941	12.24	13,966
1980	61,598.79	37,509	35,559	32,200	12.50	2,576
1981	1,045,858.37	626,175	593,628	556,816	12.76	43,638
1982	458,933.77	270,083	256,045	248,782	13.02	19,108

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L0.5						
NET SALVAGE PERCENT.. -10						
1983	195,437.83	112,943	107,073	107,909	13.29	8,120
1984	870,408.00	493,431	467,784	489,665	13.57	36,084
1985	930,846.77	517,454	490,558	533,373	13.85	38,511
1986	625,183.91	340,413	322,719	364,983	14.14	25,812
1988	178,175.94	92,887	88,059	107,935	14.73	7,328
1989	1,122,501.63	571,517	541,811	692,941	15.04	46,073
1990	740,066.91	367,790	348,673	465,401	15.35	30,319
1991	587,593.72	284,628	269,834	376,519	15.67	24,028
1992	417,023.52	196,761	186,534	272,192	15.99	17,023
1993	969,302.45	444,768	421,650	644,583	16.32	39,497
1994	1,528,527.70	680,959	645,565	1,035,815	16.66	62,174
1995	600,454.85	259,484	245,997	414,503	17.00	24,383
1996	933,533.18	390,587	370,285	656,601	17.35	37,844
1997	1,287,919.21	520,641	493,580	923,131	17.71	52,125
1998	912,390.42	355,576	337,094	666,535	18.08	36,866
1999	2,614,443.57	980,879	929,896	1,945,992	18.45	105,474
2000	2,971,656.54	1,070,539	1,014,895	2,253,927	18.83	119,699
2001	2,434,615.19	838,800	795,201	1,882,876	19.23	97,913
2002	1,985,302.15	652,027	618,136	1,565,696	19.64	79,720
2003	5,111,538.88	1,592,403	1,509,634	4,113,059	20.07	204,936
2004	1,903,209.90	559,266	530,197	1,563,334	20.52	76,186
2005	396,543.57	109,049	103,381	332,817	21.00	15,848
2006	318,362.08	81,172	76,953	273,245	21.51	12,703
2007	42,005.95	9,836	9,325	36,882	22.04	1,673
2008	2,808,783.88	594,760	563,846	2,525,816	22.61	111,712
2009	8,358,582.52	1,572,893	1,491,139	7,703,302	23.21	331,896
2010	17,156,153.84	2,803,779	2,658,046	16,213,723	23.84	680,106
2011	4,672,804.56	640,660	607,360	4,532,725	24.51	184,934
2012	6,355,945.80	696,637	660,428	6,331,112	25.21	251,135
2013	2,005,001.28	162,259	153,825	2,051,676	25.94	79,093
2014	15,925,692.98	800,760	759,139	16,759,123	26.72	627,213
2015	4,245,037.71	75,040	71,140	4,598,401	27.55	166,911
	95,997,822.30	22,095,483	20,947,022	84,650,583		3,837,892

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.1 4.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1941	20,925.95	19,425	16,086	7,979	9.64	828
1942	561.26	516	427	218	10.03	22
1949	227.20	194	161	100	12.85	8
1950	2,473.03	2,090	1,731	1,113	13.25	84
1952	2,144.06	1,771	1,467	999	14.08	71
1953	807.17	659	546	382	14.49	26
1955	9,134.26	7,284	6,032	4,472	15.33	292
1956	269,264.00	212,113	175,651	134,003	15.75	8,508
1957	13.55	11	9	7	16.18	
1958	157,902.06	121,300	100,449	81,138	16.60	4,888
1960	3,486.27	2,609	2,161	1,848	17.46	106
1961	43,899.38	32,411	26,840	23,644	17.90	1,321
1962	361,103.33	263,031	217,816	197,453	18.33	10,772
1963	15,228.70	10,939	9,059	8,454	18.77	450
1965	93,255.64	65,076	53,889	53,355	19.66	2,714
1966	311,293.37	214,076	177,276	180,711	20.10	8,991
1967	30,369.85	20,571	17,035	17,890	20.55	871
1968	6,845.65	4,564	3,779	4,093	21.01	195
1969	177,919.99	116,790	96,714	107,894	21.46	5,028
1970	931,480.68	601,587	498,175	573,028	21.92	26,142
1971	153,987.54	97,787	80,977	96,109	22.39	4,292
1972	381,891.85	238,472	197,479	241,697	22.85	10,578
1973	20,525.49	12,595	10,430	13,174	23.32	565
1974	29,934.37	18,038	14,937	19,488	23.80	819
1975	106,055.99	62,763	51,974	69,990	24.27	2,884
1977	99,499.44	56,663	46,923	67,501	25.24	2,674
1979	99,458.52	54,375	45,028	69,349	26.23	2,644
1980	80,159.37	42,921	35,543	56,640	26.72	2,120
1981	1,181,126.82	618,568	512,237	846,059	27.23	31,071
1982	243,932.20	124,888	103,420	177,102	27.74	6,384
1983	381,705.99	190,948	158,124	280,838	28.25	9,941
1984	181,632.11	88,689	73,443	135,434	28.77	4,707
1985	1,317,694.72	627,658	519,764	995,585	29.29	33,991
1986	718,386.14	333,432	276,115	550,029	29.82	18,445
1988	588,128.55	258,365	213,952	462,396	30.90	14,964
1989	6,204,960.03	2,647,346	2,192,269	4,943,435	31.45	157,184
1990	764,131.71	316,351	261,970	616,781	32.00	19,274
1991	278,237.87	111,607	92,422	227,552	32.56	6,989
1992	761,913.37	295,630	244,811	631,389	33.13	19,058
1994	800,609.07	289,284	239,556	681,144	34.29	19,864
1995	3,291,747.62	1,143,981	947,332	2,838,178	34.89	81,346
1996	926,707.45	309,270	256,107	809,607	35.49	22,812

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0						
NET SALVAGE PERCENT.. -15						
1997	199,853.77	63,893	52,910	176,922	36.10	4,901
1998	143,057.78	43,696	36,185	128,331	36.72	3,495
1999	434,929.92	126,543	104,790	395,379	37.35	10,586
2000	448,594.83	123,915	102,614	413,270	37.99	10,878
2001	1,061,063.69	277,235	229,579	990,644	38.64	25,638
2002	161,504.46	39,746	32,914	152,816	39.30	3,888
2003	1,738,444.06	400,642	331,772	1,667,439	39.98	41,707
2004	317,371.37	68,105	56,398	308,579	40.67	7,587
2005	1,183,971.00	235,006	194,609	1,166,958	41.37	28,208
2006	646,597.22	117,635	97,414	646,173	42.09	15,352
2007	1,088,091.67	179,437	148,592	1,102,713	42.83	25,746
2008	4,422,984.30	653,098	540,830	4,545,602	43.58	104,305
2009	2,633,686.17	342,248	283,416	2,745,323	44.35	61,901
2010	1,160,979.54	129,507	107,245	1,227,881	45.15	27,196
2011	3,125,052.54	290,380	240,464	3,353,346	45.96	72,962
2012	6,334,518.20	466,221	386,077	6,898,619	46.80	147,406
2013	2,888,311.90	154,785	128,177	3,193,382	47.67	66,989
2014	1,775,868.42	58,408	48,368	1,993,881	48.57	41,052
2015	5,860,718.68	66,050	54,696	6,685,130	49.51	135,026
	56,676,361.14	13,473,198	11,157,166	54,020,649		1,378,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 2.43

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R1.5						
NET SALVAGE PERCENT.. -10						
1954	172.93	181	190			
1960	725.23	722	798			
1962	7,205.33	7,056	7,926			
1963	399.36	388	439			
1966	623.09	588	685			
1967	465.41	435	512			
1970	405.94	367	447			
1971	1,164.17	1,041	1,281			
1973	131.45	115	145			
1974	186.50	161	205			
1977	148.09	122	163			
1978	3,924.94	3,186	4,317			
1979	5,040.26	4,022	5,544			
1980	837.61	657	921			
1981	51,658.03	39,742	56,824			
1982	4,351.91	3,281	4,787			
1983	18,457.70	13,628	20,129	174	10.85	16
1984	1,919.65	1,387	2,049	63	11.33	6
1985	10,670.24	7,530	11,122	615	11.83	52
1986	4,221.73	2,906	4,292	352	12.35	29
1987	3,902.50	2,617	3,865	428	12.88	33
1988	4,433.34	2,892	4,272	605	13.43	45
1989	121,720.51	77,130	113,922	19,971	13.99	1,428
1991	42,777.33	25,438	37,572	9,483	15.16	626
1992	1,038.61	597	882	260	15.77	16
1993	2,633.36	1,458	2,153	744	16.39	45
1994	62,551.31	33,319	49,213	19,593	17.02	1,151
1995	3,884.36	1,985	2,932	1,341	17.67	76
1996	40,240.41	19,678	29,065	15,199	18.33	829
1998	16,271.89	7,225	10,671	7,228	19.68	367
1999	2,747.75	1,157	1,709	1,314	20.37	65
2000	113,747.39	45,234	66,812	58,310	21.07	2,767
	528,658.33	306,245	445,844	135,680		7,551

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 1.43



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	139.70	140	140			
1981	3,659.24	3,659	3,659			
1992	98,424.92	98,425	98,425			
1993	97,780.00	97,780	97,780			
1994	146,869.00	146,869	146,869			
1995	380,370.00	380,370	380,370			
1996	218,919.78	213,447	217,218	1,702	0.50	1,702
1997	273,690.39	253,164	257,636	16,054	1.50	10,703
1998	217,728.76	190,513	193,879	23,850	2.50	9,540
1999	197,525.05	162,958	165,837	31,688	3.50	9,054
2000	3,589,975.52	2,782,231	2,831,381	758,595	4.50	168,577
2001	163,226.00	118,339	120,430	42,796	5.50	7,781
2002	188,528.48	127,257	129,505	59,023	6.50	9,080
2003	250,973.01	156,858	159,629	91,344	7.50	12,179
2004	149,260.52	85,825	87,341	61,920	8.50	7,285
2005	164,091.73	86,148	87,670	76,422	9.50	8,044
2006	99,011.55	47,030	47,861	51,151	10.50	4,872
2007	312,121.99	132,652	134,995	177,127	11.50	15,402
2008	181,323.81	67,996	69,197	112,127	12.50	8,970
2009	591,964.52	192,388	195,787	396,178	13.50	29,347
2010	56,433.78	15,519	15,793	40,641	14.50	2,803
2011	106,713.53	24,011	24,435	82,279	15.50	5,308
2012	415,596.78	72,729	74,014	341,583	16.50	20,702
2013	396,657.69	49,582	50,458	346,200	17.50	19,783
2014	865,497.68	64,912	66,059	799,439	18.50	43,213
2015	831,276.04	20,782	21,149	810,127	19.50	41,545
	9,997,759.47	5,591,584	5,677,517	4,320,242		435,890

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 4.36

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 391.2 NON PC COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	206,886.83	206,887	206,887			
2011	3,765,841.71	3,389,258	3,765,842			
2012	4,343,857.39	3,040,700	4,343,857			
2013	3,274,129.88	1,637,065	2,361,534	912,596	2.50	365,038
2014	4,786,100.58	1,435,830	2,071,245	2,714,856	3.50	775,673
2015	10,578,786.40	1,057,879	1,526,034	9,052,752	4.50	2,011,723
	26,955,602.79	10,767,619	14,275,399	12,680,204		3,152,434
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						11.69

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 391.31 PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 4-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	90,680.82	90,681	90,681			
2010	585,963.69	585,964	585,964			
2011	1,781,377.64	1,781,378	1,781,378			
2012	807,591.04	706,642	322,984	484,607	0.50	484,607
2013	880,851.66	550,532	251,631	629,221	1.50	419,481
2014	1,114,963.88	418,111	191,106	923,858	2.50	369,543
2015	2,225,749.13	278,219	127,165	2,098,584	3.50	599,595
	7,487,177.86	4,411,527	3,350,909	4,136,269		1,873,226
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.2						25.02

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. 0						
1995	13,338.44	11,871	13,338			
1997	92,023.03	78,483	92,023			
1999	245,293.25	198,688	245,293			
2000	19,170.48	15,076	19,170			
2002	20,067.63	14,692	20,068			
2005	25,658.90	16,147	25,659			
2006	21,485.44	12,630	21,485			
2007	48,222.98	26,144	48,223			
2008	53,416.01	26,288	53,416			
2009	37,375.96	16,339	35,017	2,359	7.88	299
2010	72,524.72	27,404	58,732	13,793	8.71	1,584
2011	207,041.78	65,071	139,459	67,583	9.60	7,040
2012	20,712.34	5,119	10,971	9,741	10.54	924
2013	137,303.90	24,421	52,339	84,965	11.51	7,382
2014	66,621.85	7,138	15,298	51,324	12.50	4,106
	1,080,256.71	545,511	850,491	229,766		21,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 1.97

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L2.5						
NET SALVAGE PERCENT.. 0						
1986	53,393.62	44,483	53,394			
1987	29,800.99	24,493	29,801			
1990	42,398.59	33,309	42,399			
1991	28,015.92	21,625	28,016			
1992	43,105.44	32,679	43,105			
1995	65,953.79	47,033	65,954			
1996	117,263.62	81,938	117,264			
1999	89,313.31	59,002	89,313			
2000	751,980.60	488,321	751,981			
2002	71,349.71	44,371	71,350			
2004	96,078.24	55,666	96,078			
2007	12,992.33	6,171	12,992			
2008	6,659.48	2,859	6,564	95	9.13	10
2009	31,924.42	12,131	27,853	4,071	9.92	410
2010	20,403.31	6,669	15,312	5,091	10.77	473
2011	957,253.85	260,258	597,567	359,687	11.65	30,874
2012	75,086.09	16,050	36,852	38,234	12.58	3,039
2013	27,046.30	4,175	9,586	17,460	13.53	1,290
2014	1,893,957.35	176,365	404,943	1,489,014	14.51	102,620
2015	82,110.68	2,566	5,892	76,219	15.50	4,917
	4,496,087.64	1,420,164	2,506,216	1,989,872		143,633

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9 3.19

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	4,871.57	4,579	4,093	779	1.50	519
1993	15,790.00	14,211	12,704	3,086	2.50	1,234
1994	69,979.00	60,182	53,800	16,179	3.50	4,623
1995	49,532.00	40,616	36,309	13,223	4.50	2,938
1996	70,779.00	55,208	49,353	21,426	5.50	3,896
1997	863.00	639	571	292	6.50	45
1998	2,667.00	1,867	1,669	998	7.50	133
1999	15,683.00	10,351	9,253	6,430	8.50	756
2003	102,957.32	51,479	46,020	56,937	12.50	4,555
2005	118,483.26	49,763	44,486	73,997	14.50	5,103
2007	4,390.25	1,493	1,335	3,055	16.50	185
2009	49,517.43	12,875	11,509	38,008	18.50	2,054
2011	15,739.13	2,833	2,533	13,206	20.50	644
2012	94,723.04	13,261	11,854	82,869	21.50	3,854
2014	289,857.21	17,391	15,547	274,310	23.50	11,673
2015	598,593.70	11,972	10,702	587,892	24.50	23,996
	1,504,425.91	348,720	311,738	1,192,688		66,208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 4.40

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	71,615.29	70,183	69,747	1,868	0.50	1,868
1992	266,024.00	250,063	248,508	17,516	1.50	11,677
1993	51,227.00	46,104	45,817	5,410	2.50	2,164
1994	182,973.00	157,357	156,379	26,594	3.50	7,598
1995	128,983.00	105,766	105,108	23,875	4.50	5,306
1996	320,563.36	250,039	248,484	72,079	5.50	13,105
1997	275,144.00	203,607	202,341	72,803	6.50	11,200
1998	177,280.00	124,096	123,324	53,956	7.50	7,194
1999	291,566.00	192,434	191,238	100,328	8.50	11,803
2000	137,515.75	85,260	84,730	52,786	9.50	5,556
2001	113,230.00	65,673	65,265	47,965	10.50	4,568
2002	71,343.48	38,525	38,285	33,058	11.50	2,875
2003	865,094.84	432,547	429,857	435,238	12.50	34,819
2004	311,595.23	143,334	142,443	169,152	13.50	12,530
2005	203,940.80	85,655	85,122	118,819	14.50	8,194
2006	147,385.38	56,006	55,658	91,727	15.50	5,918
2007	204,061.37	69,381	68,950	135,111	16.50	8,189
2008	92,875.65	27,863	27,690	65,186	17.50	3,725
2009	831,398.08	216,164	214,820	616,578	18.50	33,329
2010	1,353,580.22	297,788	295,936	1,057,644	19.50	54,238
2011	1,081,030.09	194,585	193,375	887,655	20.50	43,300
2012	2,662,620.33	372,767	370,449	2,292,171	21.50	106,613
2013	647,844.06	64,784	64,381	583,463	22.50	25,932
2014	587,894.75	35,274	35,055	552,840	23.50	23,525
2015	1,070,112.37	21,402	21,269	1,048,843	24.50	42,810
	12,146,898.05	3,606,657	3,584,231	8,562,667		488,036

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.5 4.02

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L5						
NET SALVAGE PERCENT.. 0						
1997	6,098.00	5,389	6,098			
1999	3,705.14	3,228	3,705			
2000	20,831.00	17,902	20,831			
2003	24,822.74	18,772	22,193	2,630	3.90	674
2004	96,576.68	68,146	80,564	16,013	4.71	3,400
2005	11,307.99	7,357	8,698	2,610	5.59	467
2009	132,372.80	53,776	63,575	68,798	9.50	7,242
2010	701,660.60	241,196	285,148	416,513	10.50	39,668
2011	200,469.07	56,382	66,656	133,813	11.50	11,636
2012	236,821.97	51,805	61,246	175,576	12.50	14,046
2013	303,598.60	47,437	56,081	247,518	13.50	18,335
2014	522,741.73	49,007	57,938	464,804	14.50	32,055
2015	32,193.96	1,006	1,189	31,005	15.50	2,000
	2,293,200.28	621,403	733,922	1,559,278		129,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.0 5.65



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L3						
NET SALVAGE PERCENT.. 0						
1998	12,457.85	8,658	10,481	1,977	5.49	360
1999	719,866.06	492,705	596,463	123,403	5.68	21,726
2000	235,068.25	157,888	191,137	43,931	5.91	7,433
2001	421,824.46	276,531	334,765	87,059	6.20	14,042
2002	364,284.37	231,117	279,788	84,496	6.58	12,841
2003	1,005,438.46	611,085	739,772	265,666	7.06	37,630
2004	353,367.98	203,384	246,214	107,154	7.64	14,025
2005	130,862.23	70,447	85,282	45,580	8.31	5,485
2006	2,661,141.55	1,320,219	1,598,242	1,062,900	9.07	117,189
2007	2,467,174.30	1,111,610	1,345,702	1,121,472	9.89	113,395
2008	1,494,380.55	601,907	728,661	765,720	10.75	71,230
2009	1,220,864.00	430,696	521,396	699,468	11.65	60,040
2010	1,979,741.19	596,120	721,656	1,258,085	12.58	100,007
2011	2,762,282.69	685,958	830,412	1,931,871	13.53	142,784
2012	634,785.07	123,078	148,997	485,788	14.51	33,480
2013	841,007.21	116,807	141,405	699,602	15.50	45,136
2014	1,189,824.02	99,148	120,028	1,069,796	16.50	64,836
2015	7,362,781.63	204,538	247,611	7,115,171	17.50	406,581
	25,857,151.87	7,341,896	8,888,012	16,969,140		1,268,220
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.4 4.90

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 397.1 COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	55,121.82	55,122	55,122			
1999	21,147.52	21,148	21,148			
2000	6,604,605.34	6,604,605	6,604,605			
2001	26,921.72	26,922	26,922			
2002	287,671.98	287,672	287,672			
2003	570,618.36	570,618	570,618			
2004	318,932.87	318,933	318,933			
2005	11,795.73	11,796	11,796			
2006	157,786.36	149,897	2,254-	160,040	0.50	160,040
2007	140,698.85	119,594	1,798-	142,497	1.50	94,998
2008	579,287.48	434,466	6,534-	585,821	2.50	234,328
2010	3,948,503.15	2,171,677	32,658-	3,981,161	4.50	884,702
2011	134,632.83	60,585	911-	135,544	5.50	24,644
2012	152,535.52	53,387	803-	153,339	6.50	23,591
2013	176,438.80	44,110	663-	177,102	7.50	23,614
2014	370,049.66	55,507	835-	370,885	8.50	43,634
2015	6,452,905.12	322,645	4,852-	6,457,757	9.50	679,764
	20,009,653.11	11,308,684	7,845,508	12,164,145		2,169,315
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.6 10.84

## KENTUCKY UTILITIES COMPANY

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - DSM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	5,875,508.03	2,056,428	497,906	5,377,602	6.50	827,323
	5,875,508.03	2,056,428	497,906	5,377,602		827,323
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 14.08

**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, September 27, 2016 12:29 PM  
**To:** Riggs, Kendrick R.  
**Cc:** Sturgeon, Allyson; Veeneman, Sara; Riggs, Eric; Wiseman, Sara; Metts, Heather; Conroy, Robert; Garrett, Chris; Rahn, Derek; Wimberly, Mary Ellen  
**Subject:** RE: 2016 Rate Cases  
**Attachments:** LG&E - 2015 Draft Report - Part I.PDF; LGE Draft Direct Testimony JJSpanos.DOC; LGE Exhibit JJS-1.docx

All:

Attached is my draft testimony, exhibit for testimony and Part I of draft report for LG&E.

John

**From:** Riggs, Kendrick R. [mailto:kendrick.riggs@skofirm.com]  
**Sent:** Friday, September 23, 2016 10:38 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Allyson K. Sturgeon (allyson.sturgeon@lge-ku.com) <allyson.sturgeon@lge-ku.com>; Veeneman, Sara (Sara.Veeneman@lge-ku.com) <Sara.Veeneman@lge-ku.com>; Eric Riggs (eric.riggs@lge-ku.com) <eric.riggs@lge-ku.com>; Sara Wiseman (Sara.Wiseman@lge-ku.com) <Sara.Wiseman@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>; Robert M. Conroy (Robert.Conroy@lge-ku.com) <Robert.Conroy@lge-ku.com>; Garrett, Chris (Chris.Garrett@lge-ku.com) <Chris.Garrett@lge-ku.com>; 'Rahn, Derek' <Derek.Rahn@lge-ku.com>; Wimberly, Mary Ellen <MaryEllen.Wimberly@skofirm.com>  
**Subject:** 2016 Rate Cases

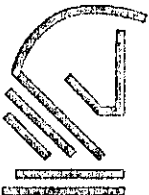
John

Thanks for taking the time to speak with me today about the status of the report and testimony.

When you send the drafts to me next Tuesday, please indicate your availability to schedule a call to discuss the drafts.

We will schedule a mutually convenient time to discuss the drafts with you.

Regards,



**STOLL**  
**KEENON**  
**OGDEN**

PLLC

**Kendrick R. Riggs**  
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LOUISVILLE GAS AND ELECTRIC COMPANY

Louisville, Kentucky

## **2015 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC, GAS AND  
COMMON PLANT AS OF DECEMBER 31, 2015

*Prepared by:*



*Excellence Delivered As Promised*

LOUISVILLE GAS AND ELECTRIC COMPANY

Louisville, Kentucky

2015 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC, GAS AND  
COMMON PLANT AS OF DECEMBER 31, 2015

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

September 22, 2016

Louisville Gas and Electric Company  
220 West Main Street, Suite 1400  
Louisville, KY 40202-1345

Attention \_\_\_\_\_  
\_\_\_\_\_

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric, gas and common plant of Louisville Gas and Electric Company as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS  
Sr. Vice President

JJS:mlw

060231.202



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**LOUISVILLE GAS AND ELECTRIC COMPANY****DEPRECIATION STUDY****EXECUTIVE SUMMARY**

Pursuant to Louisville Gas and Electric Company's ("LGE" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric, gas and common plant as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

LGE's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2011. Some average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric, gas and common plant in service as of December 31, 2015 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$202.3 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2015	PROPOSED RATE	PROPOSED EXPENSE
<b>Electric Plant</b>			
Steam Production Plant	2,599,151,501.44	3.42	88,845,475
Hydroelectric Production Plant	96,467,813.71	2.62	2,528,641
Other Production Plant	365,179,331.17	4.09	14,933,091
Transmission Plant	379,491,052.81	2.16	8,195,203
Distribution Plant	1,228,233,066.64	2.91	35,793,590
General Plant	<u>17,651,755.75</u>	<u>6.11</u>	<u>1,077,817</u>
Total Electric Plant	\$4,686,174,521.52	3.23	\$151,373,817
<b>Gas Plant</b>			
Intangible Plant	387.49	12.39	48
Production Plant	134,432,989.37	2.16	2,907,764
Transmission Plant	50,440,825.66	2.04	1,031,151
Distribution Plant	807,826,867.66	2.71	21,892,409
General Plant	<u>11,064,550.53</u>	<u>3.85</u>	<u>426,432</u>
Total Gas Plant	\$1,003,765,620.71	2.62	\$26,257,804
<b>Common Plant</b>			
Intangible Plant	95,578,494.36	16.18	15,460,701
General Plant	<u>168,716,853.28</u>	<u>5.44</u>	<u>9,177,503</u>
Total Common Plant	<u>\$264,295,347.64</u>	<u>9.32</u>	<u>\$24,638,204</u>
<b>Total</b>	<b><u>\$5,954,235,489.87</u></b>	<b><u>3.40</u></b>	<b><u>\$202,269,825</u></b>

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**PART I. INTRODUCTION**

**LOUISVILLE GAS AND ELECTRIC COMPANY  
DEPRECIATION STUDY**

**PART I. INTRODUCTION**

**SCOPE**

This report sets forth the results of the depreciation study for Louisville Gas and Electric Company ("Company"), as applied to specific electric, gas and common plant in service as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric and gas plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, the net salvage analyses of historical plant retirement data recorded through 2015, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric and gas industries, including knowledge of service lives and net salvage estimates used for other electric and gas companies.

**PLAN OF REPORT**

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric and gas utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained

ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

#### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric and gas utility industries, and comparisons of the service life and net salvage estimates from our studies of other electric and gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam, hydroelectric, and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.



The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

---

**PART II. ESTIMATION OF SURVIVOR CURVES**

## PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment

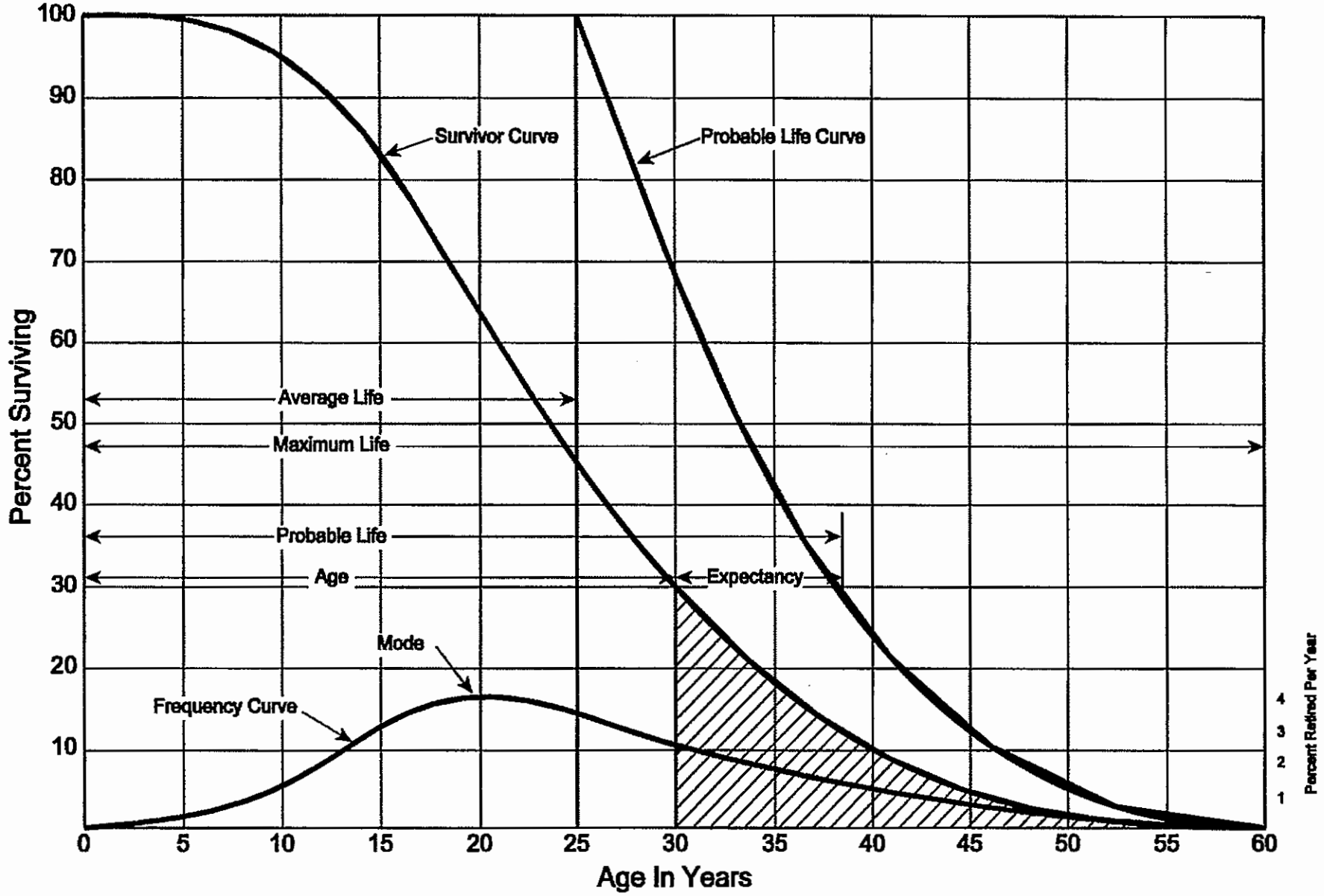


Figure 1. A Typical Survivor Curve and Derived Curves

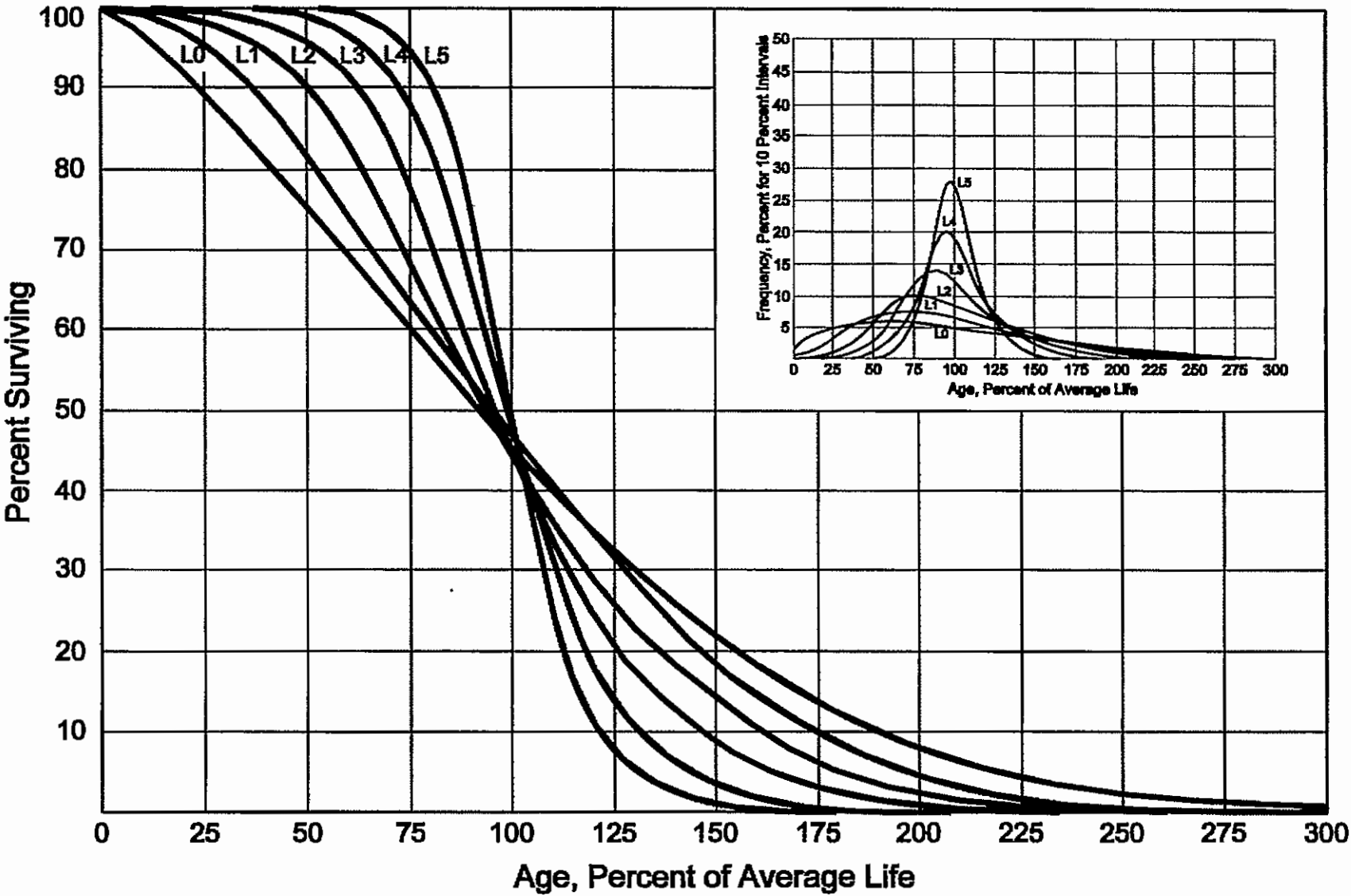


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

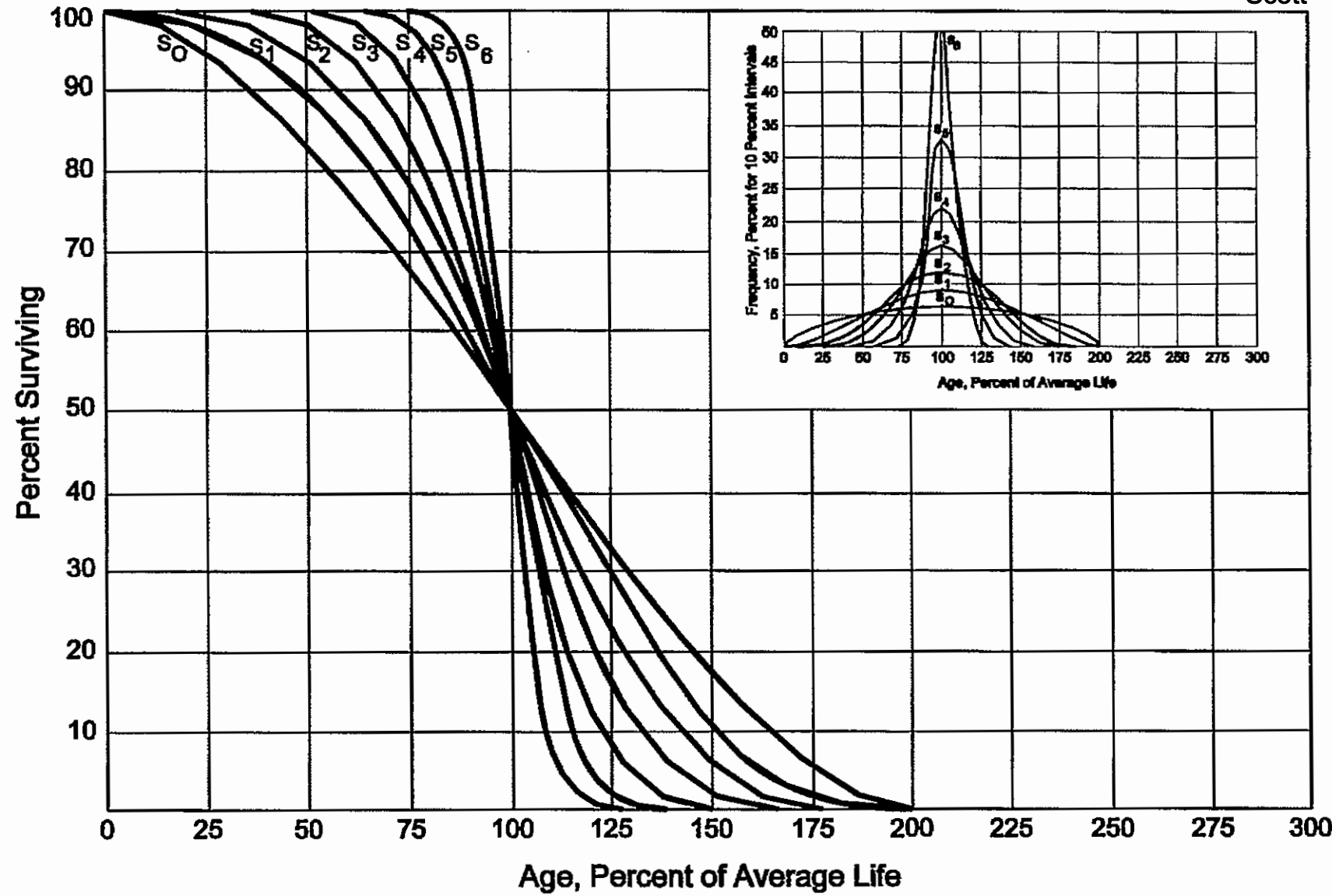


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

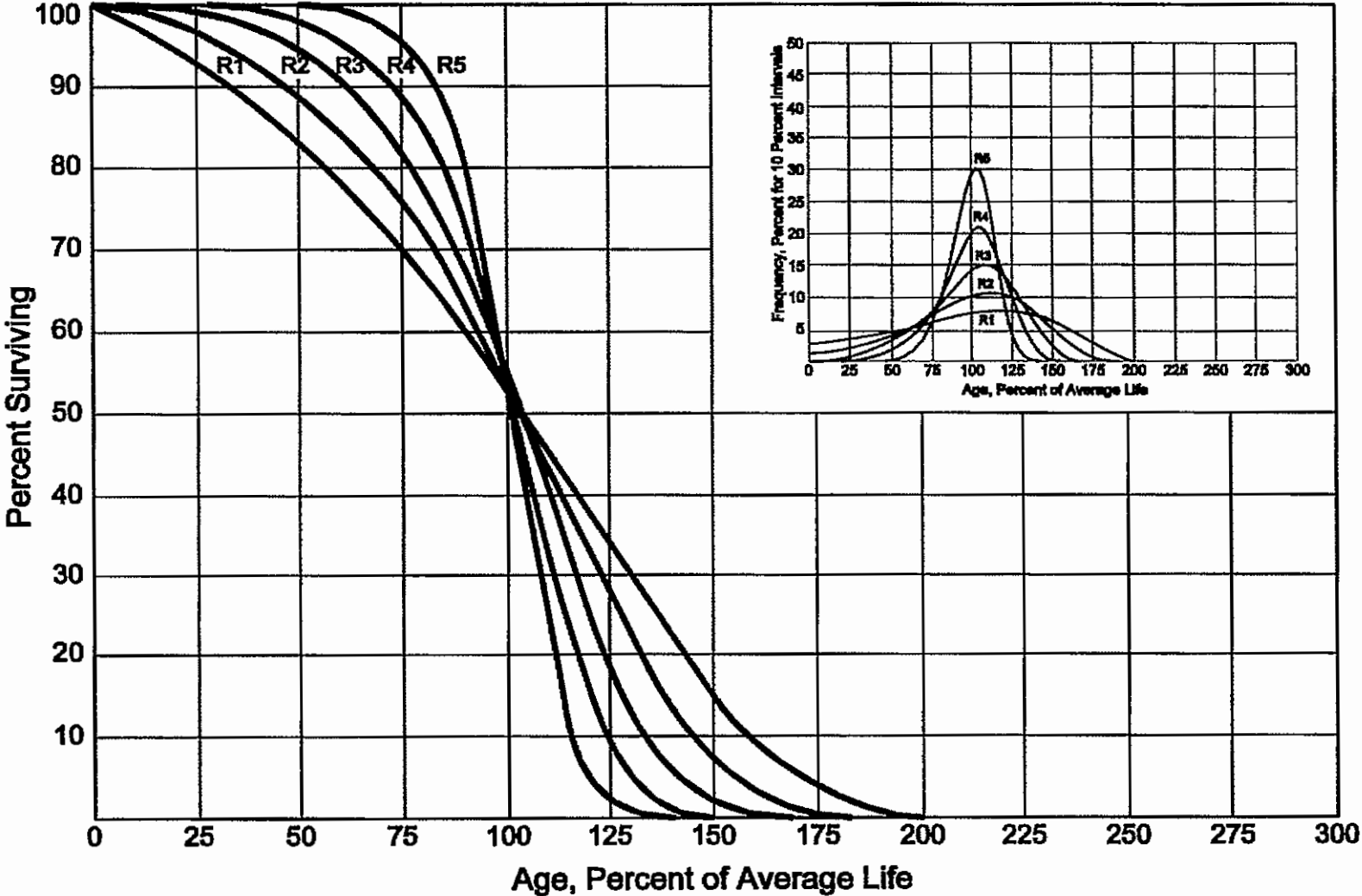


Figure 4. Right Modal or "R" Iowa Type Survivor Curves



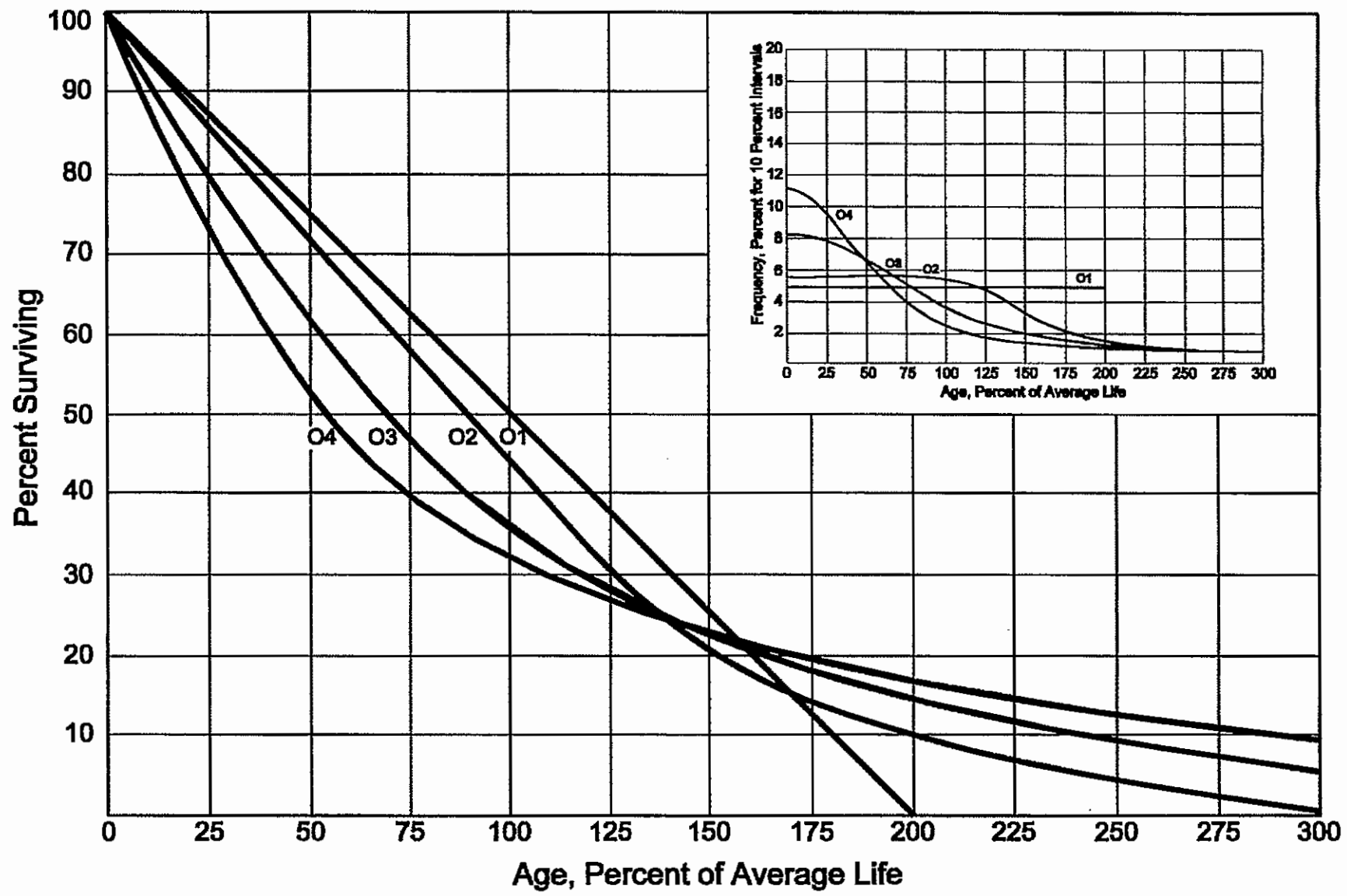


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements"<sup>2</sup>, "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows.

The example includes schedules of annual aged property transactions, a

<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Roble, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Roble Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data was compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½ - 5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½ - 5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

**SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2007		5	11	12	13	14	15	16	18	20	113	7½-8½
2008			6	12	13	15	16	17	19	19	124	6½-7½
2009				6	13	15	16	17	19	19	131	5½-6½
2010					7	14	16	17	19	20	143	4½-5½
2011						8	18	20	22	23	146	3½-4½
2012							9	20	22	25	150	2½-3½
2013								11	23	25	151	1½-2½
2014									11	24	153	½-1½
2015										13	80	0-½
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	10½-11½
2005	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	-	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year<sup>b</sup> Transfer Affecting Exposures at End of Year<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

### **Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
JANUARY 1 OF EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2009				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2010					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2011						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2012							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2013								960 <sup>a</sup>	949	926	5,719	1½-2½
2014									1,080 <sup>a</sup>	1,069	6,579	½-1½
2015										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½ - 5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ areas as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	$143,000 \div 3,789,000 = 0.0377$
Survivor Ratio	=	$1.000 - 0.0377 = 0.9623$
Percent surviving at age 5½	=	$(88.15) \times (0.9623) = 84.83$

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.



SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

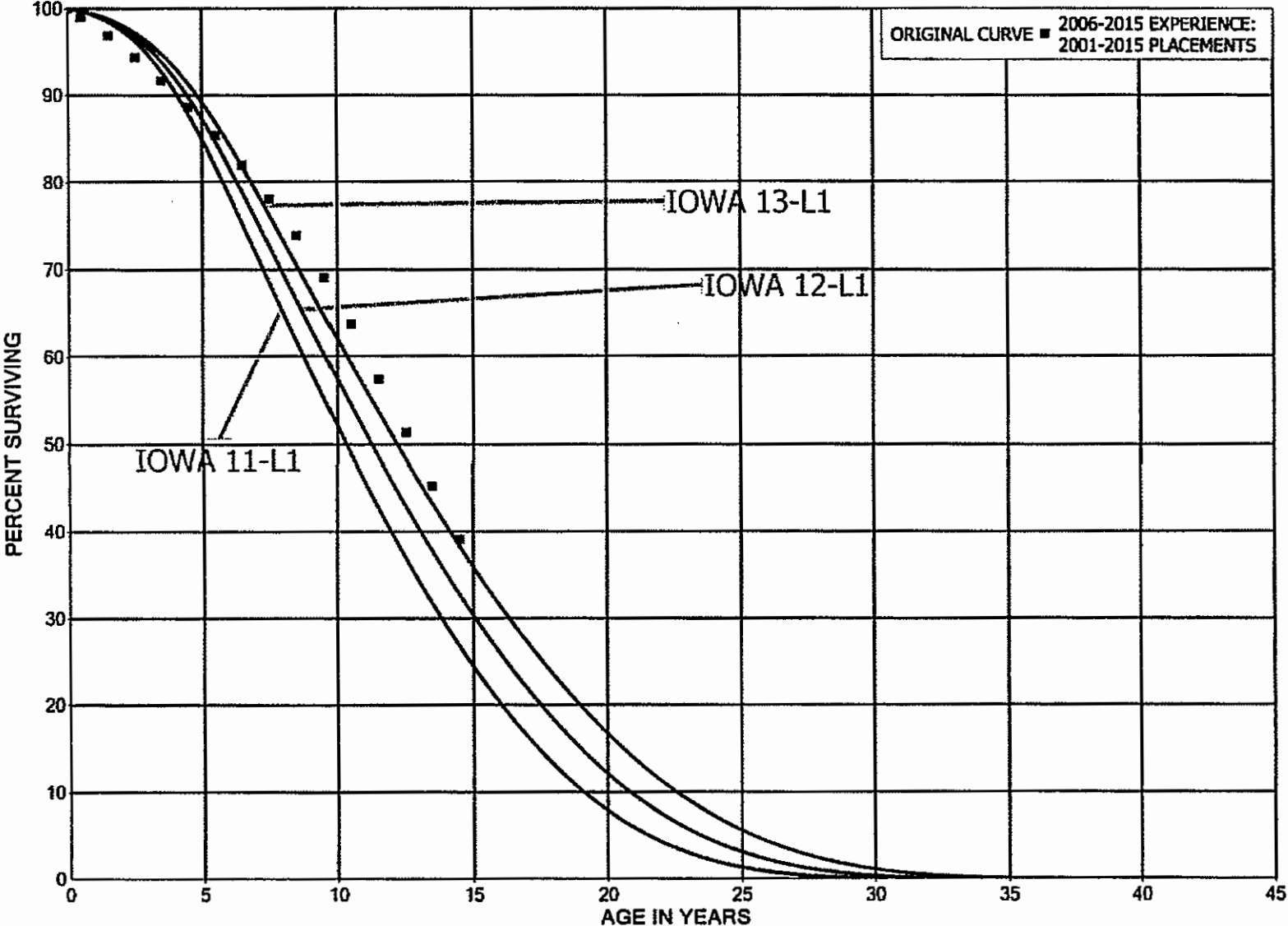


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

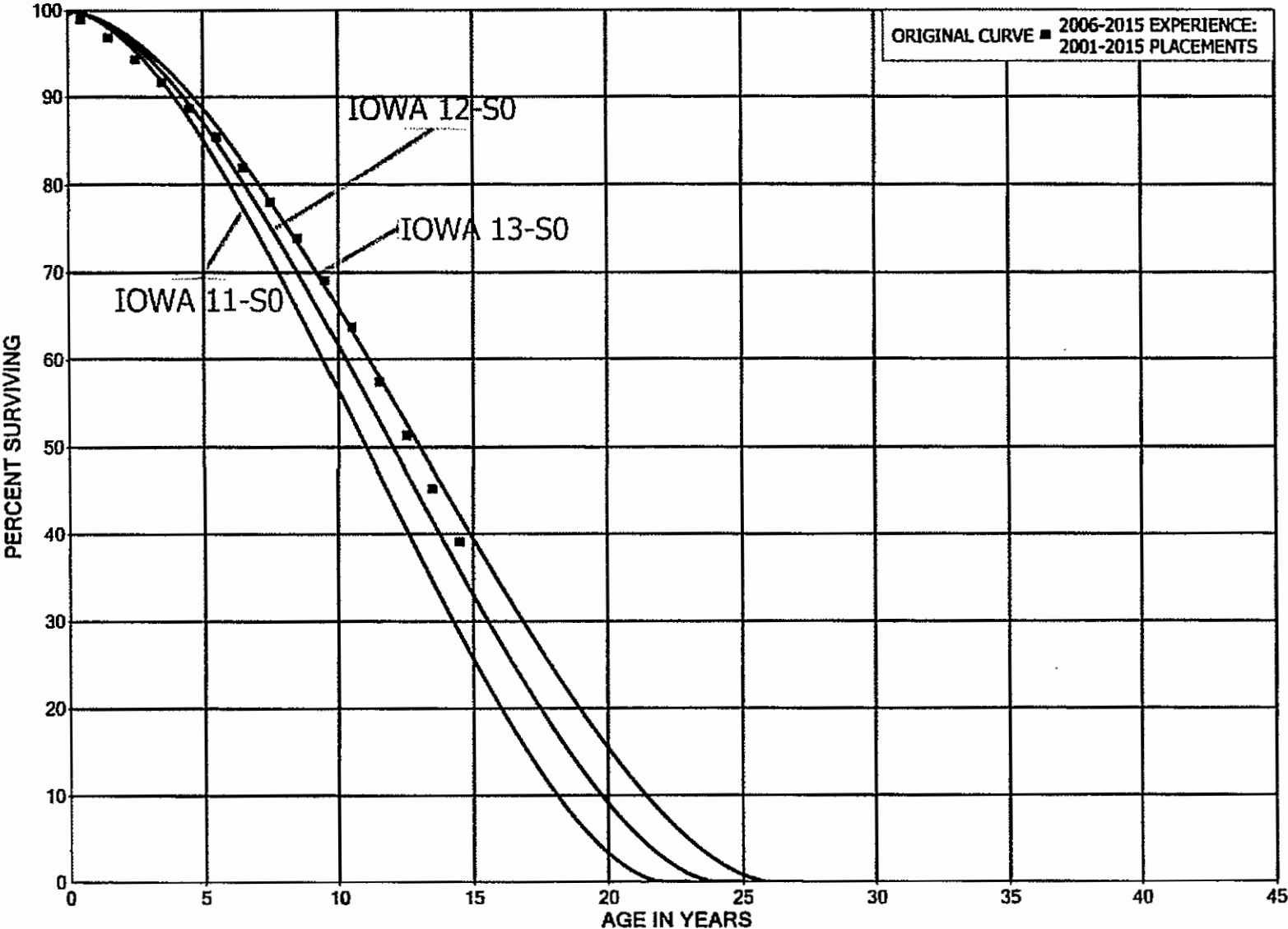


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

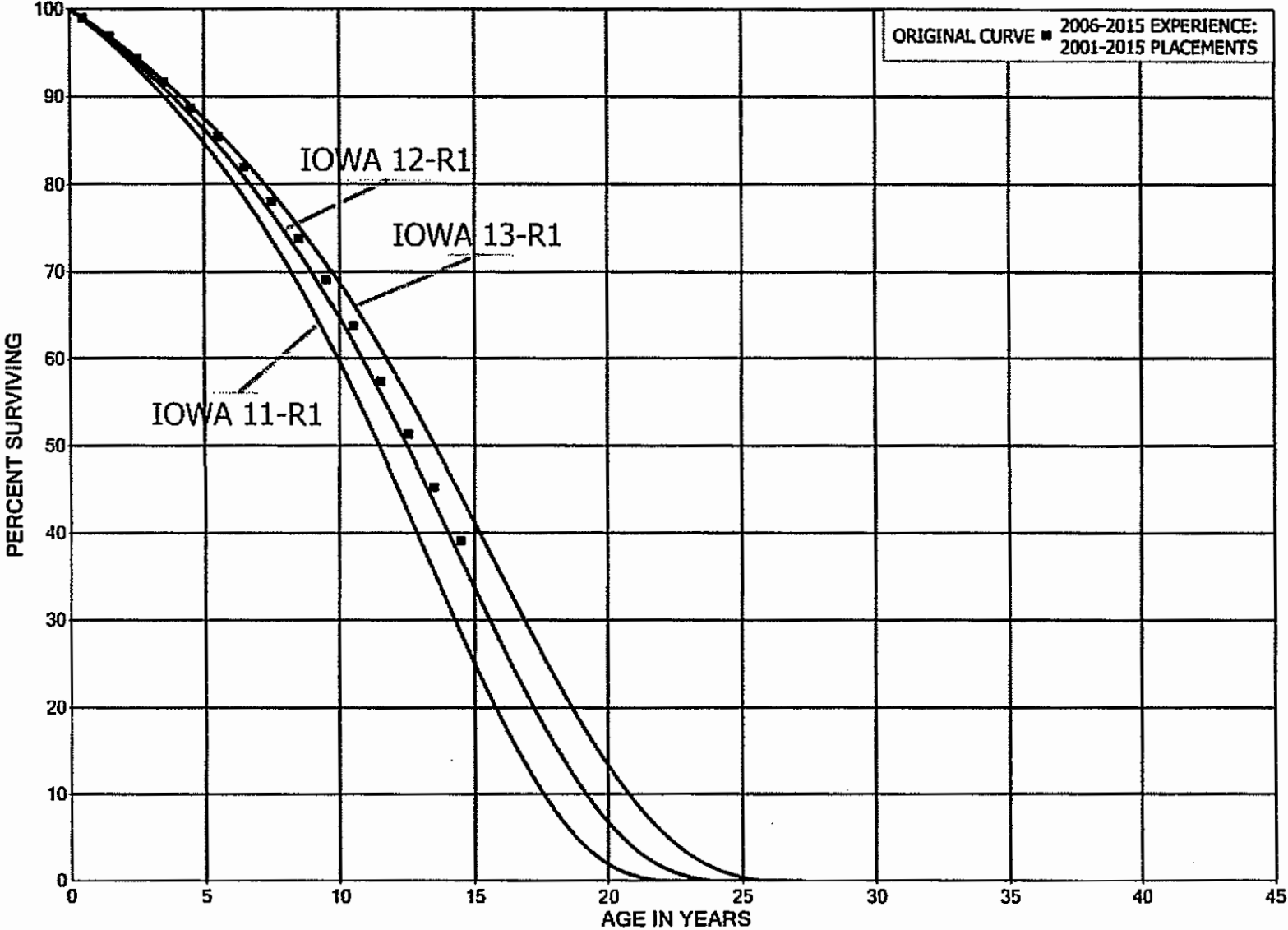
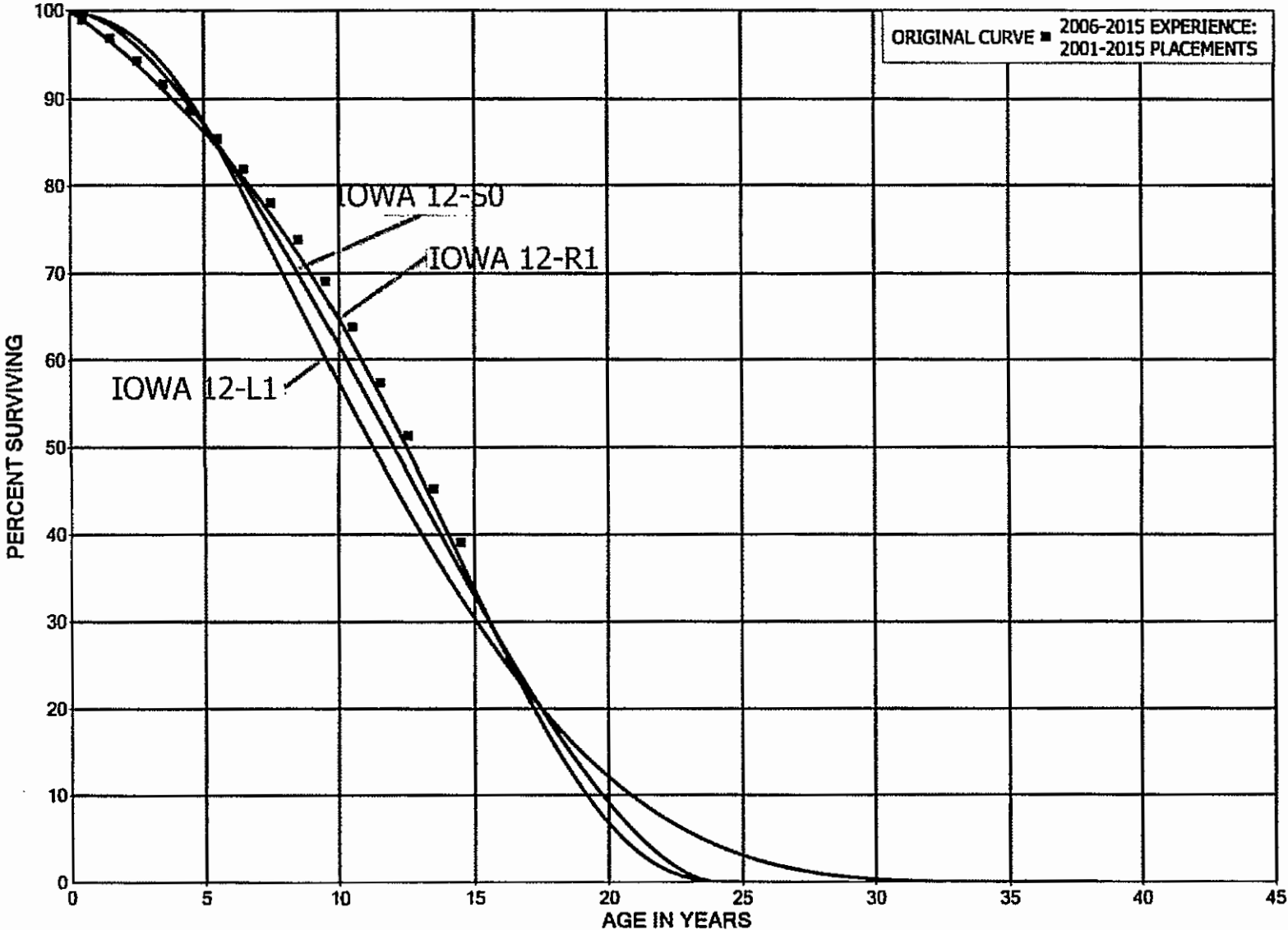


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

**PART III. SERVICE LIFE CONSIDERATIONS****FIELD TRIPS**

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during recent field trips.

**October 19-21, 2015**

Penile City Generating Station / Cane Run City Gate Station  
Blanton Lane Regulating Station  
St. Helens Regulating Station  
Auburndale Service Center  
Mill Creek Generating Station  
Mill Creek / Riverport Center  
Cane Run Unit 7 Generating Station  
Ohio Falls Hydro Plant  
Canal Substation  
Toyota North Substation

**October 10-12, 2011**

Muldrough Compressor Station  
Mill Creek Generating Station  
Cane Run Generating Facility  
Ohio Falls Hydro Plant  
E.W. Brown Generating Facility  
Trimble County Generating Facility  
East Service Center  
Worthington Service Center  
Frey's Hill Substation  
Collins Substation  
Old Henry Substation  
Elder Park City Gate Station  
LaGrange City Gate Station  
Cannons Regulating Station



April 23-25, 2007

Trimble County Generating Facility  
Mill Creek Generating Facility  
Cane Run Generating Facility  
Ohio Falls Hydro Plant  
Elder Park Gate Station  
E.W. Brown Generating Facility

May 29-30, 2007

Penile City Gate Station  
Blanton Lane Regulating Station  
Muldraugh Compressor Station  
Ashby Substation  
International Substation  
Cane Run Substation  
South Service Center  
Auburndale Operations Center  
Ashbottom Substation  
Okolona Substation  
Fern Valley Substation  
Preston Street City Gate Station  
Preston and Alder Street Dist. Regulating Station

**SERVICE LIFE ANALYSIS**

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric and gas utility companies.

For 51 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 83 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

**ELECTRIC PLANT****STEAM PRODUCTION PLANT**

- 311 Structures and Improvements
- 312 Boiler Plant Equipment
- 314 Turbogenerator Units
- 316 Miscellaneous Power Plant Equipment

**HYDROELECTRIC PLANT**

- 333 Water Wheels, Turbines and Generators
- 334 Accessory Electric Equipment

**TRANSMISSION PLANT**

- 352.1 Structures and Improvements
- 353.1 Station Equipment
- 355 Poles and Fixtures

**DISTRIBUTION PLANT**

- 361 Structures and Improvements
- 362 Station Equipment
- 364 Poles, Towers and Fixtures
- 365 Overhead Conductors and Devices
- 367 Underground Conductors and Devices
- 368 Line Transformers
- 369.1 Services – Underground
- 369.2 Services – Overhead
- 370 Meters
- 373.1 Street Lighting and Signal Systems – Overhead
- 373.2 Street Lighting and Signal Systems – Underground

**GENERAL PLANT**

- 392.1 Transportation Equipment – Heavy Trucks and Other
- 392.2 Transportation Equipment – Trailers
- 396.1 Power Operated Equipment – Large Machinery

**GAS PLANT****PRODUCTION PLANT**

- 351.4 Other Structures
- 352.4 Well Drilling
- 352.5 Well Equipment
- 353 Lines
- 355 Measuring and Regulating Equipment
- 356 Purification Equipment
- 357 Other Equipment

**TRANSMISSION PLANT**

- 367 Mains

**DISTRIBUTION PLANT**

375.1	Structures and Improvements – City Gate Stations
375.2	Structures and Improvements – Other Distribution
376	Mains
378	Measuring and Regulating Station Equipment – General
379	Measuring and Regulating Station Equipment – City Gate
380	Services
381	Meters
383	House Regulators
385	Industrial Measuring and Regulating Station Equipment
387	Other Equipment

**GENERAL PLANT**

392.1	Transportation Equipment – Heavy Trucks and Other
392.2	Transportation Equipment – Trailers
396.1	Power Operated Equipment – Hourly Rate

**COMMON PLANT**

390.1	Structures and Improvements – General Office
390.3	Structures and Improvements – Stores
390.4	Structures and Improvements – Shops
392.1	Transportation Equipment – Heavy Trucks and Other
392.2	Transportation Equipment – Trailers
396.2	Power Operated Equipment – Other
397	Communication Equipment – Microwave, Fiber and Other

Electric Plant Account 364, Poles, Towers and Fixtures and Account 365, Overhead Conductors and Devices, as well as Gas Plant Account 376, Mains, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 364 represents approximately 4 percent and Account 365 represents approximately 6 percent of the total depreciable electric plant. Aged plant accounting data have been compiled for the years 1934 through 2015 for poles and 1900 through 2015 for overhead conductors. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 364, Poles, Towers and Fixtures, is based on the statistical indications for the periods 1934 through 2015. The Iowa 56-R2 is a good

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fit of the original survivor curve. The 56-year service life is slightly above the typical service life range of 40 to 55 years for poles. The 56-year life reflects the Company's practices of continual maintenance on its poles and steady retirements for all vintages due to load demands. The previous estimate was also the Iowa 50-R2.5.

The survivor curve estimate for Account 365, Overhead Conductors and Devices, is the 53-R1.5 and is based on the statistical indication for the periods 1900 through 2015. The 53-R1.5 is a good fit of the significant portion of the original survivor curve as set forth on page VII-\_\_\_\_ and consistent with management outlook for a continuation of past experience, and at the upper end of the service life range of 40 to 55 years for overhead conductors.

Gas Plant Account 376, represents 38 percent of the total depreciable gas plant. Aged plant accounting data have been compiled for the year 1900 through 2015.

The survivor curve estimate is based on the statistical indications for the periods 1900 through 2015, 1936 through 2015, and 1966 through 2015. The Iowa 63-R2.5 is an excellent fit of the original survivor curve. The 63-year service life is within the typical service life range of 50 to 70 years for mains. The 63-year life reflects the Company's practices of the past and plans for the near future. The previous estimate was the Iowa 65-S2.

### **Life Span Estimates**

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam, hydro, and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1954 through 2015 for steam, 1934 through 2015 for hydro, and 1963 through 2015 for

other production.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and observed features and conditions at the time of the field visit. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span estimate for most steam, base-load units is 55 to 60 years, which is within the typical range of life spans for such units. The 111-year life span for the hydro production facility is within the typical range. Life spans of 30 to 48 years were estimated for the majority of combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Cane Run Unit 1	1954	2002	48
Cane Run Unit 2	1956	2002	46
Cane Run Unit 3	1958	2002	44
Cane Run Unit 4	1962	2015	53
Cane Run Unit 5	1966	2015	49
Cane Run Unit 6	1969	2015	46
Mill Creek Unit 1	1972	2032	60
Mill Creek Unit 2	1974	2034	60

			Scott
Mill Creek Unit 3	1978	2038	60
Mill Creek Unit 4	1982	2042	60
Trimble County Unit 1	1990	2050	60
Trimble County Unit 2	1990,2011	2066	76,55
Hydro Plant			
Ohio Falls	1934	2045	111
Other Production Plant			
Cane Run GT 11	1970	2018	48
Cane Run CC 7	2015	2055	40
Zorn and River Road Gas Turbine	1970	2019	49
Paddy's Run Generator 11	1970	2018	48
Paddy's Run Generator 12	1970	2018	48
Paddy's Run Generator 13	2001	2031	30
Brown CT 5	2001	2031	30
Brown CT 6	1999	2029	30
Brown CT 7	1999	2029	30
Trimble County CT 5	2002	2032	30
Trimble County CT 6	2002	2032	30
Trimble County CT 7	2004	2034	30
Trimble County CT 8	2004	2034	30
Trimble County CT 9	2004	2034	30
Trimble County CT 10	2004	2034	30

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric and gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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**PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period, 1972 through 2015 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 57 plant accounts, representing 83 percent of the depreciable plant, as follows:

#### ELECTRIC PLANT

##### STEAM PRODUCTION

- 311 Structures and Improvements
- 312 Boiler Plant Equipment
- 314 Turbogenerator Units
- 315 Accessory Electric Equipment
- 316 Miscellaneous Power Plant Equipment



**HYDRO PRODUCTION**

- 332 Reservoirs, Dams and Waterways
- 334 Accessory Electric Equipment

**OTHER PRODUCTION**

- 342 Fuel Holders, Producers and Accessories
- 343 Prime Movers
- 344 Generators

**TRANSMISSION PLANT**

- 352 Structures and Improvements
- 353 Station Equipment
- 355 Poles and Fixtures
- 356 Overhead Conductors and Devices

**DISTRIBUTION PLANT**

- 361 Structures and Improvements
- 362 Station Equipment
- 367 Underground Conductors and Devices
- 368 Line Transformers
- 369.2 Services - Overhead
- 370 Meters
- 373.1 Street Lighting and Signal Systems – Overhead
- 373.2 Street Lighting and Signal Systems – Underground

**GENERAL PLANT**

- 392.1 Transportation Equipment – Heavy Trucks and Other
- 392.2 Transportation Equipment – Trailers
- 396.1 Power Operated Equipment – Large Machinery
- 396.2 Power Operated Equipment – Other

**GAS PLANT****PRODUCTION PLANT**

- 351.2 Compressor Station Structures
- 352.4 Well Drilling
- 352.5 Well Equipment
- 353 Lines
- 354 Compressor Station Equipment
- 356 Purification Equipment
- 357 Other Equipment

**DISTRIBUTION PLANT**

- 375.1 Structures and Improvements – City Gate Station
- 375.2 Structures and Improvements – Other Distribution
- 376 Mains
- 378 Measuring and Regulating Station Equipment – General
- 379 Measuring and Regulating Station Equipment – City Gate
- 380 Services

- 381 Meters
- 383 House Regulators
- 387 Other Equipment

## GENERAL PLANT

- 392.1 Transportation Equipment – Heavy Trucks and Other
- 392.2 Transportation Equipment – Trailers
- 396.1 Power Operated Equipment – Large Machinery
- 396.2 Power Operated Equipment – Other

## COMMON PLANT

- 390.1 Structures and Improvements – General Office
- 390.2 Structures and Improvements – Transportation
- 390.3 Structures and Improvements – Stores
- 390.4 Structures and Improvements – Shops
- 390.6 Structures and Improvements – Microwave
- 392.1 Transportation Equipment – Heavy Trucks and Other
- 392.2 Transportation Equipment – Trailers
- 396.1 Power Operated Equipment – Large Machinery
- 396.2 Power Operated Equipment – Other
- 397 Communication Equipment – Microwave, Fiber and Other

Electric Plant Account 353, Station Equipment, and Gas Plant Account 376, Mains, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1972 through 2015 were analyzed for Electric Plant Account 353. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1972-1974 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal has fluctuated over the entire period, however, the past few years has been relatively consistent between 15 and 25 percent. The removal cost since 1999 related to the effort needed to remove primarily control equipment which was retired as well as the large substation upgrades. Cost of removal for the most recent five years averaged 23 percent.

Gross salvage has diminished since 1996 with the exception of the last few years. The most recent five-year average of 5 percent gross salvage reflects recent trends of salvage value for most station equipment being retired. This trend is expected to continue.

The net salvage percent based on the overall period 1972 through 2015 is 14 percent negative net salvage. The range of estimates made by other electric companies for station equipment is 0 to negative 25 percent. The net salvage estimate for station equipment is negative 15 percent, is within the range of estimates for other electric companies and reflects the recent trend toward more negative net salvage.

Net salvage data for the period 1972 through 2015 were analyzed for Gas Plant Account 376.

With the exception of a few years, cost of removal was consistent through 2002, then increased over the last 14 years. The practices for applying labor costs to removing pipe versus installing new pipe has not changed, however, the labor costs have increased. Cost of removal for the most recent five years averaged 29 percent.

Gross salvage has varied slightly, however, the amounts have been minimal, particularly in the last 15 years. The most recent five-year average of 0 percent gross salvage reflects recent trends of the minimal salvage value for pipe.

The net salvage percent based on the overall period 1972 through 2015 is 30 percent negative net salvage. The range of estimates made by other gas companies for mains is negative 15 to negative 75 percent. Given the overall statistical indication, the recommended negative 30 percent was selected for the Company's mains.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both terminal net salvage and interim net salvage. Terminal net salvage is the net salvage experienced at the

end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The terminal net salvage estimates in the study were based on decommissioning costs assigned to comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate between 5 and 25 percent was used for each steam plant account and a negative salvage estimate between 0 and 10 percent was used for each other production plant account.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2 and VIII-3. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and terminal net salvage estimates. These calculations, as well as the estimated terminal net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on pages VIII-2 and VIII-3.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

**PART V. CALCULATION OF ANNUAL  
AND ACCRUED DEPRECIATION**

**GROUP DEPRECIATION PROCEDURES**

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

**Single Unit of Property**

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

**Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2015, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2015, are set forth in the Results of Study section of the report.

**Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Service Life}}{\text{Average Service Life}}$$

**CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION**

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
<b>ELECTRIC PLANT</b>	
394 Tools, Shop and Garage Equipment	25
397.2 Communication Equipment - DSM	10
<b>GAS PLANT</b>	
394 Tools, Shop and Garage Equipment	25
<b>COMMON PLANT</b>	
391.1 Office Furniture and Equipment – Furniture	20
391.2 Office Furniture and Equipment – Equipment	15
391.3 Office Furniture and Equipment – Computer Equipment	5
391.31 Office Furniture and Equipment – Personal Computers	4
391.4 Office Furniture and Equipment – Security Equipment	10
393 Stores Equipment	25
394 Tools, Shop and Garage Equipment	25
397 Communication Equipment – Radio and Telephone	10



For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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**PART VI. RESULTS OF STUDY**

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric, gas and common plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

### **DESCRIPTION OF STATISTICAL SUPPORT**

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric and gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor

curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

#### **DESCRIPTION OF DEPRECIATION TABULATIONS**

Summary tables of the results of the study, as applied to the original cost of electric, gas and common plant as of December 31, 2015, are presented on pages VI-4 through VI-13 of this report. The schedules set forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric, gas and common plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

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**PART VII. SERVICE LIFE STATISTICS**

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**PART VIII. NET SALVAGE STATISTICS**

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)		
<b>DEPRECIABLE PLANT</b>										
<b>STEAM PRODUCTION PLANT</b>										
311.00	<b>STRUCTURES AND IMPROVEMENTS</b>									
	RIVERPORT DISTRIBUTION CENTER	95-R2.5	*	(25)	2,448,808.82	106,621	2,954,390	64,263	2.62	46.0
	MILL CREEK UNIT 1	95-R2.5	*	(10)	21,218,440.50	17,739,676	5,600,607	345,069	1.63	16.2
	MILL CREEK UNIT 2	95-R2.5	*	(10)	13,784,004.21	10,050,918	5,111,487	280,767	2.04	18.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5	*	(10)	4,905,069.31	908,754	4,486,822	244,399	4.98	18.4
	MILL CREEK UNIT 3	95-R2.5	*	(10)	23,447,354.22	20,789,953	5,002,137	229,158	0.98	21.8
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5	*	(10)	382,868.58	381,081	16,072	832	0.23	21.7
	MILL CREEK UNIT 4	95-R2.5	*	(10)	71,301,927.39	39,806,594	38,625,526	1,499,623	2.10	25.8
	MILL CREEK UNIT 4 SCRUBBER	95-R2.5	*	(10)	5,774,012.27	2,402,114	3,949,299	151,354	2.62	26.1
	TRIMBLE COUNTY UNIT 1	95-R2.5	*	(16)	107,440,308.95	62,804,985	61,825,773	1,878,375	1.75	32.9
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2.5	*	(16)	889,015.22	63,579	967,679	28,695	3.23	33.7
	TRIMBLE COUNTY UNIT 2	95-R2.5	*	(16)	16,230,214.94	1,622,756	17,204,293	354,451	2.18	48.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	*	(18)	69,933.48	4,574	76,549	1,577	2.26	48.5
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>				<b>267,871,955.89</b>	<b>156,681,607</b>	<b>145,822,634</b>	<b>5,076,563</b>	<b>1.90</b>	<b>28.7</b>
311.10	<b>STRUCTURES AND IMPROVEMENTS - ASH PONDS</b>									
	MILL CREEK UNIT 1 ASH POND	100-S4	*	0	411,750.29	409,203	2,547	155	0.04	16.4
	MILL CREEK UNIT 3 ASH POND	100-S4	*	0	1,263,768.52	1,143,318	120,451	5,358	0.42	22.5
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4	*	0	4,942,817.00	2,913,165	2,029,652	58,899	1.19	34.5
	<b>TOTAL ACCOUNT 311.1 - STRUCTURES AND IMPROVEMENTS - ASH PONDS</b>				<b>6,618,335.81</b>	<b>4,465,686</b>	<b>2,152,650</b>	<b>64,412</b>	<b>0.97</b>	<b>33.4</b>
311.20	<b>STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>									
	CANE RUN UNIT 1	95-R2.5	*	(10)	2,191,328.86	2,410,462	0	0	-	-
	CANE RUN UNIT 2	95-R2.5	*	(10)	1,227,964.74	1,350,761	0	0	-	-
	CANE RUN UNIT 3	95-R2.5	*	(10)	2,035,143.37	2,238,658	0	0	-	-
	CANE RUN UNIT 4	95-R2.5	*	(10)	1,912,802.31	2,104,083	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5	*	(10)	17,192.20	18,911	0	0	-	-
	CANE RUN UNIT 5 AND UNIT 5 SCRUBBER	95-R2.5	*	(10)	2,778,066.69	3,053,673	0	0	-	-
	CANE RUN UNIT 6 AND UNIT 6 SCRUBBER	95-R2.5	*	(10)	7,143,949.34	7,658,344	0	0	-	-
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>				<b>17,304,447.61</b>	<b>19,034,892</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
312.00	<b>BOILER PLANT EQUIPMENT</b>									
	MILL CREEK UNIT 1	54-R1.5	*	(10)	178,942,005.68	36,143,407	160,692,799	10,174,012	5.69	15.8
	MILL CREEK UNIT 1 SCRUBBER	54-R1.5	*	(10)	16,929,429.83	9,483,324	9,139,049	590,114	3.49	15.5
	MILL CREEK UNIT 2	54-R1.5	*	(10)	195,105,935.45	28,923,192	185,693,337	10,528,292	5.40	17.6
	MILL CREEK UNIT 2 SCRUBBER	54-R1.5	*	(10)	110,425,074.58	1,321,055	120,146,527	6,750,289	6.11	17.8
	MILL CREEK UNIT 3	54-R1.5	*	(10)	154,476,037.48	72,650,637	97,273,004	4,762,407	3.08	20.4
	MILL CREEK UNIT 3 SCRUBBER	54-R1.5	*	(10)	63,286,858.14	31,775,161	37,840,383	1,854,028	2.93	20.4
	MILL CREEK UNIT 4	54-R1.5	*	(10)	456,780,256.78	120,187,548	382,270,734	15,821,625	3.45	24.2
	MILL CREEK UNIT 4 SCRUBBER	54-R1.5	*	(10)	192,799,793.58	11,325,207	200,754,566	8,168,609	4.24	24.6
	TRIMBLE COUNTY UNIT 1	54-R1.5	*	(16)	315,234,544.67	76,641,229	289,030,843	9,776,880	3.10	29.6
	TRIMBLE COUNTY UNIT 1 SCRUBBER	54-R1.5	*	(16)	63,938,782.78	47,042,527	27,126,481	964,664	1.51	28.1
	TRIMBLE COUNTY UNIT 2	54-R1.5	*	(16)	139,789,842.49	19,713,701	142,442,515	3,431,099	2.45	41.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	54-R1.5	*	(16)	15,043,962.98	2,283,667	15,167,330	355,746	2.43	41.5
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>				<b>1,902,752,524.44</b>	<b>457,490,655</b>	<b>1,687,577,549</b>	<b>73,190,765</b>	<b>3.85</b>	<b>22.8</b>



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
312.02	BOILER PLANT EQUIPMENT - RAIL CARS CANE RUN RAIL CARS	25-R2.5	0	4,466,784.44	3,863,668	603,116	603,116	13.50	1.0
	TOTAL ACCOUNT 312.02 - BOILER PLANT EQUIPMENT - RAIL CARS			4,466,784.44	3,863,668	603,116	603,116	13.50	1.0
312.10	BOILER PLANT EQUIPMENT - ASH PONDS TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	5,057,242.50	695,214	4,362,028	126,436	2.50	34.5
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS			5,057,242.50	695,214	4,362,028	126,436	2.50	34.5
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 2 CANE RUN UNIT 3 CANE RUN UNIT 4 UNIT 4 SCRUBBER CANE RUN UNIT 5 CANE RUN UNIT 5 SCRUBBER CANE RUN UNIT 6 CANE RUN UNIT 6 SCRUBBER	54-R1.5	(10)	155,318.38	170,850	0	0	-	-
	TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT			11,298,662.98	12,604,203	0	0	-	-
314.00	TURBOGENERATOR UNITS MILL CREEK UNIT 1 MILL CREEK UNIT 2 MILL CREEK UNIT 3 MILL CREEK UNIT 4 TRIMBLE COUNTY UNIT 1 TRIMBLE COUNTY UNIT 2	60-R2.5	(10)	26,056,004.81	11,553,369	17,108,236	1,074,912	4.13	15.9
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			222,694,196.72	98,315,960	151,408,416	6,309,686	2.83	24.0
314.10	TURBOGENERATOR UNITS - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 2 CANE RUN UNIT 3 CANE RUN UNIT 4 CANE RUN UNIT 5	60-R2.5	(10)	1,099,327.82	1,209,261	0	0	-	-
	TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT			1,179,945.72	1,338,368	0	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT MILL CREEK UNIT 1 MILL CREEK UNIT 1 SCRUBBER MILL CREEK UNIT 2 MILL CREEK UNIT 2 SCRUBBER MILL CREEK UNIT 3 MILL CREEK UNIT 3 SCRUBBER MILL CREEK UNIT 4 MILL CREEK UNIT 4 SCRUBBER TRIMBLE COUNTY UNIT 1 TRIMBLE COUNTY UNIT 1 SCRUBBER TRIMBLE COUNTY UNIT 2	60-R3	(10)	18,025,740.40	10,743,237	9,085,077	570,266	3.16	15.9
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT			141,648,985.57	83,964,720	75,611,400	2,978,309	2.10	25.4

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE		
						AMOUNT	RATE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(5)/(7)		
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT									
	CANE RUN UNIT 1			453,004						
	CANE RUN UNIT 2			14,197						
	CANE RUN UNIT 3			56,033						
	CANE RUN UNIT 4			618,589						
	CANE RUN UNIT 4 SCRUBBER			88,099						
	CANE RUN UNIT 5 SCRUBBER			188,197						
	CANE RUN UNIT 6 SCRUBBER			163,225						
	TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT			1,581,344						
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	RIVERPORT DISTRIBUTION CENTER	50-R2.5	*	(5)	487,938.91	35,815	476,521	11,586	2.37	41.1
	MILL CREEK UNIT 1	50-R2.5	*	(10)	773,417.22	571,904	278,855	19,238	2.49	14.5
	MILL CREEK UNIT 2	50-R2.5	*	(10)	163,907.70	107,230	73,068	4,337	2.65	16.8
	MILL CREEK UNIT 3	50-R2.5	*	(10)	358,868.31	336,897	57,858	2,877	0.80	20.1
	MILL CREEK UNIT 4	50-R2.5	*	(10)	9,755,743.48	3,301,258	7,430,060	305,309	3.13	24.3
	MILL CREEK UNIT 4 SCRUBBER	50-R2.5	*	(10)	43,211.57	25,844	21,889	868	2.01	25.0
	TRIMBLE COUNTY UNIT 1	50-R2.5	*	(16)	2,918,490.40	1,486,749	1,898,700	69,910	2.40	27.2
	TRIMBLE COUNTY UNIT 2	50-R2.5	*	(16)	3,149,018.07	290,574	3,362,287	80,063	2.54	42.0
	TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT			17,650,595.66	6,156,271	13,599,038	494,188	2.80	27.5	
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT									
	CANE RUN UNIT 1	50-R2.5	*	(10)	10.83	12	0	0	-	-
	CANE RUN UNIT 3	50-R2.5	*	(10)	44.28	49	0	0	-	-
	CANE RUN UNIT 5	50-R2.5	*	(10)	133,003.43	146,304	0	0	-	-
	CANE RUN UNIT 5 SCRUBBER	50-R2.5	*	(10)	11.31	12	0	0	-	-
	CANE RUN UNIT 6 AND UNIT 6 SCRUBBER	50-R2.5	*	(10)	474,554.25	522,010	0	0	-	-
	TOTAL ACCOUNT 316.1 - MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT			607,624.10	668,387	0	0	-	-	
	TOTAL STEAM PRODUCTION PLANT			2,599,151,501.44	846,860,976	2,061,136,831	88,845,475	3.42		
	<b>HYDROELECTRIC PRODUCTION PLANT</b>									
331.00	STRUCTURES AND IMPROVEMENTS									
	OHIO FALLS - NON-PROJECT	100-S2	*	(2)	65,796.14	42,098	25,014	939	1.43	26.6
	OHIO FALLS - PROJECT 289	100-S2	*	(2)	7,808,211.99	4,275,424	3,686,912	124,155	1.59	29.7
	TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS			7,872,008.13	4,317,522	3,711,926	125,094	1.59	29.7	
332.00	RESERVOIRS, DAMS AND WATERWAYS									
	OHIO FALLS - PROJECT 289	100-S2.5	*	(2)	17,038,183.00	2,954,321	14,424,626	154,660	0.91	93.3
	TOTAL ACCOUNT 332 - RESERVOIRS, DAMS AND WATERWAYS			17,038,183.00	2,954,321	14,424,626	154,660	0.91	93.3	
333.00	WATER WHEELS, TURBINES & GENERATORS									
	OHIO FALLS - PROJECT 289	100-R3	*	(2)	62,117,401.34	3,775,862	59,583,887	2,014,898	3.24	29.6
	TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES & GENERATORS			62,117,401.34	3,775,862	59,583,887	2,014,898	3.24	29.6	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE	
						AMOUNT	RATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
334.00	ACCESSORY ELECTRIC EQUIPMENT OHIO FALLS - PROJECT 289	80-R4 *	(2)	8,220,468.78	2,561,842	5,823,036	196,531	2.39	29.6
	TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT			8,220,468.78	2,561,842	5,823,036	196,531	2.39	29.6
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT OHIO FALLS - NON-PROJECT OHIO FALLS - PROJECT 289	80-R2.5 *	(2)	25,458.41	6,273	19,695	704	2.77	28.0
		80-R2.5 *	(2)	1,164,363.44	137,221	1,050,430	36,061	3.10	29.1
	TOTAL ACCOUNT 335 - MISCELLANEOUS POWER PLANT EQUIPMENT			1,189,821.85	143,494	1,070,125	36,765	3.09	29.1
336.00	ROADS, RAILROADS & BRIDGES OHIO FALLS - NON-PROJECT OHIO FALLS - PROJECT 289	80-S4 *	(2)	29,930.61	872	11,643	693	2.32	16.8
	TOTAL ACCOUNT 336 - ROADS, RAILROADS & BRIDGES			29,930.61	19,758	11,643	693	2.32	16.8
	TOTAL HYDROELECTRIC PRODUCTION PLANT			96,467,813.71	13,772,799	84,825,243	2,528,641	2.62	
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES AND IMPROVEMENTS CANE RUN GT 11 CANE RUN CC 7 ZORN AND RIVER ROAD GAS TURBINE PADDY'S RUN GENERATOR 12 PADDY'S RUN GENERATOR 13 BROWN CT 5 BROWN CT 6 BROWN CT 7 TRIMBLE COUNTY CT 5 TRIMBLE COUNTY CT 6 TRIMBLE COUNTY CT 7 TRIMBLE COUNTY CT 8 TRIMBLE COUNTY CT 9 TRIMBLE COUNTY CT 10	55-R4 *	(4)	211,518.43	116,269	103,710	41,615	19.67	2.5
		55-R4 *	(7)	16,720,973.73	4,003,389	13,888,053	361,968	2.16	38.4
		55-R4 *	(5)	8,241.14	8,653	0	0	-	-
		55-R4 *	(9)	64,113.35	59,183	10,701	4,330	6.75	2.5
		55-R4 *	(9)	2,414,063.40	1,052,043	1,579,286	102,619	4.25	15.4
		55-R4 *	(9)	870,738.10	418,308	530,797	34,529	3.97	15.4
		55-R4 *	(9)	105,977.88	50,957	64,559	4,809	4.54	13.4
		55-R4 *	(9)	144,356.29	69,649	87,699	6,536	4.53	13.4
		55-R4 *	(6)	1,555,655.08	702,619	946,375	57,835	3.72	16.4
		55-R4 *	(6)	1,467,923.89	668,526	889,473	64,368	3.70	16.4
		55-R4 *	(6)	2,083,698.13	823,174	1,385,546	75,507	3.62	18.3
		55-R4 *	(6)	2,075,526.50	819,945	1,380,113	75,211	3.62	18.3
		55-R4 *	(6)	2,137,402.33	838,922	1,426,724	77,751	3.64	18.3
		55-R4 *	(6)	2,132,789.69	837,111	1,423,646	77,583	3.64	18.3
	TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS			31,992,977.92	10,466,748	23,716,682	974,661	3.06	24.3
342.00	FUEL HOLOGERS, PRODUCERS AND ACCESSORIES CANE RUN GT 11 CANE RUN CC 7 CANE RUN GAS PIPELINE ZORN AND RIVER ROAD GAS TURBINE PADDY'S RUN GENERATOR 11 PADDY'S RUN GENERATOR 12 PADDY'S RUN GENERATOR 13 BROWN CT 5 BROWN CT 6 BROWN CT 7	55-R2.5 *	(4)	319,042.17	174,257	157,547	63,140	19.79	2.5
		55-R2.5 *	(7)	31,223,235.12	459,682	32,949,180	889,077	2.85	37.1
		55-R2.5 *	(7)	6,603,630.60	97,309	6,968,548	188,034	2.85	37.1
		55-R2.5 *	(5)	23,433.81	17,033	7,573	2,182	9.31	3.5
		55-R2.5 *	(9)	9,237.57	10,069	0	0	-	-
		55-R2.5 *	(9)	21,667.08	18,481	5,138	2,067	9.54	2.5
		55-R2.5 *	(9)	2,256,664.93	1,104,941	1,354,824	90,252	4.00	15.0
		55-R2.5 *	(9)	846,906.63	358,748	564,380	37,533	4.43	15.0
		55-R2.5 *	(9)	745,241.98	146,491	665,823	50,144	6.73	13.3
		55-R2.5 *	(9)	483,544.93	19,025	508,039	38,080	7.88	13.3

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)		
TRIMBLE COUNTY CT 5	55-R2.5	*	(6)	97,996.90	44,930	58,947	3,693	3.77	16.0	
TRIMBLE COUNTY CT 6	55-R2.5	*	(6)	97,861.58	44,873	58,860	3,688	3.77	16.0	
TRIMBLE COUNTY CT PIPELINE	55-R2.5	*	(5)	2,000,796.10	910,510	1,210,334	67,986	3.40	17.6	
TRIMBLE COUNTY CT 7	55-R2.5	*	(6)	338,423.07	135,077	223,651	12,508	3.70	17.9	
TRIMBLE COUNTY CT 8	55-R2.5	*	(6)	337,096.18	134,548	222,774	12,459	3.70	17.9	
TRIMBLE COUNTY CT 9	55-R2.5	*	(6)	347,148.53	137,775	230,200	12,875	3.71	17.9	
TRIMBLE COUNTY CT 10	55-R2.5	*	(6)	361,860.02	142,662	240,910	13,470	3.72	17.9	
<b>TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>				<b>46,113,785.38</b>	<b>3,956,441</b>	<b>45,426,724</b>	<b>1,487,188</b>	<b>3.23</b>	<b>30.5</b>	
343.00	PRIME MOVERS									
	CANE RUN CC 7	35-R2	*	(7)	25,159,119.94	378,544	26,541,714	838,868	3.33	31.6
	PADDY'S RUN GENERATOR 11	35-R2	*	(9)	16,843.43	0	18,359	7,373	43.77	2.5
	PADDY'S RUN GENERATOR 12	35-R2	*	(9)	268,203.43	0	292,342	117,406	43.77	2.5
	PADDY'S RUN GENERATOR 13	35-R2	*	(9)	22,139,250.18	6,701,017	17,430,766	1,239,558	5.60	14.1
	BROWN CT 5	35-R2	*	(9)	15,935,197.16	7,632,280	9,737,085	700,503	4.40	13.9
	BROWN CT 6	35-R2	*	(9)	20,175,027.41	6,603,730	15,387,050	1,245,171	6.17	12.4
	BROWN CT 7	35-R2	*	(9)	18,369,003.83	8,268,375	11,753,839	954,709	5.20	12.3
	TRIMBLE COUNTY CT 5	35-R2	*	(6)	13,578,278.24	5,680,100	8,712,875	588,836	4.34	14.8
	TRIMBLE COUNTY CT 6	35-R2	*	(6)	13,496,420.84	5,621,689	8,684,517	587,241	4.35	14.8
	TRIMBLE COUNTY CT 7	35-R2	*	(6)	15,407,573.33	5,163,654	11,166,374	673,083	4.37	16.6
	TRIMBLE COUNTY CT 8	35-R2	*	(6)	14,745,193.97	4,838,617	10,791,289	651,534	4.42	16.6
	TRIMBLE COUNTY CT 9	35-R2	*	(6)	14,530,190.91	4,969,811	10,432,191	630,536	4.34	16.5
	TRIMBLE COUNTY CT 10	35-R2	*	(6)	14,463,360.17	4,932,354	10,398,608	628,000	4.34	16.6
<b>TOTAL ACCOUNT 343 - PRIME MOVERS</b>				<b>188,283,662.82</b>	<b>60,790,171</b>	<b>141,349,209</b>	<b>8,862,816</b>	<b>4.71</b>	<b>15.9</b>	
344.00	GENERATORS									
	CANE RUN GT 11	60-S3	*	(4)	2,910,123.60	2,616,010	410,519	165,200	5.68	2.5
	CANE RUN CC 7	60-S3	*	(7)	31,742,426.62	532,375	33,432,021	859,111	2.70	39.0
	ZORN AND RIVER ROAD GAS TURBINE	60-S3	*	(5)	1,827,580.88	2,011,678	(92,718)	0	-	-
	PADDY'S RUN GENERATOR 11	60-S3	*	(9)	1,523,115.56	1,660,196	0	0	-	-
	PADDY'S RUN GENERATOR 12	60-S3	*	(9)	3,066,610.15	3,342,605	0	0	-	-
	PADDY'S RUN GENERATOR 13	60-S3	*	(9)	8,144,295.60	2,557,436	4,139,846	268,141	4.36	15.4
	BROWN CT 5	60-S3	*	(9)	3,272,183.24	1,522,393	2,044,287	132,462	4.05	15.4
	BROWN CT 6	60-S3	*	(9)	2,440,817.89	1,241,241	1,419,251	105,515	4.32	13.5
	BROWN CT 7	60-S3	*	(9)	2,443,902.61	1,223,482	1,440,372	107,085	4.38	13.5
	TRIMBLE COUNTY CT 5	60-S3	*	(6)	1,553,077.96	694,348	954,915	57,934	3.73	16.4
	TRIMBLE COUNTY CT 6	60-S3	*	(6)	1,550,950.32	693,467	950,540	57,651	3.73	16.4
	TRIMBLE COUNTY CT 7	60-S3	*	(6)	1,744,404.67	677,221	1,171,848	63,581	3.64	18.4
	TRIMBLE COUNTY CT 8	60-S3	*	(6)	1,734,857.53	673,490	1,165,459	63,234	3.64	18.4
	TRIMBLE COUNTY CT 9	60-S3	*	(6)	1,745,589.16	673,270	1,177,055	63,663	3.66	18.4
	TRIMBLE COUNTY CT 10	60-S3	*	(6)	1,740,255.03	671,328	1,173,342	63,662	3.66	18.4
<b>TOTAL ACCOUNT 344 - GENERATORS</b>				<b>65,440,190.82</b>	<b>20,790,540</b>	<b>49,383,737</b>	<b>2,008,639</b>	<b>3.07</b>	<b>24.6</b>	
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	CANE RUN GT 11	45-S2.5	*	(4)	143,715.91	130,386	19,079	7,722	5.37	2.5
	CANE RUN CC 7	45-S2.5	*	(7)	7,358,623.01	117,861	7,755,866	212,199	2.88	36.5
	ZORN AND RIVER ROAD GAS TURBINE	45-S2.5	*	(5)	94,069.64	51,946	46,826	13,735	14.60	3.4
	PADDY'S RUN GENERATOR 11	45-S2.5	*	(9)	592,469.57	82,248	563,544	226,796	38.28	2.5
	PADDY'S RUN GENERATOR 12	45-S2.5	*	(9)	898,188.62	568,899	410,105	164,634	18.33	2.5
	PADDY'S RUN GENERATOR 13	45-S2.5	*	(9)	2,842,847.82	1,359,313	1,739,391	116,597	4.10	14.9
	BROWN CT 5	45-S2.5	*	(9)	2,602,373.29	1,277,247	1,659,340	104,636	4.02	14.9
	BROWN CT 6	45-S2.5	*	(9)	979,635.94	494,082	573,721	43,931	4.48	13.1
	BROWN CT 7	45-S2.5	*	(9)	562,647.17	482,946	566,339	43,399	4.51	13.0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2016

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(5)/(7)		
TRIMBLE COUNTY CT 5	45-S2.5	*	843,655.20	317,768	576,507	35,969	4.26	16.0		
TRIMBLE COUNTY CT 6	45-S2.5	*	1,597,869.51	684,010	1,009,732	63,617	3.98	15.9		
TRIMBLE COUNTY CT 7	45-S2.5	*	2,301,316.45	756,223	1,583,172	93,548	4.06	18.0		
TRIMBLE COUNTY CT 8	45-S2.5	*	1,839,118.27	740,830	1,208,635	67,743	3.68	17.8		
TRIMBLE COUNTY CT 9	45-S2.5	*	2,064,331.48	758,946	1,429,245	79,805	3.87	17.9		
TRIMBLE COUNTY CT 10	45-S2.5	*	4,425,582.26	1,626,976	3,064,141	171,657	3.88	17.9		
<b>TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT</b>			<b>29,546,423.14</b>	<b>9,449,681</b>	<b>22,205,643</b>	<b>1,445,988</b>	<b>4.89</b>	<b>15.4</b>		
<b>346.00</b>	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>									
CANE RUN CC 7	50-R4	*	3,551.54	4	3,796	99	2.79	38.3		
ZORN AND RIVER ROAD GAS TURBINE	50-R4	*	9,488.39	4,131	5,832	1,666	17.56	3.5		
PADDY'S RUN GENERATOR 11	50-R4	*	9,494.38	4,715	5,634	2,254	23.74	2.5		
PADDY'S RUN GENERATOR 13	50-R4	*	1,283,450.74	613,583	785,378	51,353	4.00	15.3		
BROWN CT 5	50-R4	*	2,395,225.12	1,140,284	1,470,511	96,163	4.01	15.3		
BROWN CT 6	50-R4	*	22,455.77	11,378	13,099	980	4.36	13.4		
BROWN CT 7	50-R4	*	23,047.78	11,498	13,624	1,018	4.42	13.4		
TRIMBLE COUNTY CT 5	50-R4	*	14,526.92	6,024	9,377	572	3.94	16.4		
TRIMBLE COUNTY CT 7	50-R4	*	5,204.51	2,006	3,511	192	3.69	18.3		
TRIMBLE COUNTY CT 8	50-R4	*	5,182.59	1,999	3,495	191	3.69	18.3		
TRIMBLE COUNTY CT 9	50-R4	*	5,328.44	2,042	3,606	197	3.70	18.3		
TRIMBLE COUNTY CT 10	50-R4	*	25,332.91	6,364	20,489	1,114	4.40	18.4		
<b>TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>			<b>3,802,291.09</b>	<b>1,804,028</b>	<b>2,338,352</b>	<b>155,799</b>	<b>4.10</b>	<b>15.0</b>		
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>365,179,331.17</b>	<b>107,257,609</b>	<b>284,420,347</b>	<b>14,933,091</b>	<b>4.08</b>			
<b>TRANSMISSION PLANT</b>										
350.10	LAND RIGHTS		70-R4	0	8,587,652.59	2,965,005	5,622,648	97,954	1.14	57.4
352.10	STRUCTURES AND IMPROVEMENTS		60-R1.5	(10)	12,348,843.04	1,935,360	11,648,367	215,708	1.75	54.0
353.10	STATION EQUIPMENT		60-R2	(15)	177,220,906.50	67,453,599	138,350,443	2,853,420	1.61	47.8
354.00	TOWERS AND FIXTURES		70-R4	(50)	43,937,509.41	24,518,155	41,388,109	808,496	1.84	61.2
355.00	POLES AND FIXTURES		59-R2	(75)	72,622,298.38	22,514,553	104,574,469	2,166,154	2.98	48.3
356.00	OVERHEAD CONDUCTORS AND DEVICES		55-R2	(75)	55,070,079.07	27,080,118	69,292,520	1,830,912	3.32	37.8
357.00	UNDERGROUND CONDUIT		55-R3	(5)	2,278,627.52	647,631	1,744,928	41,653	1.83	41.9
358.00	UNDERGROUND CONDUCTORS AND DEVICES		40-R2.5	(10)	7,425,136.30	2,917,032	5,250,618	180,908	2.44	29.0
<b>TOTAL TRANSMISSION PLANT</b>			<b>379,491,052.81</b>	<b>150,031,453</b>	<b>376,872,102</b>	<b>8,195,203</b>	<b>2.16</b>			
<b>DISTRIBUTION PLANT</b>										
361.00	STRUCTURES AND IMPROVEMENTS		48-S0.5	(10)	7,486,623.44	2,161,463	6,084,823	153,417	2.05	39.7
362.00	STATION EQUIPMENT		50-R1	(15)	130,844,529.79	41,811,140	108,660,069	2,752,950	2.10	39.5
364.00	POLES, TOWERS AND FIXTURES		56-R2	(80)	180,739,747.03	76,980,980	248,350,565	5,754,513	3.18	43.2
365.00	OVERHEAD CONDUCTORS AND DEVICES		53-R1.5	(75)	294,631,850.76	112,310,961	403,294,428	9,584,229	3.25	42.1
366.00	UNDERGROUND CONDUIT		75-R4	(30)	83,283,013.77	30,229,424	78,038,494	1,331,520	1.60	58.6
367.00	UNDERGROUND CONDUCTORS AND DEVICES		65-R3	(40)	201,672,612.00	57,425,952	224,915,705	4,152,554	2.06	54.2
368.00	LINE TRANSFORMERS		46-R3	(20)	158,614,044.23	73,969,647	116,367,206	3,690,557	2.33	31.5
369.10	SERVICES - UNDERGROUND		47-S1.5	(50)	7,721,903.52	1,632,319	9,950,536	287,905	3.73	34.6
369.20	SERVICES - OVERHEAD		60-R2.5	(100)	22,546,422.62	22,883,145	22,209,700	593,539	2.63	37.4
370.00	METERS		25-L1	0	35,084,451.85	30,874,317	4,210,135	978,050	2.79	4.3
370.10	METERING EQUIPMENT		25-L1	0	6,686,008.69	3,209,284	3,476,725	220,824	3.30	15.7
	METERS - RESERVE AMORTIZATION					(9,685,852)	9,685,852	1,937,170	-	5.0
370.20	METERS - AMS		15-S2.5	0	1,195,068.08	8,471	1,187,497	81,896	6.85	14.5

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
						AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(5)/(7)
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	27-S0	41,270,079.16	12,097,349	41,553,754	2,222,181	5.38	18.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	38-R2.5	56,446,011.68	25,998,412	53,026,004	2,052,285	3.64	25.8
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,228,233,066.64</b>	<b>481,907,012</b>	<b>1,331,011,493</b>	<b>35,793,590</b>	<b>2.91</b>	
<b>GENERAL PLANT</b>								
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	14-S2	740,166.03	406,577	333,589	30,479	4.12	10.9
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	13-R2	3,030,111.14	1,676,043	1,354,068	128,695	4.18	10.7
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	25-L4	499,404.83	117,081	382,324	26,639	5.33	14.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	6,352,111.78	2,319,470	4,032,642	271,901	4.28	14.8
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY	20-S1.5	1,877,867.31	1,760,648	117,219	7,153	0.38	16.4
396.20	POWER OPERATED EQUIPMENT - OTHER	22-S1	204,508.94	79,507	125,002	7,309	3.57	17.1
397.20	COMMUNICATION EQUIPMENT - DSM	10-SQ	4,947,585.72	997,917	3,949,669	607,641	12.20	6.5
<b>TOTAL GENERAL PLANT</b>			<b>17,651,755.75</b>	<b>7,357,243</b>	<b>10,294,513</b>	<b>1,077,817</b>	<b>6.11</b>	
<b>TOTAL DEPRECIABLE PLANT</b>			<b>4,686,174,521.52</b>	<b>1,607,187,091</b>	<b>4,147,360,529</b>	<b>151,373,817</b>	<b>3.23</b>	
<b>NONDEPRECIABLE PLANT</b>								
301.00	ORGANIZATION		2,240.29					
310.20	LAND		6,427,075.15					
330.20	LAND		6.50					
340.20	LAND		20,280.01					
350.20	LAND		2,560,181.12					
360.20	LAND		4,100,654.47	31				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>13,110,417.54</b>	<b>31</b>				
<b>TOTAL ELECTRIC PLANT</b>			<b>4,699,284,939.06</b>	<b>1,607,187,122</b>	<b>4,147,360,529</b>	<b>151,373,817</b>		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
 \*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

NOTE: Accrual rates for the Brown Solar Assels when placed in service June 2016 will be as follows:

Account	Rate
34100	4.24%
34400	4.61%
34500	4.36%
34600	4.25%

Accrual rates for the Electric Vehicle Charging Station Assels when placed in service June 2018 will be as follows:

Account	Rate
37100	10.00%

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

**TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015**

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
<b>DEPRECIABLE PLANT</b>									
<b>INTANGIBLE PLANT</b>									
302.00	FRANCHISES AND CONSENTS	20-SQ	0	387.49	123	264	48	12.39	5.5
	<b>TOTAL INTANGIBLE PLANT</b>			<b>387.49</b>	<b>123</b>	<b>264</b>	<b>48</b>	<b>12.39</b>	
<b>PRODUCTION PLANT</b>									
350.20	RIGHTS OF WAY	60-R4	0	104,869.49	72,165	32,704	619	0.59	52.8
351.20	COMPRESSOR STATION STRUCTURES	55-R2.5	(15)	9,768,133.61	1,267,387	9,965,967	201,531	2.06	49.5
351.30	MEASURING AND REGULATING STATION STRUCTURES	60-R3	(5)	33,151.61	15,932	18,877	346	1.04	54.6
351.40	OTHER STRUCTURES	60-R2.5	(15)	4,810,464.51	816,080	4,715,954	89,914	1.87	52.4
352.10	STORAGE LEASEHOLDS AND RIGHTS	70-R4	0	548,241.14	569,590	(21,349)	0	-	-
352.20	RESERVOIRS	60-R4	0	400,511.40	452,027	(51,516)	0	-	-
352.30	NONRECOVERABLE NATURAL GAS	50-SQ	0	9,648,855.00	8,101,403	1,547,452	79,433	0.82	19.5
352.40	WELL DRILLING	60-R3	(30)	5,895,334.52	2,089,202	5,704,733	126,630	2.11	45.1
352.50	WELL EQUIPMENT	45-R0.5	(30)	13,181,625.38	2,258,162	14,851,851	396,585	3.01	37.4
353.00	LINE	48-R2	(15)	21,276,077.41	8,314,812	16,152,677	426,805	2.07	37.8
354.00	COMPRESSOR STATION EQUIPMENT	45-R1.5	(5)	45,945,773.94	6,668,456	41,574,607	1,041,144	2.27	39.9
355.00	MEASURING AND REGULATING EQUIPMENT	40-R1	(10)	749,435.66	235,719	588,660	19,108	2.55	30.8
356.00	PURIFICATION EQUIPMENT	48-R2	(25)	18,836,405.29	5,599,087	17,946,420	446,004	2.37	40.2
357.00	OTHER EQUIPMENT	45-R2	(10)	3,154,110.41	430,078	3,039,443	79,665	2.53	38.2
	<b>TOTAL PRODUCTION PLANT</b>			<b>134,432,989.37</b>	<b>16,890,100</b>	<b>116,066,580</b>	<b>2,907,764</b>	<b>2.16</b>	
<b>TRANSMISSION PLANT</b>									
365.20	RIGHTS OF WAY	70-R4	0	220,659.05	210,492	10,167	295	0.13	34.5
367.00	MAINS	65-R2.5	(35)	50,220,166.61	11,063,158	56,734,067	1,030,856	2.05	65.0
	<b>TOTAL TRANSMISSION PLANT</b>			<b>50,440,825.66</b>	<b>11,273,650</b>	<b>56,744,234</b>	<b>1,031,151</b>	<b>2.04</b>	
<b>DISTRIBUTION PLANT</b>									
374.22	OTHER DISTRIBUTION LAND RIGHTS	70-S3	0	74,018.23	77,440	(3,422)	0	-	-
375.10	STRUCTURES AND IMPROVEMENTS - CITY GATE STATION	50-R3	(15)	499,620.92	84,213	490,351	12,285	2.46	39.9
375.20	STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION	40-S1	(15)	645,371.57	236,075	506,102	23,744	3.68	21.3
376.00	MAINS	63-R2.5	(30)	380,984,671.89	123,172,362	372,107,711	7,593,933	1.99	49.0
376.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	43-S0	(10)	17,676,381.66	2,057,283	17,386,737	490,497	2.77	35.4
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE SERVICES	38-S0	(25)	7,185,390.67	1,215,348	7,766,390	261,035	3.63	29.8
380.00	SERVICES	42-R1.5	(45)	328,848,214.78	93,240,240	380,689,671	10,711,856	3.28	35.5
381.00	METERS	30-R2	(5)	47,351,018.69	12,193,327	37,525,243	1,813,337	3.83	20.7
383.00	HOUSE REGULATORS	32-S1.5	(10)	25,550,379.96	3,593,862	24,511,556	962,850	3.77	25.5
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45-R2.5	(5)	960,686.95	189,280	819,441	22,178	2.31	36.9
387.00	OTHER EQUIPMENT	40-R2.5	0	51,112.34	26,031	25,081	994	1.94	25.2
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>807,826,887.66</b>	<b>216,085,461</b>	<b>841,824,861</b>	<b>21,892,409</b>	<b>2.71</b>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
<b>GENERAL PLANT</b>									
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	10-S2	0	12,617.94	9,768	2,850	573	4.54	5.0
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	11-L3	0	926,192.23	658,996	267,196	38,398	4.15	7.0
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	18-S1.5	0	577,962.10	102,623	475,339	41,391	7.16	11.5
394.00	TOOLS, SHOP, AND GARAGE EQUIPMENT	25-SQ	0	6,401,924.27	2,537,953	3,863,971	272,675	4.26	14.2
396.10	POWER OPERATED EQUIPMENT - HOURLY RATED	14-S2	0	2,931,525.48	2,158,257	773,268	66,246	2.26	11.7
396.20	POWER OPERATED EQUIPMENT - OTHER	20-S0.5	0	214,328.51	94,572	119,757	7,149	3.34	16.8
TOTAL GENERAL PLANT				<u>11,064,550.53</u>	<u>5,562,169</u>	<u>5,502,181</u>	<u>426,432</u>	<u>3.85</u>	
TOTAL DEPRECIABLE PLANT				<u>1,003,785,620.71</u>	<u>289,811,503</u>	<u>1,020,138,320</u>	<u>26,257,804</u>	<u>2.62</u>	
<b>NONDEPRECIABLE PLANT</b>									
350.10	LAND			32,864.07					
374.12	LAND			60,478.68					
TOTAL NONDEPRECIABLE PLANT				<u>93,342.75</u>					
TOTAL GAS PLANT				<u>1,003,858,963.46</u>	<u>289,811,503</u>	<u>1,020,138,320</u>	<u>26,257,804</u>		



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

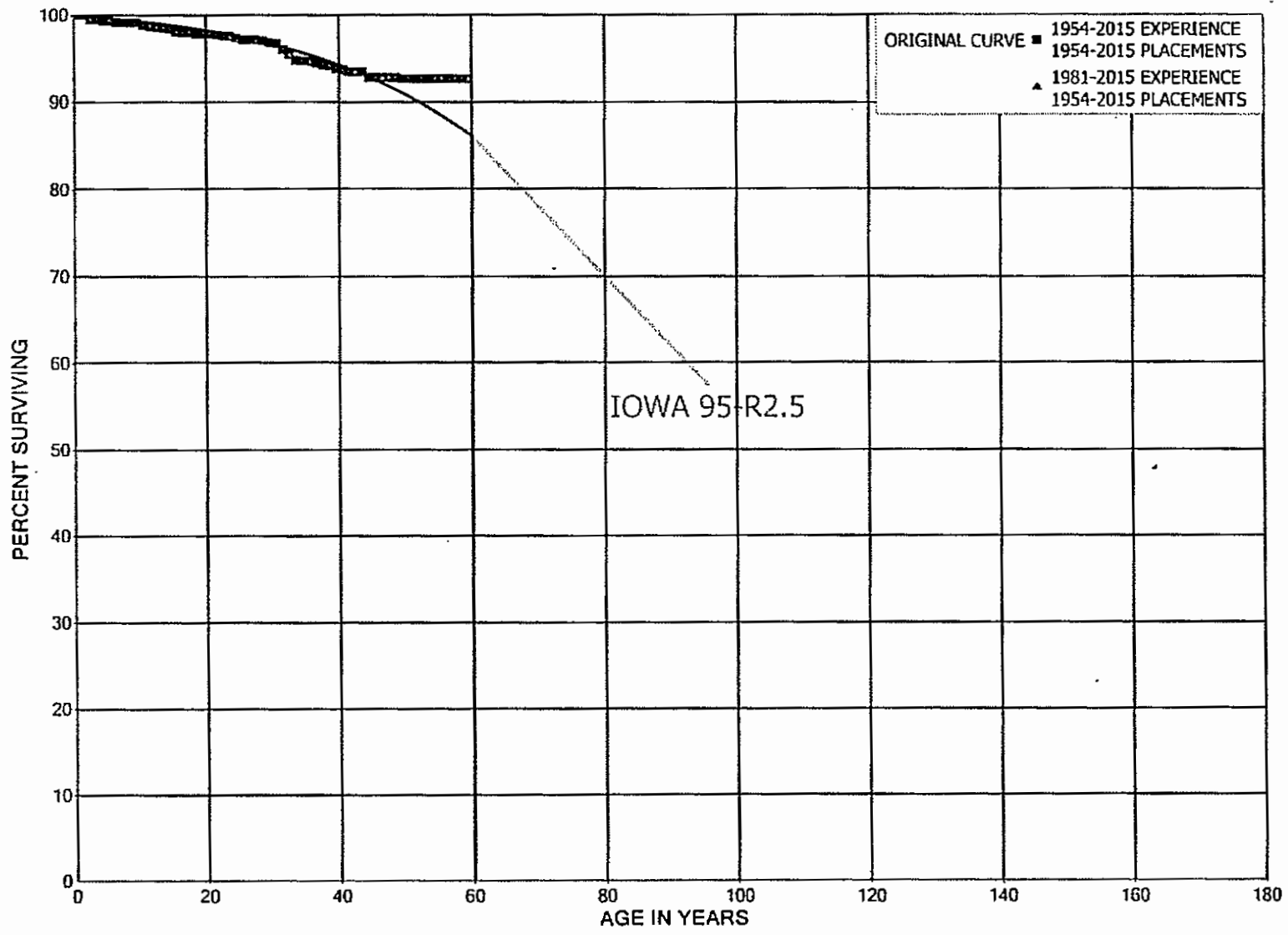
TABLE 3. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(5)/(7)
<b>DEPRECIABLE PLANT</b>								
<b>INTANGIBLE PLANT</b>								
303.00	COMPUTER SOFTWARE	5-SQ	50,228,459.11	17,797,801	32,430,658	10,908,033	21.72	3.0
303.10	CCS SOFTWARE	SQUARE	45,350,035.25	29,415,698	15,934,337	4,552,668	10.04	3.5
	<b>TOTAL INTANGIBLE PLANT</b>		<b>95,578,494.36</b>	<b>47,213,499</b>	<b>48,364,995</b>	<b>15,460,701</b>	<b>16.18</b>	
<b>GENERAL PLANT</b>								
389.20	LAND RIGHTS	55-R4	202,094.94	140,829	61,266	2,324	1.15	26.4
	<b>STRUCTURES AND IMPROVEMENTS</b>							
390.10	GENERAL OFFICE	40-S0.5	65,673,648.72	25,693,434	49,831,262	1,806,159	2.75	27.6
390.20	TRANSPORTATION	30-L0.5	412,150.57	241,321	191,437	10,562	2.56	18.1
390.30	STORES	50-R3	9,814,046.70	6,020,522	5,265,632	190,867	1.94	27.6
390.40	SHDPS	45-R1	707,462.04	184,341	629,263	18,494	2.61	34.0
390.60	MICROWAVE	50-R4	1,078,816.30	344,925	787,832	21,226	1.97	37.1
	<b>OFFICE FURNITURE AND EQUIPMENT</b>							
391.10	FURNITURE	20-SQ	6,638,230.81	4,953,565	1,684,666	93,585	1.41	18.0
391.20	EQUIPMENT	15-SQ	1,249,783.72	412,534	837,250	169,151	13.53	4.9
391.30	COMPUTER EQUIPMENT	5-SQ	23,706,408.17	10,172,498	13,533,910	4,406,624	18.59	3.1
391.31	PERSONAL COMPUTER	4-SQ	6,067,858.20	2,444,311	3,623,545	1,317,421	21.71	2.8
391.40	SECURITY EQUIPMENT	10-SQ	911,530.30	464,754	446,776	104,054	11.42	4.3
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	9-S2.5	20,757.26	19,940	817	251	1.21	3.3
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND QTHR	12-S0.5	211,575.32	148,412	63,164	7,346	3.47	8.6
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	23-L1.5	49,546.27	10,762	38,784	2,787	5.63	13.9
393.00	STORES EQUIPMENT	25-SQ	1,483,842.34	827,698	666,144	76,877	5.15	8.7
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	3,983,606.34	2,005,063	1,977,743	169,129	4.25	11.7
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY	22-L4	301,414.67	285,438	15,977	997	0.33	16.0
396.20	POWER OPERATED EQUIPMENT - OTHER	24-L2.5	14,147.08	12,642	1,505	198	1.40	7.6
397.00	COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND QTHR	22-L2	28,477,141.96	23,756,392	4,720,750	225,974	0.79	20.9
397.10	COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE	10-SQ	17,702,772.47	13,191,738	4,511,034	553,477	3.13	8.2
	<b>TOTAL GENERAL PLANT</b>		<b>168,716,853.28</b>	<b>91,331,919</b>	<b>88,888,757</b>	<b>9,177,503</b>	<b>5.44</b>	
	<b>TOTAL DEPRECIABLE PLANT</b>		<b>264,295,347.64</b>	<b>138,545,418</b>	<b>137,253,752</b>	<b>24,638,204</b>	<b>9.32</b>	
<b>NONDEPRECIABLE PLANT</b>								
301.00	ORGANIZATION		83,782.28					
389.10	LAND		1,564,394.37					
	<b>TOTAL NONDEPRECIABLE PLANT</b>		<b>1,648,176.66</b>					
	<b>TOTAL COMMON PLANT</b>		<b>265,943,524.30</b>	<b>138,545,418</b>	<b>137,253,752</b>	<b>24,638,204</b>		

\* CCS SOFTWARE IS DEPRECIATED WITH A FINAL RETIREMENT DATE OF JUNE 30, 2019



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1954-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	546,954,316		0.0000	1.0000	100.00
0.5	399,740,678	2,378	0.0000	1.0000	100.00
1.5	385,712,511	2,292,428	0.0059	0.9941	100.00
2.5	362,946,344	6,033	0.0000	1.0000	99.41
3.5	360,530,533	343,352	0.0010	0.9990	99.40
4.5	340,974,573	136,120	0.0004	0.9996	99.31
5.5	341,453,817	534,867	0.0016	0.9984	99.27
6.5	338,123,693	25,433	0.0001	0.9999	99.11
7.5	334,483,445	166,303	0.0005	0.9995	99.11
8.5	333,410,962	115,497	0.0003	0.9997	99.06
9.5	332,198,778	890,814	0.0027	0.9973	99.02
10.5	329,059,277	333,179	0.0010	0.9990	98.76
11.5	326,467,948	420,229	0.0013	0.9987	98.66
12.5	321,269,988	349,658	0.0011	0.9989	98.53
13.5	320,578,800	448,080	0.0014	0.9986	98.42
14.5	318,919,255	1,004,702	0.0032	0.9968	98.29
15.5	317,672,331	573,233	0.0018	0.9982	97.98
16.5	316,731,282	28,724	0.0001	0.9999	97.80
17.5	314,060,299	37,316	0.0001	0.9999	97.79
18.5	310,611,193	13,466	0.0000	1.0000	97.78
19.5	264,548,634	104,731	0.0004	0.9996	97.77
20.5	262,637,191	308,564	0.0012	0.9988	97.74
21.5	261,174,906	242,318	0.0009	0.9991	97.62
22.5	260,504,602	209,903	0.0008	0.9992	97.53
23.5	256,718,699	544,897	0.0021	0.9979	97.45
24.5	252,258,591	343,618	0.0014	0.9986	97.24
25.5	147,774,431	40,269	0.0003	0.9997	97.11
26.5	147,115,077	107,474	0.0007	0.9993	97.09
27.5	146,428,518	120,012	0.0008	0.9992	97.01
28.5	143,545,437	292,552	0.0020	0.9980	96.94
29.5	139,437,385	214,734	0.0015	0.9985	96.74
30.5	135,039,164	923,828	0.0068	0.9932	96.59
31.5	131,124,837	772,225	0.0059	0.9941	95.93
32.5	119,706,947	853,739	0.0071	0.9929	95.36
33.5	88,856,294	81,100	0.0009	0.9991	94.68
34.5	79,796,008	22,276	0.0003	0.9997	94.60
35.5	75,086,995	162,904	0.0022	0.9978	94.57
36.5	72,689,108	168,210	0.0023	0.9977	94.36
37.5	52,276,529	48,803	0.0009	0.9991	94.15
38.5	51,621,284	199,737	0.0039	0.9961	94.06

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1954-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,643,683	71,655	0.0014	0.9986	93.69
40.5	49,588,756	64,830	0.0013	0.9987	93.56
41.5	38,714,196	5,422	0.0001	0.9999	93.44
42.5	37,508,198	28,313	0.0008	0.9992	93.43
43.5	23,106,497	153,984	0.0067	0.9933	93.36
44.5	22,873,710		0.0000	1.0000	92.73
45.5	22,731,106	367	0.0000	1.0000	92.73
46.5	17,341,472	4,059	0.0002	0.9998	92.73
47.5	17,324,131		0.0000	1.0000	92.71
48.5	16,648,774	12,026	0.0007	0.9993	92.71
49.5	12,567,910	780	0.0001	0.9999	92.64
50.5	12,561,120		0.0000	1.0000	92.64
51.5	12,561,120	520	0.0000	1.0000	92.64
52.5	12,538,991		0.0000	1.0000	92.63
53.5	9,449,870	742	0.0001	0.9999	92.63
54.5	9,449,128		0.0000	1.0000	92.63
55.5	9,448,869		0.0000	1.0000	92.63
56.5	9,446,702		0.0000	1.0000	92.63
57.5	6,059,014		0.0000	1.0000	92.63
58.5	6,058,719		0.0000	1.0000	92.63
59.5	3,998,142		0.0000	1.0000	92.63
60.5	3,998,142		0.0000	1.0000	92.63
61.5					92.63

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	462,916,184		0.0000	1.0000	100.00
0.5	320,705,521	741	0.0000	1.0000	100.00
1.5	308,032,001	2,278,503	0.0074	0.9926	100.00
2.5	306,660,021	1,815	0.0000	1.0000	99.26
3.5	305,896,545	152,674	0.0005	0.9995	99.26
4.5	287,372,886	83,675	0.0003	0.9997	99.21
5.5	288,879,858	524,271	0.0018	0.9982	99.18
6.5	296,511,617	21,553	0.0001	0.9999	99.00
7.5	294,679,166	151,446	0.0005	0.9995	98.99
8.5	309,543,905	92,517	0.0003	0.9997	98.94
9.5	308,437,587	861,173	0.0028	0.9972	98.91
10.5	305,565,822	331,881	0.0011	0.9989	98.64
11.5	308,380,448	406,818	0.0013	0.9987	98.53
12.5	303,222,007	302,386	0.0010	0.9990	98.40
13.5	303,311,667	442,200	0.0015	0.9985	98.30
14.5	305,767,695	909,348	0.0030	0.9970	98.16
15.5	304,623,326	573,233	0.0019	0.9981	97.87
16.5	303,705,004	26,493	0.0001	0.9999	97.68
17.5	301,057,862	35,316	0.0001	0.9999	97.67
18.5	300,920,391	9,508	0.0000	1.0000	97.66
19.5	254,863,142	104,731	0.0004	0.9996	97.66
20.5	252,951,958	308,073	0.0012	0.9988	97.62
21.5	251,492,331	242,318	0.0010	0.9990	97.50
22.5	254,233,442	207,497	0.0008	0.9992	97.41
23.5	250,450,240	544,897	0.0022	0.9978	97.33
24.5	248,070,313	343,618	0.0014	0.9986	97.12
25.5	143,586,153	40,052	0.0003	0.9997	96.98
26.5	147,115,077	107,474	0.0007	0.9993	96.95
27.5	146,428,518	120,012	0.0008	0.9992	96.88
28.5	143,545,437	292,552	0.0020	0.9980	96.80
29.5	139,437,385	214,734	0.0015	0.9985	96.61
30.5	135,039,164	923,828	0.0068	0.9932	96.46
31.5	131,124,837	772,225	0.0059	0.9941	95.80
32.5	119,706,947	853,739	0.0071	0.9929	95.23
33.5	88,856,294	81,100	0.0009	0.9991	94.55
34.5	79,796,008	22,276	0.0003	0.9997	94.47
35.5	75,086,995	162,904	0.0022	0.9978	94.44
36.5	72,689,108	168,210	0.0023	0.9977	94.24
37.5	52,276,529	48,803	0.0009	0.9991	94.02
38.5	51,621,284	199,737	0.0039	0.9961	93.93

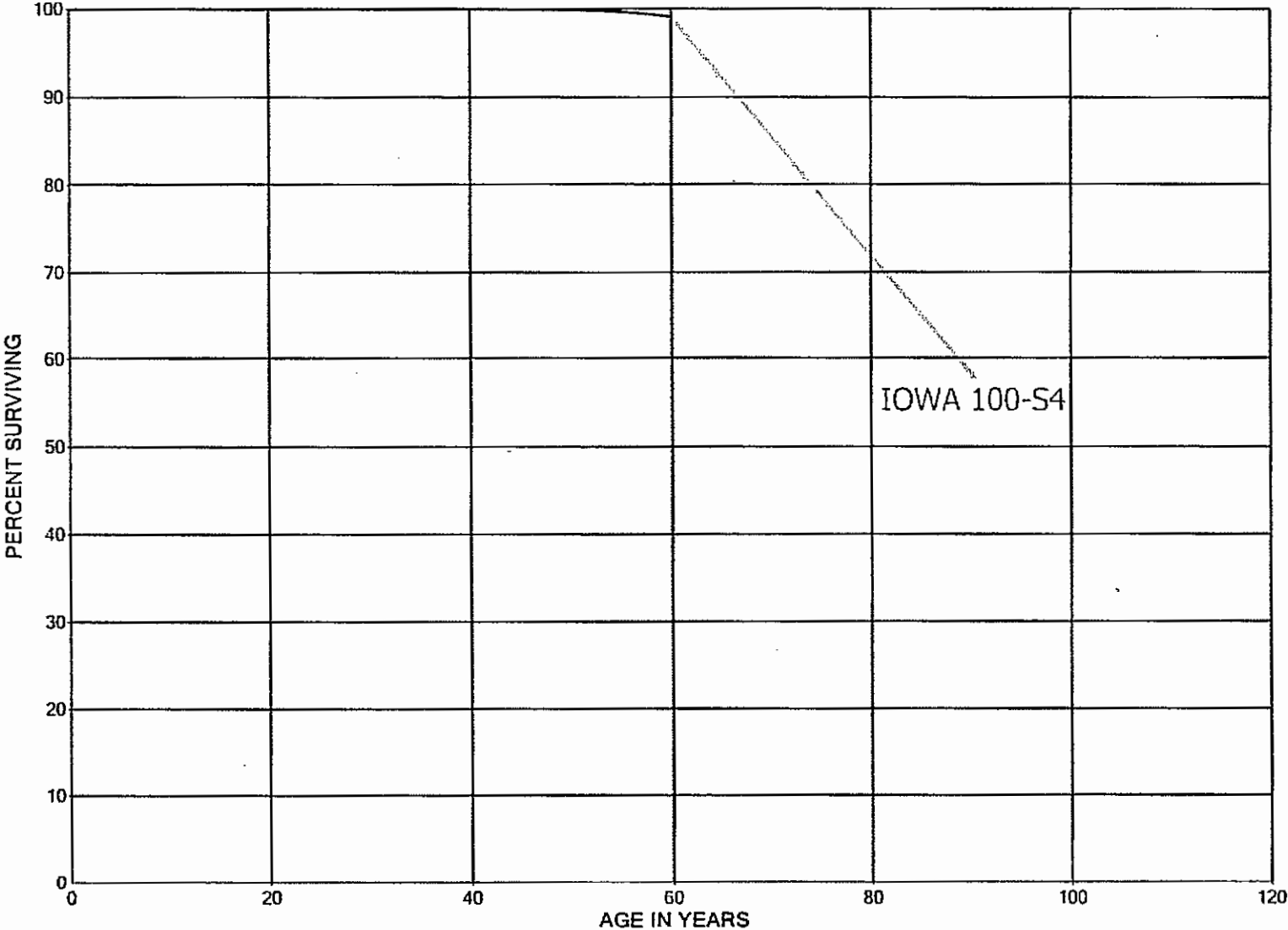
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

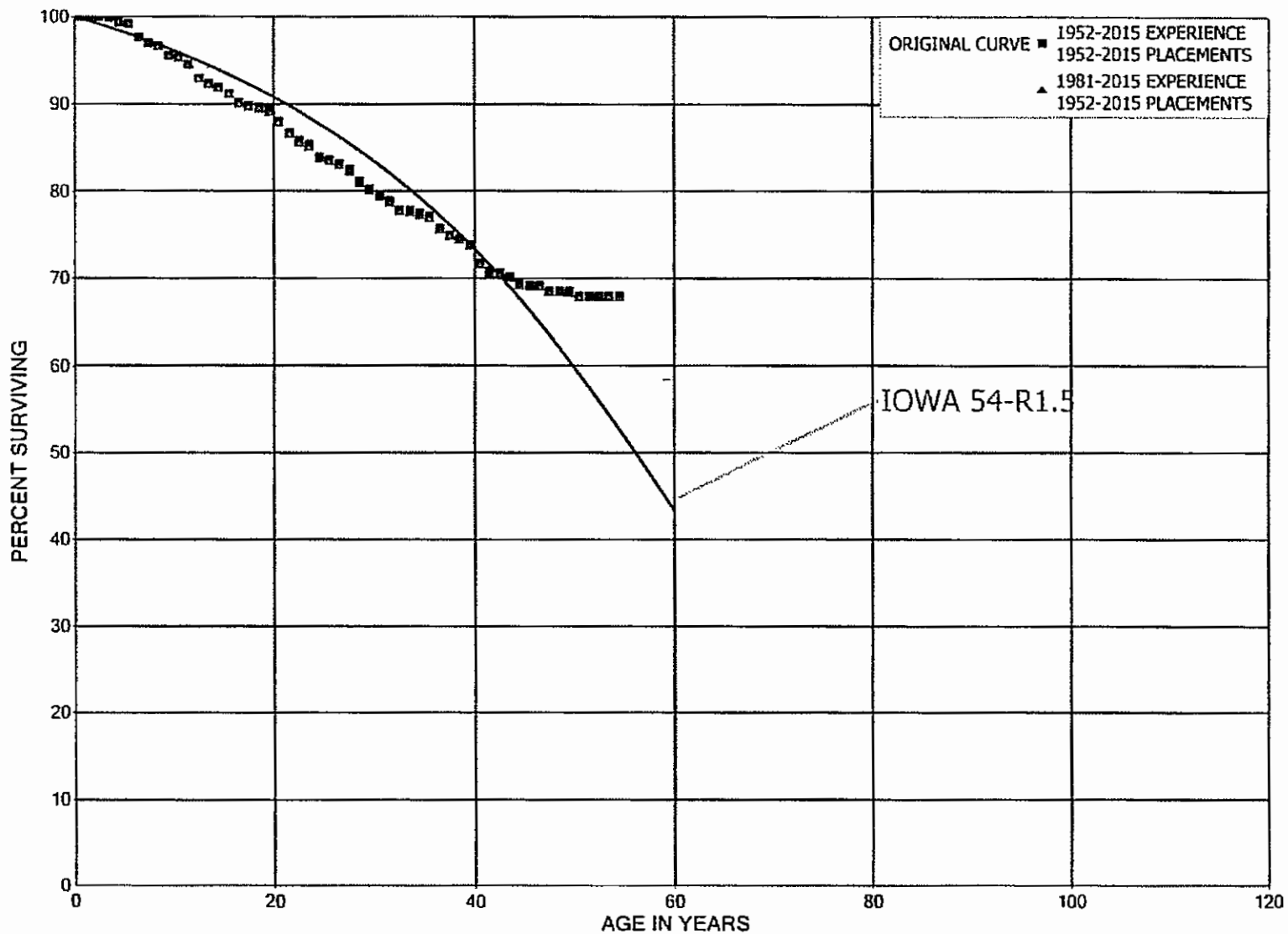
PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,643,683	71,655	0.0014	0.9986	93.57
40.5	49,588,756	64,830	0.0013	0.9987	93.43
41.5	38,714,196	5,422	0.0001	0.9999	93.31
42.5	37,508,198	28,313	0.0008	0.9992	93.30
43.5	23,106,497	153,984	0.0067	0.9933	93.23
44.5	22,873,710		0.0000	1.0000	92.61
45.5	22,731,106	367	0.0000	1.0000	92.61
46.5	17,341,472	4,059	0.0002	0.9998	92.61
47.5	17,324,131		0.0000	1.0000	92.58
48.5	16,648,774	12,026	0.0007	0.9993	92.58
49.5	12,567,910	780	0.0001	0.9999	92.52
50.5	12,561,120		0.0000	1.0000	92.51
51.5	12,561,120	520	0.0000	1.0000	92.51
52.5	12,538,991		0.0000	1.0000	92.51
53.5	9,449,870	742	0.0001	0.9999	92.51
54.5	9,449,128		0.0000	1.0000	92.50
55.5	9,448,869		0.0000	1.0000	92.50
56.5	9,446,702		0.0000	1.0000	92.50
57.5	6,059,014		0.0000	1.0000	92.50
58.5	6,058,719		0.0000	1.0000	92.50
59.5	3,998,142		0.0000	1.0000	92.50
60.5	3,998,142		0.0000	1.0000	92.50
61.5					92.50

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS  
SMOOTH SURVIVOR CURVE





LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1952-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,366,822,101		0.0000	1.0000	100.00
0.5	2,023,522,546	480,543	0.0002	0.9998	100.00
1.5	1,662,440,226	459,995	0.0003	0.9997	99.98
2.5	1,647,875,301	1,614,250	0.0010	0.9990	99.95
3.5	1,589,560,163	9,146,111	0.0058	0.9942	99.85
4.5	1,423,951,440	1,755,399	0.0012	0.9988	99.28
5.5	1,404,343,782	22,318,711	0.0159	0.9841	99.15
6.5	1,360,973,312	8,222,357	0.0060	0.9940	97.58
7.5	1,341,318,749	5,688,164	0.0042	0.9958	96.99
8.5	1,324,994,072	14,093,478	0.0106	0.9894	96.58
9.5	1,282,958,998	3,418,864	0.0027	0.9973	95.55
10.5	1,259,034,844	9,737,916	0.0077	0.9923	95.30
11.5	1,052,854,331	17,312,118	0.0164	0.9836	94.56
12.5	1,004,334,786	6,494,120	0.0065	0.9935	93.00
13.5	949,262,731	5,048,254	0.0053	0.9947	92.40
14.5	894,639,773	6,782,423	0.0076	0.9924	91.91
15.5	877,572,728	10,067,959	0.0115	0.9885	91.21
16.5	818,053,517	3,225,781	0.0039	0.9961	90.17
17.5	777,804,489	1,806,544	0.0023	0.9977	89.81
18.5	755,929,096	3,003,250	0.0040	0.9960	89.60
19.5	666,069,380	8,820,836	0.0132	0.9868	89.25
20.5	649,187,194	9,697,267	0.0149	0.9851	88.07
21.5	637,407,542	6,834,499	0.0107	0.9893	86.75
22.5	620,910,083	3,445,702	0.0055	0.9945	85.82
23.5	616,396,601	9,729,864	0.0158	0.9842	85.34
24.5	601,222,755	2,383,499	0.0040	0.9960	84.00
25.5	416,593,970	2,235,094	0.0054	0.9946	83.66
26.5	410,503,443	3,536,545	0.0086	0.9914	83.21
27.5	387,302,748	6,151,817	0.0159	0.9841	82.50
28.5	347,839,188	3,670,614	0.0106	0.9894	81.19
29.5	318,441,201	2,899,565	0.0091	0.9909	80.33
30.5	292,563,763	2,390,836	0.0082	0.9918	79.60
31.5	284,665,591	3,867,596	0.0136	0.9864	78.95
32.5	274,066,281	306,860	0.0011	0.9989	77.88
33.5	185,536,967	801,640	0.0043	0.9957	77.79
34.5	162,648,519	622,167	0.0038	0.9962	77.45
35.5	140,619,013	2,539,641	0.0181	0.9819	77.16
36.5	127,359,918	1,379,616	0.0108	0.9892	75.76
37.5	76,777,211	453,560	0.0059	0.9941	74.94
38.5	69,297,552	622,220	0.0090	0.9910	74.50

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1952-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,622,179	1,866,440	0.0280	0.9720	73.83
40.5	65,377,566	885,562	0.0135	0.9865	71.76
41.5	46,945,631	151,640	0.0032	0.9968	70.79
42.5	45,928,641	236,745	0.0052	0.9948	70.56
43.5	24,200,881	296,539	0.0123	0.9877	70.20
44.5	23,901,625	42,354	0.0018	0.9982	69.34
45.5	23,628,143	24,448	0.0010	0.9990	69.21
46.5	13,741,476	122,993	0.0090	0.9910	69.14
47.5	13,514,219	5,147	0.0004	0.9996	68.52
48.5	13,045,421	8,777	0.0007	0.9993	68.50
49.5	7,581,647	52,002	0.0069	0.9931	68.45
50.5	7,572,305	279	0.0000	1.0000	67.98
51.5	7,572,026	785	0.0001	0.9999	67.98
52.5	7,571,240	6,004	0.0008	0.9992	67.97
53.5	1,511,128		0.0000	1.0000	67.92
54.5	1,495,372	561	0.0004	0.9996	67.92
55.5	1,494,811		0.0000	1.0000	67.89
56.5	1,494,811	1,471	0.0010	0.9990	67.89
57.5	985,103		0.0000	1.0000	67.83
58.5	985,103		0.0000	1.0000	67.83
59.5	865,017		0.0000	1.0000	67.83
60.5	865,017		0.0000	1.0000	67.83
61.5					67.83

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,152,993,774		0.0000	1.0000	100.00
0.5	1,837,368,200	480,091	0.0003	0.9997	100.00
1.5	1,478,042,867	455,315	0.0003	0.9997	99.97
2.5	1,532,040,770	1,613,403	0.0011	0.9989	99.94
3.5	1,482,554,534	8,884,676	0.0060	0.9940	99.84
4.5	1,324,549,164	1,722,973	0.0013	0.9987	99.24
5.5	1,305,929,683	22,220,229	0.0170	0.9830	99.11
6.5	1,284,388,415	8,161,980	0.0064	0.9936	97.42
7.5	1,265,300,333	5,131,538	0.0041	0.9959	96.80
8.5	1,275,978,492	14,007,877	0.0110	0.9890	96.41
9.5	1,234,168,333	3,417,579	0.0028	0.9972	95.35
10.5	1,211,095,012	9,679,408	0.0080	0.9920	95.09
11.5	1,018,024,053	17,221,511	0.0169	0.9831	94.33
12.5	970,183,236	6,432,667	0.0066	0.9934	92.73
13.5	915,904,320	4,794,467	0.0052	0.9948	92.12
14.5	870,216,703	6,767,886	0.0078	0.9922	91.64
15.5	853,175,655	10,051,987	0.0118	0.9882	90.92
16.5	793,934,931	3,189,399	0.0040	0.9960	89.85
17.5	753,762,734	1,806,544	0.0024	0.9976	89.49
18.5	739,648,888	2,998,047	0.0041	0.9959	89.28
19.5	649,830,132	8,820,836	0.0136	0.9864	88.92
20.5	632,957,149	9,633,331	0.0152	0.9848	87.71
21.5	621,289,596	6,826,696	0.0110	0.9890	86.37
22.5	610,672,282	3,438,644	0.0056	0.9944	85.42
23.5	606,210,207	9,729,864	0.0161	0.9839	84.94
24.5	595,872,970	2,383,499	0.0040	0.9960	83.58
25.5	411,244,185	2,223,381	0.0054	0.9946	83.25
26.5	410,463,443	3,536,545	0.0086	0.9914	82.80
27.5	387,262,748	6,151,817	0.0159	0.9841	82.08
28.5	347,839,188	3,670,614	0.0106	0.9894	80.78
29.5	318,441,201	2,899,565	0.0091	0.9909	79.93
30.5	292,563,763	2,390,836	0.0082	0.9918	79.20
31.5	284,665,591	3,867,596	0.0136	0.9864	78.55
32.5	274,066,281	306,860	0.0011	0.9989	77.48
33.5	185,536,967	801,640	0.0043	0.9957	77.40
34.5	162,648,519	622,167	0.0038	0.9962	77.06
35.5	140,619,013	2,539,641	0.0181	0.9819	76.77
36.5	127,359,918	1,379,616	0.0108	0.9892	75.38
37.5	76,777,211	453,560	0.0059	0.9941	74.57
38.5	69,297,552	622,220	0.0090	0.9910	74.12

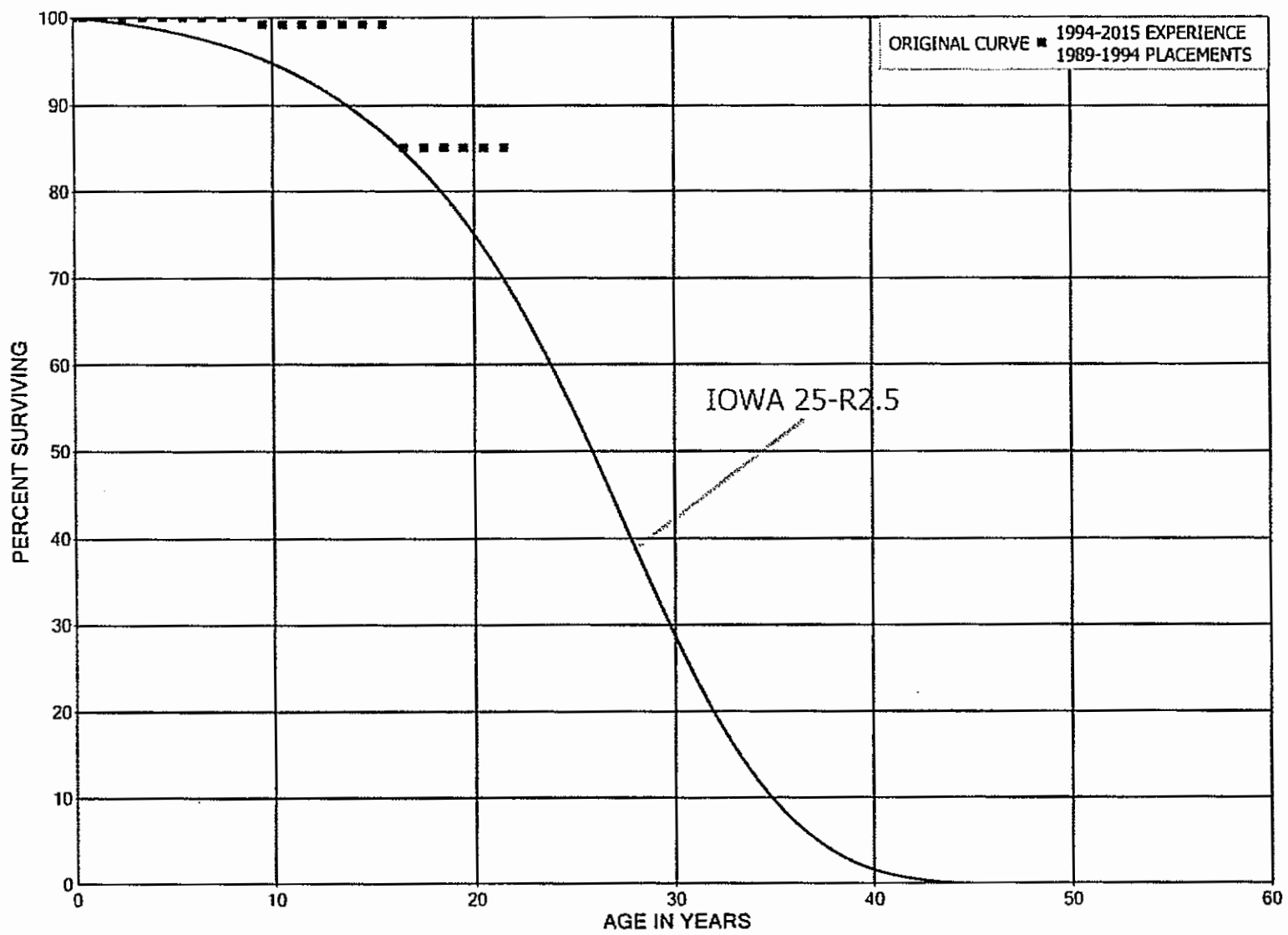
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,622,179	1,866,440	0.0280	0.9720	73.46
40.5	65,377,566	885,562	0.0135	0.9865	71.40
41.5	46,945,631	151,640	0.0032	0.9968	70.43
42.5	45,928,641	236,745	0.0052	0.9948	70.21
43.5	24,200,881	296,539	0.0123	0.9877	69.84
44.5	23,901,625	42,354	0.0018	0.9982	68.99
45.5	23,628,143	24,448	0.0010	0.9990	68.87
46.5	13,741,476	122,993	0.0090	0.9910	68.80
47.5	13,514,219	5,147	0.0004	0.9996	68.18
48.5	13,045,421	8,777	0.0007	0.9993	68.15
49.5	7,581,647	52,002	0.0069	0.9931	68.11
50.5	7,572,305	279	0.0000	1.0000	67.64
51.5	7,572,026	785	0.0001	0.9999	67.64
52.5	7,571,240	6,004	0.0008	0.9992	67.63
53.5	1,511,128		0.0000	1.0000	67.58
54.5	1,495,372	561	0.0004	0.9996	67.58
55.5	1,494,811		0.0000	1.0000	67.55
56.5	1,494,811	1,471	0.0010	0.9990	67.55
57.5	985,103		0.0000	1.0000	67.49
58.5	985,103		0.0000	1.0000	67.49
59.5	865,017		0.0000	1.0000	67.49
60.5	865,017		0.0000	1.0000	67.49
61.5					67.49

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 312.02 BOILER PLANT EQUIPMENT - RAIL CARS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



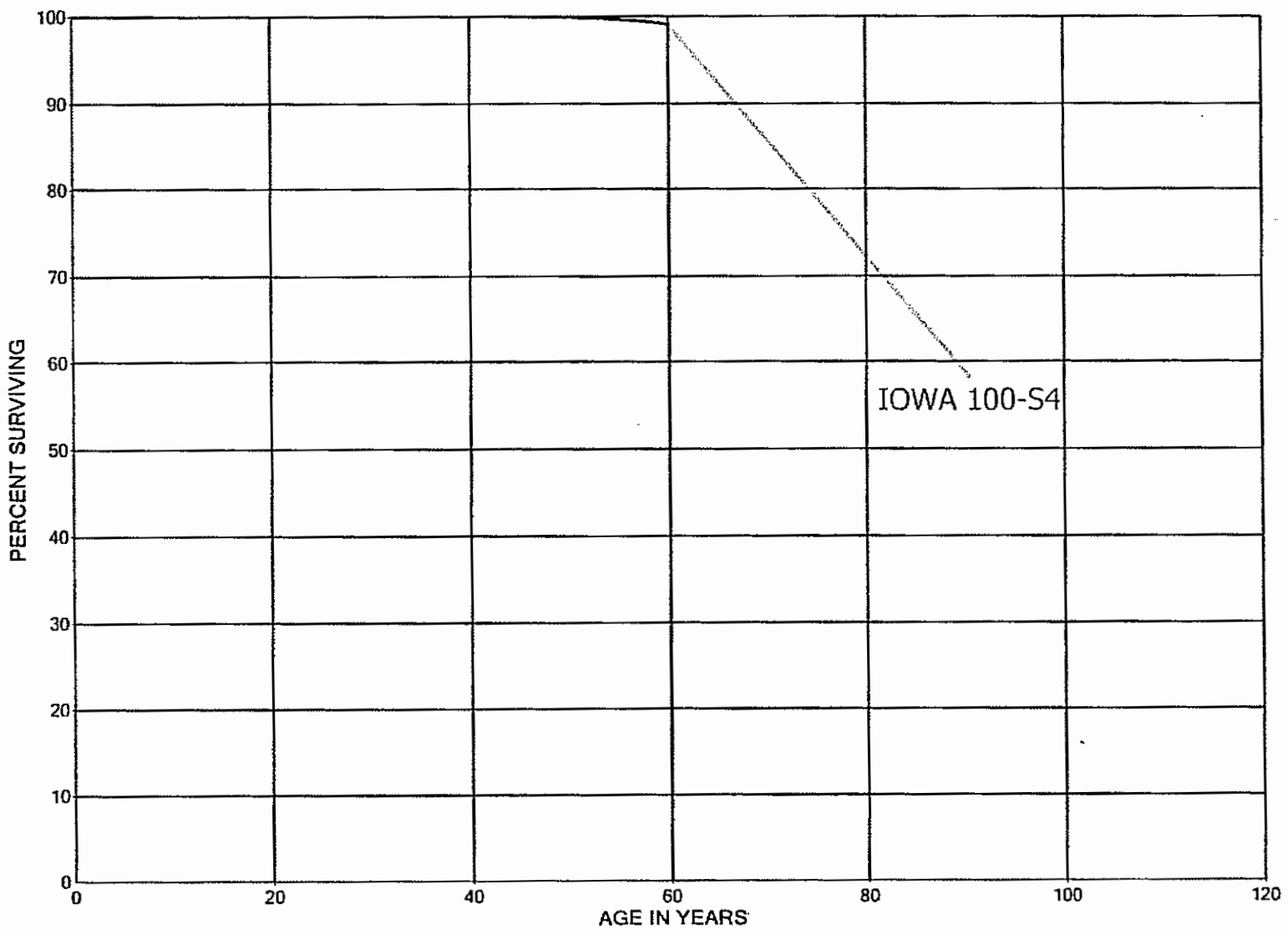
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - RAIL CARS

ORIGINAL LIFE TABLE

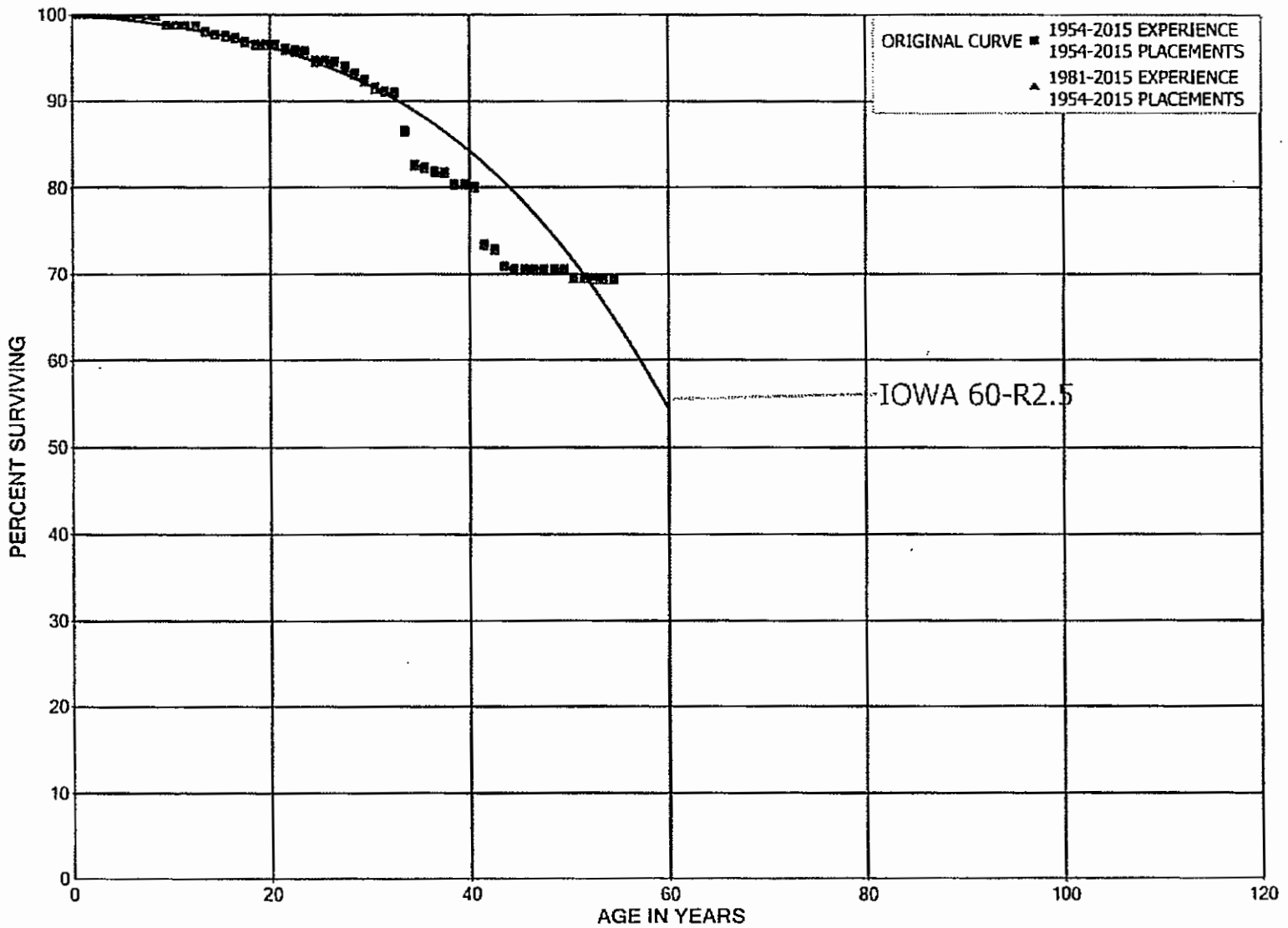
PLACEMENT BAND 1989-1994		EXPERIENCE BAND 1994-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,466,784		0.0000	1.0000	100.00
0.5	4,466,784		0.0000	1.0000	100.00
1.5	4,466,784		0.0000	1.0000	100.00
2.5	4,466,784		0.0000	1.0000	100.00
3.5	4,466,784		0.0000	1.0000	100.00
4.5	4,466,784		0.0000	1.0000	100.00
5.5	4,466,784		0.0000	1.0000	100.00
6.5	4,466,784		0.0000	1.0000	100.00
7.5	4,466,784		0.0000	1.0000	100.00
8.5	4,466,784	38,534	0.0086	0.9914	100.00
9.5	4,428,250		0.0000	1.0000	99.14
10.5	4,428,250		0.0000	1.0000	99.14
11.5	4,428,250		0.0000	1.0000	99.14
12.5	4,428,250		0.0000	1.0000	99.14
13.5	4,428,250		0.0000	1.0000	99.14
14.5	4,428,250		0.0000	1.0000	99.14
15.5	4,428,250	628,100	0.1418	0.8582	99.14
16.5	3,800,150		0.0000	1.0000	85.08
17.5	3,800,150		0.0000	1.0000	85.08
18.5	3,800,150		0.0000	1.0000	85.08
19.5	3,800,150		0.0000	1.0000	85.08
20.5	3,800,150		0.0000	1.0000	85.08
21.5					85.08

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS  
SMOOTH SURVIVOR CURVE





LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1954-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	320,325,696		0.0000	1.0000	100.00
0.5	302,500,132		0.0000	1.0000	100.00
1.5	289,245,424		0.0000	1.0000	100.00
2.5	280,356,772		0.0000	1.0000	100.00
3.5	264,856,330	7,908	0.0000	1.0000	100.00
4.5	241,781,122	39,514	0.0002	0.9998	100.00
5.5	241,228,904	128,218	0.0005	0.9995	99.98
6.5	238,072,692	239,951	0.0010	0.9990	99.93
7.5	223,148,129	276,808	0.0012	0.9988	99.83
8.5	222,348,243	2,084,160	0.0094	0.9906	99.70
9.5	216,809,601	9,300	0.0000	1.0000	98.77
10.5	213,865,412	12,000	0.0001	0.9999	98.76
11.5	210,470,189	26,735	0.0001	0.9999	98.76
12.5	202,907,598	1,447,108	0.0071	0.9929	98.75
13.5	200,931,614	563,930	0.0028	0.9972	98.04
14.5	199,634,970	416,559	0.0021	0.9979	97.77
15.5	198,405,825	372,781	0.0019	0.9981	97.56
16.5	196,802,159	975,050	0.0050	0.9950	97.38
17.5	195,722,100	463,230	0.0024	0.9976	96.90
18.5	172,228,116	77,984	0.0005	0.9995	96.67
19.5	164,071,975	27,206	0.0002	0.9998	96.62
20.5	162,323,256	764,781	0.0047	0.9953	96.61
21.5	164,526,660	429,680	0.0026	0.9974	96.15
22.5	164,025,352	143,253	0.0009	0.9991	95.90
23.5	163,847,752	1,846,543	0.0113	0.9887	95.82
24.5	156,434,786	21,006	0.0001	0.9999	94.74
25.5	113,720,475	74,875	0.0007	0.9993	94.73
26.5	113,645,600	698,722	0.0061	0.9939	94.66
27.5	112,880,289	989,623	0.0088	0.9912	94.08
28.5	111,860,284	925,378	0.0083	0.9917	93.26
29.5	107,056,482	1,044,725	0.0098	0.9902	92.48
30.5	105,914,206	455,230	0.0043	0.9957	91.58
31.5	101,911,586	112,016	0.0011	0.9989	91.19
32.5	101,268,694	4,931,253	0.0487	0.9513	91.09
33.5	69,889,940	3,161,790	0.0452	0.9548	86.65
34.5	66,714,883	253,886	0.0038	0.9962	82.73
35.5	66,460,996	365,931	0.0055	0.9945	82.42
36.5	57,742,285	97,824	0.0017	0.9983	81.96
37.5	42,398,756	667,693	0.0157	0.9843	81.83
38.5	41,698,348		0.0000	1.0000	80.54

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1954-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,698,348	163,243	0.0039	0.9961	80.54
40.5	41,553,627	3,485,915	0.0839	0.9161	80.22
41.5	29,081,269	219,895	0.0076	0.9924	73.49
42.5	28,829,669	761,312	0.0264	0.9736	72.94
43.5	18,116,424	97,844	0.0054	0.9946	71.01
44.5	17,961,240		0.0000	1.0000	70.63
45.5	17,954,759		0.0000	1.0000	70.63
46.5	11,406,916	2,639	0.0002	0.9998	70.63
47.5	11,404,278		0.0000	1.0000	70.61
48.5	11,403,622		0.0000	1.0000	70.61
49.5	6,081,646	84,973	0.0140	0.9860	70.61
50.5	6,039,903		0.0000	1.0000	69.62
51.5	6,038,207	14,204	0.0024	0.9976	69.62
52.5	6,010,646		0.0000	1.0000	69.46
53.5	686,900		0.0000	1.0000	69.46
54.5	686,900		0.0000	1.0000	69.46
55.5	686,900		0.0000	1.0000	69.46
56.5	686,900		0.0000	1.0000	69.46
57.5	119,080		0.0000	1.0000	69.46
58.5	119,080		0.0000	1.0000	69.46
59.5	105,161		0.0000	1.0000	69.46
60.5	105,161		0.0000	1.0000	69.46
61.5					69.46

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	237,714,793		0.0000	1.0000	100.00
0.5	219,889,904		0.0000	1.0000	100.00
1.5	216,247,023		0.0000	1.0000	100.00
2.5	222,308,017		0.0000	1.0000	100.00
3.5	207,148,798	7,393	0.0000	1.0000	100.00
4.5	184,079,518	39,164	0.0002	0.9998	100.00
5.5	183,586,833	125,941	0.0007	0.9993	99.98
6.5	194,214,586	236,900	0.0012	0.9988	99.91
7.5	179,458,352	271,634	0.0015	0.9985	99.78
8.5	190,177,263	2,064,160	0.0109	0.9891	99.63
9.5	184,715,961	5,000	0.0000	1.0000	98.55
10.5	181,796,354	12,000	0.0001	0.9999	98.55
11.5	186,581,858	26,735	0.0001	0.9999	98.54
12.5	179,019,267	1,446,525	0.0081	0.9919	98.53
13.5	177,050,423	563,930	0.0032	0.9968	97.73
14.5	181,392,588	403,559	0.0022	0.9978	97.42
15.5	180,339,883	372,781	0.0021	0.9979	97.20
16.5	178,738,630	975,050	0.0055	0.9945	97.00
17.5	177,672,232	463,230	0.0026	0.9974	96.47
18.5	159,894,329	77,984	0.0005	0.9995	96.22
19.5	151,738,188	27,206	0.0002	0.9998	96.18
20.5	150,028,703	764,781	0.0051	0.9949	96.16
21.5	152,232,107	414,680	0.0027	0.9973	95.67
22.5	156,533,656	143,253	0.0009	0.9991	95.41
23.5	156,356,056	1,846,543	0.0118	0.9882	95.32
24.5	152,777,651	21,006	0.0001	0.9999	94.20
25.5	110,063,340	66,171	0.0006	0.9994	94.18
26.5	113,645,600	698,722	0.0061	0.9939	94.13
27.5	112,880,289	989,623	0.0088	0.9912	93.55
28.5	111,860,284	925,378	0.0083	0.9917	92.73
29.5	107,056,482	1,044,725	0.0098	0.9902	91.96
30.5	105,914,206	455,230	0.0043	0.9957	91.06
31.5	101,911,586	112,016	0.0011	0.9989	90.67
32.5	101,268,694	4,931,253	0.0487	0.9513	90.57
33.5	69,889,940	3,161,790	0.0452	0.9548	86.16
34.5	66,714,883	253,886	0.0038	0.9962	82.26
35.5	66,460,996	365,931	0.0055	0.9945	81.95
36.5	57,742,285	97,824	0.0017	0.9983	81.50
37.5	42,398,756	667,693	0.0157	0.9843	81.36
38.5	41,698,348		0.0000	1.0000	80.08

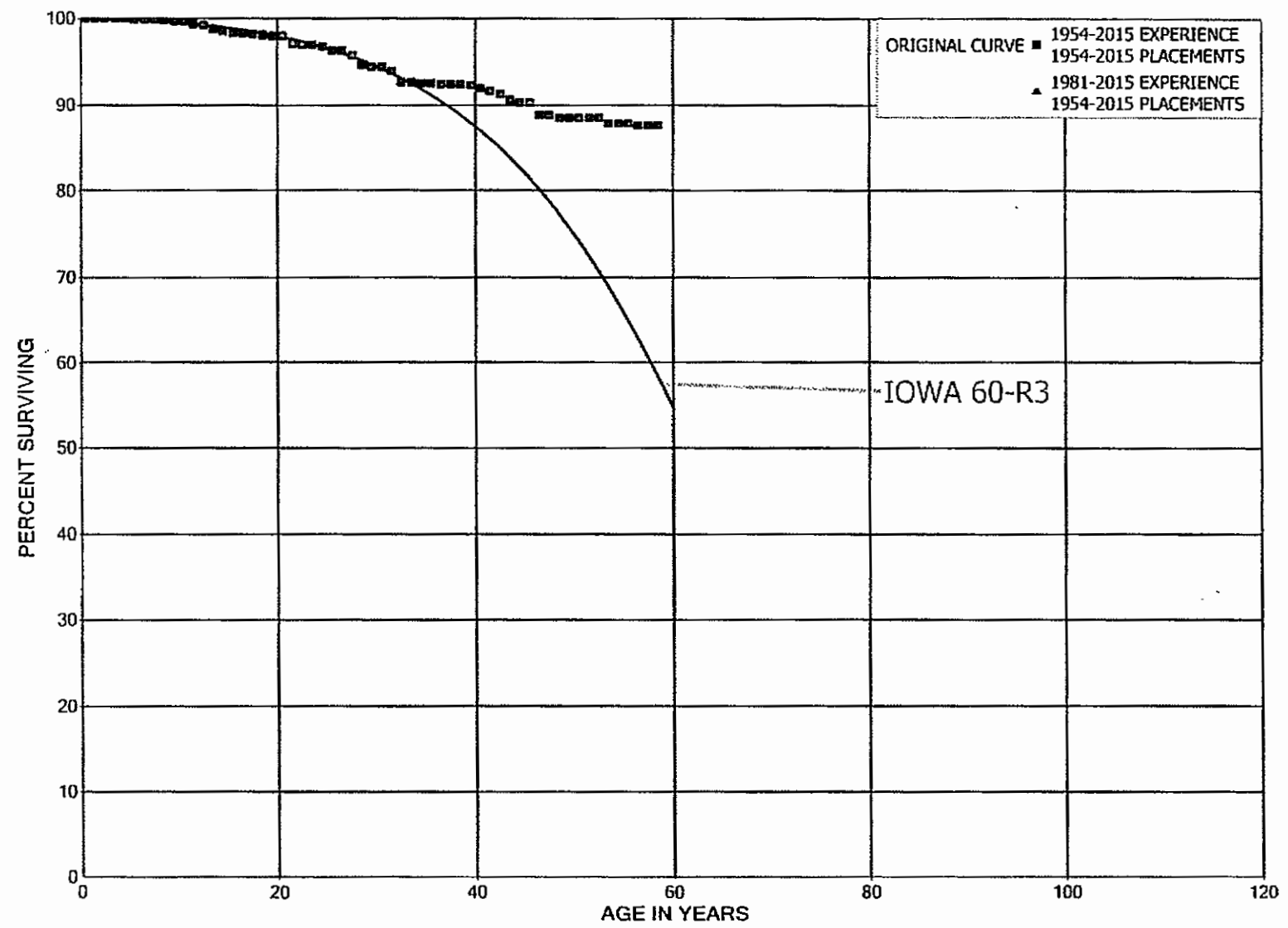
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,698,348	163,243	0.0039	0.9961	80.08
40.5	41,553,627	3,485,915	0.0839	0.9161	79.77
41.5	29,081,269	219,895	0.0076	0.9924	73.07
42.5	28,829,669	761,312	0.0264	0.9736	72.52
43.5	18,116,424	97,844	0.0054	0.9946	70.61
44.5	17,961,240		0.0000	1.0000	70.23
45.5	17,954,759		0.0000	1.0000	70.23
46.5	11,406,916	2,639	0.0002	0.9998	70.23
47.5	11,404,278		0.0000	1.0000	70.21
48.5	11,403,622		0.0000	1.0000	70.21
49.5	6,081,646	84,973	0.0140	0.9860	70.21
50.5	6,039,903		0.0000	1.0000	69.23
51.5	6,038,207	14,204	0.0024	0.9976	69.23
52.5	6,010,646		0.0000	1.0000	69.07
53.5	686,900		0.0000	1.0000	69.07
54.5	686,900		0.0000	1.0000	69.07
55.5	686,900		0.0000	1.0000	69.07
56.5	686,900		0.0000	1.0000	69.07
57.5	119,080		0.0000	1.0000	69.07
58.5	119,080		0.0000	1.0000	69.07
59.5	105,161		0.0000	1.0000	69.07
60.5	105,161		0.0000	1.0000	69.07
61.5					69.07

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1954-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	202,419,084		0.0000	1.0000	100.00
0.5	192,330,699	298	0.0000	1.0000	100.00
1.5	188,169,091	2,203	0.0000	1.0000	100.00
2.5	187,769,331	45,128	0.0002	0.9998	100.00
3.5	182,252,227	146,910	0.0008	0.9992	99.97
4.5	172,493,589	35,225	0.0002	0.9998	99.89
5.5	172,115,586	110,294	0.0006	0.9994	99.87
6.5	170,917,968	33,426	0.0002	0.9998	99.81
7.5	170,836,353	76,726	0.0004	0.9996	99.79
8.5	170,584,064	155,507	0.0009	0.9991	99.75
9.5	172,024,159	25,524	0.0001	0.9999	99.65
10.5	171,721,616	627,299	0.0037	0.9963	99.64
11.5	170,841,470	142,581	0.0008	0.9992	99.28
12.5	170,387,980	743,699	0.0044	0.9956	99.19
13.5	170,410,618	385,262	0.0023	0.9977	98.76
14.5	169,687,650	403,792	0.0024	0.9976	98.54
15.5	163,629,792	101,392	0.0006	0.9994	98.30
16.5	163,477,170	174,686	0.0011	0.9989	98.24
17.5	159,136,452	31,390	0.0002	0.9998	98.14
18.5	146,787,158	261,684	0.0018	0.9982	98.12
19.5	134,292,115	22,428	0.0002	0.9998	97.94
20.5	134,236,818	1,139,752	0.0085	0.9915	97.93
21.5	129,719,572	160,604	0.0012	0.9988	97.09
22.5	128,419,615	70,910	0.0006	0.9994	96.97
23.5	127,310,329	299,331	0.0024	0.9976	96.92
24.5	125,878,536	463,342	0.0037	0.9963	96.69
25.5	78,937,797	38,689	0.0005	0.9995	96.34
26.5	78,761,789	479,074	0.0061	0.9939	96.29
27.5	78,518,231	922,930	0.0118	0.9882	95.70
28.5	78,719,029	180,618	0.0023	0.9977	94.58
29.5	77,885,400	5,000	0.0001	0.9999	94.36
30.5	77,751,247	350,347	0.0045	0.9955	94.36
31.5	76,255,358	1,030,494	0.0135	0.9865	93.93
32.5	74,135,858	48,886	0.0007	0.9993	92.66
33.5	50,765,710	28,187	0.0006	0.9994	92.60
34.5	43,122,631	36,494	0.0008	0.9992	92.55
35.5	37,095,876	13,132	0.0004	0.9996	92.47
36.5	35,335,212	23,441	0.0007	0.9993	92.44
37.5	21,731,473		0.0000	1.0000	92.38
38.5	20,568,393	19,693	0.0010	0.9990	92.38

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1954-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	19,583,717	67,907	0.0035	0.9965	92.29	
40.5	17,771,922	61,581	0.0035	0.9965	91.97	
41.5	13,163,040	49,866	0.0038	0.9962	91.65	
42.5	13,111,288	91,521	0.0070	0.9930	91.30	
43.5	8,455,959	34,048	0.0040	0.9960	90.66	
44.5	8,410,773		0.0000	1.0000	90.30	
45.5	8,766,294	142,139	0.0162	0.9838	90.30	
46.5	6,853,073		0.0000	1.0000	88.84	
47.5	6,826,685	24,111	0.0035	0.9965	88.84	
48.5	6,507,783	14	0.0000	1.0000	88.52	
49.5	5,361,890	784	0.0001	0.9999	88.52	
50.5	5,351,626		0.0000	1.0000	88.51	
51.5	5,019,222		0.0000	1.0000	88.51	
52.5	5,017,566	39,155	0.0078	0.9922	88.51	
53.5	3,779,505		0.0000	1.0000	87.82	
54.5	3,778,777		0.0000	1.0000	87.82	
55.5	3,777,980	7,356	0.0019	0.9981	87.82	
56.5	3,770,124		0.0000	1.0000	87.65	
57.5	3,010,822		0.0000	1.0000	87.65	
58.5	3,010,307		0.0000	1.0000	87.65	
59.5	1,777,553		0.0000	1.0000	87.65	
60.5	1,776,132		0.0000	1.0000	87.65	
61.5					87.65	



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,764,639		0.0000	1.0000	100.00
0.5	152,776,353		0.0000	1.0000	100.00
1.5	148,783,582		0.0000	1.0000	100.00
2.5	162,181,441	9,990	0.0001	0.9999	100.00
3.5	157,999,065	139,025	0.0009	0.9991	99.99
4.5	149,837,111	26,346	0.0002	0.9998	99.91
5.5	149,947,152	48,969	0.0003	0.9997	99.89
6.5	153,715,586	32,001	0.0002	0.9998	99.86
7.5	153,892,510	8,046	0.0001	0.9999	99.83
8.5	159,585,110	153,502	0.0010	0.9990	99.83
9.5	161,038,347	25,524	0.0002	0.9998	99.73
10.5	160,758,804	623,816	0.0039	0.9961	99.72
11.5	162,429,814	141,212	0.0009	0.9991	99.33
12.5	162,051,563	743,699	0.0046	0.9954	99.24
13.5	162,418,676	385,262	0.0024	0.9976	98.79
14.5	163,272,309	402,548	0.0025	0.9975	98.55
15.5	157,226,587	101,392	0.0006	0.9994	98.31
16.5	157,106,020	172,466	0.0011	0.9989	98.25
17.5	152,769,179	11,418	0.0001	0.9999	98.14
18.5	141,674,931	239,303	0.0017	0.9983	98.13
19.5	129,208,941	17,890	0.0001	0.9999	97.97
20.5	129,187,473	1,129,337	0.0087	0.9913	97.95
21.5	124,681,142	160,604	0.0013	0.9987	97.10
22.5	124,369,497	70,910	0.0006	0.9994	96.97
23.5	123,260,726	299,331	0.0024	0.9976	96.92
24.5	123,622,769	463,342	0.0037	0.9963	96.68
25.5	76,683,451	38,689	0.0005	0.9995	96.32
26.5	78,761,789	479,074	0.0061	0.9939	96.27
27.5	78,518,231	922,930	0.0118	0.9882	95.69
28.5	78,719,029	180,618	0.0023	0.9977	94.56
29.5	77,885,400	5,000	0.0001	0.9999	94.34
30.5	77,751,247	350,347	0.0045	0.9955	94.34
31.5	76,255,358	1,030,494	0.0135	0.9865	93.91
32.5	74,135,858	48,886	0.0007	0.9993	92.64
33.5	50,765,710	28,187	0.0006	0.9994	92.58
34.5	43,122,631	36,494	0.0008	0.9992	92.53
35.5	37,095,876	13,132	0.0004	0.9996	92.45
36.5	35,335,212	23,441	0.0007	0.9993	92.42
37.5	21,731,473		0.0000	1.0000	92.36
38.5	20,568,393	19,693	0.0010	0.9990	92.36

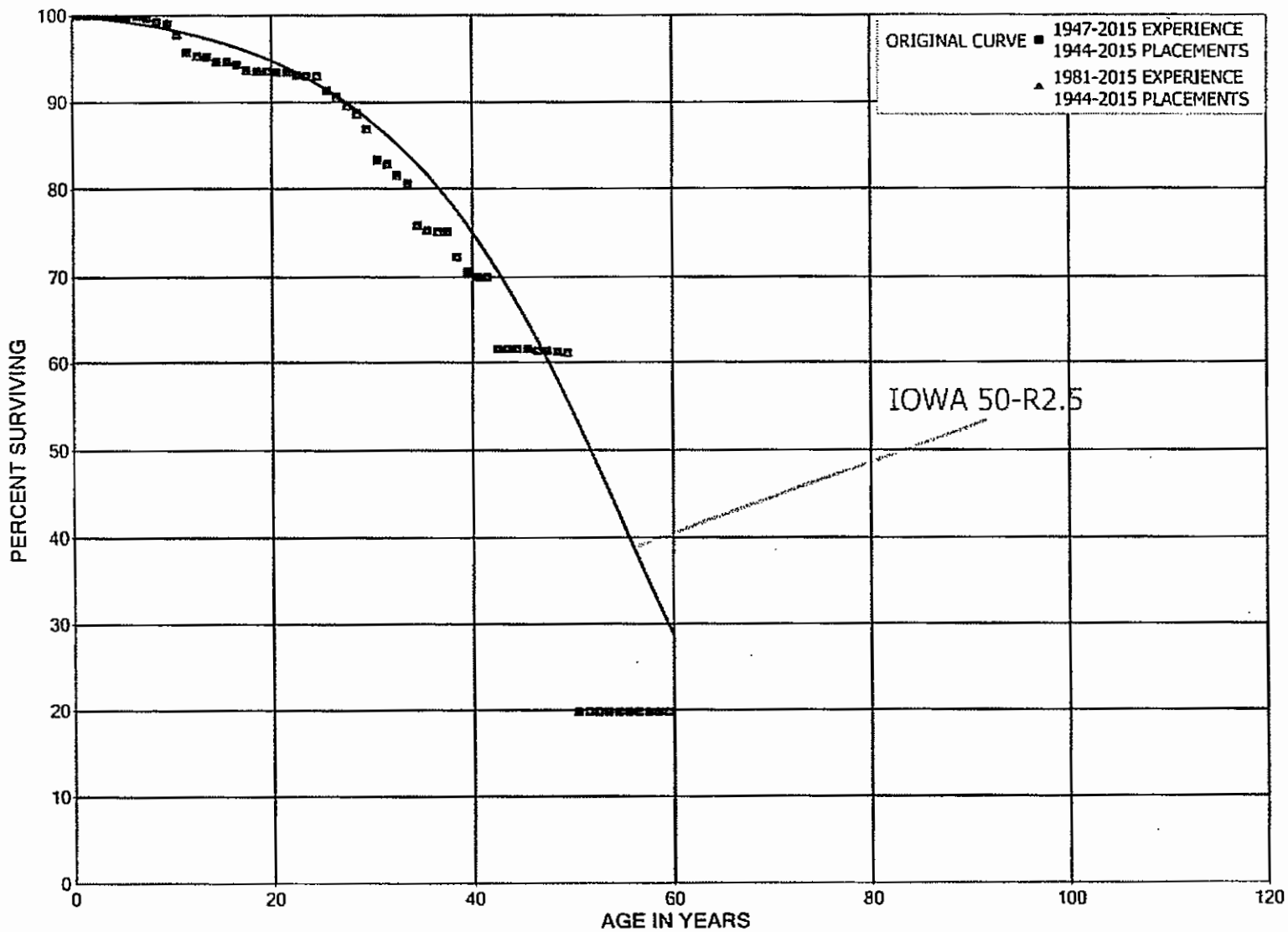
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,583,717	67,907	0.0035	0.9965	92.27
40.5	17,771,922	61,581	0.0035	0.9965	91.95
41.5	13,163,040	49,866	0.0038	0.9962	91.63
42.5	13,111,288	91,521	0.0070	0.9930	91.28
43.5	8,455,959	34,048	0.0040	0.9960	90.65
44.5	8,410,773		0.0000	1.0000	90.28
45.5	8,766,294	142,139	0.0162	0.9838	90.28
46.5	6,853,073		0.0000	1.0000	88.82
47.5	6,826,685	24,111	0.0035	0.9965	88.82
48.5	6,507,783	14	0.0000	1.0000	88.50
49.5	5,361,890	784	0.0001	0.9999	88.50
50.5	5,351,626		0.0000	1.0000	88.49
51.5	5,019,222		0.0000	1.0000	88.49
52.5	5,017,566	39,155	0.0078	0.9922	88.49
53.5	3,779,505		0.0000	1.0000	87.80
54.5	3,778,777		0.0000	1.0000	87.80
55.5	3,777,980	7,356	0.0019	0.9981	87.80
56.5	3,770,124		0.0000	1.0000	87.63
57.5	3,010,822		0.0000	1.0000	87.63
58.5	3,010,307		0.0000	1.0000	87.63
59.5	1,777,553		0.0000	1.0000	87.63
60.5	1,776,132		0.0000	1.0000	87.63
61.5					87.63

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2015			EXPERIENCE BAND 1947-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,066,906		0.0000	1.0000	100.00
0.5	22,757,832	677	0.0000	1.0000	100.00
1.5	20,789,841	2,120	0.0001	0.9999	100.00
2.5	19,222,603	4,972	0.0003	0.9997	99.99
3.5	18,173,845	16,984	0.0009	0.9991	99.96
4.5	15,057,701	2,071	0.0001	0.9999	99.87
5.5	14,595,523	1,257	0.0001	0.9999	99.85
6.5	13,989,160	36,381	0.0026	0.9974	99.85
7.5	13,384,567	61,157	0.0046	0.9954	99.59
8.5	12,923,185	16,591	0.0013	0.9987	99.13
9.5	12,808,308	168,173	0.0131	0.9869	99.00
10.5	11,855,651	244,089	0.0206	0.9794	97.70
11.5	10,810,538	49,169	0.0045	0.9955	95.69
12.5	9,871,752	10,549	0.0011	0.9989	95.26
13.5	9,559,534	59,572	0.0062	0.9938	95.15
14.5	9,225,642		0.0000	1.0000	94.56
15.5	9,169,789	21,657	0.0024	0.9976	94.56
16.5	8,568,360	70,208	0.0082	0.9918	94.34
17.5	8,222,044	2,730	0.0003	0.9997	93.57
18.5	7,770,698	1,595	0.0002	0.9998	93.53
19.5	7,105,318	9,507	0.0013	0.9987	93.52
20.5	6,593,291		0.0000	1.0000	93.39
21.5	6,397,135	18,936	0.0030	0.9970	93.39
22.5	6,296,260	11,649	0.0019	0.9981	93.11
23.5	6,124,006	1	0.0000	1.0000	92.94
24.5	4,844,899	85,434	0.0176	0.9824	92.94
25.5	2,959,463	22,195	0.0075	0.9925	91.30
26.5	2,849,927	31,595	0.0111	0.9889	90.62
27.5	2,565,845	25,751	0.0100	0.9900	89.61
28.5	2,375,518	46,782	0.0197	0.9803	88.71
29.5	2,124,060	88,373	0.0416	0.9584	86.97
30.5	1,928,892	10,940	0.0057	0.9943	83.35
31.5	1,710,614	26,283	0.0154	0.9846	82.88
32.5	1,645,074	19,923	0.0121	0.9879	81.60
33.5	1,587,526	93,340	0.0588	0.9412	80.61
34.5	1,398,637	10,746	0.0077	0.9923	75.87
35.5	1,340,172	2,275	0.0017	0.9983	75.29
36.5	1,279,882	145	0.0001	0.9999	75.16
37.5	990,450	37,887	0.0383	0.9617	75.15
38.5	890,583	20,669	0.0232	0.9768	72.28

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2015			EXPERIENCE BAND 1947-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	841,173	7,988	0.0095	0.9905	70.60	
40.5	814,937	2	0.0000	1.0000	69.93	
41.5	757,965	90,306	0.1191	0.8809	69.93	
42.5	566,753		0.0000	1.0000	61.60	
43.5	195,524		0.0000	1.0000	61.60	
44.5	191,505		0.0000	1.0000	61.60	
45.5	188,233	483	0.0026	0.9974	61.60	
46.5	187,081		0.0000	1.0000	61.44	
47.5	185,482	485	0.0026	0.9974	61.44	
48.5	175,063	200	0.0011	0.9989	61.28	
49.5	166,676	112,892	0.6773	0.3227	61.21	
50.5	46,254		0.0000	1.0000	19.75	
51.5	44,530		0.0000	1.0000	19.75	
52.5	44,207		0.0000	1.0000	19.75	
53.5	44,207		0.0000	1.0000	19.75	
54.5	40,689		0.0000	1.0000	19.75	
55.5	38,472		0.0000	1.0000	19.75	
56.5	38,472		0.0000	1.0000	19.75	
57.5	38,472		0.0000	1.0000	19.75	
58.5	38,270		0.0000	1.0000	19.75	
59.5	37,214		0.0000	1.0000	19.75	
60.5	29,806		0.0000	1.0000	19.75	
61.5	29,104		0.0000	1.0000	19.75	
62.5	28,982		0.0000	1.0000	19.75	
63.5	28,982		0.0000	1.0000	19.75	
64.5	28,871		0.0000	1.0000	19.75	
65.5	20,131		0.0000	1.0000	19.75	
66.5	3,223		0.0000	1.0000	19.75	
67.5	1,634		0.0000	1.0000	19.75	
68.5	277		0.0000	1.0000	19.75	
69.5	277		0.0000	1.0000	19.75	
70.5	277		0.0000	1.0000	19.75	
71.5					19.75	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,213,408		0.0000	1.0000	100.00
0.5	20,966,572		0.0000	1.0000	100.00
1.5	19,057,269		0.0000	1.0000	100.00
2.5	17,814,046	4,542	0.0003	0.9997	100.00
3.5	16,815,218	16,306	0.0010	0.9990	99.97
4.5	13,708,334		0.0000	1.0000	99.88
5.5	13,269,967		0.0000	1.0000	99.88
6.5	12,738,405	32,962	0.0026	0.9974	99.88
7.5	12,243,890	58,231	0.0048	0.9952	99.62
8.5	12,206,117	13,046	0.0011	0.9989	99.15
9.5	12,135,401	167,788	0.0138	0.9862	99.04
10.5	11,209,095	244,089	0.0218	0.9782	97.67
11.5	10,190,486	49,169	0.0048	0.9952	95.54
12.5	9,271,299	10,549	0.0011	0.9989	95.08
13.5	8,996,977	53,523	0.0059	0.9941	94.97
14.5	8,771,816		0.0000	1.0000	94.41
15.5	8,717,755	21,106	0.0024	0.9976	94.41
16.5	8,136,343	64,201	0.0079	0.9921	94.18
17.5	7,807,971	2,730	0.0003	0.9997	93.44
18.5	7,429,350	1,595	0.0002	0.9998	93.40
19.5	6,769,678	9,255	0.0014	0.9986	93.38
20.5	6,260,862		0.0000	1.0000	93.26
21.5	6,065,236	18,936	0.0031	0.9969	93.26
22.5	6,010,257	11,649	0.0019	0.9981	92.97
23.5	5,838,003	1	0.0000	1.0000	92.79
24.5	4,586,499	85,434	0.0186	0.9814	92.79
25.5	2,701,631	22,195	0.0082	0.9918	91.06
26.5	2,849,727	31,595	0.0111	0.9889	90.31
27.5	2,565,645	25,751	0.0100	0.9900	89.31
28.5	2,375,318	46,782	0.0197	0.9803	88.41
29.5	2,123,860	88,373	0.0416	0.9584	86.67
30.5	1,928,692	10,940	0.0057	0.9943	83.06
31.5	1,710,414	26,283	0.0154	0.9846	82.59
32.5	1,644,874	19,923	0.0121	0.9879	81.32
33.5	1,587,526	93,340	0.0588	0.9412	80.34
34.5	1,398,637	10,746	0.0077	0.9923	75.61
35.5	1,340,172	2,275	0.0017	0.9983	75.03
36.5	1,279,882	145	0.0001	0.9999	74.91
37.5	990,450	37,887	0.0383	0.9617	74.90
38.5	890,583	20,669	0.0232	0.9768	72.03

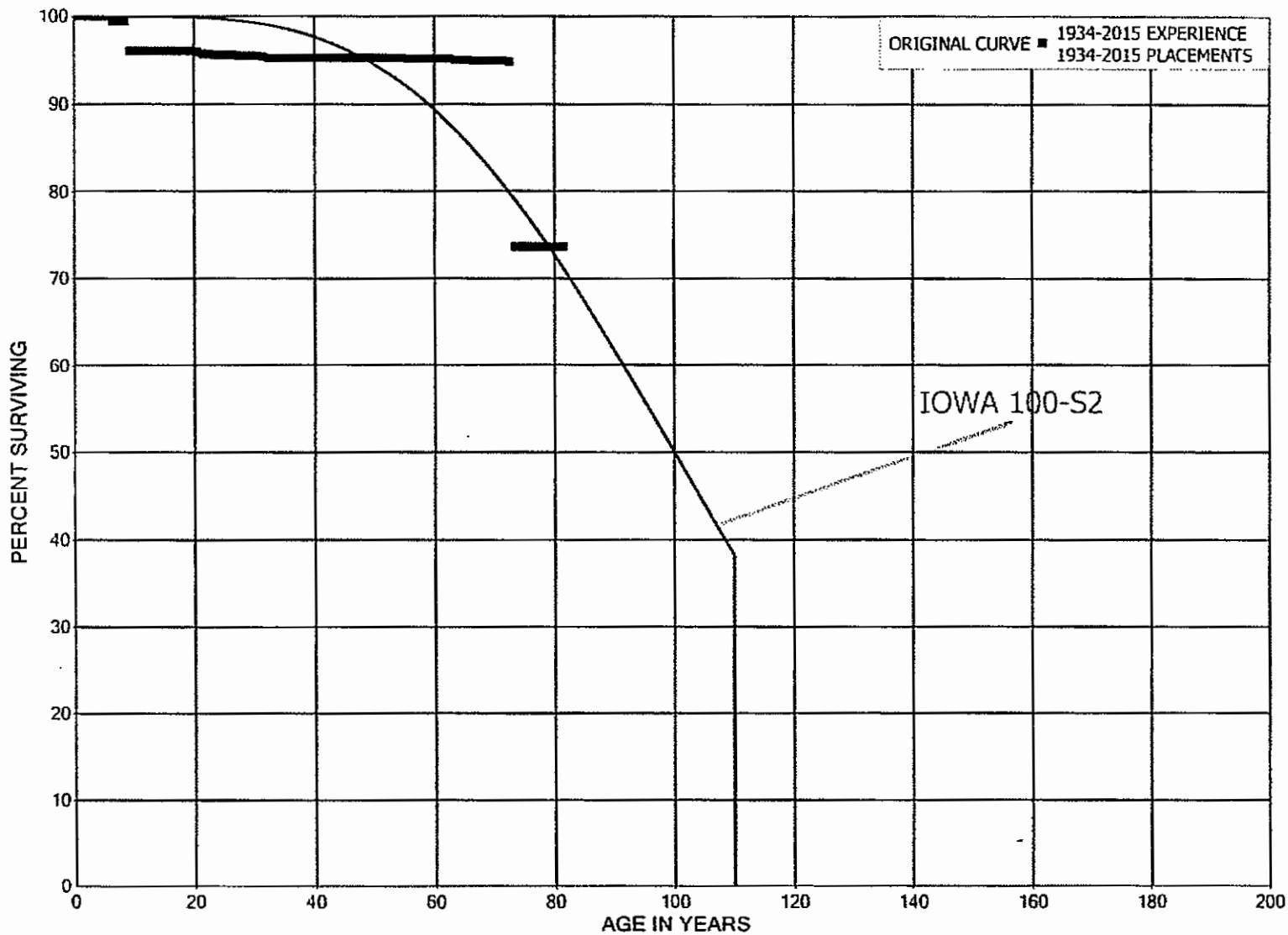
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2015			EXPERIENCE BAND 1981-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	841,173	7,988	0.0095	0.9905	70.36	
40.5	814,937	2	0.0000	1.0000	69.69	
41.5	757,965	90,306	0.1191	0.8809	69.69	
42.5	566,753		0.0000	1.0000	61.39	
43.5	195,524		0.0000	1.0000	61.39	
44.5	191,505		0.0000	1.0000	61.39	
45.5	188,233	483	0.0026	0.9974	61.39	
46.5	187,081		0.0000	1.0000	61.23	
47.5	185,482	485	0.0026	0.9974	61.23	
48.5	175,063	200	0.0011	0.9989	61.07	
49.5	166,676	112,892	0.6773	0.3227	61.00	
50.5	46,254		0.0000	1.0000	19.68	
51.5	44,530		0.0000	1.0000	19.68	
52.5	44,207		0.0000	1.0000	19.68	
53.5	44,207		0.0000	1.0000	19.68	
54.5	40,689		0.0000	1.0000	19.68	
55.5	38,472		0.0000	1.0000	19.68	
56.5	38,472		0.0000	1.0000	19.68	
57.5	38,472		0.0000	1.0000	19.68	
58.5	38,270		0.0000	1.0000	19.68	
59.5	37,214		0.0000	1.0000	19.68	
60.5	29,806		0.0000	1.0000	19.68	
61.5	29,104		0.0000	1.0000	19.68	
62.5	28,982		0.0000	1.0000	19.68	
63.5	28,982		0.0000	1.0000	19.68	
64.5	28,871		0.0000	1.0000	19.68	
65.5	20,131		0.0000	1.0000	19.68	
66.5	3,223		0.0000	1.0000	19.68	
67.5	1,634		0.0000	1.0000	19.68	
68.5	277		0.0000	1.0000	19.68	
69.5	277		0.0000	1.0000	19.68	
70.5	277		0.0000	1.0000	19.68	
71.5					19.68	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1934-2015

## EXPERIENCE BAND 1934-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,053,183		0.0000	1.0000	100.00
0.5	8,909,881		0.0000	1.0000	100.00
1.5	7,271,009		0.0000	1.0000	100.00
2.5	7,131,247		0.0000	1.0000	100.00
3.5	6,055,655		0.0000	1.0000	100.00
4.5	5,884,893		0.0000	1.0000	100.00
5.5	5,884,893	34,869	0.0059	0.9941	100.00
6.5	5,700,577		0.0000	1.0000	99.41
7.5	5,690,419		0.0000	1.0000	99.41
8.5	5,485,754	181,888	0.0332	0.9668	99.41
9.5	5,303,866		0.0000	1.0000	96.11
10.5	4,879,057		0.0000	1.0000	96.11
11.5	4,879,057		0.0000	1.0000	96.11
12.5	4,879,057		0.0000	1.0000	96.11
13.5	4,863,568		0.0000	1.0000	96.11
14.5	4,863,568		0.0000	1.0000	96.11
15.5	4,863,568		0.0000	1.0000	96.11
16.5	4,863,568	1,380	0.0003	0.9997	96.11
17.5	4,830,648		0.0000	1.0000	96.08
18.5	4,816,682		0.0000	1.0000	96.08
19.5	4,816,682	8,930	0.0019	0.9981	96.08
20.5	4,698,434	8,930	0.0019	0.9981	95.91
21.5	4,675,941		0.0000	1.0000	95.72
22.5	4,663,262	7,939	0.0017	0.9983	95.72
23.5	4,506,933		0.0000	1.0000	95.56
24.5	4,506,933		0.0000	1.0000	95.56
25.5	4,505,946	7	0.0000	1.0000	95.56
26.5	4,504,520	396	0.0001	0.9999	95.56
27.5	4,496,510		0.0000	1.0000	95.55
28.5	4,496,510		0.0000	1.0000	95.55
29.5	4,493,020		0.0000	1.0000	95.55
30.5	4,493,020	8,485	0.0019	0.9981	95.55
31.5	4,481,996	5,426	0.0012	0.9988	95.37
32.5	4,474,877		0.0000	1.0000	95.26
33.5	4,474,877		0.0000	1.0000	95.26
34.5	4,474,877		0.0000	1.0000	95.26
35.5	4,314,646		0.0000	1.0000	95.26
36.5	4,310,058		0.0000	1.0000	95.26
37.5	4,305,701		0.0000	1.0000	95.26
38.5	4,305,701		0.0000	1.0000	95.26

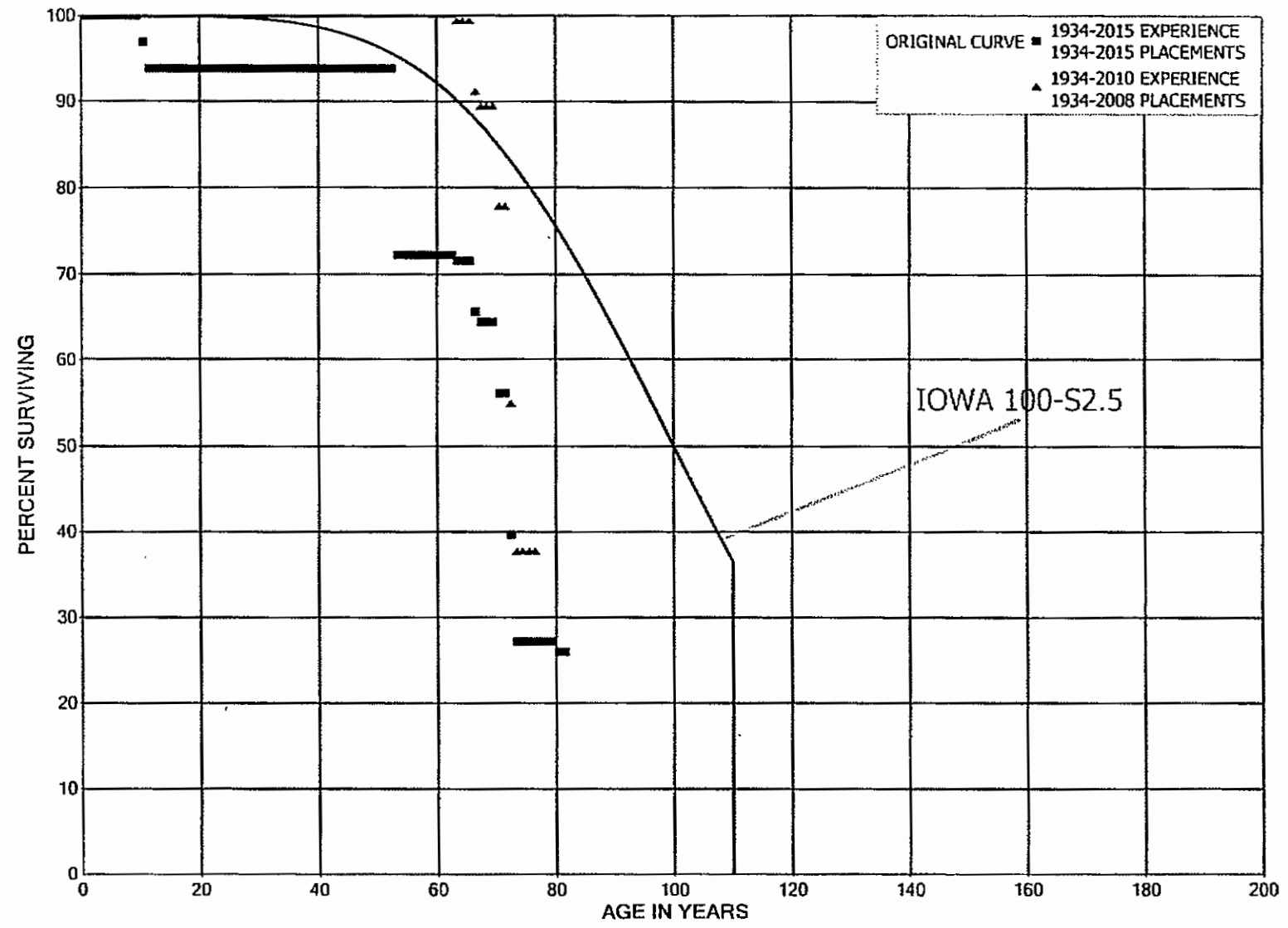
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,305,701		0.0000	1.0000	95.26
40.5	4,305,568		0.0000	1.0000	95.26
41.5	4,282,483	271	0.0001	0.9999	95.26
42.5	4,282,213		0.0000	1.0000	95.25
43.5	4,282,213		0.0000	1.0000	95.25
44.5	4,282,213		0.0000	1.0000	95.25
45.5	4,281,722		0.0000	1.0000	95.25
46.5	4,281,722		0.0000	1.0000	95.25
47.5	4,281,722		0.0000	1.0000	95.25
48.5	4,279,950		0.0000	1.0000	95.25
49.5	4,279,950	411	0.0001	0.9999	95.25
50.5	4,270,654		0.0000	1.0000	95.24
51.5	4,270,654		0.0000	1.0000	95.24
52.5	4,270,654		0.0000	1.0000	95.24
53.5	4,260,787		0.0000	1.0000	95.24
54.5	4,259,910	1,509	0.0004	0.9996	95.24
55.5	4,258,401	2,305	0.0005	0.9995	95.21
56.5	4,255,714	299	0.0001	0.9999	95.16
57.5	4,255,314		0.0000	1.0000	95.15
58.5	4,255,314		0.0000	1.0000	95.15
59.5	4,255,314		0.0000	1.0000	95.15
60.5	4,255,314		0.0000	1.0000	95.15
61.5	4,255,314		0.0000	1.0000	95.15
62.5	4,255,314	6,015	0.0014	0.9986	95.15
63.5	4,249,299		0.0000	1.0000	95.01
64.5	4,078,045		0.0000	1.0000	95.01
65.5	4,065,588	1,225	0.0003	0.9997	95.01
66.5	4,062,667		0.0000	1.0000	94.99
67.5	4,062,667		0.0000	1.0000	94.99
68.5	4,060,849		0.0000	1.0000	94.99
69.5	4,058,933		0.0000	1.0000	94.99
70.5	4,058,933		0.0000	1.0000	94.99
71.5	4,058,933	6,141	0.0015	0.9985	94.99
72.5	4,048,052	904,241	0.2234	0.7766	94.84
73.5	3,142,945		0.0000	1.0000	73.66
74.5	3,140,691		0.0000	1.0000	73.66
75.5	3,140,691		0.0000	1.0000	73.66
76.5	3,137,992		0.0000	1.0000	73.66
77.5	3,137,742	508	0.0002	0.9998	73.66
78.5	3,135,534		0.0000	1.0000	73.64
79.5	3,135,534		0.0000	1.0000	73.64
80.5	3,135,534		0.0000	1.0000	73.64
81.5					73.64

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,460,512		0.0000	1.0000	100.00
0.5	17,379,358		0.0000	1.0000	100.00
1.5	13,669,097		0.0000	1.0000	100.00
2.5	13,438,463		0.0000	1.0000	100.00
3.5	11,917,293		0.0000	1.0000	100.00
4.5	11,528,399		0.0000	1.0000	100.00
5.5	11,528,399		0.0000	1.0000	100.00
6.5	11,528,399		0.0000	1.0000	100.00
7.5	9,423,500		0.0000	1.0000	100.00
8.5	4,998,408		0.0000	1.0000	100.00
9.5	4,998,408	159,095	0.0318	0.9682	100.00
10.5	4,839,313	155,565	0.0321	0.9679	96.82
11.5	156,421		0.0000	1.0000	93.70
12.5	156,421		0.0000	1.0000	93.70
13.5	156,421		0.0000	1.0000	93.70
14.5	156,421		0.0000	1.0000	93.70
15.5	156,421		0.0000	1.0000	93.70
16.5	156,421		0.0000	1.0000	93.70
17.5	156,421		0.0000	1.0000	93.70
18.5	156,421		0.0000	1.0000	93.70
19.5	156,421		0.0000	1.0000	93.70
20.5	156,421		0.0000	1.0000	93.70
21.5	156,421		0.0000	1.0000	93.70
22.5	156,421		0.0000	1.0000	93.70
23.5	156,421		0.0000	1.0000	93.70
24.5	156,421		0.0000	1.0000	93.70
25.5	156,421		0.0000	1.0000	93.70
26.5	156,421		0.0000	1.0000	93.70
27.5	156,421		0.0000	1.0000	93.70
28.5	156,421		0.0000	1.0000	93.70
29.5	156,421		0.0000	1.0000	93.70
30.5	156,421		0.0000	1.0000	93.70
31.5	156,421		0.0000	1.0000	93.70
32.5	156,421		0.0000	1.0000	93.70
33.5	156,421		0.0000	1.0000	93.70
34.5	156,421		0.0000	1.0000	93.70
35.5	156,421		0.0000	1.0000	93.70
36.5	156,421		0.0000	1.0000	93.70
37.5	156,421		0.0000	1.0000	93.70
38.5	149,005		0.0000	1.0000	93.70

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	149,005		0.0000	1.0000	93.70
40.5	149,005		0.0000	1.0000	93.70
41.5	149,005		0.0000	1.0000	93.70
42.5	149,005		0.0000	1.0000	93.70
43.5	149,005		0.0000	1.0000	93.70
44.5	149,005		0.0000	1.0000	93.70
45.5	149,005		0.0000	1.0000	93.70
46.5	149,005		0.0000	1.0000	93.70
47.5	149,005		0.0000	1.0000	93.70
48.5	149,005		0.0000	1.0000	93.70
49.5	149,005		0.0000	1.0000	93.70
50.5	149,005		0.0000	1.0000	93.70
51.5	149,005		0.0000	1.0000	93.70
52.5	149,005	34,230	0.2297	0.7703	93.70
53.5	114,775		0.0000	1.0000	72.18
54.5	114,775		0.0000	1.0000	72.18
55.5	114,775		0.0000	1.0000	72.18
56.5	114,775		0.0000	1.0000	72.18
57.5	114,775		0.0000	1.0000	72.18
58.5	114,775		0.0000	1.0000	72.18
59.5	114,775		0.0000	1.0000	72.18
60.5	114,775		0.0000	1.0000	72.18
61.5	114,775		0.0000	1.0000	72.18
62.5	114,775	1,000	0.0087	0.9913	72.18
63.5	113,774		0.0000	1.0000	71.55
64.5	113,774		0.0000	1.0000	71.55
65.5	113,774	9,374	0.0824	0.9176	71.55
66.5	104,396	1,977	0.0189	0.9811	65.65
67.5	102,419		0.0000	1.0000	64.41
68.5	102,419		0.0000	1.0000	64.41
69.5	102,419	13,208	0.1290	0.8710	64.41
70.5	89,211		0.0000	1.0000	56.10
71.5	89,211	26,286	0.2947	0.7053	56.10
72.5	62,925	19,631	0.3120	0.6880	39.57
73.5	43,294		0.0000	1.0000	27.23
74.5	43,294		0.0000	1.0000	27.23
75.5	43,294		0.0000	1.0000	27.23
76.5	42,731		0.0000	1.0000	27.23
77.5	42,731		0.0000	1.0000	27.23
78.5	42,731		0.0000	1.0000	27.23
79.5	42,731	1,963	0.0459	0.9541	27.23
80.5	40,768		0.0000	1.0000	25.98
81.5					25.98

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2008			EXPERIENCE BAND 1934-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,528,399		0.0000	1.0000	100.00
0.5	11,528,399		0.0000	1.0000	100.00
1.5	11,528,399		0.0000	1.0000	100.00
2.5	9,423,500		0.0000	1.0000	100.00
3.5	4,998,408		0.0000	1.0000	100.00
4.5	4,998,408		0.0000	1.0000	100.00
5.5	4,998,408		0.0000	1.0000	100.00
6.5	311,985		0.0000	1.0000	100.00
7.5	311,985		0.0000	1.0000	100.00
8.5	311,985		0.0000	1.0000	100.00
9.5	311,985		0.0000	1.0000	100.00
10.5	156,421		0.0000	1.0000	100.00
11.5	156,421		0.0000	1.0000	100.00
12.5	156,421		0.0000	1.0000	100.00
13.5	156,421		0.0000	1.0000	100.00
14.5	156,421		0.0000	1.0000	100.00
15.5	156,421		0.0000	1.0000	100.00
16.5	156,421		0.0000	1.0000	100.00
17.5	156,421		0.0000	1.0000	100.00
18.5	156,421		0.0000	1.0000	100.00
19.5	156,421		0.0000	1.0000	100.00
20.5	156,421		0.0000	1.0000	100.00
21.5	156,421		0.0000	1.0000	100.00
22.5	156,421		0.0000	1.0000	100.00
23.5	156,421		0.0000	1.0000	100.00
24.5	156,421		0.0000	1.0000	100.00
25.5	156,421		0.0000	1.0000	100.00
26.5	156,421		0.0000	1.0000	100.00
27.5	156,421		0.0000	1.0000	100.00
28.5	156,421		0.0000	1.0000	100.00
29.5	156,421		0.0000	1.0000	100.00
30.5	156,421		0.0000	1.0000	100.00
31.5	156,421		0.0000	1.0000	100.00
32.5	156,421		0.0000	1.0000	100.00
33.5	149,005		0.0000	1.0000	100.00
34.5	149,005		0.0000	1.0000	100.00
35.5	149,005		0.0000	1.0000	100.00
36.5	149,005		0.0000	1.0000	100.00
37.5	149,005		0.0000	1.0000	100.00
38.5	149,005		0.0000	1.0000	100.00

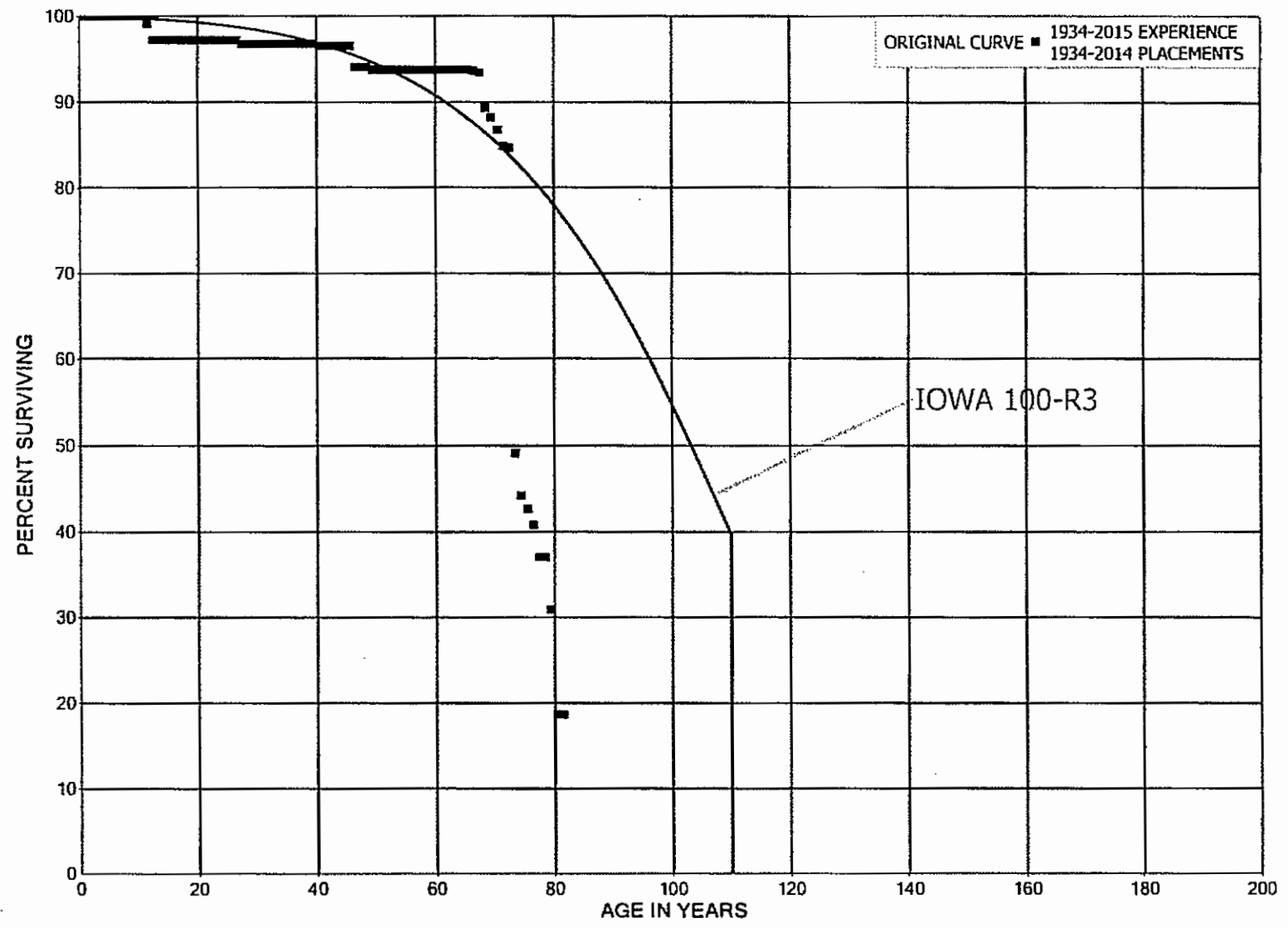
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2008			EXPERIENCE BAND 1934-2010		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	149,005		0.0000	1.0000	100.00
40.5	149,005		0.0000	1.0000	100.00
41.5	149,005		0.0000	1.0000	100.00
42.5	149,005		0.0000	1.0000	100.00
43.5	149,005		0.0000	1.0000	100.00
44.5	149,005		0.0000	1.0000	100.00
45.5	149,005		0.0000	1.0000	100.00
46.5	149,005		0.0000	1.0000	100.00
47.5	149,005		0.0000	1.0000	100.00
48.5	149,005		0.0000	1.0000	100.00
49.5	149,005		0.0000	1.0000	100.00
50.5	114,775		0.0000	1.0000	100.00
51.5	114,775		0.0000	1.0000	100.00
52.5	114,775		0.0000	1.0000	100.00
53.5	114,775		0.0000	1.0000	100.00
54.5	114,775		0.0000	1.0000	100.00
55.5	114,775		0.0000	1.0000	100.00
56.5	114,775		0.0000	1.0000	100.00
57.5	114,775		0.0000	1.0000	100.00
58.5	114,775		0.0000	1.0000	100.00
59.5	114,775		0.0000	1.0000	100.00
60.5	114,775		0.0000	1.0000	100.00
61.5	114,771		0.0000	1.0000	100.00
62.5	114,771	1,000	0.0087	0.9913	100.00
63.5	113,770		0.0000	1.0000	99.13
64.5	113,770		0.0000	1.0000	99.13
65.5	113,770	9,374	0.0824	0.9176	99.13
66.5	104,396	1,977	0.0189	0.9811	90.96
67.5	102,419		0.0000	1.0000	89.24
68.5	102,419		0.0000	1.0000	89.24
69.5	102,419	13,208	0.1290	0.8710	89.24
70.5	89,211		0.0000	1.0000	77.73
71.5	88,648	26,286	0.2965	0.7035	77.73
72.5	62,361	19,631	0.3148	0.6852	54.68
73.5	42,731		0.0000	1.0000	37.47
74.5	42,731		0.0000	1.0000	37.47
75.5	42,731		0.0000	1.0000	37.47
76.5					37.47

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2014			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,874,116		0.0000	1.0000	100.00
0.5	63,874,116		0.0000	1.0000	100.00
1.5	37,781,492		0.0000	1.0000	100.00
2.5	37,721,510		0.0000	1.0000	100.00
3.5	21,170,117		0.0000	1.0000	100.00
4.5	20,767,468		0.0000	1.0000	100.00
5.5	20,767,468		0.0000	1.0000	100.00
6.5	20,767,468		0.0000	1.0000	100.00
7.5	11,892,561		0.0000	1.0000	100.00
8.5	2,698,249		0.0000	1.0000	100.00
9.5	2,698,249		0.0000	1.0000	100.00
10.5	2,517,714	22,276	0.0088	0.9912	100.00
11.5	2,495,438	48,704	0.0195	0.9805	99.12
12.5	2,293,755		0.0000	1.0000	97.18
13.5	2,293,755		0.0000	1.0000	97.18
14.5	2,293,755		0.0000	1.0000	97.18
15.5	2,293,755		0.0000	1.0000	97.18
16.5	2,293,755		0.0000	1.0000	97.18
17.5	2,293,755		0.0000	1.0000	97.18
18.5	2,293,755		0.0000	1.0000	97.18
19.5	2,228,318		0.0000	1.0000	97.18
20.5	2,223,065		0.0000	1.0000	97.18
21.5	2,223,065		0.0000	1.0000	97.18
22.5	2,223,065		0.0000	1.0000	97.18
23.5	2,223,065		0.0000	1.0000	97.18
24.5	2,223,065		0.0000	1.0000	97.18
25.5	2,223,065		0.0000	1.0000	97.18
26.5	2,223,065	10,804	0.0049	0.9951	97.18
27.5	2,212,260		0.0000	1.0000	96.71
28.5	2,212,260		0.0000	1.0000	96.71
29.5	2,212,260		0.0000	1.0000	96.71
30.5	2,212,260		0.0000	1.0000	96.71
31.5	2,212,260		0.0000	1.0000	96.71
32.5	2,212,260		0.0000	1.0000	96.71
33.5	2,212,260		0.0000	1.0000	96.71
34.5	2,212,125		0.0000	1.0000	96.71
35.5	2,212,125		0.0000	1.0000	96.71
36.5	2,212,125		0.0000	1.0000	96.71
37.5	2,212,125		0.0000	1.0000	96.71
38.5	2,212,125		0.0000	1.0000	96.71

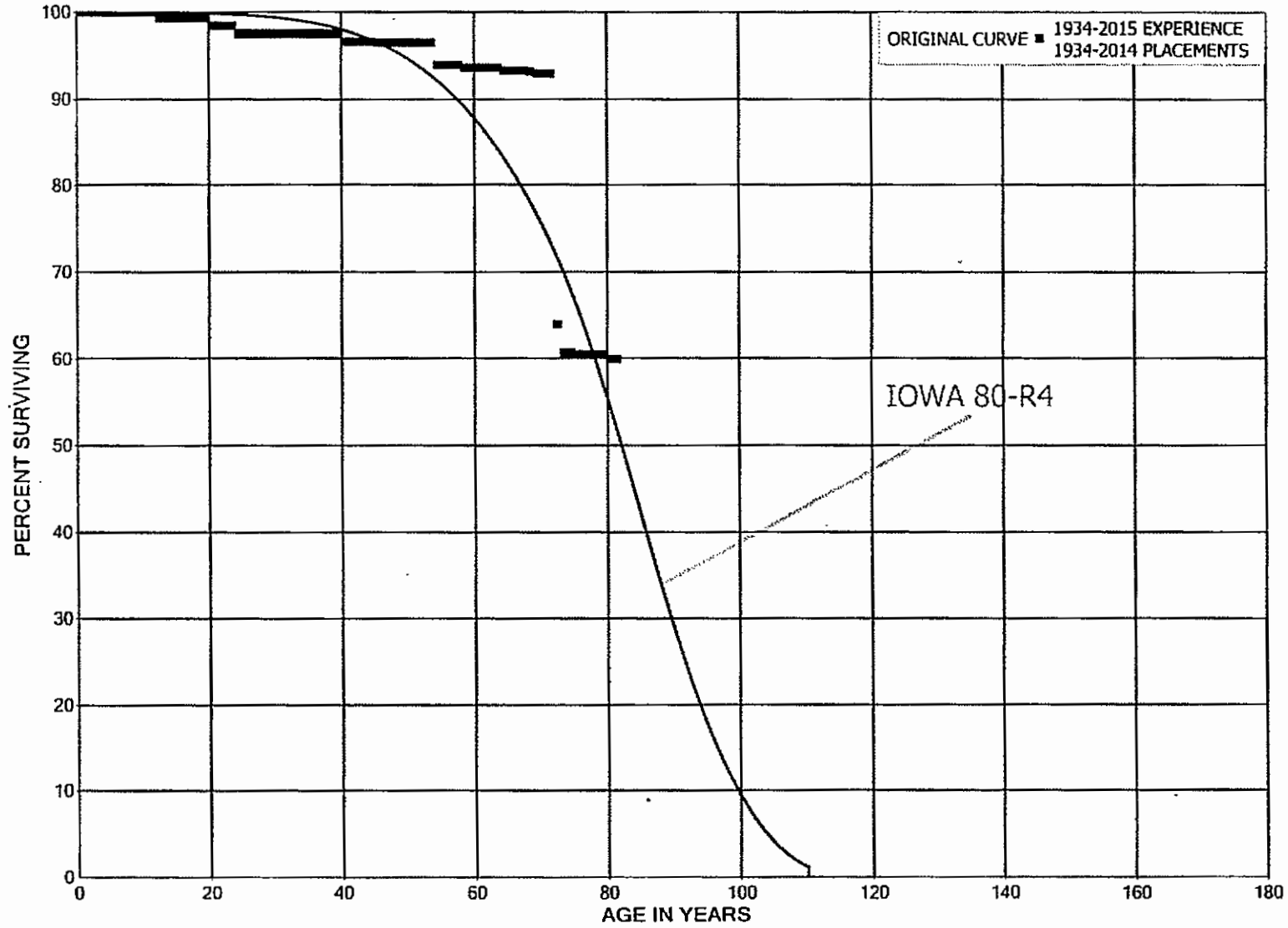
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2014			EXPERIENCE BAND 1934-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,212,125	4,328	0.0020	0.9980	96.71	
40.5	2,207,798		0.0000	1.0000	96.52	
41.5	2,207,798		0.0000	1.0000	96.52	
42.5	2,207,798		0.0000	1.0000	96.52	
43.5	2,207,798		0.0000	1.0000	96.52	
44.5	2,207,798		0.0000	1.0000	96.52	
45.5	2,207,798	55,574	0.0252	0.9748	96.52	
46.5	2,152,224		0.0000	1.0000	94.09	
47.5	2,152,224		0.0000	1.0000	94.09	
48.5	2,151,820	7,705	0.0036	0.9964	94.09	
49.5	2,144,115		0.0000	1.0000	93.75	
50.5	2,144,115		0.0000	1.0000	93.75	
51.5	2,144,115		0.0000	1.0000	93.75	
52.5	2,144,115		0.0000	1.0000	93.75	
53.5	2,144,115		0.0000	1.0000	93.75	
54.5	2,144,115		0.0000	1.0000	93.75	
55.5	2,144,115		0.0000	1.0000	93.75	
56.5	2,144,115		0.0000	1.0000	93.75	
57.5	2,144,115		0.0000	1.0000	93.75	
58.5	2,144,115		0.0000	1.0000	93.75	
59.5	2,144,115		0.0000	1.0000	93.75	
60.5	2,144,115		0.0000	1.0000	93.75	
61.5	2,144,115		0.0000	1.0000	93.75	
62.5	2,144,115		0.0000	1.0000	93.75	
63.5	2,144,115		0.0000	1.0000	93.75	
64.5	2,144,115		0.0000	1.0000	93.75	
65.5	2,144,115	2,764	0.0013	0.9987	93.75	
66.5	2,141,346	4,185	0.0020	0.9980	93.63	
67.5	2,137,161	96,380	0.0451	0.9549	93.45	
68.5	2,036,885	22,949	0.0113	0.9887	89.23	
69.5	2,013,936	35,545	0.0176	0.9824	88.23	
70.5	1,978,391	42,450	0.0215	0.9785	86.67	
71.5	1,935,942	3,530	0.0018	0.9982	84.81	
72.5	1,932,405	811,571	0.4200	0.5800	84.66	
73.5	1,120,834	112,549	0.1004	0.8996	49.10	
74.5	1,008,286	35,846	0.0356	0.9644	44.17	
75.5	894,358	38,675	0.0432	0.9568	42.60	
76.5	855,683	80,113	0.0936	0.9064	40.76	
77.5	764,473		0.0000	1.0000	36.94	
78.5	647,887	107,056	0.1652	0.8348	36.94	
79.5	539,705	213,711	0.3960	0.6040	30.84	
80.5	325,994		0.0000	1.0000	18.63	
81.5					18.63	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2014			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,693,087		0.0000	1.0000	100.00
0.5	7,693,087		0.0000	1.0000	100.00
1.5	5,654,033		0.0000	1.0000	100.00
2.5	5,654,033		0.0000	1.0000	100.00
3.5	4,968,791		0.0000	1.0000	100.00
4.5	4,849,665		0.0000	1.0000	100.00
5.5	4,849,665		0.0000	1.0000	100.00
6.5	4,849,665		0.0000	1.0000	100.00
7.5	4,763,270		0.0000	1.0000	100.00
8.5	4,547,551		0.0000	1.0000	100.00
9.5	4,547,551		0.0000	1.0000	100.00
10.5	4,543,696		0.0000	1.0000	100.00
11.5	1,597,757	11,993	0.0075	0.9925	100.00
12.5	1,292,915		0.0000	1.0000	99.25
13.5	1,292,915		0.0000	1.0000	99.25
14.5	1,292,915		0.0000	1.0000	99.25
15.5	1,292,915		0.0000	1.0000	99.25
16.5	1,292,915		0.0000	1.0000	99.25
17.5	1,292,915		0.0000	1.0000	99.25
18.5	1,292,915		0.0000	1.0000	99.25
19.5	1,287,028	10,626	0.0083	0.9917	99.25
20.5	1,437,740		0.0000	1.0000	98.43
21.5	1,437,740		0.0000	1.0000	98.43
22.5	1,437,740		0.0000	1.0000	98.43
23.5	1,437,740	13,510	0.0094	0.9906	98.43
24.5	1,424,231	270	0.0002	0.9998	97.51
25.5	1,423,961		0.0000	1.0000	97.49
26.5	680,771		0.0000	1.0000	97.49
27.5	594,824		0.0000	1.0000	97.49
28.5	572,933		0.0000	1.0000	97.49
29.5	572,933		0.0000	1.0000	97.49
30.5	572,933		0.0000	1.0000	97.49
31.5	572,933		0.0000	1.0000	97.49
32.5	572,933		0.0000	1.0000	97.49
33.5	572,933		0.0000	1.0000	97.49
34.5	572,933		0.0000	1.0000	97.49
35.5	572,933		0.0000	1.0000	97.49
36.5	572,933		0.0000	1.0000	97.49
37.5	572,933		0.0000	1.0000	97.49
38.5	572,933		0.0000	1.0000	97.49

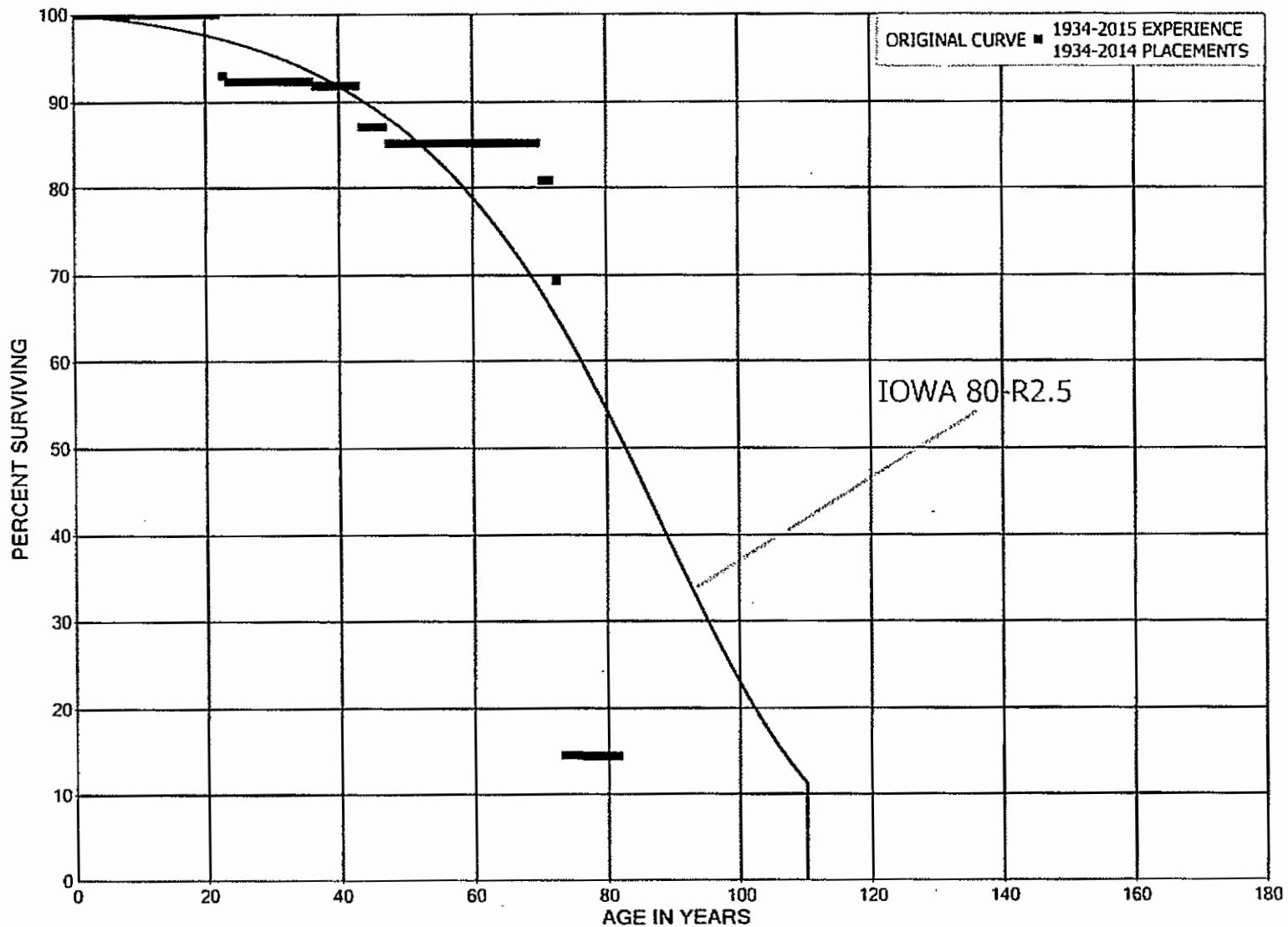
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2014			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	572,933	5,285	0.0092	0.9908	97.49
40.5	567,648		0.0000	1.0000	96.59
41.5	567,648	153	0.0003	0.9997	96.59
42.5	567,495		0.0000	1.0000	96.56
43.5	567,495		0.0000	1.0000	96.56
44.5	567,495	407	0.0007	0.9993	96.56
45.5	561,966		0.0000	1.0000	96.49
46.5	561,966		0.0000	1.0000	96.49
47.5	560,282		0.0000	1.0000	96.49
48.5	560,282		0.0000	1.0000	96.49
49.5	508,133		0.0000	1.0000	96.49
50.5	508,133		0.0000	1.0000	96.49
51.5	506,475		0.0000	1.0000	96.49
52.5	506,475		0.0000	1.0000	96.49
53.5	506,475	13,158	0.0260	0.9740	96.49
54.5	493,317		0.0000	1.0000	93.99
55.5	493,281		0.0000	1.0000	93.99
56.5	488,242		0.0000	1.0000	93.99
57.5	488,242	1,890	0.0039	0.9961	93.99
58.5	486,352		0.0000	1.0000	93.62
59.5	486,352		0.0000	1.0000	93.62
60.5	485,878		0.0000	1.0000	93.62
61.5	485,878		0.0000	1.0000	93.62
62.5	485,878		0.0000	1.0000	93.62
63.5	454,603	1,409	0.0031	0.9969	93.62
64.5	453,194		0.0000	1.0000	93.33
65.5	453,194	222	0.0005	0.9995	93.33
66.5	449,084		0.0000	1.0000	93.29
67.5	439,493	562	0.0013	0.9987	93.29
68.5	438,931	1,243	0.0028	0.9972	93.17
69.5	437,688		0.0000	1.0000	92.90
70.5	437,688		0.0000	1.0000	92.90
71.5	437,688	136,261	0.3113	0.6887	92.90
72.5	301,427	15,351	0.0509	0.9491	63.98
73.5	284,181		0.0000	1.0000	60.72
74.5	284,181	965	0.0034	0.9966	60.72
75.5	283,135	204	0.0007	0.9993	60.52
76.5	278,366	74	0.0003	0.9997	60.47
77.5	276,614		0.0000	1.0000	60.46
78.5	275,199		0.0000	1.0000	60.46
79.5	275,199	2,226	0.0081	0.9919	60.46
80.5	272,972		0.0000	1.0000	59.97
81.5					59.97

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2014			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,246,757		0.0000	1.0000	100.00
0.5	1,246,757		0.0000	1.0000	100.00
1.5	426,408		0.0000	1.0000	100.00
2.5	426,408		0.0000	1.0000	100.00
3.5	367,183		0.0000	1.0000	100.00
4.5	367,183		0.0000	1.0000	100.00
5.5	338,583		0.0000	1.0000	100.00
6.5	306,845		0.0000	1.0000	100.00
7.5	289,200		0.0000	1.0000	100.00
8.5	191,978		0.0000	1.0000	100.00
9.5	191,978		0.0000	1.0000	100.00
10.5	187,035		0.0000	1.0000	100.00
11.5	162,922		0.0000	1.0000	100.00
12.5	162,922		0.0000	1.0000	100.00
13.5	162,922		0.0000	1.0000	100.00
14.5	162,922		0.0000	1.0000	100.00
15.5	162,922		0.0000	1.0000	100.00
16.5	162,922		0.0000	1.0000	100.00
17.5	162,922		0.0000	1.0000	100.00
18.5	162,922		0.0000	1.0000	100.00
19.5	128,117		0.0000	1.0000	100.00
20.5	128,117		0.0000	1.0000	100.00
21.5	128,117	9,082	0.0709	0.9291	100.00
22.5	119,035	783	0.0066	0.9934	92.91
23.5	118,252		0.0000	1.0000	92.30
24.5	118,252		0.0000	1.0000	92.30
25.5	118,252		0.0000	1.0000	92.30
26.5	118,252		0.0000	1.0000	92.30
27.5	82,600		0.0000	1.0000	92.30
28.5	81,133		0.0000	1.0000	92.30
29.5	79,056		0.0000	1.0000	92.30
30.5	77,826		0.0000	1.0000	92.30
31.5	77,826		0.0000	1.0000	92.30
32.5	77,826		0.0000	1.0000	92.30
33.5	75,796		0.0000	1.0000	92.30
34.5	75,796		0.0000	1.0000	92.30
35.5	75,796	389	0.0051	0.9949	92.30
36.5	75,124		0.0000	1.0000	91.83
37.5	74,129		0.0000	1.0000	91.83
38.5	74,129		0.0000	1.0000	91.83

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

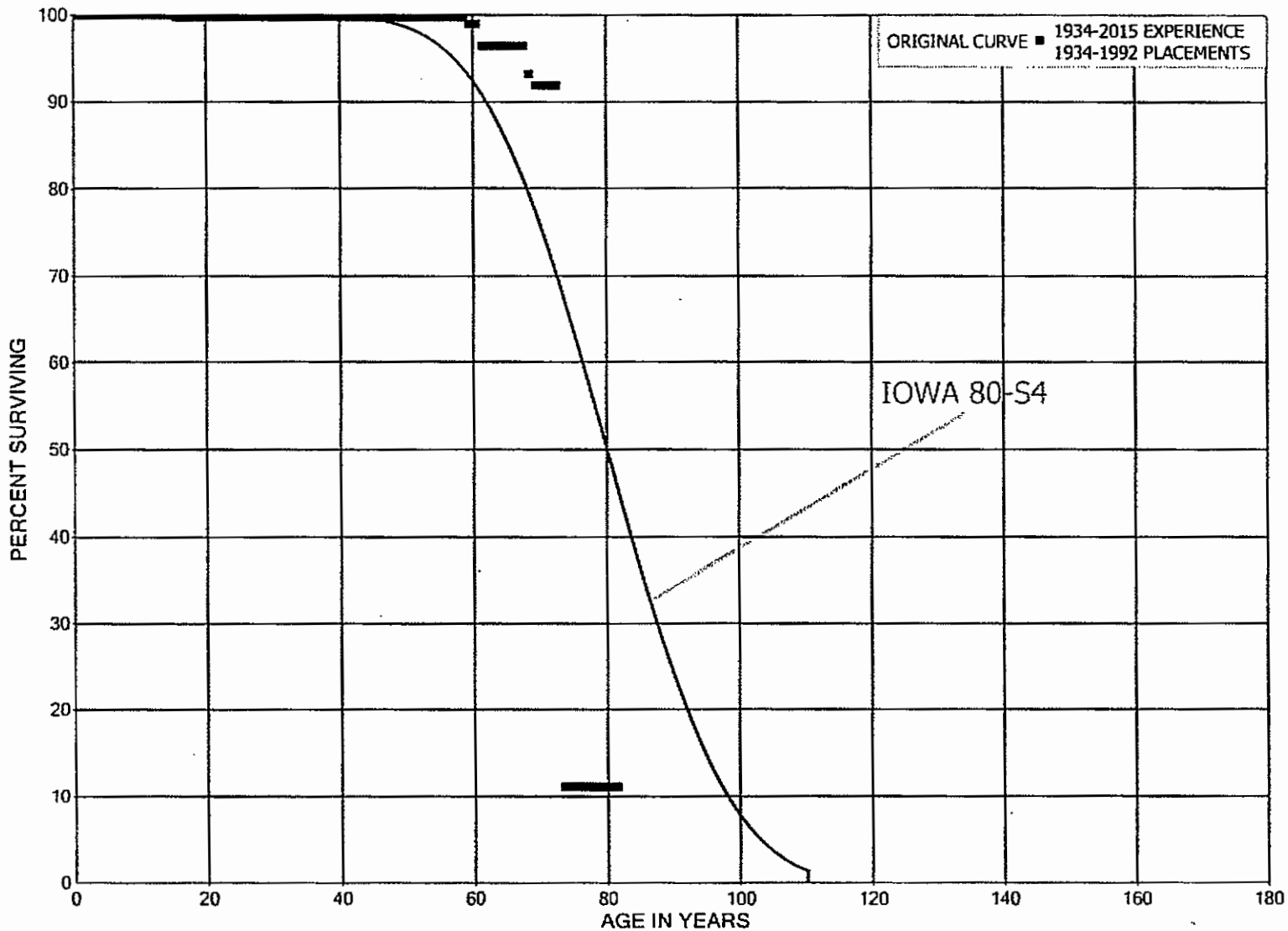
## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2014			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	74,129		0.0000	1.0000	91.83
40.5	74,129		0.0000	1.0000	91.83
41.5	74,129		0.0000	1.0000	91.83
42.5	71,020	3,647	0.0514	0.9486	91.83
43.5	66,911		0.0000	1.0000	87.11
44.5	66,911		0.0000	1.0000	87.11
45.5	66,911		0.0000	1.0000	87.11
46.5	66,911	1,507	0.0225	0.9775	87.11
47.5	65,404		0.0000	1.0000	85.15
48.5	61,821		0.0000	1.0000	85.15
49.5	61,821		0.0000	1.0000	85.15
50.5	59,139		0.0000	1.0000	85.15
51.5	59,139		0.0000	1.0000	85.15
52.5	59,139		0.0000	1.0000	85.15
53.5	59,139		0.0000	1.0000	85.15
54.5	59,139		0.0000	1.0000	85.15
55.5	52,895		0.0000	1.0000	85.15
56.5	52,895		0.0000	1.0000	85.15
57.5	52,895		0.0000	1.0000	85.15
58.5	52,895		0.0000	1.0000	85.15
59.5	52,664		0.0000	1.0000	85.15
60.5	52,664		0.0000	1.0000	85.15
61.5	52,664		0.0000	1.0000	85.15
62.5	52,664		0.0000	1.0000	85.15
63.5	52,664		0.0000	1.0000	85.15
64.5	52,461		0.0000	1.0000	85.15
65.5	52,036		0.0000	1.0000	85.15
66.5	52,036		0.0000	1.0000	85.15
67.5	52,036		0.0000	1.0000	85.15
68.5	50,197		0.0000	1.0000	85.15
69.5	49,986	2,554	0.0511	0.9489	85.15
70.5	47,432		0.0000	1.0000	80.80
71.5	47,432	6,784	0.1430	0.8570	80.80
72.5	40,649	32,138	0.7906	0.2094	69.24
73.5	8,511		0.0000	1.0000	14.50
74.5	8,496		0.0000	1.0000	14.50
75.5	8,496	53	0.0062	0.9938	14.50
76.5	8,324		0.0000	1.0000	14.41
77.5	8,296		0.0000	1.0000	14.41
78.5	8,296		0.0000	1.0000	14.41
79.5	8,296		0.0000	1.0000	14.41
80.5	8,219		0.0000	1.0000	14.41
81.5					14.41



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-1992			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	185,663		0.0000	1.0000	100.00
0.5	185,663		0.0000	1.0000	100.00
1.5	185,663		0.0000	1.0000	100.00
2.5	185,663		0.0000	1.0000	100.00
3.5	185,663		0.0000	1.0000	100.00
4.5	185,663		0.0000	1.0000	100.00
5.5	185,663		0.0000	1.0000	100.00
6.5	185,663		0.0000	1.0000	100.00
7.5	185,663		0.0000	1.0000	100.00
8.5	185,663		0.0000	1.0000	100.00
9.5	185,663		0.0000	1.0000	100.00
10.5	185,663		0.0000	1.0000	100.00
11.5	185,663		0.0000	1.0000	100.00
12.5	185,663		0.0000	1.0000	100.00
13.5	185,663		0.0000	1.0000	100.00
14.5	185,663	592	0.0032	0.9968	100.00
15.5	185,071		0.0000	1.0000	99.68
16.5	185,071		0.0000	1.0000	99.68
17.5	185,071		0.0000	1.0000	99.68
18.5	185,071		0.0000	1.0000	99.68
19.5	185,071		0.0000	1.0000	99.68
20.5	185,071		0.0000	1.0000	99.68
21.5	185,071		0.0000	1.0000	99.68
22.5	185,071		0.0000	1.0000	99.68
23.5	174,590		0.0000	1.0000	99.68
24.5	174,590		0.0000	1.0000	99.68
25.5	174,590		0.0000	1.0000	99.68
26.5	174,590		0.0000	1.0000	99.68
27.5	174,590		0.0000	1.0000	99.68
28.5	174,590		0.0000	1.0000	99.68
29.5	174,590		0.0000	1.0000	99.68
30.5	174,590		0.0000	1.0000	99.68
31.5	174,590		0.0000	1.0000	99.68
32.5	174,590		0.0000	1.0000	99.68
33.5	174,590		0.0000	1.0000	99.68
34.5	174,590		0.0000	1.0000	99.68
35.5	174,590		0.0000	1.0000	99.68
36.5	174,590		0.0000	1.0000	99.68
37.5	174,590		0.0000	1.0000	99.68
38.5	174,590		0.0000	1.0000	99.68

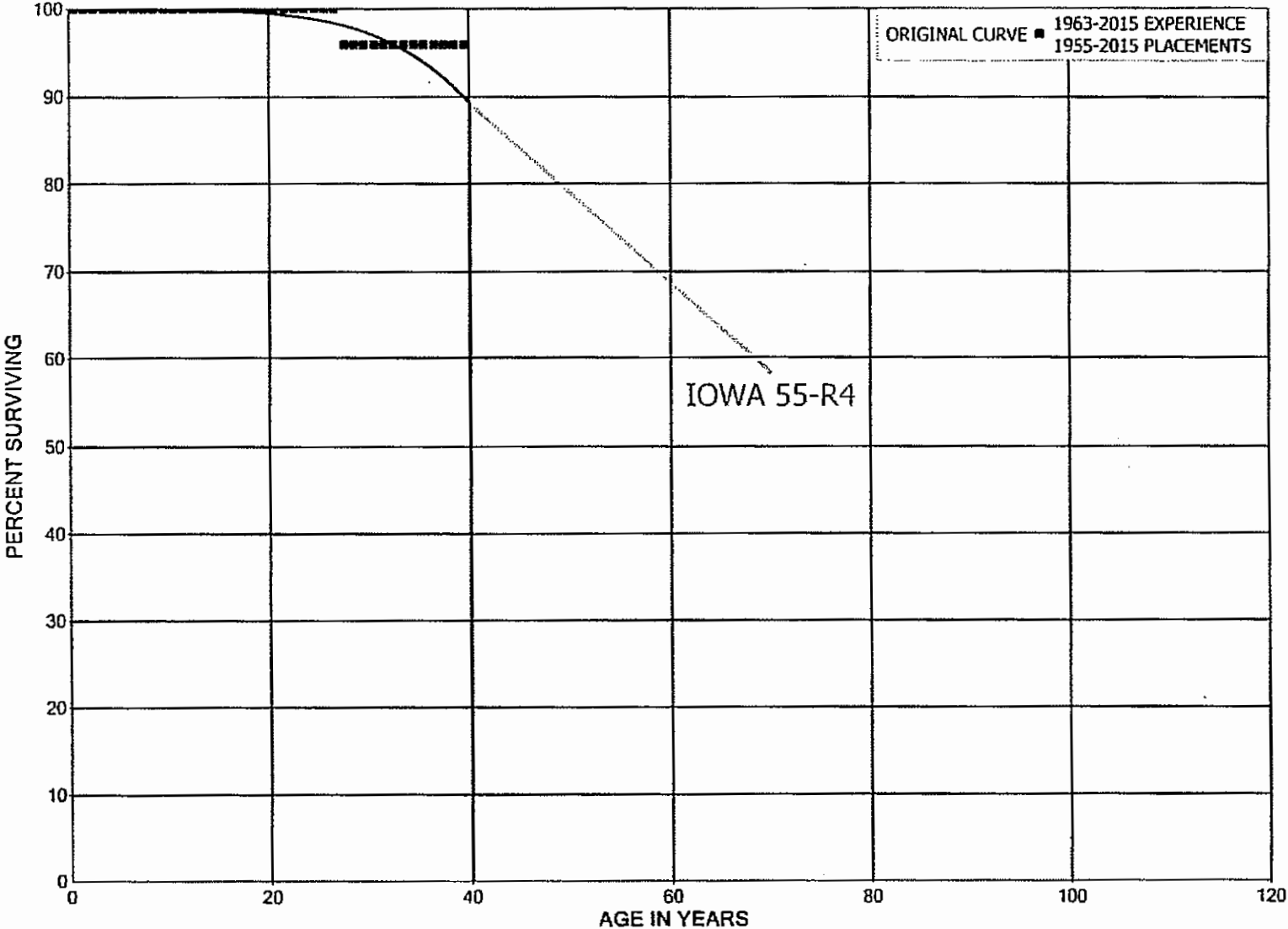
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-1992			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	174,590		0.0000	1.0000	99.68
40.5	174,590		0.0000	1.0000	99.68
41.5	174,590		0.0000	1.0000	99.68
42.5	174,590		0.0000	1.0000	99.68
43.5	174,590		0.0000	1.0000	99.68
44.5	174,590		0.0000	1.0000	99.68
45.5	174,590		0.0000	1.0000	99.68
46.5	174,590		0.0000	1.0000	99.68
47.5	174,590		0.0000	1.0000	99.68
48.5	174,590		0.0000	1.0000	99.68
49.5	174,590		0.0000	1.0000	99.68
50.5	174,590		0.0000	1.0000	99.68
51.5	174,590		0.0000	1.0000	99.68
52.5	174,590		0.0000	1.0000	99.68
53.5	174,590		0.0000	1.0000	99.68
54.5	174,590		0.0000	1.0000	99.68
55.5	174,590		0.0000	1.0000	99.68
56.5	174,590		0.0000	1.0000	99.68
57.5	174,590		0.0000	1.0000	99.68
58.5	174,590	1,359	0.0078	0.9922	99.68
59.5	173,231		0.0000	1.0000	98.91
60.5	173,231	4,323	0.0250	0.9750	98.91
61.5	168,908		0.0000	1.0000	96.44
62.5	168,908		0.0000	1.0000	96.44
63.5	168,908		0.0000	1.0000	96.44
64.5	168,908		0.0000	1.0000	96.44
65.5	168,908		0.0000	1.0000	96.44
66.5	168,908		0.0000	1.0000	96.44
67.5	168,908	5,764	0.0341	0.9659	96.44
68.5	163,144	2,322	0.0142	0.9858	93.15
69.5	160,821		0.0000	1.0000	91.82
70.5	160,821		0.0000	1.0000	91.82
71.5	160,821		0.0000	1.0000	91.82
72.5	160,821	141,371	0.8791	0.1209	91.82
73.5	19,450		0.0000	1.0000	11.10
74.5	18,316		0.0000	1.0000	11.10
75.5	18,316		0.0000	1.0000	11.10
76.5	18,316		0.0000	1.0000	11.10
77.5	18,316		0.0000	1.0000	11.10
78.5	18,316		0.0000	1.0000	11.10
79.5	18,316		0.0000	1.0000	11.10
80.5	18,316		0.0000	1.0000	11.10
81.5					11.10

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,895,853		0.0000	1.0000	100.00
0.5	15,569,366		0.0000	1.0000	100.00
1.5	15,569,366		0.0000	1.0000	100.00
2.5	15,521,802		0.0000	1.0000	100.00
3.5	15,521,802		0.0000	1.0000	100.00
4.5	15,413,729		0.0000	1.0000	100.00
5.5	15,413,729		0.0000	1.0000	100.00
6.5	15,332,543		0.0000	1.0000	100.00
7.5	15,332,543		0.0000	1.0000	100.00
8.5	15,332,543		0.0000	1.0000	100.00
9.5	15,260,054		0.0000	1.0000	100.00
10.5	15,174,353		0.0000	1.0000	100.00
11.5	6,723,515		0.0000	1.0000	100.00
12.5	6,720,992		0.0000	1.0000	100.00
13.5	3,798,777		0.0000	1.0000	100.00
14.5	787,298		0.0000	1.0000	100.00
15.5	611,976		0.0000	1.0000	100.00
16.5	611,976		0.0000	1.0000	100.00
17.5	611,976		0.0000	1.0000	100.00
18.5	611,976		0.0000	1.0000	100.00
19.5	611,976		0.0000	1.0000	100.00
20.5	611,976		0.0000	1.0000	100.00
21.5	611,976		0.0000	1.0000	100.00
22.5	611,976		0.0000	1.0000	100.00
23.5	611,976		0.0000	1.0000	100.00
24.5	611,976		0.0000	1.0000	100.00
25.5	611,976		0.0000	1.0000	100.00
26.5	611,976	25,423	0.0415	0.9585	100.00
27.5	483,650		0.0000	1.0000	95.85
28.5	483,650		0.0000	1.0000	95.85
29.5	483,650		0.0000	1.0000	95.85
30.5	483,650		0.0000	1.0000	95.85
31.5	483,650		0.0000	1.0000	95.85
32.5	483,650		0.0000	1.0000	95.85
33.5	466,035		0.0000	1.0000	95.85
34.5	466,035		0.0000	1.0000	95.85
35.5	466,035		0.0000	1.0000	95.85
36.5	466,035		0.0000	1.0000	95.85
37.5	457,267		0.0000	1.0000	95.85
38.5	457,267		0.0000	1.0000	95.85

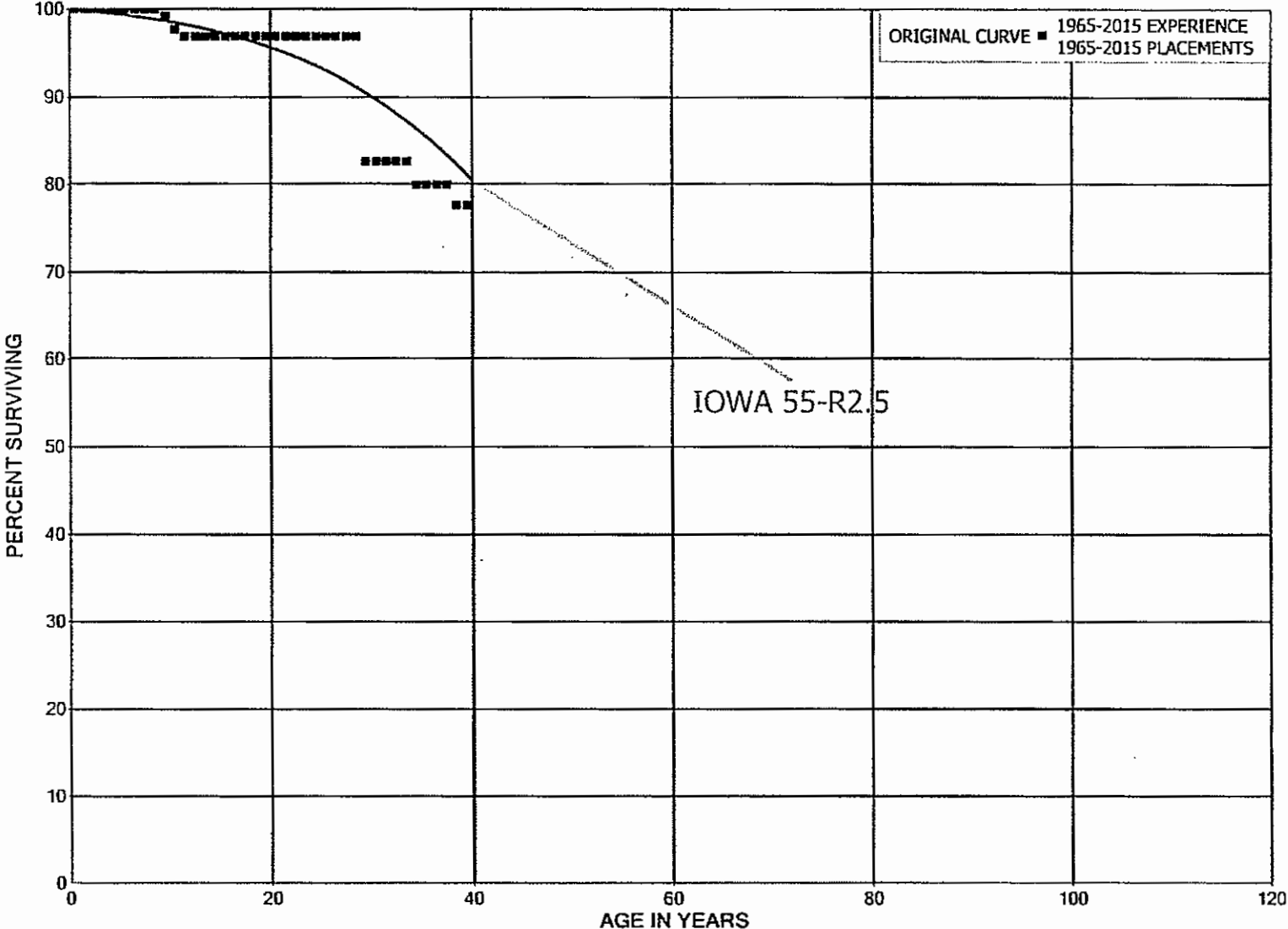
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	457,267		0.0000	1.0000	95.85
40.5	457,267	9,265	0.0203	0.9797	95.85
41.5	382,364		0.0000	1.0000	93.90
42.5	382,364		0.0000	1.0000	93.90
43.5	76,999		0.0000	1.0000	93.90
44.5	76,999		0.0000	1.0000	93.90
45.5					93.90

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015			EXPERIENCE BAND 1965-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,510,682		0.0000	1.0000	100.00
0.5	8,685,244		0.0000	1.0000	100.00
1.5	7,999,554		0.0000	1.0000	100.00
2.5	7,997,148		0.0000	1.0000	100.00
3.5	7,997,148		0.0000	1.0000	100.00
4.5	7,654,181		0.0000	1.0000	100.00
5.5	7,404,260		0.0000	1.0000	100.00
6.5	7,404,260		0.0000	1.0000	100.00
7.5	7,404,260		0.0000	1.0000	100.00
8.5	7,388,797	58,982	0.0080	0.9920	100.00
9.5	7,323,919	115,630	0.0158	0.9842	99.20
10.5	7,029,395	58,782	0.0084	0.9916	97.64
11.5	5,600,122		0.0000	1.0000	96.82
12.5	5,600,122		0.0000	1.0000	96.82
13.5	3,564,333		0.0000	1.0000	96.82
14.5	542,862		0.0000	1.0000	96.82
15.5	251,447		0.0000	1.0000	96.82
16.5	251,447		0.0000	1.0000	96.82
17.5	251,447		0.0000	1.0000	96.82
18.5	251,447		0.0000	1.0000	96.82
19.5	251,447		0.0000	1.0000	96.82
20.5	224,108		0.0000	1.0000	96.82
21.5	224,108		0.0000	1.0000	96.82
22.5	224,108		0.0000	1.0000	96.82
23.5	224,108		0.0000	1.0000	96.82
24.5	224,108		0.0000	1.0000	96.82
25.5	224,108		0.0000	1.0000	96.82
26.5	224,108		0.0000	1.0000	96.82
27.5	224,108		0.0000	1.0000	96.82
28.5	224,108	32,916	0.1469	0.8531	96.82
29.5	191,192		0.0000	1.0000	82.60
30.5	191,192		0.0000	1.0000	82.60
31.5	188,973		0.0000	1.0000	82.60
32.5	188,973		0.0000	1.0000	82.60
33.5	140,956	4,465	0.0317	0.9683	82.60
34.5	136,491		0.0000	1.0000	79.98
35.5	136,491		0.0000	1.0000	79.98
36.5	136,491		0.0000	1.0000	79.98
37.5	136,491	4,128	0.0302	0.9698	79.98
38.5	132,363		0.0000	1.0000	77.56



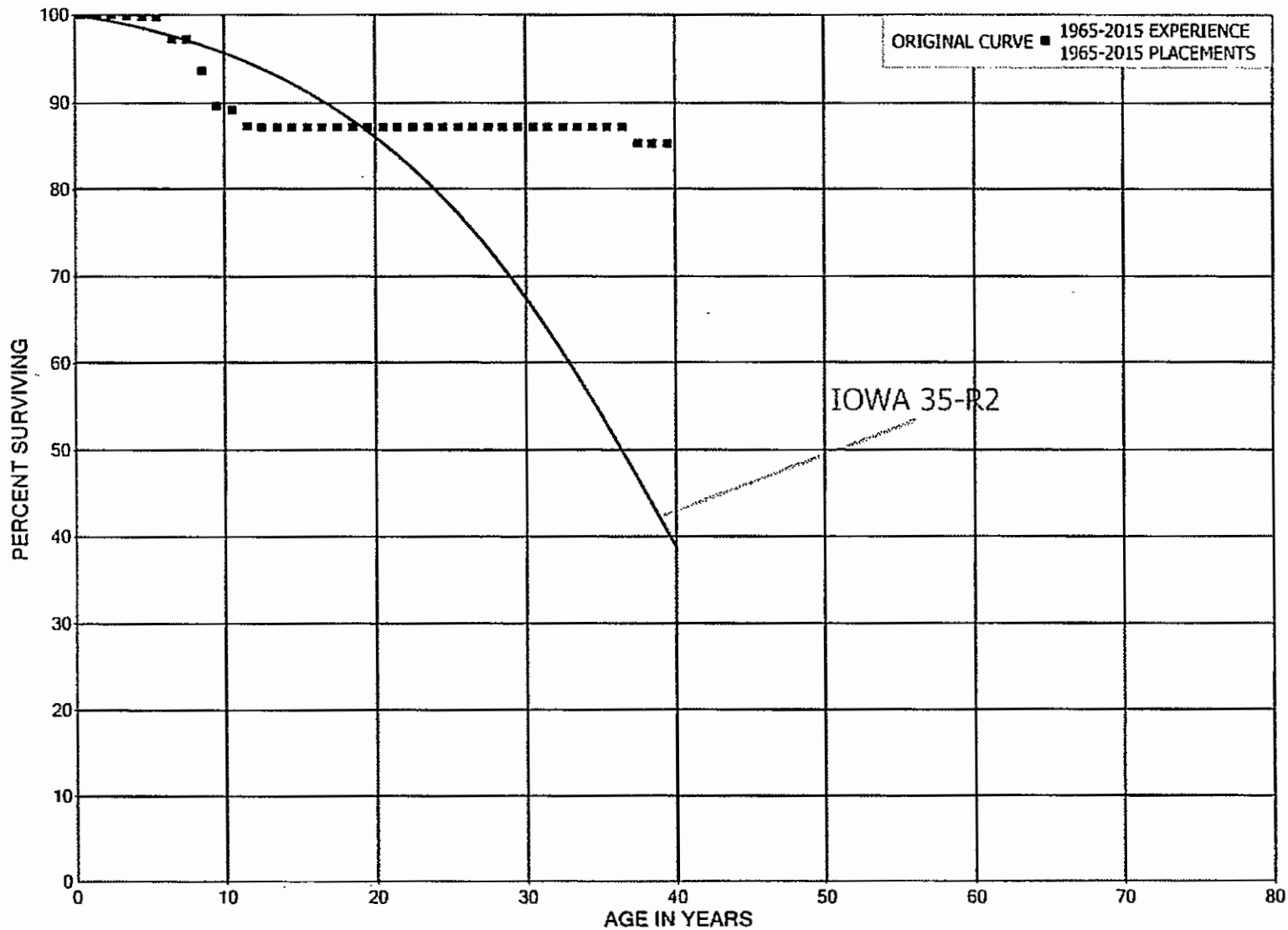
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2015			EXPERIENCE BAND 1965-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	132,363		0.0000	1.0000	77.56
40.5	132,363	3,386	0.0256	0.9744	77.56
41.5	36,281		0.0000	1.0000	75.58
42.5	36,281		0.0000	1.0000	75.58
43.5	36,281		0.0000	1.0000	75.58
44.5	36,281		0.0000	1.0000	75.58
45.5					75.58

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 343 PRIME MOVERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



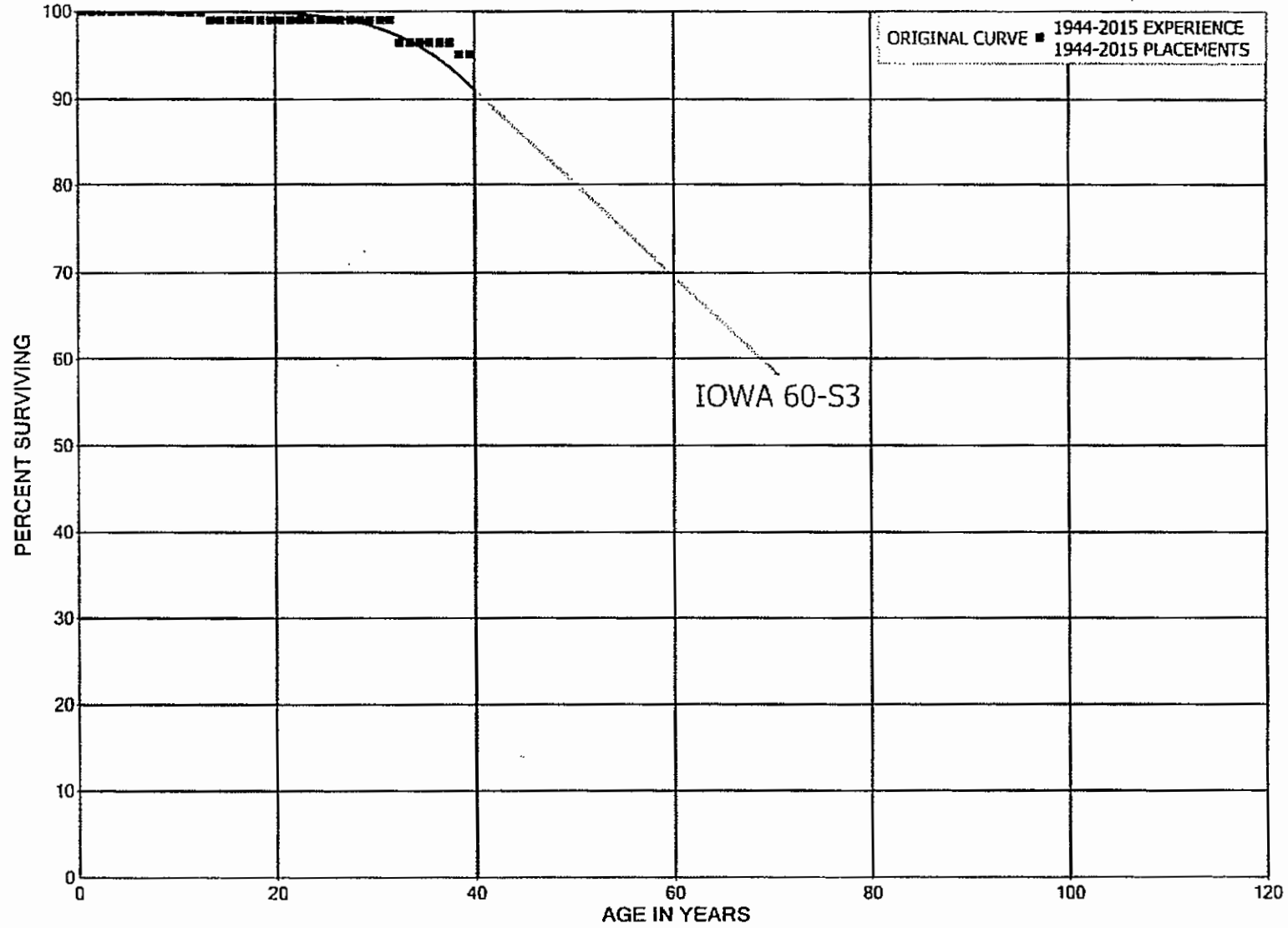
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 343 PRIME MOVERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2015			EXPERIENCE BAND 1965-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	213,441,117		0.0000	1.0000	100.00
0.5	188,387,806		0.0000	1.0000	100.00
1.5	187,627,980		0.0000	1.0000	100.00
2.5	185,146,522	397,897	0.0021	0.9979	100.00
3.5	174,954,490	68,025	0.0004	0.9996	99.79
4.5	165,340,199	100,885	0.0006	0.9994	99.75
5.5	164,688,857	4,206,474	0.0255	0.9745	99.69
6.5	156,325,620		0.0000	1.0000	97.14
7.5	152,526,372	5,560,961	0.0365	0.9635	97.14
8.5	146,729,302	6,211,024	0.0423	0.9577	93.60
9.5	135,367,232	714,705	0.0053	0.9947	89.64
10.5	134,261,003	2,823,648	0.0210	0.9790	89.16
11.5	82,394,983	120,986	0.0015	0.9985	87.29
12.5	82,006,369	27,799	0.0003	0.9997	87.16
13.5	58,931,791		0.0000	1.0000	87.13
14.5	28,248,179		0.0000	1.0000	87.13
15.5	2,331,340		0.0000	1.0000	87.13
16.5	2,276,861		0.0000	1.0000	87.13
17.5	2,276,861		0.0000	1.0000	87.13
18.5	2,276,861		0.0000	1.0000	87.13
19.5	2,276,861		0.0000	1.0000	87.13
20.5	2,276,861		0.0000	1.0000	87.13
21.5	2,276,861		0.0000	1.0000	87.13
22.5	2,263,204		0.0000	1.0000	87.13
23.5	2,263,204		0.0000	1.0000	87.13
24.5	2,263,204		0.0000	1.0000	87.13
25.5	2,263,204		0.0000	1.0000	87.13
26.5	2,263,204		0.0000	1.0000	87.13
27.5	2,263,204		0.0000	1.0000	87.13
28.5	2,263,204		0.0000	1.0000	87.13
29.5	2,263,204		0.0000	1.0000	87.13
30.5	2,263,204		0.0000	1.0000	87.13
31.5	2,263,204		0.0000	1.0000	87.13
32.5	2,263,204		0.0000	1.0000	87.13
33.5	2,263,204		0.0000	1.0000	87.13
34.5	2,263,204		0.0000	1.0000	87.13
35.5	2,263,204		0.0000	1.0000	87.13
36.5	2,263,204	49,334	0.0218	0.9782	87.13
37.5	2,213,870		0.0000	1.0000	85.23
38.5	2,213,870		0.0000	1.0000	85.23
39.5	2,213,870		0.0000	1.0000	85.23
40.5	2,213,870		0.0000	1.0000	85.23
41.5					85.23

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 344 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2015			EXPERIENCE BAND 1944-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,459,435		0.0000	1.0000	100.00
0.5	34,739,440		0.0000	1.0000	100.00
1.5	34,237,964		0.0000	1.0000	100.00
2.5	34,237,964		0.0000	1.0000	100.00
3.5	33,955,294		0.0000	1.0000	100.00
4.5	33,878,713		0.0000	1.0000	100.00
5.5	33,878,713		0.0000	1.0000	100.00
6.5	33,878,713		0.0000	1.0000	100.00
7.5	33,366,615		0.0000	1.0000	100.00
8.5	33,366,615		0.0000	1.0000	100.00
9.5	33,366,615	46,427	0.0014	0.9986	100.00
10.5	33,320,189		0.0000	1.0000	99.86
11.5	26,402,974		0.0000	1.0000	99.86
12.5	26,402,974	248,506	0.0094	0.9906	99.86
13.5	22,185,761		0.0000	1.0000	98.92
14.5	13,418,785		0.0000	1.0000	98.92
15.5	8,579,711		0.0000	1.0000	98.92
16.5	8,197,238		0.0000	1.0000	98.92
17.5	8,197,238		0.0000	1.0000	98.92
18.5	7,902,507		0.0000	1.0000	98.92
19.5	7,517,028		0.0000	1.0000	98.92
20.5	7,478,272		0.0000	1.0000	98.92
21.5	7,478,272		0.0000	1.0000	98.92
22.5	7,438,998		0.0000	1.0000	98.92
23.5	7,438,998		0.0000	1.0000	98.92
24.5	7,438,998		0.0000	1.0000	98.92
25.5	7,438,998		0.0000	1.0000	98.92
26.5	7,438,998		0.0000	1.0000	98.92
27.5	7,438,998		0.0000	1.0000	98.92
28.5	7,418,492		0.0000	1.0000	98.92
29.5	7,413,298		0.0000	1.0000	98.92
30.5	7,413,298		0.0000	1.0000	98.92
31.5	7,407,068	191,176	0.0258	0.9742	98.92
32.5	7,199,789		0.0000	1.0000	96.37
33.5	6,807,544		0.0000	1.0000	96.37
34.5	6,807,544		0.0000	1.0000	96.37
35.5	6,777,889		0.0000	1.0000	96.37
36.5	6,777,889		0.0000	1.0000	96.37
37.5	6,777,889	94,470	0.0139	0.9861	96.37
38.5	6,683,418		0.0000	1.0000	95.02

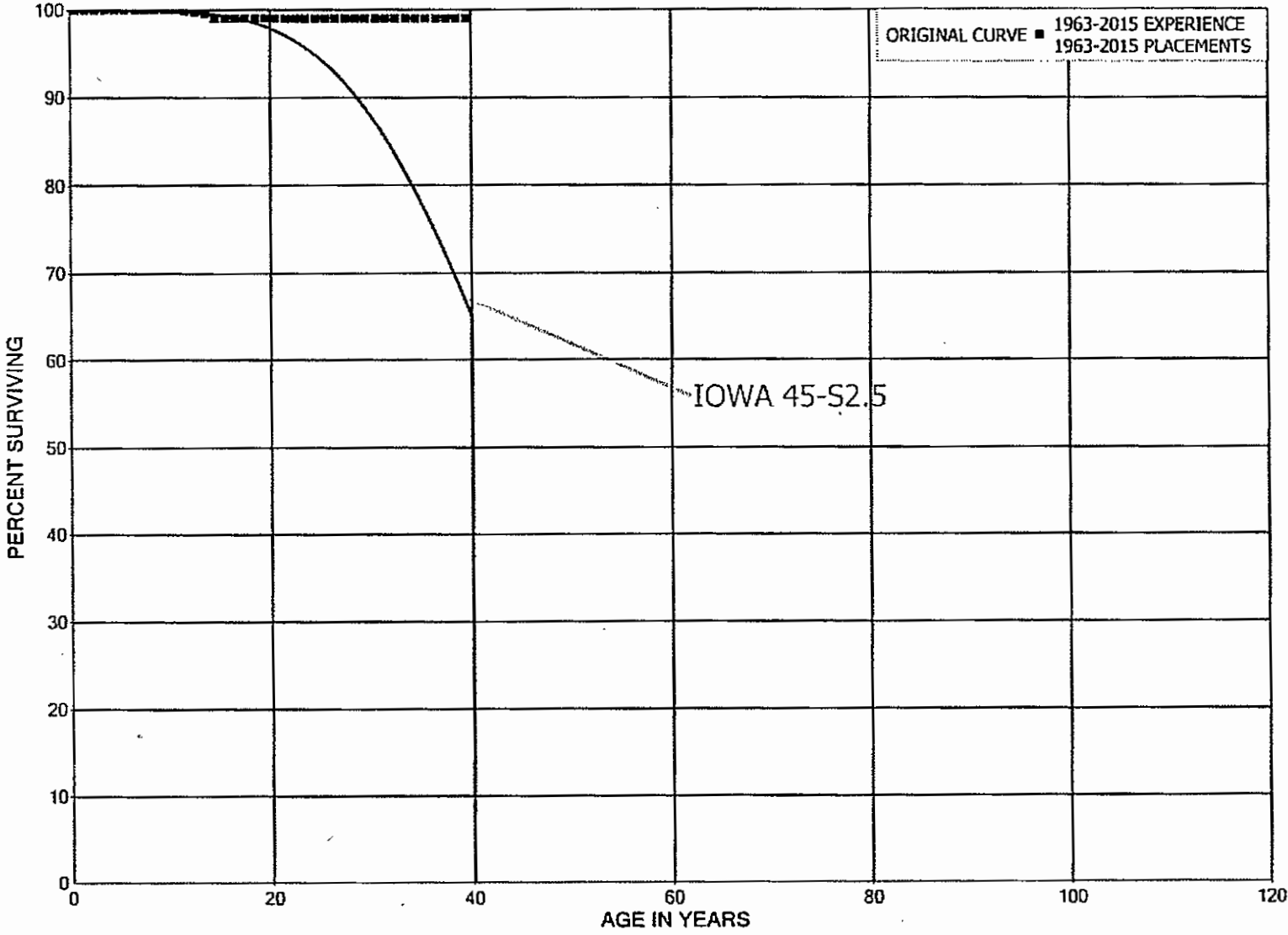
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2015			EXPERIENCE BAND 1944-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,683,418		0.0000	1.0000	95.02
40.5	6,680,989	156	0.0000	1.0000	95.02
41.5	6,637,996	9,823	0.0015	0.9985	95.02
42.5	6,628,173		0.0000	1.0000	94.88
43.5	6,241,973		0.0000	1.0000	94.88
44.5	6,241,973		0.0000	1.0000	94.88
45.5	375		0.0000	1.0000	94.88
46.5	375		0.0000	1.0000	94.88
47.5	334		0.0000	1.0000	94.88
48.5	334		0.0000	1.0000	94.88
49.5	334		0.0000	1.0000	94.88
50.5	334		0.0000	1.0000	94.88
51.5	334		0.0000	1.0000	94.88
52.5	334		0.0000	1.0000	94.88
53.5	334		0.0000	1.0000	94.88
54.5	334		0.0000	1.0000	94.88
55.5	334		0.0000	1.0000	94.88
56.5	334		0.0000	1.0000	94.88
57.5	334		0.0000	1.0000	94.88
58.5	334		0.0000	1.0000	94.88
59.5	334		0.0000	1.0000	94.88
60.5	334		0.0000	1.0000	94.88
61.5	334		0.0000	1.0000	94.88
62.5					94.88

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,625,362		0.0000	1.0000	100.00
0.5	19,210,681		0.0000	1.0000	100.00
1.5	18,480,973		0.0000	1.0000	100.00
2.5	18,349,102		0.0000	1.0000	100.00
3.5	18,172,753		0.0000	1.0000	100.00
4.5	16,819,831		0.0000	1.0000	100.00
5.5	19,241,461		0.0000	1.0000	100.00
6.5	19,017,469		0.0000	1.0000	100.00
7.5	19,924,387		0.0000	1.0000	100.00
8.5	19,888,578	19,266	0.0010	0.9990	100.00
9.5	19,869,312		0.0000	1.0000	99.90
10.5	19,869,312	4,257	0.0002	0.9998	99.90
11.5	9,943,014	15,346	0.0015	0.9985	99.88
12.5	9,927,668	23,117	0.0023	0.9977	99.73
13.5	7,627,524	37,547	0.0049	0.9951	99.50
14.5	2,283,575		0.0000	1.0000	99.01
15.5	420,311		0.0000	1.0000	99.01
16.5	420,311		0.0000	1.0000	99.01
17.5	396,544		0.0000	1.0000	99.01
18.5	396,544		0.0000	1.0000	99.01
19.5	396,544		0.0000	1.0000	99.01
20.5	396,544		0.0000	1.0000	99.01
21.5	396,544		0.0000	1.0000	99.01
22.5	396,544		0.0000	1.0000	99.01
23.5	396,544		0.0000	1.0000	99.01
24.5	396,544		0.0000	1.0000	99.01
25.5	396,544		0.0000	1.0000	99.01
26.5	396,544		0.0000	1.0000	99.01
27.5	392,354		0.0000	1.0000	99.01
28.5	392,354		0.0000	1.0000	99.01
29.5	392,354		0.0000	1.0000	99.01
30.5	392,354		0.0000	1.0000	99.01
31.5	392,354		0.0000	1.0000	99.01
32.5	392,354		0.0000	1.0000	99.01
33.5	379,283		0.0000	1.0000	99.01
34.5	379,283		0.0000	1.0000	99.01
35.5	379,283		0.0000	1.0000	99.01
36.5	379,283		0.0000	1.0000	99.01
37.5	379,283		0.0000	1.0000	99.01
38.5	378,800	368	0.0010	0.9990	99.01



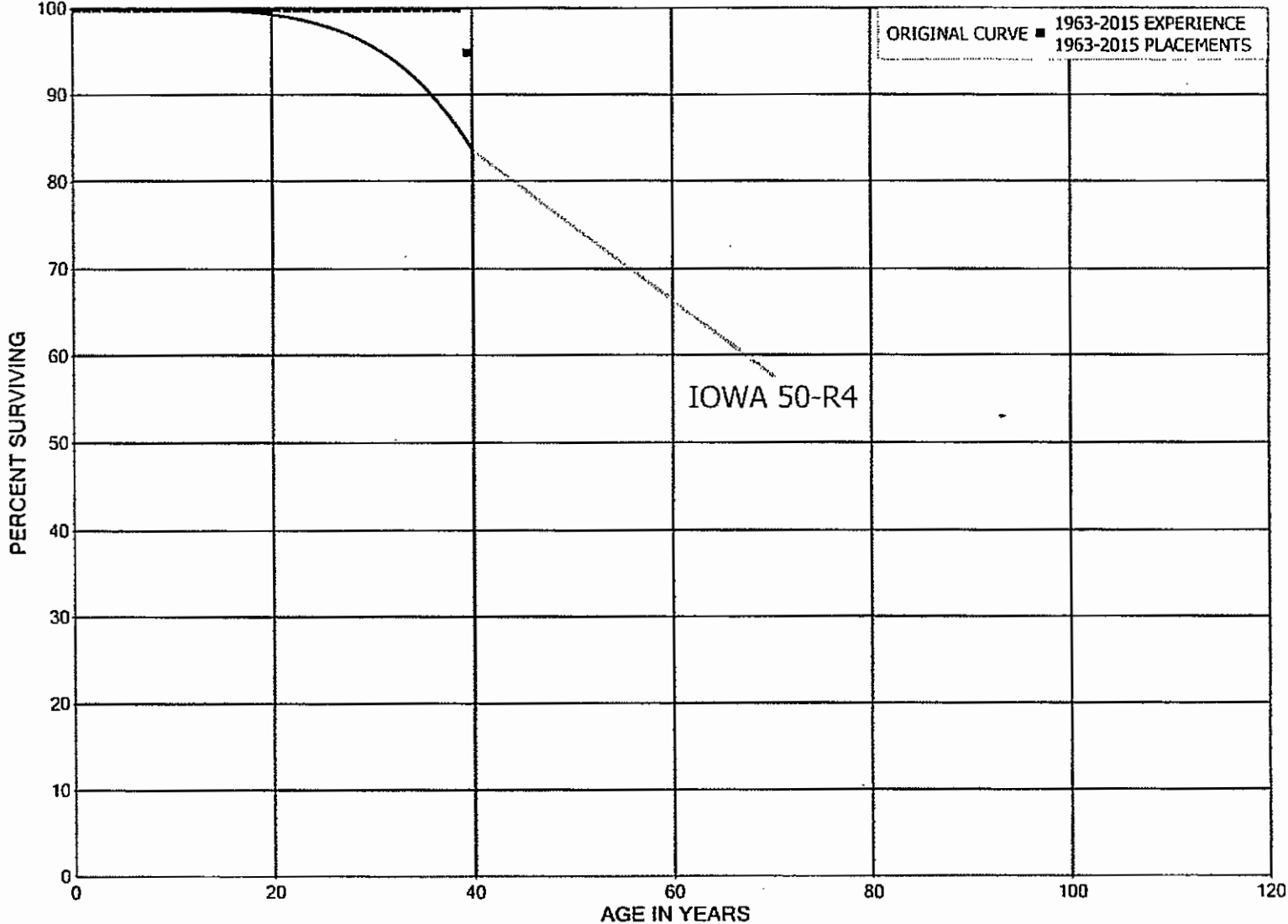
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	378,432		0.0000	1.0000	98.91
40.5	378,432	472	0.0012	0.9988	98.91
41.5	294,157	5,522	0.0188	0.9812	98.79
42.5	288,635	3,766	0.0130	0.9870	96.93
43.5	262,092		0.0000	1.0000	95.67
44.5	260,336		0.0000	1.0000	95.67
45.5					95.67

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,828,198		0.0000	1.0000	100.00
0.5	3,824,647		0.0000	1.0000	100.00
1.5	3,822,230		0.0000	1.0000	100.00
2.5	3,822,230		0.0000	1.0000	100.00
3.5	3,822,230		0.0000	1.0000	100.00
4.5	3,818,877		0.0000	1.0000	100.00
5.5	3,795,663		0.0000	1.0000	100.00
6.5	3,795,663		0.0000	1.0000	100.00
7.5	3,795,663		0.0000	1.0000	100.00
8.5	3,732,091		0.0000	1.0000	100.00
9.5	3,732,091		0.0000	1.0000	100.00
10.5	3,723,154		0.0000	1.0000	100.00
11.5	3,702,122		0.0000	1.0000	100.00
12.5	3,678,701		0.0000	1.0000	100.00
13.5	3,672,555		0.0000	1.0000	100.00
14.5	47,990		0.0000	1.0000	100.00
15.5	25,907		0.0000	1.0000	100.00
16.5	25,907		0.0000	1.0000	100.00
17.5	25,907		0.0000	1.0000	100.00
18.5	25,907		0.0000	1.0000	100.00
19.5	25,907		0.0000	1.0000	100.00
20.5	25,907		0.0000	1.0000	100.00
21.5	25,907		0.0000	1.0000	100.00
22.5	25,907		0.0000	1.0000	100.00
23.5	25,907		0.0000	1.0000	100.00
24.5	25,907		0.0000	1.0000	100.00
25.5	25,907		0.0000	1.0000	100.00
26.5	25,907		0.0000	1.0000	100.00
27.5	25,907		0.0000	1.0000	100.00
28.5	25,907		0.0000	1.0000	100.00
29.5	25,907		0.0000	1.0000	100.00
30.5	25,907		0.0000	1.0000	100.00
31.5	25,907		0.0000	1.0000	100.00
32.5	22,004		0.0000	1.0000	100.00
33.5	22,004		0.0000	1.0000	100.00
34.5	22,004		0.0000	1.0000	100.00
35.5	22,004		0.0000	1.0000	100.00
36.5	22,004		0.0000	1.0000	100.00
37.5	22,004		0.0000	1.0000	100.00
38.5	22,004	1,141	0.0518	0.9482	100.00

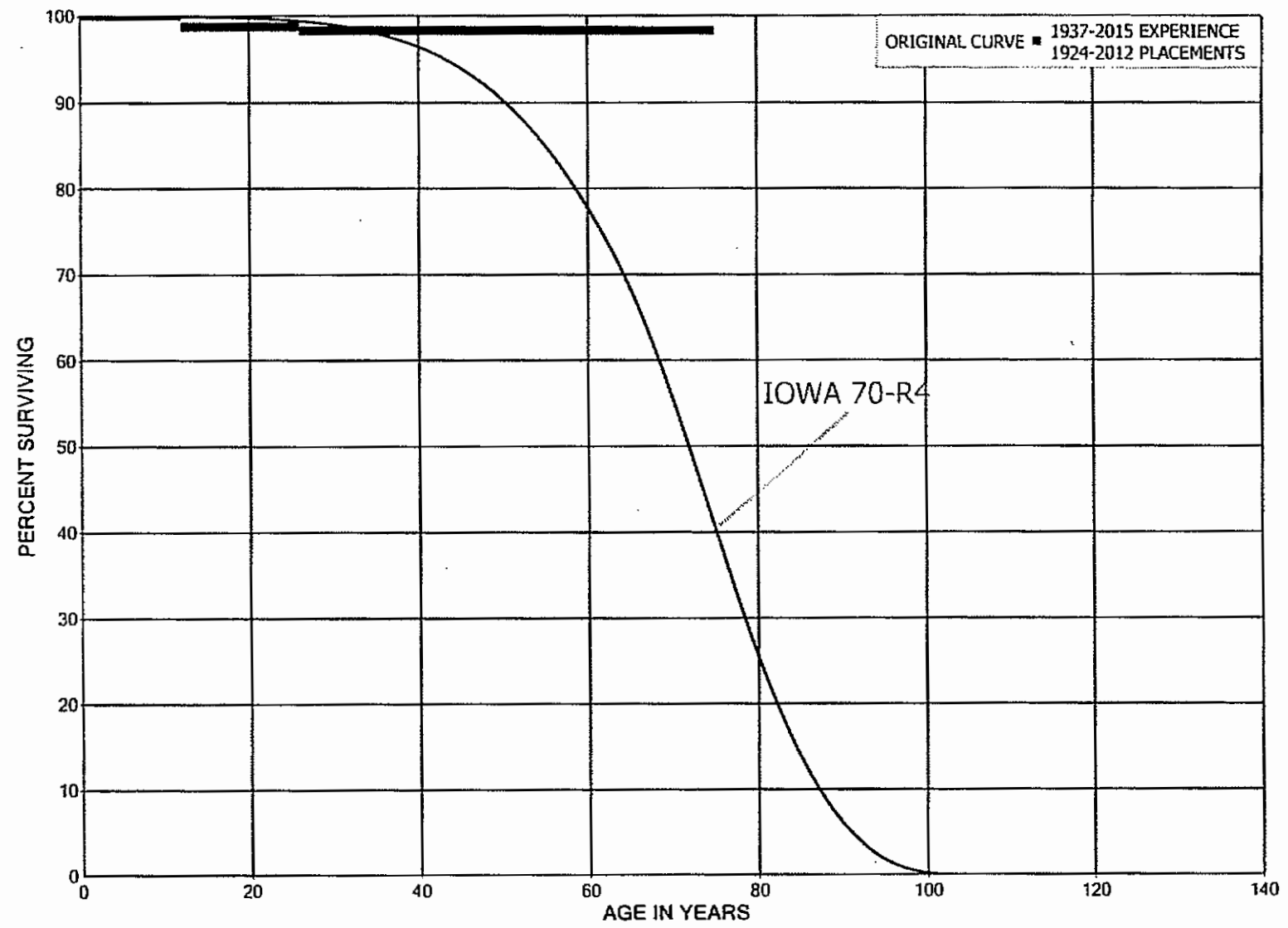
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,863		0.0000	1.0000	94.82
40.5	20,863		0.0000	1.0000	94.82
41.5	20,863		0.0000	1.0000	94.82
42.5	20,863		0.0000	1.0000	94.82
43.5					94.82

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 350.1 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2012			EXPERIENCE BAND 1937-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,599,393		0.0000	1.0000	100.00
0.5	8,599,913		0.0000	1.0000	100.00
1.5	8,599,913	4,581	0.0005	0.9995	100.00
2.5	8,742,642		0.0000	1.0000	99.95
3.5	7,943,650		0.0000	1.0000	99.95
4.5	7,879,534		0.0000	1.0000	99.95
5.5	7,879,185		0.0000	1.0000	99.95
6.5	7,885,612		0.0000	1.0000	99.95
7.5	7,887,942		0.0000	1.0000	99.95
8.5	2,695,513		0.0000	1.0000	99.95
9.5	2,716,375	750	0.0003	0.9997	99.95
10.5	2,733,518		0.0000	1.0000	99.92
11.5	2,758,216	31,630	0.0115	0.9885	99.92
12.5	2,750,471		0.0000	1.0000	98.77
13.5	2,771,287		0.0000	1.0000	98.77
14.5	2,331,323		0.0000	1.0000	98.77
15.5	2,636,736		0.0000	1.0000	98.77
16.5	2,525,470		0.0000	1.0000	98.77
17.5	2,562,804		0.0000	1.0000	98.77
18.5	2,630,561		0.0000	1.0000	98.77
19.5	2,312,037		0.0000	1.0000	98.77
20.5	2,255,403		0.0000	1.0000	98.77
21.5	2,261,100	1,500	0.0007	0.9993	98.77
22.5	2,567,049		0.0000	1.0000	98.71
23.5	2,585,313		0.0000	1.0000	98.71
24.5	2,564,148		0.0000	1.0000	98.71
25.5	2,547,456	10,368	0.0041	0.9959	98.71
26.5	2,537,082		0.0000	1.0000	98.31
27.5	2,537,082		0.0000	1.0000	98.31
28.5	2,537,082		0.0000	1.0000	98.31
29.5	2,531,448		0.0000	1.0000	98.31
30.5	2,531,448		0.0000	1.0000	98.31
31.5	2,529,118		0.0000	1.0000	98.31
32.5	2,523,031		0.0000	1.0000	98.31
33.5	2,440,234		0.0000	1.0000	98.31
34.5	2,415,113		0.0000	1.0000	98.31
35.5	2,143,837		0.0000	1.0000	98.31
36.5	2,005,561		0.0000	1.0000	98.31
37.5	1,972,927		0.0000	1.0000	98.31
38.5	1,932,047		0.0000	1.0000	98.31

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012			EXPERIENCE BAND 1937-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,624,204		0.0000	1.0000	98.31
40.5	1,537,160		0.0000	1.0000	98.31
41.5	1,499,306		0.0000	1.0000	98.31
42.5	1,433,271		0.0000	1.0000	98.31
43.5	1,430,864		0.0000	1.0000	98.31
44.5	1,414,466		0.0000	1.0000	98.31
45.5	1,393,363		0.0000	1.0000	98.31
46.5	1,077,461		0.0000	1.0000	98.31
47.5	1,059,030		0.0000	1.0000	98.31
48.5	1,047,213		0.0000	1.0000	98.31
49.5	1,045,967		0.0000	1.0000	98.31
50.5	1,036,808		0.0000	1.0000	98.31
51.5	1,018,186		0.0000	1.0000	98.31
52.5	893,933		0.0000	1.0000	98.31
53.5	858,979		0.0000	1.0000	98.31
54.5	849,605		0.0000	1.0000	98.31
55.5	844,669		0.0000	1.0000	98.31
56.5	802,749		0.0000	1.0000	98.31
57.5	700,508		0.0000	1.0000	98.31
58.5	652,488		0.0000	1.0000	98.31
59.5	652,385		0.0000	1.0000	98.31
60.5	650,331		0.0000	1.0000	98.31
61.5	640,269		0.0000	1.0000	98.31
62.5	640,269		0.0000	1.0000	98.31
63.5	428,131		0.0000	1.0000	98.31
64.5	423,687		0.0000	1.0000	98.31
65.5	374,360		0.0000	1.0000	98.31
66.5	301,253		0.0000	1.0000	98.31
67.5	255,921		0.0000	1.0000	98.31
68.5	255,921		0.0000	1.0000	98.31
69.5	255,921		0.0000	1.0000	98.31
70.5	254,322		0.0000	1.0000	98.31
71.5	254,322		0.0000	1.0000	98.31
72.5	155,656		0.0000	1.0000	98.31
73.5	155,656		0.0000	1.0000	98.31
74.5	153,350		0.0000	1.0000	98.31
75.5	18,945		0.0000	1.0000	98.31
76.5	8,255		0.0000	1.0000	98.31
77.5	7,058		0.0000	1.0000	98.31
78.5	6,951		0.0000	1.0000	98.31

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

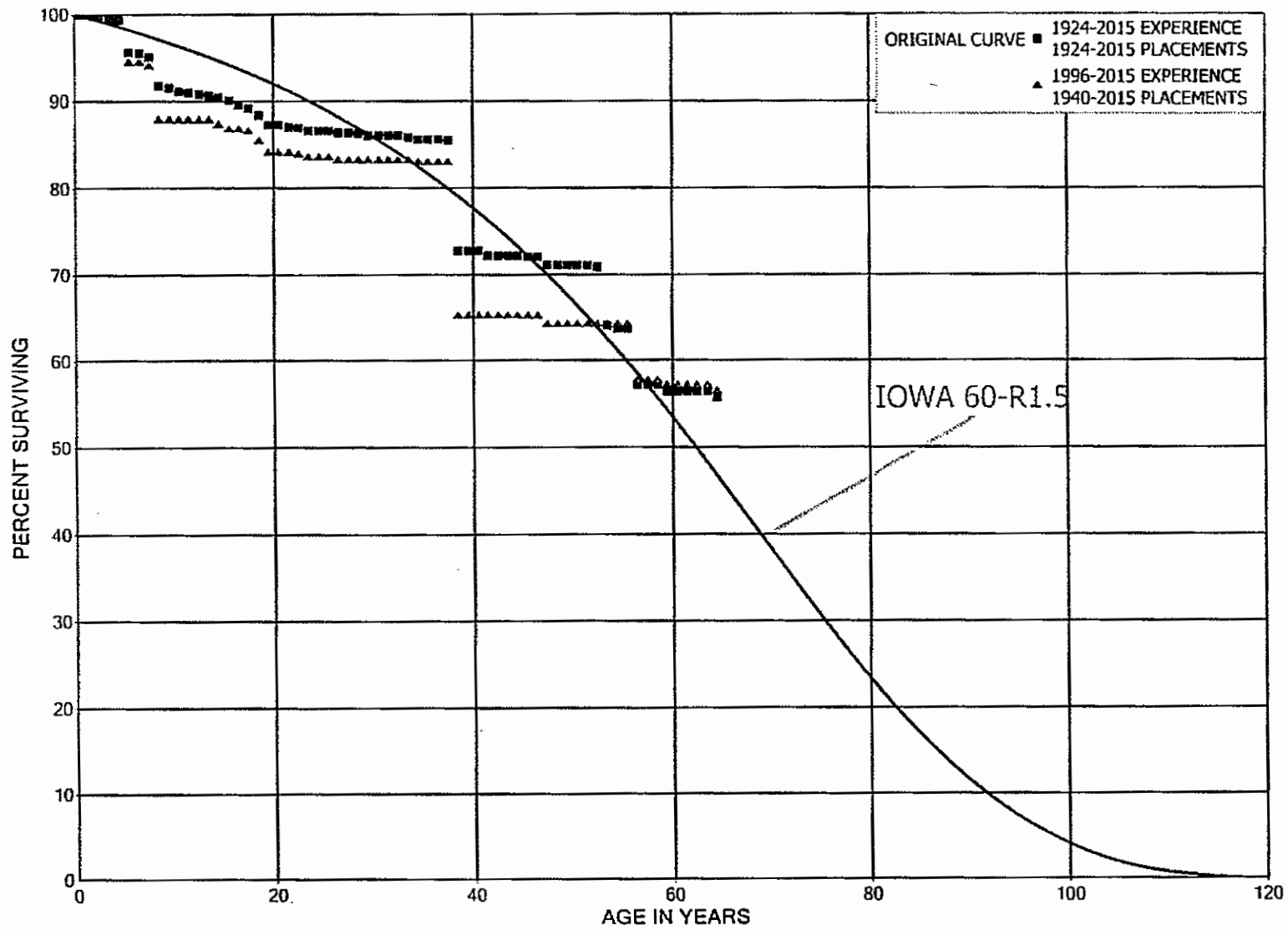
ACCOUNT 350.1 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2012		EXPERIENCE BAND 1937-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	524		0.0000	1.0000	98.31
80.5	524		0.0000	1.0000	98.31
81.5	524		0.0000	1.0000	98.31
82.5	524		0.0000	1.0000	98.31
83.5	524		0.0000	1.0000	98.31
84.5	524		0.0000	1.0000	98.31
85.5	524		0.0000	1.0000	98.31
86.5	524		0.0000	1.0000	98.31
87.5	524		0.0000	1.0000	98.31
88.5	524		0.0000	1.0000	98.31
89.5	524		0.0000	1.0000	98.31
90.5	524		0.0000	1.0000	98.31
91.5					98.31



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1924-2015

## EXPERIENCE BAND 1924-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,958,855	702	0.0001	0.9999	100.00
0.5	7,896,433	1,429	0.0002	0.9998	99.99
1.5	7,181,916	14,926	0.0021	0.9979	99.98
2.5	7,069,865	28,340	0.0040	0.9960	99.77
3.5	6,920,960	7,177	0.0010	0.9990	99.37
4.5	6,603,899	245,060	0.0371	0.9629	99.27
5.5	5,359,218	1,933	0.0004	0.9996	95.58
6.5	5,252,977	27,141	0.0052	0.9948	95.55
7.5	3,069,961	107,607	0.0351	0.9649	95.05
8.5	2,942,860	8,642	0.0029	0.9971	91.72
9.5	2,890,706	11,156	0.0039	0.9961	91.45
10.5	2,829,335	4,093	0.0014	0.9986	91.10
11.5	2,769,524	7,031	0.0025	0.9975	90.97
12.5	2,733,445	2,093	0.0008	0.9992	90.74
13.5	2,360,786	5,726	0.0024	0.9976	90.67
14.5	2,399,754	11,450	0.0048	0.9952	90.45
15.5	2,238,874	13,043	0.0058	0.9942	90.02
16.5	2,135,364	6,639	0.0031	0.9969	89.49
17.5	2,188,878	20,782	0.0095	0.9905	89.21
18.5	2,171,926	26,697	0.0123	0.9877	88.37
19.5	2,133,066		0.0000	1.0000	87.28
20.5	2,105,195	5,544	0.0026	0.9974	87.28
21.5	1,832,797	3,086	0.0017	0.9983	87.05
22.5	1,803,804	5,519	0.0031	0.9969	86.90
23.5	1,698,800		0.0000	1.0000	86.64
24.5	1,658,960		0.0000	1.0000	86.64
25.5	1,474,516	4,138	0.0028	0.9972	86.64
26.5	1,442,427	680	0.0005	0.9995	86.39
27.5	1,457,511	1,691	0.0012	0.9988	86.35
28.5	1,459,390	2,383	0.0016	0.9984	86.25
29.5	1,391,857		0.0000	1.0000	86.11
30.5	1,378,443		0.0000	1.0000	86.11
31.5	1,364,748	1,179	0.0009	0.9991	86.11
32.5	1,382,267	2,761	0.0020	0.9980	86.04
33.5	1,359,636	4,275	0.0031	0.9969	85.87
34.5	1,213,742		0.0000	1.0000	85.60
35.5	1,112,390		0.0000	1.0000	85.60
36.5	1,063,225	598	0.0006	0.9994	85.60
37.5	1,013,042	151,434	0.1495	0.8505	85.55
38.5	829,014		0.0000	1.0000	72.76

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015			EXPERIENCE BAND 1924-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	829,275	80	0.0001	0.9999	72.76	
40.5	678,114	4,981	0.0073	0.9927	72.75	
41.5	589,962		0.0000	1.0000	72.22	
42.5	632,608		0.0000	1.0000	72.22	
43.5	579,799	717	0.0012	0.9988	72.22	
44.5	573,037	604	0.0011	0.9989	72.13	
45.5	569,568	308	0.0005	0.9995	72.05	
46.5	566,177	7,685	0.0136	0.9864	72.01	
47.5	555,799		0.0000	1.0000	71.04	
48.5	547,493		0.0000	1.0000	71.04	
49.5	544,412		0.0000	1.0000	71.04	
50.5	539,447		0.0000	1.0000	71.04	
51.5	505,136	1,121	0.0022	0.9978	71.04	
52.5	499,305	47,821	0.0958	0.9042	70.88	
53.5	451,484	2,763	0.0061	0.9939	64.09	
54.5	434,173		0.0000	1.0000	63.70	
55.5	425,363	43,770	0.1029	0.8971	63.70	
56.5	357,586		0.0000	1.0000	57.14	
57.5	283,096		0.0000	1.0000	57.14	
58.5	249,206	3,049	0.0122	0.9878	57.14	
59.5	246,154		0.0000	1.0000	56.45	
60.5	238,067		0.0000	1.0000	56.45	
61.5	171,891		0.0000	1.0000	56.45	
62.5	123,116		0.0000	1.0000	56.45	
63.5	115,685	1,392	0.0120	0.9880	56.45	
64.5	112,620		0.0000	1.0000	55.77	
65.5	99,515	438	0.0044	0.9956	55.77	
66.5	82,722	3,246	0.0392	0.9608	55.52	
67.5	77,157	3,294	0.0427	0.9573	53.34	
68.5	72,334		0.0000	1.0000	51.07	
69.5	72,334		0.0000	1.0000	51.07	
70.5	72,334		0.0000	1.0000	51.07	
71.5	72,334		0.0000	1.0000	51.07	
72.5	72,334		0.0000	1.0000	51.07	
73.5	12,492		0.0000	1.0000	51.07	
74.5	1,162		0.0000	1.0000	51.07	
75.5					51.07	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,801,652		0.0000	1.0000	100.00
0.5	5,776,929		0.0000	1.0000	100.00
1.5	5,341,386	14,147	0.0026	0.9974	100.00
2.5	5,244,772	18,435	0.0035	0.9965	99.74
3.5	5,201,255	5,133	0.0010	0.9990	99.38
4.5	4,930,882	243,900	0.0495	0.9505	99.29
5.5	3,886,962	1,130	0.0003	0.9997	94.38
6.5	3,777,839	13,669	0.0036	0.9964	94.35
7.5	1,605,514	105,572	0.0658	0.9342	94.01
8.5	1,495,050		0.0000	1.0000	87.83
9.5	1,496,462		0.0000	1.0000	87.83
10.5	1,491,520		0.0000	1.0000	87.83
11.5	1,433,636		0.0000	1.0000	87.83
12.5	1,386,159		0.0000	1.0000	87.83
13.5	1,006,983	5,726	0.0057	0.9943	87.83
14.5	1,174,126	7,577	0.0065	0.9935	87.33
15.5	1,157,424		0.0000	1.0000	86.76
16.5	1,206,589	2,816	0.0023	0.9977	86.76
17.5	1,269,768	17,591	0.0139	0.9861	86.56
18.5	1,275,362	19,804	0.0155	0.9845	85.36
19.5	1,260,278		0.0000	1.0000	84.04
20.5	1,374,362		0.0000	1.0000	84.04
21.5	1,185,714	2,625	0.0022	0.9978	84.04
22.5	1,196,502	5,519	0.0046	0.9954	83.85
23.5	1,293,651		0.0000	1.0000	83.46
24.5	1,251,655		0.0000	1.0000	83.46
25.5	1,054,449	3,374	0.0032	0.9968	83.46
26.5	1,054,238		0.0000	1.0000	83.20
27.5	1,044,547		0.0000	1.0000	83.20
28.5	1,020,058		0.0000	1.0000	83.20
29.5	957,989		0.0000	1.0000	83.20
30.5	949,540		0.0000	1.0000	83.20
31.5	970,156		0.0000	1.0000	83.20
32.5	959,033		0.0000	1.0000	83.20
33.5	928,074	3,139	0.0034	0.9966	83.20
34.5	791,474		0.0000	1.0000	82.91
35.5	696,485		0.0000	1.0000	82.91
36.5	671,327		0.0000	1.0000	82.91
37.5	679,823	145,342	0.2138	0.7862	82.91
38.5	535,777		0.0000	1.0000	65.19

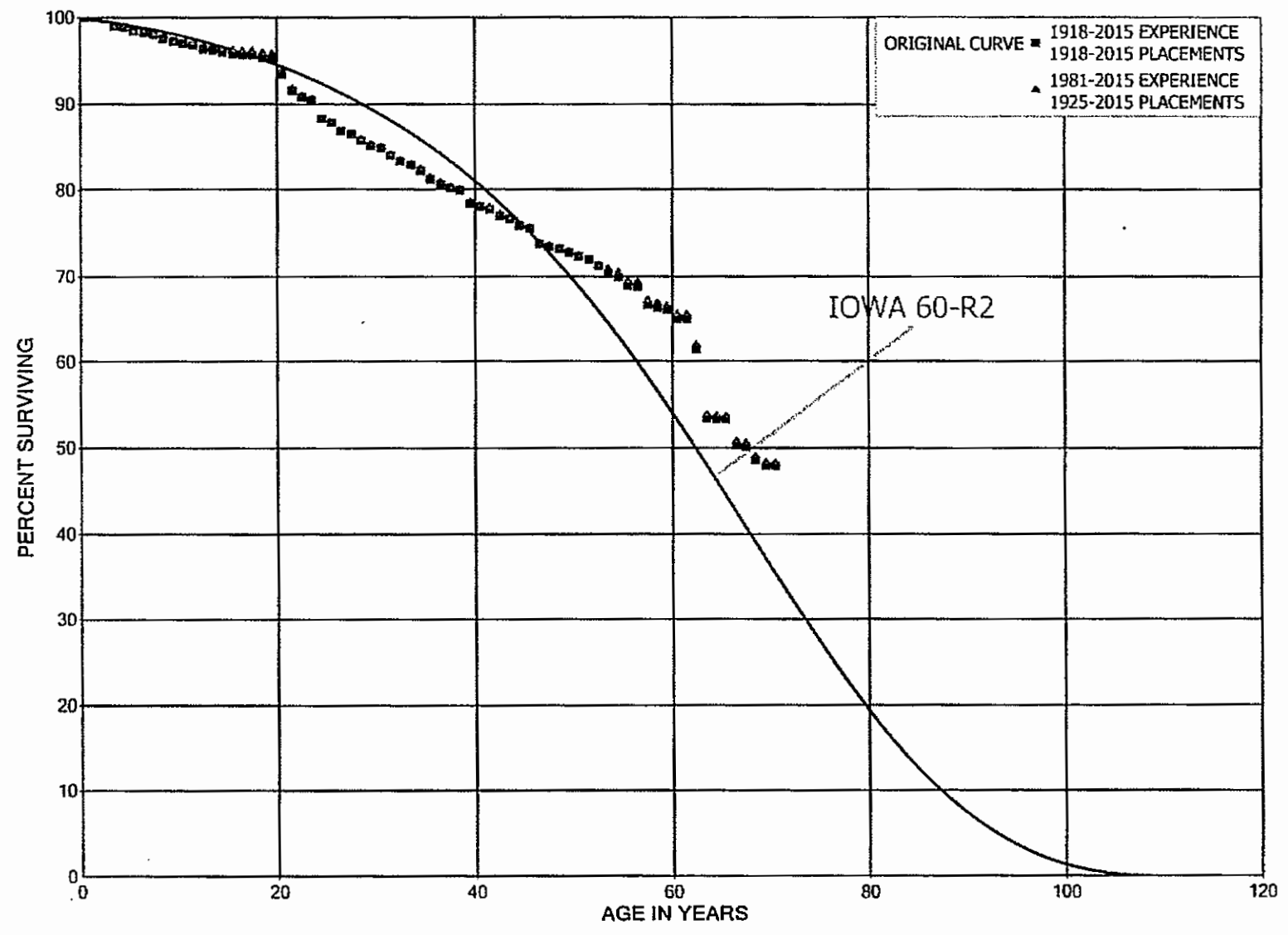
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	531,060	80	0.0002	0.9998	65.19	
40.5	390,183		0.0000	1.0000	65.18	
41.5	416,958		0.0000	1.0000	65.18	
42.5	456,712		0.0000	1.0000	65.18	
43.5	411,334		0.0000	1.0000	65.18	
44.5	406,962		0.0000	1.0000	65.18	
45.5	417,664		0.0000	1.0000	65.18	
46.5	430,936	6,467	0.0150	0.9850	65.18	
47.5	424,095		0.0000	1.0000	64.20	
48.5	415,085		0.0000	1.0000	64.20	
49.5	412,004		0.0000	1.0000	64.20	
50.5	407,039		0.0000	1.0000	64.20	
51.5	372,728		0.0000	1.0000	64.20	
52.5	368,018		0.0000	1.0000	64.20	
53.5	432,983		0.0000	1.0000	64.20	
54.5	432,159		0.0000	1.0000	64.20	
55.5	424,511	43,770	0.1031	0.8969	64.20	
56.5	356,734		0.0000	1.0000	57.58	
57.5	282,244		0.0000	1.0000	57.58	
58.5	248,354	2,197	0.0088	0.9912	57.58	
59.5	246,154		0.0000	1.0000	57.07	
60.5	238,067		0.0000	1.0000	57.07	
61.5	171,891		0.0000	1.0000	57.07	
62.5	123,116		0.0000	1.0000	57.07	
63.5	115,685	1,392	0.0120	0.9880	57.07	
64.5	112,620		0.0000	1.0000	56.38	
65.5	99,515	438	0.0044	0.9956	56.38	
66.5	82,722	3,246	0.0392	0.9608	56.14	
67.5	77,157	3,294	0.0427	0.9573	53.93	
68.5	72,334		0.0000	1.0000	51.63	
69.5	72,334		0.0000	1.0000	51.63	
70.5	72,334		0.0000	1.0000	51.63	
71.5	72,334		0.0000	1.0000	51.63	
72.5	72,334		0.0000	1.0000	51.63	
73.5	12,492		0.0000	1.0000	51.63	
74.5	1,162		0.0000	1.0000	51.63	
75.5					51.63	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 353.1 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2015			EXPERIENCE BAND 1918-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	171,269,265		0.0000	1.0000	100.00
0.5	139,672,590	11,869	0.0001	0.9999	100.00
1.5	136,834,592	284,490	0.0021	0.9979	99.99
2.5	149,834,971	1,309,544	0.0087	0.9913	99.78
3.5	139,701,375	152,155	0.0011	0.9989	98.91
4.5	137,069,654	637,859	0.0047	0.9953	98.80
5.5	132,288,828	186,060	0.0014	0.9986	98.34
6.5	130,211,702	262,795	0.0020	0.9980	98.21
7.5	129,247,990	723,914	0.0056	0.9944	98.01
8.5	126,510,491	350,363	0.0028	0.9972	97.46
9.5	123,154,041	350,190	0.0028	0.9972	97.19
10.5	116,436,755	226,465	0.0019	0.9981	96.91
11.5	116,181,577	516,710	0.0044	0.9956	96.72
12.5	110,134,903	195,876	0.0018	0.9982	96.29
13.5	105,024,611	133,851	0.0013	0.9987	96.12
14.5	104,684,065	254,646	0.0024	0.9976	96.00
15.5	98,876,267	106,880	0.0011	0.9989	95.77
16.5	97,411,279	104,555	0.0011	0.9989	95.66
17.5	97,606,494	265,874	0.0027	0.9973	95.56
18.5	95,920,232	263,249	0.0027	0.9973	95.30
19.5	93,192,580	1,660,486	0.0178	0.9822	95.04
20.5	91,260,634	1,760,522	0.0193	0.9807	93.34
21.5	85,987,613	731,513	0.0085	0.9915	91.54
22.5	84,112,557	327,870	0.0039	0.9961	90.77
23.5	83,372,722	2,010,497	0.0241	0.9759	90.41
24.5	80,440,660	387,442	0.0048	0.9952	88.23
25.5	66,304,400	716,828	0.0108	0.9892	87.81
26.5	65,781,045	299,872	0.0046	0.9954	86.86
27.5	63,874,687	557,833	0.0087	0.9913	86.46
28.5	61,433,210	427,293	0.0070	0.9930	85.71
29.5	60,817,698	201,263	0.0033	0.9967	85.11
30.5	60,839,520	630,732	0.0104	0.9896	84.83
31.5	60,289,081	464,720	0.0077	0.9923	83.95
32.5	60,114,536	328,544	0.0055	0.9945	83.30
33.5	58,833,250	440,402	0.0075	0.9925	82.85
34.5	55,553,675	673,161	0.0121	0.9879	82.23
35.5	49,763,948	358,320	0.0072	0.9928	81.23
36.5	46,688,351	300,780	0.0064	0.9936	80.65
37.5	42,217,959	94,342	0.0022	0.9978	80.13
38.5	38,011,706	715,346	0.0188	0.9812	79.95

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2015			EXPERIENCE BAND 1918-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,459,572	185,973	0.0054	0.9946	78.44
40.5	33,424,522	119,675	0.0036	0.9964	78.02
41.5	29,972,129	295,526	0.0099	0.9901	77.74
42.5	29,678,470	141,833	0.0048	0.9952	76.97
43.5	22,950,252	228,521	0.0100	0.9900	76.60
44.5	21,896,932	109,230	0.0050	0.9950	75.84
45.5	21,461,482	505,719	0.0236	0.9764	75.46
46.5	19,255,530	68,914	0.0036	0.9964	73.69
47.5	18,609,061	67,731	0.0036	0.9964	73.42
48.5	17,995,329	115,271	0.0064	0.9936	73.15
49.5	16,496,353	87,994	0.0053	0.9947	72.69
50.5	15,940,229	88,613	0.0056	0.9944	72.30
51.5	15,555,889	148,475	0.0095	0.9905	71.90
52.5	15,139,548	196,908	0.0130	0.9870	71.21
53.5	14,156,116	82,833	0.0059	0.9941	70.28
54.5	14,107,025	210,866	0.0149	0.9851	69.87
55.5	13,502,770	13,188	0.0010	0.9990	68.83
56.5	11,998,875	372,052	0.0310	0.9690	68.76
57.5	9,962,919	48,137	0.0048	0.9952	66.63
58.5	9,393,986	41,009	0.0044	0.9956	66.31
59.5	7,561,698	116,523	0.0154	0.9846	66.02
60.5	6,867,570	3,952	0.0006	0.9994	65.00
61.5	5,238,125	283,612	0.0541	0.9459	64.96
62.5	4,283,261	557,467	0.1302	0.8698	61.45
63.5	3,089,125	8,947	0.0029	0.9971	53.45
64.5	2,855,017	2,557	0.0009	0.9991	53.29
65.5	2,505,621	137,794	0.0550	0.9450	53.25
66.5	1,562,643	6,754	0.0043	0.9957	50.32
67.5	1,469,305	45,224	0.0308	0.9692	50.10
68.5	1,336,678	18,601	0.0139	0.9861	48.56
69.5	1,309,604	2,450	0.0019	0.9981	47.88
70.5	1,204,341	238	0.0002	0.9998	47.79
71.5	1,088,349		0.0000	1.0000	47.78
72.5	1,014,152	3,232	0.0032	0.9968	47.78
73.5	208,345		0.0000	1.0000	47.63
74.5	2,609		0.0000	1.0000	47.63
75.5	2,125	55	0.0258	0.9742	47.63
76.5					46.40



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	144,699,488		0.0000	1.0000	100.00
0.5	118,658,710	2,978	0.0000	1.0000	100.00
1.5	106,055,926	227,448	0.0021	0.9979	100.00
2.5	114,451,985	1,170,975	0.0102	0.9898	99.78
3.5	102,318,289	79,178	0.0008	0.9992	98.76
4.5	101,133,425	529,832	0.0052	0.9948	98.69
5.5	100,290,327	19,129	0.0002	0.9998	98.17
6.5	101,174,488	172,525	0.0017	0.9983	98.15
7.5	100,467,047	553,067	0.0055	0.9945	97.98
8.5	104,947,659	272,125	0.0026	0.9974	97.44
9.5	102,397,102	222,623	0.0022	0.9978	97.19
10.5	96,148,375	35,254	0.0004	0.9996	96.98
11.5	97,718,708	475,464	0.0049	0.9951	96.94
12.5	92,412,155	55,766	0.0006	0.9994	96.47
13.5	87,950,956	71,749	0.0008	0.9992	96.41
14.5	89,130,862	130,068	0.0015	0.9985	96.34
15.5	83,519,499	65,784	0.0008	0.9992	96.19
16.5	82,694,260	24,810	0.0003	0.9997	96.12
17.5	83,056,878	195,050	0.0023	0.9977	96.09
18.5	82,682,417	160,041	0.0019	0.9981	95.86
19.5	80,096,012	1,603,792	0.0200	0.9800	95.68
20.5	78,554,170	1,725,905	0.0220	0.9780	93.76
21.5	75,247,078	704,500	0.0094	0.9906	91.70
22.5	74,842,337	296,961	0.0040	0.9960	90.84
23.5	74,625,512	1,943,217	0.0260	0.9740	90.48
24.5	73,354,053	366,310	0.0050	0.9950	88.13
25.5	59,904,249	713,156	0.0119	0.9881	87.69
26.5	60,770,536	259,542	0.0043	0.9957	86.64
27.5	59,336,474	273,781	0.0046	0.9954	86.27
28.5	58,069,445	426,140	0.0073	0.9927	85.88
29.5	57,662,333	189,132	0.0033	0.9967	85.25
30.5	58,146,646	624,166	0.0107	0.9893	84.97
31.5	58,602,261	439,361	0.0075	0.9925	84.05
32.5	58,520,853	321,001	0.0055	0.9945	83.42
33.5	57,252,188	402,838	0.0070	0.9930	82.97
34.5	54,010,796	657,284	0.0122	0.9878	82.38
35.5	48,229,920	352,200	0.0073	0.9927	81.38
36.5	45,267,403	297,087	0.0066	0.9934	80.79
37.5	40,862,961	81,790	0.0020	0.9980	80.26
38.5	37,440,007	710,471	0.0190	0.9810	80.09

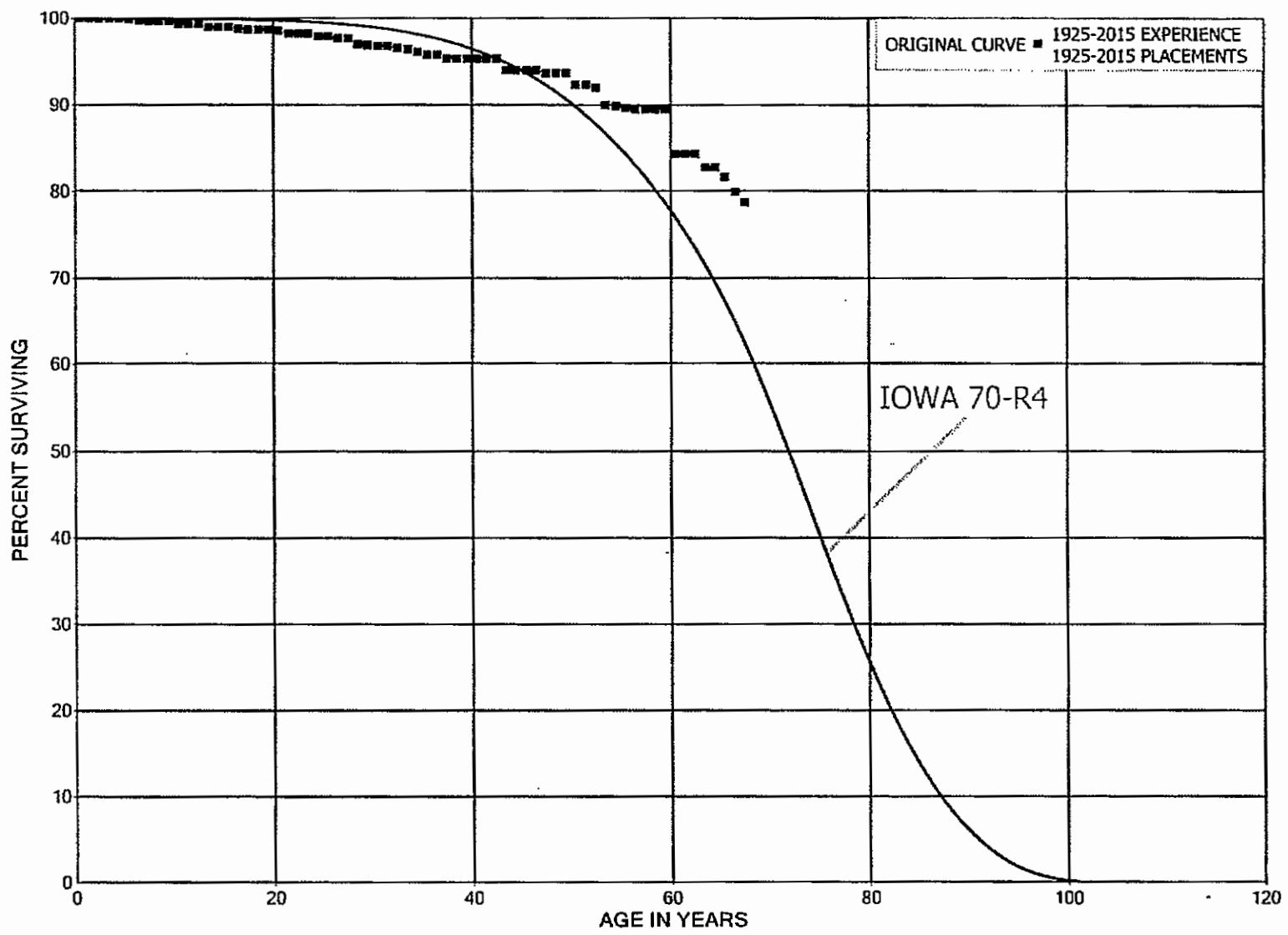
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,121,035	170,399	0.0050	0.9950	78.57
40.5	33,170,762	119,675	0.0036	0.9964	78.18
41.5	29,748,802	295,277	0.0099	0.9901	77.90
42.5	29,546,255	141,036	0.0048	0.9952	77.13
43.5	22,848,717	226,365	0.0099	0.9901	76.76
44.5	21,797,553	109,230	0.0050	0.9950	76.00
45.5	21,117,443	505,719	0.0239	0.9761	75.62
46.5	18,911,491	68,914	0.0036	0.9964	73.81
47.5	18,265,022	67,731	0.0037	0.9963	73.54
48.5	17,651,296	115,271	0.0065	0.9935	73.26
49.5	16,392,910	87,994	0.0054	0.9946	72.79
50.5	15,837,902	88,613	0.0056	0.9944	72.40
51.5	15,453,195	146,406	0.0095	0.9905	71.99
52.5	15,038,923	101,462	0.0067	0.9933	71.31
53.5	14,156,116	82,833	0.0059	0.9941	70.83
54.5	14,107,025	210,866	0.0149	0.9851	70.41
55.5	13,502,770	13,188	0.0010	0.9990	69.36
56.5	11,998,875	372,052	0.0310	0.9690	69.29
57.5	9,962,919	48,137	0.0048	0.9952	67.14
58.5	9,393,986	41,009	0.0044	0.9956	66.82
59.5	7,561,698	116,523	0.0154	0.9846	66.53
60.5	6,867,570	3,952	0.0006	0.9994	65.50
61.5	5,238,125	283,612	0.0541	0.9459	65.47
62.5	4,283,261	557,467	0.1302	0.8698	61.92
63.5	3,089,125	8,947	0.0029	0.9971	53.86
64.5	2,855,017	2,557	0.0009	0.9991	53.71
65.5	2,505,621	137,794	0.0550	0.9450	53.66
66.5	1,562,643	6,754	0.0043	0.9957	50.71
67.5	1,469,305	45,224	0.0308	0.9692	50.49
68.5	1,336,678	18,601	0.0139	0.9861	48.93
69.5	1,309,604	2,450	0.0019	0.9981	48.25
70.5	1,204,341	238	0.0002	0.9998	48.16
71.5	1,088,349		0.0000	1.0000	48.15
72.5	1,014,152	3,232	0.0032	0.9968	48.15
73.5	208,345		0.0000	1.0000	48.00
74.5	2,609		0.0000	1.0000	48.00
75.5	2,125	55	0.0258	0.9742	48.00
76.5					46.76

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1925-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,632,978		0.0000	1.0000	100.00
0.5	43,003,952	14,172	0.0003	0.9997	100.00
1.5	42,791,803		0.0000	1.0000	99.97
2.5	42,723,013	4,396	0.0001	0.9999	99.97
3.5	41,661,808	18,039	0.0004	0.9996	99.96
4.5	41,432,890	32,519	0.0008	0.9992	99.91
5.5	26,569,743	26,670	0.0010	0.9990	99.84
6.5	25,846,832	18,321	0.0007	0.9993	99.73
7.5	25,828,871	4,983	0.0002	0.9998	99.66
8.5	25,823,528		0.0000	1.0000	99.64
9.5	25,800,679	94,095	0.0036	0.9964	99.64
10.5	24,673,892		0.0000	1.0000	99.28
11.5	24,667,275	4,684	0.0002	0.9998	99.28
12.5	24,705,889	65,707	0.0027	0.9973	99.26
13.5	24,489,014		0.0000	1.0000	99.00
14.5	24,429,786	11,801	0.0005	0.9995	99.00
15.5	24,339,028	51,010	0.0021	0.9979	98.95
16.5	23,932,402	25,461	0.0011	0.9989	98.74
17.5	23,953,463	1,742	0.0001	0.9999	98.64
18.5	23,724,817	11,823	0.0005	0.9995	98.63
19.5	23,768,443	14,259	0.0006	0.9994	98.58
20.5	23,976,832	84,783	0.0035	0.9965	98.52
21.5	19,559,390		0.0000	1.0000	98.17
22.5	19,493,964		0.0000	1.0000	98.17
23.5	19,531,402	57,161	0.0029	0.9971	98.17
24.5	19,474,241	9,884	0.0005	0.9995	97.89
25.5	19,462,500	46,300	0.0024	0.9976	97.84
26.5	19,421,457	3,000	0.0002	0.9998	97.60
27.5	19,436,074	125,472	0.0065	0.9935	97.59
28.5	19,320,057	32,312	0.0017	0.9983	96.96
29.5	19,274,327	4,570	0.0002	0.9998	96.80
30.5	19,259,275		0.0000	1.0000	96.77
31.5	19,254,804	62,705	0.0033	0.9967	96.77
32.5	19,266,187	2,397	0.0001	0.9999	96.46
33.5	17,377,811	62,729	0.0036	0.9964	96.45
34.5	17,315,082	71,625	0.0041	0.9959	96.10
35.5	16,290,354	551	0.0000	1.0000	95.70
36.5	16,186,053	61,817	0.0038	0.9962	95.70
37.5	15,982,694		0.0000	1.0000	95.33
38.5	15,084,747		0.0000	1.0000	95.33

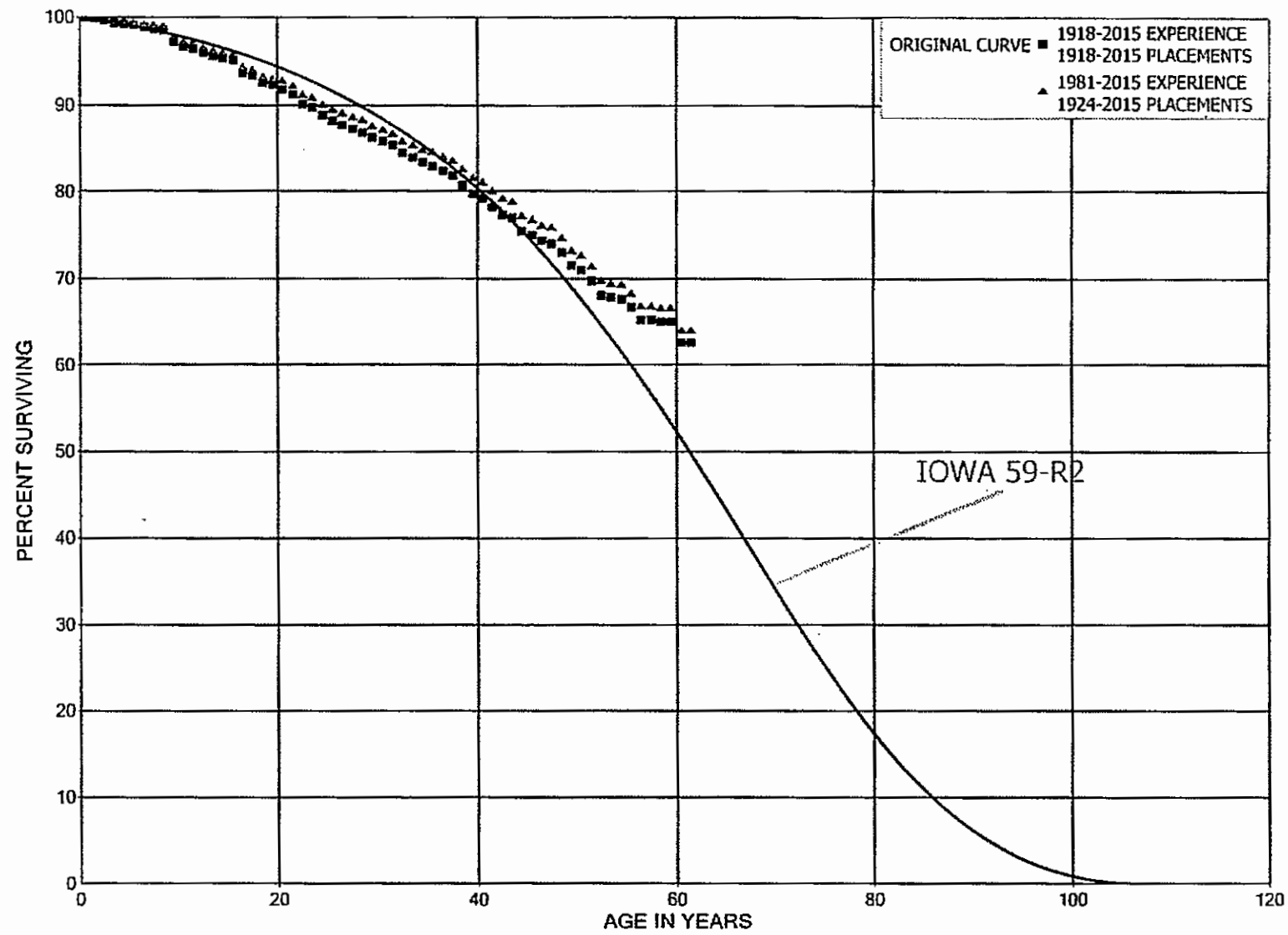
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1925-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,705,409	1,850	0.0002	0.9998	95.33
40.5	8,165,308	360	0.0000	1.0000	95.31
41.5	8,009,266	3,387	0.0004	0.9996	95.31
42.5	7,811,629	103,468	0.0132	0.9868	95.27
43.5	7,543,905		0.0000	1.0000	94.01
44.5	7,342,003	616	0.0001	0.9999	94.01
45.5	7,293,059	316	0.0000	1.0000	94.00
46.5	4,952,776	21,631	0.0044	0.9956	93.99
47.5	4,903,034		0.0000	1.0000	93.58
48.5	4,836,547		0.0000	1.0000	93.58
49.5	4,713,104	64,938	0.0138	0.9862	93.58
50.5	4,632,450	250	0.0001	0.9999	92.29
51.5	4,614,750	16,446	0.0036	0.9964	92.29
52.5	4,592,654	100,719	0.0219	0.9781	91.96
53.5	3,024,070	2,374	0.0008	0.9992	89.94
54.5	3,009,988	10,010	0.0033	0.9967	89.87
55.5	2,983,700	1,877	0.0006	0.9994	89.57
56.5	2,501,728		0.0000	1.0000	89.52
57.5	2,240,022		0.0000	1.0000	89.52
58.5	2,144,738	608	0.0003	0.9997	89.52
59.5	2,029,907	118,097	0.0582	0.9418	89.49
60.5	1,297,660		0.0000	1.0000	84.29
61.5	1,286,619		0.0000	1.0000	84.29
62.5	1,286,619	24,624	0.0191	0.9809	84.29
63.5	1,174,560		0.0000	1.0000	82.67
64.5	1,189,150	14,590	0.0123	0.9877	82.67
65.5	895,913	19,155	0.0214	0.9786	81.66
66.5	880,987	12,710	0.0144	0.9856	79.91
67.5	705,684		0.0000	1.0000	78.76
68.5	705,684		0.0000	1.0000	78.76
69.5	705,684		0.0000	1.0000	78.76
70.5	705,684		0.0000	1.0000	78.76
71.5	705,684		0.0000	1.0000	78.76
72.5	705,684		0.0000	1.0000	78.76
73.5					78.76

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 355 POLES AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2015			EXPERIENCE BAND 1918-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,568,987	50,409	0.0007	0.9993	100.00
0.5	57,546,340	74,095	0.0013	0.9987	99.93
1.5	55,894,071	112,551	0.0020	0.9980	99.80
2.5	53,850,741	148,708	0.0028	0.9972	99.60
3.5	44,767,684	55,574	0.0012	0.9988	99.32
4.5	45,234,418	54,211	0.0012	0.9988	99.20
5.5	42,840,175	106,623	0.0025	0.9975	99.08
6.5	40,819,614	74,618	0.0018	0.9982	98.83
7.5	40,088,578	73,221	0.0018	0.9982	98.65
8.5	34,812,287	472,525	0.0136	0.9864	98.47
9.5	33,936,282	170,480	0.0050	0.9950	97.13
10.5	29,887,647	65,167	0.0022	0.9978	96.65
11.5	30,373,359	164,015	0.0054	0.9946	96.44
12.5	28,360,040	110,570	0.0039	0.9961	95.92
13.5	27,711,815	62,461	0.0023	0.9977	95.54
14.5	24,399,995	65,275	0.0027	0.9973	95.33
15.5	24,454,959	365,859	0.0150	0.9850	95.07
16.5	23,977,557	94,676	0.0039	0.9961	93.65
17.5	23,462,006	198,664	0.0085	0.9915	93.28
18.5	22,643,746	45,701	0.0020	0.9980	92.49
19.5	22,291,950	149,928	0.0067	0.9933	92.30
20.5	20,396,589	123,810	0.0061	0.9939	91.68
21.5	18,261,484	215,730	0.0118	0.9882	91.12
22.5	17,494,819	62,000	0.0035	0.9965	90.05
23.5	16,203,124	166,960	0.0103	0.9897	89.73
24.5	15,199,972	114,311	0.0075	0.9925	88.80
25.5	14,684,238	77,614	0.0053	0.9947	88.14
26.5	13,790,749	61,742	0.0045	0.9955	87.67
27.5	13,363,033	60,381	0.0045	0.9955	87.28
28.5	12,778,027	95,258	0.0075	0.9925	86.88
29.5	12,134,111	57,009	0.0047	0.9953	86.24
30.5	11,628,842	61,680	0.0053	0.9947	85.83
31.5	11,428,405	118,905	0.0104	0.9896	85.38
32.5	11,109,343	74,342	0.0067	0.9933	84.49
33.5	9,392,881	62,140	0.0066	0.9934	83.92
34.5	8,780,557	50,029	0.0057	0.9943	83.37
35.5	6,260,915	40,235	0.0064	0.9936	82.89
36.5	4,213,706	26,032	0.0062	0.9938	82.36
37.5	3,774,514	50,121	0.0133	0.9867	81.85
38.5	3,011,776	37,321	0.0124	0.9876	80.76

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2015			EXPERIENCE BAND 1918-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,369,309	16,797	0.0071	0.9929	79.76	
40.5	2,140,478	27,794	0.0130	0.9870	79.20	
41.5	1,893,848	21,027	0.0111	0.9889	78.17	
42.5	1,842,200	7,118	0.0039	0.9961	77.30	
43.5	1,792,807	37,394	0.0209	0.9791	77.00	
44.5	1,549,442	8,071	0.0052	0.9948	75.40	
45.5	1,327,158	13,673	0.0103	0.9897	75.00	
46.5	1,208,550	3,659	0.0030	0.9970	74.23	
47.5	1,050,747	15,685	0.0149	0.9851	74.01	
48.5	968,885	19,256	0.0199	0.9801	72.90	
49.5	873,745	6,564	0.0075	0.9925	71.45	
50.5	811,438	14,071	0.0173	0.9827	70.92	
51.5	734,616	16,953	0.0231	0.9769	69.69	
52.5	707,643	3,008	0.0043	0.9957	68.08	
53.5	662,524	1,496	0.0023	0.9977	67.79	
54.5	658,904	8,859	0.0134	0.9866	67.64	
55.5	649,629	14,142	0.0218	0.9782	66.73	
56.5	606,449	63	0.0001	0.9999	65.27	
57.5	340,213	1,021	0.0030	0.9970	65.27	
58.5	177,040	142	0.0008	0.9992	65.07	
59.5	164,714	6,220	0.0378	0.9622	65.02	
60.5	156,311		0.0000	1.0000	62.56	
61.5	150,283	55	0.0004	0.9996	62.56	
62.5	7,867		0.0000	1.0000	62.54	
63.5	7,867		0.0000	1.0000	62.54	
64.5	7,867	429	0.0545	0.9455	62.54	
65.5	7,439	391	0.0526	0.9474	59.13	
66.5	7,007	761	0.1086	0.8914	56.03	
67.5	4,792	58	0.0120	0.9880	49.94	
68.5	4,735	27	0.0057	0.9943	49.34	
69.5	4,670	208	0.0445	0.9555	49.06	
70.5	4,462	13	0.0028	0.9972	46.87	
71.5	4,449		0.0000	1.0000	46.74	
72.5	4,449	33	0.0074	0.9926	46.74	
73.5	4,416	59	0.0133	0.9867	46.40	
74.5	835		0.0000	1.0000	45.78	
75.5	835	6	0.0075	0.9925	45.78	
76.5	396		0.0000	1.0000	45.44	
77.5	396		0.0000	1.0000	45.44	
78.5	396		0.0000	1.0000	45.44	
79.5	396		0.0000	1.0000	45.44	
80.5					45.44	



LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2015			EXPERIENCE BAND 1981-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	63,160,334	47,931	0.0008	0.9992	100.00	
0.5	53,882,057	55,706	0.0010	0.9990	99.92	
1.5	51,870,183	76,155	0.0015	0.9985	99.82	
2.5	49,735,429	113,476	0.0023	0.9977	99.67	
3.5	40,909,476	28,559	0.0007	0.9993	99.45	
4.5	41,765,138	38,448	0.0009	0.9991	99.38	
5.5	39,713,723	96,681	0.0024	0.9976	99.29	
6.5	37,770,708	30,290	0.0008	0.9992	99.04	
7.5	37,261,646	36,100	0.0010	0.9990	98.96	
8.5	32,226,026	446,328	0.0138	0.9862	98.87	
9.5	31,792,629	155,918	0.0049	0.9951	97.50	
10.5	28,024,381	37,279	0.0013	0.9987	97.02	
11.5	28,691,975	139,198	0.0049	0.9951	96.89	
12.5	26,714,401	102,112	0.0038	0.9962	96.42	
13.5	26,206,843	45,233	0.0017	0.9983	96.05	
14.5	22,924,451	57,104	0.0025	0.9975	95.89	
15.5	22,980,834	353,664	0.0154	0.9846	95.65	
16.5	22,640,237	80,179	0.0035	0.9965	94.18	
17.5	22,153,077	188,424	0.0085	0.9915	93.84	
18.5	21,407,690	39,478	0.0018	0.9982	93.05	
19.5	21,065,685	50,762	0.0024	0.9976	92.87	
20.5	19,293,646	112,693	0.0058	0.9942	92.65	
21.5	17,207,904	191,017	0.0111	0.9889	92.11	
22.5	16,755,210	60,050	0.0036	0.9964	91.09	
23.5	15,728,500	137,625	0.0088	0.9912	90.76	
24.5	14,781,266	101,436	0.0069	0.9931	89.97	
25.5	14,281,923	72,706	0.0051	0.9949	89.35	
26.5	13,401,189	58,002	0.0043	0.9957	88.89	
27.5	13,181,566	55,525	0.0042	0.9958	88.51	
28.5	12,601,507	92,667	0.0074	0.9926	88.14	
29.5	11,963,950	55,448	0.0046	0.9954	87.49	
30.5	11,463,169	60,326	0.0053	0.9947	87.08	
31.5	11,273,061	115,185	0.0102	0.9898	86.62	
32.5	10,963,644	53,971	0.0049	0.9951	85.74	
33.5	9,269,041	58,843	0.0063	0.9937	85.32	
34.5	8,659,268	33,105	0.0038	0.9962	84.78	
35.5	6,159,545	34,835	0.0057	0.9943	84.45	
36.5	4,111,380	21,734	0.0053	0.9947	83.97	
37.5	3,676,149	46,860	0.0127	0.9873	83.53	
38.5	2,924,792	33,758	0.0115	0.9885	82.46	

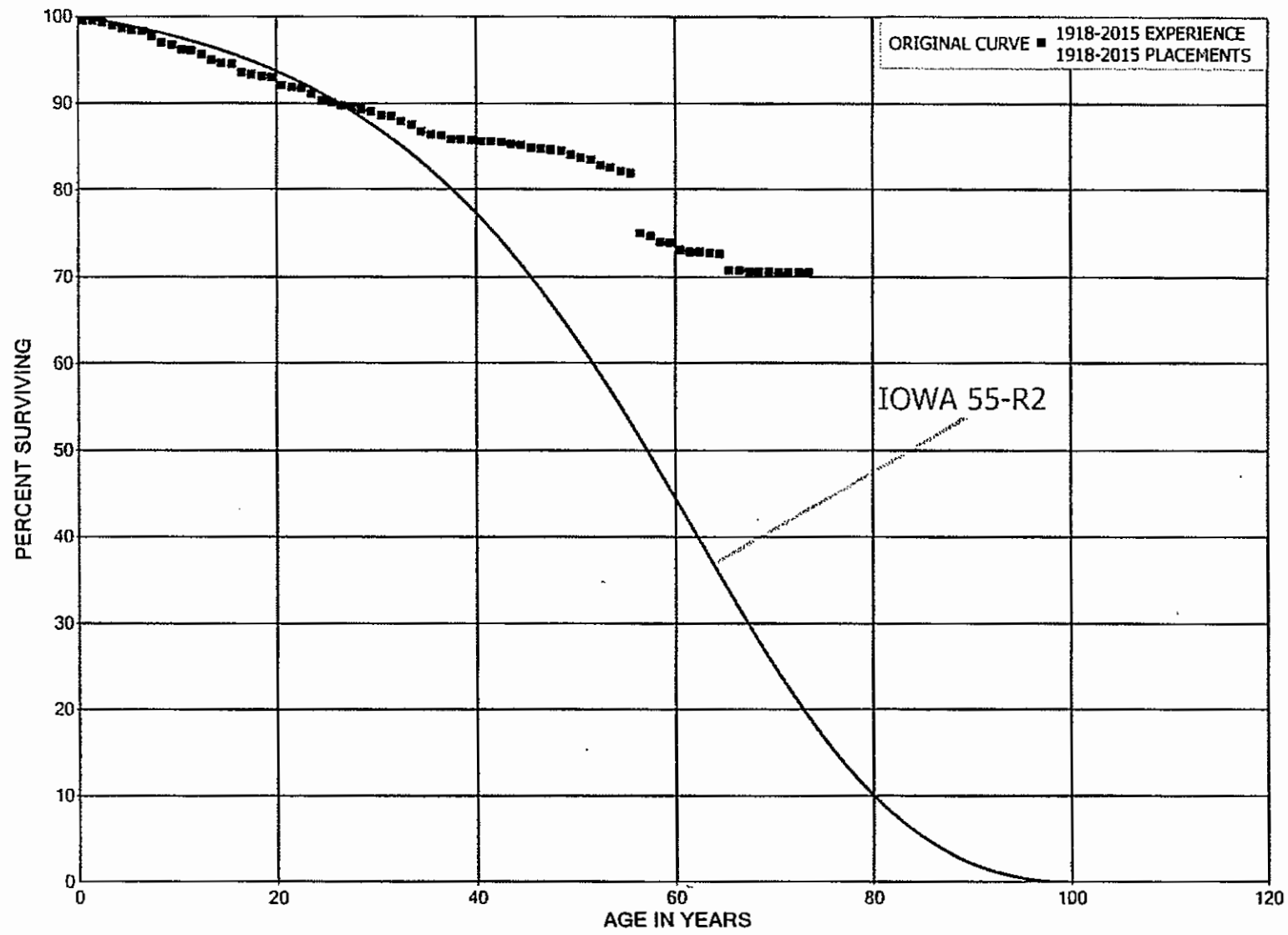
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015			EXPERIENCE BAND 1981-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,305,845	15,629	0.0068	0.9932	81.51	
40.5	2,089,073	27,473	0.0132	0.9868	80.96	
41.5	1,869,688	20,727	0.0111	0.9889	79.90	
42.5	1,817,844	6,919	0.0038	0.9962	79.01	
43.5	1,768,691	37,030	0.0209	0.9791	78.71	
44.5	1,525,696	7,927	0.0052	0.9948	77.06	
45.5	1,316,269	12,753	0.0097	0.9903	76.66	
46.5	1,199,576	3,515	0.0029	0.9971	75.92	
47.5	1,041,917	15,685	0.0151	0.9849	75.70	
48.5	960,055	19,256	0.0201	0.9799	74.56	
49.5	864,915	6,564	0.0076	0.9924	73.06	
50.5	809,357	14,071	0.0174	0.9826	72.51	
51.5	732,535	16,803	0.0229	0.9771	71.25	
52.5	705,712	3,008	0.0043	0.9957	69.61	
53.5	660,593	1,496	0.0023	0.9977	69.32	
54.5	656,973	8,859	0.0135	0.9865	69.16	
55.5	647,698	14,142	0.0218	0.9782	68.23	
56.5	606,449	63	0.0001	0.9999	66.74	
57.5	340,213	1,021	0.0030	0.9970	66.73	
58.5	177,040	142	0.0008	0.9992	66.53	
59.5	164,714	6,220	0.0378	0.9622	66.48	
60.5	156,311		0.0000	1.0000	63.97	
61.5	150,283	55	0.0004	0.9996	63.97	
62.5	7,867		0.0000	1.0000	63.94	
63.5	7,867		0.0000	1.0000	63.94	
64.5	7,867	429	0.0545	0.9455	63.94	
65.5	7,439	391	0.0526	0.9474	60.46	
66.5	7,007	761	0.1086	0.8914	57.28	
67.5	4,792	58	0.0120	0.9880	51.06	
68.5	4,735	27	0.0057	0.9943	50.44	
69.5	4,670	208	0.0445	0.9555	50.16	
70.5	4,462	13	0.0028	0.9972	47.93	
71.5	4,449		0.0000	1.0000	47.79	
72.5	4,449	33	0.0074	0.9926	47.79	
73.5	4,416	59	0.0133	0.9867	47.44	
74.5	835		0.0000	1.0000	46.81	
75.5	835	6	0.0075	0.9925	46.81	
76.5	396		0.0000	1.0000	46.45	
77.5	396		0.0000	1.0000	46.45	
78.5	396		0.0000	1.0000	46.45	
79.5	396		0.0000	1.0000	46.45	
80.5					46.45	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2015			EXPERIENCE BAND 1918-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,511,152	217,362	0.0045	0.9955	100.00
0.5	41,815,519	26,266	0.0006	0.9994	99.55
1.5	43,691,246	103,393	0.0024	0.9976	99.49
2.5	44,209,853	136,447	0.0031	0.9969	99.25
3.5	41,328,471	127,293	0.0031	0.9969	98.95
4.5	43,690,577	96,136	0.0022	0.9978	98.64
5.5	42,921,569	58,645	0.0014	0.9986	98.43
6.5	41,402,309	230,337	0.0056	0.9944	98.29
7.5	40,628,944	336,367	0.0083	0.9917	97.74
8.5	38,500,969	96,370	0.0025	0.9975	96.94
9.5	37,743,447	220,004	0.0058	0.9942	96.69
10.5	36,618,796	37,831	0.0010	0.9990	96.13
11.5	36,864,959	179,654	0.0049	0.9951	96.03
12.5	35,253,897	220,957	0.0063	0.9937	95.56
13.5	29,534,805	91,674	0.0031	0.9969	94.96
14.5	27,492,251	51,538	0.0019	0.9981	94.67
15.5	27,532,172	273,097	0.0099	0.9901	94.49
16.5	27,059,675	77,515	0.0029	0.9971	93.55
17.5	27,001,153	57,785	0.0021	0.9979	93.29
18.5	26,516,760	47,266	0.0018	0.9982	93.09
19.5	26,359,440	246,099	0.0093	0.9907	92.92
20.5	25,643,595	53,839	0.0021	0.9979	92.05
21.5	23,054,766	38,982	0.0017	0.9983	91.86
22.5	22,506,513	152,360	0.0068	0.9932	91.70
23.5	21,843,881	184,253	0.0084	0.9916	91.08
24.5	21,434,923	57,850	0.0027	0.9973	90.31
25.5	20,895,448	73,263	0.0035	0.9965	90.07
26.5	20,507,267	34,076	0.0017	0.9983	89.76
27.5	20,172,725	77,109	0.0038	0.9962	89.61
28.5	19,841,909	43,556	0.0022	0.9978	89.26
29.5	19,570,569	92,748	0.0047	0.9953	89.07
30.5	19,262,886	35,656	0.0019	0.9981	88.65
31.5	19,161,577	126,004	0.0066	0.9934	88.48
32.5	18,470,180	77,026	0.0042	0.9958	87.90
33.5	16,725,841	159,811	0.0096	0.9904	87.53
34.5	16,416,883	58,823	0.0036	0.9964	86.70
35.5	15,031,693	13,610	0.0009	0.9991	86.39
36.5	13,481,771	72,808	0.0054	0.9946	86.31
37.5	12,702,769	8,520	0.0007	0.9993	85.84
38.5	11,856,580	13,193	0.0011	0.9989	85.78

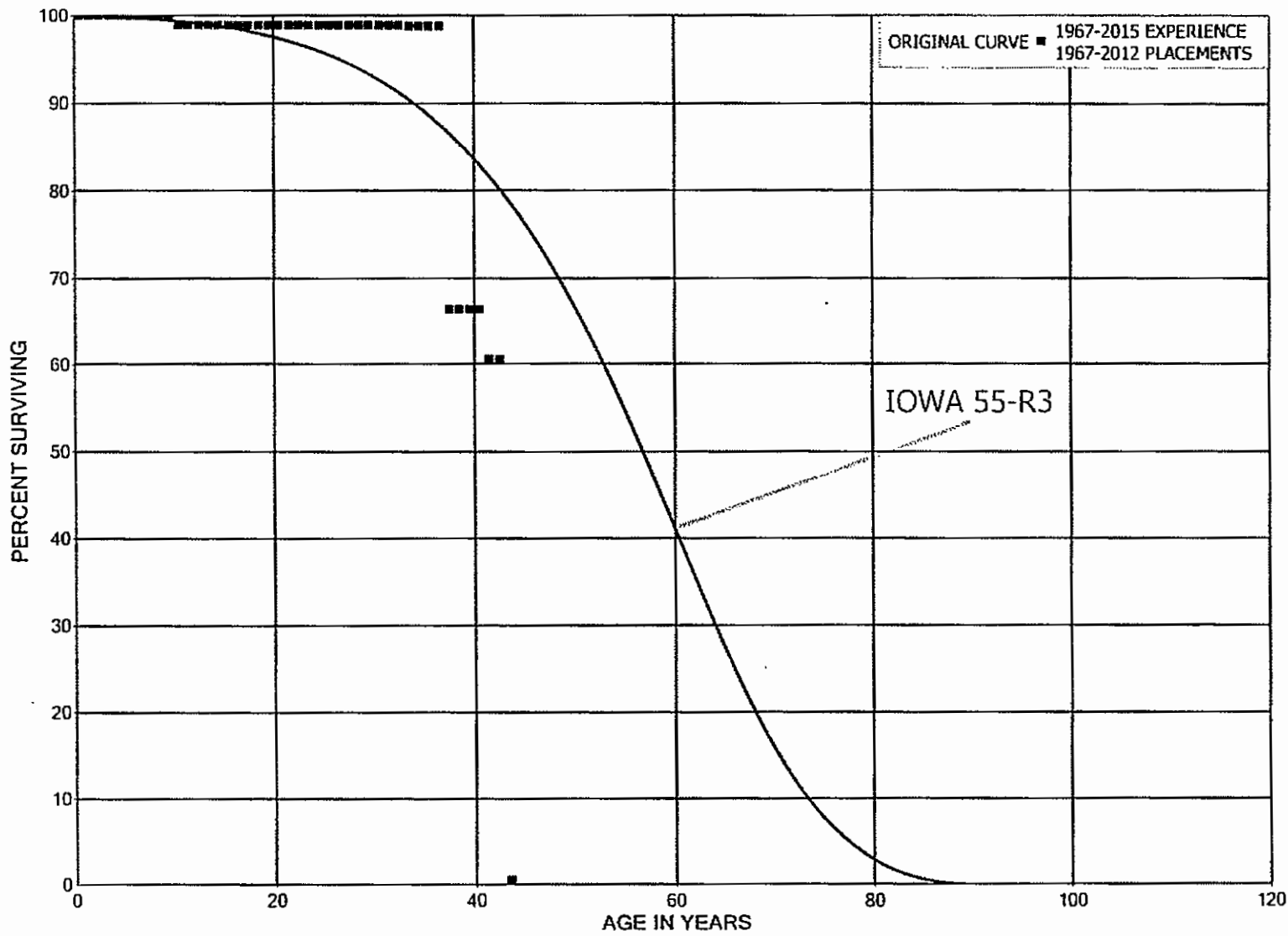
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2015			EXPERIENCE BAND 1918-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	9,195,509	7,423	0.0008	0.9992	85.69	
40.5	8,467,613	5,333	0.0006	0.9994	85.62	
41.5	8,113,176	10,311	0.0013	0.9987	85.57	
42.5	7,913,748	18,208	0.0023	0.9977	85.46	
43.5	7,431,716	8,493	0.0011	0.9989	85.26	
44.5	7,129,403	25,681	0.0036	0.9964	85.16	
45.5	6,881,332	10,929	0.0016	0.9984	84.86	
46.5	4,756,483	5,157	0.0011	0.9989	84.72	
47.5	4,524,396	8,756	0.0019	0.9981	84.63	
48.5	4,337,975	21,520	0.0050	0.9950	84.47	
49.5	4,156,972	17,804	0.0043	0.9957	84.05	
50.5	4,018,672	6,401	0.0016	0.9984	83.69	
51.5	3,893,916	31,188	0.0080	0.9920	83.55	
52.5	3,820,342	13,666	0.0036	0.9964	82.88	
53.5	2,614,830	12,073	0.0046	0.9954	82.59	
54.5	2,595,053	6,544	0.0025	0.9975	82.21	
55.5	2,416,059	209,363	0.0867	0.9133	82.00	
56.5	2,074,470	6,427	0.0031	0.9969	74.89	
57.5	1,657,953	15,262	0.0092	0.9908	74.66	
58.5	1,571,665	2,937	0.0019	0.9981	73.97	
59.5	1,226,987	12,293	0.0100	0.9900	73.84	
60.5	1,199,307	3,842	0.0032	0.9968	73.10	
61.5	1,157,896	820	0.0007	0.9993	72.86	
62.5	1,080,755	1,402	0.0013	0.9987	72.81	
63.5	1,078,596	1,598	0.0015	0.9985	72.72	
64.5	1,074,482	28,144	0.0262	0.9738	72.61	
65.5	996,901	392	0.0004	0.9996	70.71	
66.5	739,248	1,000	0.0014	0.9986	70.68	
67.5	727,605	139	0.0002	0.9998	70.58	
68.5	727,453		0.0000	1.0000	70.57	
69.5	727,453	114	0.0002	0.9998	70.57	
70.5	727,334	172	0.0002	0.9998	70.56	
71.5	726,989	329	0.0005	0.9995	70.54	
72.5	726,618	19	0.0000	1.0000	70.51	
73.5					70.51	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 357 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2012			EXPERIENCE BAND 1967-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,691,266		0.0000	1.0000	100.00
0.5	2,691,266		0.0000	1.0000	100.00
1.5	2,700,767		0.0000	1.0000	100.00
2.5	2,700,767		0.0000	1.0000	100.00
3.5	2,692,361		0.0000	1.0000	100.00
4.5	2,692,799		0.0000	1.0000	100.00
5.5	1,881,193		0.0000	1.0000	100.00
6.5	1,881,193		0.0000	1.0000	100.00
7.5	1,881,193	441	0.0002	0.9998	100.00
8.5	1,880,752		0.0000	1.0000	99.98
9.5	1,880,752	22,040	0.0117	0.9883	99.98
10.5	1,858,713		0.0000	1.0000	98.80
11.5	1,858,713		0.0000	1.0000	98.80
12.5	1,852,699		0.0000	1.0000	98.80
13.5	1,846,279		0.0000	1.0000	98.80
14.5	1,326,159		0.0000	1.0000	98.80
15.5	1,324,197		0.0000	1.0000	98.80
16.5	1,328,972		0.0000	1.0000	98.80
17.5	197,126		0.0000	1.0000	98.80
18.5	197,126		0.0000	1.0000	98.80
19.5	187,383		0.0000	1.0000	98.80
20.5	188,037		0.0000	1.0000	98.80
21.5	173,088		0.0000	1.0000	98.80
22.5	173,088		0.0000	1.0000	98.80
23.5	173,088		0.0000	1.0000	98.80
24.5	173,088		0.0000	1.0000	98.80
25.5	173,088		0.0000	1.0000	98.80
26.5	173,088		0.0000	1.0000	98.80
27.5	173,088		0.0000	1.0000	98.80
28.5	173,088		0.0000	1.0000	98.80
29.5	173,088		0.0000	1.0000	98.80
30.5	173,088		0.0000	1.0000	98.80
31.5	173,088		0.0000	1.0000	98.80
32.5	173,088	205	0.0012	0.9988	98.80
33.5	172,883		0.0000	1.0000	98.69
34.5	172,883		0.0000	1.0000	98.69
35.5	172,883		0.0000	1.0000	98.69
36.5	166,668	54,470	0.3268	0.6732	98.69
37.5	112,198		0.0000	1.0000	66.44
38.5	112,198		0.0000	1.0000	66.44

LOUISVILLE GAS AND ELECTRIC COMPANY  
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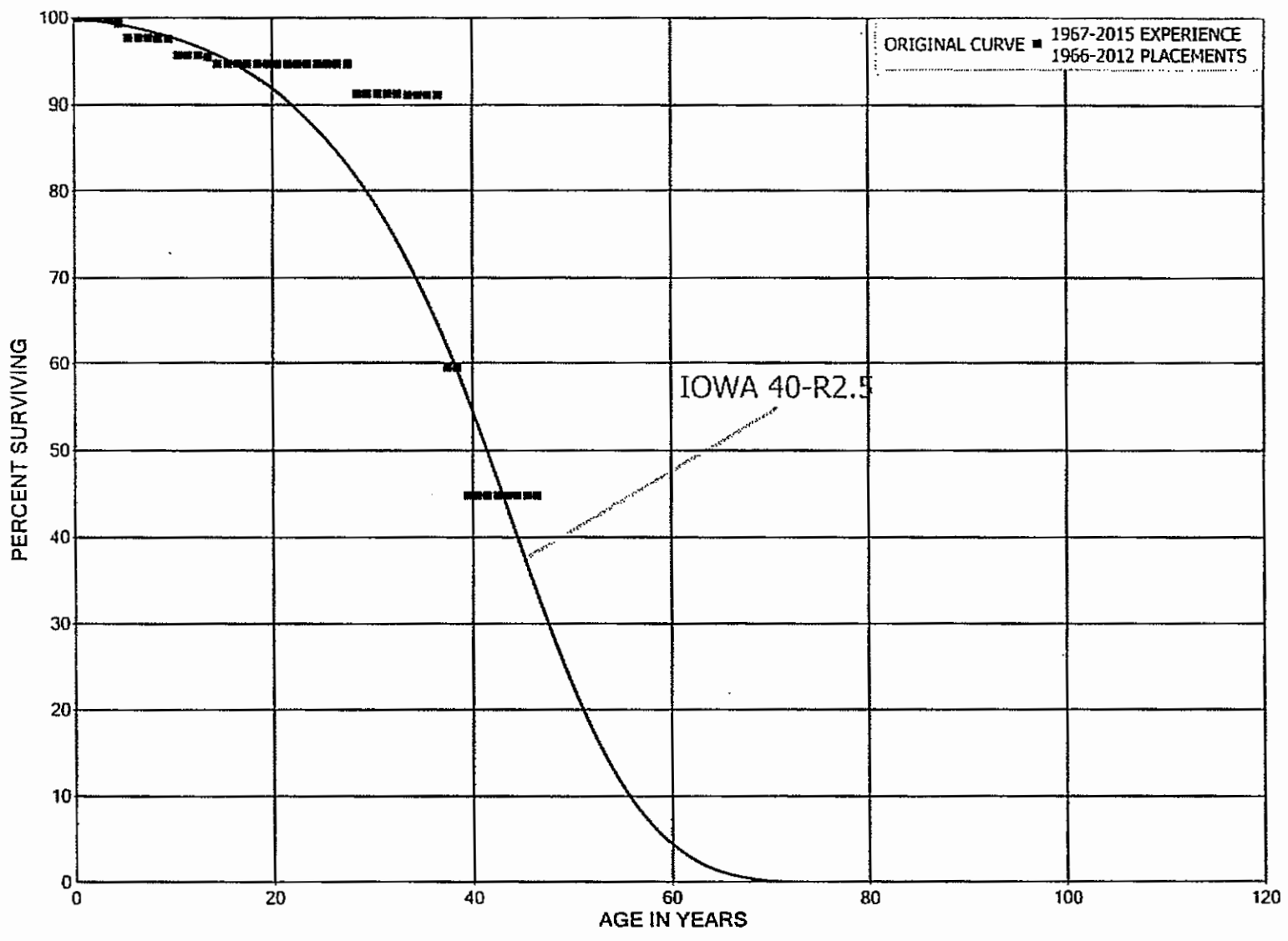
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2012			EXPERIENCE BAND 1967-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	112,198		0.0000	1.0000	66.44
40.5	112,198	9,743	0.0868	0.9132	66.44
41.5	102,455		0.0000	1.0000	60.67
42.5	102,455	101,573	0.9914	0.0086	60.67
43.5	882		0.0000	1.0000	0.52
44.5	882	882	1.0000		0.52
45.5					



LOUISVILLE GAS AND ELECTRIC COMPANY  
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ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 1967-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,926,886	4,488	0.0006	0.9994	100.00	
0.5	7,924,179		0.0000	1.0000	99.94	
1.5	7,964,400		0.0000	1.0000	99.94	
2.5	7,964,400		0.0000	1.0000	99.94	
3.5	5,959,678	41,195	0.0069	0.9931	99.94	
4.5	5,422,438	90,651	0.0167	0.9833	99.25	
5.5	5,331,787		0.0000	1.0000	97.59	
6.5	5,331,787		0.0000	1.0000	97.59	
7.5	5,331,787	5,979	0.0011	0.9989	97.59	
8.5	5,325,808		0.0000	1.0000	97.48	
9.5	5,325,808	104,704	0.0197	0.9803	97.48	
10.5	5,210,566		0.0000	1.0000	95.57	
11.5	5,210,566		0.0000	1.0000	95.57	
12.5	5,208,785	8,492	0.0016	0.9984	95.57	
13.5	5,200,293	45,983	0.0088	0.9912	95.41	
14.5	4,586,792		0.0000	1.0000	94.57	
15.5	4,572,876		0.0000	1.0000	94.57	
16.5	4,478,645		0.0000	1.0000	94.57	
17.5	803,902		0.0000	1.0000	94.57	
18.5	803,902		0.0000	1.0000	94.57	
19.5	758,467		0.0000	1.0000	94.57	
20.5	713,918		0.0000	1.0000	94.57	
21.5	713,918		0.0000	1.0000	94.57	
22.5	579,993		0.0000	1.0000	94.57	
23.5	579,993		0.0000	1.0000	94.57	
24.5	569,482		0.0000	1.0000	94.57	
25.5	579,993		0.0000	1.0000	94.57	
26.5	579,993		0.0000	1.0000	94.57	
27.5	579,993	20,825	0.0359	0.9641	94.57	
28.5	559,168		0.0000	1.0000	91.17	
29.5	559,168		0.0000	1.0000	91.17	
30.5	559,168		0.0000	1.0000	91.17	
31.5	559,168		0.0000	1.0000	91.17	
32.5	559,168	916	0.0016	0.9984	91.17	
33.5	558,253		0.0000	1.0000	91.02	
34.5	558,253		0.0000	1.0000	91.02	
35.5	558,253		0.0000	1.0000	91.02	
36.5	558,253	193,401	0.3464	0.6536	91.02	
37.5	354,620		0.0000	1.0000	59.49	
38.5	354,620	88,163	0.2486	0.7514	59.49	

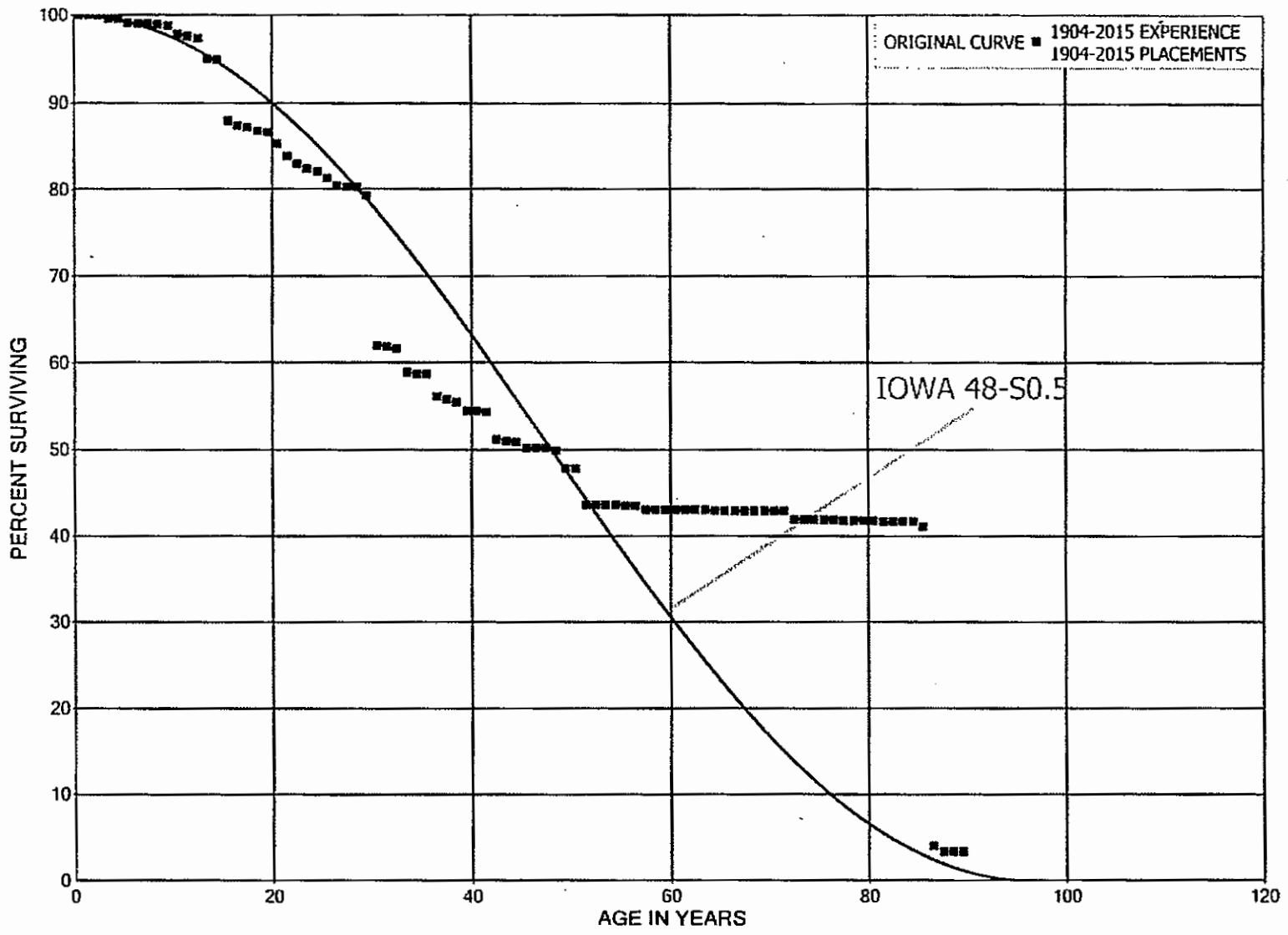
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2012			EXPERIENCE BAND 1967-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	260,323		0.0000	1.0000	44.70
40.5	217,326		0.0000	1.0000	44.70
41.5	156,281		0.0000	1.0000	44.70
42.5	156,281		0.0000	1.0000	44.70
43.5	141,197		0.0000	1.0000	44.70
44.5	95,762		0.0000	1.0000	44.70
45.5	95,762		0.0000	1.0000	44.70
46.5	28,522		0.0000	1.0000	44.70
47.5	28,522		0.0000	1.0000	44.70
48.5	10,511		0.0000	1.0000	44.70
49.5					44.70

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 361 STRUCTURES AND IMPROVMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 361 STRUCTURES AND IMPROVMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,679,316		0.0000	1.0000	100.00
0.5	9,023,552	1,519	0.0002	0.9998	100.00
1.5	9,384,169	89	0.0000	1.0000	99.98
2.5	10,186,535	47,829	0.0047	0.9953	99.98
3.5	8,365,893	1,362	0.0002	0.9998	99.51
4.5	7,982,190	33,392	0.0042	0.9958	99.50
5.5	7,381,454	10,135	0.0014	0.9986	99.08
6.5	7,164,407	1,942	0.0003	0.9997	98.94
7.5	7,125,596	4,871	0.0007	0.9993	98.92
8.5	6,957,405	6,845	0.0010	0.9990	98.85
9.5	6,835,892	67,412	0.0099	0.9901	98.75
10.5	6,583,816	15,385	0.0023	0.9977	97.78
11.5	6,554,866	19,434	0.0030	0.9970	97.55
12.5	6,485,036	153,730	0.0237	0.9763	97.26
13.5	6,263,044	10,431	0.0017	0.9983	94.96
14.5	6,167,612	444,658	0.0721	0.9279	94.80
15.5	5,582,424	36,968	0.0066	0.9934	87.96
16.5	5,460,381	12,312	0.0023	0.9977	87.38
17.5	5,345,656	24,944	0.0047	0.9953	87.18
18.5	5,375,900	9,456	0.0018	0.9982	86.78
19.5	5,210,782	79,823	0.0153	0.9847	86.62
20.5	5,006,999	87,974	0.0176	0.9824	85.30
21.5	4,815,468	50,621	0.0105	0.9895	83.80
22.5	4,488,622	28,826	0.0064	0.9936	82.92
23.5	4,294,349	17,828	0.0042	0.9958	82.38
24.5	4,289,893	41,941	0.0098	0.9902	82.04
25.5	4,349,581	42,830	0.0098	0.9902	81.24
26.5	4,222,061	5,789	0.0014	0.9986	80.44
27.5	4,178,109	2,579	0.0006	0.9994	80.33
28.5	4,075,544	51,380	0.0126	0.9874	80.28
29.5	4,019,281	879,939	0.2189	0.7811	79.27
30.5	3,045,295	2,633	0.0009	0.9991	61.91
31.5	3,023,204	10,105	0.0033	0.9967	61.86
32.5	2,982,609	128,039	0.0429	0.9571	61.65
33.5	2,834,371	13,689	0.0048	0.9952	59.01
34.5	2,819,657	1,682	0.0006	0.9994	58.72
35.5	2,699,780	113,381	0.0420	0.9580	58.69
36.5	2,517,685	18,431	0.0073	0.9927	56.22
37.5	2,364,741	11,518	0.0049	0.9951	55.81
38.5	2,209,276	40,610	0.0184	0.9816	55.54

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,148,333	1,710	0.0008	0.9992	54.52	
40.5	2,087,578	2,988	0.0014	0.9986	54.48	
41.5	2,083,367	123,731	0.0594	0.9406	54.40	
42.5	1,850,003	8,126	0.0044	0.9956	51.17	
43.5	1,838,838	2,404	0.0013	0.9987	50.94	
44.5	1,786,421	24,807	0.0139	0.9861	50.88	
45.5	1,729,479	170	0.0001	0.9999	50.17	
46.5	1,693,172	582	0.0003	0.9997	50.16	
47.5	1,603,782	10,436	0.0065	0.9935	50.15	
48.5	1,522,367	64,144	0.0421	0.9579	49.82	
49.5	1,449,070	646	0.0004	0.9996	47.72	
50.5	1,445,987	128,229	0.0887	0.9113	47.70	
51.5	1,304,771		0.0000	1.0000	43.47	
52.5	1,272,501		0.0000	1.0000	43.47	
53.5	1,269,497	516	0.0004	0.9996	43.47	
54.5	1,265,965	212	0.0002	0.9998	43.45	
55.5	1,249,534	42	0.0000	1.0000	43.44	
56.5	1,237,714	13,478	0.0109	0.9891	43.44	
57.5	1,206,483		0.0000	1.0000	42.97	
58.5	1,198,516		0.0000	1.0000	42.97	
59.5	1,185,203	1,487	0.0013	0.9987	42.97	
60.5	1,183,666		0.0000	1.0000	42.92	
61.5	1,176,557		0.0000	1.0000	42.92	
62.5	1,175,598	623	0.0005	0.9995	42.92	
63.5	1,174,975	700	0.0006	0.9994	42.89	
64.5	1,174,275		0.0000	1.0000	42.87	
65.5	1,174,275	411	0.0004	0.9996	42.87	
66.5	1,173,864		0.0000	1.0000	42.85	
67.5	1,170,280		0.0000	1.0000	42.85	
68.5	1,158,439		0.0000	1.0000	42.85	
69.5	1,158,378		0.0000	1.0000	42.85	
70.5	1,158,378	183	0.0002	0.9998	42.85	
71.5	1,158,195	27,396	0.0237	0.9763	42.85	
72.5	1,130,799		0.0000	1.0000	41.83	
73.5	1,130,799	992	0.0009	0.9991	41.83	
74.5	1,129,763	210	0.0002	0.9998	41.80	
75.5	1,125,023	40	0.0000	1.0000	41.79	
76.5	1,124,571	2,250	0.0020	0.9980	41.79	
77.5	1,122,321		0.0000	1.0000	41.70	
78.5	1,122,284		0.0000	1.0000	41.70	

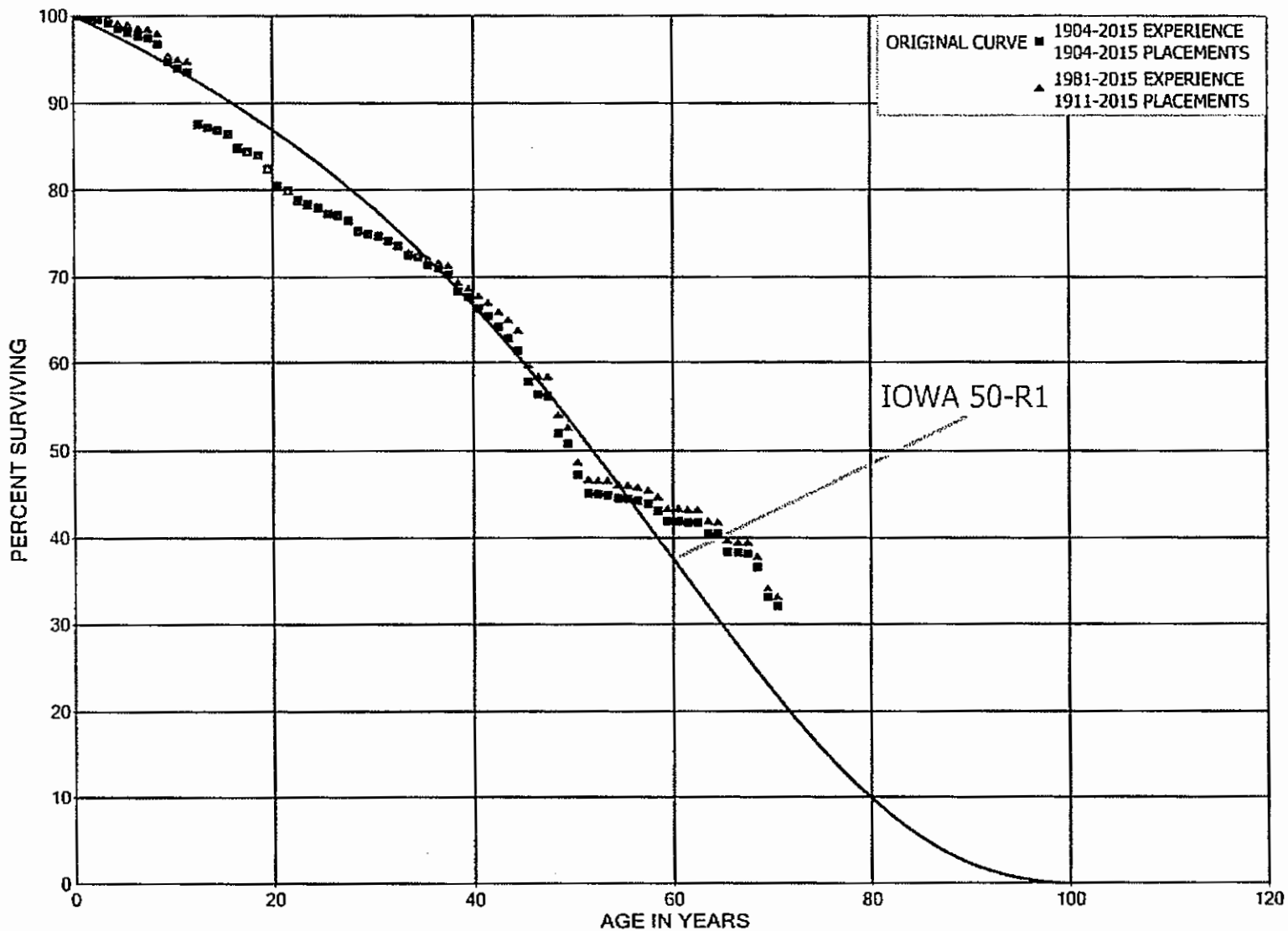
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 361 STRUCTURES AND IMPROVMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,122,284		0.0000	1.0000	41.70
80.5	1,122,284	2,735	0.0024	0.9976	41.70
81.5	1,119,549		0.0000	1.0000	41.60
82.5	1,119,549		0.0000	1.0000	41.60
83.5	1,107,196		0.0000	1.0000	41.60
84.5	1,107,196	14,347	0.0130	0.9870	41.60
85.5	1,092,849	986,433	0.9026	0.0974	41.06
86.5	106,416	17,850	0.1677	0.8323	4.00
87.5	54,116		0.0000	1.0000	3.33
88.5	54,116		0.0000	1.0000	3.33
89.5	54,116		0.0000	1.0000	3.33
90.5	36,266		0.0000	1.0000	3.33
91.5	21,805		0.0000	1.0000	3.33
92.5	21,805		0.0000	1.0000	3.33
93.5					3.33

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 362 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	174,483,350	90,988	0.0005	0.9995	100.00
0.5	168,066,111	420,971	0.0025	0.9975	99.95
1.5	161,283,904	389,247	0.0024	0.9976	99.70
2.5	152,210,844	378,365	0.0025	0.9975	99.46
3.5	136,709,720	920,428	0.0067	0.9933	99.21
4.5	131,874,633	571,539	0.0043	0.9957	98.54
5.5	120,664,143	566,186	0.0047	0.9953	98.11
6.5	113,676,616	365,585	0.0032	0.9968	97.65
7.5	110,966,281	676,329	0.0061	0.9939	97.34
8.5	106,967,093	2,275,823	0.0213	0.9787	96.75
9.5	101,459,378	744,274	0.0073	0.9927	94.69
10.5	96,454,685	477,392	0.0049	0.9951	93.99
11.5	94,724,100	5,939,006	0.0627	0.9373	93.53
12.5	86,633,562	451,559	0.0052	0.9948	87.66
13.5	85,034,804	318,812	0.0037	0.9963	87.21
14.5	82,089,074	424,091	0.0052	0.9948	86.88
15.5	81,329,325	1,492,725	0.0184	0.9816	86.43
16.5	75,418,221	387,990	0.0051	0.9949	84.85
17.5	73,689,991	429,023	0.0058	0.9942	84.41
18.5	70,904,959	1,260,234	0.0178	0.9822	83.92
19.5	66,989,101	1,548,508	0.0231	0.9769	82.43
20.5	61,539,834	434,189	0.0071	0.9929	80.52
21.5	60,255,312	808,834	0.0134	0.9866	79.95
22.5	55,848,855	315,226	0.0056	0.9944	78.88
23.5	50,500,760	287,124	0.0057	0.9943	78.43
24.5	46,139,466	424,373	0.0092	0.9908	77.99
25.5	45,857,013	132,920	0.0029	0.9971	77.27
26.5	45,394,613	341,503	0.0075	0.9925	77.05
27.5	44,025,997	699,521	0.0159	0.9841	76.47
28.5	42,122,553	163,707	0.0039	0.9961	75.25
29.5	40,922,418	153,649	0.0038	0.9962	74.96
30.5	39,869,390	285,919	0.0072	0.9928	74.68
31.5	39,218,031	292,486	0.0075	0.9925	74.14
32.5	38,248,014	538,323	0.0141	0.9859	73.59
33.5	35,425,731	126,170	0.0036	0.9964	72.55
34.5	35,422,569	455,982	0.0129	0.9871	72.30
35.5	34,790,088	223,298	0.0064	0.9936	71.37
36.5	32,461,585	279,711	0.0086	0.9914	70.91
37.5	27,409,849	783,273	0.0286	0.9714	70.30
38.5	24,198,073	250,581	0.0104	0.9896	68.29

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,909,812	432,642	0.0189	0.9811	67.58
40.5	21,243,855	300,317	0.0141	0.9859	66.30
41.5	19,450,913	365,846	0.0188	0.9812	65.37
42.5	18,112,919	361,338	0.0199	0.9801	64.14
43.5	17,009,150	381,806	0.0224	0.9776	62.86
44.5	15,518,916	922,767	0.0595	0.9405	61.45
45.5	13,595,065	320,603	0.0236	0.9764	57.79
46.5	12,000,642	46,717	0.0039	0.9961	56.43
47.5	11,278,762	844,682	0.0749	0.9251	56.21
48.5	9,866,547	240,161	0.0243	0.9757	52.00
49.5	8,851,516	629,288	0.0711	0.9289	50.74
50.5	8,019,441	352,867	0.0440	0.9560	47.13
51.5	7,170,493	15,474	0.0022	0.9978	45.05
52.5	7,198,975	19,942	0.0028	0.9972	44.96
53.5	7,091,016	57,656	0.0081	0.9919	44.83
54.5	6,795,149	18,723	0.0028	0.9972	44.47
55.5	6,255,496	21,010	0.0034	0.9966	44.35
56.5	5,794,464	48,493	0.0084	0.9916	44.20
57.5	4,560,341	75,514	0.0166	0.9834	43.83
58.5	3,849,929	109,079	0.0283	0.9717	43.10
59.5	3,365,733	7,567	0.0022	0.9978	41.88
60.5	2,658,383	1,975	0.0007	0.9993	41.79
61.5	2,131,139	2,844	0.0013	0.9987	41.75
62.5	1,902,334	58,690	0.0309	0.9691	41.70
63.5	1,775,852	2,374	0.0013	0.9987	40.41
64.5	1,701,303	87,057	0.0512	0.9488	40.36
65.5	1,578,866	5,649	0.0036	0.9964	38.29
66.5	1,438,753	1,731	0.0012	0.9988	38.16
67.5	1,430,127	58,635	0.0410	0.9590	38.11
68.5	1,270,782	121,385	0.0955	0.9045	36.55
69.5	1,161,526	35,688	0.0307	0.9693	33.06
70.5	1,125,838	2,769	0.0025	0.9975	32.04
71.5	1,123,006	1,275	0.0011	0.9989	31.96
72.5	1,075,405	5,014	0.0047	0.9953	31.93
73.5	1,044,057	5,969	0.0057	0.9943	31.78
74.5	844,634	224	0.0003	0.9997	31.60
75.5	834,092		0.0000	1.0000	31.59
76.5	811,256	7,560	0.0093	0.9907	31.59
77.5	760,501	13,499	0.0178	0.9822	31.29
78.5	733,943	1,992	0.0027	0.9973	30.74

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	730,804	1,009	0.0014	0.9986	30.65	
80.5	729,502	68	0.0001	0.9999	30.61	
81.5	729,434	93,422	0.1281	0.8719	30.61	
82.5	636,012	145,641	0.2290	0.7710	26.69	
83.5	449,966	128,208	0.2849	0.7151	20.58	
84.5	298,948		0.0000	1.0000	14.71	
85.5	298,948		0.0000	1.0000	14.71	
86.5	297,650		0.0000	1.0000	14.71	
87.5	260,210		0.0000	1.0000	14.71	
88.5	156,783		0.0000	1.0000	14.71	
89.5					14.71	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2015			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,512,028		0.0000	1.0000	100.00
0.5	111,298,084	82,338	0.0007	0.9993	100.00
1.5	108,652,026	146,616	0.0013	0.9987	99.93
2.5	105,641,450	186,163	0.0018	0.9982	99.79
3.5	93,848,058	648,480	0.0069	0.9931	99.62
4.5	91,665,441	83,815	0.0009	0.9991	98.93
5.5	82,648,191	383,901	0.0046	0.9954	98.84
6.5	78,149,807	59,510	0.0008	0.9992	98.38
7.5	77,538,689	397,111	0.0051	0.9949	98.30
8.5	74,860,302	1,889,273	0.0252	0.9748	97.80
9.5	71,986,461	384,544	0.0053	0.9947	95.33
10.5	69,246,584	157,741	0.0023	0.9977	94.82
11.5	69,959,003	5,436,419	0.0777	0.9223	94.61
12.5	63,585,026	218,880	0.0034	0.9966	87.25
13.5	63,443,541	177,550	0.0028	0.9972	86.95
14.5	61,642,712	274,926	0.0045	0.9955	86.71
15.5	62,146,807	1,347,020	0.0217	0.9783	86.32
16.5	58,932,474	188,799	0.0032	0.9968	84.45
17.5	58,521,870	280,514	0.0048	0.9952	84.18
18.5	56,320,433	989,401	0.0176	0.9824	83.78
19.5	52,893,866	1,362,378	0.0258	0.9742	82.31
20.5	48,905,158	303,205	0.0062	0.9938	80.19
21.5	48,436,694	703,898	0.0145	0.9855	79.69
22.5	46,506,862	265,809	0.0057	0.9943	78.53
23.5	42,516,570	165,069	0.0039	0.9961	78.08
24.5	39,595,336	316,164	0.0080	0.9920	77.78
25.5	40,212,218	70,953	0.0018	0.9982	77.16
26.5	40,975,184	255,511	0.0062	0.9938	77.02
27.5	40,212,164	676,941	0.0168	0.9832	76.54
28.5	38,561,794	149,702	0.0039	0.9961	75.25
29.5	37,450,721	132,412	0.0035	0.9965	74.96
30.5	36,560,505	260,958	0.0071	0.9929	74.70
31.5	36,615,620	268,666	0.0073	0.9927	74.16
32.5	35,823,784	431,506	0.0120	0.9880	73.62
33.5	33,301,369	114,022	0.0034	0.9966	72.73
34.5	33,111,203	251,352	0.0076	0.9924	72.48
35.5	32,683,017	187,137	0.0057	0.9943	71.93
36.5	30,306,730	139,072	0.0046	0.9954	71.52
37.5	25,345,846	723,418	0.0285	0.9715	71.19
38.5	22,199,977	201,562	0.0091	0.9909	69.16

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2015			EXPERIENCE BAND 1981-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	20,996,140	281,862	0.0134	0.9866	68.53	
40.5	19,441,653	223,629	0.0115	0.9885	67.61	
41.5	17,617,029	278,382	0.0158	0.9842	66.84	
42.5	16,411,401	237,992	0.0145	0.9855	65.78	
43.5	15,431,805	288,953	0.0187	0.9813	64.83	
44.5	14,037,023	872,117	0.0621	0.9379	63.61	
45.5	12,165,765	275,268	0.0226	0.9774	59.66	
46.5	10,578,576	13,096	0.0012	0.9988	58.31	
47.5	9,890,093	733,452	0.0742	0.9258	58.24	
48.5	8,689,067	234,718	0.0270	0.9730	53.92	
49.5	7,702,289	578,294	0.0751	0.9249	52.46	
50.5	6,922,455	282,765	0.0408	0.9592	48.52	
51.5	6,167,167	15,474	0.0025	0.9975	46.54	
52.5	6,209,039	11,020	0.0018	0.9982	46.42	
53.5	6,217,629	54,746	0.0088	0.9912	46.34	
54.5	6,175,213	14,595	0.0024	0.9976	45.93	
55.5	5,805,533	21,010	0.0036	0.9964	45.83	
56.5	5,544,193	48,493	0.0087	0.9913	45.66	
57.5	4,395,871	73,640	0.0168	0.9832	45.26	
58.5	3,814,422	109,079	0.0286	0.9714	44.50	
59.5	3,330,226	7,567	0.0023	0.9977	43.23	
60.5	2,622,876	1,791	0.0007	0.9993	43.13	
61.5	2,095,816	2,844	0.0014	0.9986	43.10	
62.5	1,867,011	58,690	0.0314	0.9686	43.04	
63.5	1,751,568	2,374	0.0014	0.9986	41.69	
64.5	1,677,243	87,057	0.0519	0.9481	41.63	
65.5	1,554,806	5,649	0.0036	0.9964	39.47	
66.5	1,414,693	1,731	0.0012	0.9988	39.33	
67.5	1,406,067	58,635	0.0417	0.9583	39.28	
68.5	1,246,722	121,385	0.0974	0.9026	37.64	
69.5	1,161,526	35,688	0.0307	0.9693	33.98	
70.5	1,125,838	2,769	0.0025	0.9975	32.93	
71.5	1,123,006	1,275	0.0011	0.9989	32.85	
72.5	1,075,405	5,014	0.0047	0.9953	32.82	
73.5	1,044,057	5,969	0.0057	0.9943	32.66	
74.5	844,634	224	0.0003	0.9997	32.48	
75.5	834,092		0.0000	1.0000	32.47	
76.5	811,256	7,560	0.0093	0.9907	32.47	
77.5	760,501	13,499	0.0178	0.9822	32.16	
78.5	733,943	1,992	0.0027	0.9973	31.59	

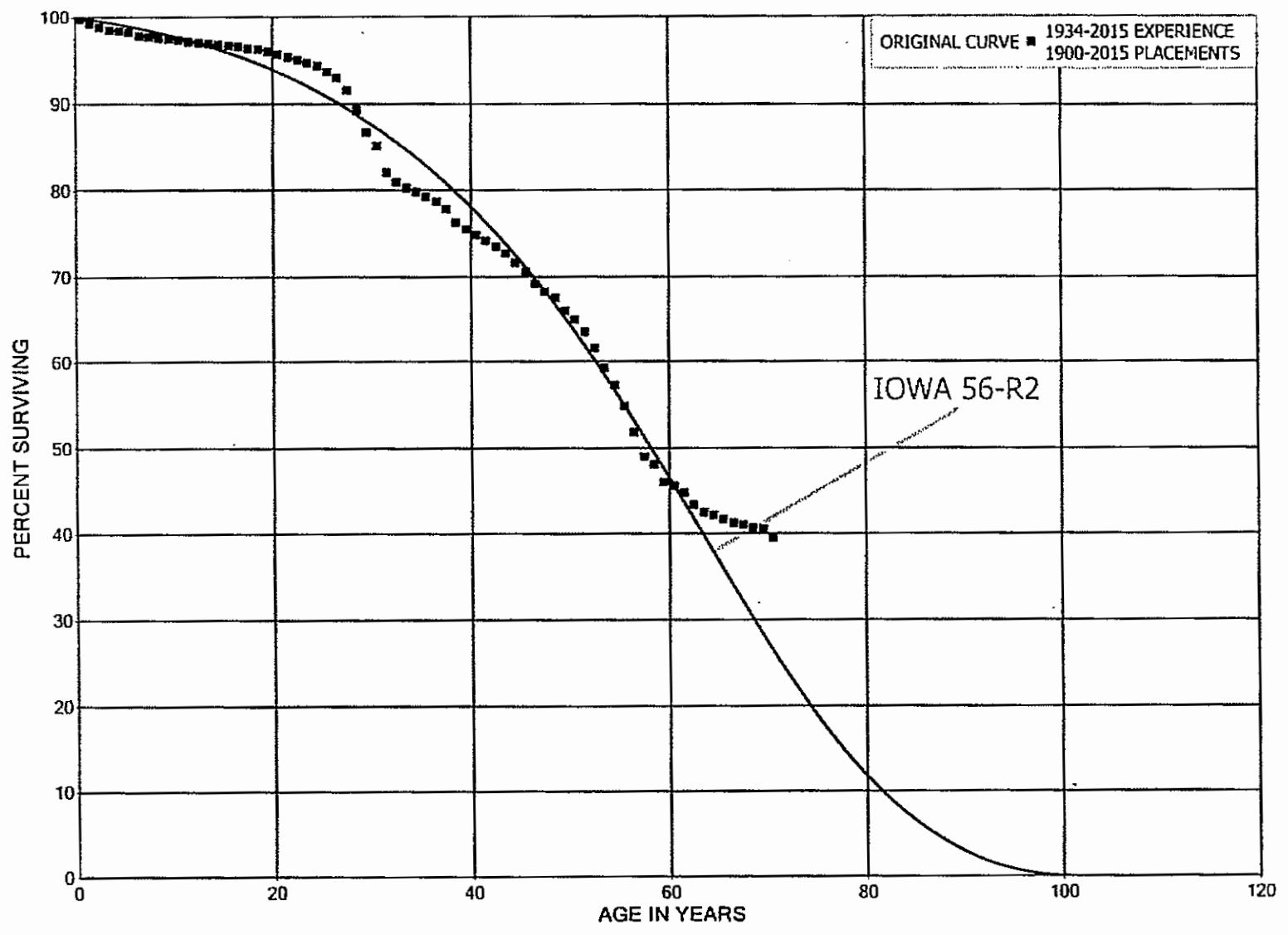
LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2015			EXPERIENCE BAND 1981-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	730,804	1,009	0.0014	0.9986	31.51	
80.5	729,502	68	0.0001	0.9999	31.46	
81.5	729,434	93,422	0.1281	0.8719	31.46	
82.5	636,012	145,641	0.2290	0.7710	27.43	
83.5	449,966	128,208	0.2849	0.7151	21.15	
84.5	298,948		0.0000	1.0000	15.12	
85.5	298,948		0.0000	1.0000	15.12	
86.5	297,660		0.0000	1.0000	15.12	
87.5	260,210		0.0000	1.0000	15.12	
88.5	156,783		0.0000	1.0000	15.12	
89.5					15.12	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 364 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,988,496	590,663	0.0030	0.9970	100.00
0.5	185,733,835	937,563	0.0050	0.9950	99.70
1.5	167,471,044	870,124	0.0052	0.9948	99.20
2.5	156,152,970	456,820	0.0029	0.9971	98.68
3.5	143,814,304	131,022	0.0009	0.9991	98.39
4.5	138,627,097	206,335	0.0015	0.9985	98.30
5.5	129,820,278	506,419	0.0039	0.9961	98.16
6.5	115,194,652	241,974	0.0021	0.9979	97.77
7.5	109,654,317	110,281	0.0010	0.9990	97.57
8.5	109,371,121	108,793	0.0010	0.9990	97.47
9.5	107,697,723	131,441	0.0012	0.9988	97.37
10.5	104,750,739	177,134	0.0017	0.9983	97.25
11.5	102,521,112	112,290	0.0011	0.9989	97.09
12.5	98,829,116	132,081	0.0013	0.9987	96.98
13.5	95,272,543	134,139	0.0014	0.9986	96.85
14.5	90,956,028	113,318	0.0012	0.9988	96.72
15.5	89,019,726	109,149	0.0012	0.9988	96.60
16.5	86,893,672	141,207	0.0016	0.9984	96.48
17.5	83,877,223	154,379	0.0018	0.9982	96.32
18.5	80,086,025	150,767	0.0019	0.9981	96.14
19.5	76,557,324	286,645	0.0037	0.9963	95.96
20.5	73,030,759	265,646	0.0036	0.9964	95.60
21.5	69,425,454	213,840	0.0031	0.9969	95.26
22.5	65,880,929	219,521	0.0033	0.9967	94.96
23.5	62,733,038	217,528	0.0035	0.9965	94.65
24.5	59,405,610	460,952	0.0078	0.9922	94.32
25.5	55,807,603	375,716	0.0067	0.9933	93.59
26.5	52,262,353	791,397	0.0151	0.9849	92.96
27.5	48,367,412	1,182,839	0.0245	0.9755	91.55
28.5	44,658,945	1,287,577	0.0288	0.9712	89.31
29.5	40,546,628	731,302	0.0180	0.9820	86.74
30.5	37,244,349	1,366,313	0.0367	0.9633	85.17
31.5	33,486,422	468,573	0.0140	0.9860	82.05
32.5	29,961,087	207,610	0.0069	0.9931	80.90
33.5	27,586,816	179,847	0.0065	0.9935	80.34
34.5	25,004,156	173,464	0.0069	0.9931	79.81
35.5	22,509,554	160,648	0.0071	0.9929	79.26
36.5	20,290,578	232,946	0.0115	0.9885	78.69
37.5	18,097,975	341,476	0.0189	0.9811	77.79
38.5	16,240,179	181,844	0.0112	0.9888	76.32



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1934-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	14,546,843	119,868	0.0082	0.9918	75.47	
40.5	13,130,226	125,907	0.0096	0.9904	74.85	
41.5	11,889,007	95,950	0.0081	0.9919	74.13	
42.5	10,778,746	112,078	0.0104	0.9896	73.53	
43.5	9,795,811	162,227	0.0166	0.9834	72.77	
44.5	8,721,818	114,261	0.0131	0.9869	71.56	
45.5	7,932,682	167,574	0.0211	0.9789	70.62	
46.5	7,124,683	93,814	0.0132	0.9868	69.13	
47.5	6,415,087	71,792	0.0112	0.9888	68.22	
48.5	5,810,763	129,063	0.0222	0.9778	67.46	
49.5	5,251,674	80,918	0.0154	0.9846	65.96	
50.5	4,375,184	98,875	0.0226	0.9774	64.94	
51.5	3,486,418	101,571	0.0291	0.9709	63.48	
52.5	3,163,696	120,117	0.0380	0.9620	61.63	
53.5	2,532,935	87,766	0.0346	0.9654	59.29	
54.5	1,915,029	79,566	0.0415	0.9585	57.23	
55.5	1,314,122	73,540	0.0560	0.9440	54.85	
56.5	995,660	54,800	0.0550	0.9450	51.78	
57.5	940,605	17,432	0.0185	0.9815	48.93	
58.5	900,757	39,715	0.0441	0.9559	48.03	
59.5	758,746	6,847	0.0090	0.9910	45.91	
60.5	613,072	10,200	0.0166	0.9834	45.50	
61.5	565,260	17,898	0.0317	0.9683	44.74	
62.5	494,754	11,216	0.0227	0.9773	43.32	
63.5	477,573	2,952	0.0062	0.9938	42.34	
64.5	344,584	4,239	0.0123	0.9877	42.08	
65.5	328,320	3,112	0.0095	0.9905	41.56	
66.5	320,128	1,786	0.0056	0.9944	41.17	
67.5	262,185	2,056	0.0078	0.9922	40.94	
68.5	244,389	493	0.0020	0.9980	40.62	
69.5	217,686	6,090	0.0280	0.9720	40.53	
70.5	207,105	562	0.0027	0.9973	39.40	
71.5	200,672	746	0.0037	0.9963	39.29	
72.5	191,273	1,285	0.0067	0.9933	39.15	
73.5	159,468	1	0.0000	1.0000	38.88	
74.5	130,265	2,324	0.0178	0.9822	38.88	
75.5	66,369	5,047	0.0760	0.9240	38.19	
76.5	43,573	7,200	0.1652	0.8348	35.29	
77.5	35,475	388	0.0109	0.9891	29.46	
78.5	23,210	343	0.0148	0.9852	29.13	

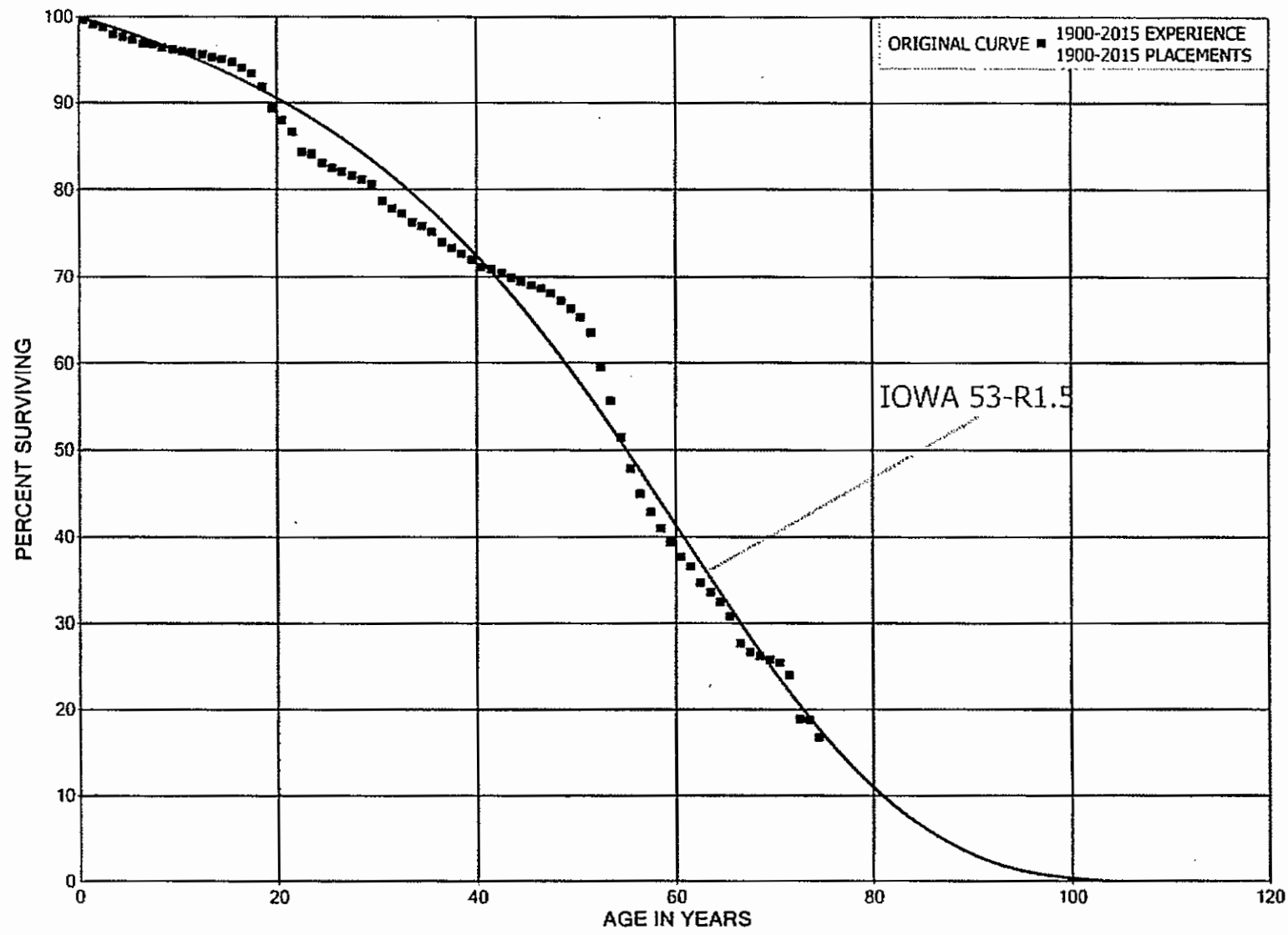
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1934-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	20,806	221	0.0106	0.9894	28.70	
80.5	4,036	269	0.0666	0.9334	28.40	
81.5	3,767	266	0.0705	0.9295	26.51	
82.5	3,502	52	0.0148	0.9852	24.64	
83.5	3,004	0	0.0002	0.9998	24.27	
84.5	3,004		0.0000	1.0000	24.27	
85.5	3,004	699	0.2328	0.7672	24.27	
86.5	2,304		0.0000	1.0000	18.62	
87.5	2,304		0.0000	1.0000	18.62	
88.5	2,304		0.0000	1.0000	18.62	
89.5	2,304	1	0.0004	0.9996	18.62	
90.5	833		0.0000	1.0000	18.61	
91.5	833		0.0000	1.0000	18.61	
92.5	833		0.0000	1.0000	18.61	
93.5	833		0.0000	1.0000	18.61	
94.5	833		0.0000	1.0000	18.61	
95.5	833		0.0000	1.0000	18.61	
96.5	833		0.0000	1.0000	18.61	
97.5	833		0.0000	1.0000	18.61	
98.5	833		0.0000	1.0000	18.61	
99.5	833		0.0000	1.0000	18.61	
100.5					18.61	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	323,299,134	1,092,999	0.0034	0.9966	100.00
0.5	313,991,003	1,867,894	0.0059	0.9941	99.66
1.5	282,047,874	868,836	0.0031	0.9969	99.07
2.5	269,516,666	2,130,818	0.0079	0.9921	98.76
3.5	249,420,943	950,871	0.0038	0.9962	97.98
4.5	241,145,784	809,006	0.0034	0.9966	97.61
5.5	227,912,623	939,783	0.0041	0.9959	97.28
6.5	200,252,791	420,425	0.0021	0.9979	96.88
7.5	193,826,271	497,427	0.0026	0.9974	96.68
8.5	188,307,560	421,508	0.0022	0.9978	96.43
9.5	181,062,021	415,230	0.0023	0.9977	96.21
10.5	176,001,523	357,802	0.0020	0.9980	95.99
11.5	169,728,704	378,254	0.0022	0.9978	95.80
12.5	154,951,926	438,039	0.0028	0.9972	95.58
13.5	142,110,596	315,229	0.0022	0.9978	95.31
14.5	134,246,493	559,477	0.0042	0.9958	95.10
15.5	122,325,945	793,888	0.0065	0.9935	94.71
16.5	114,901,993	829,001	0.0072	0.9928	94.09
17.5	110,957,142	1,825,717	0.0165	0.9835	93.41
18.5	104,001,558	2,951,204	0.0284	0.9716	91.88
19.5	97,350,465	1,496,876	0.0154	0.9846	89.27
20.5	88,440,086	1,292,757	0.0146	0.9854	87.90
21.5	84,003,343	2,264,908	0.0270	0.9730	86.61
22.5	78,087,072	212,149	0.0027	0.9973	84.28
23.5	73,735,935	903,763	0.0123	0.9877	84.05
24.5	68,299,061	422,675	0.0062	0.9938	83.02
25.5	63,124,789	315,067	0.0050	0.9950	82.50
26.5	58,802,097	328,070	0.0056	0.9944	82.09
27.5	54,696,676	332,689	0.0061	0.9939	81.63
28.5	51,511,209	344,145	0.0067	0.9933	81.14
29.5	47,738,178	1,078,917	0.0226	0.9774	80.59
30.5	44,164,793	515,946	0.0117	0.9883	78.77
31.5	40,921,374	286,693	0.0070	0.9930	77.85
32.5	37,530,490	484,699	0.0129	0.9871	77.31
33.5	33,808,946	223,735	0.0066	0.9934	76.31
34.5	30,580,919	254,428	0.0083	0.9917	75.80
35.5	27,124,135	437,437	0.0161	0.9839	75.17
36.5	23,310,997	206,263	0.0088	0.9912	73.96
37.5	19,862,775	192,708	0.0097	0.9903	73.31
38.5	17,261,184	163,605	0.0095	0.9905	72.60

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	14,929,202	164,711	0.0110	0.9890	71.91	
40.5	12,754,506	56,382	0.0044	0.9956	71.11	
41.5	11,416,216	68,438	0.0060	0.9940	70.80	
42.5	9,939,283	77,860	0.0078	0.9922	70.38	
43.5	8,635,401	57,023	0.0066	0.9934	69.82	
44.5	7,276,542	38,160	0.0052	0.9948	69.36	
45.5	6,249,548	38,801	0.0062	0.9938	69.00	
46.5	4,856,822	39,391	0.0081	0.9919	68.57	
47.5	3,894,235	45,200	0.0116	0.9884	68.01	
48.5	2,885,709	42,232	0.0146	0.9854	67.23	
49.5	2,790,782	41,530	0.0149	0.9851	66.24	
50.5	2,748,911	72,959	0.0265	0.9735	65.26	
51.5	2,668,194	169,607	0.0636	0.9364	63.52	
52.5	2,462,106	162,289	0.0659	0.9341	59.49	
53.5	2,139,096	159,905	0.0748	0.9252	55.56	
54.5	1,812,683	127,016	0.0701	0.9299	51.41	
55.5	1,544,249	93,372	0.0605	0.9395	47.81	
56.5	1,304,449	59,551	0.0457	0.9543	44.92	
57.5	1,207,838	52,420	0.0434	0.9566	42.87	
58.5	1,151,855	49,712	0.0432	0.9568	41.01	
59.5	1,073,187	45,680	0.0426	0.9574	39.24	
60.5	999,408	27,068	0.0271	0.9729	37.57	
61.5	947,191	49,454	0.0522	0.9478	36.55	
62.5	893,880	27,901	0.0312	0.9688	34.64	
63.5	817,619	29,359	0.0359	0.9641	33.56	
64.5	781,140	39,969	0.0512	0.9488	32.35	
65.5	733,784	74,437	0.1014	0.8986	30.70	
66.5	653,431	22,602	0.0346	0.9654	27.59	
67.5	627,790	11,387	0.0181	0.9819	26.63	
68.5	589,136	8,726	0.0148	0.9852	26.15	
69.5	577,137	7,341	0.0127	0.9873	25.76	
70.5	555,906	32,444	0.0584	0.9416	25.43	
71.5	511,827	109,435	0.2138	0.7862	23.95	
72.5	337,155	1,406	0.0042	0.9958	18.83	
73.5	335,677	35,884	0.1069	0.8931	18.75	
74.5	283,322	20,835	0.0735	0.9265	16.75	
75.5	244,574	44,882	0.1835	0.8165	15.51	
76.5	196,302	24,145	0.1230	0.8770	12.67	
77.5	168,747	5,765	0.0342	0.9658	11.11	
78.5	127,938	41,678	0.3258	0.6742	10.73	

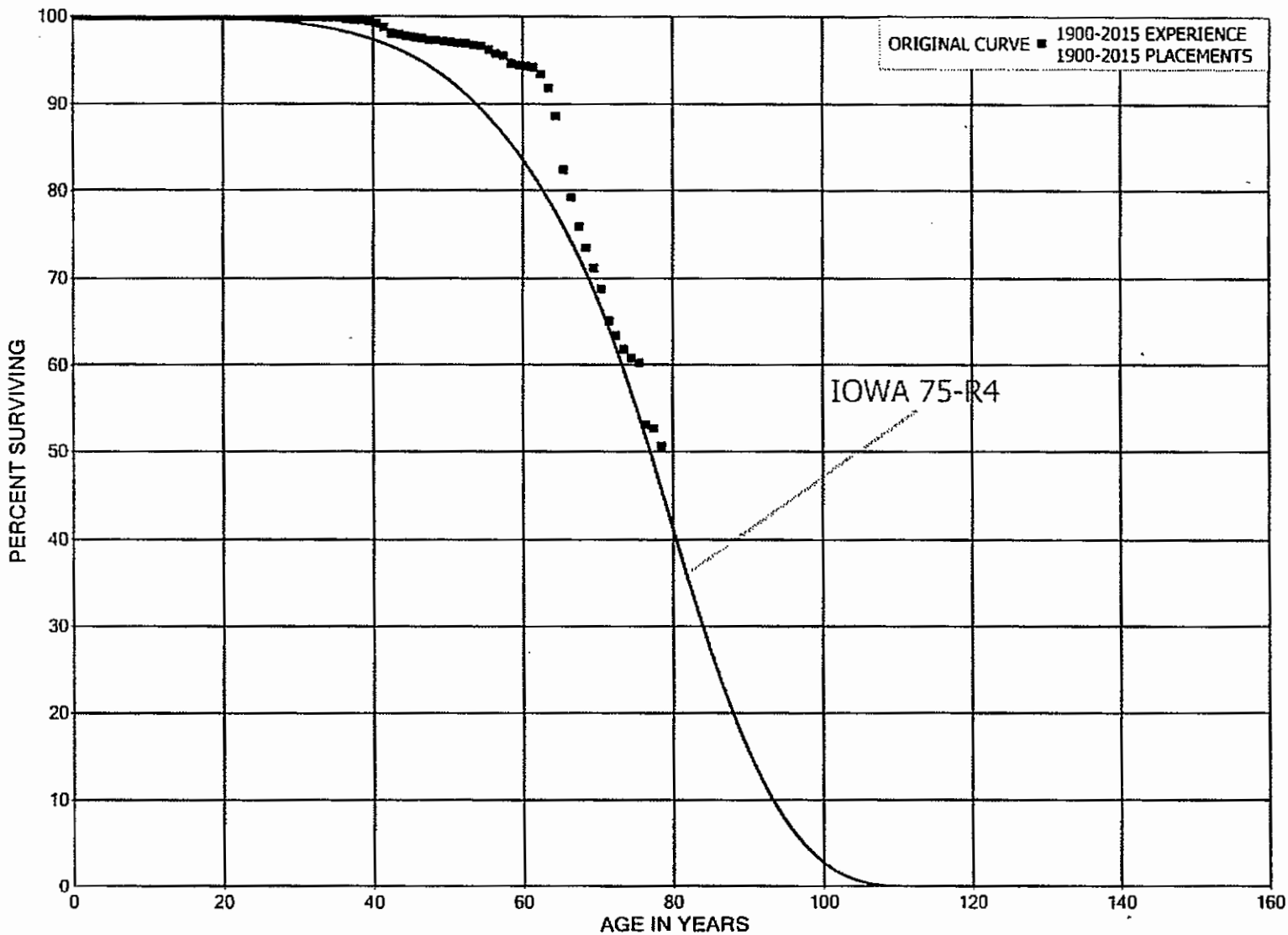
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	81,790	4,924	0.0602	0.9398	7.23	
80.5	61,849	687	0.0111	0.9889	6.80	
81.5	61,162		0.0000	1.0000	6.72	
82.5	61,162		0.0000	1.0000	6.72	
83.5	56,860		0.0000	1.0000	6.72	
84.5	56,860		0.0000	1.0000	6.72	
85.5	56,860		0.0000	1.0000	6.72	
86.5	56,860		0.0000	1.0000	6.72	
87.5	56,860		0.0000	1.0000	6.72	
88.5	56,860		0.0000	1.0000	6.72	
89.5	56,860	18,587	0.3269	0.6731	6.72	
90.5	33,508		0.0000	1.0000	4.53	
91.5	33,508		0.0000	1.0000	4.53	
92.5	33,508		0.0000	1.0000	4.53	
93.5	33,508		0.0000	1.0000	4.53	
94.5	33,508		0.0000	1.0000	4.53	
95.5	33,508		0.0000	1.0000	4.53	
96.5	33,508		0.0000	1.0000	4.53	
97.5	33,508		0.0000	1.0000	4.53	
98.5	33,508		0.0000	1.0000	4.53	
99.5	33,508	1,043	0.0311	0.9689	4.53	
100.5	32,465	699	0.0215	0.9785	4.38	
101.5	31,766	1,795	0.0565	0.9435	4.29	
102.5	29,971	1,225	0.0409	0.9591	4.05	
103.5	28,746	112	0.0039	0.9961	3.88	
104.5	28,634		0.0000	1.0000	3.87	
105.5	28,634	302	0.0105	0.9895	3.87	
106.5	28,332	1,649	0.0582	0.9418	3.83	
107.5	26,683	126	0.0047	0.9953	3.60	
108.5	26,556	5,673	0.2136	0.7864	3.59	
109.5	20,884	20,884	1.0000		2.82	
110.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 366 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	83,336,926	10,604	0.0001	0.9999	100.00
0.5	84,088,492	14,007	0.0002	0.9998	99.99
1.5	75,692,157	33,599	0.0004	0.9996	99.97
2.5	73,440,320	1,528	0.0000	1.0000	99.93
3.5	68,506,864	4	0.0000	1.0000	99.92
4.5	68,972,629		0.0000	1.0000	99.92
5.5	67,730,800		0.0000	1.0000	99.92
6.5	63,764,804	851	0.0000	1.0000	99.92
7.5	63,074,818		0.0000	1.0000	99.92
8.5	62,321,889	524	0.0000	1.0000	99.92
9.5	62,343,057	5,587	0.0001	0.9999	99.92
10.5	61,216,173		0.0000	1.0000	99.91
11.5	57,131,887	511	0.0000	1.0000	99.91
12.5	53,293,881	176	0.0000	1.0000	99.91
13.5	50,029,804	137	0.0000	1.0000	99.91
14.5	47,800,033	191	0.0000	1.0000	99.91
15.5	46,031,255		0.0000	1.0000	99.91
16.5	45,031,519		0.0000	1.0000	99.91
17.5	43,479,021	134	0.0000	1.0000	99.91
18.5	39,745,828		0.0000	1.0000	99.91
19.5	35,394,248		0.0000	1.0000	99.91
20.5	30,689,906	2,380	0.0001	0.9999	99.91
21.5	26,899,723		0.0000	1.0000	99.90
22.5	22,749,135	107	0.0000	1.0000	99.90
23.5	20,796,167	42	0.0000	1.0000	99.90
24.5	18,312,799	431	0.0000	1.0000	99.90
25.5	16,531,607	44	0.0000	1.0000	99.90
26.5	14,674,931	15	0.0000	1.0000	99.90
27.5	13,301,919	1,053	0.0001	0.9999	99.90
28.5	12,720,746	518	0.0000	1.0000	99.89
29.5	11,426,071	397	0.0000	1.0000	99.89
30.5	10,680,122	398	0.0000	1.0000	99.88
31.5	10,336,736	1,094	0.0001	0.9999	99.88
32.5	9,855,930	1,365	0.0001	0.9999	99.87
33.5	9,210,356	3,850	0.0004	0.9996	99.86
34.5	8,775,953	1,789	0.0002	0.9998	99.81
35.5	8,153,140	13,098	0.0016	0.9984	99.79
36.5	7,757,526	6,025	0.0008	0.9992	99.63
37.5	7,230,906	7,660	0.0011	0.9989	99.56
38.5	6,749,734	5,804	0.0009	0.9991	99.45



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	6,211,987	9,826	0.0016	0.9984	99.37	
40.5	5,799,525	29,987	0.0052	0.9948	99.21	
41.5	5,363,378	32,965	0.0061	0.9939	98.70	
42.5	4,707,738	8,439	0.0018	0.9982	98.09	
43.5	4,254,617	7,770	0.0018	0.9982	97.91	
44.5	3,725,946	5,834	0.0016	0.9984	97.73	
45.5	3,381,898	3,378	0.0010	0.9990	97.58	
46.5	3,144,894	5,754	0.0018	0.9982	97.48	
47.5	2,945,874	1,246	0.0004	0.9996	97.31	
48.5	2,782,897	2,474	0.0009	0.9991	97.26	
49.5	2,694,947	2,740	0.0010	0.9990	97.18	
50.5	2,608,925	3,772	0.0014	0.9986	97.08	
51.5	2,534,707	604	0.0002	0.9998	96.94	
52.5	2,424,583	4,009	0.0017	0.9983	96.92	
53.5	2,358,823	3,613	0.0015	0.9985	96.75	
54.5	2,326,417	9,745	0.0042	0.9958	96.61	
55.5	2,244,222	11,971	0.0053	0.9947	96.20	
56.5	2,195,150	3,069	0.0014	0.9986	95.69	
57.5	2,111,522	21,434	0.0102	0.9898	95.56	
58.5	2,031,656	5,183	0.0026	0.9974	94.59	
59.5	1,968,171	469	0.0002	0.9998	94.34	
60.5	1,930,994	2,770	0.0014	0.9986	94.32	
61.5	1,912,462	15,207	0.0080	0.9920	94.19	
62.5	1,838,083	32,591	0.0177	0.9823	93.44	
63.5	1,773,665	61,934	0.0349	0.9651	91.78	
64.5	1,644,548	115,171	0.0700	0.9300	88.58	
65.5	1,496,100	55,224	0.0369	0.9631	82.37	
66.5	1,304,663	56,295	0.0431	0.9569	79.33	
67.5	1,241,361	40,094	0.0323	0.9677	75.91	
68.5	1,160,377	36,013	0.0310	0.9690	73.46	
69.5	1,124,064	39,277	0.0349	0.9651	71.18	
70.5	1,083,698	56,866	0.0525	0.9475	68.69	
71.5	1,024,721	27,235	0.0266	0.9734	65.09	
72.5	991,649	22,975	0.0232	0.9768	63.36	
73.5	958,281	16,457	0.0172	0.9828	61.89	
74.5	932,890	8,852	0.0095	0.9905	60.83	
75.5	878,227	104,756	0.1193	0.8807	60.25	
76.5	767,772	5,810	0.0076	0.9924	53.06	
77.5	690,826	26,144	0.0378	0.9622	52.66	
78.5	664,281		0.0000	1.0000	50.67	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	662,662		0.0000	1.0000	50.67
80.5	662,662		0.0000	1.0000	50.67
81.5	662,662		0.0000	1.0000	50.67
82.5	662,662		0.0000	1.0000	50.67
83.5	662,662		0.0000	1.0000	50.67
84.5	662,662		0.0000	1.0000	50.67
85.5	662,662		0.0000	1.0000	50.67
86.5	662,662		0.0000	1.0000	50.67
87.5	662,662		0.0000	1.0000	50.67
88.5	662,662	1,717	0.0026	0.9974	50.67
89.5	660,945	134,164	0.2030	0.7970	50.54
90.5	16,467		0.0000	1.0000	40.28
91.5	16,467	1,108	0.0673	0.9327	40.28
92.5	15,359	3,619	0.2356	0.7644	37.57
93.5	11,740		0.0000	1.0000	28.72
94.5	11,740		0.0000	1.0000	28.72
95.5	11,740		0.0000	1.0000	28.72
96.5	11,740		0.0000	1.0000	28.72
97.5	11,740		0.0000	1.0000	28.72
98.5	11,740	699	0.0596	0.9404	28.72
99.5	11,041		0.0000	1.0000	27.01
100.5	2,738		0.0000	1.0000	27.01
101.5	2,738		0.0000	1.0000	27.01
102.5	2,738		0.0000	1.0000	27.01
103.5	2,738		0.0000	1.0000	27.01
104.5	2,738		0.0000	1.0000	27.01
105.5	2,738		0.0000	1.0000	27.01
106.5	2,738		0.0000	1.0000	27.01
107.5	2,738	2,672	0.9759	0.0241	27.01
108.5	66		0.0000	1.0000	0.65
109.5	66		0.0000	1.0000	0.65
110.5	66		0.0000	1.0000	0.65
111.5	66		0.0000	1.0000	0.65
112.5	66		0.0000	1.0000	0.65
113.5	66	66	1.0000		0.65
114.5					

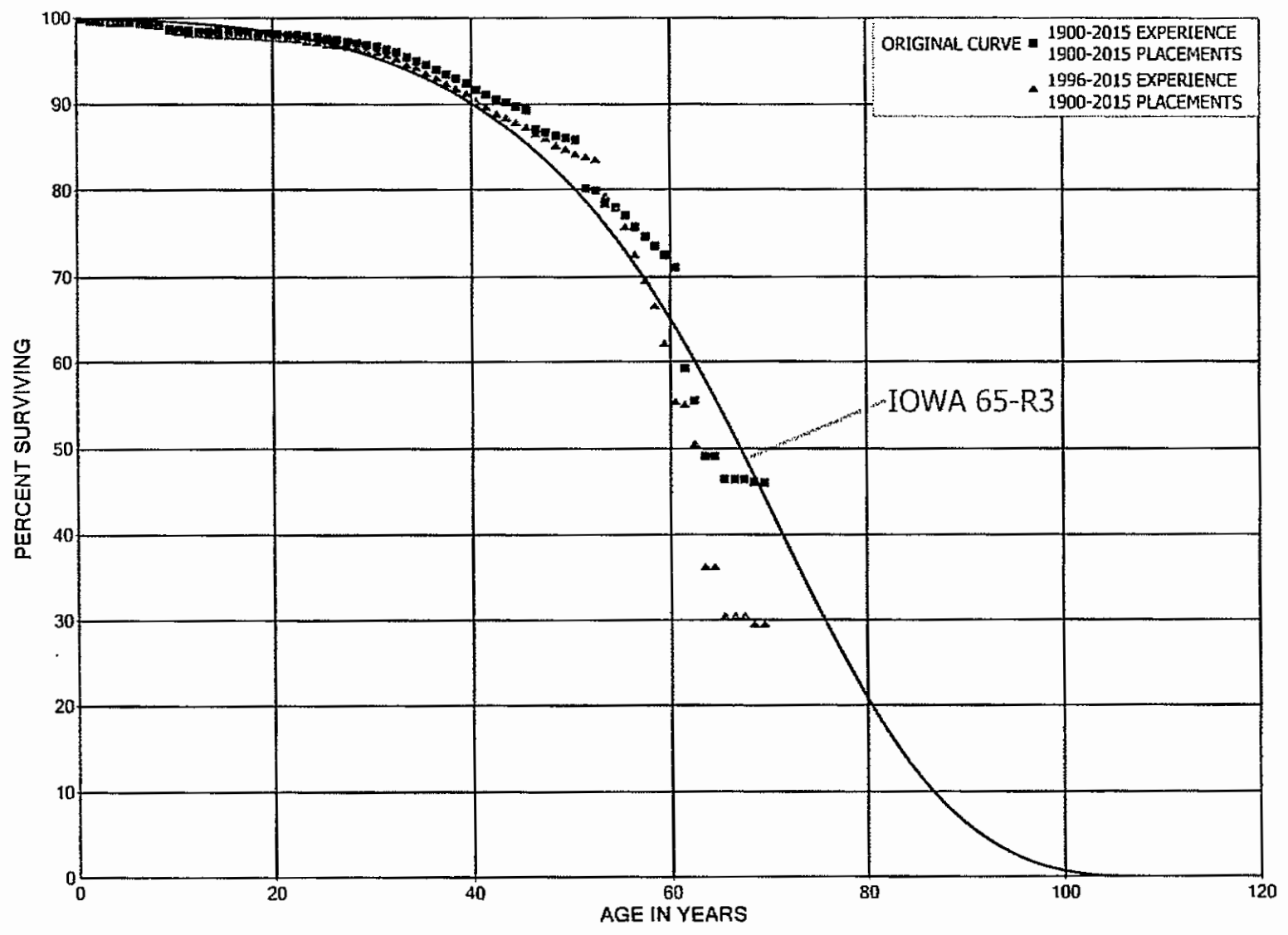
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,057,318	10,604	0.0002	0.9998	100.00
0.5	53,391,351	14,007	0.0003	0.9997	99.98
1.5	48,782,620	33,599	0.0007	0.9993	99.95
2.5	50,684,223	1,528	0.0000	1.0000	99.88
3.5	47,709,255	4	0.0000	1.0000	99.88
4.5	50,658,262		0.0000	1.0000	99.88
5.5	51,197,757		0.0000	1.0000	99.88
6.5	49,088,864	851	0.0000	1.0000	99.88
7.5	49,769,603		0.0000	1.0000	99.88
8.5	49,596,958	524	0.0000	1.0000	99.88
9.5	50,912,341	5,587	0.0001	0.9999	99.88
10.5	50,531,429		0.0000	1.0000	99.87
11.5	46,787,883	511	0.0000	1.0000	99.87
12.5	43,427,362	176	0.0000	1.0000	99.87
13.5	40,807,932	137	0.0000	1.0000	99.86
14.5	39,007,171	191	0.0000	1.0000	99.86
15.5	37,876,635		0.0000	1.0000	99.86
16.5	37,260,550		0.0000	1.0000	99.86
17.5	36,231,032	134	0.0000	1.0000	99.86
18.5	32,972,899		0.0000	1.0000	99.86
19.5	29,166,578		0.0000	1.0000	99.86
20.5	24,869,523	2,380	0.0001	0.9999	99.86
21.5	21,495,993		0.0000	1.0000	99.85
22.5	17,955,391	107	0.0000	1.0000	99.85
23.5	16,451,575	42	0.0000	1.0000	99.85
24.5	14,518,855	431	0.0000	1.0000	99.85
25.5	13,110,234	44	0.0000	1.0000	99.85
26.5	11,496,937	15	0.0000	1.0000	99.85
27.5	10,322,957	1,053	0.0001	0.9999	99.85
28.5	9,905,472	518	0.0001	0.9999	99.84
29.5	8,700,111	397	0.0000	1.0000	99.83
30.5	8,042,113	398	0.0000	1.0000	99.83
31.5	7,771,540	1,094	0.0001	0.9999	99.82
32.5	7,406,323	1,365	0.0002	0.9998	99.81
33.5	6,822,712	3,850	0.0006	0.9994	99.79
34.5	6,417,102	1,782	0.0003	0.9997	99.74
35.5	5,866,746	10,734	0.0018	0.9982	99.71
36.5	5,510,597	6,005	0.0011	0.9989	99.53
37.5	5,064,556	5,994	0.0012	0.9988	99.42
38.5	4,660,443	5,624	0.0012	0.9988	99.30

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,833,319	374,846	0.0018	0.9982	100.00
0.5	197,783,640	368,119	0.0019	0.9981	99.82
1.5	164,715,728	173,028	0.0011	0.9989	99.63
2.5	158,740,275	126,488	0.0008	0.9992	99.53
3.5	143,876,680	92,357	0.0006	0.9994	99.45
4.5	136,010,391	5,636	0.0000	1.0000	99.38
5.5	118,055,050	57,131	0.0005	0.9995	99.38
6.5	99,035,856	101,183	0.0010	0.9990	99.33
7.5	93,180,857	111,310	0.0012	0.9988	99.23
8.5	90,960,827	345,137	0.0038	0.9962	99.11
9.5	89,317,929	69,050	0.0008	0.9992	98.74
10.5	86,793,946	172,162	0.0020	0.9980	98.66
11.5	83,307,525	11,529	0.0001	0.9999	98.46
12.5	77,331,126	54,091	0.0007	0.9993	98.45
13.5	73,993,081	11,151	0.0002	0.9998	98.38
14.5	69,115,407	14,344	0.0002	0.9998	98.37
15.5	61,234,039	26,282	0.0004	0.9996	98.35
16.5	57,384,018	14,028	0.0002	0.9998	98.30
17.5	53,651,545	35,866	0.0007	0.9993	98.28
18.5	49,934,679	24,841	0.0005	0.9995	98.21
19.5	47,899,599	41,414	0.0009	0.9991	98.16
20.5	44,729,988	34,687	0.0008	0.9992	98.08
21.5	42,552,074	38,292	0.0009	0.9991	98.00
22.5	39,029,345	42,125	0.0011	0.9989	97.92
23.5	36,706,021	37,894	0.0010	0.9990	97.81
24.5	33,224,546	76,542	0.0023	0.9977	97.71
25.5	30,831,097	36,387	0.0012	0.9988	97.48
26.5	28,350,423	43,857	0.0015	0.9985	97.37
27.5	26,571,917	41,465	0.0016	0.9984	97.22
28.5	24,679,723	50,496	0.0020	0.9980	97.07
29.5	23,137,458	50,812	0.0022	0.9978	96.87
30.5	22,051,432	77,349	0.0035	0.9965	96.65
31.5	20,870,981	72,380	0.0035	0.9965	96.32
32.5	19,066,607	125,417	0.0066	0.9934	95.98
33.5	17,201,318	61,855	0.0036	0.9964	95.35
34.5	15,669,842	90,311	0.0058	0.9942	95.01
35.5	14,530,598	79,190	0.0054	0.9946	94.46
36.5	12,861,029	77,519	0.0060	0.9940	93.95
37.5	11,649,926	60,262	0.0052	0.9948	93.38
38.5	10,502,465	55,053	0.0052	0.9948	92.90

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,417,542	76,163	0.0081	0.9919	92.41
40.5	8,092,927	50,352	0.0062	0.9938	91.66
41.5	6,969,063	44,088	0.0063	0.9937	91.09
42.5	6,404,960	25,557	0.0040	0.9960	90.52
43.5	5,123,791	26,583	0.0052	0.9948	90.15
44.5	4,011,809	18,612	0.0046	0.9954	89.69
45.5	3,417,100	82,946	0.0243	0.9757	89.27
46.5	2,994,609	13,229	0.0044	0.9956	87.10
47.5	2,605,885	12,839	0.0049	0.9951	86.72
48.5	2,261,104	5,255	0.0023	0.9977	86.29
49.5	2,107,073	6,729	0.0032	0.9968	86.09
50.5	1,968,647	130,536	0.0663	0.9337	85.82
51.5	1,762,883	3,116	0.0018	0.9982	80.13
52.5	1,670,144	33,212	0.0199	0.9801	79.98
53.5	1,636,932	9,739	0.0059	0.9941	78.39
54.5	1,627,192	18,472	0.0114	0.9886	77.93
55.5	1,608,720	26,442	0.0164	0.9836	77.04
56.5	1,582,278	23,565	0.0149	0.9851	75.78
57.5	1,558,714	23,751	0.0152	0.9848	74.65
58.5	1,252,263	16,278	0.0130	0.9870	73.51
59.5	1,235,985	25,421	0.0206	0.9794	72.55
60.5	1,210,564	201,563	0.1665	0.8335	71.06
61.5	304,693	19,120	0.0628	0.9372	59.23
62.5	127,572	14,783	0.1159	0.8841	55.51
63.5	112,789	10	0.0001	0.9999	49.08
64.5	112,779	6,063	0.0538	0.9462	49.08
65.5	106,716		0.0000	1.0000	46.44
66.5	106,716	1	0.0000	1.0000	46.44
67.5	106,715	975	0.0091	0.9909	46.44
68.5	101,129	59	0.0006	0.9994	46.01
69.5	101,069		0.0000	1.0000	45.99
70.5	101,069		0.0000	1.0000	45.99
71.5	101,069	1,216	0.0120	0.9880	45.99
72.5	99,854	14,274	0.1429	0.8571	45.43
73.5	85,580	100	0.0012	0.9988	38.94
74.5	85,479	7,890	0.0923	0.9077	38.89
75.5	77,590	2,232	0.0288	0.9712	35.30
76.5	75,357	60	0.0008	0.9992	34.29
77.5	75,298		0.0000	1.0000	34.26
78.5	75,298		0.0000	1.0000	34.26

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	75,298		0.0000	1.0000	34.26
80.5	75,298		0.0000	1.0000	34.26
81.5	75,298		0.0000	1.0000	34.26
82.5	75,298		0.0000	1.0000	34.26
83.5	75,298		0.0000	1.0000	34.26
84.5	75,298		0.0000	1.0000	34.26
85.5	75,298		0.0000	1.0000	34.26
86.5	75,298		0.0000	1.0000	34.26
87.5	75,298	246	0.0033	0.9967	34.26
88.5	75,052		0.0000	1.0000	34.15
89.5	75,052		0.0000	1.0000	34.15
90.5	75,052		0.0000	1.0000	34.15
91.5	75,052		0.0000	1.0000	34.15
92.5	75,052		0.0000	1.0000	34.15
93.5	74,797	150	0.0020	0.9980	34.15
94.5	74,647	11,804	0.1581	0.8419	34.08
95.5	62,843		0.0000	1.0000	28.69
96.5	62,843		0.0000	1.0000	28.69
97.5	62,843		0.0000	1.0000	28.69
98.5	62,843		0.0000	1.0000	28.69
99.5	62,843		0.0000	1.0000	28.69
100.5	62,843		0.0000	1.0000	28.69
101.5	62,843		0.0000	1.0000	28.69
102.5	62,843		0.0000	1.0000	28.69
103.5	62,843		0.0000	1.0000	28.69
104.5	62,843		0.0000	1.0000	28.69
105.5	62,843		0.0000	1.0000	28.69
106.5	62,843	59,827	0.9520	0.0480	28.69
107.5	3,016		0.0000	1.0000	1.38
108.5	3,016	3,016	1.0000		1.38
109.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	156,963,188	374,846	0.0024	0.9976	100.00
0.5	152,945,518	368,119	0.0024	0.9976	99.76
1.5	122,038,576	173,028	0.0014	0.9986	99.52
2.5	119,608,584	126,488	0.0011	0.9989	99.38
3.5	107,048,936	92,357	0.0009	0.9991	99.27
4.5	102,668,752	5,636	0.0001	0.9999	99.19
5.5	87,058,715	57,131	0.0007	0.9993	99.18
6.5	70,523,775	101,183	0.0014	0.9986	99.12
7.5	66,446,450	111,310	0.0017	0.9983	98.98
8.5	66,125,863	345,137	0.0052	0.9948	98.81
9.5	66,003,433	69,050	0.0010	0.9990	98.29
10.5	64,588,496	172,162	0.0027	0.9973	98.19
11.5	62,242,396	11,529	0.0002	0.9998	97.93
12.5	58,036,711	54,091	0.0009	0.9991	97.91
13.5	56,499,600	11,151	0.0002	0.9998	97.82
14.5	53,154,505	14,344	0.0003	0.9997	97.80
15.5	46,382,611	26,282	0.0006	0.9994	97.78
16.5	44,227,932	14,028	0.0003	0.9997	97.72
17.5	41,760,745	35,866	0.0009	0.9991	97.69
18.5	39,224,749	24,841	0.0006	0.9994	97.60
19.5	38,263,985	41,414	0.0011	0.9989	97.54
20.5	36,404,388	34,687	0.0010	0.9990	97.44
21.5	35,344,247	38,292	0.0011	0.9989	97.34
22.5	32,409,639	42,125	0.0013	0.9987	97.24
23.5	31,407,714	37,894	0.0012	0.9988	97.11
24.5	29,104,626	76,542	0.0026	0.9974	97.00
25.5	27,337,534	36,387	0.0013	0.9987	96.74
26.5	25,229,577	43,857	0.0017	0.9983	96.61
27.5	23,854,020	41,465	0.0017	0.9983	96.44
28.5	22,318,949	50,496	0.0023	0.9977	96.28
29.5	20,934,904	50,812	0.0024	0.9976	96.06
30.5	19,991,506	77,349	0.0039	0.9961	95.83
31.5	18,900,695	72,380	0.0038	0.9962	95.45
32.5	17,200,240	125,417	0.0073	0.9927	95.09
33.5	15,334,952	61,855	0.0040	0.9960	94.40
34.5	13,803,476	90,311	0.0065	0.9935	94.01
35.5	12,664,231	79,190	0.0063	0.9937	93.40
36.5	10,994,663	77,519	0.0071	0.9929	92.82
37.5	9,783,560	60,262	0.0062	0.9938	92.16
38.5	9,027,876	55,053	0.0061	0.9939	91.59



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,942,953	76,163	0.0096	0.9904	91.04
40.5	6,618,338	50,352	0.0076	0.9924	90.16
41.5	5,494,473	44,088	0.0080	0.9920	89.48
42.5	5,180,115	25,557	0.0049	0.9951	88.76
43.5	3,898,945	26,583	0.0068	0.9932	88.32
44.5	2,786,963	18,612	0.0067	0.9933	87.72
45.5	2,192,254	18,163	0.0083	0.9917	87.13
46.5	1,834,547	13,229	0.0072	0.9928	86.41
47.5	1,445,823	12,839	0.0089	0.9911	85.79
48.5	1,121,974	5,255	0.0047	0.9953	85.03
49.5	967,943	6,729	0.0070	0.9930	84.63
50.5	829,517	2,909	0.0035	0.9965	84.04
51.5	751,380	3,116	0.0041	0.9959	83.74
52.5	658,640	33,212	0.0504	0.9496	83.40
53.5	633,856	9,739	0.0154	0.9846	79.19
54.5	624,117	18,472	0.0296	0.9704	77.97
55.5	605,644	26,442	0.0437	0.9563	75.67
56.5	579,203	23,565	0.0407	0.9593	72.36
57.5	555,638	23,751	0.0427	0.9573	69.42
58.5	249,187	16,278	0.0653	0.9347	66.45
59.5	232,909	25,421	0.1091	0.8909	62.11
60.5	215,473	1,560	0.0072	0.9928	55.33
61.5	229,396	19,120	0.0833	0.9167	54.93
62.5	52,274	14,783	0.2828	0.7172	50.35
63.5	37,491	10	0.0003	0.9997	36.11
64.5	37,481	6,063	0.1618	0.8382	36.10
65.5	31,419		0.0000	1.0000	30.26
66.5	31,419	1	0.0000	1.0000	30.26
67.5	31,418	975	0.0310	0.9690	30.26
68.5	25,831	59	0.0023	0.9977	29.32
69.5	25,772		0.0000	1.0000	29.26
70.5	25,772		0.0000	1.0000	29.26
71.5	25,772	1,216	0.0472	0.9528	29.26
72.5	24,556	14,274	0.5813	0.4187	27.88
73.5	10,282	100	0.0098	0.9902	11.67
74.5	10,182	7,890	0.7749	0.2251	11.56
75.5	2,292	2,232	0.9739	0.0261	2.60
76.5	60	60	1.0000		0.07
77.5					
78.5					

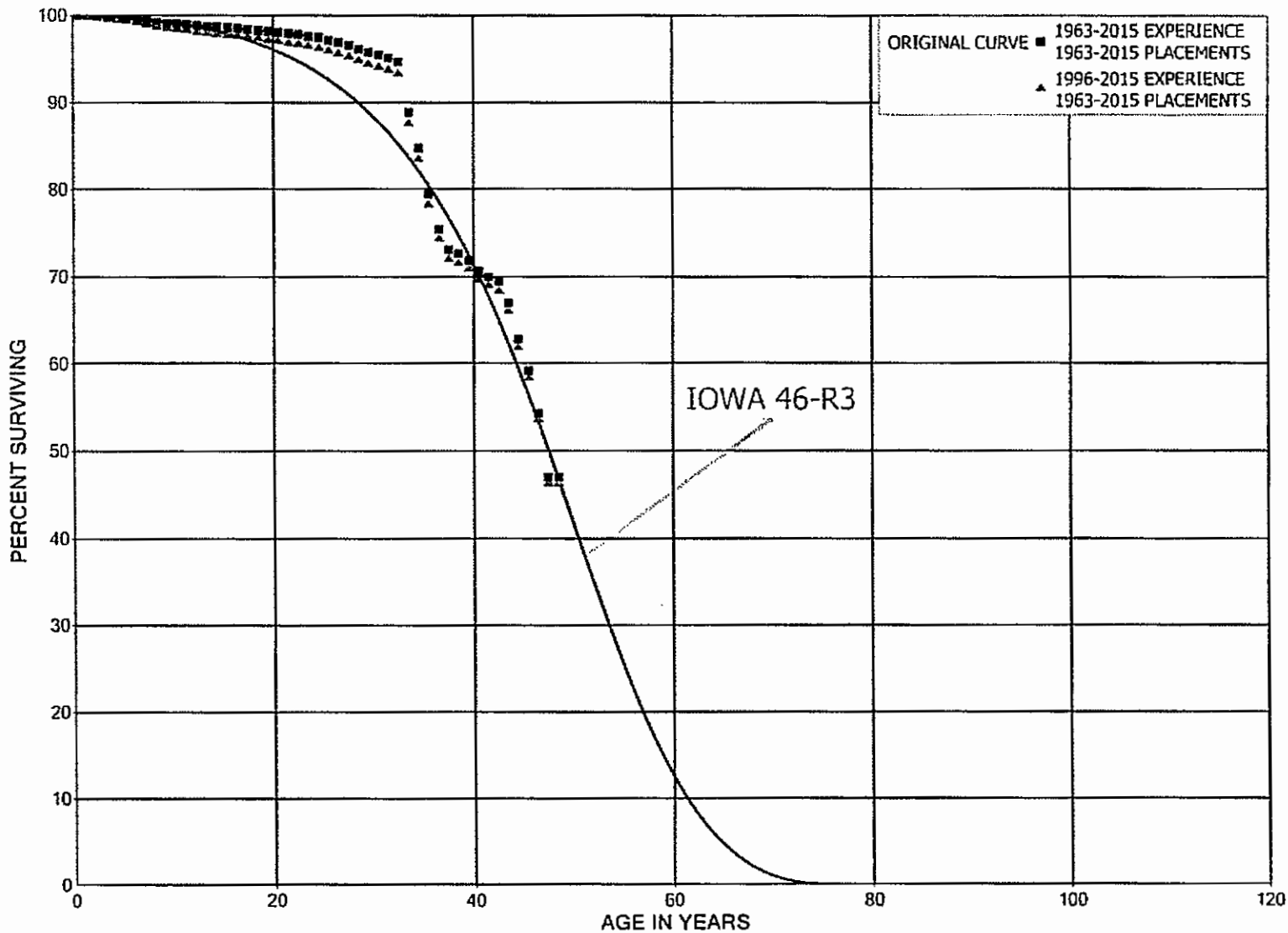
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	12,454		0.0000		
81.5	12,454		0.0000		
82.5	12,454		0.0000		
83.5	12,454		0.0000		
84.5	12,454		0.0000		
85.5	12,454		0.0000		
86.5	12,454		0.0000		
87.5	12,454	246	0.0197		
88.5	12,209		0.0000		
89.5	12,209		0.0000		
90.5	12,209		0.0000		
91.5	12,209		0.0000		
92.5	12,209		0.0000		
93.5	11,954	150	0.0125		
94.5	11,804	11,804	1.0000		
95.5	62,843		0.0000		
96.5	62,843		0.0000		
97.5	62,843		0.0000		
98.5	62,843		0.0000		
99.5	62,843		0.0000		
100.5	62,843		0.0000		
101.5	62,843		0.0000		
102.5	62,843		0.0000		
103.5	62,843		0.0000		
104.5	62,843		0.0000		
105.5	62,843		0.0000		
106.5	62,843	59,827	0.9520		
107.5	3,016		0.0000		
108.5	3,016	3,016	1.0000		
109.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 368 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	169,431,589	74,469	0.0004	0.9996	100.00
0.5	160,887,446	97,614	0.0006	0.9994	99.96
1.5	155,036,759	92,475	0.0006	0.9994	99.90
2.5	151,357,088	104,562	0.0007	0.9993	99.84
3.5	146,532,402	155,081	0.0011	0.9989	99.77
4.5	141,570,616	106,455	0.0008	0.9992	99.66
5.5	134,570,639	159,059	0.0012	0.9988	99.59
6.5	124,172,509	201,178	0.0016	0.9984	99.47
7.5	112,214,167	128,199	0.0011	0.9989	99.31
8.5	111,620,636	95,975	0.0009	0.9991	99.19
9.5	106,783,960	76,878	0.0007	0.9993	99.11
10.5	102,977,130	83,704	0.0008	0.9992	99.04
11.5	99,357,644	94,070	0.0009	0.9991	98.96
12.5	97,532,793	87,375	0.0009	0.9991	98.86
13.5	94,171,110	57,968	0.0006	0.9994	98.77
14.5	91,366,811	81,141	0.0009	0.9991	98.71
15.5	86,738,753	86,670	0.0010	0.9990	98.63
16.5	82,646,538	83,581	0.0010	0.9990	98.53
17.5	80,644,548	86,898	0.0011	0.9989	98.43
18.5	76,817,671	95,248	0.0012	0.9988	98.32
19.5	74,402,639	81,105	0.0011	0.9989	98.20
20.5	71,805,572	99,504	0.0014	0.9986	98.09
21.5	69,108,608	104,418	0.0015	0.9985	97.96
22.5	66,498,639	97,935	0.0015	0.9985	97.81
23.5	62,910,372	132,099	0.0021	0.9979	97.66
24.5	58,589,389	150,183	0.0026	0.9974	97.46
25.5	54,902,007	157,923	0.0029	0.9971	97.21
26.5	50,694,396	185,847	0.0037	0.9963	96.93
27.5	45,716,908	179,649	0.0039	0.9961	96.58
28.5	41,764,324	161,701	0.0039	0.9961	96.20
29.5	35,066,245	131,515	0.0038	0.9962	95.82
30.5	32,576,487	111,156	0.0034	0.9966	95.46
31.5	29,948,280	129,797	0.0043	0.9957	95.14
32.5	28,567,465	1,761,344	0.0617	0.9383	94.73
33.5	25,394,580	1,191,428	0.0469	0.9531	88.89
34.5	22,258,710	1,399,325	0.0629	0.9371	84.72
35.5	19,846,387	997,962	0.0503	0.9497	79.39
36.5	17,409,459	539,218	0.0310	0.9690	75.40
37.5	14,960,572	96,092	0.0064	0.9936	73.06
38.5	13,393,698	130,909	0.0098	0.9902	72.59

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,122,125	214,023	0.0177	0.9823	71.88
40.5	10,870,956	95,828	0.0088	0.9912	70.61
41.5	8,360,558	75,730	0.0091	0.9909	69.99
42.5	6,713,110	234,839	0.0350	0.9650	69.36
43.5	4,977,368	304,258	0.0611	0.9389	66.93
44.5	3,558,639	204,469	0.0575	0.9425	62.84
45.5	2,157,488	179,017	0.0830	0.9170	59.23
46.5	639,541	87,006	0.1360	0.8640	54.31
47.5	15,411		0.0000	1.0000	46.93
48.5					46.93

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,302,673	74,469	0.0008	0.9992	100.00
0.5	88,412,425	97,614	0.0011	0.9989	99.92
1.5	85,224,107	92,475	0.0011	0.9989	99.81
2.5	84,113,585	104,562	0.0012	0.9988	99.70
3.5	82,860,587	155,081	0.0019	0.9981	99.58
4.5	82,225,023	106,455	0.0013	0.9987	99.39
5.5	78,933,026	159,059	0.0020	0.9980	99.26
6.5	72,706,625	201,178	0.0028	0.9972	99.06
7.5	65,684,810	128,199	0.0020	0.9980	98.79
8.5	68,996,465	95,975	0.0014	0.9986	98.60
9.5	70,936,117	76,878	0.0011	0.9989	98.46
10.5	69,597,381	83,704	0.0012	0.9988	98.35
11.5	68,627,608	94,070	0.0014	0.9986	98.23
12.5	68,102,960	87,375	0.0013	0.9987	98.10
13.5	66,240,947	57,968	0.0009	0.9991	97.97
14.5	65,506,951	81,141	0.0012	0.9988	97.89
15.5	61,963,304	86,670	0.0014	0.9986	97.77
16.5	59,414,298	83,581	0.0014	0.9986	97.63
17.5	59,458,108	86,898	0.0015	0.9985	97.49
18.5	57,236,770	95,248	0.0017	0.9983	97.35
19.5	56,062,927	81,105	0.0014	0.9986	97.19
20.5	54,644,546	99,504	0.0018	0.9982	97.05
21.5	54,619,566	104,418	0.0019	0.9981	96.87
22.5	53,779,098	97,935	0.0018	0.9982	96.69
23.5	51,856,989	132,099	0.0025	0.9975	96.51
24.5	48,796,465	150,183	0.0031	0.9969	96.26
25.5	46,467,604	157,923	0.0034	0.9966	95.97
26.5	43,822,168	185,847	0.0042	0.9958	95.64
27.5	39,890,899	179,649	0.0045	0.9955	95.24
28.5	37,698,410	161,701	0.0043	0.9957	94.81
29.5	32,590,084	131,515	0.0040	0.9960	94.40
30.5	31,384,212	111,156	0.0035	0.9965	94.02
31.5	29,508,324	129,797	0.0044	0.9956	93.69
32.5	28,567,465	1,761,344	0.0617	0.9383	93.27
33.5	25,394,580	1,191,428	0.0469	0.9531	87.52
34.5	22,258,710	1,399,325	0.0629	0.9371	83.42
35.5	19,846,387	997,962	0.0503	0.9497	78.17
36.5	17,409,459	539,218	0.0310	0.9690	74.24
37.5	14,960,572	96,092	0.0064	0.9936	71.94
38.5	13,393,698	130,909	0.0098	0.9902	71.48

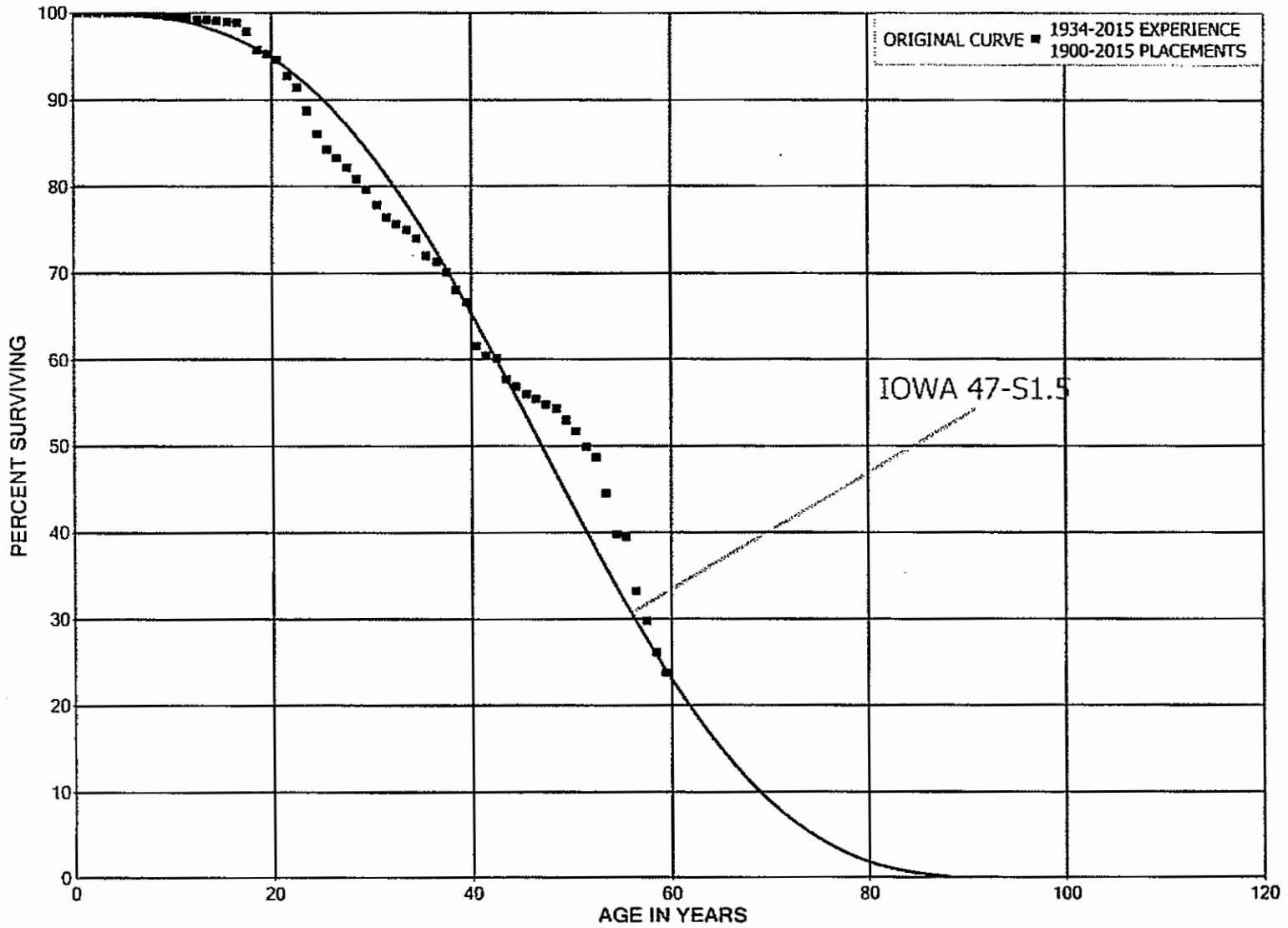
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,122,125	214,023	0.0177	0.9823	70.78
40.5	10,870,956	95,828	0.0088	0.9912	69.53
41.5	8,360,558	75,730	0.0091	0.9909	68.92
42.5	6,713,110	234,839	0.0350	0.9650	68.29
43.5	4,977,368	304,258	0.0611	0.9389	65.91
44.5	3,558,639	204,469	0.0575	0.9425	61.88
45.5	2,157,488	179,017	0.0830	0.9170	58.32
46.5	639,541	87,006	0.1360	0.8640	53.48
47.5	15,411		0.0000	1.0000	46.21
48.5					46.21

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 369.1 SERVICES - UNDERGROUND  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,267,601		0.0000	1.0000	100.00
0.5	8,085,241	203	0.0000	1.0000	100.00
1.5	8,012,682	1,201	0.0001	0.9999	100.00
2.5	7,580,091	397	0.0001	0.9999	99.98
3.5	6,389,244	1,193	0.0002	0.9998	99.98
4.5	5,723,834	1,631	0.0003	0.9997	99.96
5.5	5,015,432	1,627	0.0003	0.9997	99.93
6.5	4,083,813	2,309	0.0006	0.9994	99.90
7.5	3,902,986	6,288	0.0016	0.9984	99.84
8.5	3,935,613	2,795	0.0007	0.9993	99.68
9.5	3,932,818	2,647	0.0007	0.9993	99.61
10.5	3,930,171	3,592	0.0009	0.9991	99.54
11.5	3,897,489	9,493	0.0024	0.9976	99.45
12.5	2,734,536	2,142	0.0008	0.9992	99.21
13.5	2,732,394	3,200	0.0012	0.9988	99.13
14.5	2,729,194	2,658	0.0010	0.9990	99.02
15.5	2,725,193	2,426	0.0009	0.9991	98.92
16.5	2,722,767	27,458	0.0101	0.9899	98.83
17.5	2,665,948	57,099	0.0214	0.9786	97.83
18.5	2,305,752	9,979	0.0043	0.9957	95.74
19.5	2,116,323	16,874	0.0080	0.9920	95.32
20.5	2,085,996	40,139	0.0192	0.9808	94.56
21.5	1,895,427	28,382	0.0150	0.9850	92.74
22.5	1,683,564	47,673	0.0283	0.9717	91.36
23.5	1,598,362	49,021	0.0307	0.9693	88.77
24.5	1,451,058	30,176	0.0208	0.9792	86.05
25.5	1,228,398	13,430	0.0109	0.9891	84.26
26.5	1,173,511	15,621	0.0133	0.9867	83.34
27.5	1,107,372	19,409	0.0175	0.9825	82.23
28.5	1,054,668	15,882	0.0151	0.9849	80.79
29.5	967,925	21,648	0.0224	0.9776	79.57
30.5	861,898	16,042	0.0186	0.9814	77.79
31.5	777,845	7,197	0.0093	0.9907	76.34
32.5	708,153	6,451	0.0091	0.9909	75.64
33.5	656,312	8,402	0.0128	0.9872	74.95
34.5	606,397	16,304	0.0269	0.9731	73.99
35.5	561,411	5,921	0.0105	0.9895	72.00
36.5	500,973	8,136	0.0162	0.9838	71.24
37.5	462,660	13,639	0.0295	0.9705	70.08
38.5	427,716	8,777	0.0205	0.9795	68.02

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1934-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	369,046	27,768	0.0752	0.9248	66.62	
40.5	284,633	5,133	0.0180	0.9820	61.61	
41.5	261,995	1,532	0.0058	0.9942	60.50	
42.5	235,087	9,306	0.0396	0.9604	60.14	
43.5	200,088	3,258	0.0163	0.9837	57.76	
44.5	181,666	2,967	0.0163	0.9837	56.82	
45.5	156,808	1,502	0.0096	0.9904	55.89	
46.5	138,242	1,665	0.0120	0.9880	55.36	
47.5	124,650	988	0.0079	0.9921	54.69	
48.5	112,584	2,791	0.0248	0.9752	54.26	
49.5	97,372	2,396	0.0246	0.9754	52.91	
50.5	79,826	2,757	0.0345	0.9655	51.61	
51.5	67,754	1,602	0.0236	0.9764	49.83	
52.5	52,479	4,432	0.0844	0.9156	48.65	
53.5	45,663	4,931	0.1080	0.8920	44.54	
54.5	32,816	289	0.0088	0.9912	39.73	
55.5	28,838	4,558	0.1581	0.8419	39.38	
56.5	23,993	2,506	0.1044	0.8956	33.16	
57.5	19,604	2,430	0.1239	0.8761	29.69	
58.5	15,606	1,398	0.0896	0.9104	26.01	
59.5	11,804	213	0.0181	0.9819	23.68	
60.5	9,175	213	0.0232	0.9768	23.26	
61.5	7,000	2	0.0002	0.9998	22.72	
62.5	6,870	364	0.0530	0.9470	22.71	
63.5	6,391		0.0000	1.0000	21.51	
64.5	6,391	228	0.0357	0.9643	21.51	
65.5	6,163	2	0.0004	0.9996	20.74	
66.5	6,161	62	0.0101	0.9899	20.73	
67.5	6,098	1,506	0.2470	0.7530	20.52	
68.5	4,592		0.0000	1.0000	15.45	
69.5	4,592		0.0000	1.0000	15.45	
70.5	4,592		0.0000	1.0000	15.45	
71.5	4,592		0.0000	1.0000	15.45	
72.5	4,592	2,008	0.4373	0.5627	15.45	
73.5	2,584	12	0.0047	0.9953	8.70	
74.5	2,572	786	0.3056	0.6944	8.66	
75.5	1,786	1,503	0.8417	0.1583	6.01	
76.5	283	12	0.0441	0.9559	0.95	
77.5	270	175	0.6492	0.3508	0.91	
78.5	95		0.0000	1.0000	0.32	

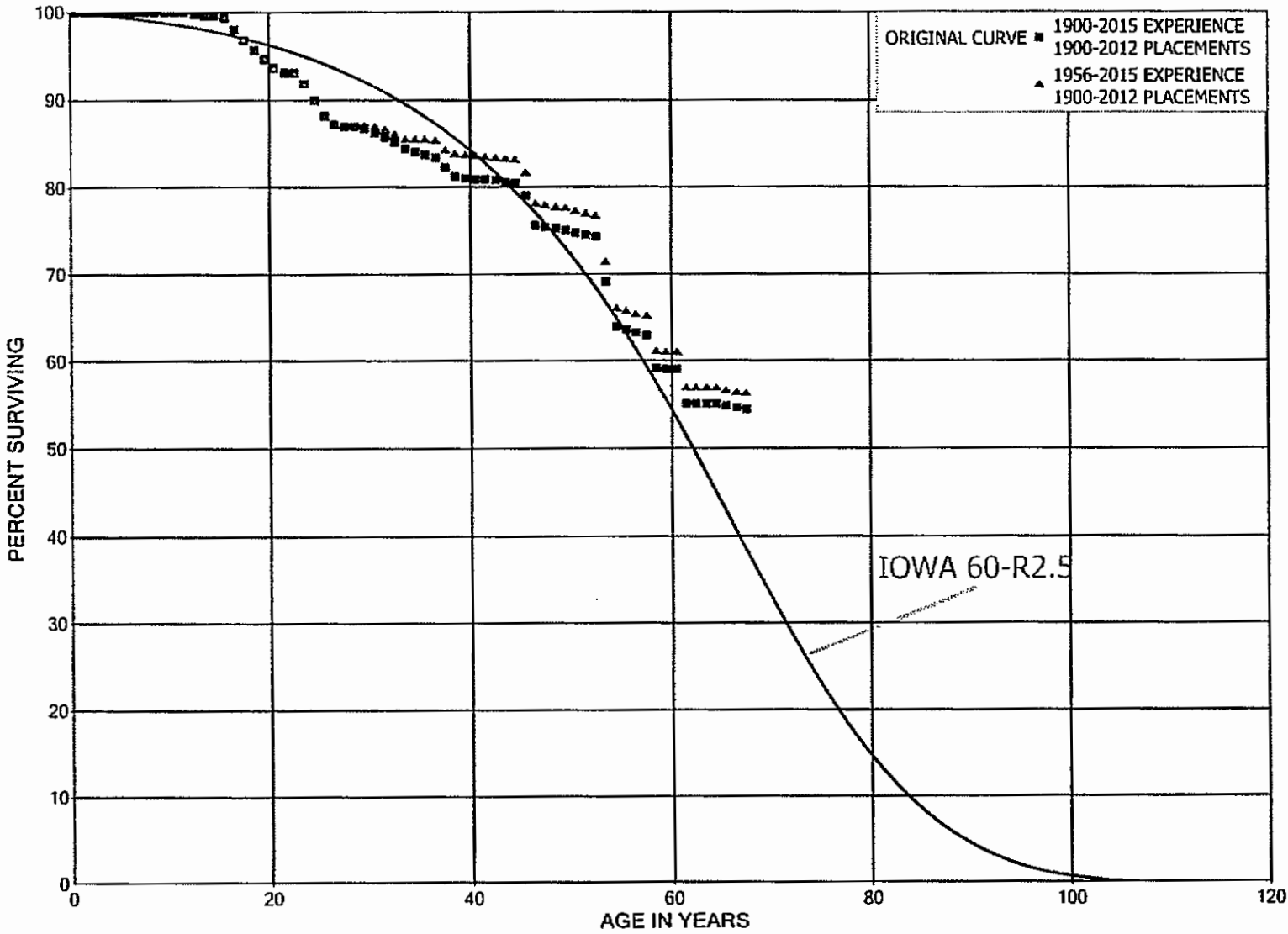
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.1 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	95		0.0000	1.0000	0.32
80.5	95		0.0000	1.0000	0.32
81.5	95		0.0000	1.0000	0.32
82.5	95		0.0000	1.0000	0.32
83.5	95		0.0000	1.0000	0.32
84.5	95		0.0000	1.0000	0.32
85.5	95		0.0000	1.0000	0.32
86.5	95		0.0000	1.0000	0.32
87.5	95		0.0000	1.0000	0.32
88.5	95		0.0000	1.0000	0.32
89.5	95	95	1.0000		0.32
90.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 369.2 SERVICES - OVERHEAD  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,909,758		0.0000	1.0000	100.00
0.5	25,950,661	19	0.0000	1.0000	100.00
1.5	25,950,643	107	0.0000	1.0000	100.00
2.5	25,950,535	294	0.0000	1.0000	100.00
3.5	24,452,898	647	0.0000	1.0000	100.00
4.5	24,452,251	1,060	0.0000	1.0000	100.00
5.5	24,264,567	1,658	0.0001	0.9999	99.99
6.5	24,262,909	2,321	0.0001	0.9999	99.98
7.5	24,260,588	2,882	0.0001	0.9999	99.98
8.5	24,257,706	3,475	0.0001	0.9999	99.96
9.5	24,254,231	4,013	0.0002	0.9998	99.95
10.5	24,250,218	4,485	0.0002	0.9998	99.93
11.5	24,245,733	50,723	0.0021	0.9979	99.91
12.5	23,583,651	50,315	0.0021	0.9979	99.70
13.5	23,533,090	5,585	0.0002	0.9998	99.49
14.5	23,267,480	44,909	0.0019	0.9981	99.47
15.5	23,082,208	315,961	0.0137	0.9863	99.28
16.5	22,240,367	260,881	0.0117	0.9883	97.92
17.5	21,360,877	246,382	0.0115	0.9885	96.77
18.5	20,249,660	216,276	0.0107	0.9893	95.65
19.5	19,230,336	209,784	0.0109	0.9891	94.63
20.5	18,075,347	100,339	0.0056	0.9944	93.60
21.5	17,243,298	6,741	0.0004	0.9996	93.08
22.5	16,547,810	213,830	0.0129	0.9871	93.04
23.5	15,539,702	313,190	0.0202	0.9798	91.84
24.5	14,476,004	286,893	0.0198	0.9802	89.99
25.5	13,529,170	151,894	0.0112	0.9888	88.21
26.5	12,798,783	31,955	0.0025	0.9975	87.22
27.5	12,169,003	6,971	0.0006	0.9994	87.00
28.5	11,456,730	36,139	0.0032	0.9968	86.95
29.5	10,613,709	48,553	0.0046	0.9954	86.67
30.5	9,825,294	59,558	0.0061	0.9939	86.28
31.5	8,895,596	61,646	0.0069	0.9931	85.75
32.5	8,054,080	70,088	0.0087	0.9913	85.16
33.5	7,299,745	33,207	0.0045	0.9955	84.42
34.5	6,650,884	21,941	0.0033	0.9967	84.04
35.5	6,048,352	25,373	0.0042	0.9958	83.76
36.5	5,493,734	74,784	0.0136	0.9864	83.41
37.5	4,928,974	61,078	0.0124	0.9876	82.27
38.5	4,432,439	7,788	0.0018	0.9982	81.25

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,018,027	5,307	0.0013	0.9987	81.11
40.5	3,652,819	4,298	0.0012	0.9988	81.00
41.5	3,332,466	4,131	0.0012	0.9988	80.91
42.5	3,018,010	6,548	0.0022	0.9978	80.81
43.5	2,728,447	4,869	0.0018	0.9982	80.63
44.5	2,478,327	44,135	0.0178	0.9822	80.49
45.5	2,218,439	97,393	0.0439	0.9561	79.05
46.5	1,905,529	5,249	0.0028	0.9972	75.58
47.5	1,695,477	3,163	0.0019	0.9981	75.37
48.5	1,503,628	3,842	0.0026	0.9974	75.23
49.5	1,306,074	4,748	0.0036	0.9964	75.04
50.5	1,106,547	4,028	0.0036	0.9964	74.77
51.5	928,403	2,700	0.0029	0.9971	74.50
52.5	759,370	53,685	0.0707	0.9293	74.28
53.5	661,296	49,230	0.0744	0.9256	69.03
54.5	589,158	2,825	0.0048	0.9952	63.89
55.5	571,969	2,560	0.0045	0.9955	63.58
56.5	527,009	2,418	0.0046	0.9954	63.30
57.5	503,243	30,758	0.0611	0.9389	63.01
58.5	458,751	647	0.0014	0.9986	59.16
59.5	454,627	337	0.0007	0.9993	59.07
60.5	453,066	30,019	0.0663	0.9337	59.03
61.5	414,863	123	0.0003	0.9997	55.12
62.5	399,554	84	0.0002	0.9998	55.10
63.5	395,508	16	0.0000	1.0000	55.09
64.5	366,260	2,039	0.0056	0.9944	55.09
65.5	328,133	1,277	0.0039	0.9961	54.78
66.5	267,426	604	0.0023	0.9977	54.57
67.5	265,573	667	0.0025	0.9975	54.45
68.5	238,538	268	0.0011	0.9989	54.31
69.5	232,596	195	0.0008	0.9992	54.25
70.5	214,024	191	0.0009	0.9991	54.20
71.5	198,601	103	0.0005	0.9995	54.15
72.5	185,188	79	0.0004	0.9996	54.13
73.5	156,306		0.0000	1.0000	54.10
74.5	125,473	708	0.0056	0.9944	54.10
75.5	101,844	387	0.0038	0.9962	53.80
76.5	75,782	167	0.0022	0.9978	53.59
77.5	75,291	183	0.0024	0.9976	53.48
78.5	45,464	71	0.0016	0.9984	53.35

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	44,336	51	0.0011	0.9989	53.26	
80.5	25,762	49	0.0019	0.9981	53.20	
81.5	21,199	27	0.0013	0.9987	53.10	
82.5	21,173	20	0.0010	0.9990	53.03	
83.5	21,152		0.0000	1.0000	52.98	
84.5	21,152	86	0.0041	0.9959	52.98	
85.5	21,066	32	0.0015	0.9985	52.77	
86.5	21,034	12	0.0006	0.9994	52.69	
87.5	21,022	13	0.0006	0.9994	52.66	
88.5	21,010	5	0.0002	0.9998	52.63	
89.5	21,005	98	0.0047	0.9953	52.61	
90.5	3,665	29	0.0078	0.9922	52.37	
91.5	3,637	6	0.0016	0.9984	51.96	
92.5	3,631	6	0.0017	0.9983	51.87	
93.5	3,625	6	0.0016	0.9984	51.79	
94.5	3,619	1	0.0003	0.9997	51.70	
95.5	3,618	2	0.0005	0.9995	51.69	
96.5	3,616	1	0.0002	0.9998	51.66	
97.5	3,615	1	0.0002	0.9998	51.65	
98.5	3,615		0.0000	1.0000	51.64	
99.5	3,615		0.0000	1.0000	51.64	
100.5	202		0.0000	1.0000	51.64	
101.5	202		0.0000	1.0000	51.64	
102.5	202		0.0000	1.0000	51.64	
103.5	202		0.0000	1.0000	51.64	
104.5	202		0.0000	1.0000	51.64	
105.5	202		0.0000	1.0000	51.64	
106.5	202		0.0000	1.0000	51.64	
107.5	202		0.0000	1.0000	51.64	
108.5	202		0.0000	1.0000	51.64	
109.5	202		0.0000	1.0000	51.64	
110.5	32		0.0000	1.0000	51.64	
111.5	32		0.0000	1.0000	51.64	
112.5	32		0.0000	1.0000	51.64	
113.5	32		0.0000	1.0000	51.64	
114.5	32		0.0000	1.0000	51.64	
115.5					51.64	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,762,548		0.0000	1.0000	100.00
0.5	24,015,581	19	0.0000	1.0000	100.00
1.5	24,225,190	107	0.0000	1.0000	100.00
2.5	24,404,757	294	0.0000	1.0000	100.00
3.5	23,055,151	647	0.0000	1.0000	100.00
4.5	23,201,824	1,060	0.0000	1.0000	100.00
5.5	23,125,762	1,658	0.0001	0.9999	99.99
6.5	23,229,305	2,321	0.0001	0.9999	99.98
7.5	23,320,886	2,882	0.0001	0.9999	99.97
8.5	23,393,423	3,475	0.0001	0.9999	99.96
9.5	23,432,745	4,013	0.0002	0.9998	99.95
10.5	23,449,597	4,485	0.0002	0.9998	99.93
11.5	23,462,506	50,723	0.0022	0.9978	99.91
12.5	22,815,708	50,315	0.0022	0.9978	99.69
13.5	22,798,419	5,585	0.0002	0.9998	99.47
14.5	22,568,642	44,909	0.0020	0.9980	99.45
15.5	22,410,174	315,961	0.0141	0.9859	99.25
16.5	21,598,547	260,881	0.0121	0.9879	97.85
17.5	20,758,315	246,382	0.0119	0.9881	96.67
18.5	19,682,446	216,276	0.0110	0.9890	95.52
19.5	18,692,031	209,784	0.0112	0.9888	94.47
20.5	17,559,440	100,339	0.0057	0.9943	93.41
21.5	16,783,564	6,741	0.0004	0.9996	92.88
22.5	16,088,076	213,830	0.0133	0.9867	92.84
23.5	15,079,968	313,190	0.0208	0.9792	91.61
24.5	14,016,270	269,166	0.0192	0.9808	89.71
25.5	13,087,162	134,607	0.0103	0.9897	87.98
26.5	12,374,063	8,622	0.0007	0.9993	87.08
27.5	11,767,616	6,971	0.0006	0.9994	87.02
28.5	11,055,343	5,193	0.0005	0.9995	86.97
29.5	10,243,268	4,329	0.0004	0.9996	86.93
30.5	9,661,326	48,571	0.0050	0.9950	86.89
31.5	8,742,615	48,132	0.0055	0.9945	86.45
32.5	7,914,613	53,607	0.0068	0.9932	85.98
33.5	7,176,759	2,567	0.0004	0.9996	85.39
34.5	6,558,538	1,511	0.0002	0.9998	85.36
35.5	5,976,436	4,264	0.0007	0.9993	85.34
36.5	5,442,927	68,409	0.0126	0.9874	85.28
37.5	4,884,542	28,971	0.0059	0.9941	84.21
38.5	4,420,114	3,784	0.0009	0.9991	83.71



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 369.2 SERVICES - OVERHEAD

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1956-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,009,706	5,307	0.0013	0.9987	83.64	
40.5	3,649,573	4,298	0.0012	0.9988	83.53	
41.5	3,329,220	4,131	0.0012	0.9988	83.43	
42.5	3,014,764	3,800	0.0013	0.9987	83.33	
43.5	2,727,949	4,869	0.0018	0.9982	83.22	
44.5	2,477,829	44,135	0.0178	0.9822	83.07	
45.5	2,217,941	97,393	0.0439	0.9561	81.59	
46.5	1,905,031	5,249	0.0028	0.9972	78.01	
47.5	1,694,979	3,163	0.0019	0.9981	77.80	
48.5	1,503,130	3,842	0.0026	0.9974	77.65	
49.5	1,305,576	4,748	0.0036	0.9964	77.45	
50.5	1,106,375	4,028	0.0036	0.9964	77.17	
51.5	928,230	2,700	0.0029	0.9971	76.89	
52.5	759,198	53,685	0.0707	0.9293	76.67	
53.5	661,124	49,230	0.0745	0.9255	71.24	
54.5	588,986	2,825	0.0048	0.9952	65.94	
55.5	571,969	2,560	0.0045	0.9955	65.62	
56.5	527,009	2,418	0.0046	0.9954	65.33	
57.5	503,243	30,758	0.0611	0.9389	65.03	
58.5	458,751	647	0.0014	0.9986	61.06	
59.5	454,627	337	0.0007	0.9993	60.97	
60.5	453,066	30,019	0.0663	0.9337	60.92	
61.5	414,863	123	0.0003	0.9997	56.89	
62.5	399,554	84	0.0002	0.9998	56.87	
63.5	395,508	16	0.0000	1.0000	56.86	
64.5	366,260	2,039	0.0056	0.9944	56.86	
65.5	328,133	1,277	0.0039	0.9961	56.54	
66.5	267,426	604	0.0023	0.9977	56.32	
67.5	265,573	667	0.0025	0.9975	56.19	
68.5	238,538	268	0.0011	0.9989	56.05	
69.5	232,596	195	0.0008	0.9992	55.99	
70.5	214,024	191	0.0009	0.9991	55.94	
71.5	198,601	103	0.0005	0.9995	55.89	
72.5	185,188	79	0.0004	0.9996	55.86	
73.5	156,306		0.0000	1.0000	55.84	
74.5	125,473	708	0.0056	0.9944	55.84	
75.5	101,844	387	0.0038	0.9962	55.52	
76.5	75,782	167	0.0022	0.9978	55.31	
77.5	75,291	183	0.0024	0.9976	55.19	
78.5	45,464	71	0.0016	0.9984	55.06	

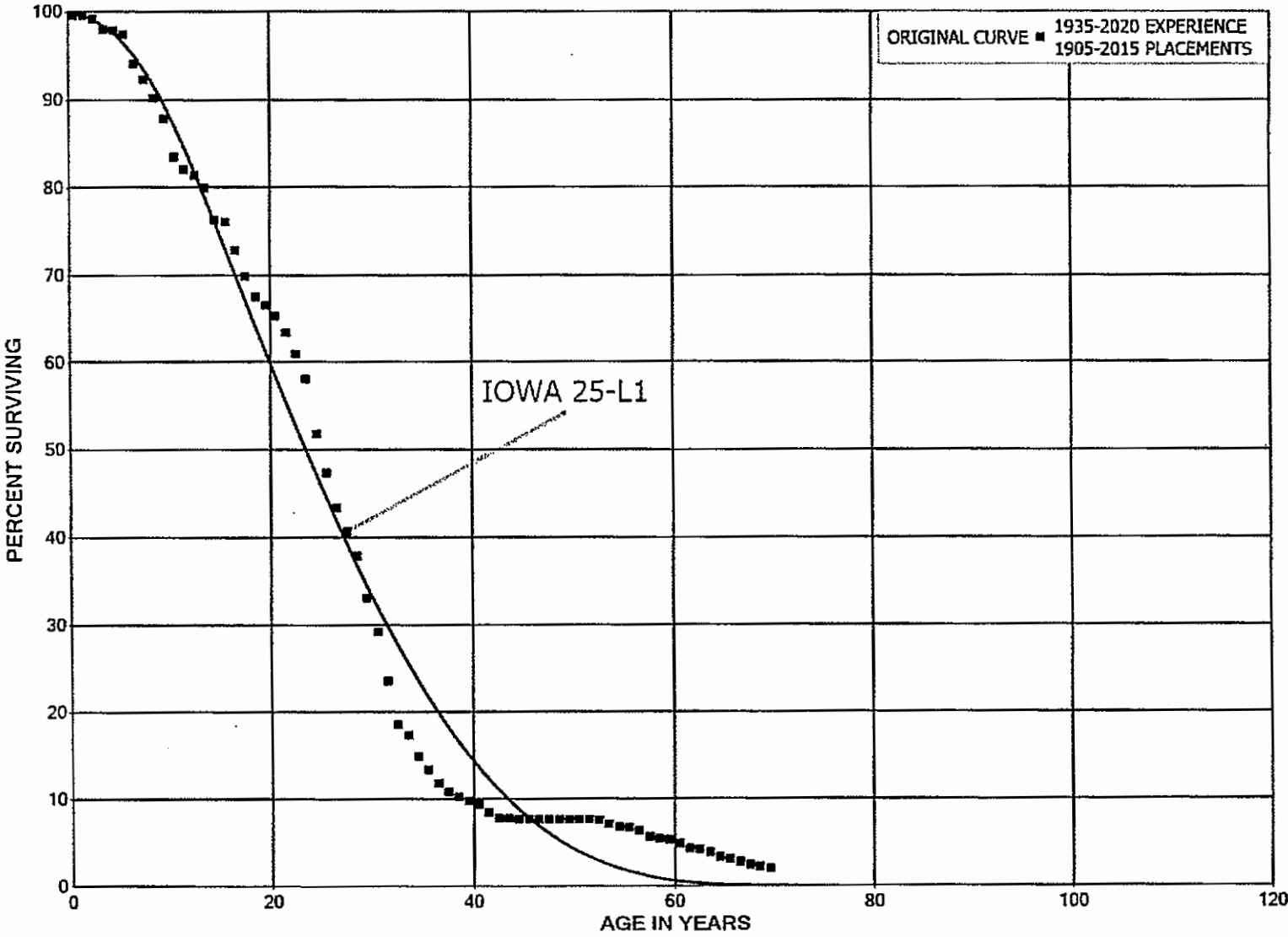
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 369.2 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2012			EXPERIENCE BAND 1956-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	44,336	51	0.0011	0.9989	54.97	
80.5	25,762	49	0.0019	0.9981	54.91	
81.5	21,199	27	0.0013	0.9987	54.80	
82.5	21,173	20	0.0010	0.9990	54.73	
83.5	21,152		0.0000	1.0000	54.68	
84.5	21,152	86	0.0041	0.9959	54.68	
85.5	21,066	32	0.0015	0.9985	54.46	
86.5	21,034	12	0.0006	0.9994	54.38	
87.5	21,022	13	0.0006	0.9994	54.35	
88.5	21,010	5	0.0002	0.9998	54.31	
89.5	21,005	98	0.0047	0.9953	54.30	
90.5	3,665	29	0.0078	0.9922	54.05	
91.5	3,637	6	0.0016	0.9984	53.63	
92.5	3,631	6	0.0017	0.9983	53.54	
93.5	3,625	6	0.0016	0.9984	53.45	
94.5	3,619	1	0.0003	0.9997	53.36	
95.5	3,618	2	0.0005	0.9995	53.34	
96.5	3,616	1	0.0002	0.9998	53.32	
97.5	3,615	1	0.0002	0.9998	53.31	
98.5	3,615		0.0000	1.0000	53.30	
99.5	3,615		0.0000	1.0000	53.30	
100.5	202		0.0000	1.0000	53.30	
101.5	202		0.0000	1.0000	53.30	
102.5	202		0.0000	1.0000	53.30	
103.5	202		0.0000	1.0000	53.30	
104.5	202		0.0000	1.0000	53.30	
105.5	202		0.0000	1.0000	53.30	
106.5	202		0.0000	1.0000	53.30	
107.5	202		0.0000	1.0000	53.30	
108.5	202		0.0000	1.0000	53.30	
109.5	202		0.0000	1.0000	53.30	
110.5	32		0.0000	1.0000	53.30	
111.5	32		0.0000	1.0000	53.30	
112.5	32		0.0000	1.0000	53.30	
113.5	32		0.0000	1.0000	53.30	
114.5	32		0.0000	1.0000	53.30	
115.5					53.30	

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT  
ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1935-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,130,086	275,187	0.0051	0.9949	100.00
0.5	54,062,323	16,533	0.0003	0.9997	99.49
1.5	54,045,790	129,414	0.0024	0.9976	99.46
2.5	53,916,376	677,782	0.0126	0.9874	99.22
3.5	53,238,594	100,388	0.0019	0.9981	97.98
4.5	53,138,206	241,455	0.0045	0.9955	97.79
5.5	52,896,751	1,793,638	0.0339	0.9661	97.35
6.5	50,102,209	949,231	0.0189	0.9811	94.05
7.5	48,786,434	1,085,603	0.0223	0.9777	92.26
8.5	47,650,697	1,273,409	0.0267	0.9733	90.21
9.5	46,926,475	2,296,165	0.0489	0.9511	87.80
10.5	44,453,347	748,658	0.0168	0.9832	83.50
11.5	43,114,549	340,307	0.0079	0.9921	82.10
12.5	42,757,698	812,624	0.0190	0.9810	81.45
13.5	41,945,074	1,897,223	0.0452	0.9548	79.90
14.5	39,841,147	100,792	0.0025	0.9975	76.29
15.5	39,555,821	1,685,461	0.0426	0.9574	76.09
16.5	37,410,739	1,563,159	0.0418	0.9582	72.85
17.5	35,810,583	1,185,214	0.0331	0.9669	69.81
18.5	34,553,102	512,923	0.0148	0.9852	67.50
19.5	33,957,841	607,506	0.0179	0.9821	66.50
20.5	33,095,133	971,597	0.0294	0.9706	65.31
21.5	32,123,536	1,213,114	0.0378	0.9622	63.39
22.5	30,808,429	1,498,030	0.0486	0.9514	61.00
23.5	29,291,946	3,179,020	0.1085	0.8915	58.03
24.5	26,112,926	2,248,911	0.0861	0.9139	51.73
25.5	23,598,012	2,001,617	0.0848	0.9152	47.28
26.5	21,544,826	1,344,996	0.0624	0.9376	43.27
27.5	19,964,972	1,350,015	0.0676	0.9324	40.57
28.5	18,416,492	2,334,677	0.1268	0.8732	37.82
29.5	16,091,197	1,875,771	0.1166	0.8834	33.03
30.5	13,927,172	2,692,423	0.1933	0.8067	29.18
31.5	11,069,723	2,350,443	0.2123	0.7877	23.54
32.5	8,719,280	585,560	0.0672	0.9328	18.54
33.5	8,133,720	1,177,037	0.1447	0.8553	17.29
34.5	6,929,621	717,578	0.1036	0.8964	14.79
35.5	6,069,947	686,214	0.1131	0.8869	13.26
36.5	5,215,463	473,637	0.0908	0.9092	11.76
37.5	4,614,875	215,232	0.0466	0.9534	10.69
38.5	4,399,643	203,451	0.0462	0.9538	10.19

LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1935-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,196,192	195,229	0.0465	0.9535	9.72	
40.5	4,000,963	387,644	0.0969	0.9031	9.27	
41.5	3,613,319	276,283	0.0765	0.9235	8.37	
42.5	3,337,036	21,317	0.0064	0.9936	7.73	
43.5	3,279,750	21,205	0.0065	0.9935	7.68	
44.5	3,208,060	6,636	0.0021	0.9979	7.63	
45.5	3,081,804	3,601	0.0012	0.9988	7.62	
46.5	2,988,993	3,543	0.0012	0.9988	7.61	
47.5	2,985,450	3,515	0.0012	0.9988	7.60	
48.5	2,981,935	3,470	0.0012	0.9988	7.59	
49.5	2,896,523	3,424	0.0012	0.9988	7.58	
50.5	2,812,255	3,395	0.0012	0.9988	7.57	
51.5	2,597,997	3,360	0.0013	0.9987	7.56	
52.5	2,492,340	148,925	0.0598	0.9402	7.55	
53.5	2,337,712	108,089	0.0462	0.9538	7.10	
54.5	1,958,065	40,787	0.0208	0.9792	6.77	
55.5	1,904,032	100,068	0.0526	0.9474	6.63	
56.5	1,803,964	185,923	0.1031	0.8969	6.28	
57.5	1,618,041	81,148	0.0502	0.9498	5.64	
58.5	1,536,893	13,949	0.0091	0.9909	5.35	
59.5	1,522,944	140,482	0.0922	0.9078	5.31	
60.5	1,382,462	165,176	0.1195	0.8805	4.82	
61.5	1,217,286	23,251	0.0191	0.9809	4.24	
62.5	1,194,035	97,075	0.0813	0.9187	4.16	
63.5	1,096,960	167,477	0.1527	0.8473	3.82	
64.5	929,483	63,097	0.0679	0.9321	3.24	
65.5	866,386	91,921	0.1061	0.8939	3.02	
66.5	774,465	83,622	0.1080	0.8920	2.70	
67.5	690,843	75,308	0.1090	0.8910	2.41	
68.5	615,535	46,757	0.0760	0.9240	2.14	
69.5	568,778	45,040	0.0792	0.9208	1.98	
70.5	523,738	144,988	0.2768	0.7232	1.82	
71.5	378,750	55,880	0.1475	0.8525	1.32	
72.5	322,870	51,756	0.1603	0.8397	1.12	
73.5	271,114	19,077	0.0704	0.9296	0.94	
74.5	252,037	18,299	0.0726	0.9274	0.88	
75.5	233,738	52,252	0.2235	0.7765	0.81	
76.5	181,486	1,531	0.0084	0.9916	0.63	
77.5	179,955	50,782	0.2822	0.7178	0.63	
78.5	129,173	38,657	0.2993	0.7007	0.45	

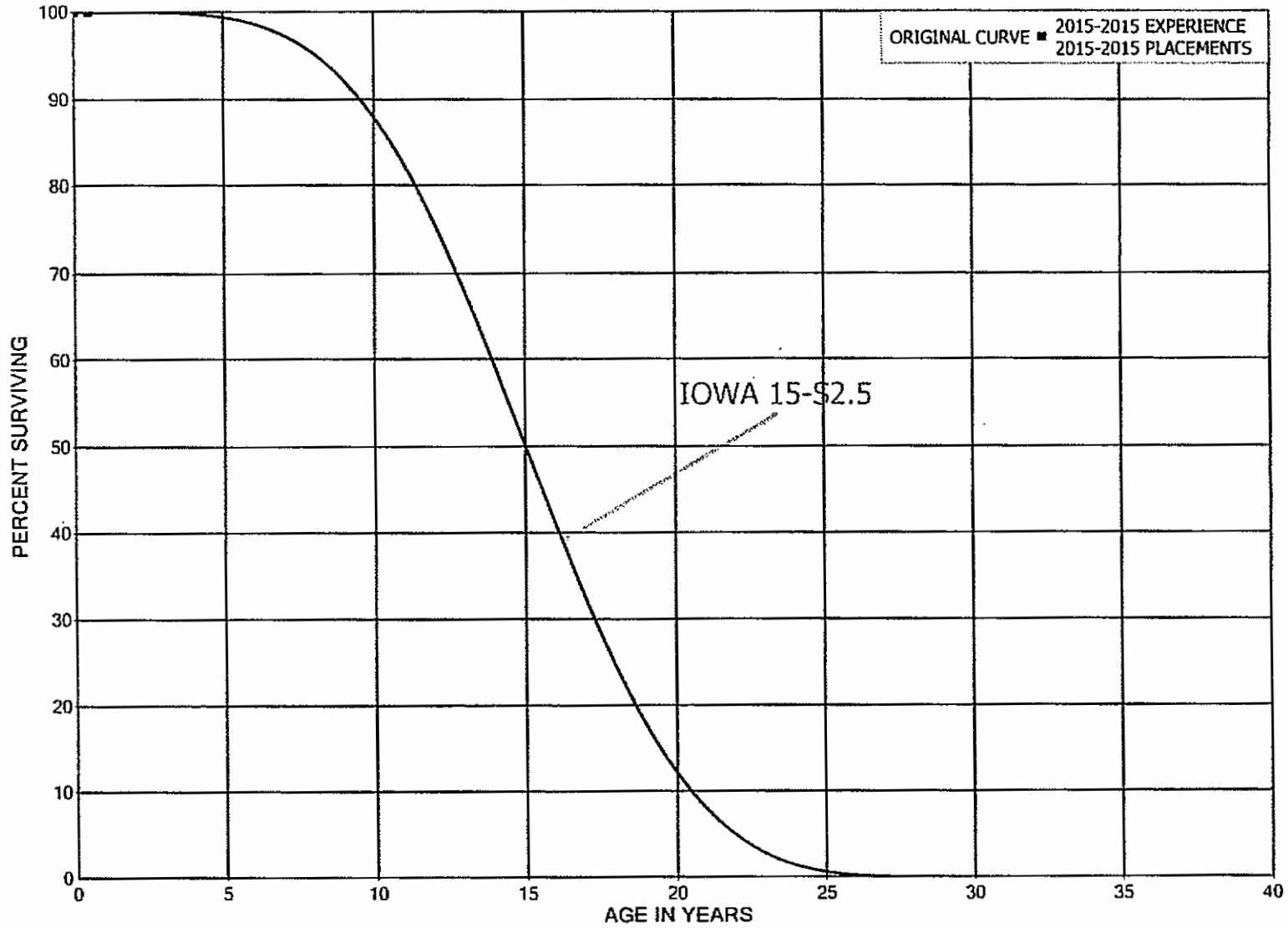
LOUISVILLE GAS AND ELECTRIC  
ELECTRIC PLANT

ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1935-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	90,516	24,596	0.2717	0.7283	0.32	
80.5	65,920	24,621	0.3735	0.6265	0.23	
81.5	41,299	1,068	0.0259	0.9741	0.14	
82.5	40,231	20,738	0.5155	0.4845	0.14	
83.5	19,493	8,631	0.4428	0.5572	0.07	
84.5	10,862		0.0000	1.0000	0.04	
85.5	10,862		0.0000	1.0000	0.04	
86.5	10,862		0.0000	1.0000	0.04	
87.5	10,862		0.0000	1.0000	0.04	
88.5	10,862		0.0000	1.0000	0.04	
89.5	10,862		0.0000	1.0000	0.04	
90.5	10,862		0.0000	1.0000	0.04	
91.5	10,862		0.0000	1.0000	0.04	
92.5	10,862	3,104	0.2858	0.7142	0.04	
93.5	7,758		0.0000	1.0000	0.03	
94.5	7,758		0.0000	1.0000	0.03	
95.5	7,758		0.0000	1.0000	0.03	
96.5	7,758		0.0000	1.0000	0.03	
97.5	7,758		0.0000	1.0000	0.03	
98.5	7,758		0.0000	1.0000	0.03	
99.5	7,758		0.0000	1.0000	0.03	
100.5	7,758		0.0000	1.0000	0.03	
101.5	7,758		0.0000	1.0000	0.03	
102.5	7,758	7,512	0.9683	0.0317	0.03	
103.5	246		0.0000	1.0000	0.00	
104.5	246		0.0000	1.0000	0.00	
105.5	246		0.0000	1.0000	0.00	
106.5	246		0.0000	1.0000	0.00	
107.5	246		0.0000	1.0000	0.00	
108.5	246		0.0000	1.0000	0.00	
109.5	246		0.0000	1.0000	0.00	
110.5	246		0.0000	1.0000	0.00	
111.5	246		0.0000	1.0000	0.00	
112.5	246	246	1.0000		0.00	
113.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 370.2 METERS - AMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

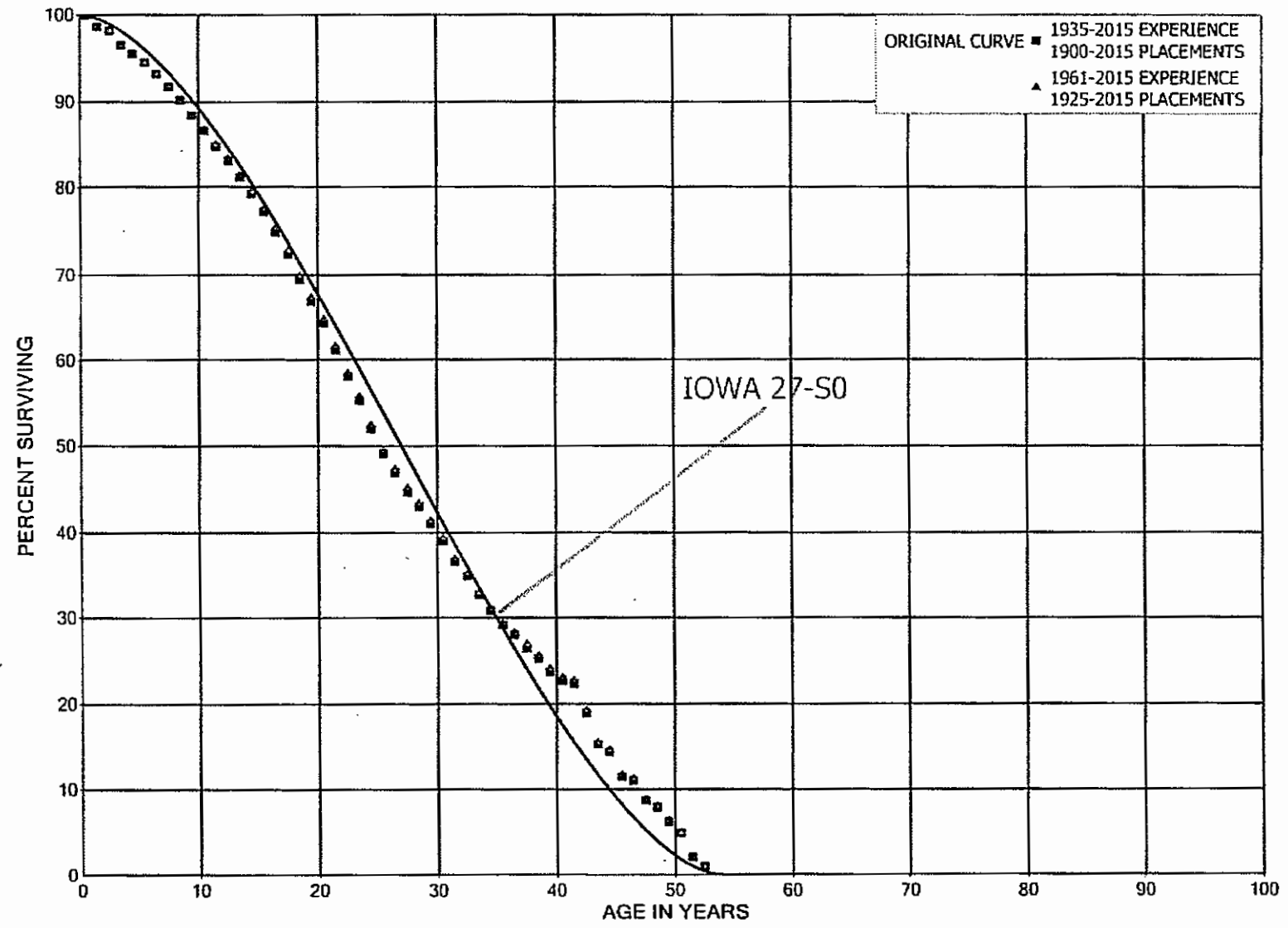
ACCOUNT 370.2 METERS - AMS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015			EXPERIENCE BAND 2015-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,195,968		0.0000	1.0000	100.00
0.5					100.00



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1935-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,888,128	51,289	0.0009	0.9991	100.00
0.5	57,086,864	711,885	0.0125	0.9875	99.91
1.5	52,319,374	273,855	0.0052	0.9948	98.67
2.5	50,318,789	868,571	0.0173	0.9827	98.15
3.5	45,967,985	461,113	0.0100	0.9900	96.46
4.5	43,060,160	423,261	0.0098	0.9902	95.49
5.5	32,722,330	467,191	0.0143	0.9857	94.55
6.5	32,203,314	503,835	0.0156	0.9844	93.20
7.5	31,164,801	541,039	0.0174	0.9826	91.74
8.5	29,930,185	583,804	0.0195	0.9805	90.15
9.5	29,392,735	598,319	0.0204	0.9796	88.39
10.5	28,144,719	605,930	0.0215	0.9785	86.59
11.5	27,283,677	544,207	0.0199	0.9801	84.73
12.5	26,338,483	576,885	0.0219	0.9781	83.04
13.5	25,153,239	606,290	0.0241	0.9759	81.22
14.5	24,068,603	646,052	0.0268	0.9732	79.26
15.5	22,704,414	669,325	0.0295	0.9705	77.13
16.5	21,269,419	716,278	0.0337	0.9663	74.86
17.5	19,353,023	788,225	0.0407	0.9593	72.34
18.5	17,378,282	653,608	0.0376	0.9624	69.39
19.5	15,591,026	594,599	0.0381	0.9619	66.78
20.5	14,095,468	676,512	0.0480	0.9520	64.24
21.5	12,239,827	626,257	0.0512	0.9488	61.15
22.5	10,577,171	501,427	0.0474	0.9526	58.02
23.5	9,319,748	557,894	0.0599	0.9401	55.27
24.5	8,197,722	457,699	0.0558	0.9442	51.96
25.5	7,022,175	325,554	0.0464	0.9536	49.06
26.5	6,246,002	284,004	0.0455	0.9545	46.79
27.5	5,661,047	218,401	0.0386	0.9614	44.66
28.5	5,149,786	245,269	0.0476	0.9524	42.94
29.5	4,582,590	221,094	0.0482	0.9518	40.89
30.5	4,084,914	255,968	0.0627	0.9373	38.92
31.5	3,586,183	166,458	0.0464	0.9536	36.48
32.5	3,085,563	197,133	0.0639	0.9361	34.79
33.5	2,577,237	149,381	0.0580	0.9420	32.57
34.5	2,230,622	117,585	0.0527	0.9473	30.68
35.5	1,946,628	76,788	0.0394	0.9606	29.06
36.5	1,732,745	92,971	0.0537	0.9463	27.91
37.5	1,495,768	72,215	0.0483	0.9517	26.42
38.5	1,303,419	79,237	0.0608	0.9392	25.14

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1935-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,086,410	44,918	0.0413	0.9587	23.61
40.5	927,392	12,851	0.0139	0.9861	22.64
41.5	822,696	126,732	0.1540	0.8460	22.32
42.5	695,840	136,363	0.1960	0.8040	18.88
43.5	559,477	32,998	0.0590	0.9410	15.18
44.5	409,019	83,464	0.2041	0.7959	14.29
45.5	230,856	7,495	0.0325	0.9675	11.37
46.5	174,411	37,863	0.2171	0.7829	11.00
47.5	136,143	12,399	0.0911	0.9089	8.61
48.5	122,088	25,611	0.2098	0.7902	7.83
49.5	94,956	21,026	0.2214	0.7786	6.19
50.5	72,771	41,352	0.5682	0.4318	4.82
51.5	31,267	16,727	0.5350	0.4650	2.08
52.5	13,705	8,399	0.6128	0.3872	0.97
53.5	5,306		0.0000	1.0000	0.37
54.5	5,306	3,281	0.6184	0.3816	0.37
55.5	2,025	686	0.3387	0.6613	0.14
56.5	1,339		0.0000	1.0000	0.09
57.5	1,339		0.0000	1.0000	0.09
58.5	1,339		0.0000	1.0000	0.09
59.5	1,339	1,181	0.8816	0.1184	0.09
60.5	159		0.0000	1.0000	0.01
61.5	159		0.0000	1.0000	0.01
62.5	159		0.0000	1.0000	0.01
63.5	159		0.0000	1.0000	0.01
64.5	159	159	1.0000		0.01
65.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,318,611	50,829	0.0009	0.9991	100.00
0.5	56,581,422	711,488	0.0126	0.9874	99.91
1.5	51,858,699	273,013	0.0053	0.9947	98.66
2.5	49,901,831	867,514	0.0174	0.9826	98.14
3.5	45,594,001	460,486	0.0101	0.9899	96.43
4.5	42,704,160	422,755	0.0099	0.9901	95.46
5.5	32,377,364	466,179	0.0144	0.9856	94.51
6.5	31,876,242	503,186	0.0158	0.9842	93.15
7.5	30,847,588	540,096	0.0175	0.9825	91.68
8.5	29,625,935	552,658	0.0187	0.9813	90.08
9.5	29,076,943	565,975	0.0195	0.9805	88.40
10.5	27,866,475	552,596	0.0198	0.9802	86.67
11.5	27,065,035	541,303	0.0200	0.9800	84.96
12.5	26,126,084	571,349	0.0219	0.9781	83.26
13.5	24,958,436	591,121	0.0237	0.9763	81.44
14.5	23,891,979	605,024	0.0253	0.9747	79.51
15.5	22,575,374	645,391	0.0286	0.9714	77.49
16.5	21,169,712	702,987	0.0332	0.9668	75.28
17.5	19,270,967	766,694	0.0398	0.9602	72.78
18.5	17,319,842	650,807	0.0376	0.9624	69.88
19.5	15,533,761	590,740	0.0380	0.9620	67.26
20.5	14,062,482	674,115	0.0479	0.9521	64.70
21.5	12,212,226	625,367	0.0512	0.9488	61.60
22.5	10,554,511	493,960	0.0468	0.9532	58.44
23.5	9,306,226	557,582	0.0599	0.9401	55.71
24.5	8,185,727	457,647	0.0559	0.9441	52.37
25.5	7,010,419	325,554	0.0464	0.9536	49.44
26.5	6,234,246	275,286	0.0442	0.9558	47.15
27.5	5,658,009	218,172	0.0386	0.9614	45.06
28.5	5,147,603	245,269	0.0476	0.9524	43.33
29.5	4,580,407	221,094	0.0483	0.9517	41.26
30.5	4,082,731	255,968	0.0627	0.9373	39.27
31.5	3,584,000	166,458	0.0464	0.9536	36.81
32.5	3,083,380	197,133	0.0639	0.9361	35.10
33.5	2,575,054	149,381	0.0580	0.9420	32.86
34.5	2,214,920	116,593	0.0526	0.9474	30.95
35.5	1,932,095	76,539	0.0396	0.9604	29.32
36.5	1,718,461	81,651	0.0475	0.9525	28.16
37.5	1,492,804	72,215	0.0484	0.9516	26.82
38.5	1,300,455	79,237	0.0609	0.9391	25.52

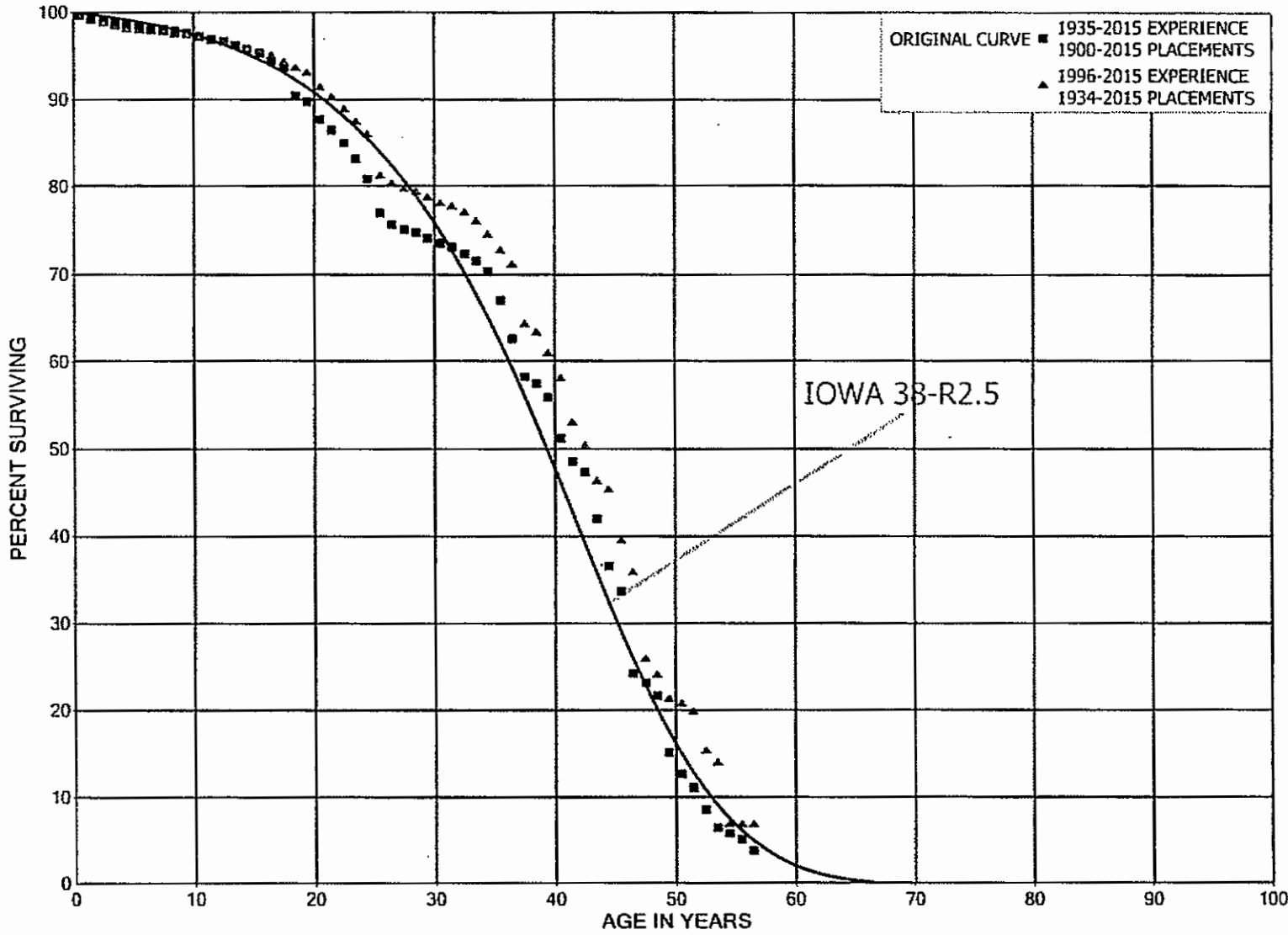
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,083,446	44,918	0.0415	0.9585	23.97
40.5	924,428	12,851	0.0139	0.9861	22.97
41.5	819,731	126,732	0.1546	0.8454	22.66
42.5	692,876	136,363	0.1968	0.8032	19.15
43.5	556,513	32,998	0.0593	0.9407	15.38
44.5	406,055	81,681	0.2012	0.7988	14.47
45.5	229,675	7,495	0.0326	0.9674	11.56
46.5	173,230	37,863	0.2186	0.7814	11.18
47.5	134,962	12,399	0.0919	0.9081	8.74
48.5	120,908	25,611	0.2118	0.7882	7.94
49.5	93,775	21,026	0.2242	0.7758	6.25
50.5	71,590	41,352	0.5776	0.4224	4.85
51.5	30,086	16,727	0.5560	0.4440	2.05
52.5	12,525	8,399	0.6706	0.3294	0.91
53.5	4,126		0.0000	1.0000	0.30
54.5	4,126	3,281	0.7954	0.2046	0.30
55.5	844	686	0.8122	0.1878	0.06
56.5	159		0.0000	1.0000	0.01
57.5	159		0.0000	1.0000	0.01
58.5	159		0.0000	1.0000	0.01
59.5	159		0.0000	1.0000	0.01
60.5	159		0.0000	1.0000	0.01
61.5	159		0.0000	1.0000	0.01
62.5	159		0.0000	1.0000	0.01
63.5	159		0.0000	1.0000	0.01
64.5	159	159	1.0000		0.01
65.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1935-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,696,382	250,071	0.0040	0.9960	100.00
0.5	61,853,977	196,113	0.0032	0.9968	99.60
1.5	55,117,639	161,898	0.0029	0.9971	99.29
2.5	54,400,912	138,647	0.0025	0.9975	98.99
3.5	52,477,067	149,165	0.0028	0.9972	98.74
4.5	50,333,444	93,474	0.0019	0.9981	98.46
5.5	47,991,602	54,117	0.0011	0.9989	98.28
6.5	46,167,345	60,354	0.0013	0.9987	98.17
7.5	44,383,352	88,560	0.0020	0.9980	98.04
8.5	44,274,979	95,984	0.0022	0.9978	97.84
9.5	44,464,602	186,347	0.0042	0.9958	97.63
10.5	40,221,389	158,988	0.0040	0.9960	97.22
11.5	37,955,521	74,752	0.0020	0.9980	96.84
12.5	35,093,828	170,303	0.0049	0.9951	96.65
13.5	30,949,392	133,464	0.0043	0.9957	96.18
14.5	28,585,912	126,351	0.0044	0.9956	95.76
15.5	26,714,180	267,871	0.0100	0.9900	95.34
16.5	25,451,259	195,202	0.0077	0.9923	94.38
17.5	24,489,681	841,378	0.0344	0.9656	93.66
18.5	20,698,057	152,560	0.0074	0.9926	90.44
19.5	17,886,456	405,404	0.0227	0.9773	89.78
20.5	15,941,530	222,534	0.0140	0.9860	87.74
21.5	14,093,974	258,277	0.0183	0.9817	86.52
22.5	11,381,498	241,415	0.0212	0.9788	84.93
23.5	10,165,557	280,464	0.0276	0.9724	83.13
24.5	7,951,275	378,633	0.0476	0.9524	80.84
25.5	6,113,023	107,413	0.0176	0.9824	76.99
26.5	5,537,103	42,804	0.0077	0.9923	75.63
27.5	5,028,320	24,104	0.0048	0.9952	75.05
28.5	4,478,545	37,883	0.0085	0.9915	74.69
29.5	4,065,449	28,077	0.0069	0.9931	74.06
30.5	3,919,842	24,469	0.0062	0.9938	73.55
31.5	3,719,048	38,600	0.0104	0.9896	73.09
32.5	3,455,199	40,728	0.0118	0.9882	72.33
33.5	3,171,305	54,338	0.0171	0.9829	71.48
34.5	3,053,576	139,771	0.0458	0.9542	70.25
35.5	2,770,133	180,519	0.0652	0.9348	67.04
36.5	2,436,537	176,171	0.0723	0.9277	62.67
37.5	2,104,129	28,008	0.0133	0.9867	58.14
38.5	1,808,512	48,630	0.0269	0.9731	57.36

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1935-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,558,737	128,705	0.0826	0.9174	55.82	
40.5	1,190,841	63,143	0.0530	0.9470	51.21	
41.5	980,655	25,568	0.0261	0.9739	48.50	
42.5	776,361	87,657	0.1129	0.8871	47.23	
43.5	561,700	71,950	0.1281	0.8719	41.90	
44.5	437,274	35,178	0.0804	0.9196	36.53	
45.5	395,999	110,912	0.2801	0.7199	33.59	
46.5	279,790	13,413	0.0479	0.9521	24.18	
47.5	264,866	16,468	0.0622	0.9378	23.02	
48.5	245,401	73,697	0.3003	0.6997	21.59	
49.5	166,847	27,836	0.1668	0.8332	15.11	
50.5	138,164	17,288	0.1251	0.8749	12.59	
51.5	118,111	26,966	0.2283	0.7717	11.01	
52.5	86,843	21,064	0.2426	0.7574	8.50	
53.5	63,000	7,345	0.1166	0.8834	6.44	
54.5	54,677	5,894	0.1078	0.8922	5.69	
55.5	48,783	13,006	0.2666	0.7334	5.07	
56.5	35,777	5,188	0.1450	0.8550	3.72	
57.5	30,589	1,996	0.0652	0.9348	3.18	
58.5	28,593		0.0000	1.0000	2.97	
59.5	28,593		0.0000	1.0000	2.97	
60.5	28,593		0.0000	1.0000	2.97	
61.5	28,593	17,734	0.6202	0.3798	2.97	
62.5	10,859	132	0.0121	0.9879	1.13	
63.5	10,727		0.0000	1.0000	1.12	
64.5	10,727	9,158	0.8537	0.1463	1.12	
65.5	1,570		0.0000	1.0000	0.16	
66.5	1,570		0.0000	1.0000	0.16	
67.5	1,570	133	0.0846	0.9154	0.16	
68.5	1,437		0.0000	1.0000	0.15	
69.5	1,437		0.0000	1.0000	0.15	
70.5	1,437		0.0000	1.0000	0.15	
71.5	1,437		0.0000	1.0000	0.15	
72.5	1,437		0.0000	1.0000	0.15	
73.5	1,437		0.0000	1.0000	0.15	
74.5	1,437	886	0.6164	0.3836	0.15	
75.5	551	327	0.5937	0.4063	0.06	
76.5	224		0.0000	1.0000	0.02	
77.5	224		0.0000	1.0000	0.02	
78.5	224		0.0000	1.0000	0.02	



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1935-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	224		0.0000	1.0000	0.02
80.5	224		0.0000	1.0000	0.02
81.5	224		0.0000	1.0000	0.02
82.5	224		0.0000	1.0000	0.02
83.5	224		0.0000	1.0000	0.02
84.5	224		0.0000	1.0000	0.02
85.5	224		0.0000	1.0000	0.02
86.5	224		0.0000	1.0000	0.02
87.5	224		0.0000	1.0000	0.02
88.5	224		0.0000	1.0000	0.02
89.5	224	224	1.0000		0.02
90.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,247,120	250,071	0.0058	0.9942	100.00
0.5	43,869,946	190,009	0.0043	0.9957	99.42
1.5	38,825,691	150,128	0.0039	0.9961	98.99
2.5	40,633,577	124,783	0.0031	0.9969	98.61
3.5	39,780,897	132,338	0.0033	0.9967	98.31
4.5	39,847,624	71,530	0.0018	0.9982	97.98
5.5	39,192,786	31,174	0.0008	0.9992	97.80
6.5	38,314,265	40,847	0.0011	0.9989	97.72
7.5	37,087,677	69,044	0.0019	0.9981	97.62
8.5	37,585,341	79,408	0.0021	0.9979	97.44
9.5	37,815,550	112,354	0.0030	0.9970	97.23
10.5	33,792,326	84,865	0.0025	0.9975	96.94
11.5	31,797,256	57,137	0.0018	0.9982	96.70
12.5	29,233,841	110,451	0.0038	0.9962	96.53
13.5	25,449,310	106,075	0.0042	0.9958	96.16
14.5	23,338,801	81,369	0.0035	0.9965	95.76
15.5	21,697,092	116,263	0.0054	0.9946	95.43
16.5	20,777,371	158,846	0.0076	0.9924	94.92
17.5	20,069,298	134,528	0.0067	0.9933	94.19
18.5	17,392,958	112,450	0.0065	0.9935	93.56
19.5	14,966,119	265,659	0.0178	0.9822	92.95
20.5	13,507,713	169,840	0.0126	0.9874	91.30
21.5	11,977,370	169,545	0.0142	0.9858	90.16
22.5	9,707,381	165,072	0.0170	0.9830	88.88
23.5	8,823,638	146,520	0.0166	0.9834	87.37
24.5	6,863,391	375,295	0.0547	0.9453	85.92
25.5	5,049,075	59,657	0.0118	0.9882	81.22
26.5	4,533,016	36,241	0.0080	0.9920	80.26
27.5	4,063,693	18,405	0.0045	0.9955	79.62
28.5	3,528,728	30,981	0.0088	0.9912	79.26
29.5	3,135,823	22,763	0.0073	0.9927	78.56
30.5	3,002,033	16,326	0.0054	0.9946	77.99
31.5	2,837,353	21,673	0.0076	0.9924	77.57
32.5	2,613,406	34,020	0.0130	0.9870	76.98
33.5	2,359,307	49,227	0.0209	0.9791	75.97
34.5	2,155,907	50,834	0.0236	0.9764	74.39
35.5	1,962,815	43,265	0.0220	0.9780	72.63
36.5	1,787,142	170,906	0.0956	0.9044	71.03
37.5	1,465,265	21,702	0.0148	0.9852	64.24
38.5	1,181,586	45,922	0.0389	0.9611	63.29

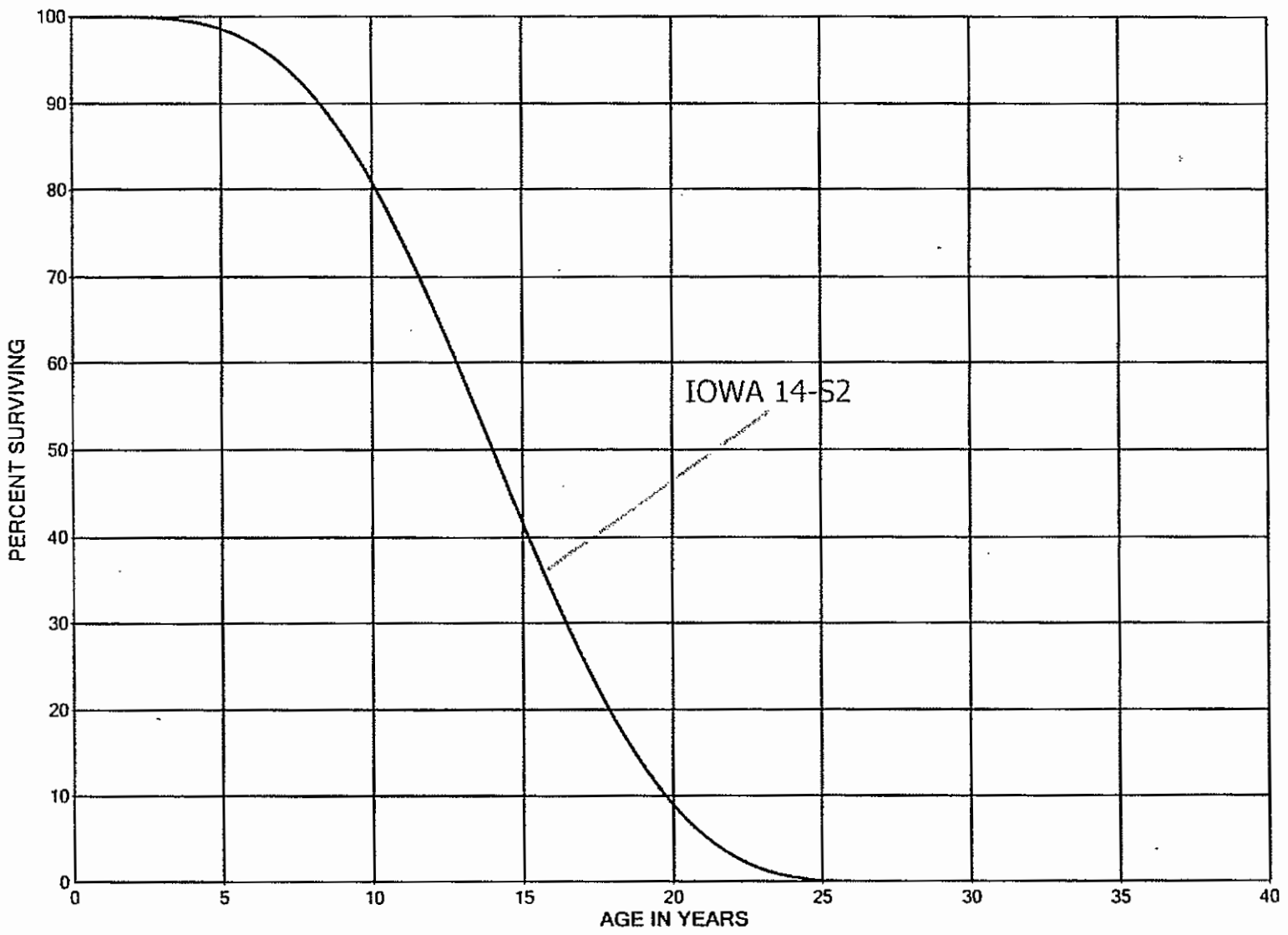
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

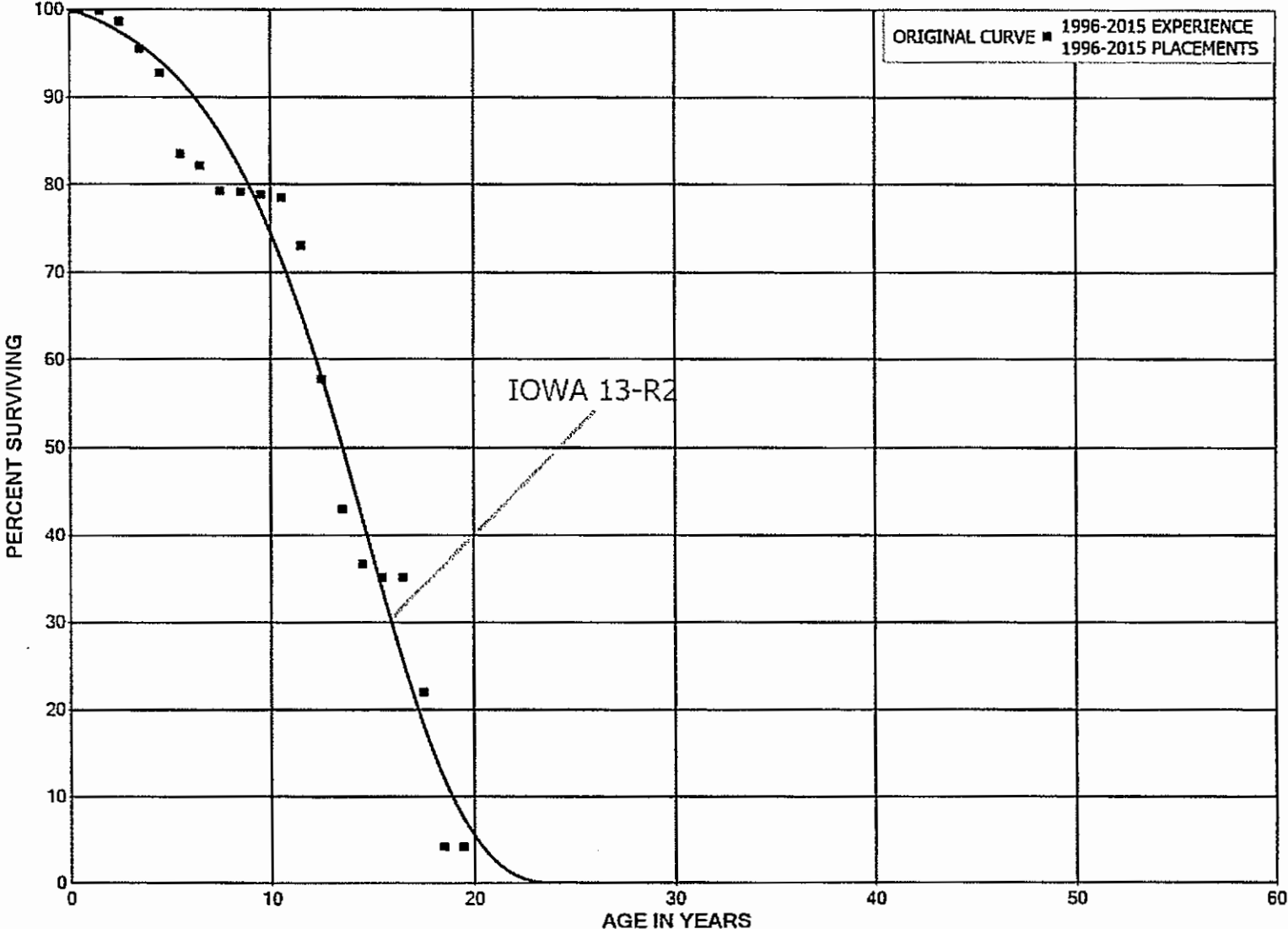
## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	935,532	44,424	0.0475	0.9525	60.83	
40.5	652,118	57,982	0.0889	0.9111	57.94	
41.5	448,116	21,134	0.0472	0.9528	52.79	
42.5	251,868	20,822	0.0827	0.9173	50.30	
43.5	105,849	2,125	0.0201	0.9799	46.14	
44.5	56,537	7,297	0.1291	0.8709	45.21	
45.5	46,317	4,270	0.0922	0.9078	39.38	
46.5	39,353	11,008	0.2797	0.7203	35.75	
47.5	28,834	2,036	0.0706	0.9294	25.75	
48.5	24,593	2,783	0.1132	0.8868	23.93	
49.5	17,181	511	0.0298	0.9702	21.22	
50.5	16,469	655	0.0398	0.9602	20.59	
51.5	13,049	3,052	0.2339	0.7661	19.77	
52.5	5,737	510	0.0888	0.9112	15.15	
53.5	2,581	1,327	0.5140	0.4860	13.80	
54.5	277		0.0000	1.0000	6.71	
55.5	277		0.0000	1.0000	6.71	
56.5	277	4	0.0154	0.9846	6.71	
57.5	273		0.0000	1.0000	6.60	
58.5	273		0.0000	1.0000	6.60	
59.5	273		0.0000	1.0000	6.60	
60.5	275		0.0000	1.0000	6.60	
61.5	602	8	0.0133	0.9867	6.60	
62.5	594	132	0.2218	0.7782	6.52	
63.5	462		0.0000	1.0000	5.07	
64.5	462		0.0000	1.0000	5.07	
65.5	462		0.0000	1.0000	5.07	
66.5	462		0.0000	1.0000	5.07	
67.5	462	133	0.2873	0.7127	5.07	
68.5	329		0.0000	1.0000	3.61	
69.5	329		0.0000	1.0000	3.61	
70.5	329		0.0000	1.0000	3.61	
71.5	329		0.0000	1.0000	3.61	
72.5	329		0.0000	1.0000	3.61	
73.5	329		0.0000	1.0000	3.61	
74.5	329	2	0.0063	0.9937	3.61	
75.5	327	327	1.0000		3.59	
76.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS  
SMOOTH SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



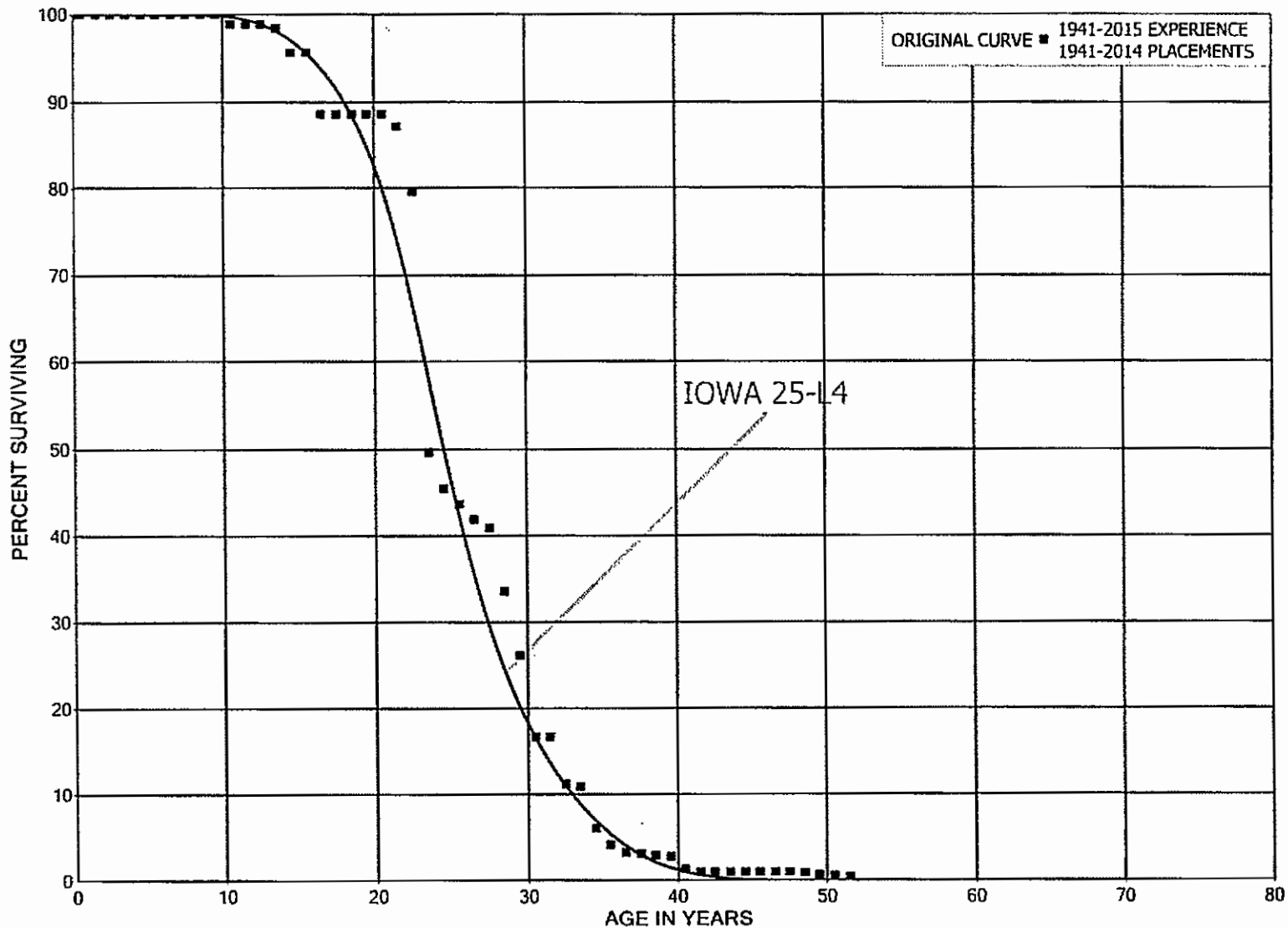
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,337,849		0.0000	1.0000	100.00
0.5	8,220,645	16,303	0.0020	0.9980	100.00
1.5	7,075,696	84,478	0.0119	0.9881	99.80
2.5	6,861,809	218,814	0.0319	0.9681	98.61
3.5	6,408,876	185,015	0.0289	0.9711	95.47
4.5	5,149,896	514,236	0.0999	0.9001	92.71
5.5	4,464,879	66,220	0.0148	0.9852	83.45
6.5	4,382,263	154,387	0.0352	0.9648	82.21
7.5	4,143,197	8,605	0.0021	0.9979	79.32
8.5	4,128,617	15,260	0.0037	0.9963	79.15
9.5	4,102,706	18,880	0.0046	0.9954	78.86
10.5	4,016,556	275,949	0.0687	0.9313	78.50
11.5	3,740,607	785,668	0.2100	0.7900	73.10
12.5	2,907,982	744,396	0.2560	0.7440	57.75
13.5	2,163,586	318,560	0.1472	0.8528	42.97
14.5	1,808,788	79,491	0.0439	0.9561	36.64
15.5	1,652,822		0.0000	1.0000	35.03
16.5	1,616,201	601,815	0.3724	0.6276	35.03
17.5	977,719	792,404	0.8105	0.1895	21.99
18.5	74,018		0.0000	1.0000	4.17
19.5					4.17

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014		EXPERIENCE BAND 1941-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	687,132		0.0000	1.0000	100.00
0.5	687,132		0.0000	1.0000	100.00
1.5	665,590		0.0000	1.0000	100.00
2.5	616,569		0.0000	1.0000	100.00
3.5	534,851		0.0000	1.0000	100.00
4.5	541,526		0.0000	1.0000	100.00
5.5	538,571		0.0000	1.0000	100.00
6.5	514,638		0.0000	1.0000	100.00
7.5	541,216		0.0000	1.0000	100.00
8.5	541,216		0.0000	1.0000	100.00
9.5	541,216	6,058	0.0112	0.9888	100.00
10.5	507,066		0.0000	1.0000	98.88
11.5	511,886		0.0000	1.0000	98.88
12.5	511,886	2,418	0.0047	0.9953	98.88
13.5	433,951	12,265	0.0283	0.9717	98.41
14.5	427,690		0.0000	1.0000	95.63
15.5	428,455	31,271	0.0730	0.9270	95.63
16.5	401,226		0.0000	1.0000	88.65
17.5	404,392		0.0000	1.0000	88.65
18.5	299,574		0.0000	1.0000	88.65
19.5	293,083		0.0000	1.0000	88.65
20.5	317,496	5,454	0.0172	0.9828	88.65
21.5	314,886	27,035	0.0859	0.9141	87.13
22.5	287,851	108,424	0.3767	0.6233	79.65
23.5	179,427	15,258	0.0850	0.9150	49.65
24.5	165,290	6,675	0.0404	0.9596	45.43
25.5	158,615	6,564	0.0414	0.9586	43.59
26.5	155,235	3,704	0.0239	0.9761	41.79
27.5	157,887	28,392	0.1798	0.8202	40.79
28.5	137,515	30,447	0.2214	0.7786	33.46
29.5	114,624	41,529	0.3623	0.6377	26.05
30.5	73,095		0.0000	1.0000	16.61
31.5	73,095	23,796	0.3255	0.6745	16.61
32.5	53,068	1,699	0.0320	0.9680	11.20
33.5	53,333	23,792	0.4461	0.5539	10.84
34.5	29,541	9,403	0.3183	0.6817	6.01
35.5	28,994	6,746	0.2327	0.7673	4.09
36.5	24,049	1,009	0.0420	0.9580	3.14
37.5	24,049	1,483	0.0617	0.9383	3.01
38.5	22,567	705	0.0312	0.9688	2.82



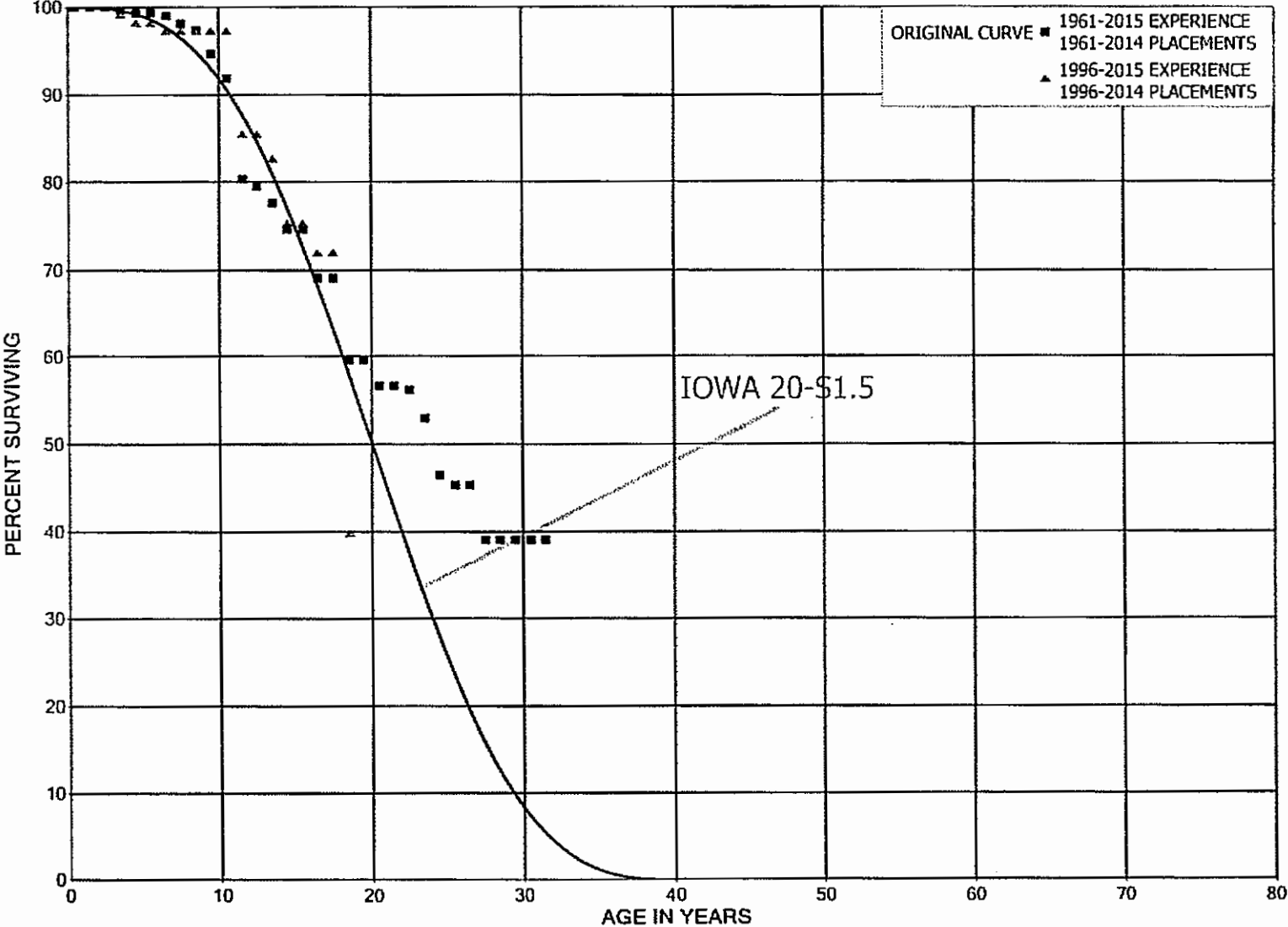
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	22,567	11,993	0.5314	0.4686	2.74	
40.5	12,739	2,864	0.2249	0.7751	1.28	
41.5	9,999		0.0000	1.0000	0.99	
42.5	9,999	115	0.0115	0.9885	0.99	
43.5	9,999		0.0000	1.0000	0.98	
44.5	9,999		0.0000	1.0000	0.98	
45.5	9,999	905	0.0905	0.9095	0.98	
46.5	9,094		0.0000	1.0000	0.89	
47.5	9,094	343	0.0377	0.9623	0.89	
48.5	8,752	1,964	0.2244	0.7756	0.86	
49.5	6,788	1,701	0.2506	0.7494	0.67	
50.5	5,087	827	0.1626	0.8374	0.50	
51.5	4,260	3,522	0.8268	0.1732	0.42	
52.5	738		0.0000	1.0000	0.07	
53.5	738		0.0000	1.0000	0.07	
54.5	738		0.0000	1.0000	0.07	
55.5	738		0.0000	1.0000	0.07	
56.5	738		0.0000	1.0000	0.07	
57.5	738	543	0.7355	0.2645	0.07	
58.5	195		0.0000	1.0000	0.02	
59.5	195		0.0000	1.0000	0.02	
60.5	195		0.0000	1.0000	0.02	
61.5	195		0.0000	1.0000	0.02	
62.5	195		0.0000	1.0000	0.02	
63.5	195		0.0000	1.0000	0.02	
64.5	195	195	1.0000		0.02	
65.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
 ELECTRIC PLANT  
 ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2014			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,267,724		0.0000	1.0000	100.00
0.5	3,267,724		0.0000	1.0000	100.00
1.5	3,191,187		0.0000	1.0000	100.00
2.5	3,191,187	12,803	0.0040	0.9960	100.00
3.5	3,178,384	11,420	0.0036	0.9964	99.60
4.5	3,166,965		0.0000	1.0000	99.24
5.5	3,009,901	8,263	0.0027	0.9973	99.24
6.5	3,001,638	26,457	0.0088	0.9912	98.97
7.5	2,911,311	23,530	0.0081	0.9919	98.10
8.5	2,855,528	78,631	0.0275	0.9725	97.30
9.5	2,776,897	81,105	0.0292	0.9708	94.62
10.5	2,695,792	337,436	0.1252	0.8748	91.86
11.5	2,358,356	26,090	0.0111	0.9889	80.36
12.5	2,332,265	55,168	0.0237	0.9763	79.47
13.5	2,227,311	86,472	0.0388	0.9612	77.59
14.5	2,140,839		0.0000	1.0000	74.58
15.5	1,969,215	144,796	0.0735	0.9265	74.58
16.5	1,629,078		0.0000	1.0000	69.10
17.5	1,587,758	217,927	0.1373	0.8627	69.10
18.5	1,256,611		0.0000	1.0000	59.61
19.5	1,256,611	62,964	0.0501	0.9499	59.61
20.5	1,135,863		0.0000	1.0000	56.63
21.5	958,648	6,893	0.0072	0.9928	56.63
22.5	910,028	53,383	0.0587	0.9413	56.22
23.5	875,957	107,751	0.1230	0.8770	52.92
24.5	757,722	18,473	0.0244	0.9756	46.41
25.5	731,118		0.0000	1.0000	45.28
26.5	458,410	63,759	0.1391	0.8609	45.28
27.5	285,525		0.0000	1.0000	38.98
28.5	203,035		0.0000	1.0000	38.98
29.5	69,759		0.0000	1.0000	38.98
30.5	69,759		0.0000	1.0000	38.98
31.5	69,759		0.0000	1.0000	38.98
32.5	69,759		0.0000	1.0000	38.98
33.5	69,759	15,626	0.2240	0.7760	38.98
34.5	54,134		0.0000	1.0000	30.25
35.5	54,134		0.0000	1.0000	30.25
36.5	54,134		0.0000	1.0000	30.25
37.5	54,134		0.0000	1.0000	30.25
38.5	54,134		0.0000	1.0000	30.25

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2014			EXPERIENCE BAND 1961-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	54,134	8,938	0.1651	0.8349	30.25	
40.5	45,196		0.0000	1.0000	25.26	
41.5	45,196		0.0000	1.0000	25.26	
42.5	45,196		0.0000	1.0000	25.26	
43.5	45,196		0.0000	1.0000	25.26	
44.5	45,196		0.0000	1.0000	25.26	
45.5	45,196	5,497	0.1216	0.8784	25.26	
46.5	39,699		0.0000	1.0000	22.18	
47.5	39,699	7,141	0.1799	0.8201	22.18	
48.5	32,558		0.0000	1.0000	18.19	
49.5	32,558		0.0000	1.0000	18.19	
50.5	32,558	7,357	0.2260	0.7740	18.19	
51.5	25,201	25,201	1.0000		14.08	
52.5						

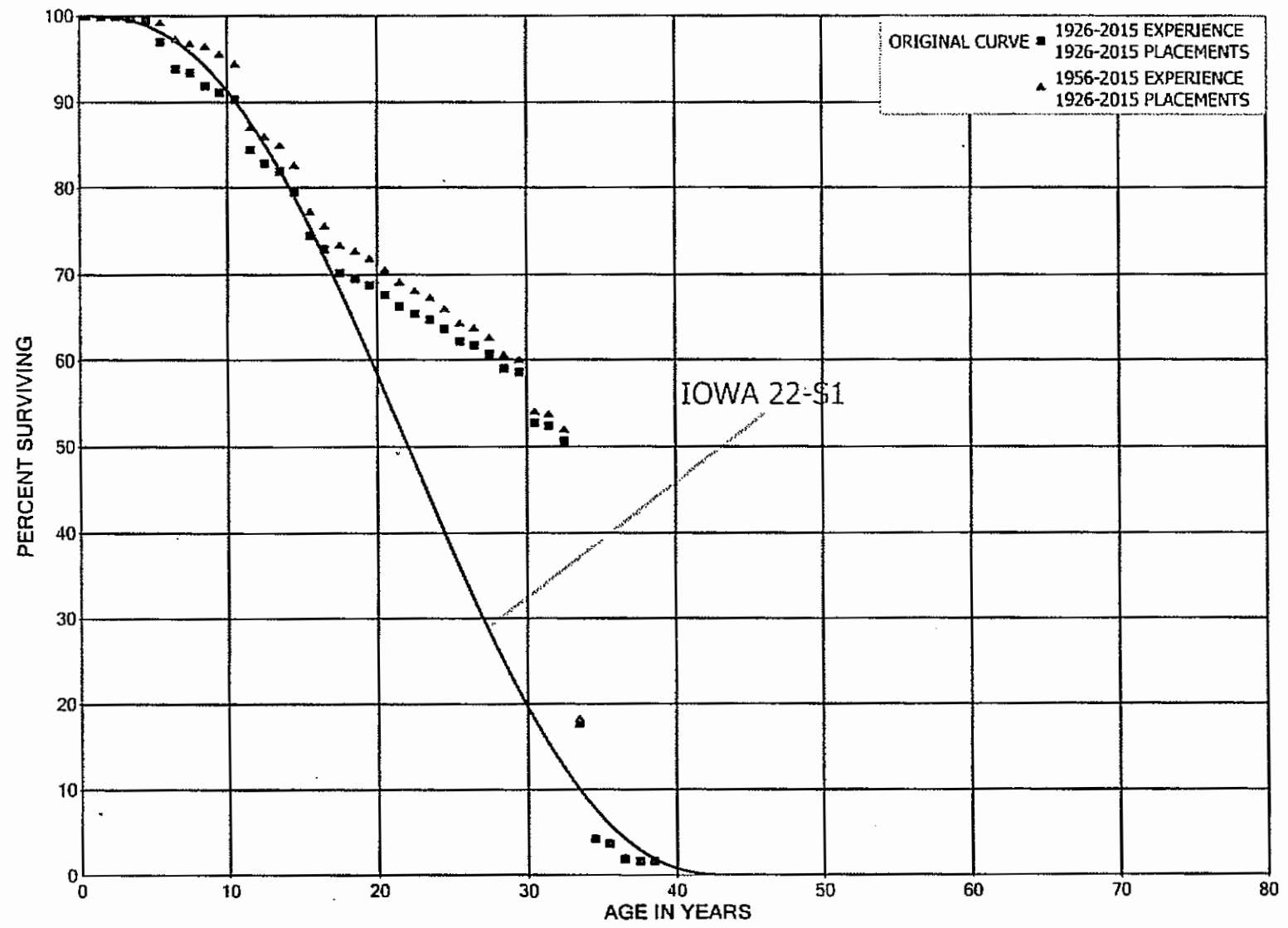
LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2014			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,239,875		0.0000	1.0000	100.00
0.5	1,239,875		0.0000	1.0000	100.00
1.5	1,163,338		0.0000	1.0000	100.00
2.5	1,163,338	12,803	0.0110	0.9890	100.00
3.5	1,150,535	11,420	0.0099	0.9901	98.90
4.5	1,139,116		0.0000	1.0000	97.92
5.5	982,052	8,263	0.0084	0.9916	97.92
6.5	973,789		0.0000	1.0000	97.09
7.5	909,919		0.0000	1.0000	97.09
8.5	877,666		0.0000	1.0000	97.09
9.5	877,666		0.0000	1.0000	97.09
10.5	877,666	106,588	0.1214	0.8786	97.09
11.5	771,078		0.0000	1.0000	85.30
12.5	771,078	25,587	0.0332	0.9668	85.30
13.5	695,704	61,742	0.0887	0.9113	82.47
14.5	633,962		0.0000	1.0000	75.15
15.5	462,338	20,660	0.0447	0.9553	75.15
16.5	246,337		0.0000	1.0000	71.79
17.5	205,018	91,797	0.4478	0.5522	71.79
18.5					39.65

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT  
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	453,689	217	0.0005	0.9995	100.00	
0.5	445,211	437	0.0010	0.9990	99.95	
1.5	444,774	66	0.0001	0.9999	99.85	
2.5	399,547	787	0.0020	0.9980	99.84	
3.5	398,760	1,022	0.0026	0.9974	99.64	
4.5	366,344	9,084	0.0248	0.9752	99.39	
5.5	284,206	8,979	0.0316	0.9684	96.92	
6.5	275,227	1,263	0.0046	0.9954	93.86	
7.5	272,980	4,548	0.0167	0.9833	93.43	
8.5	268,432	2,222	0.0083	0.9917	91.87	
9.5	266,210	2,554	0.0096	0.9904	91.11	
10.5	263,656	17,226	0.0653	0.9347	90.24	
11.5	246,430	4,500	0.0183	0.9817	84.34	
12.5	241,930	2,422	0.0100	0.9900	82.80	
13.5	239,508	7,331	0.0306	0.9694	81.97	
14.5	232,177	14,411	0.0621	0.9379	79.46	
15.5	217,766	4,531	0.0208	0.9792	74.53	
16.5	213,235	8,288	0.0389	0.9611	72.98	
17.5	204,947	1,849	0.0090	0.9910	70.14	
18.5	203,098	2,282	0.0112	0.9888	69.51	
19.5	200,816	3,418	0.0170	0.9830	68.73	
20.5	195,308	3,845	0.0197	0.9803	67.56	
21.5	191,463	2,518	0.0132	0.9868	66.23	
22.5	170,564	1,582	0.0093	0.9907	65.36	
23.5	146,853	2,553	0.0174	0.9826	64.75	
24.5	139,361	3,098	0.0222	0.9778	63.63	
25.5	135,690	1,053	0.0078	0.9922	62.21	
26.5	136,110	2,182	0.0160	0.9840	61.73	
27.5	133,928	3,787	0.0283	0.9717	60.74	
28.5	130,141	1,000	0.0077	0.9923	59.02	
29.5	129,141	12,933	0.1001	0.8999	58.57	
30.5	116,208	577	0.0050	0.9950	52.70	
31.5	115,631	3,965	0.0343	0.9657	52.44	
32.5	111,666	72,721	0.6512	0.3488	50.64	
33.5	38,945	29,827	0.7659	0.2341	17.66	
34.5	9,118	1,066	0.1169	0.8831	4.14	
35.5	8,052	3,892	0.4834	0.5166	3.65	
36.5	4,159	572	0.1376	0.8624	1.89	
37.5	3,587		0.0000	1.0000	1.63	
38.5	3,587		0.0000	1.0000	1.63	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,587	120	0.0335	0.9665	1.63
40.5	3,467		0.0000	1.0000	1.57
41.5	3,467		0.0000	1.0000	1.57
42.5	3,467	554	0.1598	0.8402	1.57
43.5	2,913		0.0000	1.0000	1.32
44.5	2,913		0.0000	1.0000	1.32
45.5	2,913		0.0000	1.0000	1.32
46.5	2,913	2,025	0.6952	0.3048	1.32
47.5	888	33	0.0372	0.9628	0.40
48.5	855		0.0000	1.0000	0.39
49.5	855		0.0000	1.0000	0.39
50.5	855		0.0000	1.0000	0.39
51.5	855		0.0000	1.0000	0.39
52.5	855		0.0000	1.0000	0.39
53.5	855		0.0000	1.0000	0.39
54.5	855		0.0000	1.0000	0.39
55.5	855		0.0000	1.0000	0.39
56.5	855		0.0000	1.0000	0.39
57.5	855		0.0000	1.0000	0.39
58.5	855		0.0000	1.0000	0.39
59.5	855		0.0000	1.0000	0.39
60.5	855		0.0000	1.0000	0.39
61.5	855		0.0000	1.0000	0.39
62.5	855		0.0000	1.0000	0.39
63.5	855	599	0.7006	0.2994	0.39
64.5	256		0.0000	1.0000	0.12
65.5	256	256	1.0000		0.12
66.5					



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	365,463		0.0000	1.0000	100.00
0.5	361,194	136	0.0004	0.9996	100.00
1.5	363,235	66	0.0002	0.9998	99.96
2.5	319,821	636	0.0020	0.9980	99.94
3.5	321,612	1,022	0.0032	0.9968	99.75
4.5	293,497	1,065	0.0036	0.9964	99.43
5.5	221,121	4,280	0.0194	0.9806	99.07
6.5	221,454	1,229	0.0055	0.9945	97.15
7.5	221,394	624	0.0028	0.9972	96.61
8.5	222,144	2,222	0.0100	0.9900	96.34
9.5	222,374	2,554	0.0115	0.9885	95.38
10.5	219,820	17,226	0.0784	0.9216	94.28
11.5	202,594	2,394	0.0118	0.9882	86.89
12.5	202,448	2,312	0.0114	0.9886	85.86
13.5	200,677	5,497	0.0274	0.9726	84.88
14.5	198,959	12,899	0.0648	0.9352	82.56
15.5	187,890	4,164	0.0222	0.9778	77.21
16.5	186,675	5,431	0.0291	0.9709	75.50
17.5	183,104	1,645	0.0090	0.9910	73.30
18.5	185,645	2,282	0.0123	0.9877	72.64
19.5	183,467	3,418	0.0186	0.9814	71.75
20.5	178,249	3,845	0.0216	0.9784	70.41
21.5	174,404	2,488	0.0143	0.9857	68.89
22.5	153,535	1,582	0.0103	0.9897	67.91
23.5	129,824	2,553	0.0197	0.9803	67.21
24.5	122,332	3,098	0.0253	0.9747	65.89
25.5	118,973	1,053	0.0089	0.9911	64.22
26.5	119,393	2,182	0.0183	0.9817	63.65
27.5	117,211	3,787	0.0323	0.9677	62.49
28.5	113,424	1,000	0.0088	0.9912	60.47
29.5	129,141	12,933	0.1001	0.8999	59.94
30.5	116,208	577	0.0050	0.9950	53.93
31.5	115,631	3,965	0.0343	0.9657	53.67
32.5	111,666	72,721	0.6512	0.3488	51.83
33.5	38,945	29,827	0.7659	0.2341	18.07
34.5	9,118	1,066	0.1169	0.8831	4.23
35.5	8,052	3,892	0.4834	0.5166	3.74
36.5	4,159	572	0.1376	0.8624	1.93
37.5	3,587		0.0000	1.0000	1.66
38.5	3,587		0.0000	1.0000	1.66

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

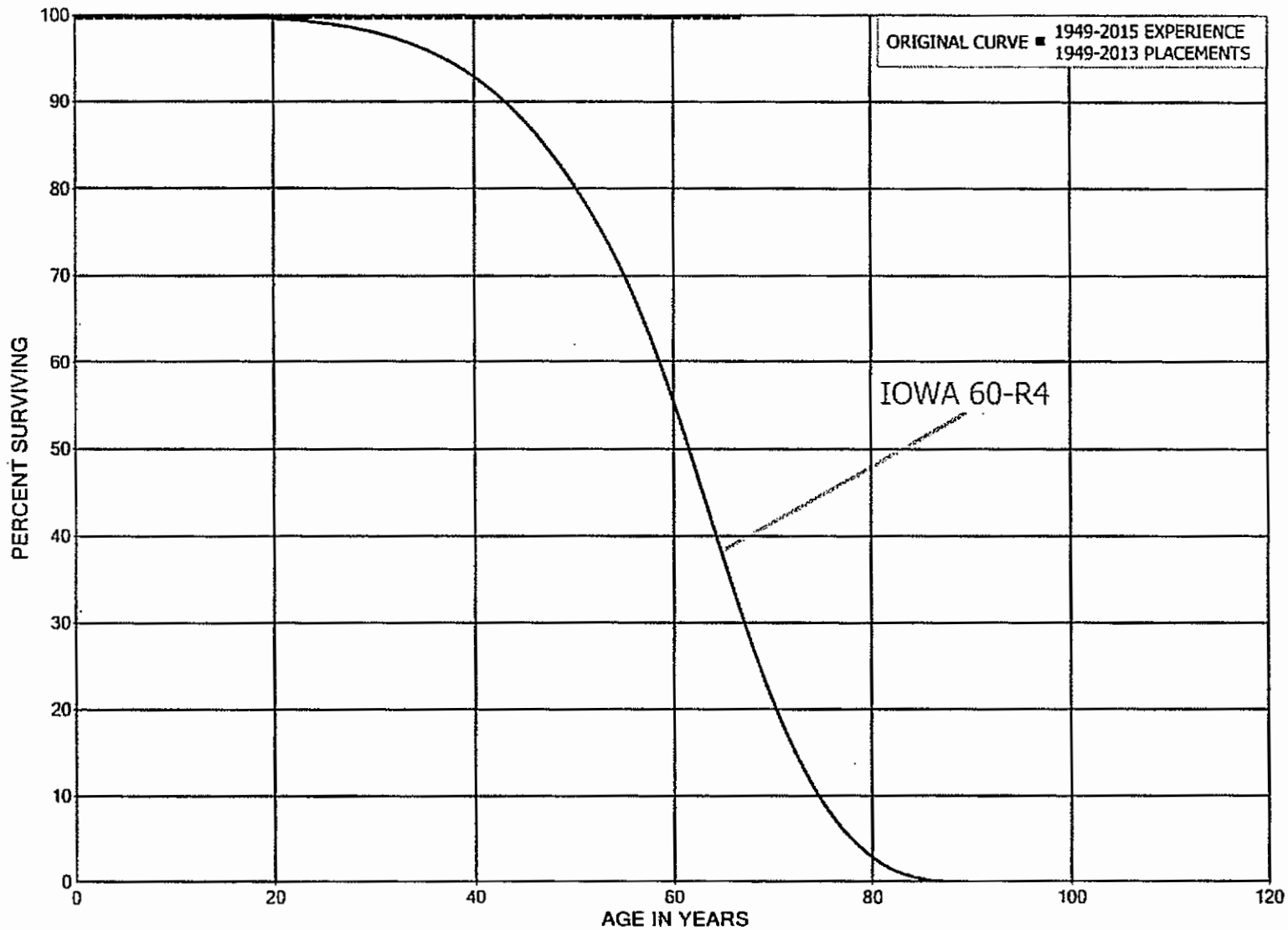
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1956-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,587	120	0.0335	0.9665	1.66	
40.5	3,467		0.0000	1.0000	1.61	
41.5	3,467		0.0000	1.0000	1.61	
42.5	3,467	554	0.1598	0.8402	1.61	
43.5	2,913		0.0000	1.0000	1.35	
44.5	2,913		0.0000	1.0000	1.35	
45.5	2,913		0.0000	1.0000	1.35	
46.5	2,913	2,025	0.6952	0.3048	1.35	
47.5	888	33	0.0372	0.9628	0.41	
48.5	855		0.0000	1.0000	0.40	
49.5	855		0.0000	1.0000	0.40	
50.5	855		0.0000	1.0000	0.40	
51.5	855		0.0000	1.0000	0.40	
52.5	855		0.0000	1.0000	0.40	
53.5	855		0.0000	1.0000	0.40	
54.5	855		0.0000	1.0000	0.40	
55.5	855		0.0000	1.0000	0.40	
56.5	855		0.0000	1.0000	0.40	
57.5	855		0.0000	1.0000	0.40	
58.5	855		0.0000	1.0000	0.40	
59.5	855		0.0000	1.0000	0.40	
60.5	855		0.0000	1.0000	0.40	
61.5	855		0.0000	1.0000	0.40	
62.5	855		0.0000	1.0000	0.40	
63.5	855	599	0.7006	0.2994	0.40	
64.5	256		0.0000	1.0000	0.12	
65.5	256	256	1.0000		0.12	
66.5						



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 350.2 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 350.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2013			EXPERIENCE BAND 1949-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,869		0.0000	1.0000	100.00
0.5	104,869		0.0000	1.0000	100.00
1.5	104,869		0.0000	1.0000	100.00
2.5	95,614		0.0000	1.0000	100.00
3.5	95,614		0.0000	1.0000	100.00
4.5	95,614		0.0000	1.0000	100.00
5.5	95,614		0.0000	1.0000	100.00
6.5	63,678		0.0000	1.0000	100.00
7.5	63,678		0.0000	1.0000	100.00
8.5	63,678		0.0000	1.0000	100.00
9.5	63,678		0.0000	1.0000	100.00
10.5	63,678		0.0000	1.0000	100.00
11.5	63,678		0.0000	1.0000	100.00
12.5	63,678		0.0000	1.0000	100.00
13.5	60,021		0.0000	1.0000	100.00
14.5	17,099		0.0000	1.0000	100.00
15.5	17,099		0.0000	1.0000	100.00
16.5	17,099		0.0000	1.0000	100.00
17.5	17,099		0.0000	1.0000	100.00
18.5	17,099		0.0000	1.0000	100.00
19.5	17,099		0.0000	1.0000	100.00
20.5	17,099		0.0000	1.0000	100.00
21.5	17,099		0.0000	1.0000	100.00
22.5	17,099		0.0000	1.0000	100.00
23.5	17,099		0.0000	1.0000	100.00
24.5	17,099		0.0000	1.0000	100.00
25.5	2,325		0.0000	1.0000	100.00
26.5	2,325		0.0000	1.0000	100.00
27.5	2,325		0.0000	1.0000	100.00
28.5	2,325		0.0000	1.0000	100.00
29.5	2,325		0.0000	1.0000	100.00
30.5	2,325		0.0000	1.0000	100.00
31.5	2,325		0.0000	1.0000	100.00
32.5	2,325		0.0000	1.0000	100.00
33.5	2,325		0.0000	1.0000	100.00
34.5	2,325		0.0000	1.0000	100.00
35.5	2,325		0.0000	1.0000	100.00
36.5	2,325		0.0000	1.0000	100.00
37.5	2,325		0.0000	1.0000	100.00
38.5	2,325		0.0000	1.0000	100.00

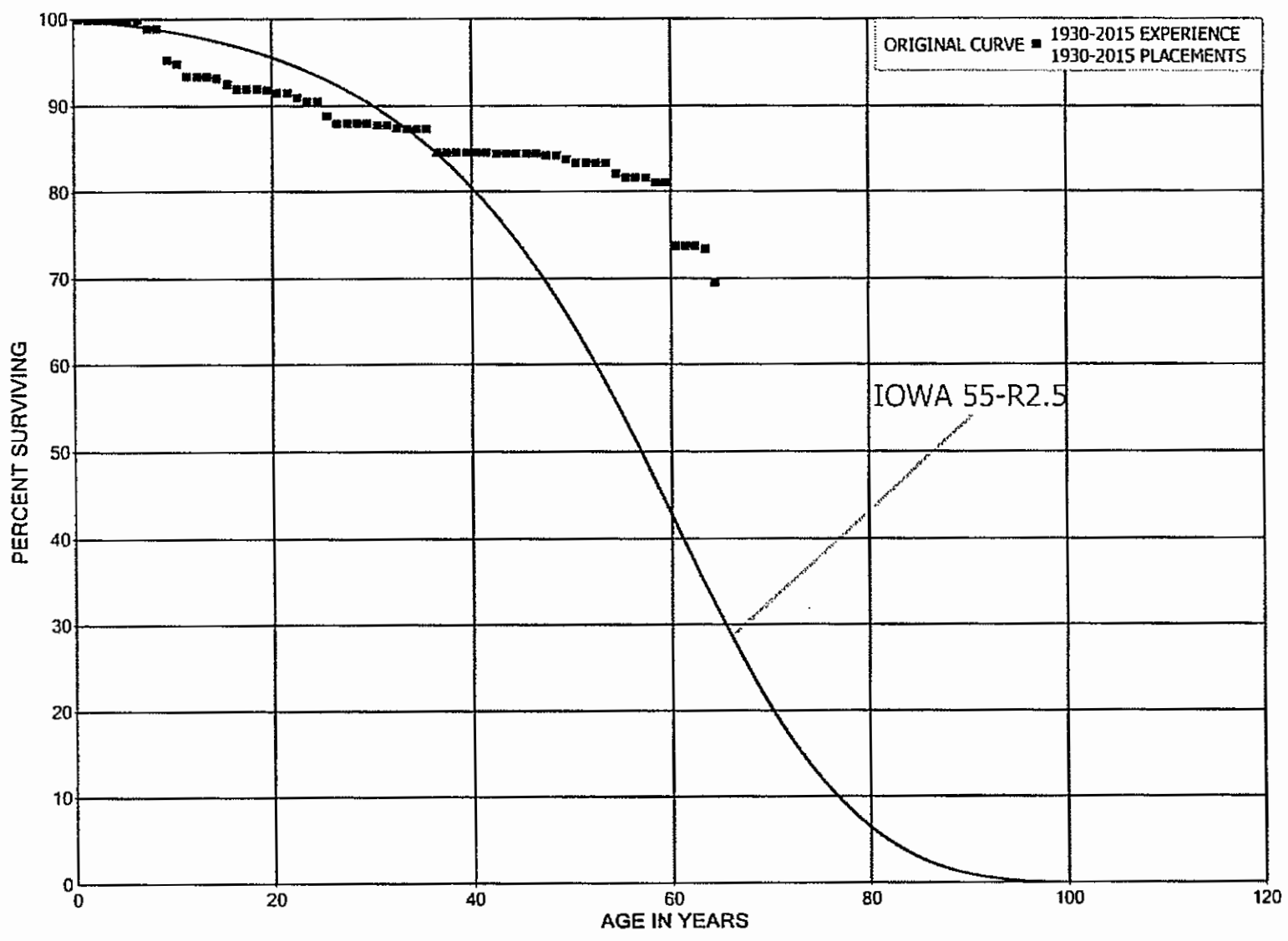
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 350.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2013			EXPERIENCE BAND 1949-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,325		0.0000	1.0000	100.00
40.5	2,325		0.0000	1.0000	100.00
41.5	2,325		0.0000	1.0000	100.00
42.5	2,325		0.0000	1.0000	100.00
43.5	2,325		0.0000	1.0000	100.00
44.5	2,325		0.0000	1.0000	100.00
45.5	2,325		0.0000	1.0000	100.00
46.5	2,325		0.0000	1.0000	100.00
47.5	2,325		0.0000	1.0000	100.00
48.5	2,325		0.0000	1.0000	100.00
49.5	2,325		0.0000	1.0000	100.00
50.5	2,325		0.0000	1.0000	100.00
51.5	2,325		0.0000	1.0000	100.00
52.5	2,325		0.0000	1.0000	100.00
53.5	2,325		0.0000	1.0000	100.00
54.5	2,325		0.0000	1.0000	100.00
55.5	2,325		0.0000	1.0000	100.00
56.5	2,325		0.0000	1.0000	100.00
57.5	2,325		0.0000	1.0000	100.00
58.5	2,325		0.0000	1.0000	100.00
59.5	2,325		0.0000	1.0000	100.00
60.5	2,325		0.0000	1.0000	100.00
61.5	2,325		0.0000	1.0000	100.00
62.5	2,325		0.0000	1.0000	100.00
63.5	2,325		0.0000	1.0000	100.00
64.5	2,325		0.0000	1.0000	100.00
65.5	2,302		0.0000	1.0000	100.00
66.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,796,510		0.0000	1.0000	100.00
0.5	9,651,517	13,816	0.0014	0.9986	100.00
1.5	5,865,799	261	0.0000	1.0000	99.86
2.5	5,724,478		0.0000	1.0000	99.85
3.5	5,491,938		0.0000	1.0000	99.85
4.5	5,470,751	386	0.0001	0.9999	99.85
5.5	1,928,094		0.0000	1.0000	99.85
6.5	1,782,950	18,216	0.0102	0.9898	99.85
7.5	1,734,324		0.0000	1.0000	98.83
8.5	1,740,064	61,904	0.0356	0.9644	98.83
9.5	1,734,401	8,175	0.0047	0.9953	95.31
10.5	1,515,590	22,854	0.0151	0.9849	94.86
11.5	1,208,699		0.0000	1.0000	93.43
12.5	1,044,205		0.0000	1.0000	93.43
13.5	1,045,254	2,549	0.0024	0.9976	93.43
14.5	874,833	6,253	0.0071	0.9929	93.20
15.5	865,684	5,272	0.0061	0.9939	92.54
16.5	845,779		0.0000	1.0000	91.97
17.5	854,337		0.0000	1.0000	91.97
18.5	678,018	926	0.0014	0.9986	91.97
19.5	441,330	1,413	0.0032	0.9968	91.85
20.5	440,320		0.0000	1.0000	91.55
21.5	488,483	3,466	0.0071	0.9929	91.55
22.5	485,017	2,120	0.0044	0.9956	90.90
23.5	482,897		0.0000	1.0000	90.51
24.5	474,897	8,933	0.0188	0.9812	90.51
25.5	463,845	4,384	0.0095	0.9905	88.80
26.5	449,472		0.0000	1.0000	87.96
27.5	445,068	168	0.0004	0.9996	87.96
28.5	401,253		0.0000	1.0000	87.93
29.5	401,253	925	0.0023	0.9977	87.93
30.5	400,328		0.0000	1.0000	87.73
31.5	400,328	1,500	0.0037	0.9963	87.73
32.5	392,751	471	0.0012	0.9988	87.40
33.5	319,711		0.0000	1.0000	87.29
34.5	319,711		0.0000	1.0000	87.29
35.5	319,711	10,152	0.0318	0.9682	87.29
36.5	297,078		0.0000	1.0000	84.52
37.5	297,078		0.0000	1.0000	84.52
38.5	296,055		0.0000	1.0000	84.52



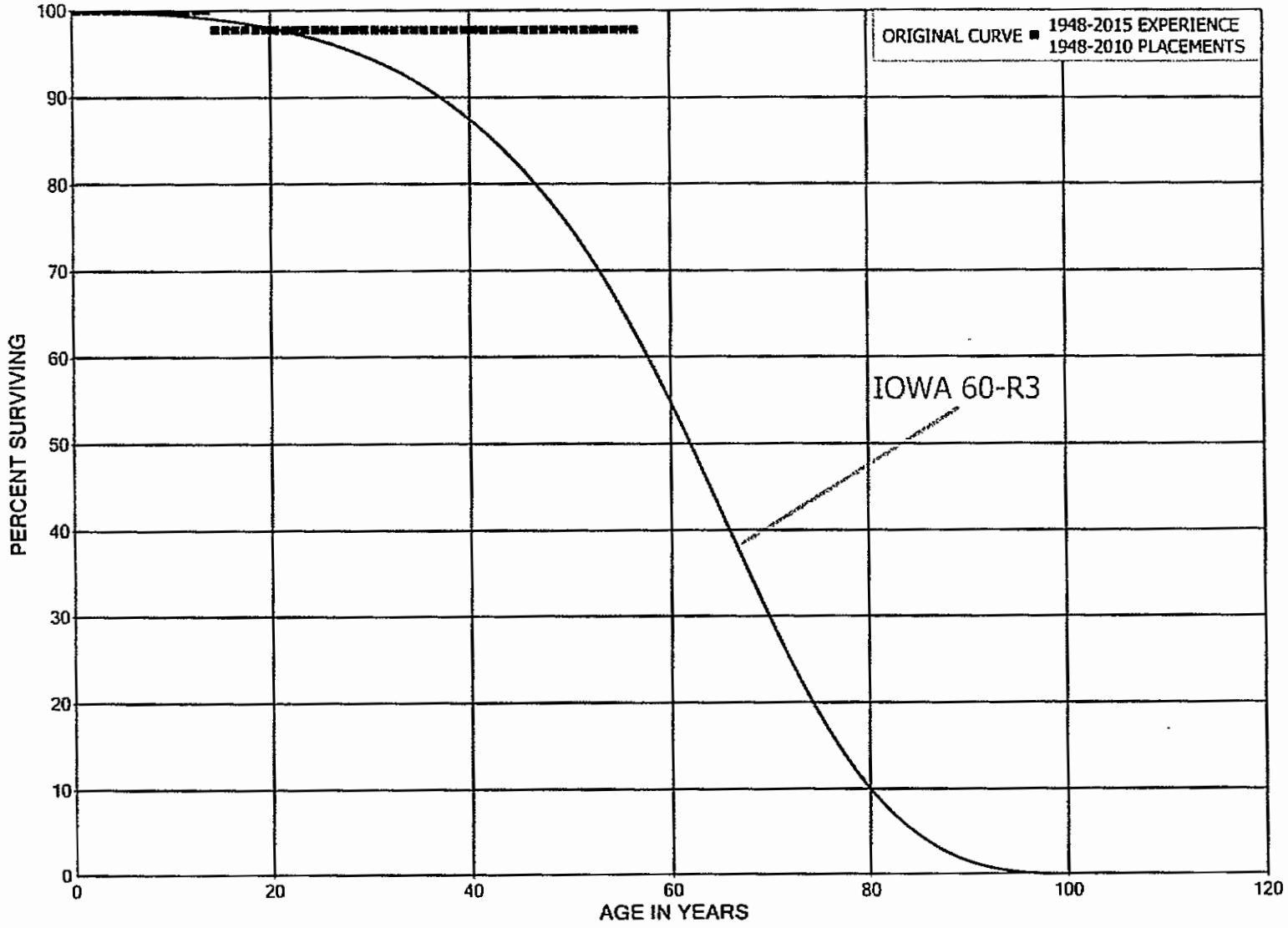
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	296,055		0.0000	1.0000	84.52
40.5	293,362	29	0.0001	0.9999	84.52
41.5	276,853	366	0.0013	0.9987	84.51
42.5	276,487		0.0000	1.0000	84.40
43.5	275,702		0.0000	1.0000	84.40
44.5	275,299		0.0000	1.0000	84.40
45.5	227,854		0.0000	1.0000	84.40
46.5	227,854	746	0.0033	0.9967	84.40
47.5	227,107		0.0000	1.0000	84.13
48.5	227,107	995	0.0044	0.9956	84.13
49.5	226,112	1,384	0.0061	0.9939	83.76
50.5	224,728		0.0000	1.0000	83.24
51.5	180,867		0.0000	1.0000	83.24
52.5	179,348		0.0000	1.0000	83.24
53.5	132,437	1,921	0.0145	0.9855	83.24
54.5	130,516	695	0.0053	0.9947	82.04
55.5	129,425		0.0000	1.0000	81.60
56.5	64,220	14	0.0002	0.9998	81.60
57.5	60,760	369	0.0061	0.9939	81.58
58.5	60,391		0.0000	1.0000	81.09
59.5	59,008	5,336	0.0904	0.9096	81.09
60.5	53,672		0.0000	1.0000	73.75
61.5	53,672	6	0.0001	0.9999	73.75
62.5	49,201	206	0.0042	0.9958	73.75
63.5	28,412	1,529	0.0538	0.9462	73.44
64.5	26,883	62	0.0023	0.9977	69.49
65.5	26,821		0.0000	1.0000	69.32
66.5	15,901	1,298	0.0816	0.9184	69.32
67.5	14,603		0.0000	1.0000	63.67
68.5	12,998	4,200	0.3231	0.6769	63.67
69.5	8,798		0.0000	1.0000	43.09
70.5	8,798		0.0000	1.0000	43.09
71.5	5,083		0.0000	1.0000	43.09
72.5	5,083		0.0000	1.0000	43.09
73.5					43.09

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1948-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,912		0.0000	1.0000	100.00
0.5	35,912		0.0000	1.0000	100.00
1.5	35,912		0.0000	1.0000	100.00
2.5	35,912		0.0000	1.0000	100.00
3.5	35,912		0.0000	1.0000	100.00
4.5	35,912		0.0000	1.0000	100.00
5.5	13,640		0.0000	1.0000	100.00
6.5	13,640		0.0000	1.0000	100.00
7.5	13,640		0.0000	1.0000	100.00
8.5	13,640		0.0000	1.0000	100.00
9.5	13,640		0.0000	1.0000	100.00
10.5	13,640		0.0000	1.0000	100.00
11.5	13,640		0.0000	1.0000	100.00
12.5	13,640		0.0000	1.0000	100.00
13.5	13,640	309	0.0227	0.9773	100.00
14.5	13,331		0.0000	1.0000	97.73
15.5	11,634		0.0000	1.0000	97.73
16.5	11,634		0.0000	1.0000	97.73
17.5	11,634		0.0000	1.0000	97.73
18.5	10,880		0.0000	1.0000	97.73
19.5	10,880		0.0000	1.0000	97.73
20.5	10,880		0.0000	1.0000	97.73
21.5	10,880		0.0000	1.0000	97.73
22.5	10,880		0.0000	1.0000	97.73
23.5	10,880		0.0000	1.0000	97.73
24.5	10,880		0.0000	1.0000	97.73
25.5	5,303		0.0000	1.0000	97.73
26.5	10,880		0.0000	1.0000	97.73
27.5	10,880		0.0000	1.0000	97.73
28.5	10,880		0.0000	1.0000	97.73
29.5	10,880		0.0000	1.0000	97.73
30.5	10,880		0.0000	1.0000	97.73
31.5	10,880		0.0000	1.0000	97.73
32.5	10,880		0.0000	1.0000	97.73
33.5	10,880		0.0000	1.0000	97.73
34.5	10,880		0.0000	1.0000	97.73
35.5	10,880		0.0000	1.0000	97.73
36.5	10,880		0.0000	1.0000	97.73
37.5	10,880		0.0000	1.0000	97.73
38.5	10,880		0.0000	1.0000	97.73

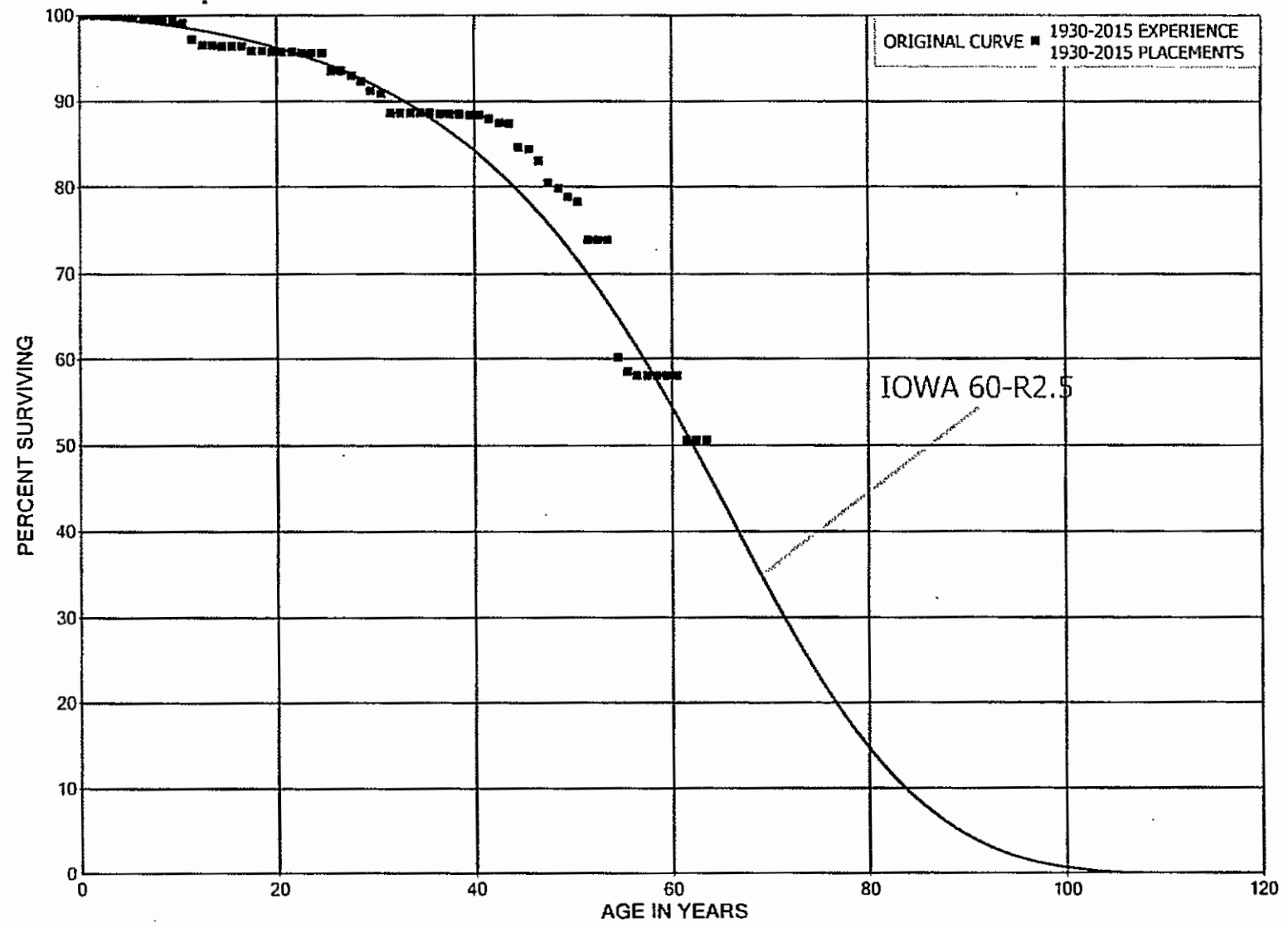
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2010			EXPERIENCE BAND 1948-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,880		0.0000	1.0000	97.73
40.5	10,880		0.0000	1.0000	97.73
41.5	10,880		0.0000	1.0000	97.73
42.5	10,880		0.0000	1.0000	97.73
43.5	10,880		0.0000	1.0000	97.73
44.5	10,880		0.0000	1.0000	97.73
45.5	10,880		0.0000	1.0000	97.73
46.5	10,880		0.0000	1.0000	97.73
47.5	10,514		0.0000	1.0000	97.73
48.5	10,514		0.0000	1.0000	97.73
49.5	10,275		0.0000	1.0000	97.73
50.5	4,698		0.0000	1.0000	97.73
51.5	4,698		0.0000	1.0000	97.73
52.5	4,698		0.0000	1.0000	97.73
53.5	4,698		0.0000	1.0000	97.73
54.5	4,698		0.0000	1.0000	97.73
55.5	3,000		0.0000	1.0000	97.73
56.5					97.73

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 351.4 OTHER STRUCTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.4 OTHER STRUCTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,960,021		0.0000	1.0000	100.00
0.5	4,848,602		0.0000	1.0000	100.00
1.5	4,270,111	499	0.0001	0.9999	100.00
2.5	2,785,119	2,848	0.0010	0.9990	99.99
3.5	2,805,273		0.0000	1.0000	99.89
4.5	2,261,216	2,089	0.0009	0.9991	99.89
5.5	1,757,267	5,469	0.0031	0.9969	99.79
6.5	1,384,970		0.0000	1.0000	99.48
7.5	1,364,737	365	0.0003	0.9997	99.48
8.5	1,298,898	635	0.0005	0.9995	99.46
9.5	1,283,907	4,885	0.0038	0.9962	99.41
10.5	1,248,613	23,515	0.0188	0.9812	99.03
11.5	1,209,313	7,953	0.0066	0.9934	97.16
12.5	1,199,872		0.0000	1.0000	96.53
13.5	1,120,065	1,070	0.0010	0.9990	96.53
14.5	1,118,995	210	0.0002	0.9998	96.43
15.5	818,689		0.0000	1.0000	96.42
16.5	796,247	5,000	0.0063	0.9937	96.42
17.5	771,635		0.0000	1.0000	95.81
18.5	748,664	975	0.0013	0.9987	95.81
19.5	693,170		0.0000	1.0000	95.69
20.5	691,994		0.0000	1.0000	95.69
21.5	663,353	559	0.0008	0.9992	95.69
22.5	609,526	156	0.0003	0.9997	95.60
23.5	613,979		0.0000	1.0000	95.58
24.5	632,855	13,601	0.0215	0.9785	95.58
25.5	619,886	400	0.0006	0.9994	93.53
26.5	588,938	3,223	0.0055	0.9945	93.47
27.5	512,468	3,621	0.0071	0.9929	92.95
28.5	502,946	6,137	0.0122	0.9878	92.30
29.5	494,521	2,108	0.0043	0.9957	91.17
30.5	487,935	11,729	0.0240	0.9760	90.78
31.5	476,206		0.0000	1.0000	88.60
32.5	476,206		0.0000	1.0000	88.60
33.5	468,354		0.0000	1.0000	88.60
34.5	468,354		0.0000	1.0000	88.60
35.5	446,308	661	0.0015	0.9985	88.60
36.5	445,647		0.0000	1.0000	88.47
37.5	443,339		0.0000	1.0000	88.47
38.5	441,515	132	0.0003	0.9997	88.47

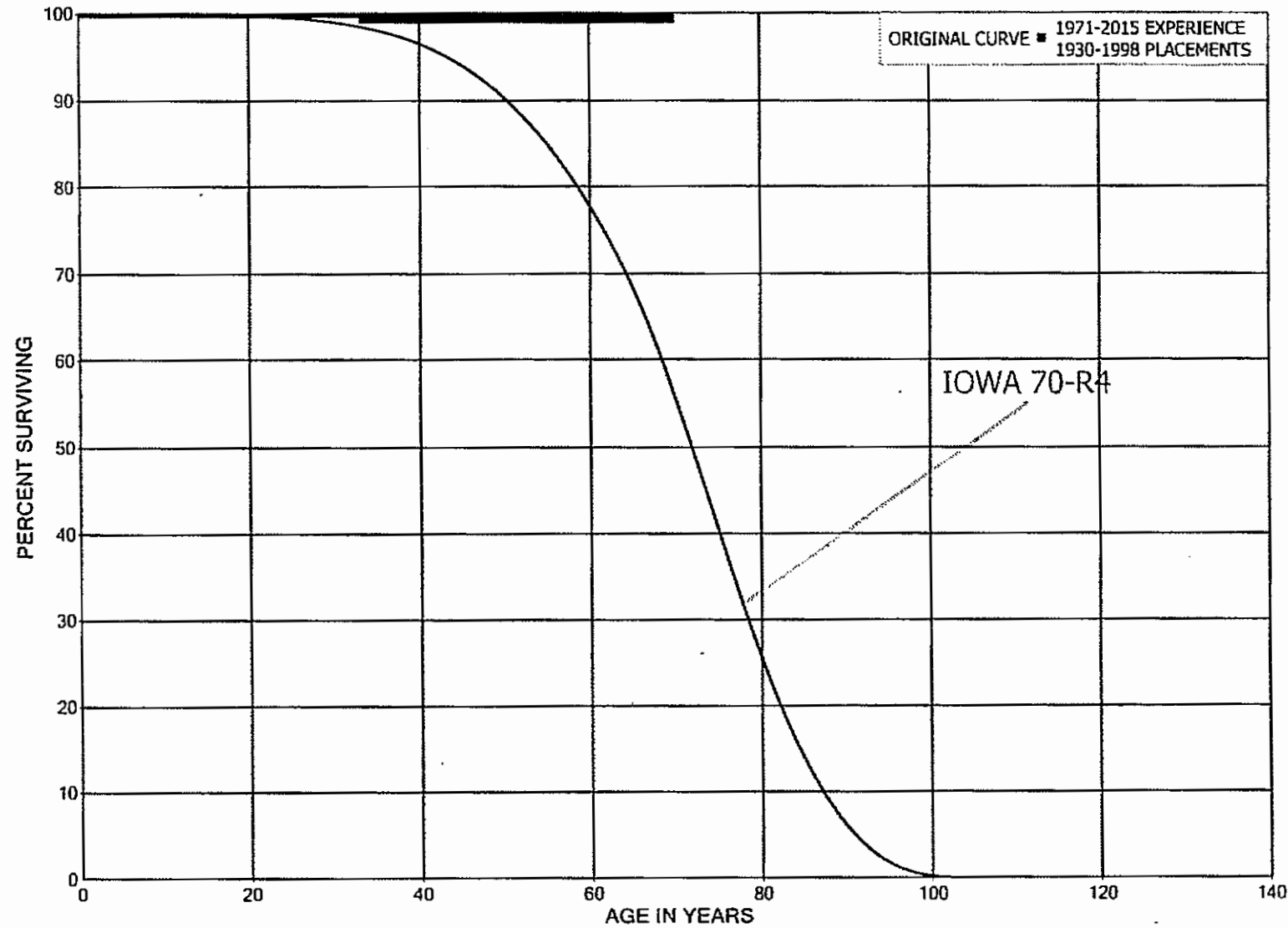
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.4 OTHER STRUCTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	436,504		0.0000	1.0000	88.44
40.5	436,504	2,228	0.0051	0.9949	88.44
41.5	412,495	2,234	0.0054	0.9946	87.99
42.5	410,261	492	0.0012	0.9988	87.51
43.5	408,334	12,838	0.0314	0.9686	87.41
44.5	395,225	1,343	0.0034	0.9966	84.66
45.5	374,208	5,624	0.0150	0.9850	84.37
46.5	365,039	11,374	0.0312	0.9688	83.11
47.5	318,592	2,728	0.0086	0.9914	80.52
48.5	289,319	3,587	0.0124	0.9876	79.83
49.5	283,551	2,000	0.0071	0.9929	78.84
50.5	275,686	15,620	0.0567	0.9433	78.28
51.5	210,534		0.0000	1.0000	73.85
52.5	209,095		0.0000	1.0000	73.85
53.5	199,641	36,937	0.1850	0.8150	73.85
54.5	152,310	4,260	0.0280	0.9720	60.18
55.5	148,050	1,077	0.0073	0.9927	58.50
56.5	24,018		0.0000	1.0000	58.07
57.5	24,018		0.0000	1.0000	58.07
58.5	24,018		0.0000	1.0000	58.07
59.5	24,018		0.0000	1.0000	58.07
60.5	24,018	3,090	0.1287	0.8713	58.07
61.5	13,967		0.0000	1.0000	50.60
62.5	9,022		0.0000	1.0000	50.60
63.5	8,257		0.0000	1.0000	50.60
64.5	6,560		0.0000	1.0000	50.60
65.5	6,560		0.0000	1.0000	50.60
66.5	6,560		0.0000	1.0000	50.60
67.5	5,806		0.0000	1.0000	50.60
68.5	5,761		0.0000	1.0000	50.60
69.5	5,761		0.0000	1.0000	50.60
70.5	5,761		0.0000	1.0000	50.60
71.5	5,761		0.0000	1.0000	50.60
72.5	5,761		0.0000	1.0000	50.60
73.5					50.60

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-1998			EXPERIENCE BAND 1971-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,699		0.0000	1.0000	100.00
0.5	296,699		0.0000	1.0000	100.00
1.5	296,699		0.0000	1.0000	100.00
2.5	296,699		0.0000	1.0000	100.00
3.5	296,699		0.0000	1.0000	100.00
4.5	296,699		0.0000	1.0000	100.00
5.5	296,699		0.0000	1.0000	100.00
6.5	296,699		0.0000	1.0000	100.00
7.5	339,827		0.0000	1.0000	100.00
8.5	339,827		0.0000	1.0000	100.00
9.5	339,827		0.0000	1.0000	100.00
10.5	342,025		0.0000	1.0000	100.00
11.5	342,040		0.0000	1.0000	100.00
12.5	548,108		0.0000	1.0000	100.00
13.5	548,108		0.0000	1.0000	100.00
14.5	548,108		0.0000	1.0000	100.00
15.5	548,108		0.0000	1.0000	100.00
16.5	548,108		0.0000	1.0000	100.00
17.5	546,521		0.0000	1.0000	100.00
18.5	546,521		0.0000	1.0000	100.00
19.5	546,521		0.0000	1.0000	100.00
20.5	546,521		0.0000	1.0000	100.00
21.5	546,521		0.0000	1.0000	100.00
22.5	546,521		0.0000	1.0000	100.00
23.5	546,521		0.0000	1.0000	100.00
24.5	546,521		0.0000	1.0000	100.00
25.5	544,516		0.0000	1.0000	100.00
26.5	544,516		0.0000	1.0000	100.00
27.5	544,516		0.0000	1.0000	100.00
28.5	544,516		0.0000	1.0000	100.00
29.5	544,516		0.0000	1.0000	100.00
30.5	544,516		0.0000	1.0000	100.00
31.5	544,516		0.0000	1.0000	100.00
32.5	544,516	3,804	0.0070	0.9930	100.00
33.5	539,212		0.0000	1.0000	99.30
34.5	539,212		0.0000	1.0000	99.30
35.5	539,212		0.0000	1.0000	99.30
36.5	539,212		0.0000	1.0000	99.30
37.5	539,212		0.0000	1.0000	99.30
38.5	539,212		0.0000	1.0000	99.30

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-1998			EXPERIENCE BAND 1971-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	539,212		0.0000	1.0000	99.30
40.5	509,046		0.0000	1.0000	99.30
41.5	512,983		0.0000	1.0000	99.30
42.5	512,691		0.0000	1.0000	99.30
43.5	512,691		0.0000	1.0000	99.30
44.5	255,346		0.0000	1.0000	99.30
45.5	255,346		0.0000	1.0000	99.30
46.5	255,346		0.0000	1.0000	99.30
47.5	255,346		0.0000	1.0000	99.30
48.5	255,346		0.0000	1.0000	99.30
49.5	255,346		0.0000	1.0000	99.30
50.5	255,346		0.0000	1.0000	99.30
51.5	212,218		0.0000	1.0000	99.30
52.5	212,218		0.0000	1.0000	99.30
53.5	212,218		0.0000	1.0000	99.30
54.5	210,020		0.0000	1.0000	99.30
55.5	210,005		0.0000	1.0000	99.30
56.5	3,937		0.0000	1.0000	99.30
57.5	3,937		0.0000	1.0000	99.30
58.5	3,937		0.0000	1.0000	99.30
59.5	3,937		0.0000	1.0000	99.30
60.5	3,937		0.0000	1.0000	99.30
61.5	3,937		0.0000	1.0000	99.30
62.5	3,937		0.0000	1.0000	99.30
63.5	3,937		0.0000	1.0000	99.30
64.5	3,937		0.0000	1.0000	99.30
65.5	3,937		0.0000	1.0000	99.30
66.5	3,937		0.0000	1.0000	99.30
67.5	3,937		0.0000	1.0000	99.30
68.5	3,937		0.0000	1.0000	99.30
69.5	3,937		0.0000	1.0000	99.30
70.5	3,937		0.0000	1.0000	99.30
71.5	3,937		0.0000	1.0000	99.30
72.5	3,937		0.0000	1.0000	99.30
73.5	3,937		0.0000	1.0000	99.30
74.5	3,937		0.0000	1.0000	99.30
75.5	3,937		0.0000	1.0000	99.30
76.5	3,937		0.0000	1.0000	99.30
77.5	3,937		0.0000	1.0000	99.30
78.5	3,937		0.0000	1.0000	99.30

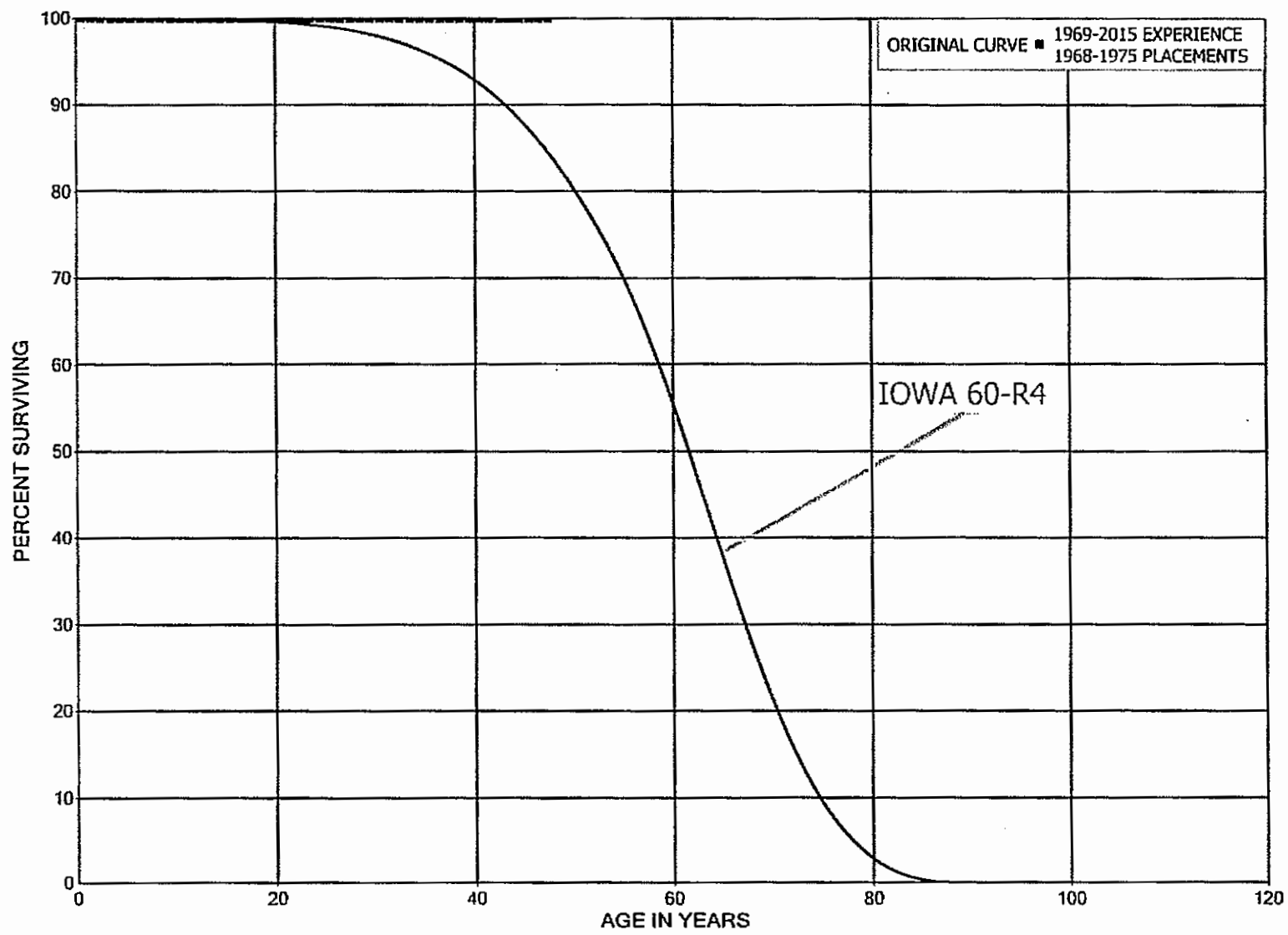
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-1998			EXPERIENCE BAND 1971-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,937		0.0000	1.0000	99.30
80.5	3,937		0.0000	1.0000	99.30
81.5	3,937		0.0000	1.0000	99.30
82.5	3,937		0.0000	1.0000	99.30
83.5	3,937		0.0000	1.0000	99.30
84.5	3,937		0.0000	1.0000	99.30
85.5					99.30

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 352.2 RESERVOIRS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.2 RESERVOIRS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-1975			EXPERIENCE BAND 1969-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	400,511		0.0000	1.0000	100.00
0.5	400,511		0.0000	1.0000	100.00
1.5	400,511		0.0000	1.0000	100.00
2.5	400,511		0.0000	1.0000	100.00
3.5	400,511		0.0000	1.0000	100.00
4.5	400,511		0.0000	1.0000	100.00
5.5	400,511		0.0000	1.0000	100.00
6.5	400,511		0.0000	1.0000	100.00
7.5	400,511		0.0000	1.0000	100.00
8.5	400,511		0.0000	1.0000	100.00
9.5	400,511		0.0000	1.0000	100.00
10.5	400,511		0.0000	1.0000	100.00
11.5	400,511		0.0000	1.0000	100.00
12.5	400,511		0.0000	1.0000	100.00
13.5	400,511		0.0000	1.0000	100.00
14.5	400,511		0.0000	1.0000	100.00
15.5	400,511		0.0000	1.0000	100.00
16.5	400,511		0.0000	1.0000	100.00
17.5	400,511		0.0000	1.0000	100.00
18.5	400,511		0.0000	1.0000	100.00
19.5	400,511		0.0000	1.0000	100.00
20.5	371,355		0.0000	1.0000	100.00
21.5	400,511		0.0000	1.0000	100.00
22.5	315,976		0.0000	1.0000	100.00
23.5	400,511		0.0000	1.0000	100.00
24.5	400,511		0.0000	1.0000	100.00
25.5	400,511		0.0000	1.0000	100.00
26.5	400,511		0.0000	1.0000	100.00
27.5	400,511		0.0000	1.0000	100.00
28.5	400,511		0.0000	1.0000	100.00
29.5	400,511		0.0000	1.0000	100.00
30.5	400,511		0.0000	1.0000	100.00
31.5	400,511		0.0000	1.0000	100.00
32.5	400,511		0.0000	1.0000	100.00
33.5	400,511		0.0000	1.0000	100.00
34.5	400,511		0.0000	1.0000	100.00
35.5	400,511		0.0000	1.0000	100.00
36.5	400,511		0.0000	1.0000	100.00
37.5	400,511		0.0000	1.0000	100.00
38.5	400,511		0.0000	1.0000	100.00

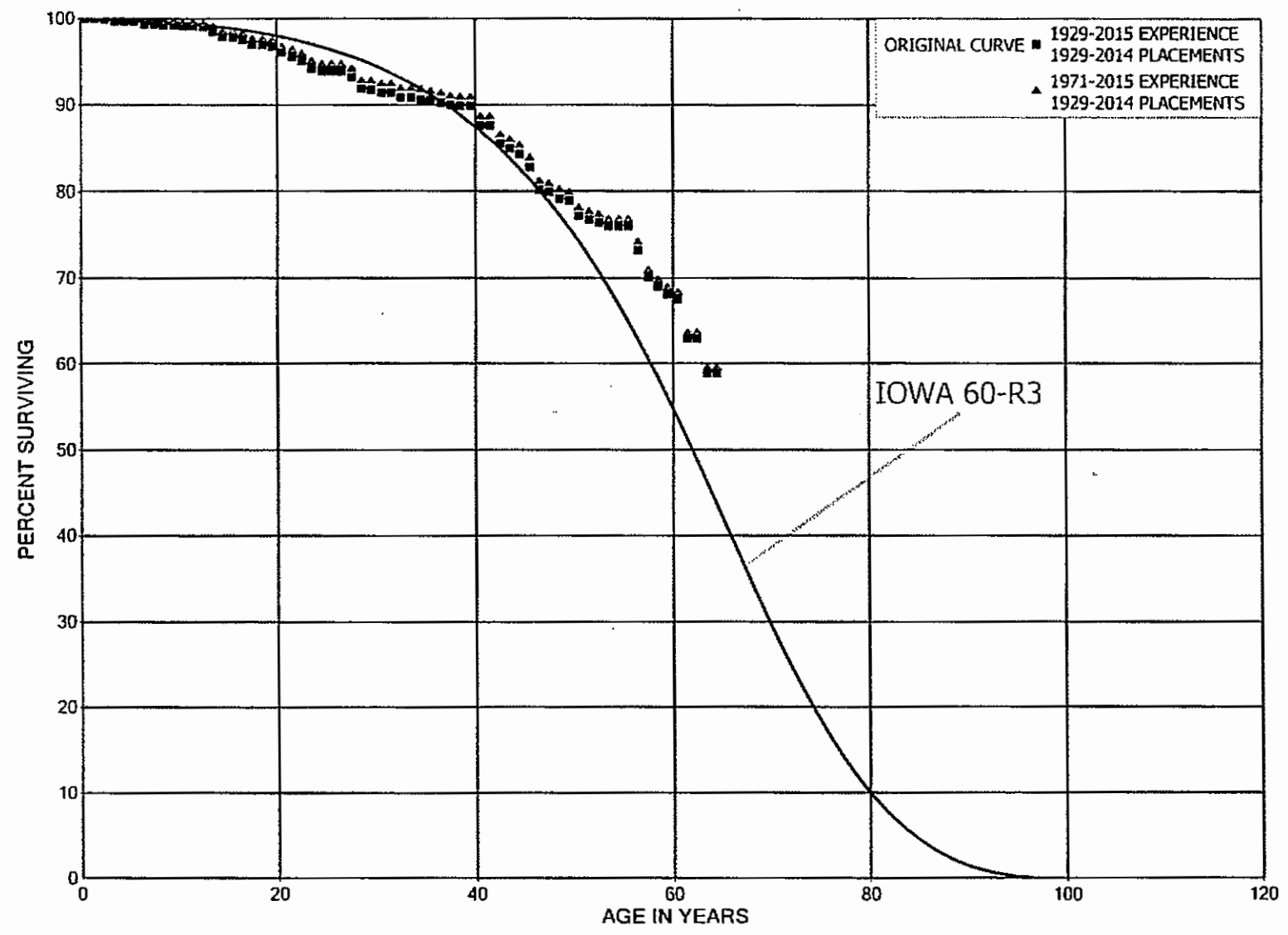
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 352.2 RESERVOIRS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-1975			EXPERIENCE BAND 1969-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	400,511		0.0000	1.0000	100.00
40.5	375,012		0.0000	1.0000	100.00
41.5	375,012		0.0000	1.0000	100.00
42.5	375,012		0.0000	1.0000	100.00
43.5	336,860		0.0000	1.0000	100.00
44.5	226,092		0.0000	1.0000	100.00
45.5	196,936		0.0000	1.0000	100.00
46.5	84,535		0.0000	1.0000	100.00
47.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 352.4 WELL DRILLING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.4 WELL DRILLING

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2014			EXPERIENCE BAND 1929-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,480,193	7,030	0.0011	0.9989	100.00	
0.5	6,473,202		0.0000	1.0000	99.89	
1.5	6,047,130	2,289	0.0004	0.9996	99.89	
2.5	4,688,085	9,954	0.0021	0.9979	99.85	
3.5	2,846,034	1,684	0.0006	0.9994	99.64	
4.5	2,835,295		0.0000	1.0000	99.58	
5.5	2,836,447	8,301	0.0029	0.9971	99.58	
6.5	2,828,146		0.0000	1.0000	99.29	
7.5	2,828,146	3,427	0.0012	0.9988	99.29	
8.5	2,824,719		0.0000	1.0000	99.17	
9.5	2,855,162	2,843	0.0010	0.9990	99.17	
10.5	2,821,874		0.0000	1.0000	99.07	
11.5	2,821,874	3,216	0.0011	0.9989	99.07	
12.5	2,759,843	16,509	0.0060	0.9940	98.96	
13.5	2,746,897	16,172	0.0059	0.9941	98.37	
14.5	2,635,840	1,498	0.0006	0.9994	97.79	
15.5	2,445,378	6,804	0.0028	0.9972	97.73	
16.5	2,461,256	13,728	0.0056	0.9944	97.46	
17.5	2,395,317		0.0000	1.0000	96.92	
18.5	2,342,344	3,528	0.0015	0.9985	96.92	
19.5	2,303,245	16,178	0.0070	0.9930	96.77	
20.5	2,237,986	14,271	0.0064	0.9936	96.09	
21.5	2,290,130	9,014	0.0039	0.9961	95.48	
22.5	2,016,313	19,639	0.0097	0.9903	95.10	
23.5	2,303,102	7,840	0.0034	0.9966	94.18	
24.5	2,295,262		0.0000	1.0000	93.86	
25.5	2,282,554		0.0000	1.0000	93.86	
26.5	2,284,051	16,046	0.0070	0.9930	93.86	
27.5	2,271,314	33,901	0.0149	0.9851	93.20	
28.5	2,226,563	1,822	0.0008	0.9992	91.81	
29.5	2,158,153	7,980	0.0037	0.9963	91.73	
30.5	2,077,857		0.0000	1.0000	91.39	
31.5	2,046,327	11,602	0.0057	0.9943	91.39	
32.5	2,034,725		0.0000	1.0000	90.87	
33.5	1,925,769	4,355	0.0023	0.9977	90.87	
34.5	1,897,872	4,175	0.0022	0.9978	90.67	
35.5	1,893,697	5,512	0.0029	0.9971	90.47	
36.5	1,850,764	5,899	0.0032	0.9968	90.20	
37.5	1,786,512	1,465	0.0008	0.9992	89.92	
38.5	1,732,641		0.0000	1.0000	89.84	



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.4 WELL DRILLING

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2014			EXPERIENCE BAND 1929-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,708,539	41,751	0.0244	0.9756	89.84	
40.5	1,639,221		0.0000	1.0000	87.65	
41.5	1,610,759	38,482	0.0239	0.9761	87.65	
42.5	1,518,564	9,926	0.0065	0.9935	85.55	
43.5	1,467,016	12,316	0.0084	0.9916	84.99	
44.5	1,405,511	23,751	0.0169	0.9831	84.28	
45.5	1,271,827	40,390	0.0318	0.9682	82.86	
46.5	1,099,598	4,141	0.0038	0.9962	80.23	
47.5	750,756	6,635	0.0088	0.9912	79.92	
48.5	712,072	2,445	0.0034	0.9966	79.22	
49.5	674,960	15,183	0.0225	0.9775	78.95	
50.5	630,372	3,297	0.0052	0.9948	77.17	
51.5	573,822	2,631	0.0046	0.9954	76.77	
52.5	521,160	3,472	0.0067	0.9933	76.41	
53.5	468,469		0.0000	1.0000	75.90	
54.5	426,127		0.0000	1.0000	75.90	
55.5	390,608	13,786	0.0353	0.9647	75.90	
56.5	206,444	8,868	0.0430	0.9570	73.23	
57.5	190,593	3,237	0.0170	0.9830	70.08	
58.5	163,454	1,953	0.0119	0.9881	68.89	
59.5	138,063	1,162	0.0084	0.9916	68.07	
60.5	116,350	7,859	0.0675	0.9325	67.49	
61.5	102,956		0.0000	1.0000	62.93	
62.5	90,059	5,865	0.0651	0.9349	62.93	
63.5	56,291		0.0000	1.0000	58.84	
64.5	40,060		0.0000	1.0000	58.84	
65.5	37,719	1,979	0.0525	0.9475	58.84	
66.5	27,083		0.0000	1.0000	55.75	
67.5	9,185		0.0000	1.0000	55.75	
68.5	2,107		0.0000	1.0000	55.75	
69.5	2,107		0.0000	1.0000	55.75	
70.5	2,107		0.0000	1.0000	55.75	
71.5					55.75	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.4 WELL DRILLING

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2014			EXPERIENCE BAND 1971-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,789,684		0.0000	1.0000	100.00
0.5	4,835,147		0.0000	1.0000	100.00
1.5	5,126,991	2,289	0.0004	0.9996	100.00
2.5	3,822,586	6,884	0.0018	0.9982	99.96
3.5	2,015,654	1,684	0.0008	0.9992	99.78
4.5	2,055,054		0.0000	1.0000	99.69
5.5	2,097,945		0.0000	1.0000	99.69
6.5	2,142,094		0.0000	1.0000	99.69
7.5	2,201,271	3,427	0.0016	0.9984	99.69
8.5	2,247,082		0.0000	1.0000	99.54
9.5	2,323,339	2,843	0.0012	0.9988	99.54
10.5	2,325,570		0.0000	1.0000	99.41
11.5	2,522,992	3,216	0.0013	0.9987	99.41
12.5	2,467,944	8,329	0.0034	0.9966	99.29
13.5	2,490,316	13,201	0.0053	0.9947	98.95
14.5	2,405,669		0.0000	1.0000	98.43
15.5	2,245,610	6,804	0.0030	0.9970	98.43
16.5	2,277,532	13,728	0.0060	0.9940	98.13
17.5	2,227,461		0.0000	1.0000	97.54
18.5	2,207,302	3,528	0.0016	0.9984	97.54
19.5	2,188,090	16,178	0.0074	0.9926	97.38
20.5	2,145,032	9,483	0.0044	0.9956	96.66
21.5	2,222,922	9,014	0.0041	0.9959	96.24
22.5	1,980,004	19,639	0.0099	0.9901	95.85
23.5	2,273,871	7,840	0.0034	0.9966	94.89
24.5	2,266,031		0.0000	1.0000	94.57
25.5	2,253,323		0.0000	1.0000	94.57
26.5	2,259,697	12,632	0.0056	0.9944	94.57
27.5	2,250,374	32,395	0.0144	0.9856	94.04
28.5	2,211,297		0.0000	1.0000	92.69
29.5	2,144,709	7,980	0.0037	0.9963	92.69
30.5	2,064,413		0.0000	1.0000	92.34
31.5	2,032,883	10,207	0.0050	0.9950	92.34
32.5	2,023,179		0.0000	1.0000	91.88
33.5	1,914,223	3,120	0.0016	0.9984	91.88
34.5	1,887,561	4,175	0.0022	0.9978	91.73
35.5	1,883,386	5,512	0.0029	0.9971	91.52
36.5	1,840,453	5,899	0.0032	0.9968	91.26
37.5	1,776,201	1,465	0.0008	0.9992	90.96
38.5	1,722,330		0.0000	1.0000	90.89

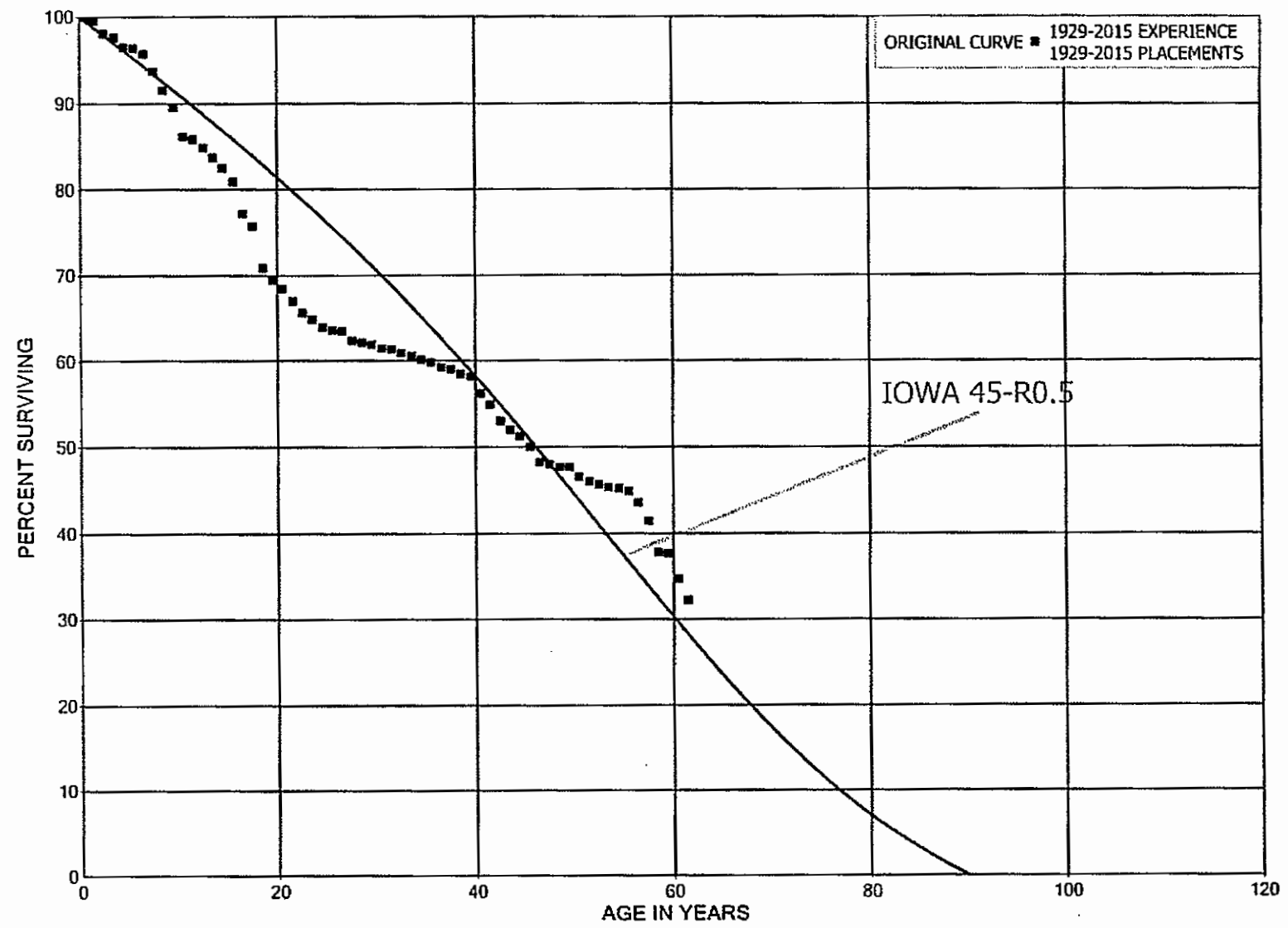
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 352.4 WELL DRILLING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2014			EXPERIENCE BAND 1971-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,700,181	41,751	0.0246	0.9754	90.89	
40.5	1,633,360		0.0000	1.0000	88.66	
41.5	1,610,759	38,482	0.0239	0.9761	88.66	
42.5	1,518,564	9,926	0.0065	0.9935	86.54	
43.5	1,467,016	12,316	0.0084	0.9916	85.97	
44.5	1,405,511	23,751	0.0169	0.9831	85.25	
45.5	1,271,827	40,390	0.0318	0.9682	83.81	
46.5	1,099,598	4,141	0.0038	0.9962	81.15	
47.5	750,756	6,635	0.0088	0.9912	80.84	
48.5	712,072	2,445	0.0034	0.9966	80.13	
49.5	674,960	15,183	0.0225	0.9775	79.85	
50.5	630,372	3,297	0.0052	0.9948	78.06	
51.5	573,822	2,631	0.0046	0.9954	77.65	
52.5	521,160	3,472	0.0067	0.9933	77.29	
53.5	468,469		0.0000	1.0000	76.78	
54.5	426,127		0.0000	1.0000	76.78	
55.5	390,608	13,786	0.0353	0.9647	76.78	
56.5	206,444	8,868	0.0430	0.9570	74.07	
57.5	190,593	3,237	0.0170	0.9830	70.89	
58.5	163,454	1,953	0.0119	0.9881	69.68	
59.5	138,063	1,162	0.0084	0.9916	68.85	
60.5	116,350	7,859	0.0675	0.9325	68.27	
61.5	102,956		0.0000	1.0000	63.66	
62.5	90,059	5,865	0.0651	0.9349	63.66	
63.5	56,291		0.0000	1.0000	59.51	
64.5	40,060		0.0000	1.0000	59.51	
65.5	37,719	1,979	0.0525	0.9475	59.51	
66.5	27,083		0.0000	1.0000	56.39	
67.5	9,185		0.0000	1.0000	56.39	
68.5	2,107		0.0000	1.0000	56.39	
69.5	2,107		0.0000	1.0000	56.39	
70.5	2,107		0.0000	1.0000	56.39	
71.5					56.39	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 352.5 WELL EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.5 WELL EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,868,865	4,008	0.0003	0.9997	100.00
0.5	15,622,818	81,576	0.0052	0.9948	99.97
1.5	15,010,790	217,571	0.0145	0.9855	99.45
2.5	13,179,900	54,823	0.0042	0.9958	98.01
3.5	10,389,800	118,496	0.0114	0.9886	97.60
4.5	9,208,022	6,089	0.0007	0.9993	96.49
5.5	8,035,317	58,299	0.0073	0.9927	96.43
6.5	6,876,948	143,511	0.0209	0.9791	95.73
7.5	6,667,772	159,952	0.0240	0.9760	93.73
8.5	6,495,743	139,946	0.0215	0.9785	91.48
9.5	6,328,536	232,589	0.0368	0.9632	89.51
10.5	5,415,288	24,379	0.0045	0.9955	86.22
11.5	5,032,115	59,245	0.0118	0.9882	85.83
12.5	4,771,604	62,974	0.0132	0.9868	84.82
13.5	4,477,035	61,536	0.0137	0.9863	83.70
14.5	4,099,830	78,954	0.0193	0.9807	82.55
15.5	3,652,552	168,754	0.0462	0.9538	80.96
16.5	3,758,629	74,297	0.0198	0.9802	77.22
17.5	3,621,311	233,083	0.0644	0.9356	75.69
18.5	3,188,240	62,007	0.0194	0.9806	70.82
19.5	3,048,522	46,734	0.0153	0.9847	69.45
20.5	2,938,817	59,428	0.0202	0.9798	68.38
21.5	2,842,196	57,562	0.0203	0.9797	67.00
22.5	2,395,996	30,635	0.0128	0.9872	65.64
23.5	2,708,447	37,308	0.0138	0.9862	64.80
24.5	2,357,745	10,677	0.0045	0.9955	63.91
25.5	2,217,950	5,659	0.0026	0.9974	63.62
26.5	2,198,540	38,448	0.0175	0.9825	63.46
27.5	2,166,142	6,405	0.0030	0.9970	62.35
28.5	2,078,721	8,075	0.0039	0.9961	62.16
29.5	1,961,186	14,313	0.0073	0.9927	61.92
30.5	1,856,496	2,495	0.0013	0.9987	61.47
31.5	1,763,184	13,884	0.0079	0.9921	61.39
32.5	1,749,028	9,132	0.0052	0.9948	60.90
33.5	1,685,693	10,096	0.0060	0.9940	60.59
34.5	1,626,234	9,727	0.0060	0.9940	60.22
35.5	1,616,507	15,363	0.0095	0.9905	59.86
36.5	1,582,871	6,369	0.0040	0.9960	59.29
37.5	1,524,139	13,257	0.0087	0.9913	59.06
38.5	1,475,275	7,963	0.0054	0.9946	58.54

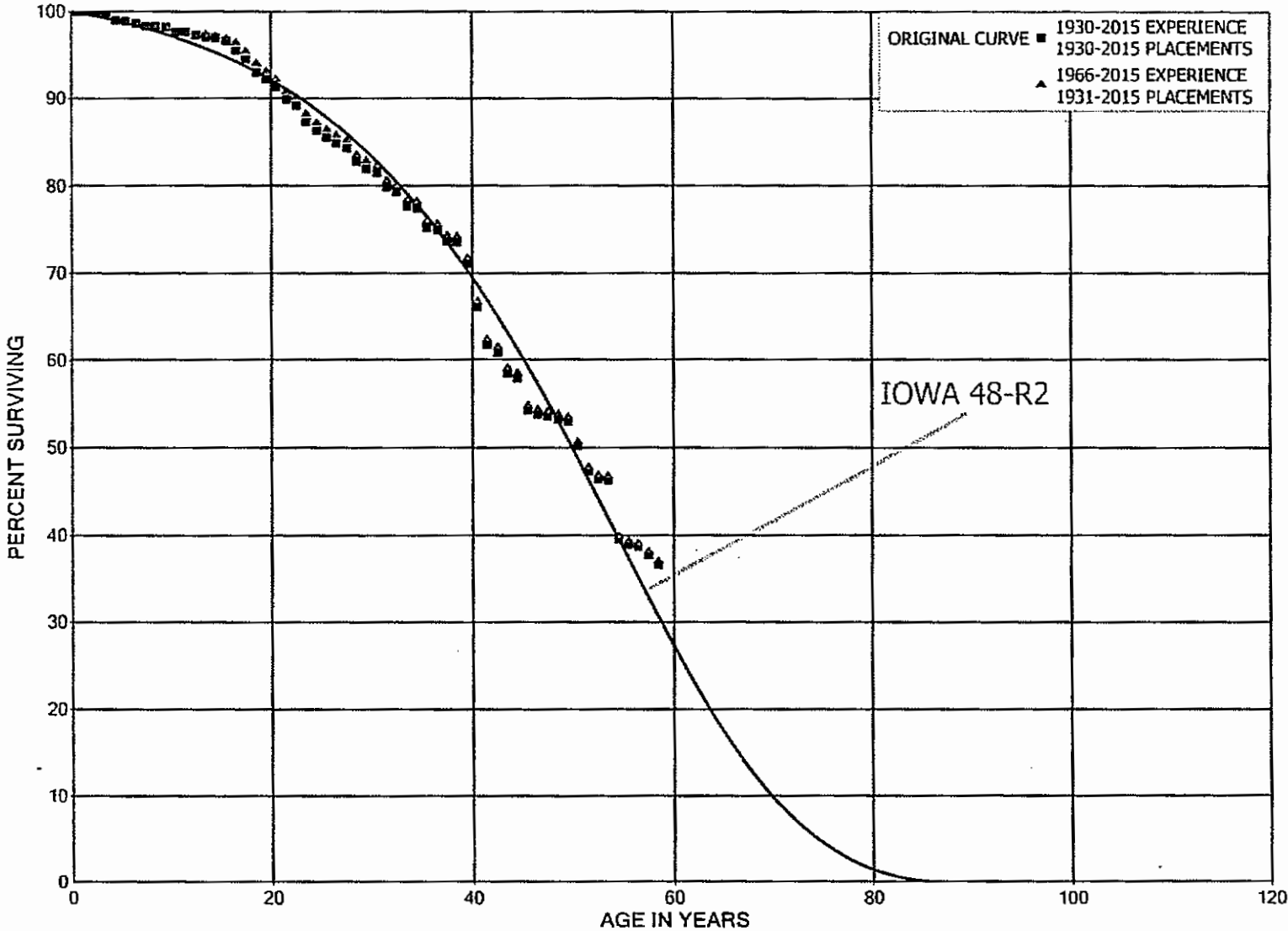
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.5 WELL EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,456,307	50,543	0.0347	0.9653	58.23	
40.5	1,370,386	33,259	0.0243	0.9757	56.20	
41.5	1,323,918	44,347	0.0335	0.9665	54.84	
42.5	1,161,639	22,875	0.0197	0.9803	53.00	
43.5	1,108,364	17,430	0.0157	0.9843	51.96	
44.5	1,047,400	25,029	0.0239	0.9761	51.14	
45.5	851,215	30,683	0.0360	0.9640	49.92	
46.5	752,830	3,599	0.0048	0.9952	48.12	
47.5	594,914	3,255	0.0055	0.9945	47.89	
48.5	551,200	235	0.0004	0.9996	47.63	
49.5	501,479	11,920	0.0238	0.9762	47.61	
50.5	461,616	4,899	0.0106	0.9894	46.48	
51.5	398,557	3,155	0.0079	0.9921	45.98	
52.5	343,088	2,418	0.0070	0.9930	45.62	
53.5	295,079	524	0.0018	0.9982	45.30	
54.5	249,247	1,975	0.0079	0.9921	45.22	
55.5	216,033	6,778	0.0314	0.9686	44.86	
56.5	94,537	4,465	0.0472	0.9528	43.45	
57.5	85,467	7,603	0.0890	0.9110	41.40	
58.5	71,761	280	0.0039	0.9961	37.72	
59.5	60,757	4,796	0.0789	0.9211	37.57	
60.5	35,133	2,482	0.0707	0.9293	34.60	
61.5	36,997		0.0000	1.0000	32.16	
62.5	33,759	165	0.0049	0.9951	32.16	
63.5	18,612		0.0000	1.0000	32.00	
64.5	12,233		0.0000	1.0000	32.00	
65.5	15,966	1,090	0.0683	0.9317	32.00	
66.5	10,152		0.0000	1.0000	29.82	
67.5	955		0.0000	1.0000	29.82	
68.5					29.82	
69.5	1,692		0.0000			
70.5	1,692		0.0000			
71.5	619		0.0000			
72.5	619		0.0000			
73.5						
74.5						
75.5						
76.5	1,736	650	0.3745			
77.5	1,086		0.0000			
78.5	1,086		0.0000			
79.5	1,086		0.0000			
80.5	1,086		0.0000			
81.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
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LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 353 LINES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015

EXPERIENCE BAND 1930-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,189,742		0.0000	1.0000	100.00
0.5	21,435,812	251	0.0000	1.0000	100.00
1.5	21,577,141	11,252	0.0005	0.9995	100.00
2.5	19,373,174	20,599	0.0011	0.9989	99.95
3.5	18,027,783	162,499	0.0090	0.9910	99.84
4.5	16,574,117	24,299	0.0015	0.9985	98.94
5.5	15,428,461	22,935	0.0015	0.9985	98.80
6.5	13,975,966	50,311	0.0036	0.9964	98.65
7.5	14,005,088	7,494	0.0005	0.9995	98.29
8.5	13,973,190	14,541	0.0010	0.9990	98.24
9.5	13,671,348	77,397	0.0057	0.9943	98.14
10.5	13,051,950	499	0.0000	1.0000	97.58
11.5	11,776,959	38,576	0.0033	0.9967	97.58
12.5	11,540,003	17,931	0.0016	0.9984	97.26
13.5	11,300,058	15,456	0.0014	0.9986	97.11
14.5	10,469,178	34,317	0.0033	0.9967	96.98
15.5	10,421,313	122,882	0.0118	0.9882	96.66
16.5	10,177,537	106,003	0.0104	0.9896	95.52
17.5	9,812,243	158,846	0.0162	0.9838	94.52
18.5	9,639,768	86,534	0.0090	0.9910	92.99
19.5	8,698,928	79,774	0.0092	0.9908	92.16
20.5	8,359,460	138,900	0.0166	0.9834	91.31
21.5	8,307,710	54,911	0.0066	0.9934	89.80
22.5	7,914,361	166,432	0.0210	0.9790	89.20
23.5	7,789,792	92,633	0.0119	0.9881	87.33
24.5	6,892,702	60,458	0.0088	0.9912	86.29
25.5	6,612,193	49,949	0.0076	0.9924	85.53
26.5	6,385,348	41,533	0.0065	0.9935	84.89
27.5	6,236,811	120,556	0.0193	0.9807	84.33
28.5	5,329,827	47,368	0.0089	0.9911	82.70
29.5	4,753,832	27,112	0.0057	0.9943	81.97
30.5	4,126,665	86,692	0.0210	0.9790	81.50
31.5	3,822,012	24,686	0.0065	0.9935	79.79
32.5	3,598,576	76,093	0.0211	0.9789	79.27
33.5	3,011,796	6,790	0.0023	0.9977	77.60
34.5	2,518,998	72,524	0.0288	0.9712	77.42
35.5	1,846,057	8,341	0.0045	0.9955	75.19
36.5	1,747,522	29,704	0.0170	0.9830	74.85
37.5	1,390,272	1,948	0.0014	0.9986	73.58
38.5	1,360,671	44,834	0.0329	0.9671	73.48



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,303,029	91,704	0.0704	0.9296	71.06
40.5	1,175,455	76,142	0.0648	0.9352	66.06
41.5	1,064,809	16,131	0.0151	0.9849	61.78
42.5	1,039,842	41,051	0.0395	0.9605	60.84
43.5	977,928	9,209	0.0094	0.9906	58.44
44.5	940,124	61,137	0.0650	0.9350	57.89
45.5	635,998	4,176	0.0066	0.9934	54.12
46.5	629,725	2,878	0.0046	0.9954	53.77
47.5	446,810	2,651	0.0059	0.9941	53.52
48.5	312,851	1,756	0.0056	0.9944	53.21
49.5	297,641	15,551	0.0522	0.9478	52.91
50.5	271,853	15,411	0.0567	0.9433	50.14
51.5	252,442	5,108	0.0202	0.9798	47.30
52.5	239,825	263	0.0011	0.9989	46.34
53.5	218,789	32,272	0.1475	0.8525	46.29
54.5	151,128	2,336	0.0155	0.9845	39.46
55.5	140,308	962	0.0069	0.9931	38.85
56.5	117,352	2,882	0.0246	0.9754	38.59
57.5	114,120	3,332	0.0292	0.9708	37.64
58.5	66,884	1,026	0.0153	0.9847	36.54
59.5	63,934	3,204	0.0501	0.9499	35.98
60.5	51,576	2,108	0.0409	0.9591	34.18
61.5	36,792	423	0.0115	0.9885	32.78
62.5	35,981		0.0000	1.0000	32.40
63.5					32.40

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 353 LINES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2015

EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,300,519		0.0000	1.0000	100.00
0.5	20,636,690		0.0000	1.0000	100.00
1.5	20,525,426	121	0.0000	1.0000	100.00
2.5	18,204,564	19,715	0.0011	0.9989	100.00
3.5	16,897,412	161,761	0.0096	0.9904	99.89
4.5	15,519,586	20,414	0.0013	0.9987	98.93
5.5	14,390,726	21,760	0.0015	0.9985	98.80
6.5	13,355,949	46,658	0.0035	0.9965	98.66
7.5	13,389,300	4,817	0.0004	0.9996	98.31
8.5	13,438,598	13,034	0.0010	0.9990	98.28
9.5	13,147,058	71,749	0.0055	0.9945	98.18
10.5	12,628,961	189	0.0000	1.0000	97.64
11.5	11,375,221	36,903	0.0032	0.9968	97.64
12.5	11,144,719	5,694	0.0005	0.9995	97.33
13.5	11,036,565	12,200	0.0011	0.9989	97.28
14.5	10,212,631	34,183	0.0033	0.9967	97.17
15.5	10,179,525	41,513	0.0041	0.9959	96.84
16.5	10,158,631	105,434	0.0104	0.9896	96.45
17.5	9,805,886	158,468	0.0162	0.9838	95.45
18.5	9,633,965	85,600	0.0089	0.9911	93.91
19.5	8,694,059	79,742	0.0092	0.9908	93.07
20.5	8,354,623	138,900	0.0166	0.9834	92.22
21.5	8,302,873	54,824	0.0066	0.9934	90.68
22.5	7,909,611	166,432	0.0210	0.9790	90.09
23.5	7,785,074	92,108	0.0118	0.9882	88.19
24.5	6,888,509	60,458	0.0088	0.9912	87.15
25.5	6,610,270	49,071	0.0074	0.9926	86.38
26.5	6,384,303	41,533	0.0065	0.9935	85.74
27.5	6,235,766	120,556	0.0193	0.9807	85.18
28.5	5,328,782	47,368	0.0089	0.9911	83.54
29.5	4,752,787	27,112	0.0057	0.9943	82.79
30.5	4,125,620	86,692	0.0210	0.9790	82.32
31.5	3,820,967	24,686	0.0065	0.9935	80.59
32.5	3,597,531	75,998	0.0211	0.9789	80.07
33.5	3,010,846	6,622	0.0022	0.9978	78.38
34.5	2,518,998	72,524	0.0288	0.9712	78.21
35.5	1,846,057	8,341	0.0045	0.9955	75.95
36.5	1,747,522	29,704	0.0170	0.9830	75.61
37.5	1,390,272	1,948	0.0014	0.9986	74.33
38.5	1,360,671	44,834	0.0329	0.9671	74.22

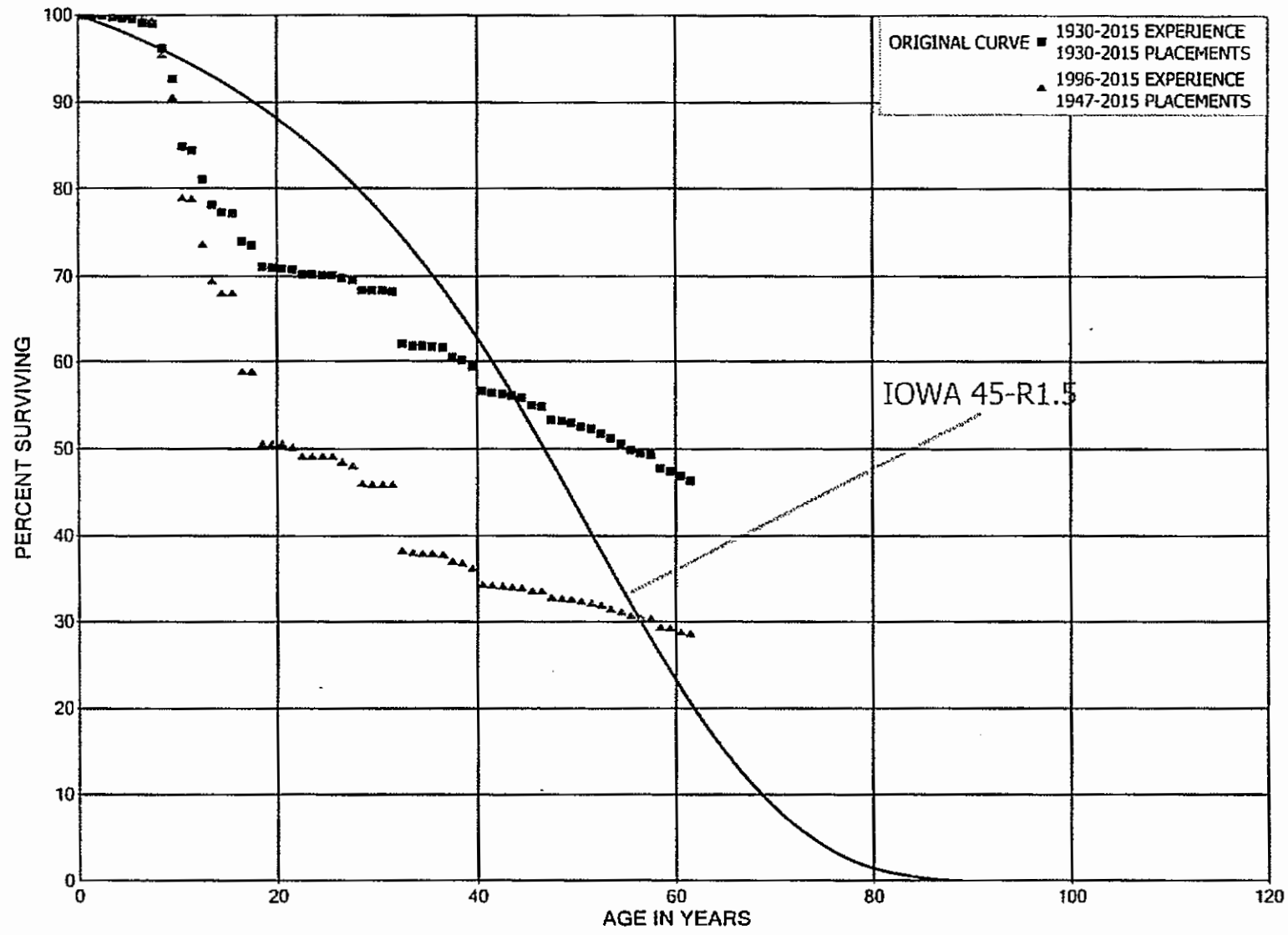
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 353 LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,303,029	91,704	0.0704	0.9296	71.78
40.5	1,175,455	76,142	0.0648	0.9352	66.72
41.5	1,064,809	16,131	0.0151	0.9849	62.40
42.5	1,039,842	41,051	0.0395	0.9605	61.46
43.5	977,928	9,209	0.0094	0.9906	59.03
44.5	940,124	61,137	0.0650	0.9350	58.48
45.5	635,998	4,176	0.0066	0.9934	54.67
46.5	629,725	2,878	0.0046	0.9954	54.31
47.5	446,810	2,651	0.0059	0.9941	54.07
48.5	312,851	1,756	0.0056	0.9944	53.74
49.5	297,641	15,551	0.0522	0.9478	53.44
50.5	271,853	15,411	0.0567	0.9433	50.65
51.5	252,442	5,108	0.0202	0.9798	47.78
52.5	239,825	263	0.0011	0.9989	46.81
53.5	218,789	32,272	0.1475	0.8525	46.76
54.5	151,128	2,336	0.0155	0.9845	39.86
55.5	140,308	962	0.0069	0.9931	39.25
56.5	117,352	2,882	0.0246	0.9754	38.98
57.5	114,120	3,332	0.0292	0.9708	38.02
58.5	66,884	1,026	0.0153	0.9847	36.91
59.5	63,934	3,204	0.0501	0.9499	36.35
60.5	51,576	2,108	0.0409	0.9591	34.52
61.5	36,792	423	0.0115	0.9885	33.11
62.5	35,981		0.0000	1.0000	32.73
63.5					32.73

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	49,756,710	756	0.0000	1.0000	100.00	
0.5	48,985,877	1,578	0.0000	1.0000	100.00	
1.5	22,768,190	6,401	0.0003	0.9997	100.00	
2.5	21,751,672	59,499	0.0027	0.9973	99.97	
3.5	21,031,720	14,226	0.0007	0.9993	99.69	
4.5	20,032,271	25,251	0.0013	0.9987	99.63	
5.5	18,293,083	90,199	0.0049	0.9951	99.50	
6.5	15,981,475	18,547	0.0012	0.9988	99.01	
7.5	15,854,277	435,231	0.0275	0.9725	98.90	
8.5	14,260,192	526,215	0.0369	0.9631	96.18	
9.5	13,658,001	1,141,608	0.0836	0.9164	92.63	
10.5	12,289,097	65,755	0.0054	0.9946	84.89	
11.5	12,214,568	493,529	0.0404	0.9596	84.43	
12.5	11,653,739	407,135	0.0349	0.9651	81.02	
13.5	10,714,139	126,742	0.0118	0.9882	78.19	
14.5	9,096,568	5,894	0.0006	0.9994	77.27	
15.5	6,757,532	288,884	0.0427	0.9573	77.22	
16.5	6,448,878	32,814	0.0051	0.9949	73.92	
17.5	5,965,224	200,448	0.0336	0.9664	73.54	
18.5	5,757,133	14,225	0.0025	0.9975	71.07	
19.5	5,049,591	808	0.0002	0.9998	70.89	
20.5	5,062,242	9,239	0.0018	0.9982	70.88	
21.5	5,197,743	43,685	0.0084	0.9916	70.75	
22.5	5,023,807	1,250	0.0002	0.9998	70.16	
23.5	4,802,256	3,625	0.0008	0.9992	70.14	
24.5	4,743,634		0.0000	1.0000	70.09	
25.5	4,688,123	25,701	0.0055	0.9945	70.09	
26.5	4,686,983	16,366	0.0035	0.9965	69.70	
27.5	4,649,183	76,394	0.0164	0.9836	69.46	
28.5	4,571,441	2,977	0.0007	0.9993	68.32	
29.5	4,568,464	2,383	0.0005	0.9995	68.27	
30.5	4,560,824	943	0.0002	0.9998	68.24	
31.5	4,554,804	409,359	0.0899	0.9101	68.22	
32.5	4,117,499	13,865	0.0034	0.9966	62.09	
33.5	4,102,786	573	0.0001	0.9999	61.88	
34.5	4,095,636	6,323	0.0015	0.9985	61.87	
35.5	4,087,568	8,685	0.0021	0.9979	61.78	
36.5	4,076,147	72,526	0.0178	0.9822	61.65	
37.5	3,998,901	23,842	0.0060	0.9940	60.55	
38.5	3,839,824	48,141	0.0125	0.9875	60.19	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,700,692	172,395	0.0466	0.9534	59.44
40.5	3,528,010	13,981	0.0040	0.9960	56.67
41.5	3,155,651	6,430	0.0020	0.9980	56.44
42.5	3,101,738	12,105	0.0039	0.9961	56.33
43.5	3,088,327	14,813	0.0048	0.9952	56.11
44.5	3,057,887	49,307	0.0161	0.9839	55.84
45.5	2,637,218	3,077	0.0012	0.9988	54.94
46.5	2,561,065	73,669	0.0288	0.9712	54.87
47.5	2,464,379	5,618	0.0023	0.9977	53.30
48.5	2,371,044	9,397	0.0040	0.9960	53.17
49.5	2,356,796	18,494	0.0078	0.9922	52.96
50.5	2,262,187	12,207	0.0054	0.9946	52.55
51.5	1,811,626	17,170	0.0095	0.9905	52.26
52.5	1,780,942	19,909	0.0112	0.9888	51.77
53.5	1,192,085	15,937	0.0134	0.9866	51.19
54.5	1,159,120	16,590	0.0143	0.9857	50.51
55.5	1,141,831	5,595	0.0049	0.9951	49.78
56.5	405,991	2,519	0.0062	0.9938	49.54
57.5	403,472	12,695	0.0315	0.9685	49.23
58.5	372,075	2,160	0.0058	0.9942	47.68
59.5	289,516	3,810	0.0132	0.9868	47.41
60.5	285,706	2,882	0.0101	0.9899	46.78
61.5	282,602	1,535	0.0054	0.9946	46.31
62.5	281,043	6,554	0.0233	0.9767	46.06
63.5	69,748	7,968	0.1142	0.8858	44.98
64.5	56,996		0.0000	1.0000	39.85
65.5	56,996	550	0.0096	0.9904	39.85
66.5	1,256		0.0000	1.0000	39.46
67.5	1,057		0.0000	1.0000	39.46
68.5					39.46

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1947-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,374,484		0.0000	1.0000	100.00
0.5	44,711,915		0.0000	1.0000	100.00
1.5	17,552,753		0.0000	1.0000	100.00
2.5	16,580,497	34,979	0.0021	0.9979	100.00
3.5	15,994,724		0.0000	1.0000	99.79
4.5	15,036,555	7,220	0.0005	0.9995	99.79
5.5	13,314,815	66,466	0.0050	0.9950	99.74
6.5	11,036,781	2,260	0.0002	0.9998	99.24
7.5	10,962,734	431,675	0.0394	0.9606	99.22
8.5	9,389,168	485,473	0.0517	0.9483	95.32
9.5	8,835,694	1,130,532	0.1280	0.8720	90.39
10.5	7,489,621	10,591	0.0014	0.9986	78.82
11.5	7,476,564	492,332	0.0659	0.9341	78.71
12.5	6,959,001	397,868	0.0572	0.9428	73.53
13.5	6,012,672	126,340	0.0210	0.9790	69.32
14.5	4,361,214		0.0000	1.0000	67.87
15.5	2,091,451	282,665	0.1352	0.8648	67.87
16.5	1,799,240		0.0000	1.0000	58.69
17.5	1,407,537	200,000	0.1421	0.8579	58.69
18.5	1,387,583		0.0000	1.0000	50.35
19.5	1,198,420		0.0000	1.0000	50.35
20.5	1,211,980	8,761	0.0072	0.9928	50.35
21.5	1,820,792	36,819	0.0202	0.9798	49.99
22.5	1,687,423		0.0000	1.0000	48.98
23.5	1,473,490		0.0000	1.0000	48.98
24.5	1,418,650		0.0000	1.0000	48.98
25.5	1,790,150	25,701	0.0144	0.9856	48.98
26.5	1,839,403	16,366	0.0089	0.9911	48.28
27.5	1,813,315	76,394	0.0421	0.9579	47.85
28.5	1,823,496	2,977	0.0016	0.9984	45.83
29.5	1,846,275	2,106	0.0011	0.9989	45.76
30.5	1,916,183	143	0.0001	0.9999	45.70
31.5	2,438,462	409,359	0.1679	0.8321	45.70
32.5	2,043,879	13,065	0.0064	0.9936	38.03
33.5	2,792,084	573	0.0002	0.9998	37.79
34.5	2,802,954	6,323	0.0023	0.9977	37.78
35.5	2,795,585	7,885	0.0028	0.9972	37.69
36.5	3,617,004	72,526	0.0201	0.9799	37.59
37.5	3,539,758	23,842	0.0067	0.9933	36.83
38.5	3,401,476	48,141	0.0142	0.9858	36.58

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

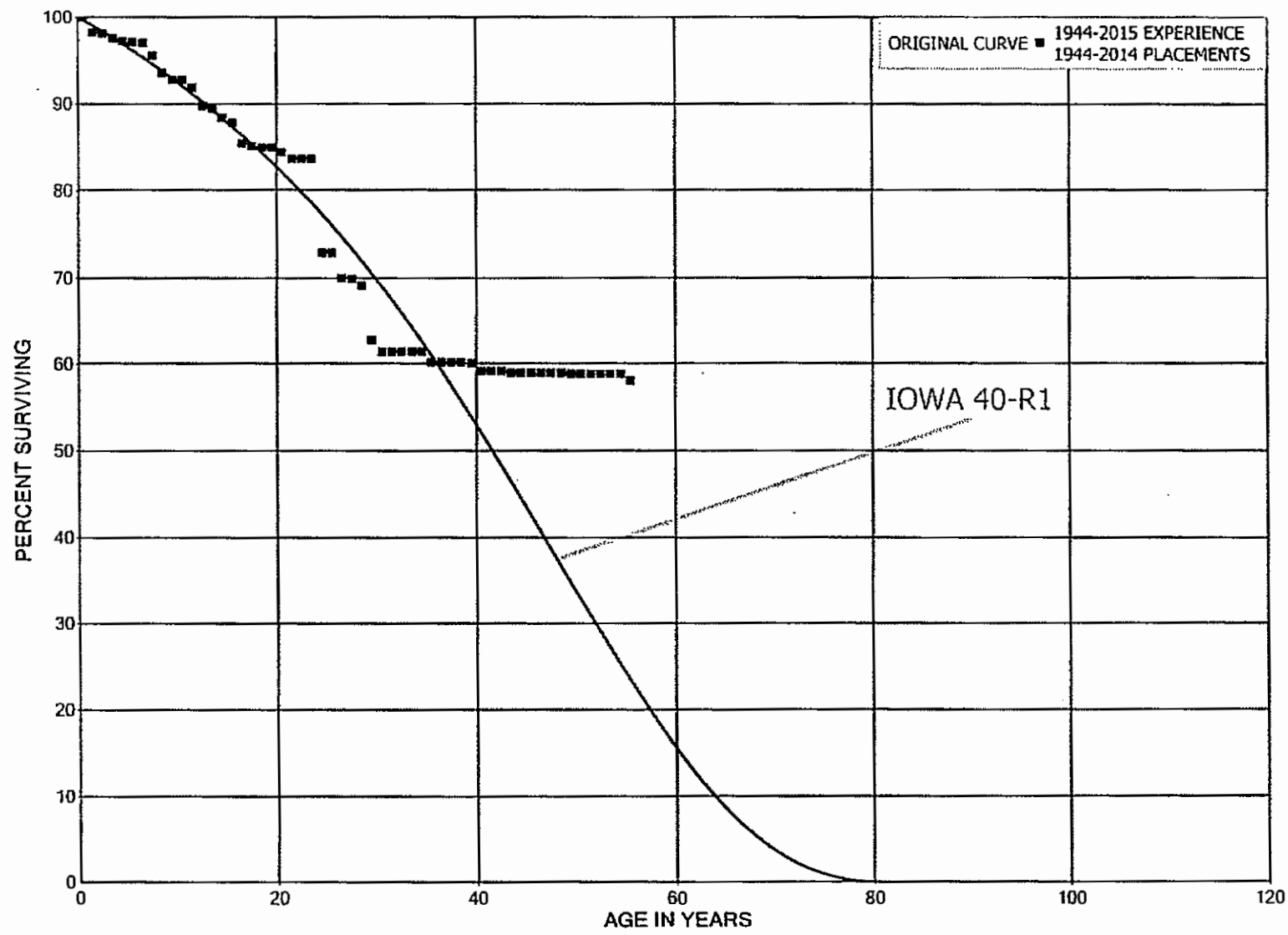
## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,343,661	172,142	0.0515	0.9485	36.07	
40.5	3,171,233	13,981	0.0044	0.9956	34.21	
41.5	2,799,096	5,426	0.0019	0.9981	34.06	
42.5	2,751,942	11,605	0.0042	0.9958	33.99	
43.5	2,961,524	10,782	0.0036	0.9964	33.85	
44.5	2,940,552	30,889	0.0105	0.9895	33.73	
45.5	2,538,301		0.0000	1.0000	33.37	
46.5	2,539,965	58,156	0.0229	0.9771	33.37	
47.5	2,461,655	5,418	0.0022	0.9978	32.61	
48.5	2,370,169	8,915	0.0038	0.9962	32.54	
49.5	2,356,403	18,494	0.0078	0.9922	32.41	
50.5	2,261,794	11,814	0.0052	0.9948	32.16	
51.5	1,811,626	17,170	0.0095	0.9905	31.99	
52.5	1,780,942	19,909	0.0112	0.9888	31.69	
53.5	1,192,085	15,937	0.0134	0.9866	31.33	
54.5	1,159,120	16,590	0.0143	0.9857	30.92	
55.5	1,141,831	5,595	0.0049	0.9951	30.47	
56.5	405,991	2,519	0.0062	0.9938	30.32	
57.5	403,472	12,695	0.0315	0.9685	30.14	
58.5	372,075	2,160	0.0058	0.9942	29.19	
59.5	289,516	3,810	0.0132	0.9868	29.02	
60.5	285,706	2,882	0.0101	0.9899	28.64	
61.5	282,602	1,535	0.0054	0.9946	28.35	
62.5	281,043	6,554	0.0233	0.9767	28.19	
63.5	69,748	7,968	0.1142	0.8858	27.54	
64.5	56,996		0.0000	1.0000	24.39	
65.5	56,996	550	0.0096	0.9904	24.39	
66.5	1,256		0.0000	1.0000	24.15	
67.5	1,057		0.0000	1.0000	24.15	
68.5					24.15	



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1944-2014			EXPERIENCE BAND 1944-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	906,999		0.0000	1.0000	100.00
0.5	906,999	16,502	0.0182	0.9818	100.00
1.5	728,101	1,145	0.0016	0.9984	98.18
2.5	688,296	3,878	0.0056	0.9944	98.03
3.5	614,349	2,217	0.0036	0.9964	97.47
4.5	600,006	89	0.0001	0.9999	97.12
5.5	485,248	1,072	0.0022	0.9978	97.11
6.5	472,796	6,811	0.0144	0.9856	96.89
7.5	465,985	9,678	0.0208	0.9792	95.50
8.5	456,567	3,866	0.0085	0.9915	93.51
9.5	441,362		0.0000	1.0000	92.72
10.5	441,362	4,194	0.0095	0.9905	92.72
11.5	437,168	10,268	0.0235	0.9765	91.84
12.5	413,608	1,331	0.0032	0.9968	89.68
13.5	375,387	4,116	0.0110	0.9890	89.40
14.5	329,112	2,301	0.0070	0.9930	88.42
15.5	326,811	8,886	0.0272	0.9728	87.80
16.5	317,925	1,140	0.0036	0.9964	85.41
17.5	316,785	464	0.0015	0.9985	85.10
18.5	316,321	317	0.0010	0.9990	84.98
19.5	315,098	1,648	0.0052	0.9948	84.89
20.5	314,356	3,068	0.0098	0.9902	84.45
21.5	311,288		0.0000	1.0000	83.63
22.5	301,560		0.0000	1.0000	83.63
23.5	311,288	40,157	0.1290	0.8710	83.63
24.5	268,839		0.0000	1.0000	72.84
25.5	205,996	8,177	0.0397	0.9603	72.84
26.5	178,016	215	0.0012	0.9988	69.95
27.5	177,801	2,067	0.0116	0.9884	69.86
28.5	164,163	14,915	0.0909	0.9091	69.05
29.5	144,158	3,276	0.0227	0.9773	62.78
30.5	140,882		0.0000	1.0000	61.35
31.5	140,882		0.0000	1.0000	61.35
32.5	136,414		0.0000	1.0000	61.35
33.5	136,414		0.0000	1.0000	61.35
34.5	136,414	2,509	0.0184	0.9816	61.35
35.5	131,057		0.0000	1.0000	60.22
36.5	131,057		0.0000	1.0000	60.22
37.5	131,057		0.0000	1.0000	60.22
38.5	131,057	393	0.0030	0.9970	60.22

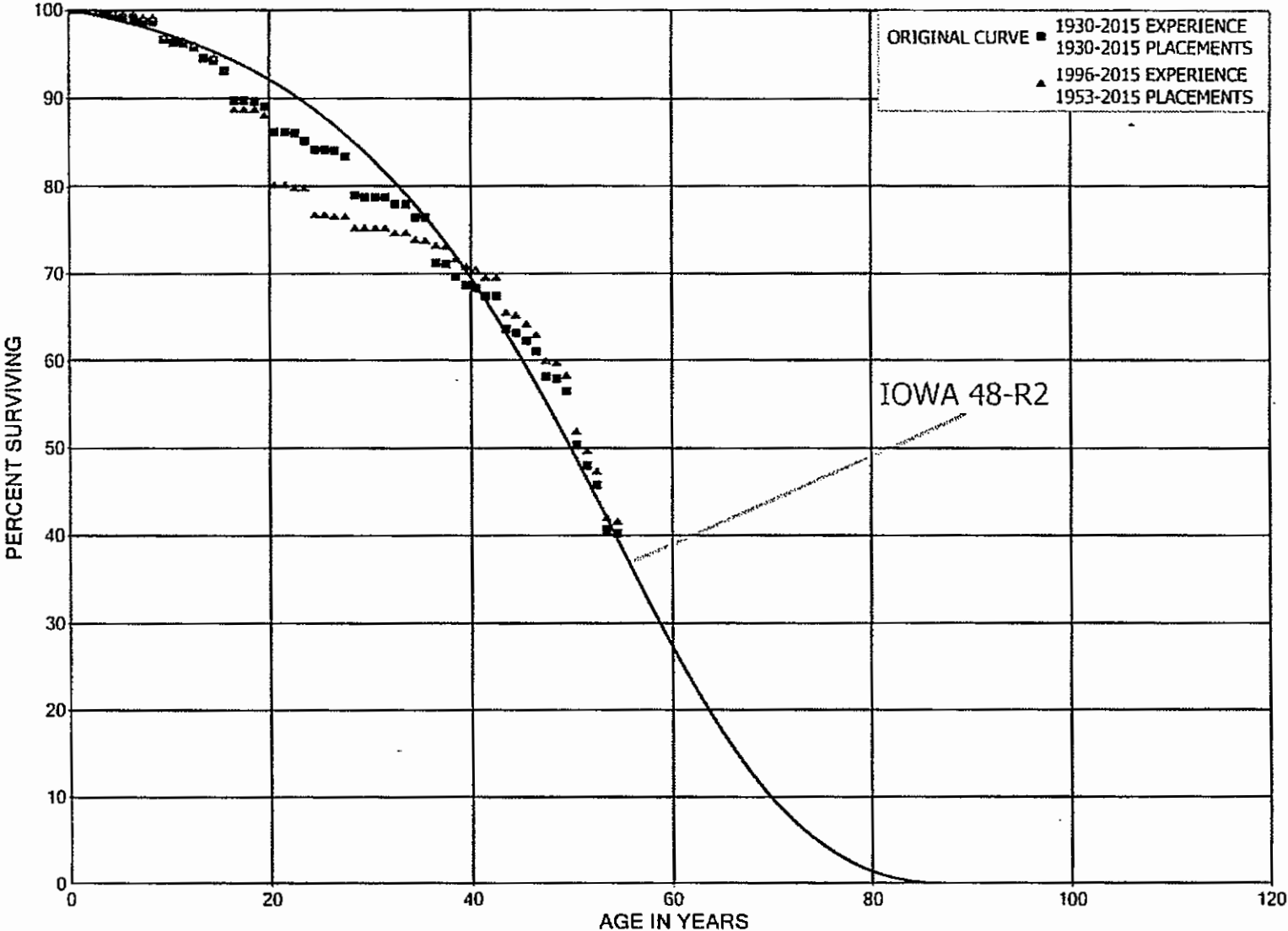
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1944-2014			EXPERIENCE BAND 1944-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	130,664	1,946	0.0149	0.9851	60.04	
40.5	128,718		0.0000	1.0000	59.15	
41.5	128,718		0.0000	1.0000	59.15	
42.5	128,718	505	0.0039	0.9961	59.15	
43.5	128,033		0.0000	1.0000	58.91	
44.5	127,127		0.0000	1.0000	58.91	
45.5	107,819		0.0000	1.0000	58.91	
46.5	107,819		0.0000	1.0000	58.91	
47.5	100,847		0.0000	1.0000	58.91	
48.5	100,847	43	0.0004	0.9996	58.91	
49.5	77,422		0.0000	1.0000	58.89	
50.5	44,140		0.0000	1.0000	58.89	
51.5	43,770		0.0000	1.0000	58.89	
52.5	43,770		0.0000	1.0000	58.89	
53.5	42,297		0.0000	1.0000	58.89	
54.5	42,297	629	0.0149	0.9851	58.89	
55.5	41,668		0.0000	1.0000	58.01	
56.5	6,879		0.0000	1.0000	58.01	
57.5	6,451		0.0000	1.0000	58.01	
58.5	2,728		0.0000	1.0000	58.01	
59.5	2,728		0.0000	1.0000	58.01	
60.5	2,728		0.0000	1.0000	58.01	
61.5	1,152		0.0000	1.0000	58.01	
62.5	1,152		0.0000	1.0000	58.01	
63.5	1,152		0.0000	1.0000	58.01	
64.5					58.01	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 356 PURIFICATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 356 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	20,372,484	770	0.0000	1.0000	100.00	
0.5	16,856,626	5,583	0.0003	0.9997	100.00	
1.5	15,386,642	18,223	0.0012	0.9988	99.96	
2.5	14,232,214	33,983	0.0024	0.9976	99.84	
3.5	12,890,043	25,871	0.0020	0.9980	99.61	
4.5	12,444,052	35,976	0.0029	0.9971	99.41	
5.5	10,924,657	14,882	0.0014	0.9986	99.12	
6.5	10,625,597	35,406	0.0033	0.9967	98.98	
7.5	10,590,190	2,908	0.0003	0.9997	98.65	
8.5	10,581,749	217,275	0.0205	0.9795	98.63	
9.5	10,333,957	33,162	0.0032	0.9968	96.60	
10.5	10,208,366	16,225	0.0016	0.9984	96.29	
11.5	9,928,712	40,225	0.0041	0.9959	96.14	
12.5	9,427,003	118,965	0.0126	0.9874	95.75	
13.5	8,564,151	20,408	0.0024	0.9976	94.54	
14.5	7,087,583	95,820	0.0135	0.9865	94.32	
15.5	5,939,969	210,240	0.0354	0.9646	93.04	
16.5	5,242,171		0.0000	1.0000	89.75	
17.5	5,243,769	8,492	0.0016	0.9984	89.75	
18.5	2,967,296	19,391	0.0065	0.9935	89.60	
19.5	2,013,160	64,116	0.0318	0.9682	89.02	
20.5	1,929,722		0.0000	1.0000	86.18	
21.5	1,656,416	2,107	0.0013	0.9987	86.18	
22.5	1,608,270	16,641	0.0103	0.9897	86.07	
23.5	1,694,122	20,358	0.0120	0.9880	85.18	
24.5	1,646,172	200	0.0001	0.9999	84.16	
25.5	1,643,925	966	0.0006	0.9994	84.15	
26.5	1,496,040	12,194	0.0082	0.9918	84.10	
27.5	1,566,552	83,010	0.0530	0.9470	83.41	
28.5	1,466,676	5,681	0.0039	0.9961	78.99	
29.5	1,382,252		0.0000	1.0000	78.69	
30.5	1,378,498		0.0000	1.0000	78.69	
31.5	1,332,921	11,545	0.0087	0.9913	78.69	
32.5	1,321,376	1,782	0.0013	0.9987	78.01	
33.5	1,319,594	24,606	0.0186	0.9814	77.90	
34.5	1,294,988	1,253	0.0010	0.9990	76.45	
35.5	1,293,734	88,657	0.0685	0.9315	76.37	
36.5	1,205,077	2,174	0.0018	0.9982	71.14	
37.5	1,202,902	24,379	0.0203	0.9797	71.01	
38.5	1,172,476	15,525	0.0132	0.9868	69.57	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 356 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2015			EXPERIENCE BAND 1930-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,156,182	6,601	0.0057	0.9943	68.65	
40.5	1,136,349	14,572	0.0128	0.9872	68.26	
41.5	1,006,620		0.0000	1.0000	67.38	
42.5	1,006,620	57,090	0.0567	0.9433	67.38	
43.5	948,761	5,674	0.0060	0.9940	63.56	
44.5	941,964	13,757	0.0146	0.9854	63.18	
45.5	927,234	17,582	0.0190	0.9810	62.26	
46.5	869,593	41,273	0.0475	0.9525	61.08	
47.5	710,071	3,152	0.0044	0.9956	58.18	
48.5	431,602	10,640	0.0247	0.9753	57.92	
49.5	419,060	46,040	0.1099	0.8901	56.49	
50.5	369,312	17,048	0.0462	0.9538	50.29	
51.5	131,519	6,187	0.0470	0.9530	47.97	
52.5	115,210	12,889	0.1119	0.8881	45.71	
53.5	102,321	1,196	0.0117	0.9883	40.60	
54.5	29,842	12,278	0.4114	0.5886	40.12	
55.5	17,564	395	0.0225	0.9775	23.61	
56.5					23.08	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 356 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,138,056		0.0000	1.0000	100.00
0.5	14,704,382		0.0000	1.0000	100.00
1.5	13,379,090	18,223	0.0014	0.9986	100.00
2.5	12,236,022	16,877	0.0014	0.9986	99.86
3.5	11,024,803	23,661	0.0021	0.9979	99.73
4.5	10,609,276	14,079	0.0013	0.9987	99.51
5.5	9,123,492		0.0000	1.0000	99.38
6.5	8,903,527	35,406	0.0040	0.9960	99.38
7.5	8,868,121		0.0000	1.0000	98.98
8.5	8,879,453	196,368	0.0221	0.9779	98.98
9.5	8,731,312	31,574	0.0036	0.9964	96.80
10.5	8,619,708	7,264	0.0008	0.9992	96.45
11.5	8,394,592	36,311	0.0043	0.9957	96.36
12.5	7,896,797	114,355	0.0145	0.9855	95.95
13.5	7,037,839	6,825	0.0010	0.9990	94.56
14.5	5,575,571	86,467	0.0155	0.9845	94.47
15.5	4,450,395	209,558	0.0471	0.9529	93.00
16.5	3,741,791		0.0000	1.0000	88.62
17.5	3,742,508	717	0.0002	0.9998	88.62
18.5	1,492,337	11,343	0.0076	0.9924	88.61
19.5	595,739	53,414	0.0897	0.9103	87.93
20.5	489,335		0.0000	1.0000	80.05
21.5	546,923	2,041	0.0037	0.9963	80.05
22.5	498,843		0.0000	1.0000	79.75
23.5	401,826	16,061	0.0400	0.9600	79.75
24.5	365,132		0.0000	1.0000	76.56
25.5	363,131	966	0.0027	0.9973	76.56
26.5	341,214		0.0000	1.0000	76.36
27.5	543,947	9,126	0.0168	0.9832	76.36
28.5	793,272		0.0000	1.0000	75.08
29.5	716,431		0.0000	1.0000	75.08
30.5	716,889		0.0000	1.0000	75.08
31.5	944,776	7,388	0.0078	0.9922	75.08
32.5	978,296		0.0000	1.0000	74.49
33.5	978,296	9,849	0.0101	0.9899	74.49
34.5	1,149,346	1,253	0.0011	0.9989	73.74
35.5	1,148,093	9,777	0.0085	0.9915	73.66
36.5	1,201,049	2,174	0.0018	0.9982	73.03
37.5	1,198,874	23,490	0.0196	0.9804	72.90
38.5	1,169,337	13,145	0.0112	0.9888	71.47

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

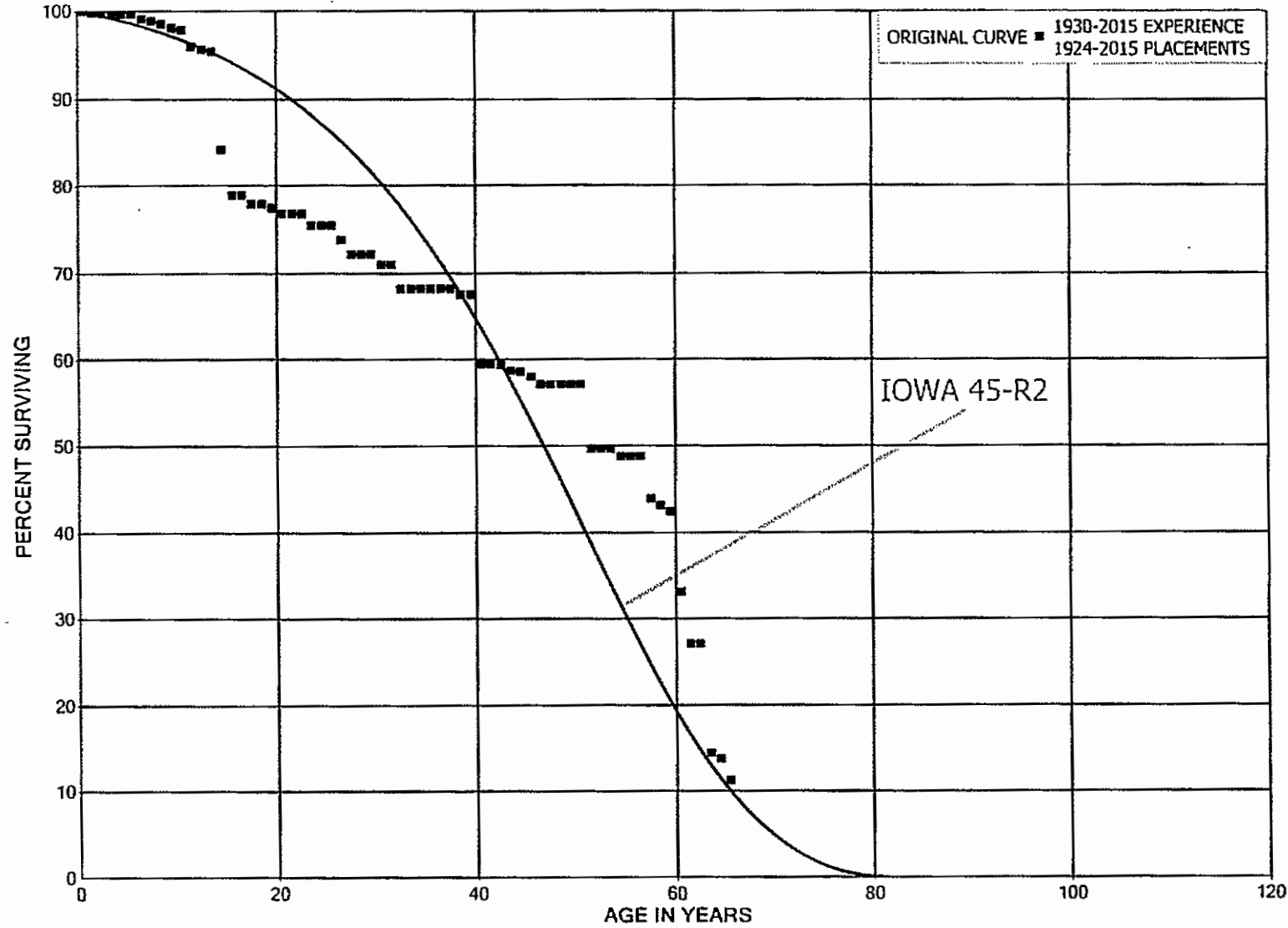
## ACCOUNT 356 PURIFICATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,155,423	6,601	0.0057	0.9943	70.67
40.5	1,135,590	14,572	0.0128	0.9872	70.26
41.5	1,005,861		0.0000	1.0000	69.36
42.5	1,005,861	57,090	0.0568	0.9432	69.36
43.5	948,002	5,674	0.0060	0.9940	65.43
44.5	941,205	13,757	0.0146	0.9854	65.03
45.5	926,475	17,582	0.0190	0.9810	64.08
46.5	868,834	41,273	0.0475	0.9525	62.87
47.5	709,312	3,152	0.0044	0.9956	59.88
48.5	430,843	10,640	0.0247	0.9753	59.62
49.5	418,301	46,040	0.1101	0.8899	58.14
50.5	368,553	16,289	0.0442	0.9558	51.74
51.5	131,519	6,187	0.0470	0.9530	49.46
52.5	115,210	12,889	0.1119	0.8881	47.13
53.5	102,321	1,196	0.0117	0.9883	41.86
54.5	29,842	12,278	0.4114	0.5886	41.37
55.5	17,564	395	0.0225	0.9775	24.35
56.5					23.80



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 357 OTHER EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 357 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2015			EXPERIENCE BAND 1930-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,600,397	18	0.0000	1.0000	100.00	
0.5	2,557,646	7,079	0.0028	0.9972	100.00	
1.5	2,292,812	623	0.0003	0.9997	99.72	
2.5	1,648,762	160	0.0001	0.9999	99.70	
3.5	1,592,766	1,045	0.0007	0.9993	99.69	
4.5	1,655,254		0.0000	1.0000	99.62	
5.5	1,383,797	7,479	0.0054	0.9946	99.62	
6.5	1,237,922	3,392	0.0027	0.9973	99.08	
7.5	1,199,928	4,037	0.0034	0.9966	98.81	
8.5	1,179,523	5,494	0.0047	0.9953	98.48	
9.5	1,052,303	1,783	0.0017	0.9983	98.02	
10.5	1,016,717	19,204	0.0189	0.9811	97.85	
11.5	955,164	3,452	0.0036	0.9964	96.00	
12.5	951,120	2,414	0.0025	0.9975	95.66	
13.5	617,340	72,583	0.1176	0.8824	95.42	
14.5	321,818	19,847	0.0617	0.9383	84.20	
15.5	301,971	363	0.0012	0.9988	79.00	
16.5	304,700	3,594	0.0118	0.9882	78.91	
17.5	301,105		0.0000	1.0000	77.98	
18.5	290,098	1,736	0.0060	0.9940	77.98	
19.5	288,362	2,489	0.0086	0.9914	77.51	
20.5	234,724		0.0000	1.0000	76.84	
21.5	233,838		0.0000	1.0000	76.84	
22.5	230,761	4,007	0.0174	0.9826	76.84	
23.5	175,157		0.0000	1.0000	75.51	
24.5	145,886		0.0000	1.0000	75.51	
25.5	132,110	2,869	0.0217	0.9783	75.51	
26.5	115,187	2,705	0.0235	0.9765	73.87	
27.5	112,482		0.0000	1.0000	72.13	
28.5	94,182		0.0000	1.0000	72.13	
29.5	93,316	1,535	0.0164	0.9836	72.13	
30.5	91,781		0.0000	1.0000	70.95	
31.5	91,781	3,604	0.0393	0.9607	70.95	
32.5	81,695		0.0000	1.0000	68.16	
33.5	79,962		0.0000	1.0000	68.16	
34.5	63,951		0.0000	1.0000	68.16	
35.5	63,951		0.0000	1.0000	68.16	
36.5	63,951		0.0000	1.0000	68.16	
37.5	63,951	644	0.0101	0.9899	68.16	
38.5	63,307		0.0000	1.0000	67.48	

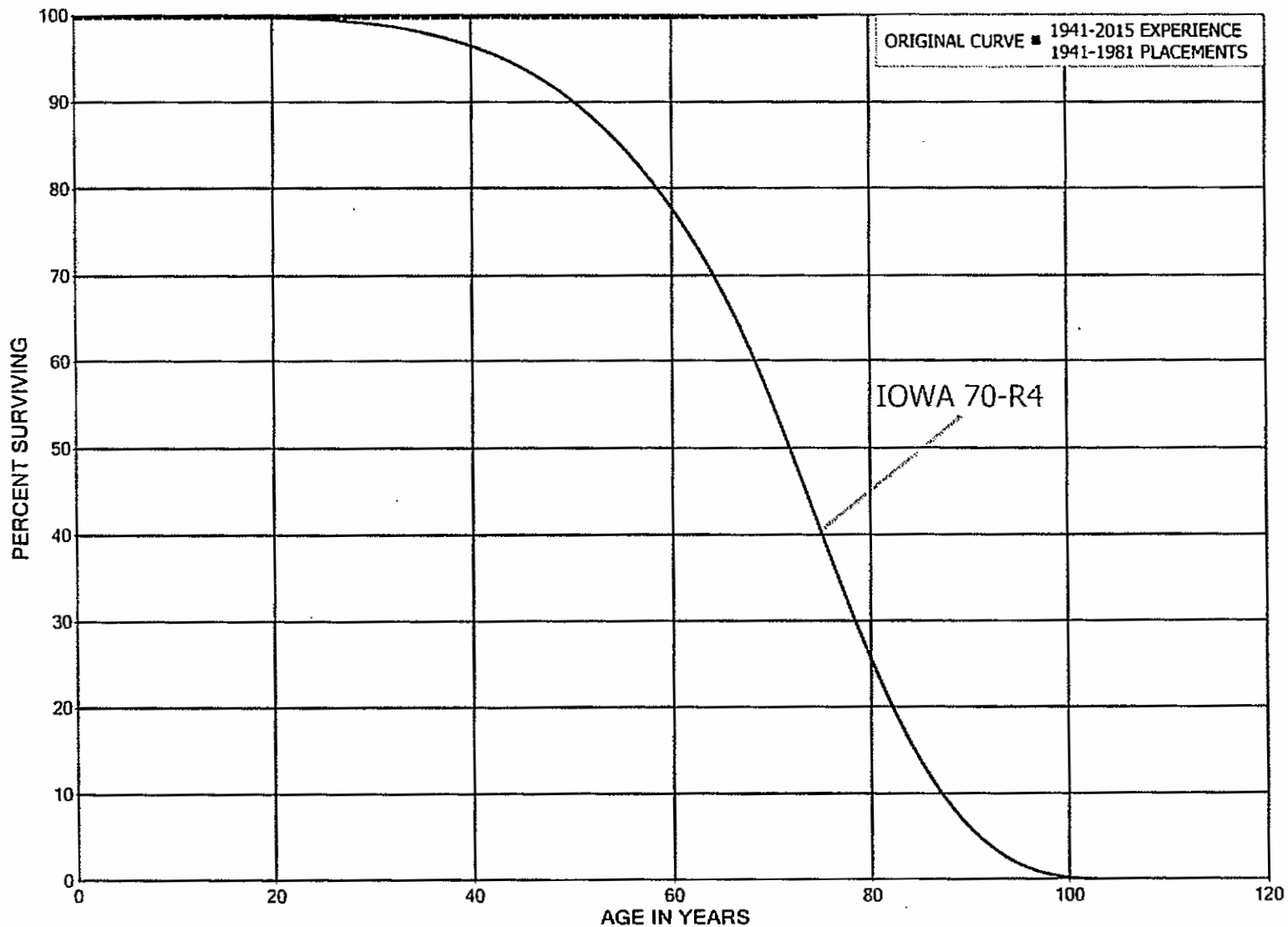
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 357 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2015			EXPERIENCE BAND 1930-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	63,307	7,469	0.1180	0.8820	67.48	
40.5	55,838		0.0000	1.0000	59.51	
41.5	55,838	114	0.0020	0.9980	59.51	
42.5	55,724	596	0.0107	0.9893	59.39	
43.5	55,127	134	0.0024	0.9976	58.76	
44.5	54,993	489	0.0089	0.9911	58.61	
45.5	54,228	827	0.0152	0.9848	58.09	
46.5	50,702		0.0000	1.0000	57.21	
47.5	46,343		0.0000	1.0000	57.21	
48.5	42,579		0.0000	1.0000	57.21	
49.5	41,816		0.0000	1.0000	57.21	
50.5	40,755	5,426	0.1331	0.8669	57.21	
51.5	32,372		0.0000	1.0000	49.59	
52.5	32,249		0.0000	1.0000	49.59	
53.5	27,218	463	0.0170	0.9830	49.59	
54.5	26,322		0.0000	1.0000	48.75	
55.5	24,700		0.0000	1.0000	48.75	
56.5	11,308	1,133	0.1002	0.8998	48.75	
57.5	9,904	186	0.0188	0.9812	43.87	
58.5	9,718	140	0.0145	0.9855	43.04	
59.5	9,391	2,060	0.2193	0.7807	42.42	
60.5	7,331	1,346	0.1836	0.8164	33.12	
61.5	5,985		0.0000	1.0000	27.03	
62.5	5,985	2,801	0.4680	0.5320	27.03	
63.5	3,184	147	0.0462	0.9538	14.38	
64.5	3,037	556	0.1832	0.8168	13.72	
65.5	2,481	1,613	0.6502	0.3498	11.21	
66.5	868	89	0.1024	0.8976	3.92	
67.5	779	779	1.0000		3.52	
68.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 365.2 RIGHTS OF WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-1981			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	220,659		0.0000	1.0000	100.00
0.5	220,659		0.0000	1.0000	100.00
1.5	220,659		0.0000	1.0000	100.00
2.5	220,659		0.0000	1.0000	100.00
3.5	220,659		0.0000	1.0000	100.00
4.5	220,659		0.0000	1.0000	100.00
5.5	220,659		0.0000	1.0000	100.00
6.5	220,659		0.0000	1.0000	100.00
7.5	220,659		0.0000	1.0000	100.00
8.5	220,659		0.0000	1.0000	100.00
9.5	220,659		0.0000	1.0000	100.00
10.5	220,659		0.0000	1.0000	100.00
11.5	220,659		0.0000	1.0000	100.00
12.5	220,659		0.0000	1.0000	100.00
13.5	220,659		0.0000	1.0000	100.00
14.5	220,659		0.0000	1.0000	100.00
15.5	220,659		0.0000	1.0000	100.00
16.5	220,659		0.0000	1.0000	100.00
17.5	220,659		0.0000	1.0000	100.00
18.5	220,659		0.0000	1.0000	100.00
19.5	220,659		0.0000	1.0000	100.00
20.5	220,659		0.0000	1.0000	100.00
21.5	220,659		0.0000	1.0000	100.00
22.5	220,659		0.0000	1.0000	100.00
23.5	220,659		0.0000	1.0000	100.00
24.5	220,659		0.0000	1.0000	100.00
25.5	220,659		0.0000	1.0000	100.00
26.5	220,659		0.0000	1.0000	100.00
27.5	220,659		0.0000	1.0000	100.00
28.5	220,659		0.0000	1.0000	100.00
29.5	220,659		0.0000	1.0000	100.00
30.5	220,659		0.0000	1.0000	100.00
31.5	220,659		0.0000	1.0000	100.00
32.5	220,659		0.0000	1.0000	100.00
33.5	220,659		0.0000	1.0000	100.00
34.5	220,188		0.0000	1.0000	100.00
35.5	220,188		0.0000	1.0000	100.00
36.5	162,253		0.0000	1.0000	100.00
37.5	162,253		0.0000	1.0000	100.00
38.5	162,253		0.0000	1.0000	100.00

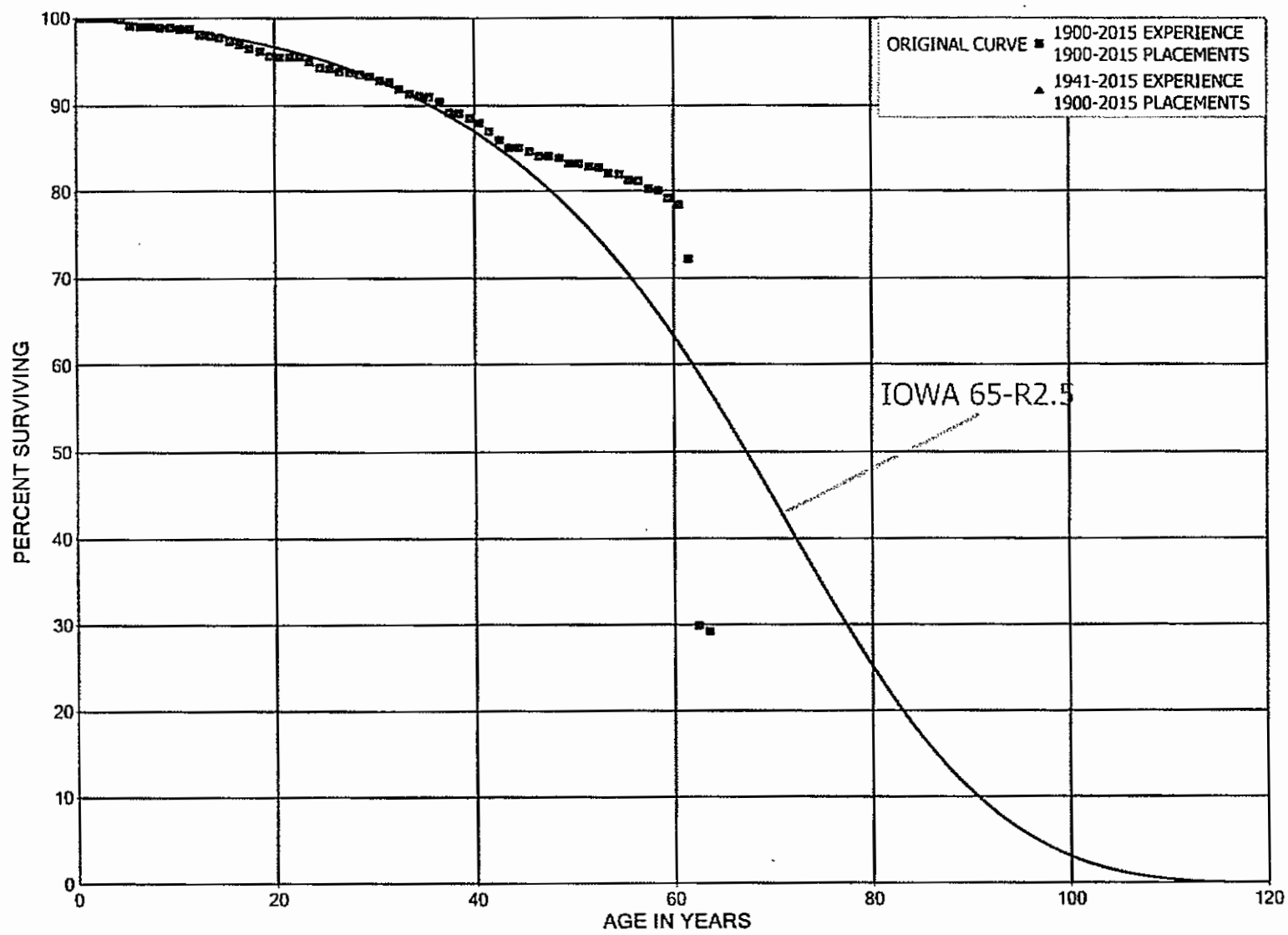
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 365.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1981			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	162,253		0.0000	1.0000	100.00
40.5	162,253		0.0000	1.0000	100.00
41.5	162,253		0.0000	1.0000	100.00
42.5	162,253		0.0000	1.0000	100.00
43.5	162,227		0.0000	1.0000	100.00
44.5	159,152		0.0000	1.0000	100.00
45.5	132,833		0.0000	1.0000	100.00
46.5	132,833		0.0000	1.0000	100.00
47.5	132,833		0.0000	1.0000	100.00
48.5	132,833		0.0000	1.0000	100.00
49.5	132,833		0.0000	1.0000	100.00
50.5	132,833		0.0000	1.0000	100.00
51.5	132,833		0.0000	1.0000	100.00
52.5	132,833		0.0000	1.0000	100.00
53.5	124,037		0.0000	1.0000	100.00
54.5	124,037		0.0000	1.0000	100.00
55.5	65,179		0.0000	1.0000	100.00
56.5	65,179		0.0000	1.0000	100.00
57.5	65,179		0.0000	1.0000	100.00
58.5	65,179		0.0000	1.0000	100.00
59.5	64,547		0.0000	1.0000	100.00
60.5	64,547		0.0000	1.0000	100.00
61.5	64,547		0.0000	1.0000	100.00
62.5	41,703		0.0000	1.0000	100.00
63.5	35,478		0.0000	1.0000	100.00
64.5	35,478		0.0000	1.0000	100.00
65.5	35,478		0.0000	1.0000	100.00
66.5	24,166		0.0000	1.0000	100.00
67.5	11,029		0.0000	1.0000	100.00
68.5	10,637		0.0000	1.0000	100.00
69.5	10,637		0.0000	1.0000	100.00
70.5	10,637		0.0000	1.0000	100.00
71.5	10,637		0.0000	1.0000	100.00
72.5	10,637		0.0000	1.0000	100.00
73.5	190		0.0000	1.0000	100.00
74.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 367 MAINS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,093,492	10,547	0.0002	0.9998	100.00
0.5	49,218,290	36,654	0.0007	0.9993	99.98
1.5	33,790,666	2,439	0.0001	0.9999	99.90
2.5	23,095,410	340	0.0000	1.0000	99.90
3.5	19,225,749	5,425	0.0003	0.9997	99.90
4.5	18,926,505	155,161	0.0082	0.9918	99.87
5.5	15,750,910	7,366	0.0005	0.9995	99.05
6.5	15,072,222	3,935	0.0003	0.9997	99.00
7.5	15,070,871	16,049	0.0011	0.9989	98.98
8.5	15,043,652	6,377	0.0004	0.9996	98.87
9.5	15,009,695	11,124	0.0007	0.9993	98.83
10.5	14,811,416	9,943	0.0007	0.9993	98.76
11.5	14,792,884	90,167	0.0061	0.9939	98.69
12.5	14,393,795	26,484	0.0018	0.9982	98.09
13.5	14,353,723	19,121	0.0013	0.9987	97.91
14.5	14,332,299	67,225	0.0047	0.9953	97.78
15.5	14,246,914	50,981	0.0036	0.9964	97.32
16.5	13,449,011	65,657	0.0049	0.9951	96.97
17.5	12,955,364	39,019	0.0030	0.9970	96.50
18.5	13,652,702	80,988	0.0059	0.9941	96.21
19.5	13,302,140	12,094	0.0009	0.9991	95.64
20.5	13,232,949	2,154	0.0002	0.9998	95.55
21.5	13,264,194	4,723	0.0004	0.9996	95.53
22.5	11,349,264	66,902	0.0059	0.9941	95.50
23.5	12,329,885	90,388	0.0073	0.9927	94.94
24.5	11,145,061	2,249	0.0002	0.9998	94.24
25.5	11,142,812	45,342	0.0041	0.9959	94.22
26.5	11,007,868	16,787	0.0015	0.9985	93.84
27.5	10,991,080	24,488	0.0022	0.9978	93.69
28.5	10,969,324	26,730	0.0024	0.9976	93.49
29.5	10,917,566	47,931	0.0044	0.9956	93.26
30.5	10,754,889	27,134	0.0025	0.9975	92.85
31.5	10,617,039	83,708	0.0079	0.9921	92.61
32.5	10,531,779	71,271	0.0068	0.9932	91.88
33.5	10,241,627	26,650	0.0026	0.9974	91.26
34.5	10,166,689	11,343	0.0011	0.9989	91.03
35.5	10,132,837	56,747	0.0056	0.9944	90.92
36.5	9,960,610	136,915	0.0137	0.9863	90.41
37.5	9,767,840	15,696	0.0016	0.9984	89.17
38.5	9,644,242	59,981	0.0062	0.9938	89.03



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 367 MAINS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,583,776	62,001	0.0065	0.9935	88.47
40.5	9,519,221	103,086	0.0108	0.9892	87.90
41.5	9,416,135	110,948	0.0118	0.9882	86.95
42.5	8,492,618	85,579	0.0101	0.9899	85.93
43.5	7,303,146	2,167	0.0003	0.9997	85.06
44.5	7,172,201	31,118	0.0043	0.9957	85.03
45.5	6,119,065	39,867	0.0065	0.9935	84.67
46.5	5,910,598	7,240	0.0012	0.9988	84.11
47.5	4,657,639	9,657	0.0021	0.9979	84.01
48.5	4,439,201	34,979	0.0079	0.9921	83.84
49.5	4,401,118	630	0.0001	0.9999	83.18
50.5	4,294,026	15,642	0.0036	0.9964	83.16
51.5	4,276,817	4,486	0.0010	0.9990	82.86
52.5	4,076,865	37,270	0.0091	0.9909	82.77
53.5	3,788,897	1,874	0.0005	0.9995	82.02
54.5	3,784,670	33,672	0.0089	0.9911	81.98
55.5	3,744,273	3,496	0.0009	0.9991	81.25
56.5	2,797,816	31,265	0.0112	0.9888	81.17
57.5	1,076,065	2,077	0.0019	0.9981	80.27
58.5	805,373	9,705	0.0121	0.9879	80.11
59.5	660,882	6,199	0.0094	0.9906	79.14
60.5	579,717	45,808	0.0790	0.9210	78.40
61.5	533,909	313,575	0.5873	0.4127	72.21
62.5	94,385	2,113	0.0224	0.9776	29.80
63.5	4,852	147	0.0303	0.9697	29.13
64.5	4,705		0.0000	1.0000	28.25
65.5	4,705		0.0000	1.0000	28.25
66.5	4,705		0.0000	1.0000	28.25
67.5	4,705		0.0000	1.0000	28.25
68.5	4,646		0.0000	1.0000	28.25
69.5	4,646		0.0000	1.0000	28.25
70.5	4,646		0.0000	1.0000	28.25
71.5	4,646	4,646	1.0000		28.25
72.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 367 MAINS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,563,865	10,547	0.0002	0.9998	100.00
0.5	48,689,644	36,654	0.0008	0.9992	99.98
1.5	33,262,331	2,439	0.0001	0.9999	99.90
2.5	22,572,446	313	0.0000	1.0000	99.90
3.5	18,704,430	5,425	0.0003	0.9997	99.89
4.5	18,405,186	155,082	0.0084	0.9916	99.87
5.5	15,229,670	7,366	0.0005	0.9995	99.02
6.5	14,561,267	3,935	0.0003	0.9997	98.98
7.5	14,560,451	16,049	0.0011	0.9989	98.95
8.5	14,537,399	6,377	0.0004	0.9996	98.84
9.5	14,503,442	11,124	0.0008	0.9992	98.80
10.5	14,319,970	9,941	0.0007	0.9993	98.72
11.5	14,301,440	90,057	0.0063	0.9937	98.65
12.5	13,902,516	26,481	0.0019	0.9981	98.03
13.5	13,866,770	19,121	0.0014	0.9986	97.84
14.5	13,866,573	67,225	0.0048	0.9952	97.71
15.5	13,781,188	50,981	0.0037	0.9963	97.24
16.5	12,983,285	65,657	0.0051	0.9949	96.88
17.5	12,489,712	39,019	0.0031	0.9969	96.39
18.5	13,187,097	80,988	0.0061	0.9939	96.09
19.5	12,836,535	12,094	0.0009	0.9991	95.50
20.5	12,767,437	2,154	0.0002	0.9998	95.41
21.5	12,798,686	4,723	0.0004	0.9996	95.39
22.5	10,884,061	66,902	0.0061	0.9939	95.35
23.5	11,865,020	90,245	0.0076	0.9924	94.77
24.5	10,681,203	2,249	0.0002	0.9998	94.05
25.5	10,678,954	45,088	0.0042	0.9958	94.03
26.5	10,876,886	16,787	0.0015	0.9985	93.63
27.5	10,860,098	24,488	0.0023	0.9977	93.49
28.5	10,838,342	26,730	0.0025	0.9975	93.28
29.5	10,786,584	47,931	0.0044	0.9956	93.05
30.5	10,623,907	27,134	0.0026	0.9974	92.63
31.5	10,486,057	83,708	0.0080	0.9920	92.40
32.5	10,400,797	71,271	0.0069	0.9931	91.66
33.5	10,110,645	26,650	0.0026	0.9974	91.03
34.5	10,035,707	11,343	0.0011	0.9989	90.79
35.5	10,001,855	56,747	0.0057	0.9943	90.69
36.5	9,829,628	136,915	0.0139	0.9861	90.17
37.5	9,636,858	6,785	0.0007	0.9993	88.92
38.5	9,522,171	47,612	0.0050	0.9950	88.85

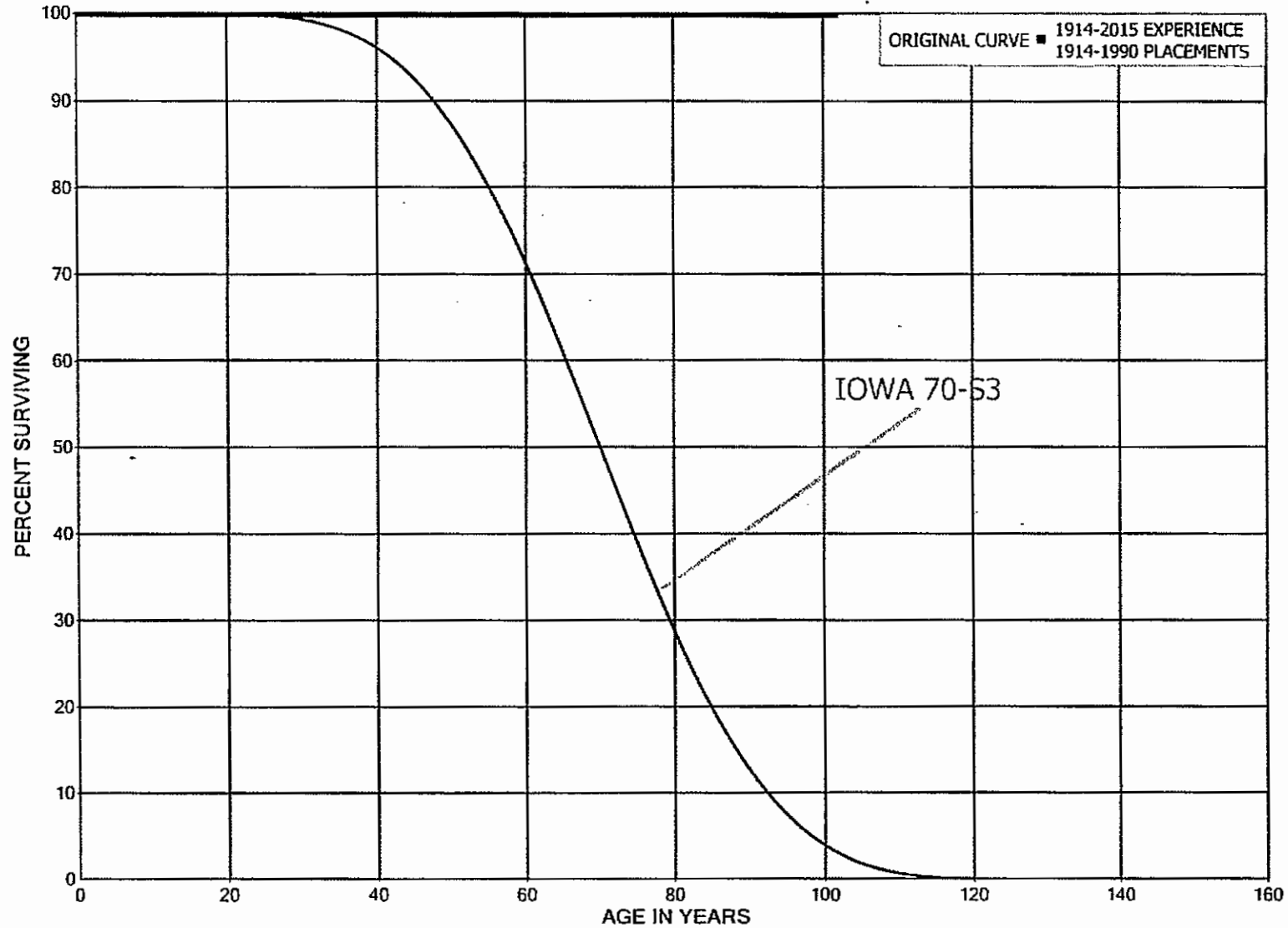
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 367 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,474,074	56,292	0.0059	0.9941	88.41
40.5	9,519,221	103,086	0.0108	0.9892	87.88
41.5	9,416,135	110,948	0.0118	0.9882	86.93
42.5	8,492,618	85,579	0.0101	0.9899	85.91
43.5	7,303,146	2,167	0.0003	0.9997	85.04
44.5	7,172,201	31,118	0.0043	0.9957	85.02
45.5	6,119,065	39,867	0.0065	0.9935	84.65
46.5	5,910,598	7,240	0.0012	0.9988	84.10
47.5	4,657,639	9,657	0.0021	0.9979	83.99
48.5	4,439,201	34,979	0.0079	0.9921	83.82
49.5	4,401,118	630	0.0001	0.9999	83.16
50.5	4,294,026	15,642	0.0036	0.9964	83.15
51.5	4,276,817	4,486	0.0010	0.9990	82.84
52.5	4,076,865	37,270	0.0091	0.9909	82.76
53.5	3,788,897	1,874	0.0005	0.9995	82.00
54.5	3,784,670	33,672	0.0089	0.9911	81.96
55.5	3,744,273	3,496	0.0009	0.9991	81.23
56.5	2,797,816	31,265	0.0112	0.9888	81.16
57.5	1,076,065	2,077	0.0019	0.9981	80.25
58.5	805,373	9,705	0.0121	0.9879	80.09
59.5	660,882	6,199	0.0094	0.9906	79.13
60.5	579,717	45,808	0.0790	0.9210	78.39
61.5	533,909	313,575	0.5873	0.4127	72.19
62.5	94,385	2,113	0.0224	0.9776	29.79
63.5	4,852	147	0.0303	0.9697	29.13
64.5	4,705		0.0000	1.0000	28.24
65.5	4,705		0.0000	1.0000	28.24
66.5	4,705		0.0000	1.0000	28.24
67.5	4,705		0.0000	1.0000	28.24
68.5	4,646		0.0000	1.0000	28.24
69.5	4,646		0.0000	1.0000	28.24
70.5	4,646		0.0000	1.0000	28.24
71.5	4,646	4,646	1.0000		28.24
72.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-1990			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	74,018		0.0000	1.0000	100.00
0.5	74,018		0.0000	1.0000	100.00
1.5	74,018		0.0000	1.0000	100.00
2.5	74,018		0.0000	1.0000	100.00
3.5	74,018		0.0000	1.0000	100.00
4.5	74,018		0.0000	1.0000	100.00
5.5	74,018		0.0000	1.0000	100.00
6.5	74,018		0.0000	1.0000	100.00
7.5	74,018		0.0000	1.0000	100.00
8.5	74,018		0.0000	1.0000	100.00
9.5	74,018		0.0000	1.0000	100.00
10.5	74,018		0.0000	1.0000	100.00
11.5	74,018		0.0000	1.0000	100.00
12.5	74,018		0.0000	1.0000	100.00
13.5	74,018		0.0000	1.0000	100.00
14.5	74,018		0.0000	1.0000	100.00
15.5	74,018		0.0000	1.0000	100.00
16.5	74,018		0.0000	1.0000	100.00
17.5	74,018		0.0000	1.0000	100.00
18.5	74,018		0.0000	1.0000	100.00
19.5	74,018		0.0000	1.0000	100.00
20.5	74,018		0.0000	1.0000	100.00
21.5	74,018		0.0000	1.0000	100.00
22.5	74,018		0.0000	1.0000	100.00
23.5	74,018		0.0000	1.0000	100.00
24.5	74,018		0.0000	1.0000	100.00
25.5	70,517		0.0000	1.0000	100.00
26.5	70,517		0.0000	1.0000	100.00
27.5	70,517		0.0000	1.0000	100.00
28.5	70,517		0.0000	1.0000	100.00
29.5	70,517		0.0000	1.0000	100.00
30.5	70,517		0.0000	1.0000	100.00
31.5	70,517		0.0000	1.0000	100.00
32.5	70,517		0.0000	1.0000	100.00
33.5	70,517		0.0000	1.0000	100.00
34.5	70,517		0.0000	1.0000	100.00
35.5	70,517		0.0000	1.0000	100.00
36.5	65,917		0.0000	1.0000	100.00
37.5	65,917		0.0000	1.0000	100.00
38.5	65,917		0.0000	1.0000	100.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-1990			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,917		0.0000	1.0000	100.00
40.5	65,917		0.0000	1.0000	100.00
41.5	65,917		0.0000	1.0000	100.00
42.5	65,917		0.0000	1.0000	100.00
43.5	65,917		0.0000	1.0000	100.00
44.5	65,917		0.0000	1.0000	100.00
45.5	65,917		0.0000	1.0000	100.00
46.5	65,917		0.0000	1.0000	100.00
47.5	65,917		0.0000	1.0000	100.00
48.5	65,917		0.0000	1.0000	100.00
49.5	65,917		0.0000	1.0000	100.00
50.5	65,917		0.0000	1.0000	100.00
51.5	45,093		0.0000	1.0000	100.00
52.5	45,093		0.0000	1.0000	100.00
53.5	44,693		0.0000	1.0000	100.00
54.5	44,693		0.0000	1.0000	100.00
55.5	39,898		0.0000	1.0000	100.00
56.5	39,898		0.0000	1.0000	100.00
57.5	20,124		0.0000	1.0000	100.00
58.5	14,904		0.0000	1.0000	100.00
59.5	14,904		0.0000	1.0000	100.00
60.5	14,904		0.0000	1.0000	100.00
61.5	14,904		0.0000	1.0000	100.00
62.5	14,904		0.0000	1.0000	100.00
63.5	14,904		0.0000	1.0000	100.00
64.5	14,904		0.0000	1.0000	100.00
65.5	14,904		0.0000	1.0000	100.00
66.5	14,904		0.0000	1.0000	100.00
67.5	14,904		0.0000	1.0000	100.00
68.5	14,904		0.0000	1.0000	100.00
69.5	14,904		0.0000	1.0000	100.00
70.5	14,904		0.0000	1.0000	100.00
71.5	14,904		0.0000	1.0000	100.00
72.5	14,904		0.0000	1.0000	100.00
73.5	14,904		0.0000	1.0000	100.00
74.5	14,904		0.0000	1.0000	100.00
75.5	14,904		0.0000	1.0000	100.00
76.5	14,904		0.0000	1.0000	100.00
77.5	14,904		0.0000	1.0000	100.00
78.5	14,904		0.0000	1.0000	100.00

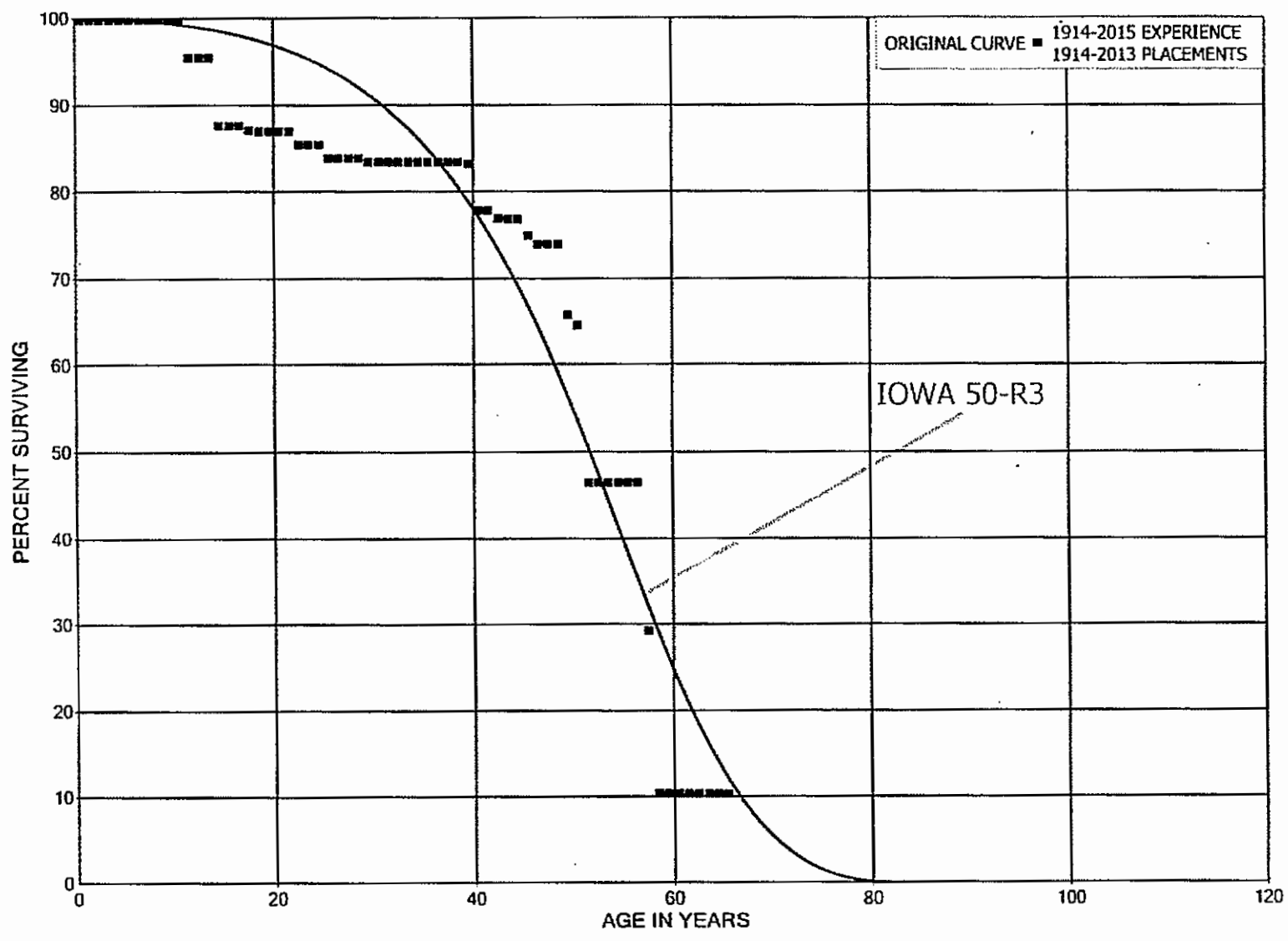
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-1990			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,904		0.0000	1.0000	100.00
80.5	14,904		0.0000	1.0000	100.00
81.5	14,904		0.0000	1.0000	100.00
82.5	14,904		0.0000	1.0000	100.00
83.5	14,904		0.0000	1.0000	100.00
84.5	14,904		0.0000	1.0000	100.00
85.5	14,904		0.0000	1.0000	100.00
86.5	14,904		0.0000	1.0000	100.00
87.5	14,904		0.0000	1.0000	100.00
88.5	14,904		0.0000	1.0000	100.00
89.5	14,904		0.0000	1.0000	100.00
90.5	14,904		0.0000	1.0000	100.00
91.5	14,904		0.0000	1.0000	100.00
92.5	14,904		0.0000	1.0000	100.00
93.5	14,904		0.0000	1.0000	100.00
94.5	14,904		0.0000	1.0000	100.00
95.5	14,904		0.0000	1.0000	100.00
96.5	14,904		0.0000	1.0000	100.00
97.5	14,904		0.0000	1.0000	100.00
98.5	14,904		0.0000	1.0000	100.00
99.5	14,904		0.0000	1.0000	100.00
100.5	14,904		0.0000	1.0000	100.00
101.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2013			EXPERIENCE BAND 1914-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	562,579	1,308	0.0023	0.9977	100.00	
0.5	561,271		0.0000	1.0000	99.77	
1.5	563,144		0.0000	1.0000	99.77	
2.5	379,463		0.0000	1.0000	99.77	
3.5	407,822		0.0000	1.0000	99.77	
4.5	407,822		0.0000	1.0000	99.77	
5.5	246,924		0.0000	1.0000	99.77	
6.5	247,449		0.0000	1.0000	99.77	
7.5	246,924		0.0000	1.0000	99.77	
8.5	246,924		0.0000	1.0000	99.77	
9.5	231,473	278	0.0012	0.9988	99.77	
10.5	231,195	9,755	0.0422	0.9578	99.65	
11.5	183,671		0.0000	1.0000	95.44	
12.5	156,266		0.0000	1.0000	95.44	
13.5	156,266	12,807	0.0820	0.9180	95.44	
14.5	117,116		0.0000	1.0000	87.62	
15.5	116,323		0.0000	1.0000	87.62	
16.5	116,323	767	0.0066	0.9934	87.62	
17.5	115,556	177	0.0015	0.9985	87.04	
18.5	115,379		0.0000	1.0000	86.91	
19.5	115,379		0.0000	1.0000	86.91	
20.5	113,465		0.0000	1.0000	86.91	
21.5	100,260	1,749	0.0174	0.9826	86.91	
22.5	97,927		0.0000	1.0000	85.39	
23.5	97,927		0.0000	1.0000	85.39	
24.5	97,927	1,762	0.0180	0.9820	85.39	
25.5	85,386		0.0000	1.0000	83.86	
26.5	96,165		0.0000	1.0000	83.86	
27.5	96,165		0.0000	1.0000	83.86	
28.5	96,165	525	0.0055	0.9945	83.86	
29.5	95,641		0.0000	1.0000	83.40	
30.5	95,641		0.0000	1.0000	83.40	
31.5	95,641		0.0000	1.0000	83.40	
32.5	95,641		0.0000	1.0000	83.40	
33.5	90,700		0.0000	1.0000	83.40	
34.5	89,767		0.0000	1.0000	83.40	
35.5	89,767		0.0000	1.0000	83.40	
36.5	89,767		0.0000	1.0000	83.40	
37.5	89,767		0.0000	1.0000	83.40	
38.5	89,767	201	0.0022	0.9978	83.40	

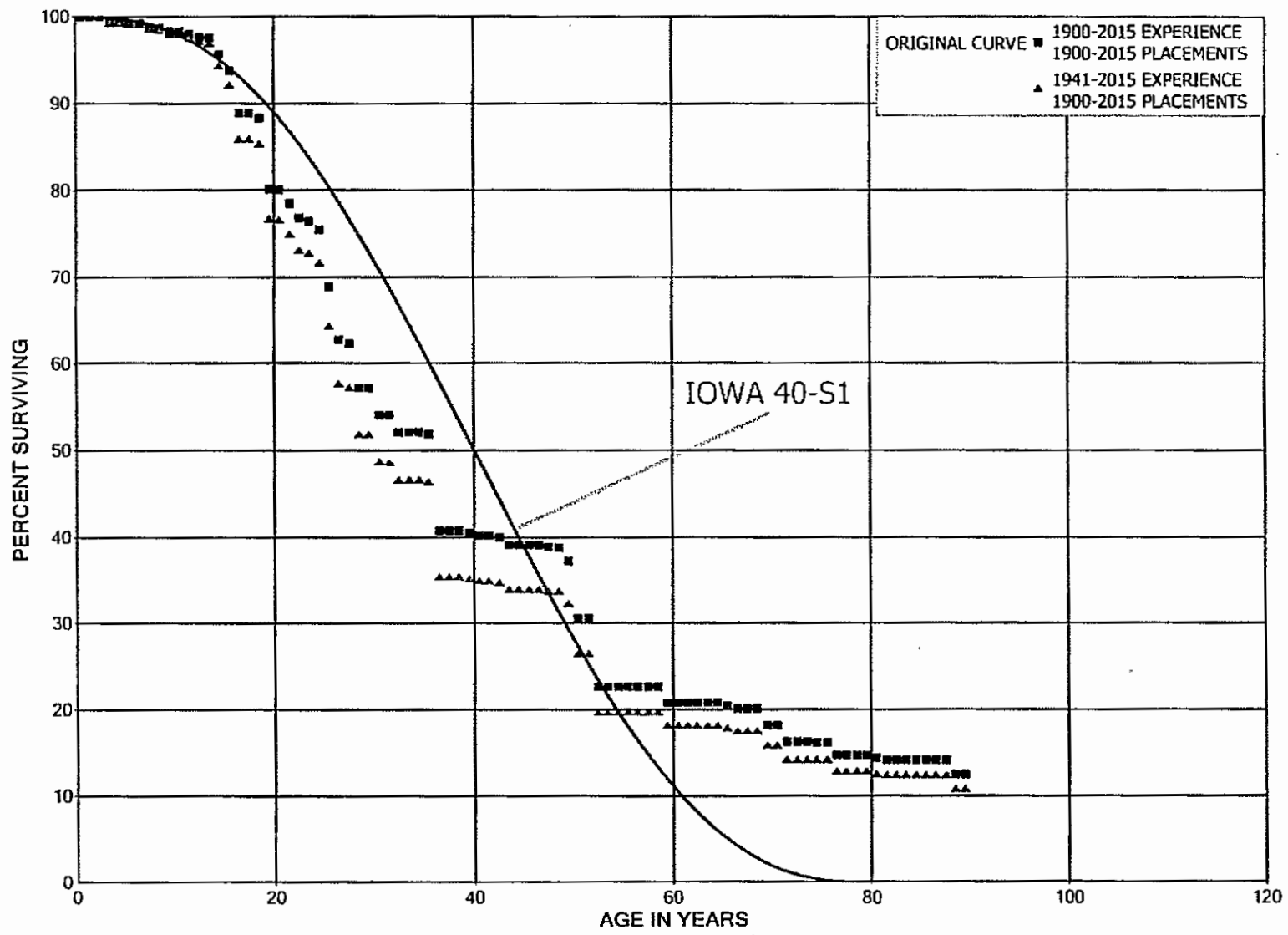
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2013			EXPERIENCE BAND 1914-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	85,385	5,525	0.0647	0.9353	83.21	
40.5	79,860		0.0000	1.0000	77.83	
41.5	79,860	906	0.0113	0.9887	77.83	
42.5	78,954	101	0.0013	0.9987	76.95	
43.5	78,451		0.0000	1.0000	76.85	
44.5	76,920	1,873	0.0244	0.9756	76.85	
45.5	74,121	983	0.0133	0.9867	74.98	
46.5	48,142		0.0000	1.0000	73.98	
47.5	48,142		0.0000	1.0000	73.98	
48.5	48,142	5,390	0.1120	0.8880	73.98	
49.5	42,752	751	0.0176	0.9824	65.70	
50.5	36,611	10,319	0.2818	0.7182	64.55	
51.5	26,293		0.0000	1.0000	46.35	
52.5	26,293		0.0000	1.0000	46.35	
53.5	25,618		0.0000	1.0000	46.35	
54.5	25,618		0.0000	1.0000	46.35	
55.5	25,618		0.0000	1.0000	46.35	
56.5	25,618	9,523	0.3717	0.6283	46.35	
57.5	16,094	10,420	0.6474	0.3526	29.12	
58.5	5,077		0.0000	1.0000	10.27	
59.5	5,077		0.0000	1.0000	10.27	
60.5	4,296		0.0000	1.0000	10.27	
61.5	4,296		0.0000	1.0000	10.27	
62.5	4,296		0.0000	1.0000	10.27	
63.5	3,579		0.0000	1.0000	10.27	
64.5	3,579		0.0000	1.0000	10.27	
65.5					10.27	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,551,217	989	0.0006	0.9994	100.00	
0.5	1,413,254		0.0000	1.0000	99.94	
1.5	1,380,260		0.0000	1.0000	99.94	
2.5	1,391,505	8,326	0.0060	0.9940	99.94	
3.5	1,384,870	1,093	0.0008	0.9992	99.34	
4.5	1,383,777	982	0.0007	0.9993	99.26	
5.5	1,327,088		0.0000	1.0000	99.19	
6.5	1,327,088	6,365	0.0048	0.9952	99.19	
7.5	1,320,723	996	0.0008	0.9992	98.71	
8.5	1,326,273	4,150	0.0031	0.9969	98.64	
9.5	1,034,013	142	0.0001	0.9999	98.33	
10.5	1,033,871	3,856	0.0037	0.9963	98.32	
11.5	1,030,015	3,087	0.0030	0.9970	97.95	
12.5	1,026,928	1,904	0.0019	0.9981	97.66	
13.5	1,017,198	19,323	0.0190	0.9810	97.48	
14.5	997,874	19,291	0.0193	0.9807	95.62	
15.5	979,376	51,651	0.0527	0.9473	93.78	
16.5	927,725		0.0000	1.0000	88.83	
17.5	927,725	5,396	0.0058	0.9942	88.83	
18.5	941,905	86,476	0.0918	0.9082	88.31	
19.5	850,099	1,282	0.0015	0.9985	80.21	
20.5	794,338	15,529	0.0195	0.9805	80.08	
21.5	628,780	13,620	0.0217	0.9783	78.52	
22.5	614,977	2,489	0.0040	0.9960	76.82	
23.5	595,855	7,697	0.0129	0.9871	76.51	
24.5	557,505	49,223	0.0883	0.9117	75.52	
25.5	511,045	45,635	0.0893	0.9107	68.85	
26.5	480,636	2,980	0.0062	0.9938	62.70	
27.5	486,692	40,506	0.0832	0.9168	62.31	
28.5	445,397		0.0000	1.0000	57.13	
29.5	437,897	23,165	0.0529	0.9471	57.13	
30.5	414,732	507	0.0012	0.9988	54.11	
31.5	414,225	14,728	0.0356	0.9644	54.04	
32.5	394,855		0.0000	1.0000	52.12	
33.5	398,057	57	0.0001	0.9999	52.12	
34.5	398,932	1,929	0.0048	0.9952	52.11	
35.5	397,003	85,508	0.2154	0.7846	51.86	
36.5	311,495	60	0.0002	0.9998	40.69	
37.5	311,435		0.0000	1.0000	40.68	
38.5	310,117	1,564	0.0050	0.9950	40.68	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	312,419	2,168	0.0069	0.9931	40.48	
40.5	301,727	320	0.0011	0.9989	40.20	
41.5	301,407	1,315	0.0044	0.9956	40.15	
42.5	300,092	7,114	0.0237	0.9763	39.98	
43.5	292,978		0.0000	1.0000	39.03	
44.5	292,978		0.0000	1.0000	39.03	
45.5	290,395		0.0000	1.0000	39.03	
46.5	285,223	1,793	0.0063	0.9937	39.03	
47.5	280,700	273	0.0010	0.9990	38.78	
48.5	279,387	11,329	0.0405	0.9595	38.75	
49.5	263,660	47,540	0.1803	0.8197	37.18	
50.5	199,388		0.0000	1.0000	30.47	
51.5	195,858	50,717	0.2589	0.7411	30.47	
52.5	145,141		0.0000	1.0000	22.58	
53.5	145,141		0.0000	1.0000	22.58	
54.5	143,819		0.0000	1.0000	22.58	
55.5	142,928	47	0.0003	0.9997	22.58	
56.5	142,821		0.0000	1.0000	22.57	
57.5	141,781		0.0000	1.0000	22.57	
58.5	139,411	11,129	0.0798	0.9202	22.57	
59.5	128,282		0.0000	1.0000	20.77	
60.5	125,435		0.0000	1.0000	20.77	
61.5	112,331		0.0000	1.0000	20.77	
62.5	107,867		0.0000	1.0000	20.77	
63.5	107,867		0.0000	1.0000	20.77	
64.5	89,528	1,739	0.0194	0.9806	20.77	
65.5	83,126	1,449	0.0174	0.9826	20.37	
66.5	79,857		0.0000	1.0000	20.01	
67.5	79,857		0.0000	1.0000	20.01	
68.5	79,857	7,661	0.0959	0.9041	20.01	
69.5	74,520		0.0000	1.0000	18.09	
70.5	70,273	7,613	0.1083	0.8917	18.09	
71.5	62,467		0.0000	1.0000	16.13	
72.5	60,973		0.0000	1.0000	16.13	
73.5	60,820	87	0.0014	0.9986	16.13	
74.5	57,612		0.0000	1.0000	16.11	
75.5	57,659	5,467	0.0948	0.9052	16.11	
76.5	52,192		0.0000	1.0000	14.58	
77.5	52,192		0.0000	1.0000	14.58	
78.5	52,192		0.0000	1.0000	14.58	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	52,192	1,254	0.0240	0.9760	14.58	
80.5	50,938	439	0.0086	0.9914	14.23	
81.5	50,499		0.0000	1.0000	14.11	
82.5	50,499		0.0000	1.0000	14.11	
83.5	50,499		0.0000	1.0000	14.11	
84.5	50,499		0.0000	1.0000	14.11	
85.5	50,499		0.0000	1.0000	14.11	
86.5	49,023		0.0000	1.0000	14.11	
87.5	43,888	5,479	0.1248	0.8752	14.11	
88.5	38,409		0.0000	1.0000	12.35	
89.5	32,597	990	0.0304	0.9696	12.35	
90.5	31,607		0.0000	1.0000	11.97	
91.5	30,560	2,857	0.0935	0.9065	11.97	
92.5	27,703	1,314	0.0474	0.9526	10.85	
93.5	26,389	707	0.0268	0.9732	10.34	
94.5	25,682		0.0000	1.0000	10.06	
95.5	24,396		0.0000	1.0000	10.06	
96.5	24,396		0.0000	1.0000	10.06	
97.5	24,396		0.0000	1.0000	10.06	
98.5	24,396		0.0000	1.0000	10.06	
99.5	24,045		0.0000	1.0000	10.06	
100.5	23,640		0.0000	1.0000	10.06	
101.5	5,710		0.0000	1.0000	10.06	
102.5	5,710		0.0000	1.0000	10.06	
103.5	5,710		0.0000	1.0000	10.06	
104.5	4,918		0.0000	1.0000	10.06	
105.5	4,918		0.0000	1.0000	10.06	
106.5	4,918		0.0000	1.0000	10.06	
107.5	4,918		0.0000	1.0000	10.06	
108.5	4,918		0.0000	1.0000	10.06	
109.5					10.06	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1941-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,234,187	989	0.0008	0.9992	100.00	
0.5	1,096,224		0.0000	1.0000	99.92	
1.5	1,063,230		0.0000	1.0000	99.92	
2.5	1,089,969	8,326	0.0076	0.9924	99.92	
3.5	1,083,334	1,093	0.0010	0.9990	99.16	
4.5	1,082,241	982	0.0009	0.9991	99.06	
5.5	1,025,639		0.0000	1.0000	98.97	
6.5	1,025,639	6,365	0.0062	0.9938	98.97	
7.5	1,019,274	996	0.0010	0.9990	98.35	
8.5	1,024,824	4,150	0.0040	0.9960	98.26	
9.5	762,041	142	0.0002	0.9998	97.86	
10.5	761,899	3,856	0.0051	0.9949	97.84	
11.5	759,519	3,087	0.0041	0.9959	97.35	
12.5	761,567	1,904	0.0025	0.9975	96.95	
13.5	751,837	19,323	0.0257	0.9743	96.71	
14.5	783,279	19,291	0.0246	0.9754	94.22	
15.5	765,024	51,651	0.0675	0.9325	91.90	
16.5	714,420		0.0000	1.0000	85.70	
17.5	846,401	5,396	0.0064	0.9936	85.70	
18.5	860,581	86,476	0.1005	0.8995	85.15	
19.5	769,652	1,282	0.0017	0.9983	76.59	
20.5	715,177	15,529	0.0217	0.9783	76.47	
21.5	551,112	13,620	0.0247	0.9753	74.81	
22.5	537,309	2,489	0.0046	0.9954	72.96	
23.5	518,187	7,697	0.0149	0.9851	72.62	
24.5	480,188	49,223	0.1025	0.8975	71.54	
25.5	434,133	45,635	0.1051	0.8949	64.21	
26.5	421,654	2,980	0.0071	0.9929	57.46	
27.5	427,710	40,506	0.0947	0.9053	57.05	
28.5	386,415		0.0000	1.0000	51.65	
29.5	379,707	23,165	0.0610	0.9390	51.65	
30.5	356,542	507	0.0014	0.9986	48.50	
31.5	356,035	14,728	0.0414	0.9586	48.43	
32.5	336,665		0.0000	1.0000	46.43	
33.5	347,071	57	0.0002	0.9998	46.43	
34.5	360,082	1,929	0.0054	0.9946	46.42	
35.5	359,602	85,508	0.2378	0.7622	46.17	
36.5	274,094	60	0.0002	0.9998	35.19	
37.5	274,034		0.0000	1.0000	35.18	
38.5	277,942	1,564	0.0056	0.9944	35.18	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1941-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	280,244	2,168	0.0077	0.9923	34.99	
40.5	301,727	320	0.0011	0.9989	34.71	
41.5	301,407	1,315	0.0044	0.9956	34.68	
42.5	300,092	7,114	0.0237	0.9763	34.53	
43.5	292,978		0.0000	1.0000	33.71	
44.5	292,978		0.0000	1.0000	33.71	
45.5	290,395		0.0000	1.0000	33.71	
46.5	285,223	1,793	0.0063	0.9937	33.71	
47.5	280,700	273	0.0010	0.9990	33.50	
48.5	279,387	11,329	0.0405	0.9595	33.46	
49.5	263,660	47,540	0.1803	0.8197	32.11	
50.5	199,388		0.0000	1.0000	26.32	
51.5	195,858	50,717	0.2589	0.7411	26.32	
52.5	145,141		0.0000	1.0000	19.50	
53.5	145,141		0.0000	1.0000	19.50	
54.5	143,819		0.0000	1.0000	19.50	
55.5	142,928	47	0.0003	0.9997	19.50	
56.5	142,821		0.0000	1.0000	19.50	
57.5	141,781		0.0000	1.0000	19.50	
58.5	139,411	11,129	0.0798	0.9202	19.50	
59.5	128,282		0.0000	1.0000	17.94	
60.5	125,435		0.0000	1.0000	17.94	
61.5	112,331		0.0000	1.0000	17.94	
62.5	107,867		0.0000	1.0000	17.94	
63.5	107,867		0.0000	1.0000	17.94	
64.5	89,528	1,739	0.0194	0.9806	17.94	
65.5	83,126	1,449	0.0174	0.9826	17.59	
66.5	79,857		0.0000	1.0000	17.28	
67.5	79,857		0.0000	1.0000	17.28	
68.5	79,857	7,661	0.0959	0.9041	17.28	
69.5	74,520		0.0000	1.0000	15.63	
70.5	70,273	7,613	0.1083	0.8917	15.63	
71.5	62,467		0.0000	1.0000	13.93	
72.5	60,973		0.0000	1.0000	13.93	
73.5	60,820	87	0.0014	0.9986	13.93	
74.5	57,612		0.0000	1.0000	13.91	
75.5	57,659	5,467	0.0948	0.9052	13.91	
76.5	52,192		0.0000	1.0000	12.59	
77.5	52,192		0.0000	1.0000	12.59	
78.5	52,192		0.0000	1.0000	12.59	



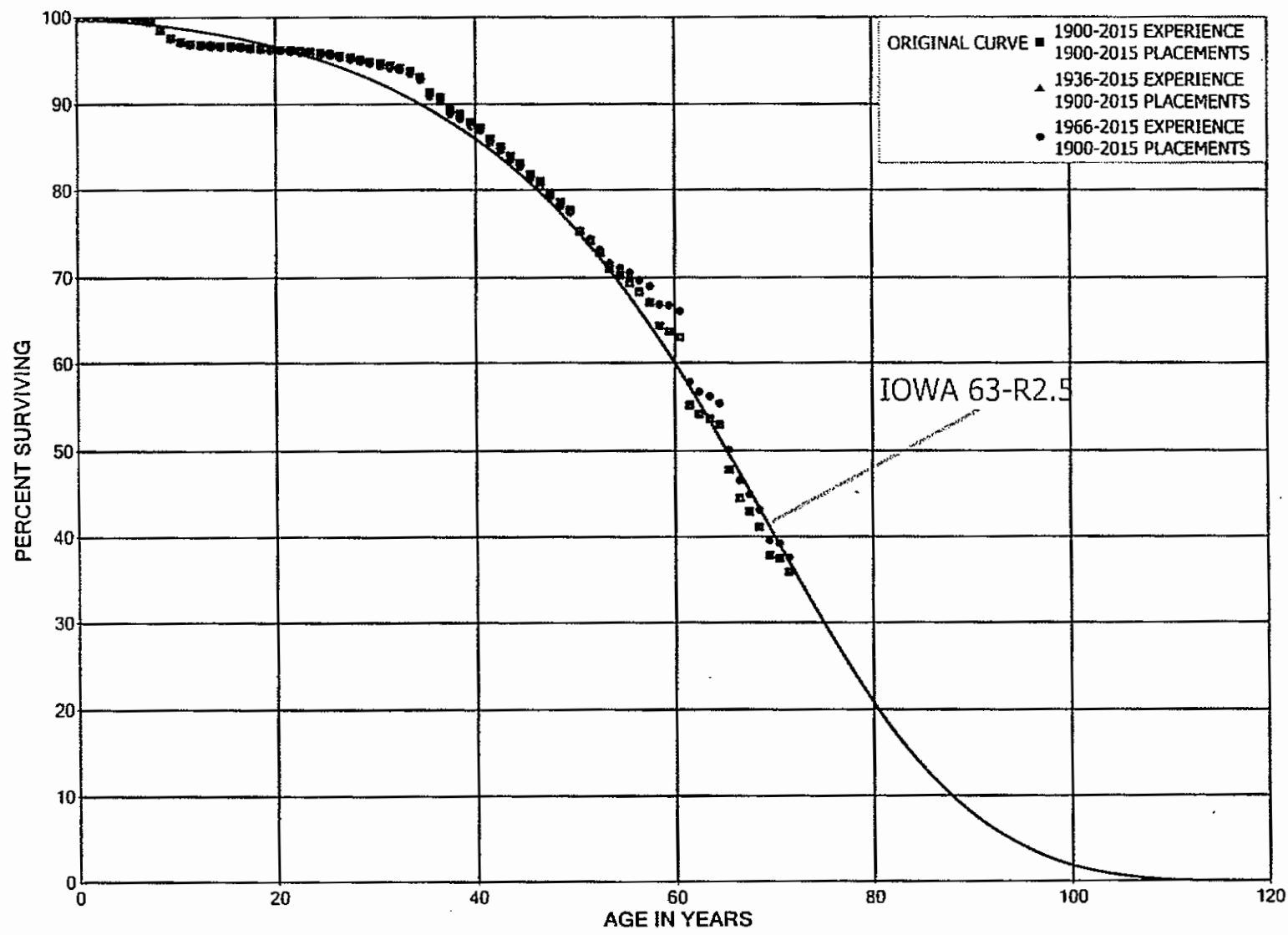
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1941-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	52,192	1,254	0.0240	0.9760	12.59	
80.5	50,938	439	0.0086	0.9914	12.29	
81.5	50,499		0.0000	1.0000	12.19	
82.5	50,499		0.0000	1.0000	12.19	
83.5	50,499		0.0000	1.0000	12.19	
84.5	50,499		0.0000	1.0000	12.19	
85.5	50,499		0.0000	1.0000	12.19	
86.5	49,023		0.0000	1.0000	12.19	
87.5	43,888	5,479	0.1248	0.8752	12.19	
88.5	38,409		0.0000	1.0000	10.66	
89.5	32,597	990	0.0304	0.9696	10.66	
90.5	31,607		0.0000	1.0000	10.34	
91.5	30,560	2,857	0.0935	0.9065	10.34	
92.5	27,703	1,314	0.0474	0.9526	9.37	
93.5	26,389	707	0.0268	0.9732	8.93	
94.5	25,682		0.0000	1.0000	8.69	
95.5	24,396		0.0000	1.0000	8.69	
96.5	24,396		0.0000	1.0000	8.69	
97.5	24,396		0.0000	1.0000	8.69	
98.5	24,396		0.0000	1.0000	8.69	
99.5	24,045		0.0000	1.0000	8.69	
100.5	23,640		0.0000	1.0000	8.69	
101.5	5,710		0.0000	1.0000	8.69	
102.5	5,710		0.0000	1.0000	8.69	
103.5	5,710		0.0000	1.0000	8.69	
104.5	4,918		0.0000	1.0000	8.69	
105.5	4,918		0.0000	1.0000	8.69	
106.5	4,918		0.0000	1.0000	8.69	
107.5	4,918		0.0000	1.0000	8.69	
108.5	4,918		0.0000	1.0000	8.69	
109.5					8.69	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 376 MAINS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	403,871,789	268,419	0.0007	0.9993	100.00
0.5	390,873,635	83,528	0.0002	0.9998	99.93
1.5	376,608,594	42,627	0.0001	0.9999	99.91
2.5	357,926,780	131,485	0.0004	0.9996	99.90
3.5	337,862,049	111,716	0.0003	0.9997	99.86
4.5	328,138,895	38,387	0.0001	0.9999	99.83
5.5	323,911,804	109,328	0.0003	0.9997	99.82
6.5	296,888,911	1,110,803	0.0037	0.9963	99.79
7.5	285,344,250	2,775,429	0.0097	0.9903	99.41
8.5	271,168,502	2,543,637	0.0094	0.9906	98.45
9.5	262,850,804	1,194,633	0.0045	0.9955	97.52
10.5	251,633,670	612,167	0.0024	0.9976	97.08
11.5	242,172,430	162,847	0.0007	0.9993	96.84
12.5	221,471,292	140,894	0.0006	0.9994	96.78
13.5	201,020,597	120,108	0.0006	0.9994	96.72
14.5	189,386,959	90,195	0.0005	0.9995	96.66
15.5	173,961,578	145,563	0.0008	0.9992	96.61
16.5	155,834,413	163,970	0.0011	0.9989	96.53
17.5	146,390,908	140,114	0.0010	0.9990	96.43
18.5	139,365,269	93,804	0.0007	0.9993	96.34
19.5	131,290,799	89,722	0.0007	0.9993	96.27
20.5	119,430,848	78,116	0.0007	0.9993	96.21
21.5	111,668,906	97,531	0.0009	0.9991	96.14
22.5	103,683,488	101,423	0.0010	0.9990	96.06
23.5	98,408,726	122,195	0.0012	0.9988	95.97
24.5	91,136,096	133,595	0.0015	0.9985	95.85
25.5	86,242,668	157,118	0.0018	0.9982	95.71
26.5	81,679,654	232,032	0.0028	0.9972	95.53
27.5	79,315,055	169,227	0.0021	0.9979	95.26
28.5	72,190,848	150,182	0.0021	0.9979	95.06
29.5	66,367,070	165,551	0.0025	0.9975	94.86
30.5	64,401,807	189,338	0.0029	0.9971	94.62
31.5	61,827,229	155,887	0.0025	0.9975	94.34
32.5	59,524,828	251,716	0.0042	0.9958	94.11
33.5	55,479,216	370,303	0.0067	0.9933	93.71
34.5	52,396,815	1,017,435	0.0194	0.9806	93.08
35.5	50,072,377	291,599	0.0058	0.9942	91.28
36.5	48,518,236	759,752	0.0157	0.9843	90.74
37.5	47,447,024	283,608	0.0060	0.9940	89.32
38.5	46,232,681	467,992	0.0101	0.9899	88.79

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,205,547	295,021	0.0065	0.9935	87.89
40.5	43,947,361	673,134	0.0153	0.9847	87.32
41.5	42,171,435	453,666	0.0108	0.9892	85.98
42.5	39,644,059	541,806	0.0137	0.9863	85.05
43.5	34,638,569	306,795	0.0089	0.9911	83.89
44.5	32,300,805	504,008	0.0156	0.9844	83.15
45.5	30,179,253	295,495	0.0098	0.9902	81.85
46.5	28,343,557	473,996	0.0167	0.9833	81.05
47.5	25,565,575	347,927	0.0136	0.9864	79.70
48.5	24,148,670	286,552	0.0119	0.9881	78.61
49.5	21,319,351	642,295	0.0301	0.9699	77.68
50.5	19,291,387	302,416	0.0157	0.9843	75.34
51.5	17,356,168	317,027	0.0183	0.9817	74.16
52.5	15,336,990	393,024	0.0256	0.9744	72.80
53.5	13,964,806	153,364	0.0110	0.9890	70.94
54.5	12,446,013	150,959	0.0121	0.9879	70.16
55.5	11,000,096	155,993	0.0142	0.9858	69.31
56.5	10,081,477	185,219	0.0184	0.9816	68.32
57.5	8,436,773	341,916	0.0405	0.9595	67.07
58.5	7,150,417	75,160	0.0105	0.9895	64.35
59.5	5,401,707	50,776	0.0094	0.9906	63.67
60.5	4,418,606	551,005	0.1247	0.8753	63.08
61.5	2,893,947	56,454	0.0195	0.9805	55.21
62.5	2,836,382	27,008	0.0095	0.9905	54.13
63.5	2,679,069	33,934	0.0127	0.9873	53.62
64.5	2,414,141	235,545	0.0976	0.9024	52.94
65.5	2,160,382	152,530	0.0706	0.9294	47.77
66.5	1,828,083	64,960	0.0355	0.9645	44.40
67.5	1,752,042	69,944	0.0399	0.9601	42.82
68.5	1,680,280	137,530	0.0818	0.9182	41.11
69.5	1,455,006	13,902	0.0096	0.9904	37.75
70.5	1,438,213	60,311	0.0419	0.9581	37.39
71.5	1,374,686	1,233,789	0.8975	0.1025	35.82
72.5	139,652	8,329	0.0596	0.9404	3.67
73.5	129,677	42,880	0.3307	0.6693	3.45
74.5	86,796	8,062	0.0929	0.9071	2.31
75.5	78,735	3,590	0.0456	0.9544	2.10
76.5	75,144	2,152	0.0286	0.9714	2.00
77.5	72,992	3,025	0.0414	0.9586	1.94
78.5	69,967	856	0.0122	0.9878	1.86

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	69,111	1,443	0.0209	0.9791	1.84	
80.5	67,669	4,082	0.0603	0.9397	1.80	
81.5	63,586	494	0.0078	0.9922	1.69	
82.5	63,093	5,009	0.0794	0.9206	1.68	
83.5	58,084	32,519	0.5599	0.4401	1.55	
84.5	25,565	852	0.0333	0.9667	0.68	
85.5	24,714	2,105	0.0852	0.9148	0.66	
86.5	22,609	1,264	0.0559	0.9441	0.60	
87.5	21,344	1,669	0.0782	0.9218	0.57	
88.5	19,676	484	0.0246	0.9754	0.52	
89.5	19,192	960	0.0500	0.9500	0.51	
90.5	18,232	2,578	0.1414	0.8586	0.49	
91.5	15,654	458	0.0293	0.9707	0.42	
92.5	15,196	3,010	0.1981	0.8019	0.40	
93.5	12,186	10,347	0.8491	0.1509	0.32	
94.5	1,839	136	0.0740	0.9260	0.05	
95.5	1,703	314	0.1841	0.8159	0.05	
96.5	1,390	53	0.0381	0.9619	0.04	
97.5	1,337	530	0.3964	0.6036	0.04	
98.5	807	807	1.0000		0.02	
99.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 376 MAINS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	401,271,543	268,419	0.0007	0.9993	100.00
0.5	388,430,603	83,528	0.0002	0.9998	99.93
1.5	374,165,563	42,627	0.0001	0.9999	99.91
2.5	355,483,748	131,485	0.0004	0.9996	99.90
3.5	335,419,018	111,716	0.0003	0.9997	99.86
4.5	325,695,863	38,387	0.0001	0.9999	99.83
5.5	321,468,773	109,328	0.0003	0.9997	99.82
6.5	294,445,880	1,110,803	0.0038	0.9962	99.78
7.5	282,901,219	2,775,429	0.0098	0.9902	99.41
8.5	268,725,471	2,543,637	0.0095	0.9905	98.43
9.5	260,407,773	1,194,633	0.0046	0.9954	97.50
10.5	250,332,055	612,167	0.0024	0.9976	97.05
11.5	240,870,815	162,847	0.0007	0.9993	96.82
12.5	220,169,678	140,894	0.0006	0.9994	96.75
13.5	199,718,982	120,108	0.0006	0.9994	96.69
14.5	188,085,345	90,195	0.0005	0.9995	96.63
15.5	172,659,964	145,563	0.0008	0.9992	96.58
16.5	154,532,798	163,970	0.0011	0.9989	96.50
17.5	145,089,294	140,114	0.0010	0.9990	96.40
18.5	138,063,655	93,804	0.0007	0.9993	96.31
19.5	129,989,185	89,722	0.0007	0.9993	96.24
20.5	118,549,514	78,116	0.0007	0.9993	96.18
21.5	110,787,571	97,531	0.0009	0.9991	96.11
22.5	102,802,154	101,423	0.0010	0.9990	96.03
23.5	97,527,392	122,195	0.0013	0.9987	95.93
24.5	90,254,761	133,595	0.0015	0.9985	95.81
25.5	85,361,334	157,118	0.0018	0.9982	95.67
26.5	80,798,320	232,032	0.0029	0.9971	95.49
27.5	78,433,721	169,227	0.0022	0.9978	95.22
28.5	71,309,514	150,182	0.0021	0.9979	95.02
29.5	65,485,735	165,551	0.0025	0.9975	94.82
30.5	64,182,798	189,338	0.0029	0.9971	94.58
31.5	61,608,220	155,887	0.0025	0.9975	94.30
32.5	59,305,819	251,716	0.0042	0.9958	94.06
33.5	55,260,207	370,303	0.0067	0.9933	93.66
34.5	52,177,806	1,010,824	0.0194	0.9806	93.03
35.5	50,072,377	291,599	0.0058	0.9942	91.23
36.5	48,518,236	759,752	0.0157	0.9843	90.70
37.5	47,447,024	283,608	0.0060	0.9940	89.28
38.5	46,232,681	467,992	0.0101	0.9899	88.74

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1936-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,205,547	295,021	0.0065	0.9935	87.85
40.5	43,947,361	673,134	0.0153	0.9847	87.27
41.5	42,171,435	453,666	0.0108	0.9892	85.94
42.5	39,644,059	541,806	0.0137	0.9863	85.01
43.5	34,638,569	306,795	0.0089	0.9911	83.85
44.5	32,300,805	504,008	0.0156	0.9844	83.11
45.5	30,179,253	295,495	0.0098	0.9902	81.81
46.5	28,343,557	473,996	0.0167	0.9833	81.01
47.5	25,565,575	347,927	0.0136	0.9864	79.65
48.5	24,148,670	286,552	0.0119	0.9881	78.57
49.5	21,319,351	642,295	0.0301	0.9699	77.64
50.5	19,291,387	302,416	0.0157	0.9843	75.30
51.5	17,356,168	317,027	0.0183	0.9817	74.12
52.5	15,336,990	393,024	0.0256	0.9744	72.76
53.5	13,964,806	153,364	0.0110	0.9890	70.90
54.5	12,446,013	150,959	0.0121	0.9879	70.12
55.5	11,000,096	155,993	0.0142	0.9858	69.27
56.5	10,081,477	185,219	0.0184	0.9816	68.29
57.5	8,436,773	341,916	0.0405	0.9595	67.03
58.5	7,150,417	75,160	0.0105	0.9895	64.32
59.5	5,401,707	50,776	0.0094	0.9906	63.64
60.5	4,418,606	551,005	0.1247	0.8753	63.04
61.5	2,893,947	56,454	0.0195	0.9805	55.18
62.5	2,836,382	27,008	0.0095	0.9905	54.10
63.5	2,679,069	33,934	0.0127	0.9873	53.59
64.5	2,414,141	235,545	0.0976	0.9024	52.91
65.5	2,160,382	152,530	0.0706	0.9294	47.75
66.5	1,828,083	64,960	0.0355	0.9645	44.38
67.5	1,752,042	69,944	0.0399	0.9601	42.80
68.5	1,680,280	137,530	0.0818	0.9182	41.09
69.5	1,455,006	13,902	0.0096	0.9904	37.73
70.5	1,438,213	60,311	0.0419	0.9581	37.37
71.5	1,374,686	1,233,789	0.8975	0.1025	35.80
72.5	139,652	8,329	0.0596	0.9404	3.67
73.5	129,677	42,880	0.3307	0.6693	3.45
74.5	86,796	8,062	0.0929	0.9071	2.31
75.5	78,735	3,590	0.0456	0.9544	2.10
76.5	75,144	2,152	0.0286	0.9714	2.00
77.5	72,992	3,025	0.0414	0.9586	1.94
78.5	69,967	856	0.0122	0.9878	1.86

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1936-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	69,111	1,443	0.0209	0.9791	1.84	
80.5	67,669	4,082	0.0603	0.9397	1.80	
81.5	63,586	494	0.0078	0.9922	1.69	
82.5	63,093	5,009	0.0794	0.9206	1.68	
83.5	58,084	32,519	0.5599	0.4401	1.55	
84.5	25,565	852	0.0333	0.9667	0.68	
85.5	24,714	2,105	0.0852	0.9148	0.66	
86.5	22,609	1,264	0.0559	0.9441	0.60	
87.5	21,344	1,669	0.0782	0.9218	0.57	
88.5	19,676	484	0.0246	0.9754	0.52	
89.5	19,192	960	0.0500	0.9500	0.51	
90.5	18,232	2,578	0.1414	0.8586	0.49	
91.5	15,654	458	0.0293	0.9707	0.42	
92.5	15,196	3,010	0.1981	0.8019	0.40	
93.5	12,186	10,347	0.8491	0.1509	0.32	
94.5	1,839	136	0.0740	0.9260	0.05	
95.5	1,703	314	0.1841	0.8159	0.05	
96.5	1,390	53	0.0381	0.9619	0.04	
97.5	1,337	530	0.3964	0.6036	0.04	
98.5	807	807	1.0000		0.02	
99.5						



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	377,308,694	268,419	0.0007	0.9993	100.00
0.5	364,072,841	83,528	0.0002	0.9998	99.93
1.5	351,643,110	42,627	0.0001	0.9999	99.91
2.5	335,112,073	131,485	0.0004	0.9996	99.89
3.5	316,171,696	111,716	0.0004	0.9996	99.85
4.5	308,034,641	38,387	0.0001	0.9999	99.82
5.5	305,330,191	109,328	0.0004	0.9996	99.81
6.5	279,606,790	1,110,803	0.0040	0.9960	99.77
7.5	269,823,002	2,775,429	0.0103	0.9897	99.37
8.5	257,199,048	2,543,637	0.0099	0.9901	98.35
9.5	250,956,723	1,194,633	0.0048	0.9952	97.38
10.5	241,131,029	612,167	0.0025	0.9975	96.92
11.5	233,133,717	157,896	0.0007	0.9993	96.67
12.5	212,998,584	140,894	0.0007	0.9993	96.60
13.5	192,969,899	120,108	0.0006	0.9994	96.54
14.5	182,108,952	90,195	0.0005	0.9995	96.48
15.5	167,304,874	145,563	0.0009	0.9991	96.43
16.5	149,429,979	163,970	0.0011	0.9989	96.35
17.5	140,192,137	140,114	0.0010	0.9990	96.24
18.5	133,286,677	93,804	0.0007	0.9993	96.15
19.5	125,396,186	89,722	0.0007	0.9993	96.08
20.5	114,305,128	78,116	0.0007	0.9993	96.01
21.5	106,558,176	97,531	0.0009	0.9991	95.95
22.5	98,605,077	101,423	0.0010	0.9990	95.86
23.5	93,417,482	122,195	0.0013	0.9987	95.76
24.5	86,311,246	133,595	0.0015	0.9985	95.63
25.5	81,585,087	157,118	0.0019	0.9981	95.49
26.5	77,098,910	232,032	0.0030	0.9970	95.30
27.5	74,794,884	169,227	0.0023	0.9977	95.01
28.5	67,730,385	150,182	0.0022	0.9978	94.80
29.5	61,937,601	165,551	0.0027	0.9973	94.59
30.5	61,958,775	189,338	0.0031	0.9969	94.34
31.5	59,384,198	155,887	0.0026	0.9974	94.05
32.5	57,081,796	251,716	0.0044	0.9956	93.80
33.5	53,036,184	370,303	0.0070	0.9930	93.39
34.5	49,953,783	1,010,824	0.0202	0.9798	92.74
35.5	47,635,957	285,658	0.0060	0.9940	90.86
36.5	46,087,756	746,531	0.0162	0.9838	90.31
37.5	45,029,766	269,460	0.0060	0.9940	88.85
38.5	43,829,570	461,388	0.0105	0.9895	88.32

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1966-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	42,809,040	239,778	0.0056	0.9944	87.39	
40.5	42,747,515	661,800	0.0155	0.9845	86.90	
41.5	40,982,923	445,502	0.0109	0.9891	85.56	
42.5	38,463,711	531,744	0.0138	0.9862	84.63	
43.5	33,468,283	305,125	0.0091	0.9909	83.46	
44.5	31,132,189	503,064	0.0162	0.9838	82.69	
45.5	29,011,581	287,300	0.0099	0.9901	81.36	
46.5	27,184,080	473,996	0.0174	0.9826	80.55	
47.5	24,406,098	297,938	0.0122	0.9878	79.15	
48.5	23,039,182	221,485	0.0096	0.9904	78.18	
49.5	20,274,929	528,210	0.0261	0.9739	77.43	
50.5	18,730,700	240,478	0.0128	0.9872	75.41	
51.5	16,857,419	281,653	0.0167	0.9833	74.44	
52.5	14,873,615	311,985	0.0210	0.9790	73.20	
53.5	13,582,469	113,349	0.0083	0.9917	71.67	
54.5	12,103,691	94,010	0.0078	0.9922	71.07	
55.5	10,714,724	128,527	0.0120	0.9880	70.52	
56.5	9,823,571	106,296	0.0108	0.9892	69.67	
57.5	8,257,790	248,394	0.0301	0.9699	68.92	
58.5	7,064,956	15,264	0.0022	0.9978	66.84	
59.5	5,376,142	50,776	0.0094	0.9906	66.70	
60.5	4,415,601	551,005	0.1248	0.8752	66.07	
61.5	2,890,942	56,454	0.0195	0.9805	57.82	
62.5	2,833,377	27,008	0.0095	0.9905	56.69	
63.5	2,676,064	33,934	0.0127	0.9873	56.15	
64.5	2,411,136	235,545	0.0977	0.9023	55.44	
65.5	2,160,382	152,530	0.0706	0.9294	50.03	
66.5	1,828,083	64,960	0.0355	0.9645	46.49	
67.5	1,752,042	69,944	0.0399	0.9601	44.84	
68.5	1,680,280	137,530	0.0818	0.9182	43.05	
69.5	1,455,006	13,902	0.0096	0.9904	39.53	
70.5	1,438,213	60,311	0.0419	0.9581	39.15	
71.5	1,374,686	1,233,789	0.8975	0.1025	37.51	
72.5	139,652	8,329	0.0596	0.9404	3.84	
73.5	129,677	42,880	0.3307	0.6693	3.62	
74.5	86,796	8,062	0.0929	0.9071	2.42	
75.5	78,735	3,590	0.0456	0.9544	2.19	
76.5	75,144	2,152	0.0286	0.9714	2.09	
77.5	72,992	3,025	0.0414	0.9586	2.03	
78.5	69,967	856	0.0122	0.9878	1.95	

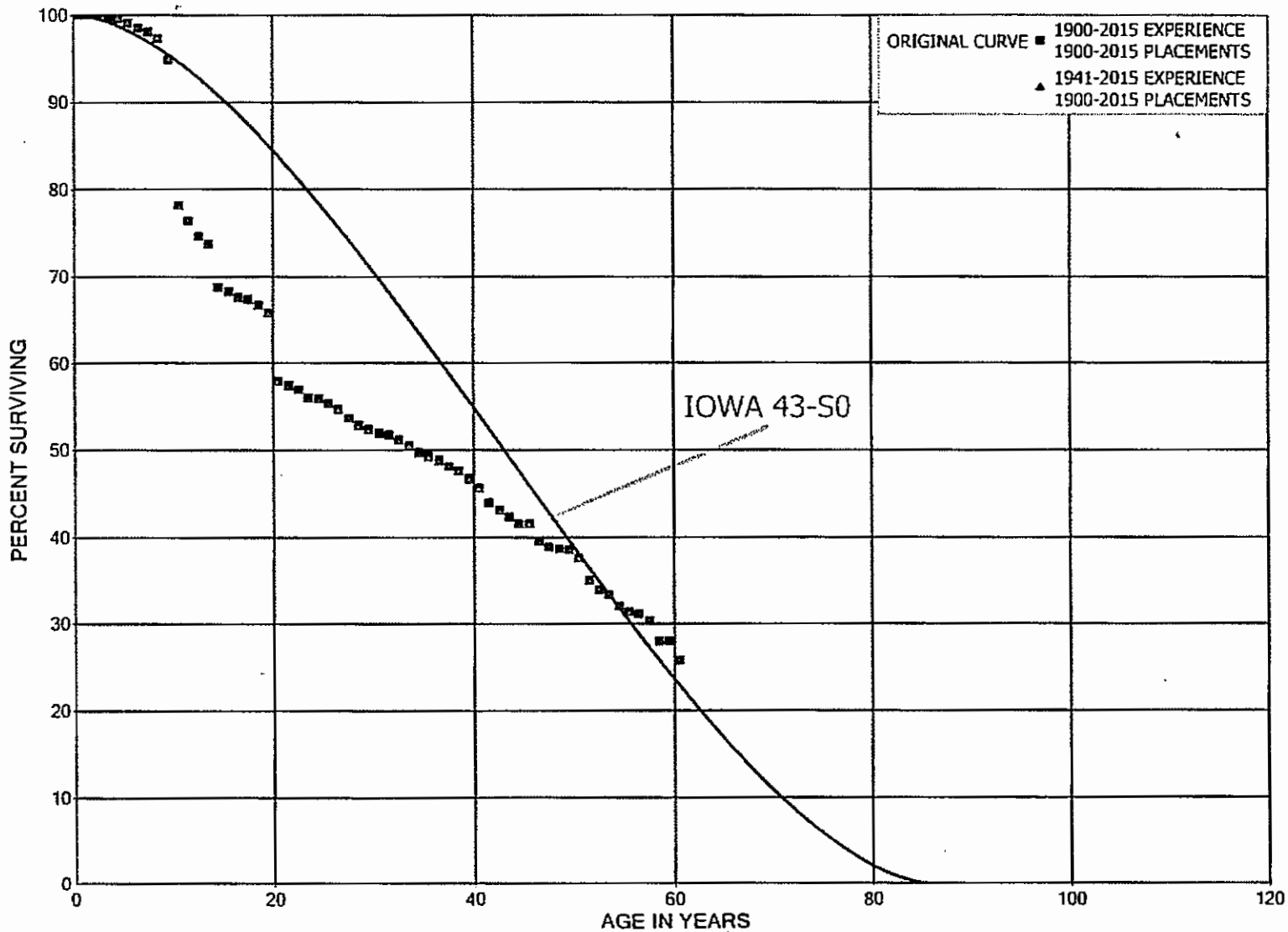
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1966-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	69,111	1,443	0.0209	0.9791	1.93	
80.5	67,669	4,082	0.0603	0.9397	1.89	
81.5	63,586	494	0.0078	0.9922	1.77	
82.5	63,093	5,009	0.0794	0.9206	1.76	
83.5	58,084	32,519	0.5599	0.4401	1.62	
84.5	25,565	852	0.0333	0.9667	0.71	
85.5	24,714	2,105	0.0852	0.9148	0.69	
86.5	22,609	1,264	0.0559	0.9441	0.63	
87.5	21,344	1,669	0.0782	0.9218	0.60	
88.5	19,676	484	0.0246	0.9754	0.55	
89.5	19,192	960	0.0500	0.9500	0.54	
90.5	18,232	2,578	0.1414	0.8586	0.51	
91.5	15,654	458	0.0293	0.9707	0.44	
92.5	15,196	3,010	0.1981	0.8019	0.42	
93.5	12,186	10,347	0.8491	0.1509	0.34	
94.5	1,839	136	0.0740	0.9260	0.05	
95.5	1,703	314	0.1841	0.8159	0.05	
96.5	1,390	53	0.0381	0.9619	0.04	
97.5	1,337	530	0.3964	0.6036	0.04	
98.5	807	807	1.0000		0.02	
99.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,293,633	740	0.0000	1.0000	100.00
0.5	19,691,368	7,808	0.0004	0.9996	100.00
1.5	17,919,650	11,747	0.0007	0.9993	99.96
2.5	15,819,260	27,938	0.0018	0.9982	99.89
3.5	13,317,622	30,167	0.0023	0.9977	99.71
4.5	11,991,893	53,823	0.0045	0.9955	99.49
5.5	10,665,263	57,527	0.0054	0.9946	99.04
6.5	9,583,189	41,301	0.0043	0.9957	98.51
7.5	9,342,660	80,180	0.0086	0.9914	98.08
8.5	9,087,394	226,422	0.0249	0.9751	97.24
9.5	8,446,063	1,485,988	0.1759	0.8241	94.82
10.5	6,180,703	133,635	0.0216	0.9784	78.14
11.5	5,514,578	129,298	0.0234	0.9766	76.45
12.5	4,907,783	59,461	0.0121	0.9879	74.65
13.5	4,790,406	328,846	0.0686	0.9314	73.75
14.5	4,364,601	23,248	0.0053	0.9947	68.69
15.5	3,721,014	38,351	0.0103	0.9897	68.32
16.5	3,636,567	14,474	0.0040	0.9960	67.62
17.5	3,382,508	30,802	0.0091	0.9909	67.35
18.5	3,174,721	42,450	0.0134	0.9866	66.74
19.5	3,017,821	359,577	0.1192	0.8808	65.84
20.5	2,576,194	23,947	0.0093	0.9907	58.00
21.5	2,582,490	23,044	0.0089	0.9911	57.46
22.5	2,496,592	39,471	0.0158	0.9842	56.95
23.5	2,484,092	5,252	0.0021	0.9979	56.05
24.5	2,436,129	24,956	0.0102	0.9898	55.93
25.5	2,280,998	26,376	0.0116	0.9884	55.35
26.5	2,202,501	42,951	0.0195	0.9805	54.71
27.5	2,188,891	33,081	0.0151	0.9849	53.65
28.5	1,990,820	16,608	0.0083	0.9917	52.84
29.5	1,539,211	14,386	0.0093	0.9907	52.40
30.5	1,455,713	5,070	0.0035	0.9965	51.91
31.5	1,415,685	16,278	0.0115	0.9885	51.72
32.5	1,342,355	15,043	0.0112	0.9888	51.13
33.5	1,288,434	21,459	0.0167	0.9833	50.56
34.5	1,249,496	11,352	0.0091	0.9909	49.72
35.5	1,207,627	11,780	0.0098	0.9902	49.26
36.5	1,161,259	16,780	0.0144	0.9856	48.78
37.5	1,130,369	10,599	0.0094	0.9906	48.08
38.5	1,115,826	22,004	0.0197	0.9803	47.63

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,054,583	24,042	0.0228	0.9772	46.69	
40.5	1,024,871	36,650	0.0358	0.9642	45.62	
41.5	942,772	18,785	0.0199	0.9801	43.99	
42.5	870,916	16,588	0.0190	0.9810	43.12	
43.5	819,527	15,265	0.0186	0.9814	42.29	
44.5	764,662	646	0.0008	0.9992	41.51	
45.5	674,426	31,682	0.0470	0.9530	41.47	
46.5	621,317	11,586	0.0186	0.9814	39.52	
47.5	533,410	2,105	0.0039	0.9961	38.79	
48.5	477,132	1,318	0.0028	0.9972	38.63	
49.5	420,061	10,865	0.0259	0.9741	38.53	
50.5	386,106	27,091	0.0702	0.9298	37.53	
51.5	321,825	9,446	0.0294	0.9706	34.90	
52.5	301,212	4,919	0.0163	0.9837	33.87	
53.5	283,462	11,262	0.0397	0.9603	33.32	
54.5	244,067	5,409	0.0222	0.9778	32.00	
55.5	195,932	1,282	0.0065	0.9935	31.29	
56.5	181,453	4,535	0.0250	0.9750	31.08	
57.5	142,846	10,909	0.0764	0.9236	30.31	
58.5	91,016	53	0.0006	0.9994	27.99	
59.5	49,061	3,895	0.0794	0.9206	27.97	
60.5	14,069		0.0000	1.0000	25.75	
61.5	11,728	212	0.0181	0.9819	25.75	
62.5	11,516	418	0.0363	0.9637	25.29	
63.5	11,098	822	0.0741	0.9259	24.37	
64.5	10,276	1,213	0.1180	0.8820	22.56	
65.5	9,063	1,066	0.1176	0.8824	19.90	
66.5	7,997	37	0.0046	0.9954	17.56	
67.5	7,960	106	0.0133	0.9867	17.48	
68.5	7,854		0.0000	1.0000	17.25	
69.5	7,854		0.0000	1.0000	17.25	
70.5	7,854	332	0.0423	0.9577	17.25	
71.5	7,522	529	0.0703	0.9297	16.52	
72.5	6,993	106	0.0152	0.9848	15.36	
73.5	6,887	105	0.0152	0.9848	15.12	
74.5	6,782	196	0.0289	0.9711	14.89	
75.5	6,586		0.0000	1.0000	14.46	
76.5	6,586	4,608	0.6997	0.3003	14.46	
77.5	1,978		0.0000	1.0000	4.34	
78.5	1,978		0.0000	1.0000	4.34	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,978		0.0000	1.0000	4.34
80.5	1,978		0.0000	1.0000	4.34
81.5	1,978		0.0000	1.0000	4.34
82.5	1,978		0.0000	1.0000	4.34
83.5	1,978		0.0000	1.0000	4.34
84.5	1,978		0.0000	1.0000	4.34
85.5	1,978		0.0000	1.0000	4.34
86.5	1,978		0.0000	1.0000	4.34
87.5	1,978		0.0000	1.0000	4.34
88.5	1,978		0.0000	1.0000	4.34
89.5	2,968	2,613	0.8804	0.1196	4.34
90.5	355	355	1.0000		0.52
91.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	21,237,991	740	0.0000	1.0000	100.00
0.5	19,636,455	7,808	0.0004	0.9996	100.00
1.5	17,864,801	11,747	0.0007	0.9993	99.96
2.5	15,764,411	27,855	0.0018	0.9982	99.89
3.5	13,262,969	30,167	0.0023	0.9977	99.71
4.5	11,937,240	53,823	0.0045	0.9955	99.49
5.5	10,610,610	57,527	0.0054	0.9946	99.04
6.5	9,528,536	41,301	0.0043	0.9957	98.50
7.5	9,288,007	80,180	0.0086	0.9914	98.08
8.5	9,032,741	226,422	0.0251	0.9749	97.23
9.5	8,391,410	1,485,988	0.1771	0.8229	94.79
10.5	6,126,106	133,635	0.0218	0.9782	78.01
11.5	5,461,524	129,298	0.0237	0.9763	76.30
12.5	4,862,158	59,461	0.0122	0.9878	74.50
13.5	4,745,881	328,846	0.0693	0.9307	73.59
14.5	4,329,669	23,248	0.0054	0.9946	68.49
15.5	3,687,487	38,351	0.0104	0.9896	68.12
16.5	3,604,554	14,474	0.0040	0.9960	67.41
17.5	3,351,432	30,802	0.0092	0.9908	67.14
18.5	3,143,645	42,450	0.0135	0.9865	66.52
19.5	2,988,428	359,577	0.1203	0.8797	65.63
20.5	2,547,975	23,947	0.0094	0.9906	57.73
21.5	2,555,371	23,044	0.0090	0.9910	57.19
22.5	2,469,473	39,471	0.0160	0.9840	56.67
23.5	2,456,973	5,252	0.0021	0.9979	55.76
24.5	2,409,731	24,956	0.0104	0.9896	55.65
25.5	2,255,383	26,376	0.0117	0.9883	55.07
26.5	2,198,959	42,951	0.0195	0.9805	54.43
27.5	2,185,349	33,081	0.0151	0.9849	53.36
28.5	1,987,278	16,608	0.0084	0.9916	52.55
29.5	1,535,669	14,386	0.0094	0.9906	52.12
30.5	1,452,171	5,070	0.0035	0.9965	51.63
31.5	1,412,143	16,278	0.0115	0.9885	51.45
32.5	1,338,813	15,043	0.0112	0.9888	50.85
33.5	1,284,892	21,459	0.0167	0.9833	50.28
34.5	1,245,954	11,352	0.0091	0.9909	49.44
35.5	1,204,085	11,780	0.0098	0.9902	48.99
36.5	1,157,717	16,780	0.0145	0.9855	48.51
37.5	1,126,827	10,599	0.0094	0.9906	47.81
38.5	1,112,284	22,004	0.0198	0.9802	47.36



LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,051,041	24,042	0.0229	0.9771	46.42
40.5	1,024,871	36,650	0.0358	0.9642	45.36
41.5	942,772	18,785	0.0199	0.9801	43.74
42.5	870,916	16,588	0.0190	0.9810	42.87
43.5	819,527	15,265	0.0186	0.9814	42.05
44.5	764,662	646	0.0008	0.9992	41.27
45.5	674,426	31,682	0.0470	0.9530	41.23
46.5	621,317	11,586	0.0186	0.9814	39.30
47.5	533,410	2,105	0.0039	0.9961	38.56
48.5	477,132	1,318	0.0028	0.9972	38.41
49.5	420,061	10,865	0.0259	0.9741	38.30
50.5	386,106	27,091	0.0702	0.9298	37.31
51.5	321,825	9,446	0.0294	0.9706	34.70
52.5	301,212	4,919	0.0163	0.9837	33.68
53.5	283,462	11,262	0.0397	0.9603	33.13
54.5	244,067	5,409	0.0222	0.9778	31.81
55.5	195,932	1,282	0.0065	0.9935	31.11
56.5	181,453	4,535	0.0250	0.9750	30.90
57.5	142,846	10,909	0.0764	0.9236	30.13
58.5	91,016	53	0.0006	0.9994	27.83
59.5	49,061	3,895	0.0794	0.9206	27.81
60.5	14,069		0.0000	1.0000	25.61
61.5	11,728	212	0.0181	0.9819	25.61
62.5	11,516	418	0.0363	0.9637	25.14
63.5	11,098	822	0.0741	0.9259	24.23
64.5	10,276	1,213	0.1180	0.8820	22.44
65.5	9,063	1,066	0.1176	0.8824	19.79
66.5	7,997	37	0.0046	0.9954	17.46
67.5	7,960	106	0.0133	0.9867	17.38
68.5	7,854		0.0000	1.0000	17.15
69.5	7,854		0.0000	1.0000	17.15
70.5	7,854	332	0.0423	0.9577	17.15
71.5	7,522	529	0.0703	0.9297	16.42
72.5	6,993	106	0.0152	0.9848	15.27
73.5	6,887	105	0.0152	0.9848	15.04
74.5	6,782	196	0.0289	0.9711	14.81
75.5	6,586		0.0000	1.0000	14.38
76.5	6,586	4,608	0.6997	0.3003	14.38
77.5	1,978		0.0000	1.0000	4.32
78.5	1,978		0.0000	1.0000	4.32

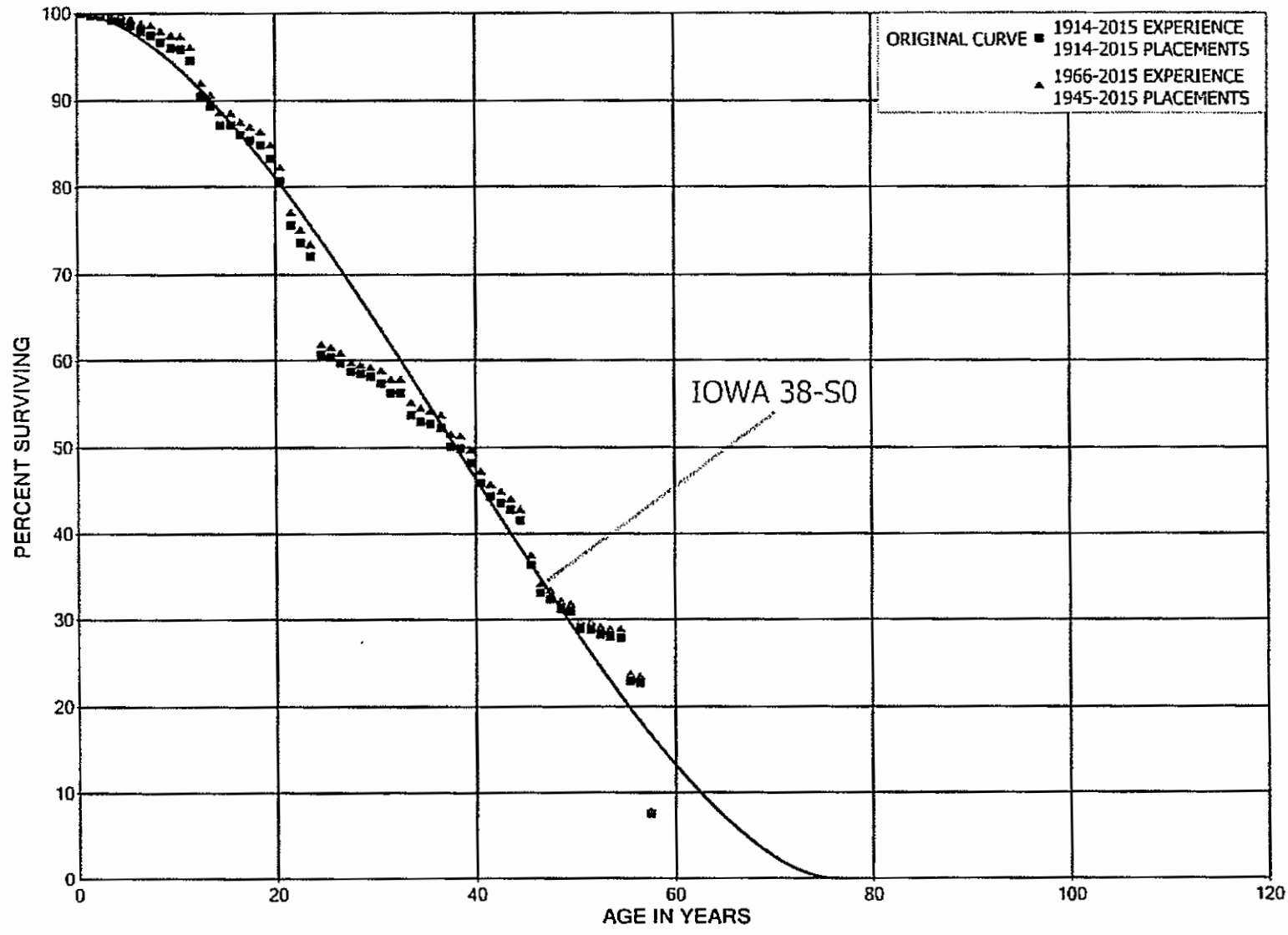
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,978		0.0000	1.0000	4.32
80.5	1,978		0.0000	1.0000	4.32
81.5	1,978		0.0000	1.0000	4.32
82.5	1,978		0.0000	1.0000	4.32
83.5	1,978		0.0000	1.0000	4.32
84.5	1,978		0.0000	1.0000	4.32
85.5	1,978		0.0000	1.0000	4.32
86.5	1,978		0.0000	1.0000	4.32
87.5	1,978		0.0000	1.0000	4.32
88.5	1,978		0.0000	1.0000	4.32
89.5	2,968	2,613	0.8804	0.1196	4.32
90.5	355	355	1.0000		0.52
91.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2015			EXPERIENCE BAND 1914-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,494,086	6,844	0.0008	0.9992	100.00	
0.5	8,353,007	15,163	0.0018	0.9982	99.92	
1.5	7,379,957	9,126	0.0012	0.9988	99.74	
2.5	5,494,615	26,612	0.0048	0.9952	99.61	
3.5	5,204,225	11,932	0.0023	0.9977	99.13	
4.5	4,936,159	19,314	0.0039	0.9961	98.90	
5.5	4,691,642	31,148	0.0066	0.9934	98.52	
6.5	4,553,622	20,740	0.0046	0.9954	97.86	
7.5	4,494,734	35,800	0.0080	0.9920	97.42	
8.5	4,427,104	32,041	0.0072	0.9928	96.64	
9.5	4,460,401	6,476	0.0015	0.9985	95.94	
10.5	4,350,310	59,038	0.0136	0.9864	95.80	
11.5	4,157,194	177,291	0.0426	0.9574	94.50	
12.5	3,243,838	43,319	0.0134	0.9866	90.47	
13.5	3,191,618	73,447	0.0230	0.9770	89.26	
14.5	2,458,702	2,278	0.0009	0.9991	87.21	
15.5	2,385,542	29,818	0.0125	0.9875	87.13	
16.5	2,320,723	16,431	0.0071	0.9929	86.04	
17.5	1,748,061	12,217	0.0070	0.9930	85.43	
18.5	1,734,187	31,260	0.0180	0.9820	84.83	
19.5	1,605,703	48,768	0.0304	0.9696	83.31	
20.5	1,507,023	95,913	0.0636	0.9364	80.78	
21.5	1,539,509	40,790	0.0265	0.9735	75.63	
22.5	1,427,198	30,513	0.0214	0.9786	73.63	
23.5	1,407,591	221,930	0.1577	0.8423	72.06	
24.5	1,077,594	4,520	0.0042	0.9958	60.70	
25.5	1,002,823	11,026	0.0110	0.9890	60.44	
26.5	1,005,935	17,755	0.0176	0.9824	59.78	
27.5	994,142	3,408	0.0034	0.9966	58.72	
28.5	986,052	6,385	0.0065	0.9935	58.52	
29.5	979,667	13,470	0.0137	0.9863	58.14	
30.5	930,385	16,839	0.0181	0.9819	57.34	
31.5	885,123	1,065	0.0012	0.9988	56.30	
32.5	876,325	39,347	0.0449	0.9551	56.24	
33.5	723,376	9,504	0.0131	0.9869	53.71	
34.5	703,240	4,305	0.0061	0.9939	53.01	
35.5	698,305	5,368	0.0077	0.9923	52.68	
36.5	688,480	29,606	0.0430	0.9570	52.28	
37.5	658,874	2,198	0.0033	0.9967	50.03	
38.5	656,023	21,470	0.0327	0.9673	49.86	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2015

EXPERIENCE BAND 1914-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	620,319	30,325	0.0489	0.9511	48.23
40.5	577,051	19,914	0.0345	0.9655	45.87
41.5	552,887	9,266	0.0168	0.9832	44.29
42.5	544,676	10,221	0.0188	0.9812	43.55
43.5	536,315	15,439	0.0288	0.9712	42.73
44.5	522,090	65,761	0.1260	0.8740	41.50
45.5	404,415	35,895	0.0888	0.9112	36.27
46.5	343,223	7,740	0.0225	0.9775	33.05
47.5	307,385	11,191	0.0364	0.9636	32.31
48.5	260,576	2,896	0.0111	0.9889	31.13
49.5	258,034	16,316	0.0632	0.9368	30.78
50.5	185,243	974	0.0053	0.9947	28.84
51.5	177,592	3,266	0.0184	0.9816	28.69
52.5	115,387	870	0.0075	0.9925	28.16
53.5	103,090	216	0.0021	0.9979	27.95
54.5	101,393	18,318	0.1807	0.8193	27.89
55.5	74,858	673	0.0090	0.9910	22.85
56.5	74,185	49,507	0.6673	0.3327	22.64
57.5	10,474		0.0000	1.0000	7.53
58.5	8,313	240	0.0288	0.9712	7.53
59.5	4,739	1,354	0.2858	0.7142	7.32
60.5	3,384	42	0.0124	0.9876	5.22
61.5	3,018		0.0000	1.0000	5.16
62.5	1,107	359	0.3244	0.6756	5.16
63.5	748		0.0000	1.0000	3.49
64.5	748	15	0.0204	0.9796	3.49
65.5					3.41

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1945-2015			EXPERIENCE BAND 1966-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,931,009	4,442	0.0006	0.9994	100.00	
0.5	7,808,266	11,730	0.0015	0.9985	99.94	
1.5	6,845,696	303	0.0000	1.0000	99.79	
2.5	5,068,464	2,151	0.0004	0.9996	99.79	
3.5	4,826,080	5,790	0.0012	0.9988	99.75	
4.5	4,567,717	19,174	0.0042	0.9958	99.63	
5.5	4,366,515	27,455	0.0063	0.9937	99.21	
6.5	4,232,188	9,245	0.0022	0.9978	98.59	
7.5	4,250,583	29,064	0.0068	0.9932	98.37	
8.5	4,207,251	19,619	0.0047	0.9953	97.70	
9.5	4,268,286	1,192	0.0003	0.9997	97.24	
10.5	4,163,479	55,139	0.0132	0.9868	97.21	
11.5	3,977,535	169,491	0.0426	0.9574	95.93	
12.5	3,103,757	43,319	0.0140	0.9860	91.84	
13.5	3,087,435	71,032	0.0230	0.9770	90.56	
14.5	2,374,560	753	0.0003	0.9997	88.47	
15.5	2,355,726	28,558	0.0121	0.9879	88.45	
16.5	2,292,534	13,497	0.0059	0.9941	87.37	
17.5	1,722,806	12,168	0.0071	0.9929	86.86	
18.5	1,709,159	30,460	0.0178	0.9822	86.25	
19.5	1,581,475	46,367	0.0293	0.9707	84.71	
20.5	1,494,731	95,583	0.0639	0.9361	82.23	
21.5	1,527,547	40,790	0.0267	0.9733	76.97	
22.5	1,415,236	30,513	0.0216	0.9784	74.91	
23.5	1,395,629	221,263	0.1585	0.8415	73.30	
24.5	1,066,299	4,520	0.0042	0.9958	61.68	
25.5	991,528	11,026	0.0111	0.9889	61.42	
26.5	994,640	17,755	0.0179	0.9821	60.73	
27.5	982,847	3,405	0.0035	0.9965	59.65	
28.5	974,760	5,827	0.0060	0.9940	59.44	
29.5	968,933	5,910	0.0061	0.9939	59.09	
30.5	927,211	14,959	0.0161	0.9839	58.73	
31.5	883,829	1,065	0.0012	0.9988	57.78	
32.5	875,031	39,347	0.0450	0.9550	57.71	
33.5	722,082	9,504	0.0132	0.9868	55.11	
34.5	701,946	4,305	0.0061	0.9939	54.39	
35.5	697,011	5,046	0.0072	0.9928	54.05	
36.5	687,508	29,606	0.0431	0.9569	53.66	
37.5	657,902	2,198	0.0033	0.9967	51.35	
38.5	655,051	21,470	0.0328	0.9672	51.18	

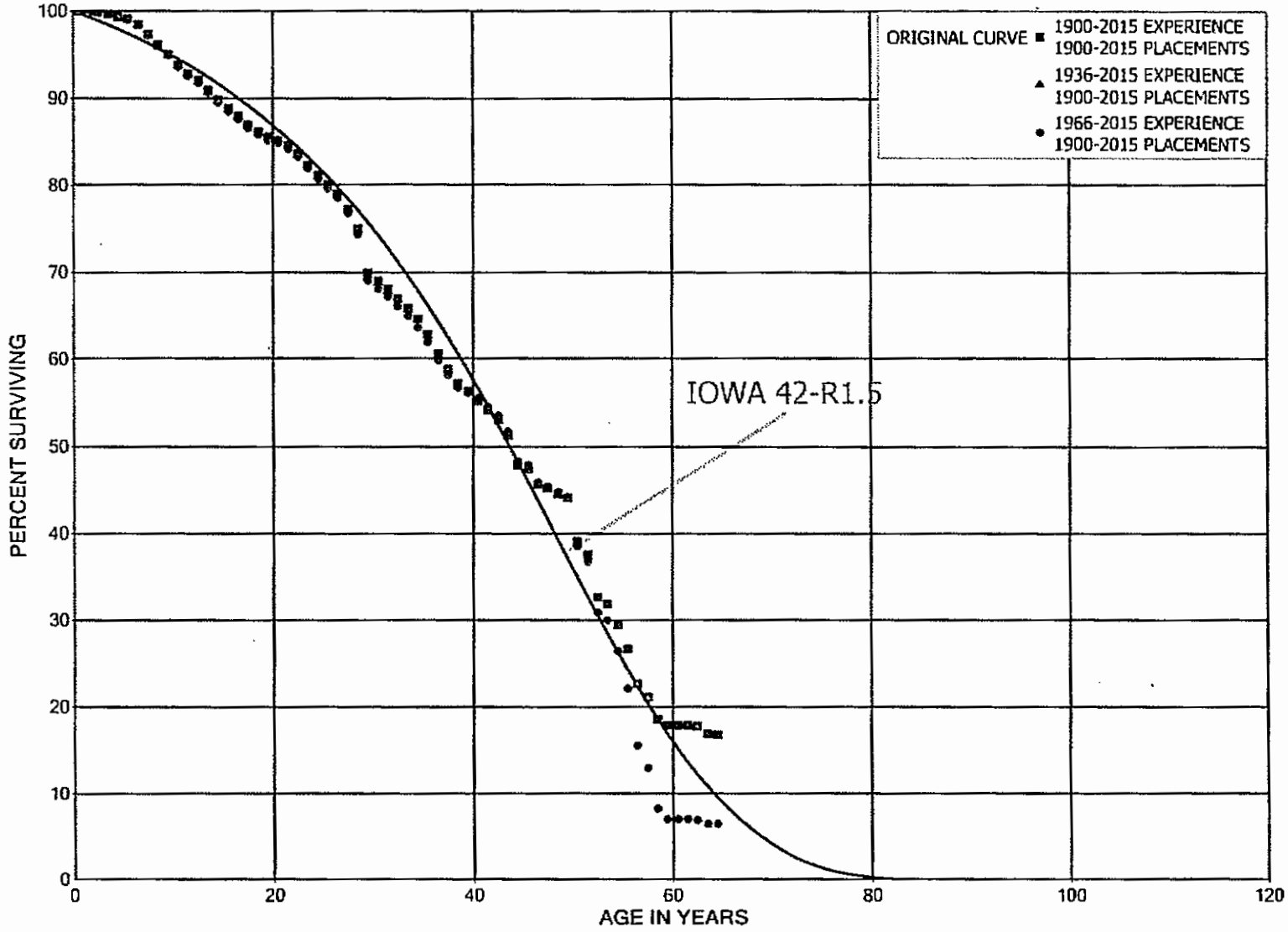
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1945-2015			EXPERIENCE BAND 1966-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	619,347	30,325	0.0490	0.9510	49.50	
40.5	576,079	19,914	0.0346	0.9654	47.08	
41.5	551,915	9,266	0.0168	0.9832	45.45	
42.5	543,704	10,221	0.0188	0.9812	44.69	
43.5	535,343	15,439	0.0288	0.9712	43.85	
44.5	521,118	64,946	0.1246	0.8754	42.58	
45.5	404,258	35,895	0.0888	0.9112	37.28	
46.5	343,066	7,740	0.0226	0.9774	33.97	
47.5	307,228	11,191	0.0364	0.9636	33.20	
48.5	260,419	2,739	0.0105	0.9895	31.99	
49.5	258,034	16,316	0.0632	0.9368	31.66	
50.5	185,243	974	0.0053	0.9947	29.65	
51.5	177,592	3,266	0.0184	0.9816	29.50	
52.5	115,387	870	0.0075	0.9925	28.96	
53.5	103,090	216	0.0021	0.9979	28.74	
54.5	101,393	18,318	0.1807	0.8193	28.68	
55.5	74,858	673	0.0090	0.9910	23.50	
56.5	74,185	49,507	0.6673	0.3327	23.28	
57.5	10,474		0.0000	1.0000	7.75	
58.5	8,313	240	0.0288	0.9712	7.75	
59.5	4,739	1,354	0.2858	0.7142	7.52	
60.5	3,384	42	0.0124	0.9876	5.37	
61.5	3,018		0.0000	1.0000	5.31	
62.5	1,107	359	0.3244	0.6756	5.31	
63.5	748		0.0000	1.0000	3.58	
64.5	748	15	0.0204	0.9796	3.58	
65.5					3.51	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 380 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	355,819,056	321,356	0.0009	0.9991	100.00
0.5	279,099,126	126,548	0.0005	0.9995	99.91
1.5	250,326,602	188,236	0.0008	0.9992	99.86
2.5	232,377,651	469,335	0.0020	0.9980	99.79
3.5	209,375,109	535,098	0.0026	0.9974	99.59
4.5	192,174,111	595,781	0.0031	0.9969	99.33
5.5	189,852,710	1,140,501	0.0060	0.9940	99.03
6.5	159,755,702	1,933,749	0.0121	0.9879	98.43
7.5	151,999,217	1,761,379	0.0116	0.9884	97.24
8.5	140,257,818	1,679,677	0.0120	0.9880	96.11
9.5	138,472,692	1,826,928	0.0132	0.9868	94.96
10.5	129,398,785	1,283,247	0.0099	0.9901	93.71
11.5	123,383,137	1,128,749	0.0091	0.9909	92.78
12.5	114,983,090	1,381,179	0.0120	0.9880	91.93
13.5	108,593,008	1,180,979	0.0109	0.9891	90.83
14.5	104,756,138	1,193,796	0.0114	0.9886	89.84
15.5	95,868,081	973,411	0.0102	0.9898	88.81
16.5	86,356,832	901,170	0.0104	0.9896	87.91
17.5	81,942,041	777,690	0.0095	0.9905	87.00
18.5	77,277,329	533,836	0.0069	0.9931	86.17
19.5	71,861,895	292,723	0.0041	0.9959	85.57
20.5	66,293,164	513,483	0.0077	0.9923	85.23
21.5	61,009,287	669,667	0.0110	0.9890	84.57
22.5	54,434,752	855,166	0.0157	0.9843	83.64
23.5	48,014,347	699,519	0.0146	0.9854	82.32
24.5	42,669,499	546,642	0.0128	0.9872	81.12
25.5	39,051,782	530,678	0.0136	0.9864	80.08
26.5	35,932,420	808,714	0.0225	0.9775	79.00
27.5	32,312,402	955,169	0.0296	0.9704	77.22
28.5	28,666,932	1,924,711	0.0671	0.9329	74.94
29.5	24,801,238	333,159	0.0134	0.9866	69.90
30.5	22,918,088	314,397	0.0137	0.9863	68.97
31.5	21,181,745	325,990	0.0154	0.9846	68.02
32.5	19,620,266	319,821	0.0163	0.9837	66.97
33.5	18,256,222	336,374	0.0184	0.9816	65.88
34.5	16,765,891	469,584	0.0280	0.9720	64.67
35.5	15,233,275	552,518	0.0363	0.9637	62.86
36.5	14,097,571	406,832	0.0289	0.9711	60.58
37.5	13,266,178	380,772	0.0287	0.9713	58.83
38.5	12,369,845	184,990	0.0150	0.9850	57.14

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,815,288	226,090	0.0191	0.9809	56.28
40.5	11,182,296	201,667	0.0180	0.9820	55.21
41.5	10,533,948	216,150	0.0205	0.9795	54.21
42.5	9,313,939	312,413	0.0335	0.9665	53.10
43.5	8,150,778	551,785	0.0677	0.9323	51.32
44.5	6,776,733	60,840	0.0090	0.9910	47.84
45.5	6,152,308	238,674	0.0388	0.9612	47.42
46.5	5,421,388	48,465	0.0089	0.9911	45.58
47.5	4,864,093	67,928	0.0140	0.9860	45.17
48.5	4,447,297	50,396	0.0113	0.9887	44.54
49.5	4,042,623	456,758	0.1130	0.8870	44.03
50.5	3,135,800	125,229	0.0399	0.9601	39.06
51.5	2,447,186	321,733	0.1315	0.8685	37.50
52.5	1,842,180	40,737	0.0221	0.9779	32.57
53.5	1,318,696	102,405	0.0777	0.9223	31.85
54.5	1,007,806	92,911	0.0922	0.9078	29.37
55.5	901,866	136,410	0.1513	0.8487	26.67
56.5	757,948	51,273	0.0676	0.9324	22.63
57.5	666,032	81,644	0.1226	0.8774	21.10
58.5	584,388	21,427	0.0367	0.9633	18.52
59.5	550,327	597	0.0011	0.9989	17.84
60.5	536,685	752	0.0014	0.9986	17.82
61.5	528,016	1,892	0.0036	0.9964	17.79
62.5	514,460	26,592	0.0517	0.9483	17.73
63.5	486,089	2,581	0.0053	0.9947	16.81
64.5	470,420	8,183	0.0174	0.9826	16.72
65.5	453,993	2,605	0.0057	0.9943	16.43
66.5	451,056	117	0.0003	0.9997	16.34
67.5	450,841	1,016	0.0023	0.9977	16.33
68.5	449,362	27	0.0001	0.9999	16.30
69.5	449,335		0.0000	1.0000	16.30
70.5	449,335		0.0000	1.0000	16.30
71.5	449,335	1,161	0.0026	0.9974	16.30
72.5	448,174		0.0000	1.0000	16.25
73.5	448,174	1,048	0.0023	0.9977	16.25
74.5	447,127	3,634	0.0081	0.9919	16.22
75.5	443,493		0.0000	1.0000	16.08
76.5	443,493		0.0000	1.0000	16.08
77.5	443,493		0.0000	1.0000	16.08
78.5	443,493		0.0000	1.0000	16.08

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,493		0.0000	1.0000	16.08
80.5	443,493		0.0000	1.0000	16.08
81.5	443,493		0.0000	1.0000	16.08
82.5	443,493		0.0000	1.0000	16.08
83.5	443,493		0.0000	1.0000	16.08
84.5	443,493	641	0.0014	0.9986	16.08
85.5	442,852		0.0000	1.0000	16.06
86.5	442,852		0.0000	1.0000	16.06
87.5	442,852		0.0000	1.0000	16.06
88.5	442,852		0.0000	1.0000	16.06
89.5	442,852	120	0.0003	0.9997	16.06
90.5	442,732		0.0000	1.0000	16.06
91.5	442,732		0.0000	1.0000	16.06
92.5	442,732		0.0000	1.0000	16.06
93.5	442,732		0.0000	1.0000	16.06
94.5	442,732		0.0000	1.0000	16.06
95.5	442,732	332,340	0.7507	0.2493	16.06
96.5	110,392		0.0000	1.0000	4.00
97.5	110,392		0.0000	1.0000	4.00
98.5	110,392		0.0000	1.0000	4.00
99.5	110,392	114	0.0010	0.9990	4.00
100.5	110,278	291	0.0026	0.9974	4.00
101.5	109,987	170	0.0015	0.9985	3.99
102.5	109,817	96	0.0009	0.9991	3.98
103.5	109,720	25	0.0002	0.9998	3.98
104.5	109,696		0.0000	1.0000	3.98
105.5	109,696	209	0.0019	0.9981	3.98
106.5	109,487	4,243	0.0388	0.9612	3.97
107.5	105,244		0.0000	1.0000	3.82
108.5	105,244	103,800	0.9863	0.0137	3.82
109.5	1,444	1,444	1.0000		0.05
110.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	354,482,287	321,356	0.0009	0.9991	100.00
0.5	277,843,180	126,548	0.0005	0.9995	99.91
1.5	249,070,656	188,236	0.0008	0.9992	99.86
2.5	231,121,705	469,335	0.0020	0.9980	99.79
3.5	208,119,163	535,098	0.0026	0.9974	99.59
4.5	190,918,165	595,781	0.0031	0.9969	99.33
5.5	188,596,764	1,140,501	0.0060	0.9940	99.02
6.5	158,499,756	1,933,749	0.0122	0.9878	98.42
7.5	150,743,271	1,761,379	0.0117	0.9883	97.22
8.5	139,001,872	1,679,677	0.0121	0.9879	96.08
9.5	137,216,746	1,826,928	0.0133	0.9867	94.92
10.5	128,729,634	1,283,247	0.0100	0.9900	93.66
11.5	122,713,986	1,128,749	0.0092	0.9908	92.73
12.5	114,313,939	1,381,179	0.0121	0.9879	91.87
13.5	107,923,857	1,180,979	0.0109	0.9891	90.76
14.5	104,086,987	1,193,796	0.0115	0.9885	89.77
15.5	95,198,930	973,411	0.0102	0.9898	88.74
16.5	85,687,681	901,170	0.0105	0.9895	87.83
17.5	81,272,890	777,690	0.0096	0.9904	86.91
18.5	76,608,178	533,836	0.0070	0.9930	86.08
19.5	71,192,744	292,723	0.0041	0.9959	85.48
20.5	65,840,076	513,483	0.0078	0.9922	85.13
21.5	60,556,199	669,667	0.0111	0.9889	84.46
22.5	53,981,664	855,166	0.0158	0.9842	83.53
23.5	47,561,259	699,519	0.0147	0.9853	82.20
24.5	42,216,411	546,642	0.0129	0.9871	81.00
25.5	38,598,694	530,678	0.0137	0.9863	79.95
26.5	35,479,332	808,714	0.0228	0.9772	78.85
27.5	31,859,314	955,169	0.0300	0.9700	77.05
28.5	28,213,844	1,924,711	0.0682	0.9318	74.74
29.5	24,348,150	333,159	0.0137	0.9863	69.64
30.5	22,805,497	314,397	0.0138	0.9862	68.69
31.5	21,069,154	325,990	0.0155	0.9845	67.74
32.5	19,507,675	319,821	0.0164	0.9836	66.69
33.5	18,143,631	336,374	0.0185	0.9815	65.60
34.5	16,653,300	467,505	0.0281	0.9719	64.38
35.5	15,233,275	552,518	0.0363	0.9637	62.58
36.5	14,097,571	406,832	0.0289	0.9711	60.31
37.5	13,266,178	380,772	0.0287	0.9713	58.57
38.5	12,369,845	184,990	0.0150	0.9850	56.89

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,815,288	226,090	0.0191	0.9809	56.03
40.5	11,182,296	201,667	0.0180	0.9820	54.96
41.5	10,533,948	216,150	0.0205	0.9795	53.97
42.5	9,313,939	312,413	0.0335	0.9665	52.86
43.5	8,150,778	551,785	0.0677	0.9323	51.09
44.5	6,776,733	60,840	0.0090	0.9910	47.63
45.5	6,152,308	238,674	0.0388	0.9612	47.20
46.5	5,421,388	48,465	0.0089	0.9911	45.37
47.5	4,864,093	67,928	0.0140	0.9860	44.97
48.5	4,447,297	50,396	0.0113	0.9887	44.34
49.5	4,042,623	456,758	0.1130	0.8870	43.84
50.5	3,135,800	125,229	0.0399	0.9601	38.88
51.5	2,447,186	321,733	0.1315	0.8685	37.33
52.5	1,842,180	40,737	0.0221	0.9779	32.42
53.5	1,318,696	102,405	0.0777	0.9223	31.71
54.5	1,007,806	92,911	0.0922	0.9078	29.24
55.5	901,866	136,410	0.1513	0.8487	26.55
56.5	757,948	51,273	0.0676	0.9324	22.53
57.5	666,032	81,644	0.1226	0.8774	21.01
58.5	584,388	21,427	0.0367	0.9633	18.43
59.5	550,327	597	0.0011	0.9989	17.76
60.5	536,685	752	0.0014	0.9986	17.74
61.5	528,016	1,892	0.0036	0.9964	17.71
62.5	514,460	26,592	0.0517	0.9483	17.65
63.5	486,089	2,581	0.0053	0.9947	16.74
64.5	470,420	8,183	0.0174	0.9826	16.65
65.5	453,993	2,605	0.0057	0.9943	16.36
66.5	451,056	117	0.0003	0.9997	16.27
67.5	450,841	1,016	0.0023	0.9977	16.26
68.5	449,362	27	0.0001	0.9999	16.22
69.5	449,335		0.0000	1.0000	16.22
70.5	449,335		0.0000	1.0000	16.22
71.5	449,335	1,161	0.0026	0.9974	16.22
72.5	448,174		0.0000	1.0000	16.18
73.5	448,174	1,048	0.0023	0.9977	16.18
74.5	447,127	3,634	0.0081	0.9919	16.14
75.5	443,493		0.0000	1.0000	16.01
76.5	443,493		0.0000	1.0000	16.01
77.5	443,493		0.0000	1.0000	16.01
78.5	443,493		0.0000	1.0000	16.01

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1936-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,493		0.0000	1.0000	16.01
80.5	443,493		0.0000	1.0000	16.01
81.5	443,493		0.0000	1.0000	16.01
82.5	443,493		0.0000	1.0000	16.01
83.5	443,493		0.0000	1.0000	16.01
84.5	443,493	641	0.0014	0.9986	16.01
85.5	442,852		0.0000	1.0000	15.99
86.5	442,852		0.0000	1.0000	15.99
87.5	442,852		0.0000	1.0000	15.99
88.5	442,852		0.0000	1.0000	15.99
89.5	442,852	120	0.0003	0.9997	15.99
90.5	442,732		0.0000	1.0000	15.98
91.5	442,732		0.0000	1.0000	15.98
92.5	442,732		0.0000	1.0000	15.98
93.5	442,732		0.0000	1.0000	15.98
94.5	442,732		0.0000	1.0000	15.98
95.5	442,732	332,340	0.7507	0.2493	15.98
96.5	110,392		0.0000	1.0000	3.99
97.5	110,392		0.0000	1.0000	3.99
98.5	110,392		0.0000	1.0000	3.99
99.5	110,392	114	0.0010	0.9990	3.99
100.5	110,278	291	0.0026	0.9974	3.98
101.5	109,987	170	0.0015	0.9985	3.97
102.5	109,817	96	0.0009	0.9991	3.96
103.5	109,720	25	0.0002	0.9998	3.96
104.5	109,696		0.0000	1.0000	3.96
105.5	109,696	209	0.0019	0.9981	3.96
106.5	109,487	4,243	0.0388	0.9612	3.95
107.5	105,244		0.0000	1.0000	3.80
108.5	105,244	103,800	0.9863	0.0137	3.80
109.5	1,444	1,444	1.0000		0.05
110.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	344,678,937	321,356	0.0009	0.9991	100.00
0.5	268,811,695	126,548	0.0005	0.9995	99.91
1.5	240,890,221	188,236	0.0008	0.9992	99.86
2.5	223,828,566	469,335	0.0021	0.9979	99.78
3.5	201,586,892	535,098	0.0027	0.9973	99.57
4.5	185,102,361	595,781	0.0032	0.9968	99.31
5.5	183,542,760	1,140,501	0.0062	0.9938	98.99
6.5	154,253,542	1,933,749	0.0125	0.9875	98.37
7.5	147,080,084	1,761,379	0.0120	0.9880	97.14
8.5	135,827,081	1,679,677	0.0124	0.9876	95.98
9.5	134,884,059	1,826,928	0.0135	0.9865	94.79
10.5	126,292,134	1,283,247	0.0102	0.9898	93.51
11.5	120,664,502	1,128,749	0.0094	0.9906	92.56
12.5	112,439,054	1,381,179	0.0123	0.9877	91.69
13.5	106,220,920	1,180,979	0.0111	0.9889	90.56
14.5	102,583,694	1,193,796	0.0116	0.9884	89.56
15.5	93,844,033	973,411	0.0104	0.9896	88.51
16.5	84,449,876	901,170	0.0107	0.9893	87.60
17.5	80,156,521	777,690	0.0097	0.9903	86.66
18.5	75,581,767	533,836	0.0071	0.9929	85.82
19.5	70,223,161	292,723	0.0042	0.9958	85.21
20.5	64,676,267	513,483	0.0079	0.9921	84.86
21.5	59,404,061	669,667	0.0113	0.9887	84.19
22.5	52,845,702	855,166	0.0162	0.9838	83.24
23.5	46,464,150	689,580	0.0148	0.9852	81.89
24.5	41,187,507	539,628	0.0131	0.9869	80.67
25.5	37,619,272	526,378	0.0140	0.9860	79.62
26.5	34,537,073	804,153	0.0233	0.9767	78.50
27.5	30,953,274	955,169	0.0309	0.9691	76.68
28.5	27,337,255	1,924,711	0.0704	0.9296	74.31
29.5	23,490,283	331,525	0.0141	0.9859	69.08
30.5	21,689,590	309,840	0.0143	0.9857	68.10
31.5	19,957,804	320,670	0.0161	0.9839	67.13
32.5	18,401,645	313,263	0.0170	0.9830	66.05
33.5	17,044,159	332,209	0.0195	0.9805	64.93
34.5	15,557,993	411,328	0.0264	0.9736	63.66
35.5	14,083,633	496,527	0.0353	0.9647	61.98
36.5	13,003,920	360,589	0.0277	0.9723	59.79
37.5	12,218,770	291,254	0.0238	0.9762	58.14
38.5	11,411,955	116,683	0.0102	0.9898	56.75

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,925,705	137,301	0.0126	0.9874	56.17
40.5	10,616,898	174,498	0.0164	0.9836	55.46
41.5	9,995,719	198,304	0.0198	0.9802	54.55
42.5	8,793,556	280,760	0.0319	0.9681	53.47
43.5	7,662,048	510,126	0.0666	0.9334	51.76
44.5	6,329,662	60,840	0.0096	0.9904	48.32
45.5	5,705,237	238,674	0.0418	0.9582	47.85
46.5	4,974,317	48,465	0.0097	0.9903	45.85
47.5	4,417,022	67,928	0.0154	0.9846	45.40
48.5	4,000,226	50,396	0.0126	0.9874	44.70
49.5	3,595,552	456,758	0.1270	0.8730	44.14
50.5	2,692,307	125,229	0.0465	0.9535	38.53
51.5	2,003,693	321,733	0.1606	0.8394	36.74
52.5	1,398,687	40,737	0.0291	0.9709	30.84
53.5	875,203	102,405	0.1170	0.8830	29.94
54.5	564,313	92,911	0.1646	0.8354	26.44
55.5	458,373	136,410	0.2976	0.7024	22.09
56.5	314,455	51,273	0.1631	0.8369	15.51
57.5	222,539	81,644	0.3669	0.6331	12.98
58.5	140,895	21,427	0.1521	0.8479	8.22
59.5	106,834	597	0.0056	0.9944	6.97
60.5	426,173	752	0.0018	0.9982	6.93
61.5	417,504	1,892	0.0045	0.9955	6.92
62.5	403,948	26,592	0.0658	0.9342	6.89
63.5	375,577	2,581	0.0069	0.9931	6.43
64.5	359,908	8,183	0.0227	0.9773	6.39
65.5	453,993	2,605	0.0057	0.9943	6.25
66.5	451,056	117	0.0003	0.9997	6.21
67.5	450,841	1,016	0.0023	0.9977	6.21
68.5	449,362	27	0.0001	0.9999	6.19
69.5	449,335		0.0000	1.0000	6.19
70.5	449,335		0.0000	1.0000	6.19
71.5	449,335	1,161	0.0026	0.9974	6.19
72.5	448,174		0.0000	1.0000	6.18
73.5	448,174	1,048	0.0023	0.9977	6.18
74.5	447,127	3,634	0.0081	0.9919	6.16
75.5	443,493		0.0000	1.0000	6.11
76.5	443,493		0.0000	1.0000	6.11
77.5	443,493		0.0000	1.0000	6.11
78.5	443,493		0.0000	1.0000	6.11



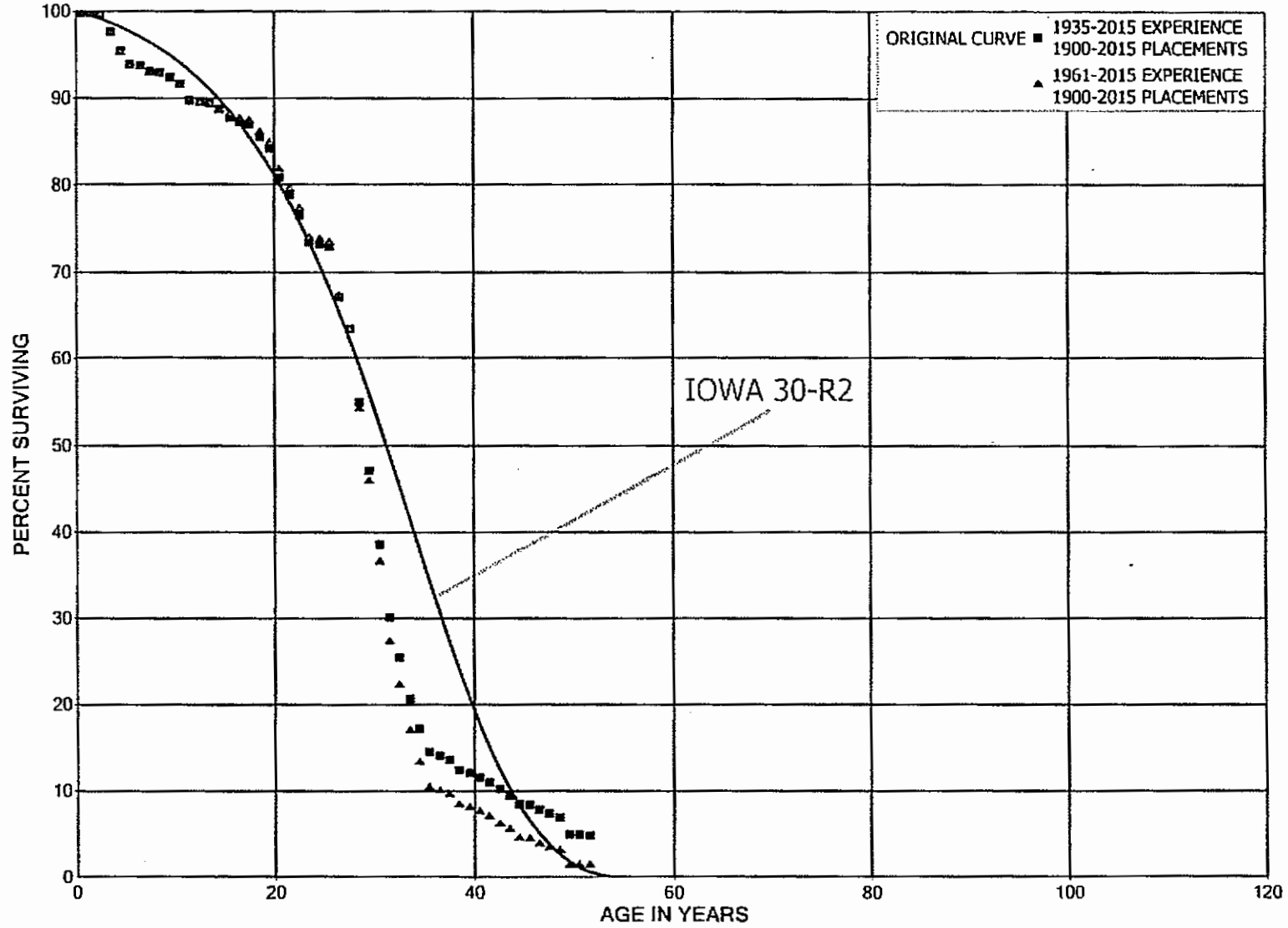
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	443,493		0.0000	1.0000	6.11
80.5	443,493		0.0000	1.0000	6.11
81.5	443,493		0.0000	1.0000	6.11
82.5	443,493		0.0000	1.0000	6.11
83.5	443,493		0.0000	1.0000	6.11
84.5	443,493	641	0.0014	0.9986	6.11
85.5	442,852		0.0000	1.0000	6.10
86.5	442,852		0.0000	1.0000	6.10
87.5	442,852		0.0000	1.0000	6.10
88.5	442,852		0.0000	1.0000	6.10
89.5	442,852	120	0.0003	0.9997	6.10
90.5	442,732		0.0000	1.0000	6.10
91.5	442,732		0.0000	1.0000	6.10
92.5	442,732		0.0000	1.0000	6.10
93.5	442,732		0.0000	1.0000	6.10
94.5	442,732		0.0000	1.0000	6.10
95.5	442,732	332,340	0.7507	0.2493	6.10
96.5	110,392		0.0000	1.0000	1.52
97.5	110,392		0.0000	1.0000	1.52
98.5	110,392		0.0000	1.0000	1.52
99.5	110,392	114	0.0010	0.9990	1.52
100.5	110,278	291	0.0026	0.9974	1.52
101.5	109,987	170	0.0015	0.9985	1.52
102.5	109,817	96	0.0009	0.9991	1.51
103.5	109,720	25	0.0002	0.9998	1.51
104.5	109,696		0.0000	1.0000	1.51
105.5	109,696	209	0.0019	0.9981	1.51
106.5	109,487	4,243	0.0388	0.9612	1.51
107.5	105,244		0.0000	1.0000	1.45
108.5	105,244	103,800	0.9863	0.0137	1.45
109.5	1,444	1,444	1.0000		0.02
110.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 381 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015

EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,774,677	161,980	0.0026	0.9974	100.00
0.5	60,144,338	4,104	0.0001	0.9999	99.74
1.5	57,882,021	89,506	0.0015	0.9985	99.74
2.5	54,932,513	1,107,966	0.0202	0.9798	99.58
3.5	51,386,675	1,121,222	0.0218	0.9782	97.57
4.5	46,532,397	803,783	0.0173	0.9827	95.44
5.5	44,589,856	40,157	0.0009	0.9991	93.79
6.5	40,636,245	272,440	0.0067	0.9933	93.71
7.5	40,151,093	74,181	0.0018	0.9982	93.08
8.5	38,892,089	194,397	0.0050	0.9950	92.91
9.5	33,319,506	304,152	0.0091	0.9909	92.45
10.5	33,088,995	658,197	0.0199	0.9801	91.60
11.5	32,026,954	70,100	0.0022	0.9978	89.78
12.5	27,145,602	64,818	0.0024	0.9976	89.58
13.5	26,811,830	206,856	0.0077	0.9923	89.37
14.5	22,235,685	229,769	0.0103	0.9897	88.68
15.5	20,885,710	150,843	0.0072	0.9928	87.76
16.5	19,801,143	48,783	0.0025	0.9975	87.13
17.5	18,724,302	303,636	0.0162	0.9838	86.91
18.5	16,633,262	254,402	0.0153	0.9847	85.51
19.5	14,922,814	591,412	0.0396	0.9604	84.20
20.5	13,571,520	346,646	0.0255	0.9745	80.86
21.5	11,703,863	336,524	0.0288	0.9712	78.80
22.5	10,188,692	421,875	0.0414	0.9586	76.53
23.5	9,324,782	21,286	0.0023	0.9977	73.36
24.5	9,193,277	37,431	0.0041	0.9959	73.19
25.5	8,972,497	713,936	0.0796	0.9204	72.90
26.5	8,130,152	450,289	0.0554	0.9446	67.10
27.5	7,681,121	1,028,705	0.1339	0.8661	63.38
28.5	6,505,215	926,789	0.1425	0.8575	54.89
29.5	5,504,369	998,183	0.1813	0.8187	47.07
30.5	4,408,913	970,600	0.2201	0.7799	38.53
31.5	3,376,838	522,950	0.1549	0.8451	30.05
32.5	2,691,350	507,003	0.1884	0.8116	25.40
33.5	2,207,984	370,729	0.1679	0.8321	20.61
34.5	1,991,615	303,260	0.1523	0.8477	17.15
35.5	1,688,355	56,341	0.0334	0.9666	14.54
36.5	1,632,014	46,104	0.0282	0.9718	14.06
37.5	1,585,910	142,757	0.0900	0.9100	13.66
38.5	1,443,153	47,801	0.0331	0.9669	12.43

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 381 METERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1935-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,395,352	53,669	0.0385	0.9615	12.02	
40.5	1,341,683	64,510	0.0481	0.9519	11.55	
41.5	1,277,173	100,083	0.0784	0.9216	11.00	
42.5	1,177,090	81,134	0.0689	0.9311	10.14	
43.5	1,095,956	117,299	0.1070	0.8930	9.44	
44.5	978,657	15,374	0.0157	0.9843	8.43	
45.5	963,283	71,721	0.0745	0.9255	8.30	
46.5	891,562	49,747	0.0558	0.9442	7.68	
47.5	841,815	48,027	0.0571	0.9429	7.25	
48.5	793,788	231,683	0.2919	0.7081	6.84	
49.5	562,105	5,701	0.0101	0.9899	4.84	
50.5	556,404	1,728	0.0031	0.9969	4.79	
51.5	554,676	3,501	0.0063	0.9937	4.78	
52.5	551,175	1,590	0.0029	0.9971	4.75	
53.5	549,585	3,381	0.0062	0.9938	4.73	
54.5	546,204	3,329	0.0061	0.9939	4.70	
55.5	542,875	1,706	0.0031	0.9969	4.68	
56.5	541,169	1,694	0.0031	0.9969	4.66	
57.5	539,475	4,996	0.0093	0.9907	4.65	
58.5	534,479	1,840	0.0034	0.9966	4.60	
59.5	532,639	4,015	0.0075	0.9925	4.59	
60.5	528,624	1,659	0.0031	0.9969	4.55	
61.5	526,965		0.0000	1.0000	4.54	
62.5	526,965	1,531	0.0029	0.9971	4.54	
63.5	525,434	1,521	0.0029	0.9971	4.53	
64.5	523,913		0.0000	1.0000	4.51	
65.5	523,913	1,493	0.0028	0.9972	4.51	
66.5	522,420	2,989	0.0057	0.9943	4.50	
67.5	519,431	1,519	0.0029	0.9971	4.47	
68.5	517,912	36,990	0.0714	0.9286	4.46	
69.5	480,922	5,823	0.0121	0.9879	4.14	
70.5	475,099	4,687	0.0099	0.9901	4.09	
71.5	470,412	2,832	0.0060	0.9940	4.05	
72.5	467,580	2,790	0.0060	0.9940	4.03	
73.5	464,790	2,769	0.0060	0.9940	4.00	
74.5	462,021	8,467	0.0183	0.9817	3.98	
75.5	453,554	2,729	0.0060	0.9940	3.91	
76.5	450,825	1,238	0.0027	0.9973	3.88	
77.5	449,587		0.0000	1.0000	3.87	
78.5	449,587	4,989	0.0111	0.9889	3.87	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1935-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	444,598	1,182	0.0027	0.9973	3.83	
80.5	443,416	4,053	0.0091	0.9909	3.82	
81.5	439,363	1,124	0.0026	0.9974	3.78	
82.5	438,239	1,102	0.0025	0.9975	3.77	
83.5	437,137	5,511	0.0126	0.9874	3.76	
84.5	431,626		0.0000	1.0000	3.72	
85.5	431,626		0.0000	1.0000	3.72	
86.5	431,626	40,263	0.0933	0.9067	3.72	
87.5	391,363	21,748	0.0556	0.9444	3.37	
88.5	369,615	13,831	0.0374	0.9626	3.18	
89.5	355,784	23,837	0.0670	0.9330	3.06	
90.5	331,947	20,902	0.0630	0.9370	2.86	
91.5	311,045	18,799	0.0604	0.9396	2.68	
92.5	292,246	26,930	0.0921	0.9079	2.52	
93.5	265,316	22,582	0.0851	0.9149	2.28	
94.5	242,734	21,999	0.0906	0.9094	2.09	
95.5	220,735	15,395	0.0697	0.9303	1.90	
96.5	205,340	16,168	0.0787	0.9213	1.77	
97.5	189,172	16,526	0.0874	0.9126	1.63	
98.5	172,646	23,637	0.1369	0.8631	1.49	
99.5	149,009	149,009	1.0000		1.28	
100.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,129,628	161,980	0.0027	0.9973	100.00
0.5	57,834,861	4,104	0.0001	0.9999	99.73
1.5	55,797,405	89,506	0.0016	0.9984	99.72
2.5	53,001,076	1,093,599	0.0206	0.9794	99.56
3.5	49,776,964	1,121,222	0.0225	0.9775	97.51
4.5	45,273,503	803,783	0.0178	0.9822	95.31
5.5	43,509,844	40,157	0.0009	0.9991	93.62
6.5	39,697,355	272,440	0.0069	0.9931	93.53
7.5	39,225,612	74,181	0.0019	0.9981	92.89
8.5	38,020,129	194,397	0.0051	0.9949	92.72
9.5	32,398,651	284,737	0.0088	0.9912	92.24
10.5	32,251,350	642,446	0.0199	0.9801	91.43
11.5	31,193,629	70,100	0.0022	0.9978	89.61
12.5	26,315,668	19,179	0.0007	0.9993	89.41
13.5	26,134,172	192,849	0.0074	0.9926	89.34
14.5	21,563,662	135,364	0.0063	0.9937	88.68
15.5	20,315,368	119,369	0.0059	0.9941	88.13
16.5	19,261,507	41,904	0.0022	0.9978	87.61
17.5	18,195,176	292,120	0.0161	0.9839	87.42
18.5	16,117,516	223,980	0.0139	0.9861	86.02
19.5	14,436,671	531,764	0.0368	0.9632	84.82
20.5	13,145,616	333,902	0.0254	0.9746	81.70
21.5	11,238,155	336,524	0.0299	0.9701	79.62
22.5	9,701,237	415,339	0.0428	0.9572	77.24
23.5	8,872,219	21,286	0.0024	0.9976	73.93
24.5	8,718,536	37,431	0.0043	0.9957	73.75
25.5	8,476,854	713,646	0.0842	0.9158	73.44
26.5	7,617,531	448,009	0.0588	0.9412	67.25
27.5	7,145,371	1,025,482	0.1435	0.8565	63.30
28.5	5,950,106	925,483	0.1555	0.8445	54.21
29.5	4,925,232	998,183	0.2027	0.7973	45.78
30.5	3,815,845	970,188	0.2543	0.7457	36.50
31.5	2,832,932	522,118	0.1843	0.8157	27.22
32.5	2,134,727	506,869	0.2374	0.7626	22.21
33.5	1,702,939	370,588	0.2176	0.7824	16.93
34.5	1,384,116	302,623	0.2186	0.7814	13.25
35.5	1,155,899	45,466	0.0393	0.9607	10.35
36.5	1,146,705	46,104	0.0402	0.9598	9.94
37.5	1,121,916	142,757	0.1272	0.8728	9.54
38.5	983,198	47,801	0.0486	0.9514	8.33

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 381 METERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1961-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	938,126	53,586	0.0571	0.9429	7.92	
40.5	885,778	64,226	0.0725	0.9275	7.47	
41.5	821,552	100,051	0.1218	0.8782	6.93	
42.5	722,712	81,078	0.1122	0.8878	6.09	
43.5	642,816	117,217	0.1823	0.8177	5.40	
44.5	528,145	15,374	0.0291	0.9709	4.42	
45.5	515,402	71,721	0.1392	0.8608	4.29	
46.5	444,783	49,747	0.1118	0.8882	3.69	
47.5	440,810	48,027	0.1090	0.8910	3.28	
48.5	414,531	231,683	0.5589	0.4411	2.92	
49.5	196,679	5,701	0.0290	0.9710	1.29	
50.5	214,815	1,728	0.0080	0.9920	1.25	
51.5	233,989	3,501	0.0150	0.9850	1.24	
52.5	249,287	1,590	0.0064	0.9936	1.22	
53.5	274,627	3,381	0.0123	0.9877	1.22	
54.5	293,828	3,329	0.0113	0.9887	1.20	
55.5	317,243	1,706	0.0054	0.9946	1.19	
56.5	330,932	1,694	0.0051	0.9949	1.18	
57.5	345,406	4,996	0.0145	0.9855	1.17	
58.5	356,936	1,840	0.0052	0.9948	1.16	
59.5	378,733	4,015	0.0106	0.9894	1.15	
60.5	528,624	1,659	0.0031	0.9969	1.14	
61.5	526,965		0.0000	1.0000	1.14	
62.5	526,965	1,531	0.0029	0.9971	1.14	
63.5	525,434	1,521	0.0029	0.9971	1.13	
64.5	523,913		0.0000	1.0000	1.13	
65.5	523,913	1,493	0.0028	0.9972	1.13	
66.5	522,420	2,989	0.0057	0.9943	1.13	
67.5	519,431	1,519	0.0029	0.9971	1.12	
68.5	517,912	36,990	0.0714	0.9286	1.12	
69.5	480,922	5,823	0.0121	0.9879	1.04	
70.5	475,099	4,687	0.0099	0.9901	1.02	
71.5	470,412	2,832	0.0060	0.9940	1.01	
72.5	467,580	2,790	0.0060	0.9940	1.01	
73.5	464,790	2,769	0.0060	0.9940	1.00	
74.5	462,021	8,467	0.0183	0.9817	1.00	
75.5	453,554	2,729	0.0060	0.9940	0.98	
76.5	450,825	1,238	0.0027	0.9973	0.97	
77.5	449,587		0.0000	1.0000	0.97	
78.5	449,587	4,989	0.0111	0.9889	0.97	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

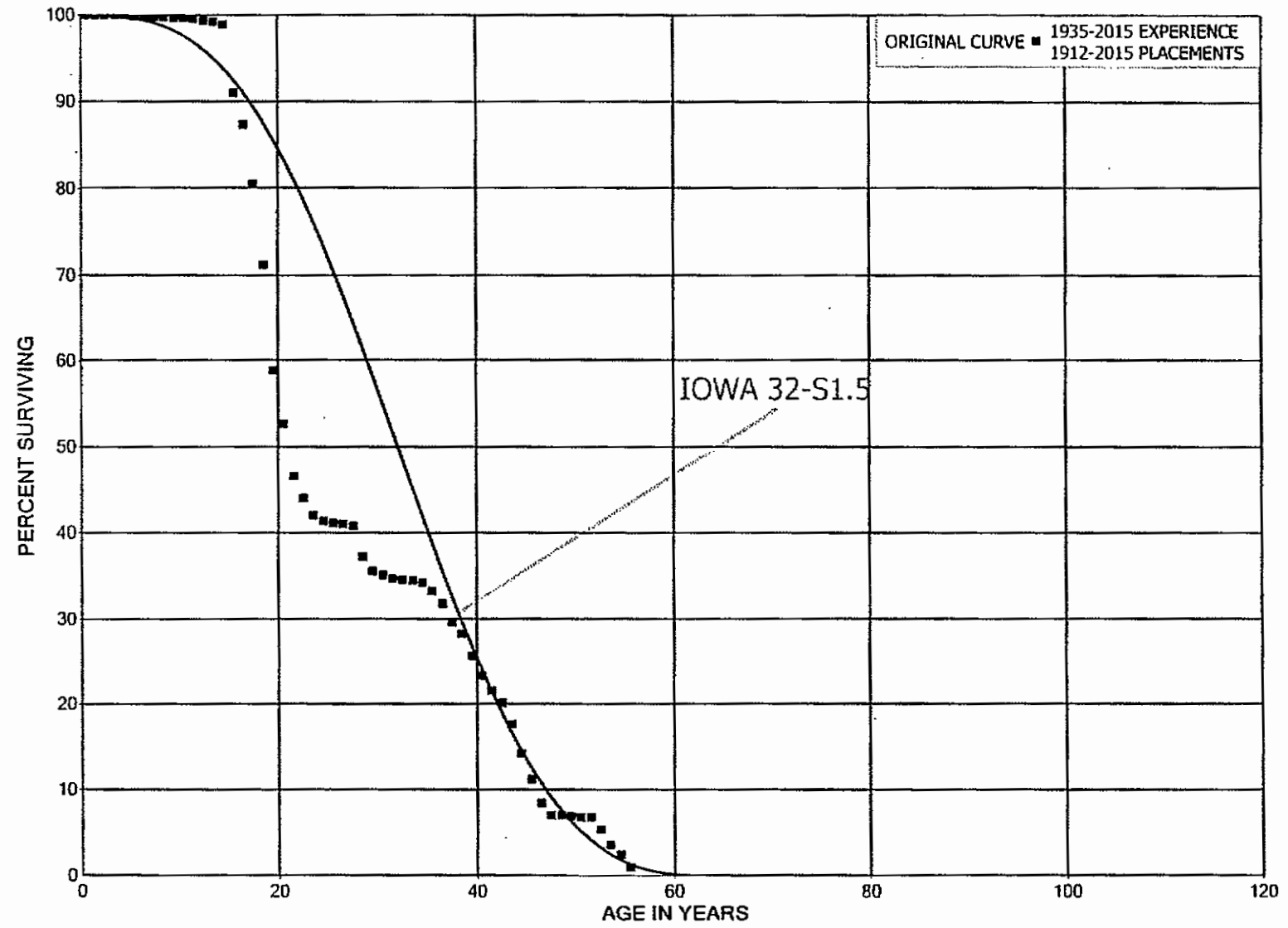
ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1961-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	444,598	1,182	0.0027	0.9973	0.96	
80.5	443,416	4,053	0.0091	0.9909	0.96	
81.5	439,363	1,124	0.0026	0.9974	0.95	
82.5	438,239	1,102	0.0025	0.9975	0.94	
83.5	437,137	5,511	0.0126	0.9874	0.94	
84.5	431,626		0.0000	1.0000	0.93	
85.5	431,626		0.0000	1.0000	0.93	
86.5	431,626	40,263	0.0933	0.9067	0.93	
87.5	391,363	21,748	0.0556	0.9444	0.84	
88.5	369,615	13,831	0.0374	0.9626	0.80	
89.5	355,784	23,837	0.0670	0.9330	0.77	
90.5	331,947	20,902	0.0630	0.9370	0.72	
91.5	311,045	18,799	0.0604	0.9396	0.67	
92.5	292,246	26,930	0.0921	0.9079	0.63	
93.5	265,316	22,582	0.0851	0.9149	0.57	
94.5	242,734	21,999	0.0906	0.9094	0.52	
95.5	220,735	15,395	0.0697	0.9303	0.48	
96.5	205,340	16,168	0.0787	0.9213	0.44	
97.5	189,172	16,526	0.0874	0.9126	0.41	
98.5	172,646	23,637	0.1369	0.8631	0.37	
99.5	149,009	149,009	1.0000		0.32	
100.5						



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 383 HOUSE REGULATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 383 HOUSE REGULATORS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2015			EXPERIENCE BAND 1935-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	29,890,478	771	0.0000	1.0000	100.00	
0.5	29,316,265	885	0.0000	1.0000	100.00	
1.5	28,615,971	2,691	0.0001	0.9999	99.99	
2.5	28,619,229	3,124	0.0001	0.9999	99.98	
3.5	26,810,257	20,273	0.0008	0.9992	99.97	
4.5	20,842,166	8,389	0.0004	0.9996	99.90	
5.5	16,293,397	16,014	0.0010	0.9990	99.86	
6.5	14,467,052	9,478	0.0007	0.9993	99.76	
7.5	11,670,003	1,574	0.0001	0.9999	99.69	
8.5	10,487,652	7,339	0.0007	0.9993	99.68	
9.5	6,681,851		0.0000	1.0000	99.61	
10.5	6,601,428	9,597	0.0015	0.9985	99.61	
11.5	6,573,362	10,544	0.0016	0.9984	99.47	
12.5	4,503,394	6,012	0.0013	0.9987	99.31	
13.5	4,498,441	15,528	0.0035	0.9965	99.17	
14.5	4,482,913	358,594	0.0800	0.9200	98.83	
15.5	4,124,319	160,837	0.0390	0.9610	90.93	
16.5	3,963,482	312,111	0.0787	0.9213	87.38	
17.5	3,401,432	393,774	0.1158	0.8842	80.50	
18.5	2,950,652	511,407	0.1733	0.8267	71.18	
19.5	2,439,244	258,322	0.1059	0.8941	58.84	
20.5	2,186,214	256,004	0.1171	0.8829	52.61	
21.5	1,930,210	104,738	0.0543	0.9457	46.45	
22.5	1,825,472	83,670	0.0458	0.9542	43.93	
23.5	1,742,985	27,078	0.0155	0.9845	41.92	
24.5	1,715,907	7,012	0.0041	0.9959	41.27	
25.5	1,708,895	8,108	0.0047	0.9953	41.10	
26.5	1,700,787	5,336	0.0031	0.9969	40.90	
27.5	1,695,451	149,292	0.0881	0.9119	40.77	
28.5	1,546,159	67,741	0.0438	0.9562	37.18	
29.5	1,478,418	20,605	0.0139	0.9861	35.55	
30.5	1,457,813	16,586	0.0114	0.9886	35.06	
31.5	1,441,227	5,826	0.0040	0.9960	34.66	
32.5	1,435,401	6,146	0.0043	0.9957	34.52	
33.5	1,429,255	8,826	0.0062	0.9938	34.37	
34.5	1,420,429	38,783	0.0273	0.9727	34.16	
35.5	1,381,646	62,787	0.0454	0.9546	33.23	
36.5	1,318,859	90,946	0.0690	0.9310	31.72	
37.5	1,227,913	56,444	0.0460	0.9540	29.53	
38.5	1,171,469	104,902	0.0895	0.9105	28.17	

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 383 HOUSE REGULATORS

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1912-2015

## EXPERIENCE BAND 1935-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,066,566	96,825	0.0908	0.9092	25.65
40.5	969,741	74,436	0.0768	0.9232	23.32
41.5	895,305	58,740	0.0656	0.9344	21.53
42.5	836,565	106,369	0.1272	0.8728	20.12
43.5	730,195	141,776	0.1942	0.8058	17.56
44.5	588,420	123,572	0.2100	0.7900	14.15
45.5	464,847	117,974	0.2538	0.7462	11.18
46.5	346,873	56,616	0.1632	0.8368	8.34
47.5	290,257		0.0000	1.0000	6.98
48.5	290,257	5,698	0.0196	0.9804	6.98
49.5	284,558	5,571	0.0196	0.9804	6.84
50.5	278,988	239	0.0009	0.9991	6.71
51.5	278,749	58,524	0.2100	0.7900	6.70
52.5	220,225	76,688	0.3482	0.6518	5.30
53.5	143,537	45,107	0.3143	0.6857	3.45
54.5	98,430	57,500	0.5842	0.4158	2.37
55.5	40,930	11,724	0.2864	0.7136	0.98
56.5	29,206	10,816	0.3703	0.6297	0.70
57.5	18,390	2,969	0.1614	0.8386	0.44
58.5	15,421	632	0.0410	0.9590	0.37
59.5	14,789	1,464	0.0990	0.9010	0.36
60.5	13,325	801	0.0601	0.9399	0.32
61.5	12,524	1,227	0.0980	0.9020	0.30
62.5	11,297	1,719	0.1522	0.8478	0.27
63.5	9,578	279	0.0291	0.9709	0.23
64.5	9,299	676	0.0727	0.9273	0.22
65.5	8,623	1,077	0.1249	0.8751	0.21
66.5	7,546	213	0.0282	0.9718	0.18
67.5	7,333	1,068	0.1456	0.8544	0.18
68.5	6,265	979	0.1563	0.8437	0.15
69.5	5,286	1,032	0.1952	0.8048	0.13
70.5	4,254	396	0.0931	0.9069	0.10
71.5	3,858		0.0000	1.0000	0.09
72.5	3,858		0.0000	1.0000	0.09
73.5	3,858		0.0000	1.0000	0.09
74.5	3,858	1,102	0.2856	0.7144	0.09
75.5	2,756	453	0.1644	0.8356	0.07
76.5	2,303		0.0000	1.0000	0.06
77.5	2,303		0.0000	1.0000	0.06
78.5	2,303		0.0000	1.0000	0.06

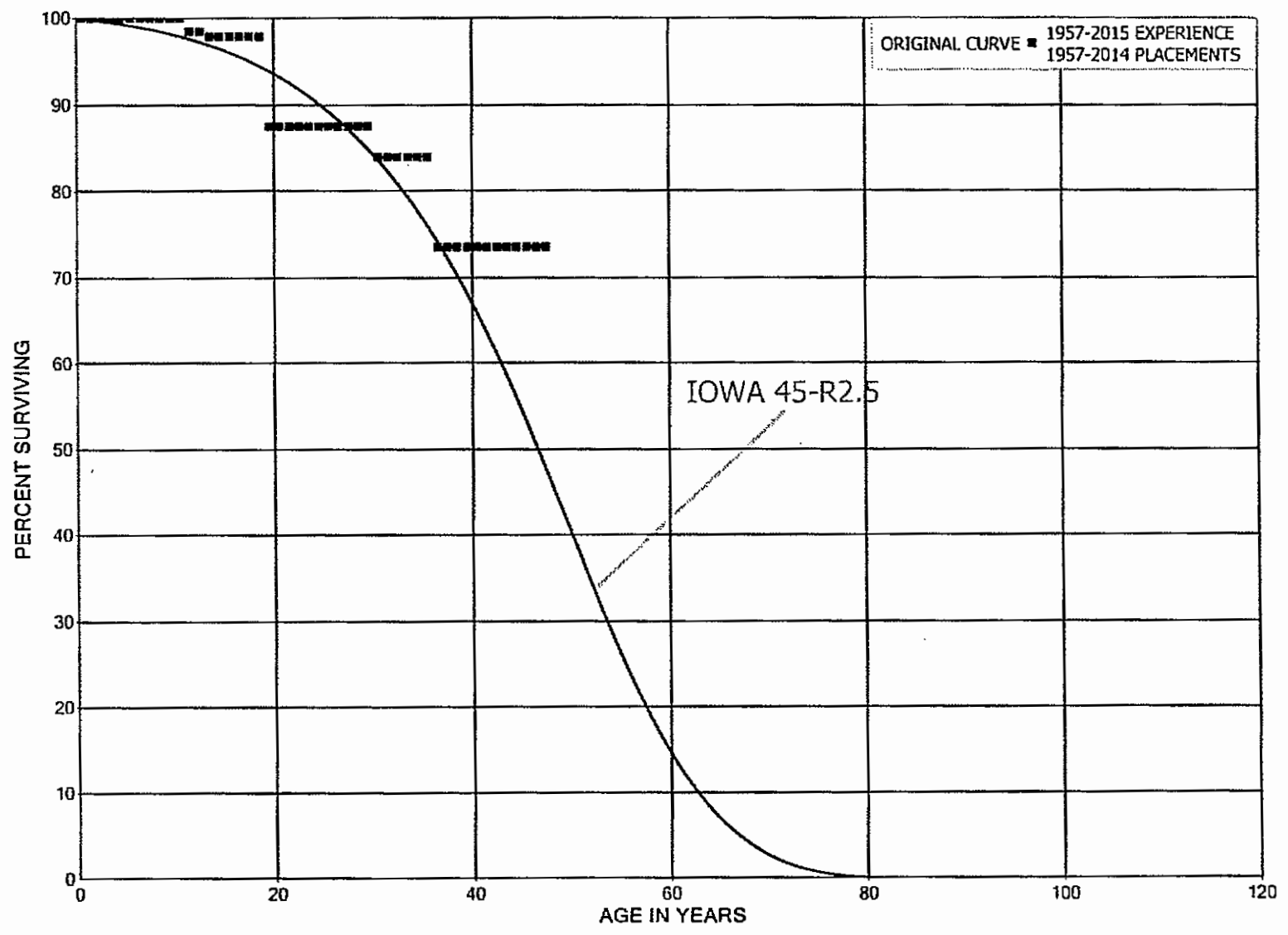
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2015			EXPERIENCE BAND 1935-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,303		0.0000	1.0000	0.06
80.5	2,303		0.0000	1.0000	0.06
81.5	2,303		0.0000	1.0000	0.06
82.5	2,303		0.0000	1.0000	0.06
83.5	2,303		0.0000	1.0000	0.06
84.5	2,303	664	0.2883	0.7117	0.06
85.5	1,639	258	0.1574	0.8426	0.04
86.5	1,381		0.0000	1.0000	0.03
87.5	1,381		0.0000	1.0000	0.03
88.5	1,381		0.0000	1.0000	0.03
89.5	1,381		0.0000	1.0000	0.03
90.5	1,381		0.0000	1.0000	0.03
91.5	1,381		0.0000	1.0000	0.03
92.5	1,381	774	0.5605	0.4395	0.03
93.5	607		0.0000	1.0000	0.01
94.5	607	607	1.0000		0.01
95.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014			EXPERIENCE BAND 1957-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	973,255		0.0000	1.0000	100.00
0.5	973,255	21	0.0000	1.0000	100.00
1.5	956,872	703	0.0007	0.9993	100.00
2.5	979,482		0.0000	1.0000	99.92
3.5	979,482		0.0000	1.0000	99.92
4.5	979,482		0.0000	1.0000	99.92
5.5	178,817		0.0000	1.0000	99.92
6.5	166,953		0.0000	1.0000	99.92
7.5	166,953		0.0000	1.0000	99.92
8.5	166,953		0.0000	1.0000	99.92
9.5	166,953		0.0000	1.0000	99.92
10.5	150,393	2,270	0.0151	0.9849	99.92
11.5	148,123		0.0000	1.0000	98.42
12.5	148,123	952	0.0064	0.9936	98.42
13.5	147,171		0.0000	1.0000	97.78
14.5	147,171		0.0000	1.0000	97.78
15.5	124,035		0.0000	1.0000	97.78
16.5	124,035		0.0000	1.0000	97.78
17.5	147,110		0.0000	1.0000	97.78
18.5	147,110	15,457	0.1051	0.8949	97.78
19.5	108,579		0.0000	1.0000	87.51
20.5	108,579		0.0000	1.0000	87.51
21.5	85,271		0.0000	1.0000	87.51
22.5	90,173		0.0000	1.0000	87.51
23.5	108,579		0.0000	1.0000	87.51
24.5	108,579		0.0000	1.0000	87.51
25.5	106,485		0.0000	1.0000	87.51
26.5	99,383		0.0000	1.0000	87.51
27.5	106,485		0.0000	1.0000	87.51
28.5	106,485		0.0000	1.0000	87.51
29.5	106,485	4,370	0.0410	0.9590	87.51
30.5	102,115		0.0000	1.0000	83.92
31.5	102,115		0.0000	1.0000	83.92
32.5	97,596		0.0000	1.0000	83.92
33.5	97,596		0.0000	1.0000	83.92
34.5	97,596		0.0000	1.0000	83.92
35.5	97,596	12,109	0.1241	0.8759	83.92
36.5	85,486		0.0000	1.0000	73.51
37.5	85,486		0.0000	1.0000	73.51
38.5	85,486		0.0000	1.0000	73.51

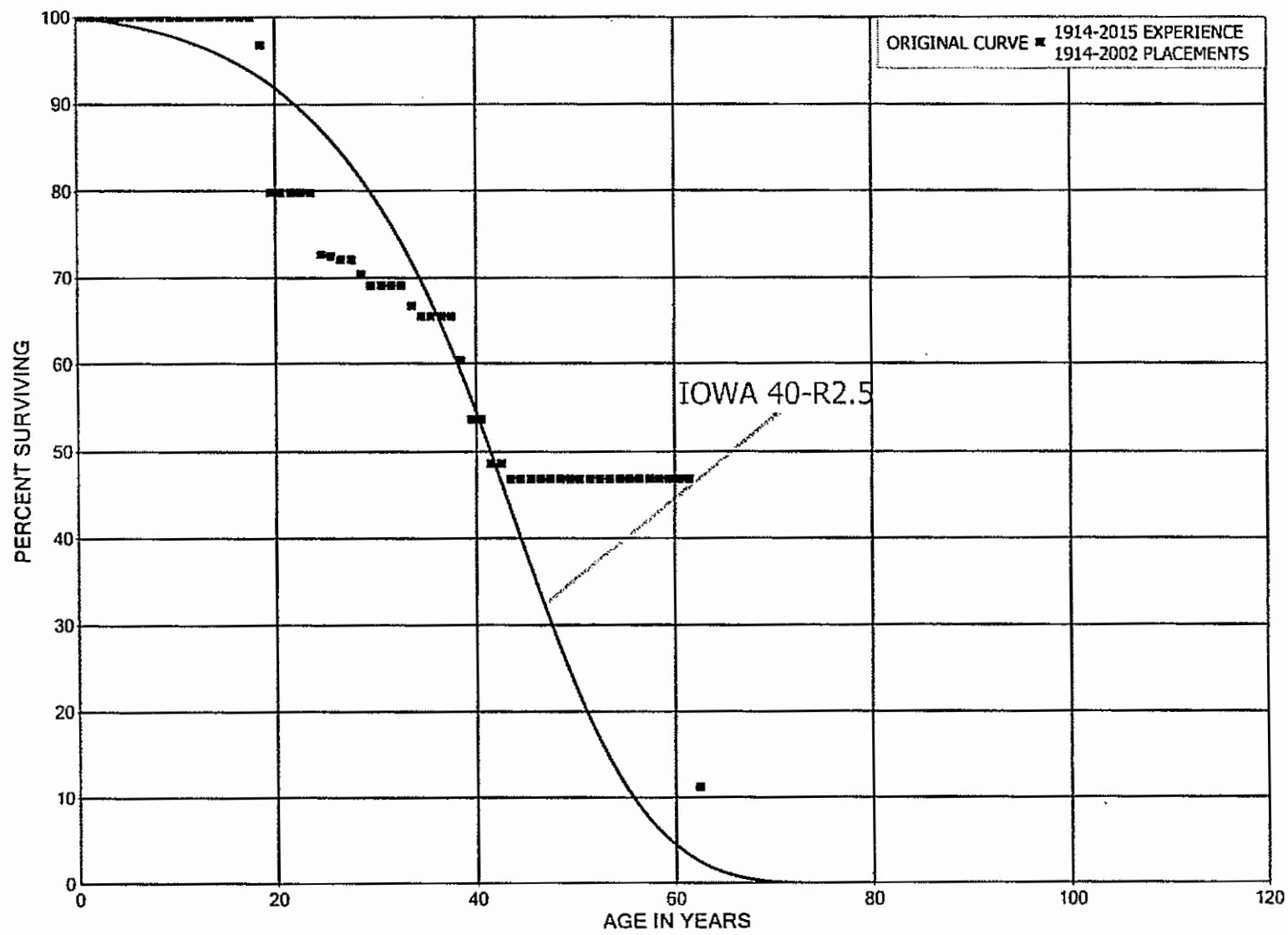
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014			EXPERIENCE BAND 1957-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,486		0.0000	1.0000	73.51
40.5	85,486		0.0000	1.0000	73.51
41.5	74,521		0.0000	1.0000	73.51
42.5	74,521		0.0000	1.0000	73.51
43.5	74,000		0.0000	1.0000	73.51
44.5	71,330		0.0000	1.0000	73.51
45.5	63,756		0.0000	1.0000	73.51
46.5	58,854		0.0000	1.0000	73.51
47.5	40,448		0.0000	1.0000	73.51
48.5	40,448		0.0000	1.0000	73.51
49.5	40,448		0.0000	1.0000	73.51
50.5	40,448		0.0000	1.0000	73.51
51.5	33,346		0.0000	1.0000	73.51
52.5	33,346		0.0000	1.0000	73.51
53.5	33,346		0.0000	1.0000	73.51
54.5	33,346		0.0000	1.0000	73.51
55.5	10,036		0.0000	1.0000	73.51
56.5	10,036		0.0000	1.0000	73.51
57.5	10,036		0.0000	1.0000	73.51
58.5					73.51

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 387 OTHER EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 387 OTHER EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2002			EXPERIENCE BAND 1914-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	110,194	36	0.0003	0.9997	100.00	
0.5	110,158		0.0000	1.0000	99.97	
1.5	109,398		0.0000	1.0000	99.97	
2.5	109,398		0.0000	1.0000	99.97	
3.5	109,398		0.0000	1.0000	99.97	
4.5	109,398		0.0000	1.0000	99.97	
5.5	109,398		0.0000	1.0000	99.97	
6.5	109,398		0.0000	1.0000	99.97	
7.5	109,398		0.0000	1.0000	99.97	
8.5	109,398		0.0000	1.0000	99.97	
9.5	109,398		0.0000	1.0000	99.97	
10.5	109,398		0.0000	1.0000	99.97	
11.5	109,398		0.0000	1.0000	99.97	
12.5	109,398		0.0000	1.0000	99.97	
13.5	105,989		0.0000	1.0000	99.97	
14.5	116,867		0.0000	1.0000	99.97	
15.5	83,176		0.0000	1.0000	99.97	
16.5	82,545		0.0000	1.0000	99.97	
17.5	82,545	2,671	0.0324	0.9676	99.97	
18.5	79,874	13,939	0.1745	0.8255	96.73	
19.5	65,935		0.0000	1.0000	79.85	
20.5	65,935		0.0000	1.0000	79.85	
21.5	65,935		0.0000	1.0000	79.85	
22.5	68,853		0.0000	1.0000	79.85	
23.5	68,853	6,218	0.0903	0.9097	79.85	
24.5	62,635	112	0.0018	0.9982	72.64	
25.5	62,523	397	0.0063	0.9937	72.51	
26.5	62,126		0.0000	1.0000	72.05	
27.5	62,083	1,459	0.0235	0.9765	72.05	
28.5	56,233	1,072	0.0191	0.9809	70.36	
29.5	55,161		0.0000	1.0000	69.02	
30.5	55,161		0.0000	1.0000	69.02	
31.5	55,161		0.0000	1.0000	69.02	
32.5	55,161	1,832	0.0332	0.9668	69.02	
33.5	53,329	934	0.0175	0.9825	66.72	
34.5	52,395		0.0000	1.0000	65.55	
35.5	52,395		0.0000	1.0000	65.55	
36.5	52,395		0.0000	1.0000	65.55	
37.5	52,395	4,095	0.0782	0.9218	65.55	
38.5	48,300	5,439	0.1126	0.8874	60.43	

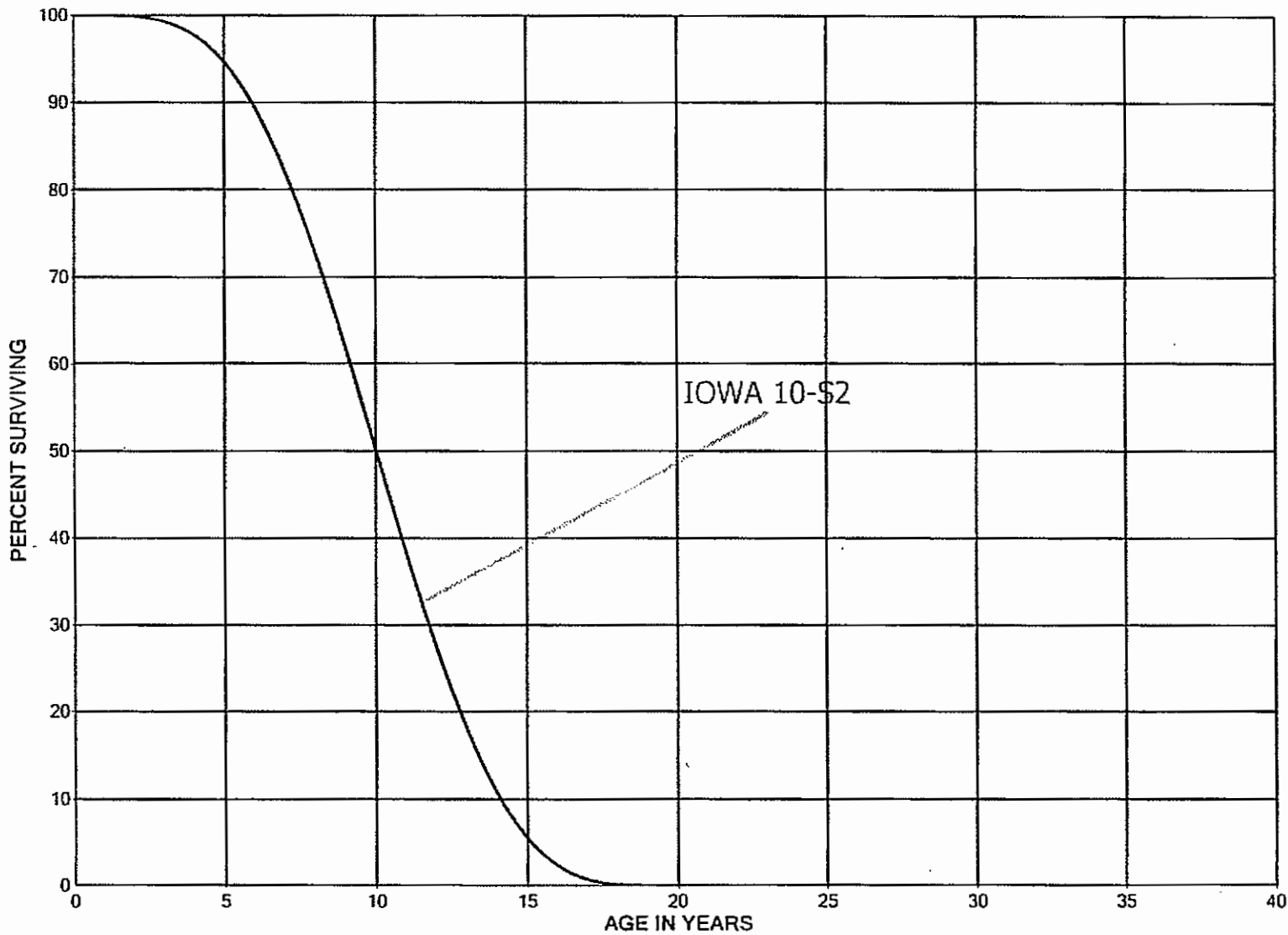
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 387 OTHER EQUIPMENT

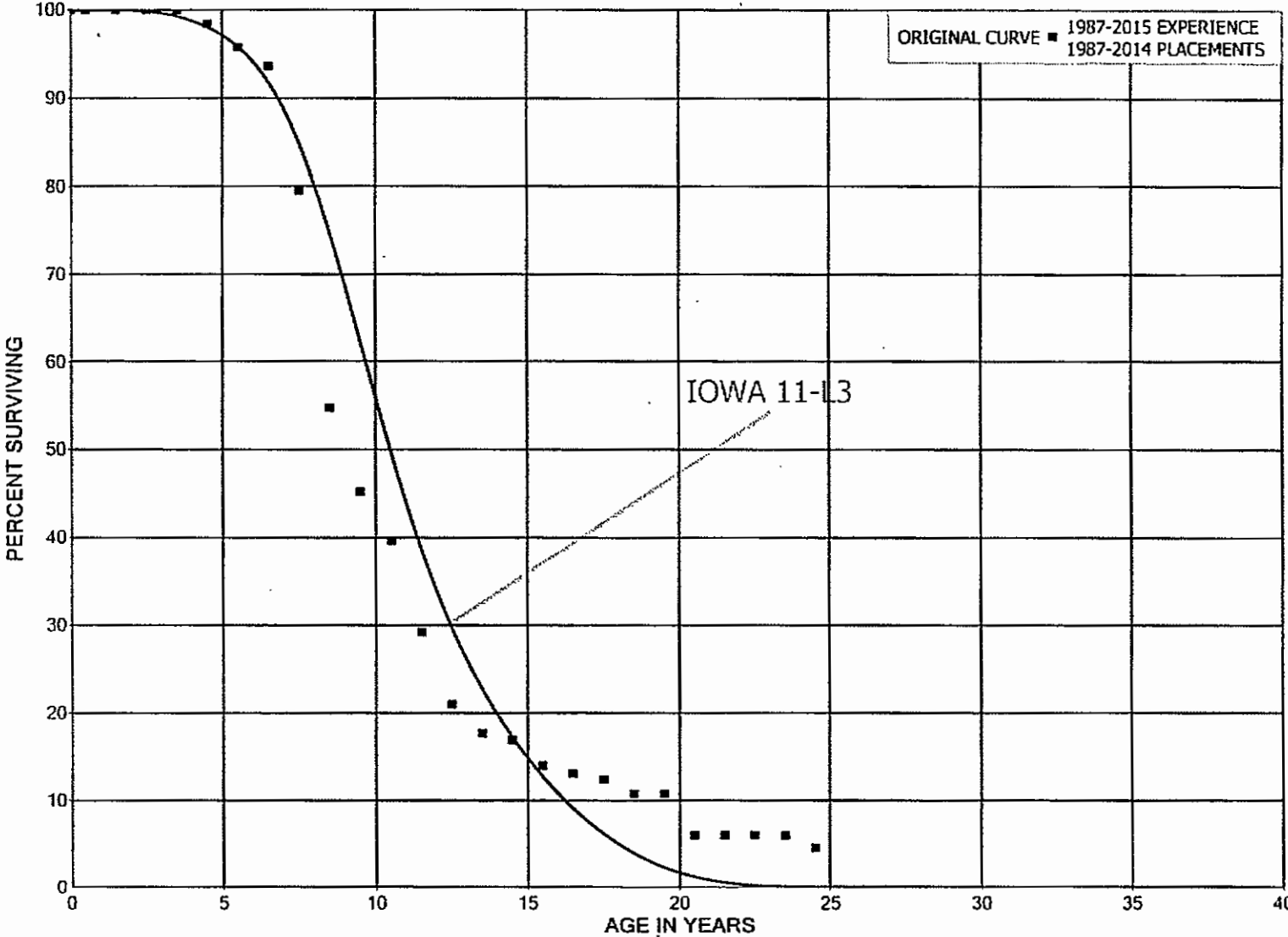
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2002			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,861		0.0000	1.0000	53.63
40.5	42,861	3,996	0.0932	0.9068	53.63
41.5	38,865		0.0000	1.0000	48.63
42.5	38,865	1,459	0.0375	0.9625	48.63
43.5	37,406		0.0000	1.0000	46.80
44.5	37,406		0.0000	1.0000	46.80
45.5	37,406		0.0000	1.0000	46.80
46.5	37,406		0.0000	1.0000	46.80
47.5	37,406		0.0000	1.0000	46.80
48.5	37,406		0.0000	1.0000	46.80
49.5	37,406		0.0000	1.0000	46.80
50.5	37,406		0.0000	1.0000	46.80
51.5	37,406		0.0000	1.0000	46.80
52.5	40,324		0.0000	1.0000	46.80
53.5	40,324		0.0000	1.0000	46.80
54.5	40,324		0.0000	1.0000	46.80
55.5	40,324		0.0000	1.0000	46.80
56.5	37,406		0.0000	1.0000	46.80
57.5	37,406		0.0000	1.0000	46.80
58.5	37,406		0.0000	1.0000	46.80
59.5	37,406		0.0000	1.0000	46.80
60.5	37,406		0.0000	1.0000	46.80
61.5	37,406	28,458	0.7608	0.2392	46.80
62.5					11.20

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS  
SMOOTH SURVIVOR CURVE



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



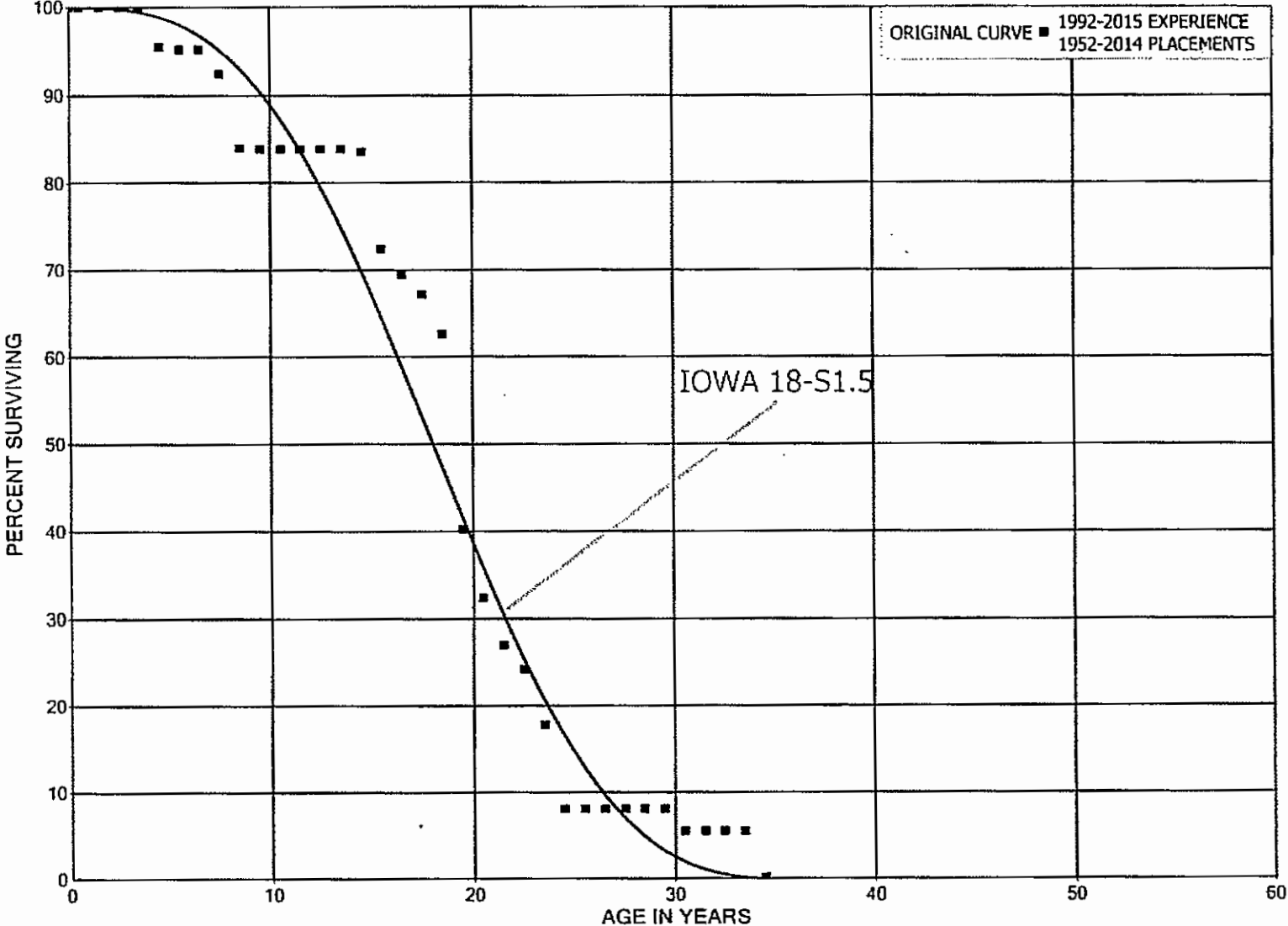
LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2014			EXPERIENCE BAND 1987-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,553,166		0.0000	1.0000	100.00
0.5	6,540,787		0.0000	1.0000	100.00
1.5	6,475,906		0.0000	1.0000	100.00
2.5	6,467,465	4,190	0.0006	0.9994	100.00
3.5	6,311,431	99,853	0.0158	0.9842	99.94
4.5	6,083,315	161,527	0.0266	0.9734	98.35
5.5	5,757,561	128,161	0.0223	0.9777	95.74
6.5	5,629,399	850,947	0.1512	0.8488	93.61
7.5	4,778,453	1,490,380	0.3119	0.6881	79.46
8.5	3,288,073	573,883	0.1745	0.8255	54.68
9.5	2,714,190	328,761	0.1211	0.8789	45.13
10.5	2,320,816	612,671	0.2640	0.7360	39.67
11.5	1,708,144	480,271	0.2812	0.7188	29.20
12.5	1,227,873	195,417	0.1592	0.8408	20.99
13.5	1,032,456	47,708	0.0462	0.9538	17.65
14.5	812,391	141,590	0.1743	0.8257	16.83
15.5	670,800	38,136	0.0569	0.9431	13.90
16.5	574,145	31,519	0.0549	0.9451	13.11
17.5	542,625	74,194	0.1367	0.8633	12.39
18.5	468,431		0.0000	1.0000	10.69
19.5	468,431	208,540	0.4452	0.5548	10.69
20.5	211,651		0.0000	1.0000	5.93
21.5	115,220		0.0000	1.0000	5.93
22.5	115,220		0.0000	1.0000	5.93
23.5	115,220	27,994	0.2430	0.7570	5.93
24.5	46,644		0.0000	1.0000	4.49
25.5	46,644		0.0000	1.0000	4.49
26.5	46,644		0.0000	1.0000	4.49
27.5					4.49

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2014

EXPERIENCE BAND 1992-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	884,043		0.0000	1.0000	100.00
0.5	884,043		0.0000	1.0000	100.00
1.5	747,090		0.0000	1.0000	100.00
2.5	700,312		0.0000	1.0000	100.00
3.5	600,933	27,122	0.0451	0.9549	100.00
4.5	524,540	1,802	0.0034	0.9966	95.49
5.5	469,372		0.0000	1.0000	95.16
6.5	483,155	13,821	0.0286	0.9714	95.16
7.5	470,185	43,097	0.0917	0.9083	92.44
8.5	428,787	851	0.0020	0.9980	83.96
9.5	422,256		0.0000	1.0000	83.80
10.5	362,947		0.0000	1.0000	83.80
11.5	310,967		0.0000	1.0000	83.80
12.5	314,672		0.0000	1.0000	83.80
13.5	311,874	1,269	0.0041	0.9959	83.80
14.5	311,874	41,292	0.1324	0.8676	83.46
15.5	262,783	11,049	0.0420	0.9580	72.41
16.5	223,749	7,113	0.0318	0.9682	69.36
17.5	214,400	14,592	0.0681	0.9319	67.16
18.5	182,244	65,411	0.3589	0.6411	62.59
19.5	116,833	22,976	0.1967	0.8033	40.12
20.5	95,188	15,538	0.1632	0.8368	32.23
21.5	79,650	8,116	0.1019	0.8981	26.97
22.5	71,533	19,085	0.2668	0.7332	24.22
23.5	52,448	28,565	0.5446	0.4554	17.76
24.5	23,883		0.0000	1.0000	8.09
25.5	12,485		0.0000	1.0000	8.09
26.5	12,485		0.0000	1.0000	8.09
27.5	12,485		0.0000	1.0000	8.09
28.5	12,485		0.0000	1.0000	8.09
29.5	12,485	4,014	0.3215	0.6785	8.09
30.5	8,471		0.0000	1.0000	5.49
31.5	8,471		0.0000	1.0000	5.49
32.5	8,832		0.0000	1.0000	5.49
33.5	8,832	8,471	0.9591	0.0409	5.49
34.5	361		0.0000	1.0000	0.22
35.5	2,332		0.0000	1.0000	0.22
36.5	2,332	1,971	0.8452	0.1548	0.22
37.5	361		0.0000	1.0000	0.03
38.5	361		0.0000	1.0000	0.03

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GAS PLANT

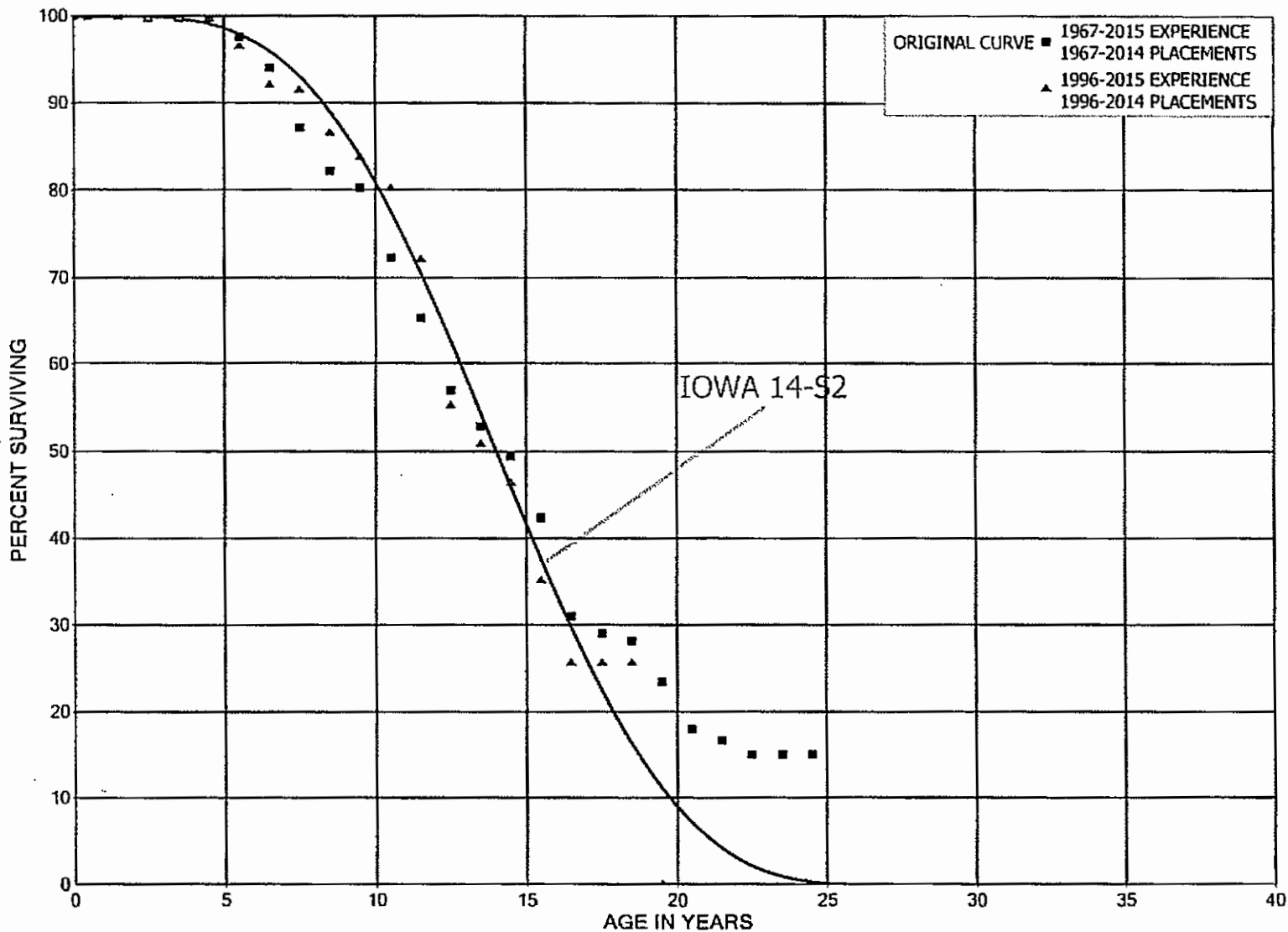
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2014		EXPERIENCE BAND 1992-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	361		0.0000	1.0000	0.03
40.5	795		0.0000	1.0000	0.03
41.5	795	434	0.5459	0.4541	0.03
42.5	361		0.0000	1.0000	0.02
43.5	361		0.0000	1.0000	0.02
44.5	361		0.0000	1.0000	0.02
45.5	361		0.0000	1.0000	0.02
46.5	361		0.0000	1.0000	0.02
47.5	361		0.0000	1.0000	0.02
48.5	361		0.0000	1.0000	0.02
49.5	361		0.0000	1.0000	0.02
50.5	361	361	1.0000		0.02
51.5					



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2014			EXPERIENCE BAND 1967-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,234,503		0.0000	1.0000	100.00
0.5	5,234,503		0.0000	1.0000	100.00
1.5	4,519,814	10,904	0.0024	0.9976	100.00
2.5	4,508,910		0.0000	1.0000	99.76
3.5	4,314,087		0.0000	1.0000	99.76
4.5	4,015,503	90,455	0.0225	0.9775	99.76
5.5	3,912,320	141,170	0.0361	0.9639	97.51
6.5	3,733,813	268,936	0.0720	0.9280	93.99
7.5	3,464,877	199,339	0.0575	0.9425	87.22
8.5	3,265,538	75,022	0.0230	0.9770	82.20
9.5	3,190,516	319,866	0.1003	0.8997	80.32
10.5	2,281,719	219,358	0.0961	0.9039	72.26
11.5	1,413,087	180,124	0.1275	0.8725	65.32
12.5	1,232,963	89,950	0.0730	0.9270	56.99
13.5	1,136,625	75,081	0.0661	0.9339	52.83
14.5	1,061,544	153,001	0.1441	0.8559	49.34
15.5	888,889	238,604	0.2684	0.7316	42.23
16.5	554,289	34,571	0.0624	0.9376	30.90
17.5	519,718	16,878	0.0325	0.9675	28.97
18.5	386,195	64,303	0.1665	0.8335	28.03
19.5	321,892	74,340	0.2309	0.7691	23.36
20.5	247,552	18,037	0.0729	0.9271	17.97
21.5	215,552	21,351	0.0991	0.9009	16.66
22.5	172,785		0.0000	1.0000	15.01
23.5	172,785		0.0000	1.0000	15.01
24.5	11,688		0.0000	1.0000	15.01
25.5	11,688	9,622	0.8232	0.1768	15.01
26.5	2,066		0.0000	1.0000	2.65
27.5	2,066		0.0000	1.0000	2.65
28.5	2,066		0.0000	1.0000	2.65
29.5	2,066		0.0000	1.0000	2.65
30.5	2,066		0.0000	1.0000	2.65
31.5	2,066		0.0000	1.0000	2.65
32.5	2,066		0.0000	1.0000	2.65
33.5	2,066		0.0000	1.0000	2.65
34.5	2,066		0.0000	1.0000	2.65
35.5	2,066	2,066	1.0000		2.65
36.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

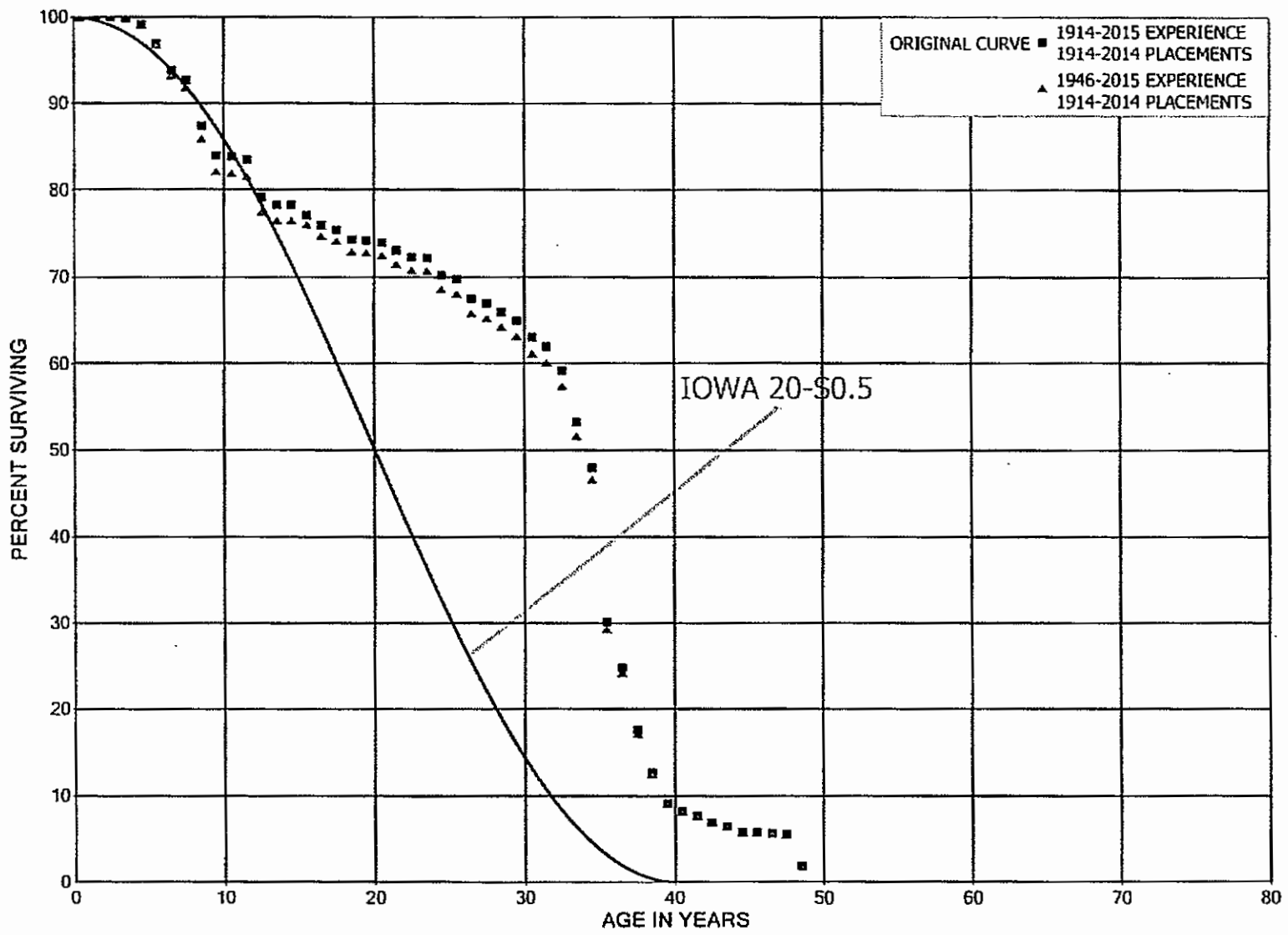
ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2014

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,960,825		0.0000	1.0000	100.00
0.5	3,960,825		0.0000	1.0000	100.00
1.5	3,246,136	10,904	0.0034	0.9966	100.00
2.5	3,235,232		0.0000	1.0000	99.66
3.5	3,040,409		0.0000	1.0000	99.66
4.5	2,741,825	90,455	0.0330	0.9670	99.66
5.5	2,638,642	120,612	0.0457	0.9543	96.38
6.5	2,480,693	16,398	0.0066	0.9934	91.97
7.5	2,464,294	132,429	0.0537	0.9463	91.36
8.5	2,331,865	75,022	0.0322	0.9678	86.45
9.5	2,256,843	94,075	0.0417	0.9583	83.67
10.5	1,573,837	159,263	0.1012	0.8988	80.18
11.5	765,301	179,678	0.2348	0.7652	72.07
12.5	585,623	47,546	0.0812	0.9188	55.15
13.5	531,689	45,828	0.0862	0.9138	50.67
14.5	485,861	117,514	0.2419	0.7581	46.30
15.5	348,693	95,693	0.2744	0.7256	35.10
16.5	157,004		0.0000	1.0000	25.47
17.5	157,004		0.0000	1.0000	25.47
18.5	40,359	40,359	1.0000		25.47
19.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT  
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2014			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	530,580		0.0000	1.0000	100.00
0.5	530,580	190	0.0004	0.9996	100.00
1.5	499,796	247	0.0005	0.9995	99.96
2.5	404,228	375	0.0009	0.9991	99.91
3.5	332,057	2,389	0.0072	0.9928	99.82
4.5	284,349	6,384	0.0225	0.9775	99.10
5.5	263,341	8,477	0.0322	0.9678	96.88
6.5	244,117	3,114	0.0128	0.9872	93.76
7.5	235,987	13,289	0.0563	0.9437	92.56
8.5	222,027	8,558	0.0385	0.9615	87.35
9.5	211,192	408	0.0019	0.9981	83.98
10.5	210,034	907	0.0043	0.9957	83.82
11.5	208,337	10,681	0.0513	0.9487	83.46
12.5	196,278	2,262	0.0115	0.9885	79.18
13.5	194,016		0.0000	1.0000	78.27
14.5	187,489	2,855	0.0152	0.9848	78.27
15.5	183,991	2,799	0.0152	0.9848	77.08
16.5	181,192	1,095	0.0060	0.9940	75.90
17.5	180,175	2,845	0.0158	0.9842	75.45
18.5	173,637	89	0.0005	0.9995	74.25
19.5	173,570	738	0.0043	0.9957	74.22
20.5	172,832	2,049	0.0119	0.9881	73.90
21.5	200,247	1,893	0.0095	0.9905	73.03
22.5	198,354	350	0.0018	0.9982	72.33
23.5	188,879	5,223	0.0277	0.9723	72.21
24.5	183,656	1,375	0.0075	0.9925	70.21
25.5	182,281	5,756	0.0316	0.9684	69.68
26.5	176,525	1,316	0.0075	0.9925	67.48
27.5	172,307	2,651	0.0154	0.9846	66.98
28.5	145,639	2,202	0.0151	0.9849	65.95
29.5	144,237	4,305	0.0298	0.9702	64.95
30.5	136,757	2,258	0.0165	0.9835	63.01
31.5	134,499	6,055	0.0450	0.9550	61.97
32.5	128,444	12,995	0.1012	0.8988	59.18
33.5	115,449	11,312	0.0980	0.9020	53.20
34.5	104,137	38,962	0.3741	0.6259	47.98
35.5	65,175	11,397	0.1749	0.8251	30.03
36.5	53,778	15,860	0.2949	0.7051	24.78
37.5	37,918	10,455	0.2757	0.7243	17.47
38.5	27,463	7,675	0.2795	0.7205	12.65

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2014			EXPERIENCE BAND 1914-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	19,788	2,065	0.1044	0.8956	9.12	
40.5	17,723	1,208	0.0682	0.9318	8.17	
41.5	16,515	1,762	0.1067	0.8933	7.61	
42.5	14,753	842	0.0571	0.9429	6.80	
43.5	13,911	1,485	0.1068	0.8932	6.41	
44.5	12,426	75	0.0060	0.9940	5.73	
45.5	12,351	83	0.0067	0.9933	5.69	
46.5	12,268	322	0.0262	0.9738	5.65	
47.5	11,946	7,989	0.6688	0.3312	5.50	
48.5	3,957	751	0.1898	0.8102	1.82	
49.5	3,206	1,061	0.3309	0.6691	1.48	
50.5	2,145	220	0.1026	0.8974	0.99	
51.5	1,925	208	0.1081	0.8919	0.89	
52.5	1,717	258	0.1503	0.8497	0.79	
53.5	1,459	654	0.4483	0.5517	0.67	
54.5	805		0.0000	1.0000	0.37	
55.5	805		0.0000	1.0000	0.37	
56.5	805		0.0000	1.0000	0.37	
57.5	805		0.0000	1.0000	0.37	
58.5	805		0.0000	1.0000	0.37	
59.5	805		0.0000	1.0000	0.37	
60.5	805		0.0000	1.0000	0.37	
61.5	805		0.0000	1.0000	0.37	
62.5	805		0.0000	1.0000	0.37	
63.5	805		0.0000	1.0000	0.37	
64.5	805		0.0000	1.0000	0.37	
65.5	805		0.0000	1.0000	0.37	
66.5	805	805	1.0000		0.37	
67.5						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2014

EXPERIENCE BAND 1946-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	476,646		0.0000	1.0000	100.00
0.5	491,765	190	0.0004	0.9996	100.00
1.5	461,737	247	0.0005	0.9995	99.96
2.5	367,114	375	0.0010	0.9990	99.91
3.5	295,827	2,389	0.0081	0.9919	99.81
4.5	252,032	6,384	0.0253	0.9747	99.00
5.5	231,725	8,477	0.0366	0.9634	96.49
6.5	214,590	3,114	0.0145	0.9855	92.96
7.5	206,798	13,289	0.0643	0.9357	91.61
8.5	194,735	8,558	0.0439	0.9561	85.73
9.5	185,309	408	0.0022	0.9978	81.96
10.5	184,151	907	0.0049	0.9951	81.78
11.5	182,454	9,168	0.0502	0.9498	81.38
12.5	171,908	2,262	0.0132	0.9868	77.29
13.5	169,646		0.0000	1.0000	76.27
14.5	163,119	924	0.0057	0.9943	76.27
15.5	161,552	2,799	0.0173	0.9827	75.84
16.5	158,753	1,095	0.0069	0.9931	74.52
17.5	157,736	2,845	0.0180	0.9820	74.01
18.5	151,198	89	0.0006	0.9994	72.67
19.5	151,131	738	0.0049	0.9951	72.63
20.5	150,393	2,049	0.0136	0.9864	72.28
21.5	190,916	1,893	0.0099	0.9901	71.29
22.5	189,023	350	0.0019	0.9981	70.59
23.5	179,548	5,223	0.0291	0.9709	70.45
24.5	174,325	1,375	0.0079	0.9921	68.41
25.5	172,950	5,756	0.0333	0.9667	67.87
26.5	167,194	1,316	0.0079	0.9921	65.61
27.5	162,976	2,651	0.0163	0.9837	65.09
28.5	136,308	2,202	0.0162	0.9838	64.03
29.5	134,906	4,305	0.0319	0.9681	63.00
30.5	127,426	2,258	0.0177	0.9823	60.99
31.5	134,499	6,055	0.0450	0.9550	59.91
32.5	128,444	12,995	0.1012	0.8988	57.21
33.5	115,449	11,312	0.0980	0.9020	51.42
34.5	104,137	38,962	0.3741	0.6259	46.38
35.5	65,175	11,397	0.1749	0.8251	29.03
36.5	53,778	15,860	0.2949	0.7051	23.95
37.5	37,918	10,455	0.2757	0.7243	16.89
38.5	27,463	7,675	0.2795	0.7205	12.23

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2014			EXPERIENCE BAND 1946-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	19,788	2,065	0.1044	0.8956	8.81	
40.5	17,723	1,208	0.0682	0.9318	7.89	
41.5	16,515	1,762	0.1067	0.8933	7.36	
42.5	14,753	842	0.0571	0.9429	6.57	
43.5	13,911	1,485	0.1068	0.8932	6.20	
44.5	12,426	75	0.0060	0.9940	5.53	
45.5	12,351	83	0.0067	0.9933	5.50	
46.5	12,268	322	0.0262	0.9738	5.46	
47.5	11,946	7,989	0.6688	0.3312	5.32	
48.5	3,957	751	0.1898	0.8102	1.76	
49.5	3,206	1,061	0.3309	0.6691	1.43	
50.5	2,145	220	0.1026	0.8974	0.96	
51.5	1,925	208	0.1081	0.8919	0.86	
52.5	1,717	258	0.1503	0.8497	0.76	
53.5	1,459	654	0.4483	0.5517	0.65	
54.5	805		0.0000	1.0000	0.36	
55.5	805		0.0000	1.0000	0.36	
56.5	805		0.0000	1.0000	0.36	
57.5	805		0.0000	1.0000	0.36	
58.5	805		0.0000	1.0000	0.36	
59.5	805		0.0000	1.0000	0.36	
60.5	805		0.0000	1.0000	0.36	
61.5	805		0.0000	1.0000	0.36	
62.5	805		0.0000	1.0000	0.36	
63.5	805		0.0000	1.0000	0.36	
64.5	805		0.0000	1.0000	0.36	
65.5	805		0.0000	1.0000	0.36	
66.5	805	805	1.0000		0.36	
67.5						



**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Tuesday, September 27, 2016 12:29 PM  
**To:** Riggs, Kendrick R.  
**Cc:** Sturgeon, Allyson; Veeneman, Sara; Riggs, Eric; Wiseman, Sara; Metts, Heather; Conroy, Robert; Garrett, Chris; Rahn, Derek; Wimberly, Mary Ellen  
**Subject:** RE: 2016 Rate Cases  
**Attachments:** LG&E - 2015 Draft Report - Part II.PDF

Part II of LGE draft report

---

**From:** Riggs, Kendrick R. [mailto:kendrick.riggs@skofirm.com]  
**Sent:** Friday, September 23, 2016 10:38 AM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Allyson K. Sturgeon (allyson.sturgeon@lge-ku.com) <allyson.sturgeon@lge-ku.com>; Veeneman, Sara (Sara.Veeneman@lge-ku.com) <Sara.Veeneman@lge-ku.com>; Eric Riggs (eric.riggs@lge-ku.com) <eric.riggs@lge-ku.com>; Sara Wiseman (Sara.Wiseman@lge-ku.com) <Sara.Wiseman@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>; Robert M. Conroy (Robert.Conroy@lge-ku.com) <Robert.Conroy@lge-ku.com>; Garrett, Chris (Chris.Garrett@lge-ku.com) <Chris.Garrett@lge-ku.com>; 'Rahn, Derek' <Derek.Rahn@lge-ku.com>; Wimberly, Mary Ellen <MaryEllen.Wimberly@skofirm.com>  
**Subject:** 2016 Rate Cases

John

Thanks for taking the time to speak with me today about the status of the report and testimony.

When you send the drafts to me next Tuesday, please indicate your availability to schedule a call to discuss the drafts.

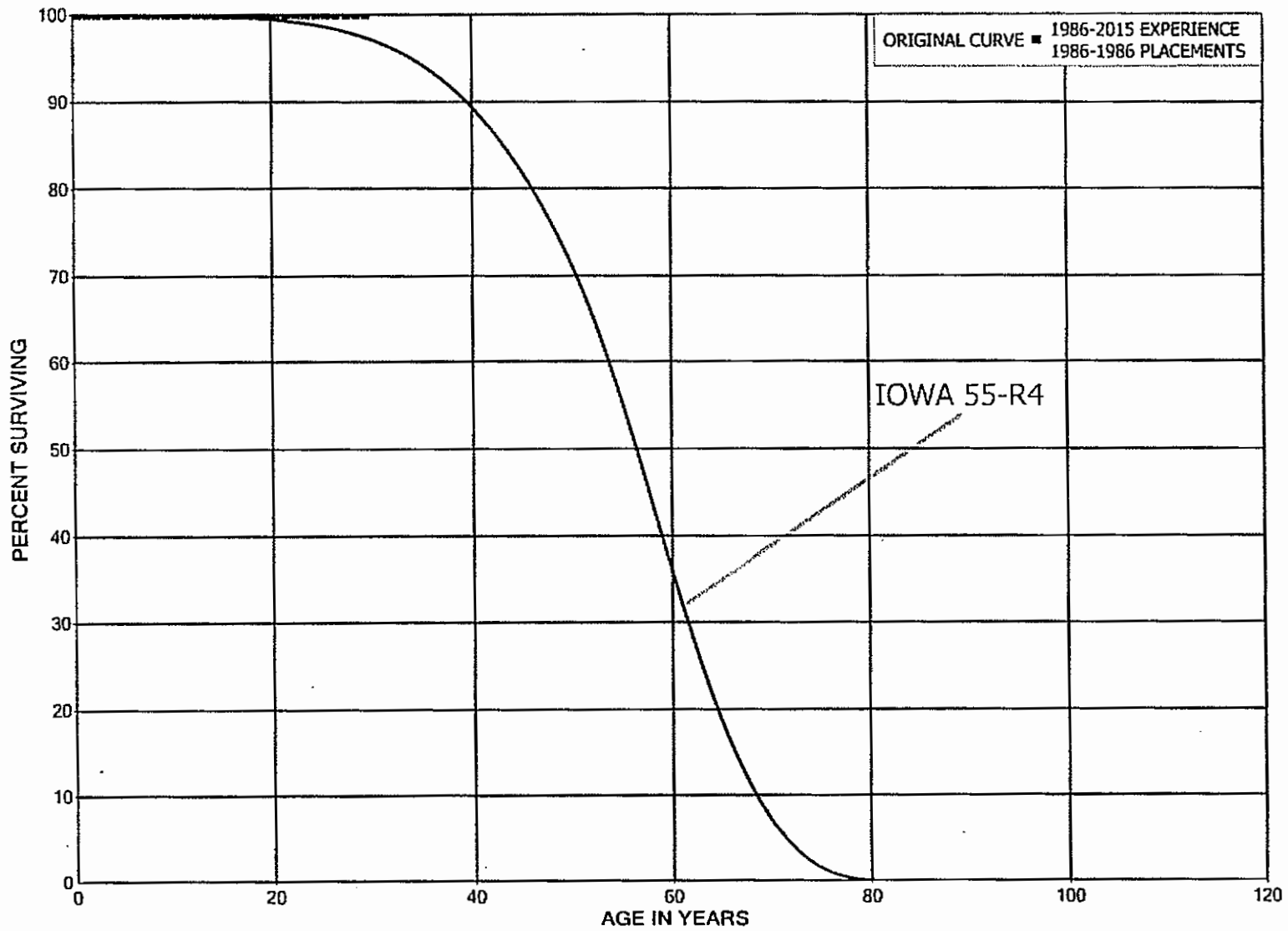
We will schedule a mutually convenient time to discuss the drafts with you.

Regards,



**Kendrick R. Riggs**  
Attorney at Law  
502-560-4222 Direct  
502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828  
<http://www.skofirm.com/attorney/kendrick-r-riggs/>

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 389.2 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



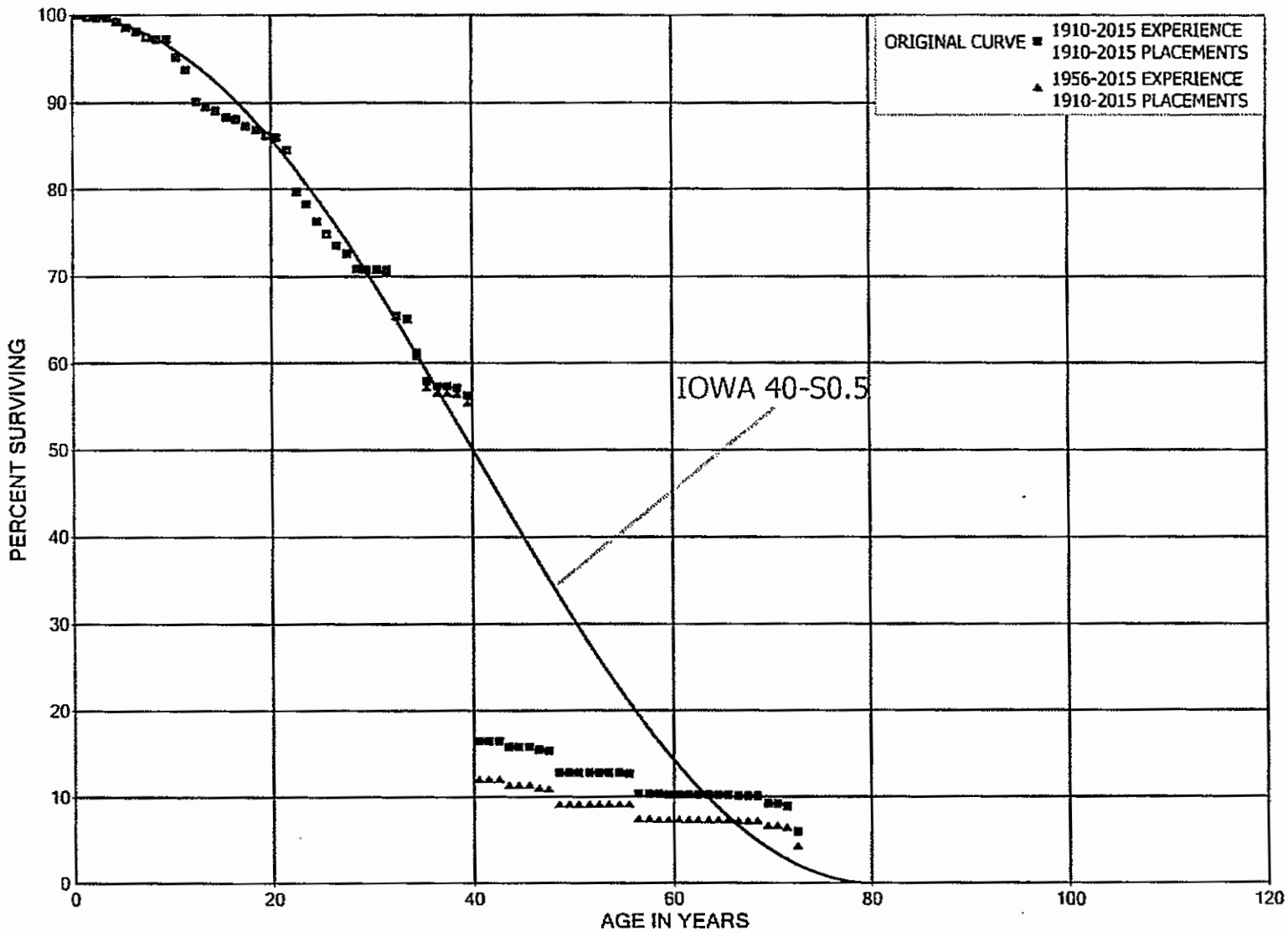
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 389.2 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-1986			EXPERIENCE BAND 1986-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	202,095		0.0000	1.0000	100.00
0.5	202,095		0.0000	1.0000	100.00
1.5	202,095		0.0000	1.0000	100.00
2.5	202,095		0.0000	1.0000	100.00
3.5	202,095		0.0000	1.0000	100.00
4.5	202,095		0.0000	1.0000	100.00
5.5	202,095		0.0000	1.0000	100.00
6.5	202,095		0.0000	1.0000	100.00
7.5	202,095		0.0000	1.0000	100.00
8.5	202,095		0.0000	1.0000	100.00
9.5	202,095		0.0000	1.0000	100.00
10.5	202,095		0.0000	1.0000	100.00
11.5	202,095		0.0000	1.0000	100.00
12.5	202,095		0.0000	1.0000	100.00
13.5	202,095		0.0000	1.0000	100.00
14.5	202,095		0.0000	1.0000	100.00
15.5	202,095		0.0000	1.0000	100.00
16.5	202,095		0.0000	1.0000	100.00
17.5	202,095		0.0000	1.0000	100.00
18.5	202,095		0.0000	1.0000	100.00
19.5	202,095		0.0000	1.0000	100.00
20.5	202,095		0.0000	1.0000	100.00
21.5	202,095		0.0000	1.0000	100.00
22.5	202,095		0.0000	1.0000	100.00
23.5	202,095		0.0000	1.0000	100.00
24.5	202,095		0.0000	1.0000	100.00
25.5	202,095		0.0000	1.0000	100.00
26.5	202,095		0.0000	1.0000	100.00
27.5	202,095		0.0000	1.0000	100.00
28.5	202,095		0.0000	1.0000	100.00
29.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1910-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,114,174	33,274	0.0004	0.9996	100.00
0.5	74,827,709	196,428	0.0026	0.9974	99.96
1.5	73,445,962	68,975	0.0009	0.9991	99.70
2.5	72,085,914	20,357	0.0003	0.9997	99.60
3.5	70,662,513	292,334	0.0041	0.9959	99.57
4.5	66,551,106	405,763	0.0061	0.9939	99.16
5.5	65,026,046	348,711	0.0054	0.9946	98.56
6.5	61,844,664	395,530	0.0064	0.9936	98.03
7.5	56,871,735	111,109	0.0020	0.9980	97.40
8.5	55,171,540	40,153	0.0007	0.9993	97.21
9.5	54,454,079	1,093,301	0.0201	0.9799	97.14
10.5	51,141,446	811,488	0.0159	0.9841	95.19
11.5	49,356,279	1,889,731	0.0383	0.9617	93.68
12.5	46,746,134	330,202	0.0071	0.9929	90.09
13.5	45,348,740	204,570	0.0045	0.9955	89.46
14.5	44,967,826	385,558	0.0086	0.9914	89.05
15.5	44,055,634	103,875	0.0024	0.9976	88.29
16.5	41,739,406	390,928	0.0094	0.9906	88.08
17.5	40,731,699	216,396	0.0053	0.9947	87.26
18.5	40,280,954	274,996	0.0068	0.9932	86.79
19.5	39,804,386	111,756	0.0028	0.9972	86.20
20.5	25,572,643	427,434	0.0167	0.9833	85.96
21.5	14,501,277	816,448	0.0563	0.9437	84.52
22.5	13,571,335	247,678	0.0183	0.9817	79.76
23.5	13,295,513	345,333	0.0260	0.9740	78.31
24.5	12,275,934	223,525	0.0182	0.9818	76.27
25.5	11,761,661	225,242	0.0192	0.9808	74.88
26.5	11,536,217	134,243	0.0116	0.9884	73.45
27.5	11,374,512	277,173	0.0244	0.9756	72.60
28.5	11,071,785	11,373	0.0010	0.9990	70.83
29.5	10,681,325	2,117	0.0002	0.9998	70.75
30.5	8,884,019	8,024	0.0009	0.9991	70.74
31.5	1,664,999	123,235	0.0740	0.9260	70.68
32.5	1,213,149	6,691	0.0055	0.9945	65.44
33.5	1,206,458	72,524	0.0601	0.9399	65.08
34.5	1,133,934	59,868	0.0528	0.9472	61.17
35.5	1,074,066	10,942	0.0102	0.9898	57.94
36.5	1,063,124		0.0000	1.0000	57.35
37.5	1,063,124	3,589	0.0034	0.9966	57.35
38.5	1,059,535	15,182	0.0143	0.9857	57.16

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1910-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,044,353	739,436	0.7080	0.2920	56.34
40.5	304,917		0.0000	1.0000	16.45
41.5	304,917	120	0.0004	0.9996	16.45
42.5	304,797	12,491	0.0410	0.9590	16.44
43.5	292,306		0.0000	1.0000	15.77
44.5	292,306	401	0.0014	0.9986	15.77
45.5	291,905	6,870	0.0235	0.9765	15.75
46.5	285,035	2,450	0.0086	0.9914	15.38
47.5	282,585	46,262	0.1637	0.8363	15.24
48.5	236,323	630	0.0027	0.9973	12.75
49.5	235,693		0.0000	1.0000	12.71
50.5	235,693		0.0000	1.0000	12.71
51.5	235,693		0.0000	1.0000	12.71
52.5	235,693	300	0.0013	0.9987	12.71
53.5	235,393		0.0000	1.0000	12.70
54.5	235,393	735	0.0031	0.9969	12.70
55.5	234,658	43,654	0.1860	0.8140	12.66
56.5	191,004	500	0.0026	0.9974	10.30
57.5	190,504	773	0.0041	0.9959	10.28
58.5	189,731	113	0.0006	0.9994	10.24
59.5	189,618		0.0000	1.0000	10.23
60.5	189,618		0.0000	1.0000	10.23
61.5	189,618		0.0000	1.0000	10.23
62.5	189,618		0.0000	1.0000	10.23
63.5	189,618		0.0000	1.0000	10.23
64.5	189,618	459	0.0024	0.9976	10.23
65.5	189,159	2,864	0.0151	0.9849	10.20
66.5	186,295		0.0000	1.0000	10.05
67.5	186,295	406	0.0022	0.9978	10.05
68.5	185,889	15,485	0.0833	0.9167	10.03
69.5	170,404	995	0.0058	0.9942	9.19
70.5	169,409	5,490	0.0324	0.9676	9.14
71.5	163,919	53,437	0.3260	0.6740	8.84
72.5	110,482	250	0.0023	0.9977	5.96
73.5	110,232	7,214	0.0654	0.9346	5.95
74.5	103,018		0.0000	1.0000	5.56
75.5	103,018	531	0.0052	0.9948	5.56
76.5	102,487		0.0000	1.0000	5.53
77.5	102,487	1,522	0.0149	0.9851	5.53
78.5	100,965		0.0000	1.0000	5.45

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1910-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	100,965		0.0000	1.0000	5.45
80.5	100,965		0.0000	1.0000	5.45
81.5	100,965	2,521	0.0250	0.9750	5.45
82.5	98,444		0.0000	1.0000	5.31
83.5	98,444		0.0000	1.0000	5.31
84.5	98,444	98,444	1.0000		5.31
85.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	76,978,148	32,937	0.0004	0.9996	100.00
0.5	74,442,486	196,428	0.0026	0.9974	99.96
1.5	73,060,739	68,975	0.0009	0.9991	99.69
2.5	71,700,892	20,357	0.0003	0.9997	99.60
3.5	70,294,082	292,334	0.0042	0.9958	99.57
4.5	66,182,675	405,763	0.0061	0.9939	99.16
5.5	64,657,615	348,711	0.0054	0.9946	98.55
6.5	61,483,343	395,530	0.0064	0.9936	98.02
7.5	56,512,864	111,109	0.0020	0.9980	97.39
8.5	54,877,450	40,153	0.0007	0.9993	97.20
9.5	54,160,519	1,090,042	0.0201	0.9799	97.12
10.5	50,851,145	811,488	0.0160	0.9840	95.17
11.5	49,065,978	1,889,731	0.0385	0.9615	93.65
12.5	46,455,833	328,926	0.0071	0.9929	90.04
13.5	45,059,715	204,570	0.0045	0.9955	89.41
14.5	44,678,801	382,641	0.0086	0.9914	89.00
15.5	43,770,261	102,262	0.0023	0.9977	88.24
16.5	41,504,068	390,672	0.0094	0.9906	88.03
17.5	40,496,617	215,333	0.0053	0.9947	87.20
18.5	40,047,708	274,996	0.0069	0.9931	86.74
19.5	39,571,253	111,756	0.0028	0.9972	86.14
20.5	25,339,510	427,434	0.0169	0.9831	85.90
21.5	14,268,144	816,448	0.0572	0.9428	84.45
22.5	13,338,202	247,678	0.0186	0.9814	79.62
23.5	13,062,380	343,133	0.0263	0.9737	78.14
24.5	12,045,001	220,525	0.0183	0.9817	76.09
25.5	11,534,187	225,166	0.0195	0.9805	74.70
26.5	11,312,183	134,243	0.0119	0.9881	73.24
27.5	11,154,548	277,173	0.0248	0.9752	72.37
28.5	10,852,780	8,233	0.0008	0.9992	70.57
29.5	10,481,152	2,117	0.0002	0.9998	70.52
30.5	8,685,563	7,032	0.0008	0.9992	70.50
31.5	1,475,061	107,642	0.0730	0.9270	70.44
32.5	1,101,868	6,691	0.0061	0.9939	65.30
33.5	1,095,177	72,524	0.0662	0.9338	64.91
34.5	1,029,867	59,868	0.0581	0.9419	60.61
35.5	969,999	10,942	0.0113	0.9887	57.09
36.5	959,588		0.0000	1.0000	56.44
37.5	959,588	3,589	0.0037	0.9963	56.44
38.5	956,022	15,182	0.0159	0.9841	56.23



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	940,840	739,436	0.7859	0.2141	55.34
40.5	201,404		0.0000	1.0000	11.85
41.5	201,404		0.0000	1.0000	11.85
42.5	204,175	12,491	0.0612	0.9388	11.85
43.5	191,684		0.0000	1.0000	11.12
44.5	191,684		0.0000	1.0000	11.12
45.5	291,905	6,870	0.0235	0.9765	11.12
46.5	285,035	2,450	0.0086	0.9914	10.86
47.5	282,585	46,262	0.1637	0.8363	10.77
48.5	236,323	630	0.0027	0.9973	9.00
49.5	235,693		0.0000	1.0000	8.98
50.5	235,693		0.0000	1.0000	8.98
51.5	235,693		0.0000	1.0000	8.98
52.5	235,693	300	0.0013	0.9987	8.98
53.5	235,393		0.0000	1.0000	8.97
54.5	235,393	735	0.0031	0.9969	8.97
55.5	234,658	43,654	0.1860	0.8140	8.94
56.5	191,004	500	0.0026	0.9974	7.28
57.5	190,504	773	0.0041	0.9959	7.26
58.5	189,731	113	0.0006	0.9994	7.23
59.5	189,618		0.0000	1.0000	7.22
60.5	189,618		0.0000	1.0000	7.22
61.5	189,618		0.0000	1.0000	7.22
62.5	189,618		0.0000	1.0000	7.22
63.5	189,618		0.0000	1.0000	7.22
64.5	189,618	459	0.0024	0.9976	7.22
65.5	189,159	2,864	0.0151	0.9849	7.21
66.5	186,295		0.0000	1.0000	7.10
67.5	186,295	406	0.0022	0.9978	7.10
68.5	185,889	15,485	0.0833	0.9167	7.08
69.5	170,404	995	0.0058	0.9942	6.49
70.5	169,409	5,490	0.0324	0.9676	6.45
71.5	163,919	53,437	0.3260	0.6740	6.25
72.5	110,482	250	0.0023	0.9977	4.21
73.5	110,232	7,214	0.0654	0.9346	4.20
74.5	103,018		0.0000	1.0000	3.92
75.5	103,018	531	0.0052	0.9948	3.92
76.5	102,487		0.0000	1.0000	3.90
77.5	102,487	1,522	0.0149	0.9851	3.90
78.5	100,965		0.0000	1.0000	3.85

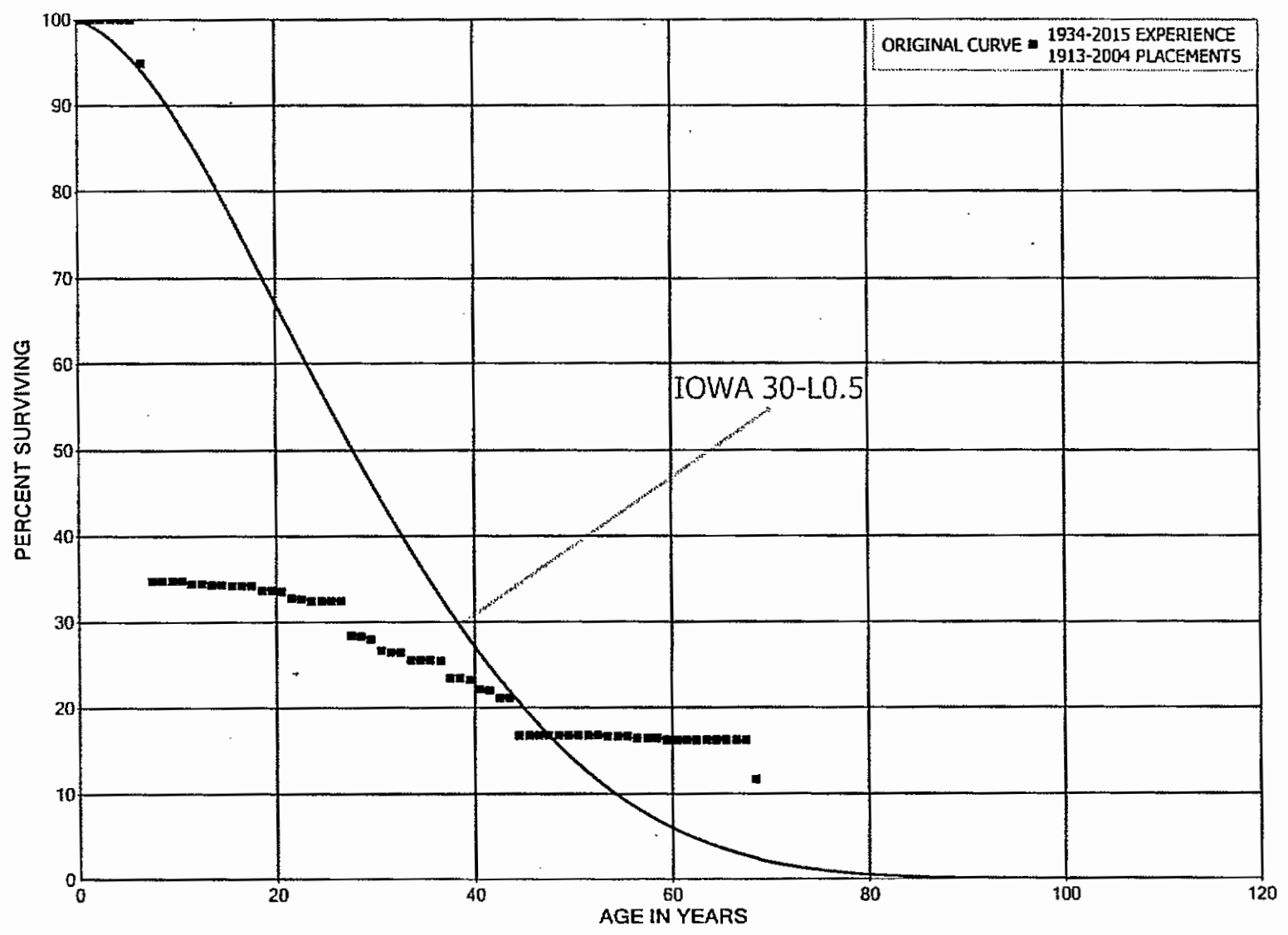
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2015			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	100,965		0.0000	1.0000	3.85
80.5	100,965		0.0000	1.0000	3.85
81.5	100,965	2,521	0.0250	0.9750	3.85
82.5	98,444		0.0000	1.0000	3.75
83.5	98,444		0.0000	1.0000	3.75
84.5	98,444	98,444	1.0000		3.75
85.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2004			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,770,027		0.0000	1.0000	100.00
0.5	1,777,002		0.0000	1.0000	100.00
1.5	1,778,029		0.0000	1.0000	100.00
2.5	1,778,029		0.0000	1.0000	100.00
3.5	2,087,267		0.0000	1.0000	100.00
4.5	2,103,460		0.0000	1.0000	100.00
5.5	1,824,598	94,169	0.0516	0.9484	100.00
6.5	1,730,429	1,096,932	0.6339	0.3661	94.84
7.5	633,498		0.0000	1.0000	34.72
8.5	633,498		0.0000	1.0000	34.72
9.5	635,796		0.0000	1.0000	34.72
10.5	634,292	6,881	0.0108	0.9892	34.72
11.5	603,584		0.0000	1.0000	34.34
12.5	595,972	1,954	0.0033	0.9967	34.34
13.5	594,163		0.0000	1.0000	34.23
14.5	588,456	228	0.0004	0.9996	34.23
15.5	519,389	1,045	0.0020	0.9980	34.22
16.5	518,453		0.0000	1.0000	34.15
17.5	517,117	7,751	0.0150	0.9850	34.15
18.5	509,816		0.0000	1.0000	33.64
19.5	512,426	1,550	0.0030	0.9970	33.64
20.5	510,992	12,542	0.0245	0.9755	33.53
21.5	513,989	2,196	0.0043	0.9957	32.71
22.5	511,793	2,468	0.0048	0.9952	32.57
23.5	509,325	197	0.0004	0.9996	32.41
24.5	501,828		0.0000	1.0000	32.40
25.5	502,258		0.0000	1.0000	32.40
26.5	502,258	62,917	0.1253	0.8747	32.40
27.5	163,286	430	0.0026	0.9974	28.34
28.5	162,856	1,616	0.0099	0.9901	28.27
29.5	161,241	8,130	0.0504	0.9496	27.99
30.5	153,111	982	0.0064	0.9936	26.58
31.5	152,129	243	0.0016	0.9984	26.41
32.5	151,885	4,762	0.0314	0.9686	26.36
33.5	147,123		0.0000	1.0000	25.54
34.5	147,123		0.0000	1.0000	25.54
35.5	147,123	767	0.0052	0.9948	25.54
36.5	146,356	11,646	0.0796	0.9204	25.40
37.5	134,710	150	0.0011	0.9989	23.38
38.5	134,560	821	0.0061	0.9939	23.36

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	133,739	6,631	0.0496	0.9504	23.21
40.5	127,107	992	0.0078	0.9922	22.06
41.5	126,116	4,783	0.0379	0.9621	21.89
42.5	121,333	200	0.0016	0.9984	21.06
43.5	121,133	24,481	0.2021	0.7979	21.03
44.5	96,652		0.0000	1.0000	16.78
45.5	96,652		0.0000	1.0000	16.78
46.5	96,652		0.0000	1.0000	16.78
47.5	96,652	175	0.0018	0.9982	16.78
48.5	96,477		0.0000	1.0000	16.75
49.5	96,477		0.0000	1.0000	16.75
50.5	96,477		0.0000	1.0000	16.75
51.5	96,477	261	0.0027	0.9973	16.75
52.5	96,216	379	0.0039	0.9961	16.70
53.5	95,837	200	0.0021	0.9979	16.64
54.5	95,637		0.0000	1.0000	16.60
55.5	95,637	1,500	0.0157	0.9843	16.60
56.5	94,137		0.0000	1.0000	16.34
57.5	94,137		0.0000	1.0000	16.34
58.5	94,137	1,081	0.0115	0.9885	16.34
59.5	93,057		0.0000	1.0000	16.15
60.5	93,057		0.0000	1.0000	16.15
61.5	93,057		0.0000	1.0000	16.15
62.5	93,057		0.0000	1.0000	16.15
63.5	93,057		0.0000	1.0000	16.15
64.5	93,057		0.0000	1.0000	16.15
65.5	93,057		0.0000	1.0000	16.15
66.5	93,057		0.0000	1.0000	16.15
67.5	93,057	26,028	0.2797	0.7203	16.15
68.5	67,028		0.0000	1.0000	11.63
69.5	67,028	197	0.0029	0.9971	11.63
70.5	66,831		0.0000	1.0000	11.60
71.5	66,831	64	0.0010	0.9990	11.60
72.5	66,767		0.0000	1.0000	11.59
73.5	66,767		0.0000	1.0000	11.59
74.5	66,767	786	0.0118	0.9882	11.59
75.5	65,981	23,262	0.3526	0.6474	11.45
76.5	42,719		0.0000	1.0000	7.42
77.5	42,719		0.0000	1.0000	7.42
78.5	42,719		0.0000	1.0000	7.42

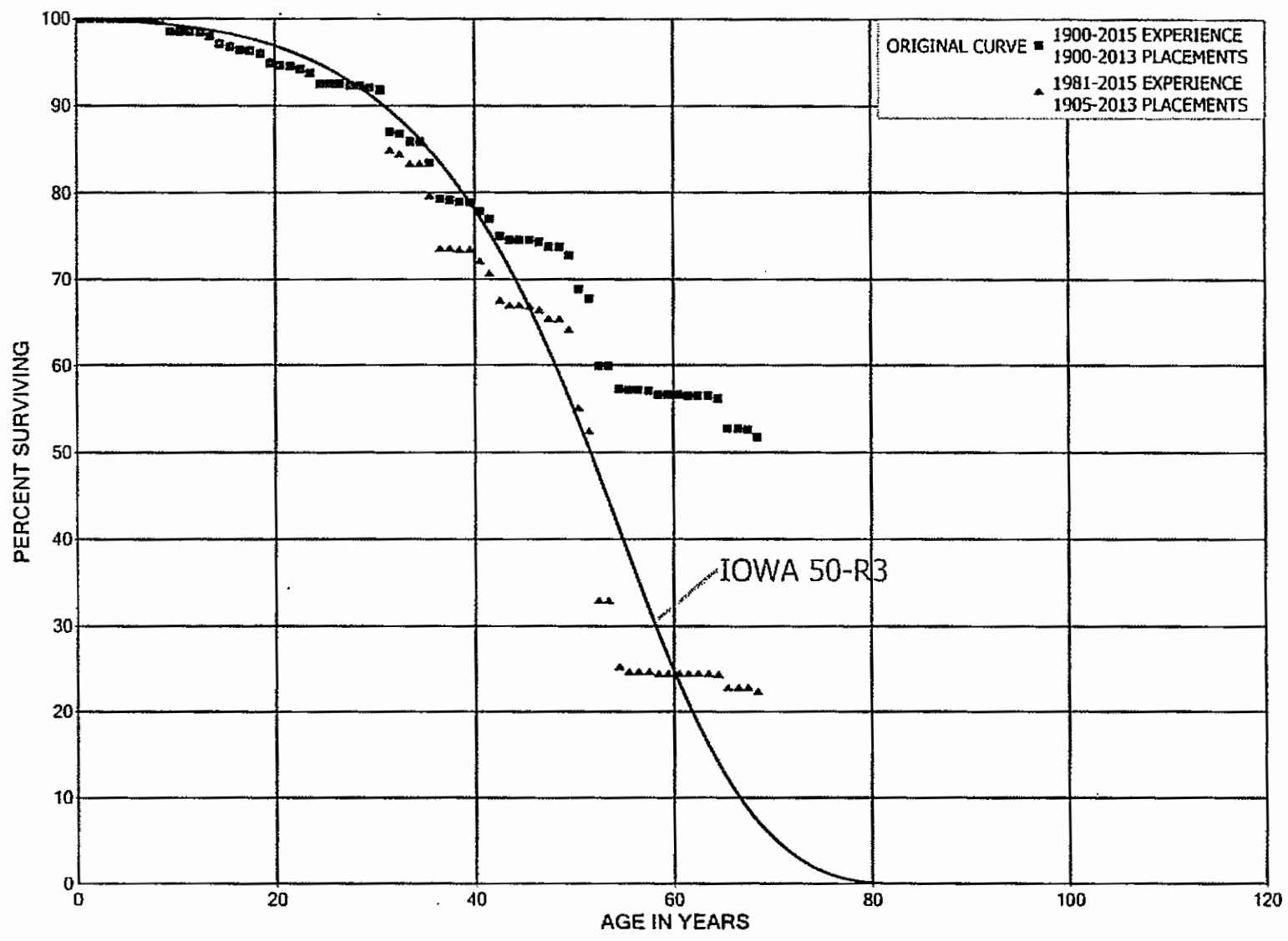
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2004			EXPERIENCE BAND 1934-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,719		0.0000	1.0000	7.42
80.5	42,719	2,298	0.0538	0.9462	7.42
81.5	40,421	376	0.0093	0.9907	7.02
82.5	40,045	7,692	0.1921	0.8079	6.95
83.5	32,353	8,211	0.2538	0.7462	5.62
84.5	24,142	145	0.0060	0.9940	4.19
85.5	23,997	348	0.0145	0.9855	4.17
86.5	23,649	251	0.0106	0.9894	4.11
87.5	23,398	109	0.0047	0.9953	4.06
88.5	23,289	47	0.0020	0.9980	4.04
89.5	23,242	450	0.0194	0.9806	4.03
90.5	22,792	2,610	0.1145	0.8855	3.96
91.5	20,182	6,467	0.3204	0.6796	3.50
92.5	13,715	13,715	1.0000		2.38
93.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,056,908		0.0000	1.0000	100.00
0.5	11,056,908		0.0000	1.0000	100.00
1.5	12,057,620	10	0.0000	1.0000	100.00
2.5	11,550,533	1,875	0.0002	0.9998	100.00
3.5	11,571,799	3,938	0.0003	0.9997	99.98
4.5	11,608,987	3,840	0.0003	0.9997	99.95
5.5	11,545,673	546	0.0000	1.0000	99.92
6.5	11,510,863	12,415	0.0011	0.9989	99.91
7.5	11,507,438	8,518	0.0007	0.9993	99.80
8.5	11,494,077	138,365	0.0120	0.9880	99.73
9.5	11,298,153	923	0.0001	0.9999	98.53
10.5	11,341,573	1,209	0.0001	0.9999	98.52
11.5	11,334,280	17,484	0.0015	0.9985	98.51
12.5	11,235,209	40,721	0.0036	0.9964	98.36
13.5	11,267,324	107,398	0.0095	0.9905	98.00
14.5	11,103,435	40,639	0.0037	0.9963	97.07
15.5	11,046,589	41,670	0.0038	0.9962	96.71
16.5	9,685,909	1,920	0.0002	0.9998	96.35
17.5	9,607,938	43,017	0.0045	0.9955	96.33
18.5	9,001,030	96,368	0.0107	0.9893	95.90
19.5	8,934,796	26,481	0.0030	0.9970	94.87
20.5	8,822,334	9,567	0.0011	0.9989	94.59
21.5	8,911,661	31,632	0.0035	0.9965	94.49
22.5	8,812,281	42,848	0.0049	0.9951	94.15
23.5	8,841,256	111,721	0.0126	0.9874	93.69
24.5	8,724,659	5,168	0.0006	0.9994	92.51
25.5	8,673,010		0.0000	1.0000	92.46
26.5	8,591,209	11,330	0.0013	0.9987	92.46
27.5	8,102,392	5,925	0.0007	0.9993	92.33
28.5	7,904,468	20,520	0.0026	0.9974	92.27
29.5	3,106,388	7,319	0.0024	0.9976	92.03
30.5	3,089,622	163,311	0.0529	0.9471	91.81
31.5	2,900,392	9,533	0.0033	0.9967	86.96
32.5	2,855,641	27,466	0.0096	0.9904	86.67
33.5	2,608,911	116	0.0000	1.0000	85.84
34.5	2,560,246	73,433	0.0287	0.9713	85.83
35.5	2,446,276	121,380	0.0496	0.9504	83.37
36.5	2,237,381	1,258	0.0006	0.9994	79.24
37.5	2,171,562	6,380	0.0029	0.9971	79.19
38.5	2,125,703	3,231	0.0015	0.9985	78.96



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,092,125	25,392	0.0121	0.9879	78.84	
40.5	2,059,382	25,667	0.0125	0.9875	77.88	
41.5	2,043,320	53,333	0.0261	0.9739	76.91	
42.5	1,952,462	9,039	0.0046	0.9954	74.90	
43.5	1,939,379	321	0.0002	0.9998	74.56	
44.5	1,821,641	32	0.0000	1.0000	74.54	
45.5	1,719,647	5,551	0.0032	0.9968	74.54	
46.5	1,713,799	12,444	0.0073	0.9927	74.30	
47.5	1,658,256	1,468	0.0009	0.9991	73.76	
48.5	1,658,132	22,615	0.0136	0.9864	73.70	
49.5	1,401,580	74,523	0.0532	0.9468	72.69	
50.5	1,327,056	20,887	0.0157	0.9843	68.83	
51.5	1,272,957	146,062	0.1147	0.8853	67.74	
52.5	1,126,149		0.0000	1.0000	59.97	
53.5	1,085,042	47,977	0.0442	0.9558	59.97	
54.5	1,035,745	2,934	0.0028	0.9972	57.32	
55.5	916,084	81	0.0001	0.9999	57.16	
56.5	916,003	2,141	0.0023	0.9977	57.15	
57.5	913,862	7,271	0.0080	0.9920	57.02	
58.5	906,591		0.0000	1.0000	56.56	
59.5	906,401		0.0000	1.0000	56.56	
60.5	906,401	1,172	0.0013	0.9987	56.56	
61.5	905,229	194	0.0002	0.9998	56.49	
62.5	905,035	340	0.0004	0.9996	56.48	
63.5	904,695	3,989	0.0044	0.9956	56.46	
64.5	896,909	55,746	0.0622	0.9378	56.21	
65.5	841,163	579	0.0007	0.9993	52.72	
66.5	840,585	1,144	0.0014	0.9986	52.68	
67.5	836,038	14,208	0.0170	0.9830	52.61	
68.5	821,830	1,727	0.0021	0.9979	51.71	
69.5	822,507	5,820	0.0071	0.9929	51.60	
70.5	816,687		0.0000	1.0000	51.24	
71.5	816,687	173	0.0002	0.9998	51.24	
72.5	823,410	283	0.0003	0.9997	51.23	
73.5	823,127	352	0.0004	0.9996	51.21	
74.5	822,775	5,007	0.0061	0.9939	51.19	
75.5	817,725	697	0.0009	0.9991	50.88	
76.5	817,027	117	0.0001	0.9999	50.83	
77.5	816,910		0.0000	1.0000	50.83	
78.5	816,910	2,062	0.0025	0.9975	50.83	

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2013			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	814,849	7,802	0.0096	0.9904	50.70
80.5	807,047		0.0000	1.0000	50.21
81.5	807,047	6,253	0.0077	0.9923	50.21
82.5	800,794		0.0000	1.0000	49.82
83.5	800,794		0.0000	1.0000	49.82
84.5	800,794		0.0000	1.0000	49.82
85.5	800,794		0.0000	1.0000	49.82
86.5	757,936		0.0000	1.0000	49.82
87.5	757,936		0.0000	1.0000	49.82
88.5	757,936	757,936	1.0000		49.82
89.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2013			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,192,823		0.0000	1.0000	100.00
0.5	9,193,747		0.0000	1.0000	100.00
1.5	9,921,978		0.0000	1.0000	100.00
2.5	9,244,192		0.0000	1.0000	100.00
3.5	9,332,544	917	0.0001	0.9999	100.00
4.5	9,420,420	3,653	0.0004	0.9996	99.99
5.5	9,386,845	546	0.0001	0.9999	99.95
6.5	9,401,785	3,136	0.0003	0.9997	99.95
7.5	9,548,917	5,305	0.0006	0.9994	99.91
8.5	9,550,187	135,124	0.0141	0.9859	99.86
9.5	9,473,734	923	0.0001	0.9999	98.44
10.5	9,518,133	807	0.0001	0.9999	98.43
11.5	9,544,251	15,609	0.0016	0.9984	98.43
12.5	9,447,340	28,252	0.0030	0.9970	98.26
13.5	9,504,828	79,096	0.0083	0.9917	97.97
14.5	9,645,125	36,801	0.0038	0.9962	97.16
15.5	9,602,643	39,578	0.0041	0.9959	96.79
16.5	8,358,665	1,803	0.0002	0.9998	96.39
17.5	8,306,992	24,654	0.0030	0.9970	96.37
18.5	7,920,959	95,935	0.0121	0.9879	96.08
19.5	7,856,690	25,600	0.0033	0.9967	94.92
20.5	7,923,726	8,803	0.0011	0.9989	94.61
21.5	8,016,752	31,182	0.0039	0.9961	94.50
22.5	7,917,903	42,674	0.0054	0.9946	94.13
23.5	7,948,518	110,671	0.0139	0.9861	93.63
24.5	7,835,083	5,168	0.0007	0.9993	92.32
25.5	7,783,254		0.0000	1.0000	92.26
26.5	7,701,453	11,330	0.0015	0.9985	92.26
27.5	7,213,808	5,925	0.0008	0.9992	92.13
28.5	7,016,268	20,449	0.0029	0.9971	92.05
29.5	2,218,905	7,319	0.0033	0.9967	91.78
30.5	2,206,128	163,311	0.0740	0.9260	91.48
31.5	2,024,436	9,283	0.0046	0.9954	84.71
32.5	1,983,916	27,466	0.0138	0.9862	84.32
33.5	1,739,295		0.0000	1.0000	83.15
34.5	1,690,746	73,433	0.0434	0.9566	83.15
35.5	1,578,503	121,182	0.0768	0.9232	79.54
36.5	1,370,589	1,258	0.0009	0.9991	73.43
37.5	1,304,770	860	0.0007	0.9993	73.37
38.5	1,265,131		0.0000	1.0000	73.32

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2013			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,235,067	22,879	0.0185	0.9815	73.32
40.5	1,205,369	23,661	0.0196	0.9804	71.96
41.5	1,148,012	51,833	0.0452	0.9548	70.55
42.5	1,059,351	9,039	0.0085	0.9915	67.36
43.5	1,046,385	85	0.0001	0.9999	66.79
44.5	928,926	32	0.0000	1.0000	66.78
45.5	828,994	5,551	0.0067	0.9933	66.78
46.5	823,146	12,343	0.0150	0.9850	66.33
47.5	767,704		0.0000	1.0000	65.34
48.5	767,674	14,393	0.0187	0.9813	65.34
49.5	519,344	74,523	0.1435	0.8565	64.11
50.5	444,820	20,887	0.0470	0.9530	54.91
51.5	390,721	146,062	0.3738	0.6262	52.33
52.5	243,913		0.0000	1.0000	32.77
53.5	202,806	47,977	0.2366	0.7634	32.77
54.5	153,509	2,934	0.0191	0.9809	25.02
55.5	864,079	81	0.0001	0.9999	24.54
56.5	912,206	2,141	0.0023	0.9977	24.54
57.5	910,065	7,271	0.0080	0.9920	24.48
58.5	902,794		0.0000	1.0000	24.28
59.5	902,604		0.0000	1.0000	24.28
60.5	902,604	1,172	0.0013	0.9987	24.28
61.5	901,432	194	0.0002	0.9998	24.25
62.5	901,238	340	0.0004	0.9996	24.25
63.5	900,898	3,989	0.0044	0.9956	24.24
64.5	896,909	55,746	0.0622	0.9378	24.13
65.5	841,163	579	0.0007	0.9993	22.63
66.5	840,585	1,144	0.0014	0.9986	22.62
67.5	836,038	14,208	0.0170	0.9830	22.59
68.5	821,830	1,727	0.0021	0.9979	22.20
69.5	822,507	5,820	0.0071	0.9929	22.15
70.5	816,687		0.0000	1.0000	22.00
71.5	816,687	173	0.0002	0.9998	22.00
72.5	815,608	283	0.0003	0.9997	21.99
73.5	815,325	352	0.0004	0.9996	21.99
74.5	814,973	5,007	0.0061	0.9939	21.98
75.5	817,725	697	0.0009	0.9991	21.84
76.5	817,027	117	0.0001	0.9999	21.82
77.5	816,910		0.0000	1.0000	21.82
78.5	816,910	2,062	0.0025	0.9975	21.82

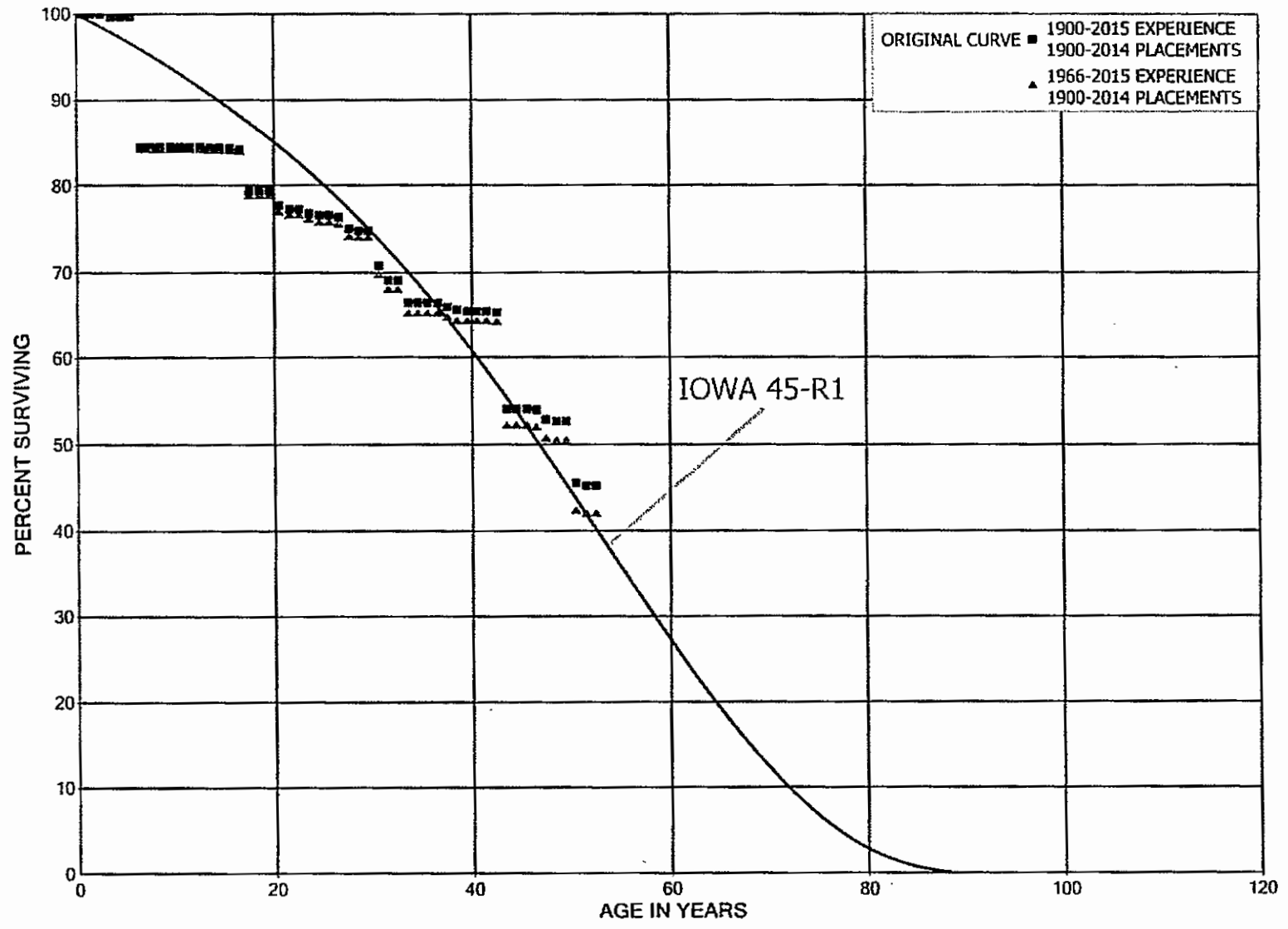
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2013			EXPERIENCE BAND 1981-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	814,849	7,802	0.0096	0.9904	21.76
80.5	807,047		0.0000	1.0000	21.56
81.5	807,047	6,253	0.0077	0.9923	21.56
82.5	800,794		0.0000	1.0000	21.39
83.5	800,794		0.0000	1.0000	21.39
84.5	800,794		0.0000	1.0000	21.39
85.5	800,794		0.0000	1.0000	21.39
86.5	757,936		0.0000	1.0000	21.39
87.5	757,936		0.0000	1.0000	21.39
88.5	757,936	757,936	1.0000		21.39
89.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	825,520		0.0000	1.0000	100.00
0.5	839,909		0.0000	1.0000	100.00
1.5	835,472	752	0.0009	0.9991	100.00
2.5	698,474	1,705	0.0024	0.9976	99.91
3.5	697,062		0.0000	1.0000	99.67
4.5	640,023		0.0000	1.0000	99.67
5.5	640,023	97,320	0.1521	0.8479	99.67
6.5	496,619		0.0000	1.0000	84.51
7.5	496,619		0.0000	1.0000	84.51
8.5	482,231		0.0000	1.0000	84.51
9.5	482,231		0.0000	1.0000	84.51
10.5	401,076		0.0000	1.0000	84.51
11.5	400,695		0.0000	1.0000	84.51
12.5	273,839	423	0.0015	0.9985	84.51
13.5	265,645		0.0000	1.0000	84.38
14.5	265,645		0.0000	1.0000	84.38
15.5	265,645	536	0.0020	0.9980	84.38
16.5	265,109	15,026	0.0567	0.9433	84.21
17.5	250,083		0.0000	1.0000	79.44
18.5	250,083		0.0000	1.0000	79.44
19.5	250,083	5,552	0.0222	0.9778	79.44
20.5	198,704	922	0.0046	0.9954	77.67
21.5	243,609		0.0000	1.0000	77.31
22.5	243,609	1,388	0.0057	0.9943	77.31
23.5	240,959	872	0.0036	0.9964	76.87
24.5	240,086		0.0000	1.0000	76.59
25.5	239,468	645	0.0027	0.9973	76.59
26.5	238,823	4,207	0.0176	0.9824	76.39
27.5	234,616	721	0.0031	0.9969	75.04
28.5	234,091		0.0000	1.0000	74.81
29.5	234,091	12,656	0.0541	0.9459	74.81
30.5	221,435	5,183	0.0234	0.9766	70.77
31.5	211,831		0.0000	1.0000	69.11
32.5	211,831	8,198	0.0387	0.9613	69.11
33.5	203,634		0.0000	1.0000	66.44
34.5	203,254		0.0000	1.0000	66.44
35.5	165,946		0.0000	1.0000	66.44
36.5	165,946	1,077	0.0065	0.9935	66.44
37.5	164,869	844	0.0051	0.9949	66.01
38.5	164,025	674	0.0041	0.9959	65.67

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	163,351		0.0000	1.0000	65.40
40.5	163,351		0.0000	1.0000	65.40
41.5	163,351	213	0.0013	0.9987	65.40
42.5	162,682	27,917	0.1716	0.8284	65.31
43.5	134,034		0.0000	1.0000	54.10
44.5	134,034		0.0000	1.0000	54.10
45.5	92,921	288	0.0031	0.9969	54.10
46.5	92,633	1,908	0.0206	0.9794	53.94
47.5	90,725	368	0.0041	0.9959	52.83
48.5	90,357		0.0000	1.0000	52.61
49.5	90,357	12,184	0.1348	0.8652	52.61
50.5	78,173	526	0.0067	0.9933	45.52
51.5	15,444		0.0000	1.0000	45.21
52.5	15,444		0.0000	1.0000	45.21
53.5	15,444		0.0000	1.0000	45.21
54.5	15,150		0.0000	1.0000	45.21
55.5	15,150		0.0000	1.0000	45.21
56.5	15,150		0.0000	1.0000	45.21
57.5	15,150		0.0000	1.0000	45.21
58.5	15,150		0.0000	1.0000	45.21
59.5	15,150		0.0000	1.0000	45.21
60.5	15,150		0.0000	1.0000	45.21
61.5	15,150		0.0000	1.0000	45.21
62.5	15,150		0.0000	1.0000	45.21
63.5	15,150	126	0.0083	0.9917	45.21
64.5	42,858		0.0000	1.0000	44.84
65.5	42,858		0.0000	1.0000	44.84
66.5	42,858		0.0000	1.0000	44.84
67.5	42,858	269	0.0063	0.9937	44.84
68.5	42,590		0.0000	1.0000	44.55
69.5	42,590		0.0000	1.0000	44.55
70.5	42,590		0.0000	1.0000	44.55
71.5	42,590		0.0000	1.0000	44.55
72.5	42,590		0.0000	1.0000	44.55
73.5	42,590		0.0000	1.0000	44.55
74.5	42,590		0.0000	1.0000	44.55
75.5	42,590	71	0.0017	0.9983	44.55
76.5	42,375		0.0000	1.0000	44.48
77.5	42,375		0.0000	1.0000	44.48
78.5	42,375		0.0000	1.0000	44.48



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS -- SHOPS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,375		0.0000	1.0000	44.48
80.5	42,375		0.0000	1.0000	44.48
81.5	42,375		0.0000	1.0000	44.48
82.5	42,375		0.0000	1.0000	44.48
83.5	42,375		0.0000	1.0000	44.48
84.5	42,375		0.0000	1.0000	44.48
85.5	42,375		0.0000	1.0000	44.48
86.5	42,375		0.0000	1.0000	44.48
87.5	42,375		0.0000	1.0000	44.48
88.5	42,375		0.0000	1.0000	44.48
89.5	42,375	288	0.0068	0.9932	44.48
90.5	42,087		0.0000	1.0000	44.18
91.5	42,087		0.0000	1.0000	44.18
92.5	42,087		0.0000	1.0000	44.18
93.5	42,087		0.0000	1.0000	44.18
94.5	42,087		0.0000	1.0000	44.18
95.5	42,087		0.0000	1.0000	44.18
96.5	42,087		0.0000	1.0000	44.18
97.5	42,087		0.0000	1.0000	44.18
98.5	42,087		0.0000	1.0000	44.18
99.5	42,087		0.0000	1.0000	44.18
100.5	42,087		0.0000	1.0000	44.18
101.5	42,087		0.0000	1.0000	44.18
102.5	42,087		0.0000	1.0000	44.18
103.5	42,087		0.0000	1.0000	44.18
104.5	42,087		0.0000	1.0000	44.18
105.5	42,087		0.0000	1.0000	44.18
106.5	42,087	14,667	0.3485	0.6515	44.18
107.5	27,420		0.0000	1.0000	28.78
108.5	27,420		0.0000	1.0000	28.78
109.5	22,106		0.0000	1.0000	28.78
110.5	22,106		0.0000	1.0000	28.78
111.5	22,106		0.0000	1.0000	28.78
112.5	22,106		0.0000	1.0000	28.78
113.5	22,106		0.0000	1.0000	28.78
114.5	22,106		0.0000	1.0000	28.78
115.5	22,106		0.0000	1.0000	28.78

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	694,109		0.0000	1.0000	100.00
0.5	708,497		0.0000	1.0000	100.00
1.5	818,853	752	0.0009	0.9991	100.00
2.5	681,855	1,705	0.0025	0.9975	99.91
3.5	680,150		0.0000	1.0000	99.66
4.5	623,404		0.0000	1.0000	99.66
5.5	623,684	97,320	0.1560	0.8440	99.66
6.5	480,648		0.0000	1.0000	84.11
7.5	480,648		0.0000	1.0000	84.11
8.5	466,259		0.0000	1.0000	84.11
9.5	466,259		0.0000	1.0000	84.11
10.5	385,104		0.0000	1.0000	84.11
11.5	384,723		0.0000	1.0000	84.11
12.5	257,868	423	0.0016	0.9984	84.11
13.5	249,673		0.0000	1.0000	83.97
14.5	249,673		0.0000	1.0000	83.97
15.5	249,673	536	0.0021	0.9979	83.97
16.5	249,137	15,026	0.0603	0.9397	83.79
17.5	234,111		0.0000	1.0000	78.74
18.5	234,111		0.0000	1.0000	78.74
19.5	234,111	5,552	0.0237	0.9763	78.74
20.5	182,732	922	0.0050	0.9950	76.87
21.5	227,638		0.0000	1.0000	76.48
22.5	227,928	1,388	0.0061	0.9939	76.48
23.5	225,277	872	0.0039	0.9961	76.01
24.5	224,405		0.0000	1.0000	75.72
25.5	223,644	645	0.0029	0.9971	75.72
26.5	223,411	4,207	0.0188	0.9812	75.50
27.5	219,204	525	0.0024	0.9976	74.08
28.5	218,679		0.0000	1.0000	73.90
29.5	218,679	12,656	0.0579	0.9421	73.90
30.5	206,022	5,183	0.0252	0.9748	69.63
31.5	196,419		0.0000	1.0000	67.87
32.5	196,419	8,198	0.0417	0.9583	67.87
33.5	188,221		0.0000	1.0000	65.04
34.5	187,841		0.0000	1.0000	65.04
35.5	150,533		0.0000	1.0000	65.04
36.5	150,533	1,077	0.0072	0.9928	65.04
37.5	149,456	844	0.0056	0.9944	64.58
38.5	148,613		0.0000	1.0000	64.21

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	148,613		0.0000	1.0000	64.21
40.5	148,613		0.0000	1.0000	64.21
41.5	148,613	213	0.0014	0.9986	64.21
42.5	147,944	27,917	0.1887	0.8113	64.12
43.5	119,295		0.0000	1.0000	52.02
44.5	119,295		0.0000	1.0000	52.02
45.5	78,182	288	0.0037	0.9963	52.02
46.5	77,894	1,908	0.0245	0.9755	51.83
47.5	75,986	368	0.0048	0.9952	50.56
48.5	75,618		0.0000	1.0000	50.31
49.5	75,618	12,184	0.1611	0.8389	50.31
50.5	63,435	526	0.0083	0.9917	42.21
51.5	706		0.0000	1.0000	41.86
52.5	706		0.0000	1.0000	41.86
53.5	706		0.0000	1.0000	41.86
54.5	412		0.0000	1.0000	41.86
55.5	412		0.0000	1.0000	41.86
56.5	412		0.0000	1.0000	41.86
57.5	412		0.0000	1.0000	41.86
58.5	412		0.0000	1.0000	41.86
59.5	5,726		0.0000	1.0000	41.86
60.5	5,726		0.0000	1.0000	41.86
61.5	5,726		0.0000	1.0000	41.86
62.5	5,726		0.0000	1.0000	41.86
63.5	5,726		0.0000	1.0000	41.86
64.5	5,726		0.0000	1.0000	41.86
65.5	42,858		0.0000	1.0000	41.86
66.5	42,858		0.0000	1.0000	41.86
67.5	42,858	269	0.0063	0.9937	41.86
68.5	42,590		0.0000	1.0000	41.60
69.5	42,590		0.0000	1.0000	41.60
70.5	42,590		0.0000	1.0000	41.60
71.5	42,590		0.0000	1.0000	41.60
72.5	42,590		0.0000	1.0000	41.60
73.5	42,590		0.0000	1.0000	41.60
74.5	42,590		0.0000	1.0000	41.60
75.5	42,590	71	0.0017	0.9983	41.60
76.5	42,375		0.0000	1.0000	41.53
77.5	42,375		0.0000	1.0000	41.53
78.5	42,375		0.0000	1.0000	41.53

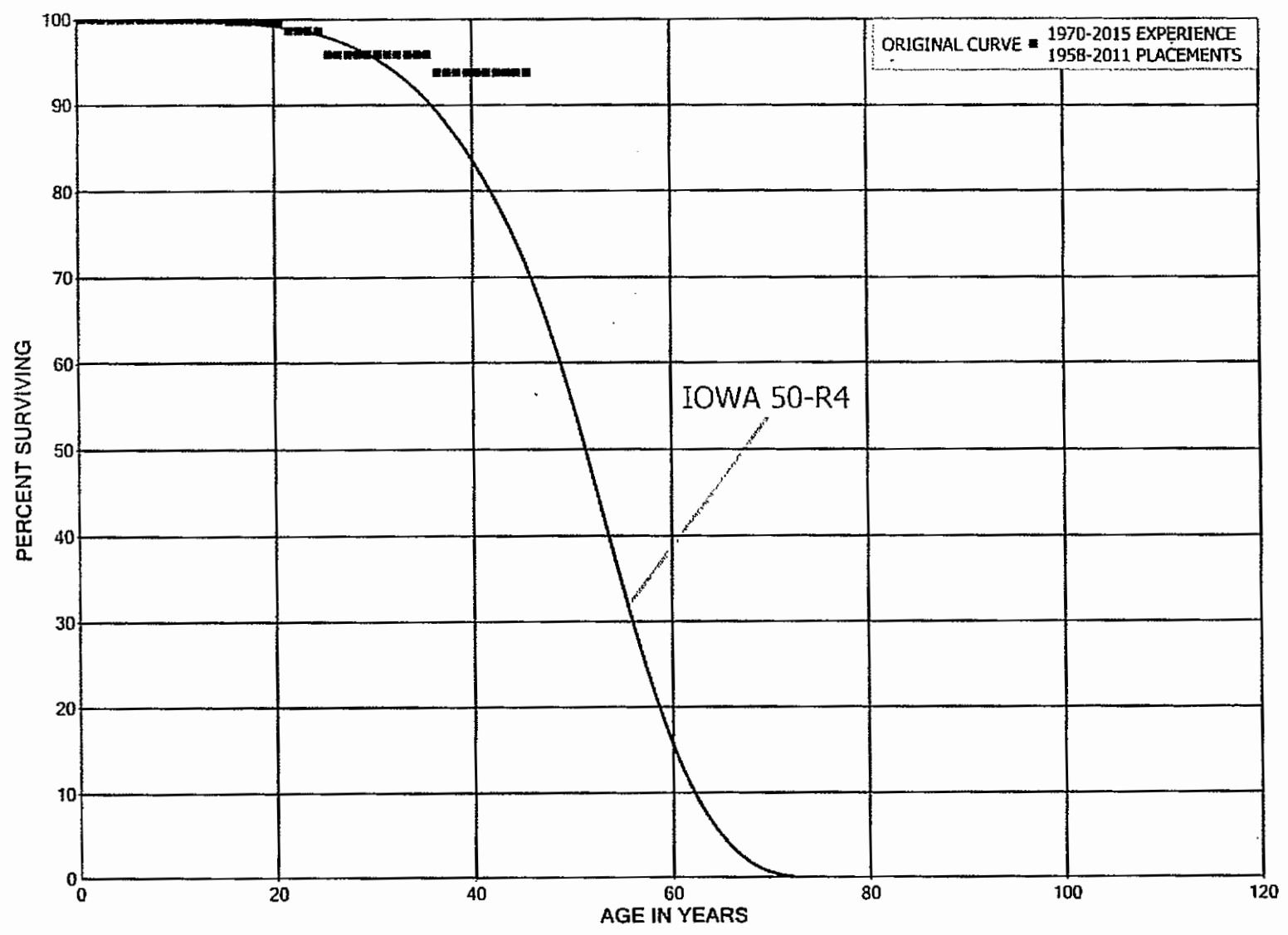
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2014			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	42,375		0.0000	1.0000	41.53
80.5	42,375		0.0000	1.0000	41.53
81.5	42,375		0.0000	1.0000	41.53
82.5	42,375		0.0000	1.0000	41.53
83.5	42,375		0.0000	1.0000	41.53
84.5	42,375		0.0000	1.0000	41.53
85.5	42,375		0.0000	1.0000	41.53
86.5	42,375		0.0000	1.0000	41.53
87.5	42,375		0.0000	1.0000	41.53
88.5	42,375		0.0000	1.0000	41.53
89.5	42,375	288	0.0068	0.9932	41.53
90.5	42,087		0.0000	1.0000	41.24
91.5	42,087		0.0000	1.0000	41.24
92.5	42,087		0.0000	1.0000	41.24
93.5	42,087		0.0000	1.0000	41.24
94.5	42,087		0.0000	1.0000	41.24
95.5	42,087		0.0000	1.0000	41.24
96.5	42,087		0.0000	1.0000	41.24
97.5	42,087		0.0000	1.0000	41.24
98.5	42,087		0.0000	1.0000	41.24
99.5	42,087		0.0000	1.0000	41.24
100.5	42,087		0.0000	1.0000	41.24
101.5	42,087		0.0000	1.0000	41.24
102.5	42,087		0.0000	1.0000	41.24
103.5	42,087		0.0000	1.0000	41.24
104.5	42,087		0.0000	1.0000	41.24
105.5	42,087		0.0000	1.0000	41.24
106.5	42,087	14,667	0.3485	0.6515	41.24
107.5	27,420		0.0000	1.0000	26.87
108.5	27,420		0.0000	1.0000	26.87
109.5	22,106		0.0000	1.0000	26.87
110.5	22,106		0.0000	1.0000	26.87
111.5	22,106		0.0000	1.0000	26.87
112.5	22,106		0.0000	1.0000	26.87
113.5	22,106		0.0000	1.0000	26.87
114.5	22,106		0.0000	1.0000	26.87
115.5	22,106		0.0000	1.0000	26.87

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2011			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,055,948		0.0000	1.0000	100.00
0.5	1,055,948		0.0000	1.0000	100.00
1.5	1,057,087		0.0000	1.0000	100.00
2.5	1,057,087		0.0000	1.0000	100.00
3.5	1,057,087		0.0000	1.0000	100.00
4.5	912,627		0.0000	1.0000	100.00
5.5	919,043		0.0000	1.0000	100.00
6.5	891,809	433	0.0005	0.9995	100.00
7.5	841,242		0.0000	1.0000	99.95
8.5	841,612		0.0000	1.0000	99.95
9.5	841,612		0.0000	1.0000	99.95
10.5	684,118		0.0000	1.0000	99.95
11.5	694,829		0.0000	1.0000	99.95
12.5	694,829		0.0000	1.0000	99.95
13.5	631,081		0.0000	1.0000	99.95
14.5	627,511	1,281	0.0020	0.9980	99.95
15.5	92,723		0.0000	1.0000	99.75
16.5	92,723		0.0000	1.0000	99.75
17.5	92,723		0.0000	1.0000	99.75
18.5	92,380		0.0000	1.0000	99.75
19.5	92,723		0.0000	1.0000	99.75
20.5	92,723	1,009	0.0109	0.9891	99.75
21.5	91,714		0.0000	1.0000	98.66
22.5	39,261		0.0000	1.0000	98.66
23.5	39,261		0.0000	1.0000	98.66
24.5	39,261	1,138	0.0290	0.9710	98.66
25.5	37,617		0.0000	1.0000	95.80
26.5	37,617		0.0000	1.0000	95.80
27.5	37,617		0.0000	1.0000	95.80
28.5	35,941		0.0000	1.0000	95.80
29.5	35,941		0.0000	1.0000	95.80
30.5	34,928		0.0000	1.0000	95.80
31.5	34,928		0.0000	1.0000	95.80
32.5	34,928		0.0000	1.0000	95.80
33.5	34,928		0.0000	1.0000	95.80
34.5	34,928		0.0000	1.0000	95.80
35.5	34,928	761	0.0218	0.9782	95.80
36.5	34,167		0.0000	1.0000	93.71
37.5	34,167		0.0000	1.0000	93.71
38.5	34,167		0.0000	1.0000	93.71

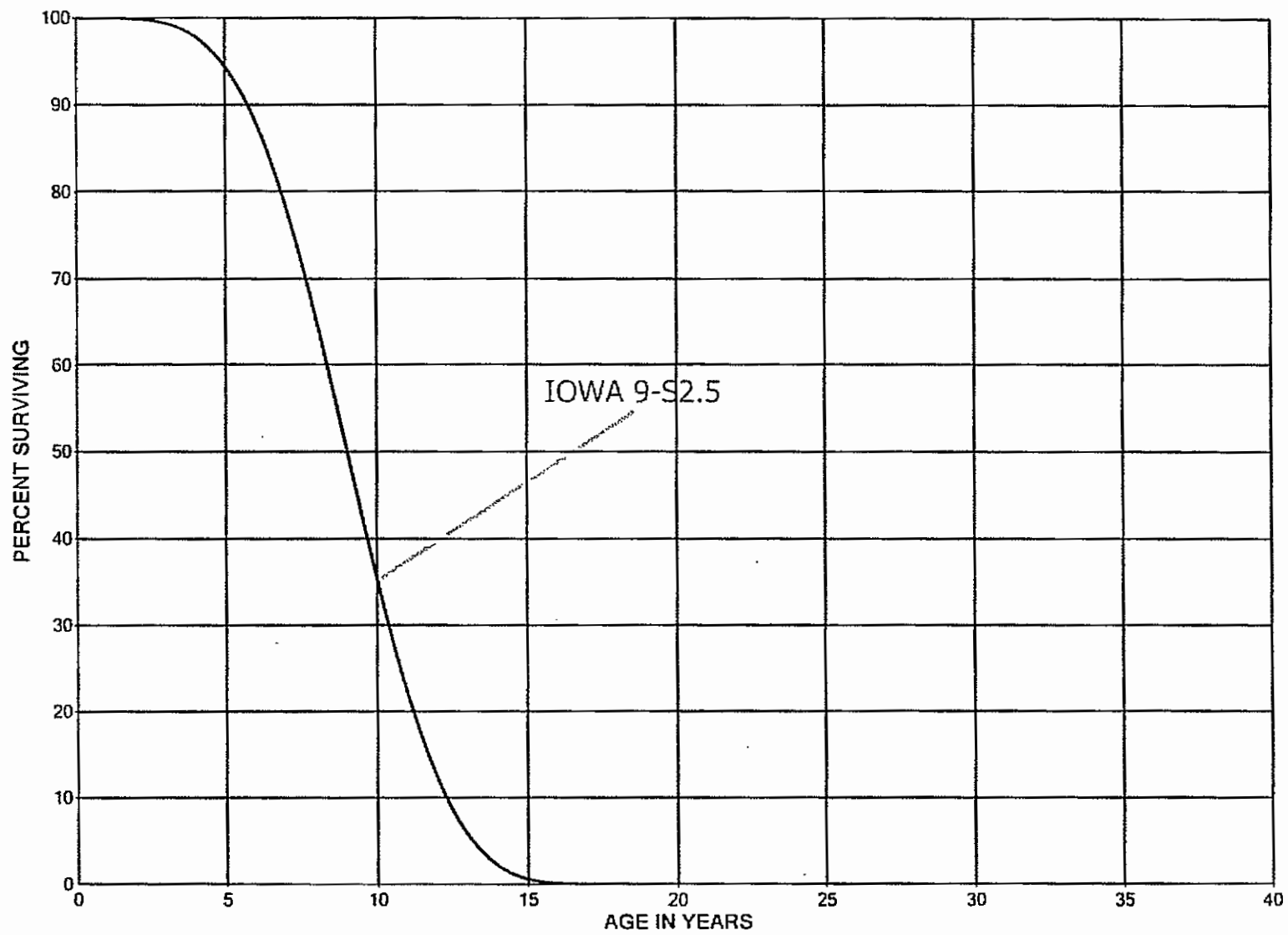
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

ORIGINAL LIFE TABLE, CONT.

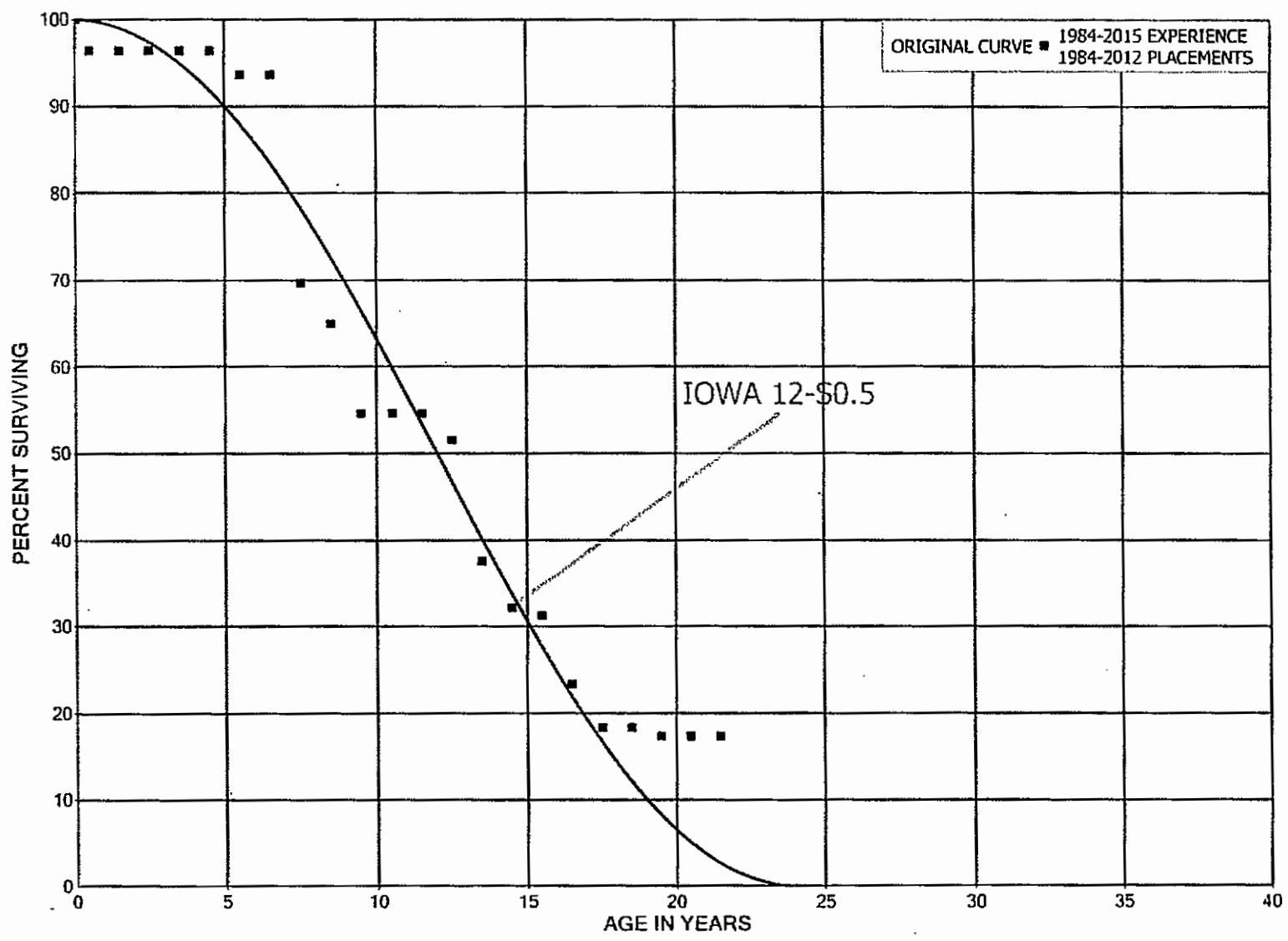
PLACEMENT BAND 1958-2011			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,167		0.0000	1.0000	93.71
40.5	34,167		0.0000	1.0000	93.71
41.5	34,167		0.0000	1.0000	93.71
42.5	34,167		0.0000	1.0000	93.71
43.5	33,824		0.0000	1.0000	93.71
44.5	33,824		0.0000	1.0000	93.71
45.5	23,010		0.0000	1.0000	93.71
46.5	23,010		0.0000	1.0000	93.71
47.5	23,010		0.0000	1.0000	93.71
48.5	21,675		0.0000	1.0000	93.71
49.5	21,675		0.0000	1.0000	93.71
50.5	17,839		0.0000	1.0000	93.71
51.5	17,839		0.0000	1.0000	93.71
52.5	17,469		0.0000	1.0000	93.71
53.5	17,469		0.0000	1.0000	93.71
54.5	14,306		0.0000	1.0000	93.71
55.5	3,595		0.0000	1.0000	93.71
56.5	3,595		0.0000	1.0000	93.71
57.5					93.71

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS  
SMOOTH SURVIVOR CURVE





LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



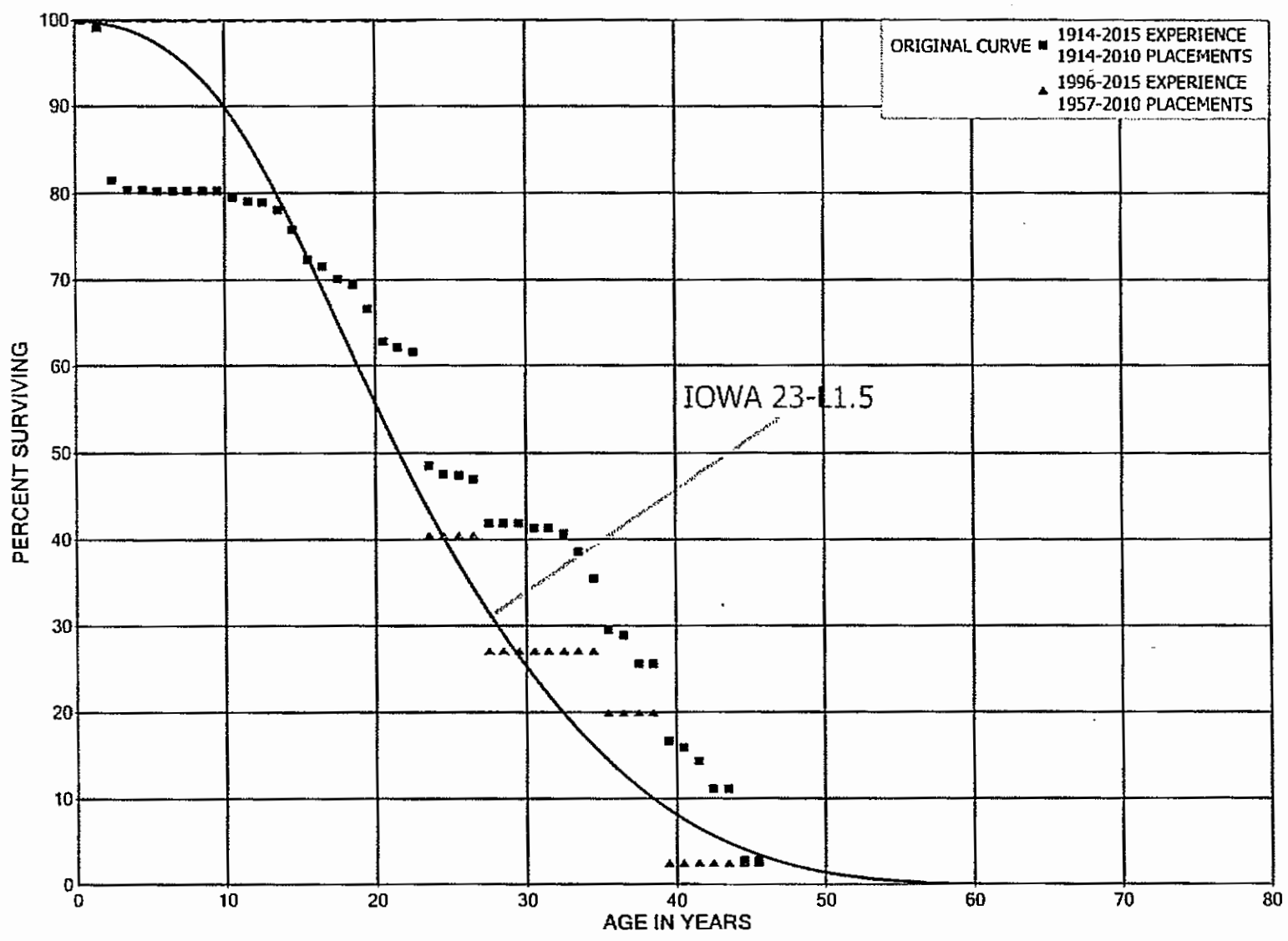
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2012			EXPERIENCE BAND 1984-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	556,681	20,028	0.0360	0.9640	100.00	
0.5	559,570		0.0000	1.0000	96.40	
1.5	599,549		0.0000	1.0000	96.40	
2.5	599,549		0.0000	1.0000	96.40	
3.5	527,833		0.0000	1.0000	96.40	
4.5	414,964	12,001	0.0289	0.9711	96.40	
5.5	402,963		0.0000	1.0000	93.61	
6.5	355,214	90,989	0.2562	0.7438	93.61	
7.5	264,225	17,675	0.0669	0.9331	69.63	
8.5	246,550	39,155	0.1588	0.8412	64.98	
9.5	207,395		0.0000	1.0000	54.66	
10.5	207,395		0.0000	1.0000	54.66	
11.5	207,395	11,921	0.0575	0.9425	54.66	
12.5	195,474	53,273	0.2725	0.7275	51.52	
13.5	142,201	20,489	0.1441	0.8559	37.48	
14.5	121,712	3,503	0.0288	0.9712	32.08	
15.5	118,209	29,887	0.2528	0.7472	31.15	
16.5	88,322	18,895	0.2139	0.7861	23.28	
17.5	69,426		0.0000	1.0000	18.30	
18.5	69,426	3,843	0.0554	0.9446	18.30	
19.5	65,584		0.0000	1.0000	17.28	
20.5	65,584		0.0000	1.0000	17.28	
21.5					17.28	

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2010			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	584,075		0.0000	1.0000	100.00
0.5	597,858	5,606	0.0094	0.9906	100.00
1.5	568,059	100,519	0.1770	0.8230	99.06
2.5	456,142	6,626	0.0145	0.9855	81.53
3.5	438,457		0.0000	1.0000	80.35
4.5	431,781	100	0.0002	0.9998	80.35
5.5	405,694		0.0000	1.0000	80.33
6.5	331,425		0.0000	1.0000	80.33
7.5	303,997		0.0000	1.0000	80.33
8.5	296,497		0.0000	1.0000	80.33
9.5	296,497	3,134	0.0106	0.9894	80.33
10.5	299,363	1,648	0.0055	0.9945	79.48
11.5	282,882	163	0.0006	0.9994	79.04
12.5	281,727	3,460	0.0123	0.9877	79.00
13.5	266,016	7,758	0.0292	0.9708	78.03
14.5	250,989	11,471	0.0457	0.9543	75.75
15.5	223,454	2,277	0.0102	0.9898	72.29
16.5	194,706	4,190	0.0215	0.9785	71.55
17.5	203,691	1,660	0.0081	0.9919	70.01
18.5	193,652	7,894	0.0408	0.9592	69.44
19.5	171,557	9,802	0.0571	0.9429	66.61
20.5	147,032	1,510	0.0103	0.9897	62.81
21.5	134,863	1,237	0.0092	0.9908	62.16
22.5	133,626	28,373	0.2123	0.7877	61.59
23.5	105,252	2,129	0.0202	0.9798	48.51
24.5	102,001	246	0.0024	0.9976	47.53
25.5	101,755	1,051	0.0103	0.9897	47.42
26.5	98,305	10,777	0.1096	0.8904	46.93
27.5	74,851		0.0000	1.0000	41.78
28.5	66,832		0.0000	1.0000	41.78
29.5	63,311	739	0.0117	0.9883	41.78
30.5	62,572		0.0000	1.0000	41.30
31.5	60,243	923	0.0153	0.9847	41.30
32.5	56,244	2,913	0.0518	0.9482	40.66
33.5	51,367	4,155	0.0809	0.9191	38.56
34.5	47,212	7,858	0.1664	0.8336	35.44
35.5	28,526	660	0.0231	0.9769	29.54
36.5	27,765	3,230	0.1163	0.8837	28.86
37.5	23,526		0.0000	1.0000	25.50
38.5	23,526	8,203	0.3487	0.6513	25.50

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2010			EXPERIENCE BAND 1914-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,617	671	0.0459	0.9541	16.61
40.5	11,348	1,148	0.1012	0.8988	15.85
41.5	10,075	2,259	0.2242	0.7758	14.24
42.5	7,816		0.0000	1.0000	11.05
43.5	7,701	5,765	0.7486	0.2514	11.05
44.5	1,936		0.0000	1.0000	2.78
45.5	1,936	945	0.4881	0.5119	2.78
46.5	991		0.0000	1.0000	1.42
47.5	991		0.0000	1.0000	1.42
48.5	991	275	0.2775	0.7225	1.42
49.5	716		0.0000	1.0000	1.03
50.5	716	601	0.8394	0.1606	1.03
51.5	115		0.0000	1.0000	0.16
52.5	115		0.0000	1.0000	0.16
53.5	115		0.0000	1.0000	0.16
54.5	115		0.0000	1.0000	0.16
55.5	115		0.0000	1.0000	0.16
56.5	115		0.0000	1.0000	0.16
57.5	115		0.0000	1.0000	0.16
58.5	115		0.0000	1.0000	0.16
59.5	115		0.0000	1.0000	0.16
60.5	115		0.0000	1.0000	0.16
61.5	115		0.0000	1.0000	0.16
62.5	115		0.0000	1.0000	0.16
63.5	115		0.0000	1.0000	0.16
64.5	115		0.0000	1.0000	0.16
65.5	115		0.0000	1.0000	0.16
66.5	115		0.0000	1.0000	0.16
67.5	115	115	1.0000		0.16
68.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2010			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,059		0.0000	1.0000	100.00
0.5	41,843		0.0000	1.0000	100.00
1.5	41,843		0.0000	1.0000	100.00
2.5	41,843		0.0000	1.0000	100.00
3.5	68,467		0.0000	1.0000	100.00
4.5	68,467		0.0000	1.0000	100.00
5.5	40,408		0.0000	1.0000	100.00
6.5	40,408		0.0000	1.0000	100.00
7.5	55,815		0.0000	1.0000	100.00
8.5	55,815		0.0000	1.0000	100.00
9.5	55,815		0.0000	1.0000	100.00
10.5	55,815		0.0000	1.0000	100.00
11.5	55,815		0.0000	1.0000	100.00
12.5	55,815		0.0000	1.0000	100.00
13.5	55,815		0.0000	1.0000	100.00
14.5	55,815		0.0000	1.0000	100.00
15.5	55,815		0.0000	1.0000	100.00
16.5	55,815		0.0000	1.0000	100.00
17.5	55,815		0.0000	1.0000	100.00
18.5	55,815		0.0000	1.0000	100.00
19.5	42,032		0.0000	1.0000	100.00
20.5	42,032		0.0000	1.0000	100.00
21.5	44,621		0.0000	1.0000	100.00
22.5	44,621	26,624	0.5967	0.4033	100.00
23.5	17,996		0.0000	1.0000	40.33
24.5	17,996		0.0000	1.0000	40.33
25.5	22,996		0.0000	1.0000	40.33
26.5	22,996	7,704	0.3350	0.6650	40.33
27.5	7,589		0.0000	1.0000	26.82
28.5	7,589		0.0000	1.0000	26.82
29.5	7,589		0.0000	1.0000	26.82
30.5	7,589		0.0000	1.0000	26.82
31.5	9,757		0.0000	1.0000	26.82
32.5	9,757		0.0000	1.0000	26.82
33.5	9,757		0.0000	1.0000	26.82
34.5	9,757	2,589	0.2654	0.7346	26.82
35.5	7,167		0.0000	1.0000	19.70
36.5	7,167		0.0000	1.0000	19.70
37.5	7,167		0.0000	1.0000	19.70
38.5	8,112	7,167	0.8835	0.1165	19.70

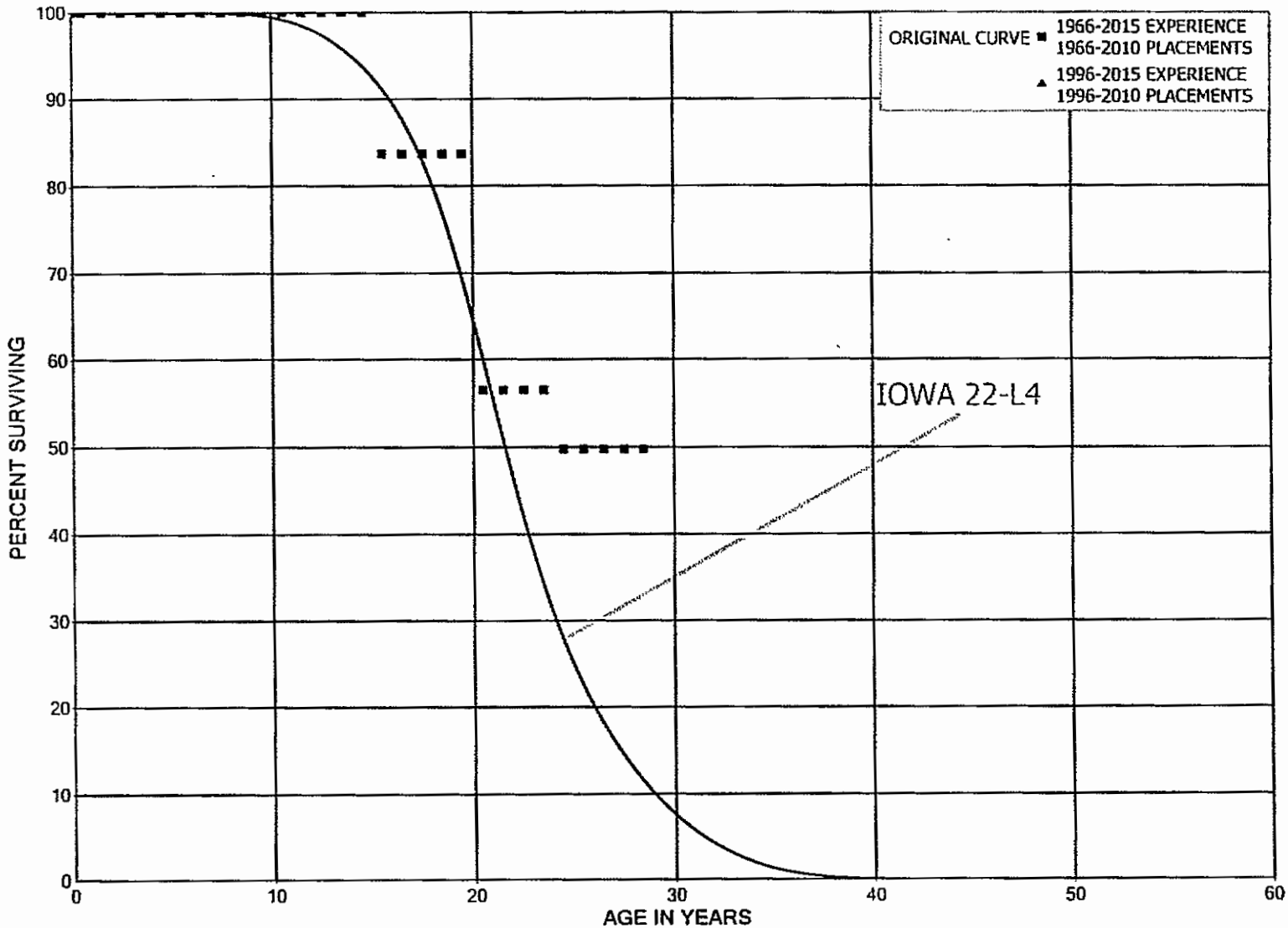
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2010			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	945		0.0000	1.0000	2.30
40.5	945		0.0000	1.0000	2.30
41.5	945		0.0000	1.0000	2.30
42.5	945		0.0000	1.0000	2.30
43.5	945		0.0000	1.0000	2.30
44.5	945		0.0000	1.0000	2.30
45.5	945	945	1.0000		2.30
46.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY  
ORIGINAL AND SMOOTH SURVIVOR CURVES





LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2010			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	497,669		0.0000	1.0000	100.00
0.5	497,669		0.0000	1.0000	100.00
1.5	497,669		0.0000	1.0000	100.00
2.5	497,669		0.0000	1.0000	100.00
3.5	497,669		0.0000	1.0000	100.00
4.5	497,669		0.0000	1.0000	100.00
5.5	480,614		0.0000	1.0000	100.00
6.5	462,708		0.0000	1.0000	100.00
7.5	462,708		0.0000	1.0000	100.00
8.5	462,708		0.0000	1.0000	100.00
9.5	462,708		0.0000	1.0000	100.00
10.5	462,708		0.0000	1.0000	100.00
11.5	462,708		0.0000	1.0000	100.00
12.5	462,708		0.0000	1.0000	100.00
13.5	462,708		0.0000	1.0000	100.00
14.5	462,708	75,053	0.1622	0.8378	100.00
15.5	387,655		0.0000	1.0000	83.78
16.5	387,655		0.0000	1.0000	83.78
17.5	387,655		0.0000	1.0000	83.78
18.5	387,655		0.0000	1.0000	83.78
19.5	387,655	126,208	0.3256	0.6744	83.78
20.5	261,447		0.0000	1.0000	56.50
21.5	253,090		0.0000	1.0000	56.50
22.5	253,090		0.0000	1.0000	56.50
23.5	222,272	26,626	0.1198	0.8802	56.50
24.5	132,122		0.0000	1.0000	49.74
25.5	132,122		0.0000	1.0000	49.74
26.5	132,122		0.0000	1.0000	49.74
27.5	101,926		0.0000	1.0000	49.74
28.5	3,133		0.0000	1.0000	49.74
29.5	3,133		0.0000	1.0000	49.74
30.5	3,133		0.0000	1.0000	49.74
31.5	3,133	2,242	0.7155	0.2845	49.74
32.5	891		0.0000	1.0000	14.15
33.5	891		0.0000	1.0000	14.15
34.5	891		0.0000	1.0000	14.15
35.5	891		0.0000	1.0000	14.15
36.5	891	891	1.0000		14.15
37.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

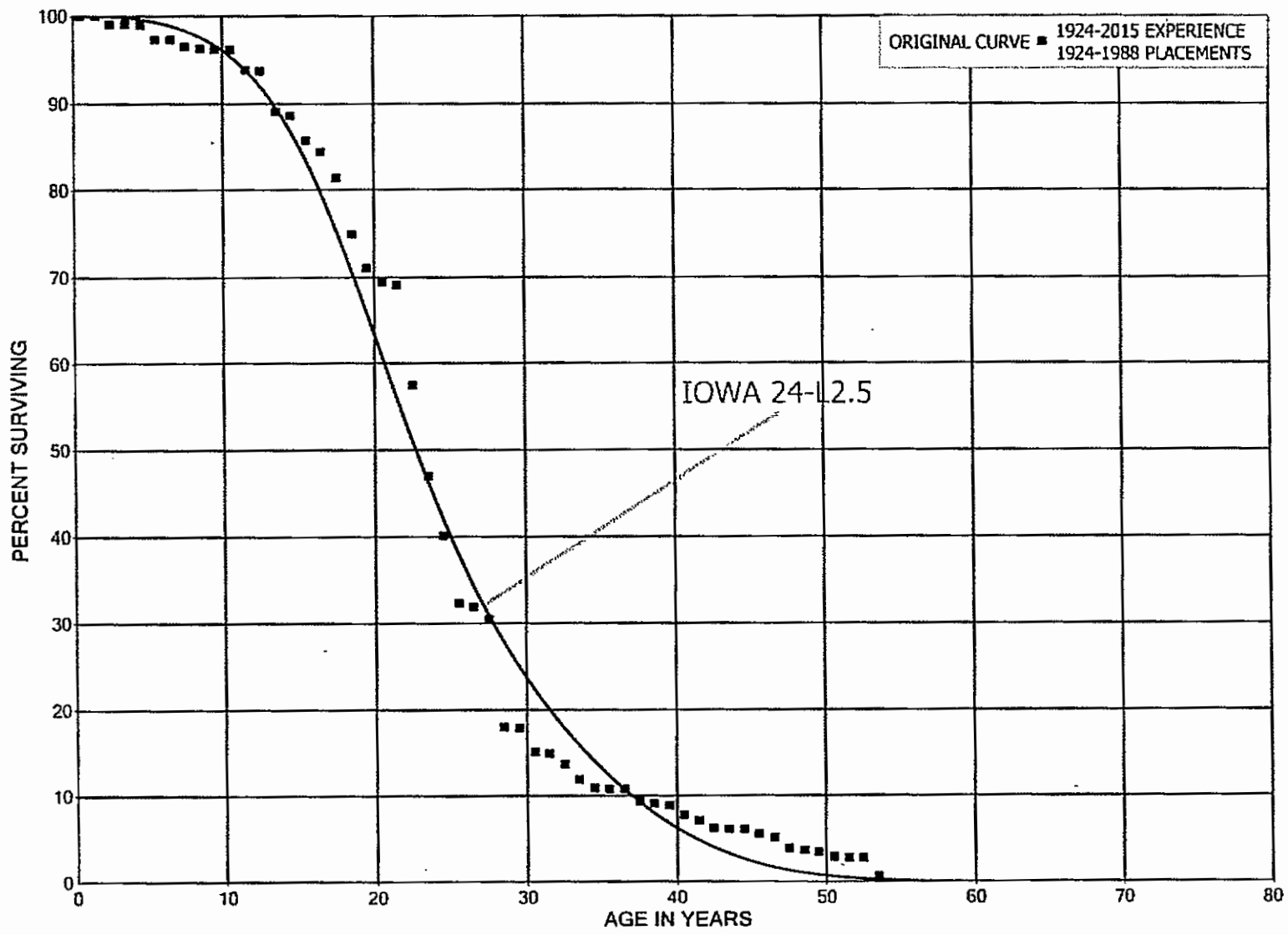
ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2010

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,961		0.0000	1.0000	100.00
0.5	34,961		0.0000	1.0000	100.00
1.5	34,961		0.0000	1.0000	100.00
2.5	34,961		0.0000	1.0000	100.00
3.5	34,961		0.0000	1.0000	100.00
4.5	34,961		0.0000	1.0000	100.00
5.5	17,906		0.0000	1.0000	100.00
6.5					100.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-1988			EXPERIENCE BAND 1924-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	445,579		0.0000	1.0000	100.00
0.5	445,579	170	0.0004	0.9996	100.00
1.5	395,448	3,491	0.0088	0.9912	99.96
2.5	392,257		0.0000	1.0000	99.08
3.5	393,240	393	0.0010	0.9990	99.08
4.5	408,107	6,908	0.0169	0.9831	98.98
5.5	405,886		0.0000	1.0000	97.30
6.5	406,174	3,291	0.0081	0.9919	97.30
7.5	407,583	1,137	0.0028	0.9972	96.52
8.5	407,146	150	0.0004	0.9996	96.25
9.5	406,996		0.0000	1.0000	96.21
10.5	410,046	10,295	0.0251	0.9749	96.21
11.5	401,301	95	0.0002	0.9998	93.80
12.5	400,382	20,272	0.0506	0.9494	93.77
13.5	380,811	1,880	0.0049	0.9951	89.03
14.5	376,244	12,156	0.0323	0.9677	88.59
15.5	352,165	5,473	0.0155	0.9845	85.72
16.5	359,550	12,544	0.0349	0.9651	84.39
17.5	347,306	27,547	0.0793	0.9207	81.45
18.5	286,619	14,952	0.0522	0.9478	74.99
19.5	309,850	7,566	0.0244	0.9756	71.08
20.5	303,821	1,050	0.0035	0.9965	69.34
21.5	302,771	50,649	0.1673	0.8327	69.10
22.5	249,859	46,102	0.1845	0.8155	57.54
23.5	203,757	29,956	0.1470	0.8530	46.92
24.5	130,179	25,150	0.1932	0.8068	40.03
25.5	138,221	2,007	0.0145	0.9855	32.29
26.5	136,214	6,150	0.0451	0.9549	31.82
27.5	128,114	52,548	0.4102	0.5898	30.39
28.5	75,566	450	0.0060	0.9940	17.92
29.5	75,116	11,578	0.1541	0.8459	17.82
30.5	63,538	860	0.0135	0.9865	15.07
31.5	62,678	5,476	0.0874	0.9126	14.87
32.5	57,202	7,484	0.1308	0.8692	13.57
33.5	49,718	4,092	0.0823	0.9177	11.79
34.5	45,626	293	0.0064	0.9936	10.82
35.5	45,333	242	0.0053	0.9947	10.75
36.5	45,091	5,790	0.1284	0.8716	10.70
37.5	39,301	1,076	0.0274	0.9726	9.32
38.5	38,225	1,154	0.0302	0.9698	9.07

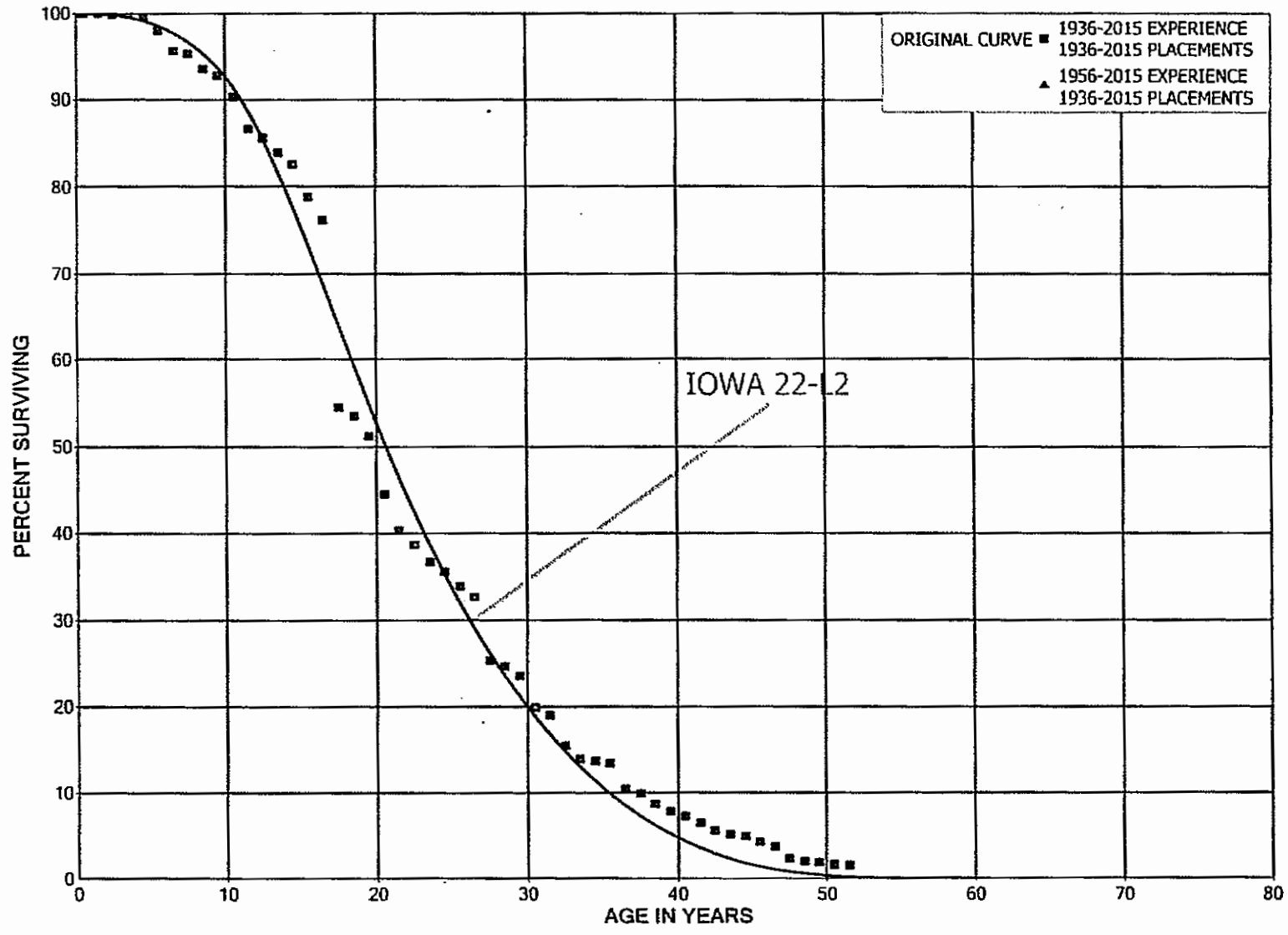
LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-1988			EXPERIENCE BAND 1924-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,071	4,687	0.1264	0.8736	8.79
40.5	32,384	2,475	0.0764	0.9236	7.68
41.5	29,909	4,066	0.1359	0.8641	7.09
42.5	25,843	300	0.0116	0.9884	6.13
43.5	25,543	79	0.0031	0.9969	6.06
44.5	25,464	2,450	0.0962	0.9038	6.04
45.5	23,014	1,500	0.0652	0.9348	5.46
46.5	21,514	5,225	0.2429	0.7571	5.10
47.5	16,289	850	0.0522	0.9478	3.86
48.5	15,439	1,000	0.0648	0.9352	3.66
49.5	14,439	2,671	0.1850	0.8150	3.42
50.5	11,768	200	0.0170	0.9830	2.79
51.5	11,568	300	0.0259	0.9741	2.74
52.5	11,268	8,731	0.7748	0.2252	2.67
53.5	2,537		0.0000	1.0000	0.60
54.5	2,537		0.0000	1.0000	0.60
55.5	2,537		0.0000	1.0000	0.60
56.5	2,537		0.0000	1.0000	0.60
57.5	2,537		0.0000	1.0000	0.60
58.5	2,537		0.0000	1.0000	0.60
59.5	2,537		0.0000	1.0000	0.60
60.5	2,537		0.0000	1.0000	0.60
61.5	2,537		0.0000	1.0000	0.60
62.5	2,537		0.0000	1.0000	0.60
63.5	2,537		0.0000	1.0000	0.60
64.5	2,537		0.0000	1.0000	0.60
65.5	2,537		0.0000	1.0000	0.60
66.5	2,537		0.0000	1.0000	0.60
67.5	2,537	100	0.0394	0.9606	0.60
68.5	2,437		0.0000	1.0000	0.58
69.5	2,437	2,437	1.0000		0.58
70.5					

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT  
ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1936-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,433,062	2,431	0.0000	1.0000	100.00
0.5	49,150,441	16,932	0.0003	0.9997	100.00
1.5	50,720,545	43,542	0.0009	0.9991	99.96
2.5	51,879,099	31,937	0.0006	0.9994	99.88
3.5	51,290,336	148,244	0.0029	0.9971	99.81
4.5	49,906,049	810,665	0.0162	0.9838	99.53
5.5	43,870,639	1,031,214	0.0235	0.9765	97.91
6.5	41,956,632	144,840	0.0035	0.9965	95.61
7.5	41,109,750	782,192	0.0190	0.9810	95.28
8.5	39,219,511	295,324	0.0075	0.9925	93.46
9.5	38,113,259	1,015,676	0.0266	0.9734	92.76
10.5	34,828,394	1,410,536	0.0405	0.9595	90.29
11.5	33,176,622	400,147	0.0121	0.9879	86.63
12.5	29,048,193	565,344	0.0195	0.9805	85.59
13.5	25,624,587	403,670	0.0158	0.9842	83.92
14.5	23,615,902	1,078,577	0.0457	0.9543	82.60
15.5	18,762,454	619,523	0.0330	0.9670	78.83
16.5	15,391,045	4,392,346	0.2854	0.7146	76.22
17.5	10,858,563	190,564	0.0175	0.9825	54.47
18.5	9,764,803	433,361	0.0444	0.9556	53.51
19.5	9,203,558	1,185,152	0.1288	0.8712	51.14
20.5	7,623,568	733,121	0.0962	0.9038	44.55
21.5	6,434,514	262,581	0.0408	0.9592	40.27
22.5	6,130,961	316,727	0.0517	0.9483	38.63
23.5	5,623,082	165,946	0.0295	0.9705	36.63
24.5	5,227,112	245,721	0.0470	0.9530	35.55
25.5	4,814,259	181,501	0.0377	0.9623	33.88
26.5	4,492,769	1,007,103	0.2242	0.7758	32.60
27.5	3,483,974	87,623	0.0252	0.9748	25.29
28.5	3,395,949	163,314	0.0481	0.9519	24.66
29.5	2,632,059	405,601	0.1541	0.8459	23.47
30.5	2,081,350	95,868	0.0461	0.9539	19.85
31.5	1,887,984	351,841	0.1864	0.8136	18.94
32.5	1,507,370	154,204	0.1023	0.8977	15.41
33.5	1,229,052	18,223	0.0148	0.9852	13.83
34.5	1,155,209	18,024	0.0156	0.9844	13.63
35.5	1,137,186	254,984	0.2242	0.7758	13.42
36.5	882,202	52,165	0.0591	0.9409	10.41
37.5	830,036	101,262	0.1220	0.8780	9.79
38.5	728,774	74,254	0.1019	0.8981	8.60

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015

EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	654,520	46,374	0.0709	0.9291	7.72
40.5	608,147	64,774	0.1065	0.8935	7.17
41.5	543,373	74,572	0.1372	0.8628	6.41
42.5	468,800	37,496	0.0800	0.9200	5.53
43.5	431,304	19,874	0.0461	0.9539	5.09
44.5	411,430	59,720	0.1452	0.8548	4.85
45.5	351,710	43,411	0.1234	0.8766	4.15
46.5	308,299	117,759	0.3820	0.6180	3.64
47.5	190,540	25,157	0.1320	0.8680	2.25
48.5	165,427	10,964	0.0663	0.9337	1.95
49.5	148,166	13,582	0.0917	0.9083	1.82
50.5	134,583	12,040	0.0895	0.9105	1.65
51.5	122,543	33,134	0.2704	0.7296	1.51
52.5	89,409	21,471	0.2401	0.7599	1.10
53.5	67,938	21,048	0.3098	0.6902	0.84
54.5	46,891	5,225	0.1114	0.8886	0.58
55.5	41,665	4,976	0.1194	0.8806	0.51
56.5	36,690	25,965	0.7077	0.2923	0.45
57.5	10,725		0.0000	1.0000	0.13
58.5	10,725		0.0000	1.0000	0.13
59.5	10,725		0.0000	1.0000	0.13
60.5	10,725	1,155	0.1077	0.8923	0.13
61.5	9,570		0.0000	1.0000	0.12
62.5	9,570	7,444	0.7778	0.2222	0.12
63.5	2,127		0.0000	1.0000	0.03
64.5	2,127		0.0000	1.0000	0.03
65.5	2,127		0.0000	1.0000	0.03
66.5	2,127		0.0000	1.0000	0.03
67.5	2,127		0.0000	1.0000	0.03
68.5	2,127		0.0000	1.0000	0.03
69.5	2,127		0.0000	1.0000	0.03
70.5	2,127		0.0000	1.0000	0.03
71.5	2,127		0.0000	1.0000	0.03
72.5	2,127		0.0000	1.0000	0.03
73.5	2,127	2,127	1.0000		0.03
74.5					



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,338,827	2,431	0.0000	1.0000	100.00
0.5	49,060,642	16,932	0.0003	0.9997	100.00
1.5	50,635,216	43,542	0.0009	0.9991	99.96
2.5	51,799,432	31,937	0.0006	0.9994	99.87
3.5	51,214,096	148,244	0.0029	0.9971	99.81
4.5	49,834,570	810,665	0.0163	0.9837	99.52
5.5	43,821,378	1,031,214	0.0235	0.9765	97.91
6.5	41,924,573	140,935	0.0034	0.9966	95.60
7.5	41,059,143	782,192	0.0191	0.9809	95.28
8.5	39,185,327	295,324	0.0075	0.9925	93.46
9.5	38,079,074	1,015,676	0.0267	0.9733	92.76
10.5	34,794,243	1,410,412	0.0405	0.9595	90.29
11.5	33,142,595	400,147	0.0121	0.9879	86.63
12.5	29,014,166	565,344	0.0195	0.9805	85.58
13.5	25,619,069	403,670	0.0158	0.9842	83.91
14.5	23,610,385	1,078,577	0.0457	0.9543	82.59
15.5	18,757,068	619,523	0.0330	0.9670	78.82
16.5	15,388,918	4,392,346	0.2854	0.7146	76.21
17.5	10,856,437	190,564	0.0176	0.9824	54.46
18.5	9,762,676	433,361	0.0444	0.9556	53.51
19.5	9,203,558	1,185,152	0.1288	0.8712	51.13
20.5	7,623,568	733,121	0.0962	0.9038	44.55
21.5	6,434,514	262,581	0.0408	0.9592	40.26
22.5	6,130,961	316,727	0.0517	0.9483	38.62
23.5	5,623,082	165,946	0.0295	0.9705	36.62
24.5	5,227,112	245,721	0.0470	0.9530	35.54
25.5	4,814,259	181,501	0.0377	0.9623	33.87
26.5	4,492,769	1,007,103	0.2242	0.7758	32.60
27.5	3,483,974	87,623	0.0252	0.9748	25.29
28.5	3,395,949	163,314	0.0481	0.9519	24.65
29.5	2,632,059	405,601	0.1541	0.8459	23.47
30.5	2,081,350	95,868	0.0461	0.9539	19.85
31.5	1,887,984	351,841	0.1864	0.8136	18.94
32.5	1,507,370	154,204	0.1023	0.8977	15.41
33.5	1,229,052	18,223	0.0148	0.9852	13.83
34.5	1,155,209	18,024	0.0156	0.9844	13.63
35.5	1,137,186	254,984	0.2242	0.7758	13.41
36.5	882,202	52,165	0.0591	0.9409	10.41
37.5	830,036	101,262	0.1220	0.8780	9.79
38.5	728,774	74,254	0.1019	0.8981	8.60

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	654,520	46,374	0.0709	0.9291	7.72
40.5	608,147	64,774	0.1065	0.8935	7.17
41.5	543,373	74,572	0.1372	0.8628	6.41
42.5	468,800	37,496	0.0800	0.9200	5.53
43.5	431,304	19,874	0.0461	0.9539	5.09
44.5	411,430	59,720	0.1452	0.8548	4.85
45.5	351,710	43,411	0.1234	0.8766	4.15
46.5	308,299	117,759	0.3820	0.6180	3.64
47.5	190,540	25,157	0.1320	0.8680	2.25
48.5	165,427	10,964	0.0663	0.9337	1.95
49.5	148,166	13,582	0.0917	0.9083	1.82
50.5	134,583	12,040	0.0895	0.9105	1.65
51.5	122,543	33,134	0.2704	0.7296	1.51
52.5	89,409	21,471	0.2401	0.7599	1.10
53.5	67,938	21,048	0.3098	0.6902	0.84
54.5	46,891	5,225	0.1114	0.8886	0.58
55.5	41,665	4,976	0.1194	0.8806	0.51
56.5	36,690	25,965	0.7077	0.2923	0.45
57.5	10,725		0.0000	1.0000	0.13
58.5	10,725		0.0000	1.0000	0.13
59.5	10,725		0.0000	1.0000	0.13
60.5	10,725	1,155	0.1077	0.8923	0.13
61.5	9,570		0.0000	1.0000	0.12
62.5	9,570	7,444	0.7778	0.2222	0.12
63.5	2,127		0.0000	1.0000	0.03
64.5	2,127		0.0000	1.0000	0.03
65.5	2,127		0.0000	1.0000	0.03
66.5	2,127		0.0000	1.0000	0.03
67.5	2,127		0.0000	1.0000	0.03
68.5	2,127		0.0000	1.0000	0.03
69.5	2,127		0.0000	1.0000	0.03
70.5	2,127		0.0000	1.0000	0.03
71.5	2,127		0.0000	1.0000	0.03
72.5	2,127		0.0000	1.0000	0.03
73.5	2,127	2,127	1.0000		0.03
74.5					

## LOUISVILLE GAS AND ELECTRIC COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account (1)	Terminal Retirements			Interim Retirements			Total Net Salvage (8)=(3)+(7)	Total Retirements (9)=(2)+(5)	Estimated Net Salvage (%) (10)=(8)/(9)
	Retirements (2)	Net Salvage (3)	Net Salvage (%) (4)=(3)/(2)	Retirements (5)	Net Salvage (6)	Net Salvage (%) (7)=(6)/(5)			
<b>STEAM PRODUCTION PLANT</b>									
<b>CANE RUN GENERATING STATION</b>									
311	STRUCTURES AND IMPROVEMENTS	17,304,448	(1,730,445)	(10)	-	(25)	-	17,304,448	(10)
312	BOILER PLANT EQUIPMENT	11,298,863	(1,129,885)	(10)	-	(25)	-	11,298,863	(10)
314	TURBOGENERATOR UNITS	1,178,946	(117,995)	(10)	-	(20)	-	1,178,946	(10)
315	ACCESSORY ELECTRIC EQUIPMENT	-	0	(10)	-	(10)	-	-	(10)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	607,624	(60,762)	(10)	-	(5)	-	607,624	(10)
	<b>TOTAL CANE RUN GENERATING STATION</b>	<b>30,390,880</b>	<b>(3,039,087)</b>					<b>30,390,880</b>	<b>(10)</b>
<b>MILL CREEK GENERATING STATION</b>									
311	STRUCTURES AND IMPROVEMENTS	132,684,292	(9,001,900)	(7)	8,584,902	(25)	2,398,225	141,685,197	(10)
312	BOILER PLANT EQUIPMENT	1,134,783,598	(79,434,852)	(7)	233,961,783	(25)	58,490,448	1,364,315,049	(10)
314	TURBOGENERATOR UNITS	115,884,838	(8,111,939)	(7)	27,463,353	(20)	5,482,671	127,796,809	(10)
315	ACCESSORY ELECTRIC EQUIPMENT	60,882,930	(4,288,805)	(7)	17,962,115	(10)	1,798,211	66,881,141	(10)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	8,252,138	(577,650)	(7)	2,643,019	(5)	142,151	8,829,488	(10)
	<b>TOTAL MILL CREEK GENERATING STATION</b>	<b>1,452,787,796</b>	<b>(101,695,146)</b>		<b>291,815,172</b>		<b>62,317,706</b>	<b>1,744,602,968</b>	<b>(10)</b>
<b>TRIMBLE COUNTY GENERATING STATION</b>									
311	STRUCTURES AND IMPROVEMENTS	115,798,487	(13,895,578)	(12)	13,775,802	(25)	3,443,951	129,572,290	(16)
312	BOILER PLANT EQUIPMENT	328,399,033	(39,407,884)	(12)	210,685,343	(25)	52,666,338	591,084,375	(16)
314	TURBOGENERATOR UNITS	50,628,287	(8,075,394)	(12)	28,717,718	(20)	5,743,544	79,346,005	(16)
315	ACCESSORY ELECTRIC EQUIPMENT	38,083,453	(4,567,614)	(12)	24,840,488	(10)	2,464,049	62,703,941	(16)
316	MISCELLANEOUS POWER PLANT EQUIPMENT	2,698,022	(323,523)	(12)	3,371,487	(5)	166,574	3,021,596	(16)
	<b>TOTAL TRIMBLE COUNTY GENERATING STATION</b>	<b>535,583,282</b>	<b>(64,269,994)</b>		<b>281,170,837</b>		<b>64,488,453</b>	<b>600,062,175</b>	<b>(16)</b>
	<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>2,018,761,959</b>	<b>(169,004,228)</b>		<b>572,986,010</b>		<b>132,804,159</b>	<b>2,591,747,969</b>	<b>(12)</b>
<b>HYDRAULIC PRODUCTION PLANT</b>									
<b>OHIO FALLS</b>									
331	STRUCTURES AND IMPROVEMENTS	8,235,864	(82,359)	(1)	1,638,144	(20)	327,228	8,901,047	(2)
332	RESERVOIRS, DAMS AND WATERWAYS	18,858,152	(169,582)	(1)	180,031	(10)	18,000	19,047,674	(2)
333	WATER WHEELS, TURBINES AND GENERATORS	80,681,411	(606,814)	(1)	1,435,091	(20)	287,198	81,374,603	(2)
334	ACCESSORY ELECTRIC EQUIPMENT	7,694,049	(78,940)	(1)	528,420	(10)	52,842	8,222,891	(2)
335	MISCELLANEOUS POWER PLANT EQUIPMENT	1,110,681	(11,107)	(1)	79,141	(10)	7,814	1,189,822	(2)
338	ROADS, RAILROADS AND BRIDGES	10,822	(108)	(1)	19,108	0	-	29,930	(2)
	<b>TOTAL OHIO FALLS</b>	<b>92,590,980</b>	<b>(925,910)</b>		<b>3,876,834</b>		<b>682,986</b>	<b>96,466,814</b>	<b>(2)</b>
	<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>								
<b>OTHER PRODUCTION PLANT</b>									
<b>BROWN CTS</b>									
341	STRUCTURES AND IMPROVEMENTS	1,095,411	(98,597)	(9)	25,861	(5)	1,283	1,194,008	(9)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,975,278	(177,775)	(9)	100,418	(10)	10,042	2,075,694	(9)
343	PRIME MOVERS	43,182,895	(3,868,461)	(9)	11,298,333	(10)	1,129,033	44,311,928	(9)
344	GENERATORS	8,043,492	(723,914)	(9)	113,412	(10)	11,341	8,767,406	(9)
345	ACCESSORY ELECTRIC EQUIPMENT	4,093,891	(368,450)	(9)	450,766	(10)	45,077	4,544,658	(9)
348	MISCELLANEOUS POWER PLANT EQUIPMENT	2,347,978	(231,318)	(9)	92,751	0	-	2,440,229	(9)
	<b>TOTAL BROWN CTS</b>	<b>60,738,945</b>	<b>(5,480,505)</b>		<b>12,079,340</b>		<b>1,197,376</b>	<b>62,448,260</b>	<b>(9)</b>

## LOUISVILLE GAS AND ELECTRIC COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVADE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account (1)	Terminal Retirements			Interim Retirements			Total Net Salvage (8)=(3)+(7)	Total Retirements (9)=(2)+(8)	Estimated Net Salvage (%) (10)=(8)/(9)
	Retirements (2)	Net Salvage (3)	Net Salvage (%) (4)=(3)/(2)	Retirements (5)	Net Salvage (6)	Net Salvage (%) (7)=(6)/(5)			
<b>CANE RUN CT</b>									
341 STRUCTURES AND IMPROVEMENTS	12,019,704	(240,394)	(2)	4,912,788	(5)	245,639	486,033	18,932,492	(4)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	21,002,131	(620,043)	(3)	7,143,777	(10)	714,378	1,334,420	38,145,908	(4)
343 PRIME MOVERS	10,148,408	(292,928)	(3)	15,012,714	(10)	1,501,271	1,704,199	25,159,120	(4)
344 GENERATORS	31,933,371	(938,867)	(3)	2,719,179	(10)	271,918	910,565	34,852,650	(4)
345 ACCESSORY ELECTRIC EQUIPMENT	5,014,446	(100,289)	(2)	2,487,893	(10)	248,789	349,078	7,502,339	(4)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	3,001	(80)	(3)	550	0	-	60	3,552	(4)
<b>TOTAL CANE RUN CT</b>	<b>90,119,059</b>	<b>(1,802,397)</b>		<b>32,278,901</b>		<b>2,987,998</b>	<b>4,784,377</b>	<b>122,395,901</b>	<b>(4)</b>
<b>PADDY'S RUN</b>									
341 STRUCTURES AND IMPROVEMENTS	2,421,892	(217,952)	(9)	58,485	(5)	2,824	220,777	2,478,177	(9)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	2,124,703	(191,223)	(9)	182,867	(10)	18,287	207,510	2,287,570	(9)
343 PRIME MOVERS	17,643,950	(1,587,856)	(9)	4,780,347	(10)	478,035	2,065,990	22,424,297	(9)
344 GENERATORS	10,479,887	(943,190)	(9)	254,134	(10)	25,413	968,903	10,734,021	(9)
345 ACCESSORY ELECTRIC EQUIPMENT	4,017,383	(361,564)	(9)	316,103	(10)	31,610	393,175	4,333,486	(9)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	1,244,189	(111,977)	(9)	48,756	0	-	111,977	1,282,645	(9)
<b>TOTAL PADDY'S RUN</b>	<b>37,931,804</b>	<b>(3,412,862)</b>		<b>5,618,692</b>		<b>554,169</b>	<b>3,068,032</b>	<b>41,550,498</b>	<b>(9)</b>
<b>TRIMBLE COUNTY CTS</b>									
341 STRUCTURES AND IMPROVEMENTS	11,160,285	(558,014)	(5)	292,711	(5)	14,836	572,050	11,452,996	(6)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	3,280,291	(164,015)	(5)	300,090	(10)	30,089	184,104	3,581,180	(6)
343 PRIME MOVERS	64,821,563	(3,231,078)	(5)	21,589,455	(10)	2,159,945	5,391,024	66,221,017	(6)
344 GENERATORS	9,908,224	(495,411)	(5)	180,811	(10)	18,091	511,502	10,069,135	(6)
345 ACCESSORY ELECTRIC EQUIPMENT	11,899,600	(584,990)	(5)	1,372,073	(10)	137,207	722,187	13,071,873	(6)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	54,139	(2,707)	(5)	1,439	0	-	2,707	55,577	(6)
<b>TOTAL TRIMBLE COUNTY CTS</b>	<b>100,724,301</b>	<b>(5,036,215)</b>		<b>23,727,478</b>		<b>2,357,968</b>	<b>7,394,183</b>	<b>124,451,779</b>	<b>(6)</b>
<b>ZORN AND RIVER ROAD CTS</b>									
341 STRUCTURES AND IMPROVEMENTS	7,614	(381)	(5)	827	(5)	31	412	8,241	(5)
342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES	22,664	(1,133)	(5)	770	(10)	77	1,210	23,434	(5)
343 PRIME MOVERS	-	0	(5)	-	(10)	-	-	-	(5)
344 GENERATORS	1,730,839	(86,532)	(5)	96,942	(10)	9,694	86,228	1,827,581	(5)
345 ACCESSORY ELECTRIC EQUIPMENT	85,827	(4,331)	(5)	7,441	(10)	744	5,078	94,069	(5)
346 MISCELLANEOUS POWER PLANT EQUIPMENT	8,482	(474)	(5)	8	0	-	474	9,488	(5)
<b>TOTAL ZORN AND RIVER ROAD CTS</b>	<b>1,857,028</b>	<b>(92,851)</b>		<b>105,787</b>		<b>10,547</b>	<b>103,398</b>	<b>1,902,873</b>	<b>(5)</b>
<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>291,371,133</b>	<b>(16,811,815)</b>		<b>73,888,198</b>		<b>7,182,856</b>	<b>22,913,871</b>	<b>365,179,331</b>	
<b>GRAND TOTAL</b>	<b>2,492,724,072</b>	<b>(185,741,832)</b>		<b>650,671,042</b>		<b>140,599,201</b>	<b>326,341,154</b>	<b>3,053,395,114</b>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	5,380	162	3		0	162-	3-
1973	9,301		0	775	8	775	8
1974	166,455	30,008	18	552	0	29,456-	18-
1975	4,816	2,201	46		0	2,201-	46-
1976	17,364	2,461	14	148	1	2,313-	13-
1977	9,993	3,390	34		0	3,390-	34-
1978	706		0		0		0
1979	35,088	9,102	26	1,550	4	7,552-	22-
1980	4,245		0		0		0
1981	336,223	1,656	0		0	1,656-	0
1982	3,566	335	9		0	335-	9-
1983	527,107	734	0	11	0	723-	0
1984	7,999,955	139,134	2		0	139,134-	2-
1985	27,301	57,960	212		0	57,960-	212-
1986	83,061	29,750	36	10,787	13	18,963-	23-
1987	125,887	20,183	16	69	0	20,114-	16-
1988	19,638		0		0		0
1989	4,499		0		0		0
1990							
1991	67,462	17,694	26		0	17,694-	26-
1992	141,612	1,588	1		0	1,588-	1-
1993	279,758	44,837	16		0	44,837-	16-
1994	52,490		0		0		0
1995	258,855	21,373	8	1,279	0	20,094-	8-
1996	135,288	54,185	40	6,329	5	47,856-	35-
1997	70,532	8,504	12	8,625	12	121	0
1998	448,015	207,901	46		0	207,901-	46-
1999	110,093	36,068	33	697	1	35,371-	32-
2000	40,964		0		0		0
2001	171,276	990	1		0	990-	1-
2002	111,468		0		0		0
2003	865,133	100,649	12		0	100,649-	12-
2004	629,199	260,812	41		0	260,812-	41-
2005	921,450	114,744	12		0	114,744-	12-
2006	697,724	278,680	40		0	278,680-	40-
2007	78,460	3,894	5		0	3,894-	5-
2008	81,616	16,027	20		0	16,027-	20-
2009	484,516	172,070	36		0	172,070-	36-
2010	176,038	90,160	51		0	90,160-	51-
2011	4,196,980	1,255,579	30		0	1,255,579-	30-
2012	346,525	407,133	117		0	407,133-	117-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	524,191	840,164	160	398	0	839,766-	160-
2014	639,283	480,834	75		0	480,834-	75-
2015	849,133	418,910	49		0	418,910-	49-
TOTAL	21,758,647	5,129,872	24	31,220	0	5,098,652-	23-

THREE-YEAR MOVING AVERAGES

72-74	60,379	10,057	17	442	1	9,614-	16-
73-75	60,191	10,736	18	442	1	10,294-	17-
74-76	62,878	11,557	18	233	0	11,323-	18-
75-77	10,724	2,684	25	49	0	2,635-	25-
76-78	9,354	1,950	21	49	1	1,901-	20-
77-79	15,262	4,164	27	517	3	3,647-	24-
78-80	13,346	3,034	23	517	4	2,517-	19-
79-81	125,185	3,586	3	517	0	3,069-	2-
80-82	114,678	664	1		0	664-	1-
81-83	288,965	908	0	4	0	905-	0
82-84	2,843,543	46,734	2	4	0	46,731-	2-
83-85	2,851,454	65,943	2	4	0	65,939-	2-
84-86	2,703,439	75,615	3	3,596	0	72,019-	3-
85-87	78,750	35,964	46	3,619	5	32,346-	41-
86-88	76,195	16,644	22	3,619	5	13,026-	17-
87-89	50,008	6,728	13	23	0	6,705-	13-
88-90	8,046		0		0		0
89-91	23,987	5,898	25		0	5,898-	25-
90-92	69,691	6,427	9		0	6,427-	9-
91-93	162,944	21,373	13		0	21,373-	13-
92-94	157,953	15,475	10		0	15,475-	10-
93-95	197,034	22,070	11	426	0	21,644-	11-
94-96	148,878	25,186	17	2,536	2	22,650-	15-
95-97	154,892	28,021	18	5,411	3	22,610-	15-
96-98	217,945	90,197	41	4,985	2	85,212-	39-
97-99	209,547	84,158	40	3,107	1	81,050-	39-
98-00	199,691	81,323	41	232	0	81,091-	41-
99-01	107,444	12,353	11	232	0	12,120-	11-
00-02	107,903	330	0		0	330-	0
01-03	382,626	33,880	9		0	33,880-	9-
02-04	535,267	120,487	23		0	120,487-	23-
03-05	805,261	158,735	20		0	158,735-	20-
04-06	749,457	218,078	29		0	218,078-	29-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 311 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	565,878	132,439	23		0	132,439-	23-
06-08	285,933	99,533	35		0	99,533-	35-
07-09	214,864	63,997	30		0	63,997-	30-
08-10	247,390	92,752	37		0	92,752-	37-
09-11	1,619,178	505,937	31		0	505,937-	31-
10-12	1,573,181	584,291	37		0	584,291-	37-
11-13	1,689,232	834,292	49	133	0	834,159-	49-
12-14	503,333	576,044	114	133	0	575,911-	114-
13-15	670,869	579,970	86	133	0	579,837-	86-
FIVE-YEAR AVERAGE							
11-15	1,311,223	680,524	52	80	0	680,445-	52-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 312 BOILER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	62,803	4,171	7	648	1	3,523-	6-
1974	7,673	6,835	89	12	0	6,823-	89-
1975	3,085	402	13	383	12	19-	1-
1976	3,221		0		0		0
1977	326,169	62,640	19	5,757	2	56,883-	17-
1978	194,645	243	0	2,078	1	1,835	1
1979	2,069,174	10,000	0		0	10,000-	0
1980	553,764	39,529	7	5,000	1	34,529-	6-
1981	5,642,246	130,545	2		0	130,545-	2-
1982	1,289,749	35,582	3		0	35,582-	3-
1983	2,872,642	34,486	1	10,535	0	23,951-	1-
1984	19,009,765	1,405,123	7	25,077	0	1,380,046-	7-
1985	11,336,125	1,868,829	16	24,791	0	1,844,038-	16-
1986	4,583,696	2,041,987	45	23,452	1	2,018,535-	44-
1987	5,711,646	882,146	15	7,564	0	874,582-	15-
1988	981,609	220,046	22	84-	0	220,130-	22-
1989	1,150,890	29,619	3		0	29,619-	3-
1990	274,896	45,528	17		0	45,528-	17-
1991	514,723	1,963	0		0	1,963-	0
1992	657,502	37,558-	6-		0	37,558	6
1993	727,737	130,969-	18-	8,692	1	139,661	19
1994	518,558	102,303	20	4,250	1	98,053-	19-
1995	8,391,354	687,291	8	41,471	0	645,820-	8-
1996	2,043,488	614,554	30	95,593	5	518,961-	25-
1997	1,563,889	188,562	12	191,250	12	2,688	0
1998	2,744,038	1,273,372	46		0	1,273,372-	46-
1999	6,407,359	2,121,390	33	41,005	1	2,080,385-	32-
2000	1,939,284	549,421	28	319,613	16	229,808-	12-
2001	8,057,111	330,086	4		0	330,086-	4-
2002	5,505,871	495,797	9		0	495,797-	9-
2003	7,090,285	9,195	0		0	9,195-	0
2004	6,901,489	1,994,239	29		0	1,994,239-	29-
2005	4,197,701	1,079,108	26		0	1,079,108-	26-
2006	27,711,972	10,223,501	37	577,580	2	9,645,921-	35-
2007	3,095,537	815,490	26	281,090	9	534,400-	17-
2008	3,796,631	1,500,760	40	86,662	2	1,414,098-	37-
2009	7,012,615	3,053,175	44	27,191	0	3,025,984-	43-
2010	3,987,134	597,884	15	45,462	1	552,423-	14-
2011	17,737,600	2,541,970	14	34,636	0	2,507,334-	14-
2012	11,636,251	2,473,206	21	199,351	2	2,273,855-	20-
2013	5,121,553	4,060,365	79	76,189	1	3,984,177-	78-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 312 BOILER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	6,768,408	1,151,687	17		0	1,151,687-	17-
2015	18,814,164	5,191,059	28	44,171	0	5,146,888-	27-
TOTAL	219,016,051	47,705,562	22	2,179,419	1	45,526,143-	21-

## THREE-YEAR MOVING AVERAGES

73-75	24,520	3,803	16	348	1	3,455-	14-
74-76	4,660	2,412	52	132	3	2,281-	49-
75-77	110,825	21,014	19	2,047	2	18,967-	17-
76-78	174,678	20,961	12	2,612	1	18,349-	11-
77-79	863,329	24,294	3	2,612	0	21,683-	3-
78-80	939,194	16,591	2	2,359	0	14,231-	2-
79-81	2,755,061	60,025	2	1,667	0	58,358-	2-
80-82	2,495,253	68,552	3	1,667	0	66,885-	3-
81-83	3,268,212	66,871	2	3,512	0	63,359-	2-
82-84	7,724,052	491,730	6	11,871	0	479,860-	6-
83-85	11,072,844	1,102,813	10	20,134	0	1,082,678-	10-
84-86	11,643,195	1,771,980	15	24,440	0	1,747,540-	15-
85-87	7,210,489	1,597,654	22	18,602	0	1,579,052-	22-
86-88	3,758,984	1,048,060	28	10,311	0	1,037,749-	28-
87-89	2,614,715	377,270	14	2,493	0	374,777-	14-
88-90	802,465	98,398	12	28-	0	98,426-	12-
89-91	646,836	25,703	4		0	25,703-	4-
90-92	482,374	3,311	1		0	3,311-	1-
91-93	633,321	55,521-	9-	2,897	0	58,419	9
92-94	634,599	22,075-	3-	4,314	1	26,389	4
93-95	3,212,550	219,542	7	18,138	1	201,404-	6-
94-96	3,651,133	468,049	13	47,105	1	420,945-	12-
95-97	3,999,577	496,802	12	109,438	3	387,364-	10-
96-98	2,117,138	692,163	33	95,614	5	596,548-	28-
97-99	3,571,762	1,194,441	33	77,418	2	1,117,023-	31-
98-00	3,696,894	1,314,728	36	120,206	3	1,194,522-	32-
99-01	5,467,918	1,000,299	18	120,206	2	880,093-	16-
00-02	5,167,422	458,435	9	106,538	2	351,897-	7-
01-03	6,884,422	278,359	4		0	278,359-	4-
02-04	6,499,215	833,077	13		0	833,077-	13-
03-05	6,063,158	1,027,514	17		0	1,027,514-	17-
04-06	12,937,054	4,432,282	34	192,527	1	4,239,756-	33-
05-07	11,668,403	4,039,366	35	286,223	2	3,753,143-	32-
06-08	11,534,714	4,179,917	36	315,110	3	3,864,806-	34-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNTS 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	4,634,928	1,789,808	39	131,648	3	1,658,161-	36-
08-10	4,932,127	1,717,273	35	53,105	1	1,664,168-	34-
09-11	9,579,116	2,064,343	22	35,763	0	2,028,580-	21-
10-12	11,120,328	1,871,020	17	93,150	1	1,777,870-	16-
11-13	11,498,468	3,025,181	26	103,392	1	2,921,788-	25-
12-14	7,842,070	2,561,753	33	91,847	1	2,469,906-	31-
13-15	10,234,708	3,467,704	34	40,120	0	3,427,584-	33-
FIVE-YEAR AVERAGE							
11-15	12,015,595	3,083,658	26	70,869	1	3,012,788-	25-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	5,300	3,167	60		0	3,167-	60-
1975	5,583		0		0		0
1976							
1977							
1978	17,277	2,051	12	2,818	16	767	4
1979	1,527,611		0		0		0
1980	8,705		0		0		0
1981	3,710,700		0		0		0
1982	6,074	620	10		0	620-	10-
1983	2,465,234		0		0		0
1984	2,791,319		0		0		0
1985	7,690,532	899	0		0	899-	0
1986	18,073	813	4		0	813-	4-
1987	43,600	2,606	6	17	0	2,589-	6-
1988	122,693		0		0		0
1989							
1990	15,000		0		0		0
1991	1,406,443		0		0		0
1992	15,000		0		0		0
1993	22,000	524	2		0	524-	2-
1994	110,318	22,262	20		0	22,262-	20-
1995	4,566,240	377,019	8	22,567	0	354,452-	8-
1996	1,314,385	530,805	40	61,486	5	469,319-	36-
1997	612,710	73,876	12	74,929	12	1,053	0
1998							
1999	5,000	1,782	36	34	1	1,748-	35-
2000							
2001							
2002	94,480		0		0		0
2003	3,077,538	277,920	9		0	277,920-	9-
2004	1,160,157	373,601	32		0	373,601-	32-
2005	464,123	60,425	13		0	60,425-	13-
2006	2,965,022	532,312	18		0	532,312-	18-
2007	115,565	2,600	2		0	2,600-	2-
2008	33,017	46,464	141		0	46,464-	141-
2009	754,568	465,855	62		0	465,855-	62-
2010	103,475	3,278	3		0	3,278-	3-
2011	3,093,988	109,173	4		0	109,173-	4-
2012	2,675,754	1,278,417	48		0	1,278,417-	48-
2013	998,736	661,894	66		0	661,894-	66-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	564,792	500,640	89		0	500,640-	89-
2015	8,822,347	1,289,267	15	923,936	10	365,331-	4-
TOTAL	51,403,359	6,618,270	13	1,085,787	2	5,532,484-	11-

## THREE-YEAR MOVING AVERAGES

74-76	3,628	1,056	29		0	1,056-	29-
75-77	1,861		0		0		0
76-78	5,759	684	12	939	16	256	4
77-79	514,963	684	0	939	0	256	0
78-80	517,864	684	0	939	0	256	0
79-81	1,749,005		0		0		0
80-82	1,241,826	207	0		0	207-	0
81-83	2,060,669	207	0		0	207-	0
82-84	1,754,209	207	0		0	207-	0
83-85	4,315,695	300	0		0	300-	0
84-86	3,499,975	571	0		0	571-	0
85-87	2,584,068	1,439	0	6	0	1,434-	0
86-88	61,455	1,140	2	6	0	1,134-	2-
87-89	55,431	869	2	6	0	863-	2-
88-90	45,898		0		0		0
89-91	473,814		0		0		0
90-92	478,814		0		0		0
91-93	481,148	175	0		0	175-	0
92-94	49,106	7,595	15		0	7,595-	15-
93-95	1,566,186	133,268	9	7,522	0	125,746-	8-
94-96	1,996,981	310,029	16	28,018	1	282,011-	14-
95-97	2,164,445	327,233	15	52,994	2	274,239-	13-
96-98	642,365	201,560	31	45,472	7	156,089-	24-
97-99	205,903	25,219	12	24,988	12	232-	0
98-00	1,667	594	36	11	1	583-	35-
99-01	1,667	594	36	11	1	583-	35-
00-02	31,493		0		0		0
01-03	1,057,339	92,640	9		0	92,640-	9-
02-04	1,444,058	217,174	15		0	217,174-	15-
03-05	1,567,273	237,316	15		0	237,316-	15-
04-06	1,529,767	322,113	21		0	322,113-	21-
05-07	1,181,570	198,446	17		0	198,446-	17-
06-08	1,037,868	193,792	19		0	193,792-	19-
07-09	301,050	171,639	57		0	171,639-	57-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNTS 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	297,020	171,866	58		0	171,866-	58-
09-11	1,317,344	192,769	15		0	192,769-	15-
10-12	1,957,739	463,623	24		0	463,623-	24-
11-13	2,256,159	683,161	30		0	683,161-	30-
12-14	1,413,094	813,650	58		0	813,650-	58-
13-15	3,461,958	817,267	24	307,979	9	509,289-	15-
FIVE-YEAR AVERAGE							
11-15	3,231,124	767,878	24	184,787	6	583,091-	18-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	33,729	502	1		0	502-	1-
1973	7,724		0	1,966	25	1,966	25
1974	10,311	417	4		0	417-	4-
1975	11,172	521	5	2,381	21	1,860	17
1976	3,903	38,121	977	2,393	61	35,728-	915-
1977	22,153	794	4		0	794-	4-
1978	23,703	1,238	5	4,573	19	3,335	14
1979	140,861	388	0	123	0	265-	0
1980	127,304	1,849	1		0	1,849-	1-
1981	963,033		0	1,261	0	1,261	0
1982	8,574	993	12	999	12	6	0
1983	302,710	13-	0	688	0	701	0
1984	1,628,052	4,221	0		0	4,221-	0
1985	1,108,851	2,002	0		0	2,002-	0
1986	13,971		0		0		0
1987	807,408	95,681	12	926	0	94,755-	12-
1988	12,928	3,297	26	10-	0	3,307-	26-
1989	97,796		0		0		0
1990	76,484	16,433-	21-	2,100	3	18,533	24
1991	313,936	1,028	0		0	1,028-	0
1992	61,486	10,547	17		0	10,547-	17-
1993	473,682	6,732-	1-		0	6,732	1
1994	22,000		0		0		0
1995	822,779	67,935	8	4,066	0	63,869-	8-
1996	348,770	140,848	40	16,315	5	124,533-	36-
1997	1,032,181	124,452	12	126,227	12	1,775	0
1998							
1999	2,918	1,040	36	21	1	1,019-	35-
2000	671,474	16,128	2		0	16,128-	2-
2001	34,589		0		0		0
2002	102,272		0		0		0
2003	74,452		0		0		0
2004	829,101	26,830	3		0	26,830-	3-
2005							
2006	1,043,304	59,113	6		0	59,113-	6-
2007	106,068	23,111	22	500	0	22,611-	21-
2008	32,633	1,065	3		0	1,065-	3-
2009	197,219	109,483	56		0	109,483-	56-
2010	20,993	18,899	90		0	18,899-	90-
2011	639,407	243,700	38		0	243,700-	38-
2012	282,287	303,914	108	11,875	4	292,039-	103-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	671,068	33,992	5		0	33,992-	5-
2014	196,133	211,869	108		0	211,869-	108-
2015	103,922	131,720	127	27,260	26	104,461-	101-
TOTAL	13,483,342	1,652,521	12	203,664	2	1,448,857-	11-

## THREE-YEAR MOVING AVERAGES

72-74	17,255	306	2	655	4	349	2
73-75	9,736	313	3	1,449	15	1,136	12
74-76	8,462	13,020	154	1,591	19	11,428-	135-
75-77	12,409	13,145	106	1,591	13	11,554-	93-
76-78	16,586	13,384	81	2,322	14	11,062-	67-
77-79	62,239	807	1	1,565	3	759	1
78-80	97,289	1,158	1	1,565	2	407	0
79-81	410,399	746	0	461	0	284-	0
80-82	366,304	947	0	753	0	194-	0
81-83	424,772	327	0	983	0	656	0
82-84	646,445	1,734	0	562	0	1,171-	0
83-85	1,013,204	2,070	0	229	0	1,841-	0
84-86	916,958	2,074	0		0	2,074-	0
85-87	643,410	32,561	5	309	0	32,252-	5-
86-88	278,102	32,993	12	305	0	32,687-	12-
87-89	306,044	32,993	11	305	0	32,687-	11-
88-90	62,403	4,379-	7-	697	1	5,075	8
89-91	162,739	5,135-	3-	700	0	5,835	4
90-92	150,635	1,619-	1-	700	0	2,319	2
91-93	283,035	1,614	1		0	1,614-	1-
92-94	185,723	1,272	1		0	1,272-	1-
93-95	439,487	20,401	5	1,355	0	19,046-	4-
94-96	397,850	69,594	17	6,794	2	62,801-	16-
95-97	734,577	111,078	15	48,869	7	62,209-	8-
96-98	460,317	88,433	19	47,514	10	40,919-	9-
97-99	345,033	41,831	12	42,083	12	252	0
98-00	224,797	5,723	3	7	0	5,716-	3-
99-01	236,327	5,723	2	7	0	5,716-	2-
00-02	269,445	5,376	2		0	5,376-	2-
01-03	70,438		0		0		0
02-04	335,275	8,943	3		0	8,943-	3-
03-05	301,184	8,943	3		0	8,943-	3-
04-06	624,135	28,648	5		0	28,648-	5-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	383,124	27,408	7	167	0	27,241-	7-
06-08	394,002	27,763	7	167	0	27,596-	7-
07-09	111,974	44,553	40	167	0	44,386-	40-
08-10	83,615	43,149	52		0	43,149-	52-
09-11	285,873	124,027	43		0	124,027-	43-
10-12	314,229	188,838	60	3,958	1	184,879-	59-
11-13	530,921	193,869	37	3,958	1	189,910-	36-
12-14	383,163	183,258	48	3,958	1	179,300-	47-
13-15	323,708	125,860	39	9,087	3	116,774-	36-
FIVE-YEAR AVERAGE							
11-15	378,563	185,039	49	7,827	2	177,212-	47-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	985	62	6		0	62-	6-
1973							
1974	2,625		0	2,800	107	2,800	107
1975	2,166		0		0		0
1976	3,217		0		0		0
1977	4,112		0		0		0
1978	2,193		0	48	2	48	2
1979	33,145	43	0		0	43-	0
1980	1,734		0		0		0
1981	15,052		0	7,500	50	7,500	50
1982	350		0		0		0
1983	309		0		0		0
1984	344,269		0		0		0
1985	68,016		0	53	0	53	0
1986	7,808		0		0		0
1987	5,311		0		0		0
1988	1,311		0		0		0
1989	318		0	175	55	175	55
1990	17,214	1,000-	6-		0	1,000	6
1991	15,986		0		0		0
1992	5,162		0		0		0
1993	137,323		0		0		0
1994							
1995	114,896	9,487	8	568	0	8,919-	8-
1996	386,595	156,124	40	18,085	5	138,039-	36-
1997	63,113	7,610	12	7,719	12	109	0
1998							
1999							
2000							
2001							
2002		537				537-	
2003	1,600	437	27		0	437-	27-
2004	159,413	4,944	3		0	4,944-	3-
2005							
2006	85,294	1,237	1		0	1,237-	1-
2007	76,996		0		0		0
2008	37,166		0	103,285	278	103,285	278
2009	31,210	2,109	7		0	2,109-	7-
2010	18,529		0		0		0
2011	66,012		0		0		0
2012	20,219		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	7,457		0		0		0
2014	94,077		0		0		0
2015	79,363	188	0		0	188-	0
TOTAL	1,910,545	181,777	10	140,233	7	41,544-	2-

## THREE-YEAR MOVING AVERAGES

72-74	1,203	21	2	933	78	913	76
73-75	1,597		0	933	58	933	58
74-76	2,669		0	933	35	933	35
75-77	3,165		0		0		0
76-78	3,174		0	16	1	16	1
77-79	13,150	14	0	16	0	2	0
78-80	12,357	14	0	16	0	2	0
79-81	16,644	14	0	2,500	15	2,486	15
80-82	5,712		0	2,500	44	2,500	44
81-83	5,237		0	2,500	48	2,500	48
82-84	114,976		0		0		0
83-85	137,531		0	18	0	18	0
84-86	140,031		0	18	0	18	0
85-87	27,045		0	18	0	18	0
86-88	4,810		0		0		0
87-89	2,313		0	58	3	58	3
88-90	6,281	333-	5-	58	1	392	6
89-91	11,173	333-	3-	58	1	392	4
90-92	12,787	333-	3-		0	333	3
91-93	52,824		0		0		0
92-94	47,495		0		0		0
93-95	84,073	3,162	4	189	0	2,973-	4-
94-96	167,164	55,204	33	6,218	4	48,986-	29-
95-97	188,201	57,740	31	8,791	5	48,950-	26-
96-98	149,903	54,578	36	8,601	6	45,977-	31-
97-99	21,038	2,537	12	2,573	12	36	0
98-00							
99-01							
00-02		179				179-	
01-03	533	325	61		0	325-	61-
02-04	53,671	1,973	4		0	1,973-	4-
03-05	53,671	1,794	3		0	1,794-	3-
04-06	81,569	2,060	3		0	2,060-	3-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
05-07	54,097	412	1		0	412-	1-	
06-08	66,485	412	1	34,428	52	34,016	51	
07-09	48,457	703	1	34,428	71	33,725	70	
08-10	28,968	703	2	34,428	119	33,725	116	
09-11	38,584	703	2		0	703-	2-	
10-12	34,920		0		0		0	
11-13	31,229		0		0		0	
12-14	40,584		0		0		0	
13-15	60,299	63	0		0	63-	0	
FIVE-YEAR AVERAGE								
11-15	53,425	38	0		0	38-	0	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	15,000	1,633	11		0	1,633-	11-
1975	265		0		0		0
1976							
1977							
1978							
1979							
1980	9,400	25,350	270		0	25,350-	270-
1981							
1982							
1983							
1984	1,239		0		0		0
1985	100	3,175			0	3,175-	
1986							
1987							
1988	1,519		0		0		0
1989							
1990							
1991							
1992							
1993	19,092	5,937	31		0	5,937-	31-
1994							
1995	8,858	966	11		0	966-	11-
1996							
1997	400	10,359			0	10,359-	
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	7,650	76,939			0	76,939-	
2007	1,101,085	417,395	38		0	417,395-	38-
2008							
2009							
2010							
2011							
2012	9,438	1,271	13		0	1,271-	13-
2013	43,799		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	13,366	7,405	55		0	7,405-	55-
2015	5,837	14,861	255		0	14,861-	255-
TOTAL	1,237,048	565,291	46		0	565,291-	46-

## THREE-YEAR MOVING AVERAGES

74-76	5,088	544	11		0	544-	11-
75-77	88		0		0		0
76-78							
77-79							
78-80	3,133	8,450	270		0	8,450-	270-
79-81	3,133	8,450	270		0	8,450-	270-
80-82	3,133	8,450	270		0	8,450-	270-
81-83							
82-84	413		0		0		0
83-85	446	1,058	237		0	1,058-	237-
84-86	446	1,058	237		0	1,058-	237-
85-87	33	1,058			0	1,058-	
86-88	506		0		0		0
87-89	506		0		0		0
88-90	506		0		0		0
89-91							
90-92							
91-93	6,364	1,979	31		0	1,979-	31-
92-94	6,364	1,979	31		0	1,979-	31-
93-95	9,317	2,301	25		0	2,301-	25-
94-96	2,953	322	11		0	322-	11-
95-97	3,086	3,775	122		0	3,775-	122-
96-98	133	3,453			0	3,453-	
97-99	133	3,453			0	3,453-	
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	2,550	25,646			0	25,646-	
05-07	369,578	164,778	45		0	164,778-	45-
06-08	369,578	164,778	45		0	164,778-	45-
07-09	367,028	139,132	38		0	139,132-	38-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10							
09-11							
10-12	3,146	424	13		0	424-	13-
11-13	17,746	424	2		0	424-	2-
12-14	22,201	2,892	13		0	2,892-	13-
13-15	21,001	7,422	35		0	7,422-	35-
FIVE-YEAR AVERAGE							
11-15	14,488	4,707	32		0	4,707-	32-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	1,016	111	11		0	111-	11-
1996							
1997							
1998							
1999							
2000	8,455	10,197	121		0	10,197-	121-
2001							
2002							
2003							
2004	12,512		0		0		0
2005							
2006	28,264	11,080	39		0	11,080-	39-
2007	22,246	8,433	38		0	8,433-	38-
2008							
2009							
2010							
2011	155,565		0		0		0
2012	34,230		0		0		0
2013							
2014	161,058		0		0		0
2015							
TOTAL	423,345	29,821	7		0	29,821-	7-

## THREE-YEAR MOVING AVERAGES

95-97	339	37	11		0	37-	11-
96-98							
97-99							
98-00	2,818	3,399	121		0	3,399-	121-
99-01	2,818	3,399	121		0	3,399-	121-
00-02	2,818	3,399	121		0	3,399-	121-
01-03							
02-04	4,171		0		0		0
03-05	4,171		0		0		0
04-06	13,592	3,693	27		0	3,693-	27-
05-07	16,836	6,504	39		0	6,504-	39-
06-08	16,836	6,504	39		0	6,504-	39-
07-09	7,415	2,811	38		0	2,811-	38-
08-10							
09-11	51,855		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	63,265		0		0		0
11-13	63,265		0		0		0
12-14	65,096		0		0		0
13-15	53,686		0		0		0
FIVE-YEAR AVERAGE							
11-15	70,170		0		0		0



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	16,964	26,051	154		0	26,051-	154-
2004							
2005							
2006	6,705	43,415	647		0	43,415-	647-
2007	973,655	369,089	38		0	369,089-	38-
2008	172,006	891,897	519		0	891,897-	519-
2009							
2010							
2011	55,574	34,591	62		0	34,591-	62-
2012	181,376		0		0		0
2013	200	998,102			0	998,102-	
2014	301,530		0		0		0
2015	48,704	2,035	4		0	2,035-	4-
TOTAL	1,756,715	2,365,182	135		0	2,365,182-	135-

THREE-YEAR MOVING AVERAGES

03-05	5,655	8,684	154		0	8,684-	154-
04-06	2,235	14,472	647		0	14,472-	647-
05-07	326,787	137,502	42		0	137,502-	42-
06-08	384,122	434,801	113		0	434,801-	113-
07-09	381,887	420,329	110		0	420,329-	110-
08-10	57,335	297,299	519		0	297,299-	519-
09-11	18,525	11,530	62		0	11,530-	62-
10-12	78,983	11,530	15		0	11,530-	15-
11-13	79,050	344,231	435		0	344,231-	435-
12-14	161,036	332,701	207		0	332,701-	207-
13-15	116,812	333,379	285		0	333,379-	285-

FIVE-YEAR AVERAGE

11-15	117,477	206,946	176		0	206,946-	176-
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LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	133	527	396		0	527-	396-
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987	4,583	2,770	60	132	3	2,638-	58-
1988	9,437	6,306	67		0	6,306-	67-
1989	74,507	2,186	3		0	2,186-	3-
1990							
1991							
1992							
1993							
1994							
1995	143,390	15,641	11		0	15,641-	11-
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	154,676	84,221	54		0	84,221-	54-
2007	27,344	10,365	38		0	10,365-	38-
2008							
2009	1,372	3,620	264	56,678		53,058	
2010							
2011	18,753	3,760	20		0	3,760-	20-
2012	312		0		0		0
2013							
2014	2,726		0		0		0
2015	10,626		0		0		0
TOTAL	447,858	129,396	29	56,810	13	72,586-	16-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT	
THREE-YEAR MOVING AVERAGES								
78-80	44	176	396		0	176-	396-	
79-81								
80-82								
81-83								
82-84								
83-85								
84-86								
85-87	1,528	923	60	44	3	879-	58-	
86-88	4,673	3,025	65	44	1	2,981-	64-	
87-89	29,509	3,754	13	44	0	3,710-	13-	
88-90	27,981	2,831	10		0	2,831-	10-	
89-91	24,836	729	3		0	729-	3-	
90-92								
91-93								
92-94								
93-95	47,797	5,214	11		0	5,214-	11-	
94-96	47,797	5,214	11		0	5,214-	11-	
95-97	47,797	5,214	11		0	5,214-	11-	
96-98								
97-99								
98-00								
99-01								
00-02								
01-03								
02-04								
03-05								
04-06	51,559	28,074	54		0	28,074-	54-	
05-07	60,673	31,529	52		0	31,529-	52-	
06-08	60,673	31,529	52		0	31,529-	52-	
07-09	9,572	4,662	49	18,893	197	14,231	149	
08-10	457	1,207	264	18,893		17,686		
09-11	6,708	2,460	37	18,893	282	16,433	245	
10-12	6,355	1,253	20		0	1,253-	20-	
11-13	6,355	1,253	20		0	1,253-	20-	
12-14	1,013		0		0		0	
13-15	4,451		0		0		0	

FIVE-YEAR AVERAGE

11-15	6,483	752	12		0	752-	12-
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LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	885		0	228	26	228	26
1974	140		0		0		0
1975							
1976							
1977							
1978							
1979							
1980							
1981	150	397	265		0	397-	265-
1982	335		0	5	1	5	1
1983	335-		0	5-	1	5-	1
1984	3,813		0		0		0
1985							
1986	335		0	12	4	12	4
1987							
1988	3,546		0		0		0
1989	225		0		0		0
1990							
1991	525		0		0		0
1992							
1993							
1994							
1995	2,523	275	11		0	275-	11-
1996	4,073		0		0		0
1997							
1998							
1999							
2000							
2001							
2002	3,647	14	0	76	2	62	2
2003							
2004	2,554	1,753	69		0	1,753-	69-
2005							
2006	6,784	6,873	101		0	6,873-	101-
2007	43,898	16,641	38		0	16,641-	38-
2008							
2009							
2010							
2011	53		0		0		0
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
TOTAL	73,151	25,952	35	316	0	25,636-	35-
THREE-YEAR MOVING AVERAGES							
73-75	342		0	76	22	76	22
74-76	47		0		0		0
75-77							
76-78							
77-79							
78-80							
79-81	50	132	265		0	132-	265-
80-82	162	132	82	2	1	131-	81-
81-83	50	132	265		0	132-	265-
82-84	1,271		0		0		0
83-85	1,159		0	2-	0	2-	0
84-86	1,383		0	4	0	4	0
85-87	112		0	4	4	4	4
86-88	1,294		0	4	0	4	0
87-89	1,257		0		0		0
88-90	1,257		0		0		0
89-91	250		0		0		0
90-92	175		0		0		0
91-93	175		0		0		0
92-94							
93-95	841	92	11		0	92-	11-
94-96	2,199	92	4		0	92-	4-
95-97	2,199	92	4		0	92-	4-
96-98	1,358		0		0		0
97-99							
98-00							
99-01							
00-02	1,216	5	0	25	2	21	2
01-03	1,216	5	0	25	2	21	2
02-04	2,067	589	28	25	1	564-	27-
03-05	851	584	69		0	584-	69-
04-06	3,113	2,875	92		0	2,875-	92-
05-07	16,894	7,838	46		0	7,838-	46-
06-08	16,894	7,838	46		0	7,838-	46-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	14,633	5,547	38		0	5,547-	38-
08-10							
09-11	18		0		0		0
10-12	18		0		0		0
11-13	18		0		0		0
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	11		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	5,682	6,852	121		0	6,852-	121-
2001							
2002							
2003							
2004							
2005							
2006							
2007	150,050	56,881	38		0	56,881-	38-
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	155,732	63,733	41		0	63,733-	41-

## THREE-YEAR MOVING AVERAGES

00-02	1,894	2,284	121		0	2,284-	121-
01-03							
02-04							
03-05							
04-06							
05-07	50,017	18,960	38		0	18,960-	38-
06-08	50,017	18,960	38		0	18,960-	38-
07-09	50,017	18,960	38		0	18,960-	38-
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

## FIVE-YEAR AVERAGE

11-15

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1979	6,112	6,510	107		0	6,510-	107-
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	9,265	6,707	72		0	6,707-	72-
2005							
2006		18,000				18,000-	
2007							
2008							
2009	25,423	13,023	51		0	13,023-	51-
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	40,801	44,240	108		0	44,240-	108-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	2,037	2,170	107		0	2,170-	107-
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	3,088	2,236	72		0	2,236-	72-
03-05	3,088	2,236	72		0	2,236-	72-
04-06	3,088	8,236	267		0	8,236-	267-
05-07		6,000				6,000-	
06-08		6,000				6,000-	
07-09	8,474	4,341	51		0	4,341-	51-
08-10	8,474	4,341	51		0	4,341-	51-
09-11	8,474	4,341	51		0	4,341-	51-
10-12							
11-13							
12-14							
13-15							

## FIVE-YEAR AVERAGE

11-15

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	4,128	8,322	202		0	8,322-	202-
2004	4,465		0		0		0
2005							
2006							
2007							
2008							
2009							
2010	174,612		0		0		0
2011	95,084	22,264	23		0	22,264-	23-
2012							
2013							
2014							
2015							
TOTAL	278,290	30,586	11		0	30,586-	11-
THREE-YEAR MOVING AVERAGES							
03-05	2,864	2,774	97		0	2,774-	97-
04-06	1,488		0		0		0
05-07							
06-08							
07-09							
08-10	58,204		0		0		0
09-11	89,899	7,421	8		0	7,421-	8-
10-12	89,899	7,421	8		0	7,421-	8-
11-13	31,695	7,421	23		0	7,421-	23-
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	19,017	4,453	23		0	4,453-	23-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 343 PRIME MOVERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	3,454	21	1		0	21-	1-
1985							
1986							
1987							
1988							
1989							
1990							
1991	8,498		0		0		0
1992							
1993							
1994							
1995	13,003	479	4		0	479-	4-
1996							
1997							
1998							
1999		14,899				14,899-	
2000	3,969		0		0		0
2001							
2002	49,334		0		0		0
2003							
2004	133,032		0		0		0
2005							
2006	4,152,762	51,591	1		0	51,591-	1-
2007	158,697	2,645	2		0	2,645-	2-
2008	3,094,134	33,968	1		0	33,968-	1-
2009	4,821,769	187,922	4		0	187,922-	4-
2010	10,198		0		0		0
2011	864,934	246,198	28		0	246,198-	28-
2012	4,352,088	491,905	11		0	491,905-	11-
2013	2,272,451	180,391	8		0	180,391-	8-
2014	37,831	84,508	223	6,771	18	77,737-	205-
2015	177,521		0		0		0
TOTAL	20,153,675	1,294,527	6	6,771	0	1,287,756-	6-

## THREE-YEAR MOVING AVERAGES

84-86	1,151	7	1		0	7-	1-
85-87							
86-88							
87-89							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 343 PRIME MOVERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90							
89-91	2,833		0		0		0
90-92	2,833		0		0		0
91-93	2,833		0		0		0
92-94							
93-95	4,334	160	4		0	160-	4-
94-96	4,334	160	4		0	160-	4-
95-97	4,334	160	4		0	160-	4-
96-98							
97-99		4,966				4,966-	
98-00	1,323	4,966	375		0	4,966-	375-
99-01	1,323	4,966	375		0	4,966-	375-
00-02	17,768		0		0		0
01-03	16,445		0		0		0
02-04	60,789		0		0		0
03-05	44,344		0		0		0
04-06	1,428,598	17,197	1		0	17,197-	1-
05-07	1,437,153	18,079	1		0	18,079-	1-
06-08	2,468,531	29,401	1		0	29,401-	1-
07-09	2,691,533	74,845	3		0	74,845-	3-
08-10	2,642,034	73,963	3		0	73,963-	3-
09-11	1,898,967	144,707	8		0	144,707-	8-
10-12	1,742,407	246,034	14		0	246,034-	14-
11-13	2,496,491	306,165	12		0	306,165-	12-
12-14	2,220,790	252,268	11	2,257	0	250,011-	11-
13-15	829,267	88,300	11	2,257	0	86,043-	10-
FIVE-YEAR AVERAGE							
11-15	1,540,965	200,600	13	1,354	0	199,246-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 344 GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	250	16	6			16-	6-
1975							
1976							
1977							
1978							
1979							
1980							
1981	1,984		0		0		0
1982							
1983	10,000	386	4		0	386-	4-
1984							
1985							
1986							
1987	5,000	1,209	24		0	1,209-	24-
1988	290		0		0		0
1989							
1990							
1991							
1992							
1993	2,000	196	10		0	196-	10-
1994							
1995	16,367	603	4		0	603-	4-
1996	50,000	5,018	10		0	5,018-	10-
1997	50,000	342	1		0	342-	1-
1998							
1999							
2000							
2001							
2002	191,176	19,600	10		0	19,600-	10-
2003							
2004							
2005							
2006							
2007							
2008	94,470	20,158	21		0	20,158-	21-
2009	156	413	264	6,460		6,047	
2010							
2011	46,427	6,632	14		0	6,632-	14-
2012	9,823	21,038	214		0	21,038-	214-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 344 GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	248,506		0		0		0
2015							
TOTAL	726,449	75,611	10	6,460	1	69,152-	10-

## THREE-YEAR MOVING AVERAGES

74-76	83	5	6		0	5-	6-
75-77							
76-78							
77-79							
78-80							
79-81	661		0		0		0
80-82	661		0		0		0
81-83	3,995	129	3		0	129-	3-
82-84	3,333	129	4		0	129-	4-
83-85	3,333	129	4		0	129-	4-
84-86							
85-87	1,667	403	24		0	403-	24-
86-88	1,763	403	23		0	403-	23-
87-89	1,763	403	23		0	403-	23-
88-90	97		0		0		0
89-91							
90-92							
91-93	667	65	10		0	65-	10-
92-94	667	65	10		0	65-	10-
93-95	6,122	266	4		0	266-	4-
94-96	22,122	1,874	8		0	1,874-	8-
95-97	38,789	1,988	5		0	1,988-	5-
96-98	33,333	1,787	5		0	1,787-	5-
97-99	16,667	114	1		0	114-	1-
98-00							
99-01							
00-02	63,725	6,533	10		0	6,533-	10-
01-03	63,725	6,533	10		0	6,533-	10-
02-04	63,725	6,533	10		0	6,533-	10-
03-05							
04-06							
05-07							
06-08	31,490	6,719	21		0	6,719-	21-
07-09	31,542	6,857	22	2,153	7	4,704-	15-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 344 GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	31,542	6,857	22	2,153	7	4,704-	15-
09-11	15,528	2,348	15	2,153	14	195-	1-
10-12	18,750	9,223	49		0	9,223-	49-
11-13	18,750	9,223	49		0	9,223-	49-
12-14	86,110	7,013	8		0	7,013-	8-
13-15	82,835		0		0		0
FIVE-YEAR AVERAGE							
11-15	60,951	5,534	9		0	5,534-	9-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1995	36,041	1,329	4		0	1,329-	4-
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	368	970	264	15,184		14,214	
2010							
2011	8,552	12,756	149		0	12,756-	149-
2012	19,982	30,858	154		0	30,858-	154-
2013	57,671		0		0		0
2014							
2015	23,086	7,520	33		0	7,520-	33-
TOTAL	145,700	53,432	37	15,184	10	38,248-	26-

## THREE-YEAR MOVING AVERAGES

95-97	12,014	443	4		0	443-	4-
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	123	323	264	5,061		4,738	
08-10	123	323	264	5,061		4,738	
09-11	2,973	4,575	154	5,061	170	486	16



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	9,511	14,538	153		0	14,538-	153-
11-13	28,735	14,538	51		0	14,538-	51-
12-14	25,885	10,286	40		0	10,286-	40-
13-15	26,919	2,507	9		0	2,507-	9-
FIVE-YEAR AVERAGE							
11-15	21,858	10,227	47		0	10,227-	47-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	1,263	47	4		0	47-	4-
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	1,141	33,120			0	33,120-	
2012							
2013							
2014							
2015							
TOTAL	2,404	33,167			0	33,167-	

## THREE-YEAR MOVING AVERAGES

95-97	421	16	4		0	16-	4-
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11	380	11,040			0	11,040-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	380	11,040			0	11,040-	
11-13	380	11,040			0	11,040-	
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	228	6,624			0	6,624-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	619	43	7	529	85	486	79
1977	51,877	328	1	150	0	178-	0
1978	393	21	5	333	85	312	79
1979							
1980							
1981							
1982							
1983							
1984							
1985	763	264	35		0	264-	35-
1986	17,761	15,241	86		0	15,241-	86-
1987	5,215		0		0		0
1988	13,043		0		0		0
1989							
1990							
1991	4,469	500	11		0	500-	11-
1992	5,166	18	0		0	18-	0
1993	28,316	949	3		0	949-	3-
1994	11,420	541	5		0	541-	5-
1995	3,295	95	3	57	2	38-	1-
1996	5,519	37	1		0	37-	1-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,392	543	39		0	543-	39-
2007	22,943	3,751	16		0	3,751-	16-
2008	405,495	17,057	4	6,215	2	10,841-	3-
2009	15,069	9,723	65		0	9,723-	65-
2010	200,353		0		0		0
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	8,173	18,886	231		0	18,886-	231-
2015	17,437	11,027	63		0	11,027-	63-
TOTAL	818,718	79,025	10	7,284	1	71,740-	9-

## THREE-YEAR MOVING AVERAGES

76-78	17,630	131	1	337	2	207	1
77-79	17,423	116	1	161	1	45	0
78-80	131	7	5	111	85	104	79
79-81							
80-82							
81-83							
82-84							
83-85	254	88	35		0	88-	35-
84-86	6,175	5,168	84		0	5,168-	84-
85-87	7,913	5,168	65		0	5,168-	65-
86-88	12,006	5,080	42		0	5,080-	42-
87-89	6,086		0		0		0
88-90	4,348		0		0		0
89-91	1,490	167	11		0	167-	11-
90-92	3,212	173	5		0	173-	5-
91-93	12,650	489	4		0	489-	4-
92-94	14,967	503	3		0	503-	3-
93-95	14,344	528	4	19	0	509-	4-
94-96	6,745	224	3	19	0	205-	3-
95-97	2,938	44	1	19	1	25-	1-
96-98	1,840	12	1		0	12-	1-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	464	181	39		0	181-	39-
05-07	8,112	1,431	18		0	1,431-	18-
06-08	143,277	7,117	5	2,072	1	5,045-	4-
07-09	147,836	10,177	7	2,072	1	8,105-	5-
08-10	206,973	8,927	4	2,072	1	6,855-	3-
09-11	71,808	3,241	5		0	3,241-	5-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	66,784		0		0		0
11-13							
12-14	2,724	6,295	231		0	6,295-	231-
13-15	8,536	9,971	117		0	9,971-	117-
FIVE-YEAR AVERAGE							
11-15	5,122	5,983	117		0	5,983-	117-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	9,504	33	0		0	33-	0
1973	27,523	3,513	13	640	2	2,873-	10-
1974	36,315	1,159	3	14,277	39	13,118	36
1975	31,274	5,356	17	9,236	30	3,880	12
1976	63,202	8,258	13	26,745	42	18,487	29
1977	329,812	36,179	11	72,773	22	36,594	11
1978	117,987	10,281	9	15,461	13	5,180	4
1979	167,581	39,068	23	28,697	17	10,371-	6-
1980	40,617	4,429	11	23,892	59	19,463	48
1981	111,864	7,931	7	8,463	8	532	0
1982	61,638	53,854	87	2,515	4	51,339-	83-
1983	52,035	19,019	37	8,841	17	10,178-	20-
1984	4,430		0		0		0
1985	217,227	102,797	47	2,908	1	99,889-	46-
1986	237,354	65,583	28	66,121	28	538	0
1987	409,677	90,072	22	155,385	38	65,313	16
1988	530,419	92,126	17	246,275	46	154,149	29
1989	100,959	9,246	9	5,536	5	3,710-	4-
1990	30,997	2,527	8		0	2,527-	8-
1991	129,160	3,993	3		0	3,993-	3-
1992	105,050	10,953	10		0	10,953-	10-
1993	204,560	31,374	15	5,264	3	26,110-	13-
1994	131,400	6,237	5	34,044	26	27,807	21
1995	582,642	16,868	3	9,988	2	6,880-	1-
1996	449,821	3,000	1		0	3,000-	1-
1997	304,959	33,813	11	14,615	5	19,198-	6-
1998	7,839	11,273	144	9	0	11,264-	144-
1999		107,665				107,665-	
2000	1,515	105,112		16,998		88,114-	
2001	40,883		0		0		0
2002	1,222,628	27,845	2		0	27,845-	2-
2003	13,875	8,599	62		0	8,599-	62-
2004	263,024	36,772	14		0	36,772-	14-
2005							
2006	2,146,397	367,595	17		0	367,595-	17-
2007	665,339	290,612	44		0	290,612-	44-
2008	3,404,433	139,017	4	54,436	2	84,581-	2-
2009	523,412	250,120	48		0	250,120-	48-
2010	335,979	161,304	48		0	161,304-	48-
2011	1,148,921	69,771	6		0	69,771-	6-
2012	3,119,015	446,972	14	217,828	7	229,144-	7-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	789,941	311,000	39		0	311,000-	39-
2014	458,805	141,102	31	54,000	12	87,102-	19-
2015	3,227,744	1,082,022	34	154,731	5	927,290-	29-
TOTAL	21,857,757	4,214,450	19	1,249,678	6	2,964,771-	14-

## THREE-YEAR MOVING AVERAGES

72-74	24,447	1,568	6	4,972	20	3,404	14
73-75	31,704	3,343	11	8,051	25	4,708	15
74-76	43,597	4,924	11	16,753	38	11,828	27
75-77	141,429	16,598	12	36,251	26	19,654	14
76-78	170,334	18,239	11	38,326	23	20,087	12
77-79	205,127	28,509	14	38,977	19	10,468	5
78-80	108,728	17,926	16	22,683	21	4,757	4
79-81	106,687	17,143	16	20,351	19	3,208	3
80-82	71,373	22,071	31	11,623	16	10,448-	15-
81-83	75,179	26,935	36	6,606	9	20,328-	27-
82-84	39,368	24,291	62	3,785	10	20,506-	52-
83-85	91,231	40,605	45	3,916	4	36,689-	40-
84-86	153,004	56,127	37	23,010	15	33,117-	22-
85-87	288,086	86,151	30	74,805	26	11,346-	4-
86-88	392,483	82,594	21	155,927	40	73,333	19
87-89	347,018	63,815	18	135,732	39	71,917	21
88-90	220,792	34,633	16	83,937	38	49,304	22
89-91	87,039	5,255	6	1,845	2	3,410-	4-
90-92	88,402	5,824	7		0	5,824-	7-
91-93	146,257	15,440	11	1,755	1	13,685-	9-
92-94	147,003	16,188	11	13,103	9	3,085-	2-
93-95	306,201	18,160	6	16,432	5	1,728-	1-
94-96	387,954	8,702	2	14,677	4	5,976	2
95-97	445,807	17,894	4	8,201	2	9,693-	2-
96-98	254,206	16,029	6	4,875	2	11,154-	4-
97-99	104,266	50,917	49	4,875	5	46,042-	44-
98-00	3,118	74,683		5,669	182	69,014-	
99-01	14,133	70,926	502	5,666	40	65,260-	462-
00-02	421,675	44,319	11	5,666	1	38,653-	9-
01-03	425,795	12,148	3		0	12,148-	3-
02-04	499,842	24,405	5		0	24,405-	5-
03-05	92,300	15,124	16		0	15,124-	16-
04-06	803,140	134,789	17		0	134,789-	17-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	937,245	219,402	23		0	219,402-	23-
06-08	2,072,056	265,741	13	18,145	1	247,596-	12-
07-09	1,531,062	226,583	15	18,145	1	208,438-	14-
08-10	1,421,275	183,480	13	18,145	1	165,335-	12-
09-11	669,437	160,399	24		0	160,399-	24-
10-12	1,534,638	226,016	15	72,609	5	153,406-	10-
11-13	1,685,959	275,914	16	72,609	4	203,305-	12-
12-14	1,455,920	299,691	21	90,609	6	209,082-	14-
13-15	1,492,163	511,375	34	69,577	5	441,797-	30-
FIVE-YEAR AVERAGE							
11-15	1,748,885	410,173	23	85,312	5	324,861-	19-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	80,109	2,748	3	2,353	3	395-	0
1975	9,884	5,013	51	19,181	194	14,168	143
1976	63,081	30,554	48	12,398	20	18,156-	29-
1977	38,580	32,752	85	59,546	154	26,794	69
1978	34,789	49,395	142	8,604	25	40,791-	117-
1979	14,587	4,847	33	5,974	41	1,127	8
1980							
1981							
1982	20,560	4,178	20	4,278	21	100	0
1983	360	975	271	1,600	444	625	174
1984	3,387	13,663	403	5,928	175	7,735-	228-
1985	9,098	6,134	67	10,290	113	4,156	46
1986							
1987							
1988							
1989	3,250	8,836	272		0	8,836-	272-
1990							
1991	8,495	2,035	24		0	2,035-	24-
1992	131,331	52,432	40	804	1	51,628-	39-
1993							
1994							
1995							
1996	26,231	50,408	192	6,280	24	44,128-	168-
1997							
1998	110,605	159,051	144	129	0	158,922-	144-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,877	10,950	583		0	10,950-	583-
2007							
2008							
2009	53,943	7,060	13		0	7,060-	13-
2010	125,472	115,830	92	21,571	17	94,259-	75-
2011	21	4,244			0	4,244-	
2012	133,815	222,428	166	86,867	65	135,561-	101-
2013	84,626	10,254	12		0	10,254-	12-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	127,268	283,367	223	2,448	2	280,919-	221-
2015	22,677	78,105	344		0	78,105-	344-
TOTAL	1,104,045	1,155,258	105	248,251	22	907,007-	82-

## THREE-YEAR MOVING AVERAGES

74-76	51,025	12,772	25	11,311	22	1,461-	3-
75-77	37,182	22,773	61	30,375	82	7,602	20
76-78	45,483	37,567	83	26,849	59	10,718-	24-
77-79	29,319	28,998	99	24,708	84	4,290-	15-
78-80	16,459	18,081	110	4,859	30	13,221-	80-
79-81	4,862	1,616	33	1,991	41	376	8
80-82	6,853	1,393	20	1,426	21	33	0
81-83	6,973	1,718	25	1,959	28	242	3
82-84	8,102	6,272	77	3,935	49	2,337-	29-
83-85	4,282	6,924	162	5,939	139	985-	23-
84-86	4,162	6,599	159	5,406	130	1,193-	29-
85-87	3,033	2,045	67	3,430	113	1,385	46
86-88							
87-89	1,083	2,945	272		0	2,945-	272-
88-90	1,083	2,945	272		0	2,945-	272-
89-91	3,915	3,624	93		0	3,624-	93-
90-92	46,609	18,156	39	268	1	17,888-	38-
91-93	46,609	18,156	39	268	1	17,888-	38-
92-94	43,777	17,477	40	268	1	17,209-	39-
93-95							
94-96	8,744	16,803	192	2,093	24	14,709-	168-
95-97	8,744	16,803	192	2,093	24	14,709-	168-
96-98	45,612	69,820	153	2,136	5	67,683-	148-
97-99	36,868	53,017	144	43	0	52,974-	144-
98-00	36,868	53,017	144	43	0	52,974-	144-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	626	3,650	583		0	3,650-	583-
05-07	626	3,650	583		0	3,650-	583-
06-08	626	3,650	583		0	3,650-	583-
07-09	17,981	2,353	13		0	2,353-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	59,805	40,964	68	7,190	12	33,773-	56-
09-11	59,812	42,378	71	7,190	12	35,188-	59-
10-12	86,436	114,167	132	36,146	42	78,021-	90-
11-13	72,820	78,975	108	28,956	40	50,020-	69-
12-14	115,236	172,016	149	29,772	26	142,245-	123-
13-15	78,190	123,909	158	816	1	123,093-	157-
FIVE-YEAR AVERAGE							
11-15	73,681	119,679	162	17,863	24	101,816-	138-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	27,938	19,333	69	8,910	32	10,423-	37-
1973	6,443	2,763	43	36,502	567	33,739	524
1974	36,081	13,883	38	11,252	31	2,631-	7-
1975	31,006	14,970	48	14,879	48	91-	0
1976	58,590	40,898	70	16,677	28	24,221-	41-
1977	9,197	4,587	50	3,595	39	992-	11-
1978	131,666	53,085	40	54,640	41	1,555	1
1979	41,446	43,084	104	5,180	12	37,904-	91-
1980	63,017	50,091	79	13,593	22	36,498-	58-
1981	24,516	15,709	64	7,164	29	8,545-	35-
1982	47,269	44,204	94	24,766	52	19,438-	41-
1983	13,572	12,785	94	23,331	172	10,546	78
1984	27,608	33,295	121	4,913	18	28,382-	103-
1985	37,544	23,233	62	3,083	8	20,150-	54-
1986	49,007	51,511	105	11,485	23	40,026-	82-
1987	76,286	76,088	100	1,216	2	74,872-	98-
1988	104,755	44,133	42	5,958	6	38,175-	36-
1989	131,938	118,951	90	86,007	65	32,944-	25-
1990	70,809	40,334	57	25,218	36	15,116-	21-
1991	139,613	40,109	29	1,345	1	38,764-	28-
1992	55,786	5,622	10	4,333	8	1,289-	2-
1993	19,383	10,081	52	4,586	24	5,495-	28-
1994	85,604	20,589	24	37,583	44	16,994	20
1995	27,541	32,810	119	8,179	30	24,631-	89-
1996	20,902	40,167	192	5,004	24	35,163-	168-
1997	354,471	39,303	11	16,988	5	22,315-	6-
1998	16,195	23,289	144	19	0	23,270-	144-
1999							
2000	33,756		0		0		0
2001	28,631	2,777	10	18	0	2,759-	10-
2002							
2003	124,060	26,319	21	516-	0	26,835-	22-
2004	563	8,868			0	8,868-	
2005							
2006	243,925	129,294-	53-		0	129,294	53
2007	105,188	208,464	198		0	208,464-	198-
2008	56,090	218,931	390		0	218,931-	390-
2009	167,620	429,090	256	2,474	1	426,616-	255-
2010	59,796	59,415	99		0	59,415-	99-
2011	276,058	206,654	75		0	206,654-	75-
2012	147,653	303,559	206		0	303,559-	206-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	154,719	477,777	309		0	477,777-	309-
2014	252,096	407,782	162	31,287	12	376,495-	149-
2015	553,177	695,254	126	18,067	3	677,187-	122-
TOTAL	3,911,515	3,830,504	98	487,736	12	3,342,768-	85-

## THREE-YEAR MOVING AVERAGES

72-74	23,487	11,993	51	18,888	80	6,895	29
73-75	24,510	10,539	43	20,878	85	10,339	42
74-76	41,892	23,250	56	14,269	34	8,981-	21-
75-77	32,931	20,152	61	11,717	36	8,435-	26-
76-78	66,484	32,857	49	24,971	38	7,886-	12-
77-79	60,770	33,585	55	21,138	35	12,447-	20-
78-80	78,710	48,753	62	24,471	31	24,282-	31-
79-81	42,993	36,295	84	8,646	20	27,649-	64-
80-82	44,934	36,668	82	15,174	34	21,494-	48-
81-83	28,452	24,233	85	18,420	65	5,812-	20-
82-84	29,483	30,095	102	17,670	60	12,425-	42-
83-85	26,241	23,104	88	10,442	40	12,662-	48-
84-86	38,053	36,013	95	6,494	17	29,519-	78-
85-87	54,279	50,277	93	5,261	10	45,016-	83-
86-88	76,683	57,244	75	6,220	8	51,024-	67-
87-89	104,326	79,724	76	31,060	30	48,664-	47-
88-90	102,501	67,806	66	39,061	38	28,745-	28-
89-91	114,120	66,465	58	37,523	33	28,941-	25-
90-92	88,736	28,688	32	10,299	12	18,390-	21-
91-93	71,594	18,604	26	3,421	5	15,183-	21-
92-94	53,591	12,097	23	15,501	29	3,403	6
93-95	44,176	21,160	48	16,783	38	4,377-	10-
94-96	44,682	31,189	70	16,922	38	14,267-	32-
95-97	134,305	37,427	28	10,057	7	27,370-	20-
96-98	130,523	34,253	26	7,337	6	26,916-	21-
97-99	123,555	20,864	17	5,669	5	15,195-	12-
98-00	16,650	7,763	47	6	0	7,757-	47-
99-01	20,796	926	4	6	0	920-	4-
00-02	20,796	926	4	6	0	920-	4-
01-03	50,897	9,699	19	166-	0	9,865-	19-
02-04	41,541	11,729	28	172-	0	11,901-	29-
03-05	41,541	11,729	28	172-	0	11,901-	29-
04-06	81,496	40,142-	49-		0	40,142	49

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	116,371	26,390	23		0	26,390-	23-
06-08	135,068	99,367	74		0	99,367-	74-
07-09	109,632	285,495	260	825	1	284,670-	260-
08-10	94,502	235,812	250	825	1	234,987-	249-
09-11	167,825	231,720	138	825	0	230,895-	138-
10-12	161,169	189,876	118		0	189,876-	118-
11-13	192,810	329,330	171		0	329,330-	171-
12-14	184,823	396,373	214	10,429	6	385,944-	209-
13-15	319,998	526,938	165	16,451	5	510,487-	160-
FIVE-YEAR AVERAGE							
11-15	276,741	418,205	151	9,871	4	408,335-	148-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	41,755	24,889	60	17,286	41	7,603-	18-
1973	23,069	5,031	22	30,024	130	24,993	108
1974	74,884	34,409	46	15,192	20	19,217-	26-
1975	36,355	21,155	58	33,133	91	11,978	33
1976	155,602	97,925	63	33,304	21	64,621-	42-
1977	8,274	1,778	21	3,431	41	1,653	20
1978	174,718	95,877	55	96,189	55	312	0
1979	136,058	97,978	72	109,600	81	11,622	9
1980	88,788	83,134	94	42,446	48	40,688-	46-
1981	22,085	19,576	89	5,235	24	14,341-	65-
1982	101,611	83,419	82	15,440	15	67,979-	67-
1983	20,414	5,801	28	2,757	14	3,044-	15-
1984	33,900	60,494	178	15,519	46	44,975-	133-
1985	35,640	36,943	104	7,128	20	29,815-	84-
1986	13,323	38,341	288	27,856	209	10,485-	79-
1987	26,816	14,798	55	452-	2-	15,250-	57-
1988	56,186	34,305	61	2,595	5	31,710-	56-
1989	36,537	42,293	116	38,533	105	3,760-	10-
1990	157,597	33,346	21	12,220	8	21,126-	13-
1991	141,259	45,298	32	2,324	2	42,974-	30-
1992	122,126	12,248	10	4,429	4	7,819-	6-
1993	21,079	3,946	19	3,117	15	829-	4-
1994	96,818	20,608	21	19,442	20	1,166-	1-
1995	33,122	39,459	119	9,837	30	29,622-	89-
1996	67,890	130,466	192	16,254	24	114,212-	168-
1997	220,263	24,422	11	10,557	5	13,865-	6-
1998	81,524	117,232	144	95	0	117,137-	144-
1999							
2000	19,149		0		0		0
2001	9,747	2,212	23	6	0	2,206-	23-
2002							
2003	4,695	12,476	266		0	12,476-	266-
2004							
2005							
2006	187,304	56,934	30	12,504	7	44,430-	24-
2007	1,292	7,585	587		0	7,585-	587-
2008	39,171	39,527-	101-	7,978	20	47,505	121
2009	44,702	378,760	847	1,060	2	377,701-	845-
2010	163,189	81,482	50	75,753	46	5,730-	4-
2011	165,679	71,740-	43-		0	71,740	43
2012	265,927	263,496	99	9,999	4	253,497-	95-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	286,924	528,679	184	23,277	8	505,402-	176-
2014	409,195	291,289	71	8,851	2	282,438-	69-
2015	84,639	619,991	733	30,300	36	589,690-	697-
<b>TOTAL</b>	<b>3,709,306</b>	<b>3,356,809</b>	<b>90</b>	<b>743,218</b>	<b>20</b>	<b>2,613,591-</b>	<b>70-</b>

THREE-YEAR MOVING AVERAGES

72-74	46,569	21,443	46	20,834	45	609-	1-
73-75	44,769	20,198	45	26,116	58	5,918	13
74-76	88,947	51,163	58	27,210	31	23,953-	27-
75-77	66,744	40,286	60	23,289	35	16,997-	25-
76-78	112,865	65,193	58	44,308	39	20,885-	19-
77-79	106,350	65,211	61	69,740	66	4,529	4
78-80	133,188	92,330	69	82,745	62	9,585-	7-
79-81	82,310	66,896	81	52,427	64	14,469-	18-
80-82	70,828	62,043	88	21,040	30	41,003-	58-
81-83	48,037	36,265	75	7,811	16	28,455-	59-
82-84	51,975	49,905	96	11,239	22	38,666-	74-
83-85	29,985	34,413	115	8,468	28	25,945-	87-
84-86	27,621	45,259	164	16,834	61	28,425-	103-
85-87	25,260	30,027	119	11,511	46	18,517-	73-
86-88	32,108	29,148	91	10,000	31	19,148-	60-
87-89	39,846	30,465	76	13,559	34	16,907-	42-
88-90	83,440	36,648	44	17,783	21	18,865-	23-
89-91	111,798	40,312	36	17,692	16	22,620-	20-
90-92	140,327	30,297	22	6,324	5	23,973-	17-
91-93	94,821	20,497	22	3,290	3	17,207-	18-
92-94	80,008	12,267	15	8,996	11	3,271-	4-
93-95	50,340	21,338	42	10,799	21	10,539-	21-
94-96	65,943	63,511	96	15,178	23	48,333-	73-
95-97	107,092	64,782	60	12,216	11	52,566-	49-
96-98	123,226	90,707	74	8,969	7	81,738-	66-
97-99	100,596	47,218	47	3,551	4	43,667-	43-
98-00	33,558	39,077	116	32	0	39,046-	116-
99-01	9,632	737	8	2	0	735-	8-
00-02	9,632	737	8	2	0	735-	8-
01-03	4,814	4,896	102	2	0	4,894-	102-
02-04	1,565	4,159	266		0	4,159-	266-
03-05	1,565	4,159	266		0	4,159-	266-
04-06	62,435	18,978	30	4,168	7	14,810-	24-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	62,865	21,506	34	4,168	7	17,339-	28-
06-08	75,922	8,331	11	6,827	9	1,504-	2-
07-09	28,388	115,606	407	3,013	11	112,594-	397-
08-10	82,354	140,239	170	28,264	34	111,975-	136-
09-11	124,523	129,501	104	25,604	21	103,897-	83-
10-12	198,265	91,080	46	28,584	14	62,496-	32-
11-13	239,510	240,145	100	11,092	5	229,053-	96-
12-14	320,682	361,155	113	14,042	4	347,112-	108-
13-15	260,253	479,986	184	20,809	8	459,177-	176-
FIVE-YEAR AVERAGE							
11-15	242,473	326,343	135	14,485	6	311,858-	129-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 357 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	441		0	6	1	6	1
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
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1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	22,040	1,211	5	506	2	705-	3-
2009							
2010							
2011							
2012	166,872	251,732	151	48,334	29	203,397-	122-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 357 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	189,353	252,942	134	48,847	26	204,096-	108-

## THREE-YEAR MOVING AVERAGES

75-77	147		0	2	1	2	1
76-78							
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	7,347	404	5	169	2	235-	3-
07-09	7,347	404	5	169	2	235-	3-
08-10	7,347	404	5	169	2	235-	3-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 357 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11							
10-12	55,624	83,911	151	16,111	29	67,799-	122-
11-13	55,624	83,911	151	16,111	29	67,799-	122-
12-14	55,624	83,911	151	16,111	29	67,799-	122-
13-15							
FIVE-YEAR AVERAGE							
11-15	33,374	50,346	151	9,667	29	40,679-	122-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	5,979		0	85	1	85	1
1976							
1977	5,482	510	9	2,686	49	2,176	40
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998	131,846	189,594	144	155	0	189,439-	144-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	20,825		0		0		0
2007							
2008	191,873	17,055	9	7,131	4	9,924-	5-
2009	916	2,801	306		0	2,801-	306-
2010							
2011	8,492	2,951	35		0	2,951-	35-
2012	239,384	289,665	121	56,018	23	233,647-	98-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	604,797	502,577	83	66,075	11	436,502-	72-

## THREE-YEAR MOVING AVERAGES

75-77	3,820	170	4	924	24	754	20
76-78	1,827	170	9	895	49	725	40
77-79	1,827	170	9	895	49	725	40
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98	43,949	63,198	144	52	0	63,146-	144-
97-99	43,949	63,198	144	52	0	63,146-	144-
98-00	43,949	63,198	144	52	0	63,146-	144-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	6,942		0		0		0
05-07	6,942		0		0		0
06-08	70,899	5,685	8	2,377	3	3,308-	5-
07-09	64,263	6,619	10	2,377	4	4,242-	7-
08-10	64,263	6,619	10	2,377	4	4,242-	7-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	3,136	1,917	61		0	1,917-	61-
10-12	82,625	97,539	118	18,673	23	78,866-	95-
11-13	82,625	97,539	118	18,673	23	78,866-	95-
12-14	79,795	96,555	121	18,673	23	77,882-	98-
13-15							
FIVE-YEAR AVERAGE							
11-15	49,575	58,523	118	11,204	23	47,320-	95-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 361 STRUCTURES AND IMPROVMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	62,188	298	0	1,949	3	1,651	3
1976	89		0	30	34	30	34
1977	3,383	4,011	119	7,650	226	3,639	108
1978							
1979	15,209	15,022	99		0	15,022-	99-
1980							
1981							
1982	1,167	1,582	136		0	1,582-	136-
1983	10,896	2,037	19	1,691	16	346-	3-
1984	2,212	282	13		0	282-	13-
1985	5,912	1,531	26		0	1,531-	26-
1986	7,530	9,246	123	1,613	21	7,633-	101-
1987	13,280	693	5		0	693-	5-
1988	1,142		0		0		0
1989	2,985	225	8		0	225-	8-
1990							
1991	210	479	228		0	479-	228-
1992	2,274	36	2		0	36-	2-
1993	12,449	1,105	9		0	1,105-	9-
1994	39,323	651	2		0	651-	2-
1995	22,668	215	1	410	2	195	1
1996	45,010	1,988	4		0	1,988-	4-
1997							
1998	11,183	11,342	101	2,677	24	8,665-	77-
1999							
2000	2,139		0		0		0
2001							
2002							
2003	1,426		0		0		0
2004							
2005							
2006	19,330	14,657	76		0	14,657-	76-
2007	391,030	2,486	1		0	2,486-	1-
2008	2,951,209	3,915	0		0	3,915-	0
2009	40,036	5,592	14		0	5,592-	14-
2010	5,399	13,864	257		0	13,864-	257-
2011	14,411	13,564	94		0	13,564-	94-
2012	11,160	9,314	83		0	9,314-	83-
2013	13,609	7,161	53		0	7,161-	53-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	16,653		0		0		0
2015	81,049	11,333	14		0	11,333-	14-
TOTAL	3,806,562	132,628	3	16,020	0	116,608-	3-

## THREE-YEAR MOVING AVERAGES

75-77	21,887	1,436	7	3,210	15	1,773	8
76-78	1,157	1,337	116	2,560	221	1,223	106
77-79	6,197	6,344	102	2,550	41	3,794-	61-
78-80	5,070	5,007	99		0	5,007-	99-
79-81	5,070	5,007	99		0	5,007-	99-
80-82	389	527	136		0	527-	136-
81-83	4,021	1,206	30	564	14	643-	16-
82-84	4,758	1,300	27	564	12	737-	15-
83-85	6,340	1,283	20	564	9	720-	11-
84-86	5,218	3,686	71	538	10	3,149-	60-
85-87	8,907	3,823	43	538	6	3,286-	37-
86-88	7,317	3,313	45	538	7	2,775-	38-
87-89	5,802	306	5		0	306-	5-
88-90	1,376	75	5		0	75-	5-
89-91	1,065	235	22		0	235-	22-
90-92	828	172	21		0	172-	21-
91-93	4,978	540	11		0	540-	11-
92-94	18,015	597	3		0	597-	3-
93-95	24,813	657	3	137	1	520-	2-
94-96	35,667	951	3	137	0	815-	2-
95-97	22,559	734	3	137	1	598-	3-
96-98	18,731	4,443	24	892	5	3,551-	19-
97-99	3,728	3,781	101	892	24	2,888-	77-
98-00	4,441	3,781	85	892	20	2,888-	65-
99-01	713		0		0		0
00-02	713		0		0		0
01-03	475		0		0		0
02-04	475		0		0		0
03-05	475		0		0		0
04-06	6,443	4,886	76		0	4,886-	76-
05-07	136,787	5,714	4		0	5,714-	4-
06-08	1,120,523	7,019	1		0	7,019-	1-
07-09	1,127,425	3,997	0		0	3,997-	0
08-10	998,882	7,790	1		0	7,790-	1-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 361 STRUCTURES AND IMPROVMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	19,949	11,006	55		0	11,006-	55-
10-12	10,323	12,247	119		0	12,247-	119-
11-13	13,060	10,013	77		0	10,013-	77-
12-14	13,807	5,492	40		0	5,492-	40-
13-15	37,104	6,165	17		0	6,165-	17-
FIVE-YEAR AVERAGE							
11-15	27,376	8,274	30		0	8,274-	30-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	194,729	12,736	7	13,978	7	1,242	1
1973	42,514	5,623	13	9,696	23	4,073	10
1974	113,004	5,763	5	24,779	22	19,016	17
1975	318,921	10,989	3	33,190	10	22,201	7
1976	93,350	11,531	12	35,762	38	24,231	26
1977	63,267	29,362	46	50,366	80	21,004	33
1978	407,897	18,874	5	58,063	14	39,189	10
1979	350,793	62,820	18	12,692	4	50,128-	14-
1980	167,925	9,421-	6-	35,828	21	45,249	27
1981	68,573	27,634	40	887	1	26,747-	39-
1982	232,965	77,618	33	139,316	60	61,698	26
1983	162,672	23,125	14	31,251	19	8,126	5
1984	90,385	6,843	8	2,582	3	4,261-	5-
1985	66,363	7,816	12	58	0	7,758-	12-
1986	360,887	99,226	27	3,855	1	95,371-	26-
1987	670,901	36,271	5	56,997	8	20,726	3
1988	201,228	52,621	26		0	52,621-	26-
1989	318,283	41,203	13	7,621	2	33,582-	11-
1990	29,520	10,413	35	11	0	10,402-	35-
1991	345,833	18,189	5		0	18,189-	5-
1992	260,448	438	0		0	438-	0
1993	88,961		0		0		0
1994	157,468	1,003	1	91	0	912-	1-
1995	644,342	6,119	1	11,640	2	5,521	1
1996	1,452,240	64,148	4		0	64,148-	4-
1997	171,306	85,952	50	33,538	20	52,414-	31-
1998	42,480	43,085	101	10,168	24	32,917-	77-
1999							
2000	37,760		0		0		0
2001	424,172	5,081	1		0	5,081-	1-
2002	857	255	30		0	255-	30-
2003	2,124	5,308	250		0	5,308-	250-
2004	261,151	67,251	26		0	67,251-	26-
2005							
2006	639,554	239,122	37		0	239,122-	37-
2007	1,258,626	72,772	6		0	72,772-	6-
2008	12,592,836	217,883	2	419	0	217,464-	2-
2009	894,286	486,883	54		0	486,883-	54-
2010	100,421	114,943	114		0	114,943-	114-
2011	517,602	226,623	44		0	226,623-	44-
2012	824,388	126,025	15	1,771	0	124,255-	15-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	1,574,062	334,507	21	559	0	333,949-	21-
2014	323,005	218,574	68	2,748	1	215,826-	67-
2015	854,431	278,424	33	37,326	4	241,098-	28-
TOTAL	27,422,528	3,143,633	11	615,192	2	2,528,441-	9-

## THREE-YEAR MOVING AVERAGES

72-74	116,749	8,041	7	16,151	14	8,110	7
73-75	158,146	7,458	5	22,555	14	15,097	10
74-76	175,092	9,428	5	31,244	18	21,816	12
75-77	158,513	17,294	11	39,773	25	22,479	14
76-78	188,171	19,922	11	48,064	26	28,141	15
77-79	273,986	37,019	14	40,374	15	3,355	1
78-80	308,872	24,091	8	35,528	12	11,437	4
79-81	195,764	27,011	14	16,469	8	10,542-	5-
80-82	156,488	31,944	20	58,677	37	26,733	17
81-83	154,737	42,792	28	57,151	37	14,359	9
82-84	162,007	35,862	22	57,716	36	21,854	13
83-85	106,473	12,595	12	11,297	11	1,298-	1-
84-86	172,545	37,962	22	2,165	1	35,797-	21-
85-87	366,050	47,771	13	20,303	6	27,468-	8-
86-88	411,005	62,706	15	20,284	5	42,422-	10-
87-89	396,804	43,365	11	21,539	5	21,826-	6-
88-90	183,010	34,746	19	2,544	1	32,202-	18-
89-91	231,212	23,268	10	2,544	1	20,724-	9-
90-92	211,934	9,680	5	4	0	9,676-	5-
91-93	231,747	6,209	3		0	6,209-	3-
92-94	168,959	480	0	30	0	450-	0
93-95	296,924	2,374	1	3,910	1	1,536	1
94-96	751,350	23,757	3	3,910	1	19,846-	3-
95-97	755,963	52,073	7	15,059	2	37,014-	5-
96-98	555,342	64,395	12	14,569	3	49,826-	9-
97-99	71,262	43,012	60	14,569	20	28,444-	40-
98-00	26,747	14,362	54	3,389	13	10,972-	41-
99-01	153,977	1,694	1		0	1,694-	1-
00-02	154,263	1,779	1		0	1,779-	1-
01-03	142,384	3,548	2		0	3,548-	2-
02-04	88,044	24,271	28		0	24,271-	28-
03-05	87,758	24,186	28		0	24,186-	28-
04-06	300,235	102,124	34		0	102,124-	34-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	632,727	103,965	16		0	103,965-	16-
06-08	4,830,339	176,592	4	140	0	176,453-	4-
07-09	4,915,249	259,179	5	140	0	259,040-	5-
08-10	4,529,181	273,236	6	140	0	273,097-	6-
09-11	504,103	276,150	55		0	276,150-	55-
10-12	480,804	155,864	32	590	0	155,273-	32-
11-13	972,017	229,052	24	776	0	228,275-	23-
12-14	907,151	226,369	25	1,693	0	224,676-	25-
13-15	917,166	277,169	30	13,544	1	263,624-	29-
FIVE-YEAR AVERAGE							
11-15	818,697	236,831	29	8,481	1	228,350-	28-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	86,876	98,888	114	30,984	36	67,904-	78-
1973	112,681	117,281	104	85,526	76	31,755-	28-
1974	93,401	115,319	123	114,123	122	1,196-	1-
1975	97,706	129,585	133	43,943	45	85,642-	88-
1976	138,110	192,708	140	42,488	31	150,220-	109-
1977	102,019	125,384	123	46,733	46	78,651-	77-
1978	132,933	220,131	166	47,060	35	173,071-	130-
1979	138,467	258,902	187	37,323	27	221,579-	160-
1980	169,410	344,068	203	24,442	14	319,626-	189-
1981	155,231	346,621	223	41,343	27	305,278-	197-
1982	162,068	370,293	228	70,487	43	299,806-	185-
1983	178,082	325,544	183	70,702	40	254,842-	143-
1984	277,367	449,322	162	79,503	29	369,819-	133-
1985	244,216	449,184	184	84,511	35	364,673-	149-
1986	327,100	586,252	179	183,591	56	402,661-	123-
1987	205,456	403,590	196	170,413	83	233,177-	113-
1988	326,944	326,763	100	250,362	77	76,401-	23-
1989	251,258	218,569	87	168,106	67	50,463-	20-
1990	232,795	250,811	108	179,224	77	71,587-	31-
1991	230,349	222,671	97	165,771	72	56,900-	25-
1992	167,920	186,975	111	101,865	61	85,110-	51-
1993	176,283	180,183	102	63,356	36	116,827-	66-
1994	194,097	250,359	129	56,918	29	193,441-	100-
1995	165,819	229,279	138	13,724	8	215,555-	130-
1996	202,113	111,359	55	30,288	15	81,071-	40-
1997	270,517	135,729	50	52,961	20	82,768-	31-
1998	118,509	120,198	101	28,365	24	91,833-	77-
1999	10,018	70,733	706	59,952	598	10,781-	108-
2000	63,143	649,282		121,595	193	527,687-	836-
2001	239,428	111,588	47	10,685	4	100,903-	42-
2002	103,870	664,097	639	2,257	2	661,840-	637-
2003	91,959	742,602	808	502	1	742,101-	807-
2004	32,132	426,047		414	1	425,633-	
2005							
2006	57,426	290,070	505		0	290,070-	505-
2007	119,678	371,344	310	40,543	34	330,800-	276-
2008	10,376	48,685	469		0	48,685-	469-
2009	887,654	4,995,735	563	25,499	3	4,970,236-	560-
2010	1,151,012	2,155,538	187	10,659	1	2,144,879-	186-
2011	1,601,286	1,269,326	79	20,668	1	1,248,658-	78-
2012	1,171,919	2,211,010	189	16,631	1	2,194,379-	187-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	928,004	938,414	101	4,892	1	933,522-	101-
2014	1,350,739	3,139,620	232	213,141	16	2,926,478-	217-
2015	1,562,249	1,666,674	107	10,551	1	1,656,124-	106-
TOTAL	14,338,619	26,516,733	185	2,822,101	20	23,694,632-	165-

## THREE-YEAR MOVING AVERAGES

72-74	97,653	110,496	113	76,878	79	33,618-	34-
73-75	101,263	120,728	119	81,197	80	39,531-	39-
74-76	109,739	145,871	133	66,851	61	79,019-	72-
75-77	112,612	149,226	133	44,388	39	104,838-	93-
76-78	124,354	179,408	144	45,427	37	133,981-	108-
77-79	124,473	201,472	162	43,705	35	157,767-	127-
78-80	146,937	274,367	187	36,275	25	238,092-	162-
79-81	154,369	316,530	205	34,369	22	282,161-	183-
80-82	162,236	353,661	218	45,424	28	308,237-	190-
81-83	165,127	347,486	210	60,844	37	286,642-	174-
82-84	205,839	381,720	185	73,564	36	308,156-	150-
83-85	233,222	408,017	175	78,239	34	329,778-	141-
84-86	282,894	494,919	175	115,868	41	379,051-	134-
85-87	258,924	479,675	185	146,172	56	333,504-	129-
86-88	286,500	438,868	153	201,455	70	237,413-	83-
87-89	261,219	316,307	121	196,294	75	120,014-	46-
88-90	270,332	265,381	98	199,231	74	66,150-	24-
89-91	238,134	230,684	97	171,034	72	59,650-	25-
90-92	210,355	220,152	105	148,953	71	71,199-	34-
91-93	191,517	196,610	103	110,331	58	86,279-	45-
92-94	179,433	205,839	115	74,046	41	131,793-	73-
93-95	178,733	219,940	123	44,666	25	175,274-	98-
94-96	187,343	196,999	105	33,643	18	163,356-	87-
95-97	212,816	158,789	75	32,324	15	126,465-	59-
96-98	197,046	122,429	62	37,205	19	85,224-	43-
97-99	133,015	108,887	82	47,093	35	61,794-	46-
98-00	63,890	280,071	438	69,971	110	210,100-	329-
99-01	104,196	277,201	266	64,077	61	213,124-	205-
00-02	135,480	474,989	351	44,846	33	430,143-	317-
01-03	145,086	506,096	349	4,481	3	501,615-	346-
02-04	75,987	610,916	804	1,058	1	609,858-	803-
03-05	41,364	389,550	942	305	1	389,245-	941-
04-06	29,853	238,706	800	138	0	238,568-	799-



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## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	59,035	220,471	373	13,514	23	206,957-	351-
06-08	62,493	236,700	379	13,514	22	223,185-	357-
07-09	339,236	1,805,254	532	22,014	6	1,783,240-	526-
08-10	683,014	2,399,986	351	12,053	2	2,387,933-	350-
09-11	1,213,317	2,806,866	231	18,942	2	2,787,924-	230-
10-12	1,308,072	1,878,625	144	15,986	1	1,862,639-	142-
11-13	1,233,736	1,472,917	119	14,064	1	1,458,853-	118-
12-14	1,150,221	2,096,348	182	78,221	7	2,018,127-	175-
13-15	1,280,331	1,914,903	150	76,194	6	1,838,708-	144-
FIVE-YEAR AVERAGE							
11-15	1,322,839	1,845,009	139	53,177	4	1,791,832-	135-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	301,704	147,110	49	216,547	72	69,437	23
1973	307,960	148,980	48	388,352	126	239,372	78
1974	274,179	154,786	56	226,615	83	71,829	26
1975	298,983	192,596	64	168,453	56	24,143-	8-
1976	471,655	276,041	59	325,589	69	49,548	11
1977	336,851	166,049	49	181,566	54	15,517	5
1978	547,210	320,086	58	168,169	31	151,917-	28-
1979	452,863	305,648	67	227,306	50	78,342-	17-
1980	552,752	449,450	81	334,664	61	114,786-	21-
1981	527,829	40,730	8	86,062	16	45,332	9
1982	543,637	475,181	87	140,888	26	334,293-	61-
1983	665,940	715,609	107	158,787	24	556,822-	84-
1984	479,926	453,369	94	54,479	11	398,890-	83-
1985	335,524	681,921	203	118,626	35	563,295-	168-
1986	734,893	724,359	99	217,015	30	507,344-	69-
1987	201,036	394,908	196	166,747	83	228,161-	113-
1988	629,361	629,014	100	481,942	77	147,072-	23-
1989	612,376	532,708	87	409,717	67	122,991-	20-
1990	574,864	619,351	108	442,575	77	176,776-	31-
1991	806,506	779,626	97	580,404	72	199,222-	25-
1992	472,440	526,051	111	286,595	61	239,456-	51-
1993	534,481	530,708	99	185,260	35	345,448-	65-
1994	280,298	365,627	130	83,123	30	282,504-	101-
1995	348,063	481,270	138	28,807	8	452,463-	130-
1996	388,888	214,268	55	58,277	15	155,991-	40-
1997	397,305	199,344	50	77,784	20	121,560-	31-
1998	236,765	240,139	101	56,670	24	183,469-	77-
1999	20,082	141,791	706	120,179	598	21,612-	108-
2000	85,859	694,247	809	173,188	202	521,059-	607-
2001	415,337	231,781	56	1,489-	0	233,270-	56-
2002	321,801	240,218	75	2,980-	1-	243,198-	76-
2003	1,357,459	283,055	21	73	0	282,982-	21-
2004	37,393	516,936		39	0	516,898-	
2005							
2006	95,400	434,964	456		0	434,964-	456-
2007	630,024	1,289,244	205	49,018	8	1,240,226-	197-
2008	171,790	74,845	44	156,808	91	81,963	48
2009	2,369,625	7,272,331	307	155,094	7	7,117,236-	300-
2010	2,089,940	2,163,477	104	31,712	2	2,131,765-	102-
2011	185,026	966,849	523	60,170	33	906,679-	490-
2012	2,359,917	2,467,708	105	16,968	1	2,450,740-	104-

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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	1,851,319	1,671,495	90	5,945	0	1,665,550-	90-
2014	1,732,260	1,718,155	99	59,995	3	1,658,160-	96-
2015	2,583,878	2,543,871	98	235,092	9	2,308,779-	89-
TOTAL	28,621,399	33,475,896	117	6,930,830	24	26,545,066-	93-

THREE-YEAR MOVING AVERAGES

72-74	294,614	150,292	51	277,171	94	126,879	43
73-75	293,707	165,454	56	261,140	89	95,686	33
74-76	348,272	207,808	60	240,219	69	32,411	9
75-77	369,163	211,562	57	225,203	61	13,641	4
76-78	451,905	254,059	56	225,108	50	28,951-	6-
77-79	445,641	263,928	59	192,347	43	71,581-	16-
78-80	517,608	358,395	69	243,380	47	115,015-	22-
79-81	511,148	265,276	52	216,011	42	49,265-	10-
80-82	541,406	321,787	59	187,205	35	134,582-	25-
81-83	579,135	410,507	71	128,579	22	281,928-	49-
82-84	563,168	548,053	97	118,051	21	430,002-	76-
83-85	493,797	616,966	125	110,631	22	506,336-	103-
84-86	516,781	619,883	120	130,040	25	489,843-	95-
85-87	423,818	600,396	142	167,463	40	432,933-	102-
86-88	521,763	582,760	112	288,568	55	294,192-	56-
87-89	480,924	518,877	108	352,802	73	166,075-	35-
88-90	605,534	593,691	98	444,745	73	148,946-	25-
89-91	664,582	643,895	97	477,565	72	166,330-	25-
90-92	617,937	641,676	104	436,525	71	205,151-	33-
91-93	604,476	612,128	101	350,753	58	261,375-	43-
92-94	429,073	474,129	111	184,993	43	289,136-	67-
93-95	387,614	459,202	118	99,063	26	360,138-	93-
94-96	339,083	353,722	104	56,736	17	296,986-	88-
95-97	378,085	298,294	79	54,956	15	243,338-	64-
96-98	340,986	217,917	64	64,244	19	153,673-	45-
97-99	218,051	193,758	89	84,878	39	108,880-	50-
98-00	114,235	358,726	314	116,679	102	242,047-	212-
99-01	173,759	355,940	205	97,293	56	258,647-	149-
00-02	274,332	388,749	142	56,240	21	332,509-	121-
01-03	698,199	251,685	36	1,465-	0	253,150-	36-
02-04	572,218	346,736	61	956-	0	347,692-	61-
03-05	464,951	266,664	57	37	0	266,626-	57-
04-06	44,264	317,300	717	13	0	317,287-	717-

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## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	241,808	574,736	238	16,339	7	558,397-	231-
06-08	299,072	599,684	201	68,609	23	531,076-	178-
07-09	1,057,147	2,878,806	272	120,307	11	2,758,500-	261-
08-10	1,543,785	3,170,217	205	114,538	7	3,055,679-	198-
09-11	1,548,197	3,467,552	224	82,325	5	3,385,227-	219-
10-12	1,544,961	1,866,011	121	36,283	2	1,829,728-	118-
11-13	1,465,421	1,702,017	116	27,694	2	1,674,323-	114-
12-14	1,981,165	1,952,453	99	27,636	1	1,924,817-	97-
13-15	2,055,819	1,977,840	96	100,344	5	1,877,497-	91-
FIVE-YEAR AVERAGE							
11-15	1,742,480	1,873,616	108	75,634	4	1,797,982-	103-

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## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	5,189	852	16	643	12	209-	4-
1973	22,232	1,779	8	3,224	15	1,445	6
1974	29,511	4,274	14	11,275	38	7,001	24
1975	4,380	2,836	65	1,156	26	1,680-	38-
1976	6,178	2,084	34	15,472	250	13,388	217
1977	11,937	8,531	71	6,894	58	1,637-	14-
1978	15,259	6,678	44	4,148	27	2,530-	17-
1979	9,259	3,465	37	8,279	89	4,814	52
1980	72,242	27,304	38	40,688	56	13,384	19
1981	10,030	3,751	37	13,322	133	9,571	95
1982	35,125	9,965	28	5,008	14	4,957-	14-
1983	17,862	17,007	95	3,869	22	13,138-	74-
1984	6,502	6,392	98	1,435	22	4,957-	76-
1985	12,231	5,830	48	4,181	34	1,649-	13-
1986	31,146	12,004	39	4,822	15	7,182-	23-
1987	22,046	12,871	58	6,568	30	6,303-	29-
1988	17,311	10,990	63	2,462	14	8,528-	49-
1989	27,180	4,722	17	6,004	22	1,282	5
1990	56,366	16,528	29	32,419	58	15,891	28
1991	17,777	10,111	57	728	4	9,383-	53-
1992	17,070	3,150	18	896	5	2,254-	13-
1993	2,544	2,826	111	59	2	2,767-	109-
1994	1,717	381	22	52	3	329-	19-
1995	18,148	25,093	138	1,502	8	23,591-	130-
1996	16,344	9,005	55	2,450	15	6,555-	40-
1997	1,108	556	50	217	20	339-	31-
1998	1,075	1,090	101	257	24	833-	77-
1999							
2000	216	183	85	104	48	79-	37-
2001	14,706	2,914	20	511	3	2,403-	16-
2002	41,863	6,954	17		0	6,954-	17-
2003							
2004	1,532	21,408			0	21,408-	
2005							
2006							
2007	2,190	16,257	742		0	16,257-	742-
2008		65				65-	
2009	9,720	42,333	436	611	6	41,722-	429-
2010	133,388	483,416	362	10,169	8	473,246-	355-
2011	9,214	81,226	882	11,342	123	69,884-	758-
2012	169,432	152,537	90	3,255	2	149,282-	88-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	13,099	3,060	23		0	3,060-	23-
2014	3,121	8,190	262		0	8,190-	262-
2015	144,362	150	0	2,817	2	2,667	2
TOTAL	1,030,612	1,028,767	100	206,839	20	821,928-	80-

## THREE-YEAR MOVING AVERAGES

72-74	18,977	2,302	12	5,047	27	2,746	14
73-75	18,708	2,963	16	5,218	28	2,255	12
74-76	13,356	3,065	23	9,301	70	6,236	47
75-77	7,498	4,484	60	7,841	105	3,357	45
76-78	11,125	5,764	52	8,838	79	3,074	28
77-79	12,152	6,225	51	6,440	53	216	2
78-80	32,253	12,482	39	17,705	55	5,223	16
79-81	30,510	11,507	38	20,763	68	9,256	30
80-82	39,132	13,673	35	19,673	50	5,999	15
81-83	21,006	10,241	49	7,400	35	2,841-	14-
82-84	19,830	11,121	56	3,437	17	7,684-	39-
83-85	12,198	9,743	80	3,162	26	6,581-	54-
84-86	16,626	8,075	49	3,479	21	4,596-	28-
85-87	21,808	10,235	47	5,190	24	5,045-	23-
86-88	23,501	11,955	51	4,617	20	7,338-	31-
87-89	22,179	9,528	43	5,011	23	4,516-	20-
88-90	33,619	10,747	32	13,628	41	2,882	9
89-91	33,774	10,454	31	13,050	39	2,597	8
90-92	30,404	9,930	33	11,348	37	1,418	5
91-93	12,464	5,362	43	561	5	4,801-	39-
92-94	7,110	2,119	30	336	5	1,783-	25-
93-95	7,470	9,433	126	538	7	8,896-	119-
94-96	12,070	11,493	95	1,335	11	10,158-	84-
95-97	11,867	11,551	97	1,390	12	10,162-	86-
96-98	6,176	3,550	57	975	16	2,576-	42-
97-99	728	549	75	158	22	391-	54-
98-00	430	424	99	120	28	304-	71-
99-01	4,974	1,032	21	205	4	827-	17-
00-02	18,928	3,350	18	205	1	3,145-	17-
01-03	18,856	3,289	17	170	1	3,119-	17-
02-04	14,465	9,454	65		0	9,454-	65-
03-05	510	7,136			0	7,136-	
04-06	510	7,136			0	7,136-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	730	5,419	742		0	5,419-	742-
06-08	730	5,441	745		0	5,441-	745-
07-09	3,970	19,552	492	204	5	19,348-	487-
08-10	47,702	175,271	367	3,594	8	171,678-	360-
09-11	50,774	202,325	398	7,374	15	194,951-	384-
10-12	104,011	239,059	230	8,255	8	230,804-	222-
11-13	63,915	78,941	124	4,865	8	74,075-	116-
12-14	61,884	54,595	88	1,085	2	53,511-	86-
13-15	53,527	3,800	7	939	2	2,861-	5-
FIVE-YEAR AVERAGE							
11-15	67,846	49,032	72	3,483	5	45,550-	67-

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## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	180,805	22,921	13	444,619	246	421,698	233
1973	62,213	14,490	23	31,624	51	17,134	28
1974	130,232	48,850	38	113,588	87	64,738	50
1975	100,997	21,957	22	78,922	78	56,965	56
1976	88,600	31,098	35	74,432	84	43,334	49
1977	106,792	25,685	24	58,286	55	32,601	31
1978	87,661	23,850	27	29,448	34	5,598	6
1979	106,182	39,075	37	63,031	59	23,956	23
1980	245,023	82,494	34	186,304	76	103,810	42
1981	77,333	49,748	64	54,571	71	4,823	6
1982	143,403	45,640	32	40,631	28	5,009-	3-
1983	207,947	37,671	18	190,922	92	153,251	74
1984	101,471	47,206	47	44,424	44	2,782-	3-
1985	91,883	44,719	49	39,025	42	5,694-	6-
1986	200,003	98,283	49	77,305	39	20,978-	10-
1987	156,282	34,936	22	71,337	46	36,401	23
1988	142,346	35,775	25	107,914	76	72,139	51
1989	185,975	87,581	47	117,400	63	29,819	16
1990	192,163	68,680	36	117,904	61	49,224	26
1991	202,959	132,937	65	45,929	23	87,008-	43-
1992	113,814	38,151	34	11,199	10	26,952-	24-
1993	73,068	76,597	105	10,762	15	65,835-	90-
1994	102,703	65,828	64	28,919	28	36,909-	36-
1995	214,389	296,437	138	17,744	8	278,693-	130-
1996	408,232	224,926	55	61,176	15	163,750-	40-
1997	232,609	116,709	50	45,540	20	71,169-	31-
1998	21,926	22,238	101	5,248	24	16,990-	77-
1999	3,140	22,170	706	18,791	598	3,379-	108-
2000	24,745	27,465	111	12,836	52	14,629-	59-
2001	41,770	52,579	126	116	0	52,463-	126-
2002	286,355	68,961	24	1,674	1	67,287-	23-
2003	52,468	27,632	53		0	27,632-	53-
2004	17,852	146,249	819		0	146,249-	819-
2005							
2006	5,805	7,816	135		0	7,816-	135-
2007	121,047	132,334	109		0	132,334-	109-
2008	1,414	6,663	471		0	6,663-	471-
2009	158,363	1,474,791	931	54,750	35	1,420,041-	897-
2010	1,179,733	449,799	38	7,786	1	442,013-	37-
2011	299,028	350,205	117	100,654	34	249,552-	83-
2012	614,279	879,158	143	24,417	4	854,741-	139-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	322,300	89,594	28		0	89,594-	28-
2014	621,293	923,711	149	88,411	14	835,300-	134-
2015	282,084	250,420	89	68,829	24	181,591-	64-
TOTAL	8,008,689	6,744,030	84	2,546,468	32	4,197,562-	52-

## THREE-YEAR MOVING AVERAGES

72-74	124,417	28,754	23	196,610	158	167,857	135
73-75	97,814	28,432	29	74,711	76	46,279	47
74-76	106,610	33,968	32	88,981	83	55,012	52
75-77	98,796	26,247	27	70,547	71	44,300	45
76-78	94,351	26,878	28	54,055	57	27,178	29
77-79	100,212	29,537	29	50,255	50	20,718	21
78-80	146,289	48,473	33	92,928	64	44,455	30
79-81	142,846	57,106	40	101,302	71	44,196	31
80-82	155,253	59,294	38	93,835	60	34,541	22
81-83	142,894	44,353	31	95,375	67	51,022	36
82-84	150,940	43,506	29	91,992	61	48,487	32
83-85	133,767	43,199	32	91,457	68	48,258	36
84-86	131,119	63,403	48	53,585	41	9,818-	7-
85-87	149,389	59,313	40	62,556	42	3,243	2
86-88	166,210	56,331	34	85,519	51	29,187	18
87-89	161,534	52,764	33	98,884	61	46,120	29
88-90	173,495	64,012	37	114,406	66	50,394	29
89-91	193,699	96,399	50	93,744	48	2,655-	1-
90-92	169,645	79,923	47	58,344	34	21,579-	13-
91-93	129,947	82,562	64	22,630	17	59,932-	46-
92-94	96,528	60,192	62	16,960	18	43,232-	45-
93-95	130,053	146,287	112	19,142	15	127,146-	98-
94-96	241,775	195,730	81	35,946	15	159,784-	66-
95-97	285,077	212,691	75	41,487	15	171,204-	60-
96-98	220,922	121,291	55	37,321	17	83,970-	38-
97-99	85,892	53,706	63	23,193	27	30,513-	36-
98-00	16,604	23,958	144	12,292	74	11,666-	70-
99-01	23,218	34,071	147	10,581	46	23,490-	101-
00-02	117,623	49,668	42	4,875	4	44,793-	38-
01-03	126,864	49,724	39	597	0	49,127-	39-
02-04	118,892	80,947	68	558	0	80,389-	68-
03-05	23,440	57,960	247		0	57,960-	247-
04-06	7,886	51,355	651		0	51,355-	651-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	42,284	46,717	110		0	46,717-	110-
06-08	42,756	48,938	114		0	48,938-	114-
07-09	93,608	537,930	575	18,250	19	519,679-	555-
08-10	446,504	643,751	144	20,845	5	622,906-	140-
09-11	545,708	758,265	139	54,397	10	703,868-	129-
10-12	697,680	559,721	80	44,285	6	515,435-	74-
11-13	411,869	439,652	107	41,690	10	397,962-	97-
12-14	519,291	630,821	121	37,609	7	593,211-	114-
13-15	408,559	421,242	103	52,413	13	368,828-	90-
FIVE-YEAR AVERAGE							
11-15	427,797	498,618	117	56,462	13	442,155-	103-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	169,152	8	0	10,736	6	10,728	6
1973	240,023		0	40,615	17	40,615	17
1974	149,627	104	0	178,736	119	178,632	119
1975	135,551	305	0	21,643	16	21,338	16
1976	230,831	615	0	26,363	11	25,748	11
1977	151,983	13	0	2,377	2	2,364	2
1978	193,092	16	0	42,390	22	42,374	22
1979	253,924	111	0	118,770	47	118,659	47
1980	212,513	2,329-	1-	32,463	15	34,792	16
1981	201,233	56-	0	32,991	16	33,047	16
1982	203,899	73,305	36	26,415	13	46,890-	23-
1983	110,374	10,113	9	27,329	25	17,216	16
1984	141,058	215,371	153	37,136	26	178,235-	126-
1985	572,242	17,010	3	24,176	4	7,166	1
1986	955,707	466,501	49	55,334	6	411,167-	43-
1987	662,152	14,562	2	41,628	6	27,066	4
1988	570,247	37,991	7	3,283	1	34,708-	6-
1989	276,028	370,908	134	5,345	2	365,563-	132-
1990	170,575	15,313-	9-	8,859	5	24,172	14
1991	221,603	15,120	7	53,920	24	38,800	18
1992	432,054	10,061	2	78,434	18	68,373	16
1993	482,224	69,073	14	107,697	22	38,624	8
1994	2,774,303	74,767	3	350,156	13	275,389	10
1995	762,161-	1,053,427	138-	63,080	8-	990,347-	130
1996	395,687	218,015	55	59,297	15	158,718-	40-
1997	398,770	200,079	50	78,070	20	122,009-	31-
1998	160,617	162,906	101	38,444	24	124,462-	77-
1999							
2000	361,539	36,895	10	359,601	99	322,706	89
2001							
2002	837,394	240,244	29	229,205	27	11,039-	1-
2003	327,313	493,888	151	168,491	51	325,397-	99-
2004							
2005							
2006	991,937	642,503	65	40,523	4	601,980-	61-
2007							
2008	29,983	620,637		488,930		131,707-	439-
2009	528,348	692,178	131	125,154	24	567,024-	107-
2010	190,083	240,110	126	125,183	66	114,927-	60-
2011	89,118	240,211	270	203,668	229	36,543-	41-
2012	414,815	245,951	59	226,939	55	19,012-	5-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	1,357,714	81,824	6	146,907	11	65,082	5
2014	895,124	198,281	22	294,942	33	96,661	11
2015	260,203	458,476	176	250,062	96	208,415-	80-
TOTAL	15,986,878	7,183,882	45	4,225,292	26	2,958,590-	19-

## THREE-YEAR MOVING AVERAGES

72-74	186,267	37	0	76,696	41	76,658	41
73-75	175,067	136	0	80,331	46	80,195	46
74-76	172,003	341	0	75,581	44	75,239	44
75-77	172,788	311	0	16,794	10	16,483	10
76-78	191,969	215	0	23,710	12	23,495	12
77-79	199,666	47	0	54,512	27	54,466	27
78-80	219,843	734-	0	64,541	29	65,275	30
79-81	222,557	758-	0	61,408	28	62,166	28
80-82	205,882	23,640	11	30,623	15	6,983	3
81-83	171,835	27,787	16	28,912	17	1,124	1
82-84	151,777	99,596	66	30,293	20	69,303-	46-
83-85	274,558	80,831	29	29,547	11	51,284-	19-
84-86	556,336	232,961	42	38,882	7	194,079-	35-
85-87	730,034	166,024	23	40,379	6	125,645-	17-
86-88	729,369	173,018	24	33,415	5	139,603-	19-
87-89	502,809	141,154	28	16,752	3	124,402-	25-
88-90	338,950	131,195	39	5,829	2	125,366-	37-
89-91	222,735	123,572	55	22,708	10	100,864-	45-
90-92	274,744	3,289	1	47,071	17	43,782	16
91-93	378,627	31,418	8	80,017	21	48,599	13
92-94	1,229,527	51,300	4	178,762	15	127,462	10
93-95	831,455	399,089	48	173,644	21	225,445-	27-
94-96	802,610	448,736	56	157,511	20	291,225-	36-
95-97	10,765	490,507		66,816	621	423,691-	
96-98	318,358	193,667	61	58,604	18	135,063-	42-
97-99	186,462	120,995	65	38,838	21	82,157-	44-
98-00	174,052	66,600	38	132,682	76	66,081	38
99-01	120,513	12,298	10	119,867	99	107,569	89
00-02	399,644	92,380	23	196,269	49	103,889	26
01-03	388,236	244,711	63	132,565	34	112,145-	29-
02-04	388,236	244,711	63	132,565	34	112,145-	29-
03-05	109,104	164,629	151	56,164	51	108,466-	99-
04-06	330,646	214,168	65	13,508	4	200,660-	61-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	330,646	214,168	65	13,508	4	200,660-	61-
06-08	340,640	421,047	124	176,484	52	244,562-	72-
07-09	186,110	437,605	235	204,695	110	232,910-	125-
08-10	249,471	517,642	207	246,422	99	271,220-	109-
09-11	269,183	390,833	145	151,335	56	239,498-	89-
10-12	231,338	242,091	105	185,263	80	56,827-	25-
11-13	620,549	189,329	31	192,505	31	3,176	1
12-14	889,217	175,352	20	222,929	25	47,577	5
13-15	837,680	246,194	29	230,637	28	15,557-	2-
FIVE-YEAR AVERAGE							
11-15	603,395	244,949	41	224,503	37	20,445-	3-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 369.1 SERVICES - UNDERGROUND

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	5,982	1,978	33	2,027	34	49	1
1973	6,858	5,102	74	3,340	49	1,762-	26-
1974	23,595	8,751	37	14,536	62	5,785	25
1975	5,375	3,278	61	4,677	87	1,399	26
1976	8,079	3,790	47	4,815	60	1,025	13
1977	8,378	2,714	32	3,482	42	768	9
1978	5,289	3,695	70	2,311	44	1,384-	26-
1979	1,559	4,312	277	1,321	85	2,991-	192-
1980	18,627	10,258	55	8,669	47	1,589-	9-
1981	4,035	5,525	137	1,715-	43-	7,240-	179-
1982	17,760	15,258	86	3,779	21	11,479-	65-
1983	18,906	13,403	71	18,943	100	5,540	29
1984	19,841	9,953	50	5,857	30	4,096-	21-
1985	5,200	7,765	149	4,044	78	3,721-	72-
1986	3,660	6,477	177	1,856	51	4,621-	126-
1987	11,475	5,913	52	5,439	47	474-	4-
1988	2,136	2,155	101	63	3	2,092-	98-
1989	12,193	11,112	91	5,341	44	5,771-	47-
1990	11,156	6,640	60	1,556	14	5,084-	46-
1991	1,172	2,750	235	49	4	2,701-	230-
1992	6,267	16,177	258	1,499	24	14,678-	234-
1993	87,670	32,803	37	1,404	2	31,399-	36-
1994	3,677	16,746	455	231	6	16,515-	449-
1995	2,923	4,042	138	242	8	3,800-	130-
1996							
1997	2,975	1,493	50	582	20	911-	31-
1998	2,780	2,820	101	665	24	2,155-	78-
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	689	223	32		0	223-	32-
2007	2,362	215,321			0	215,321-	
2008							
2009	1,606	230,558			0	230,558-	
2010	22,544	160,033	710		0	160,033-	710-
2011	4,230	145,587			0	145,587-	
2012	125,015	717,460	574	3,976	3	713,483-	571-

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## ACCOUNT 369.1 SERVICES - UNDERGROUND

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	11,529	25,930	225		0	25,930-	225-
2014	344	808	235		0	808-	235-
2015	4		0		0		0
TOTAL	465,891	1,700,831	365	98,989	21	1,601,842-	344-

## THREE-YEAR MOVING AVERAGES

72-74	12,145	5,277	43	6,634	55	1,357	11
73-75	11,943	5,710	48	7,518	63	1,807	15
74-76	12,350	5,273	43	8,009	65	2,736	22
75-77	7,277	3,261	45	4,325	59	1,064	15
76-78	7,249	3,400	47	3,536	49	136	2
77-79	5,075	3,574	70	2,371	47	1,202-	24-
78-80	8,492	6,088	72	4,100	48	1,988-	23-
79-81	8,074	6,698	83	2,758	34	3,940-	49-
80-82	13,474	10,347	77	3,578	27	6,769-	50-
81-83	13,567	11,395	84	7,002	52	4,393-	32-
82-84	18,836	12,871	68	9,526	51	3,345-	18-
83-85	14,649	10,374	71	9,615	66	759-	5-
84-86	9,567	8,065	84	3,919	41	4,146-	43-
85-87	6,778	6,718	99	3,780	56	2,939-	43-
86-88	5,757	4,848	84	2,453	43	2,396-	42-
87-89	8,601	6,393	74	3,614	42	2,779-	32-
88-90	8,495	6,636	78	2,320	27	4,316-	51-
89-91	8,174	6,834	84	2,315	28	4,519-	55-
90-92	6,198	8,522	137	1,035	17	7,488-	121-
91-93	31,703	17,243	54	984	3	16,259-	51-
92-94	32,538	21,909	67	1,045	3	20,864-	64-
93-95	31,423	17,864	57	626	2	17,238-	55-
94-96	2,200	6,929	315	158	7	6,772-	308-
95-97	1,966	1,845	94	275	14	1,570-	80-
96-98	1,918	1,438	75	416	22	1,022-	53-
97-99	1,918	1,438	75	416	22	1,022-	53-
98-00	927	940	101	222	24	718-	78-
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	230	74	32		0	74-	32-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 369.1 SERVICES - UNDERGROUND

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	1,017	71,848			0	71,848-	
06-08	1,017	71,848			0	71,848-	
07-09	1,323	148,626			0	148,626-	
08-10	8,050	130,197			0	130,197-	
09-11	9,460	178,726			0	178,726-	
10-12	50,596	341,027	674	1,325	3	339,701-	671-
11-13	46,925	296,326	631	1,325	3	295,000-	629-
12-14	45,630	248,066	544	1,325	3	246,740-	541-
13-15	3,959	8,913	225		0	8,913-	225-
FIVE-YEAR AVERAGE							
11-15	28,224	177,957	631	795	3	177,162-	628-



LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 369.2 SERVICES - OVERHEAD

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	81,834	63,630	78	15,377	19	48,253-	59-
1973	157,853	72,086	46	40,436	26	31,650-	20-
1974	27,641	82,033	297	37,459	136	44,574-	161-
1975	109,041	92,198	85	21,797	20	70,401-	65-
1976	103,025	108,065	105	37,704	37	70,361-	68-
1977	100,894	115,708	115	34,652	34	81,056-	80-
1978	100,428	130,957	130	27,047	27	103,910-	103-
1979	93,855	133,559	142	42,378	45	91,181-	97-
1980	93,701	138,530	148	41,452	44	97,078-	104-
1981	84,721	150,614	178	32,097	38	118,517-	140-
1982	100,354	187,119	186	20,863-	21-	207,982-	207-
1983	106,374	202,985	191	3,557	3	199,428-	187-
1984	93,083	184,688	198	36,277	39	148,411-	159-
1985	79,987	184,000	230	22,953	29	161,047-	201-
1986	96,670	192,980	200	52,014	54	140,966-	146-
1987	79,882	156,918	196	66,257	83	90,661-	113-
1988	75,797	75,755	100	58,043	77	17,712-	23-
1989	66,533	57,894	87	44,536	67	13,358-	20-
1990	64,751	69,762	108	49,851	77	19,911-	31-
1991	48,468	46,852	97	34,880	72	11,972-	25-
1992	26,611	29,630	111	16,143	61	13,487-	51-
1993	31,909	32,615	102	11,468	36	21,147-	66-
1994	14,263	18,631	131	4,236	30	14,395-	101-
1995	11,188	15,470	138	926	8	14,544-	130-
1996	11,661	6,425	55	1,748	15	4,677-	40-
1997	6,788	3,406	50	1,329	20	2,077-	31-
1998	5,559	5,638	101	1,331	24	4,307-	77-
1999							
2000							
2001	2,294	7,648	333		0	7,648-	333-
2002	41,513	171,349	413		0	171,349-	413-
2003	94,957	161,654	170		0	161,654-	170-
2004							
2005							
2006	18	5,617			0	5,617-	
2007							
2008							
2009							
2010	63,114	127,294	202		0	127,294-	202-
2011	47,315	69,896	148		0	69,896-	148-
2012	60,108	318,944	531		0	318,944-	531-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 369.2 SERVICES - OVERHEAD

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	6,209		0		0		0
2014							
2015							
<b>TOTAL</b>	<b>2,188,398</b>	<b>3,420,550</b>	<b>156</b>	<b>715,085</b>	<b>33</b>	<b>2,705,465-</b>	<b>124-</b>

## THREE-YEAR MOVING AVERAGES

72-74	89,109	72,583	81	31,091	35	41,492-	47-
73-75	98,178	82,106	84	33,231	34	48,875-	50-
74-76	79,902	94,099	118	32,320	40	61,779-	77-
75-77	104,320	105,324	101	31,384	30	73,939-	71-
76-78	101,449	118,243	117	33,134	33	85,109-	84-
77-79	98,392	126,741	129	34,692	35	92,049-	94-
78-80	95,995	134,349	140	36,959	39	97,390-	101-
79-81	90,759	140,901	155	38,642	43	102,259-	113-
80-82	92,925	158,754	171	17,562	19	141,192-	152-
81-83	97,150	180,239	186	4,930	5	175,309-	180-
82-84	99,937	191,597	192	6,324	6	185,274-	185-
83-85	93,148	190,558	205	20,929	22	169,629-	182-
84-86	89,913	187,223	208	37,081	41	150,141-	167-
85-87	85,513	177,966	208	47,075	55	130,891-	153-
86-88	84,116	141,884	169	58,771	70	83,113-	99-
87-89	74,071	96,856	131	56,279	76	40,577-	55-
88-90	69,027	67,804	98	50,810	74	16,994-	25-
89-91	59,917	58,169	97	43,089	72	15,080-	25-
90-92	46,610	48,748	105	33,625	72	15,123-	32-
91-93	35,663	36,366	102	20,830	58	15,535-	44-
92-94	24,261	26,959	111	10,616	44	16,343-	67-
93-95	19,120	22,239	116	5,543	29	16,695-	87-
94-96	12,371	13,509	109	2,303	19	11,205-	91-
95-97	9,879	8,434	85	1,334	14	7,099-	72-
96-98	8,003	5,156	64	1,469	18	3,687-	46-
97-99	4,116	3,015	73	887	22	2,128-	52-
98-00	1,853	1,879	101	444	24	1,436-	77-
99-01	765	2,549	333		0	2,549-	333-
00-02	14,602	59,666	409		0	59,666-	409-
01-03	46,255	113,550	245		0	113,550-	245-
02-04	45,490	111,001	244		0	111,001-	244-
03-05	31,652	53,885	170		0	53,885-	170-
04-06	6	1,872			0	1,872-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 369.2 SERVICES - OVERHEAD

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	6	1,872			0	1,872-	
06-08	6	1,872			0	1,872-	
07-09							
08-10	21,038	42,431	202		0	42,431-	202-
09-11	36,809	65,730	179		0	65,730-	179-
10-12	56,845	172,045	303		0	172,045-	303-
11-13	37,877	129,613	342		0	129,613-	342-
12-14	22,106	106,315	481		0	106,315-	481-
13-15	2,070		0		0		0
FIVE-YEAR AVERAGE							
11-15	22,726	77,768	342		0	77,768-	342-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	67,710	493	1	1,576	2	1,083	2
1973	87,218	944	1	2,411	3	1,467	2
1974	82,009	1,356	2	4,458	5	3,102	4
1975	80,281	988	1	735	1	253-	0
1976	106,187	1,008	1	2,601	2	1,593	2
1977	93,242	939	1	2,648	3	1,709	2
1978	106,298	733	1	3,963	4	3,230	3
1979	96,427	1,299	1	4,452	5	3,153	3
1980	162,946	612	0	1,921	1	1,309	1
1981	88,463	1,363	2	2,169	2	806	1
1982	118,455	1,845	2	888	1	957-	1-
1983	111,470	2,338	2	1,187	1	1,151-	1-
1984	140,196	1,606	1	1,101	1	505-	0
1985	118,196	664	1	1,839	2	1,175	1
1986	469,663	153	0	1,521	0	1,368	0
1987	507,099	5,543	1	5,646	1	103	0
1988	397,772	4,332	1	3,866	1	466-	0
1989	509,256	43,076	8	60,395	12	17,319	3
1990	269,810	37,279	14	3,617	1	33,662-	12-
1991	306,721	33,402	11	1,644	1	31,758-	10-
1992	500,495	42,423	8	8,146	2	34,277-	7-
1993	467,650	42,980	9	14,632	3	28,348-	6-
1994	595,584	28,989	5	66,339	11	37,350	6
1995	318,861	440,893	138	26,390	8	414,503-	130-
1996	246,480	135,805	55	36,937	15	98,868-	40-
1997	350,453	175,837	50	68,611	20	107,226-	31-
1998	147,240	149,338	101	35,242	24	114,096-	77-
1999							
2000							
2001							
2002	280,496		0	990	0	990	0
2003	1,199,462		0		0		0
2004							
2005							
2006	2,035,798		0		0		0
2007							
2008							
2009	1,185,222		0		0		0
2010	75,698		0		0		0
2011	20,204		0		0		0
2012	122,852		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	107,836		0		0		0
2014	178,035		0		0		0
2015	56,716		0		0		0
TOTAL	11,808,501	1,156,238	10	365,925	3	790,313-	7-

## THREE-YEAR MOVING AVERAGES

72-74	78,979	931	1	2,815	4	1,884	2
73-75	83,169	1,096	1	2,535	3	1,439	2
74-76	89,492	1,117	1	2,598	3	1,481	2
75-77	93,237	978	1	1,995	2	1,016	1
76-78	101,909	893	1	3,071	3	2,177	2
77-79	98,656	990	1	3,688	4	2,697	3
78-80	121,890	881	1	3,445	3	2,564	2
79-81	115,945	1,091	1	2,847	2	1,756	2
80-82	123,288	1,273	1	1,659	1	386	0
81-83	106,129	1,849	2	1,415	1	434-	0
82-84	123,374	1,930	2	1,059	1	871-	1-
83-85	123,287	1,536	1	1,376	1	160-	0
84-86	242,685	808	0	1,487	1	679	0
85-87	364,986	2,120	1	3,002	1	882	0
86-88	458,178	3,343	1	3,678	1	335	0
87-89	471,376	17,650	4	23,302	5	5,652	1
88-90	392,279	28,229	7	22,626	6	5,603-	1-
89-91	361,929	37,919	10	21,885	6	16,034-	4-
90-92	359,009	37,701	11	4,469	1	33,232-	9-
91-93	424,955	39,602	9	8,141	2	31,461-	7-
92-94	521,243	38,131	7	29,706	6	8,425-	2-
93-95	460,698	170,954	37	35,787	8	135,167-	29-
94-96	386,975	201,896	52	43,222	11	158,674-	41-
95-97	305,265	250,845	82	43,979	14	206,866-	68-
96-98	248,058	153,660	62	46,930	19	106,730-	43-
97-99	165,898	108,392	65	34,618	21	73,774-	44-
98-00	49,080	49,779	101	11,747	24	38,032-	77-
99-01							
00-02	93,499		0	330	0	330	0
01-03	493,319		0	330	0	330	0
02-04	493,319		0	330	0	330	0
03-05	399,821		0		0		0
04-06	678,599		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	678,599		0		0		0
06-08	678,599		0		0		0
07-09	395,074		0		0		0
08-10	420,307		0		0		0
09-11	427,041		0		0		0
10-12	72,918		0		0		0
11-13	83,631		0		0		0
12-14	136,241		0		0		0
13-15	114,195		0		0		0
FIVE-YEAR AVERAGE							
11-15	97,128		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	239,445	43,714	18	92,542	39	48,828	20
1973	257,796	50,716	20	190,352	74	139,636	54
1974	162,870	33,403	21	136,319	84	102,916	63
1975	212,579	48,131	23	98,936	47	50,805	24
1976	256,893	52,172	20	142,618	56	90,446	35
1977	198,151	47,443	24	158,387	80	110,944	56
1978	176,874	37,555	21	210,761	119	173,206	98
1979	148,889	34,760	23	133,710	90	98,950	66
1980	288,781	7,974	3	160,697	56	152,723	53
1981	153,393	443,875	289	201,204	131	242,671-	158-
1982	222,372	62,623	28	149,008	67	86,385	39
1983	217,100	85,552	39	179,220	83	93,668	43
1984	257,918	74,747	29	152,828	59	78,081	30
1985	184,583	30,456	16	69,811	38	39,355	21
1986	321,810	98,648	31	132,327	41	33,679	10
1987	277,917	545,928	196	230,514	83	315,414-	113-
1988	342,842	342,652	100	262,536	77	80,116-	23-
1989	529,400	460,660	87	354,370	67	106,290-	20-
1990	392,777	423,173	108	302,391	77	120,782-	31-
1991	338,835	327,542	97	243,844	72	83,698-	25-
1992	316,197	352,078	111	191,814	61	160,264-	51-
1993	365,761	367,417	100	128,636	35	238,781-	65-
1994	419,634	548,144	131	124,618	30	423,526-	101-
1995	346,204	478,700	138	28,653	8	450,047-	130-
1996	413,959	228,082	55	62,035	15	166,047-	40-
1997	468,372	235,001	50	91,697	20	143,304-	31-
1998	262,260	265,997	101	62,772	24	203,225-	77-
1999							
2000	57,375	120,443	210	2,598	5	117,845-	205-
2001	74,135	17,086	23	435	1	16,651-	22-
2002	193,896	251,426	130	18,069	9	233,357-	120-
2003	66,928	94,331	141		0	94,331-	141-
2004	31,777	16,865	53		0	16,865-	53-
2005							
2006	81,276		0		0		0
2007	84,641	18,720	22	1,238	1	17,482-	21-
2008		19,412				19,412-	
2009	5,104	13,995	274		0	13,995-	274-
2010	929,573	2,269,682	244	3,611	0	2,266,071-	244-
2011	3,349,954	703,671	21		0	703,671-	21-
2012	997,659	559,183	56	2,897	0	556,285-	56-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	1,358,316	574,302	42		0	574,302-	42-
2014	946,872	839,337	89	27,260	3	812,077-	86-
2015	789,929	538,572	68	1,838	0	536,734-	68-
TOTAL	16,741,048	11,764,167	70	4,350,546	26	7,413,622-	44-

## THREE-YEAR MOVING AVERAGES

72-74	220,037	42,611	19	139,738	64	97,127	44
73-75	211,082	44,083	21	141,869	67	97,786	46
74-76	210,781	44,569	21	125,958	60	81,389	39
75-77	222,541	49,249	22	133,314	60	84,065	38
76-78	210,639	45,723	22	170,589	81	124,865	59
77-79	174,638	39,919	23	167,619	96	127,700	73
78-80	204,848	26,763	13	168,389	82	141,626	69
79-81	197,021	162,203	82	165,204	84	3,001	2
80-82	221,515	171,491	77	170,303	77	1,188-	1-
81-83	197,622	197,350	100	176,477	89	20,873-	11-
82-84	232,463	74,307	32	160,352	69	86,045	37
83-85	219,867	63,585	29	133,953	61	70,368	32
84-86	254,770	67,950	27	118,322	46	50,372	20
85-87	261,437	225,011	86	144,217	55	80,793-	31-
86-88	314,190	329,076	105	208,459	66	120,617-	38-
87-89	383,386	449,747	117	282,473	74	167,273-	44-
88-90	421,673	408,828	97	306,432	73	102,396-	24-
89-91	420,337	403,792	96	300,202	71	103,590-	25-
90-92	349,270	367,598	105	246,016	70	121,581-	35-
91-93	340,264	349,012	103	188,098	55	160,914-	47-
92-94	367,197	422,546	115	148,356	40	274,190-	75-
93-95	377,200	464,754	123	93,969	25	370,785-	98-
94-96	393,266	418,309	106	71,769	18	346,540-	88-
95-97	409,512	313,928	77	60,795	15	253,133-	62-
96-98	381,530	243,027	64	72,168	19	170,859-	45-
97-99	243,544	166,999	69	51,490	21	115,510-	47-
98-00	106,545	128,813	121	21,790	20	107,023-	100-
99-01	43,837	45,843	105	1,011	2	44,832-	102-
00-02	108,469	129,652	120	7,034	6	122,618-	113-
01-03	111,653	120,948	108	6,168	6	114,780-	103-
02-04	97,534	120,874	124	6,023	6	114,851-	118-
03-05	32,902	37,065	113		0	37,065-	113-
04-06	37,684	5,622	15		0	5,622-	15-



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	55,306	6,240	11	413	1	5,827-	11-
06-08	55,306	12,711	23	413	1	12,298-	22-
07-09	29,915	17,376	58	413	1	16,963-	57-
08-10	311,559	767,696	246	1,204	0	766,493-	246-
09-11	1,428,210	995,782	70	1,204	0	994,579-	70-
10-12	1,759,062	1,177,512	67	2,169	0	1,175,342-	67-
11-13	1,901,976	612,385	32	966	0	611,419-	32-
12-14	1,100,949	657,607	60	10,052	1	647,555-	59-
13-15	1,031,706	650,737	63	9,699	1	641,038-	62-
FIVE-YEAR AVERAGE							
11-15	1,488,546	643,013	43	6,399	0	636,614-	43-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	81,204	10,997	14	1,463-	2-	12,460-	15-
1973	180,857	19,438	11	18,101	10	1,337-	1-
1974	40,708	11,365	28	6,980	17	4,385-	11-
1975	54,684	10,137	19	7,007	13	3,130-	6-
1976	120,176	21,227	18	6,299	5	14,928-	12-
1977	102,068	39,894	39	16,569	16	23,325-	23-
1978	37,734	15,624	41	26,138	69	10,514	28
1979	23,732	11,708	49	19,556	82	7,848	33
1980	31,861	21,907	69	18,790	59	3,117-	10-
1981	110,198	70,206	64	21,318	19	48,888-	44-
1982	64,912	33,857	52	50,218	77	16,361	25
1983	43,305	17,862	41	30,040	69	12,178	28
1984	17,273	9,906	57	15,013	87	5,107	30
1985	45,940	9,283	20	34,923	76	25,640	56
1986	120,740	71,314	59	208,590	173	137,276	114
1987	101,319	19,753	19	74,975	74	55,222	55
1988	75,606	20,080	27	56,166	74	36,086	48
1989	164,400	30,819	19	47,256	29	16,437	10
1990	145,133	49,797	34	28,021	19	21,776-	15-
1991	114,736	45,743	40	8,427	7	37,316-	33-
1992	67,771	16,597	24	13,093	19	3,504-	5-
1993	69,450	29,266	42	2,955	4	26,311-	38-
1994	89,719	34,016	38	11,990	13	22,026-	25-
1995	181,761	251,323	138	15,043	8	236,280-	130-
1996	481,179	265,119	55	72,109	15	193,010-	40-
1997	464,297	232,957	50	90,899	20	142,058-	31-
1998	133,352	135,254	101	31,918	24	103,336-	77-
1999							
2000	47,742	71,491	150	30,303	63	41,188-	86-
2001	144,489	172,258	119	2,059	1	170,199-	118-
2002	230,965	81,625-	35-	252	0	81,877	35
2003	207,200	208,662	101		0	208,662-	101-
2004	171,679	72,029	42		0	72,029-	42-
2005							
2006	103,177		0		0		0
2007	164,283	64,856	39	5,866	4	58,990-	36-
2008		19,072				19,072-	
2009	53,584	62,663	117		0	62,663-	117-
2010	80,772	352,672	437	1,761	2	350,911-	434-
2011	627,619	604,677	96	7,632	1	597,046-	95-
2012	239,300	195,149	82	1,238	1	193,911-	81-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	457,632	301,569	66	1,426	0	300,142-	66-
2014	543,674	286,050	53	2,639	0	283,411-	52-
2015	157,229	135,198	86	519	0	134,679-	86-
TOTAL	6,393,460	3,970,170	62	984,627	15	2,985,544-	47-

THREE-YEAR MOVING AVERAGES

72-74	100,923	13,933	14	7,873	8	6,061-	6-
73-75	92,083	13,647	15	10,696	12	2,951-	3-
74-76	71,856	14,243	20	6,762	9	7,481-	10-
75-77	92,309	23,753	26	9,958	11	13,794-	15-
76-78	86,659	25,582	30	16,335	19	9,246-	11-
77-79	54,511	22,409	41	20,754	38	1,654-	3-
78-80	31,109	16,413	53	21,495	69	5,082	16
79-81	55,264	34,607	63	19,888	36	14,719-	27-
80-82	68,990	41,990	61	30,109	44	11,881-	17-
81-83	72,805	40,642	56	33,859	47	6,783-	9-
82-84	41,830	20,542	49	31,757	76	11,215	27
83-85	35,506	12,350	35	26,659	75	14,308	40
84-86	61,318	30,168	49	86,175	141	56,008	91
85-87	89,333	33,450	37	106,163	119	72,713	81
86-88	99,222	37,049	37	113,244	114	76,195	77
87-89	113,775	23,551	21	59,466	52	35,915	32
88-90	128,380	33,565	26	43,814	34	10,249	8
89-91	141,423	42,120	30	27,901	20	14,218-	10-
90-92	109,213	37,379	34	16,514	15	20,865-	19-
91-93	83,986	30,535	36	8,158	10	22,377-	27-
92-94	75,647	26,626	35	9,346	12	17,280-	23-
93-95	113,643	104,868	92	9,996	9	94,872-	83-
94-96	250,886	183,486	73	33,047	13	150,439-	60-
95-97	375,746	249,800	66	59,350	16	190,449-	51-
96-98	359,609	211,110	59	64,975	18	146,135-	41-
97-99	199,216	122,737	62	40,939	21	81,798-	41-
98-00	60,365	68,915	114	20,740	34	48,175-	80-
99-01	64,077	81,250	127	10,787	17	70,462-	110-
00-02	141,065	54,041	38	10,871	8	43,170-	31-
01-03	194,218	99,765	51	770	0	98,995-	51-
02-04	203,281	66,355	33	84	0	66,271-	33-
03-05	126,293	93,564	74		0	93,564-	74-
04-06	91,619	24,010	26		0	24,010-	26-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	89,153	21,619	24	1,955	2	19,663-	22-
06-08	89,153	27,976	31	1,955	2	26,021-	29-
07-09	72,622	48,864	67	1,955	3	46,908-	65-
08-10	44,785	144,802	323	587	1	144,215-	322-
09-11	253,992	340,004	134	3,131	1	336,873-	133-
10-12	315,897	384,166	122	3,544	1	380,622-	120-
11-13	441,517	367,132	83	3,432	1	363,700-	82-
12-14	413,535	260,922	63	1,768	0	259,155-	63-
13-15	386,178	240,939	62	1,528	0	239,411-	62-
FIVE-YEAR AVERAGE							
11-15	405,091	304,529	75	2,691	1	301,838-	75-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	67,299		0		0		0
2000	828,624	41,842-	5-	42,937	5	84,779	10
2001	787,692		0		0		0
2002	1,629,220	1,792	0	102,042	6	100,250	6
2003	2,059,945		0		0		0
2004	919,186	3,411	0	7,269-	1-	10,680-	1-
2005							
2006							
2007	257,535		0		0		0
2008							
2009	63,429		0		0		0
2010	276,316		0		0		0
2011	1,875,946		0		0		0
2012	627,925		0		0		0
2013	40,601		0		0		0
2014	110,843		0		0		0
2015	5,284,389		0		0		0
TOTAL	14,828,951	36,639-	0	137,710	1	174,349	1

## THREE-YEAR MOVING AVERAGES

99-01	561,205	13,947-	2-	14,312	3	28,260	5
00-02	1,081,845	13,350-	1-	48,326	4	61,676	6
01-03	1,492,286	597	0	34,014	2	33,417	2
02-04	1,536,117	1,734	0	31,591	2	29,857	2
03-05	993,044	1,137	0	2,423-	0	3,560-	0
04-06	306,395	1,137	0	2,423-	1-	3,560-	1-
05-07	85,845		0		0		0
06-08	85,845		0		0		0
07-09	106,988		0		0		0
08-10	113,248		0		0		0
09-11	738,564		0		0		0
10-12	926,729		0		0		0
11-13	848,157		0		0		0
12-14	259,790		0		0		0
13-15	1,811,944		0		0		0

## FIVE-YEAR AVERAGE

11-15	1,587,941		0		0		0
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LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	15,173	5	0	2,683	18	2,678	18
1993	5,270	270	5			270-	5-
1994							
1995							
1996							
1997							
1998							
1999	10,629		0		0		0
2000	13,048	692-	5-	803	6	1,495	11
2001							
2002							
2003							
2004							
2005							
2006	42,876		0		0		0
2007	18,323	487	3		0	487-	3-
2008							
2009	1,569		0		0		0
2010							
2011	17,070		0		0		0
2012							
2013							
2014							
2015	295,106		0		0		0
TOTAL	419,063	70	0	3,486	1	3,416	1

THREE-YEAR MOVING AVERAGES

92-94	6,814	92	1	894	13	803	12
93-95	1,757	90	5		0	90-	5-
94-96							
95-97							
96-98							
97-99	3,543		0		0		0
98-00	7,892	231-	3-	268	3	498	6
99-01	7,892	231-	3-	268	3	498	6
00-02	4,349	231-	5-	268	6	498	11
01-03							
02-04							
03-05							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	14,292		0		0		0
05-07	20,400	162	1		0	162-	1-
06-08	20,400	162	1		0	162-	1-
07-09	6,631	162	2		0	162-	2-
08-10	523		0		0		0
09-11	6,213		0		0		0
10-12	5,690		0		0		0
11-13	5,690		0		0		0
12-14							
13-15	98,369		0		0		0
FIVE-YEAR AVERAGE							
11-15	62,435		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	95,125		0		0		0
2000	254,699	13,505-	5-	15,676	6	29,181	11
2001	51,214		0		0		0
2002	164,237	619	0	3,408	2	2,789	2
2003	132,400		0		0		0
2004							
2005							
2006	26,090		0		0		0
2007							
2008							
2009	24,729		0		0		0
2010	56,703		0		0		0
2011	108,666		0		0		0
2012	144,603		0		0		0
2013	103,943		0		0		0
2014							
2015	425,796		0		0		0
TOTAL	1,588,205	12,886-	1-	19,084	1	31,970	2

## THREE-YEAR MOVING AVERAGES

99-01	133,679	4,502-	3-	5,225	4	9,727	7
00-02	156,717	4,295-	3-	6,361	4	10,657	7
01-03	115,950	206	0	1,136	1	930	1
02-04	98,879	206	0	1,136	1	930	1
03-05	44,133		0		0		0
04-06	8,697		0		0		0
05-07	8,697		0		0		0
06-08	8,697		0		0		0
07-09	8,243		0		0		0
08-10	27,144		0		0		0
09-11	63,366		0		0		0
10-12	103,324		0		0		0
11-13	119,071		0		0		0
12-14	82,849		0		0		0
13-15	176,580		0		0		0

## FIVE-YEAR AVERAGE

11-15	156,602		0		0		0
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LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	33		0		0		0
1975	727		0		0		0
1976							
1977	1,515		0	11	1	11	1
1978	3,890		0	500	13	500	13
1979	4,571		0		0		0
1980	669		0		0		0
1981	393		0		0		0
1982							
1983	242		0		0		0
1984	3,472		0		0		0
1985							
1986							
1987	1,559		0	48	3	48	3
1988	811		0		0		0
1989							
1990	599		0		0		0
1991	900		0		0		0
1992	256		0		0		0
1993							
1994							
1995							
1996	62,362		0		0		0
1997							
1998							
1999	2,710		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006	94,399		0		0		0
2007							
2008							
2009							
2010							
2011	4,429		0		0		0
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
TOTAL	183,537		0	559	0	559	0

THREE-YEAR MOVING AVERAGES

74-76	253	0		0		0	
75-77	747	0		4	0	4	0
76-78	1,802	0		170	9	170	9
77-79	3,325	0		170	5	170	5
78-80	3,043	0		167	5	167	5
79-81	1,878	0			0		0
80-82	354	0			0		0
81-83	212	0			0		0
82-84	1,238	0			0		0
83-85	1,238	0			0		0
84-86	1,157	0			0		0
85-87	520	0		16	3	16	3
86-88	790	0		16	2	16	2
87-89	790	0		16	2	16	2
88-90	470	0			0		0
89-91	500	0			0		0
90-92	585	0			0		0
91-93	385	0			0		0
92-94	85	0			0		0
93-95							
94-96	20,787	0			0		0
95-97	20,787	0			0		0
96-98	20,787	0			0		0
97-99	903	0			0		0
98-00	903	0			0		0
99-01	903	0			0		0
00-02							
01-03							
02-04							
03-05							
04-06	31,466	0			0		0
05-07	31,466	0			0		0
06-08	31,466	0			0		0
07-09							

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10							
09-11	1,476		0		0		0
10-12	1,476		0		0		0
11-13	1,476		0		0		0
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	886		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	13,657	4,225	31		0	4,225-	31-
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983	926	52	6	169	18	117	13
1984	5,660	125	2		0	125-	2-
1985	110,552		0		0		0
1986							
1987							
1988							
1989	200		0		0		0
1990							
1991							
1992	2,102		0		0		0
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	881	849	96		0	849-	96-
2005							
2006	2,610	12,438	477		0	12,438-	477-
2007							
2008	3,503		0		0		0
2009	6,180	1,887	31		0	1,887-	31-
2010	14,163		0		0		0
2011	14,882	22,480	151		0	22,480-	151-
2012	23,720	2,119	9		0	2,119-	9-
2013	73,061	2,740	4		0	2,740-	4-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	REMOVAL	PCT	SALVAGE	PCT	SALVAGE	PCT
	AMOUNT	AMOUNT		AMOUNT		AMOUNT	
2014	695		0		0		0
2015							
TOTAL	272,792	46,914	17	169	0	46,745-	17-

## THREE-YEAR MOVING AVERAGES

74-76	4,552	1,408	31		0	1,408-	31-
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83	309	17	6	56	18	39	13
82-84	2,195	59	3	56	3	3-	0
83-85	39,046	59	0	56	0	3-	0
84-86	38,737	42	0		0	42-	0
85-87	36,851		0		0		0
86-88							
87-89	67		0		0		0
88-90	67		0		0		0
89-91	67		0		0		0
90-92	701		0		0		0
91-93	701		0		0		0
92-94	701		0		0		0
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	294	283	96		0	283-	96-
03-05	294	283	96		0	283-	96-
04-06	1,163	4,429	381		0	4,429-	381-
05-07	870	4,146	477		0	4,146-	477-
06-08	2,038	4,146	203		0	4,146-	203-
07-09	3,228	629	19		0	629-	19-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	7,949	629	8		0	629-	8-
09-11	11,742	8,123	69		0	8,123-	69-
10-12	17,588	8,200	47		0	8,200-	47-
11-13	37,221	9,113	24		0	9,113-	24-
12-14	32,492	1,619	5		0	1,619-	5-
13-15	24,585	913	4		0	913-	4-
FIVE-YEAR AVERAGE							
11-15	22,471	5,468	24		0	5,468-	24-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1977	1,135	268	24	800	70	532	47
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985	4,627		0		0		0
1986	1,233-		0		0		0
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	4,529	268	6	800	18	532	12

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
77-79	378	89	24	267	70	177	47
78-80							
79-81							
80-82							
81-83							
82-84							
83-85	1,542		0		0		0
84-86	1,131		0		0		0
85-87	1,131		0		0		0
86-88	411-		0		0		0
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	12-14						
	13-15						
FIVE-YEAR AVERAGE							
	11-15						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.4 OTHER STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	4,885	958	20		0	958-	20-
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982	1,070	68	6		0	68-	6-
1983	3,415	298	9	556	16	258	8
1984	12,463	279	2	38	0	241-	2-
1985	128,728	157	0	100	0	57-	0
1986	1,718		0		0		0
1987							
1988	1,262	40	3		0	40-	3-
1989	2,594	3,525	136	1,499	58	2,026-	78-
1990							
1991							
1992	2,000		0		0		0
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	1,765		0		0		0
2001							
2002							
2003							
2004	382	2,580	676		0	2,580-	676-
2005							
2006	2,234	864	39		0	864-	39-
2007							
2008							
2009	519		0		0		0
2010	25,726	47,605	185	64	0	47,541-	185-
2011	34,699	10,953	32		0	10,953-	32-
2012	2,728	2,438	89		0	2,438-	89-
2013	63,298	48,295	76		0	48,295-	76-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.4 OTHER STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	10,397	35,000	337		0	35,000-	337-
2015	7,544	46,910	622		0	46,910-	622-
TOTAL	307,426	199,969	65	2,257	1	197,712-	64-

## THREE-YEAR MOVING AVERAGES

74-76	1,628	319	20		0	319-	20-
75-77							
76-78							
77-79							
78-80							
79-81							
80-82	357	23	6		0	23-	6-
81-83	1,495	122	8	185	12	63	4
82-84	5,649	215	4	198	4	17-	0
83-85	48,202	245	1	231	0	13-	0
84-86	47,636	145	0	46	0	99-	0
85-87	43,482	52	0	33	0	19-	0
86-88	993	13	1		0	13-	1-
87-89	1,285	1,188	92	500	39	689-	54-
88-90	1,285	1,188	92	500	39	689-	54-
89-91	865	1,175	136	500	58	675-	78-
90-92	667		0		0		0
91-93	667		0		0		0
92-94	667		0		0		0
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	588		0		0		0
99-01	588		0		0		0
00-02	588		0		0		0
01-03							
02-04	127	860	676		0	860-	676-
03-05	127	860	676		0	860-	676-
04-06	872	1,148	132		0	1,148-	132-
05-07	745	288	39		0	288-	39-
06-08	745	288	39		0	288-	39-
07-09	173		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 351.4 OTHER STRUCTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	8,748	15,868	181	21	0	15,847-	181-
09-11	20,315	19,519	96	21	0	19,498-	96-
10-12	21,051	20,332	97	21	0	20,311-	96-
11-13	33,575	20,562	61		0	20,562-	61-
12-14	25,474	28,578	112		0	28,578-	112-
13-15	27,080	43,402	160		0	43,402-	160-
FIVE-YEAR AVERAGE							
11-15	23,733	28,719	121		0	28,719-	121-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	330,734		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	3,804	360	9		0	360-	9-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	334,538	360	0		0	360-	0
THREE-YEAR MOVING AVERAGES							
85-87	110,245		0		0		0
86-88							
87-89							
88-90							
89-91							

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	1,268	120	9		0	120-	9-
03-05	1,268	120	9		0	120-	9-
04-06	1,268	120	9		0	120-	9-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

## FIVE-YEAR AVERAGE

11-15

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.2 RESERVOIRS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	241,330		0		0		0
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	241,330		0		0		0
THREE-YEAR MOVING AVERAGES							
85-87	80,443		0		0		0
86-88							
87-89							
88-90							
89-91							

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.2 RESERVOIRS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

## FIVE-YEAR AVERAGE

11-15



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.4 WELL DRILLING

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	9,586	3,603	38	696	7	2,907-	30-
1973	7,754	3,416	44	125	2	3,291-	42-
1974							
1975	7,878	1,231	16	65	1	1,166-	15-
1976							
1977	2,611	2,994	115		0	2,994-	115-
1978	18,762	3,801	20		0	3,801-	20-
1979	37,681	4,452	12		0	4,452-	12-
1980							
1981							
1982	8,329	4,903	59	233	3	4,670-	56-
1983	13,201	13,819	105		0	13,819-	105-
1984	14,880	8,452	57	1,641	11	6,811-	46-
1985	1,378,120	291,281	21	28,820	2	262,461-	19-
1986	13,574	11,464	84		0	11,464-	84-
1987							
1988	247,022	5,824	2	3,842-	2-	9,666-	4-
1989	13,281		0		0		0
1990	5,294		0		0		0
1991	17,326	3,313	19		0	3,313-	19-
1992	23,812		0		0		0
1993							
1994							
1995	2,911	1,694	58		0	1,694-	58-
1996	21,155	2,095	10		0	2,095-	10-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	73,032	156,182	214		0	156,182-	214-
2010							
2011	70,145	165,955	237		0	165,955-	237-
2012							

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.4 WELL DRILLING

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	8,237		0		0		0
2014	45,343	103,487	228		0	103,487-	228-
2015	69,704	186,241	267		0	186,241-	267-
TOTAL	2,109,638	974,206	46	27,738	1	946,468-	45-

## THREE-YEAR MOVING AVERAGES

72-74	5,780	2,340	40	274	5	2,066-	36-
73-75	5,211	1,549	30	63	1	1,486-	29-
74-76	2,626	410	16	22	1	389-	15-
75-77	3,496	1,408	40	22	1	1,387-	40-
76-78	7,124	2,265	32		0	2,265-	32-
77-79	19,685	3,749	19		0	3,749-	19-
78-80	18,814	2,751	15		0	2,751-	15-
79-81	12,560	1,484	12		0	1,484-	12-
80-82	2,776	1,634	59	78	3	1,557-	56-
81-83	7,177	6,241	87	78	1	6,163-	86-
82-84	12,137	9,058	75	625	5	8,433-	69-
83-85	468,734	104,517	22	10,154	2	94,364-	20-
84-86	468,858	103,732	22	10,154	2	93,579-	20-
85-87	463,898	100,915	22	9,607	2	91,308-	20-
86-88	86,865	5,763	7	1,281-	1-	7,043-	8-
87-89	86,768	1,941	2	1,281-	1-	3,222-	4-
88-90	88,532	1,941	2	1,281-	1-	3,222-	4-
89-91	11,967	1,104	9		0	1,104-	9-
90-92	15,477	1,104	7		0	1,104-	7-
91-93	13,713	1,104	8		0	1,104-	8-
92-94	7,937		0		0		0
93-95	970	565	58		0	565-	58-
94-96	8,022	1,263	16		0	1,263-	16-
95-97	8,022	1,263	16		0	1,263-	16-
96-98	7,052	698	10		0	698-	10-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.4 WELL DRILLING

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07							
06-08							
07-09	24,344	52,061	214		0	52,061-	214-
08-10	24,344	52,061	214		0	52,061-	214-
09-11	47,726	107,379	225		0	107,379-	225-
10-12	23,382	55,318	237		0	55,318-	237-
11-13	26,127	55,318	212		0	55,318-	212-
12-14	17,860	34,496	193		0	34,496-	193-
13-15	41,095	96,576	235		0	96,576-	235-
FIVE-YEAR AVERAGE							
11-15	38,686	91,137	236		0	91,137-	236-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.5 WELL EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	8,001	2,792	35	492	6	2,300-	29-
1973	5,665	2,689	47	162	3	2,527-	45-
1974							
1975	10,623	3,354	32	60	1	3,294-	31-
1976							
1977	2,737	2,848	104		0	2,848-	104-
1978	6,086	1,246	20		0	1,246-	20-
1979	21,317	16,727	78		0	16,727-	78-
1980							
1981	4,107		0	883	21	883	21
1982	5,139	12,077	235	328	6	11,749-	229-
1983	5,125	5,213	102		0	5,213-	102-
1984	13,921	5,323	38	1,119	8	4,204-	30-
1985	1,197,451	227,089	19	27,626	2	199,463-	17-
1986	23,771	15,118	64		0	15,118-	64-
1987	25-		0		0		0
1988	314,880	6,804	2	2,374-	1-	9,178-	3-
1989	7,178		0		0		0
1990	4,000		0		0		0
1991	26,100	5,194	20		0	5,194-	20-
1992	58,108		0		0		0
1993	15,155		0		0		0
1994	9,352		0		0		0
1995	4,276	2,488	58		0	2,488-	58-
1996	23,940	2,371	10		0	2,371-	10-
1997	26,774	5,163	19	263	1	4,900-	18-
1998	850	337	40		0	337-	40-
1999	14,560	827	6		0	827-	6-
2000	10,993		0		0		0
2001							
2002							
2003							
2004	14,297	74,770	523		0	74,770-	523-
2005							
2006	48,825	32,192	66		0	32,192-	66-
2007							
2008							
2009	350,717	19,447	6		0	19,447-	6-
2010	504,706	3,427	1		0	3,427-	1-
2011	521,481	568,672	109		0	568,672-	109-
2012	231,254		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.5 WELL EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	147,819	15,584	11		0	15,584-	11-
2014	113,826	243,949	214		0	243,949-	214-
2015	436,018	404,105	93	3,019	1	401,087-	92-
TOTAL	4,189,029	1,679,806	40	31,578	1	1,648,229-	39-

## THREE-YEAR MOVING AVERAGES

72-74	4,555	1,827	40	218	5	1,609-	35-
73-75	5,429	2,014	37	74	1	1,940-	36-
74-76	3,541	1,118	32	20	1	1,098-	31-
75-77	4,453	2,067	46	20	0	2,047-	46-
76-78	2,941	1,365	46		0	1,365-	46-
77-79	10,047	6,940	69		0	6,940-	69-
78-80	9,134	5,991	66		0	5,991-	66-
79-81	8,475	5,576	66	294	3	5,281-	62-
80-82	3,082	4,026	131	404	13	3,622-	118-
81-83	4,790	5,763	120	404	8	5,360-	112-
82-84	8,062	7,538	94	482	6	7,055-	88-
83-85	405,499	79,208	20	9,582	2	69,627-	17-
84-86	411,714	82,510	20	9,582	2	72,928-	18-
85-87	407,066	80,736	20	9,209	2	71,527-	18-
86-88	112,875	7,307	6	791-	1-	8,099-	7-
87-89	107,344	2,268	2	791-	1-	3,059-	3-
88-90	108,686	2,268	2	791-	1-	3,059-	3-
89-91	12,426	1,731	14		0	1,731-	14-
90-92	29,403	1,731	6		0	1,731-	6-
91-93	33,121	1,731	5		0	1,731-	5-
92-94	27,538		0		0		0
93-95	9,594	829	9		0	829-	9-
94-96	12,523	1,620	13		0	1,620-	13-
95-97	18,330	3,341	18	88	0	3,253-	18-
96-98	17,188	2,624	15	88	1	2,536-	15-
97-99	14,061	2,109	15	88	1	2,021-	14-
98-00	8,801	388	4		0	388-	4-
99-01	8,518	276	3		0	276-	3-
00-02	3,664		0		0		0
01-03							
02-04	4,766	24,923	523		0	24,923-	523-
03-05	4,766	24,923	523		0	24,923-	523-
04-06	21,041	35,654	169		0	35,654-	169-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.5 WELL EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	16,275	10,731	66		0	10,731-	66-
06-08	16,275	10,731	66		0	10,731-	66-
07-09	116,906	6,482	6		0	6,482-	6-
08-10	285,141	7,625	3		0	7,625-	3-
09-11	458,968	197,182	43		0	197,182-	43-
10-12	419,147	190,700	45		0	190,700-	45-
11-13	300,185	194,752	65		0	194,752-	65-
12-14	164,300	86,511	53		0	86,511-	53-
13-15	232,555	221,213	95	1,006	0	220,206-	95-
FIVE-YEAR AVERAGE							
11-15	290,080	246,462	85	604	0	245,858-	85-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 353 LINES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1972	12,171	788	6	200	2	588-	5-
1973	16,756	1,268	8	311	2	957-	6-
1974	7,253	277	4	1,132	16	855	12
1975	28		0		0		0
1976	20,412	902	4	198	1	704-	3-
1977	6,597	93	1		0	93-	1-
1978	11,815	143	1		0	143-	1-
1979	70,270	2,301	3	162	0	2,139-	3-
1980	138,024	6,466	5	102	0	6,364-	5-
1981	784	102	13		0	102-	13-
1982	193,835	2,803	1		0	2,803-	1-
1983	17,902	1,221	7	1,412	8	191	1
1984	52,364	1,613	3	1,355	3	258-	0
1985	1,115,981	1,944	0	149	0	1,795-	0
1986	24,142	4,723	20	1,644	7	3,079-	13-
1987	94,114	4,635	5	4,022	4	613-	1-
1988	415,320		0		0		0
1989	45,430	1,128	2		0	1,128-	2-
1990	16,428		0		0		0
1991	61,296	1,150	2	614	1	536-	1-
1992	85,490	308	0		0	308-	0
1993	26,349		0		0		0
1994							
1995	18,779	10,925	58		0	10,925-	58-
1996	127,839	12,661	10		0	12,661-	10-
1997	5,472	1,055	19	54	1	1,001-	18-
1998	22,329	8,855	40		0	8,855-	40-
1999	49,669	2,822	6		0	2,822-	6-
2000	6,702		0		0		0
2001	36,423		0		0		0
2002							
2003	32,116		0		0		0
2004	92,230	44,595	48		0	44,595-	48-
2005							
2006	128,441	79,227	62	1,718	1	77,509-	60-
2007	17,940	12,936	72		0	12,936-	72-
2008							
2009	26,987	25,121	93		0	25,121-	93-
2010	279,620	60,619	22		0	60,619-	22-
2011	192,992	47,572	25		0	47,572-	25-
2012	32,697		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 353 LINES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	88,601	17,863	20		0	17,863-	20-
2014	56,041	29,758	53		0	29,758-	53-
2015	24,531	41,579	169		0	41,579-	169-
TOTAL	3,672,170	427,453	12	13,073	0	414,380-	11-

## THREE-YEAR MOVING AVERAGES

72-74	12,060	778	6	548	5	230-	2-
73-75	8,012	515	6	481	6	34-	0
74-76	9,231	393	4	443	5	50	1
75-77	9,012	332	4	66	1	266-	3-
76-78	12,941	379	3	66	1	313-	2-
77-79	29,561	846	3	54	0	792-	3-
78-80	73,370	2,970	4	88	0	2,882-	4-
79-81	69,693	2,956	4	88	0	2,868-	4-
80-82	110,881	3,124	3	34	0	3,090-	3-
81-83	70,840	1,375	2	471	1	905-	1-
82-84	88,034	1,879	2	922	1	957-	1-
83-85	395,416	1,593	0	972	0	621-	0
84-86	397,496	2,760	1	1,049	0	1,711-	0
85-87	411,412	3,767	1	1,938	0	1,829-	0
86-88	177,859	3,119	2	1,889	1	1,231-	1-
87-89	184,955	1,921	1	1,341	1	580-	0
88-90	159,059	376	0		0	376-	0
89-91	41,051	759	2	205	0	555-	1-
90-92	54,405	486	1	205	0	281-	1-
91-93	57,712	486	1	205	0	281-	0
92-94	37,280	103	0		0	103-	0
93-95	15,043	3,642	24		0	3,642-	24-
94-96	48,873	7,862	16		0	7,862-	16-
95-97	50,697	8,214	16	18	0	8,196-	16-
96-98	51,880	7,524	15	18	0	7,506-	14-
97-99	25,823	4,244	16	18	0	4,226-	16-
98-00	26,233	3,892	15		0	3,892-	15-
99-01	30,931	941	3		0	941-	3-
00-02	14,375		0		0		0
01-03	22,846		0		0		0
02-04	41,449	14,865	36		0	14,865-	36-
03-05	41,449	14,865	36		0	14,865-	36-
04-06	73,557	41,274	56	573	1	40,702-	55-



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 353 LINES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	48,794	30,721	63	573	1	30,148-	62-
06-08	48,794	30,721	63	573	1	30,148-	62-
07-09	14,976	12,686	85		0	12,686-	85-
08-10	102,203	28,580	28		0	28,580-	28-
09-11	166,533	44,437	27		0	44,437-	27-
10-12	168,436	36,064	21		0	36,064-	21-
11-13	104,763	21,811	21		0	21,811-	21-
12-14	59,113	15,874	27		0	15,874-	27-
13-15	56,391	29,733	53		0	29,733-	53-
FIVE-YEAR AVERAGE							
11-15	78,972	27,354	35		0	27,354-	35-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	7,409		0	5,077	69	5,077	69
1973							
1974	2,533		0		0		0
1975	1,300		0		0		0
1976							
1977							
1978	1,769	42	2		0	42-	2-
1979	491	34	7		0	34-	7-
1980							
1981	2,553		0	1,645	64	1,645	64
1982							
1983	7,520	492	7	2,185	29	1,693	23
1984	223	131	59		0	131-	59-
1985	469,290	221	0	4,305	1	4,084	1
1986	483		0		0		0
1987							
1988							
1989							
1990							
1991	4,797	363	8		0	363-	8-
1992	21,418	1,410	7		0	1,410-	7-
1993	3,927		0		0		0
1994	15,000		0		0		0
1995	4,556	2,651	58		0	2,651-	58-
1996	5,047	500	10		0	500-	10-
1997	13,065	2,520	19	128	1	2,392-	18-
1998							
1999	8,000	455	6		0	455-	6-
2000							
2001	13,788		0		0		0
2002	268,374	1,229	0		0	1,229-	0
2003							
2004	8,380	5,149	61		0	5,149-	61-
2005							
2006	373,259	31,921	9		0	31,921-	9-
2007	47,351	7,738	16		0	7,738-	16-
2008							
2009	2,248,342	24,277	1		0	24,277-	1-
2010	1,094,363	45,190	4		0	45,190-	4-
2011	450,121	13,162	3		0	13,162-	3-
2012	97,054	6,958	7		0	6,958-	7-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	103,148	11,736	11		0	11,736-	11-
2014	101,549	41,978	41	415	0	41,564-	41-
2015	43,150	32,200	75		0	32,200-	75-
TOTAL	5,418,260	230,357	4	13,755	0	216,602-	4-

## THREE-YEAR MOVING AVERAGES

72-74	3,314		0	1,692	51	1,692	51
73-75	1,278		0		0		0
74-76	1,278		0		0		0
75-77	433		0		0		0
76-78	590	14	2		0	14-	2-
77-79	753	25	3		0	25-	3-
78-80	753	25	3		0	25-	3-
79-81	1,015	11	1	548	54	537	53
80-82	851		0	548	64	548	64
81-83	3,358	164	5	1,277	38	1,113	33
82-84	2,581	208	8	728	28	521	20
83-85	159,011	281	0	2,163	1	1,882	1
84-86	156,665	117	0	1,435	1	1,318	1
85-87	156,591	74	0	1,435	1	1,361	1
86-88	161		0		0		0
87-89							
88-90							
89-91	1,599	121	8		0	121-	8-
90-92	8,738	591	7		0	591-	7-
91-93	10,047	591	6		0	591-	6-
92-94	13,448	470	3		0	470-	3-
93-95	7,828	884	11		0	884-	11-
94-96	8,201	1,050	13		0	1,050-	13-
95-97	7,556	1,890	25	43	1	1,848-	24-
96-98	6,037	1,007	17	43	1	964-	16-
97-99	7,022	992	14	43	1	949-	14-
98-00	2,667	152	6		0	152-	6-
99-01	7,263	152	2		0	152-	2-
00-02	94,054	410	0		0	410-	0
01-03	94,054	410	0		0	410-	0
02-04	92,251	2,126	2		0	2,126-	2-
03-05	2,793	1,716	61		0	1,716-	61-
04-06	127,213	12,356	10		0	12,356-	10-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	140,204	13,220	9		0	13,220-	9-
06-08	140,204	13,220	9		0	13,220-	9-
07-09	765,231	10,672	1		0	10,672-	1-
08-10	1,114,235	23,156	2		0	23,156-	2-
09-11	1,264,275	27,543	2		0	27,543-	2-
10-12	547,179	21,770	4		0	21,770-	4-
11-13	216,774	10,618	5		0	10,618-	5-
12-14	100,584	20,224	20	138	0	20,086-	20-
13-15	82,616	28,638	35	138	0	28,500-	34-
FIVE-YEAR AVERAGE							
11-15	159,004	21,207	13	83	0	21,124-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	10,031	312	3		0	312-	3-
1975	1,736	274	16	539	31	265	15
1976	968		0	645	67	645	67
1977							
1978							
1979							
1980	3,497	628	18	1,775	51	1,147	33
1981	326	38	12	244	75	206	63
1982							
1983							
1984							
1985	69,599	391	1	1,229	2	838	1
1986	393		0		0		0
1987	3,950	590	15		0	590-	15-
1988							
1989	2,566		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	16,710	3,223	19	165	1	3,058-	18-
1998							
1999							
2000							
2001	2,509		0		0		0
2002							
2003							
2004							
2005							
2006	7,143	5,202	73		0	5,202-	73-
2007							
2008							
2009	1,134	611	54		0	611-	54-
2010							
2011							
2012	6,382	2,344	37		0	2,344-	37-
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	40,157	41,334	103		0	41,334-	103-
2015							
TOTAL	167,101	54,948	33	4,597	3	50,351-	30-

## THREE-YEAR MOVING AVERAGES

74-76	4,245	195	5	395	9	199	5
75-77	901	91	10	395	44	303	34
76-78	323		0	215	67	215	67
77-79							
78-80	1,166	209	18	592	51	382	33
79-81	1,274	222	17	673	53	451	35
80-82	1,274	222	17	673	53	451	35
81-83	109	13	12	81	75	69	63
82-84							
83-85	23,200	130	1	410	2	279	1
84-86	23,331	130	1	410	2	279	1
85-87	24,647	327	1	410	2	83	0
86-88	1,448	197	14		0	197-	14-
87-89	2,172	197	9		0	197-	9-
88-90	855		0		0		0
89-91	855		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	5,570	1,074	19	55	1	1,019-	18-
96-98	5,570	1,074	19	55	1	1,019-	18-
97-99	5,570	1,074	19	55	1	1,019-	18-
98-00							
99-01	836		0		0		0
00-02	836		0		0		0
01-03	836		0		0		0
02-04							
03-05							
04-06	2,381	1,734	73		0	1,734-	73-
05-07	2,381	1,734	73		0	1,734-	73-
06-08	2,381	1,734	73		0	1,734-	73-
07-09	378	204	54		0	204-	54-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	378	204	54		0	204-	54-
09-11	378	204	54		0	204-	54-
10-12	2,127	781	37		0	781-	37-
11-13	2,127	781	37		0	781-	37-
12-14	15,513	14,559	94		0	14,559-	94-
13-15	13,386	13,778	103		0	13,778-	103-
FIVE-YEAR AVERAGE							
11-15	9,308	8,736	94		0	8,736-	94-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 356 PURIFICATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	4,152		0		0		0
1973							
1974	20,827	5,454	26	5,201	25	253-	1-
1975							
1976	5,294	724	14	1,321	25	597	11
1977							
1978	6,173		0		0		0
1979							
1980							
1981							
1982							
1983							
1984							
1985	52,643		0		0		0
1986	759		0		0		0
1987	13,241	7,656	58		0	7,656-	58-
1988							
1989	3,331		0		0		0
1990	14,016		0		0		0
1991	4,736		0		0		0
1992	9,743	8,133	83		0	8,133-	83-
1993	14,757		0		0		0
1994							
1995	149,973	87,247	58		0	87,247-	58-
1996	32,747	3,243	10		0	3,243-	10-
1997							
1998							
1999							
2000	78,203		0		0		0
2001							
2002	59,534	1,767	3		0	1,767-	3-
2003							
2004	64,917	6,238	10		0	6,238-	10-
2005							
2006	213,645	3,460	2		0	3,460-	2-
2007	6,130	3,415	56		0	3,415-	56-
2008							
2009	18,066		0		0		0
2010	58,123	27,449	47		0	27,449-	47-
2011	22,683	3,183	14		0	3,183-	14-
2012	69,739	56,393	81		0	56,393-	81-



LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 356 PURIFICATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	414,543	1,748	0		0	1,748-	0
2014	152,763	128,604	84		0	128,604-	84-
2015	32,233	23,010	71		0	23,010-	71-
TOTAL	1,522,971	367,724	24	6,522	0	361,202-	24-

## THREE-YEAR MOVING AVERAGES

72-74	8,326	1,818	22	1,734	21	84-	1-
73-75	6,942	1,818	26	1,734	25	84-	1-
74-76	8,707	2,059	24	2,174	25	115	1
75-77	1,765	241	14	440	25	199	11
76-78	3,822	241	6	440	12	199	5
77-79	2,058		0		0		0
78-80	2,058		0		0		0
79-81							
80-82							
81-83							
82-84							
83-85	17,548		0		0		0
84-86	17,801		0		0		0
85-87	22,214	2,552	11		0	2,552-	11-
86-88	4,667	2,552	55		0	2,552-	55-
87-89	5,524	2,552	46		0	2,552-	46-
88-90	5,782		0		0		0
89-91	7,361		0		0		0
90-92	9,498	2,711	29		0	2,711-	29-
91-93	9,745	2,711	28		0	2,711-	28-
92-94	8,167	2,711	33		0	2,711-	33-
93-95	54,910	29,082	53		0	29,082-	53-
94-96	60,907	30,163	50		0	30,163-	50-
95-97	60,907	30,163	50		0	30,163-	50-
96-98	10,916	1,081	10		0	1,081-	10-
97-99							
98-00	26,068		0		0		0
99-01	26,068		0		0		0
00-02	45,912	589	1		0	589-	1-
01-03	19,845	589	3		0	589-	3-
02-04	41,484	2,668	6		0	2,668-	6-
03-05	21,639	2,079	10		0	2,079-	10-
04-06	92,854	3,233	3		0	3,233-	3-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	73,258	2,292	3		0	2,292-	3-
06-08	73,258	2,292	3		0	2,292-	3-
07-09	8,065	1,138	14		0	1,138-	14-
08-10	25,396	9,150	36		0	9,150-	36-
09-11	32,957	10,211	31		0	10,211-	31-
10-12	50,182	29,008	58		0	29,008-	58-
11-13	168,988	20,441	12		0	20,441-	12-
12-14	212,348	62,248	29		0	62,248-	29-
13-15	199,846	51,121	26		0	51,121-	26-
FIVE-YEAR AVERAGE							
11-15	138,392	42,588	31		0	42,588-	31-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 357 OTHER EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	128	45	35		0	45-	35-
1975							
1976							
1977							
1978							
1979	1,108	27	2		0	27-	2-
1980							
1981	1,736		0	714	41	714	41
1982	1,772	50	3		0	50-	3-
1983							
1984	2,300		0		0		0
1985	7,519		0		0		0
1986	2,993	148	5		0	148-	5-
1987							
1988	1,283	43	3		0	43-	3-
1989							
1990							
1991							
1992	10,874		0		0		0
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	1,384		0		0		0
2001							
2002	563		0		0		0
2003							
2004							
2005							
2006	4,812	20,640	429		0	20,640-	429-
2007							
2008	463	905	195		0	905-	195-
2009	11,543	57,968	502		0	57,968-	502-
2010							
2011	2,705		0		0		0
2012							
2013	24,779	109	0		0	109-	0

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 357 OTHER EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	106,888	11,494	11	767	1	10,727-	10-
2015	7,067	557	8	3,850	54	3,293	47
TOTAL	189,916	91,986	48	5,331	3	86,655-	46-

## THREE-YEAR MOVING AVERAGES

74-76	43	15	35		0	15-	35-
75-77							
76-78							
77-79	369	9	2		0	9-	2-
78-80	369	9	2		0	9-	2-
79-81	948	9	1	238	25	229	24
80-82	1,169	17	1	238	20	221	19
81-83	1,169	17	1	238	20	221	19
82-84	1,357	17	1		0	17-	1-
83-85	3,273		0		0		0
84-86	4,271	49	1		0	49-	1-
85-87	3,504	49	1		0	49-	1-
86-88	1,425	64	4		0	64-	4-
87-89	428	14	3		0	14-	3-
88-90	428	14	3		0	14-	3-
89-91							
90-92	3,625		0		0		0
91-93	3,625		0		0		0
92-94	3,625		0		0		0
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	461		0		0		0
99-01	461		0		0		0
00-02	649		0		0		0
01-03	188		0		0		0
02-04	188		0		0		0
03-05							
04-06	1,604	6,880	429		0	6,880-	429-
05-07	1,604	6,880	429		0	6,880-	429-
06-08	1,758	7,182	408		0	7,182-	408-
07-09	4,002	19,624	490		0	19,624-	490-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 357 OTHER EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	4,002	19,624	490		0	19,624-	490-
09-11	4,749	19,323	407		0	19,323-	407-
10-12	902		0		0		0
11-13	9,161	36	0		0	36-	0
12-14	43,889	3,868	9	256	1	3,612-	8-
13-15	46,245	4,054	9	1,539	3	2,514-	5-
FIVE-YEAR AVERAGE							
11-15	28,288	2,432	9	923	3	1,509-	5-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 367 MAINS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	70,393	541	1	127,424	181	126,883	180
1973	5,796		0	125,200		125,200	
1974	6,099	1,275	21	5,270	86	3,995	66
1975							
1976	2,564	499	19	1,828	71	1,329	52
1977	16,167	4,840	30		0	4,840-	30-
1978	37,472	3,063	8	3,725	10	662	2
1979	28,412	2,367	8		0	2,367-	8-
1980	10,811	780	7	14,976	139	14,196	131
1981	11,402	2,458	22	5,539	49	3,081	27
1982	73,159	2,670	4	91,350	125	88,680	121
1983	14,331	256	2	20,476	143	20,220	141
1984	24,720	1,397	6	332	1	1,065-	4-
1985	25,785	1,043	4		0	1,043-	4-
1986							
1987	83,400	379,068	455	119,180	143	259,888-	312-
1988							
1989	17,304		0		0		0
1990	11,135		0		0		0
1991	9,540	256	3		0	256-	3-
1992	116,707		0		0		0
1993	37,225		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	7,950	5,693	72		0	5,693-	72-
2005							
2006	8,338	51,392	616		0	51,392-	616-
2007							
2008							
2009	5,662	56,745			0	56,745-	
2010	6,099	19,918	327		0	19,918-	327-
2011	20,300	46,320	228		0	46,320-	228-
2012	65,830	505,316	768		0	505,316-	768-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 367 MAINS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	8,568	272,808			0	272,808-	
2014	441,353	187,258	42		0	187,258-	42-
2015	352,789	118,409	33		0	118,409-	33-
TOTAL	1,529,412	1,664,371	109	515,300	34	1,149,071-	75-

## THREE-YEAR MOVING AVERAGES

72-74	27,429	605	2	85,965	313	85,359	311
73-75	3,965	425	11	43,490		43,065	
74-76	2,888	551	20	2,366	82	1,775	61
75-77	6,244	1,780	29	609	10	1,170-	19-
76-78	18,734	2,801	15	1,851	10	950-	5-
77-79	27,350	3,423	13	1,242	5	2,182-	8-
78-80	25,565	2,070	8	6,234	24	4,164	16
79-81	16,875	1,868	11	6,838	41	4,970	29
80-82	31,791	1,969	6	37,288	117	35,319	111
81-83	32,964	1,795	5	39,122	119	37,327	113
82-84	37,403	1,441	4	37,386	100	35,945	96
83-85	21,612	899	4	6,936	32	6,037	28
84-86	16,835	813	5	111	1	703-	4-
85-87	36,395	126,704	348	39,727	109	86,977-	239-
86-88	27,800	126,356	455	39,727	143	86,629-	312-
87-89	33,568	126,356	376	39,727	118	86,629-	258-
88-90	9,480		0		0		0
89-91	12,660	85	1		0	85-	1-
90-92	45,794	85	0		0	85-	0
91-93	54,491	85	0		0	85-	0
92-94	51,311		0		0		0
93-95	12,408		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	2,650	1,898	72		0	1,898-	72-
03-05	2,650	1,898	72		0	1,898-	72-
04-06	5,429	19,028	350		0	19,028-	350-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 367 MAINS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	2,779	17,131	616		0	17,131-	616-
06-08	2,779	17,131	616		0	17,131-	616-
07-09	1,887	18,915			0	18,915-	
08-10	3,921	25,554	652		0	25,554-	652-
09-11	10,687	40,994	384		0	40,994-	384-
10-12	30,743	190,518	620		0	190,518-	620-
11-13	31,599	274,815	870		0	274,815-	870-
12-14	171,950	321,794	187		0	321,794-	187-
13-15	270,937	192,825	71		0	192,825-	71-
FIVE-YEAR AVERAGE							
11-15	179,788	226,022	126		0	226,022-	126-



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 375.1 AND 375.2 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	245	239	98		0	239-	98-
1973	558	84	15		0	84-	15-
1974	1,561	724	46	148	9	576-	37-
1975	46,819	1,492	3		0	1,492-	3-
1976	77,515	1,627	2	64	0	1,563-	2-
1977							
1978							
1979							
1980	3,262	203	6		0	203-	6-
1981	439	2,927	667		0	2,927-	667-
1982	244		0		0		0
1983							
1984	1,013		0		0		0
1985	278		0		0		0
1986							
1987	5,414		0		0		0
1988							
1989							
1990	990		0		0		0
1991	607		0		0		0
1992	15,943	300	2		0	300-	2-
1993	1,314	92	7		0	92-	7-
1994	8,959	31	0		0	31-	0
1995							
1996	230,334	1,590	1	1,703	1	113	0
1997							
1998							
1999							
2000	20,000	11	0		0	11-	0
2001							
2002	60		0		0		0
2003							
2004							
2005							
2006	1,254	1,780	142		0	1,780-	142-
2007							
2008							
2009	27,426	15,607	57		0	15,607-	57-
2010	4,564	13,833	303		0	13,833-	303-
2011	16,951	11,364	67		0	11,364-	67-
2012	50,216	9,144	18		0	9,144-	18-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.1 AND 375.2 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	3,912	2,208	56		0	2,208-	56-
2014	27,785	11,730	42		0	11,730-	42-
2015	33,752	33,880	100	352	1	33,527-	99-
TOTAL	581,417	108,865	19	2,267	0	106,598-	18-

THREE-YEAR MOVING AVERAGES

72-74	788	349	44	49	6	300-	38-
73-75	16,313	767	5	49	0	717-	4-
74-76	41,965	1,281	3	71	0	1,210-	3-
75-77	41,445	1,040	3	21	0	1,018-	2-
76-78	25,838	542	2	21	0	521-	2-
77-79							
78-80	1,087	68	6		0	68-	6-
79-81	1,234	1,043	85		0	1,043-	85-
80-82	1,315	1,043	79		0	1,043-	79-
81-83	228	976	429		0	976-	429-
82-84	419		0		0		0
83-85	430		0		0		0
84-86	430		0		0		0
85-87	1,897		0		0		0
86-88	1,805		0		0		0
87-89	1,805		0		0		0
88-90	330		0		0		0
89-91	532		0		0		0
90-92	5,847	100	2		0	100-	2-
91-93	5,955	131	2		0	131-	2-
92-94	8,739	141	2		0	141-	2-
93-95	3,424	41	1		0	41-	1-
94-96	79,764	540	1	568	1	27	0
95-97	76,778	530	1	568	1	38	0
96-98	76,778	530	1	568	1	38	0
97-99							
98-00	6,667	4	0		0	4-	0
99-01	6,667	4	0		0	4-	0
00-02	6,687	4	0		0	4-	0
01-03	20		0		0		0
02-04	20		0		0		0
03-05							
04-06	418	593	142		0	593-	142-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 375.1 AND 375.2 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	418	593	142		0	593-	142-
06-08	418	593	142		0	593-	142-
07-09	9,142	5,202	57		0	5,202-	57-
08-10	10,564	9,813	92		0	9,813-	92-
09-11	16,314	13,601	83		0	13,601-	83-
10-12	23,911	11,447	48		0	11,447-	48-
11-13	23,693	7,572	32		0	7,572-	32-
12-14	27,304	7,694	28		0	7,694-	28-
13-15	21,816	15,939	73	117	1	15,822-	73-
FIVE-YEAR AVERAGE							
11-15	26,523	13,665	52	70	0	13,595-	51-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	223,283	25,044	11	39,933	18	14,889	7
1973	162,350	21,895	13	75,042	46	53,147	33
1974	144,028	26,994	19	23,989	17	3,005-	2-
1975	138,953	22,909	16	4,531	3	18,378-	13-
1976	91,341	18,218	20	23,825	26	5,607	6
1977	105,087	32,446	31	21,068	20	11,378-	11-
1978	65,545	20,241	31	11,876	18	8,365-	13-
1979	172,699	23,406	14	19,432	11	3,974-	2-
1980	135,991	43,385	32	20,734	15	22,651-	17-
1981	159,297	31,184	20	29,060	18	2,124-	1-
1982	217,806	52,589	24	7,099	3	45,490-	21-
1983	160,778	60,227	37	22,011	14	38,216-	24-
1984	200,202	60,047	30	8,647	4	51,400-	26-
1985	303,208	72,459	24	6,570	2	65,889-	22-
1986	462,023	102,260	22	68,078	15	34,182-	7-
1987	293,096	101,079	34	17,159	6	83,920-	29-
1988	165,500	67,975	41	64,453	39	3,522-	2-
1989	189,730	47,979	25	7,688	4	40,291-	21-
1990	150,123	31,737	21	35,044	23	3,307	2
1991	263,641	72,648	28	2,406	1	70,242-	27-
1992	209,976	33,259	16	9,862	5	23,397-	11-
1993	268,410	19,088	7	386	0	18,702-	7-
1994	144,869	8,102	6	10,790	7	2,688	2
1995	195,058	128,094	66	33,329	17	94,765-	49-
1996	389,237	116,786	30	8,109	2	108,677-	28-
1997	124,701	17,221	14	2,071	2	15,150-	12-
1998	520,442	74,074	14	475	0	73,599-	14-
1999	3,685,503	778,706	21		0	778,706-	21-
2000	448,171	520,718	116	46,252	10	474,466-	106-
2001	206,172	51,153	25	13,136	6	38,017-	18-
2002	749,343	268,857	36	4,095	1	264,762-	35-
2003	509,410	236,891	47	1,303	0	235,588-	46-
2004	153,466	234,478	153	5,948	4	228,530-	149-
2005							
2006	123,038	254,317	207		0	254,317-	207-
2007	1,556,298	47,296	3	4,646	0	42,649-	3-
2008		981,404		462		980,942-	
2009	1,045,646	380,863	36		0	380,863-	36-
2010	494,167	54,868	11		0	54,868-	11-
2011	274,128	772,182	282		0	772,182-	282-
2012	2,570,160	657,090	26		0	657,090-	26-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	2,785,051	367,886	13	0	0	367,886-	13-
2014	3,106,365	560,838	18	0	0	560,838-	18-
2015	291,983	225,729	77	0	0	225,729-	77-
TOTAL	23,656,275	7,724,620	33	649,509	3	7,075,111-	30-

## THREE-YEAR MOVING AVERAGES

72-74	176,554	24,644	14	46,321	26	21,677	12
73-75	148,444	23,933	16	34,521	23	10,588	7
74-76	124,774	22,707	18	17,448	14	5,259-	4-
75-77	111,794	24,524	22	16,475	15	8,050-	7-
76-78	87,324	23,635	27	18,923	22	4,712-	5-
77-79	114,444	25,364	22	17,459	15	7,906-	7-
78-80	124,745	29,011	23	17,347	14	11,663-	9-
79-81	155,996	32,658	21	23,075	15	9,583-	6-
80-82	171,031	42,386	25	18,964	11	23,422-	14-
81-83	179,294	48,000	27	19,390	11	28,610-	16-
82-84	192,929	57,621	30	12,586	7	45,035-	23-
83-85	221,356	64,244	29	12,409	6	51,835-	23-
84-86	321,811	78,255	24	27,765	9	50,490-	16-
85-87	352,776	91,933	26	30,602	9	61,330-	17-
86-88	306,873	90,438	29	49,897	16	40,541-	13-
87-89	216,109	72,344	33	29,767	14	42,578-	20-
88-90	168,451	49,230	29	35,728	21	13,502-	8-
89-91	201,165	50,788	25	15,046	7	35,742-	18-
90-92	207,913	45,881	22	15,771	8	30,111-	14-
91-93	247,342	41,665	17	4,218	2	37,447-	15-
92-94	207,752	20,150	10	7,013	3	13,137-	6-
93-95	202,779	51,761	26	14,835	7	36,926-	18-
94-96	243,055	84,327	35	17,409	7	66,918-	28-
95-97	236,332	87,367	37	14,503	6	72,864-	31-
96-98	344,793	69,360	20	3,552	1	65,809-	19-
97-99	1,443,549	290,000	20	849	0	289,152-	20-
98-00	1,551,372	457,833	30	15,576	1	442,257-	29-
99-01	1,446,615	450,192	31	19,796	1	430,396-	30-
00-02	467,895	280,243	60	21,161	5	259,082-	55-
01-03	488,308	185,634	38	6,178	1	179,456-	37-
02-04	470,740	246,742	52	3,782	1	242,960-	52-
03-05	220,959	157,123	71	2,417	1	154,706-	70-
04-06	92,168	162,932	177	1,983	2	160,949-	175-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	559,779	100,538	18	1,549	0	98,989-	18-
06-08	559,779	427,672	76	1,703	0	425,969-	76-
07-09	867,315	469,854	54	1,703	0	468,151-	54-
08-10	513,271	472,378	92	154	0	472,224-	92-
09-11	604,647	402,637	67		0	402,637-	67-
10-12	1,112,818	494,713	44		0	494,713-	44-
11-13	1,876,446	599,052	32		0	599,052-	32-
12-14	2,820,525	528,604	19		0	528,604-	19-
13-15	2,061,133	384,817	19		0	384,817-	19-
FIVE-YEAR AVERAGE							
11-15	1,805,537	516,745	29		0	516,745-	29-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	36,875	5,561	15	4,126	11	1,435-	4-
1973	8,012	1,669	21	1,020	13	649-	8-
1974	41,552	15,892	38	3,865	9	12,027-	29-
1975	10,607	2,740	26	4,295	40	1,555	15
1976	9,214	1,634	18	3,799	41	2,165	23
1977	33,330	7,823	23	7,549	23	274-	1-
1978	5,376	1,615	30	907	17	708-	13-
1979	9,959	2,994	30	1,305	13	1,689-	17-
1980	7,907	3,605	46	7,922	100	4,317	55
1981	10,293	1,381	13	7,071	69	5,690	55
1982	13,359	3,072	23	12,040	90	8,968	67
1983	14,163	5,284	37	2,945	21	2,339-	17-
1984	21,073	2,210	10	9,862	47	7,652	36
1985	3,117	1,355	43	1,982	64	527	20
1986	31,769	7,144	22	8,184	26	1,040	3
1987	1,457	1,214	83		0	1,214-	83-
1988	11,121	1,391	13	1,142	10	249-	2-
1989	10,828	1,829	17	403	4	1,426-	13-
1990	12,149	3,090	25	2,276	19	814-	7-
1991	12,634	843	7		0	843-	7-
1992	130,889	5,761	4		0	5,761-	4-
1993	27,466	3,182	12		0	3,182-	12-
1994	4,488	12,749	284		0	12,749-	284-
1995	13,973	11,039	79	5,469	39	5,570-	40-
1996	12,427	86	1	92	1	6	0
1997	22,261	3,074	14	370	2	2,704-	12-
1998	13,787	1,962	14	13	0	1,949-	14-
1999							
2000	73,203	89	0		0	89-	0
2001	5,849		0		0		0
2002	8,998		0		0		0
2003	2,957		0		0		0
2004	74,549	19,059	26		0	19,059-	26-
2005							
2006	627,150	46,990	7		0	46,990-	7-
2007	10,455	1,941	19		0	1,941-	19-
2008	13,377	2,308	17		0	2,308-	17-
2009	88,463	27,657	31		0	27,657-	31-
2010	98,140	27,829	28		0	27,829-	28-
2011	53,303	95,653	179		0	95,653-	179-
2012	62,102	145,226	234		0	145,226-	234-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	1,838,098	2,144	0		0	2,144-	0
2014	1,766		0		0		0
2015	68,553	29,991	44		0	29,991-	44-
TOTAL	3,557,050	509,085	14	86,637	2	422,448-	12-

THREE-YEAR MOVING AVERAGES

72-74	28,813	7,707	27	3,004	10	4,704-	16-
73-75	20,057	6,767	34	3,060	15	3,707-	18-
74-76	20,458	6,755	33	3,986	19	2,769-	14-
75-77	17,717	4,066	23	5,214	29	1,149	6
76-78	15,973	3,691	23	4,085	26	394	2
77-79	16,222	4,144	26	3,254	20	890-	5-
78-80	7,747	2,738	35	3,378	44	640	8
79-81	9,386	2,660	28	5,433	58	2,773	30
80-82	10,520	2,686	26	9,011	86	6,325	60
81-83	12,605	3,246	26	7,352	58	4,106	33
82-84	16,198	3,522	22	8,282	51	4,760	29
83-85	12,784	2,950	23	4,930	39	1,980	15
84-86	18,653	3,570	19	6,676	36	3,106	17
85-87	12,114	3,238	27	3,389	28	151	1
86-88	14,782	3,250	22	3,109	21	141-	1-
87-89	7,802	1,478	19	515	7	963-	12-
88-90	11,366	2,103	19	1,274	11	830-	7-
89-91	11,870	1,921	16	893	8	1,028-	9-
90-92	51,891	3,231	6	759	1	2,473-	5-
91-93	56,996	3,262	6		0	3,262-	6-
92-94	54,281	7,231	13		0	7,231-	13-
93-95	15,309	8,990	59	1,823	12	7,167-	47-
94-96	10,296	7,958	77	1,854	18	6,104-	59-
95-97	16,220	4,733	29	1,977	12	2,756-	17-
96-98	16,158	1,707	11	158	1	1,549-	10-
97-99	12,016	1,679	14	128	1	1,551-	13-
98-00	28,997	684	2	4	0	679-	2-
99-01	26,351	30	0		0	30-	0
00-02	29,350	30	0		0	30-	0
01-03	5,935		0		0		0
02-04	28,835	6,353	22		0	6,353-	22-
03-05	25,835	6,353	25		0	6,353-	25-
04-06	233,900	22,016	9		0	22,016-	9-



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	212,535	16,310	8		0	16,310-	8-
06-08	216,994	17,080	8		0	17,080-	8-
07-09	37,432	10,635	28		0	10,635-	28-
08-10	66,660	19,265	29		0	19,265-	29-
09-11	79,969	50,380	63		0	50,380-	63-
10-12	71,182	89,569	126		0	89,569-	126-
11-13	651,168	81,008	12		0	81,008-	12-
12-14	633,989	49,123	8		0	49,123-	8-
13-15	636,139	10,712	2		0	10,712-	2-
FIVE-YEAR AVERAGE							
11-15	404,764	54,603	13		0	54,603-	13-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	19,060	1,627	9	1,961	10	334	2
1973	2,561	161	6	716	28	555	22
1974	146	26	18		0	26-	18-
1975	409	76	19		0	76-	19-
1976							
1977	1,523	38	2		0	38-	2-
1978							
1979	467	510	109	1,020	218	510	109
1980	2,698	389	14		0	389-	14-
1981	8,600	61	1	981	11	920	11
1982	10,165	2,437	24	1,891	19	546-	5-
1983	2,530	209	8		0	209-	8-
1984	924	210	23	1,011	109	801	87
1985	1,766	49	3		0	49-	3-
1986	6,457	285	4	4,402	68	4,117	64
1987	5,341	99	2	3,452	65	3,353	63
1988	22,533		0		0		0
1989							
1990	41,822		0		0		0
1991	38,238		0		0		0
1992	78,537		0	2,330	3	2,330	3
1993							
1994	25,570		0		0		0
1995	245	193	79	96	39	97-	40-
1996	689	5	1	5	1		0
1997							
1998	6,061	863	14	6	0	857-	14-
1999							
2000	5,828		0		0		0
2001							
2002							
2003	83,859		0		0		0
2004	57,724	53,867	93		0	53,867-	93-
2005							
2006	10,470	24,385	233		0	24,385-	233-
2007	19,580	6,627	34		0	6,627-	34-
2008	9,891	236	2		0	236-	2-
2009	7,012	2,227	32		0	2,227-	32-
2010	37,749	12,902	34		0	12,902-	34-
2011	59,021	14,154	24		0	14,154-	24-
2012	103,132	59,054	57		0	59,054-	57-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	277,751	44,862	16		0	44,862-	16-
2014	47,418	32,317	68		0	32,317-	68-
2015	386,646	335,769	87	3,085	1	332,684-	86-
TOTAL	1,382,422	593,636	43	20,956	2	572,680-	41-

THREE-YEAR MOVING AVERAGES

72-74	7,256	605	8	892	12	288	4
73-75	1,039	88	8	239	23	151	15
74-76	185	34	18		0	34-	18-
75-77	644	38	6		0	38-	6-
76-78	508	13	2		0	13-	2-
77-79	663	183	28	340	51	157	24
78-80	1,055	300	28	340	32	40	4
79-81	3,922	320	8	667	17	347	9
80-82	7,154	962	13	957	13	5-	0
81-83	7,098	902	13	957	13	55	1
82-84	4,540	952	21	967	21	15	0
83-85	1,740	156	9	337	19	181	10
84-86	3,049	181	6	1,804	59	1,623	53
85-87	4,521	144	3	2,618	58	2,474	55
86-88	11,444	128	1	2,618	23	2,490	22
87-89	9,291	33	0	1,151	12	1,118	12
88-90	21,452		0		0		0
89-91	26,687		0		0		0
90-92	52,866		0	777	1	777	1
91-93	38,925		0	777	2	777	2
92-94	34,702		0	777	2	777	2
93-95	8,605	64	1	32	0	32-	0
94-96	8,835	66	1	34	0	32-	0
95-97	311	66	21	34	11	32-	10-
96-98	2,250	289	13	4	0	286-	13-
97-99	2,020	288	14	2	0	286-	14-
98-00	3,963	288	7	2	0	286-	7-
99-01	1,943		0		0		0
00-02	1,943		0		0		0
01-03	27,953		0		0		0
02-04	47,194	17,956	38		0	17,956-	38-
03-05	47,194	17,956	38		0	17,956-	38-
04-06	22,731	26,084	115		0	26,084-	115-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
<b>THREE-YEAR MOVING AVERAGES</b>							
05-07	10,016	10,337	103		0	10,337-	103-
06-08	13,314	10,416	78		0	10,416-	78-
07-09	12,161	3,030	25		0	3,030-	25-
08-10	18,217	5,122	28		0	5,122-	28-
09-11	34,594	9,761	28		0	9,761-	28-
10-12	66,634	28,703	43		0	28,703-	43-
11-13	146,635	39,356	27		0	39,356-	27-
12-14	142,767	45,411	32		0	45,411-	32-
13-15	237,271	137,649	58	1,028	0	136,621-	58-
<b>FIVE-YEAR AVERAGE</b>							
11-15	174,793	97,231	56	617	0	96,614-	55-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	115,449	99,696	86	172	0	99,524-	86-
1973	95,115	97,882	103	1,058	1	96,824-	102-
1974	165,383	166,143	100	448	0	165,695-	100-
1975	132,279	183,148	138	332	0	182,816-	138-
1976	139,235	184,674	133		0	184,674-	133-
1977	124,246	192,113	155		0	192,113-	155-
1978	108,052	204,967	190		0	204,967-	190-
1979	117,239	197,632	169		0	197,632-	169-
1980	118,701	165,368	139		0	165,368-	139-
1981	101,867	200,370	197		0	200,370-	197-
1982	118,377	262,552	222		0	262,552-	222-
1983	209,034	336,324	161		0	336,324-	161-
1984	223,005	319,862	143	264	0	319,598-	143-
1985	348,062	407,654	117	792-	0	408,446-	117-
1986	230,064	289,929	126		0	289,929-	126-
1987	281,537	318,085	113		0	318,085-	113-
1988	247,152	505,594	205	16-	0	505,610-	205-
1989	481,388	520,680	108	71	0	520,609-	108-
1990	442,828	549,593	124		0	549,593-	124-
1991	520,043	891,568	171		0	891,568-	171-
1992	514,645	1,215,808	236		0	1,215,808-	236-
1993	985,624	880,652	89		0	880,652-	89-
1994	361,527	540,459	149		0	540,459-	149-
1995	478,218	314,043	66	81,713	17	232,330-	49-
1996	940,163	282,085	30	19,585	2	262,500-	28-
1997	940,912	129,938	14	15,628	2	114,310-	12-
1998	1,328,402	189,071	14	1,212	0	187,859-	14-
1999	714,531	150,973	21		0	150,973-	21-
2000	2,034,330	105,438	5		0	105,438-	5-
2001	3,198,483	104,311	3	24,468	1	79,843-	2-
2002	1,598,106	182,196	11	1,932	0	180,264-	11-
2003	1,485,702	495,683	33	15	0	496,668-	33-
2004	217,830	123,224	57		0	123,224-	57-
2005							
2006	340	241	71		0	241-	71-
2007	14,110	76,246	540		0	76,246-	540-
2008							
2009	3,245,937	3,480,405	107		0	3,480,405-	107-
2010	41,172	58,468	142		0	58,468-	142-
2011	135,083	593,859	440		0	593,859-	440-
2012	177,937	502,669	282	1,902	1	500,767-	281-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	3,696,998	268,338	7		0	268,338-	7-
2014	3,862,707	312,017	8		0	312,017-	8-
2015	4,016,408	761,115	19		0	761,115-	19-
TOTAL	34,308,221	16,862,074	49	147,992	0	16,714,082-	49-

## THREE-YEAR MOVING AVERAGES

72-74	125,316	121,240	97	559	0	120,681-	96-
73-75	130,926	149,058	114	613	0	148,445-	113-
74-76	145,632	177,988	122	260	0	177,728-	122-
75-77	131,920	186,645	141	111	0	186,534-	141-
76-78	123,844	193,918	157		0	193,918-	157-
77-79	116,512	198,237	170		0	198,237-	170-
78-80	114,664	189,322	165		0	189,322-	165-
79-81	112,602	187,790	167		0	187,790-	167-
80-82	112,982	209,430	185		0	209,430-	185-
81-83	143,093	266,415	186		0	266,415-	186-
82-84	183,472	306,246	167	88	0	306,158-	167-
83-85	260,034	354,613	136	176-	0	354,789-	136-
84-86	267,044	339,148	127	176-	0	339,324-	127-
85-87	286,554	338,556	118	264-	0	338,820-	118-
86-88	252,918	371,203	147	5-	0	371,208-	147-
87-89	336,692	448,120	133	18	0	448,101-	133-
88-90	390,456	525,289	135	18	0	525,271-	135-
89-91	481,420	653,947	136	24	0	653,923-	136-
90-92	492,505	885,656	180		0	885,656-	180-
91-93	673,437	996,009	148		0	996,009-	148-
92-94	620,599	878,973	142		0	878,973-	142-
93-95	608,456	578,385	95	27,238	4	551,147-	91-
94-96	593,303	378,862	64	33,766	6	345,096-	58-
95-97	786,431	242,022	31	38,975	5	203,047-	26-
96-98	1,069,826	200,365	19	12,142	1	188,223-	18-
97-99	994,615	156,661	16	5,613	1	151,047-	15-
98-00	1,359,088	148,494	11	404	0	148,090-	11-
99-01	1,982,448	120,241	6	8,156	0	112,085-	6-
00-02	2,276,973	130,648	6	8,800	0	121,848-	5-
01-03	2,094,097	261,063	12	8,805	0	252,258-	12-
02-04	1,100,546	267,367	24	649	0	266,719-	24-
03-05	567,844	206,635	36	5	0	206,631-	36-
04-06	72,723	41,155	57		0	41,155-	57-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	4,817	25,496	529		0	25,496-	529-
06-08	4,817	25,496	529		0	25,496-	529-
07-09	1,086,683	1,185,550	109		0	1,185,550-	109-
08-10	1,095,703	1,179,625	108		0	1,179,625-	108-
09-11	1,140,731	1,377,578	121		0	1,377,578-	121-
10-12	118,064	384,999	326	634	1	384,365-	326-
11-13	1,336,673	454,955	34	634	0	454,321-	34-
12-14	2,579,214	361,008	14	634	0	360,374-	14-
13-15	3,858,704	447,157	12		0	447,157-	12-
FIVE-YEAR AVERAGE							
11-15	2,377,826	487,600	21	380	0	487,219-	20-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 381 METERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	106,191		0	1,088	1	1,088	1
1973	35,758		0	15,988	45	15,988	45
1974	46,441		0	7,657	16	7,657	16
1975	64,178		0	13,322	21	13,322	21
1976	79,823		0	13,042	16	13,042	16
1977	116,748		0	34,019	29	34,019	29
1978	67,017		0	6,300	9	6,300	9
1979	68,783		0	35,142	51	35,142	51
1980	97,074		0	43,462	45	43,462	45
1981	118,445	1	0	30,841	26	30,840	26
1982	192,363		0	12,808	7	12,808	7
1983	104,497		0	44,794	43	44,794	43
1984	91,530		0	34	0	34	0
1985	110,986		0		0		0
1986	125,861		0	43,783	35	43,783	35
1987	127,337		0	1,509	1	1,509	1
1988	143,086		0	8,065	6	8,065	6
1989	61,096	433-	1-	341	1	774	1
1990	109,705	6,543-	6-	882	1	7,425	7
1991	105,904		0	911	1	911	1
1992	733,628		0	63	0	63	0
1993	537,419	2,100-	0		0	2,100	0
1994	336,464	52-	0	6,725	2	6,777	2
1995	462,757	296,695	64	66,731	14	229,964-	50-
1996	635,712	188,605	30	13,038	2	175,567-	28-
1997	649,084	89,638	14	10,781	2	78,857-	12-
1998	134,861	19,195	14	122	0	19,073-	14-
1999							
2000	925,105		0		0		0
2001	450,405		0		0		0
2002							
2003	5,299,413		0		0		0
2004	102,792		0		0		0
2005							
2006	2,139,469		0		0		0
2007							
2008							
2009	1,524,628	2,321	0		0	2,321-	0
2010	11,216		0		0		0
2011	52,310		0		0		0
2012	21,456	161	1		0	161-	1-



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 381 METERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	48,974	135,572	277	15,720	32	119,852-	245-
2014	1,136,717	115,037	10	8,763	1	106,274-	9-
2015	744,043	169,790	23	14,814	2	154,976-	21-
TOTAL	17,919,277	1,007,886	6	450,745	3	557,141-	3-

## THREE-YEAR MOVING AVERAGES

72-74	62,797		0	8,244	13	8,244	13
73-75	48,792		0	12,322	25	12,322	25
74-76	63,481		0	11,340	18	11,340	18
75-77	86,916		0	20,128	23	20,128	23
76-78	87,863		0	17,787	20	17,787	20
77-79	84,183		0	25,154	30	25,154	30
78-80	77,625		0	28,301	36	28,301	36
79-81	94,767		0	36,482	38	36,481	38
80-82	135,961		0	29,037	21	29,037	21
81-83	138,435		0	29,481	21	29,481	21
82-84	129,463		0	19,212	15	19,212	15
83-85	102,338		0	14,943	15	14,943	15
84-86	109,459		0	14,606	13	14,606	13
85-87	121,395		0	15,097	12	15,097	12
86-88	132,095		0	17,786	13	17,786	13
87-89	110,506	144-	0	3,305	3	3,449	3
88-90	104,629	2,325-	2-	3,096	3	5,421	5
89-91	92,235	2,325-	3-	711	1	3,037	3
90-92	316,412	2,181-	1-	619	0	2,800	1
91-93	458,984	700-	0	325	0	1,025	0
92-94	535,837	717-	0	2,263	0	2,980	1
93-95	445,547	98,181	22	24,485	5	73,696-	17-
94-96	478,311	161,749	34	28,831	6	132,918-	28-
95-97	582,518	191,646	33	30,183	5	161,463-	28-
96-98	473,219	99,146	21	7,980	2	91,166-	19-
97-99	261,315	36,278	14	3,634	1	32,643-	12-
98-00	353,322	6,398	2	41	0	6,358-	2-
99-01	458,503		0		0		0
00-02	458,503		0		0		0
01-03	1,916,606		0		0		0
02-04	1,800,735		0		0		0
03-05	1,800,735		0		0		0
04-06	747,420		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	713,156		0		0		0
06-08	713,156		0		0		0
07-09	508,209	774	0		0	774-	0
08-10	511,948	774	0		0	774-	0
09-11	529,385	774	0		0	774-	0
10-12	28,327	54	0		0	54-	0
11-13	40,914	45,244	111	5,240	13	40,004-	98-
12-14	402,382	83,590	21	8,161	2	75,429-	19-
13-15	643,245	140,133	22	13,099	2	127,034-	20-
FIVE-YEAR AVERAGE							
11-15	400,700	84,112	21	7,859	2	76,252-	19-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 383 HOUSE REGULATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	12,889		0	132	1	132	1
1973	8,455		0	3,777	45	3,777	45
1974	5,620		0	926	16	926	16
1975	5,474		0	1,136	21	1,136	21
1976	8,019		0	1,308	16	1,308	16
1977	5,362		0	1,417	26	1,417	26
1978	5,557		0	522	9	522	9
1979							
1980	11,842		0	5,372	45	5,372	45
1981	4,470		0	954	21	954	21
1982	3,064		0	262	9	262	9
1983	13,108		0	5,619	43	5,619	43
1984	8,425		0	3	0	3	0
1985	8,846		0		0		0
1986	7,857		0	2,441	31	2,441	31
1987	2,095		0	25	1	25	1
1988	16,081		0		0		0
1989	10,216		0		0		0
1990	9,673		0		0		0
1991	27,724		0		0		0
1992	40,280	174	0		0	174-	0
1993	19,034		0		0		0
1994							
1995	115,922	74,739	64	17,429	15	57,310-	49-
1996							
1997							
1998							
1999							
2000	37,399		0		0		0
2001							
2002							
2003	343,150	57,777	17		0	57,777-	17-
2004							
2005							
2006	459,973		0		0		0
2007	246,783	127,717	52		0	127,717-	52-
2008	402,567	152,047	38	3,794	1	148,252-	37-
2009	461,022	122,130	26	1,730	0	120,400-	26-
2010	918,069	69,070	8	9,301	1	59,769-	7-
2011	380,488	14,395	4	3,122	1	11,274-	3-
2012	34,187	74	0		0	74-	0

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 383 HOUSE REGULATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013							
2014	219,488	510	0		0	510-	0
2015	379,125	1,461	0		0	1,461-	0
TOTAL	4,232,262	620,094	15	59,270	1	560,824-	13-

## THREE-YEAR MOVING AVERAGES

72-74	8,988		0	1,612	18	1,612	18
73-75	6,516		0	1,946	30	1,946	30
74-76	6,371		0	1,123	18	1,123	18
75-77	6,285		0	1,287	20	1,287	20
76-78	6,313		0	1,082	17	1,082	17
77-79	3,640		0	646	18	646	18
78-80	5,800		0	1,965	34	1,965	34
79-81	5,437		0	2,109	39	2,109	39
80-82	6,459		0	2,196	34	2,196	34
81-83	6,881		0	2,278	33	2,278	33
82-84	8,199		0	1,961	24	1,961	24
83-85	10,126		0	1,874	19	1,874	19
84-86	8,376		0	815	10	815	10
85-87	6,266		0	822	13	822	13
86-88	8,678		0	822	9	822	9
87-89	9,464		0	8	0	8	0
88-90	11,990		0		0		0
89-91	15,871		0		0		0
90-92	25,892	58	0		0	58-	0
91-93	29,013	58	0		0	58-	0
92-94	19,771	58	0		0	58-	0
93-95	44,985	24,913	55	5,810	13	19,103-	42-
94-96	38,641	24,913	64	5,810	15	19,103-	49-
95-97	38,641	24,913	64	5,810	15	19,103-	49-
96-98							
97-99							
98-00	12,466		0		0		0
99-01	12,466		0		0		0
00-02	12,466		0		0		0
01-03	114,383	19,259	17		0	19,259-	17-
02-04	114,383	19,259	17		0	19,259-	17-
03-05	114,383	19,259	17		0	19,259-	17-
04-06	153,324		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 383 HOUSE REGULATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	235,585	42,572	18		0	42,572-	18-
06-08	369,774	93,255	25	1,265	0	91,990-	25-
07-09	370,124	133,965	36	1,842	0	132,123-	36-
08-10	593,886	114,416	19	4,942	1	109,474-	18-
09-11	586,526	68,532	12	4,718	1	63,814-	11-
10-12	444,248	27,846	6	4,141	1	23,706-	5-
11-13	138,225	4,823	3	1,041	1	3,782-	3-
12-14	84,558	195	0		0	195-	0
13-15	199,537	657	0		0	657-	0
FIVE-YEAR AVERAGE							
11-15	202,657	3,288	2	624	0	2,664-	1-

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	1,189	98	8		0	98-	8-
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	4,370		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009	15,457		0		0		0
2010	12,109	14,344	118		0	14,344-	118-
2011							
2012							
2013							
2014							
2015							
TOTAL	33,125	14,442	44		0	14,442-	44-

THREE-YEAR MOVING AVERAGES

83-85	396	33	8		0	33-	8-
84-86							
85-87							

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	1,457		0		0		0
99-01	1,457		0		0		0
00-02	1,457		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09	5,152		0		0		0
08-10	9,189	4,781	52		0	4,781-	52-
09-11	9,189	4,781	52		0	4,781-	52-
10-12	4,036	4,781	118		0	4,781-	118-
11-13							
12-14							
13-15							

## FIVE-YEAR AVERAGE

11-15

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 387 OTHER EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	37,585	638	2	525	1	113-	0
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991	6,897		0	651	9	651	9
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	13,939		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 387 OTHER EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	58,421	638	1	1,176	2	538	1
THREE-YEAR MOVING AVERAGES							
76-78	12,528	213	2	175	1	38-	0
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91	2,299		0	217	9	217	9
90-92	2,299		0	217	9	217	9
91-93	2,299		0	217	9	217	9
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	4,646		0		0		0
05-07	4,646		0		0		0
06-08	4,646		0		0		0
07-09							
08-10							
09-11							

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 387 OTHER EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	8,869	532	6	1,030	12	498	6
1973	12,713	4,707	37	451	4	4,256-	33-
1974	22,655	9,164	40		0	9,164-	40-
1975							
1976	15,929	1,986	12	1,545	10	441-	3-
1977	3,917	508	13	453	12	55-	1-
1978							
1979	14,338	3,867	27	101	1	3,766-	26-
1980	5,768	140	2		0	140-	2-
1981	4,577	198	4	187	4	11-	0
1982	3,996		0		0		0
1983	37,552	29,827	79	8	0	29,819-	79-
1984	5,644	6,574	116		0	6,574-	116-
1985	12,404	20,207	163	152	1	20,055-	162-
1986	23,388	18,015	77		0	18,015-	77-
1987	1,431		0		0		0
1988	34,225	2,687	8	1,143	3	1,544-	5-
1989	68,361	55,238	81	449	1	54,789-	80-
1990	297		0		0		0
1991	737		0		0		0
1992							
1993	69,905	9,139	13		0	9,139-	13-
1994	2,931-		0		0		0
1995	3,499,524	45,498	1		0	45,498-	1-
1996	4,379	34,184	781	3,450	79	30,734-	702-
1997	277,421	23,350	8	507	0	22,843-	8-
1998	26,365	28,703-	109-	1,755	7	30,458	116
1999	15,527	10,150	65	664-	4-	10,814-	70-
2000	49,928	226,988	455	243,700	488	16,712	33
2001							
2002	275,234	11,716	4		0	11,716-	4-
2003	449,588	192,692	43		0	192,692-	43-
2004	994,068	112,047	11		0	112,047-	11-
2005							
2006	1,471,553	229,582	16		0	229,582-	16-
2007	1,398,874	165,304	12		0	165,304-	12-
2008	324,631	38,070	12	3,503	1	34,566-	11-
2009	298,691	108,109	36		0	108,109-	36-
2010	245,205	148,381	61		0	148,381-	61-
2011	415,186	249,065	60		0	249,065-	60-
2012	141,161	25,221	18		0	25,221-	18-

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	402,973	35,638	9		0	35,638-	9-
2014	258,316	44,055	17		0	44,055-	17-
2015	944,933	16,510	2		0	16,510-	2-
TOTAL	11,837,334	1,850,647	16	257,770	2	1,592,876-	13-

## THREE-YEAR MOVING AVERAGES

72-74	14,746	4,801	33	494	3	4,307-	29-
73-75	11,789	4,624	39	150	1	4,473-	38-
74-76	12,861	3,717	29	515	4	3,202-	25-
75-77	6,615	831	13	666	10	165-	2-
76-78	6,615	831	13	666	10	165-	2-
77-79	6,085	1,458	24	185	3	1,274-	21-
78-80	6,702	1,336	20	34	1	1,302-	19-
79-81	8,228	1,402	17	96	1	1,306-	16-
80-82	4,780	113	2	62	1	50-	1-
81-83	15,375	10,008	65	65	0	9,943-	65-
82-84	15,731	12,134	77	3	0	12,131-	77-
83-85	18,533	18,869	102	53	0	18,816-	102-
84-86	13,812	14,932	108	51	0	14,881-	108-
85-87	12,408	12,741	103	51	0	12,690-	102-
86-88	19,681	6,901	35	381	2	6,520-	33-
87-89	34,672	19,308	56	531	2	18,778-	54-
88-90	34,294	19,308	56	531	2	18,778-	55-
89-91	23,132	18,413	80	150	1	18,263-	79-
90-92	345		0		0		0
91-93	23,547	3,046	13		0	3,046-	13-
92-94	22,325	3,046	14		0	3,046-	14-
93-95	1,188,833	18,212	2		0	18,212-	2-
94-96	1,166,991	26,561	2	1,150	0	25,411-	2-
95-97	1,260,441	34,344	3	1,319	0	33,025-	3-
96-98	102,722	9,610	9	1,904	2	7,706-	8-
97-99	106,438	1,599	2	533	1	1,066-	1-
98-00	30,607	69,478	227	81,597	267	12,119	40
99-01	21,818	79,046	362	81,012	371	1,966	9
00-02	108,387	79,568	73	81,233	75	1,665	2
01-03	241,607	68,136	28		0	68,136-	28-
02-04	572,964	105,485	18		0	105,485-	18-
03-05	481,219	101,580	21		0	101,580-	21-
04-06	821,874	113,876	14		0	113,876-	14-

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	956,809	131,629	14		0	131,629-	14-
06-08	1,065,019	144,319	14	1,168	0	143,151-	13-
07-09	674,066	103,828	15	1,168	0	102,660-	15-
08-10	289,509	98,187	34	1,168	0	97,019-	34-
09-11	319,694	168,518	53		0	168,518-	53-
10-12	267,184	140,889	53		0	140,889-	53-
11-13	319,774	103,308	32		0	103,308-	32-
12-14	267,483	34,971	13		0	34,971-	13-
13-15	535,407	32,068	6		0	32,068-	6-
FIVE-YEAR AVERAGE							
11-15	432,514	74,098	17		0	74,098-	17-

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	200		0		0		0
1974	276	47	17		0	47-	17-
1975							
1976							
1977	200	150	75		0	150-	75-
1978							
1979							
1980							
1981							
1982	251		0		0		0
1983	379		0		0		0
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004	1,190,893	45,676	4		0	45,676-	4-
2005							
2006	233,278		0		0		0
2007							
2008							
2009	19,423	10,990	57		0	10,990-	57-
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	1,444,910	56,863	4		0	56,863-	4-
THREE-YEAR MOVING AVERAGES							
73-75	159	16	10		0	16-	10-
74-76	92	16	17		0	16-	17-
75-77	67	50	75		0	50-	75-
76-78	67	50	75		0	50-	75-
77-79	67	50	75		0	50-	75-
78-80							
79-81							
80-82	87		0		0		0
81-83	213		0		0		0
82-84	213		0		0		0
83-85	126		0		0		0
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04	396,964	15,225	4		0	15,225-	4-
03-05	396,964	15,225	4		0	15,225-	4-
04-06	474,724	15,225	3		0	15,225-	3-
05-07	77,759		0		0		0
06-08	77,759		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	6,474	3,663	57		0	3,663-	57-
08-10	6,474	3,663	57		0	3,663-	57-
09-11	6,474	3,663	57		0	3,663-	57-
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	20,419		0	563	3	563	3
2002							
2003	3,428		0		0		0
2004							
2005							
2006	9,326	19,622	210		0	19,622-	210-
2007	10,295		0		0		0
2008							
2009	42,097	14,612	35		0	14,612-	35-
2010	31,314	8,140	26		0	8,140-	26-
2011							
2012	126,116	13,918	11		0	13,918-	11-
2013	4,924	3,774	77		0	3,774-	77-
2014	1,002	5,071-	506-		0	5,071	506
2015	8,932		0		0		0
TOTAL	257,855	54,995	21	563	0	54,432-	21-

## THREE-YEAR MOVING AVERAGES

01-03	7,949		0	188	2	188	2
02-04	1,143		0		0		0
03-05	1,143		0		0		0
04-06	3,109	6,541	210		0	6,541-	210-
05-07	6,540	6,541	100		0	6,541-	100-
06-08	6,540	6,541	100		0	6,541-	100-
07-09	17,464	4,871	28		0	4,871-	28-
08-10	24,470	7,584	31		0	7,584-	31-
09-11	24,470	7,584	31		0	7,584-	31-
10-12	52,477	7,353	14		0	7,353-	14-
11-13	43,680	5,897	14		0	5,897-	14-
12-14	44,014	4,207	10		0	4,207-	10-
13-15	4,953	432-	9-		0	432	9

## FIVE-YEAR AVERAGE

11-15	28,195	2,524	9		0	2,524-	9-
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LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1976	71	409	576		0	409-	576-
1977	423	58	14		0	58-	14-
1978							
1979							
1980	536		0		0		0
1981							
1982							
1983							
1984	5,552	2,461	44		0	2,461-	44-
1985							
1986	752	17	2		0	17-	2-
1987							
1988							
1989							
1990	1,694		0		0		0
1991							
1992							
1993							
1994	525		0		0		0
1995							
1996							
1997	9,569	805	8	17	0	788-	8-
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007	74,173		0		0		0
2008	95,608	3,672	4	1,535	2	2,137-	2-
2009							
2010	288	1,000	347		0	1,000-	347-
2011	216	7	3		0	7-	3-
2012							
2013	2,748	17,436	635		0	17,436-	635-

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014	776		0		0		0
2015	526		0		0		0
TOTAL	193,457	25,865	13	1,552	1	24,313-	13-

## THREE-YEAR MOVING AVERAGES

76-78	165	156	95		0	156-	95-
77-79	141	19	14		0	19-	14-
78-80	179		0		0		0
79-81	179		0		0		0
80-82	179		0		0		0
81-83							
82-84	1,851	820	44		0	820-	44-
83-85	1,851	820	44		0	820-	44-
84-86	2,101	826	39		0	826-	39-
85-87	251	6	2		0	6-	2-
86-88	251	6	2		0	6-	2-
87-89							
88-90	565		0		0		0
89-91	565		0		0		0
90-92	565		0		0		0
91-93							
92-94	175		0		0		0
93-95	175		0		0		0
94-96	175		0		0		0
95-97	3,190	268	8	6	0	263-	8-
96-98	3,190	268	8	6	0	263-	8-
97-99	3,190	268	8	6	0	263-	8-
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	24,724		0		0		0
06-08	56,594	1,224	2	512	1	712-	1-
07-09	56,594	1,224	2	512	1	712-	1-
08-10	31,966	1,557	5	512	2	1,046-	3-
09-11	168	336	200		0	336-	200-

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12	168	336	200		0	336-	200-
11-13	988	5,814	588		0	5,814-	588-
12-14	1,175	5,812	495		0	5,812-	495-
13-15	1,350	5,812	431		0	5,812-	431-
FIVE-YEAR AVERAGE							
11-15	853	3,489	409		0	3,489-	409-

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1973	433	37	9		0	37-	9-
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985	1,280	73	6		0	73-	6-
1986							
1987	1,009	138	14		0	138-	14-
1988							
1989							
1990	1,139		0		0		0
1991							
1992							
1993							
1994	761		0		0		0
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
TOTAL	4,622	248	5		0	248-	5-
THREE-YEAR MOVING AVERAGES							
73-75	144	12	9		0	12-	9-
74-76							
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85	427	24	6		0	24-	6-
84-86	427	24	6		0	24-	6-
85-87	763	70	9		0	70-	9-
86-88	336	46	14		0	46-	14-
87-89	336	46	14		0	46-	14-
88-90	380		0		0		0
89-91	380		0		0		0
90-92	380		0		0		0
91-93							
92-94	254		0		0		0
93-95	254		0		0		0
94-96	254		0		0		0
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
	07-09						
	08-10						
	09-11						
	10-12						
	11-13						
	12-14						
	13-15						
FIVE-YEAR AVERAGE							
	11-15						

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	318,611		0		0		0
2000	565,832	21,861-	4-	4,665-	1-	17,196	3
2001	834,850		0		0		0
2002	1,391,962	2,591	0	99,569-	7-	102,160-	7-
2003	99,969		0		0		0
2004	217,646	149,719-	69-	1,368	1	151,087	69
2005							
2006							
2007	980,374		0		0		0
2008							
2009	68,040		0		0		0
2010	139,831		0		0		0
2011	668,360		0		0		0
2012	310,706		0		0		0
2013	80,757		0		0		0
2014							
2015	137,416		0		0		0
TOTAL	5,814,353	168,989-	3-	102,866-	2-	56,123	1

## THREE-YEAR MOVING AVERAGES

99-01	573,098	7,287-	1-	1,555-	0	5,732	1
00-02	930,881	6,423-	1-	34,745-	4-	28,321-	3-
01-03	775,594	864	0	33,190-	4-	34,053-	4-
02-04	569,859	49,043-	9-	32,734-	6-	16,309	3
03-05	105,872	49,906-	47-	456	0	50,362	48
04-06	72,549	49,906-	69-	456	1	50,362	69
05-07	326,791		0		0		0
06-08	326,791		0		0		0
07-09	349,471		0		0		0
08-10	69,290		0		0		0
09-11	292,077		0		0		0
10-12	372,966		0		0		0
11-13	353,274		0		0		0
12-14	130,488		0		0		0
13-15	72,724		0		0		0

## FIVE-YEAR AVERAGE

11-15	239,448		0		0		0
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LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	8,769	8	0	1,914	22	1,906	22
1993							
1994	3,255		0	400	12	400	12
1995	24,778		0		0		0
1996	21,671		0		0		0
1997							
1998							
1999	11,805		0		0		0
2000	9,202	488-	5-	566	6	1,054	11
2001							
2002							
2003							
2004							
2005							
2006	1,331		0		0		0
2007	15,739		0		0		0
2008							
2009							
2010							
2011	11,515		0		0		0
2012							
2013							
2014	2,861	7	0	97	3	90	3
2015	247,098	104	0	1,681	1	1,577	1
TOTAL	358,023	368-	0	4,658	1	5,027	1

THREE-YEAR MOVING AVERAGES

92-94	4,008	3	0	771	19	769	19
93-95	9,344		0	133	1	133	1
94-96	16,568		0	133	1	133	1
95-97	15,483		0		0		0
96-98	7,224		0		0		0
97-99	3,935		0		0		0
98-00	7,002	163-	2-	189	3	351	5
99-01	7,002	163-	2-	189	3	351	5
00-02	3,067	163-	5-	189	6	351	11
01-03							
02-04							
03-05							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNTS 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	74,705		0		0		0
2000	87,800	3,082-	4-	2,229-	3-	853	1
2001	21,759		0		0		0
2002	34,305	129	0	712	2	583	2
2003	33,832		0		0		0
2004	56,851	100	0	466	1	366	1
2005							
2006							
2007	48,190		0		0		0
2008							
2009							
2010							
2011							
2012	18,895		0		0		0
2013							
2014							
2015							
TOTAL	376,337	2,853-	1-	1,051-	0	1,802	0

THREE-YEAR MOVING AVERAGES

99-01	61,421	1,027-	2-	743-	1-	284	0
00-02	47,955	984-	2-	506-	1-	479	1
01-03	29,965	43	0	237	1	194	1
02-04	41,663	76	0	393	1	316	1
03-05	30,228	33	0	155	1	122	0
04-06	18,950	33	0	155	1	122	1
05-07	16,063		0		0		0
06-08	16,063		0		0		0
07-09	16,063		0		0		0
08-10							
09-11							
10-12	6,298		0		0		0
11-13	6,298		0		0		0
12-14	6,298		0		0		0
13-15							

FIVE-YEAR AVERAGE

11-15	3,779		0		0		0
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LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	881		0	19	2	19	2
1973							
1974							
1975	1,273		0	20	2	20	2
1976							
1977	1,244		0	50	4	50	4
1978							
1979							
1980	2,597		0		0		0
1981	907		0		0		0
1982	246		0		0		0
1983							
1984	6,500		0		0		0
1985							
1986							
1987	404		0		0		0
1988	4,342		0		0		0
1989	10,269		0	2,111	21	2,111	21
1990							
1991	15,794		0	1,490	9	1,490	9
1992	3,338		0		0		0
1993	431		0		0		0
1994	128,910	304	0	78,304	61	78,000	61
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	3,112		0		0		0
2004							
2005							
2006							
2007							
2008							
2009	7,589		0		0		0
2010							
2011							
2012							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013							
2014							
2015	34,328		0		0		0
TOTAL	222,166	304	0	81,994	37	81,690	37

## THREE-YEAR MOVING AVERAGES

72-74	294		0	6	2	6	2
73-75	424		0	7	2	7	2
74-76	424		0	7	2	7	2
75-77	839		0	23	3	23	3
76-78	415		0	17	4	17	4
77-79	415		0	17	4	17	4
78-80	866		0		0		0
79-81	1,168		0		0		0
80-82	1,250		0		0		0
81-83	384		0		0		0
82-84	2,249		0		0		0
83-85	2,167		0		0		0
84-86	2,167		0		0		0
85-87	135		0		0		0
86-88	1,582		0		0		0
87-89	5,005		0	704	14	704	14
88-90	4,870		0	704	14	704	14
89-91	8,688		0	1,200	14	1,200	14
90-92	6,377		0	497	8	497	8
91-93	6,521		0	497	8	497	8
92-94	44,226	101	0	26,101	59	26,000	59
93-95	43,114	101	0	26,101	61	26,000	60
94-96	42,970	101	0	26,101	61	26,000	61
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	1,037		0		0		0
02-04	1,037		0		0		0
03-05	1,037		0		0		0
04-06							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07							
06-09							
07-09	2,530		0		0		0
08-10	2,530		0		0		0
09-11	2,530		0		0		0
10-12							
11-13							
12-14							
13-15	11,443		0		0		0
FIVE-YEAR AVERAGE							
11-15	6,866		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	444		0		0		0
05-07	5,690		0		0		0
06-08	5,690		0		0		0
07-09	5,246		0		0		0
08-10							
09-11	3,838		0		0		0
10-12	3,838		0		0		0
11-13	3,838		0		0		0
12-14	954	2	0	32	3	30	3
13-15	83,320	37	0	593	1	556	1
FIVE-YEAR AVERAGE							
11-15	52,295	22	0	356	1	333	1

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	39,994	2,121-	5-	2,461	6	4,582	11
2001	192,918		0		0		0
2002	464,971	408	0	36,372-	8-	36,780-	8-
2003	237,391		0		0		0
2004	50,180	78	0	181	0	103	0
2005							
2006							
2007	574,946		0		0		0
2008							
2009	20,078		0		0		0
2010	35,487		0		0		0
2011	422,274		0		0		0
2012	38,115		0		0		0
2013	10,345		0		0		0
2014	134,492		0		0		0
2015	81,787		0		0		0
TOTAL	2,302,977	1,635-	0	33,730-	1-	32,095-	1-

THREE-YEAR MOVING AVERAGES

00-02	232,628	571-	0	11,304-	5-	10,733-	5-
01-03	298,427	136	0	12,124-	4-	12,260-	4-
02-04	250,847	162	0	12,064-	5-	12,226-	5-
03-05	95,857	26	0	60	0	34	0
04-06	16,727	26	0	60	0	34	0
05-07	191,649		0		0		0
06-08	191,649		0		0		0
07-09	198,341		0		0		0
08-10	18,522		0		0		0
09-11	159,280		0		0		0
10-12	165,292		0		0		0
11-13	156,911		0		0		0
12-14	60,984		0		0		0
13-15	75,541		0		0		0

FIVE-YEAR AVERAGE

11-15	137,403		0		0		0
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LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR	COST OF		GROSS		NET	
	RETIREMENTS	AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1974	2,397		0	750	31	750	31
1975	850		0		0		0
1976	986		0	252	26	252	26
1977	1,867		0	1,302	70	1,302	70
1978	1,132		0		0		0
1979	252		0		0		0
1980							
1981	1,009		0		0		0
1982	563		0		0		0
1983	2,309		0		0		0
1984							
1985	1,095		0		0		0
1986							
1987	7,200		0		0		0
1988	418		0		0		0
1989							
1990							
1991	30,448		0		0		0
1992	5,997		0	750	13	750	13
1993							
1994							
1995							
1996	83,142		0		0		0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	4,749		0		0		0
2007	1,844		0		0		0
2008							
2009	3,570		0		0		0
2010							
2011							
2012							
2013							



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2014							
2015							
TOTAL	149,829		0	3,054	2	3,054	2
THREE-YEAR MOVING AVERAGES							
74-76	1,411		0	334	24	334	24
75-77	1,234		0	518	42	518	42
76-78	1,328		0	518	39	518	39
77-79	1,084		0	434	40	434	40
78-80	461		0		0		0
79-81	420		0		0		0
80-82	524		0		0		0
81-83	1,294		0		0		0
82-84	957		0		0		0
83-85	1,135		0		0		0
84-86	365		0		0		0
85-87	2,765		0		0		0
86-88	2,539		0		0		0
87-89	2,539		0		0		0
88-90	139		0		0		0
89-91	10,149		0		0		0
90-92	12,148		0	250	2	250	2
91-93	12,148		0	250	2	250	2
92-94	1,999		0	250	13	250	13
93-95							
94-96	27,714		0		0		0
95-97	27,714		0		0		0
96-98	27,714		0		0		0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	1,583		0		0		0
05-07	2,198		0		0		0
06-08	2,198		0		0		0
07-09	1,805		0		0		0

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
08-10	1,190		0		0		0
09-11	1,190		0		0		0
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNTS 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	201,261		0		0		0
2003	3,133		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010	26,626		0		0		0
2011							
2012							
2013							
2014							
2015							
TOTAL	231,020		0		0		0

THREE-YEAR MOVING AVERAGES

02-04	68,131		0		0		0
03-05	1,044		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10	8,875		0		0		0
09-11	8,875		0		0		0
10-12	8,875		0		0		0
11-13							
12-14							
13-15							

FIVE-YEAR AVERAGE

11-15

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	1,035		0		0		0
1973	6,725		0		0		0
1974	1,147		0		0		0
1975	50		0		0		0
1976	748		0	1,000	134	1,000	134
1977	745		0		0		0
1978	473		0		0		0
1979							
1980	50		0		0		0
1981	7,271		0	1,500	21	1,500	21
1982							
1983							
1984							
1985	648		0		0		0
1986							
1987	200		0		0		0
1988	257		0	125	49	125	49
1989	1,574		0	841	53	841	53
1990							
1991							
1992	100		0	778	778	778	778
1993							
1994	370,828	5,881	2	71,646	19	65,765	18
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002	2,196		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013							
2014							
2015							
TOTAL	394,047	5,881	1	75,890	19	70,009	18

## THREE-YEAR MOVING AVERAGES

72-74	2,969		0		0		0
73-75	2,641		0		0		0
74-76	648		0	333	51	333	51
75-77	514		0	333	65	333	65
76-78	655		0	333	51	333	51
77-79	406		0		0		0
78-80	174		0		0		0
79-81	2,440		0	500	20	500	20
80-82	2,440		0	500	20	500	20
81-83	2,424		0	500	21	500	21
82-84							
83-85	216		0		0		0
84-86	216		0		0		0
85-87	283		0		0		0
86-88	152		0	42	27	42	27
87-89	677		0	322	48	322	48
88-90	610		0	322	53	322	53
89-91	525		0	280	53	280	53
90-92	33		0	259	778	259	778
91-93	33		0	259	778	259	778
92-94	123,643	1,960	2	24,141	20	22,181	18
93-95	123,609	1,960	2	23,882	19	21,922	18
94-96	123,609	1,960	2	23,882	19	21,922	18
95-97							
96-98							
97-99							
98-00							
99-01							
00-02	732		0		0		0
01-03	732		0		0		0
02-04	732		0		0		0
03-05							
04-06							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1972	72		0	5	7	5	7
1973	13,492	831	6	10,707	79	9,876	73
1974	9,357	741	8	10,918	117	10,177	109
1975	106,938	1,551	1	14,528	14	12,977	12
1976	52,136	7,259	14	30,203	58	22,944	44
1977	55,509	11,245	20	31,750	57	20,505	37
1978	13,986	835	6	2,937	21	2,102	15
1979	38,007	2,467	6	5,169	14	2,702	7
1980	13,375	1,003	7	1,258	9	255	2
1981	72,145	858	1	11,702	16	10,844	15
1982	253,234	1,727	1	67,578	27	65,851	26
1983	19,461	5,769	30	619	3	5,150-	26-
1984	40,780	8,685	21	5,505	13	3,180-	8-
1985	50,961	5,494	11	2,387	5	3,107-	6-
1986	70,934	5,416	8	772	1	4,644-	7-
1987	27,034	2,536	9	181	1	2,355-	9-
1988	33,348	2,578	8	1,084	3	1,494-	4-
1989	44,524	10,469	24	4,140	9	6,329-	14-
1990	157,605	5,806	4		0	5,806-	4-
1991	60,019	1,251	2	4,702	8	3,451	6
1992	51,909	5,182	10	2,512	5	2,670-	5-
1993	64,042	2,666	4		0	2,666-	4-
1994	43,479	1,452	3	458	1	994-	2-
1995	1,667,024	21,942	1	281	0	21,661-	1-
1996	808,552	5,046	1		0	5,046-	1-
1997	638,377	53,732	8	1,167	0	52,565-	8-
1998	105,064	114,380-	109-	6,993	7	121,373	116
1999	284,763	186,148	65	12,179-	4-	198,327-	70-
2000	14,328		0		0		0
2001							
2002	7,983		0		0		0
2003							
2004	437,794	23,147	5		0	23,147-	5-
2005							
2006	123,119	30,504	25		0	30,504-	25-
2007	2,574,392	62,511	2		0	62,511-	2-
2008	1,709,330	77,325	5	26,918	2	50,407-	3-
2009	101,874	3,037	3	29,830	29	26,793	26
2010	10,744	9,834	92		0	9,834-	92-
2011	154,552	79,818	52		0	79,818-	52-
2012	9,920,467	34,954	0	3,000	0	31,954-	0

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2013	18,964	52,795	278		0	52,795-	278-
2014	3,158	9,084	288		0	9,084-	288-
2015	259,440		0		0		0
TOTAL	20,132,273	621,319	3	265,125	1	356,194-	2-

## THREE-YEAR MOVING AVERAGES

72-74	7,640	524	7	7,210	94	6,686	88
73-75	43,262	1,041	2	12,051	28	11,010	25
74-76	56,144	3,184	6	18,550	33	15,366	27
75-77	71,528	6,685	9	25,494	36	18,809	26
76-78	40,544	6,446	16	21,630	53	15,184	37
77-79	35,834	4,849	14	13,285	37	8,436	24
78-80	21,789	1,435	7	3,121	14	1,686	8
79-81	41,176	1,443	4	6,043	15	4,600	11
80-82	112,918	1,196	1	26,846	24	25,650	23
81-83	114,947	2,785	2	26,633	23	23,848	21
82-84	104,492	5,394	5	24,567	24	19,174	18
83-85	37,067	6,649	18	2,837	8	3,812-	10-
84-86	54,225	6,532	12	2,888	5	3,644-	7-
85-87	49,643	4,482	9	1,113	2	3,369-	7-
86-88	43,772	3,510	8	679	2	2,831-	6-
87-89	34,969	5,194	15	1,802	5	3,393-	10-
88-90	78,492	6,284	8	1,741	2	4,543-	6-
89-91	87,383	5,842	7	2,947	3	2,895-	3-
90-92	89,844	4,080	5	2,405	3	1,675-	2-
91-93	58,657	3,033	5	2,405	4	628-	1-
92-94	53,143	3,100	6	990	2	2,110-	4-
93-95	591,515	8,687	1	246	0	8,440-	1-
94-96	839,685	9,480	1	246	0	9,234-	1-
95-97	1,037,984	26,907	3	483	0	26,424-	3-
96-98	517,331	18,534-	4-	2,720	1	21,254	4
97-99	342,735	41,833	12	1,340-	0	43,173-	13-
98-00	134,718	23,923	18	1,729-	1-	25,651-	19-
99-01	99,597	62,049	62	4,060-	4-	66,109-	66-
00-02	7,437		0		0		0
01-03	2,661		0		0		0
02-04	148,592	7,716	5		0	7,716-	5-
03-05	145,931	7,716	5		0	7,716-	5-
04-06	186,971	17,884	10		0	17,884-	10-



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	899,170	31,005	3		0	31,005-	3-
06-08	1,468,947	56,780	4	8,973	1	47,807-	3-
07-09	1,461,866	47,624	3	18,916	1	28,708-	2-
08-10	607,316	30,065	5	18,916	3	11,149-	2-
09-11	89,057	30,896	35	9,943	11	20,953-	24-
10-12	3,361,921	41,535	1	1,000	0	40,535-	1-
11-13	3,364,661	55,856	2	1,000	0	54,856-	2-
12-14	3,314,196	32,278	1	1,000	0	31,278-	1-
13-15	93,854	20,627	22		0	20,627-	22-
FIVE-YEAR AVERAGE							
11-15	2,071,316	35,330	2	600	0	34,730-	2-

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERPORT DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. -25						
2013	2,350,495.38	147,523	105,093	2,833,026	45.97	61,628
2014	33,726.75	1,296	923	41,235	46.03	896
2015	64,586.69	849	605	80,129	46.09	1,739
	2,448,808.82	149,668	106,621	2,954,390		64,263
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1965	11,431.71	9,435	11,768	807	15.77	51
1972	15,890,121.37	12,616,439	15,736,169	1,742,965	15.93	109,414
1975	218,872.61	170,316	212,431	28,329	15.99	1,772
1977	4,197.77	3,218	4,014	604	16.03	38
1980	21,540.90	16,107	20,090	3,605	16.08	224
1981	8,073.16	5,983	7,462	1,418	16.09	88
1987	79,882.23	55,418	69,121	18,749	16.18	1,159
1991	3,386.36	2,218	2,766	959	16.22	59
1995	24,680.99	14,981	18,685	8,464	16.27	520
1996	38,411.41	22,806	28,445	13,807	16.27	849
1997	9,807.25	5,681	7,086	3,702	16.28	227
1998	370,102.29	208,792	260,421	146,691	16.29	9,005
1999	37,622.65	20,616	25,714	15,671	16.30	961
2001	98,083.06	50,274	62,706	45,186	16.32	2,769
2002	180,486.93	89,035	111,051	87,484	16.32	5,361
2003	741,965.92	350,477	437,141	379,021	16.33	23,210
2004	357,057.23	160,656	200,382	192,381	16.34	11,774
2005	439,217.59	187,245	233,546	249,593	16.34	15,275
2007	22,336.81	8,323	10,381	14,189	16.36	867
2008	272,031.03	93,196	116,241	182,993	16.36	11,185
2009	52,008.41	16,116	20,101	37,108	16.37	2,267
2011	119,120.13	27,992	34,914	96,118	16.38	5,868
2012	103,784.67	19,957	24,892	89,271	16.38	5,450
2015	2,114,218.02	67,467	84,150	2,241,490	16.40	136,676
	21,218,440.50	14,222,748	17,739,678	5,600,607		345,069

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	9,869,165.59	7,420,241	9,367,613	1,488,469	17.85	83,388
1976	96,856.85	72,256	91,219	15,324	17.87	858
1977	4,197.78	3,106	3,921	696	17.89	39
1979	3,493.45	2,539	3,205	637	17.94	36
1986	5,995.00	4,036	5,095	1,499	18.07	83
1998	184,368.44	98,219	123,996	78,810	18.23	4,323
2003	120,824.91	53,406	67,422	65,486	18.28	3,582
2005	22,227.29	8,816	11,130	13,320	18.30	728
2006	171,004.69	63,540	80,215	107,890	18.31	5,892
2007	5,838.00	2,015	2,544	3,878	18.31	212
2011	500,905.40	107,587	135,822	415,174	18.34	22,638
2012	313,472.11	54,702	69,058	275,761	18.35	15,028
2015	2,485,654.70	71,035	89,677	2,644,543	18.37	143,960
	13,784,004.21	7,961,498	10,050,918	5,111,487		280,767
MILL CREEK UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1984	818,857.06	565,198	753,146	147,597	18.03	8,186
2015	4,086,212.25	116,776	155,608	4,339,225	18.37	236,213
	4,905,069.31	681,974	908,754	4,486,822		244,399
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1980	6,510.54	4,368	6,143	1,018	21.66	47
1982	21,317,591.12	13,977,220	19,658,545	3,790,806	21.72	174,531
1984	108,219.15	69,205	97,335	21,706	21.77	997
1986	436,730.18	271,538	381,910	98,493	21.83	4,512
1987	164,685.65	100,883	141,889	39,265	21.85	1,797
1988	31,410.69	18,932	26,627	7,924	21.88	362
1997	7,192.32	3,557	5,003	2,909	22.06	132

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
2002	21,186.01	8,709	12,249	11,056	22.14	499
2004	249,234.02	92,397	129,954	144,204	22.17	6,504
2006	240,970.16	78,378	110,236	154,831	22.20	6,974
2009	414,775.80	101,868	143,274	312,979	22.23	14,079
2010	229,013.42	49,290	69,325	182,590	22.24	8,210
2015	219,835.16	5,306	7,463	234,356	22.29	10,514
	23,447,354.22	14,781,651	20,789,953	5,002,137		229,158
MILL CREEL UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	362,866.58	237,919	381,081	18,072	21.72	832
	362,866.58	237,919	381,081	18,072		832
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1978	16,235.95	10,446	12,235	5,625	25.18	223
1983	2,920,019.88	1,765,488	2,067,804	1,144,218	25.40	45,048
1984	33,166,396.62	19,769,063	23,154,248	13,328,788	25.44	523,930
1985	16,032.01	9,413	11,025	6,610	25.48	259
1986	10,855,152.95	6,275,657	7,350,279	4,590,390	25.51	179,945
1987	2,771,401.99	1,575,852	1,845,695	1,202,847	25.55	47,078
1988	1,194,038.51	667,334	781,606	531,836	25.58	20,791
1989	420,234.94	230,542	270,019	192,239	25.62	7,503
1990	139,393.92	75,003	87,846	65,487	25.65	2,553
1991	31,466.81	16,587	19,427	15,186	25.68	591
1994	168,295.50	82,706	96,868	88,257	25.77	3,425
1995	1,133,017.06	542,086	634,911	611,408	25.80	23,698
1996	311,789.92	144,959	169,781	173,188	25.83	6,705
1997	227,958.65	102,797	120,400	130,355	25.85	5,043
1998	442,793.64	193,105	226,172	260,901	25.88	10,081

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1999	113,470.26	47,755	55,932	68,885	25.90	2,660
2000	74,447.42	30,126	35,285	46,607	25.93	1,797
2001	739,452.55	286,755	335,858	477,540	25.95	18,402
2002	586,204.16	216,971	254,124	390,700	25.97	15,044
2003	1,368,701.79	480,970	563,330	942,242	25.99	36,254
2004	292,312.92	97,023	113,637	207,907	26.01	7,993
2005	525,643.99	163,587	191,599	386,609	26.03	14,852
2006	166,238.65	48,107	56,345	126,518	26.05	4,857
2007	19,894.23	5,294	6,201	15,683	26.07	602
2008	25,127.93	6,075	7,115	20,525	26.09	787
2009	956,448.27	206,663	242,051	810,042	26.10	31,036
2010	494,909.94	93,267	109,238	435,163	26.12	16,660
2011	1,236,829.35	196,771	230,465	1,130,047	26.14	43,231
2012	252,495.83	32,291	37,820	239,925	26.15	9,175
2013	479,312.70	45,317	53,077	474,167	26.16	18,126
2014	9,500,493.24	555,551	650,682	9,799,861	26.18	374,326
2015	655,715.81	13,250	15,519	705,769	26.19	26,948
	71,301,927.39	33,986,811	39,806,594	38,625,526		1,499,623

MILL CREEK UNIT 4 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1983	1,812,836.17	1,096,068	1,662,588	331,532	25.40	13,052
1984	320,219.90	190,869	289,523	62,719	25.44	2,465
2001	58,236.12	22,584	34,257	29,803	25.95	1,148
2004	212,084.02	70,394	106,778	126,514	26.01	4,864
2005	14,020.31	4,363	6,618	8,804	26.03	338
2006	12,043.50	3,485	5,286	7,962	26.05	306
2013	7,305.53	691	1,048	6,988	26.16	267
2014	3,337,266.72	195,150	296,016	3,374,977	26.18	128,914
	5,774,012.27	1,583,604	2,402,114	3,949,299		151,354

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	103,528,328.77	51,111,522	61,174,666	58,918,196	32.89	1,791,371
1993	261,010.60	119,559	143,098	159,674	33.07	4,828
1994	362,457.24	161,470	193,261	227,189	33.12	6,860
1995	520,162.37	224,973	269,267	334,121	33.17	10,073
1996	124,393.22	52,113	62,373	81,923	33.22	2,466
1997	540,527.91	218,859	261,949	365,063	33.27	10,973
1998	291,947.64	113,922	136,352	202,308	33.32	6,072
1999	20,033.30	7,517	8,997	14,242	33.36	427
2000	112,766.78	40,540	48,522	82,288	33.40	2,464
2001	60,760.43	20,837	24,940	45,543	33.45	1,362
2002	259,907.60	84,726	101,407	200,085	33.49	5,974
2003	446,282.16	137,529	164,607	353,081	33.53	10,530
2004	80,252.62	23,263	27,843	65,250	33.56	1,944
2006	5,878.80	1,470	1,759	5,060	33.64	150
2007	3,126.83	716	857	2,770	33.67	82
2008	510,515.04	105,678	126,485	465,713	33.70	13,819
2009	150,166.01	27,554	32,979	141,214	33.74	4,185
2010	85,397.39	13,591	16,267	82,794	33.77	2,452
2011	33,353.80	4,447	5,323	33,368	33.80	987
2013	43,040.44	3,370	4,034	45,893	33.85	1,356
	107,440,308.95	52,473,656	62,804,985	61,825,773		1,878,375

TRIMBLE COUNTY UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -16

1990	101,916.70	50,316	24,285	93,938	32.89	2,856
1996	20,052.22	8,401	4,055	19,206	33.22	578
2004	61,254.94	17,756	8,570	62,486	33.56	1,862
2013	705,791.36	55,255	26,669	792,049	33.85	23,399
	889,015.22	131,728	63,579	967,679		28,695

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
1990	22,344.25	8,865	9,495	16,425	46.21	355
2011	15,290,586.58	1,462,245	1,566,106	16,170,974	48.53	333,216
2012	409,666.94	30,979	33,179	442,034	48.61	9,093
2013	86,118.30	4,749	5,086	94,811	48.68	1,948
2014	154,925.17	5,226	5,597	174,116	48.75	3,572
2015	256,573.70	3,074	3,292	305,933	48.82	6,267
	16,230,214.94	1,515,138	1,622,756	17,204,293		354,451
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2011	69,521.69	6,648	4,553	76,092	48.53	1,568
2012	411.79	31	21	456	48.61	9
	69,933.48	6,679	4,574	76,549		1,577
	267,871,955.89	127,733,074	156,681,607	145,822,634		5,078,563
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.7 1.90

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
MILL CREEK UNIT 1 ASH POND							
INTERIM SURVIVOR CURVE.. IOWA 100-S4							
PROBABLE RETIREMENT YEAR.. 6-2032							
NET SALVAGE PERCENT.. 0							
1972	411,750.29	298,717	409,203	2,547	16.46	155	
	411,750.29	298,717	409,203	2,547		155	
MILL CREEK UNIT 3 ASH POND							
INTERIM SURVIVOR CURVE.. IOWA 100-S4							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
1982	1,263,768.52	756,277	1,143,318	120,451	22.48	5,358	
	1,263,768.52	756,277	1,143,318	120,451		5,358	
TRIMBLE COUNTY - UNIT 1 ASH POND							
INTERIM SURVIVOR CURVE.. IOWA 100-S4							
PROBABLE RETIREMENT YEAR.. 6-2050							
NET SALVAGE PERCENT.. 0							
1990	4,942,817.00	2,102,081	2,913,165	2,029,652	34.46	58,899	
	4,942,817.00	2,102,081	2,913,165	2,029,652		58,899	
	6,618,335.81	3,157,075	4,465,686	2,152,650		64,412	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.4	0.97



LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1955	1,639,190.12	1,803,109	1,803,109			
1986	0.40			0		
1997	39,193.77	43,113	43,113			
1998	41,520.99	45,673	45,673			
2014	33,589.49	36,948	36,948			
2015	437,834.19	481,618	481,618			
	2,191,328.96	2,410,461	2,410,462			
CANE RUN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1956	1,184,900.77	1,303,391	1,303,391			
1997	43,063.97	47,370	47,370			
	1,227,964.74	1,350,761	1,350,761			
CANE RUN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1959	1,952,265.06	2,147,492	2,147,492			
1997	82,878.31	91,166	91,166			
	2,035,143.37	2,238,658	2,238,658			

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>CANE RUN UNIT 4</b>						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1964	1,814,704.93	1,996,175	1,996,175			
1966	107.89	119	119			
1969	301.74	332	332			
1997	97,687.75	107,457	107,457			
	1,912,802.31	2,104,083	2,104,083			
<b>CANE RUN - SO2 UNIT 4</b>						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	17,192.20	18,911	18,911			
	17,192.20	18,911	18,911			
<b>CANE RUN UNIT 5 AND UNIT 5 SO2</b>						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1967	2,209,914.99	2,430,906	2,430,906			
1997	460,252.28	506,278	506,278			
1998	77,110.41	84,821	84,821			
2015	28,789.01	31,668	31,668			
	2,776,066.69	3,053,673	3,053,673			
<b>CANE RUN UNIT 6 AND UNIT 6 SO2</b>						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1968	25,970.52	28,568	28,568			
1970	2,318,410.10	2,550,251	2,550,251			
1973	245,128.95	269,642	269,642			
1977	10,404.66	11,445	11,445			
1978	104,011.35	114,412	114,412			

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 6 AND UNIT 6 SO2						
INTERIM SURVIVOR CURVE.. IOWA 95-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1983	1,000,000.00	1,100,000	1,100,000			
1984	147,868.83	162,656	162,656			
1987	240,188.77	264,208	264,208			
1997	67,252.33	73,978	73,978			
1998	6,924.37	7,617	7,617			
1999	0.21		0			
2001	583,023.78	641,326	641,326			
2002	454,475.91	499,924	499,924			
2003	22,649.25	24,914	24,914			
2004	181,731.32	199,904	199,904			
2006	46,381.08	51,019	51,019			
2007	1,124,191.86	1,236,611	1,236,611			
2010	65,587.73	72,147	72,147			
2011	411,930.85	453,124	453,124			
2014	56,551.84	62,207	62,207			
2015	31,265.63	34,392	34,392			
	7,143,949.34	7,858,345	7,858,344			
	17,304,447.61	19,034,892	19,034,892			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	21,484,286.50	16,894,792	17,012,234	6,620,481	13.58	487,517
1973	7,977.20	6,225	6,272	2,503	13.69	183
1975	265,320.08	204,075	205,494	86,358	13.91	6,208
1976	1,821.92	1,391	1,401	603	14.01	43
1977	35,816.91	27,113	27,301	12,097	14.11	857
1978	121,581.83	91,244	91,878	41,862	14.21	2,946
1979	5,258.44	3,912	3,939	1,845	14.30	129
1980	40,473.88	29,834	30,041	14,480	14.39	1,006
1981	68,546.02	50,051	50,399	25,002	14.47	1,728
1982	350,502.00	253,312	255,073	130,479	14.56	8,961
1983	208,728.99	149,338	150,376	79,226	14.63	5,415
1984	13,324.05	9,427	9,493	5,164	14.71	351
1986	373,158.68	257,856	259,648	150,826	14.85	10,157
1987	186,502.84	127,228	128,112	77,041	14.92	5,164
1988	1,185.12	798	804	500	14.98	33
1989	64,563.44	42,852	43,150	27,870	15.04	1,853
1992	48,372.08	30,584	30,797	22,413	15.21	1,474
1993	23,285.15	14,456	14,556	11,057	15.26	725
1994	330,734.56	201,324	202,723	161,085	15.31	10,522
1995	272,815.11	162,670	163,801	136,296	15.35	8,879
1996	449,017.28	261,663	263,482	230,437	15.40	14,963
1997	775,321.29	440,968	444,033	408,820	15.44	26,478
1998	5,674,059.19	3,141,766	3,163,606	3,077,860	15.48	198,828
1999	3,906,667.89	2,101,268	2,115,875	2,181,460	15.52	140,558
2000	203,312.67	105,996	106,733	116,911	15.55	7,518
2001	962,802.63	484,583	487,952	571,131	15.59	36,634
2002	496,398.14	240,442	242,113	303,925	15.62	19,457
2003	2,979,926.02	1,382,856	1,392,469	1,885,450	15.65	120,476
2004	2,902,846.86	1,283,575	1,292,498	1,900,634	15.68	121,214
2005	298,953.89	125,213	126,083	202,766	15.71	12,907
2006	1,876,339.42	737,974	743,104	1,320,869	15.74	83,918
2007	141,819.17	51,891	52,252	103,749	15.77	6,579
2008	3,673,504.84	1,237,472	1,246,074	2,794,781	15.79	176,997
2009	101,933.21	31,018	31,234	80,893	15.82	5,113
2010	11,986.69	3,230	3,252	9,933	15.84	627
2011	3,542,654.92	817,028	822,707	3,074,213	15.87	193,712
2012	162,731.37	30,705	30,918	148,086	15.89	9,319

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
2013	6,867,421.77	975,771	982,554	6,571,610	15.91	413,049
2014	448,194.73	40,348	40,628	452,386	15.93	28,398
2015	119,561,858.90	3,841,642	3,868,347	127,649,698	15.95	8,003,116
	178,942,005.68	35,893,895	36,143,407	160,692,799		10,174,012

## MILL CREEK UNIT 1 SCRUBBER

INTERIM SURVIVOR CURVE.. IOWA 54-R1.5

PROBABLE RETIREMENT YEAR.. 6-2032

NET SALVAGE PERCENT.. -10

1991	5,546,971.24	3,567,401	3,705,468	2,396,201	15.16	158,061
1997	2,685,050.95	1,527,136	1,586,240	1,367,316	15.44	88,557
1998	39.61	22	23	21	15.48	1
2001	9,599.04	4,831	5,018	5,541	15.59	355
2002	2,876,370.68	1,393,239	1,447,161	1,716,847	15.62	109,913
2003	5,225,116.30	2,424,752	2,518,595	3,229,032	15.65	206,328
2004	100,971.20	44,647	46,375	64,693	15.68	4,126
2005	54,427.99	22,796	23,678	36,193	15.71	2,304
2008	430,882.82	145,149	150,767	323,205	15.79	20,469
	16,929,429.83	9,129,973	9,483,324	9,139,049		590,114

## MILL CREEK UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 54-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -10

1975	17,141,814.59	12,785,120	11,928,291	6,927,705	15.19	456,070
1979	327,798.84	235,631	219,840	140,739	15.68	8,976
1980	2,634.46	1,874	1,748	1,149	15.80	73
1981	148,305.42	104,425	97,427	65,709	15.90	4,133
1982	70,679.74	49,212	45,914	31,834	16.01	1,988
1983	83,301.87	57,334	53,492	38,140	16.11	2,367
1984	80,377.49	54,673	51,009	37,406	16.20	2,309
1986	231,601.12	153,550	143,259	111,502	16.38	6,807
1987	20,698.83	13,530	12,623	10,145	16.47	616
1988	963.59	621	579	481	16.55	29

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1989	64,563.44	40,952	38,207	32,812	16.63	1,973
1992	52,695.31	31,732	29,605	28,359	16.84	1,684
1993	4,287.61	2,533	2,363	2,353	16.90	139
1995	154,316.73	87,225	81,379	88,369	17.03	5,189
1996	46,271.80	25,539	23,827	27,072	17.08	1,585
1997	648,626.26	348,653	325,287	388,202	17.14	22,649
1998	3,474,151.24	1,815,664	1,693,982	2,127,584	17.19	123,769
1999	1,444,123.25	731,902	682,852	905,684	17.24	52,534
2001	2,429,671.48	1,147,551	1,070,645	1,601,994	17.33	92,441
2002	8,976,057.20	4,071,701	3,798,825	6,074,838	17.37	349,732
2003	2,880,639.68	1,249,166	1,165,450	2,003,254	17.41	115,063
2004	1,373,435.07	566,210	528,264	982,515	17.45	56,305
2005	1,683,302.66	655,293	611,377	1,240,256	17.49	70,912
2006	352,406.11	128,625	120,005	267,542	17.52	15,276
2008	1,251,577.09	388,294	362,271	1,014,463	17.59	57,673
2009	412,257.46	115,339	107,609	345,874	17.62	19,630
2010	4,479,120.12	1,104,049	1,030,058	3,896,974	17.66	220,667
2011	410,920.22	86,393	80,603	371,409	17.69	20,995
2012	4,552,070.67	780,434	728,131	4,279,147	17.71	241,623
2014	2,660,793.03	215,154	200,735	2,726,137	17.77	153,412
2015	139,646,473.07	3,952,414	3,687,532	149,923,588	17.80	8,422,673
	195,105,935.45	31,000,793	28,923,192	185,693,337		10,529,292

MILL CREEK UNIT 2 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -10

2002	203,535.72	92,327	36,869	187,020	17.37	10,767
2005	6,998.17	2,724	1,088	6,610	17.49	378
2008	332,266.71	103,084	41,165	324,328	17.59	18,438
2015	109,882,273.98	3,109,998	1,241,933	119,628,569	17.80	6,720,706
	110,425,074.58	3,308,133	1,321,055	120,146,527		6,750,289

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1979	4,767.06	3,222	3,481	1,762	18.19	97
1980	3,428,357.32	2,289,491	2,473,733	1,297,460	18.36	70,668
1981	11,318.35	7,465	8,066	4,384	18.52	237
1982	44,878,570.50	29,224,925	31,576,741	17,789,686	18.67	952,849
1984	1,957,212.86	1,240,155	1,339,954	812,980	18.96	42,879
1985	1,704.37	1,064	1,150	725	19.10	38
1986	608,706.59	374,394	404,523	265,055	19.23	13,783
1987	123,117.61	74,512	80,508	54,921	19.36	2,837
1988	401,560.78	239,017	258,251	183,465	19.48	9,418
1990	65,980.65	37,882	40,930	31,648	19.71	1,606
1992	63,366.14	34,921	37,731	31,972	19.93	1,604
1993	72,295.22	38,973	42,109	37,415	20.03	1,868
1994	175,632.11	92,494	99,937	93,258	20.12	4,635
1995	2,320,393.62	1,192,088	1,288,019	1,264,414	20.21	62,564
1996	261,791.90	130,868	141,399	146,572	20.30	7,220
1997	641,399.71	311,595	336,670	368,870	20.38	18,100
1998	186,673.04	87,888	94,961	110,380	20.46	5,395
1999	499,059.76	227,080	245,354	303,612	20.54	14,781
2000	9,899.82	4,343	4,692	6,197	20.61	301
2001	321,317.64	135,389	146,284	207,165	20.68	10,018
2002	1,558,350.90	628,095	678,640	1,035,546	20.75	49,906
2003	18,867,559.36	7,244,916	7,827,936	12,926,379	20.81	621,162
2004	53,103,489.96	19,302,853	20,856,211	37,557,628	20.87	1,799,599
2005	107,671.37	36,814	39,777	78,662	20.93	3,758
2006	958,853.85	305,790	330,398	724,341	20.99	34,509
2007	3,840,458.53	1,131,829	1,222,911	3,001,594	21.04	142,661
2008	2,272,645.38	610,878	660,037	1,839,873	21.09	87,239
2009	1,282,542.79	309,049	333,919	1,076,878	21.14	50,940
2010	98,917.56	20,874	22,554	86,256	21.19	4,071
2011	2,402,919.02	430,288	464,915	2,178,296	21.24	102,556
2012	1,378,381.83	199,277	215,313	1,300,907	21.28	61,133
2013	11,516,833.46	1,238,474	1,338,138	11,330,379	21.32	531,444
2014	190,039.04	12,766	13,793	195,250	21.37	9,137
2015	864,249.38	19,993	21,602	929,072	21.41	43,394
	154,476,037.48	67,239,662	72,650,637	97,273,004		4,762,407

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	2,168,693.73	1,412,253	1,514,643	870,920	18.67	46,648
1991	19,173,174.77	10,792,005	11,574,440	9,516,052	19.82	480,124
1993	34,707.24	18,710	20,067	18,111	20.03	904
1994	1,142,160.17	601,503	645,113	611,263	20.12	30,381
1995	1,841,123.95	945,866	1,014,443	1,010,794	20.21	50,015
1996	6,283,825.08	3,141,253	3,368,998	3,543,209	20.30	174,542
1998	24,958.17	11,751	12,603	14,851	20.46	726
1999	68,421.27	31,133	33,390	41,873	20.54	2,039
2000	6,439,536.36	2,824,683	3,029,476	4,054,014	20.61	196,701
2001	7,515,341.03	3,166,627	3,396,212	4,870,663	20.68	235,525
2003	1,111,969.58	426,983	457,940	765,227	20.81	36,772
2004	16,548,937.17	6,015,456	6,451,585	11,752,246	20.87	563,117
2006	571,670.20	182,312	195,530	433,307	20.99	20,643
2007	72,067.10	21,239	22,779	56,495	21.04	2,685
2011	58,208.96	10,423	11,179	52,851	21.24	2,488
2013	232,063.36	24,955	26,764	228,505	21.32	10,718
	63,286,858.14	29,627,152	31,775,161	37,840,383		1,854,028

MILL CREEK UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1973	147,111.85	101,717	104,310	57,513	18.88	3,046
1980	466,312.58	295,215	302,740	210,204	20.57	10,219
1981	227,438.94	141,936	145,554	104,629	20.79	5,033
1982	333,336.91	205,006	210,232	156,439	21.00	7,449
1984	76,812,676.23	45,799,942	46,967,370	37,526,574	21.40	1,753,578
1985	332,766.67	195,090	200,063	165,981	21.60	7,684
1986	9,003,862.11	5,190,222	5,322,519	4,581,729	21.78	210,364
1987	376,721.61	213,288	218,725	195,669	21.96	8,910
1988	462,486.94	256,983	263,533	245,202	22.13	11,080
1989	1,013,914.11	552,355	566,434	548,871	22.30	24,613
1990	1,327,667.49	708,457	726,515	733,919	22.46	32,677
1991	5,021,081.98	2,621,693	2,688,519	2,834,671	22.61	125,372
1992	844,777.73	431,026	442,013	487,243	22.76	21,408
1993	114,757.39	57,129	58,585	67,648	22.91	2,953
1994	250,426.34	121,531	124,629	150,840	23.04	6,547



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1995	797,416.49	376,450	386,046	491,113	23.17	21,196
1996	3,460,654.50	1,585,956	1,626,382	2,180,338	23.30	93,577
1997	876,303.85	389,208	399,129	564,805	23.42	24,116
1998	3,656,385.26	1,570,238	1,610,263	2,411,761	23.53	102,497
1999	1,833,933.14	759,685	779,049	1,238,277	23.64	52,381
2000	5,871,514.94	2,336,293	2,395,844	4,062,822	23.75	171,066
2001	25,740,824.50	9,813,380	10,063,520	18,251,387	23.85	765,257
2002	4,879,231.04	1,773,522	1,818,729	3,548,426	23.95	148,160
2003	62,347,329.89	21,516,251	22,064,694	46,517,369	24.04	1,934,999
2004	1,326,226.15	431,951	442,961	1,015,887	24.13	42,101
2005	2,556,930.89	780,363	800,254	2,012,370	24.22	83,087
2006	9,814,897.13	2,785,684	2,856,690	7,939,697	24.30	326,737
2007	962,856.88	251,451	257,860	801,282	24.38	32,866
2008	3,687,741.26	874,544	896,836	3,159,680	24.45	129,230
2009	2,114,686.17	448,054	459,485	1,866,670	24.52	76,128
2010	4,371,742.10	808,523	829,132	3,979,784	24.59	161,846
2011	6,758,529.97	1,055,385	1,082,286	6,352,096	24.66	257,587
2012	4,910,365.62	615,436	631,123	4,770,279	24.73	192,894
2013	663,117.47	61,440	63,006	666,423	24.79	26,883
2014	208,318,622.95	11,973,113	12,278,304	216,872,181	24.85	8,727,251
2015	5,095,607.70	101,622	104,212	5,500,956	24.91	220,833
	456,780,256.78	117,200,149	120,187,548	382,270,734		15,821,625

MILL CREEK UNIT 4 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1983	4,903,950.91	2,969,318	1,287,498	4,106,848	21.21	193,628
1988	230,585.19	128,126	55,555	198,088	22.13	8,951
1989	7,208.39	3,927	1,703	6,226	22.30	279
1996	3,808,915.50	1,745,557	756,874	3,432,933	23.30	147,336
1997	68,399.24	30,379	13,172	62,067	23.42	2,650
2000	21,635,151.15	8,608,692	3,732,733	20,065,933	23.75	844,881
2001	1,393,120.25	531,110	230,290	1,302,143	23.85	54,597
2002	5,020,125.34	1,824,735	791,206	4,730,932	23.95	197,534
2003	527,503.85	182,043	78,934	501,320	24.04	20,854
2004	43,152.01	14,055	6,094	41,373	24.13	1,715

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2005	200,932.91	61,324	26,590	194,436	24.22	8,028
2006	419,388.57	119,032	51,612	409,715	24.30	16,861
2007	383,959.54	100,271	43,478	378,878	24.38	15,541
2008	7,529.57	1,786	774	7,508	24.45	307
2009	100,088.52	21,207	9,195	100,902	24.52	4,115
2010	55,099.59	10,190	4,418	56,191	24.59	2,285
2011	2,128,403.02	332,363	144,113	2,197,131	24.66	89,097
2012	10,359,773.51	1,298,432	563,001	10,832,750	24.73	438,041
2013	108,472.50	10,050	4,358	114,962	24.79	4,637
2014	141,385,875.63	8,126,153	3,523,504	152,000,959	24.85	6,116,739
2015	12,158.39	242	105	13,269	24.91	533
	192,799,793.58	26,118,992	11,325,207	200,754,566		8,168,609

TRIMBLE COUNTY UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -16

1990	129,504,095.72	64,846,016	55,564,233	94,660,518	27.07	3,496,879
1992	38,267.84	18,182	15,580	28,811	27.59	1,044
1994	196,865.96	88,231	75,602	152,763	28.08	5,440
1995	12,880.29	5,590	4,790	10,151	28.32	358
1996	434,526.73	182,371	156,267	347,784	28.54	12,186
1997	1,438,339.70	582,347	498,992	1,169,482	28.76	40,663
1998	5,164,667.09	2,012,142	1,724,133	4,266,881	28.97	147,286
1999	300,546.33	112,351	96,270	252,364	29.17	8,651
2000	82,881.85	29,647	25,403	70,739	29.36	2,409
2001	475,951.02	162,269	139,043	413,061	29.55	13,978
2002	38,068,176.33	12,316,852	10,553,870	33,605,214	29.73	1,130,347
2003	5,176,645.95	1,581,513	1,355,142	4,649,767	29.90	155,511
2004	462,392.40	132,683	113,691	422,684	30.06	14,061
2005	3,601,206.91	963,517	825,603	3,351,797	30.22	110,913
2006	362,695.01	89,594	76,770	343,956	30.38	11,322
2007	272,649.64	61,721	52,887	263,387	30.52	8,630
2008	4,446,173.39	907,885	777,934	4,379,627	30.66	142,845
2009	2,660,534.52	481,944	412,961	2,673,259	30.80	86,794
2010	9,587,665.50	1,504,876	1,289,474	9,832,218	30.93	317,886
2011	10,836,418.82	1,424,586	1,220,677	11,349,569	31.06	365,408

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
2012	588,820.22	61,767	52,926	630,106	31.18	20,209
2013	3,422,355.95	262,929	225,294	3,744,638	31.30	119,637
2014	404,146.80	19,184	16,438	452,372	31.41	14,402
2015	97,695,640.70	1,595,643	1,367,249	111,959,694	31.52	3,552,021
	315,234,544.67	89,443,840	76,641,229	289,030,843		9,778,880

TRIMBLE COUNTY UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -16

1990	50,457,240.91	25,265,232	41,140,504	17,389,895	27.07	642,405
1994	253,366.21	113,553	184,903	109,001	28.08	3,882
1996	7,760.87	3,257	5,304	3,699	28.54	130
1997	146,964.06	59,502	96,890	73,589	28.76	2,559
1998	546,174.12	212,788	346,492	287,070	28.97	9,909
1999	178,777.27	66,831	108,824	98,558	29.17	3,379
2002	1,958,503.95	633,668	1,031,830	1,240,035	29.73	41,710
2004	3,912.29	1,123	1,829	2,710	30.06	90
2005	4,281,077.44	1,145,419	1,865,137	3,100,913	30.22	102,611
2006	4,579,814.50	1,131,315	1,842,171	3,470,414	30.38	114,234
2007	850,100.00	192,441	313,360	672,756	30.52	22,043
2010	33,337.92	5,233	8,521	30,151	30.93	975
2012	552,605.79	57,968	94,392	546,631	31.18	17,531
2015	89,147.45	1,456	2,371	101,040	31.52	3,206
	63,938,782.78	28,889,786	47,042,527	27,126,461		964,654

TRIMBLE COUNTY UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2066  
NET SALVAGE PERCENT.. -16

2003	2,946.99	718	1,093	2,325	38.59	60
2011	127,596,491.25	12,462,604	18,972,932	129,038,998	41.44	3,113,875
2012	3,547,409.00	274,223	417,474	3,697,520	41.74	88,585

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2013	749,362.16	42,107	64,103	805,157	42.04	19,152
2014	3,436,836.29	117,888	179,471	3,807,259	42.33	89,942
2015	4,456,796.80	51,647	78,627	5,091,257	42.61	119,485
	139,789,842.49	12,949,187	19,713,701	142,442,516		3,431,099
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2011	14,329,393.13	1,399,580	2,219,573	14,402,523	41.44	347,551
2012	298,031.71	23,039	36,537	309,180	41.74	7,407
2013	141,070.30	7,927	12,571	151,070	42.04	3,593
2014	275,467.84	9,449	14,985	304,558	42.33	7,195
	15,043,962.98	1,439,995	2,283,667	15,167,330		365,746
	1,902,752,524.44	452,241,557	457,490,655	1,667,577,549		73,190,765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.8 3.85

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 312.02 BOILER PLANT EQUIPMENT - RAIL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN RAIL CARS						
INTERIM SURVIVOR CURVE.. IOWA 25-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2016						
NET SALVAGE PERCENT.. 0						
1994	4,466,784.44	4,252,825	3,863,668	603,116	0.97	603,116
	4,466,784.44	4,252,825	3,863,668	603,116		603,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.0 13.50

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY - UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-54						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2011	5,057,242.50	583,505	695,214	4,362,028	34.50	126,436
	5,057,242.50	583,505	695,214	4,362,028		126,436
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5						2.50

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 4 AND UNIT 4 SO2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1994	55,376.38	60,914	60,914			
2009	99,942.00	109,936	109,936			
	155,318.38	170,850	170,850			
CANE RUN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	191,818.30	211,000	211,000			
	191,818.30	211,000	211,000			
CANE RUN UNIT 5 SO2						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2015	45,899.53	50,489	50,489			
	45,899.53	50,489	50,489			
CANE RUN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1972	51,549.42	56,704	56,704			
1973	580,956.24	639,052	639,052			
1992	766,897.47	843,587	843,587			
2003	122,052.22	134,257	134,257			
2006	2,323,293.28	2,555,623	2,555,623			
2007	674,536.74	741,990	741,990			
2009	1,381,963.09	1,520,159	1,520,159			
2010	56,057.04	61,663	61,663			

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2011	298,050.97	327,856	327,856			
2012	746,314.32	820,946	820,946			
2014	3,782,635.99	4,160,900	4,160,899			
	10,784,306.78	11,862,737	11,862,737			
CANE RUN UNIT 6 902						
INTERIM SURVIVOR CURVE.. IOWA 54-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2014	121,519.99	133,672	133,672			
	121,519.99	133,672	133,672			
	11,298,862.98	12,428,748	12,428,748			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>MILL CREEK UNIT 1</b>						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	9,932,937.94	7,977,023	8,531,665	2,394,567	14.09	169,948
1975	33,622.25	26,398	28,233	8,751	14.45	606
1988	9,480.76	6,510	6,963	3,466	15.50	224
1992	27,075.30	17,465	18,679	11,103	15.70	707
1993	971,441.12	615,355	658,141	410,445	15.74	26,077
1994	185,064.18	114,922	122,913	80,658	15.79	5,108
1995	28,446.40	17,295	18,498	12,794	15.83	808
1996	254,031.63	150,970	161,467	117,968	15.87	7,433
1999	18,356.35	10,068	10,768	9,424	15.97	590
2002	180,996.96	89,331	95,542	103,554	16.06	6,448
2003	271,428.49	128,275	137,194	161,377	16.09	10,030
2004	691,281.91	311,358	333,007	427,403	16.11	26,530
2007	200,644.13	74,772	79,971	140,738	16.18	8,698
2008	175,609.64	60,177	64,361	128,810	16.20	7,951
2012	326,557.97	62,543	66,892	292,322	16.27	17,967
2013	6,506,511.77	939,521	1,004,846	6,152,317	16.28	377,906
2015	6,242,518.01	200,304	214,231	6,652,539	16.31	407,881
	26,056,004.81	10,802,287	11,553,369	17,108,236		1,074,912
<b>MILL CREEK UNIT 2</b>						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	9,956,539.89	7,593,375	7,876,250	3,075,944	15.84	194,188
1977	32,117.17	24,054	24,950	10,379	16.11	644
1986	8,428.02	5,709	5,922	3,349	17.04	197
1988	95,857.98	63,124	65,476	39,968	17.19	2,325
1995	666,220.77	384,889	399,227	333,616	17.62	18,934
1996	37,365.50	21,073	21,858	19,244	17.67	1,089
1997	333,008.13	182,894	189,707	176,602	17.72	9,966
1999	7,342.02	3,803	3,945	4,132	17.80	232
2003	1,519,049.93	672,493	697,545	973,410	17.95	54,229
2005	196,319.25	78,006	80,912	135,039	18.02	7,494
2007	109,533.51	37,815	39,224	81,263	18.08	4,495
2008	56,103.77	17,754	18,415	43,299	18.10	2,392
2010	57,422.60	14,442	14,980	48,185	18.15	2,655
2011	266,698.44	57,298	59,433	233,936	18.17	12,875

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 314. TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2012	5,789,721.97	1,010,393	1,048,033	5,320,661	18.19	292,505
2013	75,226.48	9,813	10,179	72,571	18.21	3,985
2014	350,971.22	28,808	29,881	356,187	18.23	19,539
2015	7,586,447.08	218,224	226,353	8,118,738	18.25	444,862
	27,144,373.73	10,423,967	10,812,289	19,046,522		1,072,606
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1978	2,296,618.42	1,610,150	1,826,755	699,526	18.93	36,953
1982	19,395,030.06	12,945,368	14,686,837	6,647,697	19.61	338,995
1989	2,208.14	1,324	1,502	927	20.52	45
1993	27,779.22	15,359	17,425	13,132	20.91	628
1994	904,453.22	488,406	554,109	440,790	21.00	20,990
1995	96,282.76	50,703	57,524	48,387	21.08	2,295
1996	1,108,386.56	568,232	644,673	574,552	21.16	27,153
1997	174,257.56	86,752	98,422	93,261	21.24	4,391
1999	7,342.02	3,423	3,883	4,193	21.38	196
2003	93,997.54	36,976	41,950	61,447	21.61	2,843
2004	1,744,925.53	649,378	736,735	1,182,683	21.67	54,577
2006	107,652.56	35,162	39,892	78,526	21.76	3,609
2007	23,053.86	6,948	7,883	17,477	21.81	801
2008	1,168,159.07	321,128	364,328	920,647	21.85	42,135
2009	159,202.21	39,233	44,511	130,612	21.89	5,967
2010	260,400.84	56,174	63,731	222,710	21.93	10,155
2011	380,117.96	69,660	79,031	339,099	21.96	15,442
2012	3,017,515.58	445,446	505,369	2,813,898	22.00	127,904
2013	1,095,663.46	120,173	136,339	1,068,891	22.03	48,520
2014	78,875.74	5,420	6,149	80,614	22.06	3,654
2015	2,986,643.68	71,291	80,881	3,204,427	22.09	145,062
	35,128,565.99	17,626,706	19,997,929	18,643,494		892,315

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1984	26,936,779.95	16,497,350	17,547,813	12,082,645	22.64	533,686
1989	2,208.14	1,236	1,315	1,114	23.54	47
1990	10,208.27	5,598	5,954	5,275	23.69	223
1991	2,277,121.66	1,221,733	1,299,526	1,205,307	23.84	50,558
1992	1,626,712.57	853,107	907,428	881,956	23.98	36,779
1993	30,320.47	15,515	16,503	16,850	24.12	699
1994	51,864.99	25,869	27,516	29,535	24.24	1,218
1996	209,000.84	98,499	104,771	125,130	24.48	5,112
1997	474,920.55	216,843	230,650	291,762	24.59	11,865
1998	63,359.58	27,963	29,744	39,952	24.70	1,617
1999	7,342.02	3,123	3,322	4,754	24.80	192
2000	2,816.43	1,152	1,225	1,873	24.89	75
2001	732,712.71	287,083	305,363	500,621	24.98	20,041
2003	253,031.34	89,704	95,416	182,919	25.15	7,273
2005	1,800,731.23	564,747	600,707	1,380,097	25.30	54,549
2006	906,191.19	264,215	281,039	715,772	25.37	28,213
2008	560,545.24	136,497	145,188	471,411	25.50	18,487
2009	25,026.43	5,437	5,783	21,746	25.56	851
2011	3,696,430.48	591,492	629,155	3,436,918	25.67	133,889
2012	2,267,042.35	291,918	310,506	2,183,241	25.72	84,885
2013	139,939.53	13,314	14,162	139,772	25.77	5,424
2014	12,071,479.73	710,672	755,924	12,522,704	25.82	485,000
2015	873,461.09	17,871	19,009	941,798	25.86	36,419
	55,019,246.79	21,940,938	23,338,020	37,183,151		1,517,102

TRIMBLE COUNTY UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -16

1990	39,208,203.86	20,240,184	23,149,161	22,332,356	28.97	770,879
1994	38,695.05	17,876	20,445	24,441	30.01	814
1996	35,401.53	15,322	17,524	23,542	30.46	773
1997	231,629.41	96,720	110,621	158,069	30.67	5,154
1998	17,799.41	7,155	8,183	12,464	30.87	404
2000	64,645.65	23,856	27,285	47,704	31.25	1,527
2001	172,557.22	60,670	69,390	130,777	31.43	4,161
2002	1,635,647.75	545,887	624,343	1,273,008	31.59	40,298

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
2003	257,463.44	81,172	92,838	205,819	31.75	6,482
2005	65,186.67	17,969	20,552	55,065	32.05	1,718
2007	14,260,066.39	3,321,403	3,798,764	12,742,913	32.32	394,273
2008	40,206.06	8,462	9,678	36,961	32.44	1,139
2009	57,074.38	10,647	12,177	54,029	32.56	1,659
2010	670,352.58	108,368	123,943	653,666	32.67	20,008
2011	481,291.72	65,142	74,504	483,794	32.78	14,759
2012	38,994.69	4,217	4,823	40,411	32.88	1,229
2013	52,600.67	4,155	4,752	56,265	32.98	1,706
2014	195,870.01	9,543	10,915	216,295	33.07	6,541
	57,523,686.49	24,638,748	28,179,899	38,547,577		1,273,524
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
1990	4,145,218.19	1,889,674	2,312,962	2,495,491	35.31	70,674
2011	16,967,968.62	1,710,833	2,094,061	17,588,783	44.96	391,210
2012	15,127.01	1,203	1,472	16,075	45.26	355
2014	557,510.81	19,576	23,961	622,752	45.81	13,594
2015	136,494.28	1,632	1,998	156,336	46.06	3,394
	21,822,318.91	3,622,918	4,434,454	20,879,436		479,227
	222,694,196.72	89,055,564	98,315,960	151,408,416		6,309,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0						2.83

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 314.1 TURBOGENERATOR UNITS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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CANE RUN UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

2012	80,618.11	88,680	88,680			
2013	1,018,709.71	1,120,581	1,120,581			
	1,099,327.82	1,209,261	1,209,261			

CANE RUN UNIT 5

INTERIM SURVIVOR CURVE.. IOWA 60-R2.5

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

2012	80,617.90	88,680	88,680			
	80,617.90	88,680	88,680			
	1,179,945.72	1,297,941	1,297,941			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	4,741,613.55	3,848,564	4,272,702	943,073	13.99	67,411
1974	782,485.11	625,237	694,142	166,591	14.29	11,658
1975	176,219.38	139,703	155,099	38,742	14.42	2,687
1985	6,939.48	4,990	5,540	2,093	15.41	136
1986	10,096.51	7,172	7,962	3,144	15.48	203
1987	44,680.97	31,330	34,783	14,366	15.55	924
1988	88,192.17	61,007	67,730	29,281	15.61	1,876
1989	96,753.03	65,975	73,246	33,193	15.67	2,118
1993	23,071.28	14,706	16,327	9,052	15.88	570
1994	178,344.24	111,494	123,781	72,397	15.92	4,548
1996	0.30		0			
1997	1,313,417.99	766,358	850,816	593,944	16.04	37,029
1998	147,043.85	83,525	92,730	69,018	16.08	4,292
2000	6,796,392.22	3,632,006	4,032,277	3,443,754	16.14	213,368
2001	216,842.59	111,862	124,190	114,337	16.17	7,071
2004	12,633.27	5,718	6,348	7,548	16.25	464
2008	4,667.04	1,605	1,782	3,352	16.33	205
2011	261,938.32	61,801	68,612	219,520	16.37	13,410
2013	19,456.75	2,811	3,121	18,282	16.40	1,115
2015	3,104,942.35	100,926	112,049	3,303,388	16.42	201,181
	18,025,740.40	9,676,790	10,743,237	9,085,077		570,266

MILL CREEK UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 60-R3  
PROBABLE RETIREMENT YEAR.. 6-2032  
NET SALVAGE PERCENT.. -10

1983	202,167.22	148,706	202,539	19,845	15.26	1,300
	202,167.22	148,706	202,539	19,845		1,300

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1975	4,599,215.71	3,546,455	4,156,528	902,609	15.79	57,163
1981	19,704.77	14,308	16,769	4,906	16.65	295
1983	8,343.81	5,923	6,942	2,236	16.87	133
1984	66,767.91	46,825	54,880	18,565	16.97	1,094
1986	29,960.29	20,469	23,990	8,966	17.16	522
1987	1,136.02	765	897	353	17.25	20
1988	82,230.58	54,582	63,971	26,482	17.33	1,528
1989	99,084.22	64,750	75,889	33,104	17.41	1,901
1990	46,374.58	29,811	34,939	16,073	17.48	920
1991	78,172.89	49,379	57,873	28,117	17.55	1,602
1993	74,345.76	45,206	52,982	28,798	17.67	1,630
1994	137,636.61	81,930	96,024	55,376	17.73	3,123
1997	1,229,516.67	679,994	796,969	555,499	17.89	31,051
1998	497,415.48	267,494	313,509	233,648	17.93	13,031
2001	318,180.75	154,423	180,987	169,011	18.06	9,358
2002	32,290.53	15,050	17,639	17,881	18.09	988
2005	3,582.67	1,431	1,677	2,264	18.19	124
2008	12,413.17	3,953	4,633	9,021	18.26	494
2012	195,890.66	34,367	40,279	175,201	18.34	9,553
2013	74,934.03	9,809	11,496	70,931	18.36	3,863
2014	46,004.41	3,820	4,477	46,128	18.37	2,511
2015	867,384.74	24,759	29,018	925,105	18.39	50,305
	8,520,586.26	5,155,503	6,042,370	3,330,275		191,209

MILL CREEK UNIT 2 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 60-R3  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -10

2015	2,652,362.06	75,712	765,601	2,151,997	18.39	117,020
	2,652,362.06	75,712	765,601	2,151,997		117,020

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1982	13,899,203.03	9,386,299	12,977,978	2,311,145	19.69	117,377
1987	9,969.82	6,249	8,640	2,327	20.46	114
1988	3,231.24	1,991	2,753	802	20.59	39
1989	392,292.18	237,496	328,374	103,147	20.71	4,981
1990	150,092.97	89,168	123,288	41,814	20.83	2,007
1991	60,001.02	34,944	48,315	17,686	20.94	845
1993	94,815.20	52,890	73,128	31,168	21.14	1,474
1994	6,239.17	3,399	4,700	2,163	21.23	102
1997	151,399.17	75,998	105,079	61,460	21.48	2,861
2007	7,967.19	2,418	3,343	5,421	22.05	246
2009	173,735.34	43,026	59,490	131,619	22.13	5,948
2012	84,503.54	12,587	17,403	75,550	22.22	3,400
2013	10,937.97	1,207	1,669	10,363	22.25	466
2014	39,504.05	2,725	3,768	39,687	22.27	1,782
2015	142,860.84	3,379	4,672	152,475	22.30	6,837
	15,226,752.73	9,953,776	13,762,601	2,986,827		148,479

MILL CREEL UNIT 3 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 60-R3  
PROBABLE RETIREMENT YEAR.. 6-2038  
NET SALVAGE PERCENT.. -10

1982	2,455,920.66	1,658,513	2,682,303	19,210	19.69	976
1993	75,852.16	42,312	68,431	15,006	21.14	710
	2,531,772.82	1,700,825	2,750,734	34,216		1,686

MILL CREEK UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 60-R3  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1975	610,264.79	432,500	521,085	150,206	20.13	7,462
1981	2,134,007.29	1,389,454	1,674,044	673,364	22.00	30,607
1983	426,163.93	268,963	324,052	144,728	22.51	6,429
1984	16,995,052.01	10,551,769	12,712,998	5,981,559	22.75	262,926
1985	68,296.45	41,702	50,243	24,883	22.97	1,083



LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1986	1,536,512.19	921,629	1,110,398	579,765	23.19	25,001
1987	30,412.62	17,913	21,582	11,872	23.39	508
1988	429,640.93	248,288	299,143	173,462	23.58	7,356
1989	432,858.98	245,119	295,325	180,820	23.77	7,607
1991	89,579.56	48,606	58,562	39,976	24.10	1,659
1994	6,239.17	3,144	3,788	3,075	24.54	125
1996	14,195.63	6,753	8,136	7,479	24.80	302
1997	46,174.62	21,293	25,654	25,138	24.91	1,009
2000	70,461.55	29,068	35,022	42,486	25.23	1,684
2001	24,217.50	9,567	11,527	15,113	25.32	597
2002	106,974.51	40,290	48,542	69,130	25.41	2,721
2005	5,395.13	1,705	2,054	3,880	25.64	151
2007	8,334.63	2,249	2,710	6,458	25.78	251
2008	492,580.23	120,754	145,487	396,351	25.84	15,339
2009	58,526.04	12,808	15,431	48,947	25.89	1,891
2011	70,789.13	11,380	13,711	64,157	26.00	2,468
2012	1,135,269.23	146,846	176,923	1,071,873	26.04	41,163
2013	54,373.95	5,193	6,257	53,555	26.08	2,053
2014	2,354,305.36	139,768	168,395	2,421,340	26.12	92,701
2015	2,913,999.33	60,101	72,411	3,132,988	26.16	119,763
	30,114,624.76	14,776,862	17,803,481	15,322,606		632,856

MILL CREEK UNIT 4 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 60-R3  
PROBABLE RETIREMENT YEAR.. 6-2042  
NET SALVAGE PERCENT.. -10

1983	3,722.01	2,349	4,094			
2003	53,899.52	19,266	59,289			
2014	1,613,417.17	95,784	487,841	1,286,918	26.12	49,269
	1,671,038.70	117,399	551,225	1,286,918		49,269

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	44,621,984.19	23,422,080	26,028,606	25,732,895	29.22	880,660
1992	7,925.03	3,943	4,382	4,811	29.83	161
1993	36,015.56	17,406	19,343	22,435	30.12	745
1994	3,105,541.63	1,455,813	1,617,823	1,984,605	30.39	65,305
1996	16,791.24	7,367	8,187	11,291	30.89	366
1997	11,557.40	4,888	5,432	7,975	31.13	256
1998	51,241.29	20,852	23,173	36,267	31.35	1,157
2000	79,034.14	29,509	32,793	58,887	31.75	1,855
2001	17,727.44	6,304	7,006	13,558	31.94	424
2003	31,908.05	10,164	11,295	25,718	32.28	797
2005	22,540.22	6,279	6,978	19,169	32.59	588
2009	249,300.73	46,843	52,056	237,133	33.11	7,162
2010	119,663.51	19,471	21,638	117,172	33.22	3,527
2011	694,741.82	94,758	105,303	700,597	33.32	21,026
2013	33,727.78	2,686	2,985	36,139	33.51	1,078
2015	159,497.19	2,653	2,948	182,069	33.67	5,407
	49,259,197.22	25,151,016	27,949,947	29,190,722		990,514

TRIMBLE COUNTY UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 60-R3  
PROBABLE RETIREMENT YEAR.. 6-2050  
NET SALVAGE PERCENT.. -16

1979	71,999.18	47,857	77,610	5,909	24.71	239
1990	2,664,921.03	1,398,817	2,268,466	822,842	29.22	28,160
	2,736,920.21	1,446,674	2,346,076	828,751		28,399

TRIMBLE COUNTY UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 60-R3  
PROBABLE RETIREMENT YEAR.. 6-2066  
NET SALVAGE PERCENT.. -16

2010	34,379.96	4,223	4,255	35,626	45.60	781
2011	9,176,542.74	936,529	943,672	9,701,118	45.92	211,261
2012	1,130,271.18	90,782	91,474	1,219,640	46.24	26,376

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2013	11,211.95	653	658	12,348	46.53	265
2014	108,078.94	3,843	3,872	121,499	46.61	2,596
2015	247,338.42	2,955	2,978	283,935	47.07	6,032
	10,707,823.19	1,038,985	1,046,909	11,374,166		247,311
	141,648,985.57	69,242,248	83,964,720	75,611,400		2,978,309
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 2.10

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVERPORT DISTRIBUTION CENTER						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2063						
NET SALVAGE PERCENT.. -5						
2013	487,938.91	27,912	35,815	476,521	41.13	11,586
	487,938.91	27,912	35,815	476,521		11,586
MILL CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1972	363,325.82	300,016	334,378	65,280	11.88	5,495
1973	71,387.48	58,409	65,099	13,427	12.13	1,107
1974	8,386.40	6,801	7,580	1,645	12.36	133
1981	14,471.42	10,933	12,185	3,733	13.79	271
1983	1,073.94	793	884	298	14.11	21
2001	186,981.08	96,178	107,194	98,486	15.78	6,241
2003	50,572.50	23,964	26,709	28,921	15.87	1,822
2010	44,349.97	12,168	13,562	35,223	16.13	2,184
2012	17,602.50	3,379	3,766	15,597	16.18	964
2015	15,266.11	492	548	16,244	16.25	1,000
	773,417.22	513,133	571,904	278,855		19,238
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1974	30,534.16	24,269	28,626	4,962	13.22	375
1975	2,906.46	2,286	2,696	501	13.50	37
1976	3,799.94	2,956	3,487	693	13.77	50
1977	17,116.38	13,169	15,533	3,295	14.03	235
1978	8,995.14	6,841	8,069	1,826	14.29	128
1979	9,135.22	6,868	8,101	1,948	14.53	134
1983	1,073.95	768	906	275	15.39	18
1991	31,738.22	20,078	23,682	11,230	16.63	675
1998	6,708.80	3,600	4,246	3,133	17.33	181
2005	3,862.94	1,539	1,815	2,434	17.78	137

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2010	9,949.34	2,503	2,952	7,992	18.01	444
2012	33,862.98	5,911	6,972	30,277	18.08	1,675
2015	4,224.17	122	144	4,503	18.16	248
	163,907.70	90,910	107,230	73,068		4,337
MILL CREEK UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
1978	245,660.68	179,547	261,911	8,316	15.99	520
1980	16,548.69	11,755	17,147	1,056	16.66	63
1981	6,739.60	4,717	6,881	533	16.98	31
1982	7,650.83	5,274	7,693	723	17.29	42
1987	4,218.63	2,677	3,905	735	18.63	39
1991	33,921.67	19,908	29,040	8,273	19.48	425
2000	3,356.42	1,522	2,220	1,472	20.82	71
2010	9,949.34	2,157	3,146	7,798	21.67	360
2013	30,822.45	3,395	4,952	28,952	21.84	1,326
	358,868.31	230,952	336,897	57,858		2,877
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1960	1,288.06	1,144	1,232	185	9.61	19
1961	3,517.80	3,098	3,337	533	9.96	54
1963	323.21	279	301	55	10.70	5
1964	1,723.62	1,475	1,589	307	11.09	28
1965	7,530.63	6,376	6,868	1,416	11.49	123
1966	8,187.42	6,856	7,385	1,621	11.90	136
1967	9,934.47	8,224	8,859	2,069	12.32	168
1968	1,598.94	1,308	1,409	350	12.74	27
1970	3,271.54	2,611	2,812	786	13.62	58
1971	4,018.61	3,165	3,409	1,011	14.07	72

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
1972	1,903.66	1,479	1,593	501	14.52	35
1973	1,107.06	848	913	304	14.97	20
1974	1,351.50	1,021	1,100	387	15.42	25
1976	25,108.31	18,415	19,836	7,783	16.32	477
1977	11,323.62	8,175	8,806	3,650	16.77	218
1978	2,668.29	1,896	2,042	893	17.21	52
1980	3,507.56	2,411	2,597	1,261	18.07	70
1983	51,011.46	33,265	35,832	20,281	19.28	1,052
1984	141,532.62	90,572	97,561	58,125	19.67	2,955
1985	88,625.57	55,657	59,952	37,536	20.03	1,874
1986	182,415.80	112,310	120,977	79,681	20.39	3,908
1987	125,385.59	75,633	81,470	56,455	20.73	2,723
1988	139,373.82	82,353	88,708	64,603	21.05	3,069
1989	80,775.46	46,676	50,278	38,575	21.37	1,805
1990	32,896.89	18,589	20,023	16,163	21.66	746
1991	809,076.77	446,309	480,750	409,234	21.95	18,644
1992	96,148.30	51,739	55,732	50,031	22.22	2,252
1993	68,683.45	36,025	38,805	36,747	22.47	1,635
1994	237,826.72	121,327	130,690	130,920	22.72	5,762
1995	358,477.53	177,616	191,322	203,003	22.95	8,845
1996	328,555.13	157,951	170,140	191,271	23.16	8,259
1997	199,906.14	92,977	100,152	119,745	23.37	5,124
1998	49,525.85	22,232	23,948	30,531	23.57	1,295
1999	514,957.55	222,729	239,917	326,537	23.75	13,749
2000	78,250.75	32,477	34,983	51,093	23.93	2,135
2001	228,291.05	90,657	97,653	153,467	24.09	6,371
2002	159,666.55	60,399	65,060	110,573	24.25	4,560
2003	701,409.79	251,711	271,135	500,415	24.39	20,517
2004	124,948.53	42,284	45,547	91,896	24.53	3,746
2005	114,547.35	36,302	39,103	86,899	24.66	3,524
2006	139,516.12	41,088	44,259	109,209	24.78	4,407
2007	122,140.23	33,039	35,589	98,766	24.90	3,967
2008	395,548.12	97,050	104,539	330,564	25.01	13,217
2009	270,140.46	59,146	63,710	233,444	25.11	9,297
2010	728,879.93	139,059	149,790	651,978	25.21	25,862
2011	540,248.55	87,014	93,729	500,545	25.30	19,784
2012	335,858.22	43,532	46,891	322,553	25.38	12,709

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MILL CREEK UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2013	435,191.10	41,552	44,759	433,952	25.46	17,044
2014	1,557,767.13	92,052	99,156	1,614,388	25.54	63,210
2015	229,800.65	4,651	5,010	247,771	25.61	9,675
	9,755,743.48	3,064,754	3,301,258	7,430,060		305,309
MILL CREEK UNIT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2042						
NET SALVAGE PERCENT.. -10						
2005	11,565.66	3,665	8,738	3,984	24.66	162
2008	9,333.18	2,290	5,460	4,807	25.01	192
2009	22,312.73	4,885	11,646	12,898	25.11	514
	43,211.57	10,840	25,844	21,689		868
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
1990	1,636,998.57	899,840	989,275	909,643	25.07	36,284
1991	123,124.08	65,756	72,291	70,532	25.55	2,761
1992	11,512.41	5,966	6,559	6,795	26.02	261
1993	4,548.23	2,284	2,511	2,765	26.47	104
1994	64,029.36	31,115	34,208	40,067	26.91	1,489
1995	84,609.07	39,708	43,655	54,492	27.33	1,994
1996	130,300.78	58,990	64,853	86,296	27.73	3,112
1997	41,301.53	17,985	19,773	28,137	28.12	1,001
1998	29,577.96	12,371	13,601	20,710	28.48	727
1999	23,726.57	9,495	10,439	17,084	28.84	592
2000	32,185.43	12,299	13,521	23,814	29.17	816
2001	17,686.90	6,430	7,069	13,448	29.49	456
2002	139,323.17	47,946	52,711	108,904	29.80	3,654
2003	149,646.14	48,510	53,331	120,258	30.09	3,997
2004	70,762.03	21,508	23,646	58,438	30.36	1,925
2005	32,621.18	9,224	10,141	27,700	30.62	905

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -16						
2006	44,964.11	11,736	12,902	39,256	30.86	1,272
2008	93,628.50	20,094	22,091	86,518	31.32	2,762
2009	35,260.57	6,705	7,371	33,531	31.52	1,064
2010	143,979.41	23,678	26,031	140,985	31.72	4,445
2013	8,704.40	700	770	9,328	32.24	289
	2,918,490.40	1,352,340	1,486,749	1,898,700		69,910
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -16						
2011	2,251,069.02	241,200	243,222	2,368,018	41.66	56,842
2012	181,270.34	15,304	15,432	194,841	42.17	4,620
2013	274,940.16	16,789	16,930	302,001	42.65	7,081
2014	381,955.27	14,125	14,243	428,825	43.12	9,945
2015	59,783.28	740	746	68,602	43.56	1,575
	3,149,018.07	288,158	290,574	3,362,287		80,063
	17,650,595.66	5,578,999	6,156,271	13,599,038		494,188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.5 2.80



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2000	10.83	12	12			
	10.83	12	12			
CANE RUN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1975	44.28	49	49			
	44.28	49	49			
CANE RUN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2012	133,003.43	146,304	146,304			
	133,003.43	146,304	146,304			
CANE RUN UNIT 5 SO2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1979	5.68	6	6			
1980	5.63	6	6			
	11.31	12	12			

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN UNIT 6 AND UNIT 6 SO2						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2002	220,998.98	243,099	243,099			
2003	52,227.09	57,450	57,450			
2009	25,450.94	27,996	27,996			
2010	22,033.12	24,236	24,236			
2011	52,937.05	58,231	58,231			
2013	70,027.02	77,030	77,030			
2014	30,880.05	33,968	33,968			
	474,554.25	522,010	522,010			
	607,624.10	668,387	668,387			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - NON-PROJECT						
INTERIM SURVIVOR CURVE.. IOWA 100-S2						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	26,680.17	20,513	21,101	6,112	22.71	269
1937	946.11	720	741	224	23.16	10
1941	1,909.70	1,431	1,472	476	23.73	20
1943	4,739.57	3,522	3,623	1,211	24.02	50
1949	1,690.42	1,223	1,258	466	24.85	19
1958	100.43	69	71	31	26.01	1
1959	382.64	262	270	121	26.14	5
1961	877.35	592	609	286	26.38	11
1962	2,763.43	1,853	1,906	913	26.50	34
1965	4,322.71	2,837	2,918	1,491	26.84	56
1986	3,489.54	1,795	1,846	1,713	28.79	59
1989	1,418.88	689	709	738	28.99	25
1990	986.81	469	482	524	29.05	18
2002	15,488.38	4,949	5,091	10,707	29.57	362
	65,796.14	40,924	42,098	25,014		939

OHIO FALLS - PROJECT 289  
INTERIM SURVIVOR CURVE.. IOWA 100-S2  
PROBABLE RETIREMENT YEAR.. 10-2045  
NET SALVAGE PERCENT.. -2

1934	3,108,854.24	2,390,292	3,171,031			
1937	753.86	573	766	3	23.16	
1938	249.22	189	253	2	23.30	
1939	2,699.27	2,038	2,724	29	23.45	1
1941	344.18	258	345	6	23.73	
1942	866.92	647	865	19	23.88	1
1946	1,916.57	1,406	1,879	75	24.44	3
1947	1,817.92	1,327	1,774	80	24.58	3
1949	5.35	4	5			
1950	12,456.53	8,966	11,985	721	24.98	29
1951	171,254.01	122,649	163,948	10,731	25.11	427
1962	7,102.79	4,763	6,367	878	26.50	33
1965	4,562.25	2,994	4,002	651	26.84	24
1967	1,772.00	1,144	1,529	278	27.07	10
1970	490.54	309	413	87	27.39	3
1974	23,084.70	13,971	18,675	4,871	27.79	175
1975	132.59	79	106	30	27.89	1

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 100-S2						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1978	4,357.26	2,520	3,369	1,076	28.16	38
1979	4,588.49	2,620	3,502	1,178	28.25	42
1980	160,230.39	90,335	120,753	42,682	28.33	1,507
1983	1,693.75	915	1,223	505	28.57	18
1984	2,539.26	1,350	1,805	785	28.65	27
1988	7,614.12	3,774	5,045	2,722	28.92	94
1992	148,391.13	67,418	90,120	61,239	29.16	2,100
1993	12,678.26	5,617	7,508	5,423	29.21	186
1994	13,562.71	5,852	7,823	6,011	29.26	205
1995	109,318.86	45,825	61,256	50,250	29.31	1,714
1997	13,965.22	5,496	7,347	6,898	29.40	235
1998	31,540.40	11,981	16,015	16,156	29.44	549
2005	424,808.83	113,318	151,475	281,830	29.65	9,505
2007	204,665.26	46,463	62,108	146,650	29.69	4,939
2008	10,158.22	2,088	2,791	7,570	29.71	255
2009	149,446.41	27,356	36,568	115,868	29.72	3,899
2011	170,761.93	22,885	30,591	143,586	29.75	4,826
2012	1,075,592.59	115,448	154,323	942,782	29.76	31,680
2013	139,761.26	11,044	14,763	127,794	29.77	4,293
2014	1,638,872.91	80,156	107,147	1,564,504	29.78	52,535
2015	143,301.79	2,413	3,226	142,942	29.79	4,798
	7,806,211.99	3,216,483	4,275,424	3,686,912		124,155
	7,872,008.13	3,257,407	4,317,522	3,711,926		125,094
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7						1.59

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
SURVIVOR CURVE.. IOWA 100-S2.5						
NET SALVAGE PERCENT.. -2						
1934	40,767.83	28,755	41,583			
1939	563.44	382	575			
1949	3.92	2	4			
1977	7,416.11	2,852	6,843	722	62.30	12
2004	4,527,327.97	531,056	1,274,108	3,343,767	88.50	37,783
2007	4,425,091.14	383,655	920,464	3,593,129	91.50	39,269
2008	2,104,899.57	161,025	386,331	1,760,667	92.50	19,034
2011	388,893.77	17,850	42,826	353,846	95.50	3,705
2012	1,521,169.83	54,306	130,291	1,421,302	96.50	14,729
2013	230,634.48	5,881	14,110	221,137	97.50	2,268
2014	3,710,260.50	56,767	136,195	3,648,271	98.50	37,038
2015	81,154.44	414	993	81,784	99.50	822
	17,038,183.00	1,242,945	2,954,321	14,424,626		154,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						93.3 0.91

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	325,993.77	251,716	125,818	206,696	22.89	9,030
1936	1,125.31	861	430	717	23.35	31
1937	116,586.33	88,779	44,375	74,543	23.57	3,163
1938	11,097.29	8,410	4,204	7,116	23.79	299
1940	78,081.37	58,609	29,295	50,348	24.21	2,080
1943	6.75	5	2	4	24.79	
1947	3,896.01	2,823	1,411	2,563	25.49	101
1949	5.58	4	2	4	25.80	
1967	403.77	257	128	283	27.83	10
1981	134.92	74	37	101	28.72	4
1995	5,253.00	2,190	1,095	4,263	29.27	146
1996	65,437.14	26,465	13,228	53,518	29.30	1,827
2003	152,978.35	46,186	23,086	132,952	29.47	4,511
2005	180,534.43	48,055	24,020	160,125	29.51	5,426
2007	9,194,312.51	2,083,461	1,041,395	8,336,802	29.55	282,125
2008	8,874,906.49	1,821,706	910,561	8,141,844	29.57	275,341
2011	402,649.51	53,975	26,979	383,724	29.61	12,959
2012	16,551,392.65	1,774,342	886,886	15,995,534	29.63	539,843
2013	59,982.12	4,742	2,370	58,812	29.64	1,984
2014	26,092,624.04	1,281,487	640,538	25,973,939	29.65	876,018
	62,117,401.34	7,554,147	3,775,862	59,583,887		2,014,898

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 3.24

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-R4						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	272,972.48	240,139	278,432			
1937	1,414.85	1,220	1,442	1	12.34	
1938	1,678.85	1,438	1,700	13	12.81	1
1939	4,565.18	3,881	4,588	69	13.30	5
1940	81.10	68	80	2	13.80	
1942	1,894.80	1,573	1,859	73	14.84	5
1948	9,591.33	7,556	8,932	851	18.04	47
1949	3,888.43	3,035	3,588	378	18.56	20
1952	31,275.41	23,754	28,080	3,821	20.06	190
1955	473.40	350	414	69	21.45	3
1959	5,038.79	3,587	4,240	899	23.11	39
1960	36.80	26	31	7	23.48	
1964	1,657.85	1,125	1,330	361	24.83	15
1966	52,148.70	34,719	41,042	12,149	25.40	478
1968	1,684.70	1,099	1,299	419	25.92	16
1970	5,121.17	3,273	3,869	1,354	26.39	51
1987	21,891.61	11,059	13,073	9,256	28.86	321
1988	85,946.82	42,595	50,353	37,313	28.94	1,289
1989	743,189.41	360,818	426,534	331,520	29.02	11,424
1995	581,850.88	243,615	287,985	305,503	29.37	10,402
1996	5,886.92	2,390	2,825	3,179	29.42	108
2003	292,849.31	88,507	104,627	194,080	29.64	6,548
2004	2,945,939.04	839,016	991,826	2,013,032	29.66	67,870
2005	3,855.04	1,027	1,214	2,718	29.68	92
2007	215,718.55	48,902	57,809	162,224	29.71	5,460
2008	86,395.31	17,757	20,991	67,132	29.72	2,259
2011	119,125.54	15,960	18,867	102,641	29.76	3,449
2012	685,241.79	73,529	86,921	612,026	29.77	20,558
2014	2,039,054.72	99,728	117,891	1,961,944	29.78	65,881
	8,220,468.78	2,171,746	2,561,842	5,823,036		196,531

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 2.39

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - NON-PROJECT						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1947	1,157.43	864	616	564	20.64	27
1956	231.34	162	116	120	23.10	5
1955	2,682.43	1,754	1,251	1,485	25.05	59
1967	3,583.24	2,303	1,643	2,012	25.41	79
1973	159.23	97	69	93	26.35	4
2008	17,644.74	3,612	2,577	15,421	29.07	530
	25,458.41	8,792	6,273	19,695		704
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	8,218.98	6,616	6,646	1,737	16.67	104
1935	77.48	62	62	17	16.97	1
1938	27.34	22	22	6	17.89	
1939	119.73	94	94	28	18.20	2
1941	14.67	11	11	4	18.82	
1946	210.21	158	159	56	20.34	3
1947	682.37	509	511	185	20.64	9
1950	424.40	311	312	120	21.50	6
1951	203.02	148	149	58	21.78	3
1960	6,243.50	4,251	4,270	2,098	24.03	87
1972	462.00	283	284	187	26.21	7
1973	2,949.07	1,789	1,797	1,211	26.35	46
1978	994.95	570	573	442	26.99	16
1979	283.88	161	162	128	27.10	5
1982	2,030.23	1,103	1,108	963	27.42	35
1985	1,229.65	637	640	614	27.70	22
1986	2,076.71	1,058	1,063	1,055	27.79	38
1987	1,467.90	735	738	759	27.88	27
1988	35,652.05	17,508	17,588	18,777	27.96	672
1996	34,804.27	14,053	14,117	21,383	28.51	750
2004	24,113.47	6,840	6,871	17,725	28.92	613
2005	4,942.65	1,311	1,317	3,725	28.96	129
2007	97,222.44	21,961	22,061	77,106	29.04	2,655
2009	31,738.01	5,782	5,808	26,564	29.11	913



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
2010	28,599.70	4,539	4,560	24,612	29.14	845
2012	59,225.28	6,332	6,361	54,049	29.21	1,850
2014	820,349.48	39,754	39,935	796,821	29.27	27,223
	1,164,363.44	136,598	137,221	1,050,430		36,061
	1,189,821.85	145,390	143,494	1,070,125		36,765
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.1 3.09

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OHIO FALLS - PROJECT 289						
INTERIM SURVIVOR CURVE.. IOWA 80-S4						
PROBABLE RETIREMENT YEAR.. 10-2045						
NET SALVAGE PERCENT.. -2						
1934	18,316.02	16,217	13,983	4,700	10.55	445
1941	1,133.98	956	833	324	13.17	25
1992	10,480.61	4,721	4,071	6,620	29.71	223
	29,930.61	21,904	18,886	11,643		693
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.8 2.32

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	25,892.83	25,508	18,556	8,372	2.42	3,460
1982	17,615.55	17,043	12,398	5,922	2.48	2,388
2009	59,937.11	45,019	32,750	29,584	2.50	11,834
2011	108,072.94	72,255	52,564	59,832	2.50	23,933
	211,518.43	159,825	116,269	103,710		41,615
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
1955	753,848.84	720,383	806,618			
1956	8,223.71	7,804	8,799			
1959	1,037,233.40	960,921	1,109,840			
1967	1,038,868.75	875,532	1,095,107	16,483	11.68	1,411
1970	754,891.58	606,826	759,012	48,722	13.68	3,562
2015	13,127,907.45	179,097	224,013	13,822,848	38.72	356,995
	16,720,973.73	3,350,563	4,003,389	13,888,053		361,968
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	8,241.14	8,032	8,653			
	8,241.14	8,032	8,653			

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	42,864.53	44,258	42,950	3,772	2.42	1,559
2009	21,248.82	16,727	16,233	6,928	2.50	2,771
	64,113.35	60,985	59,183	10,701		4,330
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,154,198.12	1,138,230	1,036,936	1,311,140	15.37	85,305
2002	4,500.00	2,291	2,087	2,818	15.38	183
2013	47,564.58	7,209	6,567	45,278	15.48	2,925
2015	207,800.70	7,083	6,453	220,050	15.49	14,206
	2,414,063.40	1,154,813	1,052,043	1,579,286		102,619
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	857,280.64	452,968	417,335	517,101	15.37	33,644
2002	1,258.00	640	590	782	15.38	51
2015	12,199.46	416	383	12,914	15.49	834
	870,738.10	454,024	418,308	530,797		34,529
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	69,733.40	40,717	36,366	39,643	13.40	2,958
2006	36,244.46	16,336	14,591	24,916	13.46	1,851
	105,977.86	57,053	50,957	64,559		4,809

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	105,588.33	61,653	54,141	60,950	13.40	4,549
2003	2,523.50	1,324	1,163	1,588	13.44	118
2006	36,244.46	16,336	14,346	25,161	13.46	1,869
	144,356.29	79,313	69,649	87,699		6,536
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,458,614.33	698,171	664,209	881,922	16.36	53,907
2004	11,339.85	4,949	4,708	7,312	16.40	446
2005	85,700.90	35,425	33,702	57,141	16.41	3,482
	1,555,655.08	738,545	702,619	946,375		57,835
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,457,842.69	697,802	662,350	882,964	16.36	53,971
2004	10,081.20	4,400	4,176	6,510	16.40	397
	1,467,923.89	702,202	666,526	889,473		54,368
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,083,698.13	850,026	823,174	1,385,546	18.35	75,507
	2,083,698.13	850,026	823,174	1,385,546		75,507

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,075,526.50	846,692	819,945	1,380,113	18.35	75,211
	2,075,526.50	846,692	819,945	1,380,113		75,211
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,137,402.33	871,934	838,922	1,426,724	18.35	77,751
	2,137,402.33	871,934	838,922	1,426,724		77,751
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	2,132,789.69	870,052	837,111	1,423,646	18.35	77,583
	2,132,789.69	870,052	837,111	1,423,646		77,583
	31,992,977.92	10,204,059	10,466,748	23,716,682		974,661
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.3 3.05

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	6,979.23	6,853	5,062	2,197	2.43	904
1982	48,016.65	46,334	34,223	15,714	2.47	6,362
2001	30,291.77	26,829	19,816	11,687	2.49	4,694
2011	233,754.52	155,908	115,156	127,949	2.50	51,180
	319,042.17	235,924	174,257	157,547		63,140
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	31,223,235.12	427,299	459,682	32,949,180	37.06	889,077
	31,223,235.12	427,299	459,682	32,949,180		889,077
CANE RUN GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	6,603,630.80	90,373	97,339	6,968,546	37.06	188,034
	6,603,630.80	90,373	97,339	6,968,546		188,034
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	10,085.27	9,785	9,440	1,150	3.36	342
2011	13,348.54	7,871	7,593	6,423	3.49	1,840
	23,433.81	17,656	17,033	7,573		2,182

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	9,237.57	9,507	10,069			
	9,237.57	9,507	10,069			
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	9,978.71	10,270	9,925	952	2.43	392
1984	2,218.40	2,234	2,159	259	2.47	105
2011	9,469.97	6,620	6,397	3,925	2.50	1,570
	21,667.08	19,124	18,481	5,136		2,067
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,228,523.85	1,170,530	1,093,494	1,335,597	15.01	88,980
2002	5,250.00	2,656	2,481	3,241	15.04	215
2005	21,564.32	9,469	8,846	14,659	15.12	970
2014	1,326.76	128	120	1,327	15.30	87
	2,256,664.93	1,182,783	1,104,941	1,354,824		90,252
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	762,655.49	400,584	338,324	492,970	15.01	32,843
2002	943.92	478	404	625	15.04	42
2010	83,307.22	23,704	20,020	70,785	15.23	4,648
	846,906.63	424,766	358,748	564,380		37,533



LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	276,555.92	160,550	99,901	201,545	13.12	15,362
2010	83,307.22	26,174	16,287	74,518	13.31	5,599
2011	43,196.99	11,731	7,300	39,785	13.32	2,987
2014	342,181.83	36,970	23,004	349,974	13.36	26,196
	745,241.96	235,425	146,491	665,823		50,144
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	14,858.91	8,626	1,965	14,231	13.12	1,085
2010	83,307.24	26,174	5,964	84,841	13.31	6,374
2011	43,197.01	11,731	2,673	44,412	13.32	3,334
2014	342,181.77	36,970	8,423	364,555	13.36	27,287
	483,544.93	83,501	19,025	508,039		38,080
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	97,240.96	46,290	44,614	58,462	15.96	3,663
2004	755.94	328	316	485	16.03	30
	97,996.90	46,618	44,930	58,947		3,693
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	97,189.52	46,266	44,592	58,429	15.96	3,661
2004	672.06	292	281	431	16.03	27
	97,861.58	46,558	44,873	58,860		3,688

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2002	1,835,164.93	820,225	845,829	1,099,446	17.79	61,801
2005	157,329.57	60,304	62,186	104,583	17.92	5,836
2006	5,896.12	2,117	2,183	4,067	17.96	226
2013	2,405.48	302	311	2,238	18.17	123
	2,000,796.10	882,948	910,510	1,210,334		67,986
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	338,423.07	137,325	135,077	223,651	17.88	12,508
	338,423.07	137,325	135,077	223,651		12,508
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	337,096.18	136,786	134,548	222,774	17.88	12,459
	337,096.18	136,786	134,548	222,774		12,459
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	347,146.53	140,865	137,775	230,200	17.88	12,875
	347,146.53	140,865	137,775	230,200		12,875

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	346,397.46	140,561	137,617	229,564	17.88	12,839
2007	15,462.56	5,153	5,045	11,345	17.99	631
	361,860.02	145,714	142,662	240,910		13,470
	46,113,785.38	4,263,172	3,956,441	45,426,724		1,487,188
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.5 3.23

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	25,159,119.94	377,422	378,544	26,541,714	31.64	838,866
	25,159,119.94	377,422	378,544	26,541,714		838,866
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2013	16,843.43	9,143		18,359	2.49	7,373
	16,843.43	9,143		18,359		7,373
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2013	56,676.62	30,764		61,778	2.49	24,810
2014	211,526.81	86,316		230,564	2.49	92,596
	268,203.43	117,080		292,342		117,406
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	15,353,535.15	8,123,340	5,486,605	11,248,749	13.75	818,091
2002	43,500.00	22,141	14,954	32,461	13.88	2,339
2004	46,174.72	21,450	14,488	35,843	14.11	2,540
2005	26,959.17	11,870	8,017	21,368	14.21	1,504
2007	54,465.86	20,997	14,182	45,186	14.40	3,138
2009	1,932,208.56	620,101	418,824	1,667,283	14.57	115,805
2011	4,076,975.40	996,146	672,809	3,771,095	14.71	256,363

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2012	429,269.99	85,874	58,000	409,904	14.77	27,752
2013	47,564.58	7,170	4,843	47,003	14.83	3,169
2014	128,595.73	12,282	8,295	131,874	14.89	8,857
	22,139,250.16	9,921,371	6,701,017	17,430,766		1,239,558
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	13,940,964.15	7,375,969	7,128,629	8,067,022	13.75	586,693
2002	18,246.00	9,287	8,976	10,913	13.88	786
2006	179,014.46	74,091	71,606	123,519	14.31	8,632
2007	19,389.37	7,475	7,224	13,910	14.40	966
2011	1,686,101.02	411,972	398,157	1,439,693	14.71	97,872
2012	91,482.16	18,301	17,687	82,028	14.77	5,554
	15,935,197.16	7,897,095	7,632,280	9,737,085		700,503
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	13,286,849.60	7,730,702	4,861,364	9,621,302	12.14	792,529
2003	267,629.11	139,741	87,875	203,841	12.42	16,412
2006	2,300,856.09	1,030,284	647,882	1,860,051	12.65	147,040
2007	13,901.82	5,826	3,664	11,489	12.71	904
2008	3,799,248.65	1,469,581	924,129	3,217,052	12.78	251,726
2009	94,897.04	33,442	21,030	82,408	12.83	6,423
2010	191,580.29	60,026	37,747	171,076	12.89	13,272
2012	87,292.43	19,473	12,245	82,903	12.98	6,387
2013	35,292.85	5,987	3,765	34,704	13.02	2,665
2014	38,055.90	4,119	2,590	38,891	13.06	2,978
2015	59,423.63	2,290	1,440	63,332	13.10	4,835
	20,175,027.41	10,501,471	6,603,730	15,387,050		1,245,171

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
1999	54,479.22	32,647	27,391	31,992	12.03	2,659
2000	12,616,482.04	7,340,662	6,158,782	7,593,183	12.14	625,468
2001	1,389,112.87	782,474	656,492	857,641	12.24	70,069
2004	21,963.88	10,969	9,203	14,738	12.50	1,179
2006	2,123,163.65	950,716	797,646	1,516,602	12.65	119,889
2007	13,901.82	5,826	4,888	10,265	12.71	808
2009	1,976,458.44	696,520	584,377	1,569,963	12.83	122,367
2012	109,501.73	24,428	20,495	98,862	12.98	7,616
2013	63,940.18	10,847	9,101	60,594	13.02	4,654
	18,369,003.83	9,855,089	8,268,375	11,753,839		954,709
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	11,520,694.36	5,530,053	5,238,120	6,973,816	14.62	477,005
2004	237,995.35	104,076	98,582	153,693	14.88	10,329
2005	67,728.62	27,999	26,521	45,271	15.00	3,018
2007	17,083.25	6,162	5,837	12,272	15.22	806
2010	25,132.71	6,644	6,293	20,347	15.50	1,313
2011	220,864.22	50,108	47,463	186,653	15.57	11,988
2012	1,443,631.38	267,151	253,048	1,277,201	15.65	81,610
2013	9,781.51	1,358	1,286	9,082	15.72	578
2014	35,366.84	3,115	2,951	34,538	15.78	2,189
	13,578,278.24	5,996,666	5,680,100	8,712,875		588,836
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	11,464,338.12	5,503,002	5,163,244	6,988,954	14.62	478,041
2004	217,980.82	95,324	89,439	141,621	14.88	9,518
2007	3,918.62	1,413	1,326	2,828	15.22	186

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2009	9,037.13	2,704	2,537	7,042	15.41	457
2010	9,920.21	2,622	2,460	8,055	15.50	520
2011	1,409,789.60	319,842	300,095	1,194,282	15.57	76,704
2012	336,317.02	62,237	58,394	298,102	15.65	19,048
2013	9,781.51	1,358	1,274	9,094	15.72	578
2014	35,337.81	3,112	2,920	34,538	15.78	2,189
	13,496,420.84	5,991,614	5,621,689	8,684,517		587,241
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,270,719.62	5,043,060	4,651,030	8,355,933	16.36	510,754
2005	192,132.86	74,536	68,742	134,919	16.51	8,172
2006	34,314.19	12,450	11,482	24,891	16.66	1,494
2007	2,499.81	839	774	1,876	16.80	112
2011	281,775.88	58,569	54,016	244,666	17.26	14,175
2012	1,876,209.22	316,853	292,222	1,696,560	17.36	97,728
2013	704,866.44	89,009	82,090	665,069	17.45	38,113
2014	45,055.31	3,577	3,299	44,460	17.54	2,535
	15,407,573.33	5,598,893	5,163,654	11,168,374		673,083
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,116,549.67	4,979,698	4,422,215	8,421,328	16.36	514,751
2006	173,870.82	63,083	56,021	128,282	16.66	7,700
2007	2,499.81	839	745	1,905	16.80	113
2010	9,920.21	2,416	2,146	8,370	17.16	488
2011	281,776.08	58,569	52,012	246,671	17.26	14,291

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2012	1,847,802.75	312,055	277,120	1,681,551	17.36	96,864
2013	151,513.75	19,133	16,991	143,614	17.45	8,230
2014	161,260.88	12,801	11,368	159,569	17.54	9,097
	14,745,193.97	5,448,594	4,838,617	10,791,289		651,534
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,097,966.94	4,972,061	4,545,936	8,277,909	16.36	505,985
2006	169,909.36	61,646	56,363	123,741	16.66	7,427
2007	2,499.81	839	767	1,883	16.80	112
2009	113,540.03	31,405	28,713	91,639	17.05	5,375
2010	9,920.21	2,416	2,209	8,306	17.16	484
2011	281,775.90	58,569	53,549	245,133	17.26	14,202
2012	1,799,321.21	303,868	277,825	1,629,455	17.36	93,863
2013	10,202.23	1,288	1,178	9,637	17.45	552
2014	45,055.22	3,577	3,270	44,488	17.54	2,536
	14,530,190.91	5,435,669	4,969,811	10,432,191		630,536
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	12,033,019.80	4,945,369	4,555,487	8,199,514	16.36	501,193
2006	169,917.60	61,649	56,789	123,324	16.66	7,402
2007	105,948.81	35,578	32,773	79,533	16.80	4,734
2009	9,037.12	2,500	2,303	7,276	17.05	427
2011	281,775.92	58,569	53,952	244,731	17.26	14,179



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ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2012	429,094.14	72,465	66,752	388,088	17.36	22,355
2013	1,374,995.69	173,631	159,942	1,297,553	17.45	74,358
2014	59,571.09	4,729	4,356	58,789	17.54	3,352
	14,463,360.17	5,354,490	4,932,354	10,398,808		628,000
	188,283,662.82	72,504,597	60,790,171	141,349,209		8,862,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.9						4.71

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## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	1,079,054.28	1,063,289	1,046,437	75,779	2.43	31,185
1980	7,909.40	7,686	7,564	662	2.47	268
1982	392,244.56	379,620	373,604	34,331	2.48	13,843
1983	16,103.24	15,553	15,307	1,441	2.48	581
1986	5,193.46	4,979	4,900	501	2.49	201
2002	897,521.10	787,575	775,093	158,329	2.50	63,332
2008	512,097.56	399,436	393,105	139,476	2.50	55,790
	2,910,123.60	2,658,138	2,616,010	410,519		165,200

CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	31,742,426.62	430,329	532,375	33,432,021	38.96	858,111
	31,742,426.62	430,329	532,375	33,432,021		858,111

ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	1,426,738.54	1,391,113	1,498,075			
1975	2,429.22	2,348	2,551			
1984	3,115.19	2,945	3,271			
1993	9,818.66	8,924	10,310			
1996	385,479.27	343,134	497,471	92,718-		
	1,827,580.88	1,748,464	2,011,678	92,718-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	1,215,926.17	1,255,765	1,325,360			
1984	3,115.19	3,147	3,396			
1993	9,343.42	9,165	10,184			
1997	294,730.78	282,995	321,257			
	1,523,115.56	1,551,072	1,660,196			
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1968	40.59	42	44			
1970	2,519,878.74	2,602,440	2,746,668			
1987	20,505.89	20,551	22,351			
1993	20,111.98	19,728	21,922			
1995	38,755.83	37,650	42,244			
1999	382,473.30	362,041	416,896			
2012	84,843.82	53,946	92,480			
	3,066,610.15	3,096,398	3,342,605			
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	5,598,601.95	2,956,406	2,505,707	3,596,770	15.43	233,102
2002	12,750.00	6,483	5,495	8,403	15.44	544
2012	31,468.17	6,318	5,355	28,945	15.50	1,867
2014	501,475.48	48,233	40,880	505,728	15.50	32,628
	6,144,295.60	3,017,440	2,557,436	4,139,846		268,141

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	3,168,374.87	1,673,096	1,499,447	1,954,081	15.43	126,642
2002	4,404.00	2,239	2,007	2,794	15.44	181
2011	76,581.01	18,781	16,832	66,642	15.50	4,299
2012	22,823.36	4,583	4,107	20,770	15.50	1,340
	3,272,183.24	1,698,699	1,522,393	2,044,287		132,462
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	2,417,994.54	1,410,712	1,236,751	1,398,863	13.45	104,005
2012	22,823.35	5,122	4,490	20,387	13.50	1,510
	2,440,817.89	1,415,834	1,241,241	1,419,251		105,515
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	2,421,079.26	1,412,512	1,219,061	1,419,915	13.45	105,570
2012	22,823.35	5,122	4,421	20,457	13.50	1,515
	2,443,902.61	1,417,634	1,223,482	1,440,372		107,085
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,527,420.57	730,280	687,072	931,994	16.43	56,725
2004	11,874.67	5,177	4,871	7,716	16.46	469
2012	13,782.72	2,557	2,406	12,204	16.50	740
	1,553,077.96	738,014	694,348	951,915		57,934

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,526,610.88	729,893	686,731	931,476	16.43	56,694
2004	10,556.72	4,602	4,330	6,860	16.46	417
2012	13,782.72	2,557	2,406	12,204	16.50	740
	1,550,950.32	737,052	693,467	950,540		57,851
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,726,823.88	703,307	674,377	1,156,056	18.43	62,727
2012	17,580.79	2,966	2,844	15,792	18.49	854
	1,744,404.67	706,273	677,221	1,171,848		63,581
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,717,276.72	699,419	670,646	1,149,667	18.43	62,380
2012	17,580.81	2,966	2,844	15,792	18.49	854
	1,734,857.53	702,385	673,490	1,165,459		63,234
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,728,008.37	703,790	670,445	1,161,244	18.43	63,008
2012	17,580.79	2,966	2,825	15,810	18.49	855
	1,745,589.16	706,756	673,270	1,177,055		63,863

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 60-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,722,674.29	701,617	668,502	1,157,533	18.43	62,807
2012	17,580.74	2,966	2,826	15,810	18.49	855
	1,740,255.03	704,583	671,328	1,173,342		63,662
	65,440,190.82	21,329,071	20,790,540	49,383,737		2,006,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.6 3.07

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## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN GT 11						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -4						
1970	95,103.19	93,398	96,579	2,329	2.30	1,013
1971	1,756.28	1,723	1,782	45	2.31	19
1982	13,071.10	12,637	13,067	527	2.41	219
2008	2,943.40	2,296	2,374	687	2.50	275
2013	30,841.94	16,038	16,584	15,491	2.50	6,196
	143,715.91	126,092	130,386	19,079		7,722
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	7,358,623.01	106,295	117,861	7,755,866	36.55	212,199
	7,358,623.01	106,295	117,861	7,755,866		212,199
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1970	39,531.14	38,400	31,295	10,213	3.12	3,273
1974	330.33	319	260	87	3.20	27
2011	3,818.97	2,256	1,839	2,171	3.50	620
2012	41,019.14	21,535	17,550	25,520	3.50	7,291
2015	9,369.06	1,230	1,002	8,835	3.50	2,524
	94,068.64	63,740	51,946	46,826		13,735
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	43,100.94	44,363	8,532	38,448	2.30	16,717
1988	4,190.15	4,185	805	3,762	2.45	1,536
1998	6,870.11	6,552	1,260	6,228	2.49	2,501

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ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2002	9,028.95	8,302	1,597	8,245	2.50	3,298
2011	509,883.19	357,284	68,715	487,058	2.50	194,823
2013	9,465.20	5,159	992	9,325	2.50	3,730
2015	9,931.03	1,804	347	10,478	2.50	4,191
	592,469.57	427,649	82,248	563,544		226,796
PADDY'S RUN GENERATOR 12						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
1970	82,600.37	85,019	73,197	16,837	2.30	7,320
1998	16,896.62	16,115	13,874	4,543	2.49	1,824
2011	798,671.63	559,643	481,827	388,725	2.50	155,490
	898,168.62	660,777	568,899	410,105		164,634
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,749,906.79	1,474,151	1,348,758	1,648,640	14.89	110,721
2002	6,000.00	3,093	2,830	3,710	14.98	248
2012	28,330.61	5,706	5,221	25,660	15.44	1,662
2014	11,855.82	1,142	1,045	11,878	15.47	768
2015	46,754.60	1,595	1,459	49,503	15.48	3,198
	2,842,847.82	1,485,687	1,359,313	1,739,391		116,597



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## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,556,495.61	1,370,468	1,266,665	1,519,915	14.89	102,076
2002	3,460.00	1,784	1,649	2,123	14.98	142
2010	13,121.14	3,764	3,479	10,823	15.40	703
2012	29,296.54	5,901	5,454	26,479	15.44	1,715
	2,602,373.29	1,381,917	1,277,247	1,559,340		104,636
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	931,031.12	549,547	482,272	532,552	13.03	40,871
2010	27,599.75	8,736	7,667	22,417	13.44	1,668
2012	21,005.07	4,722	4,144	18,752	13.47	1,392
	979,635.94	563,005	494,082	573,721		43,931
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	932,233.68	550,257	476,281	539,854	13.03	41,432
2010	9,408.42	2,978	2,578	7,678	13.44	571
2012	21,005.07	4,722	4,087	18,808	13.47	1,396
	962,647.17	557,957	482,946	566,339		43,399
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	668,349.81	324,726	298,122	410,329	15.87	25,856
2004	5,292.01	2,337	2,146	3,464	16.05	216
2011	11,234.08	2,564	2,354	9,554	16.40	583

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2012	20,807.27	3,875	3,558	18,498	16.42	1,127
2013	7,811.75	1,093	1,003	7,277	16.44	443
2014	130,160.28	11,530	10,585	127,385	16.45	7,744
	843,655.20	346,125	317,768	576,507		35,969
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2002	1,590,187.87	772,611	681,689	1,003,911	15.87	63,258
2004	4,704.54	2,077	1,833	3,154	16.05	197
2012	2,977.10	554	489	2,667	16.42	162
	1,597,869.51	775,242	684,010	1,009,732		63,617
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,836,362.04	761,352	718,935	1,227,609	17.84	68,812
2009	1,409.27	392	370	1,124	18.24	62
2012	2,977.10	505	477	2,679	18.37	146
2013	38,938.88	4,937	4,662	36,613	18.40	1,990
2014	421,629.16	33,654	31,779	415,148	18.42	22,538
	2,301,316.45	800,840	756,223	1,683,172		93,548

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,834,731.90	760,676	739,957	1,204,858	17.84	67,537
2009	1,409.27	392	381	1,113	18.24	61
2012	2,977.10	505	491	2,664	18.37	145
	1,839,118.27	761,573	740,830	1,208,635		67,743
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	1,883,837.98	781,035	744,247	1,252,622	17.84	70,214
2009	1,409.24	392	374	1,120	18.24	61
2012	2,977.10	505	481	2,675	18.37	146
2013	10,043.69	1,274	1,214	9,432	18.40	513
2014	166,063.47	13,255	12,631	163,397	18.42	8,871
	2,064,331.48	796,461	758,946	1,429,245		79,805
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 45-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	4,357,112.79	1,806,449	1,616,745	3,001,794	17.84	168,262
2009	1,409.27	392	351	1,143	18.24	63
2011	29,314.03	6,125	5,482	25,591	18.33	1,396
2012	2,977.10	505	452	2,704	18.37	147
2013	34,769.07	4,409	3,946	32,909	18.40	1,789
	4,425,582.26	1,817,880	1,626,976	3,064,141		171,657
	29,546,423.14	10,671,240	9,449,681	22,205,643		1,445,988
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.4						4.89

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -7						
2015	3,551.54	49	4	3,796	38.31	99
	3,551.54	49	4	3,796		99
ZORN AND RIVER ROAD GAS TURBINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
2007	9,488.39	7,057	4,131	5,832	3.50	1,666
	9,488.39	7,057	4,131	5,832		1,666
PADDY'S RUN GENERATOR 11						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -9						
2007	9,494.38	7,997	4,715	5,634	2.50	2,254
	9,494.38	7,997	4,715	5,634		2,254
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	1,257,054.85	665,981	605,206	764,984	15.29	50,032
2002	3,000.00	1,529	1,389	1,881	15.33	123
2007	14,428.54	5,582	5,073	10,654	15.43	690
2010	6,550.80	1,874	1,703	5,437	15.46	352
2014	2,416.55	233	212	2,422	15.48	156
	1,283,450.74	675,199	613,583	785,378		51,353

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -9						
2001	2,367,510.38	1,254,294	1,130,274	1,450,312	15.29	94,854
2002	3,146.00	1,603	1,445	1,985	15.33	129
2007	24,568.74	9,505	8,565	18,215	15.43	1,180
	2,395,225.12	1,265,402	1,140,284	1,470,511		96,163
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	11,034.25	6,454	5,894	6,133	13.34	460
2003	11,421.52	6,004	5,484	6,966	13.40	520
	22,455.77	12,458	11,378	13,099		980
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -9						
2000	11,048.30	6,463	5,819	6,223	13.34	466
2003	11,999.48	6,307	5,679	7,401	13.40	552
	23,047.78	12,770	11,498	13,624		1,018
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -6						
2005	8,937.45	3,698	3,895	5,578	16.37	341
2007	5,591.47	2,021	2,129	3,798	16.41	231
	14,528.92	5,719	6,024	9,377		572

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	5,204.51	2,129	2,006	3,511	18.27	192
	5,204.51	2,129	2,006	3,511		192
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 5-2034						
NET SALVAGE PERCENT.. -6						
2004	5,182.59	2,120	1,999	3,495	18.27	191
	5,182.59	2,120	1,999	3,495		191
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	5,328.44	2,180	2,042	3,606	18.27	197
	5,328.44	2,180	2,042	3,606		197
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -6						
2004	5,316.29	2,175	1,997	3,638	18.27	199
2010	16,663.61	4,061	3,728	13,935	18.42	757
2011	3,353.01	696	639	2,915	18.44	158
	25,332.91	6,932	6,364	20,489		1,114
	3,802,291.09	2,000,012	1,804,028	2,338,352		155,799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.0 4.10

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1924	524.00	499	524			
1936	6,427.00	5,815	6,427			
1937	106.83	96	107			
1938	1,197.13	1,072	1,197			
1939	10,690.00	9,522	10,690			
1940	134,404.63	119,044	134,405			
1941	2,306.00	2,031	2,306			
1943	98,666.00	85,769	98,666			
1945	1,599.00	1,370	1,599			
1948	45,332.00	37,898	45,332			
1949	73,107.00	60,564	73,107			
1950	49,327.76	40,470	49,328			
1951	4,444.00	3,609	4,444			
1952	212,138.00	170,438	212,138			
1954	10,061.48	7,903	10,061			
1955	2,054.00	1,594	2,054			
1956	103.00	79	102	1	16.33	
1957	48,020.00	36,351	46,974	1,046	17.01	61
1958	102,241.00	76,388	98,711	3,530	17.70	199
1959	41,920.00	30,907	39,939	1,981	18.39	108
1960	4,936.00	3,589	4,638	298	19.10	16
1961	9,374.00	6,721	8,685	689	19.81	35
1962	34,954.00	24,697	31,914	3,040	20.54	148
1963	124,253.00	86,480	111,753	12,500	21.28	587
1964	18,622.00	12,761	16,490	2,132	22.03	97
1965	9,159.00	6,178	7,983	1,176	22.78	52
1966	1,246.00	827	1,069	177	23.55	8
1967	11,816.77	7,710	9,963	1,854	24.33	76
1968	18,431.00	11,817	15,270	3,161	25.12	126
1969	315,902.00	198,882	257,003	58,899	25.93	2,271
1970	21,103.00	13,042	16,853	4,250	26.74	159
1971	16,398.00	9,942	12,847	3,551	27.56	129
1972	2,407.00	1,431	1,849	558	28.39	20
1973	66,035.00	38,461	49,701	16,334	29.23	559
1974	37,854.00	21,582	27,889	9,965	30.09	331
1975	87,044.86	48,559	62,750	24,295	30.95	785
1976	307,843.00	167,907	216,976	90,867	31.82	2,856
1977	40,880.00	21,783	28,149	12,731	32.70	389
1978	32,634.00	16,974	21,934	10,700	33.59	319
1979	138,276.00	70,165	90,670	47,606	34.48	1,381
1980	271,275.35	134,127	173,324	97,951	35.39	2,768

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1981	25,121.00	12,094	15,628	9,493	36.30	262
1982	82,797.00	38,773	50,104	32,693	37.22	878
1983	25.00	11	14	11	38.14	
1984	2,330.00	1,030	1,331	999	39.07	26
1986	5,634.00	2,338	3,021	2,613	40.95	64
1989	6.00	2	3	3	43.81	
1991	21,165.00	7,335	9,479	11,686	45.74	255
1994	2,763.00	842	1,088	1,675	48.66	34
1995	37,300.00	10,849	14,019	23,281	49.64	469
1998	520.00	129	167	353	52.59	7
2007	5,188,636.78	628,551	812,237	4,376,400	61.52	71,138
2012	806,242.00	40,312	52,093	754,149	66.50	11,341
	8,587,652.59	2,337,320	2,965,005	5,622,648		97,954
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						57.4 1.14



LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1940	1,162.00	1,001	1,220	58	13.01	4
1941	11,330.40	9,688	11,807	656	13.36	49
1942	59,841.27	50,773	61,877	3,948	13.72	288
1947	1,530.00	1,245	1,517	166	15.61	11
1948	2,319.00	1,870	2,279	272	16.01	17
1949	16,355.00	13,067	15,925	2,066	16.42	126
1950	13,105.00	10,370	12,638	1,778	16.84	106
1951	1,673.00	1,311	1,598	242	17.26	14
1952	7,431.00	5,763	7,023	1,151	17.70	65
1953	48,775.00	37,432	45,618	8,034	18.14	443
1954	66,176.24	50,240	61,227	11,567	18.59	622
1955	8,087.08	6,071	7,399	1,497	19.05	79
1956	3.00	2	2	1	19.52	
1957	33,890.00	24,853	30,288	6,991	20.00	350
1958	74,490.00	53,957	65,757	16,182	20.49	790
1959	24,007.00	17,169	20,924	5,484	20.99	261
1960	8,810.00	6,220	7,580	2,111	21.49	98
1961	15,400.08	10,729	13,075	3,865	22.00	176
1963	4,710.00	3,190	3,888	1,293	23.06	56
1964	34,311.00	22,903	27,912	9,830	23.59	417
1965	4,965.00	3,264	3,978	1,484	24.14	61
1966	3,081.00	1,994	2,430	959	24.70	39
1967	10,540.00	6,713	8,181	3,413	25.26	135
1968	2,693.00	1,687	2,056	906	25.83	35
1969	3,083.12	1,899	2,314	1,077	26.41	41
1970	2,402.76	1,454	1,772	871	27.00	32
1971	6,045.00	3,591	4,376	2,274	27.60	82
1972	52,809.33	30,788	37,521	20,569	28.20	729
1973	9,020.82	5,158	6,286	3,637	28.81	126
1974	83,171.00	46,613	56,807	34,681	29.43	1,178
1975	151,081.00	82,928	101,064	65,125	30.06	2,167
1976	4,720.00	2,536	3,091	2,101	30.69	68
1977	32,594.00	17,132	20,879	14,974	31.33	478
1978	65,994.00	33,901	41,315	31,278	31.98	978
1979	49,165.00	24,670	30,065	24,016	32.63	736
1980	103,799.50	50,829	61,945	52,234	33.29	1,569
1981	155,328.00	74,154	90,371	80,490	33.96	2,370
1982	30,959.00	14,399	17,548	16,507	34.63	477
1983	15,832.73	7,167	8,734	8,682	35.31	246
1984	13,695.00	6,026	7,344	7,720	36.00	214
1985	13,414.00	5,732	6,986	7,769	36.69	212

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R1.5						
NET SALVAGE PERCENT.. -10						
1986	65,150.48	27,006	32,912	38,754	37.39	1,036
1987	35,029.00	14,071	17,148	21,384	38.09	561
1988	12,383.21	4,813	5,866	7,756	38.80	200
1990	199,609.00	72,348	88,170	131,400	40.23	3,266
1991	48,040.89	16,769	20,436	32,409	40.96	791
1992	95,483.00	32,069	39,082	65,949	41.68	1,582
1993	4,265.59	1,375	1,676	3,016	42.42	71
1994	271,818.74	83,921	102,274	196,727	43.16	4,558
1995	36,997.21	10,920	13,308	27,389	43.90	624
1997	9,409.00	2,518	3,069	7,281	45.40	160
2000	112,924.29	25,527	31,109	53,108	47.67	1,953
2001	26,216.00	5,556	6,771	22,067	48.44	456
2002	410,134.89	81,130	98,872	352,276	49.21	7,159
2003	66,683.98	12,237	14,913	58,439	49.99	1,169
2004	71,578.65	12,125	14,777	63,960	50.76	1,260
2005	18,356.71	2,844	3,466	16,726	51.55	324
2006	66,363.10	9,332	11,373	61,626	52.33	1,178
2007	39,921.10	5,036	6,137	37,776	53.12	711
2008	2,190,842.45	244,198	297,601	2,112,326	53.92	39,175
2009	107,992.72	10,454	12,740	106,052	54.72	1,938
2010	979,921.03	80,488	98,090	979,823	55.52	17,648
2011	324,896.86	21,861	26,642	330,745	56.33	5,872
2012	81,500.91	4,274	5,209	84,442	57.14	1,478
2013	97,125.47	3,651	4,449	102,389	57.95	1,767
2014	665,933.91	15,017	18,301	714,226	58.77	12,153
2015	5,062,465.52	38,034	46,352	5,522,360	59.59	92,673
	12,348,843.04	1,588,063	1,935,360	11,648,367		215,708
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.0						1.75

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1939	2,070.41	1,984	2,381			
1940	484.18	461	557			
1941	205,735.67	194,442	236,596			
1942	802,574.54	753,136	922,961			
1943	74,197.00	69,115	85,327			
1944	115,753.77	107,026	133,117			
1945	102,813.00	94,312	118,235			
1946	8,472.58	7,710	9,743			
1947	87,404.00	78,887	100,515			
1948	86,583.21	77,483	98,904	667	13.31	50
1949	805,184.31	714,380	911,879	14,083	13.71	1,027
1950	346,838.93	304,932	389,234	9,631	14.13	682
1951	224,151.10	195,220	249,191	8,583	14.56	589
1952	636,669.16	549,252	701,099	31,071	14.99	2,073
1953	671,251.73	573,296	731,791	40,148	15.44	2,600
1954	1,602,730.00	1,354,708	1,729,233	113,906	15.90	7,164
1955	577,605.66	483,126	616,692	47,555	16.36	2,907
1956	1,775,326.21	1,468,602	1,874,615	167,010	16.84	9,917
1957	520,796.35	426,027	543,807	55,109	17.32	3,182
1958	1,662,150.49	1,343,766	1,715,266	196,207	17.82	11,010
1959	1,477,648.41	1,180,450	1,506,800	192,496	18.32	10,507
1960	356,653.86	281,364	359,150	51,002	18.84	2,707
1961	60,442.88	47,081	60,097	9,412	19.36	486
1962	748,353.10	575,169	734,181	126,425	19.90	6,353
1963	229,682.65	174,152	222,298	41,837	20.44	2,047
1964	296,257.91	221,453	282,676	58,021	21.00	2,763
1965	562,284.75	414,275	528,806	117,821	21.56	5,465
1966	1,319,248.88	957,313	1,221,974	295,162	22.14	13,332
1967	576,523.09	411,943	525,830	137,172	22.72	6,038
1968	667,601.50	469,474	599,266	168,476	23.31	7,228
1969	1,708,755.32	1,181,655	1,508,338	456,731	23.92	19,094
1970	215,368.67	146,417	186,896	60,778	24.53	2,478
1971	836,576.21	558,795	713,281	248,782	25.15	9,892
1972	6,597,023.20	4,326,852	5,523,062	2,063,515	25.78	80,043
1973	122,847.58	79,090	100,955	40,320	26.41	1,527
1974	3,349,807.23	2,114,901	2,699,591	1,152,687	27.06	42,597
1975	844,036.93	522,371	666,787	303,855	27.71	10,966
1976	3,014,024.42	1,826,649	2,331,648	1,134,480	28.38	39,975
1977	4,051,635.88	2,403,449	3,067,911	1,591,470	29.05	54,784
1978	4,632,532.70	2,687,680	3,430,721	1,896,692	29.73	63,797
1979	2,812,113.22	1,594,328	2,035,099	1,198,831	30.42	39,409

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1980	4,488,485.33	2,485,387	3,172,502	1,989,256	31.11	63,943
1981	1,288,777.94	696,333	888,843	593,252	31.81	18,650
1982	1,154,595.10	608,125	776,248	551,536	32.52	16,960
1983	207,283.61	106,316	135,708	102,668	33.24	3,089
1984	27,783.12	13,861	17,693	14,258	33.97	420
1985	307,706.00	149,213	190,465	163,397	34.70	4,709
1986	172,184.70	81,052	103,460	94,552	35.44	2,668
1987	225,712.88	103,005	131,482	128,088	36.19	3,539
1988	357,335.33	157,935	201,598	209,338	36.94	5,667
1989	142,892.35	61,075	77,960	86,366	37.70	2,291
1990	13,492,466.00	5,567,727	7,106,992	8,409,344	38.47	218,595
1991	1,049,515.15	417,397	532,791	674,151	39.25	17,176
1992	391,672.83	149,915	191,361	259,063	40.03	6,472
1993	1,679,075.19	617,571	788,306	1,142,630	40.81	27,999
1994	3,293,659.92	1,160,933	1,481,887	2,305,822	41.61	55,415
1995	654,854.17	220,781	281,819	471,263	42.41	11,112
1996	2,889,093.26	929,723	1,186,756	2,135,701	43.21	49,426
1997	1,494,611.24	457,769	584,325	1,134,478	44.02	25,772
1998	1,447,162.22	420,503	536,756	1,127,481	44.84	25,145
1999	465,724.36	127,913	163,276	372,307	45.67	8,152
2000	2,009,326.10	520,306	664,151	1,646,574	46.49	35,418
2001	152,706.31	37,084	47,336	128,276	47.33	2,710
2002	4,611,988.86	1,045,748	1,334,857	3,968,930	48.17	82,394
2003	5,942,060.63	1,251,668	1,597,707	5,235,663	49.01	106,828
2004	697,523.68	135,427	172,867	629,285	49.87	12,619
2005	6,933,760.68	1,233,311	1,574,275	6,399,550	50.72	126,174
2006	974,539.95	157,271	200,750	919,971	51.58	17,836
2007	2,691,853.89	389,523	497,211	2,598,421	52.45	49,541
2008	1,747,087.62	223,679	285,518	1,723,633	53.32	32,326
2009	1,573,545.89	174,943	223,308	1,586,385	54.20	29,269
2010	1,511,703.27	142,554	181,965	1,556,494	55.08	28,259
2011	5,792,171.83	448,485	572,474	6,088,524	55.96	108,801
2012	14,732,196.44	889,456	1,135,357	15,806,669	56.85	278,042
2013	2,345,684.80	101,158	129,124	2,568,414	57.75	44,475
2014	13,884,439.04	361,974	462,046	15,505,059	58.64	264,411
2015	31,601,416.12	272,562	347,915	35,993,714	59.55	604,428
	177,220,906.50	52,890,409	67,453,599	136,350,443		2,853,420

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.8 1.61

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -50						
1942	705,684.00	926,210	1,058,526			
1948	162,592.53	203,891	238,534	5,355	11.48	466
1950	278,647.25	342,916	401,181	16,790	12.57	1,336
1952	87,435.00	105,372	123,276	7,876	13.76	572
1954	11,040.75	13,008	15,218	1,343	15.02	89
1955	614,150.00	715,000	836,487	84,738	15.67	5,408
1956	114,223.09	131,364	153,684	17,651	16.33	1,081
1957	95,283.85	108,195	126,579	16,347	17.01	961
1958	261,706.00	293,297	343,132	49,427	17.70	2,792
1959	480,095.65	530,955	621,171	98,972	18.39	5,382
1960	16,277.06	17,754	20,771	3,645	19.10	191
1961	11,708.00	12,592	14,732	2,830	19.81	143
1962	1,467,865.39	1,555,724	1,820,060	381,738	20.54	18,585
1963	5,650.00	5,899	6,901	1,574	21.28	74
1964	17,450.62	17,938	20,986	5,190	22.03	236
1965	15,715.05	15,901	18,603	4,970	22.78	218
1966	119,215.00	118,661	138,823	40,000	23.55	1,699
1967	66,487.00	65,067	76,123	23,608	24.33	970
1968	13,521.16	13,003	15,212	5,070	25.12	202
1969	2,339,967.17	2,209,760	2,585,224	924,727	25.93	35,662
1970	48,328.00	44,800	52,412	20,080	26.74	751
1971	214,059.00	194,673	227,750	93,338	27.56	3,387
1972	165,009.69	147,130	172,129	75,386	28.39	2,655
1973	194,826.64	170,209	199,130	93,110	29.23	3,185
1974	155,682.00	133,141	155,763	77,760	30.09	2,584
1975	531,929.00	445,113	520,743	277,150	30.95	8,955
1976	6,203,556.00	5,075,408	5,937,780	3,367,554	31.82	105,831
1977	897,947.00	717,720	839,669	507,252	32.70	15,512
1978	141,542.16	110,433	129,197	83,116	33.59	2,474
1979	103,749.53	78,968	92,386	63,238	34.48	1,834
1980	1,135,887.69	842,425	985,563	718,269	35.39	20,296
1982	1,886,216.09	1,324,944	1,550,067	1,279,257	37.22	34,370
1984	4,471.00	2,963	3,466	3,240	39.07	83
1985	6,969.00	4,479	5,240	5,214	40.01	130
1986	15,153.00	9,433	11,036	11,694	40.95	286
1993	13.57	6	7	13	47.68	
1994	4,284,591.72	1,959,301	2,292,209	4,134,679	48.66	84,971
1997	286,139.00	112,822	131,992	297,216	51.60	5,760
2001	24,582.00	7,612	8,905	27,968	55.55	503
2002	144,643.00	41,720	48,809	168,156	56.54	2,974
2004	48,122.49	11,828	13,838	58,346	58.53	997

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 70-R4							
NET SALVAGE PERCENT.. -50							
2005	757,189.84	170,038	198,929	936,856	59.52	15,740	
2006	22,848.65	4,642	5,431	28,842	60.52	477	
2009	696,240.91	96,823	113,274	931,087	63.51	14,660	
2010	14,730,191.30	1,732,933	2,027,379	20,067,908	64.51	311,082	
2011	101,870.88	9,801	11,466	141,340	65.51	2,158	
2012	1,079,741.29	80,981	94,741	1,524,871	66.50	22,930	
2013	68,789.52	3,685	4,311	98,873	67.50	1,465	
2014	416,145.60	13,377	15,650	608,568	68.50	8,884	
2015	2,686,359.27	28,771	33,660	3,995,879	69.50	57,495	
	43,937,509.41	20,978,686	24,518,155	41,388,109		808,496	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						51.2	1.84

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.: -75						
1935	395.82	597	586	107	8.17	13
1939	432.69	636	624	133	9.43	14
1941	3,523.05	5,111	5,018	1,147	10.09	114
1946	37.68	53	52	14	11.87	1
1949	40.34	55	54	17	13.03	1
1953	142,361.00	186,976	183,557	65,575	14.72	4,455
1954	6,028.00	7,838	7,695	2,854	15.16	188
1955	2,182.67	2,808	2,757	1,063	15.62	68
1956	12,184.06	15,511	15,227	6,095	16.08	379
1957	162,152.40	204,119	200,387	83,380	16.56	5,035
1958	263,248.43	327,556	321,567	139,118	17.05	8,159
1959	28,608.30	35,181	34,538	15,527	17.54	885
1960	366.66	445	437	205	18.05	11
1961	2,044.34	2,452	2,407	1,171	18.56	63
1962	42,111.00	49,850	48,939	24,755	19.09	1,297
1963	9,756.34	11,393	11,185	5,889	19.63	300
1964	60,324.40	69,478	68,208	37,360	20.17	1,852
1965	51,931.00	58,948	57,870	33,009	20.73	1,592
1966	73,863.67	82,617	81,106	48,155	21.29	2,262
1967	64,543.26	71,082	69,782	43,169	21.87	1,974
1968	153,879.25	166,822	163,772	105,517	22.45	4,700
1969	105,057.53	112,024	109,976	73,875	23.05	3,205
1970	214,511.23	224,918	220,806	154,589	23.65	6,537
1971	205,263.43	211,446	207,580	151,631	24.27	6,248
1972	42,465.54	42,964	42,178	32,137	24.89	1,291
1973	30,943.56	30,729	30,167	23,984	25.52	940
1974	220,165.70	214,456	210,535	174,755	26.16	6,680
1975	210,808.83	201,277	197,597	171,318	26.81	6,390
1976	599,583.84	560,741	550,488	498,784	27.47	18,157
1977	712,907.97	652,763	640,828	606,761	28.13	21,570
1978	413,875.89	370,608	363,832	360,451	28.81	12,511
1979	2,014,279.30	1,763,094	1,730,857	1,794,132	29.49	60,839
1980	2,473,076.82	2,114,042	2,075,389	2,252,495	30.18	74,635
1981	551,782.99	460,224	451,809	513,811	30.88	16,639
1982	1,638,757.03	1,332,334	1,307,973	1,559,852	31.59	49,378
1983	195,338.54	154,697	151,869	189,973	32.30	5,882
1984	139,252.23	107,307	105,345	138,346	33.02	4,190
1985	449,363.47	336,550	330,396	455,990	33.75	13,511
1986	550,714.52	400,361	393,041	570,709	34.49	16,547
1987	584,736.84	412,263	404,725	618,564	35.23	17,558
1988	355,303.08	242,600	238,164	383,616	35.98	10,662

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -75						
1989	819,820.02	541,292	531,395	903,290	36.74	24,586
1990	423,087.29	269,810	264,877	475,526	37.50	12,681
1991	793,735.21	487,816	478,897	910,140	38.28	23,776
1992	1,332,841.02	788,702	774,281	1,558,191	39.05	39,902
1993	405,906.07	230,681	226,463	483,873	39.84	12,145
1994	2,201,342.81	1,199,468	1,177,537	2,674,813	40.63	65,833
1995	1,704,239.37	888,164	871,925	2,110,494	41.43	50,941
1996	269,101.73	133,857	131,410	339,518	42.23	8,040
1997	550,926.95	260,805	256,036	708,086	43.04	16,452
1998	571,704.44	256,734	252,040	748,443	43.86	17,064
1999	232,332.57	98,682	96,878	309,704	44.68	6,932
2000	326,477.57	130,727	128,337	442,999	45.50	9,736
2001	2,668,781.30	1,002,167	983,843	3,686,524	46.34	79,554
2002	24,590.00	8,621	8,463	34,570	47.18	733
2003	667,028.45	217,234	213,262	954,038	48.02	19,868
2004	144,589.63	43,443	42,649	210,383	48.87	4,305
2005	4,751,123.74	1,306,369	1,282,483	7,031,984	49.73	141,403
2006	528,348.61	131,794	129,384	795,226	50.59	15,719
2007	5,217,339.93	1,168,410	1,147,047	7,983,298	51.45	155,166
2008	587,401.83	116,385	114,257	913,696	52.32	17,464
2009	1,915,843.25	329,606	323,579	3,029,147	53.20	56,939
2010	2,436,404.31	355,551	349,050	3,914,658	54.08	72,386
2011	1,282,028.62	153,616	150,807	2,092,743	54.96	38,076
2012	9,905,315.86	925,478	908,557	16,425,746	55.85	294,105
2013	3,956,538.26	264,079	259,250	6,664,692	56.75	117,440
2014	6,086,916.25	245,531	241,042	10,411,061	57.64	180,622
2015	10,030,330.59	133,930	131,481	17,421,598	58.55	297,551
	72,622,298.38	22,933,878	22,514,553	104,574,469		2,166,154

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.3 2.98



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -75						
1942	726,598.75	1,084,516	1,016,731	254,817	8.09	31,498
1943	41.75	62	58	15	8.41	2
1944	173.00	255	239	64	8.73	7
1945	6.00	9	8	2	9.06	
1947	13.00	19	18	5	9.73	1
1948	10,643.04	15,212	14,261	4,364	10.08	433
1949	257,261.15	364,830	342,027	108,180	10.43	10,372
1950	49,437.00	69,527	65,181	21,334	10.80	1,975
1951	2,515.42	3,508	3,289	1,113	11.17	100
1952	760.00	1,051	985	345	11.55	30
1953	76,321.30	104,543	98,009	35,553	11.95	2,975
1954	35,734.40	48,493	45,462	17,073	12.35	1,382
1955	15,387.18	20,680	19,387	7,541	12.76	591
1956	341,390.02	454,264	425,872	171,561	13.18	13,017
1957	71,026.29	93,515	87,670	36,626	13.62	2,689
1958	410,060.33	534,157	500,771	216,835	14.06	15,422
1959	132,225.72	170,348	159,701	71,694	14.51	4,941
1960	172,450.32	219,593	205,868	95,920	14.98	6,403
1961	7,704.75	9,696	9,090	4,393	15.45	284
1962	1,191,876.52	1,481,282	1,388,699	697,085	15.94	43,732
1963	48,165.99	59,095	55,401	28,889	16.44	1,757
1964	118,564.90	143,545	134,573	72,916	16.95	4,302
1965	104,958.24	125,334	117,500	66,177	17.47	3,788
1966	168,364.71	198,265	185,873	108,765	17.99	6,046
1967	171,885.28	199,403	186,940	113,859	18.54	6,141
1968	226,875.83	259,227	243,025	154,008	19.09	8,067
1969	2,113,943.44	2,377,716	2,229,104	1,470,297	19.65	74,824
1970	222,389.76	246,103	230,721	158,461	20.22	7,837
1971	295,707.22	321,784	301,672	215,816	20.80	10,376
1972	479,338.23	512,457	480,427	358,415	21.40	16,748
1973	171,621.37	180,202	168,939	131,398	22.00	5,973
1974	349,251.36	359,936	337,439	273,751	22.61	12,108
1975	720,472.26	728,304	682,783	578,043	23.23	24,883
1976	2,631,014.43	2,606,020	2,443,138	2,161,137	23.87	90,538
1977	845,377.56	820,126	768,866	710,545	24.51	28,990
1978	698,785.05	663,470	622,002	600,872	25.16	23,882
1979	1,515,292.30	1,406,892	1,318,958	1,332,804	25.82	51,619
1980	1,395,069.84	1,265,510	1,186,413	1,254,959	26.49	47,375
1981	140,150.60	124,103	116,346	128,918	27.17	4,745
1982	1,666,757.50	1,439,862	1,349,868	1,566,958	27.85	56,264
1983	561,248.04	472,342	442,820	539,364	28.55	18,892

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -75						
1984	58,391.96	47,841	44,851	57,335	29.25	1,960
1985	218,477.92	174,066	163,187	219,149	29.96	7,315
1986	288,502.40	223,247	209,294	295,585	30.68	9,634
1987	241,785.57	181,482	170,139	252,986	31.41	8,054
1988	300,347.61	218,364	204,716	320,892	32.15	9,981
1989	321,003.79	225,826	211,711	350,046	32.89	10,643
1990	489,142.93	332,436	311,658	544,342	33.64	16,181
1991	247,244.97	162,060	151,931	280,748	34.40	8,161
1992	738,809.59	466,161	437,025	855,892	35.17	24,336
1993	122,774.68	74,458	69,804	145,052	35.94	4,036
1994	2,530,856.16	1,472,022	1,380,017	3,048,981	36.72	83,033
1995	484,757.88	269,768	252,907	595,419	37.51	15,874
1996	78,475.35	41,673	39,068	98,264	38.31	2,565
1997	510,527.84	258,119	241,986	651,438	39.11	16,657
1998	63,948.29	30,683	28,765	83,145	39.92	2,083
1999	294,879.34	133,886	125,518	390,521	40.73	9,588
2001	1,561,501.95	627,002	587,813	2,144,815	42.38	50,609
2002	5,455,539.46	2,046,537	1,918,624	7,628,570	43.21	176,546
2003	778,828.34	271,350	254,390	1,108,560	44.05	25,166
2004	61,664.83	19,837	18,597	89,316	44.89	1,990
2005	1,042,645.85	306,866	287,686	1,536,944	45.75	33,594
2006	736,355.84	196,811	184,510	1,104,113	46.60	23,693
2007	2,084,692.72	500,133	468,874	3,179,338	47.46	66,990
2008	417,349.16	88,571	83,035	647,326	48.33	13,394
2009	1,637,753.16	302,227	283,337	2,582,731	49.20	52,495
2010	639,779.44	100,149	93,890	1,025,724	50.08	20,482
2011	629,529.52	80,720	75,675	1,026,002	50.97	20,130
2012	6,495,380.72	650,983	610,295	10,756,621	51.85	207,457
2013	946,563.57	67,767	63,532	1,592,954	52.75	30,198
2014	790,325.10	33,954	31,832	1,351,237	53.65	25,186
2015	6,655,383.28	95,272	89,317	11,557,604	54.55	211,872
	55,070,079.07	28,885,527	27,080,118	69,292,520		1,830,912

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8 3.32

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1979	6,215.48	3,856	4,348	2,178	22.50	97
1994	14,948.90	5,788	6,526	9,170	34.72	264
1995	9,089.42	3,366	3,795	5,749	35.60	161
1998	1,131,845.28	360,857	406,896	781,542	38.30	20,406
2001	517,307.47	137,667	155,230	387,943	41.06	9,448
2003	12,433.92	2,865	3,231	9,825	42.93	229
2010	578,380.64	59,406	66,985	540,315	49.62	10,889
2012	8,406.41	550	620	8,207	51.57	159
	2,278,627.52	574,355	647,631	1,744,928		41,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.9 1.83

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 40-R2.5							
NET SALVAGE PERCENT.. -10							
1966	10,511.00	9,793	11,562				
1967	18,010.95	16,642	19,812				
1969	67,240.30	60,984	73,138	826	7.02	118	
1971	45,435.00	40,345	48,385	1,594	7.71	207	
1972	15,084.00	13,241	15,880	712	8.08	88	
1974	61,045.00	52,226	62,634	4,516	8.89	508	
1975	42,996.98	36,265	43,492	3,805	9.33	408	
1976	6,134.45	5,096	6,112	636	9.79	65	
1978	10,231.75	8,225	9,864	1,391	10.77	129	
1993	133,925.00	71,854	86,174	61,144	20.49	2,984	
1995	89,983.40	44,468	53,330	45,652	22.03	2,072	
1998	3,735,788.42	1,599,571	1,918,354	2,191,013	24.43	89,685	
1999	89,467.00	36,290	43,522	54,892	25.25	2,174	
2001	525,152.69	188,897	226,543	351,125	26.92	13,043	
2003	1,781.01	557	668	1,291	28.63	45	
2005	10,537.39	2,791	3,347	8,244	30.97	271	
2011	557,090.35	64,497	77,351	535,448	35.79	14,961	
2012	2,004,721.61	180,826	216,864	1,988,330	36.72	54,148	
	7,425,136.30	2,432,568	2,917,032	5,250,618		180,906	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						29.0	2.44

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE., IOWA 40-50.5						
NET SALVAGE PERCENT., -10						
1922	21,804.66	23,535	23,985			
1924	14,461.00	15,377	15,907			
1925	17,850.00	18,841	19,635			
1928	34,451.00	35,551	37,896			
1932	12,352.81	12,368	13,588			
1937	37.00	36	41			
1939	412.00	390	453			
1940	4,530.00	4,256	4,983			
1941	44.00	41	48			
1946	61.00	54	67			
1947	11,841.00	10,472	13,025			
1948	3,584.00	3,141	3,911	31	9.76	3
1953	959.00	801	997	58	11.55	5
1954	7,109.00	5,878	7,319	501	11.92	42
1955	50.13	41	51	4	12.29	
1956	13,313.34	10,779	13,422	1,223	12.67	97
1957	7,966.74	6,381	7,945	818	13.05	63
1958	17,753.00	14,064	17,512	2,016	13.43	150
1959	11,778.00	9,228	11,490	1,466	13.81	106
1960	16,219.36	12,563	15,643	2,198	14.20	155
1961	4,664.00	3,571	4,446	684	14.59	47
1962	3,004.05	2,273	2,830	474	14.99	32
1963	32,269.21	24,115	30,027	5,469	15.39	355
1964	12,987.29	9,586	11,936	2,350	15.79	149
1965	2,436.86	1,776	2,211	470	16.20	29
1966	9,152.42	6,582	8,196	1,872	16.62	113
1967	68,745.68	48,775	60,733	14,887	17.04	874
1968	88,808.00	62,154	77,391	20,298	17.46	1,163
1969	36,136.56	24,935	31,048	8,702	17.89	486
1970	32,134.66	21,857	27,215	8,133	18.32	444
1971	50,013.86	33,514	41,730	13,285	18.76	708
1972	3,039.10	2,005	2,497	846	19.21	44
1973	109,633.29	71,203	88,659	31,938	19.66	1,625
1974	1,222.12	781	972	372	20.12	18
1975	59,045.49	37,103	46,199	18,751	20.58	911
1976	20,333.04	12,558	15,637	6,729	21.05	320
1977	143,946.85	87,319	108,726	49,616	21.53	2,305
1978	119,633.49	71,254	88,722	42,875	22.01	1,948
1979	68,713.66	40,139	49,979	25,606	22.51	1,138
1980	118,195.51	67,716	84,317	45,698	23.00	1,987
1981	1,024.87	575	716	411	23.51	17

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S0.5						
NET SALVAGE PERCENT.. -10						
1982	9,110.74	5,005	6,232	3,750	24.03	158
1983	2,478.55	1,332	1,659	1,067	24.55	43
1984	19,457.65	10,220	12,726	8,677	25.08	346
1985	94,047.68	48,235	60,060	43,392	25.62	1,694
1986	4,882.47	2,443	3,042	2,329	26.17	89
1987	61,389.33	29,937	37,276	30,252	26.72	1,132
1988	38,163.12	18,112	22,552	19,427	27.29	712
1989	32,402.31	14,948	18,613	17,030	27.87	611
1991	36,086.80	15,671	19,513	20,182	29.05	695
1992	162,896.74	68,464	85,248	93,938	29.66	3,167
1993	138,297.15	56,161	69,929	82,198	30.28	2,715
1994	129,757.00	50,819	63,278	79,455	30.91	2,571
1995	124,937.65	47,070	58,610	78,821	31.56	2,497
1996	142,700.61	51,637	64,296	92,675	32.21	2,877
1997	2,113.67	732	911	1,414	32.88	43
1998	102,412.95	33,890	42,198	70,456	33.56	2,099
2000	144,308.49	43,125	53,698	105,041	34.96	3,005
2001	41,593.00	11,734	14,611	31,141	35.69	873
2003	73,187.52	18,164	22,617	57,889	37.17	1,557
2004	19,708.36	4,544	5,658	16,021	37.94	422
2005	223,396.95	47,508	59,155	186,582	38.72	4,819
2006	89,523.54	17,398	21,663	76,813	39.52	1,944
2007	98,071.12	17,238	21,464	86,414	40.33	2,143
2009	163,484.43	22,404	27,897	151,936	42.02	3,616
2010	632,208.26	74,181	92,367	603,062	42.88	14,064
2011	362,163.40	35,105	43,711	354,669	43.77	8,103
2012	1,941,157.03	148,145	184,464	1,950,809	44.67	43,672
2013	551,200.21	30,443	37,906	568,414	45.59	12,468
2014	208,976.93	6,993	8,708	221,167	46.54	4,752
2015	664,792.73	7,466	9,296	721,976	47.51	15,196
	7,496,623.44	1,752,712	2,161,463	6,084,823		153,417

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.7 2.05

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -15						
1926	156,782.69	167,355	180,300			
1927	103,427.00	109,687	118,941			
1928	37,450.00	39,467	43,068			
1929	1,288.07	1,349	1,481			
1931	22,810.00	23,566	26,232			
1932	40,404.86	41,466	46,466			
1935	293.00	294	337			
1936	1,147.00	1,144	1,319			
1937	13,059.00	12,930	15,018			
1938	43,195.36	42,442	49,675			
1939	22,835.87	22,264	26,164	97	7.61	13
1940	10,317.27	9,978	11,726	139	7.95	17
1941	193,454.35	185,587	218,099	4,374	8.29	528
1942	26,334.00	25,051	29,439	845	8.64	98
1943	46,325.77	43,696	51,351	1,924	8.99	214
1944	63.76	60	71	2	9.35	
1946	5,231.00	4,803	5,644	372	10.08	37
1947	100,710.56	91,611	107,660	8,157	10.45	781
1948	6,894.79	6,213	7,301	628	10.82	58
1949	134,463.29	119,964	140,980	13,653	11.21	1,218
1950	35,379.92	31,256	36,732	3,955	11.59	341
1951	72,176.00	63,098	74,152	8,850	11.99	738
1952	67,792.00	58,642	68,915	9,046	12.39	730
1953	225,961.41	193,385	227,263	32,593	12.79	2,548
1954	530,671.01	449,160	527,845	82,427	13.20	6,244
1955	699,782.83	585,536	688,112	116,638	13.62	8,564
1956	392,827.39	324,900	381,817	69,934	14.04	4,981
1957	634,898.22	518,832	609,722	120,411	14.47	8,321
1958	1,186,640.60	957,975	1,125,795	238,842	14.90	16,030
1959	453,119.00	361,217	424,496	96,591	15.34	6,297
1960	557,664.57	438,787	515,655	125,659	15.79	7,958
1961	145,099.62	112,667	132,404	34,461	16.24	2,122
1962	135,805.75	104,014	122,235	33,942	16.70	2,032
1963	18,395.06	13,890	16,323	4,831	17.17	281
1964	496,352.43	369,425	434,142	136,663	17.64	7,747
1965	293,338.51	215,088	252,768	84,571	18.12	4,667
1966	789,037.00	569,661	669,456	237,937	18.61	12,785
1967	544,105.38	386,696	454,438	171,283	19.10	8,968
1968	669,236.09	467,930	549,903	219,719	19.60	11,210
1969	1,308,563.16	899,598	1,057,192	447,656	20.11	22,260
1970	1,000,689.29	676,206	794,665	356,128	20.62	17,271

LOUISVILLE GAS AND ELECTRIC COMPANY  
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## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -15						
1971	1,035,883.05	687,598	808,053	383,213	21.14	18,127
1972	726,245.20	473,214	556,113	279,069	21.67	12,878
1973	1,088,445.81	695,952	817,870	433,843	22.20	19,542
1974	1,632,733.18	1,023,691	1,203,024	674,619	22.74	29,667
1975	1,317,031.85	809,092	950,831	563,756	23.29	24,206
1976	1,218,807.39	733,052	861,470	540,158	23.85	22,648
1977	2,419,138.60	1,423,832	1,673,262	1,108,747	24.41	45,422
1978	4,501,018.77	2,590,156	3,043,905	2,132,267	24.98	85,359
1979	2,123,855.29	1,194,350	1,403,579	1,038,855	25.55	40,660
1980	204,770.55	112,374	132,060	103,426	26.14	3,957
1981	36,914.80	19,757	23,218	19,234	26.73	720
1982	1,982,623.71	1,034,216	1,215,392	1,064,625	27.32	38,969
1983	154,858.68	78,608	92,379	85,708	27.93	3,069
1984	349,664.51	172,668	202,916	199,198	28.53	6,982
1985	279,335.57	133,955	157,422	163,814	29.15	5,620
1986	899,095.32	418,340	491,626	542,334	29.77	18,217
1987	705,462.04	318,022	373,734	437,547	30.40	14,393
1988	101,875.09	44,449	52,236	64,920	31.03	2,092
1989	93,450.74	39,398	46,300	61,168	31.67	1,931
1990	115,227.45	46,883	55,096	77,416	32.31	2,396
1991	4,510,157.05	1,767,621	2,077,277	3,109,404	32.96	94,339
1992	4,917,483.67	1,853,744	2,178,487	3,476,619	33.61	103,440
1993	2,909,466.63	1,052,616	1,237,016	2,108,871	34.27	61,537
1994	366,963.15	127,193	149,475	272,533	34.93	7,802
1995	3,093,039.01	1,024,415	1,203,874	2,353,121	35.60	66,099
1996	2,379,282.52	751,901	883,621	1,852,554	36.26	51,091
1997	2,028,264.00	609,250	715,980	1,616,524	36.94	43,761
1998	435,828.28	124,198	145,955	355,248	37.61	9,446
1999	3,986,305.89	1,073,632	1,261,713	3,322,539	38.29	86,773
2000	99,057.79	25,107	29,505	84,411	38.98	2,165
2001	2,775,615.82	660,097	775,734	2,416,224	39.66	60,923
2002	517,633.04	114,889	135,016	460,262	40.35	11,407
2003	1,805,578.17	372,094	437,278	1,639,137	41.04	39,940
2004	988,670.25	187,828	220,732	916,239	41.74	21,951
2005	3,377,749.00	588,100	691,125	3,193,286	42.43	75,260
2006	3,863,056.19	610,402	717,334	3,725,181	43.13	86,371
2007	2,060,096.40	291,874	343,005	2,026,106	43.84	46,216
2008	724,385.83	90,802	106,709	726,335	44.55	16,304
2009	6,629,711.01	722,771	849,388	6,774,780	45.26	149,686
2010	10,744,571.96	993,443	1,167,476	11,188,782	45.98	243,340
2011	3,867,827.68	293,568	344,996	4,103,006	46.70	87,859



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -15						
2012	14,977,848.58	885,341	1,040,437	16,184,089	47.43	341,221
2013	8,695,514.23	367,994	432,460	9,567,381	48.16	198,658
2014	6,596,900.57	168,419	197,923	7,388,513	48.89	151,125
2015	6,283,062.59	53,469	62,836	7,162,686	49.63	144,322
	130,844,529.79	35,607,265	41,811,140	108,660,069		2,752,950
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.5 2.10

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -80						
1915	833.00	1,475	1,499			
1925	1,470.52	2,475	2,530	117	3.63	32
1932	445.49	721	737	65	5.66	11
1935	16,549.24	26,315	26,897	2,892	6.53	443
1936	2,060.59	3,257	3,329	380	6.83	56
1937	11,877.57	18,658	19,071	2,309	7.13	324
1938	897.40	1,401	1,432	183	7.43	25
1939	17,748.72	27,538	28,147	3,801	7.73	492
1940	61,572.46	94,919	97,019	13,811	8.04	1,718
1941	29,226.82	44,764	45,754	6,854	8.35	821
1942	30,488.24	46,392	47,418	7,461	8.66	862
1943	8,653.55	13,076	13,365	2,211	8.99	246
1944	5,871.11	8,811	9,006	1,562	9.31	168
1945	4,491.39	6,691	6,839	1,246	9.65	129
1946	26,210.06	38,762	39,620	7,558	9.99	757
1947	15,740.39	23,101	23,612	4,721	10.34	457
1948	56,156.65	81,768	83,577	17,505	10.70	1,636
1949	5,086.76	7,348	7,511	1,645	11.06	149
1950	12,024.57	17,223	17,604	4,040	11.44	353
1951	130,037.12	184,662	188,747	45,320	11.82	3,834
1952	5,966.03	8,396	8,582	2,157	12.22	177
1953	52,607.36	73,353	74,976	19,717	12.62	1,562
1954	37,612.23	51,949	53,098	14,604	13.03	1,121
1955	129,192.33	176,651	180,559	51,987	13.46	3,862
1956	102,295.78	138,460	141,523	42,609	13.89	3,068
1957	22,416.50	30,017	30,681	9,669	14.34	674
1958	254.88	338	345	114	14.79	8
1959	244,921.99	320,805	327,903	112,957	15.25	7,407
1960	521,341.39	674,823	689,753	248,662	15.73	15,808
1961	371,789.15	475,387	485,905	183,315	16.22	11,302
1962	510,644.38	644,892	659,160	260,000	16.71	15,560
1963	221,150.98	275,665	281,764	116,308	17.22	6,754
1964	486,709.23	598,544	611,786	264,291	17.74	14,898
1965	423,648.50	513,780	525,147	237,420	18.27	12,995
1966	430,025.87	514,052	525,425	248,622	18.81	13,218
1967	532,531.76	627,174	641,050	317,507	19.36	16,400
1968	615,782.76	714,137	729,937	378,472	19.92	19,000
1969	640,424.61	730,979	747,151	405,613	20.49	19,796
1970	674,888.09	757,731	774,495	440,304	21.07	20,897
1971	795,808.62	878,396	897,830	534,626	21.66	24,683
1972	870,841.87	944,428	965,323	602,192	22.26	27,053

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -80						
1973	966,548.72	1,029,276	1,052,048	687,740	22.87	30,072
1974	1,069,201.90	1,117,286	1,142,005	782,558	23.49	33,315
1975	1,250,329.75	1,281,240	1,309,586	941,008	24.12	39,014
1976	1,479,102.62	1,485,238	1,518,098	1,144,287	24.76	46,215
1977	1,437,410.26	1,413,334	1,444,603	1,142,735	25.41	44,972
1978	1,932,488.59	1,859,734	1,900,879	1,577,600	26.06	60,537
1979	2,027,548.53	1,907,566	1,949,769	1,699,818	26.73	63,592
1980	2,350,725.83	2,160,251	2,208,045	2,023,261	27.41	73,815
1981	2,357,195.94	2,114,645	2,161,430	2,081,523	28.09	74,102
1982	2,388,984.81	2,090,185	2,136,429	2,163,744	28.78	75,182
1983	3,020,690.23	2,574,915	2,631,883	2,805,359	29.48	95,161
1984	2,362,656.00	1,960,064	2,003,429	2,249,352	30.19	74,507
1985	2,540,626.57	2,048,944	2,094,275	2,478,853	30.91	80,196
1986	2,789,607.26	2,185,166	2,233,511	2,787,782	31.63	88,137
1987	2,488,191.92	1,890,658	1,932,487	2,546,258	32.36	78,685
1988	3,061,345.30	2,253,377	2,303,231	3,207,191	33.10	96,894
1989	3,148,920.01	2,241,943	2,291,544	3,376,512	33.85	99,749
1990	3,118,540.61	2,144,084	2,191,520	3,421,853	34.61	98,869
1991	3,088,977.94	2,048,307	2,093,624	3,466,536	35.37	98,008
1992	2,904,176.32	1,853,887	1,894,903	3,332,614	36.14	92,214
1993	3,301,884.04	2,024,973	2,069,774	3,873,617	36.92	104,919
1994	3,313,070.52	1,948,821	1,991,937	3,971,590	37.70	105,347
1995	3,215,672.99	1,809,858	1,849,900	3,938,311	38.49	102,320
1996	3,376,295.32	1,813,415	1,853,535	4,223,797	39.29	107,503
1997	3,970,681.79	2,030,599	2,075,524	5,071,703	40.09	126,508
1998	2,875,273.31	1,395,520	1,426,395	3,749,097	40.90	91,665
1999	2,016,878.90	925,747	946,228	2,684,154	41.72	64,337
2000	1,822,968.29	788,704	806,153	2,475,190	42.54	58,185
2001	4,182,375.96	1,697,928	1,735,493	5,792,784	43.37	133,567
2002	3,424,459.95	1,298,822	1,327,557	4,836,471	44.20	109,422
2003	3,579,705.67	1,261,052	1,288,952	5,154,518	45.04	114,443
2004	2,052,492.72	667,003	681,760	3,012,727	45.89	65,651
2005	2,815,543.13	838,041	856,582	4,211,396	46.74	90,103
2006	1,564,609.57	422,445	431,791	2,384,506	47.60	50,095
2007	1,075,129.22	260,560	266,325	1,668,908	48.46	34,439
2008	5,298,360.76	1,135,958	1,161,090	8,375,959	49.33	169,794
2009	14,119,206.21	2,632,187	2,690,422	22,724,149	50.20	452,672
2010	8,600,483.91	1,360,149	1,390,241	14,090,630	51.08	275,854
2011	5,056,184.73	654,917	669,407	8,431,726	51.97	162,242
2012	11,881,846.41	1,203,037	1,229,653	20,157,671	52.85	381,413

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -80						
2013	10,447,950.05	755,638	772,356	18,033,954	53.75	335,515
2014	17,524,582.34	766,210	783,162	30,761,086	54.64	562,977
2015	11,312,526.17	163,715	167,337	20,195,210	55.55	363,550
	180,739,747.03	75,314,713	76,980,980	248,350,565		5,754,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.2 3.18

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -75						
1925	4,765.14	7,596	7,922	417	4.72	88
1932	4,302.24	6,616	6,900	629	6.43	98
1934	28,370.54	43,119	44,969	4,679	6.97	671
1935	15,017.46	22,691	23,664	2,617	7.24	361
1936	4,470.41	6,713	7,001	822	7.52	109
1937	35,044.12	52,290	54,533	6,794	7.81	870
1938	3,410.48	5,057	5,274	694	8.09	86
1939	3,389.96	4,994	5,208	724	8.38	86
1940	17,913.10	26,214	27,338	4,010	8.68	462
1941	16,471.80	23,942	24,969	3,857	8.98	430
1942	71.54	103	107	18	9.28	2
1943	65,237.01	93,508	97,519	16,646	9.59	1,736
1944	11,635.07	16,554	17,264	3,097	9.91	313
1945	13,889.75	19,620	20,462	3,845	10.22	376
1946	3,272.92	4,587	4,784	944	10.55	89
1947	27,267.30	37,922	39,549	8,169	10.88	751
1948	3,038.95	4,192	4,372	946	11.22	84
1949	5,916.79	8,096	8,443	1,911	11.56	165
1950	7,387.19	10,022	10,452	2,476	11.91	208
1951	7,120.43	9,576	9,987	2,474	12.27	202
1952	48,359.13	64,445	67,209	17,419	12.64	1,378
1953	3,857.63	5,094	5,313	1,438	13.01	111
1954	25,147.94	32,882	34,292	9,717	13.40	725
1955	28,099.98	36,380	37,941	11,234	13.79	815
1956	28,955.78	37,106	38,698	11,975	14.19	844
1957	3,563.70	4,519	4,713	1,523	14.60	104
1958	37,060.06	46,475	48,469	16,386	15.02	1,091
1959	146,428.13	181,550	189,337	66,912	15.45	4,331
1960	141,417.37	173,283	180,716	66,764	15.89	4,202
1961	166,508.36	201,554	210,200	81,190	16.34	4,969
1962	160,720.39	192,107	200,347	80,914	16.80	4,816
1963	36,481.86	43,040	44,886	18,957	17.27	1,098
1964	7,756.90	9,028	9,415	4,160	17.75	234
1965	341.58	392	409	189	18.24	10
1966	52,694.91	59,610	62,167	30,049	18.74	1,603
1967	963,326.48	1,073,514	1,119,562	566,259	19.25	29,416
1968	923,195.68	1,012,944	1,056,394	559,198	19.77	28,285
1969	1,353,924.94	1,461,853	1,524,558	844,811	20.30	41,616
1970	988,833.79	1,050,025	1,095,065	635,394	20.84	30,489
1971	1,301,836.02	1,359,182	1,417,483	860,730	21.38	40,259
1972	1,226,021.75	1,257,371	1,311,305	834,233	21.94	38,023

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -75						
1973	1,408,495.70	1,417,989	1,478,813	986,054	22.51	43,805
1974	1,281,907.49	1,266,432	1,320,755	922,583	23.08	39,973
1975	2,009,986.06	1,946,571	2,030,068	1,487,408	23.67	62,839
1976	2,168,377.00	2,057,692	2,145,956	1,648,704	24.26	67,960
1977	2,408,881.72	2,237,399	2,333,371	1,882,172	24.87	75,680
1978	3,241,959.18	2,945,928	3,072,292	2,601,137	25.48	102,085
1979	3,375,700.36	2,998,339	3,126,951	2,780,525	26.10	106,534
1980	3,202,356.14	2,778,805	2,898,000	2,706,123	26.72	101,277
1981	3,004,293.11	2,543,427	2,652,526	2,604,987	27.36	95,212
1982	3,236,844.68	2,671,934	2,786,545	2,877,933	28.00	102,783
1983	3,104,190.76	2,494,799	2,601,812	2,830,522	28.66	98,762
1984	2,727,472.90	2,132,563	2,224,038	2,549,040	29.32	86,939
1985	2,494,468.63	1,896,033	1,977,362	2,387,958	29.98	79,652
1986	3,428,885.24	2,529,291	2,637,784	3,362,765	30.66	109,679
1987	2,852,778.43	2,040,279	2,127,796	2,864,566	31.34	91,403
1988	3,777,351.66	2,616,713	2,728,956	3,881,409	32.02	121,218
1989	4,007,719.53	2,683,649	2,798,763	4,214,746	32.72	128,813
1990	4,751,597.40	3,071,920	3,203,689	5,111,606	33.42	152,951
1991	4,533,016.26	2,824,386	2,945,537	4,987,241	34.13	146,125
1992	4,138,897.85	2,481,766	2,588,220	4,654,851	34.84	133,607
1993	3,651,198.93	2,102,561	2,192,749	4,196,849	35.56	118,022
1994	3,144,098.40	1,735,770	1,810,225	3,691,947	36.28	101,763
1995	7,413,643.05	3,914,218	4,082,116	8,891,759	37.01	240,253
1996	3,699,889.56	1,863,061	1,942,976	4,531,831	37.75	120,049
1997	5,129,912.64	2,457,728	2,563,151	6,414,196	38.49	166,646
1998	3,115,900.82	1,416,699	1,477,468	3,975,358	39.23	101,335
1999	6,629,983.20	2,850,263	2,972,524	8,629,947	39.98	215,857
2000	11,361,087.33	4,602,859	4,800,296	15,081,607	40.73	370,283
2001	7,548,841.51	2,868,918	2,991,979	10,218,494	41.49	246,288
2002	12,403,283.57	4,398,452	4,587,122	17,118,624	42.26	405,079
2003	14,398,453.43	4,739,863	4,943,177	20,254,117	43.03	470,698
2004	5,914,935.18	1,796,750	1,873,821	8,477,316	43.80	193,546
2005	4,645,428.51	1,293,078	1,348,544	6,780,956	44.57	152,142
2006	6,824,030.98	1,721,447	1,795,288	10,146,766	45.36	223,694
2007	5,021,283.85	1,137,333	1,186,118	7,601,129	46.14	164,741
2008	6,006,096.29	1,203,787	1,255,423	9,255,246	46.93	197,214
2009	26,720,048.48	4,649,355	4,848,787	41,911,298	47.73	878,091
2010	12,424,155.31	1,833,743	1,912,400	19,829,872	48.53	408,611
2011	7,324,288.06	887,612	925,686	11,891,818	49.33	241,067
2012	17,964,905.01	1,696,426	1,769,193	29,669,391	50.14	591,731

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -75						
2013	11,662,371.96	789,426	823,288	19,585,863	50.95	384,413
2014	30,075,235.23	1,221,581	1,273,980	51,357,682	51.77	992,036
2015	12,474,874.80	168,972	176,220	21,654,811	52.59	411,767
	294,631,650.78	107,691,583	112,310,961	403,294,428		9,584,229
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						42.1 3.25

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -30						
1915	8,302.68	10,359	10,793			
1925	510,313.84	613,785	663,408			
1936	1,618.91	1,850	2,105			
1937	401.00	455	521			
1938	71,135.59	80,294	92,476			
1939	5,699.16	6,391	7,409			
1940	45,810.96	51,018	59,554			
1941	8,933.00	9,877	11,613			
1942	10,393.66	11,404	13,512			
1943	5,837.00	6,353	7,554	34	12.21	3
1944	2,111.00	2,278	2,709	35	12.74	3
1945	1,090.00	1,166	1,386	31	13.29	2
1946	300.00	318	378	12	13.86	1
1947	40,890.23	42,909	51,019	2,138	14.46	148
1948	7,007.00	7,279	8,655	454	15.07	30
1949	136,213.00	140,009	166,471	10,606	15.70	676
1950	33,277.00	33,835	40,230	3,030	16.34	185
1951	67,183.00	67,541	80,306	7,032	17.00	414
1952	31,827.00	31,627	37,604	3,771	17.67	213
1953	59,172.06	58,103	69,084	7,840	18.35	427
1954	15,762.00	15,292	18,182	2,309	19.03	121
1955	36,708.00	35,167	41,814	5,906	19.73	299
1956	58,302.00	55,137	65,558	10,235	20.44	501
1957	58,432.40	54,541	64,849	11,113	21.15	525
1958	80,559.00	74,175	88,194	16,533	21.88	756
1959	37,101.00	33,691	40,059	8,172	22.61	361
1960	72,450.00	64,849	77,105	17,080	23.36	731
1961	28,793.00	25,398	30,198	7,233	24.11	300
1962	61,751.07	53,646	63,785	16,491	24.88	663
1963	109,519.76	93,683	111,389	30,987	25.65	1,208
1964	70,446.02	59,295	70,502	21,078	26.44	797
1965	83,281.89	68,958	81,991	26,275	27.23	965
1966	85,476.36	69,575	82,725	28,394	28.04	1,013
1967	161,731.57	129,374	153,826	56,425	28.85	1,956
1968	193,265.67	151,820	180,514	70,731	29.68	2,383
1969	233,626.55	180,163	214,214	89,501	30.51	2,933
1970	338,213.52	255,892	304,255	135,423	31.35	4,320
1971	520,901.77	386,347	459,366	217,806	32.21	6,762
1972	444,681.74	323,191	384,274	193,812	33.07	5,861
1973	620,378.17	441,530	524,979	281,513	33.94	8,294
1974	406,159.71	282,943	336,419	191,589	34.81	5,504



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -30						
1975	402,635.79	274,276	326,114	197,313	35.70	5,527
1976	531,943.19	354,151	421,085	270,441	36.59	7,391
1977	471,215.09	306,369	364,272	248,308	37.49	6,623
1978	520,594.98	330,265	392,685	284,088	38.40	7,398
1979	382,516.11	236,567	281,278	215,993	39.32	5,493
1980	637,101.18	383,860	456,409	371,823	40.24	9,240
1981	425,959.13	249,851	297,072	256,675	41.16	6,236
1982	644,208.57	367,373	436,806	400,665	42.10	9,517
1983	477,415.21	264,473	314,458	306,182	43.04	7,114
1984	340,692.66	183,184	217,806	225,094	43.98	5,118
1985	745,552.19	388,589	462,032	507,186	44.93	11,288
1986	1,294,156.82	653,227	776,686	905,718	45.88	19,741
1987	580,119.69	283,163	336,680	417,476	46.84	8,913
1988	1,370,702.51	646,246	768,386	1,013,527	47.80	21,203
1989	1,856,632.22	844,116	1,003,653	1,409,969	48.77	28,911
1990	1,780,761.52	779,990	927,407	1,387,583	49.73	27,902
1991	2,483,278.56	1,045,537	1,243,142	1,985,120	50.71	39,147
1992	1,952,825.70	789,350	938,536	1,600,137	51.68	30,962
1993	4,150,556.20	1,607,224	1,910,987	3,484,736	52.66	66,174
1994	3,787,745.58	1,402,375	1,667,422	3,256,647	53.64	60,713
1995	4,704,319.68	1,661,796	1,975,873	4,139,743	54.62	75,792
1996	4,351,443.89	1,463,264	1,739,818	3,917,059	55.60	70,451
1997	3,733,006.68	1,191,243	1,416,386	3,436,523	56.59	60,727
1998	1,552,535.00	468,789	557,389	1,460,906	57.58	25,372
1999	999,659.99	284,694	338,501	961,057	58.57	16,409
2000	1,768,583.19	473,328	562,786	1,736,372	59.56	29,153
2001	2,229,775.47	558,494	664,049	2,234,659	60.55	36,906
2002	3,263,931.27	761,511	905,435	3,337,676	61.54	54,236
2003	3,837,677.73	829,518	986,296	4,002,685	62.53	64,012
2004	4,084,342.35	812,004	965,471	4,344,174	63.53	68,380
2005	1,132,984.54	205,806	244,703	1,228,177	64.52	19,036
2007	757,009.28	111,274	132,305	851,807	66.52	12,805
2008	687,585.26	89,270	106,142	787,719	67.51	11,668
2009	3,994,335.29	449,319	534,239	4,658,397	68.51	67,996
2010	1,252,078.86	119,148	141,667	1,486,036	69.51	21,379
2011	40,499.67	3,152	3,748	48,902	70.51	694
2012	4,351,172.64	263,990	313,884	5,342,640	71.50	74,722

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -30						
2013	2,218,237.92	96,114	114,279	2,769,430	72.50	38,199
2014	8,378,349.99	217,837	259,008	10,632,847	73.50	144,665
2015	343,814.88	2,981	3,544	443,415	74.50	5,952
	83,283,013.77	25,485,236	30,229,424	78,038,494		1,331,520
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						58.6 1.60

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -40						
1947	4,611.73	5,308	6,125	331	11.56	29
1953	158,002.03	172,436	198,561	22,242	14.33	1,552
1957	282,700.63	295,435	340,881	54,900	16.48	3,331
1963	89,623.79	86,673	100,006	25,467	20.10	1,267
1964	75,227.62	71,698	82,727	22,592	20.75	1,089
1965	131,697.19	123,646	142,666	41,710	21.41	1,948
1966	148,775.53	137,533	158,689	49,597	22.08	2,246
1967	331,941.69	301,997	348,452	116,266	22.76	5,108
1968	375,495.24	336,039	387,731	137,962	23.45	5,883
1969	339,544.53	298,675	344,619	130,743	24.16	5,412
1970	576,097.28	497,939	574,536	232,000	24.87	9,329
1971	1,085,399.02	921,324	1,063,049	456,510	25.59	17,839
1972	1,255,611.78	1,045,784	1,206,654	551,202	26.33	20,934
1973	520,014.29	424,829	490,179	237,841	27.07	8,786
1974	1,073,512.41	859,669	991,910	511,007	27.82	18,368
1975	1,248,452.76	979,329	1,129,977	617,857	28.58	21,619
1976	1,029,869.99	790,779	912,423	529,395	29.35	18,037
1977	1,087,199.17	816,534	942,135	579,940	30.13	19,248
1978	1,133,584.07	832,327	960,362	626,656	30.91	20,274
1979	1,590,378.50	1,140,317	1,315,729	910,801	31.71	28,723
1980	1,055,397.39	738,557	852,167	625,389	32.51	19,237
1981	1,469,620.96	1,002,769	1,157,023	900,446	33.32	27,024
1982	1,739,871.85	1,156,455	1,334,350	1,101,471	34.14	32,263
1983	1,731,994.05	1,120,617	1,292,999	1,131,793	34.96	32,374
1984	1,103,101.98	693,765	800,485	743,858	35.80	20,778
1985	1,035,213.69	632,344	729,616	719,683	36.64	19,642
1986	1,485,380.78	880,121	1,015,508	1,064,025	37.49	28,382
1987	1,850,728.95	1,062,707	1,226,181	1,364,840	38.34	35,598
1988	1,734,648.77	963,559	1,111,781	1,316,727	39.21	33,581
1989	2,444,288.07	1,311,928	1,513,739	1,908,264	40.08	47,611
1990	2,316,907.42	1,200,158	1,384,775	1,858,895	40.95	45,394
1991	3,443,265.29	1,718,341	1,982,669	2,837,902	41.83	67,844
1992	2,281,449.60	1,094,817	1,263,230	1,930,799	42.72	45,197
1993	3,484,436.75	1,604,541	1,851,364	3,026,847	43.62	69,391
1994	2,142,975.79	945,292	1,090,704	1,909,462	44.52	42,890
1995	3,128,007.76	1,318,493	1,521,314	2,857,897	45.43	62,908
1996	2,010,176.06	807,914	932,193	1,882,053	46.34	40,614
1997	3,680,791.64	1,406,386	1,622,727	3,530,381	47.26	74,701
1998	3,718,897.16	1,347,275	1,554,523	3,651,933	48.18	75,798
1999	3,823,590.05	1,308,601	1,509,900	3,843,126	49.11	78,255
2000	7,867,791.23	2,533,429	2,923,140	8,091,768	50.05	161,674

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -40						
2001	4,866,486.85	1,468,492	1,694,387	5,118,695	50.99	100,386
2002	3,283,875.75	924,450	1,066,656	3,530,770	51.93	67,991
2003	5,964,193.27	1,556,917	1,796,414	6,553,457	52.88	123,931
2004	3,314,265.65	797,379	920,038	3,719,934	53.83	69,105
2005	2,454,918.11	540,381	623,506	2,813,379	54.78	51,358
2006	1,278,401.09	254,969	294,190	1,495,572	55.74	26,831
2007	2,128,422.48	380,043	438,504	2,541,287	56.71	44,812
2008	5,753,815.98	908,401	1,048,138	7,007,204	57.67	121,505
2009	18,962,063.45	2,597,613	2,997,198	23,549,691	58.64	401,598
2010	17,949,705.24	2,083,745	2,404,283	22,725,304	59.61	381,233
2011	7,773,930.73	738,446	852,039	10,031,464	60.59	165,563
2012	14,737,449.93	1,091,868	1,259,827	19,372,603	61.56	314,695
2013	5,802,424.57	307,470	354,767	7,768,627	62.54	124,219
2014	32,703,771.44	1,042,531	1,202,902	44,582,378	63.52	701,864
2015	8,612,612.97	90,915	104,900	11,952,758	64.51	185,285
	201,672,612.00	49,769,960	57,425,952	224,915,705		4,152,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.2 2.06

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R3						
NET SALVAGE PERCENT.. -20						
1967	15,410.84	15,208	17,212	1,281	8.17	157
1968	537,124.48	524,044	593,097	51,452	8.60	5,983
1969	1,338,929.76	1,290,610	1,460,674	146,042	9.05	16,137
1970	1,196,681.91	1,138,820	1,288,883	147,135	9.52	15,455
1971	1,114,471.34	1,046,341	1,184,218	153,148	10.01	15,300
1972	1,500,902.59	1,389,175	1,572,227	228,856	10.52	21,754
1973	1,571,718.25	1,432,992	1,621,818	264,244	11.05	23,913
1974	2,414,569.81	2,166,825	2,452,348	445,136	11.60	38,374
1975	1,037,146.67	915,299	1,035,908	208,668	12.17	17,146
1976	1,140,664.22	988,805	1,119,100	249,697	12.77	19,553
1977	1,470,781.90	1,251,571	1,416,491	348,447	13.38	26,042
1978	1,909,668.22	1,594,153	1,804,215	487,387	14.00	34,813
1979	1,438,966.43	1,176,821	1,331,891	394,869	14.65	26,954
1980	1,012,998.76	811,011	917,878	297,721	15.31	19,446
1981	1,944,441.42	1,522,241	1,722,827	610,503	15.99	38,180
1982	1,411,541.01	1,079,643	1,221,908	471,941	16.68	28,294
1983	1,251,017.51	933,699	1,056,733	444,488	17.39	25,560
1984	2,517,051.50	1,831,306	2,072,618	947,844	18.11	52,338
1985	2,358,243.43	1,670,853	1,891,022	938,870	18.84	49,834
1986	6,536,378.17	4,503,277	5,096,676	2,746,978	19.59	140,223
1987	3,772,934.51	2,524,591	2,857,258	1,670,263	20.35	82,077
1988	4,791,641.24	3,109,986	3,519,790	2,230,179	21.12	105,596
1989	4,049,688.16	2,544,986	2,880,340	1,979,286	21.91	90,337
1990	3,537,198.12	2,149,994	2,433,300	1,811,338	22.70	79,795
1991	4,188,884.24	2,457,585	2,781,422	2,245,239	23.51	95,501
1992	3,490,332.66	1,973,113	2,233,111	1,955,288	24.33	80,365
1993	2,505,551.39	1,362,138	1,541,628	1,465,034	25.16	58,229
1994	2,597,459.66	1,355,188	1,533,762	1,583,190	26.00	60,892
1995	2,515,962.11	1,256,874	1,422,493	1,596,662	26.85	59,466
1996	2,319,784.89	1,106,844	1,252,693	1,531,049	27.71	55,253
1997	3,739,979.01	1,699,596	1,923,553	2,564,422	28.58	89,728
1998	1,918,408.61	827,763	936,838	1,365,252	29.46	46,343
1999	4,005,544.73	1,635,320	1,850,807	2,955,847	30.35	97,392
2000	4,546,917.59	1,749,563	1,980,104	3,476,197	31.25	111,238
2001	2,746,330.81	991,546	1,122,202	2,173,395	32.16	67,581
2002	3,274,308.44	1,104,450	1,249,984	2,679,186	33.07	81,016
2003	1,730,781.73	542,268	613,723	1,463,215	33.99	43,048
2004	3,535,782.19	1,021,997	1,156,666	3,086,273	34.92	88,381
2005	3,729,952.51	986,632	1,116,641	3,359,302	35.86	93,678
2006	4,740,700.44	1,137,768	1,287,692	4,401,149	36.80	119,596
2007	465,331.57	100,149	113,346	445,052	37.75	11,789

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R3						
NET SALVAGE PERCENT.. -20						
2008	11,757,163.94	2,239,034	2,534,072	11,574,525	38.70	299,083
2009	10,239,071.39	1,693,501	1,916,654	10,370,232	39.66	261,478
2010	6,893,521.54	965,700	1,092,951	7,179,275	40.63	176,699
2011	4,806,704.87	551,714	624,413	5,143,633	41.60	123,645
2012	4,720,124.65	422,376	478,033	5,186,117	42.57	121,826
2013	3,587,195.73	229,265	259,475	4,045,160	43.55	92,885
2014	5,753,073.42	220,642	249,716	6,653,972	44.53	149,427
2015	8,935,005.86	114,189	129,236	10,592,771	45.51	232,757
	158,614,044.23	65,357,466	73,969,647	116,367,206		3,690,557
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.5 2.33

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 369.1 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-S1.5						
NET SALVAGE PERCENT.. -50						
1952	115.05	143	87	86	7.96	11
1953	128.25	159	96	96	8.25	12
1954	1,448.58	1,778	1,078	1,095	8.55	128
1955	2,415.57	2,941	1,783	1,840	8.85	208
1956	2,404.09	2,904	1,761	1,845	9.15	202
1957	1,568.36	1,879	1,139	1,214	9.46	128
1958	1,882.75	2,236	1,356	1,468	9.78	150
1959	287.43	338	205	226	10.10	22
1960	3,452.73	4,031	2,444	2,735	10.42	262
1961	7,915.89	9,155	5,551	6,323	10.76	588
1962	2,384.10	2,732	1,657	1,919	11.10	173
1963	13,673.33	15,513	9,406	11,104	11.45	970
1964	10,338.88	11,615	7,043	8,465	11.80	717
1965	15,149.88	16,845	10,214	12,511	12.16	1,029
1966	12,421.31	13,661	8,283	10,349	12.54	825
1967	11,078.23	12,049	7,306	9,311	12.92	721
1968	11,798.33	12,689	7,694	10,003	13.30	752
1969	16,979.32	18,045	10,942	14,527	13.70	1,060
1970	21,829.53	22,914	13,894	18,850	14.11	1,336
1971	15,164.16	15,719	9,531	13,215	14.52	910
1972	25,626.63	26,213	15,894	22,546	14.95	1,508
1973	25,376.21	25,600	15,523	22,541	15.39	1,465
1974	17,570.93	17,479	10,599	15,757	15.83	995
1975	56,645.83	55,519	33,664	51,305	16.29	3,149
1976	49,892.72	48,151	29,197	45,642	16.76	2,723
1977	21,305.40	20,236	12,270	19,688	17.24	1,142
1978	30,177.15	28,180	17,087	28,179	17.74	1,588
1979	54,517.01	50,022	30,331	51,445	18.25	2,819
1980	28,681.99	25,841	15,669	27,354	18.77	1,457
1981	41,512.73	36,699	22,253	40,016	19.30	2,073
1982	56,600.74	49,044	29,738	55,163	19.85	2,779
1983	62,495.62	53,034	32,158	61,585	20.41	3,017
1984	68,010.72	56,456	34,233	67,783	20.99	3,229
1985	84,378.91	68,455	41,508	85,060	21.58	3,942
1986	70,861.81	56,109	34,022	72,271	22.19	3,257
1987	33,294.61	25,704	15,586	34,356	22.81	1,506
1988	50,517.79	37,969	23,023	52,754	23.45	2,250
1989	41,457.44	30,299	18,372	43,814	24.10	1,818
1990	192,484.75	136,562	82,806	205,921	24.77	8,313
1991	98,282.24	67,564	40,968	106,455	25.46	4,181
1992	37,528.77	24,960	15,135	41,158	26.16	1,573

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 369.1 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-51.5						
NET SALVAGE PERCENT.. -50						
1993	183,481.40	117,820	71,441	203,781	26.88	7,581
1994	150,430.45	93,043	56,417	169,229	27.62	6,127
1995	13,452.00	7,994	4,847	15,331	28.38	540
1996	179,450.00	102,230	61,988	207,187	29.15	7,108
1997	317,669.27	172,961	104,877	371,627	29.94	12,412
1998	29,361.00	15,237	9,239	34,802	30.74	1,132
2000	1,344.00	626	380	1,636	32.40	50
2003	1,153,459.93	441,389	267,640	1,462,550	35.01	41,775
2004	29,090.43	10,296	6,243	37,393	35.91	1,041
2008	178,517.84	41,990	25,461	242,316	39.63	6,114
2009	929,991.93	190,248	115,359	1,279,629	40.59	31,526
2010	706,771.14	122,703	74,402	985,755	41.56	23,719
2011	664,218.04	94,761	57,459	938,868	42.53	22,075
2012	1,190,449.34	132,211	80,168	1,705,506	43.52	39,189
2013	431,389.35	34,283	20,788	626,296	44.51	14,071
2014	80,511.39	3,854	2,337	118,430	45.50	2,603
2015	182,660.24	2,915	1,767	272,223	46.50	5,854
	7,721,903.52	2,692,003	1,632,319	9,950,536		287,905

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.6 3.73



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 369.2 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -100						
1900	32.41	65	65			
1905	169.68	338	339			
1915	3,412.47	6,496	6,825			
1925	17,241.64	31,455	34,483			
1934	4,513.48	7,927	9,027			
1935	18,523.14	32,385	37,046			
1936	1,056.93	1,839	2,114			
1937	29,644.31	51,334	59,289			
1938	323.36	557	647			
1939	25,675.38	44,025	51,351			
1940	22,921.81	39,097	45,844			
1941	30,832.83	52,303	61,666			
1942	28,803.25	48,591	57,606			
1943	13,309.04	22,324	26,618			
1944	15,233.00	25,399	30,466			
1945	18,376.41	30,450	36,753			
1946	5,674.20	9,340	11,348			
1947	26,368.00	43,112	52,736			
1948	1,249.16	2,028	2,498			
1949	59,429.63	95,761	118,859			
1950	36,088.09	57,705	72,005	171	12.03	14
1951	29,232.09	46,362	57,851	613	12.42	49
1952	3,962.80	6,232	7,776	150	12.82	12
1953	15,185.03	23,673	29,539	831	13.23	63
1954	8,184.38	12,642	15,775	594	13.66	43
1955	1,224.27	1,873	2,337	112	14.11	8
1956	3,476.17	5,264	6,568	384	14.57	26
1957	13,734.61	20,584	25,685	1,784	15.04	119
1958	21,347.49	31,644	39,486	3,209	15.53	207
1959	42,400.66	62,145	77,545	7,256	16.03	453
1960	14,364.03	20,804	25,959	2,769	16.55	167
1961	22,908.42	32,774	40,896	4,921	17.08	288
1962	44,389.47	62,707	78,246	10,533	17.62	598
1963	166,332.26	231,867	289,325	43,340	18.18	2,384
1964	174,116.16	239,410	298,737	49,495	18.75	2,640
1965	194,779.22	263,992	329,410	60,148	19.34	3,110
1966	193,712.00	258,733	322,848	64,576	19.93	3,240
1967	188,686.14	248,186	309,688	67,684	20.54	3,295
1968	204,802.99	265,150	330,955	78,751	21.16	3,722
1969	215,516.76	274,495	342,516	88,518	21.79	4,062
1970	215,752.42	270,122	337,060	94,445	22.44	4,209

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 369.2 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -100						
1971	245,251.80	301,743	376,516	113,988	23.09	4,937
1972	283,014.25	341,881	426,601	139,428	23.76	5,868
1973	310,325.01	367,940	459,117	161,533	24.43	6,612
1974	316,055.06	367,572	458,658	173,452	25.11	6,908
1975	359,901.10	410,165	511,806	207,996	25.81	8,059
1976	406,623.83	453,930	566,416	246,832	26.51	9,311
1977	435,408.40	475,614	593,473	277,344	27.23	10,185
1978	489,976.69	523,462	653,178	326,775	27.95	11,691
1979	529,244.72	552,531	689,451	369,038	28.68	12,867
1980	587,736.50	599,103	747,564	427,909	29.42	14,545
1981	608,722.37	605,277	755,268	462,177	30.17	15,319
1982	684,080.02	663,106	827,427	540,733	30.92	17,488
1983	779,713.72	735,785	918,116	641,311	31.69	20,237
1984	869,986.39	798,648	996,557	743,416	32.46	22,903
1985	740,172.61	660,234	823,843	656,502	33.24	19,750
1986	806,881.99	698,485	871,573	742,191	34.03	21,810
1987	705,301.94	591,988	738,685	671,919	34.82	19,297
1988	597,824.81	485,637	605,980	589,670	35.63	16,550
1989	578,493.15	454,314	566,895	590,091	36.44	16,193
1990	659,942.00	500,460	624,476	695,408	37.25	18,669
1991	750,508.00	548,366	684,254	816,762	38.08	21,449
1992	794,278.42	558,378	696,747	891,810	38.91	22,920
1993	688,747.00	465,138	580,401	797,093	39.74	20,058
1994	731,710.00	473,416	590,731	872,689	40.59	21,500
1995	945,204.00	584,760	729,666	1,160,742	41.44	28,010
1996	803,048.00	473,798	591,207	1,014,889	42.30	23,993
1997	864,836.00	485,467	605,768	1,123,904	43.16	26,040
1998	618,609.00	329,310	410,915	826,303	44.03	18,767
1999	525,880.00	264,696	330,289	721,471	44.90	16,068
2000	140,364.00	66,533	83,020	197,708	45.78	4,319
2001	260,024.00	115,539	144,170	375,878	46.67	8,054
2002	246.00	102	127	365	47.56	8
2003	611,359.99	235,373	293,700	929,018	48.45	19,175
2010	186,624.34	32,036	39,975	333,274	54.85	6,076
2012	1,497,342.92	164,199	204,888	2,789,798	56.71	49,194
	22,546,422.62	18,366,176	22,893,145	22,209,700		593,539
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.4 2.63

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1905	246.00	246	246			
1915	7,512.00	7,512	7,512			
1925	3,104.00	3,104	3,104			
1934	8,631.00	8,631	8,631			
1935	20,738.00	20,738	20,738			
1936	1,068.00	1,068	1,068			
1937	24,621.00	24,503	24,621			
1938	23,539.00	23,012	23,539			
1939	38,657.00	37,606	38,657			
1940	50,782.00	49,055	50,782			
1941	1,531.00	1,470	1,531			
1942	52,252.00	49,828	52,252			
1943	18,299.00	17,340	18,299			
1944	19,077.00	17,971	19,077			
1945	51,756.00	48,464	51,756			
1946	55,880.00	52,013	55,880			
1947	144,988.00	134,259	144,988			
1948	43,978.00	40,513	43,978			
1949	46,757.00	42,848	46,757			
1950	75,308.00	68,711	75,308			
1951	83,622.00	75,962	83,622			
1952	91,921.00	83,170	91,921			
1953	63,097.00	56,863	63,097			
1954	167,477.00	150,394	167,477			
1955	97,075.00	86,863	97,075			
1956	23,251.00	20,739	23,251			
1957	162,087.00	144,121	162,087			
1958	137,359.00	121,803	137,359			
1959	10,805.00	9,551	10,805			
1960	77,970.00	68,763	77,970			
1961	182,733.00	160,706	182,733			
1962	96,862.00	84,987	96,862			
1963	37,512.00	32,836	37,512			
1964	104,799.00	91,521	104,799			
1965	158,862.00	138,463	158,862			
1966	271,558.00	236,114	271,558			
1967	5,703.00	4,949	5,703			
1968	102,297.00	88,589	102,297			
1969	210,863.00	182,221	210,863			
1970	80,843.58	69,747	80,844			

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1971	67,248.94	57,895	67,249			
1974	64,875.21	55,520	64,875			
1975	100,097.09	85,494	100,097			
1976	204,169.08	174,021	204,169			
1977	307,621.25	261,758	307,621			
1978	87,986.33	74,700	87,986			
1980	67,515.60	57,068	67,516			
1982	446,381.22	375,451	446,381			
1983	422,401.85	354,408	422,402			
1984	589,177.99	492,759	589,178			
1985	343,263.84	286,251	343,264			
1986	1,930,148.41	1,604,648	1,930,148			
1987	2,157,643.35	1,787,651	2,157,643			
1988	1,565,380.24	1,292,284	1,562,058	3,322	3.88	856
1989	1,927,170.61	1,584,597	1,915,393	11,778	3.90	3,020
1990	885,256.06	724,750	876,047	9,209	3.92	2,349
1991	697,774.76	568,519	687,201	10,574	3.94	2,684
1992	1,227,342.44	994,908	1,202,602	24,740	3.96	6,247
1993	1,127,633.69	909,470	1,099,328	28,306	3.97	7,130
1994	566,262.83	453,854	548,599	17,664	3.99	4,427
1995	2,415,691.72	1,922,963	2,324,395	91,297	4.01	22,767
1996	759,620.73	600,093	725,367	34,254	4.03	8,500
1997	624,222.92	489,291	591,434	32,789	4.04	8,116
1998	316,657.38	245,862	297,187	19,470	4.06	4,796
1999	261,729.09	201,238	243,248	18,481	4.07	4,541
2000	349,696.22	265,713	321,183	28,513	4.09	6,971
2001	794,135.11	595,840	720,226	73,909	4.10	18,027
2002	1,412,188.07	1,043,480	1,261,314	150,874	4.12	36,620
2003	1,021,904.21	741,913	896,793	125,111	4.14	30,220
2004	500,399.99	355,940	430,245	70,155	4.16	16,864
2005	1,085,631.73	753,906	911,289	174,343	4.18	41,709
2006	697,783.93	470,411	568,613	129,171	4.21	30,682
2007	6,377.66	4,148	5,014	1,364	4.24	322
2008	211,814.53	131,916	159,454	52,361	4.27	12,263
2009	2,616,726.16	1,542,037	1,863,948	752,778	4.30	175,065
2010	864,445.23	474,546	573,611	290,834	4.33	67,167
2011	344,171.65	171,890	207,773	136,399	4.36	31,284
2012	1,029,637.33	450,713	544,803	484,834	4.38	110,693

LOUISVILLE GAS AND ELECTRIC COMPANY  
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ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
2013	447,186.06	159,708	193,048	254,138	4.41	57,628
2014	1,631,986.69	408,682	493,998	1,137,989	4.43	256,882
2015	51,674.07	5,126	6,196	45,478	4.45	10,220
	35,084,451.85	25,788,676	30,874,317	4,210,135		978,050
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.3 2.79

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 370.1 METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1						
NET SALVAGE PERCENT.. 0						
1972	14,744.39	10,746	12,865	1,879	6.78	277
1973	37,883.48	27,276	32,655	5,228	7.00	747
1974	36,218.99	25,730	30,804	5,415	7.24	748
1975	29,421.23	20,630	24,699	4,722	7.47	632
1976	76,663.18	53,020	63,477	13,186	7.71	1,710
1977	68,266.98	46,531	55,708	12,559	7.96	1,578
1978	86,383.14	58,049	69,497	16,886	8.20	2,059
1979	103,101.16	68,212	81,665	21,436	8.46	2,534
1980	58,477.40	38,104	45,619	12,858	8.71	1,476
1981	417,238.38	267,533	320,295	96,943	8.97	10,807
1982	12,594.01	7,939	9,505	3,089	9.24	334
1983	153,909.26	95,362	114,169	39,740	9.51	4,179
1984	191,996.26	116,887	139,939	52,057	9.78	5,323
1985	153,098.17	91,491	109,535	43,563	10.06	4,330
1986	38,515.13	22,570	27,021	11,494	10.35	1,111
1987	1,083.53	622	745	339	10.64	32
1989	223,361.05	122,938	147,184	76,177	11.24	6,777
1990	345,316.24	185,780	222,419	122,897	11.55	10,640
1991	333,220.34	175,007	209,521	123,699	11.87	10,421
1992	453,539.19	232,393	278,225	175,314	12.19	14,382
1993	267,441.53	133,507	159,837	107,605	12.52	8,595
1994	64,481.45	31,338	37,518	26,963	12.85	2,098
1995	439,284.74	207,518	248,444	190,841	13.19	14,469
1996	74,683.18	34,235	40,987	33,696	13.54	2,489
1997	213,107.01	94,620	113,281	99,826	13.90	7,182
1998	150,012.09	64,385	77,083	72,929	14.27	5,111
2000	39,220.74	15,657	18,745	20,476	15.02	1,363
2001	284,897.56	109,287	130,840	154,058	15.41	9,997
2002	72,267.78	26,537	31,771	40,497	15.82	2,560
2003	41,678.26	14,604	17,484	24,194	16.24	1,490
2005	115,101.41	35,958	43,050	72,051	17.19	4,191
2006	181,790.18	52,937	63,377	118,413	17.72	6,682
2008	16,543.63	4,023	4,816	11,728	18.92	620
2009	240,115.98	51,961	62,209	177,907	19.59	9,082
2010	176,962.90	33,269	39,830	137,133	20.30	6,755
2011	55,806.03	8,773	10,503	45,303	21.07	2,150

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 370.1 METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L1						
NET SALVAGE PERCENT.. 0						
2012	50,134.92	6,257	7,491	42,644	21.88	1,949
2013	366,543.73	33,282	39,846	326,698	22.73	14,373
2014	1,000,904.06	55,650	66,625	934,279	23.61	39,571
	6,686,008.69	2,680,618	3,209,284	3,476,725		220,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7						3.30

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 370.2 METERS - AMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2015	1,195,968.08	39,862	8,471	1,187,497	14.50	81,896
	1,195,968.08	39,862	8,471	1,187,497		81,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.5 6.85



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-S0						
NET SALVAGE PERCENT.. -30						
1963	834.50	1,063	857	228	0.55	228
1964	152.12	191	154	44	0.92	44
1965	1,159.15	1,435	1,157	350	1.29	271
1966	1,521.55	1,856	1,496	482	1.66	290
1967	1,655.55	1,990	1,604	548	2.03	270
1968	404.80	479	386	140	2.41	58
1969	48,950.43	57,084	46,008	17,628	2.78	6,341
1970	94,698.69	108,700	87,610	35,498	3.16	11,234
1971	117,459.94	132,678	106,935	45,763	3.54	12,927
1974	91,844.89	98,615	79,481	39,917	4.70	8,493
1975	114,100.40	120,312	96,969	51,362	5.10	10,071
1976	137,772.43	142,687	115,002	64,102	5.49	11,676
1977	119,138.24	121,093	97,598	57,282	5.89	9,725
1978	143,864.74	143,455	115,621	71,403	6.29	11,352
1979	138,355.64	135,229	108,991	70,871	6.70	10,578
1980	166,409.20	159,445	128,509	87,823	7.10	12,369
1981	210,752.69	197,670	159,317	114,661	7.52	15,247
1982	311,192.68	285,734	230,295	174,255	7.93	21,974
1983	334,162.23	300,065	241,845	192,566	8.35	23,062
1984	242,763.25	213,085	171,741	143,851	8.77	16,403
1985	276,581.74	237,041	191,049	168,507	9.20	18,316
1986	321,926.53	269,236	216,998	201,506	9.63	20,925
1987	292,859.67	238,725	192,407	188,311	10.07	18,700
1988	300,950.80	238,943	192,582	198,654	10.51	18,901
1989	450,619.27	348,009	280,487	305,318	10.96	27,857
1990	717,848.34	538,841	434,293	498,910	11.41	43,726
1991	564,131.76	410,959	331,223	402,148	11.87	33,879
1992	753,522.05	531,872	428,676	550,903	12.34	44,644
1993	1,036,398.73	708,097	570,709	776,609	12.81	60,625
1994	1,179,129.59	778,360	627,339	905,529	13.29	68,136
1995	900,958.38	573,910	462,558	708,688	13.77	51,466
1996	1,153,695.11	707,127	569,927	929,877	14.27	65,163
1997	1,187,494.16	699,254	563,582	980,160	14.77	66,362
1998	1,199,138.60	676,663	545,374	1,013,506	15.28	66,329
1999	764,402.33	412,206	332,228	661,495	15.80	41,867
2000	718,137.29	368,941	297,358	636,220	16.33	38,960
2001	479,613.91	233,693	188,351	435,147	16.88	25,779
2002	608,358.79	280,315	225,927	564,939	17.43	32,412
2003	400,986.76	173,759	140,046	381,237	18.00	21,180
2004	255,112.02	103,424	83,357	248,289	18.58	13,363
2005	649,697.55	244,623	197,160	647,447	19.18	33,756

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 373.1 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-50						
NET SALVAGE PERCENT.. -30						
2006	572.15	198	160	584	19.80	29
2007	693,577.73	219,399	176,830	724,821	20.43	35,478
2008	534,677.27	152,403	122,833	572,247	21.08	27,146
2009	51,824.69	13,075	10,538	56,834	21.76	2,612
2010	9,914,568.91	2,167,275	1,746,771	11,142,169	22.46	496,089
2011	2,447,503.38	448,977	361,865	2,819,889	23.19	121,599
2012	3,481,441.55	509,568	410,699	4,115,175	23.96	171,752
2013	1,736,563.65	187,285	150,947	2,106,586	24.76	85,080
2014	4,055,605.31	271,417	218,756	5,053,531	25.61	197,326
2015	1,864,988.02	43,107	34,743	2,389,741	26.52	90,111
	41,270,079.16	15,009,568	12,097,349	41,553,754		2,222,181
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.7 5.38

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5						
NET SALVAGE PERCENT.. -40						
1961	977.46	1,226	1,251	117	3.96	30
1962	2,779.40	3,462	3,532	359	4.19	86
1963	4,301.75	5,322	5,429	593	4.42	134
1964	2,764.76	3,396	3,464	407	4.66	87
1965	848.16	1,034	1,055	132	4.90	27
1966	4,856.65	5,878	5,996	803	5.15	156
1967	2,997.89	3,600	3,672	525	5.41	97
1968	1,511.37	1,800	1,836	280	5.68	49
1969	5,295.76	6,251	6,377	1,037	5.96	174
1970	6,097.38	7,130	7,273	1,263	6.26	202
1971	52,475.56	60,764	61,985	11,481	6.57	1,747
1972	127,003.81	145,519	148,442	29,363	6.90	4,256
1973	178,726.05	202,543	206,612	43,604	7.24	6,023
1974	147,042.30	164,634	167,942	37,917	7.61	4,983
1975	239,191.91	264,369	269,680	65,189	8.00	8,149
1976	201,144.89	219,205	223,609	57,994	8.42	6,888
1977	267,608.61	287,399	293,173	81,479	8.85	9,207
1978	156,237.31	165,143	168,461	50,271	9.31	5,400
1979	153,077.26	159,096	162,292	52,016	9.79	5,313
1980	143,671.29	146,621	149,567	51,573	10.30	5,007
1981	177,622.25	177,800	181,372	67,299	10.83	6,214
1982	243,166.11	238,572	243,365	97,068	11.37	8,537
1983	225,248.65	216,263	220,608	94,740	11.94	7,935
1984	176,325.94	165,458	168,782	78,074	12.53	6,231
1985	117,530.26	107,645	109,808	54,734	13.14	4,165
1986	375,212.74	334,946	341,675	183,623	13.77	13,335
1987	525,671.62	456,673	465,848	270,092	14.42	18,730
1988	465,978.78	393,484	401,389	250,981	15.08	16,643
1989	468,507.42	383,878	391,590	264,320	15.76	16,772
1990	1,459,618.09	1,158,870	1,182,152	861,313	16.45	52,359
1991	1,933,818.13	1,484,762	1,514,591	1,192,754	17.16	69,508
1992	974,527.18	722,376	736,889	627,449	17.88	35,092
1993	2,454,199.03	1,752,298	1,787,502	1,648,377	18.62	88,527
1994	1,625,021.34	1,115,356	1,137,764	1,137,266	19.37	58,713
1995	1,539,522.10	1,013,566	1,033,929	1,121,402	20.13	55,708
1996	2,807,518.28	1,767,715	1,803,228	2,127,298	20.91	101,736
1997	2,950,246.02	1,771,711	1,807,305	2,323,039	21.70	107,052
1998	766,376.55	437,636	446,428	626,499	22.50	27,844
1999	995,049.94	538,533	549,352	843,718	23.31	36,196
2000	1,745,380.74	891,890	909,808	1,533,725	24.13	63,561
2001	2,230,016.85	1,071,354	1,092,878	2,029,146	24.96	81,296

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R2.5						
NET SALVAGE PERCENT.. -40						
2002	3,974,132.95	1,784,807	1,820,664	3,743,122	25.81	145,026
2003	2,786,940.87	1,164,350	1,187,742	2,713,975	26.66	101,800
2004	2,106,879.63	813,479	829,822	2,119,809	27.52	77,028
2005	4,056,867.04	1,436,318	1,465,173	4,214,441	28.39	148,448
2006	110,916.55	35,675	36,392	118,891	29.27	4,062
2007	19,812.60	5,723	5,838	21,900	30.16	726
2008	1,723,639.14	440,704	449,558	1,963,537	31.06	63,218
2009	1,770,139.56	393,909	401,823	2,076,372	31.96	64,968
2010	2,248,368.12	424,123	432,643	2,715,072	32.88	82,575
2011	1,994,458.66	308,627	314,827	2,477,415	33.80	73,296
2012	1,785,198.32	215,738	220,072	2,279,206	34.72	65,645
2013	637,929.41	55,229	56,339	836,762	35.65	23,472
2014	6,540,224.50	339,791	346,617	8,809,697	36.59	240,768
2015	735,336.74	12,735	12,991	1,016,480	37.53	27,084
	56,446,011.68	25,486,386	25,998,412	53,026,004		2,052,285
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 3.64

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. 0						
1994	12,838.66	11,646	12,839			
2003	9,460.57	6,629	9,461			
2005	38,279.31	24,089	38,279			
2006	10,651.13	6,261	10,651			
2008	16,451.00	8,096	15,988	463	7.11	65
2009	9,834.01	4,299	8,490	1,344	7.88	171
2010	105,654.83	39,923	78,842	26,813	8.71	3,078
2011	222,944.94	70,069	138,377	84,568	9.60	8,809
2012	95,673.69	23,645	46,696	48,978	10.54	4,647
2013	34,850.42	6,198	12,240	22,610	11.51	1,964
2014	154,339.61	16,536	32,656	121,684	12.50	9,735
2015	29,187.86	1,042	2,058	27,130	13.50	2,010
	740,166.03	218,433	406,577	333,589		30,479

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 4.12

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-R2						
NET SALVAGE PERCENT.. 0						
1981	662.54	663	663			
1986	46,791.44	46,791	46,791			
1991	98,889.78	98,890	98,890			
1992	18,325.50	18,086	18,326			
1993	15,616.87	15,100	15,617			
1994	79,736.73	75,443	79,737			
1996	74,017.57	66,730	74,018			
1997	111,297.09	97,856	111,297			
1998	36,667.37	31,393	36,667			
1999	36,621.40	30,452	36,621			
2000	76,475.24	61,475	76,475			
2001	36,238.00	28,071	36,238			
2003	37,496.70	26,421	37,497			
2005	93,604.14	58,107	93,604			
2007	5,974.31	3,130	5,974			
2008	68,227.51	32,119	63,123	5,105	6.88	742
2009	6,562.57	2,726	5,357	1,206	7.60	159
2010	65,126.35	23,295	45,781	19,345	8.35	2,317
2011	851,019.86	252,685	496,596	354,424	9.14	38,777
2012	138,445.91	32,376	63,628	74,818	9.96	7,512
2013	94,558.50	16,002	31,448	63,110	10.80	5,844
2014	974,306.71	100,432	197,377	776,930	11.66	66,632
2015	63,449.05	2,197	4,318	59,131	12.55	4,712
	3,030,111.14	1,120,440	1,676,043	1,354,068		126,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						10.7 4.18

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L4						
NET SALVAGE PERCENT.. 0						
1996	6,909.15	4,966	3,125	3,784	7.03	538
1997	108,487.80	75,030	47,220	61,268	7.71	7,947
1999	6,088.71	3,843	2,419	3,670	9.22	398
2000	5,987.00	3,583	2,255	3,732	10.04	372
2002	87,767.00	46,517	29,275	58,492	11.75	4,978
2005	28,091.30	11,753	7,397	20,694	14.54	1,423
2009	54,380.23	14,139	8,898	45,482	18.50	2,458
2010	30,920.52	6,803	4,281	26,640	19.50	1,366
2012	94,907.33	13,287	8,362	86,545	21.50	4,025
2013	39,065.60	3,907	2,459	36,607	22.50	1,627
2014	36,799.99	2,208	1,390	35,410	23.50	1,507
	499,404.83	186,036	117,081	382,324		26,639

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.33

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	92,166.14	90,323	86,538	5,628	0.50	5,628
1992	143,955.40	135,318	129,648	14,307	1.50	9,538
1993	147,225.94	132,503	126,951	20,275	2.50	8,110
1994	73,231.16	62,979	60,340	12,891	3.50	3,683
1995	137,716.09	112,927	108,195	29,521	4.50	6,560
1996	216,868.73	169,158	162,069	54,800	5.50	9,964
1997	182,157.83	134,797	129,148	53,010	6.50	8,155
1998	201,239.01	140,867	134,964	66,275	7.50	8,837
1999	572,997.86	378,179	362,332	210,666	8.50	24,784
2000	181,858.39	112,752	108,027	73,831	9.50	7,772
2001	543,383.54	315,162	301,955	241,429	10.50	22,993
2002	73,586.47	39,737	38,072	35,514	11.50	3,088
2003	155,546.13	77,773	74,514	81,032	12.50	6,483
2004	19,792.68	9,105	8,723	11,070	13.50	820
2005	23,499.51	9,870	9,456	14,044	14.50	969
2006	21,063.87	8,004	7,669	13,395	15.50	864
2007	6,380.55	2,169	2,078	4,303	16.50	261
2008	92,859.95	27,858	26,691	66,169	17.50	3,781
2009	118,290.08	30,755	29,466	88,824	18.50	4,801
2010	1,030,307.85	226,668	217,170	813,138	19.50	41,699
2011	480,965.13	86,574	82,946	398,019	20.50	19,416
2012	203,338.27	28,467	27,274	176,064	21.50	8,189
2013	177,708.66	17,771	17,026	160,683	22.50	7,141
2014	1,052,032.24	63,122	60,477	991,555	23.50	42,194
2015	403,940.30	8,079	7,741	396,199	24.50	16,171
	6,352,111.78	2,420,917	2,319,470	4,032,642		271,901
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8						4.25



LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-51.5						
NET SALVAGE PERCENT.. 0						
1986	133,275.84	115,284	133,276			
1987	82,489.60	70,240	82,490			
1988	109,126.67	91,394	109,127			
1989	272,707.80	224,439	272,708			
1990	8,130.57	6,570	8,131			
1991	10,483.43	8,308	10,483			
1992	83,913.24	65,159	83,913			
1993	41,727.68	31,692	41,728			
1994	177,214.06	131,404	177,214			
1995	57,783.79	41,749	57,784			
1997	113,220.27	77,160	113,220			
1998	41,319.61	27,250	41,320			
1999	195,340.45	124,237	195,340			
2000	171,624.39	104,863	171,624			
2002	49,786.43	27,681	49,786			
2007	32,252.67	12,498	32,253			
2008	63,870.30	22,227	57,866	6,004	13.04	460
2010	157,063.39	41,308	107,541	49,522	14.74	3,360
2014	76,537.12	5,702	14,844	61,693	18.51	3,333
	1,877,867.31	1,229,165	1,760,648	117,219		7,153
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.4 0.38

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-S1						
NET SALVAGE PERCENT.. 0						
1991	4,038.60	2,926	3,813	226	6.06	37
1992	22,129.87	15,642	20,382	1,748	6.45	271
1993	18,380.27	12,649	16,482	1,898	6.86	277
1995	2,090.19	1,359	1,771	319	7.70	41
2010	73,054.36	17,101	22,284	50,770	16.85	3,013
2011	31,393.64	6,122	7,977	23,417	17.71	1,322
2013	45,161.31	5,029	6,553	38,608	19.55	1,975
2015	8,260.70	188	245	8,016	21.50	373
	204,508.94	61,016	79,507	125,002		7,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 3.57

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - DSM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	4,947,585.72	1,731,655	997,917	3,949,669	6.50	607,641
	4,947,585.72	1,731,655	997,917	3,949,669		607,641
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.5 12.28

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 302 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	387.49	281	123	264	5.50	48
	387.49	281	123	264		48
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						5.5 12.39

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 350.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1949	2,301.70	2,062	2,302			
1950	23.11	21	23			
1990	14,774.44	6,181	14,774			
2001	42,921.89	10,323	37,942	4,980	45.57	109
2002	3,657.00	819	3,010	647	46.56	14
2009	31,935.45	3,454	12,695	19,240	53.51	360
2013	9,255.90	386	1,419	7,837	57.50	136
	104,869.49	23,246	72,165	32,704		619
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						52.8 0.59

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -15						
1942	5,083.23	5,103	5,449	397	6.99	57
1944	3,714.69	3,690	3,940	332	7.49	44
1947	1,605.25	1,568	1,674	172	8.29	21
1949	10,919.66	10,535	11,250	1,308	8.86	148
1952	20,583.49	19,453	20,773	2,898	9.80	296
1953	4,465.00	4,188	4,472	663	10.14	65
1956	1,383.00	1,265	1,351	239	11.24	21
1958	3,446.26	3,096	3,306	657	12.04	55
1959	65,205.22	57,984	61,918	13,068	12.47	1,048
1960	395.73	348	372	83	12.91	6
1962	46,911.00	40,363	43,101	10,847	13.85	783
1963	1,519.00	1,291	1,379	368	14.34	26
1964	43,861.00	36,821	39,319	11,121	14.85	749
1970	47,445.00	36,507	38,984	15,578	18.20	856
1971	403.00	305	326	137	18.80	7
1972	784.87	584	624	279	19.42	14
1974	16,480.00	11,819	12,621	6,331	20.70	306
1975	2,693.05	1,894	2,022	1,075	21.36	50
1977	1,023.23	691	738	439	22.71	19
1979	12,480.44	8,064	8,611	5,742	24.10	238
1982	72,569.52	43,609	46,567	36,888	26.26	1,405
1983	6,077.00	3,558	3,799	3,190	27.00	118
1987	43,647.00	22,770	24,315	25,879	30.05	861
1988	4,403.78	2,226	2,377	2,687	30.83	87
1989	9,989.00	4,883	5,214	6,273	31.62	198
1990	2,119.31	1,001	1,069	1,368	32.42	42
1991	8,000.00	3,642	3,889	5,311	33.23	160
1996	187,196.00	68,966	73,644	141,631	37.38	3,789
1997	176,318.56	61,825	66,019	136,747	38.23	3,577
1998	7,922.00	2,635	2,814	6,296	39.09	161
2001	154,920.74	43,050	45,970	132,189	41.71	3,169
2003	177,445.34	42,741	45,640	158,422	43.48	3,644
2004	284,036.54	63,071	67,350	259,292	44.38	5,843
2005	134,563.01	27,349	29,204	125,543	45.28	2,773
2006	14,093.03	2,599	2,775	13,432	46.18	291
2008	30,410.72	4,445	4,747	30,225	48.01	630
2009	145,144.03	18,421	19,671	147,245	48.93	3,009
2010	3,542,270.90	381,453	407,329	3,666,283	49.85	73,546
2011	21,187.03	1,870	1,997	22,368	50.78	440
2012	222,549.43	15,310	16,349	239,583	51.71	4,633

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.2 COMPRESSOR STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -15						
2013	156,083.71	7,670	8,190	171,306	52.65	3,254
2014	3,933,630.89	116,801	124,724	4,398,952	53.58	82,101
2015	143,153.95	1,408	1,504	163,123	54.53	2,991
	9,768,133.61	1,186,872	1,267,387	9,965,967		201,531
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.5 2.06

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.3 MEASURING AND REGULATING STATION STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -5						
1959	3,000.00	2,423	3,150			
1960	1,697.83	1,355	1,783			
1965	5,577.00	4,170	5,856			
1966	239.41	176	251			
1968	365.37	261	384			
2010	22,272.00	2,097	4,508	18,878	54.62	346
	33,151.61	10,482	15,932	18,877		346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					54.6	1.04



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.4 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -15						
1942	5,761.00	5,588	6,089	536	9.39	57
1947	44.98	42	46	6	10.95	1
1948	754.00	704	767	100	11.30	9
1951	1,697.00	1,548	1,687	265	12.42	21
1952	765.00	692	754	126	12.82	10
1953	4,945.00	4,433	4,831	856	13.23	65
1954	6,961.08	6,183	6,737	1,268	13.66	93
1959	122,955.14	103,621	112,913	28,485	16.03	1,777
1961	10,393.61	8,550	9,317	2,636	17.08	154
1962	9,453.61	7,679	8,368	2,504	17.62	142
1963	1,439.55	1,154	1,257	398	18.18	22
1964	49,531.38	39,161	42,673	14,288	18.75	762
1965	5,865.00	4,571	4,981	1,764	19.34	91
1966	2,181.47	1,675	1,825	684	19.93	34
1967	26,544.84	20,076	21,876	8,651	20.54	421
1968	35,072.99	26,109	28,450	11,884	21.16	562
1969	3,545.26	2,596	2,829	1,248	21.79	57
1970	19,673.16	14,163	15,433	7,191	22.44	320
1971	272.00	192	209	104	23.09	5
1972	1,435.06	997	1,086	564	23.76	24
1974	21,780.80	14,565	15,871	9,177	25.11	365
1976	4,879.94	3,132	3,413	2,199	26.51	83
1977	1,823.01	1,145	1,248	848	27.23	31
1978	2,308.40	1,418	1,545	1,110	27.95	40
1980	22,046.11	12,922	14,081	11,272	29.42	383
1982	7,851.69	4,376	4,768	4,261	30.92	138
1985	4,478.55	2,297	2,503	2,647	33.24	80
1986	8,424.66	4,193	4,569	5,119	34.03	150
1987	5,901.00	2,848	3,103	3,683	34.82	106
1988	78,245.00	36,548	39,825	50,157	35.63	1,408
1989	28,140.00	12,707	13,846	18,515	36.44	508
1992	13,975.00	5,649	6,156	9,915	38.91	255
1993	52,743.24	20,481	22,318	38,337	39.74	965
1994	4,264.82	1,587	1,729	3,176	40.59	78
1996	39,914.00	13,541	14,755	31,146	42.30	736
1998	42,054.00	12,873	14,027	34,335	44.03	780
2000	301,793.01	82,254	89,630	257,432	45.78	5,623
2002	79,807.00	19,028	20,734	71,044	47.56	1,494
2003	1,488.78	330	360	1,352	48.45	28
2004	39,299.24	8,022	8,741	36,453	49.35	739
2005	30,409.57	5,677	6,186	28,785	50.26	573

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 351.4 OTHER STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -15						
2006	14,041.34	2,376	2,589	13,559	51.17	265
2007	65,474.78	9,939	10,830	64,466	52.08	1,238
2008	15,645.53	2,099	2,287	15,705	53.00	296
2009	373,964.64	43,578	47,486	382,573	53.92	7,095
2010	493,621.51	48,723	53,092	514,573	54.85	9,381
2011	478,282.92	38,777	42,255	507,770	55.77	9,105
2012	46,768.42	2,949	3,213	50,571	56.71	892
2013	1,484,492.43	67,143	73,165	1,634,001	57.64	28,348
2014	624,345.70	16,995	18,519	699,479	58.58	11,941
2015	112,908.29	1,017	1,108	128,737	59.53	2,163
	4,810,464.51	748,923	816,080	4,715,954		89,914
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.4						1.87

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.1 STORAGE LEASEHOLDS AND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1930	3,937.46	3,658	3,937			
1959	206,067.42	151,931	206,067			
1960	15.43	11	15			
1961	2,198.00	1,576	2,198			
1964	43,127.71	29,555	43,128			
1971	257,345.05	156,026	257,345			
1973	292.00	170	292			
1975	30,166.00	16,828	30,166			
1982	1,500.00	702	1,500			
1990	2,005.50	723	2,006			
1998	1,586.57	395	22,936	21,349-		
	548,241.14	361,575	569,590	21,349-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.2 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1968	84,535.13	61,400	84,535			
1969	112,400.82	80,291	112,401			
1970	29,156.24	20,473	29,156			
1971	110,767.57	76,411	110,768			
1972	38,151.80	25,835	38,152			
1975	25,499.84	16,273	77,015	51,515-		
	400,511.40	280,683	452,027	51,516-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 352.3 NONRECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1971	1,067,813.00	950,354	1,067,813			
1977	1,179,520.00	908,230	1,177,933	1,587	11.50	138
1985	7,401,522.00	4,514,928	5,855,657	1,545,865	19.50	79,275
	9,648,855.00	6,373,512	8,101,403	1,547,452		79,413
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.5 0.82

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.4 WELL DRILLING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1944	2,106.88	2,388	2,466	273	7.69	36
1947	7,078.00	7,872	8,128	1,073	8.67	124
1948	17,898.07	19,770	20,414	2,853	9.02	316
1949	8,657.00	9,495	9,804	1,450	9.38	155
1950	2,341.30	2,549	2,632	412	9.76	42
1951	16,230.20	17,530	18,101	2,998	10.15	295
1952	27,903.59	29,890	30,863	5,412	10.56	512
1953	12,897.11	13,698	14,144	2,622	10.98	239
1954	5,534.85	5,826	6,016	1,179	11.42	103
1955	20,551.14	21,431	22,129	4,587	11.87	386
1956	23,438.29	24,203	24,991	5,479	12.34	444
1957	23,901.12	24,427	25,222	5,849	12.83	456
1958	6,983.00	7,061	7,291	1,787	13.33	134
1959	170,378.06	170,365	175,913	45,578	13.85	3,291
1960	35,518.38	35,107	36,250	9,924	14.38	690
1961	42,342.41	41,348	42,695	12,350	14.93	827
1962	49,218.74	47,466	49,012	14,972	15.49	967
1963	50,031.48	47,621	49,172	15,869	16.07	987
1964	53,252.50	50,006	51,634	17,594	16.66	1,056
1965	29,405.38	27,224	28,111	10,116	17.27	586
1966	34,667.50	31,630	32,660	12,408	17.89	694
1967	32,049.00	28,797	29,735	11,929	18.53	644
1968	344,701.00	304,864	314,792	133,319	19.18	6,951
1969	131,839.29	114,717	118,453	52,938	19.84	2,668
1970	109,933.05	94,061	97,124	45,789	20.51	2,233
1971	49,189.27	41,362	42,709	21,237	21.19	1,002
1972	41,621.30	34,368	35,487	18,621	21.89	851
1973	53,713.00	43,525	44,942	24,885	22.60	1,101
1974	28,462.00	22,620	23,357	13,644	23.32	585
1975	27,567.00	21,473	22,172	13,665	24.05	568
1976	24,102.30	18,387	18,986	12,347	24.79	498
1977	52,406.00	39,139	40,414	27,714	25.53	1,086
1978	58,353.00	42,620	44,008	31,851	26.29	1,212
1979	37,421.32	26,708	27,578	21,070	27.06	779
1981	23,542.00	16,001	16,522	14,083	28.63	492
1982	108,956.00	72,191	74,542	67,101	29.42	2,281
1984	31,530.01	19,784	20,428	20,561	31.04	662
1985	72,316.00	44,091	45,527	48,484	31.86	1,522
1986	66,588.00	39,402	40,685	45,879	32.69	1,403
1987	10,849.94	6,223	6,426	7,679	33.53	229
1988	7,903.00	4,387	4,530	5,744	34.38	167

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.4 WELL DRILLING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -30						
1996	14,588.00	5,876	6,067	12,897	41.41	311
1997	73,331.00	28,091	29,006	66,324	42.32	1,567
2000	165,003.00	53,341	55,078	159,426	45.08	3,537
2001	76,894.00	23,291	24,049	75,913	46.02	1,650
2003	73,242.65	19,202	19,827	75,388	47.90	1,574
2012	1,832,097.48	136,544	140,991	2,240,736	56.56	39,617
2013	1,290,396.03	68,778	71,018	1,605,497	57.54	27,920
2014	516,404.88	16,562	17,101	654,225	58.52	11,180
	5,995,334.52	2,023,312	2,089,202	5,704,733		126,630
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						45.1 2.11

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 352.5 WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -30						
1934	1,086.19	1,286	1,091	321	4.02	80
1942	618.97	673	571	234	7.36	32
1944	1,692.34	1,802	1,529	671	8.15	82
1947	954.62	983	834	407	9.34	44
1948	9,197.64	9,369	7,948	4,009	9.74	412
1949	5,677.76	5,718	4,851	2,530	10.14	250
1950	6,489.47	6,462	5,482	2,954	10.53	281
1951	12,056.36	11,866	10,067	5,606	10.93	513
1952	21,359.37	20,770	17,621	10,146	11.34	895
1953	10,581.90	10,168	8,626	5,130	11.74	437
1954	7,919.47	7,516	6,376	3,919	12.15	323
1955	29,285.27	27,445	23,283	14,788	12.56	1,177
1956	15,254.56	14,115	11,975	7,856	12.97	606
1957	21,142.31	19,307	16,379	11,106	13.39	829
1958	5,386.70	4,854	4,118	2,885	13.81	209
1959	114,718.11	101,975	86,512	62,622	14.23	4,401
1960	29,390.24	25,760	21,854	16,353	14.66	1,115
1961	31,819.50	27,494	23,325	18,040	15.09	1,195
1962	45,590.68	38,814	32,928	26,340	15.53	1,696
1963	52,314.50	43,873	37,220	30,789	15.97	1,928
1964	58,159.31	48,019	40,738	34,869	16.42	2,124
1965	27,943.67	22,708	19,265	17,062	16.87	1,011
1966	49,485.79	39,571	33,571	30,761	17.32	1,776
1967	40,459.62	31,816	26,992	25,606	17.78	1,440
1968	168,012.81	129,836	110,148	108,269	18.25	5,933
1969	67,701.34	51,399	43,605	44,407	18.72	2,372
1970	97,099.53	72,400	61,422	64,807	19.19	3,377
1971	43,533.53	31,856	27,026	29,568	19.67	1,503
1972	31,871.00	22,880	19,411	22,021	20.15	1,093
1973	58,359.98	41,070	34,842	41,026	20.64	1,988
1974	13,209.11	9,105	7,724	9,448	21.14	447
1975	35,378.22	23,875	20,255	25,737	21.64	1,189
1976	11,005.12	7,268	6,166	8,141	22.14	368
1977	35,607.00	22,980	19,495	26,794	22.66	1,182
1978	52,362.82	33,022	28,015	40,057	23.17	1,729
1979	18,272.97	11,249	9,543	14,212	23.69	600
1981	49,363.00	28,877	24,498	39,674	24.75	1,603
1982	54,202.29	30,878	26,196	44,267	25.28	1,751
1983	272.09	151	128	226	25.82	9
1984	90,816.56	48,877	41,466	76,596	26.37	2,905
1985	90,376.99	47,205	40,047	77,443	26.92	2,877



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 352.5 WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -30						
1986	109,460.44	55,434	47,028	95,271	27.47	3,468
1987	80,743.58	39,584	33,582	71,385	28.03	2,547
1988	6,572.45	3,116	2,644	5,900	28.59	206
1989	14,839.82	6,791	5,761	13,531	29.16	464
1990	116,052.00	51,194	43,431	107,437	29.73	3,614
1991	257,374.11	109,299	92,726	241,860	30.30	7,982
1992	4,511.30	1,842	1,563	4,302	30.87	139
1993	186,701.55	73,083	62,001	180,711	31.45	5,746
1994	114,149.99	42,738	36,257	112,138	32.04	3,500
1995	22,685.59	8,113	6,883	22,608	32.62	693
1996	68,512.21	23,335	19,797	69,269	33.21	2,086
1997	210,327.34	68,053	57,734	215,692	33.80	6,381
1998	12,926.39	3,962	3,361	13,443	34.39	391
1999	58,951.18	17,065	14,477	62,160	34.98	1,777
2000	332,872.32	90,584	76,848	355,886	35.58	10,002
2001	307,665.21	78,481	66,581	333,384	36.17	9,217
2002	229,505.05	54,566	46,292	252,065	36.77	6,855
2003	200,560.10	44,209	37,505	223,223	37.37	5,973
2004	369,592.69	75,059	63,678	416,792	37.97	10,977
2005	359,555.37	66,790	56,662	410,760	38.57	10,650
2006	40,723.31	6,847	5,809	47,131	39.18	1,203
2007	12,077.06	1,821	1,545	14,155	39.78	356
2008	25,531.90	3,400	2,884	30,307	40.39	750
2009	1,080,310.12	124,837	105,908	1,298,495	41.00	31,671
2010	1,383,066.90	135,442	114,905	1,683,082	41.61	40,449
2011	1,230,985.60	98,865	83,874	1,516,407	42.22	35,917
2012	2,451,539.56	152,976	129,779	3,057,222	42.84	71,364
2013	1,674,683.21	74,979	63,610	2,113,478	43.45	48,642
2014	441,081.63	11,852	10,055	563,351	44.07	12,783
2015	242,038.69	2,168	1,839	312,811	44.69	7,000
	13,161,625.38	2,661,777	2,258,162	14,851,951		396,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.4 3.01.

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -15						
1952	35,981.07	35,111	41,378			
1953	387.78	375	446			
1954	12,676.23	12,175	14,578			
1955	8,974.17	8,546	10,320			
1956	1,924.28	1,817	2,213			
1957	43,903.15	41,085	50,489			
1958	350.73	325	403			
1959	21,994.01	20,198	25,293			
1960	8,535.92	7,761	9,816			
1961	35,388.61	31,845	40,697			
1962	20,773.89	18,490	23,890			
1963	7,508.83	6,610	8,635			
1964	3,960.98	3,446	4,525	30	11.69	3
1965	10,236.33	8,797	11,552	220	12.13	18
1966	13,453.97	11,417	14,992	480	12.58	38
1967	131,308.44	109,981	144,421	6,584	13.04	505
1968	180,036.32	148,724	195,296	11,746	13.52	869
1969	2,097.90	1,708	2,243	170	14.01	12
1970	242,988.57	194,966	256,018	23,419	14.51	1,614
1971	28,594.71	22,594	29,669	3,215	15.02	214
1972	20,863.18	16,225	21,306	2,687	15.54	173
1973	1,794.08	1,372	1,802	261	16.08	16
1974	34,503.96	25,932	34,052	5,628	16.63	338
1975	35,869.97	26,478	34,769	6,481	17.19	377
1976	13,023.13	9,432	12,386	2,591	17.77	146
1977	27,652.53	19,643	25,794	6,006	18.35	327
1978	329,000.81	228,982	300,686	77,665	18.95	4,098
1979	99,005.70	67,460	88,585	25,272	19.56	1,292
1980	602,877.40	401,828	527,657	165,652	20.18	8,209
1981	496,009.92	323,115	424,296	146,115	20.81	7,021
1982	510,687.69	324,842	426,564	160,727	21.45	7,493
1983	197,362.28	122,421	160,756	66,211	22.11	2,995
1984	217,933.07	131,732	172,983	77,640	22.77	3,410
1985	597,941.59	351,841	462,017	225,616	23.44	9,625
1986	534,540.26	305,695	401,421	213,300	24.13	8,840
1987	773,573.71	429,610	564,139	325,471	24.82	13,113
1988	107,859.03	58,091	76,282	47,756	25.52	1,871
1989	227,276.48	118,541	155,661	105,707	26.23	4,030
1990	212,131.45	106,931	140,416	103,535	26.96	3,840
1991	869,933.96	423,299	555,852	444,572	27.69	16,055
1992	218,324.88	102,365	134,420	116,654	28.43	4,103

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 48-R2							
NET SALVAGE PERCENT.. -15							
1994	103,160.84	44,661	58,646	59,989	29.93	2,004	
1995	129,327.99	53,604	70,390	78,337	30.70	2,552	
1996	868,895.35	344,115	451,872	547,358	31.47	17,393	
1997	11,634.00	4,387	5,761	7,618	32.26	236	
1998	206,111.33	73,825	96,943	140,085	33.05	4,239	
1999	160,192.29	54,307	71,313	112,908	33.85	3,336	
2001	818,557.07	245,925	322,934	618,407	35.46	17,440	
2002	144,240.19	40,502	53,185	112,691	36.28	3,106	
2003	256,295.12	66,870	87,810	206,929	37.11	5,576	
2004	1,263,528.76	304,241	399,512	1,053,546	37.95	27,761	
2005	539,132.96	118,966	156,219	463,784	38.79	11,956	
2006	299,165.88	59,922	78,686	265,355	39.64	6,694	
2009	1,427,757.94	197,720	259,635	1,382,287	42.22	32,740	
2010	706,960.63	83,162	109,203	703,802	43.09	16,333	
2011	635,394.56	61,350	80,561	650,143	43.97	14,786	
2012	1,329,371.97	100,013	131,331	1,397,447	44.86	31,151	
2013	2,553,955.20	137,689	180,806	2,756,242	45.75	60,246	
2014	1,782,616.55	57,646	75,697	1,974,312	46.65	42,322	
2015	1,100,537.81	11,872	15,590	1,250,028	47.55	26,289	
	21,276,077.41	6,342,583	8,314,812	16,152,677		426,805	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.8	2.01

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -5						
1947	1,057.01	959	1,048	62	6.11	10
1948	198.67	179	196	13	6.39	2
1949	55,190.79	49,361	53,942	4,008	6.67	601
1951	4,783.65	4,214	4,605	418	7.25	58
1952	204,740.22	178,908	195,511	19,466	7.55	2,578
1953	24.26	21	23	2	7.85	
1954	223.00	192	210	24	8.16	3
1956	80,399.15	67,910	74,212	10,207	8.80	1,160
1957	18,702.20	15,657	17,110	2,527	9.12	277
1959.	730,245.38	599,773	655,431	111,327	9.80	11,360
1960	699.00	568	621	113	10.15	11
1961	17,028.51	13,700	14,971	2,909	10.52	277
1962	568,947.73	452,825	494,847	102,548	10.89	9,417
1963	13,514.42	10,636	11,623	2,567	11.27	228
1964	438,354.40	341,011	372,657	87,615	11.66	7,514
1965	76,114.50	58,502	63,931	15,989	12.06	1,326
1966	4,851.19	3,682	4,024	1,070	12.47	86
1967	87,716.88	65,721	71,820	20,283	12.89	1,574
1968	23,016.68	17,009	18,587	5,581	13.33	419
1969	73,075.45	53,250	58,192	18,537	13.77	1,346
1970	371,362.81	266,627	291,370	98,561	14.23	6,926
1971	15,626.35	11,048	12,073	4,335	14.70	295
1972	1,306.25	909	993	379	15.18	25
1973	47,483.00	32,485	35,500	14,357	15.68	916
1974	358,378.03	240,996	263,360	112,937	16.18	6,980
1975	286.05	189	207	93	16.70	6
1976	90,991.00	58,980	64,453	31,088	17.22	1,805
1977	135,235.14	85,955	93,932	48,065	17.76	2,706
1978	4,720.15	2,940	3,213	1,743	18.31	95
1979	10,621.08	6,476	7,077	4,075	18.87	216
1980	1,745.00	1,040	1,137	695	19.45	36
1981	6,577.00	3,832	4,188	2,718	20.03	136
1982	848.00	482	527	363	20.62	18
1983	27,946.72	15,500	16,938	12,406	21.23	584
1984	5,076.67	2,743	2,998	2,333	21.84	107
1985	5,256.67	2,765	3,022	2,498	22.46	111
1987	1,346.99	668	730	684	23.74	29
1988	39,372.00	18,934	20,691	20,650	24.39	847
1989	5,620.00	2,616	2,859	3,042	25.05	121
1990	7,392.00	3,325	3,634	4,128	25.72	160
1991	85,136.00	36,949	40,378	49,015	26.40	1,857

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -5						
1992	219,812.00	91,859	100,383	130,420	27.09	4,814
1993	144,032.60	57,873	63,243	87,991	27.78	3,167
1994	208,751.45	80,466	87,933	131,256	28.48	4,609
1995	2,780.16	1,026	1,121	1,798	29.19	62
1996	280,153.84	98,709	107,869	186,293	29.90	6,231
1997	55,126.00	18,484	20,199	37,683	30.63	1,230
1998	410,799.19	130,743	142,876	288,463	31.36	9,198
1999	12,281.93	3,700	4,043	8,853	32.09	276
2000	2,271,508.91	645,022	704,879	1,680,205	32.83	51,179
2001	1,531,694.82	408,149	446,025	1,162,255	33.58	34,612
2002	549,308.61	136,759	149,450	427,324	34.33	12,448
2003	69,524.29	16,076	17,568	55,433	35.09	1,580
2004	10,519.20	2,246	2,454	8,591	35.85	240
2005	227,295.86	44,443	48,567	190,094	36.62	5,191
2006	75,975.78	13,491	14,743	65,032	37.39	1,739
2007	1,152,592.93	183,688	200,734	1,009,489	38.17	26,447
2008	111,159.44	15,691	17,147	99,570	38.95	2,556
2009	2,217,187.84	272,125	297,378	2,030,669	39.74	51,099
2010	1,721,912.08	179,192	195,821	1,612,187	40.54	39,768
2011	920,149.60	78,578	85,870	880,287	41.34	21,294
2012	580,289.92	38,727	42,321	566,983	42.14	13,455
2013	1,167,212.31	55,837	61,019	1,164,554	42.95	27,114
2014	27,611,970.74	792,367	865,896	28,126,673	43.77	642,602
2015	772,524.44	7,390	8,076	803,075	44.59	18,010
	45,945,773.94	6,102,178	6,668,456	41,574,607		1,041,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 2.27

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1						
NET SALVAGE PERCENT.. -10						
1951	1,151.71	1,108	1,214	53	5.02	11
1954	1,576.10	1,474	1,615	119	5.99	20
1957	3,723.60	3,377	3,701	395	7.02	56
1958	428.07	384	421	50	7.37	7
1959	34,788.71	30,872	33,835	4,433	7.73	573
1962	1,472.35	1,261	1,382	238	8.85	27
1964	369.92	309	339	60	9.63	7
1965	33,282.00	27,430	30,063	6,547	10.03	653
1966	23,382.87	19,008	20,833	4,888	10.44	468
1968	6,972.00	5,508	6,037	1,632	11.27	145
1970	19,308.00	14,793	16,213	5,026	12.14	414
1971	906.00	683	749	248	12.59	20
1972	179.00	133	146	51	13.04	4
1980	2,848.81	1,805	1,978	1,156	16.96	58
1983	4,467.49	2,632	2,885	2,029	18.58	109
1986	5,089.85	2,762	3,027	2,572	20.27	127
1987	11,571.60	6,094	6,679	6,050	20.85	290
1989	52,825.00	26,090	28,594	29,514	22.04	1,339
1990	32,112.95	15,331	16,802	18,522	22.64	818
2001	42,158.70	11,883	13,024	33,351	29.75	1,121
2002	36,889.85	9,708	10,640	29,939	30.43	984
2003	13,292.02	3,250	3,562	11,059	31.11	355
2006	11,339.56	2,127	2,331	10,143	33.18	306
2009	11,379.40	1,477	1,619	10,898	35.28	309
2010	114,669.26	12,614	13,824	112,312	36.00	3,120
2011	12,125.84	1,097	1,202	12,136	36.71	331
2012	70,069.00	4,952	5,427	71,649	37.43	1,914
2013	38,659.77	1,956	2,144	40,382	38.16	1,058
2014	162,396.23	4,957	5,433	173,203	38.89	4,454
	749,435.66	215,075	235,719	588,660		19,108

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 2.55

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -25						
1959	17,168.67	17,137	21,461			
1961	71,283.36	69,724	88,063	1,041	10.44	100
1963	10,122.16	9,685	12,232	421	11.26	37
1964	220,745.35	208,731	263,632	12,300	11.69	1,052
1965	3,707.63	3,463	4,374	261	12.13	22
1966	1,902.00	1,754	2,215	162	12.58	13
1967	275,317.00	250,652	316,580	27,566	13.04	2,114
1968	118,248.77	106,177	134,104	13,707	13.52	1,014
1969	40,059.83	35,459	44,786	5,289	14.01	378
1970	972.55	848	1,071	145	14.51	10
1971	1,123.74	965	1,219	186	15.02	12
1972	769.00	650	821	140	15.54	9
1974	115,156.00	94,074	118,818	25,127	16.63	1,511
1975	13,233.03	10,618	13,411	3,130	17.19	182
1976	769.00	605	764	197	17.77	11
1977	6,047.08	4,659	5,897	1,662	18.35	91
1984	45,577.00	29,945	37,821	19,150	22.77	841
1985	3,754.30	2,401	3,033	1,660	23.44	71
1986	78,743.00	48,948	61,823	36,606	24.13	1,517
1987	16,866.00	10,181	12,859	8,224	24.82	331
1989	64,213.00	36,404	45,979	34,287	26.23	1,307
1990	8,546.00	4,682	5,913	4,770	26.96	177
1991	22,118.35	11,698	14,775	12,873	27.69	465
1992	113,847.00	58,021	73,282	69,027	28.43	2,428
1993	46,039.00	22,564	28,499	29,050	29.18	996
1994	57,567.92	27,090	34,215	37,745	29.93	1,261
1995	66,415.00	29,922	37,792	45,227	30.70	1,473
1996	886,023.69	381,411	481,731	625,799	31.47	19,886
1997	2,267,980.30	929,645	1,174,164	1,660,811	32.26	51,482
1999	499,045.85	183,892	232,260	391,547	33.85	11,567
2000	1,038,709.52	361,107	456,087	842,300	34.65	24,309
2001	1,455,443.21	475,293	600,307	1,218,997	35.46	34,377
2002	744,603.00	227,262	287,037	643,717	36.28	17,743
2003	461,484.57	130,877	165,301	411,555	37.11	11,090
2004	263,428.56	68,946	87,080	242,206	37.95	6,382
2005	92,430.18	22,169	28,000	87,538	38.79	2,257
2006	30,516.54	6,644	8,392	29,754	39.64	751
2007	5,533.37	1,082	1,367	5,550	40.49	137
2009	284,178.16	42,776	54,027	301,196	42.22	7,134
2010	1,480,250.72	189,269	239,051	1,611,262	43.09	37,393
2011	423,289.04	44,424	56,109	473,002	43.97	10,757

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -25						
2012	1,357,472.77	111,007	140,204	1,556,637	44.86	34,700
2013	1,170,884.65	68,614	86,661	1,376,945	45.75	30,097
2014	1,436,274.22	50,485	63,764	1,731,579	46.65	37,119
2015	3,518,545.20	41,255	52,106	4,346,076	47.55	91,400
	18,836,405.29	4,433,225	5,599,087	17,946,420		446,004
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.2						2.37



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -10						
1956	186.56	174	149	56	6.82	8
1958	271.46	249	213	86	7.47	12
1959	13,392.00	12,174	10,438	4,293	7.81	550
1960	1,622.00	1,461	1,253	531	8.15	65
1961	433.00	386	331	145	8.50	17
1962	5,031.40	4,444	3,810	1,725	8.87	194
1963	122.43	107	92	43	9.24	5
1964	2,957.00	2,557	2,192	1,061	9.63	110
1965	1,061.00	907	778	389	10.03	39
1966	762.94	645	553	286	10.44	27
1967	3,764.00	3,141	2,693	1,447	10.86	133
1968	4,359.00	3,591	3,079	1,716	11.30	152
1969	2,699.97	2,194	1,881	1,089	11.75	93
1970	275.87	221	189	114	12.21	9
1981	16,010.77	10,504	9,006	8,606	18.16	474
1982	1,733.39	1,111	953	954	18.78	51
1983	6,482.00	4,055	3,477	3,653	19.41	188
1986	866.00	500	429	524	21.37	25
1987	18,300.00	10,271	8,806	11,324	22.04	514
1989	15,115.00	7,973	6,836	9,790	23.42	418
1990	8,951.00	4,566	3,915	5,931	24.13	246
1991	33,678.00	16,597	14,230	22,816	24.84	919
1992	55,559.51	26,388	22,625	38,490	25.57	1,505
1995	51,149.00	21,505	18,438	37,826	27.80	1,361
1997	11,007.00	4,213	3,612	8,496	29.34	290
2001	222,940.23	68,067	58,360	186,874	32.51	5,748
2002	331,365.96	94,610	81,117	283,386	33.32	8,505
2003	591.31	157	135	515	34.15	15
2004	42,348.74	10,373	8,894	37,690	34.98	1,077
2005	33,803.28	7,594	6,511	30,673	35.81	857
2006	121,725.95	24,815	21,276	112,623	36.66	3,072
2007	16,368.60	2,997	2,570	15,435	37.51	411
2008	34,601.54	5,616	4,815	33,247	38.36	867
2009	138,396.24	19,520	16,736	135,500	39.23	3,454
2010	271,456.87	32,515	27,878	270,725	40.10	6,751
2011	59,622.70	5,859	5,023	60,562	40.98	1,478
2012	396,867.86	30,463	26,118	410,437	41.86	9,805

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -10						
2013	886,669.17	48,767	41,812	933,524	42.75	21,837
2014	298,661.79	9,856	8,450	320,078	43.65	7,333
2015	42,899.87	472	405	46,785	44.55	1,050
	3,154,110.41	501,615	430,078	3,039,443		79,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.2 2.53

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 365.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1941	190.15	167	190			
1942	10,446.81	9,141	10,447			
1947	391.73	330	392			
1948	13,137.32	10,983	13,137			
1949	11,311.93	9,371	11,312			
1952	6,225.01	5,001	6,225			
1953	22,843.90	18,151	22,844			
1956	632.50	485	632			
1960	58,857.92	42,798	58,858			
1962	8,796.11	6,215	8,796			
1970	26,318.99	16,265	26,319			
1971	3,075.02	1,864	3,038	37	27.56	1
1972	25.84	15	24	2	28.39	
1979	57,934.38	29,398	47,908	10,026	34.48	291
1981	471.44	227	370	101	36.30	3
	220,659.05	150,411	210,492	10,167		295

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 0.13

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -35						
1947	59.30	63	65	15	14.01	1
1952	87,419.36	88,530	91,283	26,733	16.24	1,646
1953	125,948.48	126,294	130,221	39,809	16.72	2,381
1955	74,966.00	73,599	75,888	25,316	17.73	1,428
1956	134,786.00	130,845	134,914	47,047	18.26	2,577
1957	268,614.64	257,746	265,760	96,870	18.80	5,153
1958	1,690,487.00	1,602,782	1,652,620	629,537	19.35	32,534
1959	942,960.84	883,065	910,524	362,473	19.91	18,206
1960	6,725.00	6,218	6,411	2,668	20.48	130
1961	2,353.76	2,148	2,215	963	21.07	46
1962	250,698.00	225,612	232,627	105,815	21.67	4,883
1963	195,465.81	173,429	178,822	85,057	22.28	3,818
1964	1,567.00	1,370	1,413	702	22.90	31
1965	106,461.50	91,695	94,546	49,177	23.53	2,090
1966	3,104.25	2,632	2,714	1,477	24.17	61
1967	208,781.00	174,228	179,646	102,208	24.82	4,118
1968	1,245,718.48	1,022,486	1,054,280	627,440	25.48	24,625
1969	168,601.05	136,007	140,236	87,375	26.16	3,340
1970	1,022,018.00	810,009	835,196	544,528	26.84	20,288
1971	128,778.21	100,218	103,334	70,517	27.53	2,561
1972	1,103,892.49	843,261	869,482	620,773	28.22	21,998
1973	812,569.53	608,730	627,658	469,311	28.93	16,222
1975	2,554.37	1,837	1,894	1,554	30.37	51
1976	485.00	341	352	303	31.10	10
1977	107,901.93	74,312	76,623	69,045	31.84	2,168
1978	55,855.26	37,598	38,767	36,638	32.59	1,124
1979	115,480.35	75,935	78,296	77,602	33.34	2,328
1980	22,508.92	14,445	14,894	15,493	34.10	454
1981	48,287.91	30,218	31,158	34,031	34.87	976
1982	212,233.21	129,373	133,396	153,119	35.65	4,295
1983	1,552.34	921	950	1,146	36.44	31
1984	117,364.00	67,691	69,796	88,645	37.23	2,381
1985	114,742.25	64,297	66,296	88,606	38.02	2,331
1986	11,774.72	6,400	6,599	9,297	38.83	239
1987	7,053.00	3,715	3,831	5,691	39.64	144
1989	94,983.34	46,793	48,248	79,980	41.28	1,938
1991	1,285,435.90	588,679	606,983	1,128,355	42.95	26,271
1993	3,848.65	1,627	1,678	3,518	44.64	79
1996	218,401.83	80,651	83,159	211,683	47.22	4,483
1998	420,685.86	140,062	144,417	423,509	48.97	8,648
1999	3,356.59	1,056	1,089	3,442	49.85	69

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 367 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -35						
2003	300,010.47	72,093	74,335	330,679	53.43	6,189
2004	7,671.74	1,700	1,753	8,604	54.33	158
2005	188,063.30	38,121	39,306	214,579	55.24	3,884
2007	7,816.74	1,287	1,327	9,226	57.07	162
2009	613,220.59	77,561	79,973	747,875	58.91	12,695
2010	3,009,552.99	322,513	332,541	3,730,356	59.84	62,339
2011	1,109,099.40	97,443	100,473	1,396,811	60.77	22,985
2012	4,936,422.68	337,340	347,829	6,316,342	61.71	102,355
2013	11,646,198.59	570,879	588,629	15,133,739	62.64	241,599
2014	16,110,973.74	475,233	490,010	21,259,805	63.58	334,379
2015	864,655.24	8,439	8,701	1,158,584	64.53	17,954
	50,220,166.61	10,729,527	11,063,158	56,734,067		1,030,856
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.0 2.05

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 374.22 OTHER DISTRIBUTION LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. 0						
1914	14,904.32	13,742	14,904			
1957	5,219.36	3,801	5,219			
1958	19,774.35	14,252	19,774			
1960	4,795.00	3,380	4,795			
1962	400.00	275	400			
1964	20,823.97	13,961	20,824			
1979	4,600.00	2,339	4,600			
1990	3,501.23	1,269	6,924	3,423-		
	74,018.23	53,019.	77,440	3,422-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.1 STRUCTURES AND IMPROVEMENTS - CITY GATE STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
1950	3,579.00	3,726	3,169	947	4.74	200
1952	717.00	738	628	197	5.27	37
1955	781.00	788	670	228	6.13	37
1957	597.48	594	505	182	6.75	27
1962	675.00	643	547	229	8.55	27
1965	5,389.72	4,977	4,233	1,965	9.85	199
1969	24,996.25	21,933	18,656	10,090	11.85	851
1970	925.82	801	681	384	12.39	31
1971	1,531.01	1,304	1,109	652	12.96	50
1972	402.78	338	288	175	13.54	13
1994	8,479.00	3,928	3,341	6,410	29.86	215
2001	26,343.08	8,416	7,159	23,136	36.11	641
2003	27,404.15	7,589	6,455	25,060	37.96	660
2004	37,769.79	9,651	8,209	35,226	38.89	906
2006	15,450.34	3,276	2,787	14,981	40.78	367
2010	160,898.55	19,910	16,936	168,097	44.62	3,767
2013	183,680.95	10,393	8,840	202,393	47.54	4,257
	499,620.92	99,005	84,213	490,351		12,285

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.9 2.46

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. -15						
1906	4,918.00	5,656	5,656			
1911	792.00	911	911			
1914	17,930.00	20,620	20,620			
1915	405.00	466	466			
1916	351.00	404	404			
1920	1,286.00	1,479	1,479			
1924	1,047.00	1,204	1,204			
1926	5,811.71	6,683	6,683			
1928	5,135.00	5,905	5,905			
1929	1,476.15	1,698	1,698			
1941	3,121.00	3,457	2,638	951	1.47	647
1942	153.00	168	128	48	1.74	28
1943	1,494.00	1,631	1,245	473	2.02	234
1944	193.00	209	160	62	2.29	27
1945	4,247.00	4,570	3,488	1,396	2.57	543
1949	1,820.00	1,898	1,449	644	3.72	173
1950	4,663.00	4,825	3,682	1,680	4.01	419
1951	18,339.00	18,817	14,361	6,729	4.31	1,561
1953	4,464.00	4,503	3,437	1,697	4.91	346
1954	13,104.00	13,103	10,000	5,070	5.22	971
1955	2,847.00	2,821	2,153	1,121	5.53	203
1957	2,370.00	2,306	1,760	966	6.15	157
1958	1,040.00	1,003	765	431	6.47	67
1959	60.00	57	44	25	6.80	4
1960	891.26	843	643	382	7.12	54
1961	1,321.53	1,236	943	577	7.46	77
1964	3,530.00	3,199	2,441	1,618	8.48	191
1965	16,732.04	14,994	11,443	7,799	8.83	883
1966	4,398.06	3,897	2,974	2,084	9.18	227
1967	1,040.00	911	695	501	9.54	53
1968	2,730.00	2,362	1,803	1,336	9.91	135
1969	5,172.31	4,419	3,372	2,576	10.28	251
1970	2,582.33	2,179	1,663	1,307	10.65	123
1975	8,524.00	6,707	5,119	4,684	12.63	371
1976	314.00	243	185	176	13.05	13
1977	1,318.00	1,005	767	749	13.48	56
1982	1,692.00	1,181	901	1,045	15.73	66
1983	4,642.00	3,176	2,424	2,914	16.20	180
1986	1,225.00	785	599	810	17.70	46
1989	11,245.00	6,692	5,107	7,825	19.30	405
1992	16,080.00	8,774	6,696	11,796	21.02	561



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 375.2 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S1						
NET SALVAGE PERCENT.. -15						
1993	4,515.00	2,437	1,860	3,447	21.63	159
1994	208,970.52	106,700	81,431	159,885	22.24	7,144
1996	7,807.56	3,697	2,821	6,158	23.53	262
2002	7,827.00	2,743	2,094	6,907	27.81	248
2010	59,133.02	9,112	6,954	61,049	34.64	1,762
2014	39,540.71	1,705	1,301	44,171	39.50	1,147
2015	136,973.37	1,969	1,503	156,016	39.50	3,950
	645,371.57	295,360	236,075	506,102		23,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.3 3.68

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2.5						
NET SALVAGE PERCENT.. -30						
1942	1,646.81	1,768	1,911	230	10.98	21
1943	1,245.45	1,329	1,437	182	11.30	16
1944	3,216.07	3,408	3,685	496	11.64	43
1945	2,890.66	3,042	3,289	469	12.00	39
1946	87,743.67	91,688	99,128	14,939	12.36	1,209
1947	1,817.80	1,885	2,038	325	12.74	26
1948	11,080.84	11,403	12,328	2,077	13.13	158
1949	179,768.14	183,509	198,401	35,298	13.53	2,609
1950	18,214.46	18,436	19,932	3,747	13.95	269
1951	230,994.13	231,751	250,557	49,735	14.38	3,459
1952	130,305.26	129,521	140,032	29,365	14.83	1,980
1953	1,110.57	1,094	1,183	261	15.28	17
1954	973,653.57	949,110	1,026,129	239,621	15.76	15,204
1955	932,324.83	899,587	972,588	239,434	16.24	14,743
1956	1,673,550.03	1,597,184	1,726,794	448,821	16.75	26,795
1957	944,440.16	891,399	963,735	264,037	17.26	15,298
1958	1,459,484.98	1,361,562	1,472,052	425,278	17.79	23,905
1959	762,626.05	702,962	760,007	231,407	18.33	12,624
1960	1,294,957.64	1,178,950	1,274,621	408,824	18.88	21,654
1961	1,365,428.84	1,227,044	1,326,618	448,439	19.45	23,056
1962	979,160.64	868,404	938,874	334,035	20.02	16,685
1963	1,702,151.36	1,488,548	1,609,342	603,455	20.62	29,266
1964	1,632,802.10	1,407,673	1,521,904	600,739	21.22	28,310
1965	1,385,668.35	1,177,177	1,272,704	528,665	21.83	24,217
1966	2,542,767.24	2,127,119	2,299,733	1,005,864	22.46	44,785
1967	1,068,977.95	880,343	951,782	437,889	23.09	18,964
1968	2,303,986.12	1,866,508	2,017,973	977,209	23.74	41,163
1969	1,540,200.92	1,227,106	1,326,685	675,576	24.39	27,699
1970	1,617,544.55	1,266,353	1,369,116	733,692	25.06	29,277
1971	2,030,969.13	1,561,529	1,688,246	952,014	25.74	36,986
1972	4,463,683.38	3,369,273	3,642,687	2,160,101	26.42	81,760
1973	2,073,709.45	1,535,325	1,659,915	1,035,907	27.12	38,197
1974	1,102,791.81	800,553	865,517	568,112	27.82	20,421
1975	963,164.77	685,082	740,676	511,438	28.53	17,926
1976	559,142.29	389,291	420,882	306,003	29.26	10,458
1977	930,735.53	634,174	685,637	524,319	29.98	17,489
1978	311,459.42	207,461	224,296	180,601	30.72	5,879
1979	1,262,543.05	821,441	888,100	753,206	31.47	23,934
1980	1,307,002.85	830,131	897,495	801,609	32.22	24,879
1981	2,712,097.61	1,680,044	1,816,378	1,709,349	32.98	51,830
1982	3,793,896.46	2,289,909	2,475,733	2,456,332	33.75	72,780

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 63-R2.5						
NET SALVAGE PERCENT.. -30						
1983	2,146,514.04	1,261,013	1,363,343	1,427,125	34.53	41,330
1984	2,385,239.16	1,362,868	1,473,464	1,627,347	35.31	46,087
1985	1,799,712.30	998,623	1,079,660	1,259,966	36.11	34,892
1986	5,673,596.43	3,055,669	3,303,634	4,072,041	36.90	110,353
1987	6,954,979.50	3,629,519	3,924,051	5,117,422	37.71	135,705
1988	2,132,567.12	1,077,247	1,164,665	1,607,672	38.52	41,736
1989	4,407,291.75	2,151,763	2,326,377	3,403,102	39.34	86,505
1990	4,759,761.55	2,242,295	2,424,255	3,763,435	40.17	93,688
1991	7,150,348.12	3,246,065	3,509,480	5,785,973	41.00	141,121
1992	5,173,113.95	2,258,742	2,442,037	4,283,011	41.84	102,366
1993	7,887,784.08	3,307,364	3,575,754	6,678,365	42.68	156,475
1994	7,683,705.62	3,087,044	3,337,555	6,651,262	43.53	152,797
1995	11,770,198.50	4,519,992	4,886,785	10,414,473	44.39	234,613
1996	7,980,582.97	2,923,088	3,160,294	7,214,464	45.25	159,436
1997	6,885,462.13	2,398,358	2,592,983	6,358,118	46.12	137,860
1998	9,279,425.19	3,065,634	3,314,408	8,748,845	46.99	186,185
1999	15,131,153.81	4,724,067	5,107,421	14,563,079	47.87	304,221
2000	11,426,488.43	3,359,925	3,632,580	11,221,855	48.75	230,192
2001	10,564,698.86	2,912,455	3,148,798	10,585,311	49.64	213,242
2002	19,606,436.56	5,041,089	5,450,169	20,038,199	50.54	396,482
2003	19,931,854.87	4,754,485	5,140,307	20,771,104	51.44	403,793
2004	8,849,032.55	1,946,548	2,104,509	9,399,233	52.34	179,580
2005	10,022,268.05	2,016,360	2,179,986	10,848,962	53.25	203,736
2006	5,774,061.32	1,053,281	1,138,754	6,367,526	54.16	117,569
2007	11,400,318.84	1,865,446	2,016,825	12,803,589	55.07	232,497
2008	10,434,109.49	1,509,304	1,631,783	11,932,559	55.99	213,119
2009	26,913,565.13	3,376,657	3,650,669	31,336,966	56.92	550,544
2010	4,188,703.48	445,971	482,161	4,963,154	57.84	85,808
2011	9,611,437.70	838,906	906,983	11,587,886	58.77	197,173
2012	19,933,245.34	1,353,188	1,462,998	24,450,221	59.71	409,483
2013	18,639,187.44	907,691	981,349	23,249,595	60.64	383,404
2014	13,608,272.74	398,750	431,108	17,259,647	61.58	280,280
2015	24,518,599.93	237,781	257,077	31,617,103	62.53	505,631
	380,984,671.89	113,927,264	123,172,362	372,107,711		7,593,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.0 1.99

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. -10						
1954	2,340.85	2,017	1,379	1,196	9.31	128
1955	31,097.39	26,483	18,102	16,105	9.71	1,659
1956	41,902.16	35,255	24,098	21,994	10.11	2,175
1957	40,920.35	34,010	23,247	21,765	10.51	2,071
1958	34,072.81	27,962	19,113	18,367	10.92	1,682
1959	13,196.75	10,691	7,308	7,208	11.33	636
1960	42,725.55	34,167	23,355	23,643	11.74	2,014
1961	28,133.23	22,202	15,176	15,771	12.15	1,298
1962	12,830.65	9,988	6,827	7,287	12.57	580
1963	11,167.66	8,573	5,860	6,424	12.99	495
1964	37,190.00	28,151	19,242	21,667	13.41	1,616
1965	23,089.98	17,230	11,777	13,622	13.83	985
1966	53,219.07	39,127	26,745	31,796	14.26	2,230
1967	54,173.33	39,233	26,818	32,773	14.69	2,231
1968	76,320.10	54,432	37,207	46,745	15.12	3,092
1969	21,427.46	15,047	10,285	13,285	15.55	854
1970	89,589.67	61,902	42,313	56,236	15.99	3,517
1971	35,121.96	23,872	16,318	22,316	16.43	1,358
1972	30,981.50	20,709	14,156	19,924	16.87	1,181
1973	53,070.23	34,863	23,830	34,547	17.32	1,995
1974	45,448.58	29,333	20,050	29,943	17.77	1,685
1975	5,669.55	3,593	2,456	3,781	18.23	207
1976	44,651.07	27,779	18,988	30,128	18.68	1,613
1977	3,331.66	2,033	1,390	2,275	19.15	119
1978	14,110.00	8,443	5,771	9,750	19.61	497
1979	34,588.00	20,280	13,862	24,185	20.08	1,204
1980	30,884.35	17,729	12,119	21,854	20.56	1,063
1981	28,112.00	15,800	10,800	20,123	21.03	957
1982	43,106.68	23,686	16,190	31,227	21.52	1,451
1983	59,095.66	31,732	21,690	43,315	22.01	1,968
1984	34,958.48	18,333	12,531	25,923	22.50	1,152
1985	69,111.43	35,360	24,170	51,853	23.00	2,254
1986	435,001.03	216,995	148,326	330,175	23.50	14,050
1987	135,640.13	65,893	45,041	104,163	24.01	4,338
1988	17,369.72	8,207	5,610	13,497	24.53	550
1989	80,859.14	37,129	25,379	63,566	25.05	2,538
1990	110,421.38	49,207	33,635	87,829	25.58	3,434
1991	43,470.64	18,782	12,838	34,980	26.11	1,340
1993	31,222.77	12,620	8,626	25,719	27.20	946
1994	4,914.00	1,916	1,310	4,095	27.76	148
1995	76,316.30	28,640	19,577	64,371	28.33	2,272

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S0						
NET SALVAGE PERCENT.. -10						
1996	102,722.68	37,052	25,327	87,668	28.90	3,033
1997	112,484.19	38,876	26,574	97,159	29.49	3,295
1998	279,920.21	92,518	63,240	244,672	30.08	8,134
1999	36,984.71	11,656	7,967	32,716	30.68	1,066
2000	658,063.25	196,958	134,630	589,240	31.30	18,826
2001	65,359.23	18,525	12,663	59,232	31.92	1,856
2002	54,768.38	14,627	9,998	50,247	32.56	1,543
2003	493,417.83	123,570	84,466	458,294	33.21	13,800
2004	486,785.36	113,567	77,628	457,836	33.88	13,513
2005	783,519.04	169,366	115,769	746,102	34.55	21,595
2006	295,129.71	58,510	39,594	284,649	35.25	8,075
2007	165,397.30	29,787	20,361	161,576	35.96	4,493
2008	205,516.47	33,173	22,675	203,393	36.69	5,544
2009	1,025,400.73	145,843	99,690	1,028,251	37.44	27,464
2010	1,238,849.89	151,482	103,545	1,259,190	38.22	32,946
2011	1,333,702.54	136,130	93,051	1,374,022	39.01	35,222
2012	2,477,604.55	200,287	136,905	2,588,460	39.84	64,971
2013	2,159,775.62	127,625	87,238	2,288,515	40.69	56,243
2014	1,907,983.74	69,302	47,371	2,051,411	41.58	49,336
2015	1,712,142.96	21,470	14,676	1,868,681	42.51	43,959
	17,676,381.66	3,009,728	2,057,283	17,386,737		490,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.4 2.77

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -25						
1950	732.58	822	582	334	3.89	86
1953	1,910.75	2,072	1,466	922	5.04	183
1954	324.73	348	246	160	5.42	30
1956	3,334.62	3,488	2,468	1,700	6.20	274
1957	2,161.00	2,233	1,580	1,121	6.59	170
1958	14,204.22	14,494	10,256	7,499	6.98	1,074
1960	8,217.38	8,171	5,782	4,490	7.77	578
1961	1,480.19	1,453	1,028	822	8.16	101
1962	11,428.02	11,067	7,831	6,454	8.56	754
1963	58,938.25	56,282	39,825	33,848	8.97	3,773
1964	6,677.00	6,288	4,449	3,897	9.37	416
1965	56,475.00	52,425	37,096	33,498	9.78	3,425
1966	2,180.02	1,994	1,411	1,314	10.19	129
1967	35,618.15	32,103	22,716	21,807	10.60	2,057
1968	28,098.41	24,937	17,645	17,478	11.02	1,586
1969	25,296.31	22,109	15,644	15,976	11.43	1,398
1970	51,914.67	44,657	31,599	33,294	11.85	2,810
1971	3,264.33	2,762	1,954	2,126	12.28	173
1972	1,960.09	1,631	1,154	1,296	12.70	102
1973	93.49	76	54	63	13.13	5
1974	4,250.78	3,416	2,417	2,896	13.57	213
1975	12,943.00	10,218	7,230	8,949	14.00	639
1976	8,356.00	6,476	4,582	5,863	14.44	406
1977	653.00	496	351	465	14.89	31
1979	4,457.00	3,258	2,305	3,266	15.78	207
1980	262.00	188	133	194	16.24	12
1982	109,372.31	74,977	53,054	83,661	17.16	4,875
1983	5,689.62	3,812	2,697	4,415	17.63	250
1984	28,422.06	18,605	13,165	22,363	18.10	1,236
1985	35,811.67	22,877	16,188	28,577	18.58	1,538
1987	3,577.83	2,170	1,535	2,937	19.56	150
1989	54,048.94	31,025	21,953	45,608	20.55	2,219
1990	2,821.88	1,572	1,112	2,415	21.06	115
1991	144,860.71	78,292	55,400	125,676	21.57	5,826
1992	10,217.69	5,347	3,784	8,988	22.09	407
1994	3,917.32	1,912	1,353	3,544	23.16	153
1995	985.70	464	328	504	23.70	38
1997	8,403.26	3,643	2,578	7,926	24.82	319
1998	577,073.00	239,370	169,378	551,963	25.39	21,739
1999	26,378.16	10,438	7,386	25,587	25.97	985
2000	70,063.36	26,366	18,657	68,922	26.56	2,595

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 379 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -25						
2001	638,743.85	227,760	161,163	637,267	27.16	23,463
2002	8,901.00	2,992	2,117	9,009	27.78	324
2003	719,344.20	226,926	160,573	738,607	28.41	25,998
2004	176,938.06	52,093	36,861	184,312	29.05	6,345
2005	98,876.83	26,964	19,080	104,516	29.71	3,518
2006	52,150.90	13,072	9,250	55,939	30.38	1,841
2007	37,525.78	8,542	6,044	40,863	31.08	1,315
2008	50,427.29	10,301	7,289	55,745	31.79	1,754
2009	106,872.10	19,265	13,632	119,958	32.52	3,689
2010	207,116.06	32,157	22,754	236,141	33.28	7,096
2011	273,754.06	35,479	25,105	317,088	34.06	9,310
2012	358,718.20	36,935	26,135	422,263	34.87	12,110
2013	1,876,292.54	141,332	100,007	2,245,359	35.71	62,878
2014	1,018,619.86	47,251	33,435	1,239,840	36.59	33,885
2015	134,235.44	2,163	1,531	166,263	37.51	4,432
	7,185,390.67	1,717,566	1,215,348	7,766,390		261,035

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8 3.63

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -45						
1947	463.61	600	672			
1948	98.10	126	142			
1949	331.22	423	480			
1950	8,244.32	10,454	11,954			
1951	13,088.46	16,475	18,978			
1952	1,778.87	2,222	2,579			
1953	11,664.62	14,457	16,870	44	6.10	7
1954	7,916.82	9,733	11,358	121	6.39	19
1955	13,045.81	15,908	18,563	353	6.68	53
1956	12,634.52	15,275	17,825	495	6.98	71
1958	40,642.28	48,282	56,341	2,590	7.59	341
1959	7,507.84	8,839	10,314	572	7.90	72
1960	13,029.31	15,195	17,731	1,161	8.22	141
1961	208,485.00	240,763	280,949	21,354	8.55	2,498
1962	482,746.52	551,817	643,922	56,060	8.89	6,306
1963	283,273.50	320,481	373,973	36,774	9.23	3,984
1964	563,384.63	630,571	735,821	81,087	9.58	8,464
1965	450,065.49	497,995	581,117	71,478	9.95	7,184
1966	354,277.72	387,481	452,156	61,547	10.32	5,964
1967	348,868.70	376,865	439,768	66,092	10.71	6,171
1968	508,829.34	542,639	633,212	104,591	11.11	9,414
1969	492,245.49	518,151	604,637	109,119	11.51	9,480
1970	563,584.93	585,073	682,729	134,469	11.93	11,272
1971	822,261.04	841,129	981,524	210,755	12.37	17,038
1972	850,747.44	857,341	1,000,442	233,142	12.81	18,200
1973	1,003,858.31	995,699	1,161,894	293,701	13.27	22,133
1974	446,681.31	435,803	508,544	139,144	13.74	10,127
1975	406,901.76	390,249	455,386	134,622	14.22	9,467
1976	369,566.59	348,188	406,305	129,567	14.71	8,808
1977	515,560.98	476,661	556,222	191,341	15.22	12,572
1978	424,560.45	384,906	449,152	166,461	15.74	10,576
1979	583,185.97	518,044	604,512	241,108	16.27	14,819
1980	1,049,697.56	912,506	1,064,815	457,246	16.82	27,185
1981	1,153,956.76	981,237	1,145,018	528,219	17.37	30,410
1982	1,043,962.46	867,164	1,011,904	501,842	17.94	27,973
1983	1,235,230.46	1,001,306	1,168,436	622,648	18.52	33,620
1984	1,421,428.86	1,123,284	1,310,774	750,298	19.11	39,262
1985	1,549,476.07	1,192,368	1,391,389	855,351	19.71	43,397
1986	1,940,227.84	1,452,213	1,694,605	1,118,725	20.32	55,055
1987	2,689,799.13	1,954,746	2,281,017	1,619,192	20.95	77,288
1988	2,806,895.10	1,978,792	2,309,077	1,760,921	21.58	81,600



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -45						
1989	2,626,010.21	1,793,243	2,092,558	1,715,157	22.22	77,190
1990	3,068,834.56	2,025,732	2,363,852	2,085,958	22.88	91,169
1991	4,642,568.60	2,958,728	3,452,577	3,279,147	23.54	139,301
1992	5,564,058.13	3,417,314	3,987,706	4,080,178	24.21	168,533
1993	5,903,348.91	3,487,114	4,069,157	4,490,699	24.89	180,422
1994	4,769,396.26	2,703,663	3,154,938	3,760,687	25.58	147,017
1995	5,274,727.32	2,862,703	3,340,524	4,307,831	26.28	163,921
1996	4,878,836.61	2,529,916	2,952,191	4,122,122	26.98	152,784
1997	3,885,554.71	1,918,283	2,238,468	3,395,586	27.70	122,584
1998	3,510,903.37	1,646,012	1,920,752	3,170,058	28.42	111,543
1999	8,537,814.69	3,790,581	4,423,276	7,956,555	29.14	273,046
2000	7,694,005.10	3,219,376	3,756,730	7,399,577	29.88	247,643
2001	2,655,937.03	1,043,458	1,217,624	2,633,485	30.62	86,005
2002	5,008,760.44	1,839,860	2,146,956	5,115,747	31.36	163,130
2003	7,271,256.67	2,480,211	2,894,189	7,649,133	32.12	238,142
2004	4,732,341.85	1,491,639	1,740,612	5,121,284	32.87	155,804
2005	7,246,869.05	2,091,609	2,440,725	8,067,235	33.64	239,811
2006	105,939.65	27,759	32,392	121,220	34.41	3,523
2007	9,980,132.72	2,349,832	2,742,048	11,729,144	35.18	333,404
2008	5,822,769.09	1,212,164	1,414,489	7,028,526	35.97	195,400
2009	28,956,569.99	5,248,378	6,124,398	35,862,628	36.75	975,854
2010	1,725,657.69	265,709	310,059	2,192,145	37.54	58,395
2011	16,665,900.22	2,105,786	2,457,268	21,708,287	38.34	566,205
2012	22,533,207.04	2,217,200	2,587,279	30,085,871	39.15	768,477
2013	17,760,714.66	1,257,006	1,466,816	24,286,220	39.95	607,915
2014	29,084,315.85	1,235,225	1,441,399	40,730,859	40.77	999,040
2015	82,241,579.17	1,163,883	1,358,150	117,892,140	41.59	2,834,627
	326,848,214.78	79,903,845	93,240,240	380,689,671		10,711,856
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						35.5 3.28

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2						
NET SALVAGE PERCENT.. -5						
1983	179,063.88	143,081	118,122	69,895	7.17	9,748
1984	77,642.87	60,845	50,231	31,294	7.61	4,112
1985	112,667.93	86,517	71,425	46,876	8.06	5,816
1986	100,885.10	75,774	62,556	43,373	8.54	5,079
1987	169,782.75	124,612	102,874	75,398	9.03	8,350
1988	25,671.80	18,375	15,170	11,785	9.55	1,234
1989	147,207.46	102,582	84,687	69,881	10.09	6,926
1990	204,251.77	138,400	114,257	100,207	10.64	9,418
1991	134,056.12	88,162	72,783	67,976	11.21	6,064
1992	455,866.24	290,226	239,599	239,061	11.81	20,242
1993	1,200,394.12	738,603	609,760	650,654	12.42	52,388
1994	1,573,558.75	933,514	770,670	881,567	13.05	67,553
1995	1,102,804.65	629,540	519,722	638,223	13.69	46,620
1996	1,748,594.35	957,174	790,203	1,045,821	14.36	72,829
1997	1,790,097.00	937,301	773,797	1,105,805	15.04	73,524
1998	1,029,239.91	514,057	424,384	656,318	15.73	41,724
1999	936,178.25	444,310	366,804	616,183	16.44	37,481
2000	1,120,206.00	503,032	415,282	760,934	17.17	44,318
2001	4,379,895.20	1,853,353	1,530,052	3,068,838	17.91	171,348
2002	271,683.00	107,831	89,021	196,246	18.66	10,517
2003	4,850,728.81	1,794,510	1,481,473	3,611,792	19.43	185,887
2004	446,576.39	153,018	126,325	342,580	20.21	16,951
2006	5,468,519.91	1,567,551	1,294,105	4,447,841	21.81	203,936
2007	1,253,775.46	323,416	266,999	1,049,465	22.63	46,375
2008	292,704.77	67,000	55,312	252,028	23.46	10,743
2009	3,958,221.63	789,665	651,915	3,504,218	24.30	144,207
2010	1,210,344.23	205,460	169,619	1,101,242	25.15	43,787
2011	3,845,208.57	536,983	443,311	3,594,158	26.01	138,184
2012	2,439,365.51	266,379	219,912	2,341,422	26.88	87,106
2013	2,231,832.08	174,983	144,459	2,198,965	27.76	79,213
2014	2,259,734.05	106,772	88,146	2,284,575	28.65	79,741
2015	2,334,260.13	36,765	30,352	2,420,621	29.55	81,916
	47,351,018.69	14,769,791	12,193,327	37,525,243		1,813,337

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 3.83

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-S1.5						
NET SALVAGE PERCENT.. -10						
1997	57,005.95	31,138	19,902	42,805	16.11	2,657
1998	249,939.00	130,852	83,636	191,297	16.77	11,407
2003	2,059,424.49	816,937	522,160	1,743,207	20.46	85,201
2004	18,468.30	6,812	4,354	15,961	21.27	750
2005	80,423.54	27,341	17,475	70,991	22.11	3,211
2006	3,798,461.59	1,180,372	754,456	3,423,852	22.96	149,122
2007	1,180,776.85	331,208	211,697	1,087,158	23.84	45,602
2008	2,787,571.51	694,707	444,034	2,622,295	24.75	105,951
2009	1,810,331.08	393,912	251,776	1,739,588	25.67	67,767
2010	4,540,379.89	841,260	537,707	4,456,711	26.61	167,483
2011	5,947,817.69	907,786	580,228	5,962,371	27.56	216,341
2012	1,806,635.72	215,503	137,742	1,849,557	28.53	64,828
2014	699,408.99	36,067	23,053	746,297	30.50	24,469
2015	513,735.36	8,827	5,642	559,467	31.50	17,761
	25,550,379.96	5,622,722	3,593,862	24,511,556		962,550
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5						3.77

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1957	10,036.15	9,102	9,287	1,251	6.13	204
1960	23,309.56	20,706	21,128	3,347	6.93	483
1964	7,102.05	6,103	6,227	1,230	8.17	151
1968	18,406.00	15,173	15,482	3,844	9.67	398
1969	4,902.00	3,993	4,074	1,073	10.09	106
1970	7,574.00	6,092	6,216	1,737	10.53	165
1971	2,670.00	2,119	2,162	642	10.98	58
1972	521.00	408	416	131	11.46	11
1974	10,965.53	8,321	8,490	3,024	12.48	242
1983	4,519.00	2,858	2,916	1,829	17.90	102
1990	2,094.65	1,080	1,102	1,097	22.91	48
2000	23,135.70	7,574	7,728	16,564	30.97	535
2005	16,560.23	3,737	3,813	13,575	35.33	384
2009	11,863.75	1,675	1,709	10,748	38.95	276
2010	800,664.97	96,025	97,981	742,717	39.86	18,633
2014	16,362.36	538	549	16,631	43.59	382
	960,686.95	185,504	189,280	819,441		22,178

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.9 2.31

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

## ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1953	8,948.41	8,268	8,948			
1987	4,390.75	2,616	2,857	1,534	16.17	95
1988	43.00	25	27	16	16.86	1
1999	630.65	233	254	377	25.25	15
2000	33,691.23	11,725	12,807	20,884	26.08	801
2002	3,408.30	1,042	1,138	2,270	27.77	82
	51,112.34	23,909	26,031	25,081		994
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.2 1.94

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2						
NET SALVAGE PERCENT.. 0						
2010	12,617.94	6,347	9,768	2,850	4.97	573
	12,617.94	6,347	9,768	2,850		573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.0						4.54

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-L3						
NET SALVAGE PERCENT.. 0						
1988	46,644.42	46,644	46,644			
1991	40,581.50	39,290	40,582			
1994	96,430.59	88,277	96,431			
1995	48,240.66	43,241	48,241			
1999	58,519.96	47,508	58,520			
2001	172,357.96	131,931	165,967	6,391	2.58	2,477
2010	109,987.48	52,094	65,533	44,454	5.79	7,678
2011	128,263.60	50,722	63,808	64,456	6.65	9,693
2012	151,843.99	47,486	59,737	92,107	7.56	12,183
2013	8,440.63	1,911	2,404	6,037	8.51	709
2014	64,881.44	8,847	11,129	53,752	9.50	5,658
	926,192.23	557,951	658,996	267,196		38,398
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.0 4.15

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-S1.5						
NET SALVAGE PERCENT.. 0						
1990	11,398.00	9,676	5,680	5,718	2.72	2,102
1997	17,563.35	12,714	7,463	10,100	4.97	2,032
1998	2,235.97	1,569	921	1,315	5.37	245
1999	27,985.14	18,983	11,143	16,842	5.79	2,909
2000	14,939.58	9,760	5,729	9,211	6.24	1,476
2002	2,798.00	1,673	982	1,816	7.24	251
2004	55,993.81	29,957	17,586	38,408	8.37	4,589
2005	45,525.94	22,763	13,363	32,163	9.00	3,574
2006	5,679.65	2,628	1,543	4,137	9.67	428
2007	5,801.52	2,456	1,442	4,360	10.38	420
2010	53,365.71	15,476	9,085	44,281	12.78	3,465
2011	49,270.85	11,880	6,974	42,297	13.66	3,096
2012	97,247.90	18,477	10,846	86,402	14.58	5,926
2013	22,638.61	3,106	1,823	20,816	15.53	1,340
2014	165,518.07	13,702	8,043	157,475	16.51	9,538
	577,962.10	174,820	102,623	475,339		41,391

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 7.16



LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	245,638.37	240,726	233,677	11,961	0.50	11,961
1992	335,120.42	315,013	305,788	29,332	1.50	19,555
1993	201,687.03	181,518	176,203	25,484	2.50	10,194
1994	107,642.84	92,573	89,862	17,781	3.50	5,080
1995	22,071.60	18,099	17,569	4,503	4.50	1,001
1996	428,334.65	334,101	324,317	104,018	5.50	18,912
1997	61,102.73	45,216	43,892	17,211	6.50	2,648
1999	341,633.48	225,478	218,875	122,758	8.50	14,442
2000	466,222.69	289,058	280,593	185,630	9.50	19,540
2001	125,333.72	72,694	70,565	54,769	10.50	5,216
2002	28,810.98	15,558	15,102	13,709	11.50	1,192
2003	317,715.91	158,858	154,206	163,510	12.50	13,081
2004	165,137.39	75,963	73,739	91,398	13.50	6,770
2005	247,875.10	104,108	101,060	146,815	14.50	10,125
2006	90,928.58	34,553	33,541	57,388	15.50	3,702
2007	98,700.97	33,558	32,575	66,126	16.50	4,008
2008	31,925.95	9,578	9,298	22,628	17.50	1,293
2009	156,091.28	40,584	39,396	116,695	18.50	6,308
2010	340,141.82	74,831	72,640	267,502	19.50	13,718
2011	251,290.74	45,232	43,907	207,384	20.50	10,116
2012	823,993.71	115,359	111,981	712,013	21.50	33,117
2013	390,984.61	39,098	37,953	353,032	22.50	15,690
2014	757,197.08	45,432	44,102	713,095	23.50	30,344
2015	366,342.62	7,327	7,112	359,231	24.50	14,662
	6,401,924.27	2,614,515	2,537,953	3,863,971		272,675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2 4.26

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - HOURLY RATED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. 0						
1991	161,097.31	153,503	161,097			
1993	21,416.12	19,779	21,416			
1994	13,963.38	12,667	13,963			
1997	116,644.89	99,482	116,645			
1999	95,995.95	77,757	95,996			
2000	19,654.58	15,457	19,655			
2002	6,387.56	4,677	6,388			
2004	649,273.18	433,156	649,273			
2005	588,931.32	370,609	588,931			
2009	37,337.36	16,322	33,019	4,318	7.88	548
2010	12,727.88	4,809	9,728	3,000	8.71	344
2011	298,583.83	93,842	189,839	108,745	9.60	11,328
2012	194,823.37	48,149	97,404	97,419	10.54	9,243
2014	714,688.75	76,572	154,903	559,786	12.50	44,783
	2,931,525.48	1,426,781	2,158,257	773,268		66,246

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 2.26

LOUISVILLE GAS AND ELECTRIC COMPANY  
GAS PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0.5						
NET SALVAGE PERCENT.. 0						
1985	3,174.15	2,660	3,174			
1987	24,017.44	19,298	24,017			
1988	3,704.44	2,910	3,704			
1992	12,695.67	9,033	12,696			
1997	4,363.43	2,653	4,363			
2010	41,621.67	9,844	16,677	24,945	15.27	1,634
2011	15,607.60	3,090	5,235	10,373	16.04	647
2012	60,334.56	9,533	16,150	44,185	16.84	2,624
2013	35,451.06	4,095	6,938	28,513	17.69	1,612
2014	13,358.49	955	1,618	11,740	18.57	632
	214,328.51	64,071	94,572	119,757		7,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.34

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 303 COMPUTER SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,059,136.76	1,059,137	1,059,137			
2010	620,157.95	620,158	620,158			
2011	5,267,495.89	4,740,746	4,016,540	1,250,956	0.50	1,250,956
2012	8,199,312.55	5,739,519	4,862,739	3,336,574	1.50	2,224,383
2013	6,816,460.12	3,408,230	2,887,582	3,928,878	2.50	1,571,551
2014	11,548,405.10	3,464,522	2,935,275	8,613,130	3.50	2,460,894
2015	16,717,490.74	1,671,749	1,416,370	15,301,121	4.50	3,400,249
	50,228,459.11	20,704,061	17,797,801	32,430,658		10,908,033
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.0 21.72

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 303.1 CCS SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
2009	40,427,359.16	26,277,783	26,724,041	13,703,318	3.50	3,915,234
2010	1,068,878.91	653,203	664,296	404,583	3.50	115,595
2011	2,561,113.19	1,440,626	1,465,091	1,096,022	3.50	313,149
2012	171,102.11	85,551	87,004	84,098	3.50	24,028
2013	1,121,581.88	467,330	475,266	646,316	3.50	184,662
	45,350,035.25	28,924,493	29,415,698	15,934,337		4,552,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 10.04

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1986	202,094.94	105,237	140,829	61,266	26.36	2,324
	202,094.94	105,237	140,829	61,266		2,324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						26.4 1.15

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - GENERAL OFFICE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. -15						
1983	279,965.00	179,171	193,536	128,424	17.74	7,239
1984	7,259,646.01	4,545,809	4,910,280	3,438,313	18.22	188,711
1985	1,795,188.95	1,098,813	1,186,913	877,554	18.71	46,903
1986	379,087.26	226,585	244,752	191,198	19.21	9,953
1987	25,553.61	14,899	16,094	13,293	19.72	674
1988	27,664.00	15,716	16,976	14,838	20.24	733
1990	290,748.00	156,313	168,846	165,514	21.30	7,771
1991	674,245.55	351,830	380,039	395,343	21.85	18,094
1992	28,144.21	14,233	15,374	16,992	22.41	758
1993	113,494.48	55,536	59,989	70,530	22.98	3,069
1994	10,709,341.47	5,058,691	5,464,283	6,851,460	23.57	290,686
1995	14,120,010.50	6,430,253	6,945,813	9,292,199	24.16	384,611
1996	136,139.16	59,610	64,389	92,171	24.77	3,721
1997	238,301.69	100,096	108,121	165,926	25.39	6,535
1998	619,176.31	248,684	268,623	443,430	26.03	17,035
1999	2,184,811.47	836,674	903,756	1,608,777	26.68	60,299
2000	521,535.96	189,826	205,046	394,720	27.34	14,437
2001	176,344.33	60,687	65,553	137,243	28.03	4,896
2002	1,067,192.37	346,090	373,839	853,432	28.72	29,716
2003	720,413.62	218,718	236,254	592,222	29.44	20,116
2004	973,679.24	275,174	297,237	822,494	30.17	27,262
2005	2,191,390.13	572,692	618,609	1,901,490	30.91	61,517
2006	667,666.61	159,706	172,511	595,306	31.68	18,791
2007	967,009.36	209,345	226,130	885,931	32.47	27,285
2008	4,498,708.63	870,444	940,234	4,233,281	33.27	127,240
2009	3,138,997.87	532,453	575,143	3,034,705	34.10	88,994
2010	1,351,407.15	196,596	212,359	1,341,759	34.94	38,402
2011	3,819,073.13	460,055	496,941	3,894,993	35.81	108,768
2012	1,602,455.20	152,033	164,222	1,678,601	36.70	45,738
2013	986,989.79	67,819	73,257	1,061,781	37.61	28,231
2014	855,953.13	35,929	38,810	945,536	38.54	24,534
2015	3,253,314.53	45,831	49,505	3,691,807	39.51	93,440
	65,673,648.72	23,786,311	25,693,434	49,831,262		1,806,159

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6 2.75

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TRANSPORTATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -5						
1988	276,054.58	131,500	181,742	108,115	16.39	6,596
1991	7,300.00	3,229	4,463	3,202	17.36	184
1995	6,351.19	2,505	3,462	3,207	18.73	171
1998	1,382.80	492	680	772	19.84	39
2000	69,090.53	22,707	31,382	41,163	20.61	1,997
2003	18,752.40	5,316	7,347	12,343	21.90	564
2004	33,219.07	8,860	12,245	22,635	22.38	1,011
	412,150.57	174,609	241,321	191,437		10,562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 2.56



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
1948	3,402.67	3,583	3,913			
1960	115,640.63	112,267	127,563	5,424	7.79	696
1961	1,319.26	1,270	1,443	74	8.16	9
1962	41,107.31	39,180	44,518	2,755	8.56	322
1963	745.67	704	800	58	8.97	6
1964	30,211.76	28,212	32,056	2,688	9.40	286
1965	0.41					
1966	224,375.00	204,774	232,673	25,358	10.32	2,457
1967	30.42	27	31	4	10.81	
1968	42,415.59	37,735	42,876	5,902	11.32	521
1969	297.00	261	297	45	11.85	4
1970	101,963.00	88,201	100,218	17,039	12.39	1,375
1971	117,262.29	99,898	113,509	21,343	12.96	1,647
1972	4,044.28	3,391	3,853	798	13.54	59
1973	37,524.29	30,949	35,166	7,987	14.14	565
1974	40,609.41	32,924	37,410	9,291	14.75	630
1975	7,351.00	5,852	6,649	1,805	15.39	117
1976	30,092.64	23,512	26,715	7,892	16.03	492
1977	39,478.87	30,237	34,357	11,044	16.70	661
1978	64,360.65	48,287	54,866	19,149	17.38	1,102
1979	87,515.34	64,270	73,026	27,617	18.07	1,528
1980	39,169.92	28,135	31,968	13,077	18.77	697
1981	48,549.50	34,069	38,711	17,121	19.49	878
1982	219,263.40	150,182	170,644	81,509	20.22	4,031
1983	33,590.53	22,428	25,484	13,145	20.97	627
1984	22,890.74	14,889	16,918	9,406	21.72	433
1985	799.00	506	575	344	22.49	15
1986	4,776,345.00	2,937,548	3,337,773	2,155,024	23.26	92,649
1987	191,999.00	114,595	130,208	90,591	24.05	3,767
1988	471,399.02	272,681	309,832	232,277	24.85	9,347
1989	81,801.35	45,794	52,033	42,039	25.66	1,638
1991	4,550.00	2,375	2,699	2,534	27.31	93
1993	10,683.00	5,160	5,863	6,422	29.00	221
1994	2,090.00	968	1,100	1,304	29.86	44
1995	92,623.87	41,052	46,645	59,872	30.73	1,948
1996	16,037.20	6,787	7,712	10,731	31.60	340
1997	542,034.43	218,294	248,035	375,305	32.49	11,551
1998	90,261.13	34,503	39,204	64,596	33.38	1,935
1999	1,196,499.56	432,606	491,547	884,427	34.28	25,800
2001	30,771.17	9,830	11,169	24,218	36.11	671
2002	8,828.80	2,634	2,993	7,160	37.03	193

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.3 STRUCTURES AND IMPROVEMENTS - STORES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -15						
2006	23,335.76	4,949	5,623	21,213	40.78	520
2009	35,062.67	5,113	5,810	34,512	43.66	790
2010	119,202.74	14,750	16,760	120,323	44.62	2,697
2013	766,511.42	43,369	49,277	832,211	47.54	17,505
	9,814,046.70	5,298,751	6,020,522	5,265,632		190,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.6						1.94

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.4 STRUCTURES AND IMPROVEMENTS - SHOPS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1900	22,106.14	25,422	25,422			
1906	5,314.00	6,111	6,111			
1939	143.03	148	129	35	4.43	8
1961	294.00	246	214	124	12.24	10
1964	62,202.70	50,042	43,590	27,943	13.52	2,067
1970	41,113.03	30,175	26,285	20,995	16.28	1,290
1972	731.63	519	452	389	17.26	23
1973	456.06	317	276	248	17.77	14
1980	37,308.00	22,415	19,525	23,379	21.49	1,088
1981	380.00	223	194	243	22.05	11
1984	4,420.87	2,396	2,087	2,997	23.79	126
1990	760.83	341	297	578	27.45	21
1992	1,262.14	525	457	994	28.73	35
2002	7,771.55	1,909	1,663	7,274	35.39	206
2003	126,855.39	28,949	25,217	120,667	36.07	3,345
2005	81,535.18	15,711	13,686	80,079	37.46	2,138
2007	14,388.56	2,258	1,967	14,580	38.86	375
2009	46,083.39	5,570	4,852	48,144	40.27	1,196
2011	57,039.17	4,796	4,178	61,417	41.71	1,472
2013	176,220.00	8,286	7,217	195,436	43.16	4,528
2014	21,096.37	599	522	23,739	43.89	541
	707,482.04	206,958	184,341	629,263		18,494

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.61

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 390.6 STRUCTURES AND IMPROVEMENTS - MICROWAVE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -5						
1958	3,595.10	3,431	3,775			
1960	10,711.00	10,081	11,209	38	5.18	7
1961	3,163.00	2,955	3,286	35	5.51	6
1963	370.00	340	378	10	6.25	2
1965	3,836.00	3,457	3,844	184	7.09	26
1967	1,335.00	1,176	1,308	94	8.05	12
1970	10,814.00	9,143	10,166	1,189	9.74	122
1972	343.00	281	312	48	11.00	4
1973	0.06					
1985	1,012.66	622	692	371	20.76	18
1987	1,675.72	968	1,076	684	22.48	30
1990	506.10	264	294	237	25.15	9
1993	52,453.00	24,332	27,054	28,022	27.91	1,004
2000	533,507.00	172,312	191,585	368,597	34.62	10,647
2001	3,570.75	1,080	1,201	2,548	35.60	72
2002	68,104.00	19,193	21,340	50,169	36.58	1,371
2005	160,656.37	35,290	39,237	129,452	39.54	3,274
2008	50,133.90	7,875	8,756	43,885	42.52	1,032
2009	27,234.52	3,712	4,127	24,469	43.51	562
2011	145,795.12	13,747	15,285	137,800	45.51	3,028
	1,078,816.30	310,259	344,925	787,832		21,226

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1 1.97

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	146,305.31	142,648	146,305			
1997	97,474.13	90,164	97,474			
1998	304,646.05	266,565	304,646			
1999	603,515.98	497,901	603,516			
2000	548,724.47	425,261	548,724			
2001	277,006.49	200,830	277,006			
2002	85,418.33	57,657	85,418			
2003	366,817.44	229,261	366,817			
2004	559,471.40	321,696	559,471			
2005	253,803.99	133,247	253,804			
2006	240,714.52	114,339	240,715			
2007	359,226.26	152,671	359,226			
2008	258,259.64	96,847	258,260			
2009	142,112.23	46,186	124,669	17,443	13.50	1,292
2010	235,921.41	64,878	175,124	60,797	14.50	4,193
2011	33,112.97	7,450	20,110	13,003	15.50	839
2012	181,812.75	31,817	85,883	95,930	16.50	5,814
2013	949,800.94	118,725	320,471	629,330	17.50	35,962
2014	436,003.86	32,700	88,266	347,738	18.50	18,797
2015	558,082.64	13,952	37,660	520,423	19.50	26,688
	6,638,230.81	3,044,795	4,953,565	1,684,666		93,585

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 1.41

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 391.2 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	135,769.88	122,193	72,542	63,228	1.50	42,152
2003	91,975.60	76,646	45,502	46,474	2.50	18,590
2004	212,876.52	163,206	96,889	115,988	3.50	33,139
2005	98,246.54	68,773	40,828	57,419	4.50	12,760
2006	45,462.27	28,793	17,093	28,369	5.50	5,158
2007	205,216.62	116,290	69,037	136,180	6.50	20,951
2008	158,110.43	79,055	46,932	111,178	7.50	14,824
2010	43,735.11	16,036	9,520	34,215	9.50	3,602
2012	2,659.54	621	369	2,291	11.50	199
2013	90,413.02	15,069	8,946	81,467	12.50	6,517
2014	40,536.44	4,054	2,407	38,129	13.50	2,824
2015	124,781.75	4,159	2,469	122,313	14.50	8,435
	1,249,783.72	694,895	412,534	837,250		169,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.9						13.53

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLO. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	537,300.50	537,300	537,300			
2011	3,592,865.38	3,233,579	3,166,621	426,244	0.50	426,244
2012	4,262,366.08	2,983,656	2,921,873	1,340,493	1.50	893,662
2013	2,998,632.87	1,499,316	1,468,269	1,530,364	2.50	612,146
2014	4,454,298.98	1,336,290	1,308,619	3,145,680	3.50	898,766
2015	7,860,944.36	786,094	769,816	7,091,128	4.50	1,575,806
	23,706,408.17	10,376,235	10,172,498	13,533,910		4,406,624
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.1						18.59

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 391.31 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 4-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	640,900.54	640,901	640,901			
2012	587,605.04	514,154	499,252	88,353	0.50	88,353
2013	1,005,087.57	628,180	609,972	395,116	1.50	263,411
2014	942,497.28	353,436	343,192	599,305	2.50	239,722
2015	2,891,765.77	361,471	350,994	2,540,772	3.50	725,935
	6,067,856.20	2,498,142	2,444,311	3,623,545		1,317,421
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8						21.71



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - SECURITY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	47,206.91	44,847	42,022	5,185	0.50	5,185
2007	239,496.27	203,572	190,747	48,749	1.50	32,499
2008	97,170.99	72,878	68,287	28,884	2.50	11,554
2010	151,728.76	83,451	78,193	73,536	4.50	16,341
2011	110,523.31	49,735	46,602	63,921	5.50	11,622
2013	17,085.70	4,271	4,002	13,084	7.50	1,745
2014	248,318.36	37,248	34,901	213,417	8.50	25,108
	911,530.30	496,002	464,754	446,776		104,054

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 11.42

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-S2.5						
NET SALVAGE PERCENT.. 0						
2009	20,757.36	13,262	19,940	817	3.25	251
	20,757.36	13,262	19,940	817		251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 1.21

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0.5						
NET SALVAGE PERCENT.. 0						
2009	26,992.29	11,157	25,943	1,049	7.04	149
2011	112,868.01	34,801	80,920	31,948	8.30	3,849
2012	71,716.02	17,869	41,549	30,167	9.01	3,348
	211,576.32	63,827	148,412	63,164		7,346
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.6 3.47

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 392.2 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-L1.5						
NET SALVAGE PERCENT.. 0						
1988	7,703.58	4,793	2,848	4,856	8.69	559
1996	13,783.47	7,281	4,326	9,457	10.85	872
2010	28,059.22	6,039	3,588	24,471	18.05	1,356
	49,546.27	18,113	10,762	38,784		2,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.9 5.63

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,048,710.62	859,943	783,785	264,926	4.50	58,872
2009	25,140.50	6,537	5,958	19,182	18.50	1,037
2010	13,234.95	2,912	2,654	10,581	19.50	543
2011	18,326.34	3,299	3,007	15,319	20.50	747
2012	121,083.00	16,952	15,451	105,632	21.50	4,913
2013	107,225.89	10,723	9,773	97,453	22.50	4,331
2014	113,858.46	6,832	6,227	107,631	23.50	4,580
2015	46,262.58	925	843	45,420	24.50	1,854
	1,493,842.34	908,123	827,698	666,144		76,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.7 5.15

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

## ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	112,930.86	101,638	98,072	14,859	2.50	5,944
1994	44,164.49	37,981	36,649	7,515	3.50	2,147
1995	482,263.72	395,456	381,582	100,682	4.50	22,374
1996	26,178.38	20,419	19,703	6,475	5.50	1,177
1997	66,557.30	49,252	47,524	19,033	6.50	2,928
1998	88,199.73	61,740	59,574	28,626	7.50	3,817
1999	121,348.00	80,090	77,280	44,068	8.50	5,184
2000	315,891.49	195,853	188,982	126,909	9.50	13,359
2001	346,825.04	201,159	194,102	152,723	10.50	14,545
2002	260,877.56	140,874	135,932	124,946	11.50	10,865
2003	1,016,987.43	508,494	490,655	526,332	12.50	42,107
2004	159,776.78	73,497	70,919	88,858	13.50	6,582
2005	103,031.86	43,273	41,755	61,277	14.50	4,226
2006	127,724.69	48,535	46,832	80,893	15.50	5,219
2007	127,136.15	43,226	41,709	85,427	16.50	5,177
2008	3,454.86	1,036	1,000	2,455	17.50	140
2010	121,288.80	26,684	25,748	95,541	19.50	4,900
2011	116,687.79	21,004	20,267	96,421	20.50	4,703
2012	91,264.87	12,777	12,329	78,936	21.50	3,671
2013	57,977.91	5,798	5,594	52,384	22.50	2,328
2014	153,637.84	9,218	8,895	144,743	23.50	6,159
2015	39,400.79	788	760	38,641	24.50	1,577
	3,983,606.34	2,078,792	2,005,863	1,977,743		169,129

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 4.25

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 396.1 POWER OPERATED EQUIPMENT - LARGE MACHINERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-L4						
NET SALVAGE PERCENT.. 0						
1987	98,792.55	84,512	98,793			
1988	30,196.78	25,530	30,197			
1991	63,523.57	52,061	63,524			
1994	73,940.65	59,085	73,941			
2009	17,905.52	5,290	10,511	7,395	15.50	477
2010	17,055.60	4,264	8,472	8,584	16.50	520
	301,414.67	230,742	285,438	15,977		997

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0 0.33

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 396.2 POWER OPERATED EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-L2.5						
NET SALVAGE PERCENT.. 0						
1988	14,147.08	9,661	12,642	1,505	7.61	198
	14,147.08	9,661	12,642	1,505		198
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6						1.40



LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 22-L2						
NET SALVAGE PERCENT.. 0						
1966	6,297.22	5,625	6,297			
1981	48,699.61	36,569	48,700			
1982	124,114.34	91,845	124,114			
1983	28,773.20	20,965	28,773			
1984	97,497.38	69,932	97,497			
1985	145,088.91	102,420	145,089			
1986	538,997.86	374,361	538,998			
1987	402.60	275	403			
1988	3,698.32	2,485	3,698			
1989	187,535.57	123,858	187,536			
1990	110,966.42	72,027	110,966			
1991	235,192.66	150,095	235,193			
1992	187,945.50	117,893	187,946			
1993	66,715.28	41,121	66,715			
1994	458,908.15	277,846	458,908			
1995	305,546.27	181,522	305,546			
1996	107,093.18	62,406	107,093			
1997	934,426.84	533,474	934,427			
1998	183,538.20	102,447	183,538			
1999	2,610,639.55	1,420,423	2,610,640			
2000	3,483,611.53	1,841,576	3,483,612			
2001	1,248,702.34	637,975	1,248,702			
2002	2,745,527.18	1,349,042	2,745,527			
2003	2,373,377.32	1,113,328	2,373,377			
2004	300,406.97	133,408	300,407			
2005	2,004,645.03	834,654	2,004,645			
2007	912,570.16	320,641	912,570			
2008	786,461.13	247,735	786,461			
2009	859,091.85	238,200	859,092			
2010	882,566.09	209,812	867,019	15,547	16.77	927
2011	548,899.73	108,281	447,456	101,444	17.66	5,744
2012	607,513.31	94,438	390,252	217,261	18.58	11,693
2013	507,011.53	56,922	235,222	271,790	19.53	13,917
2014	1,429,698.13	96,833	400,149	1,029,549	20.51	50,197
2015	3,404,982.60	77,395	319,824	3,085,159	21.50	143,496
	28,477,141.96	11,147,829	23,756,392	4,720,750		225,974

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.9 0.79

LOUISVILLE GAS AND ELECTRIC COMPANY  
COMMON PLANT

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	6,920.20	6,920	6,920			
1986	61,577.60	61,578	61,578			
1988	3,314.77	3,315	3,315			
1989	4,396.70	4,397	4,397			
1991	10,533.35	10,533	10,533			
1994	6,487.07	6,487	6,487			
1995	64,990.60	64,991	64,991			
1996	6,026.30	6,026	6,026			
1997	3.00	3	3			
1998	7,177.01	7,177	7,177			
1999	380,560.16	380,560	380,560			
2000	3,629,541.63	3,629,542	3,629,542			
2001	149,078.15	149,078	149,078			
2002	107,256.16	107,256	107,256			
2003	1,602,730.17	1,602,730	1,602,730			
2004	38,017.32	38,017	38,017			
2005	304,328.51	304,329	304,329			
2006	881,357.34	837,289	881,357			
2007	1,029,803.94	875,333	1,029,804			
2008	42,195.22	31,646	42,195			
2010	4,289,974.15	2,359,486	3,815,517	474,457	4.50	105,435
2011	722,023.60	324,911	525,413	196,611	5.50	35,747
2012	137,025.92	47,959	77,554	59,472	6.50	9,150
2013	180,719.18	45,180	73,060	107,659	7.50	14,355
2014	231,950.13	34,793	56,264	175,686	8.50	20,669
2015	3,804,784.29	190,239	307,635	3,497,149	9.50	368,121
	17,702,772.47	11,129,775	13,191,738	4,511,034		553,477
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.2 3.13

**Wiseman, Sara**

---

**From:** Riggs, Kendrick R. <kendrick.riggs@skofirm.com>  
**Sent:** Friday, October 14, 2016 4:36 PM  
**To:** 'Spanos, John J.'  
**Cc:** Sturgeon, Allyson; Veeneman, Sara; Conroy, Robert; Garrett, Chris; Metts, Heather; Wiseman, Sara; Riggs, Eric  
**Subject:** RE: 2016 Rate Case

John

Based on the responses, let's plan to schedule the call for next Tuesday at 1:00 pm for an hour.

I will send an appointment.

Have a good weekend.

Regards,



**Kendrick R. Riggs**  
Attorney at Law  
502-560-4222 Direct  
502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828  
<http://www.skofirm.com/attorney/kendrick-r-riggs/>

---

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Thursday, October 13, 2016 7:40 PM  
**To:** Riggs, Kendrick R.  
**Cc:** Allyson K. Sturgeon (allyson.sturgeon@lge-ku.com); Veeneman, Sara (Sara.Veeneman@lge-ku.com); Robert M. Conroy (Robert.Conroy@lge-ku.com); Garrett, Chris (Chris.Garrett@lge-ku.com); Metts, Heather; Sara Wiseman (Sara.Wiseman@lge-ku.com); Eric Riggs (eric.riggs@lge-ku.com)  
**Subject:** RE: 2016 Rate Case

Kendrick:

I am on the west coast and will not be back in the office this week. I can have a call either Monday or Tuesday.

Monday is open except 1:00 – 3:00

Tuesday is open except 2:00 – 3:00

Let me know what works for the group

Thanks  
John

Scott

**From:** Riggs, Kendrick R. [<mailto:kendrick.riggs@skofirm.com>]  
**Sent:** Thursday, October 13, 2016 4:12 PM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Allyson K. Sturgeon ([allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)) <[allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)>; Veeneman, Sara ([Sara.Veeneman@lge-ku.com](mailto:Sara.Veeneman@lge-ku.com)) <[Sara.Veeneman@lge-ku.com](mailto:Sara.Veeneman@lge-ku.com)>; Robert M. Conroy ([Robert.Conroy@lge-ku.com](mailto:Robert.Conroy@lge-ku.com)) <[Robert.Conroy@lge-ku.com](mailto:Robert.Conroy@lge-ku.com)>; Garrett, Chris ([Chris.Garrett@lge-ku.com](mailto:Chris.Garrett@lge-ku.com)) <[Chris.Garrett@lge-ku.com](mailto:Chris.Garrett@lge-ku.com)>; Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Sara Wiseman ([Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)) <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Eric Riggs ([eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)) <[eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)>  
**Subject:** 2016 Rate Case

John,

We would like to schedule a phone call with you to discuss your testimony. Are you available tomorrow afternoon, or next Monday or Tuesday?

Regards,



**Kendrick R. Riggs**  
Attorney at Law  
502-560-4222 Direct  
502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828  
<http://www.skofirm.com/attorney/kendrick-r-riggs/>

**STOLL**  
**KEENON**  
**OGDEN**  
PLLC

**Wiseman, Sara**

---

**From:** Rutter, Cheryl A. <crutter@GFNET.com>  
**Sent:** Wednesday, October 19, 2016 4:48 PM  
**To:** Wiseman, Sara  
**Subject:** Invoice for Services Provided by Gannett Fleming re LG&E/KU Rate Case - ACTION REQUESTED  
**Attachments:** 060231 - No. 1970 - October 19, 2016.pdf  
**Importance:** High  
**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Good afternoon, Sara.....

Attached is our invoice for services related to depreciation consulting services re the rate case for LG&E/KU.

Please advise me if we need to "reissue" this invoice...making reference to a specific LG&E/KU Contract Number.....not certain if you are able to provide an amendment to Contract No. 99339.

Thanks much...and have a pleasant day.

Cheryl

---

**Cheryl Ann Rutter, CPS** | Administrator  
**Gannett Fleming Valuation and Rate Consultants, LLC**  
**Mailing Address:** P.O. Box 67100, Harrisburg, PA 17106-7100  
**Physical Address:** 207 Senate Avenue, Camp Hill, PA 17011  
t 717.763.7211 x2283 | f 717.763.4590 | [crutter@gfnet.com](mailto:crutter@gfnet.com)  
***Excellence Delivered As Promised***  
**Gannett Fleming is ISO 9001:2008 Certified.**  
[www.gannettfleming.com](http://www.gannettfleming.com) | Stay connected: [Twitter](#) | [Facebook](#) | [LinkedIn](#) | [YouTube](#)

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*Excellence Delivered As Promised*

Scott

**Gannett Fleming Valuation and Rate Consultants, LLC**

LG&E and KU Services Company  
 Attn: Sara Wiseman, Manager of Property Accounting  
 P.O. Box 32010  
 Louisville, KY 40232-7100

**ACH/EFT Payment Information:**  
 ABA: 031312738  
 Account No.: 5003165655  
 Account Name: Gannett Fleming Companies

**Check Payment Information:**  
 Gannett Fleming Companies  
 PO Box 829160  
 Philadelphia, PA 19182-9160

**Project:** 060231  
**Invoice No:** 060231\*1970  
**Invoice Date:** October 19, 2016

**Federal EIN:** 46-4413705  
**Send Remit Info:** AccountsReceivable@gfnet.com

---

**Invoice Period: September 3, 2016 through September 30, 2016**

**Project Manager :** John J. Spanos [jspanos@gfnet.com](mailto:jspanos@gfnet.com) 717 763-7211

LG&E/KU Rate Case - Depreciation Consulting Services

**Summary of Current Charges**

Phase 301	- KU - RATE CASE	\$ 1,665.00
Phase 302	- LG&E - RATE CASE - ELECTRIC	2,242.50
Phase 303	- LG&E - RATE CASE - GAS	105.00
Total Charges		\$ 4,012.50
<b>Total Due This Invoice .....</b>		<b>\$4,012.50</b>

**Gannett Fleming Valuation and Rate Consultants, LLC**

Phase 301 -- KU - Rate Case

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	2.00	\$ 150.00	\$ 300.00
John J. Spanos	3.00	245.00	735.00
Support Staff	6.00	105.00	630.00
<b>Total Labor Costs</b>			<b>\$ 1,665.00</b>
<b>Total Phase -- 301</b>			<b>\$ 1,665.00</b>

Phase 302 -- LG&E - Rate Case - Electric

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Associate Analyst	2.00	150.00	300.00
John J. Spanos	6.00	245.00	1,470.00
Support Staff	4.50	105.00	472.50
<b>Total Labor Costs</b>			<b>\$ 2,242.50</b>
<b>Total Phase -- 302</b>			<b>\$ 2,242.50</b>

Phase 303 -- LG&E - Rate Case - Gas

**Labor Costs**

<u>Labor Classification</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Support Staff	1.00	105.00	105.00
<b>Total Labor Costs</b>			<b>\$ 105.00</b>
<b>Total Phase -- 303</b>			<b>\$ 105.00</b>

**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Thursday, October 20, 2016 3:53 PM  
**To:** Riggs, Kendrick R.  
**Cc:** Sturgeon, Allyson; Veeneman, Sara; Riggs, Eric; Wiseman, Sara; Metts, Heather; Conroy, Robert; Garrett, Chris; Rahn, Derek; Wimberly, Mary Ellen  
**Subject:** RE: 2016 Rate Cases  
**Attachments:** KU Draft Direct testimony JJSpanos - 10-20-16.DOC; KU\_Pg iv.pdf; KU\_Table 1.pdf; LG&E Draft Direct testimony JJSpanos - 10-20-16.DOC; LG&E\_Pg iv.pdf; LG&E\_Table 1.pdf

Here is my updated testimony and a few Exhibit page changes for your review. Please notice the presentation change for Meters

**From:** Spanos, John J.  
**Sent:** Monday, October 3, 2016 12:59 PM  
**To:** 'Riggs, Kendrick R.' <kendrick.riggs@skofirm.com>  
**Cc:** 'Allyson K. Sturgeon (allyson.sturgeon@lge-ku.com)' <allyson.sturgeon@lge-ku.com>; 'Veeneman, Sara (Sara.Veeneman@lge-ku.com)' <Sara.Veeneman@lge-ku.com>; 'Eric Riggs (eric.riggs@lge-ku.com)' <eric.riggs@lge-ku.com>; 'Sara Wiseman (Sara.Wiseman@lge-ku.com)' <Sara.Wiseman@lge-ku.com>; 'Metts, Heather' <Heather.Metts@lge-ku.com>; 'Robert M. Conroy (Robert.Conroy@lge-ku.com)' <Robert.Conroy@lge-ku.com>; 'Garrett, Chris (Chris.Garrett@lge-ku.com)' <Chris.Garrett@lge-ku.com>; 'Rahn, Derek' <Derek.Rahn@lge-ku.com>; 'Wimberly, Mary Ellen' <MaryEllen.Wimberly@skofirm.com>  
**Subject:** RE: 2016 Rate Cases

Here is my updated testimony and Exhibit JJS-1(qualifications) for both KU and LGE

**From:** Spanos, John J.  
**Sent:** Tuesday, September 27, 2016 11:47 AM  
**To:** 'Riggs, Kendrick R.' <kendrick.riggs@skofirm.com>  
**Cc:** Allyson K. Sturgeon (allyson.sturgeon@lge-ku.com) <allyson.sturgeon@lge-ku.com>; Veeneman, Sara (Sara.Veeneman@lge-ku.com) <Sara.Veeneman@lge-ku.com>; Eric Riggs (eric.riggs@lge-ku.com) <eric.riggs@lge-ku.com>; Sara Wiseman (Sara.Wiseman@lge-ku.com) <Sara.Wiseman@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>; Robert M. Conroy (Robert.Conroy@lge-ku.com) <Robert.Conroy@lge-ku.com>; Garrett, Chris (Chris.Garrett@lge-ku.com) <Chris.Garrett@lge-ku.com>; 'Rahn, Derek' <Derek.Rahn@lge-ku.com>; Wimberly, Mary Ellen <MaryEllen.Wimberly@skofirm.com>  
**Subject:** RE: 2016 Rate Cases

All:

Attached is my draft testimony, Exhibit JJS-1(Qualifications) and part 1 of the draft report for KU. Due to size part 2 of the draft report will come in a separate email.

My schedule is in flux due to a few hearings that have not confirmed dates for witnesses, however, this is a start for my availability:

9/28 and 9/30 available  
 October 3 in the morning available  
 October 10, 11 and 12 available



Scott

I will send additional dates as they free up.

John

**From:** Riggs, Kendrick R. [<mailto:kendrick.riggs@skofirm.com>]  
**Sent:** Friday, September 23, 2016 10:38 AM  
**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>  
**Cc:** Allyson K. Sturgeon ([allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)) <[allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)>; Veeneman, Sara ([Sara.Veeneman@lge-ku.com](mailto:Sara.Veeneman@lge-ku.com)) <[Sara.Veeneman@lge-ku.com](mailto:Sara.Veeneman@lge-ku.com)>; Eric Riggs ([eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)) <[eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)>; Sara Wiseman ([Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)) <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Robert M. Conroy ([Robert.Conroy@lge-ku.com](mailto:Robert.Conroy@lge-ku.com)) <[Robert.Conroy@lge-ku.com](mailto:Robert.Conroy@lge-ku.com)>; Garrett, Chris ([Chris.Garrett@lge-ku.com](mailto:Chris.Garrett@lge-ku.com)) <[Chris.Garrett@lge-ku.com](mailto:Chris.Garrett@lge-ku.com)>; 'Rahn, Derek' <[Derek.Rahn@lge-ku.com](mailto:Derek.Rahn@lge-ku.com)>; Wimberly, Mary Ellen <[MaryEllen.Wimberly@skofirm.com](mailto:MaryEllen.Wimberly@skofirm.com)>  
**Subject:** 2016 Rate Cases

John

Thanks for taking the time to speak with me today about the status of the report and testimony.

When you send the drafts to me next Tuesday, please indicate your availability to schedule a call to discuss the drafts.

We will schedule a mutually convenient time to discuss the drafts with you.

Regards,



**Kendrick R. Riggs**  
Attorney at Law  
502-560-4222 Direct  
502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828  
<http://www.skofirm.com/attorney/kendrick-r-riggs/>

## KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(4)/(7)	
<b>DEPRECIABLE PLANT</b>									
<b>INTANGIBLE PLANT</b>									
302.00	FRANCHISES AND CONSENTS	20-SQ	0	55,918.83	52,578	3,341	2,028	3.63	
303.00	MISCELLANEOUS INTANGIBLE PLANT	5-SQ	0	51,209,431.96	17,788,070	33,421,362	10,731,787	20.96	
303.10	CC6 SOFTWARE	SQUARE	0	41,045,494.53	26,586,875	14,458,620	4,131,034	10.06	
	<b>TOTAL INTANGIBLE PLANT</b>			<b>92,310,845.32</b>	<b>44,427,523</b>	<b>47,883,323</b>	<b>14,864,850</b>	<b>16.10</b>	
<b>STEAM PRODUCTION PLANT</b>									
311.00	STRUCTURES AND IMPROVEMENTS								
	TRIMBLE COUNTY UNIT 2	100-R2.5	*	(13)	95,533,749.13	23,445,099	84,508,038	1,754,695	1.84
	TRIMBLE COUNTY UNIT 2 SCRUBBER	100-R2.5	*	(13)	5,556,451.46	3,082,793	3,195,997	68,321	1.23
	SYSTEM LABORATORY	100-R2.5	*	(1)	1,102,956.39	713,581	400,425	16,627	1.51
	BROWN UNIT 1	100-R2.5	*	(8)	4,690,069.48	4,858,759	112,715	15,069	0.32
	BROWN UNIT 2	100-R2.5	*	(8)	2,297,196.43	2,008,651	426,377	31,758	1.38
	BROWN UNIT 3	100-R2.5	*	(8)	22,711,518.61	14,083,124	9,991,086	519,280	2.29
	BROWN UNIT 1, 2 AND 3 SCRUBBER	100-R2.5	*	(8)	45,507,722.44	8,775,718	39,462,468	2,039,402	4.48
	GHEENT UNIT 1 SCRUBBER	100-R2.5	*	(7)	8,397,192.12	7,331,103	1,853,893	90,620	1.08
	GHEENT UNIT 1	100-R2.5	*	(7)	19,505,041.37	18,115,555	2,754,839	150,144	0.77
	GHEENT UNIT 2	100-R2.5	*	(7)	16,258,655.69	14,507,970	2,888,792	180,168	0.99
	GHEENT UNIT 3	100-R2.5	*	(7)	51,066,601.71	32,981,268	21,659,996	1,026,693	2.01
	GHEENT UNIT 4	100-R2.5	*	(7)	33,248,360.78	15,639,157	19,936,589	902,154	2.71
	GHEENT UNIT 2 SCRUBBER	100-R2.5	*	(7)	15,817,337.72	13,742,096	3,182,455	174,868	1.10
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>			<b>321,892,853.29</b>	<b>159,284,854</b>	<b>190,173,570</b>	<b>6,949,599</b>	<b>2.16</b>	<b>27.4</b>
311.10	STRUCTURES AND IMPROVEMENTS - ASH PONDS								
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	*	0	4,562,600.30	2,148,119	2,414,481	48,425	1.06
	GHEENT UNIT 1 SCRUBBER ASH POND	100-S4	*	0	39,480.55	34,420	5,061	274	0.69
	GHEENT UNIT 1 ASH POND	100-S4	*	0	322,828.55	304,586	18,243	988	0.31
	<b>TOTAL ACCOUNT 311.1 - STRUCTURES AND IMPROVEMENTS - ASH PONDS</b>			<b>4,924,909.40</b>	<b>2,487,125</b>	<b>2,437,785</b>	<b>49,685</b>	<b>1.01</b>	<b>49.1</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT								
	TYRONE UNIT 3	100-R2.5	*	(10)	1,692,976.58	1,862,274	0	0	-
	TYRONE UNITS 1 AND 2	100-R2.5	*	(10)	553,381.44	641,720	0	0	-
	GREEN RIVER UNIT 3	100-R2.5	*	(10)	2,549,285.01	2,804,214	0	0	-
	GREEN RIVER UNIT 4	100-R2.5	*	(10)	4,560,022.06	5,016,024	0	0	-
	GREEN RIVER UNITS 1 AND 2	100-R2.5	*	(10)	1,558,538.26	1,714,392	0	0	-
	PINEVILLE UNIT 3	100-R2.5	*	(10)	37,239.96	40,964	0	0	-
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>			<b>10,961,443.29</b>	<b>12,079,588</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
312.00	BOILER PLANT EQUIPMENT								
	TRIMBLE COUNTY UNIT 2	65-R2	*	(13)	531,933,576.48	92,306,117	508,778,824	11,363,535	2.14
	TRIMBLE COUNTY UNIT 2 SCRUBBER	65-R2	*	(13)	73,021,669.57	18,602,423	63,912,086	1,437,844	1.97
	BROWN UNIT 1	65-R2	*	(6)	40,216,199.41	22,985,071	19,644,100	2,657,761	6.61
	BROWN UNIT 2	65-R2	*	(6)	41,452,992.23	15,937,592	28,002,580	2,137,599	5.16
	BROWN UNIT 3	65-R2	*	(6)	335,039,815.44	74,041,334	281,100,870	14,850,849	4.43
	BROWN UNIT 1, 2 AND 3 SCRUBBER	65-R2	*	(6)	334,559,839.62	77,676,980	276,956,556	14,535,936	4.34
	GHEENT UNIT 1 SCRUBBER	65-R2	*	(7)	138,832,539.39	47,058,422	101,492,395	5,617,564	4.05
	GHEENT UNIT 1	65-R2	*	(7)	347,267,291.09	96,144,803	275,431,188	15,302,639	4.41
	GHEENT UNIT 2	65-R2	*	(7)	269,565,973.05	67,704,359	220,731,232	12,275,159	4.55
	GHEENT UNIT 3	65-R2	*	(7)	425,512,609.68	168,531,725	286,768,787	13,903,449	3.27
	GHEENT UNIT 4	65-R2	*	(7)	735,664,440.23	135,118,842	852,042,109	30,032,084	4.08
	GHEENT UNIT 2 SCRUBBER	65-R2	*	(7)	86,258,293.73	59,902,017	10,964,357	613,758	0.93
	GHEENT UNIT 3 SCRUBBER	65-R2	*	(7)	118,460,532.34	31,824,024	94,928,746	4,568,202	3.88
	GHEENT UNIT 4 SCRUBBER	65-R2	*	(7)	253,701,662.20	77,381,453	194,079,328	8,878,218	3.50
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>			<b>3,711,487,554.46</b>	<b>985,215,162</b>	<b>3,014,861,148</b>	<b>138,174,592</b>	<b>3.72</b>	<b>21.8</b>

## KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
312.10	BOILER PLANT EQUIPMENT - ASH PONDS								
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	4,610,865.23	676,102	3,934,563	77,928	1.69	50.5
	TYRONE UNIT 3 ASH POND	100-S4	0	575,455.72	575,456	0	0	-	-
	GREEN RIVER UNIT 3 ASH POND	100-S4	0	1,831,840.88	1,831,841	0	0	-	-
	PINEVILLE UNIT 3 ASH POND	100-S4	0	91,265.89	91,266	0	0	-	-
	BROWN UNIT 1 ASH POND	100-S4	0	9,299,115.00	7,598,416	1,700,699	229,760	2.44	7.5
	BROWN UNIT 2 ASH POND	100-S4	0	3,909,061.67	3,256,464	652,598	48,341	1.24	13.5
	BROWN UNIT 3 ASH POND	100-S4	0	19,802,080.26	6,026,115	13,775,965	706,460	3.57	19.5
	GHEENT UNIT 1 ASH POND	100-S4	0	1,777,792.39	1,484,285	313,507	18,983	0.96	18.5
	GHEENT UNIT 4 ASH POND	100-S4	0	32,692,663.87	13,338,503	19,354,161	860,185	2.63	22.5
	GHEENT UNIT 2 SCRUBBER ASH POND	100-S4	0	1,901,133.18	1,901,133	0	0	-	-
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS			76,491,074.19	36,759,581	39,731,493	1,936,657	2.53	20.5
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT								
	TYRONE UNIT 3	65-R2	(10)	91,162.48	100,279	0	0	-	-
	TYRONE UNITS 1 AND 2	65-R2	(10)	35,937.44	39,531	0	0	-	-
	GREEN RIVER UNIT 3	65-R2	(10)	41,300.90	45,431	0	0	-	-
	GREEN RIVER UNIT 4	65-R2	(10)	599,315.53	659,247	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	65-R2	(10)	152,243.76	167,468	0	0	-	-
	PINEVILLE UNIT 3	65-R2	(10)	145,202.53	159,723	0	0	-	-
	TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT AND ASH PONDS			1,065,162.64	1,171,679	0	0	-	-
314.00	TURBOGENERATOR UNITS								
	TRIMBLE COUNTY UNIT 2	60-R2	(13)	89,907,009.94	20,271,673	61,223,248	1,876,033	2.09	43.3
	BROWN UNIT 1	60-R2	(6)	8,340,751.67	3,801,260	5,039,937	691,075	8.29	7.3
	BROWN UNIT 2	60-R2	(6)	13,741,664.70	9,070,939	5,495,226	418,837	3.05	13.1
	BROWN UNIT 3	60-R2	(6)	45,458,100.43	20,614,566	27,571,020	1,470,358	3.23	18.8
	GHEENT UNIT 1	60-R2	(7)	38,748,250.59	20,820,042	20,634,566	1,173,145	3.03	17.6
	GHEENT UNIT 2	60-R2	(7)	31,826,255.72	21,384,390	12,669,704	744,559	2.34	17.0
	GHEENT UNIT 3	60-R2	(7)	43,067,736.16	29,423,726	16,658,754	649,375	1.97	19.6
	GHEENT UNIT 4	60-R2	(7)	57,957,357.43	33,064,819	26,949,553	1,408,391	2.43	20.6
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			328,047,129.64	158,457,415	198,342,028	8,631,773	2.62	23.0
314.10	TURBOGENERATOR UNITS - RETIRED PLANT								
	TYRONE UNIT 3				460,380				
	TYRONE UNITS 1 AND 2				377,537				
	GREEN RIVER UNIT 3				361,644				
	GREEN RIVER UNIT 4				2,233,665				
	TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT				3,433,226				
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	TRIMBLE COUNTY UNIT 2	70-R3	(13)	47,156,606.94	8,082,472	45,204,494	970,475	2.06	46.6
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R3	(13)	1,415,469.10	751,018	848,462	20,750	1.47	40.9
	BROWN UNIT 1	70-R3	(6)	4,224,540.33	3,219,138	1,256,875	168,566	3.99	7.5
	BROWN UNIT 2	70-R3	(6)	2,408,998.58	1,409,841	1,143,597	85,479	3.55	13.4
	BROWN UNIT 3	70-R3	(6)	6,959,757.01	6,735,226	2,762,116	142,911	1.60	19.3
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R3	(6)	29,308,868.08	5,739,630	25,327,791	1,308,694	4.46	18.4
	GHEENT UNIT 1 SCRUBBER	70-R3	(7)	12,144,071.97	4,905,197	8,088,980	440,467	3.53	18.2
	GHEENT UNIT 1	70-R3	(7)	11,725,994.72	8,500,593	4,046,221	222,000	1.89	17.7
	GHEENT UNIT 2	70-R3	(7)	14,302,432.89	11,303,320	4,000,283	225,550	1.58	20.5
	GHEENT UNIT 3	70-R3	(7)	33,488,118.71	24,419,733	11,412,554	557,910	1.87	21.5
	GHEENT UNIT 4	70-R3	(7)	27,465,558.02	16,041,343	11,348,863	527,907	1.92	18.4
	GHEENT UNIT 2 SCRUBBER	70-R3	(7)	951,198.87	160,721	837,062	45,517	4.79	18.4
	GHEENT UNIT 3 SCRUBBER	70-R3	(7)	12,041,998.28	3,570,886	9,314,050	438,601	3.64	21.2
	GHEENT UNIT 4 SCRUBBER	70-R3	(7)	15,148,041.55	2,357,879	13,850,525	621,100	4.10	22.3
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT			220,741,676.05	99,217,099	139,441,795	5,774,137	2.62	24.1
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT								
	TYRONE UNIT 3	70-R3	(10)	24,678.87	27,147	0	0	-	-
	GREEN RIVER UNIT 3	70-R3	(10)	185,716.59	182,286	0	0	-	-
	GREEN RIVER UNIT 4	70-R3	(10)	480,433.11	528,476	0	0	-	-
	TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT			670,828.57	737,911	0	0	-	-

## KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	TRIMBLE COUNTY UNIT 2	75-R1.5	8,369,509.98	721,700	8,735,846	192,565	2.30	45.4	
	SYSTEM LABORATORY	75-R1.5	3,234,114.29	901,711	2,364,744	101,143	3.13	23.4	
	BROWN UNIT 1	75-R1.5	445,832.67	355,631	116,952	15,823	3.55	7.4	
	BROWN UNIT 2	75-R1.5	123,107.10	107,051	23,443	1,774	1.44	13.2	
	BROWN UNIT 3	75-R1.5	6,381,168.11	3,287,152	3,476,886	185,330	2.90	18.8	
	GHEENT UNIT 1 SCRUBBER	75-R1.5	1,033,027.09	848,862	156,477	8,797	0.85	17.8	
	GHEENT UNIT 1	75-R1.5	1,883,273.84	1,666,398	348,705	19,624	1.04	17.8	
	GHEENT UNIT 2	75-R1.5	1,527,545.73	1,449,503	184,971	10,632	0.70	17.4	
	GHEENT UNIT 3	75-R1.5	3,984,043.73	2,671,355	1,591,572	78,030	1.96	20.4	
	GHEENT UNIT 4	75-R1.5	8,771,982.95	3,568,709	5,817,313	271,431	3.00	21.4	
	TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT		35,753,605.29	15,678,072	22,816,809	885,149	2.48	25.8	
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT								
	TYRONE UNIT 3	75-R1.5	74,491.88	81,941	0	0	-	-	
	TYRONE UNITS 1 AND 2	75-R1.5	11,541.15	12,695	0	0	-	-	
	GREEN RIVER UNIT 4	75-R1.5	380,191.26	418,210	0	0	-	-	
	GREEN RIVER UNITS 1 AND 2	75-R1.5	45,889.51	50,258	0	0	-	-	
	TOTAL ACCOUNT 316.1 - MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT		511,913.61	563,104	0	0	-	-	
	TOTAL STEAM PRODUCTION PLANT		4,713,268,149.23	1,475,084,816	3,607,804,826	162,401,592	3.45		
	HYDROELECTRIC PRODUCTION PLANT								
330.10	LAND RIGHTS								
	DIX DAM	100-R4	879,311.47	912,333	(33,022)	0	-	-	
	TOTAL ACCOUNT 330.1 - LAND RIGHTS		879,311.47	912,333	(33,022)	0	-	-	
331.00	STRUCTURES AND IMPROVEMENTS								
	DIX DAM	90-S2.5	827,602.64	345,562	506,869	20,516	2.48	24.7	
	TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS		827,602.64	345,562	506,869	20,516	2.48	24.7	
332.00	RESERVOIRS, DAMS AND WATERWAYS								
	DIX DAM	105-S2.5	21,885,646.37	8,216,820	14,325,596	570,125	2.61	25.1	
	TOTAL ACCOUNT 332 - RESERVOIRS, DAMS AND WATERWAYS		21,885,646.37	8,216,820	14,325,596	570,125	2.61	25.1	
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	DIX DAM	75-R3	14,058,896.32	817,722	13,662,941	542,711	3.86	25.2	
	TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES & GENERATORS		14,058,896.32	817,722	13,662,941	542,711	3.86	25.2	
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	DIX DAM	40-L2.5	1,321,688.77	220,518	1,140,821	50,351	3.81	22.7	
	TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT		1,321,688.77	220,518	1,140,821	50,351	3.81	22.7	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	DIX DAM	40-S0	316,946.74	116,558	209,897	11,924	3.76	17.6	
	TOTAL ACCOUNT 335 - MISCELLANEOUS POWER PLANT EQUIPMENT		316,946.74	116,558	209,897	11,924	3.76	17.6	
338.00	ROADS, RAILROADS AND BRIDGES								
	DIX DAM	60-R4	234,509.13	70,567	170,977	7,820	3.33	21.9	
	TOTAL ACCOUNT 338 - ROADS, RAILROADS AND BRIDGES		234,509.13	70,567	170,977	7,820	3.33	21.9	
	TOTAL HYDROELECTRIC PRODUCTION PLANT		39,524,601.44	18,699,880	29,984,078	1,203,447	3.04		
	OTHER PRODUCTION PLANT								
340.10	LAND RIGHTS								
	BROWN CT UNIT 9 GAS PIPE	SQUARE	176,409.31	116,532	59,877	3,863	2.19	15.5	
	TOTAL ACCOUNT 340.1 - LAND AND LAND RIGHTS		176,409.31	116,532	59,877	3,863	2.19	15.5	

KENTUCKY UTILITIES COMPANY

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
<b>341.00</b>	<b>STRUCTURES AND IMPROVEMENTS</b>							
	CANE RUN CC 7	50-R2.5	46,895,473.79	663,228	51,859,703	1,421,593	3.03	36.5
	TRIMBLE COUNTY CT 5	50-R2.5	3,740,231.32	1,711,412	2,280,636	144,623	3.87	15.8
	TRIMBLE COUNTY CT 6	50-R2.5	3,588,684.24	1,847,141	2,192,751	138,513	3.86	15.8
	TRIMBLE COUNTY CT 7	50-R2.5	3,559,154.97	1,423,558	2,384,738	134,503	3.78	17.7
	TRIMBLE COUNTY CT 8	50-R2.5	3,548,851.71	1,419,437	2,377,834	134,114	3.78	17.7
	TRIMBLE COUNTY CT 9	50-R2.5	3,655,976.41	1,452,931	2,458,964	138,689	3.79	17.7
	TRIMBLE COUNTY CT 10	50-R2.5	3,653,029.99	1,451,760	2,456,982	138,578	3.79	17.7
	BROWN CT 5	50-R2.5	785,900.23	380,011	460,962	30,848	3.94	14.9
	BROWN CT 6	50-R2.5	192,814.02	97,181	109,130	8,363	4.34	13.0
	BROWN CT 7	50-R2.5	567,512.07	287,418	319,820	24,545	4.33	13.0
	BROWN CT 8	50-R2.5	2,012,654.95	1,419,091	734,450	79,897	3.97	9.2
	BROWN CT 9	50-R2.5	4,660,156.04	3,115,511	1,870,856	128,396	2.76	14.6
	BROWN CT 10	50-R2.5	1,865,718.20	1,202,272	794,046	54,487	2.92	14.6
	BROWN CT 11	50-R2.5	1,919,015.13	1,208,894	844,452	62,956	4.32	10.2
	HAEFILING UNITS 1, 2 AND 3	50-R2.5	291,451.55	71,390	249,207	55,881	19.17	4.5
	PADDY'S RUN GENERATOR 13	50-R2.5	2,138,302.83	836,645	1,327,833	86,832	4.16	14.9
	<b>TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS</b>		<b>83,072,927.45</b>	<b>18,487,683</b>	<b>72,732,304</b>	<b>2,804,933</b>	<b>3.38</b>	<b>25.9</b>
<b>342.00</b>	<b>FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>							
	CANE RUN CC 7	45-R2.5	111,535,551.95	1,843,640	123,276,178	3,459,898	3.10	35.6
	CANE RUN GAS PIPELINE	45-R2.5	23,414,526.87	345,052	25,879,218	726,332	3.10	35.6
	TRIMBLE COUNTY CT 5	45-R2.5	239,584.43	110,150	148,205	9,354	3.90	15.6
	TRIMBLE COUNTY CT 6	45-R2.5	239,245.54	110,006	145,987	9,340	3.90	15.6
	TRIMBLE COUNTY CT PIPELINE	45-R2.5	4,856,134.65	2,218,039	2,980,025	171,648	3.53	17.4
	TRIMBLE COUNTY CT 7	45-R2.5	578,059.38	231,810	386,614	22,080	3.62	17.5
	TRIMBLE COUNTY CT 8	45-R2.5	576,385.74	231,239	385,494	22,016	3.62	17.5
	TRIMBLE COUNTY CT 9	45-R2.5	593,786.01	236,879	398,472	22,757	3.63	17.5
	TRIMBLE COUNTY CT 10	45-R2.5	622,872.00	246,641	419,833	23,962	3.65	17.5
	BROWN CT 5	45-R2.5	795,787.89	261,412	590,081	39,789	6.99	14.8
	BROWN CT 6	45-R2.5	959,817.20	141,990	884,800	66,811	6.96	13.2
	BROWN CT 7	45-R2.5	959,028.11	138,794	887,356	67,004	6.99	13.2
	BROWN CT 8	45-R2.5	263,045.52	120,424	161,035	17,167	6.53	9.4
	BROWN CT 9	45-R2.5	3,155,168.57	1,205,201	2,170,829	146,809	4.65	14.8
	BROWN CT 10	45-R2.5	282,445.64	71,115	231,102	15,342	5.43	15.1
	BROWN CT 11	45-R2.5	301,560.87	92,783	229,887	22,275	7.39	10.3
	BROWN CT UNIT 9 GAS PIPE	45-R2.5	8,208,122.89	5,255,748	3,526,945	248,491	3.03	14.2
	HAEFILING UNITS 1, 2 AND 3	45-R2.5	472,116.83	192,271	327,058	74,288	15.74	4.4
	PADDY'S RUN GENERATOR 13	45-R2.5	1,997,091.15	975,255	1,141,662	77,700	3.89	14.7
	<b>TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>		<b>160,050,131.64</b>	<b>13,826,547</b>	<b>164,168,791</b>	<b>5,243,072</b>	<b>3.28</b>	<b>31.3</b>
<b>343.00</b>	<b>PRIME MOVERS</b>							
	CANE RUN CC 7	35-R1.5	88,873,336.88	1,353,524	89,304,613	3,212,702	3.57	30.9
	TRIMBLE COUNTY CT 5	35-R1.5	33,056,281.24	13,187,243	22,182,978	1,513,668	4.58	14.7
	TRIMBLE COUNTY CT 6	35-R1.5	32,944,728.58	13,527,496	21,723,384	1,483,363	4.50	14.6
	TRIMBLE COUNTY CT 7	35-R1.5	26,290,989.66	8,647,624	19,483,286	1,188,928	4.52	16.4
	TRIMBLE COUNTY CT 8	35-R1.5	25,158,461.82	8,098,854	18,820,700	1,150,385	4.57	16.4
	TRIMBLE COUNTY CT 9	35-R1.5	24,889,310.25	8,411,418	18,220,146	1,114,728	4.46	16.3
	TRIMBLE COUNTY CT 10	35-R1.5	24,739,825.43	8,285,715	18,185,898	1,111,919	4.49	16.4
	BROWN CT 5	35-R1.5	14,722,669.92	6,777,304	8,975,953	649,464	4.41	13.8
	BROWN CT 6	35-R1.5	34,702,471.57	14,206,845	22,925,000	1,879,898	5.42	12.2
	BROWN CT 7	35-R1.5	31,876,587.22	13,616,280	20,491,668	1,683,897	5.28	12.2
	BROWN CT 8	35-R1.5	28,679,825.25	14,860,849	13,886,671	1,549,572	5.81	8.6
	BROWN CT 9	35-R1.5	28,711,611.96	12,156,038	18,565,387	1,360,267	4.74	13.6
	BROWN CT 10	35-R1.5	25,928,887.42	10,072,720	17,869,050	1,279,752	4.84	13.8
	BROWN CT 11	35-R1.5	34,682,773.23	21,054,698	16,055,871	1,872,185	4.62	9.6
	PADDY'S RUN GENERATOR 13	35-R1.5	19,558,876.85	5,651,832	15,080,577	1,081,308	5.53	13.9
	<b>TOTAL ACCOUNT 343 - PRIME MOVERS</b>		<b>473,814,317.68</b>	<b>159,906,236</b>	<b>351,371,162</b>	<b>21,931,976</b>	<b>4.63</b>	<b>16.0</b>
<b>344.00</b>	<b>GENERATORS</b>							
	CANE RUN CC 7	55-S2.5	113,380,206.33	1,903,580	125,083,471	3,278,131	2.89	38.2
	TRIMBLE COUNTY CT 5	55-S2.5	3,800,400.42	1,691,733	2,374,695	146,280	3.85	16.2
	TRIMBLE COUNTY CT 6	55-S2.5	3,785,072.48	1,689,538	2,371,190	146,065	3.85	16.2
	TRIMBLE COUNTY CT 7	55-S2.5	2,983,225.97	1,154,958	2,037,094	111,785	3.75	18.2
	TRIMBLE COUNTY CT 8	55-S2.5	2,970,873.80	1,150,135	2,028,700	111,325	3.75	18.2
	TRIMBLE COUNTY CT 9	55-S2.5	2,890,483.70	1,150,226	2,049,570	112,470	3.76	18.2
	TRIMBLE COUNTY CT 10	55-S2.5	2,987,092.13	1,149,086	2,047,103	112,335	3.76	18.2

## KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
BROWN CT 5	55-S2.5	(7)	2,866,821.78	1,327,386	1,740,113	114,116	3.98	15.2	
BROWN CT 8	55-S2.5	(7)	3,721,293.63	1,994,405	1,987,379	149,758	4.02	13.3	
BROWN CT 7	55-S2.5	(7)	3,731,462.57	1,971,763	2,020,902	152,276	4.08	13.3	
BROWN CT 8	55-S2.5	(7)	4,962,634.83	3,437,474	1,872,545	200,474	4.04	9.3	
BROWN CT 9	55-S2.5	(7)	5,460,715.08	3,599,883	2,243,102	151,118	2.77	14.8	
BROWN CT 10	55-S2.5	(7)	4,953,096.82	3,129,054	2,170,760	145,572	2.94	14.9	
BROWN CT 11	55-S2.5	(7)	5,762,894.98	2,847,510	3,318,788	319,972	5.55	10.4	
HAEFLING UNITS 1, 2 AND 3	55-S2.5	(10)	2,682,135.68	2,341,531	608,818	143,904	5.37	4.2	
PADDY'S RUN GENERATOR 13	55-S2.5	(8)	5,450,549.42	2,269,181	3,508,401	229,696	4.21	15.3	
<b>TOTAL ACCOUNT 344 - GENERATORS</b>			<b>172,508,939.62</b>	<b>32,807,403</b>	<b>157,472,631</b>	<b>5,625,273</b>	<b>3.26</b>	<b>28.0</b>	
<b>345.00</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>								
CANE RUN CC 7	50-R3	(12)	26,286,452.56	421,424	29,019,403	779,044	2.96	37.3	
TRIMBLE COUNTY CT 5	50-R3	(7)	1,889,943.86	754,635	1,267,605	78,966	4.18	16.1	
TRIMBLE COUNTY CT 6	50-R3	(7)	4,329,841.09	1,888,232	2,944,698	184,149	4.25	16.0	
TRIMBLE COUNTY CT 7	50-R3	(7)	3,833,038.02	1,250,866	2,850,463	158,187	4.13	18.0	
TRIMBLE COUNTY CT 8	50-R3	(7)	3,144,581.31	1,229,820	2,134,882	119,062	3.79	17.9	
TRIMBLE COUNTY CT 9	50-R3	(7)	3,423,274.57	1,257,225	2,405,679	133,945	3.91	18.0	
TRIMBLE COUNTY CT 10	50-R3	(7)	7,261,076.07	2,513,401	5,255,950	293,027	4.04	17.9	
BROWN CT 5	50-R3	(7)	2,310,232.75	1,003,516	1,468,433	97,644	4.23	15.0	
BROWN CT 6	50-R3	(7)	2,028,642.95	987,425	1,181,083	90,024	4.44	13.1	
BROWN CT 7	50-R3	(7)	1,987,208.52	968,000	1,160,313	88,475	4.45	13.1	
BROWN CT 8	50-R3	(7)	3,325,335.89	1,750,789	1,808,410	184,311	5.84	9.3	
BROWN CT 9	50-R3	(7)	4,707,156.48	2,494,754	2,541,903	171,279	3.64	14.8	
BROWN CT 10	50-R3	(7)	3,245,881.87	1,659,633	1,813,471	122,263	3.77	14.8	
BROWN CT 11	50-R3	(7)	2,454,258.42	1,381,238	1,244,819	120,670	4.92	10.3	
HAEFLING UNITS 1, 2 AND 3	50-R3	(10)	816,263.41	105,819	792,271	180,894	22.16	4.4	
PADDY'S RUN GENERATOR 13	50-R3	(8)	2,499,650.62	1,141,302	1,506,328	100,236	4.01	15.0	
<b>TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT</b>			<b>73,541,848.19</b>	<b>20,605,881</b>	<b>59,397,711</b>	<b>2,912,196</b>	<b>3.86</b>	<b>20.4</b>	
<b>346.00</b>	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>								
CANE RUN CC 7	40-R2	(12)	21,065.55	88	23,505	700	3.32	33.8	
TRIMBLE COUNTY CT 5	40-R2	(7)	28,963.83	12,860	18,111	1,169	4.04	15.5	
TRIMBLE COUNTY CT 7	40-R2	(7)	8,888.93	3,661	5,850	346	3.89	16.9	
TRIMBLE COUNTY CT 8	40-R2	(7)	8,861.01	3,649	5,832	345	3.89	16.9	
TRIMBLE COUNTY CT 9	40-R2	(7)	9,113.52	3,730	6,021	356	3.91	16.9	
TRIMBLE COUNTY CT 10	40-R2	(7)	41,868.51	11,271	33,528	1,930	4.61	17.4	
BROWN CT 5	40-R2	(7)	2,139,352.81	1,067,229	1,221,878	85,804	4.01	14.2	
BROWN CT 6	40-R2	(7)	102,224.96	26,854	82,527	6,356	6.22	13.0	
BROWN CT 7	40-R2	(7)	84,123.48	21,717	68,295	5,249	6.24	13.0	
BROWN CT 8	40-R2	(7)	291,226.01	180,825	130,787	14,504	4.98	9.0	
BROWN CT 9	40-R2	(7)	860,425.29	524,896	385,819	28,439	3.31	13.9	
BROWN CT 10	40-R2	(7)	274,390.87	170,711	122,867	8,936	3.26	13.8	
BROWN CT 11	40-R2	(7)	590,562.82	323,816	308,088	30,798	5.22	10.0	
HAEFLING UNITS 1, 2 AND 3	40-R2	(10)	104,991.22	35,538	79,952	18,636	17.75	4.3	
PADDY'S RUN GENERATOR 13	40-R2	(8)	1,089,550.03	548,300	608,623	42,769	3.93	14.2	
<b>TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>			<b>5,655,608.44</b>	<b>2,933,105</b>	<b>3,111,701</b>	<b>246,337</b>	<b>4.36</b>	<b>12.6</b>	
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>968,820,182.33</b>	<b>248,685,587</b>	<b>808,314,177</b>	<b>38,767,650</b>	<b>4.80</b>		
	<b>TRANSMISSION PLANT</b>								
<b>350.10</b>	<b>LAND RIGHTS</b>	70-R3	0	29,428,995.30	17,044,058	12,384,837	253,363	0.86	<b>48.9</b>
<b>352.10</b>	<b>STRUCTURES AND IMPROVEMENTS</b>	70-R3	(25)	25,314,483.82	6,825,682	25,017,398	420,302	1.66	<b>59.5</b>
<b>352.20</b>	<b>STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION</b>	65-R4	(25)	193,226.01	71,970	169,563	3,543	1.83	<b>47.9</b>
<b>353.10</b>	<b>STATION EQUIPMENT</b>	60-R2	(15)	257,735,637.27	70,441,066	225,954,917	4,908,788	1.90	<b>46.0</b>
<b>353.20</b>	<b>STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION</b>	45-R2	(15)	6,568,060.27	7,553,269	0	0	-	
<b>354.00</b>	<b>TOWERS AND FIXTURES</b>	70-R4	(40)	76,403,298.64	49,143,732	57,820,886	1,289,330	1.69	<b>44.8</b>
<b>355.00</b>	<b>POLES AND FIXTURES</b>	58-R2	(75)	228,798,845.74	72,993,220	327,406,510	6,711,919	2.93	<b>48.8</b>
<b>356.00</b>	<b>OVERHEAD CONDUCTORS AND DEVICES</b>	85-R3	(75)	178,542,714.22	114,190,318	198,259,432	4,527,061	2.54	<b>43.8</b>
<b>357.00</b>	<b>UNDERGROUND CONDUIT</b>	50-R4	0	448,760.26	229,646	219,114	7,645	1.70	<b>28.7</b>
<b>358.00</b>	<b>UNDERGROUND CONDUCTORS AND DEVICES</b>	40-R3	0	1,173,303.32	968,623	206,680	6,740	0.74	<b>23.6</b>
<b>TOTAL TRANSMISSION PLANT</b>			<b>804,608,304.85</b>	<b>339,269,584</b>	<b>847,439,437</b>	<b>18,130,631</b>	<b>2.25</b>		

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(8)
<b>DISTRIBUTION PLANT</b>								
360.10	LAND RIGHTS	70-R4	0	2,168,829.31	1,458,105	710,824	13,823	0.64
361.00	STRUCTURES AND IMPROVEMENTS	60-R2.5	(25)	10,718,796.73	2,256,794	11,141,702	230,057	2.15
362.00	STATION EQUIPMENT	54-R2	(20)	173,228,756.89	47,843,031	160,031,477	3,967,466	2.29
364.00	POLES, TOWERS, AND FIXTURES	50-R1.5	(50)	354,787,240.32	152,141,111	380,054,749	9,477,978	2.67
365.00	OVERHEAD CONDUCTORS AND DEVICES	47-R1	(30)	337,937,644.27	119,403,224	319,915,714	8,351,144	2.47
366.00	UNDERGROUND CONDUIT	50-R4	0	2,050,521.69	832,564	1,217,958	47,571	2.32
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R2	(20)	181,393,660.79	40,586,062	177,086,331	4,406,186	2.43
368.00	LINE TRANSFORMERS	46-R2	(5)	308,054,000.11	141,176,694	182,280,006	5,515,804	1.79
369.00	SERVICES	48-R1	(25)	94,875,388.05	61,837,515	56,756,695	1,549,728	1.63
370.00	METERS	28-L1	0	66,212,808.46	56,280,887	9,931,821	2,326,567	3.51
370.10	METERING EQUIPMENT	28-L1	0	10,416,874.08	3,863,114	6,553,580	447,268	4.29
	METERS - RESERVE AMORTIZATION				(22,208,790)	22,208,790	---	-
370.20	METERS - AMS	15-S2.5	0	698,693.34	4,284	694,609	47,904	6.85
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	28-O1	(10)	17,054,091.74	17,012,710	1,748,791	90,485	0.53
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-L0.5	(10)	95,997,822.30	20,947,022	84,650,583	3,837,892	4.00
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,655,605,208.08</b>	<b>643,434,327</b>	<b>1,414,981,710</b>	<b>40,309,673</b>	<b>2.43</b>
<b>GENERAL PLANT</b>								
390.10	STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY	50-60	(15)	58,876,361.14	11,157,166	54,020,649	1,378,746	2.43
390.20	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	33-R1.5	(10)	528,658.33	445,844	135,680	7,551	1.43
391.10	OFFICE FURNITURE AND EQUIPMENT	20-S0	0	9,997,759.47	5,877,517	4,320,242	435,890	4.38
391.20	NON PC COMPUTER EQUIPMENT	5-S0	0	26,955,602.78	14,275,389	12,680,204	3,152,434	11.69
391.31	PERSONAL COMPUTERS	4-S0	0	7,487,177.86	3,350,906	4,136,289	1,873,226	25.02
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	14-R2	0	1,080,256.71	850,491	229,766	21,335	1.97
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	16-L2.5	0	4,496,087.64	2,508,216	1,988,872	143,633	3.19
393.00	STORES EQUIPMENT	25-S0	0	1,504,425.91	311,738	1,192,688	66,208	4.40
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-S0	0	12,146,898.05	3,584,231	8,562,667	488,036	4.02
396.00	POWER OPERATED EQUIPMENT	16-L5	0	2,293,200.28	733,922	1,559,278	129,523	5.65
397.00	COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER	18-L3	0	25,857,151.87	8,888,012	16,969,140	1,288,220	4.80
397.10	COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE	10-S0	0	20,009,653.11	7,845,508	12,164,145	2,169,315	10.84
397.20	COMMUNICATION EQUIPMENT - DSM	10-S0	0	5,875,508.03	497,906	5,377,602	827,323	14.08
	<b>TOTAL GENERAL PLANT</b>			<b>174,908,741.19</b>	<b>60,124,859</b>	<b>123,338,202</b>	<b>11,961,440</b>	<b>6.84</b>
	<b>TOTAL DEPRECIABLE PLANT</b>			<b>8,449,146,032.44</b>	<b>2,821,716,576</b>	<b>6,879,745,754</b>	<b>287,639,343</b>	<b>3.40</b>
<b>NONDEPRECIABLE PLANT</b>								
301.00	ORGANIZATION			44,455.58				
310.20	LAND			22,958,202.42				
340.20	LAND			135,099.02				
350.20	LAND			2,360,270.07				
360.20	LAND			5,673,827.95				
389.20	LAND			2,810,061.60				
	<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>33,982,036.64</b>				
	<b>TOTAL ELECTRIC PLANT</b>			<b>8,483,128,069.08</b>	<b>2,821,716,576</b>	<b>6,879,745,754</b>	<b>287,639,343</b>	

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
 \*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS  
 \*\*\* RESERVE AMOUNT TO BE RECOVERED AT END OF REPLACEMENT PROGRAM

NOTE: Accrual rates for the Brown Solar Assets when placed in service June 2016 will be as follows:

Account	Rate
34100	4.24%
34400	4.61%
34500	4.36%
34600	4.25%

Accrual rates for the Electric Vehicle Charging Station Assets when placed in service June 2016 will be as follows:

Account	Rate
37100	10.00%

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
<b>DEPRECIABLE PLANT</b>								
<b>STEAM PRODUCTION PLANT</b>								
311.00	STRUCTURES AND IMPROVEMENTS							
	RIVERPORT DISTRIBUTION CENTER	95-R2.5	2,448,808.82	106,621	2,954,390	64,263	2.62	46.0
	MILL CREEK UNIT 1	95-R2.5	21,218,440.50	17,739,678	5,600,607	345,069	1.63	16.2
	MILL CREEK UNIT 2	95-R2.5	13,784,004.21	10,050,918	5,111,487	280,767	2.04	18.2
	MILL CREEK UNIT 2 SCRUBBER	95-R2.5	4,905,069.31	908,754	4,486,822	244,399	4.98	18.4
	MILL CREEK UNIT 3	95-R2.5	23,447,354.22	20,789,953	5,002,137	229,158	0.98	21.8
	MILL CREEK UNIT 3 SCRUBBER	95-R2.5	362,686.58	381,061	18,072	832	0.23	21.7
	MILL CREEK UNIT 4	95-R2.5	71,301,927.39	39,806,594	38,625,526	1,499,623	2.10	25.8
	MILL CREEK UNIT 4 SCRUBBER	95-R2.5	5,774,012.27	2,402,114	3,949,299	151,354	2.62	26.1
	TRIMBLE COUNTY UNIT 1	95-R2.5	107,440,308.95	62,804,985	61,825,773	1,878,375	1.75	32.9
	TRIMBLE COUNTY UNIT 1 SCRUBBER	95-R2.5	889,015.22	63,579	967,679	28,695	3.23	33.7
	TRIMBLE COUNTY UNIT 2	95-R2.5	16,230,214.94	1,622,756	17,204,293	354,451	2.18	48.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	95-R2.5	89,933.48	4,574	76,549	1,577	2.26	48.5
	<b>TOTAL ACCOUNT 311 - STRUCTURES AND IMPROVEMENTS</b>		<b>267,871,955.89</b>	<b>156,681,607</b>	<b>145,822,634</b>	<b>5,078,563</b>	<b>1.90</b>	<b>28.7</b>
311.10	STRUCTURES AND IMPROVEMENTS - ASH PONDS							
	MILL CREEK UNIT 1 ASH POND	100-S4	411,750.29	409,203	2,547	155	0.04	16.4
	MILL CREEK UNIT 3 ASH POND	100-S4	1,263,768.52	1,143,318	120,451	5,358	0.42	22.5
	TRIMBLE COUNTY UNIT 1 ASH POND	100-S4	4,942,817.00	2,913,165	2,029,652	58,899	1.19	34.5
	<b>TOTAL ACCOUNT 311.1 - STRUCTURES AND IMPROVEMENTS - ASH PONDS</b>		<b>6,618,335.81</b>	<b>4,465,686</b>	<b>2,152,650</b>	<b>64,412</b>	<b>0.97</b>	<b>33.4</b>
311.20	STRUCTURES AND IMPROVEMENTS - RETIRED PLANT							
	CANE RUN UNIT 1	95-R2.5	2,191,328.96	2,410,462	0	0	-	-
	CANE RUN UNIT 2	95-R2.5	1,227,964.74	1,350,761	0	0	-	-
	CANE RUN UNIT 3	95-R2.5	2,035,143.37	2,238,658	0	0	-	-
	CANE RUN UNIT 4	95-R2.5	1,912,802.31	2,104,063	0	0	-	-
	CANE RUN UNIT 4 SCRUBBER	95-R2.5	17,192.20	18,911	0	0	-	-
	CANE RUN UNIT 5 AND UNIT 5 SCRUBBER	95-R2.5	2,776,066.69	3,053,673	0	0	-	-
	CANE RUN UNIT 6 AND UNIT 6 SCRUBBER	95-R2.5	7,143,949.34	7,858,344	0	0	-	-
	<b>TOTAL ACCOUNT 311.2 - STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>		<b>17,304,447.61</b>	<b>19,034,892</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>
312.00	BOILER PLANT EQUIPMENT							
	MILL CREEK UNIT 1	54-R1.5	178,942,005.68	36,143,407	160,692,799	10,174,012	5.69	15.8
	MILL CREEK UNIT 1 SCRUBBER	54-R1.5	16,929,429.83	9,483,324	9,139,049	590,114	3.49	15.5
	MILL CREEK UNIT 2	54-R1.5	195,105,935.45	28,923,192	185,693,337	10,529,292	5.40	17.6
	MILL CREEK UNIT 2 SCRUBBER	54-R1.5	110,425,074.58	1,321,055	120,146,527	6,750,289	6.11	17.8
	MILL CREEK UNIT 3	54-R1.5	154,476,037.48	72,650,637	97,273,004	4,762,407	3.08	20.4
	MILL CREEK UNIT 3 SCRUBBER	54-R1.5	63,286,858.14	31,775,161	37,840,383	1,854,028	2.93	20.4
	MILL CREEK UNIT 4	54-R1.5	458,780,256.78	120,187,548	382,270,734	15,821,625	3.46	24.2
	MILL CREEK UNIT 4 SCRUBBER	54-R1.5	192,799,793.58	11,325,207	200,754,566	8,168,609	4.24	24.6
	TRIMBLE COUNTY UNIT 1	54-R1.5	315,234,544.67	76,641,229	289,030,843	9,778,880	3.10	29.6
	TRIMBLE COUNTY UNIT 1 SCRUBBER	54-R1.5	63,938,782.78	47,042,527	27,126,461	964,664	1.51	28.1
	TRIMBLE COUNTY UNIT 2	54-R1.5	139,789,842.49	19,713,701	142,442,516	3,431,099	2.45	41.5
	TRIMBLE COUNTY UNIT 2 SCRUBBER	54-R1.5	15,043,962.98	2,283,667	15,167,330	365,746	2.43	41.5
	<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>		<b>1,902,752,524.44</b>	<b>457,490,655</b>	<b>1,667,577,549</b>	<b>73,190,765</b>	<b>3.85</b>	<b>22.8</b>



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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE	
						AMOUNT	RATE		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
312.02	BOILER PLANT EQUIPMENT - RAIL CARS CANE RUN RAIL CARS	25-R2.5	0	4,466,784.44	3,863,668	603,116	603,116	13.50	1.0
	TOTAL ACCOUNT 312.02 - BOILER PLANT EQUIPMENT - RAIL CARS			4,466,784.44	3,863,668	603,116	603,116	13.50	1.0
312.10	BOILER PLANT EQUIPMENT - ASH PONDS TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	0	5,057,242.50	695,214	4,362,028	126,436	2.50	34.5
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS			5,057,242.50	695,214	4,362,028	126,436	2.50	34.5
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 2 CANE RUN UNIT 3 CANE RUN UNIT 4 UNIT 4 SCRUBBER CANE RUN UNIT 5 CANE RUN UNIT 5 SCRUBBER CANE RUN UNIT 6 CANE RUN UNIT 6 SCRUBBER	54-R1.5	(10)	155,318.38	170,850	0	0	-	-
		54-R1.5	(10)	191,818.30	211,000	0	0	-	-
		54-R1.5	(10)	45,899.53	50,489	0	0	-	-
		54-R1.5	(10)	10,784,306.78	11,862,737	0	0	-	-
		54-R1.5	(10)	121,519.99	133,672	0	0	-	-
	TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT			11,298,862.98	12,604,203	0	0	-	-
314.00	TURBOGENERATOR UNITS MILL CREEK UNIT 1 MILL CREEK UNIT 2 MILL CREEK UNIT 3 MILL CREEK UNIT 4 TRIMBLE COUNTY UNIT 1 TRIMBLE COUNTY UNIT 2	60-R2.5	(10)	26,056,004.81	11,553,369	17,108,236	1,074,912	4.13	15.9
		60-R2.5	(10)	27,144,373.73	10,812,289	19,046,522	1,072,608	3.95	17.8
		60-R2.5	(10)	35,128,565.99	19,997,929	18,643,494	892,315	2.54	20.9
		60-R2.5	(10)	55,019,246.79	23,338,020	37,183,151	1,517,102	2.76	24.5
		60-R2.5	(16)	57,523,686.49	28,179,899	38,547,577	1,273,524	2.21	30.3
		60-R2.5	(16)	21,822,318.91	4,434,454	20,879,436	479,227	2.20	43.6
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS			222,694,196.72	98,315,960	151,408,416	6,309,686	2.83	24.0
314.10	TURBOGENERATOR UNITS - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 2 CANE RUN UNIT 3 CANE RUN UNIT 4 CANE RUN UNIT 5	60-R2.5	(10)	1,099,327.82	1,209,251	0	0	-	-
		60-R2.5	(10)	80,617.90	88,680	0	0	-	-
	TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT			1,179,945.72	1,338,368	0	0	-	-
315.00	ACCESSORY ELECTRIC EQUIPMENT MILL CREEK UNIT 1 MILL CREEK UNIT 1 SCRUBBER MILL CREEK UNIT 2 MILL CREEK UNIT 2 SCRUBBER MILL CREEK UNIT 3 MILL CREEK UNIT 3 SCRUBBER MILL CREEK UNIT 4 MILL CREEK UNIT 4 SCRUBBER TRIMBLE COUNTY UNIT 1 TRIMBLE COUNTY UNIT 1 SCRUBBER TRIMBLE COUNTY UNIT 2	60-R3	(10)	18,025,740.40	10,743,237	9,085,077	570,266	3.16	15.9
		60-R3	(10)	202,167.22	202,539	19,845	1,300	0.64	15.3
		60-R3	(10)	8,520,586.26	6,042,370	3,330,275	191,209	2.24	17.4
		60-R3	(10)	2,652,362.06	765,601	2,151,997	117,020	4.41	18.4
		60-R3	(10)	15,226,752.73	13,762,601	2,986,827	148,479	0.98	20.1
		60-R3	(10)	2,531,772.82	2,750,734	34,216	1,686	0.07	20.3
		60-R3	(10)	30,114,624.76	17,803,481	15,322,606	632,856	2.10	24.2
		60-R3	(10)	1,671,038.70	551,225	1,286,918	49,269	2.95	26.1
		60-R3	(16)	49,259,197.22	27,949,947	29,190,722	990,514	2.01	29.5
		60-R3	(16)	2,736,920.21	2,346,076	828,751	28,399	1.04	29.2
		60-R3	(16)	10,707,823.19	1,046,909	11,374,166	247,311	2.31	46.0
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT			141,648,985.57	83,964,720	75,611,400	2,978,309	2.10	25.4

LOUISVILLE GAS AND ELECTRIC COMPANY  
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)		
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT									
	CANE RUN UNIT 1			453,004						
	CANE RUN UNIT 2			14,197						
	CANE RUN UNIT 3			56,033						
	CANE RUN UNIT 4			618,589						
	CANE RUN UNIT 4 SCRUBBER			88,099						
	CANE RUN UNIT 5 SCRUBBER			188,197						
	CANE RUN UNIT 6 SCRUBBER			163,225						
	TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT			1,581,344						
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	RIVERPORT DISTRIBUTION CENTER	50-R2.5	*	(5)	487,838.91	35,815	476,521	11,586	2.37	41.1
	MILL CREEK UNIT 1	50-R2.5	*	(10)	773,417.22	57,1904	278,855	19,238	2.49	14.5
	MILL CREEK UNIT 2	50-R2.5	*	(10)	163,907.70	107,230	73,068	4,337	2.65	16.8
	MILL CREEK UNIT 3	50-R2.5	*	(10)	358,868.31	336,897	57,858	2,877	0.80	20.1
	MILL CREEK UNIT 4	50-R2.5	*	(10)	9,755,743.48	3,301,258	7,430,060	305,309	3.13	24.3
	MILL CREEK UNIT 4 SCRUBBER	50-R2.5	*	(10)	43,211.57	25,844	21,689	868	2.01	25.0
	TRIMBLE COUNTY UNIT 1	50-R2.5	*	(15)	2,918,490.40	1,486,749	1,898,700	69,910	2.40	27.2
	TRIMBLE COUNTY UNIT 2	50-R2.5	*	(15)	3,149,018.07	290,574	3,362,287	80,063	2.54	42.0
	TOTAL ACCOUNT 316 - MISCELLANEOUS POWER PLANT EQUIPMENT			17,650,595.66	6,156,271	13,599,038	494,188	2.80	27.5	
316.10	MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT									
	CANE RUN UNIT 1	50-R2.5	*	(10)	10.83	12	0	-	-	
	CANE RUN UNIT 3	50-R2.5	*	(10)	44.28	49	0	-	-	
	CANE RUN UNIT 5	50-R2.5	*	(10)	133,003.43	146,304	0	-	-	
	CANE RUN UNIT 5 SCRUBBER	50-R2.5	*	(10)	11.31	12	0	-	-	
	CANE RUN UNIT 6 AND UNIT 6 SCRUBBER	50-R2.5	*	(10)	474,554.25	522,010	0	-	-	
	TOTAL ACCOUNT 316.1 - MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT			607,624.10	668,387	0	0	-	-	
	TOTAL STEAM PRODUCTION PLANT			2,599,151,501.44	846,860,975	2,061,136,831	88,845,475	3.42		
	<u>HYDROELECTRIC PRODUCTION PLANT</u>									
331.00	STRUCTURES AND IMPROVEMENTS									
	OHIO FALLS - NON-PROJECT	100-S2	*	(2)	65,706.14	42,098	25,014	939	1.43	26.6
	OHIO FALLS - PROJECT 289	100-S2	*	(2)	7,806,211.99	4,275,424	3,686,912	124,155	1.59	29.7
	TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS			7,872,008.13	4,317,522	3,711,926	125,094	1.59	29.7	
332.00	RESERVOIRS, DAMS AND WATERWAYS									
	OHIO FALLS - PROJECT 289	100-S2.5	*	(2)	17,038,183.00	2,954,321	14,424,626	154,660	0.91	93.3
	TOTAL ACCOUNT 332 - RESERVOIRS, DAMS AND WATERWAYS			17,038,183.00	2,954,321	14,424,626	154,660	0.91	93.3	
333.00	WATER WHEELS, TURBINES & GENERATORS									
	OHIO FALLS - PROJECT 289	100-R3	*	(2)	62,117,401.34	3,775,862	59,583,887	2,014,898	3.24	29.6
	TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES & GENERATORS			62,117,401.34	3,775,862	59,583,887	2,014,898	3.24	29.6	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE		
						AMOUNT	RATE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)		
334.00	ACCESSORY ELECTRIC EQUIPMENT OHIO FALLS - PROJECT 289	80-R4	*	(2)	8,220,468.78	2,561,842	5,823,036	196,531	2.39	29.6
	TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT				8,220,468.78	2,561,842	5,823,036	196,531	2.39	29.6
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT OHIO FALLS - NON-PROJECT	80-R2.5	*	(2)	25,458.41	6,273	19,695	704	2.77	28.0
	OHIO FALLS - PROJECT 289	80-R2.5	*	(2)	1,164,363.44	137,221	1,050,430	36,061	3.10	29.1
	TOTAL ACCOUNT 335 - MISCELLANEOUS POWER PLANT EQUIPMENT				1,189,821.85	143,494	1,070,125	36,765	3.09	29.1
336.00	ROADS, RAILROADS & BRIDGES OHIO FALLS - NON-PROJECT					872				
	OHIO FALLS - PROJECT 289	80-S4	*	(2)	29,930.61	18,886	11,643	693	2.32	16.8
	TOTAL ACCOUNT 336 - ROADS, RAILROADS & BRIDGES				29,930.61	19,758	11,643	693	2.32	16.8
	TOTAL HYDROELECTRIC PRODUCTION PLANT				96,467,813.71	13,772,799	84,625,243	2,528,641	2.62	
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS CANE RUN GT 11	55-R4	*	(4)	211,518.43	116,269	103,710	41,615	19.67	2.5
	CANE RUN CC 7	55-R4	*	(7)	16,720,973.73	4,003,389	13,888,053	361,968	2.16	38.4
	ZORN AND RIVER ROAD GAS TURBINE	55-R4	*	(5)	8,241.14	8,653	0	0	-	-
	PADDY'S RUN GENERATOR 12	55-R4	*	(9)	64,113.35	59,183	10,701	4,330	6.75	2.5
	PADDY'S RUN GENERATOR 13	55-R4	*	(9)	2,414,063.40	1,052,043	1,579,286	102,619	4.25	15.4
	BROWN CT 5	55-R4	*	(9)	870,738.10	418,308	530,797	34,529	3.97	15.4
	BROWN CT 6	55-R4	*	(9)	105,977.86	50,957	64,559	4,809	4.54	13.4
	BROWN CT 7	55-R4	*	(9)	144,356.29	69,649	87,699	6,536	4.53	13.4
	TRIMBLE COUNTY CT 5	55-R4	*	(6)	1,555,655.08	702,619	946,375	57,835	3.72	16.4
	TRIMBLE COUNTY CT 6	55-R4	*	(6)	1,467,923.89	666,526	889,473	54,368	3.70	16.4
	TRIMBLE COUNTY CT 7	55-R4	*	(6)	2,083,698.13	823,174	1,385,546	75,507	3.62	18.3
	TRIMBLE COUNTY CT 8	55-R4	*	(6)	2,075,526.50	819,945	1,380,113	75,211	3.62	18.3
	TRIMBLE COUNTY CT 9	55-R4	*	(6)	2,137,402.33	838,922	1,426,724	77,751	3.64	18.3
	TRIMBLE COUNTY CT 10	55-R4	*	(6)	2,132,789.69	837,111	1,423,646	77,583	3.64	18.3
	TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS				31,992,977.92	10,466,748	23,716,682	974,661	3.05	24.3
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES CANE RUN GT 11	55-R2.5	*	(4)	319,042.17	174,257	157,547	63,140	19.79	2.5
	CANE RUN CC 7	55-R2.5	*	(7)	31,223,235.12	459,682	32,949,180	889,077	2.85	37.1
	CANE RUN GAS PIPELINE	55-R2.5	*	(7)	6,603,630.80	97,339	6,968,546	188,034	2.85	37.1
	ZORN AND RIVER ROAD GAS TURBINE	55-R2.5	*	(5)	23,433.81	17,033	7,573	2,182	9.31	3.5
	PADDY'S RUN GENERATOR 11	55-R2.5	*	(9)	9,237.57	10,069	0	0	-	-
	PADDY'S RUN GENERATOR 12	55-R2.5	*	(9)	21,667.08	18,481	5,136	2,067	9.54	2.5
	PADDY'S RUN GENERATOR 13	55-R2.5	*	(9)	2,256,664.93	1,104,941	1,354,824	90,252	4.00	15.0
	BROWN CT 5	55-R2.5	*	(9)	846,906.63	358,748	564,380	37,533	4.43	15.0
	BROWN CT 6	55-R2.5	*	(9)	745,241.96	146,491	665,823	50,144	6.73	13.3
	BROWN CT 7	55-R2.5	*	(9)	483,544.93	19,025	508,039	38,080	7.88	13.3

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ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	ACCRAUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
TRIMBLE COUNTY CT 5	55-R2.5	*	97,996.90	44,930	58,947	3,693	3.77	16.0
TRIMBLE COUNTY CT 6	55-R2.5	*	97,861.58	44,873	58,860	3,688	3.77	16.0
TRIMBLE COUNTY CT PIPELINE	55-R2.5	*	2,000,796.10	910,510	1,210,334	67,986	3.40	17.8
TRIMBLE COUNTY CT 7	55-R2.5	*	338,423.07	135,077	223,651	12,508	3.70	17.9
TRIMBLE COUNTY CT 8	55-R2.5	*	337,096.18	134,548	222,774	12,459	3.70	17.9
TRIMBLE COUNTY CT 9	55-R2.5	*	347,145.53	137,775	230,200	12,875	3.71	17.9
TRIMBLE COUNTY CT 10	55-R2.5	*	361,860.02	142,662	240,910	13,470	3.72	17.9
<b>TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>			<b>46,113,785.38</b>	<b>3,956,441</b>	<b>45,426,724</b>	<b>1,487,188</b>	<b>3.23</b>	<b>30.5</b>
343.00	<b>PRIME MOVERS</b>							
CANE RUN CC 7	35-R2	*	25,159,119.94	378,544	26,541,714	838,866	3.33	31.6
PADDY'S RUN GENERATOR 11	35-R2	*	16,843.43	0	18,359	7,373	43.77	2.5
PADDY'S RUN GENERATOR 12	35-R2	*	268,203.43	0	292,342	117,406	43.77	2.5
PADDY'S RUN GENERATOR 13	35-R2	*	22,139,250.16	6,701,017	17,430,766	1,239,558	5.60	14.1
BROWN CT 5	35-R2	*	15,935,197.16	7,632,280	9,737,085	700,503	4.40	13.9
BROWN CT 6	35-R2	*	20,175,027.41	6,603,730	15,387,050	1,245,171	6.17	12.4
BROWN CT 7	35-R2	*	18,369,003.63	8,268,375	11,753,839	954,709	5.20	12.3
TRIMBLE COUNTY CT 5	35-R2	*	13,578,276.24	5,680,100	8,712,875	588,836	4.34	14.8
TRIMBLE COUNTY CT 6	35-R2	*	13,496,420.84	5,621,689	8,684,517	587,241	4.35	14.8
TRIMBLE COUNTY CT 7	35-R2	*	15,407,573.33	5,163,654	11,168,374	673,083	4.37	16.6
TRIMBLE COUNTY CT 8	35-R2	*	14,745,193.97	4,838,617	10,791,289	651,534	4.42	16.6
TRIMBLE COUNTY CT 9	35-R2	*	14,530,190.91	4,969,811	10,432,191	630,536	4.34	16.5
TRIMBLE COUNTY CT 10	35-R2	*	14,463,360.17	4,932,354	10,398,808	628,000	4.34	16.6
<b>TOTAL ACCOUNT 343 - PRIME MOVERS</b>			<b>188,263,662.82</b>	<b>60,790,171</b>	<b>141,349,209</b>	<b>8,862,816</b>	<b>4.71</b>	<b>15.9</b>
344.00	<b>GENERATORS</b>							
CANE RUN GT 11	60-S3	*	2,910,123.60	2,616,010	410,519	165,200	5.68	2.5
CANE RUN CC 7	60-S3	*	31,742,426.62	532,375	33,432,021	858,111	2.70	39.0
ZORN AND RIVER ROAD GAS TURBINE	60-S3	*	1,827,580.88	2,011,678	(92,718)	0	-	-
PADDY'S RUN GENERATOR 11	60-S3	*	1,523,115.56	1,660,196	0	0	-	-
PADDY'S RUN GENERATOR 12	60-S3	*	3,066,610.15	3,342,605	0	0	-	-
PADDY'S RUN GENERATOR 13	60-S3	*	6,144,295.60	2,557,436	4,139,848	268,141	4.36	15.4
BROWN CT 5	60-S3	*	3,272,183.24	1,522,393	2,044,287	132,462	4.05	15.4
BROWN CT 6	60-S3	*	2,440,817.89	1,241,241	1,419,251	105,515	4.32	13.5
BROWN CT 7	60-S3	*	2,443,902.61	1,223,482	1,440,372	107,085	4.38	13.5
TRIMBLE COUNTY CT 5	60-S3	*	1,553,077.96	694,348	951,915	57,934	3.73	16.4
TRIMBLE COUNTY CT 6	60-S3	*	1,550,950.32	693,467	950,540	57,851	3.73	16.4
TRIMBLE COUNTY CT 7	60-S3	*	1,744,404.67	677,221	1,171,848	63,581	3.64	18.4
TRIMBLE COUNTY CT 8	60-S3	*	1,734,857.53	673,490	1,165,459	63,234	3.64	18.4
TRIMBLE COUNTY CT 9	60-S3	*	1,745,589.16	673,270	1,177,055	63,863	3.66	18.4
TRIMBLE COUNTY CT 10	60-S3	*	1,740,255.03	671,328	1,173,342	63,662	3.66	18.4
<b>TOTAL ACCOUNT 344 - GENERATORS</b>			<b>65,440,190.82</b>	<b>20,790,540</b>	<b>49,383,737</b>	<b>2,006,639</b>	<b>3.07</b>	<b>24.6</b>
345.00	<b>ACCESSORY ELECTRIC EQUIPMENT</b>							
CANE RUN GT 11	45-S2.5	*	143,715.91	130,386	19,079	7,722	5.37	2.5
CANE RUN CC 7	45-S2.5	*	7,358,623.01	117,861	7,755,866	212,199	2.88	36.5
ZORN AND RIVER ROAD GAS TURBINE	45-S2.5	*	94,068.64	51,946	46,826	13,735	14.60	3.4
PADDY'S RUN GENERATOR 11	45-S2.5	*	592,469.57	82,248	563,544	226,796	38.28	2.5
PADDY'S RUN GENERATOR 12	45-S2.5	*	898,168.62	566,899	410,105	164,634	18.33	2.5
PADDY'S RUN GENERATOR 13	45-S2.5	*	2,842,847.82	1,359,313	1,739,391	116,597	4.10	14.9
BROWN CT 5	45-S2.5	*	2,602,373.29	1,277,247	1,559,340	104,636	4.02	14.9
BROWN CT 6	45-S2.5	*	979,635.94	494,082	573,721	43,931	4.48	13.7
BROWN CT 7	45-S2.5	*	962,847.17	482,946	566,339	43,399	4.51	13.0

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
TRIMBLE COUNTY CT 5	45-S2.5	*	843,655.20	317,768	576,507	35,969	4.26	16.0
TRIMBLE COUNTY CT 6	45-S2.5	*	1,597,869.51	684,010	1,009,732	63,617	3.98	15.9
TRIMBLE COUNTY CT 7	45-S2.5	*	2,301,316.45	756,223	1,683,172	93,548	4.06	18.0
TRIMBLE COUNTY CT 8	45-S2.5	*	1,839,118.27	740,830	1,208,635	67,743	3.68	17.8
TRIMBLE COUNTY CT 9	45-S2.5	*	2,064,331.46	758,946	1,429,245	79,805	3.87	17.9
TRIMBLE COUNTY CT 10	45-S2.5	*	4,425,582.26	1,626,976	3,064,141	171,657	3.88	17.9
<b>TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT</b>			29,546,423.14	9,449,681	22,205,643	1,445,988	4.89	15.4
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	CANE RUN CC 7	50-R4	3,551.54	4	3,796	99	2.79	38.3
	ZORN AND RIVER ROAD GAS TURBINE	50-R4	9,488.39	4,131	5,832	1,666	17.56	3.5
	PADDY'S RUN GENERATOR 11	50-R4	9,494.38	4,715	5,634	2,254	23.74	2.5
	PADDY'S RUN GENERATOR 13	50-R4	1,283,450.74	613,583	785,378	51,353	4.00	15.3
	BROWN CT 5	50-R4	2,395,225.12	1,140,284	1,470,511	96,163	4.01	15.3
	BROWN CT 6	50-R4	22,455.77	11,378	13,089	980	4.36	13.4
	BROWN CT 7	50-R4	23,047.78	11,498	13,624	1,018	4.42	13.4
	TRIMBLE COUNTY CT 5	50-R4	14,528.92	6,024	9,377	572	3.94	16.4
	TRIMBLE COUNTY CT 7	50-R4	5,204.51	2,006	3,511	192	3.69	18.3
	TRIMBLE COUNTY CT 8	50-R4	5,182.59	1,999	3,495	191	3.69	18.3
	TRIMBLE COUNTY CT 9	50-R4	5,328.44	2,042	3,606	197	3.70	18.3
	TRIMBLE COUNTY CT 10	50-R4	25,332.91	6,364	20,489	1,114	4.40	18.4
<b>TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>			3,802,291.09	1,804,028	2,338,352	155,799	4.10	15.0
<b>TOTAL OTHER PRODUCTION PLANT</b>			365,179,331.17	107,257,609	284,420,347	14,933,091	4.09	
<b>TRANSMISSION PLANT</b>								
350.10	LAND RIGHTS	70-R4	8,587,652.59	2,965,005	5,622,648	97,954	1.14	57.4
352.10	STRUCTURES AND IMPROVEMENTS	60-R1.5	12,348,843.04	1,935,360	11,648,367	215,708	1.75	54.0
353.10	STATION EQUIPMENT	60-R2	177,220,906.50	67,453,599	136,350,443	2,853,420	1.61	47.8
354.00	TOWERS AND FIXTURES	70-R4	43,937,509.41	24,518,155	41,388,109	808,496	1.84	51.2
355.00	POLES AND FIXTURES	59-R2	72,622,298.38	22,514,553	104,574,469	2,166,154	2.98	48.3
356.00	OVERHEAD CONDUCTORS AND DEVICES	55-R2	55,070,079.07	27,080,118	69,292,520	1,830,912	3.32	37.8
357.00	UNDERGROUND CONDUIT	55-R3	2,278,627.52	647,631	1,744,928	41,653	1.83	41.9
358.00	UNDERGROUND CONDUCTORS AND DEVICES	40-R2.5	7,425,136.30	2,917,032	5,250,618	180,906	2.44	29.0
<b>TOTAL TRANSMISSION PLANT</b>			379,491,052.81	160,031,453	375,872,102	8,195,203	2.16	
<b>DISTRIBUTION PLANT</b>								
361.00	STRUCTURES AND IMPROVEMENTS	48-S0.5	7,496,623.44	2,161,463	6,084,823	153,417	2.05	39.7
362.00	STATION EQUIPMENT	50-R1	130,844,529.79	41,811,140	108,660,069	2,752,950	2.10	39.5
364.00	POLES, TOWERS AND FIXTURES	56-R2	180,739,747.03	76,980,980	248,350,565	5,754,513	3.18	43.2
365.00	OVERHEAD CONDUCTORS AND DEVICES	53-R1.5	294,631,050.78	112,310,961	403,294,428	9,584,229	3.25	42.1
366.00	UNDERGROUND CONDUIT	75-R4	83,283,013.77	30,229,424	78,038,494	1,331,520	1.60	58.6
367.00	UNDERGROUND CONDUCTORS AND DEVICES	85-R3	201,672,612.00	57,425,952	224,915,705	4,152,554	2.06	54.2
368.00	LINE TRANSFORMERS	46-R3	159,614,044.23	73,969,647	116,367,206	3,680,557	2.33	31.5
369.10	SERVICES - UNDERGROUND	47-S1.5	7,721,903.52	1,632,319	9,950,536	287,905	3.73	34.6
369.20	SERVICES - OVERHEAD	60-R2.5	22,546,422.62	22,883,145	22,209,700	593,539	2.63	37.4
370.00	METERS	25-L1	35,084,451.85	30,874,317	4,210,135	978,050	2.79	4.3
370.10	METERING EQUIPMENT	25-L1	6,686,008.69	3,209,284	3,476,725	220,824	3.30	15.7
	METERS - RESERVE AMORTIZATION			(9,685,852)	9,685,852	-	-	-
370.20	METERS - AMS	15-S2.5	1,195,968.08	8,471	1,187,497	81,896	6.85	14.5

LOUISVILLE GAS AND ELECTRIC COMPANY  
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(8)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	27-S0	41,270,078.16	12,097,349	41,553,754	2,222,181	5.38	18.7
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	38-R2.5	56,446,011.68	25,998,412	53,026,004	2,052,285	3.64	25.8
<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,228,233,066.64</b>	<b>481,907,012</b>	<b>1,331,011,493</b>	<b>33,856,420</b>	<b>2.76</b>	
<b>GENERAL PLANT</b>								
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	14-S2	740,166.03	406,577	333,589	30,478	4.12	10.9
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	13-R2	3,030,111.14	1,676,043	1,354,068	126,695	4.18	10.7
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	25-L4	499,404.83	117,081	382,324	28,639	5.33	14.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-S0	6,352,111.78	2,319,470	4,032,642	271,901	4.28	14.8
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY	20-S1.5	1,877,867.31	1,760,648	117,219	7,153	0.38	16.4
396.20	POWER OPERATED EQUIPMENT - OTHER	22-S1	204,508.94	79,507	125,002	7,309	3.57	17.1
397.20	COMMUNICATION EQUIPMENT - DSM	10-S0	4,947,585.72	997,917	3,949,669	607,641	12.28	6.5
<b>TOTAL GENERAL PLANT</b>			<b>17,651,765.76</b>	<b>7,357,243</b>	<b>10,294,513</b>	<b>1,077,817</b>	<b>6.11</b>	
<b>TOTAL DEPRECIABLE PLANT</b>			<b>4,686,174,521.52</b>	<b>1,607,187,091</b>	<b>4,147,360,529</b>	<b>149,436,647</b>	<b>3.19</b>	
<b>NONDEPRECIABLE PLANT</b>								
301.00	ORGANIZATION		2,240.29					
310.20	LAND		6,427,075.15					
330.20	LAND		6.50					
340.20	LAND		20,260.01					
350.20	LAND		2,580,181.12					
360.20	LAND		4,100,654.47	31				
<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>13,110,417.54</b>	<b>31</b>				
<b>TOTAL ELECTRIC PLANT</b>			<b>4,699,284,939.06</b>	<b>1,607,187,122</b>	<b>4,147,360,529</b>	<b>149,436,647</b>		

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

\*\* TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS

\*\*\* RESERVE AMOUNT TO BE RECOVERED AT END OF REPLACEMENT PROGRAM

NOTE: Accrual rates for the Brown Solar Assets when placed in service June 2016 will be as follows:

Account	Rate
34100	4.24%
34400	4.61%
34500	4.36%
34600	4.25%

Accrual rates for the Electric Vehicle Charging Station Assets when placed in service June 2016 will be as follows:

Account	Rate
37100	10.00%

**Wiseman, Sara**

---

**From:** Garrett, Chris  
**Sent:** Friday, November 04, 2016 9:57 AM  
**To:** Metts, Heather; Wiseman, Sara  
**Subject:** FW: Reports

I would suggest either one of you for this.

Chris

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Friday, November 04, 2016 8:03 AM  
**To:** Riggs, Kendrick R. <kendrick.riggs@skofirm.com>; Garrett, Chris <Chris.Garrett@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Reports

All:

I am working to finalize the draft reports for LG&E and KU. There is one loose end. I need to address the transmittal letter to someone in the organization. Could you supply me with the person and title that you would like to have put on the letter.

Thanks  
John

---

**John J. Spanos** | Senior Vice President  
**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378  
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**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Friday, November 04, 2016 10:02 AM  
**To:** Metts, Heather; Garrett, Chris; Wiseman, Sara; Riggs, Kendrick R.; Garrett, Chris; Riggs, Eric  
**Subject:** RE: Reports

thanks

**From:** Metts, Heather [mailto:Heather.Metts@lge-ku.com]  
**Sent:** Friday, November 4, 2016 10:01 AM  
**To:** Garrett, Chris <Chris.Garrett@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Spanos, John J. <jspanos@GFNET.com>; Riggs, Kendrick R. <kendrick.riggs@skofirm.com>; Garrett, Chris <Chris.Garrett@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** RE: Reports

John,

You can send it to me – Heather Metts, Director of Accounting and Regulatory Reporting

Thank you

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Friday, November 04, 2016 8:03 AM  
**To:** Riggs, Kendrick R. <kendrick.riggs@skofirm.com>; Garrett, Chris <Chris.Garrett@lge-ku.com>; Metts, Heather <Heather.Metts@lge-ku.com>; Wiseman, Sara <Sara.Wiseman@lge-ku.com>; Riggs, Eric <Eric.Riggs@lge-ku.com>  
**Subject:** Reports

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I am working to finalize the draft reports for LG&E and KU. There is one loose end. I need to address the transmittal letter to someone in the organization. Could you supply me with the person and title that you would like to have put on the letter.

Thanks  
John

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Scott

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**Wiseman, Sara**

---

**From:** Riggs, Eric  
**Sent:** Monday, November 07, 2016 10:25 AM  
**To:** Metts, Heather; Garrett, Chris  
**Cc:** Wiseman, Sara  
**Subject:** Depreciation Rate Comparison for KU and LG&E  
**Attachments:** 11-4-16 Depr Rate Comp - LGE and KU - as of Dec 2015 FINAL.xlsx

Heather, Chris,

Attached is the updated depreciation rate comparison file for KU and LG&E (Existing Rates to Proposed Rates). This incorporates the latest changes from the finalized depreciation study. Please forward to anyone else who would need to have this information.

Best Regards,  
Eric Riggs

**KENTUCKY UTILITIES COMPANY****Annualized Depreciation Expense at December 31, 2015 - Final****Scott**

	<u>Current Rates</u>	<u>New Rates</u>	<u>Difference</u>
<b><u>Depreciation Expense charged to Income Statement excluding DSM and ECR items below</u></b>			
Intangible Plant	\$ 11,915,225	\$ 14,864,704	\$ 2,949,479
Steam Generation Plant	89,867,329	113,557,458	23,690,129
Hydro Generation Plant	1,140,029	1,204,496	64,467
Other Production Plant	33,001,503	37,608,238.09	4,606,735
Transmission Plant	14,911,175	18,120,170	3,208,995
Distribution Plant	42,901,963	40,248,738	(2,653,226)
General Plant	11,102,844	10,965,212	(137,632)
<b>Total</b>	<b>\$ 204,840,068</b>	<b>\$ 236,569,016</b>	<b>\$ 31,728,948</b>
<b><u>Depreciation Expense charged to Balance Sheet for Fuels and Transportation</u></b>			
5645 Brown CT 9 Gas Pipeline	\$ 225,571	\$ 252,569	\$ 26,999
0473 Trimble County CT Pipeline	162,195	171,422	9,227
0173 Cane Run CT Pipeline	639,217	725,850	86,634
392.00 Transp. Equip. - Cars & Light Trucks	26,358	21,281	(5,077)
392.10 Transp. Equip. - Heavy Trucks and Other	24,279	143,425	119,146
<b>Total Fuels and Transportation Equipment</b>	<b>\$ 1,077,619</b>	<b>\$ 1,314,548</b>	<b>\$ 236,928</b>
<b><u>Demand Side Management Mechanism</u></b>			
370.01 Meters AMS	\$ 16,005	\$ 47,874	\$ 31,870
397.20 DSM Communication Equipment	334,904	827,272	492,368
<b>Total DSM Mechanism</b>	<b>\$ 350,909</b>	<b>\$ 875,146</b>	<b>\$ 524,237</b>
<b><u>ECR Ash Pond</u></b>			
5621 Brown Unit 1 - Ash Pond	\$ 260,375	\$ 226,898	\$ (33,477)
5622 Brown Unit 2 - Ash Pond	103,199	48,472	(54,727)
5623 Brown Unit 3 - Ash Pond	465,349	706,934	241,585
5651 Ghent Unit 1 - Ash Pond	47,127	18,068	(29,059)
5650 Ghent Unit 1 FGD - Ash Pond	407	272	(134)
5658 Ghent Unit 2 FGD - Ash Pond	40,114	-	(40,114)
5654 Ghent Unit 4 - Ash Pond	755,201	859,817	104,617
5613 Green River Unit 3 - Ash Pond	101,484	-	(101,484)
5643 Pineville Unit 3 - Ash Pond	-	-	-
5603 Tyrone Unit 3 - Ash Pond	34,240	-	(34,240)
0321 Trimble County Unit 2 - Ash Pond	179,863	126,284	(53,579)
<b>Total ECR Ash Pond Plan</b>	<b>\$ 1,987,358</b>	<b>\$ 1,986,746</b>	<b>\$ (612)</b>
<b><u>Retired Plant</u></b>			
5615 Green River Units 1&2 - Retired Plant	\$ -	\$ -	\$ -
5613 Green River Unit 3 - Retired Plant	25,687	-	(25,687)
5614 Green River Unit 4 - Retired Plant	378,849	-	(378,849)
5643 Pineville Unit 3 - Retired Plant	-	-	-
5604 Tyrone Units 1&2 - Retired Plant	-	-	-
5603 Tyrone Unit 3 - Retired Plant	19,417	-	(19,417)
<b>Total Retired Plant</b>	<b>\$ 423,953</b>	<b>\$ -</b>	<b>\$ (423,953)</b>
<b>Proj. #</b>	<b><u>ECR 2009 Plan</u></b>		
28	\$ 2,297,455	\$ 4,330,947	\$ 2,033,492
29	454,320	856,101	401,781
30	7,116,397	12,504,839	5,388,443
31	189,384	192,083	2,699
32	78,574	79,931	1,357
33	85,413	87,675	2,262
<b>Total ECR 2009 Plan</b>	<b>\$ 10,221,543</b>	<b>\$ 18,051,577</b>	<b>\$ 7,830,034</b>
<b>Proj. #</b>	<b><u>ECR 2011 Plan</u></b>		
34	\$ 974,238	\$ 3,768,639	\$ 2,794,401
35	12,125,171	25,050,430	12,925,258
<b>Total ECR 2011 Plan</b>	<b>\$ 13,099,409</b>	<b>\$ 28,819,069</b>	<b>\$ 15,719,659</b>
<b>Total annualized Depreciation Expense</b>	<b>\$ 232,000,859</b>	<b>\$ 287,616,101</b>	<b>\$ 55,615,242</b>

Louisville Gas and Electric Company  
Annualized Depreciation Expense at December 31, 2015 - Final

Scott

<u>Electric</u>				
	<u>Current Rates</u>	<u>New Rates</u>	<u>Difference</u>	
<b><u>Depreciation Expense charged to Income Statement</u></b>				
<b><u>excluding DSM and ECR items below</u></b>				
Steam Generation Plant	\$ 38,240,002	\$ 51,580,204	\$ 13,340,202	
Hydro Generation Plant	2,519,946	2,526,649	6,703	
Other Production Plant	13,504,975	14,675,531	1,170,556	
Transmission Plant	7,279,917	8,191,054	911,137	
Distribution Plant	32,524,467	33,155,054	630,587	
General Plant	333,036	913,353	580,317	
<b>Total</b>	<b>\$ 94,402,342</b>	<b>\$ 111,041,845</b>	<b>\$ 16,639,502</b>	
<b><u>Depreciation Expense charged to Balance Sheet for Fuels</u></b>				
<b><u>and Transportation</u></b>				
0104 Cane Run Rail Cars	\$ 307,761	\$ 603,016	\$ 295,254	
0173 Cane Run CCGT Unit 7 Gas Pipeline	180,279	188,203	7,924	
0473 Trimble County CT Pipeline	67,027	68,027	1,000	
392.00 Transportation Equipment - Cars and Light Trucks	40,561	30,495	(10,066)	
392.10 Transportation Equipment - Heavy Trucks and Other	18,181	126,659	108,478	
396.10 Power Operated Equipment - Large Machinery	39,811	7,136	(32,675)	
<b>Total Fuels and Transportation Equipment</b>	<b>\$ 653,620</b>	<b>\$ 1,023,536</b>	<b>\$ 369,916</b>	
<b><u>Demand Side Management Mechanism</u></b>				
370.10 AMS (DSM) Meters	\$ 34,922	\$ 81,924	\$ 47,002	
397.20 DSM Communication Equipment	650,113	607,564	(42,549)	
<b>Total DSM Mechanism</b>	<b>\$ 685,035</b>	<b>\$ 689,487</b>	<b>\$ 4,452</b>	
<b><u>ECR Ash Pond</u></b>				
0211 Mill Creek Unit 1 - Ash Pond	\$ 3,994	\$ 165	\$ (3,829)	
0231 Mill Creek Unit 3 - Ash Pond	12,006	5,308	(6,698)	
0311 Trimble County Unit 1 - Ash Pond	78,591	58,820	(19,771)	
0321 Trimble County Unit 2 - Ash Pond	124,408	126,431	2,023	
<b>Total ECR Ash Pond Plan</b>	<b>\$ 218,999</b>	<b>\$ 190,723</b>	<b>\$ (28,276)</b>	
<b><u>Retired Plant</u></b>				
0112 Cane Run Unit 1	\$ -	\$ -	\$ -	
0121 Cane Run Unit 2	-	-	-	
0131 Cane Run Unit 3	-	-	-	
0141 Cane Run Unit 4	28,058	-	(28,058)	
0151 Cane Run Unit 5	60,436	-	(60,436)	
0161 Cane Run Unit 6	2,040,795	-	(2,040,795)	
0162 Cane Run Unit 6 Scrubber	4,496	-	(4,496)	
<b>Total Retired Plant</b>	<b>\$ 2,133,784</b>	<b>\$ -</b>	<b>\$ (2,133,784)</b>	
<b>Proj. #</b>	<b><u>ECR 2009 Plan</u></b>			
23	Trimble Co. Ash Treatment Basin	\$ 235,760	\$ 234,896	\$ (864)
24	Trimble Co. CCP Storage	99,645	99,313	(333)
25	Beneficial Reuse	108,931	109,125	195
	<b>Total ECR 2009 Plan</b>	<b>\$ 444,336</b>	<b>\$ 443,334</b>	<b>\$ (1,001)</b>
<b>Proj. #</b>	<b><u>ECR 2011 Plan</u></b>			
26	Mill Creek Station Air Compliance	\$ 15,569,441	\$ 34,707,824	\$ 19,138,383
27	Trimble Co. Unit 1 Air Compliance	1,128,856	1,377,505	248,649
	<b>Total ECR 2011 Plan</b>	<b>\$ 16,698,297</b>	<b>\$ 36,085,329</b>	<b>\$ 19,387,032</b>
	<b>Total annualized Depreciation Expense</b>	<b>\$ 115,236,412</b>	<b>\$ 149,474,254</b>	<b>\$ 34,237,841</b>

**Louisville Gas and Electric Company**  
**Annualized Depreciation Expense at December 31, 2015 - Final**

Scott

<b>Gas</b>			
	<b><u>Current Rates</u></b>	<b><u>New Rates</u></b>	<b><u>Difference</u></b>
<b><u>Depreciation Expense charged to Income Statement</u></b>			
<b><u>excluding DSM and GLT items below</u></b>			
Intangible Plant	\$ 41	\$ 48	\$ 7
Gas Underground Storage	2,693,121	2,909,880	216,759
Gas Transmission Plant	397,092	1,029,800	632,708
Gas Distribution Plant	17,715,773	16,974,025	(741,748)
Gas General Plant	338,717	321,263	(17,455)
<b>Total</b>	<b>\$ 21,144,745</b>	<b>\$ 21,235,016</b>	<b>\$ 90,271</b>
<b><u>Depreciation Expense charged to Balance Sheet for Fuels</u></b>			
<b><u>and Transportation</u></b>			
392.00 Transportation Equipment - Cars and Light Trucks	\$ 332	\$ 573	\$ 241
392.10 Transportation Equipment - Heavy Trucks and Other	16,208	38,437	22,229
396.10 Power Operated Equipment - Large Machinery	34,006	66,252	32,247
<b>Total Fuels and Transportation Equipment</b>	<b>\$ 50,546</b>	<b>\$ 105,262</b>	<b>\$ 54,716</b>
<b><u>Demand Side Management Mechanism</u></b>			
397.20 DSM Communication Equipment	\$ -	\$ -	\$ -
<b><u>Gas Line Tracker Mechanism</u></b>			
376.10 Mains - Gas Line Tracker	\$ 795,049	\$ 837,115	\$ 42,066
380.10 Services - Gas Line Tracker	4,711,569	4,077,559	(634,011)
<b>Total Gas Line Tracker Mechanism</b>	<b>\$ 5,506,619</b>	<b>\$ 4,914,674</b>	<b>\$ (591,945)</b>
<b>Total Annualized Depreciation Expense</b>	<b>\$ 26,701,910</b>	<b>\$ 26,254,953</b>	<b>\$ (446,957)</b>

Louisville Gas and Electric Company

Scott

Annualized Depreciation Expense at December 31, 2015 - Final

<u>Common</u>			
	<u>Current Rates</u>	<u>New Rates</u>	<u>Difference</u>
<b><u>Depreciation Expense charged to Income Statement</u></b>			
Intangible Plant	\$ 11,515,639	\$ 15,462,765	\$ 3,947,126
Common General Plant	11,120,709	9,168,445	(1,952,264)
<b>Total</b>	<u>\$ 22,636,348</u>	<u>\$ 24,631,210</u>	<u>\$ 1,994,862</u>
<b><u>Depreciation Expense charged to Balance Sheet for Fuels and Transportation</u></b>			
392.00 Transportation Equipment - Cars and Light Trucks	\$ 2,362	\$ 251	\$ (2,111)
392.10 Transportation Equipment - Heavy Trucks and Other	24,077	7,342	(16,736)
396.10 Power Operated Equipment - Large Machinery	3,406	995	(2,411)
<b>Total Fuels and Transportation Equipment</b>	<u>\$ 29,846</u>	<u>\$ 8,588</u>	<u>\$ (21,258)</u>
<b>Total Annualized Depreciation Expense</b>	<u>\$ 22,666,193</u>	<u>\$ 24,639,798</u>	<u>\$ 1,973,604</u>

<u>Allocation of Common Depreciation Expense to Electric and Gas on the Income Statement</u>			
<b>Electric Allocation (70%)</b>	\$ 15,845,444	\$ 17,241,847	\$ 1,396,403
<b>Gas Allocation (30%)</b>	6,790,904	7,389,363	598,459
	<u>\$ 22,636,348</u>	<u>\$ 24,631,210</u>	<u>\$ 1,994,862</u>

**Wiseman, Sara**

**From:** Crescente, Angela  
**Sent:** Tuesday, November 08, 2016 12:44 PM  
**To:** Davis, Angela  
**Cc:** Wiseman, Sara  
**Subject:** FW: Tasks - Gannett Fleming

Angela,

I just wanted to let you know in case someone else has trouble in the future that the tasks provided for the Rates Department are slightly different. The correct ones are listed below. Feel free to let me know if there are other ones I need to use instead.

Thanks!  
 Angela

**From:** Hilbert, Debbie  
**Sent:** Monday, November 07, 2016 9:01 AM  
**To:** Crescente, Angela <Angela.Crescente@lge-ku.com>  
**Subject:** Tasks - Gannett Fleming

#### Requisition Information: Split Cost Allocation

\* Indicates required field

Selected Line						
Line	Description					
1	Gannett Fleming Inv #06023*1970 Rate Case Depreciation Period Sept 3 - Sept 30, 2016					
<div style="display: flex; justify-content: space-between;"> <span>Projects</span> <span>Charge Accounts</span> </div>						
Line	Project	Task	Expenditure Type	Expenditure Organ		
1	122484	KU RC 16 EXP	0314 OS ACCOUNT	018960-KU - STATE		
2	122482	LGE RC-EL 16 EXP	0314 OS ACCOUNT	008960-LGE - STATE		
3	122483	LGE RC-GS 16 EXP	0314 OS ACCOUNT	008960-LGE - STATE		
<input type="button" value="Add Another Row"/>			<input type="button" value="Loading..."/>			

#### Debbie Hilbert

Senior Secretary | Director, Acctg & Regulatory Rptg Dept  
 LG&E and KU Energy LLC | 220 West Main Street | Louisville, KY 40202  
 Debbie.hilbert@lge-ku.com | 502.627.4676

**Wiseman, Sara**

---

**From:** Spanos, John J. <jspanos@GFNET.com>  
**Sent:** Monday, November 07, 2016 3:49 PM  
**To:** Riggs, Kendrick R.; Garrett, Chris; Metts, Heather; Wiseman, Sara; Riggs, Eric  
**Subject:** KU  
**Attachments:** KU - 2015 Draft Report - Part I -11-7-16.PDF; KU - 2015 Draft Report - Part II-11-7-16.PDF; KU Draft Direct testimony JJSpanos - 11-7-16.DOC

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

All:  
  
Attached is my updated draft testimony and report. I did not include another version of Exhibit JJS-1 since it did not change.

John

---

**John J. Spanos** | Senior Vice President  
**Gannett Fleming Valuation and Rate Consultants, LLC** | 207 Senate Avenue, Camp Hill, PA 17011-2378  
t 717.763.7212 x2246 | [jspanos@gfnet.com](mailto:jspanos@gfnet.com)  
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**Wiseman, Sara**

---

**From:** Riggs, Kendrick R. <kendrick.riggs@skofirm.com>  
**Sent:** Wednesday, September 28, 2016 9:59 AM  
**To:** 'Spanos, John J.'  
**Cc:** Metts, Heather; Wiseman, Sara; Riggs, Eric; Veeneman, Sara  
**Subject:** RE: 2016 Rate Cases

Sara is sending an Outlook appointment with a different call in number for the conference call

Kendrick Riggs

---

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Tuesday, September 27, 2016 7:34 PM  
**To:** Riggs, Kendrick R.  
**Cc:** Metts, Heather; Sara Wiseman (Sara.Wiseman@lge-ku.com); Eric Riggs (eric.riggs@lge-ku.com)  
**Subject:** RE: 2016 Rate Cases

That is fine except I will have to sign off after 25 minutes

**From:** Riggs, Kendrick R. [mailto:kendrick.riggs@skofirm.com]  
**Sent:** Tuesday, September 27, 2016 5:02 PM  
**To:** Spanos, John J. <jspanos@GFNET.com>  
**Cc:** Metts, Heather <Heather.Metts@lge-ku.com>; Sara Wiseman (Sara.Wiseman@lge-ku.com) <Sara.Wiseman@lge-ku.com>; Eric Riggs (eric.riggs@lge-ku.com) <eric.riggs@lge-ku.com>  
**Subject:** RE: 2016 Rate Cases

Apologies, the Client is requesting the call be moved to 10:00 am tomorrow.

Please confirm.

Regards,



**STOLL**  
**KEENON**  
**OGDEN**  
PLLC

Kendrick R. Riggs  
Attorney at Law  
502-560-4222 Direct  
502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828  
<http://www.skofirm.com/attorney/kendrick-r-riggs/>

---

**From:** Spanos, John J. [mailto:jspanos@GFNET.com]  
**Sent:** Tuesday, September 27, 2016 4:30 PM

To: Riggs, Kendrick R.

Cc: Metts, Heather; Sara Wiseman ([Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)); Eric Riggs ([eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com))

Scott

Subject: RE: 2016 Rate Cases

That works for me

From: Riggs, Kendrick R. [<mailto:kendrick.riggs@skofirm.com>]

Sent: Tuesday, September 27, 2016 4:24 PM

To: Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>

Cc: Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Sara Wiseman ([Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)) <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Eric Riggs ([eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)) <[eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)>

Subject: RE: 2016 Rate Cases

John,

I suggest calling you tomorrow at 9:30 am

The conference call number is:

Toll free dial in: 888-761-4448

Participant Pass Code 502-560-4222

Please confirm. Thanks

Regards,



**STOLL**  
**KEENON**  
**OGDEN**  
PLLC

Kendrick R. Riggs

Attorney at Law

502-560-4222 Direct

502-262-0172 Mobile

2000 PNC Plaza

500 W. Jefferson Street

Louisville, KY 40202-2828

<http://www.skofirm.com/attorney/kendrick-r-riggs/>

---

From: Spanos, John J. [<mailto:jspanos@GFNET.com>]

Sent: Tuesday, September 27, 2016 3:56 PM

To: Riggs, Kendrick R.

Cc: Metts, Heather

Subject: RE: 2016 Rate Cases

Yes. I am available either time

From: Riggs, Kendrick R. [<mailto:kendrick.riggs@skofirm.com>]

Sent: Tuesday, September 27, 2016 3:55 PM

To: Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>

Cc: Metts, Heather <Heather.Metts@lge-ku.com>

Subject: RE: 2016 Rate Cases

Scott

John

Are you available for a 15 minute phone call this afternoon or tomorrow discuss an issue?

Regards,



**STOLL  
KEENON  
OGDEN**  
PLLC

**Kendrick R. Riggs**  
Attorney at Law  
502-560-4222 Direct  
502-262-0172 Mobile  
2000 PNC Plaza  
500 W. Jefferson Street  
Louisville, KY 40202-2828  
<http://www.skofirm.com/attorney/kendrick-r-riggs/>

---

**From:** Spanos, John J. [<mailto:jspanos@GFNET.com>]

**Sent:** Tuesday, September 27, 2016 12:29 PM

**To:** Riggs, Kendrick R.

**Cc:** Allyson K. Sturgeon ([allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)); Veeneman, Sara ([Sara.Veeneman@lge-ku.com](mailto:Sara.Veeneman@lge-ku.com)); Eric Riggs ([eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)); Sara Wiseman ([Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)); Metts, Heather; Robert M. Conroy ([Robert.Conroy@lge-ku.com](mailto:Robert.Conroy@lge-ku.com)); Garrett, Chris ([Chris.Garrett@lge-ku.com](mailto:Chris.Garrett@lge-ku.com)); 'Rahn, Derek'; Wimberly, Mary Ellen

**Subject:** RE: 2016 Rate Cases

Part II of LGE draft report

**From:** Riggs, Kendrick R. [<mailto:kendrick.riggs@skofirm.com>]

**Sent:** Friday, September 23, 2016 10:38 AM

**To:** Spanos, John J. <[jspanos@GFNET.com](mailto:jspanos@GFNET.com)>

**Cc:** Allyson K. Sturgeon ([allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)) <[allyson.sturgeon@lge-ku.com](mailto:allyson.sturgeon@lge-ku.com)>; Veeneman, Sara ([Sara.Veeneman@lge-ku.com](mailto:Sara.Veeneman@lge-ku.com)) <[Sara.Veeneman@lge-ku.com](mailto:Sara.Veeneman@lge-ku.com)>; Eric Riggs ([eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)) <[eric.riggs@lge-ku.com](mailto:eric.riggs@lge-ku.com)>; Sara Wiseman ([Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)) <[Sara.Wiseman@lge-ku.com](mailto:Sara.Wiseman@lge-ku.com)>; Metts, Heather <[Heather.Metts@lge-ku.com](mailto:Heather.Metts@lge-ku.com)>; Robert M. Conroy ([Robert.Conroy@lge-ku.com](mailto:Robert.Conroy@lge-ku.com)) <[Robert.Conroy@lge-ku.com](mailto:Robert.Conroy@lge-ku.com)>; Garrett, Chris ([Chris.Garrett@lge-ku.com](mailto:Chris.Garrett@lge-ku.com)) <[Chris.Garrett@lge-ku.com](mailto:Chris.Garrett@lge-ku.com)>; 'Rahn, Derek' <[Derek.Rahn@lge-ku.com](mailto:Derek.Rahn@lge-ku.com)>; Wimberly, Mary Ellen <[MaryEllen.Wimberly@skofirm.com](mailto:MaryEllen.Wimberly@skofirm.com)>

**Subject:** 2016 Rate Cases

John

Thanks for taking the time to speak with me today about the status of the report and testimony.

When you send the drafts to me next Tuesday, please indicate your availability to schedule a call to discuss the drafts.

We will schedule a mutually convenient time to discuss the drafts with you.

Scott

Regards,



**STOLL**  
**KEENON**  
**OGDEN**  
PLLC

**Kendrick R. Riggs**

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Louisville, KY 40202-2828

<http://www.skofirm.com/attorney/kendrick-r-riggs/>

**KENTUCKY UTILITIES COMPANY**

LOUISVILLE, KENTUCKY

**2015 DEPRECIATION STUDY**

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2015

DRAFT

*Prepared by:*



***Gannett Fleming***

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**KENTUCKY UTILITIES COMPANY**

**Louisville, Kentucky**

**2015 DEPRECIATION STUDY**

**CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC  
PLANT AS OF DECEMBER 31, 2015**

**GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC**

**Camp Hill, Pennsylvania**

November 4, 2016

Kentucky Utilities Company  
220 West Main Street, Suite 1400  
Louisville, KY 40202-1345

Attention Ms. Heather Metts  
Director of Accounting and Regulatory Reporting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Kentucky Utilities Company as of December 31, 2015. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS  
Sr. Vice President

JJS:miw

060231.101

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**KENTUCKY UTILITIES COMPANY****DEPRECIATION STUDY****EXECUTIVE SUMMARY**

Pursuant to Kentucky Utilities Company's ("KU" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2015. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

KU's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2011. Some average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2015 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$287.6 million when applied to depreciable plant balances as of December 31, 2015. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

<b>FUNCTION</b>	<b>ORIGINAL COST AS OF DECEMBER 31, 2015</b>	<b>PROPOSED RATE</b>	<b>PROPOSED EXPENSE</b>
Intangible Plant	\$ 92,310,845.32	16.10	\$ 14,864,850
Steam Production Plant	4,713,368,149.23	3.45	162,401,592
Hydroelectric Production Plant	39,524,601.44	3.04	1,203,447
Other Production Plant	968,820,182.33	4.00	38,767,650
Transmission Plant	804,608,304.85	2.25	18,130,691
Distribution Plant	1,655,605,208.08	2.43	40,309,673
General Plant	<u>174,908,741.19</u>	6.84	<u>11,961,440</u>
<b>Total</b>	<b><u>\$8,449,146,032.44</u></b>	<b>3.40</b>	<b><u>\$287,639,343</u></b>

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**PART I. INTRODUCTION**

## KENTUCKY UTILITIES COMPANY DEPRECIATION STUDY

### PART I. INTRODUCTION

#### SCOPE

This report sets forth the results of the depreciation study for Kentucky Utilities Company ("Company"), as applied to specific electric plant in service as of December 31, 2015. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2015, the net salvage analyses of historical plant retirement data recorded through 2015; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

#### PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average servicelife analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued

Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line

method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. IOWA type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam, hydroelectric, and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated

future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.



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## PART II. ESTIMATION OF SURVIVOR CURVES

## PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning

and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of

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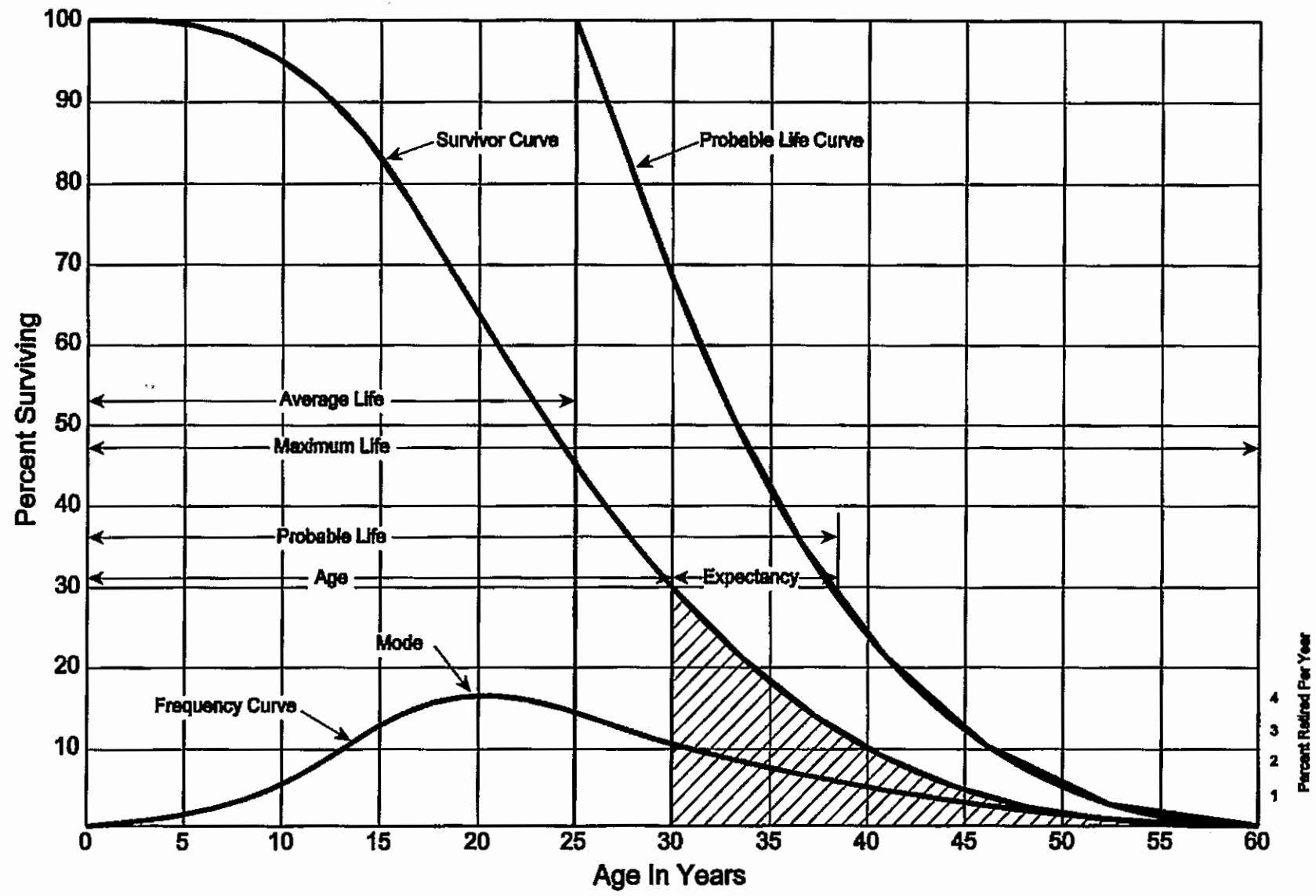


Figure 1. A Typical Survivor Curve and Derived Curves

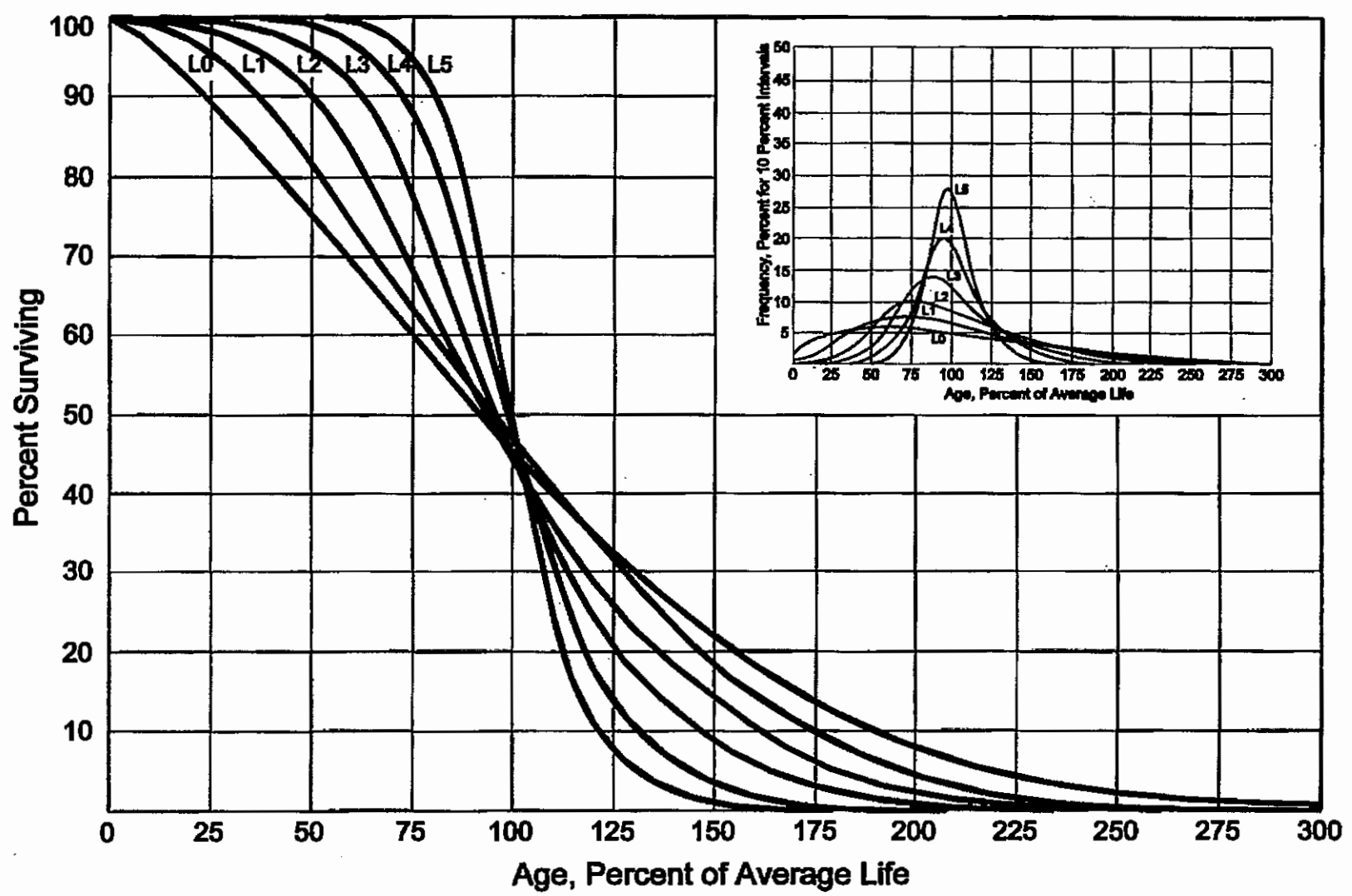


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

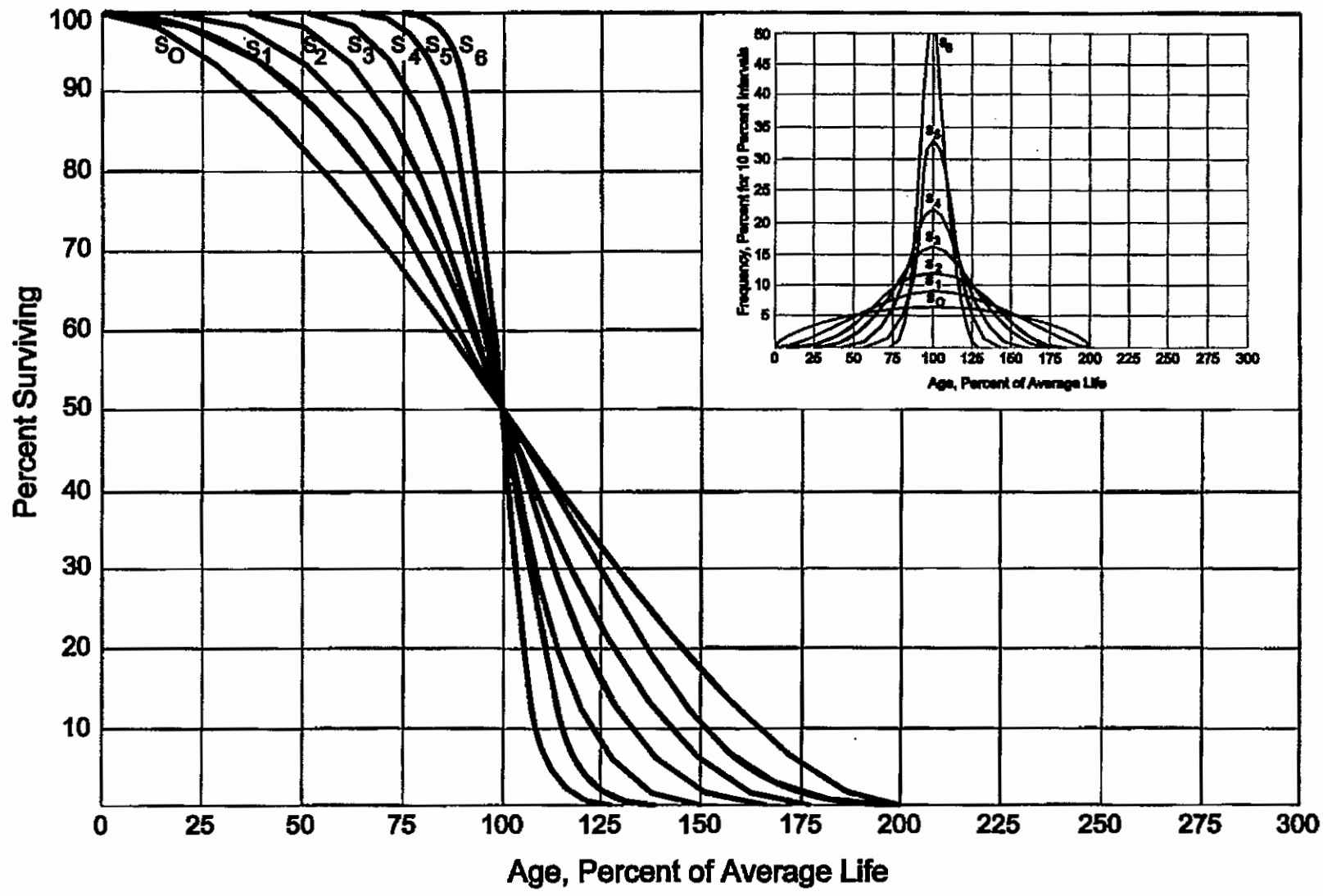


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

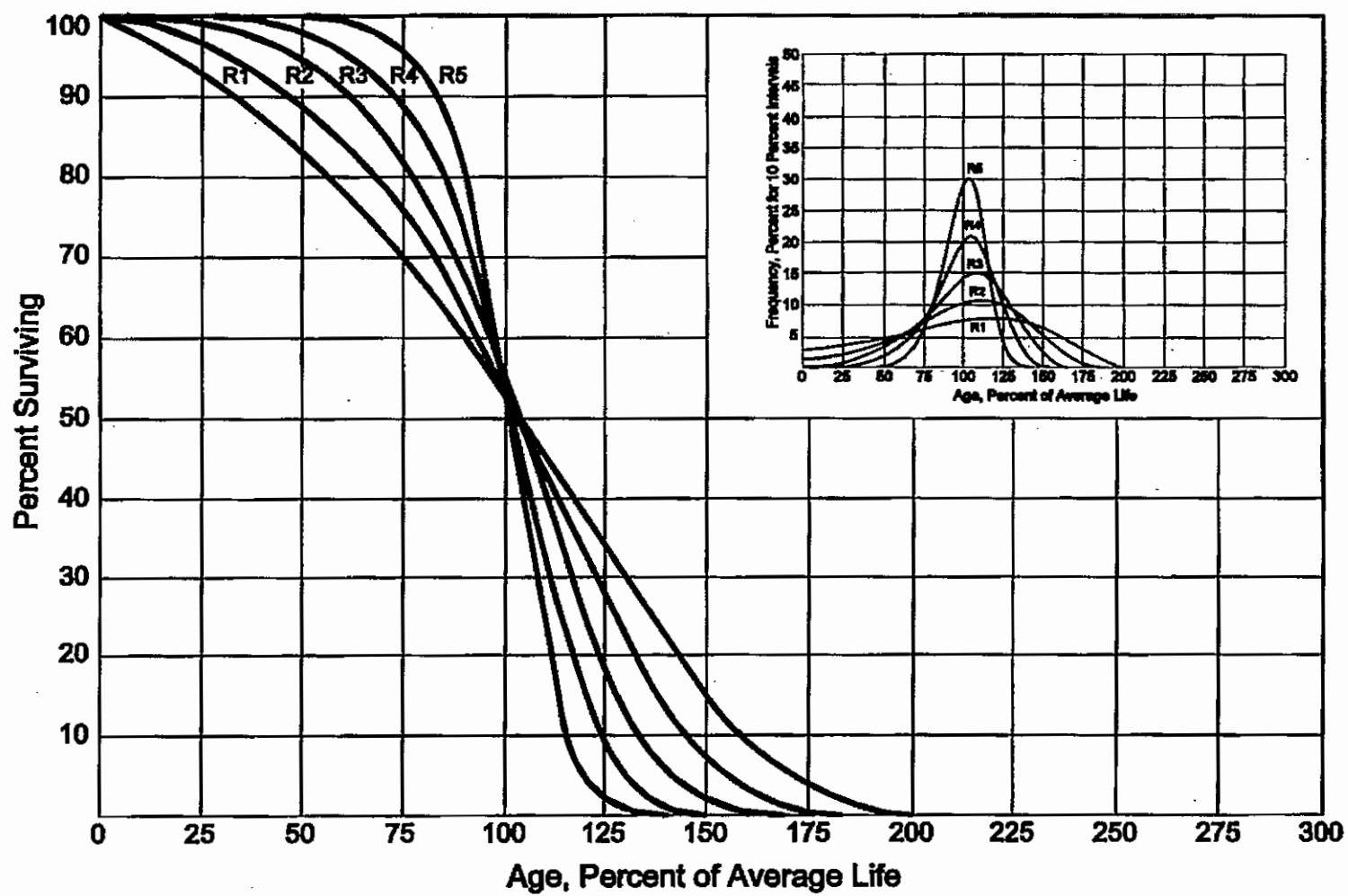


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

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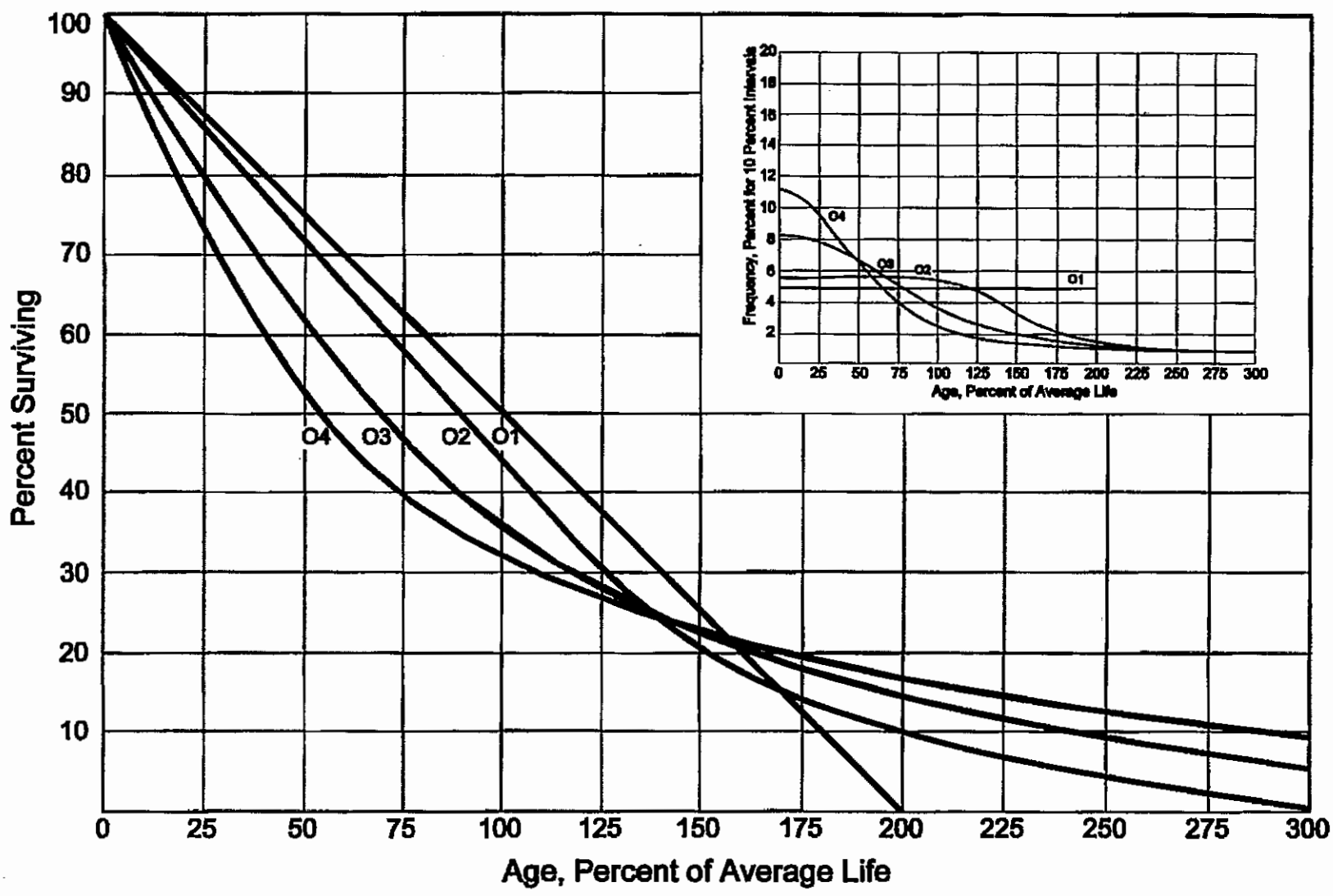


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves



the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements"<sup>2</sup>, "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows.

<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Roble, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935.

<sup>3</sup>Marston, Anson, Roble Winfrey, and Jean C. Hempstead, *Supra* Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2006-2015 during which there were placements during the years 2001-2015. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2001 were retired in 2006. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½ - 5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2006 retirements of 2001 installations and ending with the 2015 retirements of the 2010 installations. Thus, the total amount of 143 for age interval 4½ - 5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	Age Interval (12)	Age Interval (13)	
2001	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2002	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2003	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2004	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2005	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2006	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2007		5	11	12	13	14	15	16	18	20	113	7½-8½	
2008			6	12	13	15	16	17	19	19	124	6½-7½	
2009				6	13	15	16	17	19	19	131	5½-6½	
2010					13	15	16	17	19	20	143	4½-5½	
2011					7	14	16	17	19	20	146	3½-4½	
2012						8	18	20	22	23	150	2½-3½	
2013							9	11	22	25	151	1½-2½	
2014									23	25	153	½-1½	
2015									11	24	80	0-½	
<b>Total</b>	<b>53</b>	<b>68</b>	<b>86</b>	<b>106</b>	<b>128</b>	<b>157</b>	<b>196</b>	<b>231</b>	<b>273</b>	<b>308</b>	<b>1,606</b>		

Experience Band 2006-2015

Placement Band 2001-2015

**SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2006-2015  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	13½-14½
2002	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2003	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2004	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	10½-11½
2005	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	9½-10½
2006	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2007	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2008	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2009	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	5½-6½
2010	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	4½-5½
2011	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	3½-4½
2012	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2013	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	1½-2½
2014	-	-	-	-	-	-	-	-	-	-	-	½-1½
2015	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>(30)</b>	<b>22</b>	<b>(102)</b>	<b>(50)</b>	

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year<sup>b</sup> Transfer Affecting Exposures at End of Year<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.



In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

### **Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2006 through 2015 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2011 are calculated in the following manner:

Exposures at age 0 = amount of addition	= \$750,000
Exposures at age ½ = \$750,000 - \$8,000	= \$742,000
Exposures at age 1½ = \$742,000 - \$18,000	= \$724,000
Exposures at age 2½ = \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½ = \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2006-2015  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2006-2015

Placement Band 2001-2015

Year Placed	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2006 (2)	2007 (3)	2008 (4)	2009 (5)	2010 (6)	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	(12)	(13)
2001	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2002	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2003	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2004	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2005	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2006	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2007		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2008			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2009				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2010					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2011						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2012							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2013								960 <sup>a</sup>	949	926	5,719	1½-2½
2014									1,080 <sup>a</sup>	1,069	6,579	½-1½
2015										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup>Additions during the year

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For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½ – 5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ areas as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	$143,000 \div 3,789,000 = 0.0377$
Survivor Ratio	=	$1.000 - 0.0377 = 0.9623$
Percent surviving at age 5½	=	$(88.15) \times (0.9623) = 84.83$

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

**SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD**

Experience Band 2006-2015

Placement Band 2001-2015

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
<b>Total</b>	<b><u>44,780</u></b>	<b><u>1,606</u></b>			

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Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.



The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

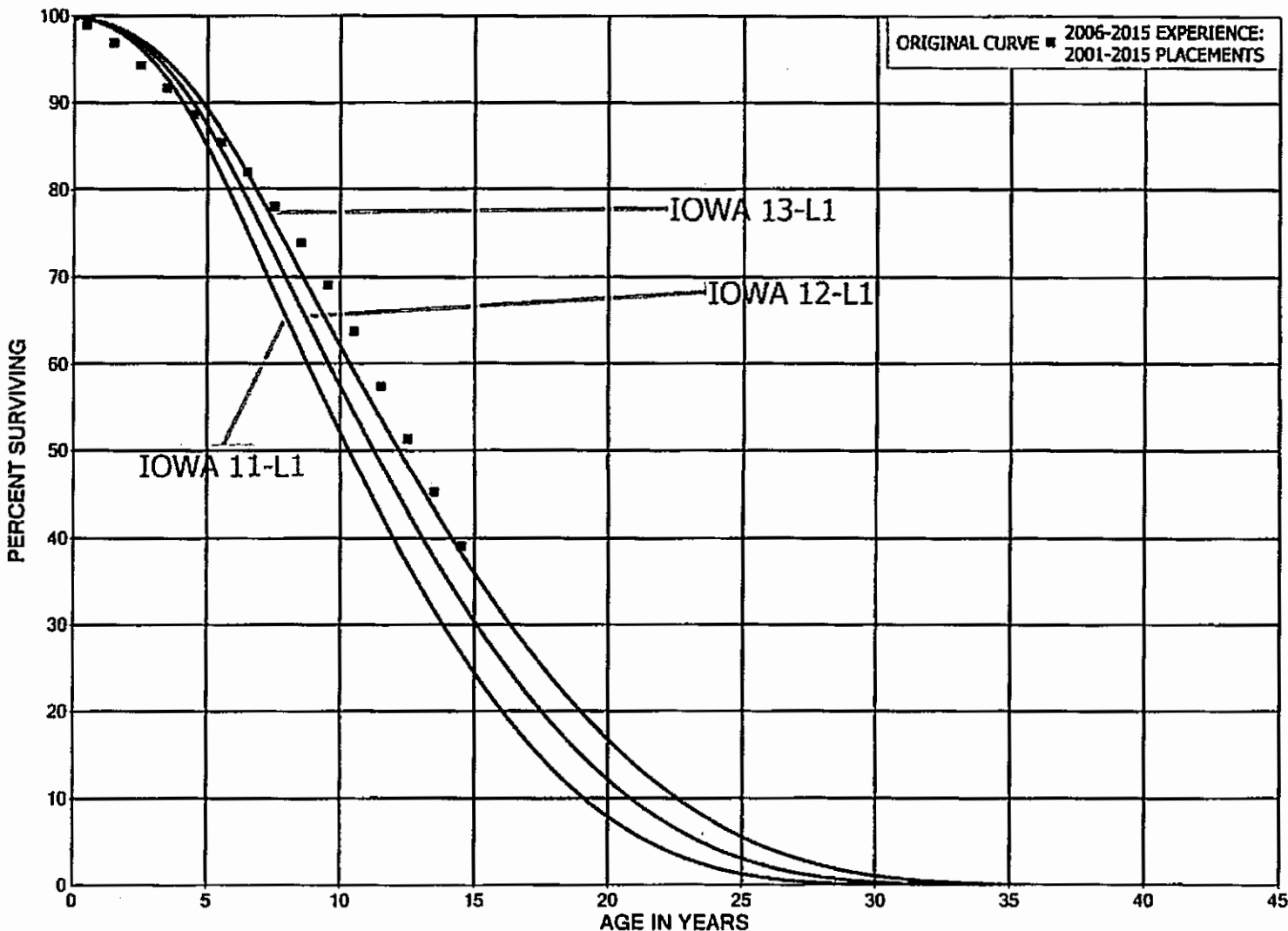


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

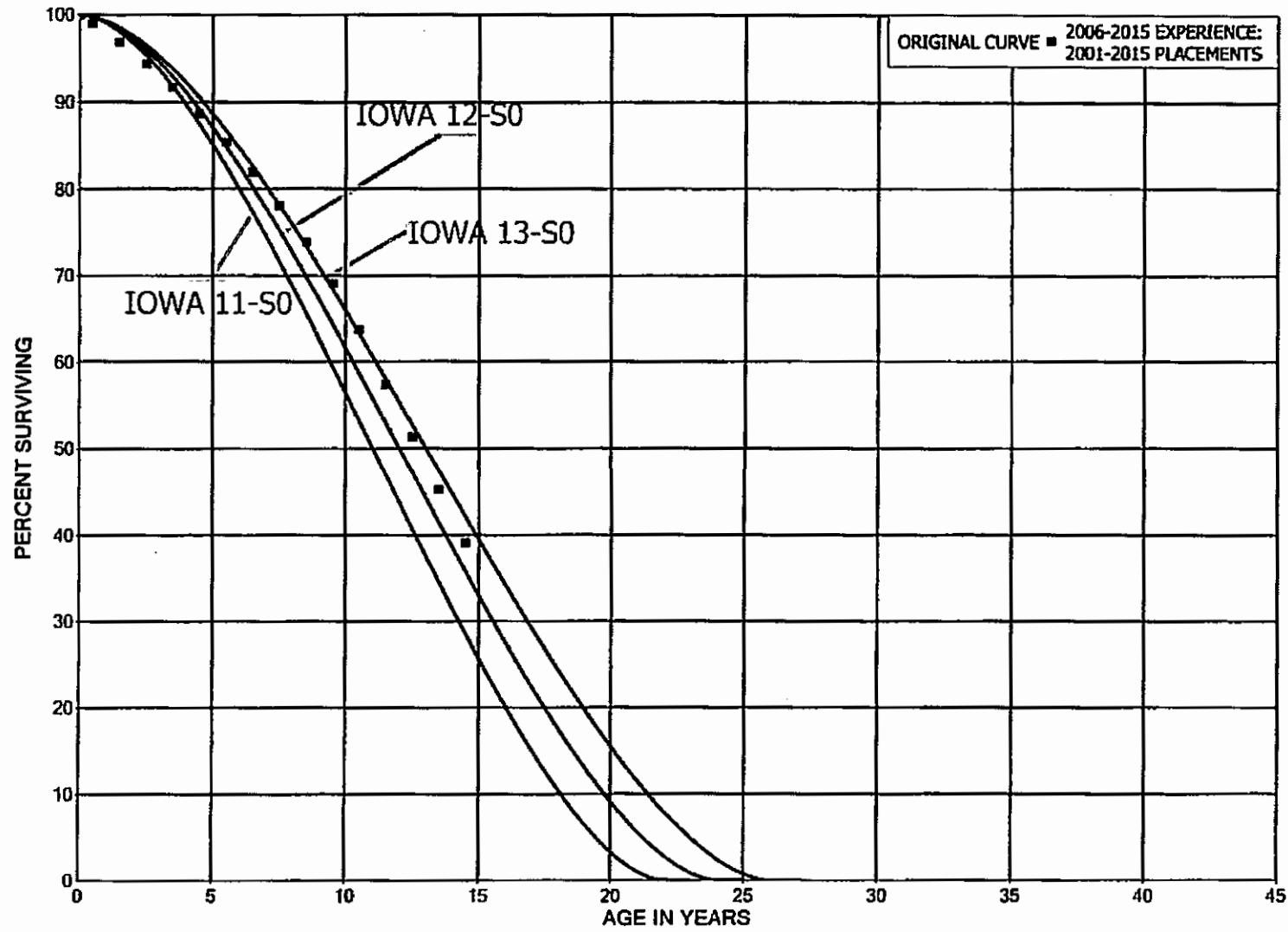


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

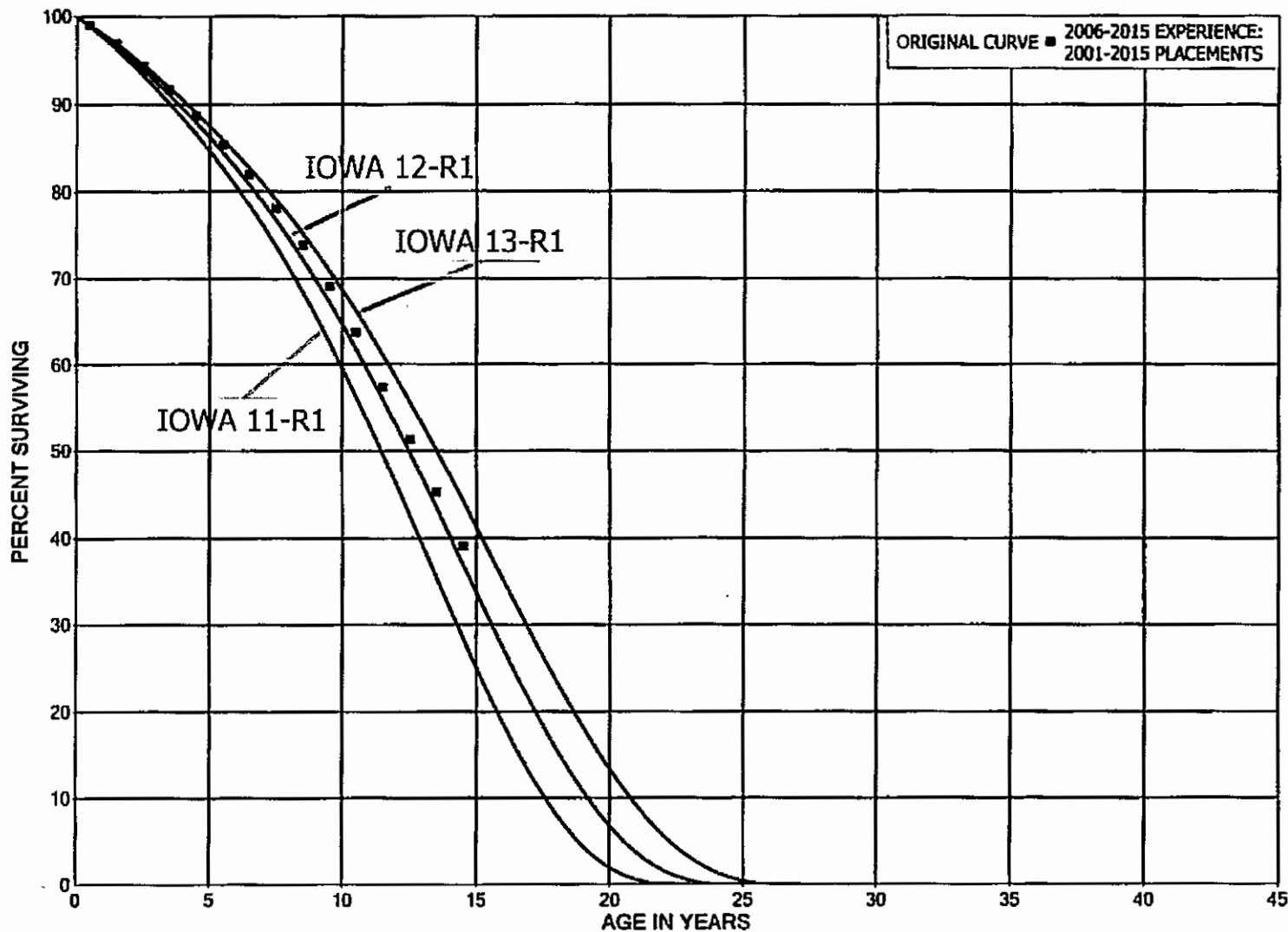
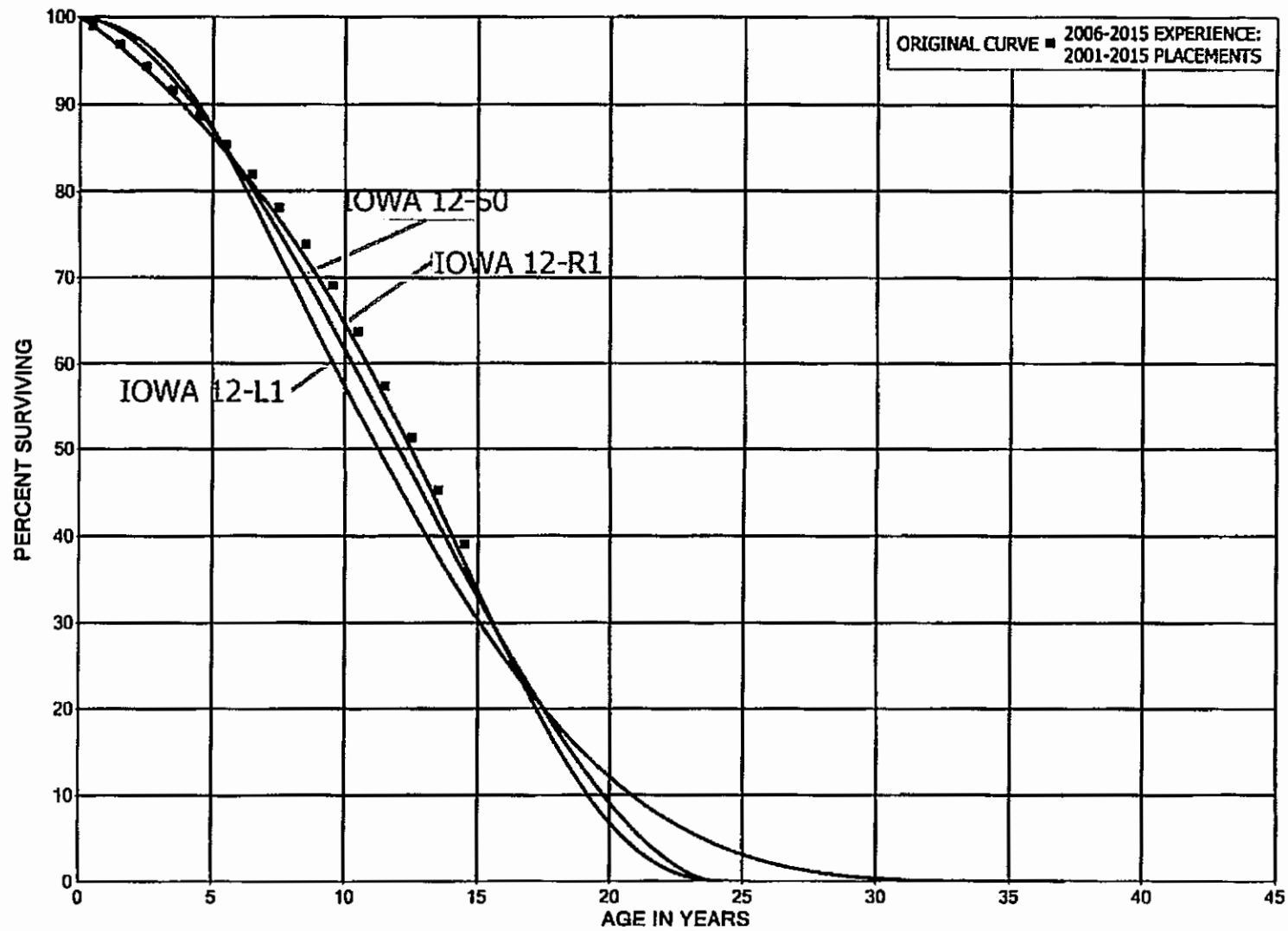


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

### **PART III. SERVICE LIFE CONSIDERATIONS**

#### **FIELD TRIPS**

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during recent field trips.

#### October 20, 2015

E.W. Brown Generating Facility  
Ghent Generating Facility  
Higby Mill Substation

#### October 10-11, 2011

E.W. Brown Generating Facility  
Tyrone Generating Facility  
Ghent Generating Facility  
Trimble County Generating Facility

#### April 23-25, 2007

Trimble County Generating Facility  
Ghent Generating Facility  
E.W. Brown Generating Facility  
E.W. Brown Ice Plant  
E.W. Brown Dispatch Center  
Dix Dam Hydro Plant  
Shelbyville General Office

#### **SERVICE LIFE ANALYSIS**

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 29 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 84 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

#### STEAM PRODUCTION PLANT

- 312 Boiler Plant Equipment
- 314 Turbogenerator Units
- 316 Miscellaneous Power Plant Equipment

#### HYDRO PRODUCTION PLANT

- 331 Structures and Improvements
- 333 Water Wheels, Turbines and Generators
- 335 Miscellaneous Power Plant Equipment

#### OTHER PRODUCTION PLANT

- 343 Prime Movers

#### TRANSMISSION PLANT

- 352.1 Structures and Improvements
- 352.2 Structures and Improvements – System Control / Communication
- 353.1 Station Equipment
- 353.2 Station Equipment - System Control/Communication
- 354 Towers and Fixtures
- 355 Poles and Fixtures
- 356 Overhead Conductors and Devices

#### DISTRIBUTION PLANT

- 361 Structures and Improvements
- 362 Station Equipment
- 364 Poles, Towers and Fixtures
- 365 Overhead Conductors and Devices
- 366 Underground Conduit
- 367 Underground Conductors and Devices
- 368 Line Transformers
- 369 Services
- 370 Meters
- 371 Installations on Customers' Premises
- 373 Street Lighting and Signal Systems



**GENERAL PLANT**

390.1	Structures and Improvements - To Owned Property
390.2	Structures and Improvements - To Leased Property
392	Transportation Equipment – Cars and Light Trucks
396	Power Operated Equipment

Account 364, Poles, Towers and Fixtures and Account 368, Line Transformers, are used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 364 represents approximately 4 percent, and Account 368 also represents approximately 4 percent, of the total depreciable plant. Aged plant accounting data have been compiled for the years 1905 through 2015 for poles and 1900 through 2015 for line transformers. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate for Account 364, Poles, Towers and Fixtures, is based on the statistical indications for the periods 1905 through 2015 and 1961 through 2015. The Iowa 50-R1.5 is an excellent fit of the original survivor curve. The 50-year service life is within the typical service life range of 35 to 50 years for poles. The 50-year life reflects the Company's practices of longer lives through extensive maintenance on its poles and steady retirements for all vintages due to load demands. The previous estimate was the Iowa 50-R1.

The survivor curve estimate for Account 368, Line Transformers, is the 46-R2 and is based on the statistical indication for the periods 1900 through 2015 and 1961 through 2015. The 46-R2 is an excellent fit of the significant portion of the original survivor curve as set forth on page VII-155 and consistent with management outlook for a continuation of

historical experience, and within the typical service life range of 35 to 50 years for line transformers.

### **Life Span Estimates**

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam, hydro, and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1926 through 2015 for steam, 1941 through 2015 for hydro, and 1970 through 2015 for other production.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and observed features and conditions at the time of the field visit. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span estimate for most steam, base-load units is 54 to 67 years, which is within the typical range of life spans for such units. The 100-year life span for the hydro production facility is within the typical range. Life spans of 30 to 37 years were estimated for the majority of combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
<b>Steam Production Plant</b>			
Tyrone Unit 3	1947,1953	2015	68,62
Tyrone Units 1 & 2	1947,1948	2015	68,67
Green River Unit 3	1954	2015	61
Green River Unit 4	1959	2015	56
Green River Units 1 & 2	1950	2015	65
Brown Unit 1	1956	2023	67
Brown Unit 2	1963	2029	66
Brown Unit 3	1971	2035	64
Pineville Unit 3	1951	2015	64
Ghent Unit 1	1974	2034	60
Ghent Unit 2	1977	2034	57
Ghent Unit 3	1981	2037	56
Ghent Unit 4	1984	2038	54
System Laboratory	1989	2040	51
Trimble County Unit 2	1990,2011	2066	76,55
<b>Hydro Plant</b>			
Dix Dam	1941	2041	100
<b>Other Production Plant</b>			
Paddy's Run Generator 13	2001	2031	30
Brown Unit 5	2001	2031	30
Brown Unit 6	1999	2029	30
Brown Unit 7	1999	2029	30
Brown Unit 8	1995	2025	30
Brown Unit 9	1994	2031	37
Brown Unit 10	1995	2031	36
Brown Unit 11	1996	2026	30
Trimble County Unit 5	2002	2032	30
Trimble County Unit 6	2002	2032	30
Trimble County Unit 7	2004	2034	30
Trimble County Unit 8	2004	2034	30
Trimble County Unit 9	2004	2034	30

Trimble County Unit 10	2004	2034	30
Haefling Units 1, 2, & 3	1970	2020	50
Cane Run Unit 7	2015	2055	40

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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**PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2015. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period, 1985 through 2015 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 28 plant accounts, representing 88 percent of the depreciable plant, as follows:

#### STEAM PRODUCTION

311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
316	Miscellaneous Power Plant Equipment

**HYDROELECTRIC PRODUCTION**

- 331 Structures and Improvements
- 334 Accessory Electric Equipment
- 335 Miscellaneous Power Plant Equipment

**OTHER PRODUCTION**

- 342 Fuel Holders, Producers and Accessories
- 343 Prime Movers
- 344 Generators
- 345 Accessory Electric Equipment

**TRANSMISSION PLANT**

- 353.1 Station Equipment
- 353.2 Station Equipment - System Control/Communication
- 356 Overhead Conductors and Devices

**DISTRIBUTION PLANT**

- 362 Station Equipment
- 364 Poles, Towers and Fixtures
- 365 Overhead Conductors and Devices
- 366 Underground Conduit
- 367 Underground Conductors and Devices
- 368 Line Transformers
- 369 Services
- 370 Meters
- 371 Installations on Customers' Premises
- 373 Street Lighting and Signal Systems

**GENERAL PLANT**

- 390.1 Structures and Improvements - To Owned Property
- 390.2 Structures and Improvements - To Leased Property
- 392 Transportation Equipment - Cars and Light Trucks
- 396 Power Operated Equipment

Account 368, Line Transformers, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1985 through 2015 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1985-1987 through 2013-2015 periods were computed to smooth the annual amounts.

Cost of removal was slightly higher during the eight year period, 2002 through 2009, then a reduction in recent years as a percentage of retirements. The high removal costs during the eight year period were not expected to continue based on the current practices, however future levels will increase beyond the most recent five years for line transformers. Cost of removal for the most recent five years averaged 10 percent.

Gross salvage has been steady for most years with the exception of 2001-2006. The most recent five-year average of 15 percent gross salvage reflects recent trends of salvage value for line transformers due to new practices of refurbishing the assets. These recent levels are expected to continue for salvage value.

The net salvage percent based on the overall period 1985 through 2015 is 7 percent negative net salvage. The range of estimates made by other electric companies for line transformers is positive 5 to negative 10 percent. The net salvage estimate for line transformers is negative 5 percent, is within the range of estimates for other electric companies and reflects the level of negative net salvage for the 31 years.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both terminal net salvage and interim net salvage. Terminal net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The terminal net salvage estimates in the study were based on decommissioning costs assigned to comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an



interim net salvage estimate between 5 and 30 percent was used for each steam plant account and a negative salvage estimate between 0 and 15 percent was used for each other production plant account.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 2 in the Net Salvage Statistics section on pages VIII-2 and VIII-3. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and terminal net salvage estimates. These calculations, as well as the estimated terminal net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on pages VIII-2 and VIII-3.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

#### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

**Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2015, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2015, are set forth in the Results of Study section of the report.

**Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Service Life}}{\text{Average Service Life}}$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
391.1 Office Furniture and Equipment	20
391.2 Non-PC Computer Equipment	5
391.31 Personal Computers	4
393 Stores Equipment	25
394 Tools, Shop and Garage Equipment	25
397.1 Communication Equipment - Radio and Telephone	10
397.2 Communication Equipment - DSM	10

For the purpose of calculating annual amortization amounts as of December 31, 2015, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The

remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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**PART VI. RESULTS OF STUDY**

## **PART VI. RESULTS OF STUDY**

### **QUALIFICATION OF RESULTS**

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2015. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2015, is reasonable for a period of three to five years.

### **DESCRIPTION OF STATISTICAL SUPPORT**

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor



curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

### **DESCRIPTION OF DEPRECIATION TABULATIONS**

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2015, is presented on pages VI-4 through VI-9 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET BALANCE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8) = (7)/(4)	COMPOSITE REMAINING LIFE (9) = (6)/(7)
<b>DEPRECIABLE PLANT</b>								
<b>INTANGIBLE PLANT</b>								
302 00	20-SO	0	55,918.83	52,578	3,341	2,029	3.63	1.6
303 00	S-SO	0	51,709,431.96	17,768,070	33,421,362	10,731,787	20.86	3.1
303 10	SQUARE	0	47,045,894.53	20,566,875	14,459,820	6,131,034	10.08	3.5
			92,310,845.32	44,427,853	47,881,323	14,864,859	16.10	
<b>STEAM PRODUCTION PLANT</b>								
<b>STRUCTURES AND IMPROVEMENTS</b>								
311 00	100-R2.5	(13)	95,533,748.13	23,445,099	84,598,038	1,754,695	1.84	48.2
	100-R2.5	(13)	5,559,451.46	3,082,783	3,185,987	68,231	1.23	40.6
	100-R2.5	(1)	1,102,958.39	713,561	109,425	16,257	1.51	24.1
	100-R2.5	(6)	4,690,089.40	4,658,759	112,715	15,089	0.32	7.5
	100-R2.5	(6)	2,297,188.43	2,008,651	426,377	31,758	1.38	11.4
	100-R2.5	(6)	22,711,518.01	14,083,124	9,981,086	519,280	2.28	19.2
	100-R2.5	(6)	45,507,722.44	8,775,716	39,482,468	2,039,402	4.48	18.3
	100-R2.5	(7)	8,397,182.12	7,331,103	1,853,883	80,622	0.97	18.3
	100-R2.5	(7)	19,505,041.37	16,115,555	2,754,039	156,144	0.79	18.5
	100-R2.5	(7)	16,258,655.69	14,507,970	2,884,782	180,188	0.94	19.0
	100-R2.5	(7)	51,099,801.71	32,881,268	21,655,966	1,028,893	2.01	22.1
	100-R2.5	(7)	33,248,260.76	15,839,157	19,938,589	862,144	2.71	22.1
	100-R2.5	(7)	15,817,337.72	13,787,096	3,162,455	174,666	1.10	18.2
			323,672,853.29	159,284,854	180,173,670	6,949,589	2.18	27.4
<b>STRUCTURES AND IMPROVEMENTS - ASH PONDS</b>								
311 10	100-S4	0	4,562,600.30	2,148,119	2,414,481	48,425	1.08	48.9
	100-S4	0	39,460.55	34,420	5,061	774	0.99	10.5
	100-S4	0	322,828.35	304,586	18,243	885	0.31	18.5
			4,924,900.40	2,487,125	2,437,765	49,683	1.01	49.1
<b>STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>								
311 20	100-R2.5	(10)	1,892,976.58	1,802,274	0	0	-	-
	100-R2.5	(10)	543,381.44	841,720	0	0	-	-
	100-R2.5	(10)	2,549,285.01	2,804,214	0	0	-	-
	100-R2.5	(10)	4,560,022.08	5,018,024	0	0	-	-
	100-R2.5	(10)	1,558,538.28	1,714,382	0	0	-	-
	100-R2.5	(10)	37,239.95	40,984	0	0	-	-
			10,941,447.29	12,078,546	0	0	-	-
<b>STRUCTURES AND IMPROVEMENTS - RETIRED PLANT</b>								
312 00	65-R2	(13)	531,693,576.48	92,308,117	508,778,824	11,303,530	2.14	44.8
	65-R2	(13)	73,021,089.57	18,902,423	63,912,066	1,437,844	1.97	44.4
	65-R2	(6)	40,216,189.41	22,985,071	19,844,100	2,657,761	6.81	7.4
	65-R2	(6)	41,452,992.21	15,877,582	26,072,560	2,137,595	5.16	13.1
	65-R2	(6)	335,039,815.44	74,041,334	14,850,849	4.33	18.9	
	65-R2	(6)	334,559,838.82	77,876,880	278,956,554	14,535,990	4.34	18.3
	65-R2	(7)	138,832,539.39	47,058,422	101,482,395	5,817,564	4.05	18.3
	65-R2	(7)	347,287,291.09	86,344,603	275,431,198	15,302,639	4.41	18.0
	65-R2	(7)	269,543,973.05	87,704,359	229,731,232	12,275,159	4.55	18.0
	65-R2	(7)	425,512,699.68	166,531,275	284,709,767	13,903,449	3.27	20.6
	65-R2	(7)	735,084,440.23	135,118,842	652,042,109	30,032,084	4.08	21.7
	65-R2	(7)	69,258,293.73	59,902,017	10,994,157	812,758	0.83	21.9
	65-R2	(7)	118,400,532.34	31,824,024	84,928,746	4,566,202	3.86	20.8
	65-R2	(7)	253,701,662.70	77,381,453	184,078,328	8,879,218	3.50	21.8
			3,711,487,554.46	945,215,162	3,014,961,146	138,174,592	3.72	
<b>TOTAL ACCOUNT 312 - BOILER PLANT EQUIPMENT</b>								

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(7)/(8)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
312.10	BOILER PLANT EQUIPMENT - ASH PONDS							
	TRIMBLE COUNTY UNIT 2 ASH POND	100-S4	4,810,865.23	878,102	3,934,563	77,878	1.68	50.5
	TYRONE UNIT 3 ASH POND	100-S4	575,455.72	575,458	0	0	-	-
	GREEN RIVER UNIT 3 ASH POND	100-S4	1,831,840.84	1,831,841	0	0	-	-
	PINEVILLE UNIT 3 ASH POND	100-S4	81,285.89	81,288	0	0	-	-
	BROWN UNIT 1 ASH POND	100-S4	9,299,115.00	7,598,418	1,700,699	228,780	2.44	7.5
	BROWN UNIT 2 ASH POND	100-S4	3,909,081.87	3,258,484	652,598	48,341	1.24	13.5
	BROWN UNIT 3 ASH POND	100-S4	19,802,080.28	8,826,115	13,775,965	708,460	3.57	19.5
	GHEENT UNIT 1 ASH POND	100-S4	1,777,792.39	1,484,285	313,507	18,983	0.96	18.5
	GHEENT UNIT 4 ASH POND	100-S4	32,692,663.87	13,338,503	19,354,161	800,185	2.83	22.5
	GHEENT UNIT 2 SCRUBBER ASH POND	100-S4	1,801,133.18	1,801,133	0	0	-	-
	TOTAL ACCOUNT 312.1 - BOILER PLANT EQUIPMENT - ASH PONDS		78,491,074.19	38,759,581	38,731,493	1,958,657	2.53	20.5
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT							
	TYRONE UNIT 3	85-R2	91,182.48	100,278	0	0	-	-
	TYRONE UNITS 1 AND 2	85-R2	25,937.44	39,531	0	0	-	-
	GREEN RIVER UNIT 3	85-R2	41,300.90	45,431	0	0	-	-
	GREEN RIVER UNIT 4	85-R2	599,215.53	659,247	0	0	-	-
	GREEN RIVER UNITS 1 AND 2	85-R2	152,243.78	187,468	0	0	-	-
	PINEVILLE UNIT 3	85-R2	145,202.53	159,723	0	0	-	-
	TOTAL ACCOUNT 312.2 - BOILER PLANT EQUIPMENT - RETIRED PLANT AND ASH PONDS		1,065,162.84	1,171,879	0	0	-	-
314.00	TURBOGENERATOR UNITS							
	TRIMBLE COUNTY UNIT 2	80-R2	89,907,009.94	20,271,873	81,323,248	1,878,033	2.09	43.3
	BROWN UNIT 1	80-R2	8,340,751.87	3,801,260	5,039,837	891,075	8.29	7.3
	BROWN UNIT 2	80-R2	13,741,684.70	9,070,939	5,495,228	418,837	3.05	13.1
	BROWN UNIT 3	80-R2	45,458,100.43	20,814,586	27,571,020	1,470,358	3.23	18.8
	GHEENT UNIT 1	80-R2	38,748,250.59	20,828,042	20,634,586	1,173,145	3.03	17.8
	GHEENT UNIT 2	80-R2	31,828,255.72	21,384,390	12,689,704	744,559	2.34	17.0
	GHEENT UNIT 3	80-R2	43,087,738.16	29,423,726	16,858,754	849,375	1.97	19.8
	GHEENT UNIT 4	80-R2	57,897,357.43	33,064,819	28,949,551	1,408,381	2.43	20.8
	TOTAL ACCOUNT 314 - TURBOGENERATOR UNITS		329,947,128.84	158,457,415	188,342,828	8,831,773	2.62	23.0
314.10	TURBOGENERATOR UNITS - RETIRED PLANT							
	TYRONE UNIT 3			460,380				
	TYRONE UNITS 1 AND 2			377,537				
	GREEN RIVER UNIT 3			381,544				
	GREEN RIVER UNIT 4			2,233,885				
	TOTAL ACCOUNT 314.1 - TURBOGENERATOR UNITS - RETIRED PLANT			3,433,228				
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	TRIMBLE COUNTY UNIT 2	70-R3	47,158,608.94	8,082,472	45,204,484	870,475	2.05	48.8
	TRIMBLE COUNTY UNIT 2 SCRUBBER	70-R3	1,415,489.10	751,018	848,482	20,750	1.47	40.9
	BROWN UNIT 1	70-R3	4,224,540.53	3,219,138	1,258,875	188,566	3.89	7.5
	BROWN UNIT 2	70-R3	2,408,998.58	1,408,941	1,143,597	85,479	3.35	13.4
	BROWN UNIT 3	70-R3	8,959,757.81	6,735,226	2,782,118	142,911	1.60	19.3
	BROWN UNIT 1, 2 AND 3 SCRUBBER	70-R3	29,308,888.08	5,739,830	25,327,781	1,308,904	4.48	18.4
	GHEENT UNIT 1 SCRUBBER	70-R3	12,144,071.87	4,805,187	8,088,980	440,487	3.63	18.4
	GHEENT UNIT 1	70-R3	11,725,994.72	8,500,593	4,048,221	222,000	1.69	18.2
	GHEENT UNIT 2	70-R3	14,302,432.89	11,303,320	4,000,283	225,550	1.58	17.7
	GHEENT UNIT 3	70-R3	33,488,118.71	24,419,733	11,412,554	557,910	1.67	20.5
	GHEENT UNIT 4	70-R3	27,485,559.02	18,041,343	11,346,805	527,907	1.92	21.5
	GHEENT UNIT 2 SCRUBBER	70-R3	951,188.87	180,721	837,082	45,517	4.79	18.4
	GHEENT UNIT 3 SCRUBBER	70-R3	12,041,998.28	3,570,688	9,314,050	438,601	3.84	21.2
	GHEENT UNIT 4 SCRUBBER	70-R3	15,148,041.55	2,357,878	13,856,525	621,100	4.10	22.3
	TOTAL ACCOUNT 315 - ACCESSORY ELECTRIC EQUIPMENT		220,741,878.05	89,217,099	139,441,795	5,774,137	2.62	24.1
315.10	ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT							
	TYRONE UNIT 3	70-R3	24,878.67	27,147	0	0	-	-
	GREEN RIVER UNIT 3	70-R3	165,716.59	182,288	0	0	-	-
	GREEN RIVER UNIT 4	70-R3	480,433.11	528,478	0	0	-	-
	TOTAL ACCOUNT 315.1 - ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT		670,828.37	737,911	0	0	-	-

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(5)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
310.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	TRIMBLE COUNTY UNIT 2	75-R1.5 *	8,269,509.98	721,700	8,735,846	182,565	2.30	45.4	
	SYSTEM LABORATORY	75-R1.5 *	2,224,114.29	901,711	2,264,744	101,143	3.13	23.4	
	BROWN UNIT 1	75-R1.5 *	445,832.67	355,531	116,852	15,823	3.65	7.4	
	BROWN UNIT 2	75-R1.5 *	123,107.10	107,051	23,443	1,774	1.44	13.2	
	BROWN UNIT 3	75-R1.5 *	8,381,169.11	3,287,132	3,475,886	183,330	2.30	18.8	
	GHEENT UNIT 1 SCRUBBER	75-R1.5 *	1,033,027.09	948,662	150,477	8,787	0.85	17.8	
	GHEENT UNIT 1	75-R1.5 *	1,883,273.64	1,656,396	346,705	19,824	1.04	17.9	
	GHEENT UNIT 2	75-R1.5 *	1,527,545.73	1,449,503	184,971	10,632	0.70	17.4	
	GHEENT UNIT 3	75-R1.5 *	3,964,043.73	2,871,355	1,591,572	78,030	1.96	20.4	
	GHEENT UNIT 4	75-R1.5 *	8,771,882.95	3,568,709	5,817,313	271,431	3.09	21.4	
	<b>TOTAL ACCOUNT 310 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>		<b>35,753,605.29</b>	<b>15,678,072</b>	<b>22,818,909</b>	<b>885,149</b>	<b>2.48</b>	<b>25.8</b>	
310.10	MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT								
	TYRONE UNIT 3	75-R1.5 *	74,491.69	81,941	0	0	-	-	
	TYRONE UNITS 1 AND 2	75-R1.5 *	11,541.15	12,695	0	0	-	-	
	GREEN RIVER UNIT 4	75-R1.5 *	300,191.28	418,210	0	0	-	-	
	GREEN RIVER UNITS 1 AND 2	75-R1.5 *	45,689.51	50,256	0	0	-	-	
	<b>TOTAL ACCOUNT 310.1 - MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT</b>		<b>511,913.61</b>	<b>583,104</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>4,713,368,149.23</b>	<b>1,473,884,816</b>	<b>3,807,804,826</b>	<b>162,461,592</b>	<b>3.45</b>		
	<b>HYDROELECTRIC PRODUCTION PLANT</b>								
330.10	LAND RIGHTS								
	DIX DAM	100-R4 *	870,311.47	912,333	(33,022)	0	-	-	
	<b>TOTAL ACCOUNT 330.1 - LAND RIGHTS</b>		<b>870,311.47</b>	<b>912,333</b>	<b>(33,022)</b>	<b>0</b>	<b>-</b>	<b>-</b>	
331.00	STRUCTURES AND IMPROVEMENTS								
	DIX DAM	90-S2.5 *	827,802.84	345,562	508,868	20,518	2.48	24.7	
	<b>TOTAL ACCOUNT 331 - STRUCTURES AND IMPROVEMENTS</b>		<b>827,802.84</b>	<b>345,562</b>	<b>508,868</b>	<b>20,518</b>	<b>2.48</b>	<b>24.7</b>	
332.00	RESERVOIRS, DAMS AND WATERWAYS								
	DIX DAM	105-S2.5 *	21,885,848.37	8,218,820	14,325,598	570,125	2.61	25.1	
	<b>TOTAL ACCOUNT 332 - RESERVOIRS, DAMS AND WATERWAYS</b>		<b>21,885,848.37</b>	<b>8,218,820</b>	<b>14,325,598</b>	<b>570,125</b>	<b>2.61</b>	<b>25.1</b>	
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	DIX DAM	75-R3 *	14,058,896.32	817,722	13,662,841	542,711	3.88	25.2	
	<b>TOTAL ACCOUNT 333 - WATER WHEELS, TURBINES &amp; GENERATORS</b>		<b>14,058,896.32</b>	<b>817,722</b>	<b>13,662,841</b>	<b>542,711</b>	<b>3.88</b>	<b>25.2</b>	
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	DIX DAM	40-L2.5 *	1,321,688.77	220,518	1,140,821	50,351	3.81	22.7	
	<b>TOTAL ACCOUNT 334 - ACCESSORY ELECTRIC EQUIPMENT</b>		<b>1,321,688.77</b>	<b>220,518</b>	<b>1,140,821</b>	<b>50,351</b>	<b>3.81</b>	<b>22.7</b>	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	DIX DAM	40-S0 *	316,948.74	118,558	209,897	11,924	3.78	17.6	
	<b>TOTAL ACCOUNT 335 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>		<b>316,948.74</b>	<b>118,558</b>	<b>209,897</b>	<b>11,924</b>	<b>3.78</b>	<b>17.6</b>	
336.00	ROADS, RAILROADS AND BRIDGES								
	DIX DAM	60-R4 *	234,509.13	70,567	170,977	7,820	3.33	21.9	
	<b>TOTAL ACCOUNT 336 - ROADS, RAILROADS AND BRIDGES</b>		<b>234,509.13</b>	<b>70,567</b>	<b>170,977</b>	<b>7,820</b>	<b>3.33</b>	<b>21.9</b>	
	<b>TOTAL HYDROELECTRIC PRODUCTION PLANT</b>		<b>39,534,681.44</b>	<b>10,699,868</b>	<b>29,984,878</b>	<b>1,283,447</b>	<b>3.84</b>		
	<b>OTHER PRODUCTION PLANT</b>								
340.10	LAND RIGHTS								
	BROWN CT UNIT 9 GAS PIPE	SQUARE *	178,409.31	118,532	59,877	3,863	2.19	15.5	
	<b>TOTAL ACCOUNT 340.1 - LAND AND LAND RIGHTS</b>		<b>178,409.31</b>	<b>118,532</b>	<b>59,877</b>	<b>3,863</b>	<b>2.19</b>	<b>15.5</b>	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
<b>341.00</b>	<b>STRUCTURES AND IMPROVEMENTS</b>							
CANE RUN CC 7	50-R2.5	(12)	46,895,473.78	683,228	51,850,703	1,421,593	3.03	30.5
TRIMBLE COUNTY CT 5	50-R2.5	(7)	3,740,231.32	1,711,412	2,290,836	144,628	3.87	15.8
TRIMBLE COUNTY CT 6	50-R2.5	(7)	3,588,884.24	1,647,141	2,182,751	138,513	3.85	15.8
TRIMBLE COUNTY CT 7	50-R2.5	(7)	3,559,154.97	1,423,556	2,384,738	134,503	3.78	17.7
TRIMBLE COUNTY CT 8	50-R2.5	(7)	3,548,851.71	1,419,437	2,377,834	134,114	3.78	17.7
TRIMBLE COUNTY CT 9	50-R2.5	(7)	3,655,876.41	1,452,931	2,458,964	138,886	3.79	17.7
TRIMBLE COUNTY CT 10	50-R2.5	(7)	3,853,029.89	1,451,760	2,458,962	138,578	3.79	17.7
BROWN CT 5	50-R2.5	(7)	785,900.23	380,011	460,602	30,946	3.94	14.9
BROWN CT 6	50-R2.5	(7)	192,814.02	87,181	109,130	8,363	4.34	13.0
BROWN CT 7	50-R2.5	(7)	567,512.07	287,418	319,820	24,545	4.33	13.0
BROWN CT 8	50-R2.5	(7)	2,012,054.95	1,419,091	734,430	79,897	3.87	9.2
BROWN CT 9	50-R2.5	(7)	4,660,156.04	3,115,511	1,870,856	128,396	2.78	14.6
BROWN CT 10	50-R2.5	(7)	1,865,718.20	1,202,272	784,048	54,497	2.92	14.8
BROWN CT 11	50-R2.5	(7)	1,819,015.13	1,208,884	844,432	62,956	4.32	10.2
HAEFUNG UNITS 1, 2 AND 3	50-R2.5	(10)	291,451.55	71,200	249,207	55,881	19.17	4.5
PADDY'S RUN GENERATOR 13	50-R2.5	(6)	2,136,302.83	836,648	1,327,833	88,832	4.10	14.8
<b>TOTAL ACCOUNT 341 - STRUCTURES AND IMPROVEMENTS</b>			<b>63,072,927.45</b>	<b>18,487,883</b>	<b>72,732,304</b>	<b>2,804,833</b>	<b>3.38</b>	<b>25.9</b>
<b>342.00</b>	<b>FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>							
CANE RUN CC 7	45-R2.5	(12)	111,535,551.95	1,643,640	123,276,178	3,459,898	3.10	35.8
CANE RUN GAS PIPELINE	45-R2.5	(12)	23,414,528.87	345,052	25,879,218	728,332	3.10	35.0
TRIMBLE COUNTY CT 5	45-R2.5	(7)	239,584.43	110,150	146,205	9,354	3.80	15.8
TRIMBLE COUNTY CT 6	45-R2.5	(7)	239,245.54	110,008	145,987	9,340	3.80	15.8
TRIMBLE COUNTY CT PIPELINE	45-R2.5	(7)	4,856,134.85	2,218,039	2,980,025	171,848	3.53	17.4
TRIMBLE COUNTY CT 7	45-R2.5	(7)	578,059.38	231,910	388,614	22,060	3.82	17.5
TRIMBLE COUNTY CT 8	45-R2.5	(7)	578,385.74	231,239	385,484	22,018	3.82	17.5
TRIMBLE COUNTY CT 9	45-R2.5	(7)	593,788.01	236,879	388,472	22,757	3.83	17.5
TRIMBLE COUNTY CT 10	45-R2.5	(7)	622,872.60	248,641	418,833	23,962	3.85	17.5
BROWN CT 5	45-R2.5	(7)	785,787.89	281,412	590,681	38,789	5.00	14.8
BROWN CT 6	45-R2.5	(7)	959,817.20	141,990	884,600	66,811	6.98	13.2
BROWN CT 7	45-R2.5	(7)	659,028.11	138,784	847,266	87,004	8.69	13.2
BROWN CT 8	45-R2.5	(7)	293,045.52	120,424	181,035	17,187	6.53	9.4
BROWN CT 9	45-R2.5	(7)	3,155,168.57	1,205,201	2,170,829	148,809	4.65	14.8
BROWN CT 10	45-R2.5	(7)	282,445.64	71,115	231,102	15,342	5.43	15.1
BROWN CT 11	45-R2.5	(7)	301,560.87	82,783	229,887	22,275	7.39	10.3
BROWN CT UNIT 9 GAS PIPE	45-R2.5	(7)	8,208,122.69	5,253,748	3,526,845	248,491	3.03	14.2
HAEFUNG UNITS 1, 2 AND 3	45-R2.5	(10)	472,116.83	192,271	327,058	74,299	15.74	4.4
PADDY'S RUN GENERATOR 13	45-R2.5	(6)	1,997,091.15	875,255	1,141,862	77,700	3.89	14.7
<b>TOTAL ACCOUNT 342 - FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b>			<b>160,050,131.84</b>	<b>13,826,547</b>	<b>164,168,791</b>	<b>5,243,072</b>	<b>3.28</b>	<b>31.3</b>
<b>343.00</b>	<b>PRIME MOVERS</b>							
CANE RUN CC 7	35-R1.5	(12)	89,873,336.88	1,353,524	99,304,813	3,212,702	3.57	30.9
TRIMBLE COUNTY CT 5	35-R1.5	(7)	33,056,281.24	13,187,243	22,182,978	1,513,868	4.58	14.7
TRIMBLE COUNTY CT 6	35-R1.5	(7)	32,944,728.98	13,527,496	21,723,364	1,483,363	4.50	14.8
TRIMBLE COUNTY CT 7	35-R1.5	(7)	26,290,569.68	8,647,824	19,483,286	1,168,928	4.52	14.4
TRIMBLE COUNTY CT 8	35-R1.5	(7)	25,156,481.82	8,096,054	18,820,700	1,150,385	4.57	16.4
TRIMBLE COUNTY CT 9	35-R1.5	(7)	24,888,310.25	8,411,418	18,220,148	1,114,728	4.48	16.3
TRIMBLE COUNTY CT 10	35-R1.5	(7)	24,739,825.43	8,285,715	18,185,898	1,111,919	4.49	16.4
BROWN CT 5	35-R1.5	(7)	14,722,668.92	6,777,304	8,875,953	648,484	4.41	13.8
BROWN CT 6	35-R1.5	(7)	34,702,473.57	14,206,645	22,925,000	1,878,838	5.42	12.2
BROWN CT 7	35-R1.5	(7)	31,878,587.22	13,816,280	20,491,688	1,683,897	5.28	12.2
BROWN CT 8	35-R1.5	(7)	26,878,925.25	14,860,649	13,888,671	1,549,572	5.81	8.8
BROWN CT 9	35-R1.5	(7)	28,711,811.06	12,156,038	18,585,387	1,360,267	4.74	13.8
BROWN CT 10	35-R1.5	(7)	25,826,887.42	10,072,720	17,669,050	1,279,752	4.94	13.8
BROWN CT 11	35-R1.5	(7)	34,882,773.23	21,054,898	18,055,871	1,872,185	4.82	9.8
PADDY'S RUN GENERATOR 13	35-R1.5	(6)	19,558,878.85	5,651,832	15,080,577	1,081,208	5.53	13.9
<b>TOTAL ACCOUNT 343 - PRIME MOVERS</b>			<b>473,814,317.66</b>	<b>158,908,236</b>	<b>351,371,162</b>	<b>21,801,870</b>	<b>4.63</b>	<b>18.0</b>
<b>344.00</b>	<b>GENERATORS</b>							
CANE RUN CC 7	55-S2.5	(12)	113,390,208.33	1,903,560	125,093,471	3,278,131	2.88	38.2
TRIMBLE COUNTY CT 5	55-S2.5	(7)	3,800,400.42	1,681,733	2,374,695	140,290	3.85	18.2
TRIMBLE COUNTY CT 6	55-S2.5	(7)	3,795,072.48	1,689,538	2,371,190	146,085	3.85	18.2
TRIMBLE COUNTY CT 7	55-S2.5	(7)	2,863,225.97	1,154,958	2,037,094	111,785	3.75	18.2
TRIMBLE COUNTY CT 8	55-S2.5	(7)	2,970,873.80	1,150,135	2,028,700	111,325	3.75	18.2
TRIMBLE COUNTY CT 9	55-S2.5	(7)	2,990,463.70	1,150,228	2,049,578	112,470	3.78	18.2
TRIMBLE COUNTY CT 10	55-S2.5	(7)	2,887,092.13	1,149,088	2,047,103	112,335	3.78	18.2

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Kentucky Utilities Company  
December 31, 2015

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(4)/(7)	
BROWN CT 5	55-52.5	(7)	2,068,821.78	1,327,386	1,740,113	114,116	3.88	15.2	
BROWN CT 8	55-52.5	(7)	3,721,293.83	1,994,405	1,597,378	149,758	4.02	13.3	
BROWN CT 7	55-52.5	(7)	3,731,462.57	1,971,783	2,020,902	152,276	4.08	13.3	
BROWN CT 8	55-52.5	(7)	4,962,834.83	1,437,474	1,872,545	200,474	4.04	8.3	
BROWN CT 9	55-52.5	(7)	5,460,715.00	3,599,863	2,243,102	151,118	2.77	14.8	
BROWN CT 10	55-52.5	(7)	4,853,096.82	3,129,054	2,170,760	145,572	2.84	14.8	
BROWN CT 11	55-52.5	(7)	3,782,884.88	2,847,510	3,318,768	318,872	5.55	10.9	
HAEFLING UNITS 1, 2 AND 3	55-52.5	(10)	2,682,135.68	2,341,531	808,818	143,804	5.37	4.2	
PADDY'S RUN GENERATOR 13	55-52.5	(8)	5,450,548.42	2,289,181	3,508,401	229,696	4.21	15.3	
<b>TOTAL ACCOUNT 344 - GENERATORS</b>			<b>172,568,939.62</b>	<b>32,807,403</b>	<b>157,472,631</b>	<b>5,825,273</b>	<b>3.28</b>	<b>28.0</b>	
345 00	<b>ACCESSORY ELECTRIC EQUIPMENT</b>								
CANE RUN CC 7	50-R3	(12)	26,786,452.58	421,424	29,019,403	719,044	2.86	37.3	
TRIMBLE COUNTY CT 5	50-R3	(7)	1,888,643.86	754,835	1,267,605	78,985	4.18	16.1	
TRIMBLE COUNTY CT 6	50-R3	(7)	4,129,641.09	1,888,232	2,944,698	184,149	4.25	16.0	
TRIMBLE COUNTY CT 7	50-R3	(7)	3,833,038.02	1,250,688	2,850,483	158,187	4.13	18.0	
TRIMBLE COUNTY CT 8	50-R3	(7)	3,144,581.31	1,229,820	2,134,882	118,062	3.78	17.8	
TRIMBLE COUNTY CT 9	50-R3	(7)	3,423,274.57	1,257,225	2,405,679	133,845	3.81	18.0	
TRIMBLE COUNTY CT 10	50-R3	(7)	7,281,878.07	2,513,401	5,255,950	283,027	4.04	17.9	
BROWN CT 5	50-R3	(7)	2,310,232.75	1,003,516	1,458,433	97,644	4.23	15.0	
BROWN CT 6	50-R3	(7)	2,028,642.95	887,425	1,181,083	90,024	4.44	13.1	
BROWN CT 7	50-R3	(7)	1,887,208.52	966,000	1,180,313	88,475	4.45	13.1	
BROWN CT 8	50-R3	(7)	3,328,335.69	1,750,789	1,808,410	184,311	5.84	9.3	
BROWN CT 9	50-R3	(7)	4,707,156.48	2,494,754	2,541,900	171,278	3.84	14.8	
BROWN CT 10	50-R3	(7)	3,245,801.87	1,659,633	1,813,471	122,283	3.77	14.8	
BROWN CT 11	50-R3	(7)	2,454,258.42	1,381,238	1,244,818	120,670	4.92	10.3	
HAEFLING UNITS 1, 2 AND 3	50-R3	(10)	818,263.41	105,819	782,271	180,854	22.18	4.4	
PADDY'S RUN GENERATOR 13	50-R3	(8)	2,499,658.62	1,141,302	1,508,338	100,236	4.01	15.0	
<b>TOTAL ACCOUNT 345 - ACCESSORY ELECTRIC EQUIPMENT</b>			<b>73,541,848.19</b>	<b>20,605,881</b>	<b>59,397,711</b>	<b>2,912,186</b>	<b>3.88</b>	<b>20.4</b>	
346 00	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>								
CANE RUN CC 7	40-R2	(12)	21,085.55	88	23,505	700	3.32	33.6	
TRIMBLE COUNTY CT 5	40-R2	(7)	28,963.83	12,880	18,111	1,169	4.04	15.5	
TRIMBLE COUNTY CT 7	40-R2	(7)	8,888.93	3,681	5,850	348	3.88	18.9	
TRIMBLE COUNTY CT 8	40-R2	(7)	8,861.01	3,549	5,832	345	3.89	18.9	
TRIMBLE COUNTY CT 9	40-R2	(7)	8,113.52	3,730	6,021	356	3.91	18.9	
TRIMBLE COUNTY CT 10	40-R2	(7)	41,868.51	11,271	31,528	1,930	4.81	17.4	
BROWN CT 5	40-R2	(7)	2,139,252.61	1,087,229	1,221,878	85,804	4.01	14.2	
BROWN CT 6	40-R2	(7)	102,224.98	28,854	82,527	6,358	8.22	13.0	
BROWN CT 7	40-R2	(7)	84,123.48	21,717	68,295	5,248	6.24	13.0	
BROWN CT 8	40-R2	(7)	291,228.01	180,825	130,787	14,504	4.98	8.0	
BROWN CT 9	40-R2	(7)	860,425.29	524,836	395,819	28,439	3.31	13.9	
BROWN CT 10	40-R2	(7)	274,380.87	170,711	122,887	8,956	3.26	13.8	
BROWN CT 11	40-R2	(7)	590,582.82	323,816	308,086	30,798	5.22	10.0	
HAEFLING UNITS 1, 2 AND 3	40-R2	(10)	104,891.22	35,538	78,952	18,836	17.75	4.3	
PADDY'S RUN GENERATOR 13	40-R2	(8)	1,089,550.03	546,300	608,623	42,768	3.83	14.2	
<b>TOTAL ACCOUNT 346 - MISCELLANEOUS POWER PLANT EQUIPMENT</b>			<b>5,855,808.44</b>	<b>2,933,105</b>	<b>3,111,701</b>	<b>245,337</b>	<b>4.35</b>	<b>12.6</b>	
<b>TOTAL OTHER PRODUCTION PLANT</b>			<b>848,820,182.33</b>	<b>248,685,587</b>	<b>868,314,177</b>	<b>38,767,658</b>	<b>4.00</b>		
	<b>TRANSMISSION PLANT</b>								
356 10	LAND RIGHTS	70-R3	0	28,428,895.30	17,044,058	12,384,937	253,263	0.88	48.8
352 10	STRUCTURES AND IMPROVEMENTS	70-R3	(25)	25,314,463.82	6,825,882	25,017,188	420,302	1.68	59.5
352 20	STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION	85-R4	(25)	181,228.01	71,870	189,583	3,543	1.83	47.9
353 10	STATION EQUIPMENT	60-R2	(15)	257,735,837.27	70,441,058	225,954,917	4,808,788	1.90	48.0
354 20	STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION	45-R2	(15)	6,568,080.27	7,553,269	0	0	-	-
354 80	TOWERS AND FIXTURES	70-R4	(40)	78,403,288.64	49,143,732	57,820,886	1,288,330	1.88	44.8
355 00	POLES AND FIXTURES	58-R2	(75)	228,799,845.74	72,993,220	8,711,918	2.91	48.8	
358 00	OVERHEAD CONDUCTORS AND DEVICES	85-R3	(75)	178,542,714.22	114,180,318	198,269,432	4,327,081	2.54	43.8
357 00	UNDERGROUND CONDUIT	50-R4	(8)	448,780.28	229,648	218,114	7,645	1.70	28.7
358 00	UNDERGROUND CONDUCTORS AND DEVICES	40-R3	(8)	1,170,303.32	886,623	208,680	8,740	0.74	23.6
<b>TOTAL TRANSMISSION PLANT</b>			<b>864,688,304.85</b>	<b>339,259,584</b>	<b>847,439,437</b>	<b>18,138,691</b>	<b>2.21</b>		

Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

KENTUCKY UTILITIES COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2015

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(5)/(7)
<b>DISTRIBUTION PLANT</b>								
390.10	LAND RIGHTS	70-R4	0	2,168,929.31	1,458,105	710,824	13.823	0.84
361.00	STRUCTURES AND IMPROVEMENTS	00-R2.5	(25)	10,718,798.73	2,258,794	11,141,702	230,057	2.15
362.00	STATION EQUIPMENT	54-R2	(20)	173,225,758.89	47,843,031	160,031,477	3,967,486	2.29
364.00	POLES, TOWERS, AND FIXTURES	50-R1.5	(50)	354,797,240.32	152,141,111	380,054,749	9,477,878	2.67
365.00	OVERHEAD CONDUCTORS AND DEVICES	47-R1	(30)	337,837,844.27	119,403,224	319,915,714	8,351,144	2.47
366.00	UNDERGROUND CONDUIT	50-R4	0	2,050,521.89	832,564	1,217,958	47,571	2.32
367.00	UNDERGROUND CONDUCTORS AND DEVICES	48-R2	(20)	181,393,690.79	40,586,052	177,086,231	4,408,166	2.43
368.00	LINE TRANSFORMERS	46-R2	(5)	308,054,000.11	141,178,694	182,280,008	5,515,804	1.78
369.00	SERVICES	48-R1	(25)	84,875,388.05	81,837,515	56,758,895	1,548,727	1.83
370.00	METERS	28-L1	0	69,212,808.48	58,280,887	9,931,921	2,328,567	3.51
370.10	METERING EQUIPMENT	28-L1	0	19,418,674.08	3,863,114	8,533,560	447,268	4.29
	METERS - RESERVE AMORTIZATION				(22,208,780)	22,208,780	-	-
370.20	METERS - AMS	15-S2.5	0	698,893.34	4,294	694,609	47,904	6.85
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	28-O1	(10)	17,054,091.74	17,012,710	1,748,791	90,485	0.53
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	28-L0.5	(10)	95,997,822.30	20,847,022	84,650,583	3,837,892	4.00
	<b>TOTAL DISTRIBUTION PLANT</b>			<b>1,633,695,208.88</b>	<b>643,434,327</b>	<b>1,414,981,718</b>	<b>48,209,673</b>	<b>2.43</b>
<b>GENERAL PLANT</b>								
390.10	STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY	50-S0	(15)	56,678,361.14	11,157,168	54,020,649	1,378,746	2.43
390.20	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	33-R1.5	(10)	528,658.33	445,844	135,680	7,551	1.43
391.10	OFFICE FURNITURE AND EQUIPMENT	20-S0	0	9,997,759.47	5,877,517	4,320,242	435,890	4.38
391.20	NON PC COMPUTER EQUIPMENT	5-S0	0	28,955,602.79	14,275,389	12,680,204	3,152,434	11.69
391.31	PERSONAL COMPUTERS	4-S0	0	7,487,177.96	2,350,909	4,136,269	1,873,228	25.02
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	14-S2	0	1,089,256.71	850,491	229,766	21,335	1.97
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	18-L2.5	0	4,496,087.64	2,508,216	1,889,872	143,833	3.19
393.00	STORES EQUIPMENT	25-S0	0	1,504,425.91	311,738	1,192,688	66,208	4.40
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-S0	0	12,148,898.05	3,584,231	8,564,667	488,036	4.02
395.00	POWER OPERATED EQUIPMENT	18-L5	0	2,293,200.28	733,922	1,559,278	129,523	5.85
397.00	COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER	18-L3	0	25,857,151.87	8,888,012	16,969,140	1,268,220	4.90
397.10	COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE	10-S0	0	20,009,853.11	7,845,508	12,184,145	2,189,315	10.84
397.20	COMMUNICATION EQUIPMENT - DSM	10-S0	0	5,875,508.03	497,908	5,377,602	827,323	14.08
	<b>TOTAL GENERAL PLANT</b>			<b>174,982,741.19</b>	<b>60,124,829</b>	<b>123,338,202</b>	<b>11,941,440</b>	<b>6.84</b>
	<b>TOTAL DEPRECIABLE PLANT</b>			<b>8,449,148,872.44</b>	<b>2,821,716,576</b>	<b>6,879,745,754</b>	<b>287,839,343</b>	<b>3.40</b>
<b>NONDEPRECIABLE PLANT</b>								
301.00	ORGANIZATION			44,455.58				
310.20	LAND			22,958,202.42				
340.20	LAND			135,099.02				
350.20	LAND			2,380,270.07				
360.20	LAND			5,673,827.95				
389.20	LAND			2,810,081.60				
	<b>TOTAL NONDEPRECIABLE PLANT</b>			<b>33,987,936.64</b>				
	<b>TOTAL ELECTRIC PLANT</b>			<b>8,483,136,809.08</b>	<b>2,821,716,576</b>	<b>6,879,745,754</b>	<b>287,839,343</b>	

\* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE  
 † TERMINAL NET SALVAGE FACTOR WHICH IS BASED ON VINTAGE AND FUTURE COSTS  
 ‡ RESERVE AMOUNT TO BE RECOVERED AT END OF REPLACEMENT PROGRAM

NOTE: Accrual rates for the Brown Boiler Assets when placed in service June 2018 will be as follows:

Account	Rate
34100	4.24%
34400	4.81%
34500	4.38%
34800	4.25%

Accrual rates for the Electric Vehicle Charging Station Assets when placed in service June 2018 will be as follows:

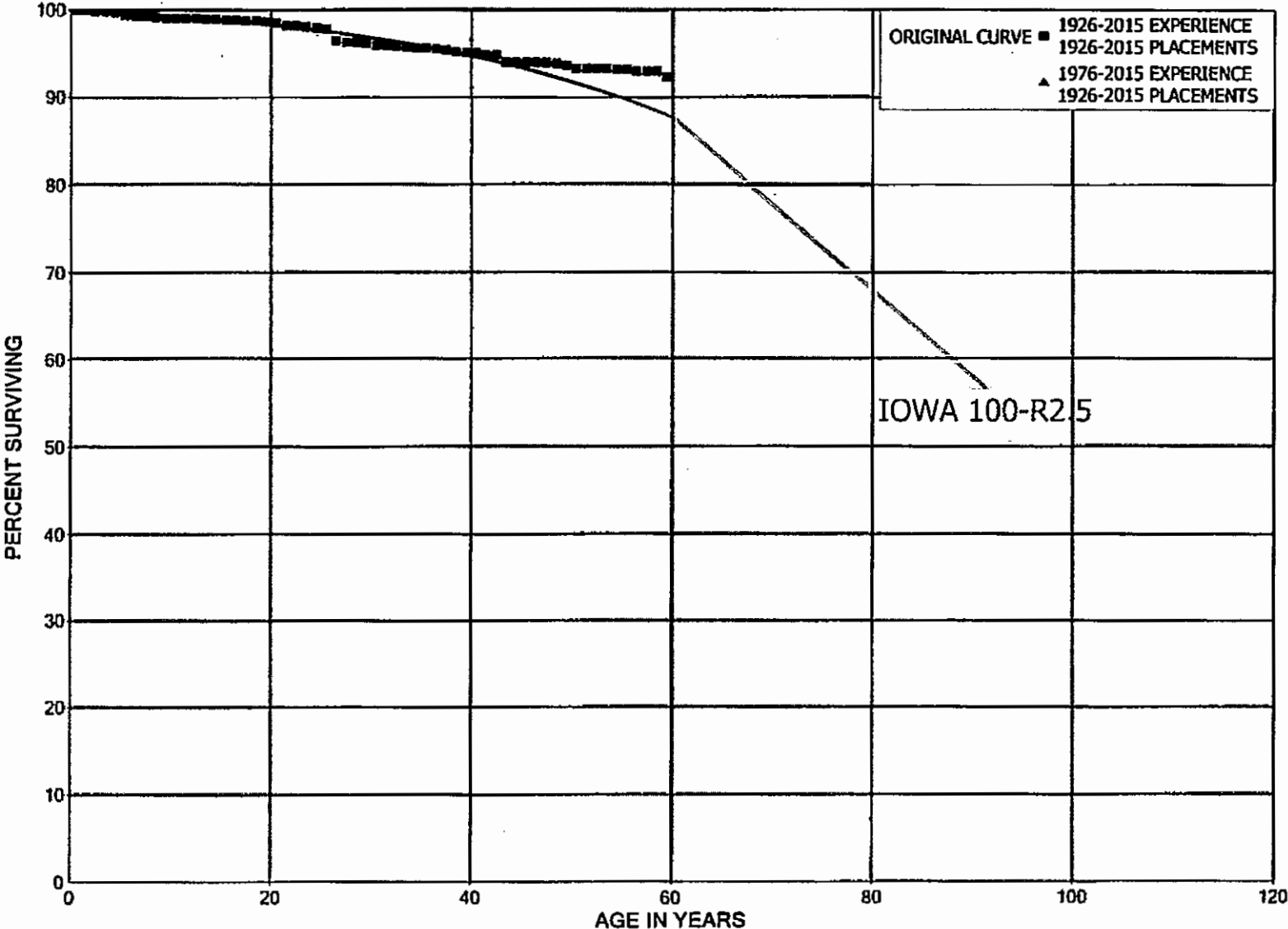
Account	Rate
37100	10.00%

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**PART VII. SERVICE LIFE STATISTICS**



KENTUCKY UTILITIES COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1926-2015

## EXPERIENCE BAND 1926-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	337,711,379		0.0000	1.0000	100.00
0.5	335,921,546	5,735	0.0000	1.0000	100.00
1.5	307,105,704	542,452	0.0018	0.9982	100.00
2.5	248,048,847	99,706	0.0004	0.9996	99.82
3.5	246,048,630	50,433	0.0002	0.9998	99.78
4.5	184,796,029	734,062	0.0040	0.9960	99.76
5.5	181,647,212	104,730	0.0006	0.9994	99.36
6.5	180,633,514	21,095	0.0001	0.9999	99.31
7.5	180,116,265	167,151	0.0009	0.9991	99.30
8.5	163,570,424	170,873	0.0010	0.9990	99.20
9.5	163,415,271	39,157	0.0002	0.9998	99.10
10.5	161,969,532	27,824	0.0002	0.9998	99.08
11.5	158,542,342	27,779	0.0002	0.9998	99.06
12.5	141,780,449	154,244	0.0011	0.9989	99.04
13.5	141,138,208	17,498	0.0001	0.9999	98.93
14.5	140,526,796	118,767	0.0008	0.9992	98.92
15.5	155,890,582	64,102	0.0004	0.9996	98.84
16.5	155,752,615	78,589	0.0005	0.9995	98.80
17.5	155,317,127	109,268	0.0007	0.9993	98.75
18.5	143,781,496	42,662	0.0003	0.9997	98.68
19.5	142,795,062	153,036	0.0011	0.9989	98.65
20.5	142,047,611	563,063	0.0040	0.9960	98.54
21.5	170,319,769	46,096	0.0003	0.9997	98.15
22.5	170,121,476	15,619	0.0001	0.9999	98.13
23.5	169,184,258	232,862	0.0014	0.9986	98.12
24.5	168,197,690	175,871	0.0010	0.9990	97.98
25.5	122,751,507	1,751,941	0.0143	0.9857	97.88
26.5	119,702,180	244,413	0.0020	0.9980	96.48
27.5	119,208,061	17,931	0.0002	0.9998	96.29
28.5	116,081,507	61,674	0.0005	0.9995	96.27
29.5	114,767,331	298,696	0.0026	0.9974	96.22
30.5	113,310,206	3,716	0.0000	1.0000	95.97
31.5	96,070,239	91,787	0.0010	0.9990	95.97
32.5	95,928,031	122,300	0.0013	0.9987	95.87
33.5	93,538,597	87,047	0.0009	0.9991	95.75
34.5	59,043,090	41,008	0.0007	0.9993	95.66
35.5	58,523,468	77,282	0.0013	0.9987	95.60
36.5	57,540,140	44,328	0.0008	0.9992	95.47
37.5	57,413,411	111,949	0.0019	0.9981	95.40
38.5	40,528,106	77,564	0.0019	0.9981	95.21

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,450,281		0.0000	1.0000	95.03
40.5	40,039,194	63,504	0.0016	0.9984	95.03
41.5	25,180,089	2,128	0.0001	0.9999	94.88
42.5	25,152,831	244,580	0.0097	0.9903	94.87
43.5	24,835,276		0.0000	1.0000	93.95
44.5	17,371,879		0.0000	1.0000	93.95
45.5	17,344,756	5,000	0.0003	0.9997	93.95
46.5	17,307,631	2,942	0.0002	0.9998	93.92
47.5	17,304,595	17,705	0.0010	0.9990	93.90
48.5	17,280,178	35,694	0.0021	0.9979	93.81
49.5	17,217,264	60,621	0.0035	0.9965	93.61
50.5	17,137,237		0.0000	1.0000	93.29
51.5	16,376,654	1,141	0.0001	0.9999	93.29
52.5	15,106,983		0.0000	1.0000	93.28
53.5	15,105,162	9,523	0.0006	0.9994	93.28
54.5	13,953,568	13,326	0.0010	0.9990	93.22
55.5	13,885,422	30,823	0.0022	0.9978	93.13
56.5	11,485,394	829	0.0001	0.9999	92.92
57.5	11,484,183	1,385	0.0001	0.9999	92.92
58.5	11,482,350	82,243	0.0072	0.9928	92.91
59.5	8,948,886		0.0000	1.0000	92.24
60.5	7,328,009		0.0000	1.0000	92.24
61.5	5,636,061		0.0000	1.0000	92.24
62.5	5,333,436		0.0000	1.0000	92.24
63.5	5,333,436		0.0000	1.0000	92.24
64.5	5,253,505		0.0000	1.0000	92.24
65.5	3,580,620		0.0000	1.0000	92.24
66.5	2,382,257		0.0000	1.0000	92.24
67.5	2,078,984		0.0000	1.0000	92.24
68.5	1,041,808		0.0000	1.0000	92.24
69.5	1,041,808		0.0000	1.0000	92.24
70.5	1,041,808		0.0000	1.0000	92.24
71.5	1,041,808		0.0000	1.0000	92.24
72.5	1,041,808		0.0000	1.0000	92.24
73.5	1,041,808		0.0000	1.0000	92.24
74.5	1,041,808		0.0000	1.0000	92.24
75.5	1,041,808		0.0000	1.0000	92.24
76.5					92.24

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,323,923		0.0000	1.0000	100.00
0.5	295,177,830	5,735	0.0000	1.0000	100.00
1.5	281,300,016	542,452	0.0019	0.9981	100.00
2.5	222,270,996	99,706	0.0004	0.9996	99.81
3.5	220,509,991	50,433	0.0002	0.9998	99.76
4.5	166,963,629	709,034	0.0042	0.9958	99.74
5.5	163,949,191	95,401	0.0006	0.9994	99.31
6.5	162,977,522	21,095	0.0001	0.9999	99.26
7.5	162,463,584	167,151	0.0010	0.9990	99.24
8.5	145,935,938	170,873	0.0012	0.9988	99.14
9.5	145,792,364	35,941	0.0002	0.9998	99.03
10.5	144,370,015	18,151	0.0001	0.9999	99.00
11.5	140,983,875	27,779	0.0002	0.9998	98.99
12.5	125,502,394	135,057	0.0011	0.9989	98.97
13.5	124,880,975	17,498	0.0001	0.9999	98.86
14.5	124,289,749	118,767	0.0010	0.9990	98.85
15.5	139,709,915	64,102	0.0005	0.9995	98.75
16.5	141,956,248	77,268	0.0005	0.9995	98.71
17.5	141,603,448	107,012	0.0008	0.9992	98.66
18.5	130,070,073	42,662	0.0003	0.9997	98.58
19.5	131,588,711	153,036	0.0012	0.9988	98.55
20.5	130,883,044	562,763	0.0043	0.9957	98.43
21.5	160,934,305	46,096	0.0003	0.9997	98.01
22.5	162,605,509	15,619	0.0001	0.9999	97.98
23.5	161,668,570	232,862	0.0014	0.9986	97.97
24.5	161,506,684	122,952	0.0008	0.9992	97.83
25.5	118,915,764	1,701,956	0.0143	0.9857	97.76
26.5	115,955,960	244,413	0.0021	0.9979	96.36
27.5	115,823,803	17,931	0.0002	0.9998	96.15
28.5	114,914,475	61,174	0.0005	0.9995	96.14
29.5	113,600,799	298,696	0.0026	0.9974	96.09
30.5	112,143,674	3,716	0.0000	1.0000	95.84
31.5	94,903,707	91,787	0.0010	0.9990	95.83
32.5	94,761,499	122,300	0.0013	0.9987	95.74
33.5	92,372,065	87,047	0.0009	0.9991	95.62
34.5	57,876,558	41,008	0.0007	0.9993	95.53
35.5	57,356,936	77,282	0.0013	0.9987	95.46
36.5	56,373,608	44,328	0.0008	0.9992	95.33
37.5	56,246,879	111,949	0.0020	0.9980	95.26
38.5	39,384,311	77,564	0.0020	0.9980	95.07

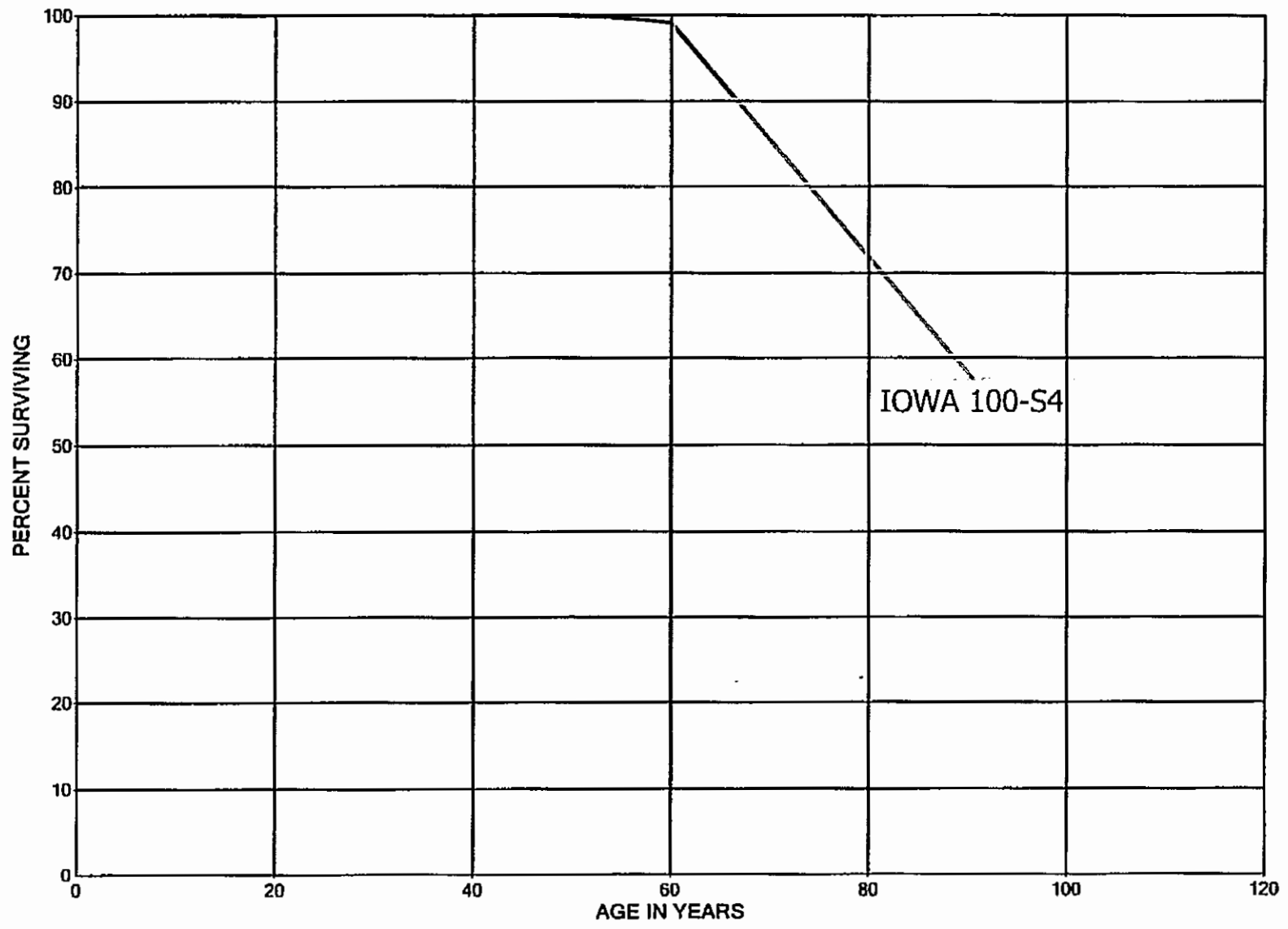
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	39,306,486		0.0000	1.0000	94.88
40.5	38,895,399	33,715	0.0009	0.9991	94.88
41.5	24,066,083	2,128	0.0001	0.9999	94.80
42.5	24,038,825	244,580	0.0102	0.9898	94.79
43.5	23,721,270		0.0000	1.0000	93.82
44.5	16,257,873		0.0000	1.0000	93.82
45.5	16,230,750		0.0000	1.0000	93.82
46.5	16,198,625	2,942	0.0002	0.9998	93.82
47.5	16,195,589	17,705	0.0011	0.9989	93.81
48.5	16,171,172	35,694	0.0022	0.9978	93.70
49.5	17,217,264	60,621	0.0035	0.9965	93.50
50.5	17,137,237		0.0000	1.0000	93.17
51.5	16,376,654	1,141	0.0001	0.9999	93.17
52.5	15,106,983		0.0000	1.0000	93.16
53.5	15,105,162	9,523	0.0006	0.9994	93.16
54.5	13,953,568	13,326	0.0010	0.9990	93.10
55.5	13,885,422	30,823	0.0022	0.9978	93.01
56.5	11,485,394	829	0.0001	0.9999	92.81
57.5	11,484,183	1,385	0.0001	0.9999	92.80
58.5	11,482,350	82,243	0.0072	0.9928	92.79
59.5	8,948,886		0.0000	1.0000	92.12
60.5	7,328,009		0.0000	1.0000	92.12
61.5	5,636,061		0.0000	1.0000	92.12
62.5	5,333,436		0.0000	1.0000	92.12
63.5	5,333,436		0.0000	1.0000	92.12
64.5	5,253,505		0.0000	1.0000	92.12
65.5	3,580,620		0.0000	1.0000	92.12
66.5	2,382,257		0.0000	1.0000	92.12
67.5	2,078,984		0.0000	1.0000	92.12
68.5	1,041,808		0.0000	1.0000	92.12
69.5	1,041,808		0.0000	1.0000	92.12
70.5	1,041,808		0.0000	1.0000	92.12
71.5	1,041,808		0.0000	1.0000	92.12
72.5	1,041,808		0.0000	1.0000	92.12
73.5	1,041,808		0.0000	1.0000	92.12
74.5	1,041,808		0.0000	1.0000	92.12
75.5	1,041,808		0.0000	1.0000	92.12
76.5					92.12

KENTUCKY UTILITIES COMPANY  
ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS  
SMOOTH SURVIVOR CURVE

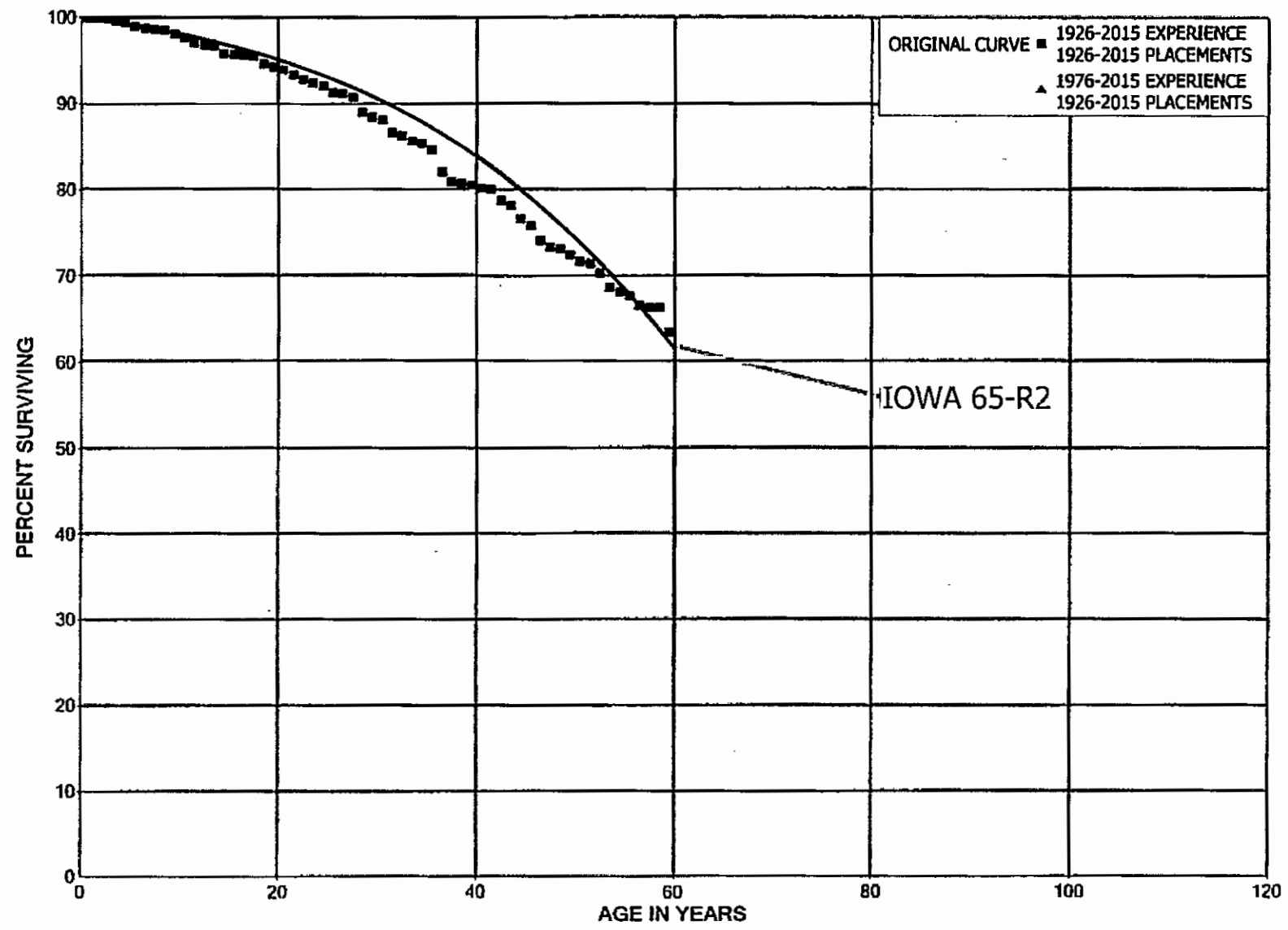


Gannett Fleming

VII-7

Kentucky Utilities Company  
December 31, 2015

KENTUCKY UTILITIES COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-8

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1926-2015

## EXPERIENCE BAND 1926-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,964,907,108	628,572	0.0002	0.9998	100.00
0.5	3,548,964,753	17,126	0.0000	1.0000	99.98
1.5	2,916,422,965	1,440,042	0.0005	0.9995	99.98
2.5	2,555,416,736	7,868,514	0.0031	0.9969	99.93
3.5	1,909,929,353	4,003,178	0.0021	0.9979	99.63
4.5	1,331,325,896	6,363,665	0.0048	0.9952	99.42
5.5	1,269,682,618	2,157,410	0.0017	0.9983	98.94
6.5	1,239,878,622	1,354,059	0.0011	0.9989	98.77
7.5	1,203,339,330	2,362,438	0.0020	0.9980	98.67
8.5	1,077,227,794	4,415,349	0.0041	0.9959	98.47
9.5	1,064,018,815	5,352,409	0.0050	0.9950	98.07
10.5	1,032,488,706	5,617,385	0.0054	0.9946	97.58
11.5	813,604,278	2,056,819	0.0025	0.9975	97.05
12.5	745,023,967	860,036	0.0012	0.9988	96.80
13.5	733,078,562	6,404,419	0.0087	0.9913	96.69
14.5	717,605,591	1,152,589	0.0016	0.9984	95.84
15.5	768,037,032	735,951	0.0010	0.9990	95.69
16.5	755,303,679	1,048,295	0.0014	0.9986	95.60
17.5	753,320,625	6,364,467	0.0084	0.9916	95.46
18.5	721,132,742	2,630,376	0.0036	0.9964	94.66
19.5	712,663,900	2,397,737	0.0034	0.9966	94.31
20.5	688,654,703	4,309,440	0.0063	0.9937	94.00
21.5	636,753,403	3,756,576	0.0059	0.9941	93.41
22.5	615,027,294	3,308,548	0.0054	0.9946	92.86
23.5	598,027,526	1,863,101	0.0031	0.9969	92.36
24.5	582,788,088	4,688,331	0.0080	0.9920	92.07
25.5	535,051,094	822,046	0.0015	0.9985	91.33
26.5	533,096,601	2,752,663	0.0052	0.9948	91.19
27.5	527,216,492	10,521,562	0.0200	0.9800	90.72
28.5	512,084,802	3,127,145	0.0061	0.9939	88.91
29.5	504,361,238	1,404,474	0.0028	0.9972	88.36
30.5	502,781,220	8,746,216	0.0174	0.9826	88.12
31.5	358,963,295	1,437,765	0.0040	0.9960	86.59
32.5	357,000,532	2,396,662	0.0067	0.9933	86.24
33.5	348,016,813	1,008,415	0.0029	0.9971	85.66
34.5	216,630,394	2,129,527	0.0098	0.9902	85.41
35.5	213,277,004	6,403,648	0.0300	0.9700	84.57
36.5	205,423,994	2,826,368	0.0138	0.9862	82.03
37.5	200,305,261	345,814	0.0017	0.9983	80.90
38.5	132,992,717	424,632	0.0032	0.9968	80.76



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	123,074,891	515,769	0.0042	0.9958	80.51
40.5	116,090,981	151,765	0.0013	0.9987	80.17
41.5	61,992,095	1,065,625	0.0172	0.9828	80.06
42.5	57,728,323	397,555	0.0069	0.9931	78.69
43.5	57,088,574	1,095,896	0.0192	0.9808	78.15
44.5	32,114,615	358,176	0.0112	0.9888	76.65
45.5	31,569,968	721,056	0.0228	0.9772	75.79
46.5	30,838,783	318,881	0.0103	0.9897	74.06
47.5	30,504,729	83,359	0.0027	0.9973	73.29
48.5	30,407,180	293,407	0.0096	0.9904	73.09
49.5	30,111,720	310,091	0.0103	0.9897	72.39
50.5	29,776,194	87,355	0.0029	0.9971	71.64
51.5	27,692,114	432,148	0.0156	0.9844	71.43
52.5	22,219,470	546,971	0.0246	0.9754	70.32
53.5	21,672,499	147,727	0.0068	0.9932	68.59
54.5	18,013,474	132,553	0.0074	0.9926	68.12
55.5	17,879,094	288,131	0.0161	0.9839	67.62
56.5	13,780,186	49,273	0.0036	0.9964	66.53
57.5	13,647,599	11,088	0.0008	0.9992	66.29
58.5	13,437,716	578,571	0.0431	0.9569	66.24
59.5	7,811,799		0.0000	1.0000	63.38
60.5	3,584,044	22,566	0.0063	0.9937	63.38
61.5	565,974	18,726	0.0331	0.9669	62.99
62.5	546,419		0.0000	1.0000	60.90
63.5	546,419	56,616	0.1036	0.8964	60.90
64.5	483,959		0.0000	1.0000	54.59
65.5	363,068	235,381	0.6483	0.3517	54.59
66.5	127,687		0.0000	1.0000	19.20
67.5	127,433		0.0000	1.0000	19.20
68.5	127,433		0.0000	1.0000	19.20
69.5	127,433		0.0000	1.0000	19.20
70.5	127,433		0.0000	1.0000	19.20
71.5	127,433		0.0000	1.0000	19.20
72.5	127,433		0.0000	1.0000	19.20
73.5	127,433		0.0000	1.0000	19.20
74.5	127,433		0.0000	1.0000	19.20
75.5	127,433		0.0000	1.0000	19.20
76.5					19.20

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015

EXPERIENCE BAND 1976-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,808,369,001	622,429	0.0002	0.9998	100.00
0.5	3,404,749,804	6,944	0.0000	1.0000	99.98
1.5	2,840,080,663	1,440,042	0.0005	0.9995	99.98
2.5	2,482,638,878	7,864,512	0.0032	0.9968	99.93
3.5	1,839,111,145	3,995,742	0.0022	0.9978	99.62
4.5	1,293,818,208	6,337,523	0.0049	0.9951	99.40
5.5	1,232,433,412	2,157,410	0.0018	0.9982	98.91
6.5	1,202,651,314	1,343,109	0.0011	0.9989	98.74
7.5	1,166,135,972	2,362,438	0.0020	0.9980	98.63
8.5	1,040,044,752	4,370,580	0.0042	0.9958	98.43
9.5	1,026,925,346	5,352,409	0.0052	0.9948	98.02
10.5	995,445,057	5,565,677	0.0056	0.9944	97.51
11.5	776,717,208	2,021,819	0.0026	0.9974	96.96
12.5	715,241,738	842,180	0.0012	0.9988	96.71
13.5	703,318,581	6,385,339	0.0091	0.9909	96.59
14.5	687,864,691	1,139,041	0.0017	0.9983	95.72
15.5	738,318,717	689,765	0.0009	0.9991	95.56
16.5	731,065,979	1,045,251	0.0014	0.9986	95.47
17.5	729,395,544	6,197,832	0.0085	0.9915	95.33
18.5	698,148,515	2,615,262	0.0037	0.9963	94.52
19.5	694,550,468	2,331,959	0.0034	0.9966	94.17
20.5	670,709,040	4,262,079	0.0064	0.9936	93.85
21.5	622,590,003	3,727,399	0.0060	0.9940	93.26
22.5	604,501,186	3,279,615	0.0054	0.9946	92.70
23.5	587,574,281	1,863,101	0.0032	0.9968	92.19
24.5	574,318,285	4,663,795	0.0081	0.9919	91.90
25.5	530,540,749	461,567	0.0009	0.9991	91.16
26.5	529,003,351	2,743,363	0.0052	0.9948	91.08
27.5	524,750,092	10,515,735	0.0200	0.9800	90.60
28.5	510,881,311	3,127,145	0.0061	0.9939	88.79
29.5	503,178,163	1,403,862	0.0028	0.9972	88.25
30.5	501,599,243	8,746,216	0.0174	0.9826	88.00
31.5	357,781,318	1,437,765	0.0040	0.9960	86.46
32.5	355,818,555	2,396,662	0.0067	0.9933	86.12
33.5	346,834,836	1,008,415	0.0029	0.9971	85.54
34.5	215,448,417	2,129,527	0.0099	0.9901	85.29
35.5	212,095,027	6,403,648	0.0302	0.9698	84.45
36.5	204,242,017	2,826,368	0.0138	0.9862	81.90
37.5	199,123,284	345,814	0.0017	0.9983	80.76
38.5	132,865,284	424,632	0.0032	0.9968	80.62

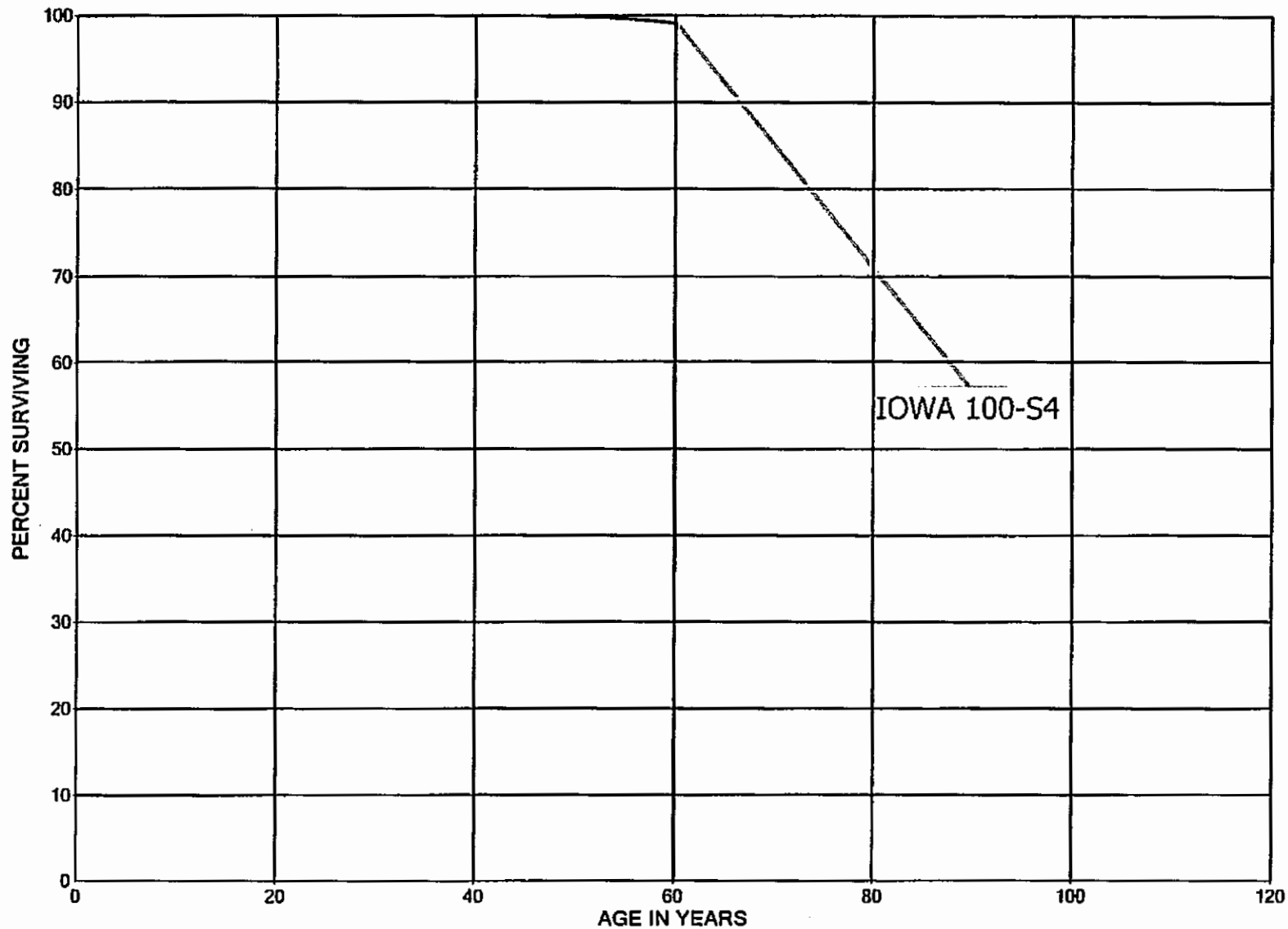
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	122,947,458	515,769	0.0042	0.9958	80.36
40.5	115,963,548	151,765	0.0013	0.9987	80.03
41.5	61,864,662	1,065,625	0.0172	0.9828	79.92
42.5	57,600,890	397,555	0.0069	0.9931	78.55
43.5	56,961,141	1,095,896	0.0192	0.9808	78.00
44.5	31,987,182	358,176	0.0112	0.9888	76.50
45.5	31,442,535	721,056	0.0229	0.9771	75.65
46.5	30,711,350	318,881	0.0104	0.9896	73.91
47.5	30,377,296	83,359	0.0027	0.9973	73.14
48.5	30,279,747	293,407	0.0097	0.9903	72.94
49.5	30,111,720	310,091	0.0103	0.9897	72.24
50.5	29,776,194	87,355	0.0029	0.9971	71.49
51.5	27,692,114	432,148	0.0156	0.9844	71.28
52.5	22,219,470	546,971	0.0246	0.9754	70.17
53.5	21,672,499	147,727	0.0068	0.9932	68.44
54.5	18,013,474	132,553	0.0074	0.9926	67.98
55.5	17,879,094	288,131	0.0161	0.9839	67.48
56.5	13,780,186	49,273	0.0036	0.9964	66.39
57.5	13,647,599	11,088	0.0008	0.9992	66.15
58.5	13,437,716	578,571	0.0431	0.9569	66.10
59.5	7,811,799		0.0000	1.0000	63.25
60.5	3,584,044	22,566	0.0063	0.9937	63.25
61.5	565,974	18,726	0.0331	0.9669	62.85
62.5	546,419		0.0000	1.0000	60.77
63.5	546,419	56,616	0.1036	0.8964	60.77
64.5	483,959		0.0000	1.0000	54.48
65.5	363,068	235,381	0.6483	0.3517	54.48
66.5	127,687		0.0000	1.0000	19.16
67.5	127,433		0.0000	1.0000	19.16
68.5	127,433		0.0000	1.0000	19.16
69.5	127,433		0.0000	1.0000	19.16
70.5	127,433		0.0000	1.0000	19.16
71.5	127,433		0.0000	1.0000	19.16
72.5	127,433		0.0000	1.0000	19.16
73.5	127,433		0.0000	1.0000	19.16
74.5	127,433		0.0000	1.0000	19.16
75.5	127,433		0.0000	1.0000	19.16
76.5					19.16

KENTUCKY UTILITIES COMPANY  
ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS  
SMOOTH SURVIVOR CURVE

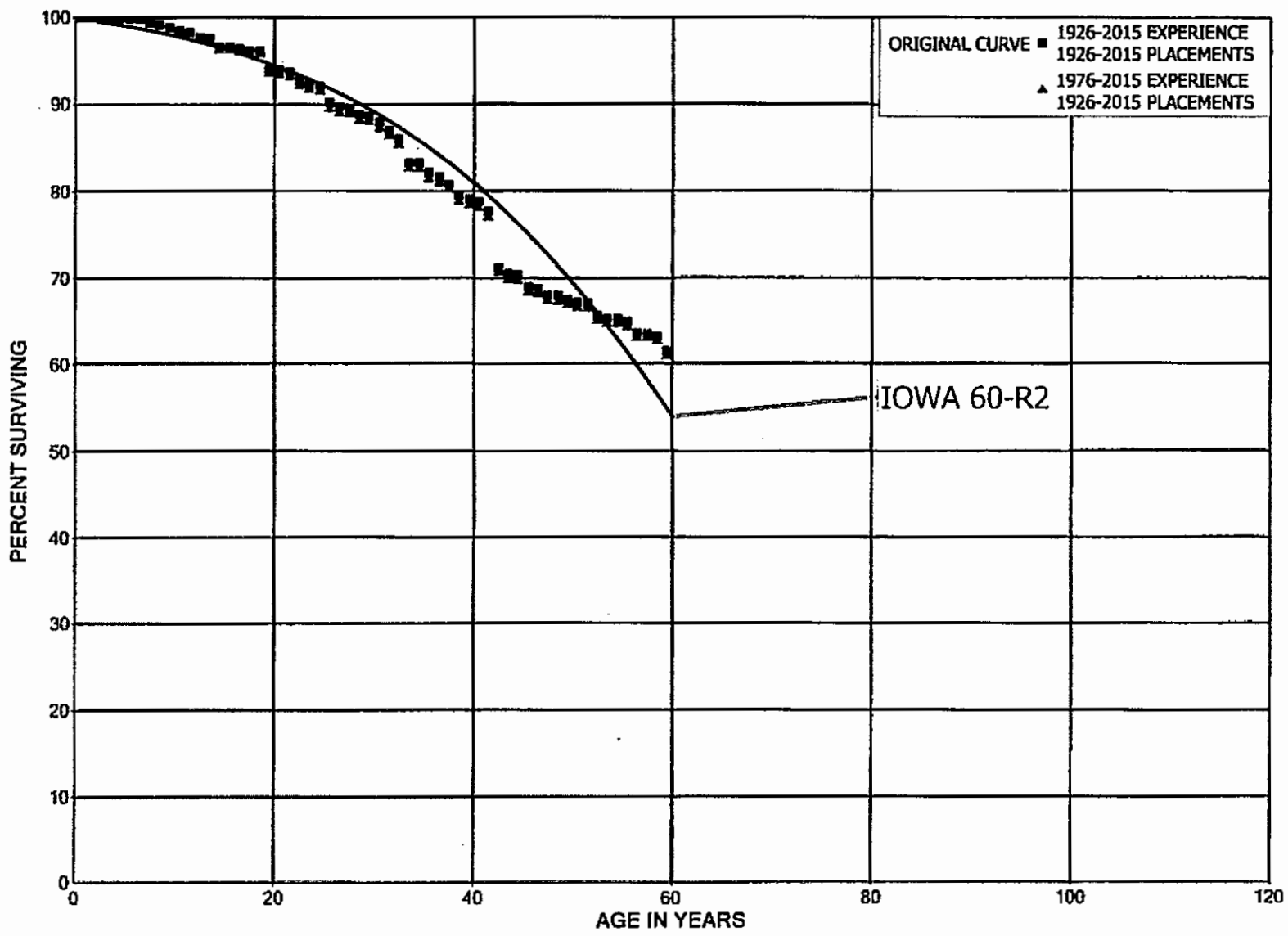


Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

KENTUCKY UTILITIES COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015		EXPERIENCE BAND 1926-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	374,533,163		0.0000	1.0000	100.00
0.5	367,626,563		0.0000	1.0000	100.00
1.5	360,087,319	7,250	0.0000	1.0000	100.00
2.5	356,912,184	134,051	0.0004	0.9996	100.00
3.5	341,454,413	480,666	0.0014	0.9986	99.96
4.5	268,495,182	36,430	0.0001	0.9999	99.82
5.5	266,990,831	20,195	0.0001	0.9999	99.81
6.5	258,857,378	1,122,467	0.0043	0.9957	99.80
7.5	234,763,627	366,895	0.0016	0.9984	99.37
8.5	231,524,326	960,583	0.0041	0.9959	99.21
9.5	224,382,045	612,448	0.0027	0.9973	98.80
10.5	217,059,189	478,500	0.0022	0.9978	98.53
11.5	209,510,148	1,152,535	0.0055	0.9945	98.31
12.5	201,149,021	388,345	0.0019	0.9981	97.77
13.5	199,077,803	1,959,530	0.0098	0.9902	97.58
14.5	196,519,380	34,900	0.0002	0.9998	96.62
15.5	196,415,750	371,673	0.0019	0.9981	96.60
16.5	194,933,559	496,466	0.0025	0.9975	96.42
17.5	194,075,868	3,600	0.0000	1.0000	96.18
18.5	179,077,323	3,863,067	0.0216	0.9784	96.17
19.5	172,394,603	335,070	0.0019	0.9981	94.10
20.5	168,465,190	367,194	0.0022	0.9978	93.92
21.5	174,780,557	1,871,499	0.0107	0.9893	93.71
22.5	172,693,987	705,556	0.0041	0.9959	92.71
23.5	171,930,203	449,660	0.0026	0.9974	92.33
24.5	171,459,052	3,527,233	0.0206	0.9794	92.09
25.5	157,412,579	787,410	0.0050	0.9950	90.19
26.5	156,253,298	348,432	0.0022	0.9978	89.74
27.5	155,904,866	1,236,741	0.0079	0.9921	89.54
28.5	154,558,693	304,676	0.0020	0.9980	88.83
29.5	154,202,611	1,256,147	0.0081	0.9919	88.66
30.5	152,188,528	1,627,433	0.0107	0.9893	87.94
31.5	101,692,882	1,126,634	0.0111	0.9889	86.99
32.5	100,536,336	3,150,011	0.0313	0.9687	86.03
33.5	96,891,874	58,664	0.0006	0.9994	83.34
34.5	72,859,106	937,038	0.0129	0.9871	83.29
35.5	71,916,641	394,253	0.0055	0.9945	82.21
36.5	71,472,742	818,379	0.0115	0.9885	81.76
37.5	66,341,089	1,109,198	0.0167	0.9833	80.83
38.5	46,675,603	267,521	0.0057	0.9943	79.48

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,402,344	98,858	0.0021	0.9979	79.02
40.5	46,264,565	682,698	0.0148	0.9852	78.85
41.5	31,761,853	2,664,171	0.0839	0.9161	77.69
42.5	29,095,305	289,944	0.0100	0.9900	71.17
43.5	28,792,378	46,969	0.0016	0.9984	70.46
44.5	22,054,984	426,198	0.0193	0.9807	70.35
45.5	21,627,897	86,296	0.0040	0.9960	68.99
46.5	21,538,845	221,501	0.0103	0.9897	68.71
47.5	21,311,570	33,901	0.0016	0.9984	68.01
48.5	21,277,669	118,197	0.0056	0.9944	67.90
49.5	21,159,472	106,372	0.0050	0.9950	67.52
50.5	20,984,179	23,139	0.0011	0.9989	67.18
51.5	19,439,157	418,909	0.0215	0.9785	67.11
52.5	15,002,440	82,920	0.0055	0.9945	65.66
53.5	14,916,327	11,547	0.0008	0.9992	65.30
54.5	12,618,892	63,208	0.0050	0.9950	65.25
55.5	12,555,028	261,631	0.0208	0.9792	64.92
56.5	9,551,849	1,805	0.0002	0.9998	63.57
57.5	9,550,044	38,530	0.0040	0.9960	63.56
58.5	9,511,514	275,161	0.0289	0.9711	63.30
59.5	5,175,915		0.0000	1.0000	61.47
60.5	2,363,599		0.0000	1.0000	61.47
61.5	96,695		0.0000	1.0000	61.47
62.5	96,695		0.0000	1.0000	61.47
63.5	96,695		0.0000	1.0000	61.47
64.5	96,695	68,206	0.7054	0.2946	61.47
65.5	28,489		0.0000	1.0000	18.11
66.5	28,489		0.0000	1.0000	18.11
67.5	28,489		0.0000	1.0000	18.11
68.5	28,489		0.0000	1.0000	18.11
69.5	28,489		0.0000	1.0000	18.11
70.5	28,489		0.0000	1.0000	18.11
71.5	28,489		0.0000	1.0000	18.11
72.5	28,489		0.0000	1.0000	18.11
73.5	28,489		0.0000	1.0000	18.11
74.5	28,489		0.0000	1.0000	18.11
75.5	28,489		0.0000	1.0000	18.11
76.5					18.11

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	315,285,399		0.0000	1.0000	100.00
0.5	313,054,179		0.0000	1.0000	100.00
1.5	321,195,528	7,250	0.0000	1.0000	100.00
2.5	318,022,769	134,051	0.0004	0.9996	100.00
3.5	305,512,010	480,666	0.0016	0.9984	99.96
4.5	243,111,705	36,430	0.0001	0.9999	99.80
5.5	241,614,708	20,195	0.0001	0.9999	99.78
6.5	233,481,255	1,122,467	0.0048	0.9952	99.78
7.5	209,400,859	366,895	0.0018	0.9982	99.30
8.5	206,161,558	960,583	0.0047	0.9953	99.12
9.5	199,019,277	612,448	0.0031	0.9969	98.66
10.5	191,732,186	478,500	0.0025	0.9975	98.36
11.5	184,183,374	1,152,535	0.0063	0.9937	98.11
12.5	181,202,184	388,345	0.0021	0.9979	97.50
13.5	179,130,967	1,959,530	0.0109	0.9891	97.29
14.5	176,579,410	34,900	0.0002	0.9998	96.22
15.5	176,476,436	371,673	0.0021	0.9979	96.20
16.5	179,256,189	496,466	0.0028	0.9972	96.00
17.5	178,405,957		0.0000	1.0000	95.74
18.5	163,411,012	3,863,067	0.0236	0.9764	95.74
19.5	160,977,569	331,470	0.0021	0.9979	93.47
20.5	157,051,757	367,194	0.0023	0.9977	93.28
21.5	165,872,510	1,871,499	0.0113	0.9887	93.06
22.5	166,106,029	703,027	0.0042	0.9958	92.01
23.5	165,380,683	449,660	0.0027	0.9973	91.62
24.5	166,438,916	3,508,835	0.0211	0.9789	91.37
25.5	154,725,272	787,410	0.0051	0.9949	89.45
26.5	153,565,991	348,432	0.0023	0.9977	88.99
27.5	154,062,949	1,236,741	0.0080	0.9920	88.79
28.5	153,467,264	304,676	0.0020	0.9980	88.08
29.5	153,111,182	1,251,617	0.0082	0.9918	87.90
30.5	151,101,629	1,627,433	0.0108	0.9892	87.18
31.5	100,605,983	1,126,634	0.0112	0.9888	86.24
32.5	99,449,437	3,150,011	0.0317	0.9683	85.28
33.5	95,804,975	58,664	0.0006	0.9994	82.58
34.5	71,772,207	937,038	0.0131	0.9869	82.53
35.5	70,829,742	394,253	0.0056	0.9944	81.45
36.5	70,385,843	818,379	0.0116	0.9884	81.00
37.5	65,254,190	1,109,198	0.0170	0.9830	80.05
38.5	46,647,114	267,521	0.0057	0.9943	78.69



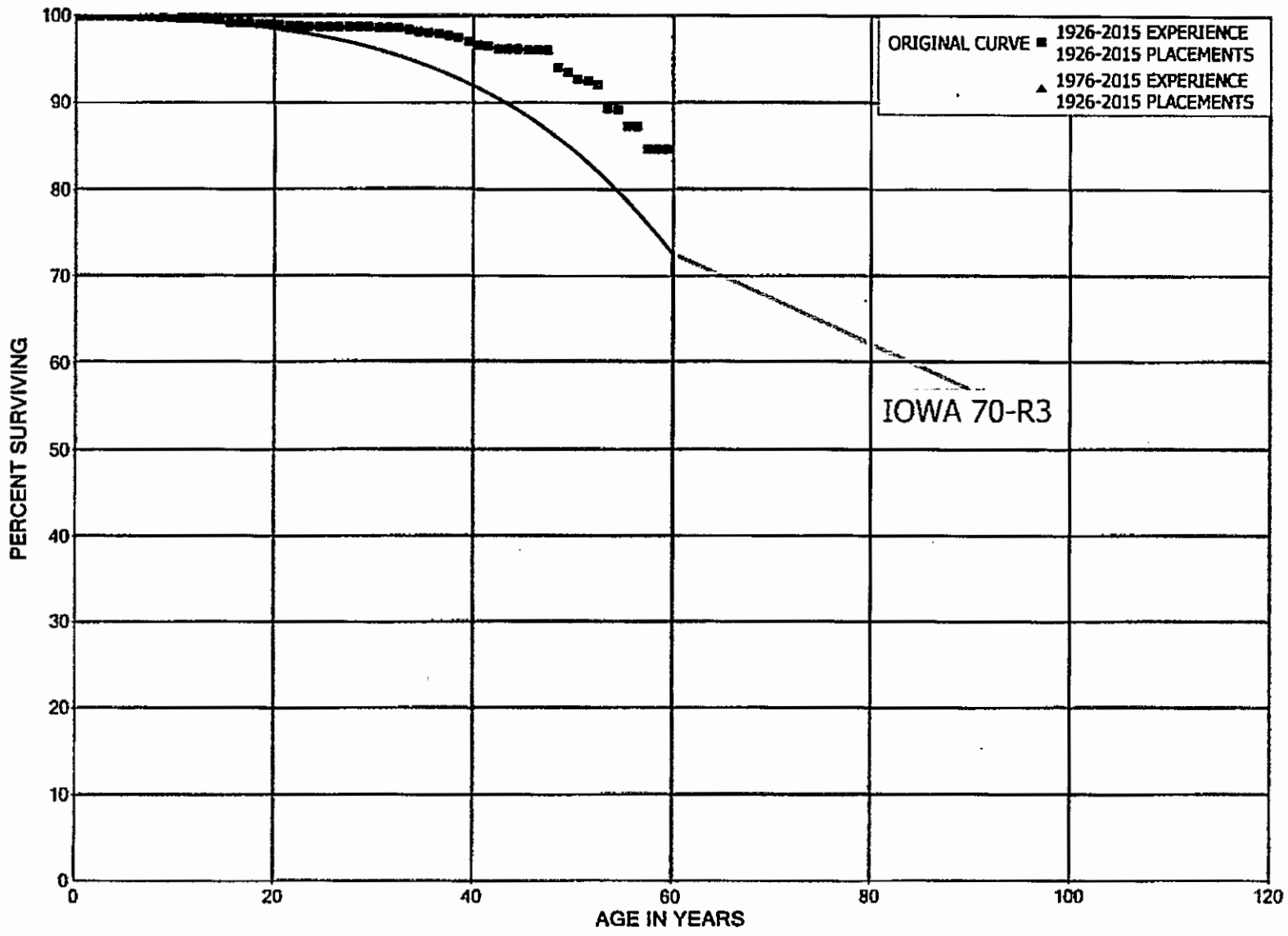
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,373,855	98,858	0.0021	0.9979	78.24
40.5	46,236,076	682,698	0.0148	0.9852	78.08
41.5	31,733,364	2,664,171	0.0840	0.9160	76.92
42.5	29,066,816	289,944	0.0100	0.9900	70.46
43.5	28,763,889	46,969	0.0016	0.9984	69.76
44.5	22,026,495	426,198	0.0193	0.9807	69.65
45.5	21,599,408	86,296	0.0040	0.9960	68.30
46.5	21,510,356	221,501	0.0103	0.9897	68.03
47.5	21,283,081	33,901	0.0016	0.9984	67.33
48.5	21,249,180	118,197	0.0056	0.9944	67.22
49.5	21,159,472	106,372	0.0050	0.9950	66.85
50.5	20,984,179	23,139	0.0011	0.9989	66.51
51.5	19,439,157	418,909	0.0215	0.9785	66.44
52.5	15,002,440	82,920	0.0055	0.9945	65.00
53.5	14,916,327	11,547	0.0008	0.9992	64.65
54.5	12,618,892	63,208	0.0050	0.9950	64.60
55.5	12,555,028	261,631	0.0208	0.9792	64.27
56.5	9,551,849	1,805	0.0002	0.9998	62.93
57.5	9,550,044	38,530	0.0040	0.9960	62.92
58.5	9,511,514	275,161	0.0289	0.9711	62.67
59.5	5,175,915		0.0000	1.0000	60.85
60.5	2,363,599		0.0000	1.0000	60.85
61.5	96,695		0.0000	1.0000	60.85
62.5	96,695		0.0000	1.0000	60.85
63.5	96,695		0.0000	1.0000	60.85
64.5	96,695	68,206	0.7054	0.2946	60.85
65.5	28,489		0.0000	1.0000	17.93
66.5	28,489		0.0000	1.0000	17.93
67.5	28,489		0.0000	1.0000	17.93
68.5	28,489		0.0000	1.0000	17.93
69.5	28,489		0.0000	1.0000	17.93
70.5	28,489		0.0000	1.0000	17.93
71.5	28,489		0.0000	1.0000	17.93
72.5	28,489		0.0000	1.0000	17.93
73.5	28,489		0.0000	1.0000	17.93
74.5	28,489		0.0000	1.0000	17.93
75.5	28,489		0.0000	1.0000	17.93
76.5					17.93

KENTUCKY UTILITIES COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	205,946,828	2,825	0.0000	1.0000	100.00
0.5	201,448,908	60,852	0.0003	0.9997	100.00
1.5	196,790,977	1,251	0.0000	1.0000	99.97
2.5	167,099,184	21,375	0.0001	0.9999	99.97
3.5	137,893,667		0.0000	1.0000	99.95
4.5	98,577,560		0.0000	1.0000	99.95
5.5	98,093,619	29,193	0.0003	0.9997	99.95
6.5	97,866,958	30,588	0.0003	0.9997	99.93
7.5	97,808,025	61,116	0.0006	0.9994	99.89
8.5	84,550,687	9,673	0.0001	0.9999	99.83
9.5	90,534,054	55,311	0.0006	0.9994	99.82
10.5	89,402,831	16,618	0.0002	0.9998	99.76
11.5	89,331,222	24,289	0.0003	0.9997	99.74
12.5	89,020,710		0.0000	1.0000	99.71
13.5	88,924,968	112,214	0.0013	0.9987	99.71
14.5	88,710,833	366,252	0.0041	0.9959	99.59
15.5	81,557,638	17,840	0.0002	0.9998	99.18
16.5	81,521,012	11,364	0.0001	0.9999	99.15
17.5	81,490,474	39,628	0.0005	0.9995	99.14
18.5	77,466,332	49,990	0.0006	0.9994	99.09
19.5	77,242,916	38,097	0.0005	0.9995	99.03
20.5	75,608,420	77,507	0.0010	0.9990	98.98
21.5	85,146,696	16,906	0.0002	0.9998	98.88
22.5	85,661,638	77,981	0.0009	0.9991	98.86
23.5	85,582,314	4,526	0.0001	0.9999	98.77
24.5	85,507,533	7,439	0.0001	0.9999	98.76
25.5	76,951,479	21,218	0.0003	0.9997	98.76
26.5	76,877,444	15,600	0.0002	0.9998	98.73
27.5	76,814,593	2,400	0.0000	1.0000	98.71
28.5	76,052,130	8,680	0.0001	0.9999	98.70
29.5	76,012,145	21,169	0.0003	0.9997	98.69
30.5	75,941,891	51,076	0.0007	0.9993	98.67
31.5	52,908,006	17,207	0.0003	0.9997	98.60
32.5	52,890,800	83,157	0.0016	0.9984	98.57
33.5	52,759,435	150,784	0.0029	0.9971	98.41
34.5	27,557,161	10,163	0.0004	0.9996	98.13
35.5	27,203,227	40,930	0.0015	0.9985	98.10
36.5	27,103,537	60,283	0.0022	0.9978	97.95
37.5	26,773,993	54,375	0.0020	0.9980	97.73
38.5	16,728,866	83,656	0.0050	0.9950	97.53

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,005,575	76,829	0.0048	0.9952	97.04
40.5	15,928,746	18,279	0.0011	0.9989	96.58
41.5	9,495,755	23,417	0.0025	0.9975	96.47
42.5	9,402,319	3,717	0.0004	0.9996	96.23
43.5	5,190,353		0.0000	1.0000	96.19
44.5	5,188,928	8,553	0.0016	0.9984	96.19
45.5	5,178,436		0.0000	1.0000	96.03
46.5	5,409,607	530	0.0001	0.9999	96.03
47.5	5,402,426	109,351	0.0202	0.9798	96.02
48.5	5,567,324	34,150	0.0061	0.9939	94.08
49.5	5,528,958	47,257	0.0085	0.9915	93.50
50.5	5,409,742	10,923	0.0020	0.9980	92.70
51.5	5,086,306	26,194	0.0051	0.9949	92.52
52.5	4,239,357	127,637	0.0301	0.9699	92.04
53.5	4,108,970	3,485	0.0008	0.9992	89.27
54.5	3,014,647	63,419	0.0210	0.9790	89.19
55.5	3,555,458	185	0.0001	0.9999	87.32
56.5	3,024,314	94,142	0.0311	0.9689	87.31
57.5	2,829,314	306	0.0001	0.9999	84.59
58.5	2,829,008		0.0000	1.0000	84.58
59.5	2,102,467	11,578	0.0055	0.9945	84.58
60.5	1,507,589		0.0000	1.0000	84.12
61.5	653,925	883	0.0013	0.9987	84.12
62.5	622,576	9,782	0.0157	0.9843	84.01
63.5	439,626		0.0000	1.0000	82.69
64.5	439,626	65,636	0.1493	0.8507	82.69
65.5	153,727	8,820	0.0574	0.9426	70.34
66.5	144,907		0.0000	1.0000	66.31
67.5	144,523		0.0000	1.0000	66.31
68.5	144,523		0.0000	1.0000	66.31
69.5	144,523		0.0000	1.0000	66.31
70.5	144,523		0.0000	1.0000	66.31
71.5	144,523		0.0000	1.0000	66.31
72.5	144,523		0.0000	1.0000	66.31
73.5	144,523		0.0000	1.0000	66.31
74.5	144,523		0.0000	1.0000	66.31
75.5	144,523		0.0000	1.0000	66.31
76.5					66.31

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1926-2015

## EXPERIENCE BAND 1976-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	189,643,257		0.0000	1.0000	100.00
0.5	185,148,162	60,852	0.0003	0.9997	100.00
1.5	187,027,889		0.0000	1.0000	99.97
2.5	157,406,792	9,264	0.0001	0.9999	99.97
3.5	132,363,012		0.0000	1.0000	99.96
4.5	93,049,257		0.0000	1.0000	99.96
5.5	92,566,110	29,193	0.0003	0.9997	99.96
6.5	92,339,448	30,504	0.0003	0.9997	99.93
7.5	92,282,735	55,034	0.0006	0.9994	99.90
8.5	79,031,479	9,673	0.0001	0.9999	99.84
9.5	85,018,308	55,311	0.0007	0.9993	99.82
10.5	83,952,089	16,618	0.0002	0.9998	99.76
11.5	83,880,481	24,289	0.0003	0.9997	99.74
12.5	84,267,835		0.0000	1.0000	99.71
13.5	84,202,218	112,214	0.0013	0.9987	99.71
14.5	83,988,084	366,252	0.0044	0.9956	99.58
15.5	76,841,177	17,840	0.0002	0.9998	99.14
16.5	77,411,021	11,364	0.0001	0.9999	99.12
17.5	77,399,236	39,628	0.0005	0.9995	99.11
18.5	73,378,178	48,931	0.0007	0.9993	99.06
19.5	74,148,971	37,072	0.0005	0.9995	98.99
20.5	72,523,376	77,507	0.0011	0.9989	98.94
21.5	82,597,856	16,906	0.0002	0.9998	98.83
22.5	84,232,279	77,981	0.0009	0.9991	98.81
23.5	84,159,550	4,526	0.0001	0.9999	98.72
24.5	84,404,606		0.0000	1.0000	98.72
25.5	76,434,169	21,218	0.0003	0.9997	98.72
26.5	76,360,134	15,600	0.0002	0.9998	98.69
27.5	76,437,302		0.0000	1.0000	98.67
28.5	75,775,997	8,680	0.0001	0.9999	98.67
29.5	75,757,264	21,169	0.0003	0.9997	98.66
30.5	75,687,010	51,076	0.0007	0.9993	98.63
31.5	52,653,125	17,207	0.0003	0.9997	98.56
32.5	52,635,919	83,157	0.0016	0.9984	98.53
33.5	52,504,554	150,784	0.0029	0.9971	98.38
34.5	27,302,280	10,163	0.0004	0.9996	98.09
35.5	26,948,346	40,930	0.0015	0.9985	98.06
36.5	26,848,656	60,283	0.0022	0.9978	97.91
37.5	26,519,112	54,375	0.0021	0.9979	97.69
38.5	16,578,985	83,656	0.0050	0.9950	97.49

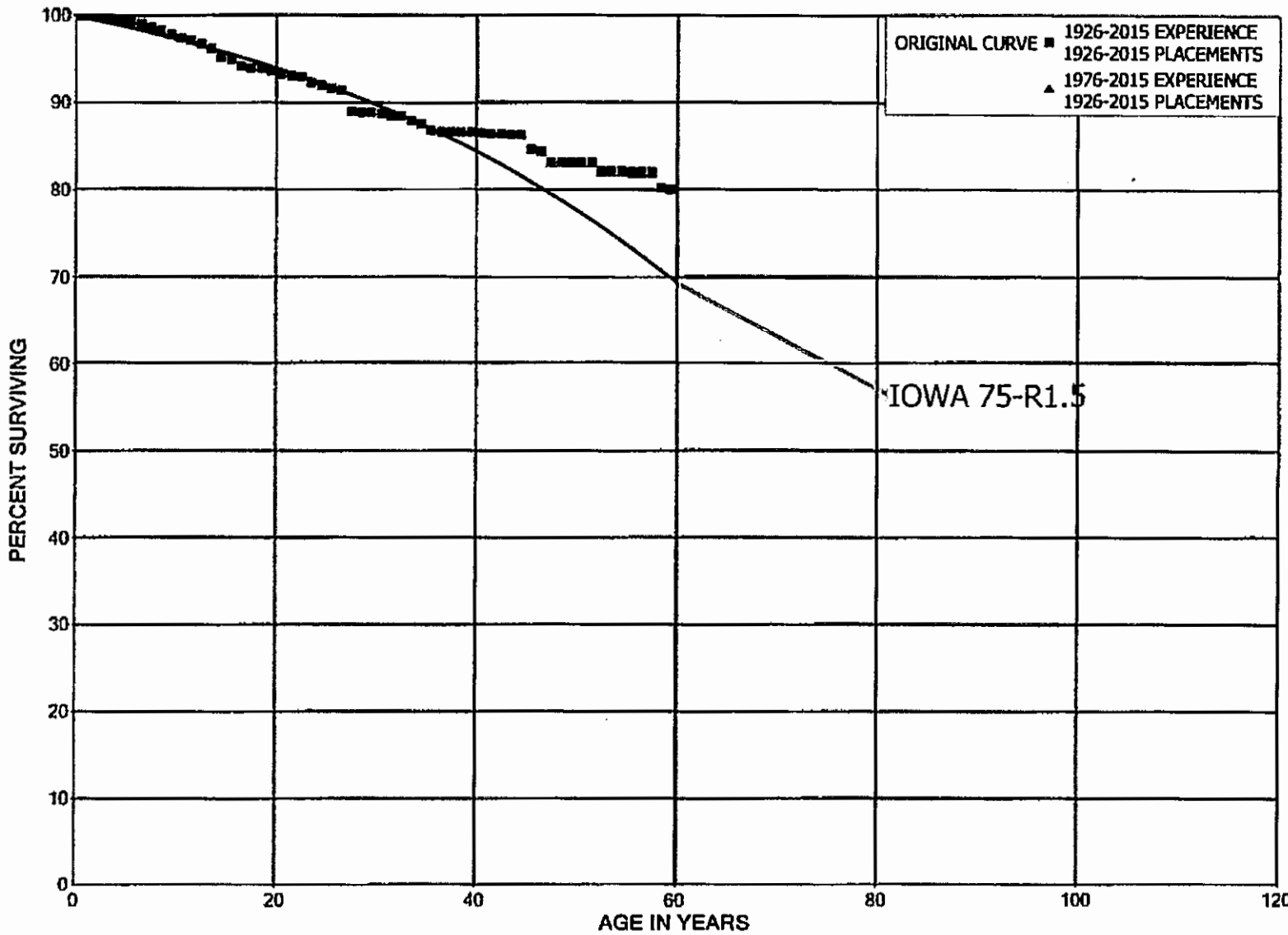
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,855,694	76,829	0.0048	0.9952	97.00
40.5	15,778,865	18,279	0.0012	0.9988	96.53
41.5	9,345,874	23,417	0.0025	0.9975	96.41
42.5	9,252,438	3,717	0.0004	0.9996	96.17
43.5	5,040,472		0.0000	1.0000	96.13
44.5	5,039,047	8,553	0.0017	0.9983	96.13
45.5	5,028,555		0.0000	1.0000	95.97
46.5	5,259,726	530	0.0001	0.9999	95.97
47.5	5,252,545	109,351	0.0208	0.9792	95.96
48.5	5,417,443	34,150	0.0063	0.9937	93.96
49.5	5,528,958	47,257	0.0085	0.9915	93.37
50.5	5,409,742	10,923	0.0020	0.9980	92.57
51.5	5,086,306	26,194	0.0051	0.9949	92.39
52.5	4,239,357	127,637	0.0301	0.9699	91.91
53.5	4,108,970	3,485	0.0008	0.9992	89.14
54.5	3,014,647	63,419	0.0210	0.9790	89.07
55.5	3,555,458	185	0.0001	0.9999	87.19
56.5	3,024,314	94,142	0.0311	0.9689	87.19
57.5	2,829,314	306	0.0001	0.9999	84.48
58.5	2,829,008		0.0000	1.0000	84.47
59.5	2,102,467	11,578	0.0055	0.9945	84.47
60.5	1,507,589		0.0000	1.0000	84.00
61.5	653,925	883	0.0013	0.9987	84.00
62.5	622,576	9,782	0.0157	0.9843	83.89
63.5	439,626		0.0000	1.0000	82.57
64.5	439,626	65,636	0.1493	0.8507	82.57
65.5	153,727	8,820	0.0574	0.9426	70.24
66.5	144,907		0.0000	1.0000	66.21
67.5	144,523		0.0000	1.0000	66.21
68.5	144,523		0.0000	1.0000	66.21
69.5	144,523		0.0000	1.0000	66.21
70.5	144,523		0.0000	1.0000	66.21
71.5	144,523		0.0000	1.0000	66.21
72.5	144,523		0.0000	1.0000	66.21
73.5	144,523		0.0000	1.0000	66.21
74.5	144,523		0.0000	1.0000	66.21
75.5	144,523		0.0000	1.0000	66.21
76.5					66.21

KENTUCKY UTILITIES COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-24

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,779,782	1,108	0.0000	1.0000	100.00
0.5	40,520,360	5,849	0.0001	0.9999	100.00
1.5	37,966,270	3,818	0.0001	0.9999	99.98
2.5	36,483,128	117,883	0.0032	0.9968	99.97
3.5	34,883,142	91,858	0.0026	0.9974	99.65
4.5	27,159,100	17,596	0.0006	0.9994	99.39
5.5	25,664,597	72,536	0.0028	0.9972	99.32
6.5	25,145,962	104,872	0.0042	0.9958	99.04
7.5	24,926,520	84,029	0.0034	0.9966	98.63
8.5	24,350,165	116,507	0.0048	0.9952	98.30
9.5	24,034,182	107,515	0.0045	0.9955	97.83
10.5	23,445,933	44,310	0.0019	0.9981	97.39
11.5	22,570,571	114,108	0.0051	0.9949	97.20
12.5	21,110,651	128,375	0.0061	0.9939	96.71
13.5	20,585,650	197,348	0.0096	0.9904	96.13
14.5	20,000,008	43,132	0.0022	0.9978	95.20
15.5	19,763,024	163,029	0.0082	0.9918	95.00
16.5	18,586,747	48,424	0.0026	0.9974	94.21
17.5	18,364,058	10,956	0.0006	0.9994	93.97
18.5	16,287,866	50,485	0.0031	0.9969	93.91
19.5	15,660,404	62,957	0.0040	0.9960	93.62
20.5	14,588,884	30,435	0.0021	0.9979	93.25
21.5	13,917,828	16,599	0.0012	0.9988	93.05
22.5	13,519,169	96,177	0.0071	0.9929	92.94
23.5	12,924,601	39,193	0.0030	0.9970	92.28
24.5	12,125,204	50,089	0.0041	0.9959	92.00
25.5	11,274,686	28,285	0.0025	0.9975	91.62
26.5	10,633,129	281,290	0.0265	0.9735	91.39
27.5	9,825,958	11,816	0.0012	0.9988	88.97
28.5	9,076,962	3,132	0.0003	0.9997	88.86
29.5	8,805,582	15,807	0.0018	0.9982	88.83
30.5	8,662,702	28,703	0.0033	0.9967	88.67
31.5	6,448,337	2,273	0.0004	0.9996	88.38
32.5	6,340,248	36,125	0.0057	0.9943	88.35
33.5	6,072,589	23,690	0.0039	0.9961	87.85
34.5	3,891,935	32,634	0.0084	0.9916	87.50
35.5	3,794,693	4,866	0.0013	0.9987	86.77
36.5	3,740,625	2,107	0.0006	0.9994	86.66
37.5	3,136,509		0.0000	1.0000	86.61
38.5	2,413,716	112	0.0000	1.0000	86.61



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1926-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,300,124	1,532	0.0007	0.9993	86.61
40.5	2,205,371	4,498	0.0020	0.9980	86.55
41.5	1,131,719		0.0000	1.0000	86.37
42.5	1,119,423	1,516	0.0014	0.9986	86.37
43.5	1,098,466	3	0.0000	1.0000	86.25
44.5	721,803	13,942	0.0193	0.9807	86.25
45.5	704,672	1,852	0.0026	0.9974	84.59
46.5	641,081	8,685	0.0135	0.9865	84.37
47.5	631,876	600	0.0009	0.9991	83.22
48.5	628,610		0.0000	1.0000	83.14
49.5	619,037		0.0000	1.0000	83.14
50.5	617,851		0.0000	1.0000	83.14
51.5	605,485	6,885	0.0114	0.9886	83.14
52.5	537,605		0.0000	1.0000	82.20
53.5	533,311		0.0000	1.0000	82.20
54.5	465,373	657	0.0014	0.9986	82.20
55.5	461,815		0.0000	1.0000	82.08
56.5	385,989		0.0000	1.0000	82.08
57.5	385,425	8,688	0.0225	0.9775	82.08
58.5	368,909	47	0.0001	0.9999	80.23
59.5	220,157		0.0000	1.0000	80.22
60.5	206,392		0.0000	1.0000	80.22
61.5	185,675		0.0000	1.0000	80.22
62.5	185,675		0.0000	1.0000	80.22
63.5	184,483	1,443	0.0078	0.9922	80.22
64.5	183,040		0.0000	1.0000	79.59
65.5	93,212	34,060	0.3654	0.6346	79.59
66.5	59,152		0.0000	1.0000	50.51
67.5	54,397		0.0000	1.0000	50.51
68.5	54,397		0.0000	1.0000	50.51
69.5	54,397		0.0000	1.0000	50.51
70.5	54,397		0.0000	1.0000	50.51
71.5	54,397		0.0000	1.0000	50.51
72.5	54,397		0.0000	1.0000	50.51
73.5	54,397		0.0000	1.0000	50.51
74.5	53,501		0.0000	1.0000	50.51
75.5	53,501		0.0000	1.0000	50.51
76.5					50.51

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1926-2015

## EXPERIENCE BAND 1976-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,065,144	1,108	0.0000	1.0000	100.00
0.5	37,990,653	5,849	0.0002	0.9998	100.00
1.5	36,512,657	2,159	0.0001	0.9999	99.98
2.5	35,042,653	116,722	0.0033	0.9967	99.98
3.5	33,481,268	85,423	0.0026	0.9974	99.64
4.5	26,192,884	17,416	0.0007	0.9993	99.39
5.5	24,704,940	70,463	0.0029	0.9971	99.32
6.5	24,267,418	100,265	0.0041	0.9959	99.04
7.5	24,056,811	83,450	0.0035	0.9965	98.63
8.5	23,484,257	115,968	0.0049	0.9951	98.29
9.5	23,181,632	104,631	0.0045	0.9955	97.80
10.5	22,600,085	43,405	0.0019	0.9981	97.36
11.5	21,727,363	113,113	0.0052	0.9948	97.17
12.5	20,335,248	125,642	0.0062	0.9938	96.67
13.5	19,819,229	194,864	0.0098	0.9902	96.07
14.5	19,239,619	42,767	0.0022	0.9978	95.13
15.5	19,011,216	150,509	0.0079	0.9921	94.91
16.5	17,953,940	47,436	0.0026	0.9974	94.16
17.5	17,734,298	10,428	0.0006	0.9994	93.91
18.5	15,662,374	47,910	0.0031	0.9969	93.86
19.5	15,214,843	60,954	0.0040	0.9960	93.57
20.5	14,168,801	24,852	0.0018	0.9982	93.20
21.5	13,530,449	15,037	0.0011	0.9989	93.03
22.5	13,148,484	96,158	0.0073	0.9927	92.93
23.5	12,560,229	38,998	0.0031	0.9969	92.25
24.5	11,787,155	44,700	0.0038	0.9962	91.96
25.5	11,112,809	26,216	0.0024	0.9976	91.62
26.5	10,481,562	281,290	0.0268	0.9732	91.40
27.5	9,709,300	11,816	0.0012	0.9988	88.95
28.5	9,001,155	3,132	0.0003	0.9997	88.84
29.5	8,731,756	15,797	0.0018	0.9982	88.81
30.5	8,588,899	28,703	0.0033	0.9967	88.65
31.5	6,374,629	2,273	0.0004	0.9996	88.35
32.5	6,266,540	36,125	0.0058	0.9942	88.32
33.5	5,999,408	23,690	0.0039	0.9961	87.81
34.5	3,819,954	32,634	0.0085	0.9915	87.46
35.5	3,722,712	4,779	0.0013	0.9987	86.72
36.5	3,668,731	2,107	0.0006	0.9994	86.60
37.5	3,064,615		0.0000	1.0000	86.56
38.5	2,354,460	13	0.0000	1.0000	86.56

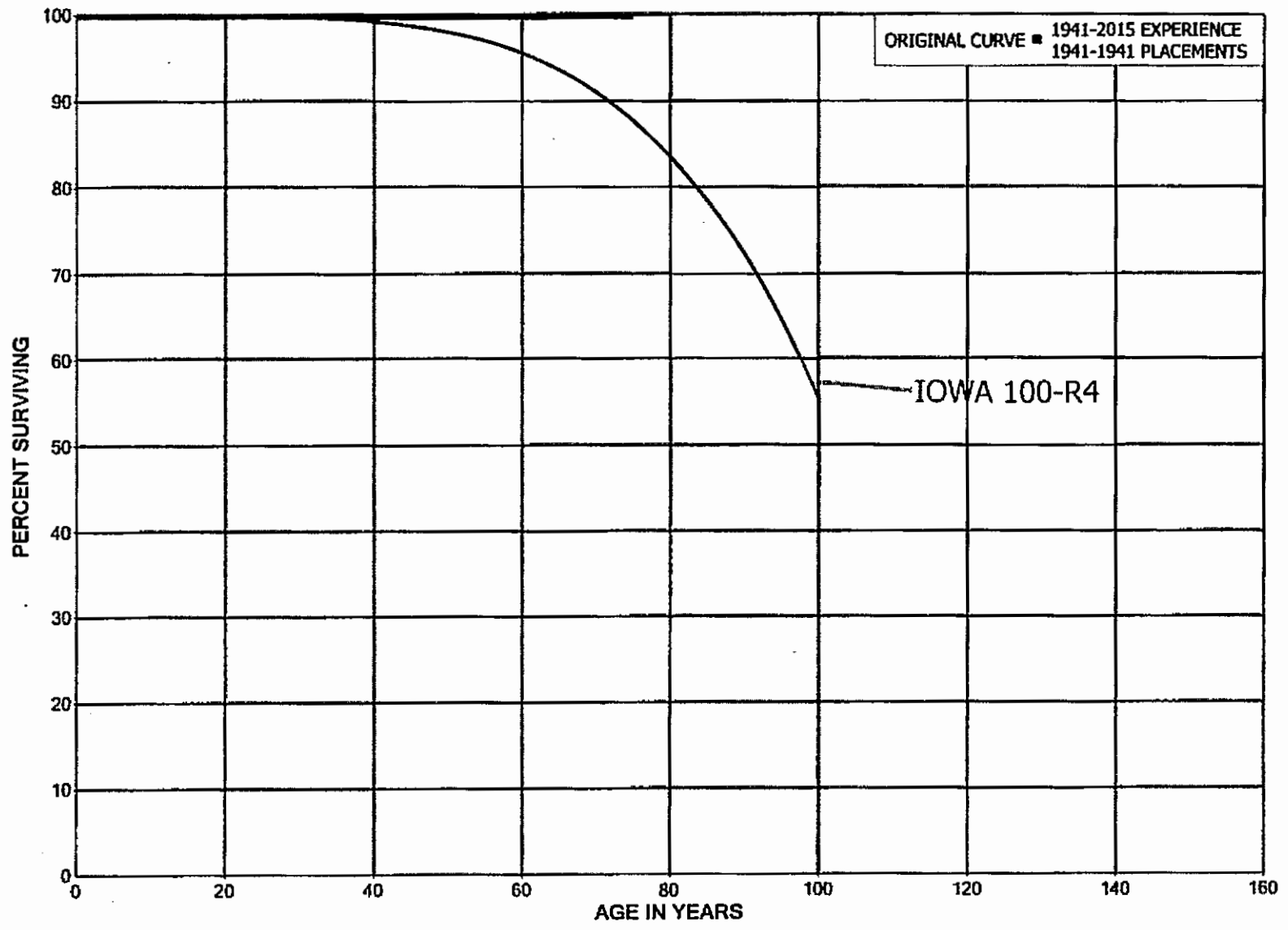
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2015			EXPERIENCE BAND 1976-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,240,967	1,532	0.0007	0.9993	86.55	
40.5	2,146,214	4,498	0.0021	0.9979	86.50	
41.5	1,072,562		0.0000	1.0000	86.31	
42.5	1,060,266	1,516	0.0014	0.9986	86.31	
43.5	1,039,309	3	0.0000	1.0000	86.19	
44.5	662,646	13,942	0.0210	0.9790	86.19	
45.5	645,515	1,852	0.0029	0.9971	84.38	
46.5	581,924	8,685	0.0149	0.9851	84.14	
47.5	572,719	600	0.0010	0.9990	82.88	
48.5	569,453		0.0000	1.0000	82.79	
49.5	619,037		0.0000	1.0000	82.79	
50.5	617,851		0.0000	1.0000	82.79	
51.5	605,485	6,885	0.0114	0.9886	82.79	
52.5	537,605		0.0000	1.0000	81.85	
53.5	533,311		0.0000	1.0000	81.85	
54.5	465,373	657	0.0014	0.9986	81.85	
55.5	461,815		0.0000	1.0000	81.74	
56.5	385,989		0.0000	1.0000	81.74	
57.5	385,425	8,688	0.0225	0.9775	81.74	
58.5	368,909	47	0.0001	0.9999	79.89	
59.5	220,157		0.0000	1.0000	79.88	
60.5	206,392		0.0000	1.0000	79.88	
61.5	185,675		0.0000	1.0000	79.88	
62.5	185,675		0.0000	1.0000	79.88	
63.5	184,483	1,443	0.0078	0.9922	79.88	
64.5	183,040		0.0000	1.0000	79.26	
65.5	93,212	34,060	0.3654	0.6346	79.26	
66.5	59,152		0.0000	1.0000	50.30	
67.5	54,397		0.0000	1.0000	50.30	
68.5	54,397		0.0000	1.0000	50.30	
69.5	54,397		0.0000	1.0000	50.30	
70.5	54,397		0.0000	1.0000	50.30	
71.5	54,397		0.0000	1.0000	50.30	
72.5	54,397		0.0000	1.0000	50.30	
73.5	54,397		0.0000	1.0000	50.30	
74.5	53,501		0.0000	1.0000	50.30	
75.5	53,501		0.0000	1.0000	50.30	
76.5					50.30	

KENTUCKY UTILITIES COMPANY  
ACCOUNT 330.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 330.1 LAND RIGHTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-1941

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	879,411		0.0000	1.0000	100.00
0.5	879,411		0.0000	1.0000	100.00
1.5	879,411		0.0000	1.0000	100.00
2.5	879,411	100	0.0001	0.9999	100.00
3.5	879,311		0.0000	1.0000	99.99
4.5	879,311		0.0000	1.0000	99.99
5.5	879,311		0.0000	1.0000	99.99
6.5	879,311		0.0000	1.0000	99.99
7.5	879,311		0.0000	1.0000	99.99
8.5	879,311		0.0000	1.0000	99.99
9.5	879,311		0.0000	1.0000	99.99
10.5	879,311		0.0000	1.0000	99.99
11.5	879,311		0.0000	1.0000	99.99
12.5	879,311		0.0000	1.0000	99.99
13.5	879,311		0.0000	1.0000	99.99
14.5	879,311		0.0000	1.0000	99.99
15.5	879,311		0.0000	1.0000	99.99
16.5	879,311		0.0000	1.0000	99.99
17.5	879,311		0.0000	1.0000	99.99
18.5	879,311		0.0000	1.0000	99.99
19.5	879,311		0.0000	1.0000	99.99
20.5	879,311		0.0000	1.0000	99.99
21.5	879,311		0.0000	1.0000	99.99
22.5	879,311		0.0000	1.0000	99.99
23.5	879,311		0.0000	1.0000	99.99
24.5	879,311		0.0000	1.0000	99.99
25.5	879,311		0.0000	1.0000	99.99
26.5	879,311		0.0000	1.0000	99.99
27.5	879,311		0.0000	1.0000	99.99
28.5	879,311		0.0000	1.0000	99.99
29.5	879,311		0.0000	1.0000	99.99
30.5	879,311		0.0000	1.0000	99.99
31.5	879,311		0.0000	1.0000	99.99
32.5	879,311		0.0000	1.0000	99.99
33.5	879,311		0.0000	1.0000	99.99
34.5	879,311		0.0000	1.0000	99.99
35.5	879,311		0.0000	1.0000	99.99
36.5	879,311		0.0000	1.0000	99.99
37.5	879,311		0.0000	1.0000	99.99
38.5	879,311		0.0000	1.0000	99.99

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 330.1 LAND RIGHTS

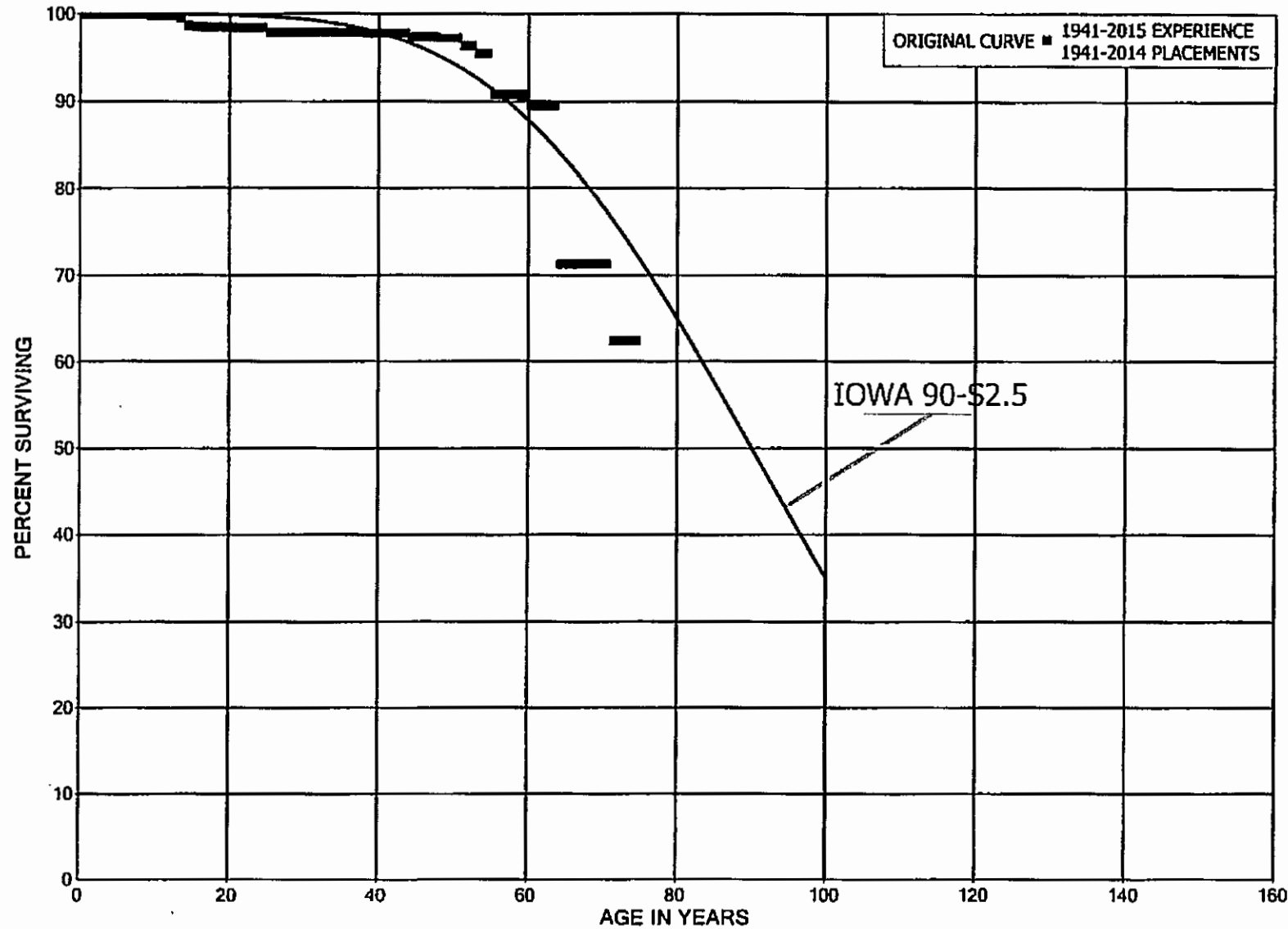
## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-1941

EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	879,311		0.0000	1.0000	99.99
40.5	879,311		0.0000	1.0000	99.99
41.5	879,311		0.0000	1.0000	99.99
42.5	879,311		0.0000	1.0000	99.99
43.5	879,311		0.0000	1.0000	99.99
44.5	879,311		0.0000	1.0000	99.99
45.5	879,311		0.0000	1.0000	99.99
46.5	879,311		0.0000	1.0000	99.99
47.5	879,311		0.0000	1.0000	99.99
48.5	879,311		0.0000	1.0000	99.99
49.5	879,311		0.0000	1.0000	99.99
50.5	879,311		0.0000	1.0000	99.99
51.5	879,311		0.0000	1.0000	99.99
52.5	879,311		0.0000	1.0000	99.99
53.5	879,311		0.0000	1.0000	99.99
54.5	879,311		0.0000	1.0000	99.99
55.5	879,311		0.0000	1.0000	99.99
56.5	879,311		0.0000	1.0000	99.99
57.5	879,311		0.0000	1.0000	99.99
58.5	879,311		0.0000	1.0000	99.99
59.5	879,311		0.0000	1.0000	99.99
60.5	879,311		0.0000	1.0000	99.99
61.5	879,311		0.0000	1.0000	99.99
62.5	879,311		0.0000	1.0000	99.99
63.5	879,311		0.0000	1.0000	99.99
64.5	879,311		0.0000	1.0000	99.99
65.5	879,311		0.0000	1.0000	99.99
66.5	879,311		0.0000	1.0000	99.99
67.5	879,311		0.0000	1.0000	99.99
68.5	879,311		0.0000	1.0000	99.99
69.5	879,311		0.0000	1.0000	99.99
70.5	879,311		0.0000	1.0000	99.99
71.5	879,311		0.0000	1.0000	99.99
72.5	879,311		0.0000	1.0000	99.99
73.5	879,311		0.0000	1.0000	99.99
74.5					99.99

KENTUCKY UTILITIES COMPANY  
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	923,663		0.0000	1.0000	100.00
0.5	914,151		0.0000	1.0000	100.00
1.5	680,543		0.0000	1.0000	100.00
2.5	739,708		0.0000	1.0000	100.00
3.5	708,597		0.0000	1.0000	100.00
4.5	708,595	112	0.0002	0.9998	100.00
5.5	633,223		0.0000	1.0000	99.98
6.5	621,491		0.0000	1.0000	99.98
7.5	621,491		0.0000	1.0000	99.98
8.5	555,465	1,226	0.0022	0.9978	99.98
9.5	554,239		0.0000	1.0000	99.76
10.5	530,569		0.0000	1.0000	99.76
11.5	530,569		0.0000	1.0000	99.76
12.5	530,569	1,338	0.0025	0.9975	99.76
13.5	529,231	5,000	0.0094	0.9906	99.51
14.5	524,231	590	0.0011	0.9989	98.57
15.5	523,641		0.0000	1.0000	98.46
16.5	523,641		0.0000	1.0000	98.46
17.5	523,641		0.0000	1.0000	98.46
18.5	523,641	461	0.0009	0.9991	98.46
19.5	523,180		0.0000	1.0000	98.37
20.5	523,180		0.0000	1.0000	98.37
21.5	523,180		0.0000	1.0000	98.37
22.5	523,180		0.0000	1.0000	98.37
23.5	522,143		0.0000	1.0000	98.37
24.5	444,997	2,268	0.0051	0.9949	98.37
25.5	387,951		0.0000	1.0000	97.87
26.5	387,951		0.0000	1.0000	97.87
27.5	366,298		0.0000	1.0000	97.87
28.5	366,298		0.0000	1.0000	97.87
29.5	366,298		0.0000	1.0000	97.87
30.5	366,298		0.0000	1.0000	97.87
31.5	366,298		0.0000	1.0000	97.87
32.5	366,298		0.0000	1.0000	97.87
33.5	366,298		0.0000	1.0000	97.87
34.5	366,298		0.0000	1.0000	97.87
35.5	366,298		0.0000	1.0000	97.87
36.5	366,298	294	0.0008	0.9992	97.87
37.5	366,004	379	0.0010	0.9990	97.79
38.5	365,625		0.0000	1.0000	97.69



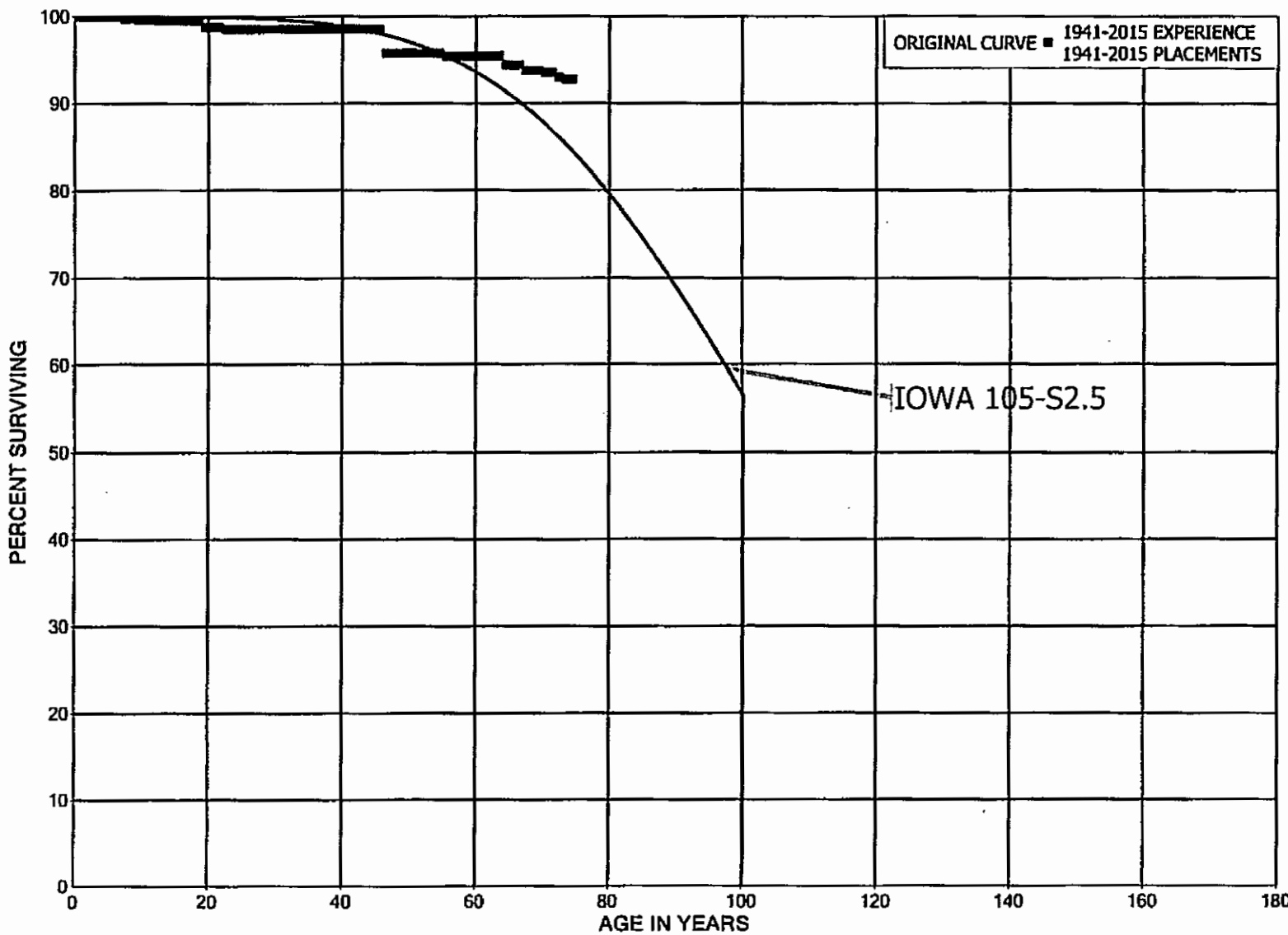
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	365,625		0.0000	1.0000	97.69
40.5	365,625		0.0000	1.0000	97.69
41.5	365,625		0.0000	1.0000	97.69
42.5	365,625		0.0000	1.0000	97.69
43.5	365,625	1,599	0.0044	0.9956	97.69
44.5	364,026	49	0.0001	0.9999	97.27
45.5	363,977		0.0000	1.0000	97.25
46.5	363,977		0.0000	1.0000	97.25
47.5	363,977	250	0.0007	0.9993	97.25
48.5	362,257	242	0.0007	0.9993	97.19
49.5	362,015		0.0000	1.0000	97.12
50.5	362,015	2,999	0.0083	0.9917	97.12
51.5	359,016		0.0000	1.0000	96.32
52.5	359,016	3,526	0.0098	0.9902	96.32
53.5	355,490		0.0000	1.0000	95.37
54.5	355,490	17,489	0.0492	0.9508	95.37
55.5	338,001		0.0000	1.0000	90.68
56.5	338,001		0.0000	1.0000	90.68
57.5	338,001		0.0000	1.0000	90.68
58.5	338,001		0.0000	1.0000	90.68
59.5	338,001	4,488	0.0133	0.9867	90.68
60.5	333,513		0.0000	1.0000	89.47
61.5	333,513		0.0000	1.0000	89.47
62.5	333,513		0.0000	1.0000	89.47
63.5	333,513	67,902	0.2036	0.7964	89.47
64.5	265,610		0.0000	1.0000	71.26
65.5	265,610		0.0000	1.0000	71.26
66.5	265,610		0.0000	1.0000	71.26
67.5	265,610		0.0000	1.0000	71.26
68.5	265,610		0.0000	1.0000	71.26
69.5	265,610		0.0000	1.0000	71.26
70.5	265,610	33,097	0.1246	0.8754	71.26
71.5	232,514		0.0000	1.0000	62.38
72.5	232,514		0.0000	1.0000	62.38
73.5	232,514		0.0000	1.0000	62.38
74.5					62.38

KENTUCKY UTILITIES COMPANY  
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



VII-35

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,389,944		0.0000	1.0000	100.00
0.5	22,354,971		0.0000	1.0000	100.00
1.5	22,057,181		0.0000	1.0000	100.00
2.5	22,057,181		0.0000	1.0000	100.00
3.5	10,563,755		0.0000	1.0000	100.00
4.5	10,262,979		0.0000	1.0000	100.00
5.5	10,262,979		0.0000	1.0000	100.00
6.5	10,262,979	32,914	0.0032	0.9968	100.00
7.5	9,387,971		0.0000	1.0000	99.68
8.5	8,315,151	8,000	0.0010	0.9990	99.68
9.5	8,307,151		0.0000	1.0000	99.58
10.5	8,307,151		0.0000	1.0000	99.58
11.5	8,307,151	2,024	0.0002	0.9998	99.58
12.5	8,168,705		0.0000	1.0000	99.56
13.5	8,168,705		0.0000	1.0000	99.56
14.5	8,168,705		0.0000	1.0000	99.56
15.5	8,168,705		0.0000	1.0000	99.56
16.5	8,168,705	8,887	0.0011	0.9989	99.56
17.5	8,159,818		0.0000	1.0000	99.45
18.5	8,159,818	56,935	0.0070	0.9930	99.45
19.5	8,102,883		0.0000	1.0000	98.76
20.5	8,102,883		0.0000	1.0000	98.76
21.5	8,092,022	17,565	0.0022	0.9978	98.76
22.5	8,057,987		0.0000	1.0000	98.54
23.5	7,687,967		0.0000	1.0000	98.54
24.5	6,487,961	3,210	0.0005	0.9995	98.54
25.5	6,477,397		0.0000	1.0000	98.49
26.5	6,477,397		0.0000	1.0000	98.49
27.5	6,477,397		0.0000	1.0000	98.49
28.5	6,477,397		0.0000	1.0000	98.49
29.5	6,477,397		0.0000	1.0000	98.49
30.5	6,477,397		0.0000	1.0000	98.49
31.5	6,477,397		0.0000	1.0000	98.49
32.5	6,477,397		0.0000	1.0000	98.49
33.5	6,477,397		0.0000	1.0000	98.49
34.5	6,477,397		0.0000	1.0000	98.49
35.5	6,477,397		0.0000	1.0000	98.49
36.5	6,477,397	2,703	0.0004	0.9996	98.49
37.5	6,474,694		0.0000	1.0000	98.45
38.5	6,474,694		0.0000	1.0000	98.45

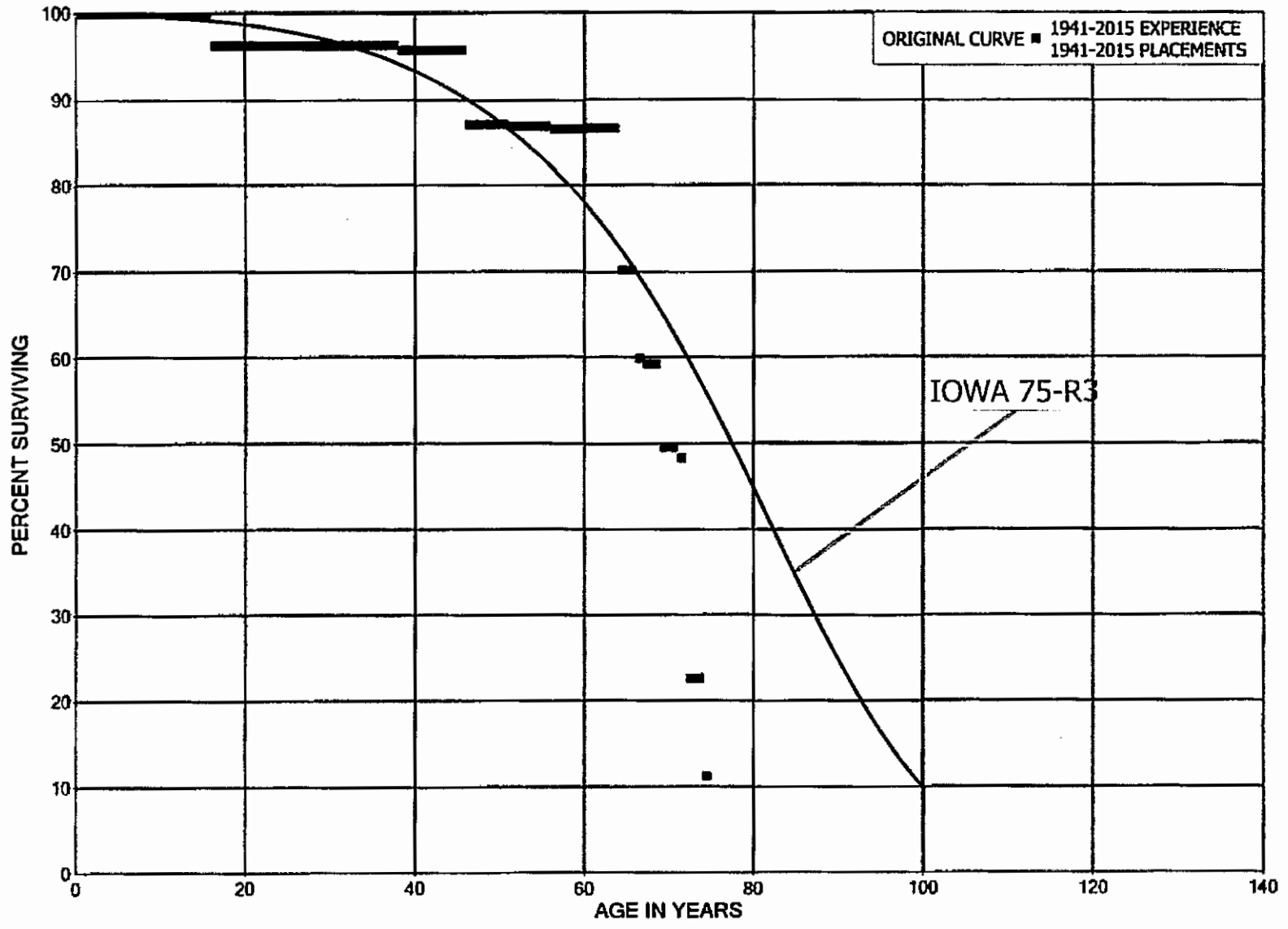
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,474,694		0.0000	1.0000	98.45
40.5	6,474,694		0.0000	1.0000	98.45
41.5	6,474,694		0.0000	1.0000	98.45
42.5	6,474,694		0.0000	1.0000	98.45
43.5	6,474,694		0.0000	1.0000	98.45
44.5	6,470,974		0.0000	1.0000	98.45
45.5	6,470,974	179,747	0.0278	0.9722	98.45
46.5	6,291,227		0.0000	1.0000	95.72
47.5	6,291,227		0.0000	1.0000	95.72
48.5	6,291,227		0.0000	1.0000	95.72
49.5	6,291,227		0.0000	1.0000	95.72
50.5	6,291,227		0.0000	1.0000	95.72
51.5	6,291,227		0.0000	1.0000	95.72
52.5	6,291,227		0.0000	1.0000	95.72
53.5	6,291,227		0.0000	1.0000	95.72
54.5	6,291,227	21,938	0.0035	0.9965	95.72
55.5	6,269,289	702	0.0001	0.9999	95.38
56.5	6,268,587		0.0000	1.0000	95.37
57.5	6,268,587		0.0000	1.0000	95.37
58.5	6,268,587		0.0000	1.0000	95.37
59.5	6,268,587		0.0000	1.0000	95.37
60.5	6,268,587		0.0000	1.0000	95.37
61.5	6,268,587		0.0000	1.0000	95.37
62.5	6,268,587	2,023	0.0003	0.9997	95.37
63.5	6,266,564	58,987	0.0094	0.9906	95.34
64.5	6,207,576		0.0000	1.0000	94.45
65.5	5,978,188		0.0000	1.0000	94.45
66.5	5,978,188	44,162	0.0074	0.9926	94.45
67.5	5,934,027		0.0000	1.0000	93.75
68.5	5,934,027		0.0000	1.0000	93.75
69.5	5,934,027	15,191	0.0026	0.9974	93.75
70.5	5,918,836	323	0.0001	0.9999	93.51
71.5	5,917,651	35,748	0.0060	0.9940	93.50
72.5	5,881,904	13,239	0.0023	0.9977	92.94
73.5	5,868,665		0.0000	1.0000	92.73
74.5					92.73

KENTUCKY UTILITIES COMPANY  
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,449,041		0.0000	1.0000	100.00
0.5	14,122,648		0.0000	1.0000	100.00
1.5	14,122,648		0.0000	1.0000	100.00
2.5	8,836,652		0.0000	1.0000	100.00
3.5	4,658,676		0.0000	1.0000	100.00
4.5	4,658,676		0.0000	1.0000	100.00
5.5	623,273		0.0000	1.0000	100.00
6.5	623,273		0.0000	1.0000	100.00
7.5	561,114		0.0000	1.0000	100.00
8.5	561,114		0.0000	1.0000	100.00
9.5	561,114		0.0000	1.0000	100.00
10.5	559,121		0.0000	1.0000	100.00
11.5	559,121		0.0000	1.0000	100.00
12.5	559,121		0.0000	1.0000	100.00
13.5	559,121		0.0000	1.0000	100.00
14.5	559,121		0.0000	1.0000	100.00
15.5	559,121	21,000	0.0376	0.9624	100.00
16.5	538,121		0.0000	1.0000	96.24
17.5	538,121		0.0000	1.0000	96.24
18.5	513,300		0.0000	1.0000	96.24
19.5	513,300		0.0000	1.0000	96.24
20.5	513,300		0.0000	1.0000	96.24
21.5	513,300		0.0000	1.0000	96.24
22.5	513,300		0.0000	1.0000	96.24
23.5	500,887		0.0000	1.0000	96.24
24.5	500,887		0.0000	1.0000	96.24
25.5	500,887		0.0000	1.0000	96.24
26.5	500,887		0.0000	1.0000	96.24
27.5	500,887		0.0000	1.0000	96.24
28.5	500,887		0.0000	1.0000	96.24
29.5	500,887		0.0000	1.0000	96.24
30.5	500,887		0.0000	1.0000	96.24
31.5	500,887		0.0000	1.0000	96.24
32.5	500,887		0.0000	1.0000	96.24
33.5	500,887		0.0000	1.0000	96.24
34.5	500,887		0.0000	1.0000	96.24
35.5	500,887		0.0000	1.0000	96.24
36.5	500,887		0.0000	1.0000	96.24
37.5	500,887	2,963	0.0059	0.9941	96.24
38.5	497,924		0.0000	1.0000	95.67

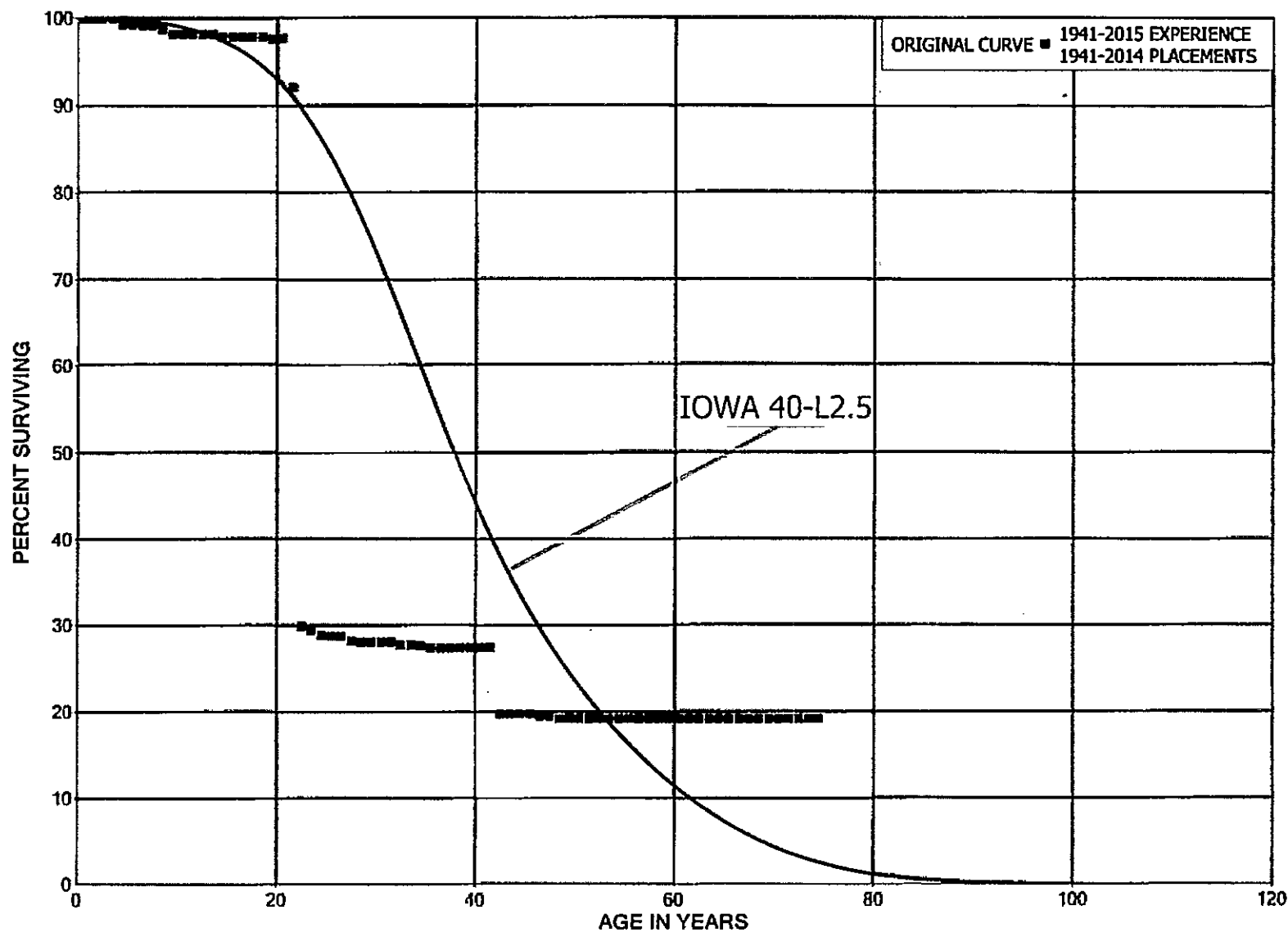
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	497,924		0.0000	1.0000	95.67
40.5	497,924		0.0000	1.0000	95.67
41.5	497,924		0.0000	1.0000	95.67
42.5	497,924		0.0000	1.0000	95.67
43.5	497,924		0.0000	1.0000	95.67
44.5	497,924		0.0000	1.0000	95.67
45.5	497,924	44,452	0.0893	0.9107	95.67
46.5	453,473		0.0000	1.0000	87.13
47.5	453,473		0.0000	1.0000	87.13
48.5	453,473		0.0000	1.0000	87.13
49.5	453,473		0.0000	1.0000	87.13
50.5	453,473	1,109	0.0024	0.9976	87.13
51.5	452,364		0.0000	1.0000	86.92
52.5	452,332		0.0000	1.0000	86.92
53.5	439,523		0.0000	1.0000	86.92
54.5	439,523		0.0000	1.0000	86.92
55.5	439,523	1,420	0.0032	0.9968	86.92
56.5	438,103		0.0000	1.0000	86.64
57.5	433,761		0.0000	1.0000	86.64
58.5	366,236		0.0000	1.0000	86.64
59.5	366,236		0.0000	1.0000	86.64
60.5	366,236		0.0000	1.0000	86.64
61.5	366,236		0.0000	1.0000	86.64
62.5	366,236		0.0000	1.0000	86.64
63.5	366,236	69,634	0.1901	0.8099	86.64
64.5	296,602		0.0000	1.0000	70.17
65.5	296,602	43,039	0.1451	0.8549	70.17
66.5	253,563	3,022	0.0119	0.9881	59.98
67.5	250,541		0.0000	1.0000	59.27
68.5	250,541	41,413	0.1653	0.8347	59.27
69.5	209,128		0.0000	1.0000	49.47
70.5	209,128	5,134	0.0245	0.9755	49.47
71.5	203,994	108,641	0.5326	0.4674	48.26
72.5	95,353		0.0000	1.0000	22.56
73.5	95,353	48,318	0.5067	0.4933	22.56
74.5					11.13

KENTUCKY UTILITIES COMPANY  
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,663,639		0.0000	1.0000	100.00
0.5	1,663,639		0.0000	1.0000	100.00
1.5	1,656,273		0.0000	1.0000	100.00
2.5	1,314,927		0.0000	1.0000	100.00
3.5	913,471	6,812	0.0075	0.9925	100.00
4.5	906,659		0.0000	1.0000	99.25
5.5	420,506	468	0.0011	0.9989	99.25
6.5	420,038		0.0000	1.0000	99.14
7.5	420,038	1,640	0.0039	0.9961	99.14
8.5	418,398	2,360	0.0056	0.9944	98.76
9.5	416,038		0.0000	1.0000	98.20
10.5	416,038		0.0000	1.0000	98.20
11.5	416,038	300	0.0007	0.9993	98.20
12.5	415,738		0.0000	1.0000	98.13
13.5	415,738	1,016	0.0024	0.9976	98.13
14.5	414,722		0.0000	1.0000	97.89
15.5	414,722	91	0.0002	0.9998	97.89
16.5	414,631		0.0000	1.0000	97.87
17.5	414,631	13	0.0000	1.0000	97.87
18.5	414,618	1,012	0.0024	0.9976	97.86
19.5	413,606	239	0.0006	0.9994	97.63
20.5	413,367	23,560	0.0570	0.9430	97.57
21.5	389,807	263,525	0.6760	0.3240	92.01
22.5	126,282	1,600	0.0127	0.9873	29.81
23.5	124,682	2,353	0.0189	0.9811	29.43
24.5	122,329	521	0.0043	0.9957	28.87
25.5	121,808		0.0000	1.0000	28.75
26.5	116,305	2,422	0.0208	0.9792	28.75
27.5	113,883	170	0.0015	0.9985	28.15
28.5	113,713		0.0000	1.0000	28.11
29.5	113,713		0.0000	1.0000	28.11
30.5	113,713		0.0000	1.0000	28.11
31.5	113,713	1,476	0.0130	0.9870	28.11
32.5	112,237		0.0000	1.0000	27.75
33.5	112,237	614	0.0055	0.9945	27.75
34.5	111,623	689	0.0062	0.9938	27.59
35.5	110,934		0.0000	1.0000	27.42
36.5	110,934		0.0000	1.0000	27.42
37.5	110,934		0.0000	1.0000	27.42
38.5	110,934		0.0000	1.0000	27.42

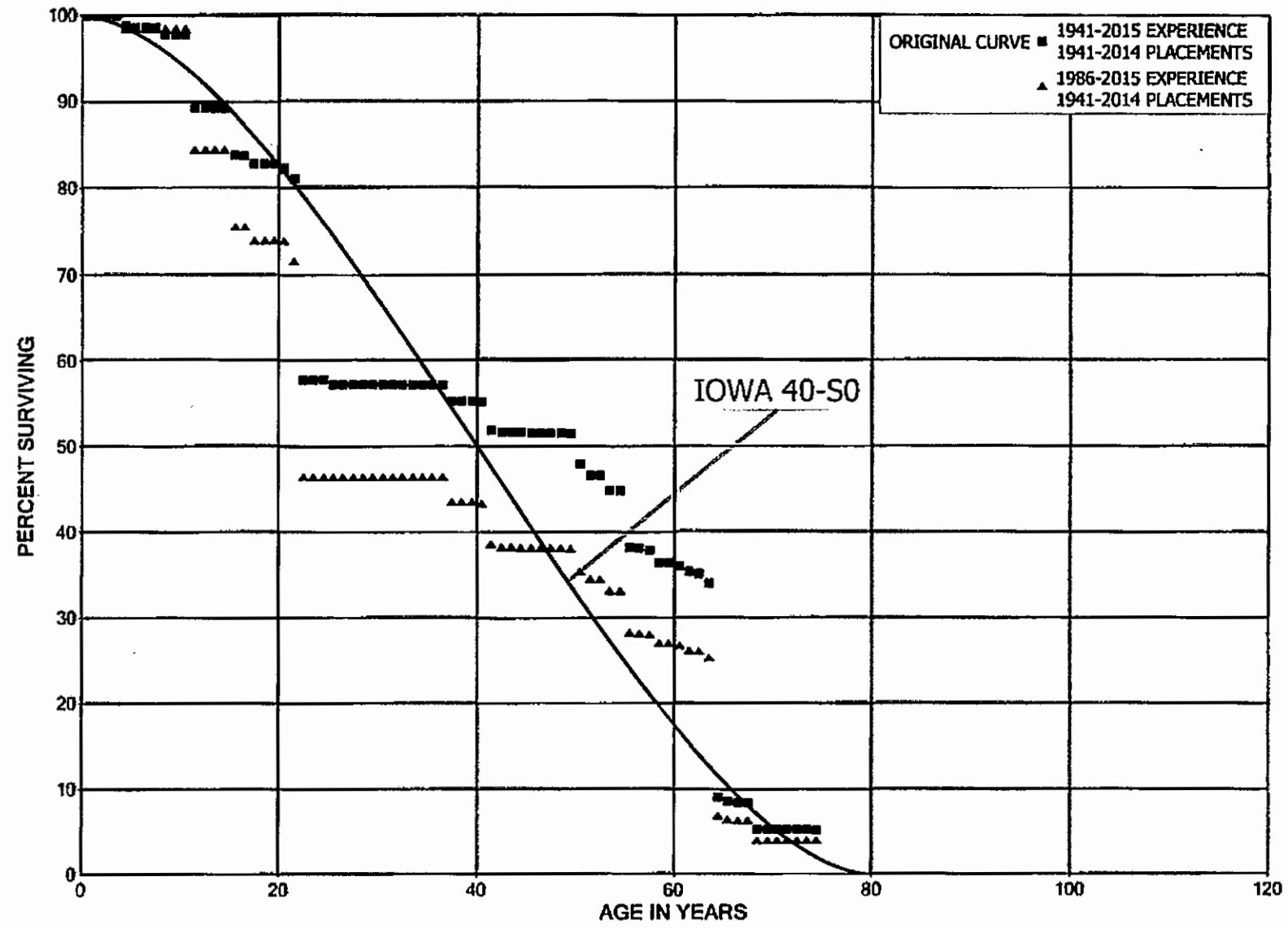
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	110,934		0.0000	1.0000	27.42
40.5	106,839		0.0000	1.0000	27.42
41.5	103,477	29,101	0.2812	0.7188	27.42
42.5	74,376		0.0000	1.0000	19.71
43.5	74,376		0.0000	1.0000	19.71
44.5	74,376		0.0000	1.0000	19.71
45.5	74,376	870	0.0117	0.9883	19.71
46.5	73,506	15	0.0002	0.9998	19.48
47.5	73,491	1,083	0.0147	0.9853	19.48
48.5	72,408		0.0000	1.0000	19.19
49.5	72,408		0.0000	1.0000	19.19
50.5	72,408		0.0000	1.0000	19.19
51.5	72,408		0.0000	1.0000	19.19
52.5	72,252		0.0000	1.0000	19.19
53.5	68,528		0.0000	1.0000	19.19
54.5	68,471		0.0000	1.0000	19.19
55.5	66,732		0.0000	1.0000	19.19
56.5	66,732		0.0000	1.0000	19.19
57.5	66,732		0.0000	1.0000	19.19
58.5	66,732		0.0000	1.0000	19.19
59.5	66,732		0.0000	1.0000	19.19
60.5	66,732		0.0000	1.0000	19.19
61.5	66,732		0.0000	1.0000	19.19
62.5	65,960		0.0000	1.0000	19.19
63.5	65,753		0.0000	1.0000	19.19
64.5	65,753		0.0000	1.0000	19.19
65.5	65,342		0.0000	1.0000	19.19
66.5	65,052		0.0000	1.0000	19.19
67.5	65,052		0.0000	1.0000	19.19
68.5	54,187		0.0000	1.0000	19.19
69.5	54,187		0.0000	1.0000	19.19
70.5	54,187		0.0000	1.0000	19.19
71.5	54,187		0.0000	1.0000	19.19
72.5	54,187		0.0000	1.0000	19.19
73.5	54,187		0.0000	1.0000	19.19
74.5					19.19

KENTUCKY UTILITIES COMPANY  
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	212,728		0.0000	1.0000	100.00
0.5	222,240		0.0000	1.0000	100.00
1.5	196,208		0.0000	1.0000	100.00
2.5	198,352		0.0000	1.0000	100.00
3.5	198,352	2,326	0.0117	0.9883	100.00
4.5	196,026	465	0.0024	0.9976	98.83
5.5	185,535		0.0000	1.0000	98.59
6.5	185,535		0.0000	1.0000	98.59
7.5	185,535	1,588	0.0086	0.9914	98.59
8.5	183,947		0.0000	1.0000	97.75
9.5	183,947		0.0000	1.0000	97.75
10.5	183,947	16,001	0.0870	0.9130	97.75
11.5	167,945		0.0000	1.0000	89.25
12.5	163,464	80	0.0005	0.9995	89.25
13.5	163,384	49	0.0003	0.9997	89.20
14.5	163,335	9,725	0.0595	0.9405	89.18
15.5	153,610	157	0.0010	0.9990	83.87
16.5	153,453	1,746	0.0114	0.9886	83.78
17.5	151,707		0.0000	1.0000	82.83
18.5	151,707	42	0.0003	0.9997	82.83
19.5	142,152	1,144	0.0080	0.9920	82.80
20.5	126,708	1,689	0.0133	0.9867	82.14
21.5	380,749	109,410	0.2874	0.7126	81.04
22.5	271,339		0.0000	1.0000	57.75
23.5	260,108		0.0000	1.0000	57.75
24.5	260,108	2,510	0.0096	0.9904	57.75
25.5	256,149		0.0000	1.0000	57.20
26.5	256,149		0.0000	1.0000	57.20
27.5	70,664		0.0000	1.0000	57.20
28.5	70,664		0.0000	1.0000	57.20
29.5	70,664		0.0000	1.0000	57.20
30.5	70,664		0.0000	1.0000	57.20
31.5	70,664		0.0000	1.0000	57.20
32.5	70,664		0.0000	1.0000	57.20
33.5	70,664		0.0000	1.0000	57.20
34.5	70,664		0.0000	1.0000	57.20
35.5	70,664		0.0000	1.0000	57.20
36.5	70,664	2,306	0.0326	0.9674	57.20
37.5	68,358		0.0000	1.0000	55.33
38.5	68,358		0.0000	1.0000	55.33

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1941-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	68,358	165	0.0024	0.9976	55.33	
40.5	68,193	4,099	0.0601	0.9399	55.20	
41.5	64,094	302	0.0047	0.9953	51.88	
42.5	63,792	20	0.0003	0.9997	51.63	
43.5	63,772	21	0.0003	0.9997	51.62	
44.5	63,751	177	0.0028	0.9972	51.60	
45.5	63,574		0.0000	1.0000	51.46	
46.5	63,574		0.0000	1.0000	51.46	
47.5	63,574		0.0000	1.0000	51.46	
48.5	63,574	137	0.0022	0.9978	51.46	
49.5	63,437	4,349	0.0686	0.9314	51.35	
50.5	59,088	1,627	0.0275	0.9725	47.83	
51.5	57,461		0.0000	1.0000	46.51	
52.5	57,461	2,162	0.0376	0.9624	46.51	
53.5	36,876		0.0000	1.0000	44.76	
54.5	36,876	5,424	0.1471	0.8529	44.76	
55.5	31,452	125	0.0040	0.9960	38.18	
56.5	31,327	164	0.0052	0.9948	38.03	
57.5	31,162	1,180	0.0379	0.9621	37.83	
58.5	29,982		0.0000	1.0000	36.39	
59.5	29,982	383	0.0128	0.9872	36.39	
60.5	29,600	507	0.0171	0.9829	35.93	
61.5	29,093	180	0.0062	0.9938	35.31	
62.5	28,913	899	0.0311	0.9689	35.10	
63.5	28,012	20,547	0.7335	0.2665	34.00	
64.5	7,406	400	0.0540	0.9460	9.06	
65.5	7,006	102	0.0146	0.9854	8.57	
66.5	6,862		0.0000	1.0000	8.45	
67.5	6,797	2,570	0.3781	0.6219	8.45	
68.5	3,066		0.0000	1.0000	5.25	
69.5	3,066		0.0000	1.0000	5.25	
70.5	3,066		0.0000	1.0000	5.25	
71.5	3,066		0.0000	1.0000	5.25	
72.5	3,066		0.0000	1.0000	5.25	
73.5	3,066	46	0.0150	0.9850	5.25	
74.5					5.17	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1986-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,058		0.0000	1.0000	100.00
0.5	126,570		0.0000	1.0000	100.00
1.5	102,227		0.0000	1.0000	100.00
2.5	121,142		0.0000	1.0000	100.00
3.5	121,142	2,144	0.0177	0.9823	100.00
4.5	118,998		0.0000	1.0000	98.23
5.5	108,972		0.0000	1.0000	98.23
6.5	108,972		0.0000	1.0000	98.23
7.5	108,972		0.0000	1.0000	98.23
8.5	108,972		0.0000	1.0000	98.23
9.5	108,972		0.0000	1.0000	98.23
10.5	110,827	15,672	0.1414	0.8586	98.23
11.5	95,155		0.0000	1.0000	84.34
12.5	90,674		0.0000	1.0000	84.34
13.5	90,839		0.0000	1.0000	84.34
14.5	90,839	9,725	0.1071	0.8929	84.34
15.5	81,114		0.0000	1.0000	75.31
16.5	81,114	1,746	0.0215	0.9785	75.31
17.5	79,367		0.0000	1.0000	73.69
18.5	79,367		0.0000	1.0000	73.69
19.5	69,855		0.0000	1.0000	73.69
20.5	55,555	1,689	0.0304	0.9696	73.69
21.5	309,596	109,410	0.3534	0.6466	71.45
22.5	200,260		0.0000	1.0000	46.20
23.5	213,574		0.0000	1.0000	46.20
24.5	213,854		0.0000	1.0000	46.20
25.5	212,405		0.0000	1.0000	46.20
26.5	213,244		0.0000	1.0000	46.20
27.5	27,760		0.0000	1.0000	46.20
28.5	27,760		0.0000	1.0000	46.20
29.5	27,760		0.0000	1.0000	46.20
30.5	32,023		0.0000	1.0000	46.20
31.5	34,012		0.0000	1.0000	46.20
32.5	34,032		0.0000	1.0000	46.20
33.5	34,947		0.0000	1.0000	46.20
34.5	35,239		0.0000	1.0000	46.20
35.5	35,819		0.0000	1.0000	46.20
36.5	36,352	2,306	0.0634	0.9366	46.20
37.5	34,111		0.0000	1.0000	43.27
38.5	37,842		0.0000	1.0000	43.27

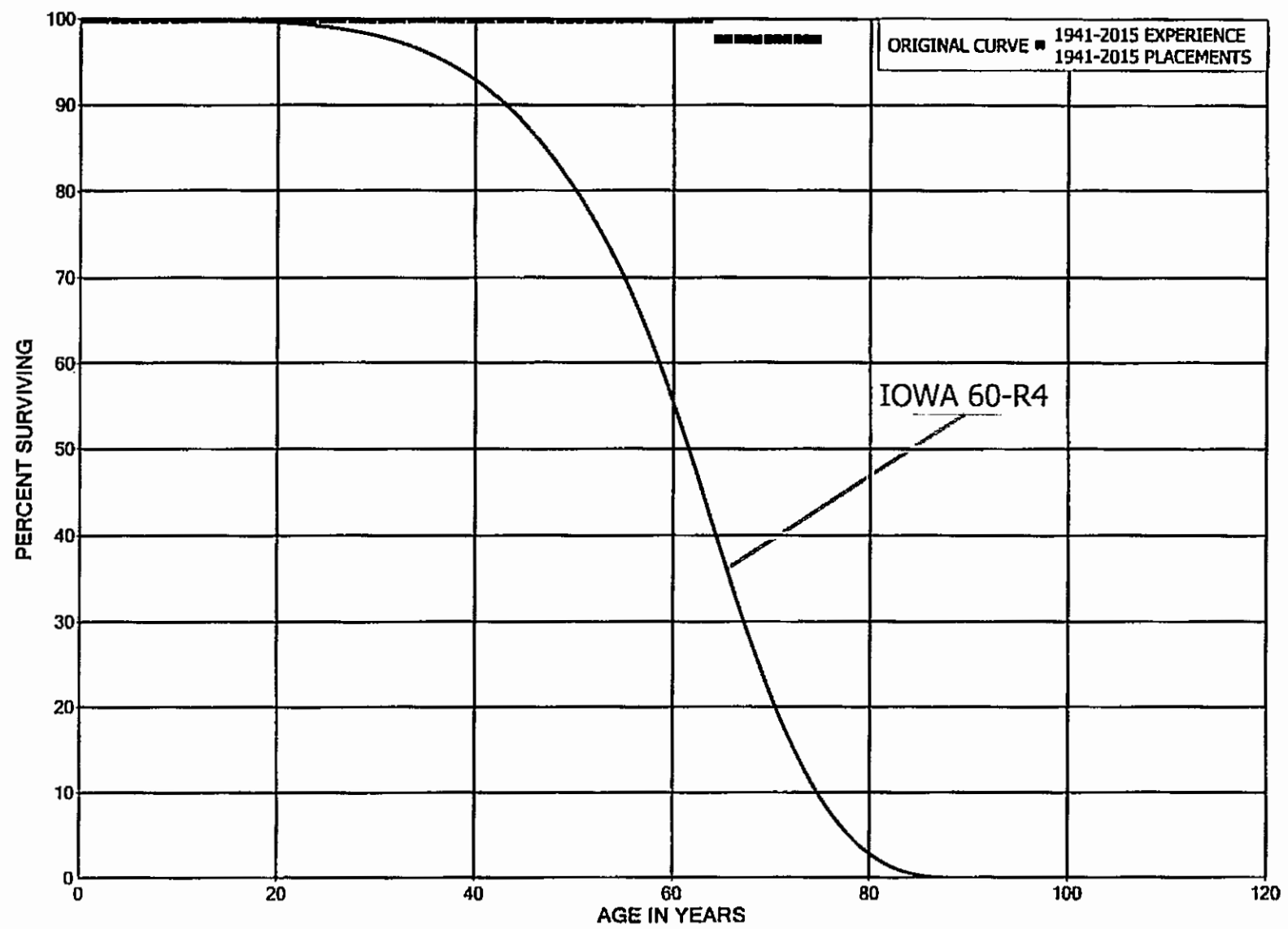
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2014			EXPERIENCE BAND 1986-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,842	165	0.0044	0.9956	43.27
40.5	37,677	4,099	0.1088	0.8912	43.08
41.5	33,578	302	0.0090	0.9910	38.39
42.5	33,276	20	0.0006	0.9994	38.05
43.5	33,256	21	0.0006	0.9994	38.02
44.5	63,751	177	0.0028	0.9972	38.00
45.5	63,574		0.0000	1.0000	37.89
46.5	63,574		0.0000	1.0000	37.89
47.5	63,574		0.0000	1.0000	37.89
48.5	63,574	137	0.0022	0.9978	37.89
49.5	63,437	4,349	0.0686	0.9314	37.81
50.5	59,088	1,627	0.0275	0.9725	35.22
51.5	57,461		0.0000	1.0000	34.25
52.5	57,461	2,162	0.0376	0.9624	34.25
53.5	36,876		0.0000	1.0000	32.96
54.5	36,876	5,424	0.1471	0.8529	32.96
55.5	31,452	125	0.0040	0.9960	28.11
56.5	31,327	164	0.0052	0.9948	28.00
57.5	31,162	1,180	0.0379	0.9621	27.86
58.5	29,982		0.0000	1.0000	26.80
59.5	29,982	383	0.0128	0.9872	26.80
60.5	29,600	507	0.0171	0.9829	26.46
61.5	29,093	180	0.0062	0.9938	26.01
62.5	28,913	899	0.0311	0.9689	25.84
63.5	28,012	20,547	0.7335	0.2665	25.04
64.5	7,406	400	0.0540	0.9460	6.67
65.5	7,006	102	0.0146	0.9854	6.31
66.5	6,862		0.0000	1.0000	6.22
67.5	6,797	2,570	0.3781	0.6219	6.22
68.5	3,066		0.0000	1.0000	3.87
69.5	3,066		0.0000	1.0000	3.87
70.5	3,066		0.0000	1.0000	3.87
71.5	3,066		0.0000	1.0000	3.87
72.5	3,066		0.0000	1.0000	3.87
73.5	3,066	46	0.0150	0.9850	3.87
74.5					3.81

KENTUCKY UTILITIES COMPANY  
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## KENTUCKY UTILITIES COMPANY

## ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,679		0.0000	1.0000	100.00
0.5	177,529		0.0000	1.0000	100.00
1.5	177,529		0.0000	1.0000	100.00
2.5	177,529		0.0000	1.0000	100.00
3.5	177,529		0.0000	1.0000	100.00
4.5	177,529		0.0000	1.0000	100.00
5.5	177,529		0.0000	1.0000	100.00
6.5	48,146		0.0000	1.0000	100.00
7.5	48,146		0.0000	1.0000	100.00
8.5	48,146		0.0000	1.0000	100.00
9.5	48,146		0.0000	1.0000	100.00
10.5	48,146		0.0000	1.0000	100.00
11.5	48,146		0.0000	1.0000	100.00
12.5	48,146		0.0000	1.0000	100.00
13.5	48,146		0.0000	1.0000	100.00
14.5	48,146		0.0000	1.0000	100.00
15.5	48,146		0.0000	1.0000	100.00
16.5	48,146		0.0000	1.0000	100.00
17.5	48,146		0.0000	1.0000	100.00
18.5	48,146		0.0000	1.0000	100.00
19.5	48,146		0.0000	1.0000	100.00
20.5	48,146		0.0000	1.0000	100.00
21.5	48,146		0.0000	1.0000	100.00
22.5	48,146		0.0000	1.0000	100.00
23.5	48,146		0.0000	1.0000	100.00
24.5	48,146		0.0000	1.0000	100.00
25.5	48,146		0.0000	1.0000	100.00
26.5	48,146		0.0000	1.0000	100.00
27.5	48,146		0.0000	1.0000	100.00
28.5	48,146		0.0000	1.0000	100.00
29.5	48,146		0.0000	1.0000	100.00
30.5	48,146		0.0000	1.0000	100.00
31.5	48,146		0.0000	1.0000	100.00
32.5	48,146		0.0000	1.0000	100.00
33.5	48,146		0.0000	1.0000	100.00
34.5	48,146		0.0000	1.0000	100.00
35.5	48,146		0.0000	1.0000	100.00
36.5	48,146		0.0000	1.0000	100.00
37.5	48,146		0.0000	1.0000	100.00
38.5	48,146		0.0000	1.0000	100.00

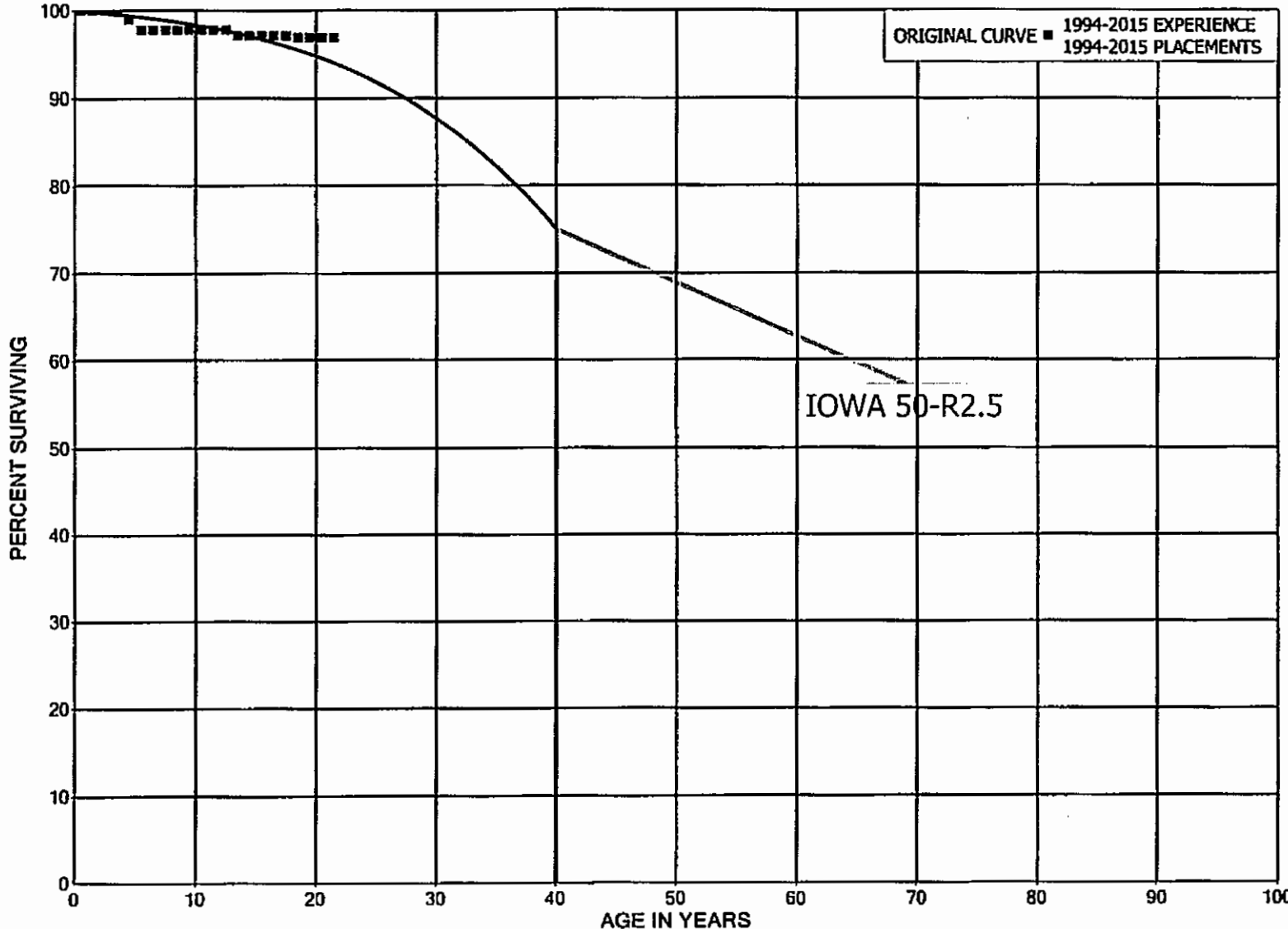
## KENTUCKY UTILITIES COMPANY

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48,146		0.0000	1.0000	100.00
40.5	48,146		0.0000	1.0000	100.00
41.5	48,146		0.0000	1.0000	100.00
42.5	48,146		0.0000	1.0000	100.00
43.5	48,146		0.0000	1.0000	100.00
44.5	48,146		0.0000	1.0000	100.00
45.5	48,146		0.0000	1.0000	100.00
46.5	48,146		0.0000	1.0000	100.00
47.5	48,146		0.0000	1.0000	100.00
48.5	48,146		0.0000	1.0000	100.00
49.5	48,146		0.0000	1.0000	100.00
50.5	48,146		0.0000	1.0000	100.00
51.5	48,146		0.0000	1.0000	100.00
52.5	48,146		0.0000	1.0000	100.00
53.5	48,146		0.0000	1.0000	100.00
54.5	48,146		0.0000	1.0000	100.00
55.5	48,146		0.0000	1.0000	100.00
56.5	48,146		0.0000	1.0000	100.00
57.5	48,146		0.0000	1.0000	100.00
58.5	48,146		0.0000	1.0000	100.00
59.5	48,146		0.0000	1.0000	100.00
60.5	48,146		0.0000	1.0000	100.00
61.5	48,146		0.0000	1.0000	100.00
62.5	48,146		0.0000	1.0000	100.00
63.5	48,146	1,170	0.0243	0.9757	100.00
64.5	46,976		0.0000	1.0000	97.57
65.5	46,976		0.0000	1.0000	97.57
66.5	46,976		0.0000	1.0000	97.57
67.5	46,976		0.0000	1.0000	97.57
68.5	46,976		0.0000	1.0000	97.57
69.5	46,976		0.0000	1.0000	97.57
70.5	46,976		0.0000	1.0000	97.57
71.5	46,976		0.0000	1.0000	97.57
72.5	46,976		0.0000	1.0000	97.57
73.5	46,976		0.0000	1.0000	97.57
74.5					97.57

KENTUCKY UTILITIES COMPANY  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



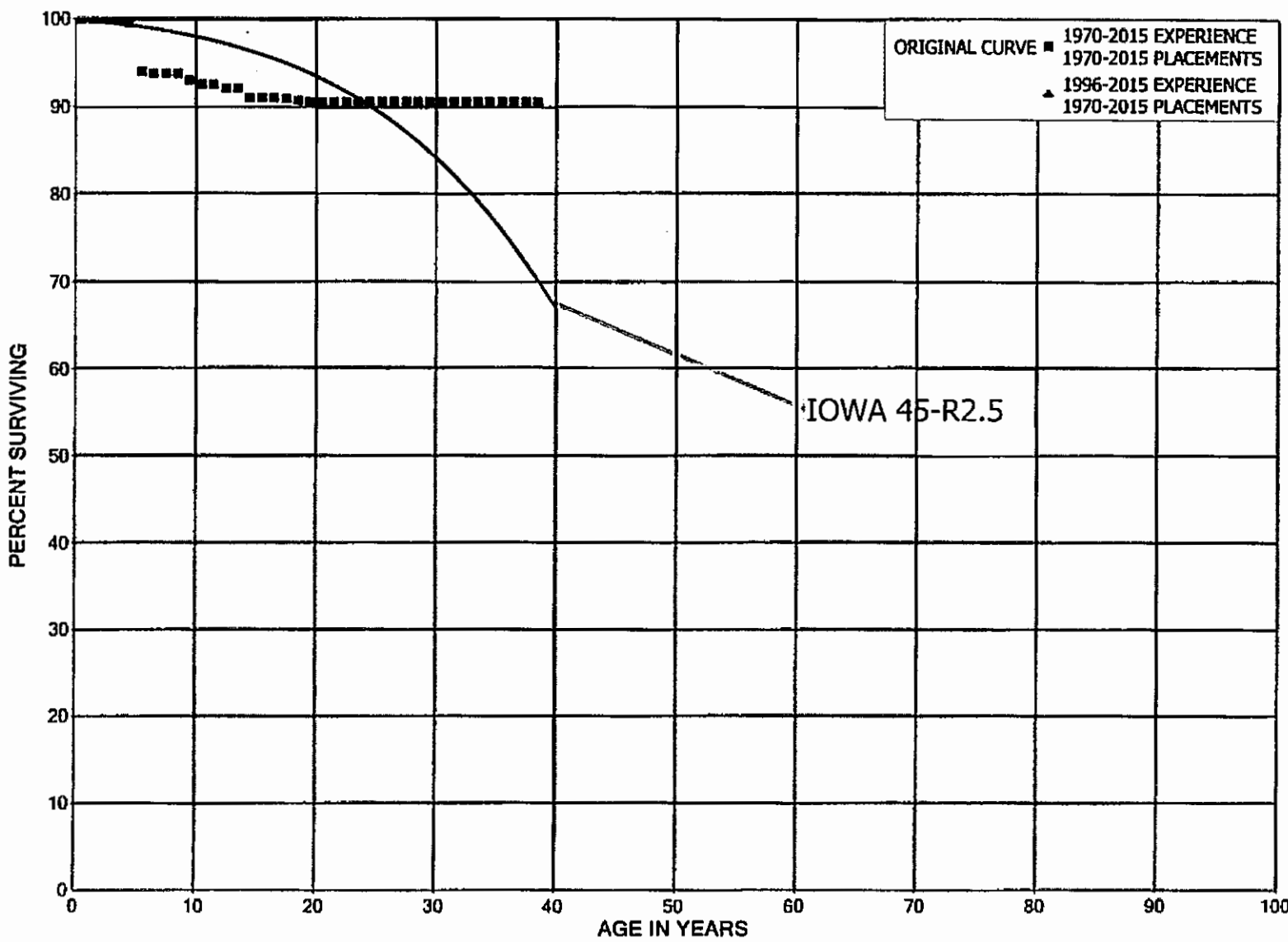
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1994-2015			EXPERIENCE BAND 1994-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	84,046,518		0.0000	1.0000	100.00
0.5	36,985,766		0.0000	1.0000	100.00
1.5	36,983,243		0.0000	1.0000	100.00
2.5	36,879,849	42,413	0.0012	0.9988	100.00
3.5	36,831,181	348,269	0.0095	0.9905	99.88
4.5	36,446,653	464,499	0.0127	0.9873	98.94
5.5	35,982,154		0.0000	1.0000	97.68
6.5	35,982,154		0.0000	1.0000	97.68
7.5	35,982,154		0.0000	1.0000	97.68
8.5	35,982,154		0.0000	1.0000	97.68
9.5	35,812,799		0.0000	1.0000	97.68
10.5	35,717,419		0.0000	1.0000	97.68
11.5	21,172,433		0.0000	1.0000	97.68
12.5	21,172,433	143,724	0.0068	0.9932	97.68
13.5	13,889,022		0.0000	1.0000	97.02
14.5	11,091,568		0.0000	1.0000	97.02
15.5	10,804,077		0.0000	1.0000	97.02
16.5	10,188,686		0.0000	1.0000	97.02
17.5	9,875,661	24,044	0.0024	0.9976	97.02
18.5	8,379,554		0.0000	1.0000	96.78
19.5	6,619,170		0.0000	1.0000	96.78
20.5	2,624,149		0.0000	1.0000	96.78
21.5					96.78

KENTUCKY UTILITIES COMPANY  
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-54

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015		EXPERIENCE BAND 1970-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,224,299		0.0000	1.0000	100.00
0.5	27,187,059		0.0000	1.0000	100.00
1.5	25,973,739	8,061	0.0003	0.9997	100.00
2.5	24,872,117	23,300	0.0009	0.9991	99.97
3.5	24,742,995	87,378	0.0035	0.9965	99.88
4.5	24,175,618	1,329,368	0.0550	0.9450	99.52
5.5	21,219,500	46,588	0.0022	0.9978	94.05
6.5	21,131,405		0.0000	1.0000	93.84
7.5	21,131,405		0.0000	1.0000	93.84
8.5	21,101,840	164,534	0.0078	0.9922	93.84
9.5	20,931,155	111,832	0.0053	0.9947	93.11
10.5	20,431,090		0.0000	1.0000	92.61
11.5	18,086,093	96,312	0.0053	0.9947	92.61
12.5	17,953,212		0.0000	1.0000	92.12
13.5	12,997,620	145,827	0.0112	0.9888	92.12
14.5	10,317,788		0.0000	1.0000	91.09
15.5	10,317,788		0.0000	1.0000	91.09
16.5	9,758,954	9,717	0.0010	0.9990	91.09
17.5	9,741,464	23,557	0.0024	0.9976	91.00
18.5	9,475,900	14,306	0.0015	0.9985	90.78
19.5	9,246,860		0.0000	1.0000	90.64
20.5	7,951,343		0.0000	1.0000	90.64
21.5	181,132		0.0000	1.0000	90.64
22.5	181,132		0.0000	1.0000	90.64
23.5	181,132		0.0000	1.0000	90.64
24.5	181,132		0.0000	1.0000	90.64
25.5	181,132		0.0000	1.0000	90.64
26.5	181,132		0.0000	1.0000	90.64
27.5	181,132		0.0000	1.0000	90.64
28.5	181,132	142	0.0008	0.9992	90.64
29.5	180,990		0.0000	1.0000	90.57
30.5	180,990		0.0000	1.0000	90.57
31.5	180,990		0.0000	1.0000	90.57
32.5	180,990		0.0000	1.0000	90.57
33.5	180,990		0.0000	1.0000	90.57
34.5	180,990		0.0000	1.0000	90.57
35.5	180,990		0.0000	1.0000	90.57
36.5	180,990		0.0000	1.0000	90.57
37.5	180,990		0.0000	1.0000	90.57
38.5	114,454		0.0000	1.0000	90.57

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,454		0.0000	1.0000	90.57
40.5	114,454	59,785	0.5223	0.4777	90.57
41.5	54,669		0.0000	1.0000	43.26
42.5	54,424		0.0000	1.0000	43.26
43.5	54,424		0.0000	1.0000	43.26
44.5	29,176		0.0000	1.0000	43.26
45.5					43.26

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,428,531		0.0000	1.0000	100.00
0.5	17,799,205		0.0000	1.0000	100.00
1.5	25,792,607	8,061	0.0003	0.9997	100.00
2.5	24,690,985	23,300	0.0009	0.9991	99.97
3.5	24,561,863	87,378	0.0036	0.9964	99.87
4.5	23,994,486	1,329,368	0.0554	0.9446	99.52
5.5	21,038,368	46,588	0.0022	0.9978	94.01
6.5	20,950,273		0.0000	1.0000	93.80
7.5	20,950,273		0.0000	1.0000	93.80
8.5	20,920,708	164,534	0.0079	0.9921	93.80
9.5	20,750,024	111,832	0.0054	0.9946	93.06
10.5	20,249,958		0.0000	1.0000	92.56
11.5	17,904,961	96,312	0.0054	0.9946	92.56
12.5	17,772,081		0.0000	1.0000	92.06
13.5	12,816,488	145,827	0.0114	0.9886	92.06
14.5	10,136,656		0.0000	1.0000	91.01
15.5	10,136,656		0.0000	1.0000	91.01
16.5	9,577,822	9,717	0.0010	0.9990	91.01
17.5	9,560,474	23,557	0.0025	0.9975	90.92
18.5	9,361,447	14,306	0.0015	0.9985	90.70
19.5	9,132,407		0.0000	1.0000	90.56
20.5	7,836,889		0.0000	1.0000	90.56
21.5	66,678		0.0000	1.0000	90.56
22.5	66,923		0.0000	1.0000	90.56
23.5	66,923		0.0000	1.0000	90.56
24.5	92,171		0.0000	1.0000	90.56
25.5	181,132		0.0000	1.0000	90.56
26.5	181,132		0.0000	1.0000	90.56
27.5	181,132		0.0000	1.0000	90.56
28.5	181,132	142	0.0008	0.9992	90.56
29.5	180,990		0.0000	1.0000	90.49
30.5	180,990		0.0000	1.0000	90.49
31.5	180,990		0.0000	1.0000	90.49
32.5	180,990		0.0000	1.0000	90.49
33.5	180,990		0.0000	1.0000	90.49
34.5	180,990		0.0000	1.0000	90.49
35.5	180,990		0.0000	1.0000	90.49
36.5	180,990		0.0000	1.0000	90.49
37.5	180,990		0.0000	1.0000	90.49
38.5	114,454		0.0000	1.0000	90.49



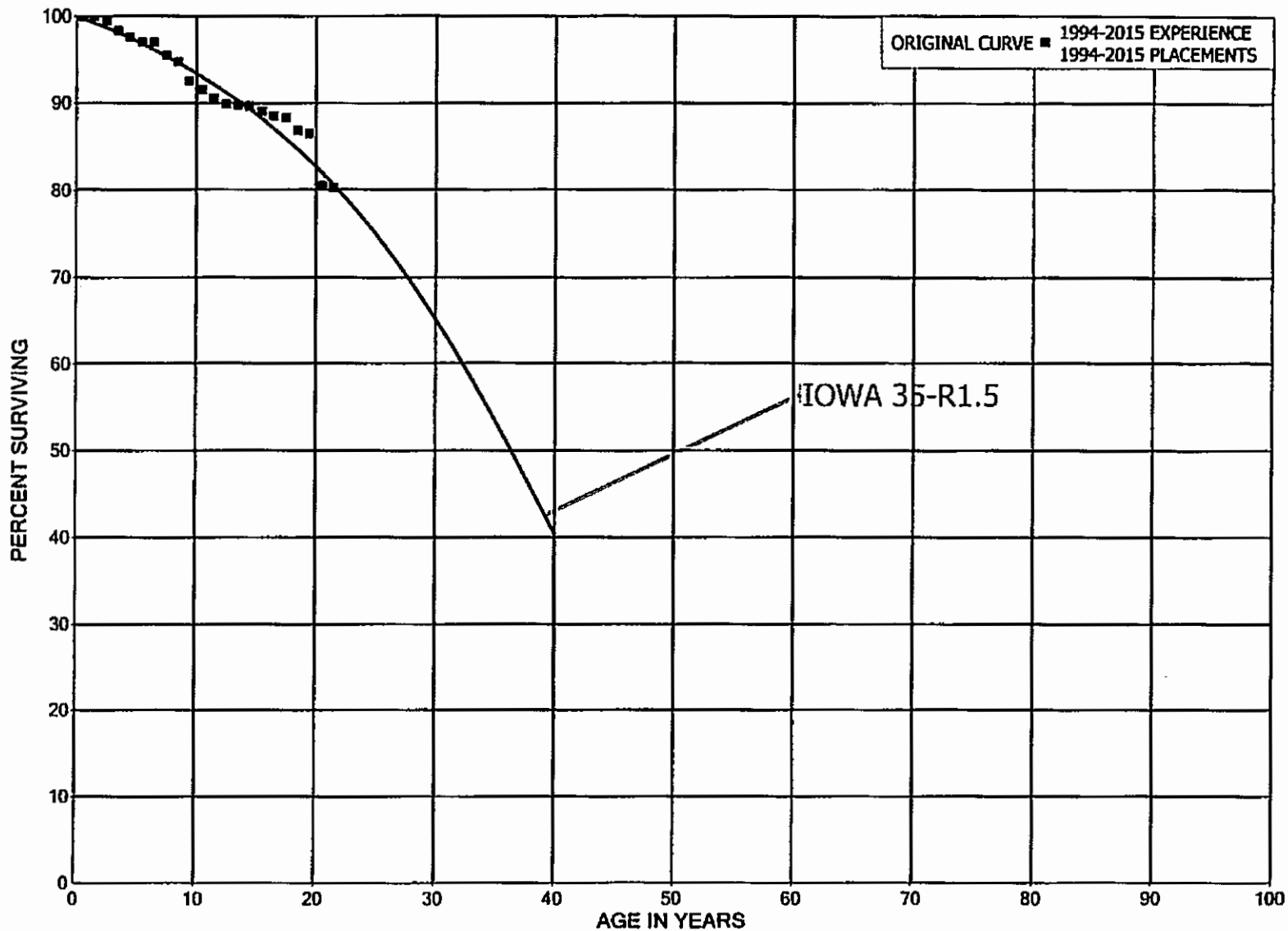
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	114,454		0.0000	1.0000	90.49
40.5	114,454	59,785	0.5223	0.4777	90.49
41.5	54,669		0.0000	1.0000	43.22
42.5	54,424		0.0000	1.0000	43.22
43.5	54,424		0.0000	1.0000	43.22
44.5	29,176		0.0000	1.0000	43.22
45.5					43.22

KENTUCKY UTILITIES COMPANY  
ACCOUNT 343 PRIME MOVERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

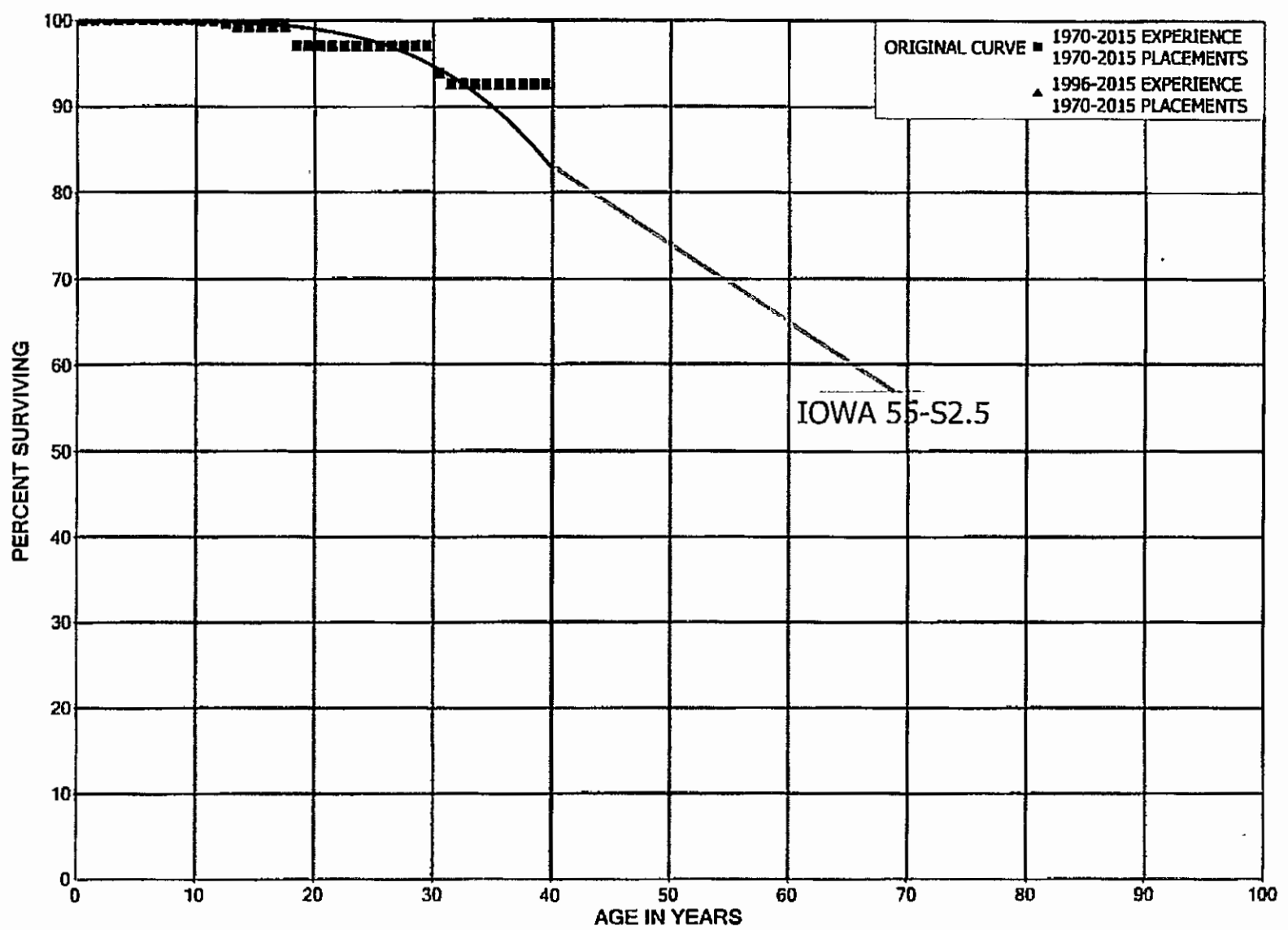
## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1994-2015

## EXPERIENCE BAND 1994-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	518,199,387		0.0000	1.0000	100.00
0.5	420,701,024		0.0000	1.0000	100.00
1.5	419,599,407	2,330,051	0.0056	0.9944	100.00
2.5	405,465,587	4,819,837	0.0119	0.9881	99.44
3.5	381,322,084	3,048,432	0.0080	0.9920	98.26
4.5	368,929,443	1,814,195	0.0049	0.9951	97.48
5.5	366,042,730	121,282	0.0003	0.9997	97.00
6.5	360,011,536	5,477,708	0.0152	0.9848	96.97
7.5	346,823,256	2,840,354	0.0082	0.9918	95.49
8.5	334,918,712	7,610,649	0.0227	0.9773	94.71
9.5	314,145,068	3,460,624	0.0110	0.9890	92.56
10.5	310,660,537	3,421,716	0.0110	0.9890	91.54
11.5	222,924,539	1,697,301	0.0076	0.9924	90.53
12.5	219,693,439	203,255	0.0009	0.9991	89.84
13.5	162,060,538	192,030	0.0012	0.9988	89.76
14.5	130,343,243	893,966	0.0069	0.9931	89.65
15.5	115,189,289	685,185	0.0059	0.9941	89.03
16.5	69,984,311	155,367	0.0022	0.9978	88.51
17.5	64,191,211	1,086,313	0.0169	0.9831	88.31
18.5	60,088,310	211,165	0.0035	0.9965	86.81
19.5	42,071,773	2,943,402	0.0700	0.9300	86.51
20.5	13,186,611	30,332	0.0023	0.9977	80.46
21.5					80.27

KENTUCKY UTILITIES COMPANY  
ACCOUNT 344 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1970-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	174,754,283		0.0000	1.0000	100.00
0.5	61,418,405		0.0000	1.0000	100.00
1.5	60,945,976		0.0000	1.0000	100.00
2.5	59,884,192	8,870	0.0001	0.9999	100.00
3.5	59,581,989	6,511	0.0001	0.9999	99.99
4.5	59,507,875		0.0000	1.0000	99.97
5.5	59,507,875		0.0000	1.0000	99.97
6.5	59,507,875		0.0000	1.0000	99.97
7.5	59,507,875		0.0000	1.0000	99.97
8.5	59,507,875		0.0000	1.0000	99.97
9.5	59,507,875	40,984	0.0007	0.9993	99.97
10.5	59,466,891		0.0000	1.0000	99.91
11.5	47,612,681	118,318	0.0025	0.9975	99.91
12.5	47,494,363	234,105	0.0049	0.9951	99.66
13.5	39,778,458		0.0000	1.0000	99.17
14.5	31,784,949		0.0000	1.0000	99.17
15.5	31,784,949		0.0000	1.0000	99.17
16.5	24,379,209		0.0000	1.0000	99.17
17.5	24,379,209	494,603	0.0203	0.9797	99.17
18.5	23,765,495		0.0000	1.0000	97.15
19.5	19,192,169		0.0000	1.0000	97.15
20.5	9,174,912		0.0000	1.0000	97.15
21.5	3,841,744		0.0000	1.0000	97.15
22.5	3,841,744		0.0000	1.0000	97.15
23.5	3,841,744		0.0000	1.0000	97.15
24.5	3,841,744		0.0000	1.0000	97.15
25.5	3,841,744		0.0000	1.0000	97.15
26.5	3,841,744		0.0000	1.0000	97.15
27.5	3,841,744		0.0000	1.0000	97.15
28.5	3,841,744		0.0000	1.0000	97.15
29.5	3,841,744	128,839	0.0335	0.9665	97.15
30.5	3,712,905	44,894	0.0121	0.9879	93.90
31.5	3,668,011		0.0000	1.0000	92.76
32.5	3,668,011		0.0000	1.0000	92.76
33.5	3,668,011		0.0000	1.0000	92.76
34.5	3,668,011		0.0000	1.0000	92.76
35.5	3,668,011		0.0000	1.0000	92.76
36.5	3,668,011		0.0000	1.0000	92.76
37.5	3,668,011		0.0000	1.0000	92.76
38.5	3,668,011		0.0000	1.0000	92.76

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1970-2015

## EXPERIENCE BAND 1970-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,668,011		0.0000	1.0000	92.76
40.5	3,649,514		0.0000	1.0000	92.76
41.5	3,649,514		0.0000	1.0000	92.76
42.5	3,649,514		0.0000	1.0000	92.76
43.5	2,426,966		0.0000	1.0000	92.76
44.5	2,280,419		0.0000	1.0000	92.76
45.5					92.76

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,546,733		0.0000	1.0000	100.00
0.5	52,236,982		0.0000	1.0000	100.00
1.5	57,104,232		0.0000	1.0000	100.00
2.5	56,042,448	8,870	0.0002	0.9998	100.00
3.5	55,740,244	6,511	0.0001	0.9999	99.98
4.5	55,666,130		0.0000	1.0000	99.97
5.5	55,666,130		0.0000	1.0000	99.97
6.5	55,666,130		0.0000	1.0000	99.97
7.5	55,666,130		0.0000	1.0000	99.97
8.5	55,666,130		0.0000	1.0000	99.97
9.5	55,666,130	40,984	0.0007	0.9993	99.97
10.5	55,625,147		0.0000	1.0000	99.90
11.5	43,770,937	118,318	0.0027	0.9973	99.90
12.5	43,652,619	234,105	0.0054	0.9946	99.63
13.5	35,936,714		0.0000	1.0000	99.09
14.5	27,943,205		0.0000	1.0000	99.09
15.5	27,943,205		0.0000	1.0000	99.09
16.5	20,537,465		0.0000	1.0000	99.09
17.5	20,537,465	494,603	0.0241	0.9759	99.09
18.5	19,923,751		0.0000	1.0000	96.71
19.5	15,350,424		0.0000	1.0000	96.71
20.5	5,351,665		0.0000	1.0000	96.71
21.5	18,497		0.0000	1.0000	96.71
22.5	18,497		0.0000	1.0000	96.71
23.5	18,497		0.0000	1.0000	96.71
24.5	165,044		0.0000	1.0000	96.71
25.5	3,841,744		0.0000	1.0000	96.71
26.5	3,841,744		0.0000	1.0000	96.71
27.5	3,841,744		0.0000	1.0000	96.71
28.5	3,841,744		0.0000	1.0000	96.71
29.5	3,841,744	128,839	0.0335	0.9665	96.71
30.5	3,712,905	44,894	0.0121	0.9879	93.46
31.5	3,668,011		0.0000	1.0000	92.33
32.5	3,668,011		0.0000	1.0000	92.33
33.5	3,668,011		0.0000	1.0000	92.33
34.5	3,668,011		0.0000	1.0000	92.33
35.5	3,668,011		0.0000	1.0000	92.33
36.5	3,668,011		0.0000	1.0000	92.33
37.5	3,668,011		0.0000	1.0000	92.33
38.5	3,668,011		0.0000	1.0000	92.33

## KENTUCKY UTILITIES COMPANY

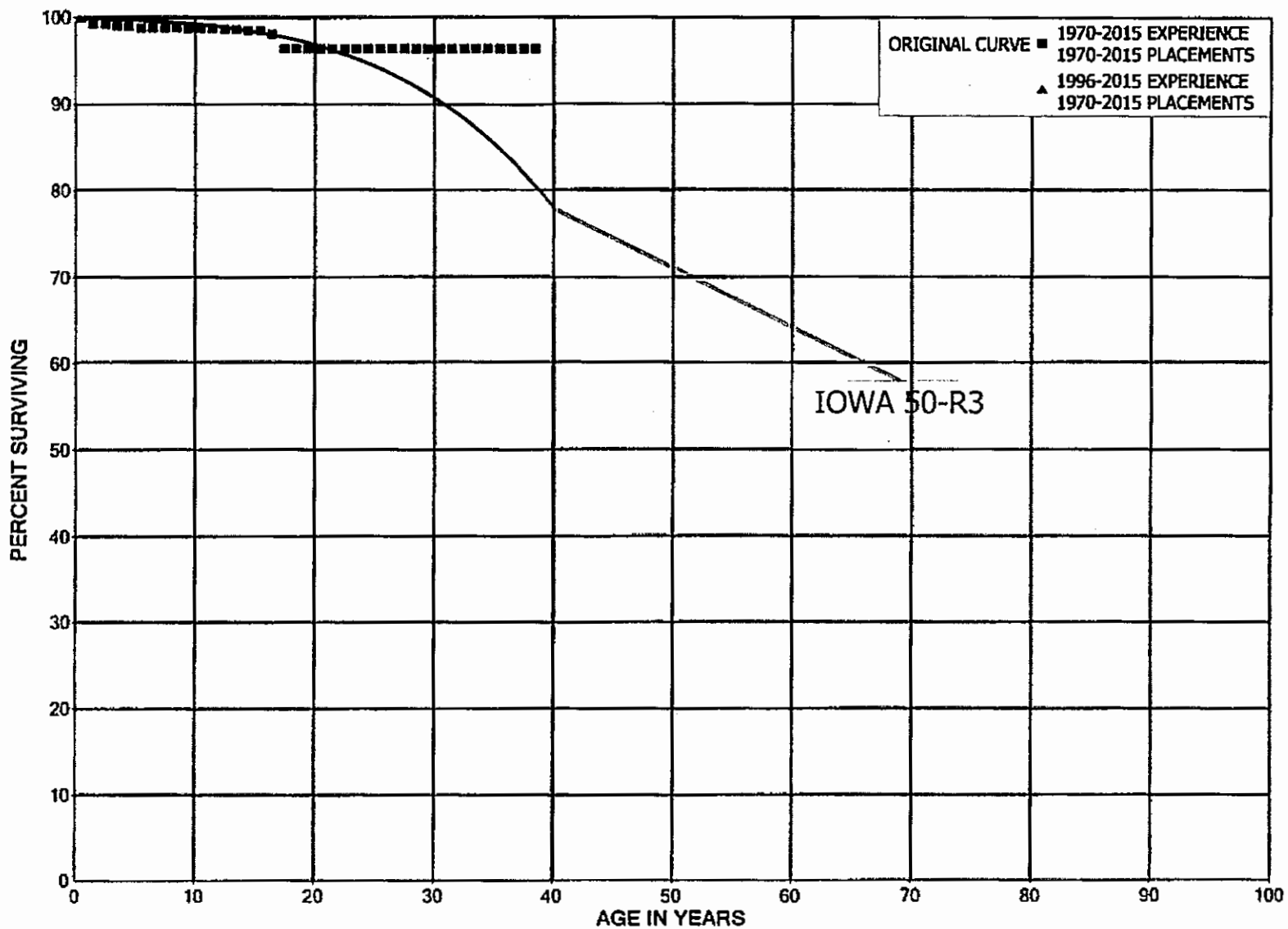
## ACCOUNT 344 GENERATORS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,668,011		0.0000	1.0000	92.33
40.5	3,649,514		0.0000	1.0000	92.33
41.5	3,649,514		0.0000	1.0000	92.33
42.5	3,649,514		0.0000	1.0000	92.33
43.5	2,426,966		0.0000	1.0000	92.33
44.5	2,280,419		0.0000	1.0000	92.33
45.5					92.33



KENTUCKY UTILITIES COMPANY  
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-66

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,255,857		0.0000	1.0000	100.00
0.5	36,951,040	276,152	0.0075	0.9925	100.00
1.5	35,098,540		0.0000	1.0000	99.25
2.5	34,037,178	55,908	0.0016	0.9984	99.25
3.5	31,443,555	46,720	0.0015	0.9985	99.09
4.5	31,104,461	40,633	0.0013	0.9987	98.94
5.5	34,906,673		0.0000	1.0000	98.81
6.5	34,897,856		0.0000	1.0000	98.81
7.5	37,547,728		0.0000	1.0000	98.81
8.5	38,450,558	27,381	0.0007	0.9993	98.81
9.5	38,423,177		0.0000	1.0000	98.74
10.5	39,571,091	24,435	0.0006	0.9994	98.74
11.5	22,882,068	8,145	0.0004	0.9996	98.68
12.5	22,873,923	17,431	0.0008	0.9992	98.65
13.5	17,836,204	21,022	0.0012	0.9988	98.57
14.5	14,012,174		0.0000	1.0000	98.46
15.5	14,012,174	59,939	0.0043	0.9957	98.46
16.5	11,963,172	197,458	0.0165	0.9835	98.03
17.5	11,765,713		0.0000	1.0000	96.42
18.5	10,770,638		0.0000	1.0000	96.42
19.5	8,709,468		0.0000	1.0000	96.42
20.5	4,687,320		0.0000	1.0000	96.42
21.5	2,791,933		0.0000	1.0000	96.42
22.5	603,776		0.0000	1.0000	96.42
23.5	603,776		0.0000	1.0000	96.42
24.5	603,776		0.0000	1.0000	96.42
25.5	603,776		0.0000	1.0000	96.42
26.5	603,776		0.0000	1.0000	96.42
27.5	603,776		0.0000	1.0000	96.42
28.5	603,776		0.0000	1.0000	96.42
29.5	603,776		0.0000	1.0000	96.42
30.5	603,776		0.0000	1.0000	96.42
31.5	603,776		0.0000	1.0000	96.42
32.5	603,776		0.0000	1.0000	96.42
33.5	603,776		0.0000	1.0000	96.42
34.5	603,776		0.0000	1.0000	96.42
35.5	603,776		0.0000	1.0000	96.42
36.5	603,776		0.0000	1.0000	96.42
37.5	603,776		0.0000	1.0000	96.42
38.5	603,776		0.0000	1.0000	96.42

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	603,776		0.0000	1.0000	96.42
40.5	603,776		0.0000	1.0000	96.42
41.5	603,776	118,011	0.1955	0.8045	96.42
42.5	482,938	241,530	0.5001	0.4999	77.57
43.5	241,408		0.0000	1.0000	38.78
44.5	199,409		0.0000	1.0000	38.78
45.5					38.78

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,971,335		0.0000	1.0000	100.00
0.5	33,953,797	276,152	0.0081	0.9919	100.00
1.5	34,167,974		0.0000	1.0000	99.19
2.5	33,433,403	55,908	0.0017	0.9983	99.19
3.5	30,839,780	46,720	0.0015	0.9985	99.02
4.5	30,500,685	40,633	0.0013	0.9987	98.87
5.5	34,302,897		0.0000	1.0000	98.74
6.5	34,294,080		0.0000	1.0000	98.74
7.5	36,943,952		0.0000	1.0000	98.74
8.5	37,846,782	27,381	0.0007	0.9993	98.74
9.5	37,819,401		0.0000	1.0000	98.67
10.5	38,967,315	24,435	0.0006	0.9994	98.67
11.5	22,278,292	8,145	0.0004	0.9996	98.61
12.5	22,270,147	17,431	0.0008	0.9992	98.57
13.5	17,232,428	21,022	0.0012	0.9988	98.49
14.5	13,408,399		0.0000	1.0000	98.37
15.5	13,408,399	59,939	0.0045	0.9955	98.37
16.5	11,359,396	197,458	0.0174	0.9826	97.93
17.5	11,161,938		0.0000	1.0000	96.23
18.5	10,166,863		0.0000	1.0000	96.23
19.5	8,105,692		0.0000	1.0000	96.23
20.5	4,083,545		0.0000	1.0000	96.23
21.5	2,188,157		0.0000	1.0000	96.23
22.5	2,826		0.0000	1.0000	96.23
23.5	2,826		0.0000	1.0000	96.23
24.5	44,825		0.0000	1.0000	96.23
25.5	603,776		0.0000	1.0000	96.23
26.5	603,776		0.0000	1.0000	96.23
27.5	603,776		0.0000	1.0000	96.23
28.5	603,776		0.0000	1.0000	96.23
29.5	603,776		0.0000	1.0000	96.23
30.5	603,776		0.0000	1.0000	96.23
31.5	603,776		0.0000	1.0000	96.23
32.5	603,776		0.0000	1.0000	96.23
33.5	603,776		0.0000	1.0000	96.23
34.5	603,776		0.0000	1.0000	96.23
35.5	603,776		0.0000	1.0000	96.23
36.5	603,776		0.0000	1.0000	96.23
37.5	603,776		0.0000	1.0000	96.23
38.5	603,776		0.0000	1.0000	96.23

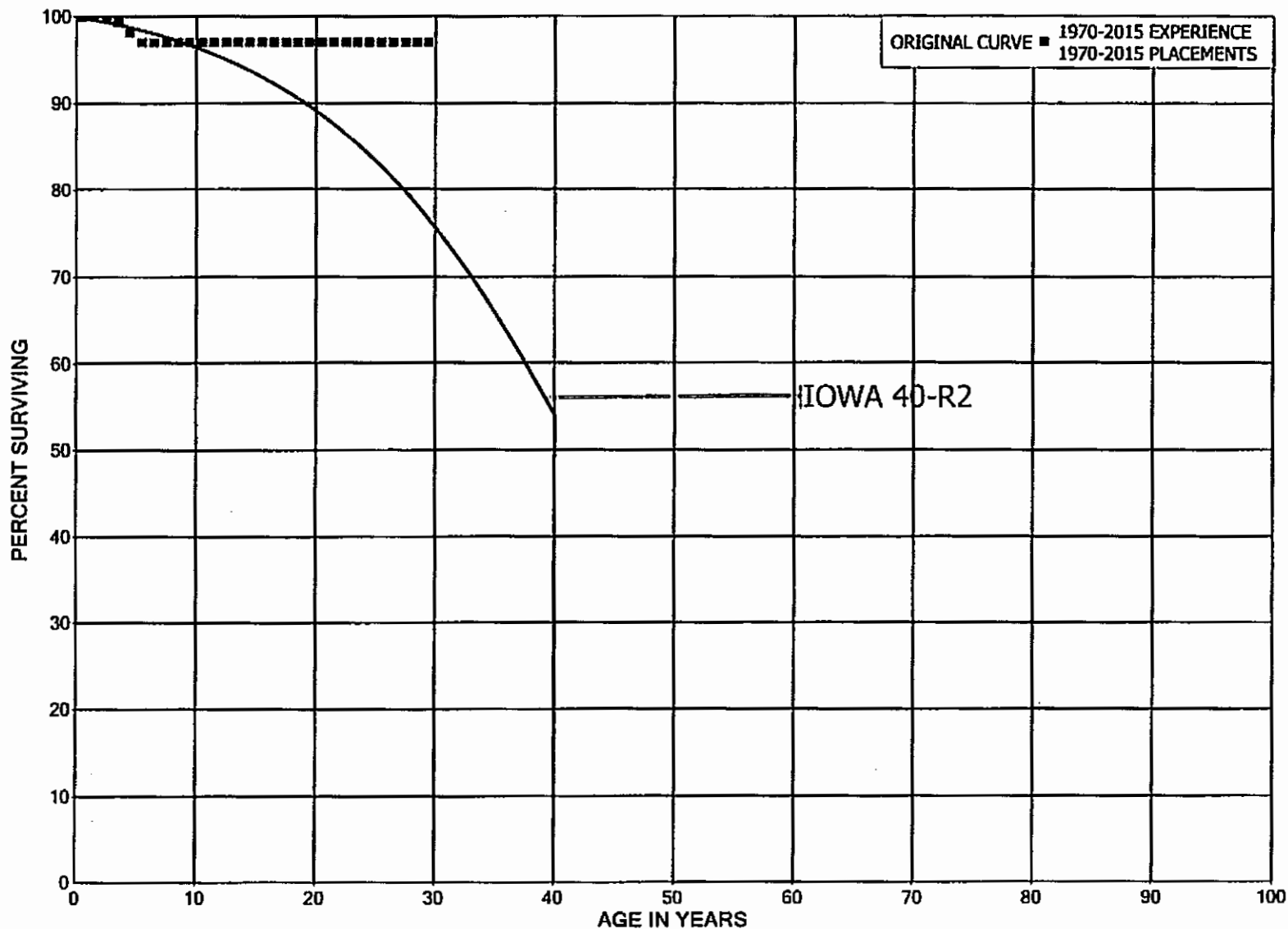
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	603,776		0.0000	1.0000	96.23
40.5	603,776		0.0000	1.0000	96.23
41.5	603,776	118,011	0.1955	0.8045	96.23
42.5	482,938	241,530	0.5001	0.4999	77.42
43.5	241,408		0.0000	1.0000	38.70
44.5	199,409		0.0000	1.0000	38.70
45.5					38.70

KENTUCKY UTILITIES COMPANY  
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,771,616	1,188	0.0002	0.9998	100.00
0.5	5,673,700		0.0000	1.0000	99.98
1.5	5,607,015	1,771	0.0003	0.9997	99.98
2.5	5,536,015	35,883	0.0065	0.9935	99.95
3.5	5,494,838	65,541	0.0119	0.9881	99.30
4.5	5,320,653	66,356	0.0125	0.9875	98.12
5.5	5,227,550		0.0000	1.0000	96.89
6.5	5,227,550		0.0000	1.0000	96.89
7.5	5,227,550		0.0000	1.0000	96.89
8.5	5,183,418		0.0000	1.0000	96.89
9.5	5,168,144		0.0000	1.0000	96.89
10.5	5,133,373		0.0000	1.0000	96.89
11.5	5,028,067		0.0000	1.0000	96.89
12.5	4,681,001		0.0000	1.0000	96.89
13.5	4,675,623		0.0000	1.0000	96.89
14.5	1,450,133		0.0000	1.0000	96.89
15.5	1,450,133		0.0000	1.0000	96.89
16.5	1,408,810		0.0000	1.0000	96.89
17.5	1,408,810		0.0000	1.0000	96.89
18.5	1,387,548		0.0000	1.0000	96.89
19.5	1,229,609		0.0000	1.0000	96.89
20.5	266,976		0.0000	1.0000	96.89
21.5	35,805		0.0000	1.0000	96.89
22.5	35,805		0.0000	1.0000	96.89
23.5	35,805		0.0000	1.0000	96.89
24.5	35,805		0.0000	1.0000	96.89
25.5	35,805		0.0000	1.0000	96.89
26.5	35,805		0.0000	1.0000	96.89
27.5	35,805		0.0000	1.0000	96.89
28.5	35,805		0.0000	1.0000	96.89
29.5	35,805		0.0000	1.0000	96.89
30.5	35,805		0.0000	1.0000	96.89
31.5	35,805		0.0000	1.0000	96.89
32.5	35,805		0.0000	1.0000	96.89
33.5	35,805		0.0000	1.0000	96.89
34.5	35,805		0.0000	1.0000	96.89
35.5	35,805		0.0000	1.0000	96.89
36.5	35,805		0.0000	1.0000	96.89
37.5	35,805		0.0000	1.0000	96.89
38.5	35,805		0.0000	1.0000	96.89

## KENTUCKY UTILITIES COMPANY

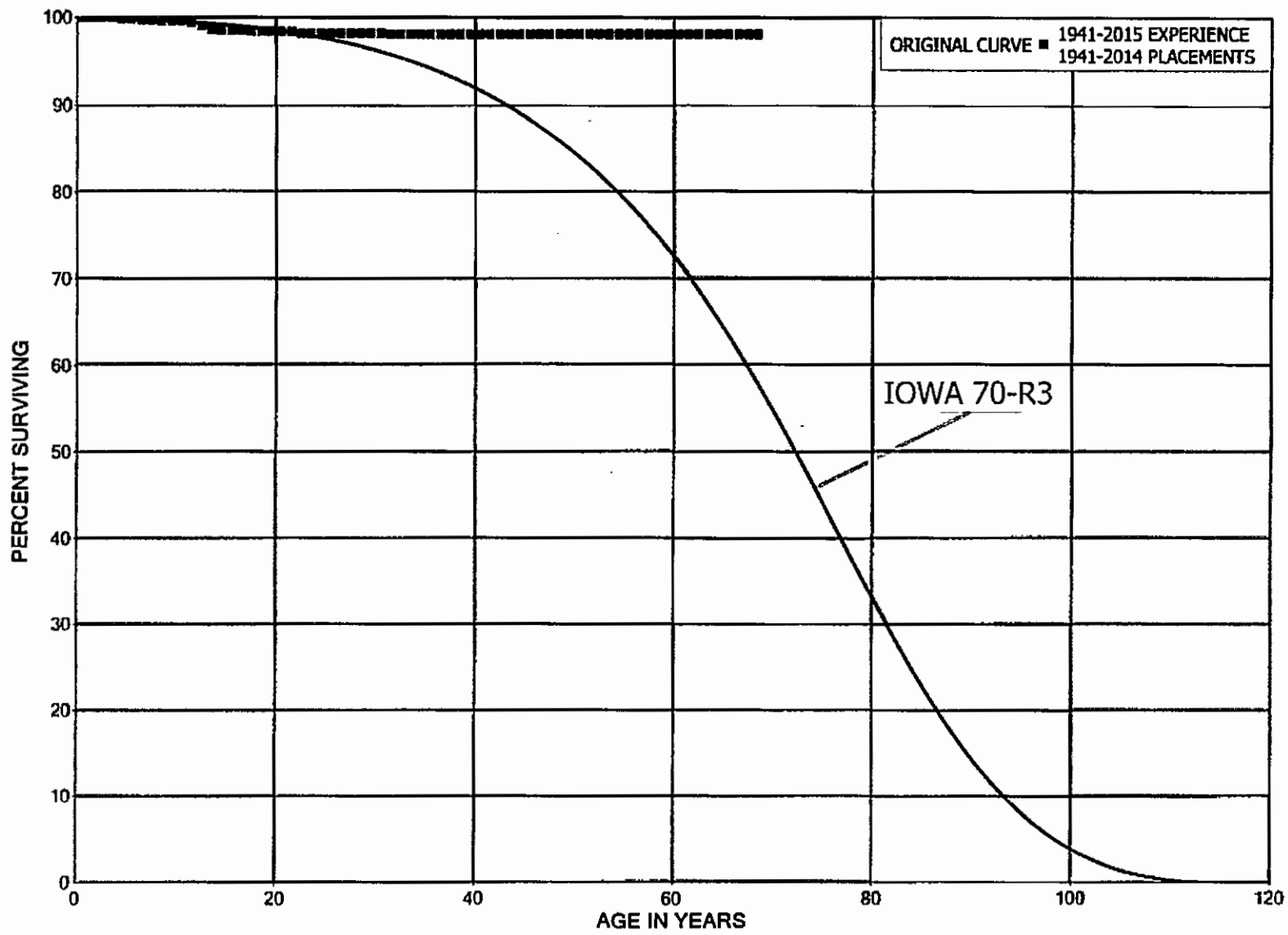
## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1970-2015			EXPERIENCE BAND 1970-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,805		0.0000	1.0000	96.89
40.5	35,805		0.0000	1.0000	96.89
41.5	35,805		0.0000	1.0000	96.89
42.5	35,692	44	0.0012	0.9988	96.89
43.5	35,649		0.0000	1.0000	96.77
44.5	30,264		0.0000	1.0000	96.77
45.5					96.77



KENTUCKY UTILITIES COMPANY  
ACCOUNT 350.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,356,869	1	0.0000	1.0000	100.00
0.5	30,356,868	1,233	0.0000	1.0000	100.00
1.5	30,066,243		0.0000	1.0000	100.00
2.5	28,264,941		0.0000	1.0000	100.00
3.5	24,342,549	38,734	0.0016	0.9984	100.00
4.5	24,278,907	481	0.0000	1.0000	99.84
5.5	24,126,296	34,479	0.0014	0.9986	99.83
6.5	23,737,980	3,553	0.0001	0.9999	99.69
7.5	23,734,427	10,694	0.0005	0.9995	99.68
8.5	23,723,733	3,483	0.0001	0.9999	99.63
9.5	23,718,977	40	0.0000	1.0000	99.62
10.5	23,718,392	44,006	0.0019	0.9981	99.62
11.5	23,588,251	91,664	0.0039	0.9961	99.43
12.5	23,146,750	96,578	0.0042	0.9958	99.05
13.5	23,050,172	36,417	0.0016	0.9984	98.63
14.5	23,013,755	4,272	0.0002	0.9998	98.48
15.5	22,939,479	260	0.0000	1.0000	98.46
16.5	22,591,895	2,201	0.0001	0.9999	98.46
17.5	22,274,275		0.0000	1.0000	98.45
18.5	22,210,120	14,381	0.0006	0.9994	98.45
19.5	22,120,342		0.0000	1.0000	98.38
20.5	21,705,738	2,507	0.0001	0.9999	98.38
21.5	21,618,815	33,678	0.0016	0.9984	98.37
22.5	21,537,378	1,618	0.0001	0.9999	98.22
23.5	21,479,726	1,468	0.0001	0.9999	98.21
24.5	21,169,292		0.0000	1.0000	98.21
25.5	21,043,740		0.0000	1.0000	98.21
26.5	20,917,994		0.0000	1.0000	98.21
27.5	20,793,228	1,472	0.0001	0.9999	98.21
28.5	20,187,432	1,157	0.0001	0.9999	98.20
29.5	20,016,691		0.0000	1.0000	98.19
30.5	18,637,420	14,769	0.0008	0.9992	98.19
31.5	16,400,624	306	0.0000	1.0000	98.12
32.5	16,084,820		0.0000	1.0000	98.11
33.5	15,225,310		0.0000	1.0000	98.11
34.5	14,652,769		0.0000	1.0000	98.11
35.5	13,894,060		0.0000	1.0000	98.11
36.5	13,012,208		0.0000	1.0000	98.11
37.5	12,109,922		0.0000	1.0000	98.11
38.5	11,968,740		0.0000	1.0000	98.11

## KENTUCKY UTILITIES COMPANY

ACCOUNT 350.1 LAND RIGHTS

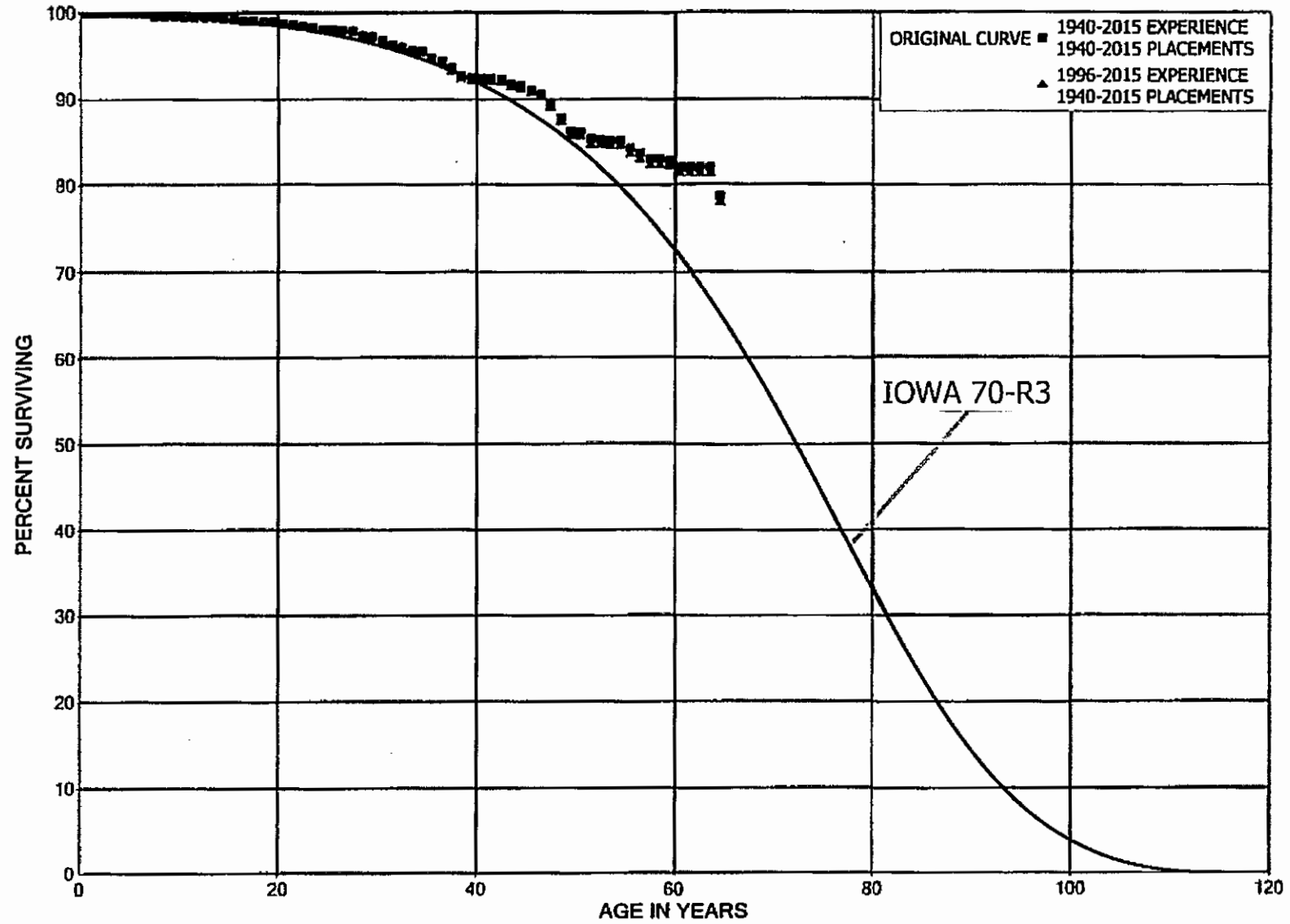
ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1941-2014

## EXPERIENCE BAND 1941-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,514,099		0.0000	1.0000	98.11
40.5	11,341,297		0.0000	1.0000	98.11
41.5	10,798,351		0.0000	1.0000	98.11
42.5	9,820,313	361	0.0000	1.0000	98.11
43.5	9,226,846		0.0000	1.0000	98.11
44.5	8,256,777		0.0000	1.0000	98.11
45.5	6,574,014		0.0000	1.0000	98.11
46.5	6,171,920		0.0000	1.0000	98.11
47.5	6,043,265		0.0000	1.0000	98.11
48.5	5,431,700	643	0.0001	0.9999	98.11
49.5	5,015,178		0.0000	1.0000	98.10
50.5	4,696,615		0.0000	1.0000	98.10
51.5	4,603,473		0.0000	1.0000	98.10
52.5	4,138,353		0.0000	1.0000	98.10
53.5	3,857,993		0.0000	1.0000	98.10
54.5	3,530,709		0.0000	1.0000	98.10
55.5	3,267,275		0.0000	1.0000	98.10
56.5	3,040,442		0.0000	1.0000	98.10
57.5	2,666,928		0.0000	1.0000	98.10
58.5	2,634,749		0.0000	1.0000	98.10
59.5	2,375,299		0.0000	1.0000	98.10
60.5	2,289,385		0.0000	1.0000	98.10
61.5	2,180,564		0.0000	1.0000	98.10
62.5	1,771,258		0.0000	1.0000	98.10
63.5	1,585,210		0.0000	1.0000	98.10
64.5	1,480,421		0.0000	1.0000	98.10
65.5	1,457,872		0.0000	1.0000	98.10
66.5	1,221,149		0.0000	1.0000	98.10
67.5	825,144		0.0000	1.0000	98.10
68.5	759,614		0.0000	1.0000	98.10
69.5	720,785		0.0000	1.0000	98.10
70.5	715,390		0.0000	1.0000	98.10
71.5	714,530		0.0000	1.0000	98.10
72.5	713,453		0.0000	1.0000	98.10
73.5	686,361		0.0000	1.0000	98.10
74.5					98.10

KENTUCKY UTILITIES COMPANY  
ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1940-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,669,683		0.0000	1.0000	100.00
0.5	23,393,062	672	0.0000	1.0000	100.00
1.5	21,306,804	2,012	0.0001	0.9999	100.00
2.5	17,637,859	4,619	0.0003	0.9997	99.99
3.5	16,742,149		0.0000	1.0000	99.96
4.5	15,288,760	1,769	0.0001	0.9999	99.96
5.5	15,156,428		0.0000	1.0000	99.95
6.5	12,803,571	43,125	0.0034	0.9966	99.95
7.5	7,423,740	1,044	0.0001	0.9999	99.61
8.5	7,223,030	1,529	0.0002	0.9998	99.60
9.5	7,221,501	1,583	0.0002	0.9998	99.58
10.5	7,028,173	1,778	0.0003	0.9997	99.56
11.5	6,732,868	1,397	0.0002	0.9998	99.53
12.5	6,692,876	3,217	0.0005	0.9995	99.51
13.5	6,607,672	6,896	0.0010	0.9990	99.46
14.5	6,449,974	3,541	0.0005	0.9995	99.36
15.5	6,246,611	16,099	0.0026	0.9974	99.30
16.5	6,203,434	59	0.0000	1.0000	99.05
17.5	5,570,055	4,448	0.0008	0.9992	99.05
18.5	5,470,143	869	0.0002	0.9998	98.97
19.5	5,363,815	14,880	0.0028	0.9972	98.95
20.5	4,873,722	5,308	0.0011	0.9989	98.68
21.5	4,568,707	9,041	0.0020	0.9980	98.57
22.5	4,457,264	2,353	0.0005	0.9995	98.38
23.5	4,318,761	9,270	0.0021	0.9979	98.32
24.5	4,301,789	3,077	0.0007	0.9993	98.11
25.5	4,133,247	3,894	0.0009	0.9991	98.04
26.5	4,112,253	4,714	0.0011	0.9989	97.95
27.5	3,993,186	20,414	0.0051	0.9949	97.84
28.5	3,839,580	6,475	0.0017	0.9983	97.34
29.5	3,780,049	18,111	0.0048	0.9952	97.17
30.5	3,649,750	14,681	0.0040	0.9960	96.71
31.5	4,296,007	14,287	0.0033	0.9967	96.32
32.5	3,850,353	15,326	0.0040	0.9960	96.00
33.5	3,134,743	2,696	0.0009	0.9991	95.62
34.5	2,165,823	17,613	0.0081	0.9919	95.53
35.5	1,952,535	8,343	0.0043	0.9957	94.76
36.5	1,733,204	12,986	0.0075	0.9925	94.35
37.5	1,518,933	14,803	0.0097	0.9903	93.65
38.5	1,277,951	3,625	0.0028	0.9972	92.73

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1940-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,230,726	957	0.0008	0.9992	92.47	
40.5	1,146,290	177	0.0002	0.9998	92.40	
41.5	1,115,848	1,786	0.0016	0.9984	92.38	
42.5	1,087,936	6,152	0.0057	0.9943	92.24	
43.5	882,689	1,526	0.0017	0.9983	91.71	
44.5	755,274	5,441	0.0072	0.9928	91.56	
45.5	679,285	2,717	0.0040	0.9960	90.90	
46.5	636,678	7,913	0.0124	0.9876	90.53	
47.5	614,963	10,637	0.0173	0.9827	89.41	
48.5	591,604	10,833	0.0183	0.9817	87.86	
49.5	534,835	413	0.0008	0.9992	86.25	
50.5	502,212	4,921	0.0098	0.9902	86.19	
51.5	454,891	118	0.0003	0.9997	85.34	
52.5	442,928	513	0.0012	0.9988	85.32	
53.5	429,862		0.0000	1.0000	85.22	
54.5	412,693	4,500	0.0109	0.9891	85.22	
55.5	370,924	2,583	0.0070	0.9930	84.29	
56.5	458,035	3,482	0.0076	0.9924	83.70	
57.5	405,322		0.0000	1.0000	83.07	
58.5	392,083	953	0.0024	0.9976	83.07	
59.5	230,018	2,213	0.0096	0.9904	82.87	
60.5	214,371		0.0000	1.0000	82.07	
61.5	168,368		0.0000	1.0000	82.07	
62.5	140,226		0.0000	1.0000	82.07	
63.5	138,171	5,689	0.0412	0.9588	82.07	
64.5	106,337		0.0000	1.0000	78.69	
65.5	84,214	1,244	0.0148	0.9852	78.69	
66.5	58,735		0.0000	1.0000	77.53	
67.5	57,335		0.0000	1.0000	77.53	
68.5	54,112	219	0.0041	0.9959	77.53	
69.5	53,893	1,207	0.0224	0.9776	77.21	
70.5	52,686		0.0000	1.0000	75.48	
71.5	52,686	7,689	0.1459	0.8541	75.48	
72.5	44,997		0.0000	1.0000	64.47	
73.5	44,997	749	0.0166	0.9834	64.47	
74.5	1,901		0.0000	1.0000	63.39	
75.5					63.39	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,279,542		0.0000	1.0000	100.00
0.5	18,482,903		0.0000	1.0000	100.00
1.5	16,699,637	13	0.0000	1.0000	100.00
2.5	13,144,183	4,321	0.0003	0.9997	100.00
3.5	12,394,268		0.0000	1.0000	99.97
4.5	10,949,920	1,339	0.0001	0.9999	99.97
5.5	10,989,932		0.0000	1.0000	99.95
6.5	8,648,591	39,285	0.0045	0.9955	99.95
7.5	3,386,952		0.0000	1.0000	99.50
8.5	3,314,028		0.0000	1.0000	99.50
9.5	3,376,190		0.0000	1.0000	99.50
10.5	3,324,737		0.0000	1.0000	99.50
11.5	3,248,960		0.0000	1.0000	99.50
12.5	3,642,775	3,036	0.0008	0.9992	99.50
13.5	4,262,255	6,428	0.0015	0.9985	99.42
14.5	4,209,874		0.0000	1.0000	99.27
15.5	4,236,000	14,853	0.0035	0.9965	99.27
16.5	4,418,738		0.0000	1.0000	98.92
17.5	3,998,505	3,287	0.0008	0.9992	98.92
18.5	4,132,028	869	0.0002	0.9998	98.84
19.5	4,070,856	13,238	0.0033	0.9967	98.82
20.5	3,671,837	4,399	0.0012	0.9988	98.50
21.5	3,406,220	6,969	0.0020	0.9980	98.38
22.5	3,324,724		0.0000	1.0000	98.18
23.5	3,390,097	5,104	0.0015	0.9985	98.18
24.5	3,505,973	1,538	0.0004	0.9996	98.03
25.5	3,413,390	2,087	0.0006	0.9994	97.99
26.5	3,441,153	1,092	0.0003	0.9997	97.93
27.5	3,339,508	15,648	0.0047	0.9953	97.90
28.5	3,203,605	4,045	0.0013	0.9987	97.44
29.5	3,201,579	17,709	0.0055	0.9945	97.31
30.5	3,113,610	14,681	0.0047	0.9953	96.78
31.5	3,805,615	12,098	0.0032	0.9968	96.32
32.5	3,374,245	13,191	0.0039	0.9961	96.01
33.5	2,678,811	2,294	0.0009	0.9991	95.64
34.5	1,729,316	17,613	0.0102	0.9898	95.56
35.5	1,553,297	8,343	0.0054	0.9946	94.58
36.5	1,371,713	12,986	0.0095	0.9905	94.07
37.5	1,210,352	11,101	0.0092	0.9908	93.18
38.5	987,869	2,437	0.0025	0.9975	92.33

## KENTUCKY UTILITIES COMPANY

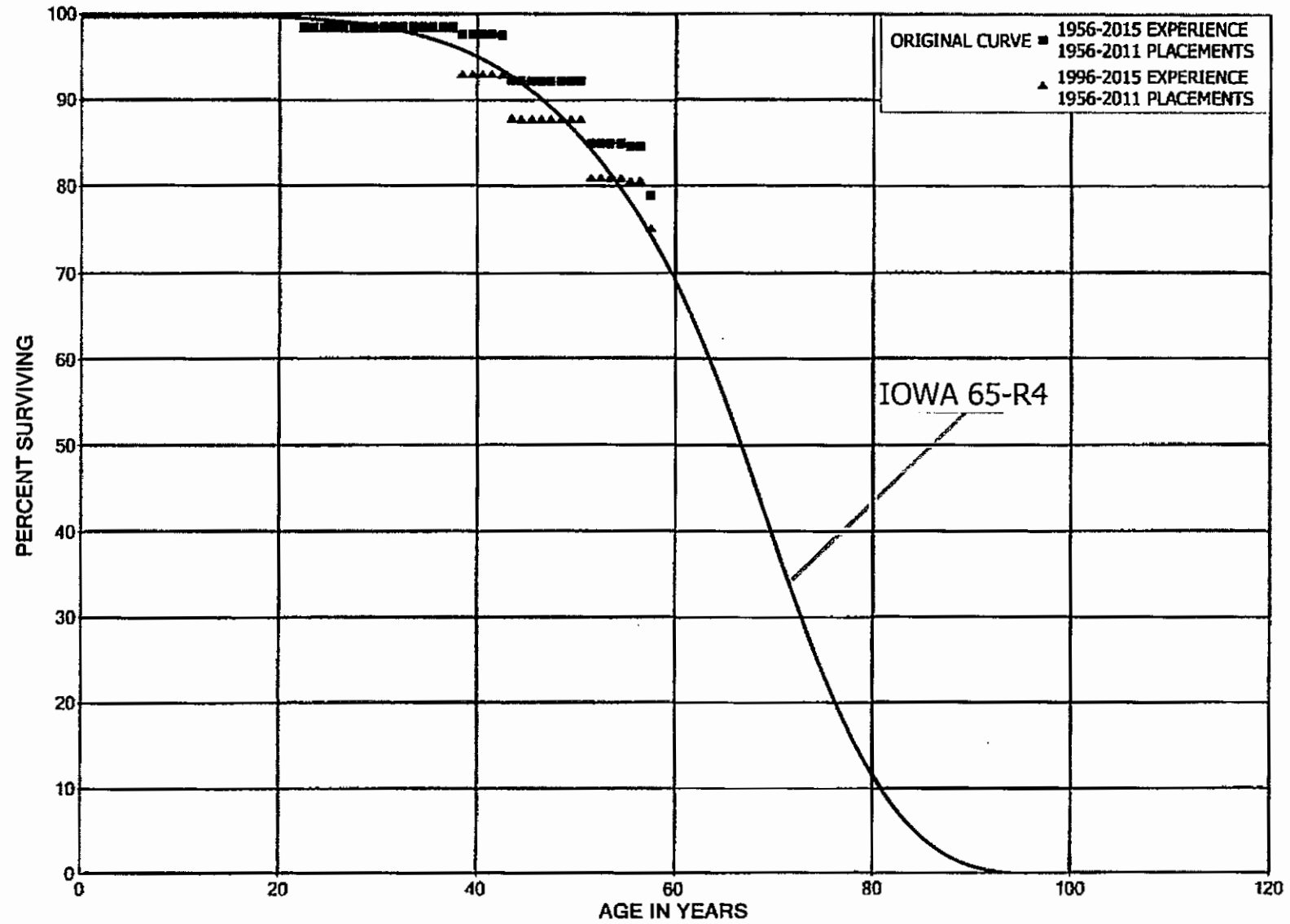
## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2015			EXPERIENCE BAND 1996-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	978,905	957	0.0010	0.9990	92.10	
40.5	912,590	45	0.0000	1.0000	92.01	
41.5	928,401	1,786	0.0019	0.9981	92.01	
42.5	934,490	6,051	0.0065	0.9935	91.83	
43.5	731,399	1,526	0.0021	0.9979	91.24	
44.5	636,908	3,153	0.0050	0.9950	91.04	
45.5	586,732	2,717	0.0046	0.9954	90.59	
46.5	571,728	7,621	0.0133	0.9867	90.17	
47.5	551,706	10,637	0.0193	0.9807	88.97	
48.5	531,570	9,871	0.0186	0.9814	87.26	
49.5	475,981	413	0.0009	0.9991	85.64	
50.5	443,359	4,921	0.0111	0.9889	85.56	
51.5	396,038	118	0.0003	0.9997	84.61	
52.5	384,074	513	0.0013	0.9987	84.59	
53.5	371,008		0.0000	1.0000	84.47	
54.5	404,164	4,500	0.0111	0.9889	84.47	
55.5	370,924	2,583	0.0070	0.9930	83.53	
56.5	458,035	3,482	0.0076	0.9924	82.95	
57.5	405,322		0.0000	1.0000	82.32	
58.5	392,083	953	0.0024	0.9976	82.32	
59.5	230,018	2,213	0.0096	0.9904	82.12	
60.5	214,371		0.0000	1.0000	81.33	
61.5	168,368		0.0000	1.0000	81.33	
62.5	140,226		0.0000	1.0000	81.33	
63.5	138,171	5,689	0.0412	0.9588	81.33	
64.5	106,337		0.0000	1.0000	77.98	
65.5	84,214	1,244	0.0148	0.9852	77.98	
66.5	58,735		0.0000	1.0000	76.83	
67.5	57,335		0.0000	1.0000	76.83	
68.5	54,112	219	0.0041	0.9959	76.83	
69.5	53,893	1,207	0.0224	0.9776	76.52	
70.5	52,686		0.0000	1.0000	74.81	
71.5	52,686	7,689	0.1459	0.8541	74.81	
72.5	44,997		0.0000	1.0000	63.89	
73.5	44,997	749	0.0166	0.9834	63.89	
74.5	1,901		0.0000	1.0000	62.83	
75.5					62.83	



KENTUCKY UTILITIES COMPANY  
ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-82

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1956-2011

## EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,262,667		0.0000	1.0000	100.00
0.5	1,262,667		0.0000	1.0000	100.00
1.5	1,262,667		0.0000	1.0000	100.00
2.5	1,262,667		0.0000	1.0000	100.00
3.5	1,262,667		0.0000	1.0000	100.00
4.5	1,184,836		0.0000	1.0000	100.00
5.5	1,184,836		0.0000	1.0000	100.00
6.5	1,184,836		0.0000	1.0000	100.00
7.5	1,184,836		0.0000	1.0000	100.00
8.5	1,184,836		0.0000	1.0000	100.00
9.5	1,184,836		0.0000	1.0000	100.00
10.5	1,184,836		0.0000	1.0000	100.00
11.5	1,184,836		0.0000	1.0000	100.00
12.5	1,184,836		0.0000	1.0000	100.00
13.5	1,184,836		0.0000	1.0000	100.00
14.5	1,184,836		0.0000	1.0000	100.00
15.5	1,184,836		0.0000	1.0000	100.00
16.5	1,184,836		0.0000	1.0000	100.00
17.5	1,184,836		0.0000	1.0000	100.00
18.5	1,106,967		0.0000	1.0000	100.00
19.5	1,106,967		0.0000	1.0000	100.00
20.5	1,102,199		0.0000	1.0000	100.00
21.5	1,102,199	16,626	0.0151	0.9849	100.00
22.5	1,085,573		0.0000	1.0000	98.49
23.5	1,079,988		0.0000	1.0000	98.49
24.5	1,079,988		0.0000	1.0000	98.49
25.5	1,073,538		0.0000	1.0000	98.49
26.5	1,073,538		0.0000	1.0000	98.49
27.5	1,068,997		0.0000	1.0000	98.49
28.5	1,068,997		0.0000	1.0000	98.49
29.5	1,068,997		0.0000	1.0000	98.49
30.5	1,068,997		0.0000	1.0000	98.49
31.5	191,484		0.0000	1.0000	98.49
32.5	191,484		0.0000	1.0000	98.49
33.5	191,344		0.0000	1.0000	98.49
34.5	191,344		0.0000	1.0000	98.49
35.5	191,344		0.0000	1.0000	98.49
36.5	190,045		0.0000	1.0000	98.49
37.5	190,045	1,608	0.0085	0.9915	98.49
38.5	188,437		0.0000	1.0000	97.66

## KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011

EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,437		0.0000	1.0000	97.66
40.5	188,437		0.0000	1.0000	97.66
41.5	179,591	230	0.0013	0.9987	97.66
42.5	179,361	9,659	0.0539	0.9461	97.53
43.5	169,701	197	0.0012	0.9988	92.28
44.5	169,504		0.0000	1.0000	92.17
45.5	169,504		0.0000	1.0000	92.17
46.5	169,504		0.0000	1.0000	92.17
47.5	169,454		0.0000	1.0000	92.17
48.5	169,454		0.0000	1.0000	92.17
49.5	169,454		0.0000	1.0000	92.17
50.5	169,454	13,263	0.0783	0.9217	92.17
51.5	156,191		0.0000	1.0000	84.96
52.5	156,191		0.0000	1.0000	84.96
53.5	156,165		0.0000	1.0000	84.96
54.5	156,165	541	0.0035	0.9965	84.96
55.5	155,589		0.0000	1.0000	84.66
56.5	28,148	1,888	0.0671	0.9329	84.66
57.5	17,017		0.0000	1.0000	78.99
58.5	17,017		0.0000	1.0000	78.99
59.5					78.99

## KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2011

EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,700		0.0000	1.0000	100.00
0.5	155,700		0.0000	1.0000	100.00
1.5	155,700		0.0000	1.0000	100.00
2.5	155,700		0.0000	1.0000	100.00
3.5	160,468		0.0000	1.0000	100.00
4.5	82,638		0.0000	1.0000	100.00
5.5	82,638		0.0000	1.0000	100.00
6.5	88,222		0.0000	1.0000	100.00
7.5	92,763		0.0000	1.0000	100.00
8.5	99,213		0.0000	1.0000	100.00
9.5	99,213		0.0000	1.0000	100.00
10.5	99,213		0.0000	1.0000	100.00
11.5	99,213		0.0000	1.0000	100.00
12.5	99,213		0.0000	1.0000	100.00
13.5	99,213		0.0000	1.0000	100.00
14.5	993,353		0.0000	1.0000	100.00
15.5	993,353		0.0000	1.0000	100.00
16.5	993,492		0.0000	1.0000	100.00
17.5	993,492		0.0000	1.0000	100.00
18.5	915,624		0.0000	1.0000	100.00
19.5	916,922		0.0000	1.0000	100.00
20.5	912,154		0.0000	1.0000	100.00
21.5	918,768	16,626	0.0181	0.9819	100.00
22.5	902,142		0.0000	1.0000	98.19
23.5	898,165		0.0000	1.0000	98.19
24.5	900,397		0.0000	1.0000	98.19
25.5	893,947		0.0000	1.0000	98.19
26.5	893,947		0.0000	1.0000	98.19
27.5	899,116		0.0000	1.0000	98.19
28.5	899,116		0.0000	1.0000	98.19
29.5	899,116		0.0000	1.0000	98.19
30.5	899,116		0.0000	1.0000	98.19
31.5	21,603		0.0000	1.0000	98.19
32.5	21,603		0.0000	1.0000	98.19
33.5	21,489		0.0000	1.0000	98.19
34.5	21,489		0.0000	1.0000	98.19
35.5	21,524		0.0000	1.0000	98.19
36.5	20,225		0.0000	1.0000	98.19
37.5	29,698	1,608	0.0541	0.9459	98.19
38.5	28,091		0.0000	1.0000	92.88

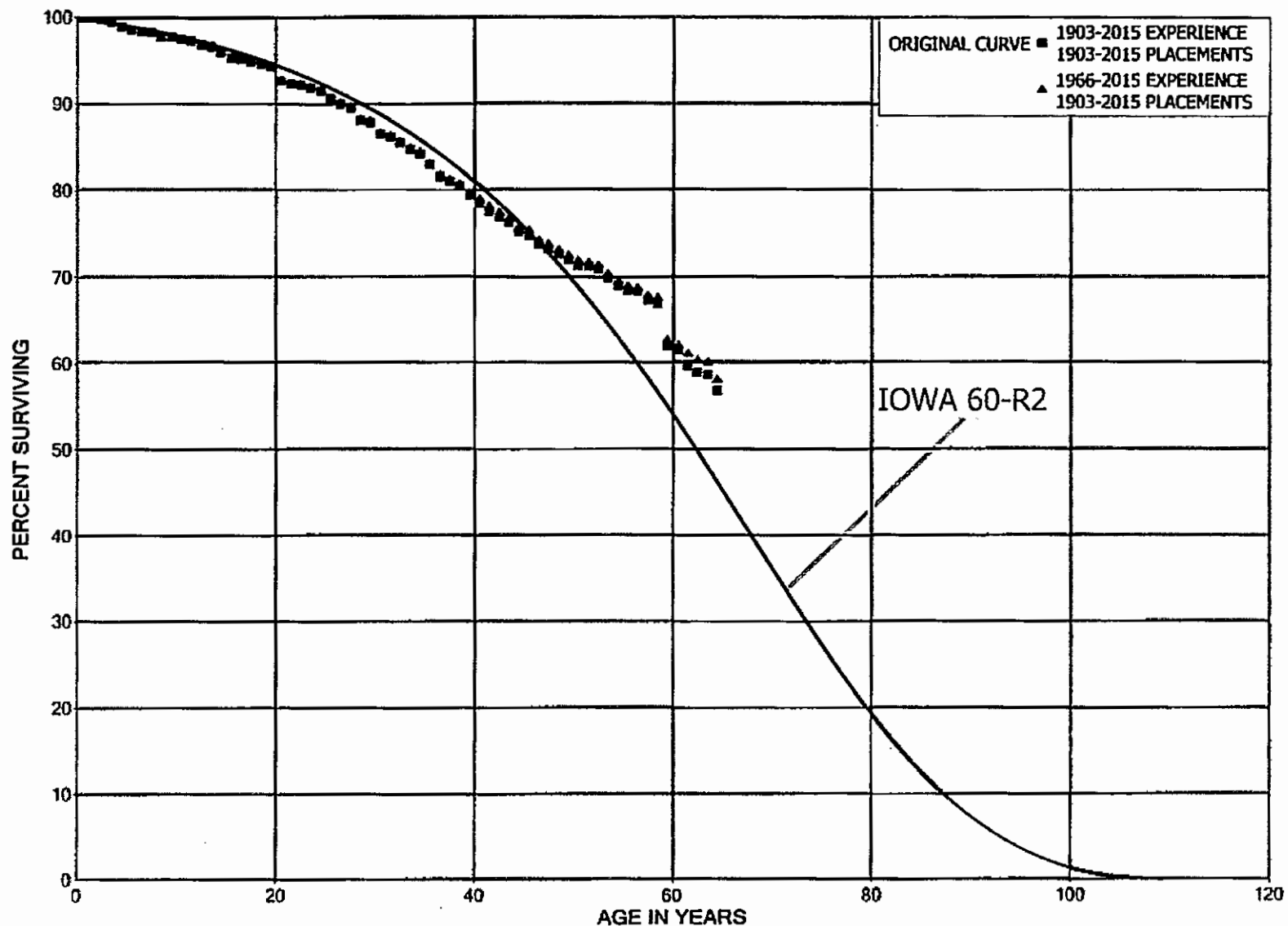
## KENTUCKY UTILITIES COMPANY

ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2011			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	188,437		0.0000	1.0000	92.88
40.5	188,437		0.0000	1.0000	92.88
41.5	179,591	230	0.0013	0.9987	92.88
42.5	179,361	9,659	0.0539	0.9461	92.76
43.5	169,701	197	0.0012	0.9988	87.76
44.5	169,504		0.0000	1.0000	87.66
45.5	169,504		0.0000	1.0000	87.66
46.5	169,504		0.0000	1.0000	87.66
47.5	169,454		0.0000	1.0000	87.66
48.5	169,454		0.0000	1.0000	87.66
49.5	169,454		0.0000	1.0000	87.66
50.5	169,454	13,263	0.0783	0.9217	87.66
51.5	156,191		0.0000	1.0000	80.80
52.5	156,191		0.0000	1.0000	80.80
53.5	156,165		0.0000	1.0000	80.80
54.5	156,165	541	0.0035	0.9965	80.80
55.5	155,589		0.0000	1.0000	80.52
56.5	28,148	1,888	0.0671	0.9329	80.52
57.5	17,017		0.0000	1.0000	75.12
58.5	17,017		0.0000	1.0000	75.12
59.5					75.12

KENTUCKY UTILITIES COMPANY  
ACCOUNT 353.1 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	312,257,035	123,045	0.0004	0.9996	100.00
0.5	297,144,631	101,546	0.0003	0.9997	99.96
1.5	273,430,330	134,813	0.0005	0.9995	99.93
2.5	259,906,556	855,379	0.0033	0.9967	99.88
3.5	223,223,472	1,344,681	0.0060	0.9940	99.55
4.5	213,588,240	773,738	0.0036	0.9964	98.95
5.5	197,839,566	468,913	0.0024	0.9976	98.59
6.5	185,716,943	89,060	0.0005	0.9995	98.36
7.5	179,809,079	1,038,310	0.0058	0.9942	98.31
8.5	172,921,615	123,359	0.0007	0.9993	97.74
9.5	163,008,905	353,191	0.0022	0.9978	97.67
10.5	158,148,977	205,228	0.0013	0.9987	97.46
11.5	155,572,551	817,187	0.0053	0.9947	97.33
12.5	141,676,510	308,543	0.0022	0.9978	96.82
13.5	139,775,868	977,094	0.0070	0.9930	96.61
14.5	137,949,327	865,052	0.0063	0.9937	95.94
15.5	133,515,880	260,694	0.0020	0.9980	95.33
16.5	130,315,770	418,208	0.0032	0.9968	95.15
17.5	126,053,965	337,985	0.0027	0.9973	94.84
18.5	121,825,537	404,474	0.0033	0.9967	94.59
19.5	119,104,400	2,107,356	0.0177	0.9823	94.28
20.5	113,306,154	408,265	0.0036	0.9964	92.61
21.5	111,088,710	138,899	0.0013	0.9987	92.27
22.5	107,907,225	372,188	0.0034	0.9966	92.16
23.5	100,343,581	403,787	0.0040	0.9960	91.84
24.5	98,787,291	950,818	0.0096	0.9904	91.47
25.5	94,336,390	662,763	0.0070	0.9930	90.59
26.5	92,023,698	402,870	0.0044	0.9956	89.95
27.5	89,295,341	1,524,436	0.0171	0.9829	89.56
28.5	87,448,130	235,779	0.0027	0.9973	88.03
29.5	86,822,365	1,261,984	0.0145	0.9855	87.79
30.5	78,655,388	297,462	0.0038	0.9962	86.52
31.5	74,391,251	562,738	0.0076	0.9924	86.19
32.5	72,223,364	664,876	0.0092	0.9908	85.54
33.5	61,272,272	380,823	0.0062	0.9938	84.75
34.5	57,653,540	870,324	0.0151	0.9849	84.22
35.5	50,232,993	820,970	0.0163	0.9837	82.95
36.5	45,617,433	308,660	0.0068	0.9932	81.60
37.5	42,563,708	262,671	0.0062	0.9938	81.04
38.5	34,342,176	478,301	0.0139	0.9861	80.54

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,394,803	363,745	0.0109	0.9891	79.42
40.5	31,721,415	374,899	0.0118	0.9882	78.56
41.5	29,699,152	282,213	0.0095	0.9905	77.63
42.5	28,565,043	245,517	0.0086	0.9914	76.89
43.5	26,818,835	385,143	0.0144	0.9856	76.23
44.5	23,415,625	116,930	0.0050	0.9950	75.14
45.5	21,340,977	290,681	0.0136	0.9864	74.76
46.5	17,995,713	129,751	0.0072	0.9928	73.74
47.5	17,385,187	150,908	0.0087	0.9913	73.21
48.5	16,952,756	140,654	0.0083	0.9917	72.58
49.5	16,062,695	141,489	0.0088	0.9912	71.97
50.5	14,932,498	39,588	0.0027	0.9973	71.34
51.5	13,506,285	67,689	0.0050	0.9950	71.15
52.5	12,445,926	174,072	0.0140	0.9860	70.79
53.5	11,939,187	140,390	0.0118	0.9882	69.80
54.5	11,286,348	90,048	0.0080	0.9920	68.98
55.5	10,243,699	29,991	0.0029	0.9971	68.43
56.5	9,606,668	131,901	0.0137	0.9863	68.23
57.5	9,458,779	67,459	0.0071	0.9929	67.30
58.5	7,802,867	571,358	0.0732	0.9268	66.82
59.5	5,658,843	49,539	0.0088	0.9912	61.92
60.5	4,315,580	124,156	0.0288	0.9712	61.38
61.5	3,998,969	50,548	0.0126	0.9874	59.61
62.5	1,888,296	6,311	0.0033	0.9967	58.86
63.5	1,779,395	58,842	0.0331	0.9669	58.66
64.5	1,330,797	9,488	0.0071	0.9929	56.72
65.5	641,423	4,972	0.0078	0.9922	56.32
66.5	175,581	74	0.0004	0.9996	55.88
67.5	157,148	14,404	0.0917	0.9083	55.86
68.5	132,667	583	0.0044	0.9956	50.74
69.5	108,985	3,161	0.0290	0.9710	50.52
70.5	89,575	31,495	0.3516	0.6484	49.05
71.5	55,508	1,409	0.0254	0.9746	31.80
72.5	47,693	2,103	0.0441	0.9559	31.00
73.5	42,404	865	0.0204	0.9796	29.63
74.5	39,961		0.0000	1.0000	29.03
75.5	39,346		0.0000	1.0000	29.03
76.5	39,346		0.0000	1.0000	29.03
77.5	39,346		0.0000	1.0000	29.03
78.5	39,346		0.0000	1.0000	29.03



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,346		0.0000	1.0000	29.03
80.5	39,346		0.0000	1.0000	29.03
81.5	39,346		0.0000	1.0000	29.03
82.5	39,346		0.0000	1.0000	29.03
83.5	39,346		0.0000	1.0000	29.03
84.5	39,346	8,690	0.2209	0.7791	29.03
85.5	30,656	7,767	0.2534	0.7466	22.62
86.5	21,560		0.0000	1.0000	16.89
87.5	21,560		0.0000	1.0000	16.89
88.5	21,560		0.0000	1.0000	16.89
89.5	21,560		0.0000	1.0000	16.89
90.5	21,560		0.0000	1.0000	16.89
91.5	21,560		0.0000	1.0000	16.89
92.5	21,560		0.0000	1.0000	16.89
93.5	21,560		0.0000	1.0000	16.89
94.5	21,560		0.0000	1.0000	16.89
95.5	21,560		0.0000	1.0000	16.89
96.5	21,560		0.0000	1.0000	16.89
97.5	21,560		0.0000	1.0000	16.89
98.5	21,560		0.0000	1.0000	16.89
99.5	21,560	21,377	0.9915	0.0085	16.89
100.5	183		0.0000	1.0000	0.14
101.5	183		0.0000	1.0000	0.14
102.5	183		0.0000	1.0000	0.14
103.5	183		0.0000	1.0000	0.14
104.5	183		0.0000	1.0000	0.14
105.5	183		0.0000	1.0000	0.14
106.5	183		0.0000	1.0000	0.14
107.5	183		0.0000	1.0000	0.14
108.5	183		0.0000	1.0000	0.14
109.5	183		0.0000	1.0000	0.14
110.5	183	183	1.0000		0.14
111.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1903-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	291,563,323	113,542	0.0004	0.9996	100.00
0.5	277,846,656	92,209	0.0003	0.9997	99.96
1.5	255,701,858	118,409	0.0005	0.9995	99.93
2.5	243,502,963	822,819	0.0034	0.9966	99.88
3.5	207,241,009	1,323,717	0.0064	0.9936	99.54
4.5	198,293,292	745,428	0.0038	0.9962	98.91
5.5	183,363,685	440,248	0.0024	0.9976	98.54
6.5	172,016,965	65,042	0.0004	0.9996	98.30
7.5	166,812,995	995,559	0.0060	0.9940	98.26
8.5	161,719,203	94,352	0.0006	0.9994	97.68
9.5	153,452,663	290,120	0.0019	0.9981	97.62
10.5	150,135,428	155,664	0.0010	0.9990	97.43
11.5	149,053,932	800,744	0.0054	0.9946	97.33
12.5	137,472,026	291,052	0.0021	0.9979	96.81
13.5	135,752,511	898,179	0.0066	0.9934	96.61
14.5	134,576,010	842,296	0.0063	0.9937	95.97
15.5	131,410,407	254,519	0.0019	0.9981	95.37
16.5	128,715,511	379,597	0.0029	0.9971	95.18
17.5	124,580,144	325,147	0.0026	0.9974	94.90
18.5	120,465,590	399,026	0.0033	0.9967	94.65
19.5	117,778,074	2,091,248	0.0178	0.9822	94.34
20.5	112,013,547	406,215	0.0036	0.9964	92.66
21.5	109,801,833	128,310	0.0012	0.9988	92.33
22.5	106,678,306	363,997	0.0034	0.9966	92.22
23.5	99,134,403	399,145	0.0040	0.9960	91.91
24.5	97,799,462	941,306	0.0096	0.9904	91.54
25.5	93,362,103	649,347	0.0070	0.9930	90.65
26.5	91,062,854	381,281	0.0042	0.9958	90.02
27.5	88,356,087	1,502,235	0.0170	0.9830	89.65
28.5	86,531,076	228,600	0.0026	0.9974	88.12
29.5	85,912,491	1,252,182	0.0146	0.9854	87.89
30.5	77,755,316	279,717	0.0036	0.9964	86.61
31.5	73,508,924	548,990	0.0075	0.9925	86.30
32.5	71,354,784	654,935	0.0092	0.9908	85.65
33.5	60,413,634	355,881	0.0059	0.9941	84.87
34.5	56,819,843	850,384	0.0150	0.9850	84.37
35.5	49,419,356	820,720	0.0166	0.9834	83.10
36.5	44,821,832	298,123	0.0067	0.9933	81.72
37.5	41,785,687	260,718	0.0062	0.9938	81.18
38.5	33,566,108	433,023	0.0129	0.9871	80.67

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,664,013	261,745	0.0080	0.9920	79.63
40.5	31,092,626	351,724	0.0113	0.9887	79.00
41.5	29,486,657	280,425	0.0095	0.9905	78.10
42.5	28,368,876	227,577	0.0080	0.9920	77.36
43.5	26,640,607	383,120	0.0144	0.9856	76.74
44.5	23,239,421	116,930	0.0050	0.9950	75.63
45.5	21,164,773	290,679	0.0137	0.9863	75.25
46.5	17,819,511	129,751	0.0073	0.9927	74.22
47.5	17,208,985	150,908	0.0088	0.9912	73.68
48.5	16,776,554	140,654	0.0084	0.9916	73.03
49.5	15,886,492	134,982	0.0085	0.9915	72.42
50.5	14,762,803	39,588	0.0027	0.9973	71.81
51.5	13,357,967	67,689	0.0051	0.9949	71.61
52.5	12,297,609	174,072	0.0142	0.9858	71.25
53.5	11,790,869	140,390	0.0119	0.9881	70.24
54.5	11,138,031	90,048	0.0081	0.9919	69.41
55.5	10,095,381	29,991	0.0030	0.9970	68.84
56.5	9,458,350	131,901	0.0139	0.9861	68.64
57.5	9,310,461	26,817	0.0029	0.9971	67.68
58.5	7,695,191	561,336	0.0729	0.9271	67.49
59.5	5,561,189	49,539	0.0089	0.9911	62.57
60.5	4,217,926	75,488	0.0179	0.9821	62.01
61.5	3,998,787	50,548	0.0126	0.9874	60.90
62.5	1,888,296	6,311	0.0033	0.9967	60.13
63.5	1,779,395	58,842	0.0331	0.9669	59.93
64.5	1,330,797	9,488	0.0071	0.9929	57.95
65.5	641,423	4,972	0.0078	0.9922	57.53
66.5	175,581	74	0.0004	0.9996	57.09
67.5	157,148	14,404	0.0917	0.9083	57.06
68.5	132,667	583	0.0044	0.9956	51.83
69.5	108,985	3,161	0.0290	0.9710	51.60
70.5	89,575	31,495	0.3516	0.6484	50.11
71.5	55,508	1,409	0.0254	0.9746	32.49
72.5	47,693	2,103	0.0441	0.9559	31.66
73.5	42,404	865	0.0204	0.9796	30.27
74.5	39,961		0.0000	1.0000	29.65
75.5	39,346		0.0000	1.0000	29.65
76.5	39,346		0.0000	1.0000	29.65
77.5	39,346		0.0000	1.0000	29.65
78.5	39,346		0.0000	1.0000	29.65

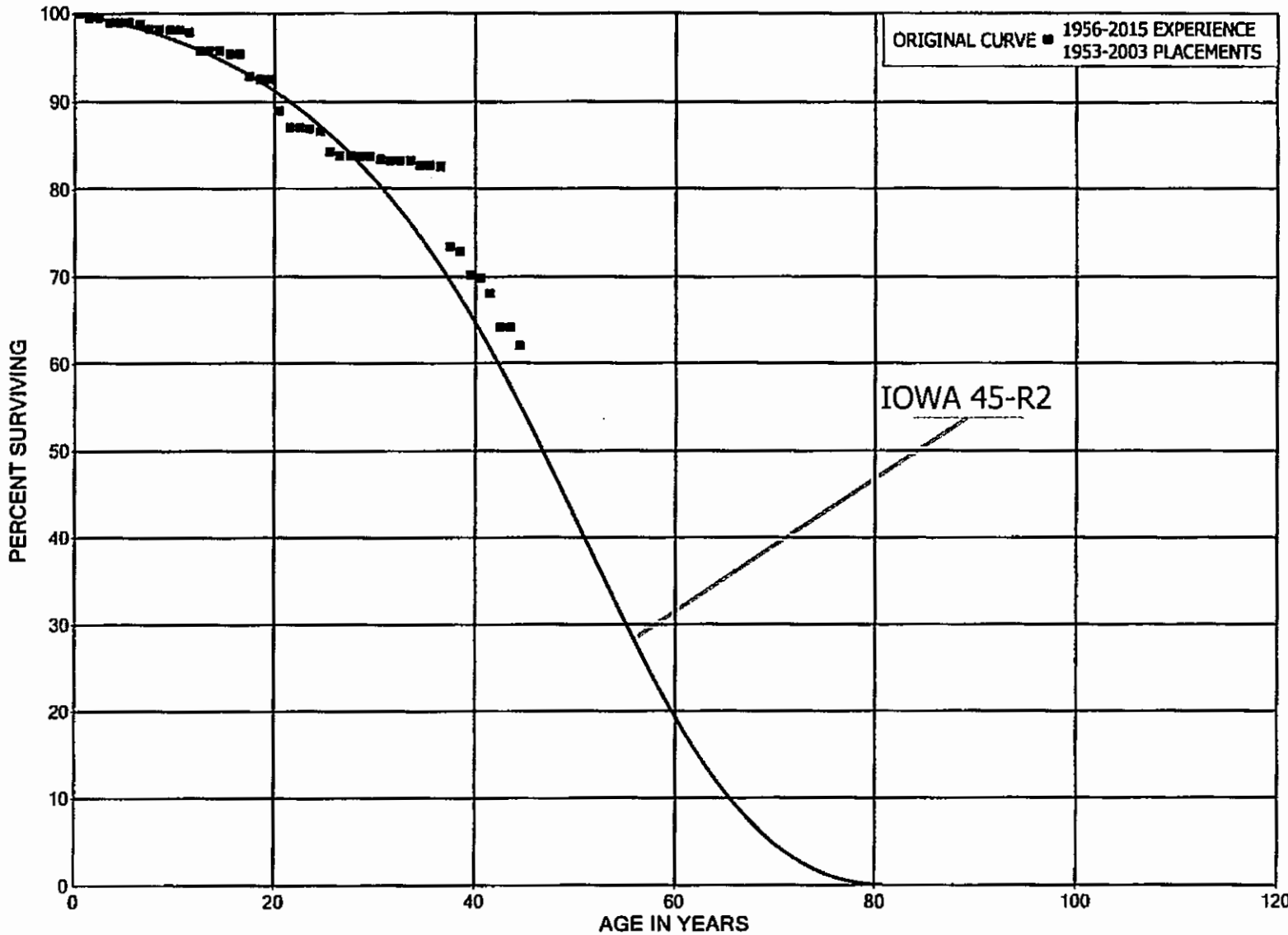
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,346		0.0000	1.0000	29.65
80.5	39,346		0.0000	1.0000	29.65
81.5	39,346		0.0000	1.0000	29.65
82.5	39,346		0.0000	1.0000	29.65
83.5	39,346		0.0000	1.0000	29.65
84.5	39,346	8,690	0.2209	0.7791	29.65
85.5	30,656	7,767	0.2534	0.7466	23.10
86.5	21,560		0.0000	1.0000	17.25
87.5	21,560		0.0000	1.0000	17.25
88.5	21,560		0.0000	1.0000	17.25
89.5	21,560		0.0000	1.0000	17.25
90.5	21,560		0.0000	1.0000	17.25
91.5	21,560		0.0000	1.0000	17.25
92.5	21,560		0.0000	1.0000	17.25
93.5	21,560		0.0000	1.0000	17.25
94.5	21,560		0.0000	1.0000	17.25
95.5	21,560		0.0000	1.0000	17.25
96.5	21,560		0.0000	1.0000	17.25
97.5	21,560		0.0000	1.0000	17.25
98.5	21,560		0.0000	1.0000	17.25
99.5	21,560	21,377	0.9915	0.0085	17.25
100.5	183		0.0000	1.0000	0.15
101.5	183		0.0000	1.0000	0.15
102.5	183		0.0000	1.0000	0.15
103.5	183		0.0000	1.0000	0.15
104.5	183		0.0000	1.0000	0.15
105.5	183		0.0000	1.0000	0.15
106.5	183		0.0000	1.0000	0.15
107.5	183		0.0000	1.0000	0.15
108.5	183		0.0000	1.0000	0.15
109.5	183		0.0000	1.0000	0.15
110.5	183	183	1.0000		0.15
111.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1953-2003

## EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,685,849		0.0000	1.0000	100.00
0.5	16,634,687	87,826	0.0053	0.9947	100.00
1.5	17,481,399		0.0000	1.0000	99.47
2.5	17,490,214	85,124	0.0049	0.9951	99.47
3.5	17,405,090		0.0000	1.0000	98.99
4.5	17,405,090		0.0000	1.0000	98.99
5.5	17,395,221	37,858	0.0022	0.9978	98.99
6.5	17,357,363	104,426	0.0060	0.9940	98.77
7.5	17,252,937		0.0000	1.0000	98.18
8.5	17,306,699	19,327	0.0011	0.9989	98.18
9.5	17,233,610	5,635	0.0003	0.9997	98.07
10.5	17,231,100	29,159	0.0017	0.9983	98.04
11.5	17,198,816	373,179	0.0217	0.9783	97.87
12.5	16,098,437	4,219	0.0003	0.9997	95.75
13.5	15,738,258	7,003	0.0004	0.9996	95.72
14.5	15,741,626	38,113	0.0024	0.9976	95.68
15.5	12,699,181	1,272	0.0001	0.9999	95.45
16.5	12,549,215	342,279	0.0273	0.9727	95.44
17.5	10,533,824	33,697	0.0032	0.9968	92.84
18.5	9,120,876	569	0.0001	0.9999	92.54
19.5	8,942,747	344,038	0.0385	0.9615	92.53
20.5	7,586,273	161,094	0.0212	0.9788	88.97
21.5	6,362,498	2,646	0.0004	0.9996	87.08
22.5	6,352,559	2,830	0.0004	0.9996	87.05
23.5	5,496,124	22,217	0.0040	0.9960	87.01
24.5	5,422,352	148,646	0.0274	0.9726	86.66
25.5	5,250,319	30,057	0.0057	0.9943	84.28
26.5	5,217,585	577	0.0001	0.9999	83.80
27.5	5,215,838	1,961	0.0004	0.9996	83.79
28.5	5,213,877	3,981	0.0008	0.9992	83.76
29.5	5,209,896	15,802	0.0030	0.9970	83.69
30.5	5,154,225	6,928	0.0013	0.9987	83.44
31.5	4,535,129	160	0.0000	1.0000	83.33
32.5	410,810		0.0000	1.0000	83.32
33.5	409,335	2,737	0.0067	0.9933	83.32
34.5	405,581	388	0.0010	0.9990	82.77
35.5	366,400	212	0.0006	0.9994	82.69
36.5	361,310	40,429	0.1119	0.8881	82.64
37.5	303,503	2,218	0.0073	0.9927	73.39
38.5	299,573	10,928	0.0365	0.9635	72.86

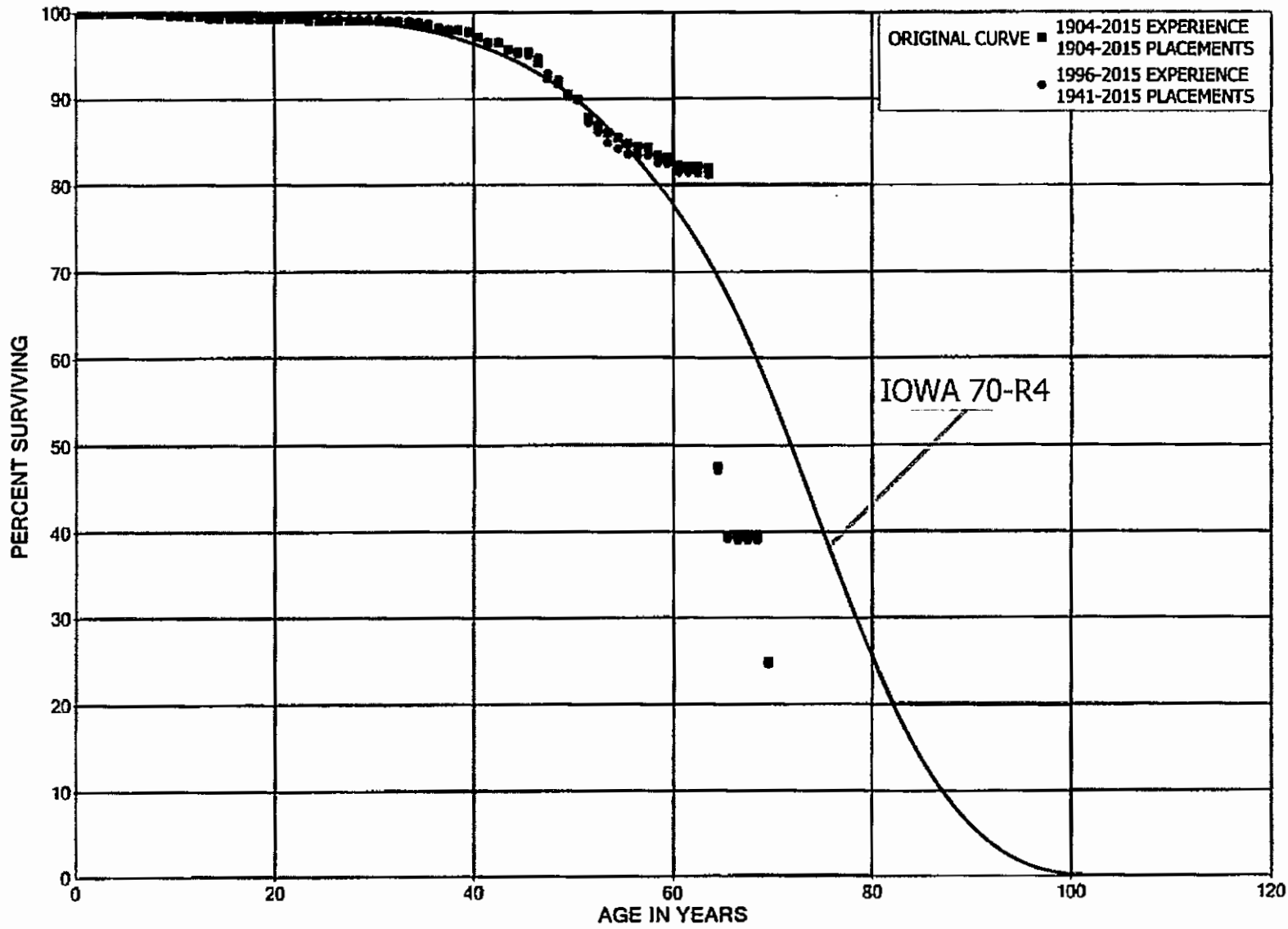
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2003			EXPERIENCE BAND 1956-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	270,743	1,308	0.0048	0.9952	70.20
40.5	131,626	3,386	0.0257	0.9743	69.86
41.5	107,306	6,102	0.0569	0.9431	68.06
42.5	101,204		0.0000	1.0000	64.19
43.5	100,925	3,296	0.0327	0.9673	64.19
44.5	97,034		0.0000	1.0000	62.10
45.5	96,639		0.0000	1.0000	62.10
46.5	82,105		0.0000	1.0000	62.10
47.5	82,105		0.0000	1.0000	62.10
48.5	82,105		0.0000	1.0000	62.10
49.5	81,978	135	0.0017	0.9983	62.10
50.5	77,212		0.0000	1.0000	61.99
51.5	76,692		0.0000	1.0000	61.99
52.5	76,674		0.0000	1.0000	61.99
53.5	76,674		0.0000	1.0000	61.99
54.5	76,674	3,304	0.0431	0.9569	61.99
55.5	73,369		0.0000	1.0000	59.32
56.5	72,701		0.0000	1.0000	59.32
57.5	51,515		0.0000	1.0000	59.32
58.5	47,410		0.0000	1.0000	59.32
59.5					59.32

KENTUCKY UTILITIES COMPANY  
ACCOUNT 354 TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-97

Kentucky Utilities Company  
December 31, 2015



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,916,818		0.0000	1.0000	100.00
0.5	79,016,134	7,496	0.0001	0.9999	100.00
1.5	78,112,691	12,672	0.0002	0.9998	99.99
2.5	74,987,882	39,786	0.0005	0.9995	99.97
3.5	66,842,969		0.0000	1.0000	99.92
4.5	66,781,889	1,280	0.0000	1.0000	99.92
5.5	65,938,764	8,526	0.0001	0.9999	99.92
6.5	64,360,227	17,863	0.0003	0.9997	99.91
7.5	64,330,628	7,904	0.0001	0.9999	99.88
8.5	64,322,724	116,385	0.0018	0.9982	99.87
9.5	64,206,340	9,921	0.0002	0.9998	99.69
10.5	64,194,815	31,530	0.0005	0.9995	99.67
11.5	63,332,135		0.0000	1.0000	99.62
12.5	61,109,241	116,798	0.0019	0.9981	99.62
13.5	60,540,250	36,307	0.0006	0.9994	99.43
14.5	60,419,245	11,221	0.0002	0.9998	99.37
15.5	60,377,176		0.0000	1.0000	99.35
16.5	60,270,476	11,213	0.0002	0.9998	99.35
17.5	60,259,263	7,066	0.0001	0.9999	99.33
18.5	58,702,692	3,393	0.0001	0.9999	99.32
19.5	58,580,083		0.0000	1.0000	99.32
20.5	58,580,083	10,354	0.0002	0.9998	99.32
21.5	58,569,728	22,318	0.0004	0.9996	99.30
22.5	58,674,661	93,753	0.0016	0.9984	99.26
23.5	58,536,238		0.0000	1.0000	99.10
24.5	58,462,185	3,651	0.0001	0.9999	99.10
25.5	58,220,259		0.0000	1.0000	99.10
26.5	56,588,141	16,563	0.0003	0.9997	99.10
27.5	56,519,117		0.0000	1.0000	99.07
28.5	54,740,137	16,006	0.0003	0.9997	99.07
29.5	52,835,936	1,881	0.0000	1.0000	99.04
30.5	48,369,185	19,915	0.0004	0.9996	99.04
31.5	38,437,425	11,974	0.0003	0.9997	98.99
32.5	38,425,450	34,455	0.0009	0.9991	98.96
33.5	31,945,801	32,929	0.0010	0.9990	98.87
34.5	31,775,534	76,820	0.0024	0.9976	98.77
35.5	19,166,157	63,663	0.0033	0.9967	98.53
36.5	18,997,905	49,331	0.0026	0.9974	98.21
37.5	13,178,277	6,741	0.0005	0.9995	97.95
38.5	12,200,468	26,030	0.0021	0.9979	97.90

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,709,190	62,402	0.0053	0.9947	97.69
40.5	11,454,758	77,848	0.0068	0.9932	97.17
41.5	11,150,685		0.0000	1.0000	96.51
42.5	10,173,062	82,590	0.0081	0.9919	96.51
43.5	9,818,361	32,909	0.0034	0.9966	95.73
44.5	8,568,925	3,349	0.0004	0.9996	95.41
45.5	6,115,342	77,541	0.0127	0.9873	95.37
46.5	5,534,215	105,126	0.0190	0.9810	94.16
47.5	5,426,143	30,900	0.0057	0.9943	92.37
48.5	5,254,702	75,760	0.0144	0.9856	91.85
49.5	5,106,384	35,441	0.0069	0.9931	90.52
50.5	5,011,125	112,564	0.0225	0.9775	89.89
51.5	4,848,614	50,972	0.0105	0.9895	87.87
52.5	4,520,982	47,252	0.0105	0.9895	86.95
53.5	4,220,766	25,546	0.0061	0.9939	86.04
54.5	3,565,077	28,851	0.0081	0.9919	85.52
55.5	3,518,289	14,449	0.0041	0.9959	84.83
56.5	3,486,315	3,186	0.0009	0.9991	84.48
57.5	2,490,743	26,242	0.0105	0.9895	84.40
58.5	2,464,502	6,533	0.0027	0.9973	83.51
59.5	2,438,062	30,684	0.0126	0.9874	83.29
60.5	2,407,378	1,281	0.0005	0.9995	82.24
61.5	2,406,097	908	0.0004	0.9996	82.20
62.5	2,384,445	7,059	0.0030	0.9970	82.17
63.5	2,377,386	997,960	0.4198	0.5802	81.93
64.5	1,358,938	230,162	0.1694	0.8306	47.54
65.5	1,128,776	4,182	0.0037	0.9963	39.48
66.5	764,212		0.0000	1.0000	39.34
67.5	758,811	536	0.0007	0.9993	39.34
68.5	758,275	282,246	0.3722	0.6278	39.31
69.5	476,029		0.0000	1.0000	24.68
70.5	476,029	49,883	0.1048	0.8952	24.68
71.5	426,146		0.0000	1.0000	22.09
72.5	426,146	12,995	0.0305	0.9695	22.09
73.5	411,763		0.0000	1.0000	21.42
74.5					21.42

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,867,031		0.0000	1.0000	100.00
0.5	19,966,347	7,496	0.0004	0.9996	100.00
1.5	19,104,984		0.0000	1.0000	99.96
2.5	15,992,847		0.0000	1.0000	99.96
3.5	7,932,390		0.0000	1.0000	99.96
4.5	7,871,310		0.0000	1.0000	99.96
5.5	7,267,740		0.0000	1.0000	99.96
6.5	7,340,965		0.0000	1.0000	99.96
7.5	7,352,926		0.0000	1.0000	99.96
8.5	9,132,176	8,481	0.0009	0.9991	99.96
9.5	10,884,639	7,147	0.0007	0.9993	99.87
10.5	15,340,759		0.0000	1.0000	99.80
11.5	24,612,306		0.0000	1.0000	99.80
12.5	22,393,774	116,798	0.0052	0.9948	99.80
13.5	28,285,341		0.0000	1.0000	99.28
14.5	28,401,156		0.0000	1.0000	99.28
15.5	40,902,600		0.0000	1.0000	99.28
16.5	40,968,610		0.0000	1.0000	99.28
17.5	46,770,521		0.0000	1.0000	99.28
18.5	46,193,076		0.0000	1.0000	99.28
19.5	46,557,064		0.0000	1.0000	99.28
20.5	46,749,093		0.0000	1.0000	99.28
21.5	47,037,088		0.0000	1.0000	99.28
22.5	48,226,297		0.0000	1.0000	99.28
23.5	48,453,480		0.0000	1.0000	99.28
24.5	49,709,555		0.0000	1.0000	99.28
25.5	51,946,276		0.0000	1.0000	99.28
26.5	50,860,966	11,920	0.0002	0.9998	99.28
27.5	50,796,585		0.0000	1.0000	99.26
28.5	49,158,101		0.0000	1.0000	99.26
29.5	47,342,464		0.0000	1.0000	99.26
30.5	42,937,131	16,158	0.0004	0.9996	99.26
31.5	33,089,975	7,209	0.0002	0.9998	99.22
32.5	33,515,430	34,455	0.0010	0.9990	99.20
33.5	27,332,542	32,929	0.0012	0.9988	99.10
34.5	27,957,887	76,791	0.0027	0.9973	98.98
35.5	15,364,600	63,663	0.0041	0.9959	98.71
36.5	15,213,872	37,495	0.0025	0.9975	98.30
37.5	10,468,888	943	0.0001	0.9999	98.06
38.5	9,496,877	17,827	0.0019	0.9981	98.05

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

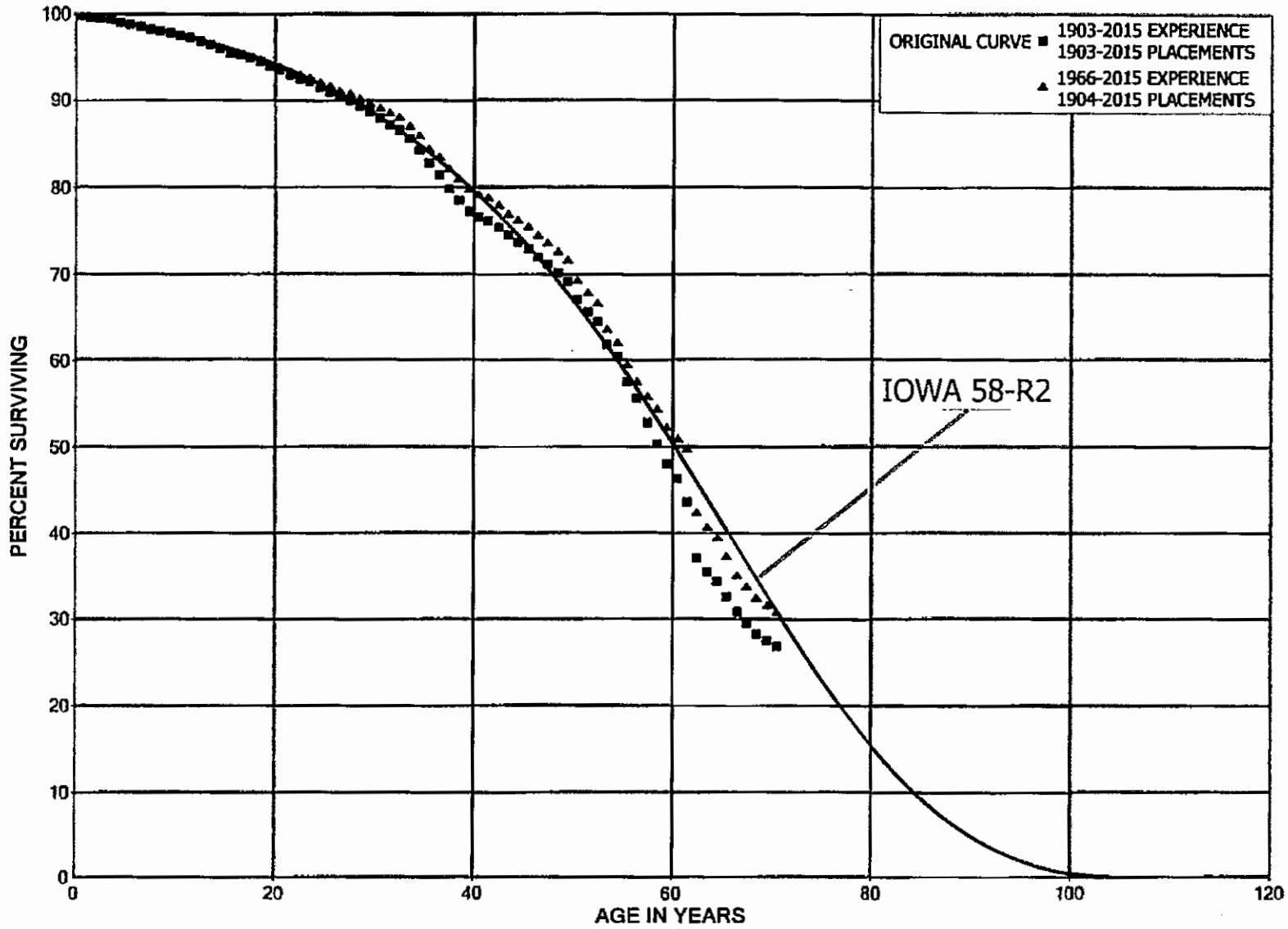
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1941-2015

## EXPERIENCE BAND 1996-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,037,830	61,639	0.0068	0.9932	97.86
40.5	8,789,893	51,195	0.0058	0.9942	97.20
41.5	8,512,473		0.0000	1.0000	96.63
42.5	7,611,481	82,590	0.0109	0.9891	96.63
43.5	7,256,780	32,909	0.0045	0.9955	95.58
44.5	6,029,697	1,865	0.0003	0.9997	95.15
45.5	3,589,466	11,868	0.0033	0.9967	95.12
46.5	4,465,369	89,432	0.0200	0.9800	94.80
47.5	4,373,072	30,900	0.0071	0.9929	92.91
48.5	4,201,631	73,330	0.0175	0.9825	92.25
49.5	4,055,743	33,563	0.0083	0.9917	90.64
50.5	3,962,362	112,564	0.0284	0.9716	89.89
51.5	3,799,851	50,972	0.0134	0.9866	87.34
52.5	3,472,219	47,252	0.0136	0.9864	86.16
53.5	3,179,618	25,546	0.0080	0.9920	84.99
54.5	3,548,267	28,851	0.0081	0.9919	84.31
55.5	3,501,479	3,827	0.0011	0.9989	83.62
56.5	3,480,127	2,586	0.0007	0.9993	83.53
57.5	2,485,155	25,243	0.0102	0.9898	83.47
58.5	2,459,913	3,145	0.0013	0.9987	82.62
59.5	2,436,861	30,684	0.0126	0.9874	82.52
60.5	2,406,177	80	0.0000	1.0000	81.48
61.5	2,406,097	908	0.0004	0.9996	81.47
62.5	2,384,445	7,059	0.0030	0.9970	81.44
63.5	2,377,386	997,960	0.4198	0.5802	81.20
64.5	1,358,938	230,162	0.1694	0.8306	47.12
65.5	1,128,776	4,182	0.0037	0.9963	39.14
66.5	764,212		0.0000	1.0000	38.99
67.5	758,811	536	0.0007	0.9993	38.99
68.5	758,275	282,246	0.3722	0.6278	38.96
69.5	476,029		0.0000	1.0000	24.46
70.5	476,029	49,883	0.1048	0.8952	24.46
71.5	426,146		0.0000	1.0000	21.90
72.5	426,146	12,995	0.0305	0.9695	21.90
73.5	411,763		0.0000	1.0000	21.23
74.5					21.23

KENTUCKY UTILITIES COMPANY  
ACCOUNT 355 POLES AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	247,940,051	295,345	0.0012	0.9988	100.00
0.5	213,823,303	460,050	0.0022	0.9978	99.88
1.5	200,235,944	428,771	0.0021	0.9979	99.67
2.5	187,787,520	185,493	0.0010	0.9990	99.45
3.5	142,187,974	443,824	0.0031	0.9969	99.35
4.5	136,579,669	289,053	0.0021	0.9979	99.04
5.5	127,260,378	237,696	0.0019	0.9981	98.83
6.5	110,978,798	373,591	0.0034	0.9966	98.65
7.5	108,491,241	307,660	0.0028	0.9972	98.32
8.5	99,790,724	259,974	0.0026	0.9974	98.04
9.5	96,459,587	261,445	0.0027	0.9973	97.78
10.5	89,511,548	234,476	0.0026	0.9974	97.52
11.5	87,576,953	357,246	0.0041	0.9959	97.26
12.5	80,783,618	322,205	0.0040	0.9960	96.87
13.5	78,860,878	329,715	0.0042	0.9958	96.48
14.5	74,781,552	456,066	0.0061	0.9939	96.08
15.5	73,205,753	166,768	0.0023	0.9977	95.49
16.5	69,517,690	271,271	0.0039	0.9961	95.27
17.5	67,046,970	275,070	0.0041	0.9959	94.90
18.5	64,123,702	395,155	0.0062	0.9938	94.51
19.5	60,428,637	278,729	0.0046	0.9954	93.93
20.5	57,083,794	331,794	0.0058	0.9942	93.50
21.5	55,012,679	235,281	0.0043	0.9957	92.95
22.5	53,934,872	251,145	0.0047	0.9953	92.56
23.5	51,063,768	354,612	0.0069	0.9931	92.12
24.5	49,188,328	295,254	0.0060	0.9940	91.48
25.5	47,318,165	300,501	0.0064	0.9936	90.94
26.5	44,629,635	214,058	0.0048	0.9952	90.36
27.5	41,911,063	313,103	0.0075	0.9925	89.92
28.5	40,942,952	296,550	0.0072	0.9928	89.25
29.5	37,037,249	287,564	0.0078	0.9922	88.61
30.5	35,138,954	284,853	0.0081	0.9919	87.92
31.5	32,554,737	217,759	0.0067	0.9933	87.21
32.5	30,866,905	365,468	0.0118	0.9882	86.62
33.5	28,998,057	426,159	0.0147	0.9853	85.60
34.5	26,537,381	470,235	0.0177	0.9823	84.34
35.5	24,730,578	395,439	0.0160	0.9840	82.84
36.5	22,984,275	459,851	0.0200	0.9800	81.52
37.5	21,138,623	361,840	0.0171	0.9829	79.89
38.5	20,117,911	332,508	0.0165	0.9835	78.52

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,161,431	143,393	0.0079	0.9921	77.22
40.5	16,983,789	88,731	0.0052	0.9948	76.61
41.5	15,749,502	164,609	0.0105	0.9895	76.21
42.5	13,044,501	162,854	0.0125	0.9875	75.42
43.5	11,746,545	112,734	0.0096	0.9904	74.48
44.5	11,016,944	127,066	0.0115	0.9885	73.76
45.5	10,050,475	138,242	0.0138	0.9862	72.91
46.5	8,218,380	88,818	0.0108	0.9892	71.91
47.5	7,857,925	107,170	0.0136	0.9864	71.13
48.5	6,942,034	92,686	0.0134	0.9866	70.16
49.5	6,268,022	199,481	0.0318	0.9682	69.22
50.5	5,432,174	109,960	0.0202	0.9798	67.02
51.5	4,937,886	85,595	0.0173	0.9827	65.66
52.5	4,272,387	181,025	0.0424	0.9576	64.53
53.5	3,834,148	89,156	0.0233	0.9767	61.79
54.5	3,344,583	160,934	0.0481	0.9519	60.35
55.5	2,844,919	89,415	0.0314	0.9686	57.45
56.5	2,330,655	119,526	0.0513	0.9487	55.64
57.5	1,812,605	86,172	0.0475	0.9525	52.79
58.5	1,626,462	74,800	0.0460	0.9540	50.28
59.5	1,362,489	47,474	0.0348	0.9652	47.97
60.5	1,048,411	61,841	0.0590	0.9410	46.30
61.5	956,768	143,189	0.1497	0.8503	43.57
62.5	591,716	24,649	0.0417	0.9583	37.05
63.5	482,825	14,642	0.0303	0.9697	35.50
64.5	316,875	16,667	0.0526	0.9474	34.43
65.5	290,668	17,255	0.0594	0.9406	32.62
66.5	200,320	7,547	0.0377	0.9623	30.68
67.5	149,275	6,292	0.0422	0.9578	29.52
68.5	99,975	2,635	0.0264	0.9736	28.28
69.5	95,270	2,310	0.0242	0.9758	27.53
70.5	89,043	3,926	0.0441	0.9559	26.87
71.5	84,838	386	0.0045	0.9955	25.68
72.5	75,741	2,894	0.0382	0.9618	25.57
73.5	49,680	178	0.0036	0.9964	24.59
74.5					24.50

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	235,181,840	287,139	0.0012	0.9988	100.00
0.5	202,025,961	442,569	0.0022	0.9978	99.88
1.5	188,985,910	417,838	0.0022	0.9978	99.66
2.5	177,536,624	165,000	0.0009	0.9991	99.44
3.5	132,462,797	430,616	0.0033	0.9967	99.35
4.5	127,551,929	269,777	0.0021	0.9979	99.02
5.5	118,864,343	220,361	0.0019	0.9981	98.81
6.5	103,283,192	358,153	0.0035	0.9965	98.63
7.5	101,563,563	293,968	0.0029	0.9971	98.29
8.5	93,150,611	245,144	0.0026	0.9974	98.00
9.5	90,432,552	250,352	0.0028	0.9972	97.75
10.5	84,123,275	223,640	0.0027	0.9973	97.48
11.5	82,382,807	346,585	0.0042	0.9958	97.22
12.5	76,730,783	305,461	0.0040	0.9960	96.81
13.5	75,180,736	300,484	0.0040	0.9960	96.42
14.5	71,442,336	437,593	0.0061	0.9939	96.04
15.5	69,986,981	141,221	0.0020	0.9980	95.45
16.5	66,523,550	253,546	0.0038	0.9962	95.26
17.5	64,276,150	221,893	0.0035	0.9965	94.89
18.5	61,714,244	320,468	0.0052	0.9948	94.57
19.5	58,381,926	234,834	0.0040	0.9960	94.07
20.5	55,119,274	288,926	0.0052	0.9948	93.70
21.5	53,106,381	194,060	0.0037	0.9963	93.20
22.5	52,095,064	216,961	0.0042	0.9958	92.86
23.5	49,313,763	280,267	0.0057	0.9943	92.48
24.5	47,656,829	239,706	0.0050	0.9950	91.95
25.5	45,842,214	267,070	0.0058	0.9942	91.49
26.5	43,187,115	173,241	0.0040	0.9960	90.96
27.5	40,509,360	242,352	0.0060	0.9940	90.59
28.5	39,612,000	252,299	0.0064	0.9936	90.05
29.5	35,791,259	199,948	0.0056	0.9944	89.48
30.5	34,001,548	222,531	0.0065	0.9935	88.98
31.5	31,483,592	174,332	0.0055	0.9945	88.39
32.5	29,879,936	315,476	0.0106	0.9894	87.90
33.5	28,061,080	381,471	0.0136	0.9864	86.98
34.5	25,701,518	436,525	0.0170	0.9830	85.79
35.5	24,075,306	266,170	0.0111	0.9889	84.34
36.5	22,503,247	353,465	0.0157	0.9843	83.40
37.5	20,777,826	281,411	0.0135	0.9865	82.09
38.5	19,837,543	318,028	0.0160	0.9840	80.98



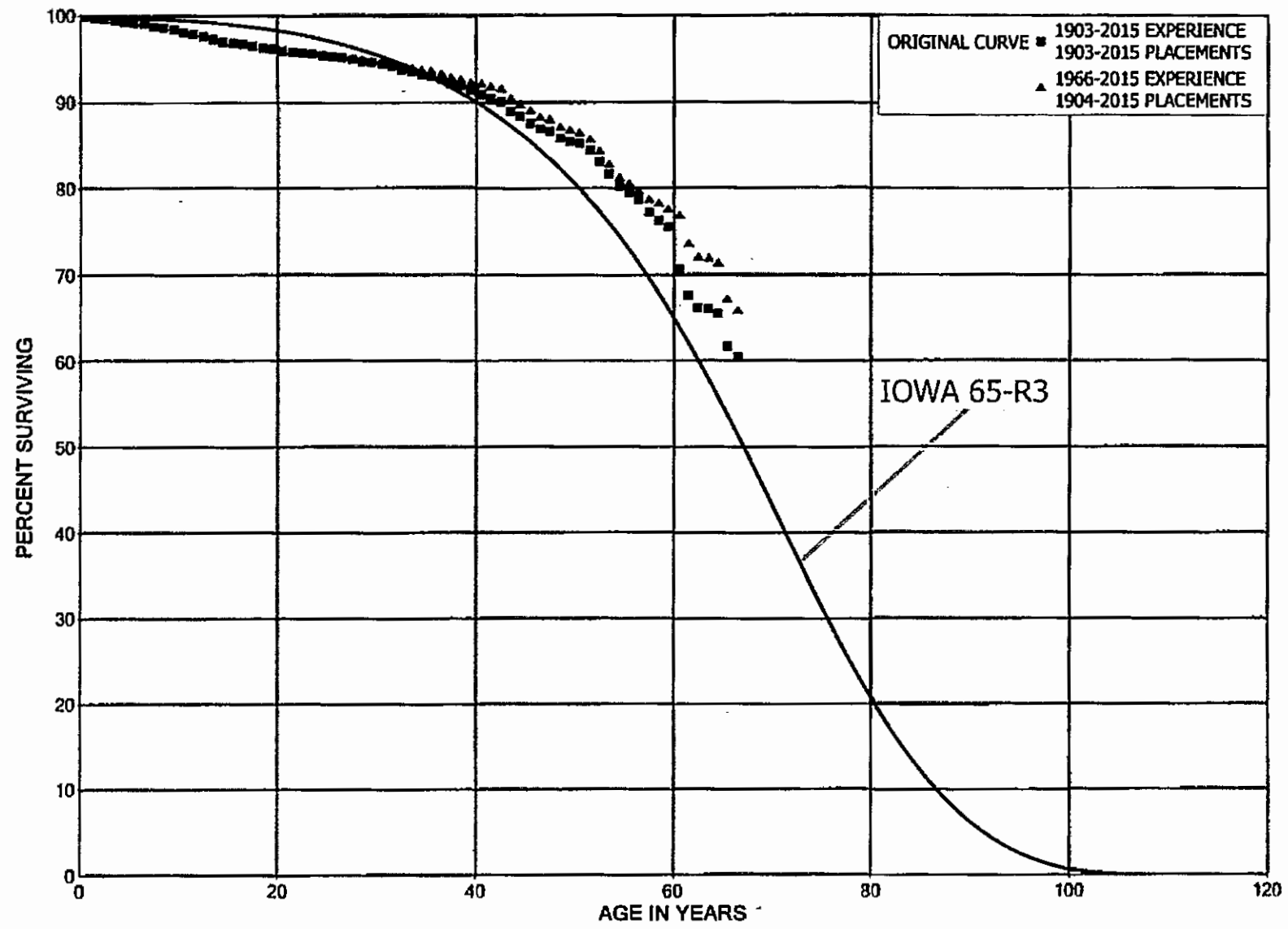
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,895,543	133,655	0.0075	0.9925	79.68
40.5	16,727,639	87,598	0.0052	0.9948	79.09
41.5	15,494,485	159,103	0.0103	0.9897	78.67
42.5	12,794,990	161,411	0.0126	0.9874	77.87
43.5	11,498,477	110,530	0.0096	0.9904	76.88
44.5	10,771,080	99,000	0.0092	0.9908	76.15
45.5	9,832,677	138,242	0.0141	0.9859	75.45
46.5	8,000,582	88,818	0.0111	0.9889	74.38
47.5	7,640,127	107,170	0.0140	0.9860	73.56
48.5	6,724,236	92,686	0.0138	0.9862	72.53
49.5	6,050,224	199,481	0.0330	0.9670	71.53
50.5	5,214,376	109,960	0.0211	0.9789	69.17
51.5	4,720,088	85,595	0.0181	0.9819	67.71
52.5	4,054,589	181,025	0.0446	0.9554	66.48
53.5	3,616,350	89,156	0.0247	0.9753	63.51
54.5	3,126,785	129,681	0.0415	0.9585	61.95
55.5	2,658,374	89,415	0.0336	0.9664	59.38
56.5	2,144,110	62,781	0.0293	0.9707	57.38
57.5	1,682,805	43,806	0.0260	0.9740	55.70
58.5	1,539,028	59,087	0.0384	0.9616	54.25
59.5	1,290,768	36,087	0.0280	0.9720	52.17
60.5	988,077	20,334	0.0206	0.9794	50.71
61.5	956,768	143,189	0.1497	0.8503	49.67
62.5	591,716	24,649	0.0417	0.9583	42.23
63.5	482,825	14,642	0.0303	0.9697	40.47
64.5	316,875	16,667	0.0526	0.9474	39.25
65.5	290,668	17,255	0.0594	0.9406	37.18
66.5	200,320	7,547	0.0377	0.9623	34.98
67.5	149,275	6,292	0.0422	0.9578	33.66
68.5	99,975	2,635	0.0264	0.9736	32.24
69.5	95,270	2,310	0.0242	0.9758	31.39
70.5	89,043	3,926	0.0441	0.9559	30.63
71.5	84,838	386	0.0045	0.9955	29.28
72.5	75,741	2,894	0.0382	0.9618	29.14
73.5	49,680	178	0.0036	0.9964	28.03
74.5					27.93

KENTUCKY UTILITIES COMPANY  
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-107

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	195,299,361	103,635	0.0005	0.9995	100.00
0.5	181,865,231	316,027	0.0017	0.9983	99.95
1.5	177,297,930	376,781	0.0021	0.9979	99.77
2.5	172,097,895	172,533	0.0010	0.9990	99.56
3.5	159,517,286	307,081	0.0019	0.9981	99.46
4.5	155,972,955	126,059	0.0008	0.9992	99.27
5.5	149,271,083	235,998	0.0016	0.9984	99.19
6.5	143,091,050	405,587	0.0028	0.9972	99.03
7.5	141,600,083	251,164	0.0018	0.9982	98.75
8.5	138,495,606	312,130	0.0023	0.9977	98.58
9.5	136,535,035	433,669	0.0032	0.9968	98.35
10.5	133,089,821	217,764	0.0016	0.9984	98.04
11.5	131,877,015	400,163	0.0030	0.9970	97.88
12.5	127,073,331	338,861	0.0027	0.9973	97.59
13.5	125,986,732	423,055	0.0034	0.9966	97.32
14.5	122,609,132	148,082	0.0012	0.9988	97.00
15.5	120,665,430	146,430	0.0012	0.9988	96.88
16.5	118,980,000	275,820	0.0023	0.9977	96.76
17.5	117,011,356	283,975	0.0024	0.9976	96.54
18.5	115,609,556	128,402	0.0011	0.9989	96.30
19.5	113,388,989	300,309	0.0026	0.9974	96.20
20.5	110,157,199	151,807	0.0014	0.9986	95.94
21.5	108,751,985	137,673	0.0013	0.9987	95.81
22.5	108,233,834	117,592	0.0011	0.9989	95.69
23.5	106,016,777	182,354	0.0017	0.9983	95.59
24.5	104,948,185	173,182	0.0017	0.9983	95.42
25.5	103,438,857	132,373	0.0013	0.9987	95.26
26.5	102,433,731	183,606	0.0018	0.9982	95.14
27.5	100,448,223	251,181	0.0025	0.9975	94.97
28.5	92,093,356	95,721	0.0010	0.9990	94.73
29.5	86,778,479	202,463	0.0023	0.9977	94.64
30.5	82,867,537	184,274	0.0022	0.9978	94.41
31.5	75,164,240	389,037	0.0052	0.9948	94.20
32.5	73,019,238	153,845	0.0021	0.9979	93.72
33.5	66,790,787	257,100	0.0038	0.9962	93.52
34.5	62,243,879	72,674	0.0012	0.9988	93.16
35.5	50,873,758	192,229	0.0038	0.9962	93.05
36.5	48,589,052	246,216	0.0051	0.9949	92.70
37.5	42,194,855	147,147	0.0035	0.9965	92.23
38.5	40,403,339	225,102	0.0056	0.9944	91.91

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2015			EXPERIENCE BAND 1903-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,553,087	229,284	0.0061	0.9939	91.40
40.5	35,989,641	188,304	0.0052	0.9948	90.84
41.5	34,790,726	103,441	0.0030	0.9970	90.36
42.5	31,394,691	379,172	0.0121	0.9879	90.09
43.5	29,142,184	209,914	0.0072	0.9928	89.01
44.5	27,167,059	221,567	0.0082	0.9918	88.36
45.5	23,674,032	190,500	0.0080	0.9920	87.64
46.5	21,172,301	54,169	0.0026	0.9974	86.94
47.5	20,814,161	203,755	0.0098	0.9902	86.72
48.5	19,680,238	81,914	0.0042	0.9958	85.87
49.5	17,987,501	58,820	0.0033	0.9967	85.51
50.5	16,648,536	144,204	0.0087	0.9913	85.23
51.5	15,500,470	247,689	0.0160	0.9840	84.49
52.5	13,767,754	231,238	0.0168	0.9832	83.14
53.5	12,914,620	237,537	0.0184	0.9816	81.75
54.5	11,463,509	111,663	0.0097	0.9903	80.24
55.5	10,756,139	102,163	0.0095	0.9905	79.46
56.5	9,856,344	175,138	0.0178	0.9822	78.71
57.5	7,775,407	107,369	0.0138	0.9862	77.31
58.5	7,478,207	75,806	0.0101	0.9899	76.24
59.5	6,440,794	417,248	0.0648	0.9352	75.47
60.5	5,311,207	222,157	0.0418	0.9582	70.58
61.5	4,875,109	104,384	0.0214	0.9786	67.63
62.5	3,597,642	5,368	0.0015	0.9985	66.18
63.5	3,330,302	27,976	0.0084	0.9916	66.08
64.5	2,814,499	163,753	0.0582	0.9418	65.52
65.5	2,559,492	50,145	0.0196	0.9804	61.71
66.5	1,278,126	7,452	0.0058	0.9942	60.50
67.5	1,078,840	6,868	0.0064	0.9936	60.15
68.5	857,697	7,509	0.0088	0.9912	59.77
69.5	829,599	16,092	0.0194	0.9806	59.24
70.5	806,643	5,530	0.0069	0.9931	58.09
71.5	800,891	58,232	0.0727	0.9273	57.70
72.5	726,146	27,549	0.0379	0.9621	53.50
73.5	628,359	3,758	0.0060	0.9940	51.47
74.5					51.16

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1966-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	172,131,174	100,264	0.0006	0.9994	100.00
0.5	160,180,143	305,640	0.0019	0.9981	99.94
1.5	156,741,605	368,685	0.0024	0.9976	99.75
2.5	153,425,153	159,065	0.0010	0.9990	99.52
3.5	141,659,473	298,898	0.0021	0.9979	99.41
4.5	139,487,261	108,605	0.0008	0.9992	99.20
5.5	133,518,586	226,703	0.0017	0.9983	99.13
6.5	128,231,916	368,246	0.0029	0.9971	98.96
7.5	128,903,372	235,301	0.0018	0.9982	98.67
8.5	126,098,114	302,458	0.0024	0.9976	98.49
9.5	125,272,275	415,677	0.0033	0.9967	98.26
10.5	122,793,259	211,594	0.0017	0.9983	97.93
11.5	121,919,825	388,363	0.0032	0.9968	97.76
12.5	119,151,461	327,527	0.0027	0.9973	97.45
13.5	118,463,763	414,261	0.0035	0.9965	97.18
14.5	115,738,631	143,565	0.0012	0.9988	96.84
15.5	114,037,208	135,240	0.0012	0.9988	96.72
16.5	113,892,622	247,089	0.0022	0.9978	96.61
17.5	112,149,073	257,899	0.0023	0.9977	96.40
18.5	111,172,641	100,524	0.0009	0.9991	96.18
19.5	109,043,355	290,987	0.0027	0.9973	96.09
20.5	105,848,636	124,526	0.0012	0.9988	95.83
21.5	104,486,325	127,707	0.0012	0.9988	95.72
22.5	103,998,838	106,772	0.0010	0.9990	95.60
23.5	102,091,448	139,653	0.0014	0.9986	95.51
24.5	102,298,698	138,550	0.0014	0.9986	95.38
25.5	100,824,002	105,415	0.0010	0.9990	95.25
26.5	99,845,834	157,760	0.0016	0.9984	95.15
27.5	97,886,172	188,417	0.0019	0.9981	95.00
28.5	89,594,069	74,593	0.0008	0.9992	94.81
29.5	84,300,320	85,744	0.0010	0.9990	94.73
30.5	80,506,097	127,370	0.0016	0.9984	94.64
31.5	72,859,704	357,418	0.0049	0.9951	94.49
32.5	70,746,321	108,472	0.0015	0.9985	94.02
33.5	64,563,243	219,315	0.0034	0.9966	93.88
34.5	60,054,120	54,520	0.0009	0.9991	93.56
35.5	48,851,293	179,341	0.0037	0.9963	93.48
36.5	46,715,294	218,375	0.0047	0.9953	93.13
37.5	40,484,227	105,581	0.0026	0.9974	92.70
38.5	39,071,674	136,201	0.0035	0.9965	92.46

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

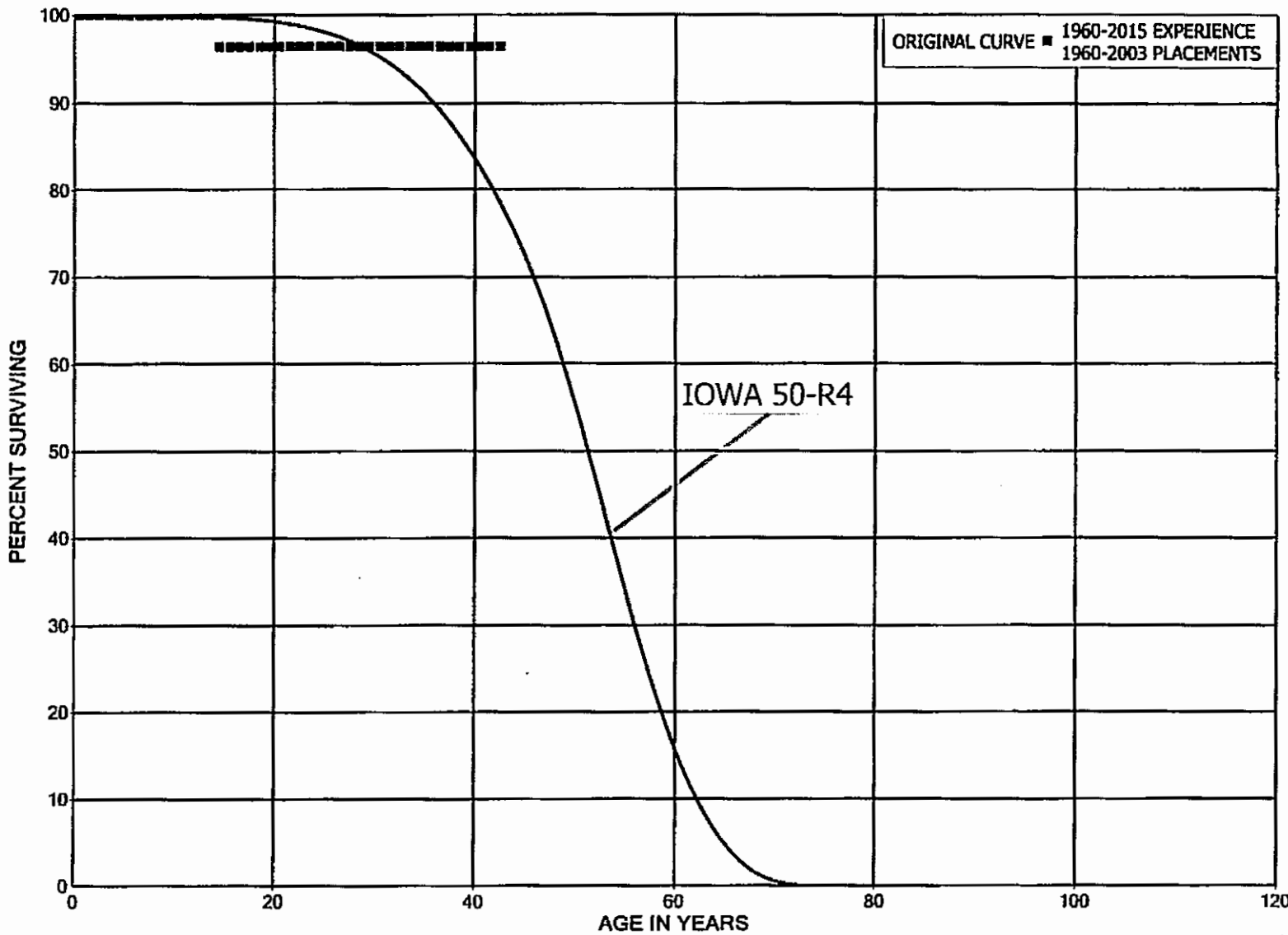
## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1966-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,652,097	85,722	0.0023	0.9977	92.13
40.5	35,232,213	106,465	0.0030	0.9970	91.92
41.5	34,194,086	100,320	0.0029	0.9971	91.64
42.5	30,801,172	376,067	0.0122	0.9878	91.37
43.5	28,551,770	208,235	0.0073	0.9927	90.26
44.5	26,578,324	190,742	0.0072	0.9928	89.60
45.5	23,116,122	190,500	0.0082	0.9918	88.96
46.5	20,614,391	53,810	0.0026	0.9974	88.22
47.5	20,256,610	203,755	0.0101	0.9899	87.99
48.5	19,122,687	81,914	0.0043	0.9957	87.11
49.5	17,429,950	58,820	0.0034	0.9966	86.73
50.5	16,090,985	144,204	0.0090	0.9910	86.44
51.5	14,942,919	247,689	0.0166	0.9834	85.67
52.5	13,210,203	231,238	0.0175	0.9825	84.25
53.5	12,357,069	237,537	0.0192	0.9808	82.77
54.5	10,905,958	97,198	0.0089	0.9911	81.18
55.5	10,213,053	102,163	0.0100	0.9900	80.46
56.5	9,313,258	125,828	0.0135	0.9865	79.65
57.5	7,281,631	37,481	0.0051	0.9949	78.58
58.5	7,054,319	59,833	0.0085	0.9915	78.17
59.5	6,032,879	64,386	0.0107	0.9893	77.51
60.5	5,256,154	222,157	0.0423	0.9577	76.68
61.5	4,875,109	104,384	0.0214	0.9786	73.44
62.5	3,597,642	5,368	0.0015	0.9985	71.87
63.5	3,330,302	27,976	0.0084	0.9916	71.76
64.5	2,814,499	163,753	0.0582	0.9418	71.16
65.5	2,559,492	50,145	0.0196	0.9804	67.02
66.5	1,278,126	7,452	0.0058	0.9942	65.70
67.5	1,078,840	6,868	0.0064	0.9936	65.32
68.5	857,697	7,509	0.0088	0.9912	64.91
69.5	829,599	16,092	0.0194	0.9806	64.34
70.5	806,643	5,530	0.0069	0.9931	63.09
71.5	800,891	58,232	0.0727	0.9273	62.66
72.5	726,146	27,549	0.0379	0.9621	58.10
73.5	628,359	3,758	0.0060	0.9940	55.90
74.5					55.56

KENTUCKY UTILITIES COMPANY  
ACCOUNT 357 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 357 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2003			EXPERIENCE BAND 1960-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	465,540		0.0000	1.0000	100.00
0.5	465,540		0.0000	1.0000	100.00
1.5	465,540		0.0000	1.0000	100.00
2.5	465,540		0.0000	1.0000	100.00
3.5	465,540		0.0000	1.0000	100.00
4.5	465,540		0.0000	1.0000	100.00
5.5	465,540		0.0000	1.0000	100.00
6.5	465,540		0.0000	1.0000	100.00
7.5	465,540		0.0000	1.0000	100.00
8.5	465,540		0.0000	1.0000	100.00
9.5	465,540		0.0000	1.0000	100.00
10.5	465,540		0.0000	1.0000	100.00
11.5	465,540		0.0000	1.0000	100.00
12.5	452,706		0.0000	1.0000	100.00
13.5	449,255	16,282	0.0362	0.9638	100.00
14.5	432,973		0.0000	1.0000	96.38
15.5	432,973		0.0000	1.0000	96.38
16.5	432,271		0.0000	1.0000	96.38
17.5	431,821		0.0000	1.0000	96.38
18.5	112,862		0.0000	1.0000	96.38
19.5	112,862		0.0000	1.0000	96.38
20.5	112,862		0.0000	1.0000	96.38
21.5	112,862		0.0000	1.0000	96.38
22.5	112,862		0.0000	1.0000	96.38
23.5	112,862		0.0000	1.0000	96.38
24.5	112,862		0.0000	1.0000	96.38
25.5	112,862		0.0000	1.0000	96.38
26.5	112,862		0.0000	1.0000	96.38
27.5	113,491		0.0000	1.0000	96.38
28.5	113,491		0.0000	1.0000	96.38
29.5	113,491		0.0000	1.0000	96.38
30.5	113,491		0.0000	1.0000	96.38
31.5	113,216		0.0000	1.0000	96.38
32.5	113,216		0.0000	1.0000	96.38
33.5	113,216		0.0000	1.0000	96.38
34.5	112,089		0.0000	1.0000	96.38
35.5	85,811		0.0000	1.0000	96.38
36.5	85,811		0.0000	1.0000	96.38
37.5	85,811		0.0000	1.0000	96.38
38.5	85,811		0.0000	1.0000	96.38



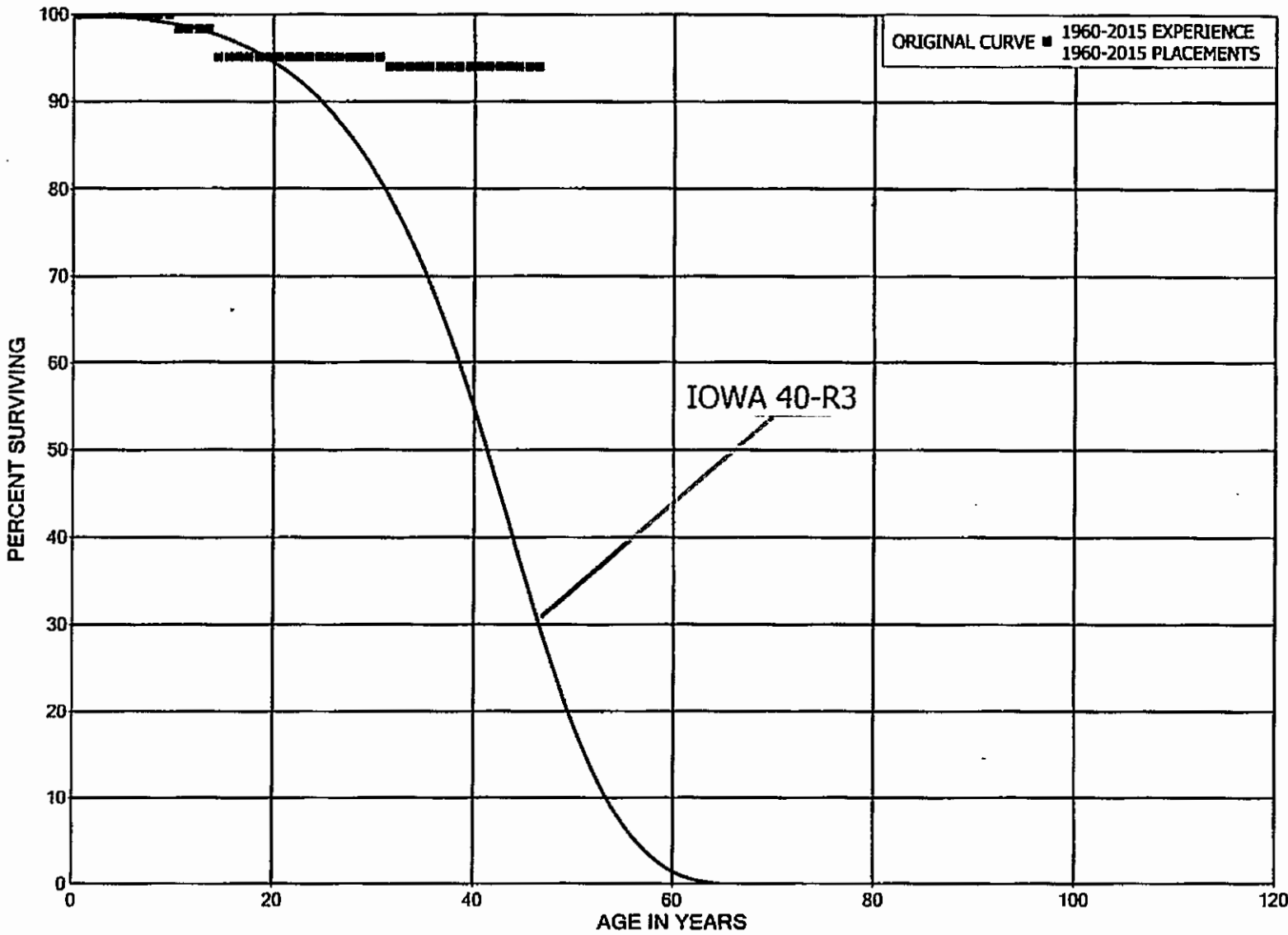
## KENTUCKY UTILITIES COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2003			EXPERIENCE BAND 1960-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,811		0.0000	1.0000	96.38
40.5	85,811		0.0000	1.0000	96.38
41.5	84,628		0.0000	1.0000	96.38
42.5	17,756		0.0000	1.0000	96.38
43.5	16,732		0.0000	1.0000	96.38
44.5	16,732		0.0000	1.0000	96.38
45.5	16,732		0.0000	1.0000	96.38
46.5	16,103		0.0000	1.0000	96.38
47.5	16,103		0.0000	1.0000	96.38
48.5	16,103		0.0000	1.0000	96.38
49.5	16,103		0.0000	1.0000	96.38
50.5	16,103		0.0000	1.0000	96.38
51.5	16,103		0.0000	1.0000	96.38
52.5	16,103		0.0000	1.0000	96.38
53.5					96.38

KENTUCKY UTILITIES COMPANY  
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2015			EXPERIENCE BAND 1960-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,260,855		0.0000	1.0000	100.00
0.5	1,248,860		0.0000	1.0000	100.00
1.5	1,248,860		0.0000	1.0000	100.00
2.5	1,248,860	241	0.0002	0.9998	100.00
3.5	1,248,718		0.0000	1.0000	99.98
4.5	1,248,718		0.0000	1.0000	99.98
5.5	1,248,718		0.0000	1.0000	99.98
6.5	1,192,896		0.0000	1.0000	99.98
7.5	1,192,896		0.0000	1.0000	99.98
8.5	1,192,896		0.0000	1.0000	99.98
9.5	1,192,896	19,963	0.0167	0.9833	99.98
10.5	1,175,867		0.0000	1.0000	98.31
11.5	1,175,867		0.0000	1.0000	98.31
12.5	1,175,867		0.0000	1.0000	98.31
13.5	1,195,830	40,080	0.0335	0.9665	98.31
14.5	1,135,787		0.0000	1.0000	95.01
15.5	1,135,688		0.0000	1.0000	95.01
16.5	1,135,688		0.0000	1.0000	95.01
17.5	1,135,688		0.0000	1.0000	95.01
18.5	822,665		0.0000	1.0000	95.01
19.5	822,665		0.0000	1.0000	95.01
20.5	822,665		0.0000	1.0000	95.01
21.5	822,665		0.0000	1.0000	95.01
22.5	797,185		0.0000	1.0000	95.01
23.5	700,907		0.0000	1.0000	95.01
24.5	700,907		0.0000	1.0000	95.01
25.5	699,052		0.0000	1.0000	95.01
26.5	604,231		0.0000	1.0000	95.01
27.5	559,025		0.0000	1.0000	95.01
28.5	559,025		0.0000	1.0000	95.01
29.5	559,025		0.0000	1.0000	95.01
30.5	559,025	6,243	0.0112	0.9888	95.01
31.5	550,570		0.0000	1.0000	93.95
32.5	550,570		0.0000	1.0000	93.95
33.5	536,698		0.0000	1.0000	93.95
34.5	536,698		0.0000	1.0000	93.95
35.5	331,835		0.0000	1.0000	93.95
36.5	331,507		0.0000	1.0000	93.95
37.5	331,507		0.0000	1.0000	93.95
38.5	331,507		0.0000	1.0000	93.95

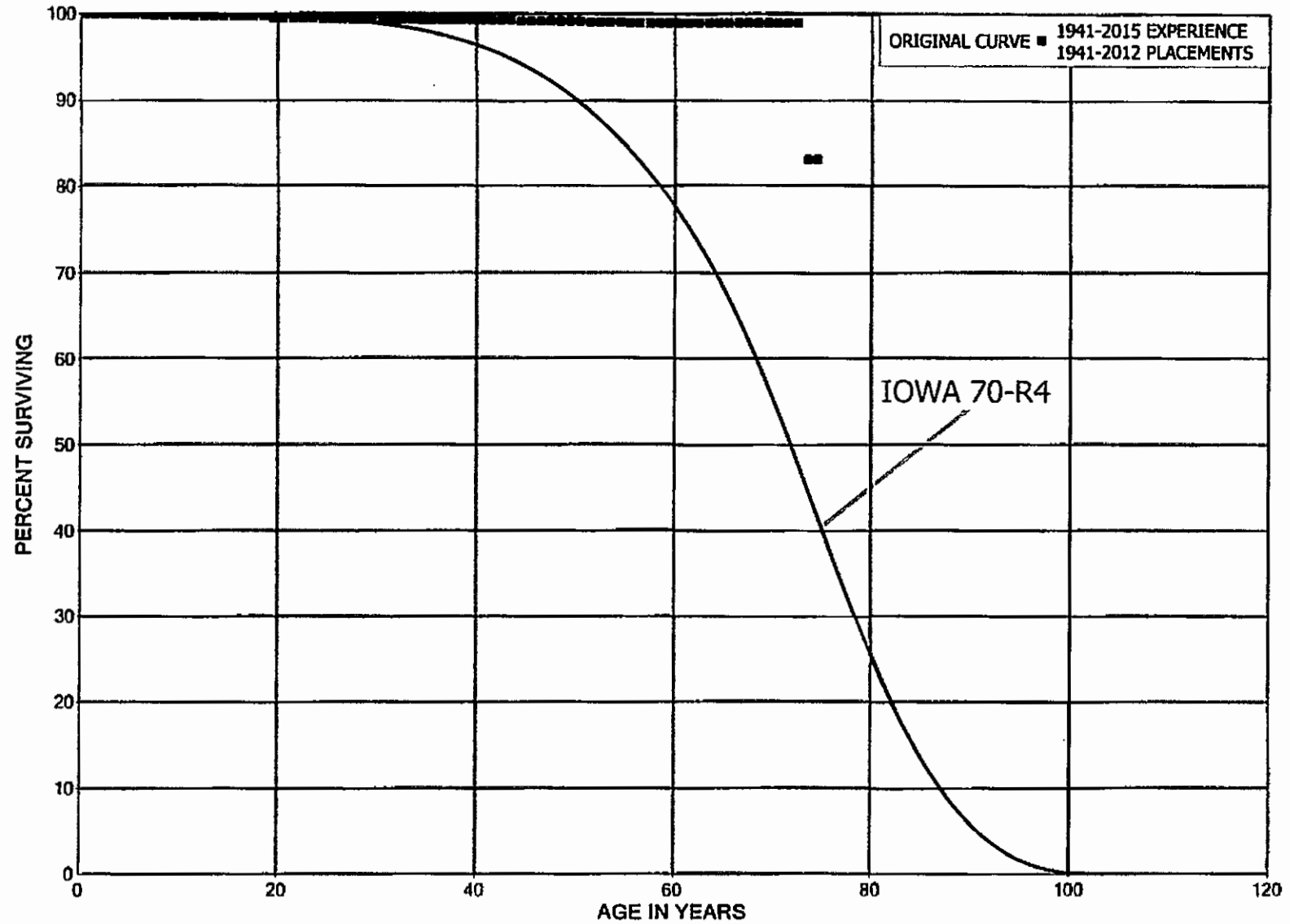
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2015			EXPERIENCE BAND 1960-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	331,507		0.0000	1.0000	93.95
40.5	331,507		0.0000	1.0000	93.95
41.5	195,124		0.0000	1.0000	93.95
42.5	116,719		0.0000	1.0000	93.95
43.5	100,843		0.0000	1.0000	93.95
44.5	100,843		0.0000	1.0000	93.95
45.5	100,843		0.0000	1.0000	93.95
46.5	13,219		0.0000	1.0000	93.95
47.5	13,219		0.0000	1.0000	93.95
48.5	13,219		0.0000	1.0000	93.95
49.5	13,219		0.0000	1.0000	93.95
50.5	13,219		0.0000	1.0000	93.95
51.5	13,219		0.0000	1.0000	93.95
52.5	13,219		0.0000	1.0000	93.95
53.5					93.95

KENTUCKY UTILITIES COMPANY  
ACCOUNT 360.1 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2012			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,745,635		0.0000	1.0000	100.00
0.5	1,745,635	86	0.0000	1.0000	100.00
1.5	1,743,044		0.0000	1.0000	100.00
2.5	1,743,044		0.0000	1.0000	100.00
3.5	1,533,866		0.0000	1.0000	100.00
4.5	1,511,669		0.0000	1.0000	100.00
5.5	1,507,873	700	0.0005	0.9995	100.00
6.5	1,448,908	1,928	0.0013	0.9987	99.95
7.5	1,446,980		0.0000	1.0000	99.82
8.5	1,446,980	253	0.0002	0.9998	99.82
9.5	1,448,121	29	0.0000	1.0000	99.80
10.5	1,448,092	315	0.0002	0.9998	99.80
11.5	1,459,550		0.0000	1.0000	99.77
12.5	1,459,437	318	0.0002	0.9998	99.77
13.5	1,459,119	620	0.0004	0.9996	99.75
14.5	1,457,099	262	0.0002	0.9998	99.71
15.5	1,451,387		0.0000	1.0000	99.69
16.5	1,422,852	52	0.0000	1.0000	99.69
17.5	1,411,766		0.0000	1.0000	99.69
18.5	1,311,096	1,881	0.0014	0.9986	99.69
19.5	1,165,853	190	0.0002	0.9998	99.55
20.5	1,110,919		0.0000	1.0000	99.53
21.5	1,087,686		0.0000	1.0000	99.53
22.5	1,048,971		0.0000	1.0000	99.53
23.5	1,043,831	1,380	0.0013	0.9987	99.53
24.5	1,029,470	380	0.0004	0.9996	99.40
25.5	990,726		0.0000	1.0000	99.36
26.5	983,376		0.0000	1.0000	99.36
27.5	978,490		0.0000	1.0000	99.36
28.5	962,224		0.0000	1.0000	99.36
29.5	961,445		0.0000	1.0000	99.36
30.5	927,914	52	0.0001	0.9999	99.36
31.5	913,192		0.0000	1.0000	99.36
32.5	913,192		0.0000	1.0000	99.36
33.5	852,024	213	0.0002	0.9998	99.36
34.5	850,003		0.0000	1.0000	99.33
35.5	839,333		0.0000	1.0000	99.33
36.5	807,447		0.0000	1.0000	99.33
37.5	789,627		0.0000	1.0000	99.33
38.5	774,155		0.0000	1.0000	99.33

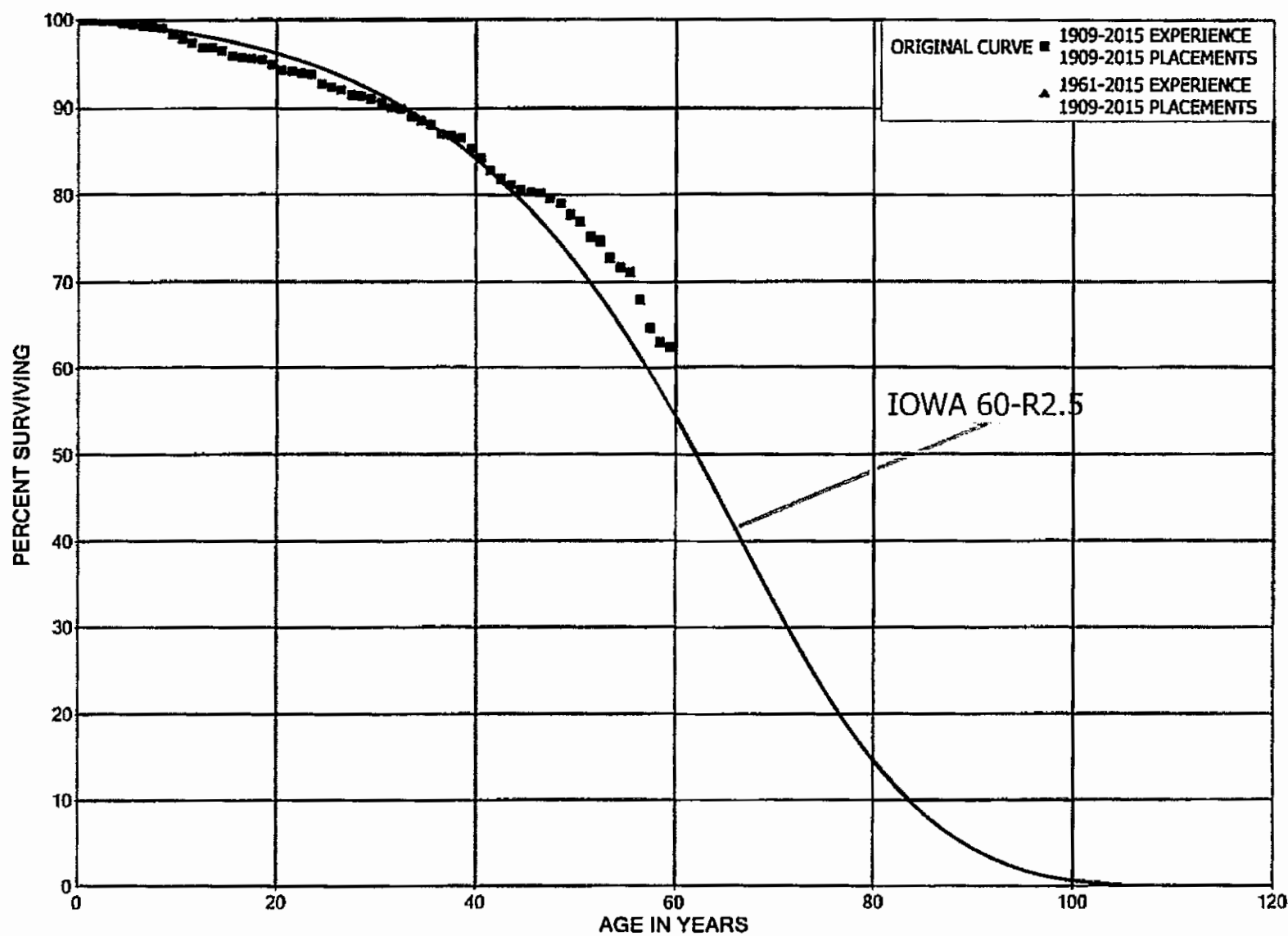
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2012			EXPERIENCE BAND 1941-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	767,950	58	0.0001	0.9999	99.33
40.5	740,555	58	0.0001	0.9999	99.32
41.5	697,032	208	0.0003	0.9997	99.32
42.5	687,854		0.0000	1.0000	99.29
43.5	671,553	1,071	0.0016	0.9984	99.29
44.5	623,974		0.0000	1.0000	99.13
45.5	599,168		0.0000	1.0000	99.13
46.5	557,626		0.0000	1.0000	99.13
47.5	542,276		0.0000	1.0000	99.13
48.5	522,581		0.0000	1.0000	99.13
49.5	517,394		0.0000	1.0000	99.13
50.5	481,831	414	0.0009	0.9991	99.13
51.5	461,020		0.0000	1.0000	99.04
52.5	439,504		0.0000	1.0000	99.04
53.5	428,941		0.0000	1.0000	99.04
54.5	410,835	178	0.0004	0.9996	99.04
55.5	377,030		0.0000	1.0000	99.00
56.5	357,673		0.0000	1.0000	99.00
57.5	387,790	222	0.0006	0.9994	99.00
58.5	367,797		0.0000	1.0000	98.94
59.5	346,164		0.0000	1.0000	98.94
60.5	305,866		0.0000	1.0000	98.94
61.5	281,599		0.0000	1.0000	98.94
62.5	248,366		0.0000	1.0000	98.94
63.5	220,816		0.0000	1.0000	98.94
64.5	202,153		0.0000	1.0000	98.94
65.5	142,249		0.0000	1.0000	98.94
66.5	146,315		0.0000	1.0000	98.94
67.5	505,785		0.0000	1.0000	98.94
68.5	501,351		0.0000	1.0000	98.94
69.5	498,089		0.0000	1.0000	98.94
70.5	495,989		0.0000	1.0000	98.94
71.5	495,139		0.0000	1.0000	98.94
72.5	494,228	79,282	0.1604	0.8396	98.94
73.5	373,773		0.0000	1.0000	83.07
74.5					83.07

KENTUCKY UTILITIES COMPANY  
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES





## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1909-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,654,581	455	0.0000	1.0000	100.00
0.5	10,990,159	3,039	0.0003	0.9997	100.00
1.5	9,781,549	9,726	0.0010	0.9990	99.97
2.5	8,978,768	6,358	0.0007	0.9993	99.87
3.5	8,197,141	19,006	0.0023	0.9977	99.80
4.5	7,515,877	2,349	0.0003	0.9997	99.57
5.5	5,764,785	15,635	0.0027	0.9973	99.54
6.5	5,253,041	3,697	0.0007	0.9993	99.27
7.5	5,174,438	7,149	0.0014	0.9986	99.20
8.5	4,358,290	32,687	0.0075	0.9925	99.06
9.5	4,187,930	21,560	0.0051	0.9949	98.32
10.5	4,031,592	16,913	0.0042	0.9958	97.81
11.5	3,998,893	20,958	0.0052	0.9948	97.40
12.5	3,765,352	3,360	0.0009	0.9991	96.89
13.5	3,620,811	12,608	0.0035	0.9965	96.80
14.5	3,337,261	17,041	0.0051	0.9949	96.47
15.5	3,253,476	9,735	0.0030	0.9970	95.97
16.5	3,243,742	1,687	0.0005	0.9995	95.69
17.5	3,160,585	4,721	0.0015	0.9985	95.64
18.5	2,992,791	18,497	0.0062	0.9938	95.49
19.5	2,974,294	20,052	0.0067	0.9933	94.90
20.5	2,916,773	2,232	0.0008	0.9992	94.26
21.5	2,355,357	4,536	0.0019	0.9981	94.19
22.5	2,305,520	3,570	0.0015	0.9985	94.01
23.5	2,168,457	26,092	0.0120	0.9880	93.86
24.5	1,910,302	6,257	0.0033	0.9967	92.73
25.5	1,814,524	8,109	0.0045	0.9955	92.43
26.5	1,784,242	9,152	0.0051	0.9949	92.02
27.5	1,765,506	2,077	0.0012	0.9988	91.55
28.5	1,680,899	6,919	0.0041	0.9959	91.44
29.5	1,623,620	7,755	0.0048	0.9952	91.06
30.5	1,607,233	10,515	0.0065	0.9935	90.63
31.5	1,527,940	1,885	0.0012	0.9988	90.03
32.5	1,509,501	13,776	0.0091	0.9909	89.92
33.5	1,393,335	7,519	0.0054	0.9946	89.10
34.5	1,326,175	6,045	0.0046	0.9954	88.62
35.5	1,162,039	14,458	0.0124	0.9876	88.22
36.5	1,051,295	2,415	0.0023	0.9977	87.12
37.5	978,459	3,769	0.0039	0.9961	86.92
38.5	902,265	12,634	0.0140	0.9860	86.58

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1909-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	866,927	11,277	0.0130	0.9870	85.37	
40.5	810,868	13,757	0.0170	0.9830	84.26	
41.5	734,124	8,046	0.0110	0.9890	82.83	
42.5	669,221	4,901	0.0073	0.9927	81.92	
43.5	621,328	4,748	0.0076	0.9924	81.32	
44.5	539,704	1,765	0.0033	0.9967	80.70	
45.5	522,991	987	0.0019	0.9981	80.44	
46.5	468,868	3,942	0.0084	0.9916	80.29	
47.5	427,015	2,953	0.0069	0.9931	79.61	
48.5	394,516	6,362	0.0161	0.9839	79.06	
49.5	367,398	3,586	0.0098	0.9902	77.79	
50.5	335,937	7,721	0.0230	0.9770	77.03	
51.5	295,097	1,853	0.0063	0.9937	75.26	
52.5	253,637	6,432	0.0254	0.9746	74.78	
53.5	218,548	3,584	0.0164	0.9836	72.89	
54.5	198,305	1,378	0.0069	0.9931	71.69	
55.5	180,789	8,270	0.0457	0.9543	71.19	
56.5	161,149	7,541	0.0468	0.9532	67.94	
57.5	126,708	3,288	0.0260	0.9740	64.76	
58.5	111,138	1,042	0.0094	0.9906	63.08	
59.5	92,769		0.0000	1.0000	62.49	
60.5	72,144	338	0.0047	0.9953	62.49	
61.5	55,130		0.0000	1.0000	62.19	
62.5	55,449	814	0.0147	0.9853	62.19	
63.5	49,341		0.0000	1.0000	61.28	
64.5	44,136	50	0.0011	0.9989	61.28	
65.5	31,059	2,130	0.0686	0.9314	61.21	
66.5	23,798		0.0000	1.0000	57.01	
67.5	19,150		0.0000	1.0000	57.01	
68.5	14,508	824	0.0568	0.9432	57.01	
69.5	2,500		0.0000	1.0000	53.78	
70.5	2,444	495	0.2025	0.7975	53.78	
71.5	1,949		0.0000	1.0000	42.88	
72.5	1,949		0.0000	1.0000	42.88	
73.5	1,949		0.0000	1.0000	42.88	
74.5	1,445		0.0000	1.0000	42.88	
75.5	1,207		0.0000	1.0000	42.88	
76.5	1,207		0.0000	1.0000	42.88	
77.5	1,207		0.0000	1.0000	42.88	
78.5	1,207		0.0000	1.0000	42.88	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1909-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,207		0.0000	1.0000	42.88
80.5	1,207		0.0000	1.0000	42.88
81.5	1,207	1,207	1.0000		42.88
82.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,324,686	455	0.0000	1.0000	100.00
0.5	10,681,703	3,039	0.0003	0.9997	100.00
1.5	9,498,981	9,726	0.0010	0.9990	99.97
2.5	8,731,074	6,358	0.0007	0.9993	99.87
3.5	7,968,924	19,006	0.0024	0.9976	99.79
4.5	7,321,419	2,349	0.0003	0.9997	99.55
5.5	5,605,880	15,635	0.0028	0.9972	99.52
6.5	5,123,094	3,697	0.0007	0.9993	99.24
7.5	5,056,601	7,149	0.0014	0.9986	99.17
8.5	4,253,311	32,687	0.0077	0.9923	99.03
9.5	4,092,290	21,560	0.0053	0.9947	98.27
10.5	3,954,647	16,913	0.0043	0.9957	97.75
11.5	3,932,422	20,958	0.0053	0.9947	97.34
12.5	3,703,297	3,360	0.0009	0.9991	96.82
13.5	3,564,721	12,608	0.0035	0.9965	96.73
14.5	3,294,816	17,041	0.0052	0.9948	96.39
15.5	3,211,262	9,735	0.0030	0.9970	95.89
16.5	3,201,788	1,687	0.0005	0.9995	95.60
17.5	3,118,632	4,721	0.0015	0.9985	95.55
18.5	2,951,146	18,497	0.0063	0.9937	95.40
19.5	2,937,848	20,052	0.0068	0.9932	94.81
20.5	2,880,915	2,232	0.0008	0.9992	94.16
21.5	2,320,261	4,536	0.0020	0.9980	94.09
22.5	2,270,425	3,570	0.0016	0.9984	93.90
23.5	2,136,643	26,092	0.0122	0.9878	93.75
24.5	1,878,487	6,257	0.0033	0.9967	92.61
25.5	1,783,762	8,109	0.0045	0.9955	92.30
26.5	1,754,751	9,152	0.0052	0.9948	91.88
27.5	1,736,015	2,077	0.0012	0.9988	91.40
28.5	1,654,405	6,919	0.0042	0.9958	91.29
29.5	1,598,332	7,755	0.0049	0.9951	90.91
30.5	1,581,945	10,515	0.0066	0.9934	90.47
31.5	1,508,001	1,885	0.0012	0.9988	89.87
32.5	1,489,964	13,776	0.0092	0.9908	89.76
33.5	1,379,428	7,519	0.0055	0.9945	88.93
34.5	1,316,239	6,045	0.0046	0.9954	88.44
35.5	1,152,103	14,458	0.0125	0.9875	88.03
36.5	1,041,751	2,415	0.0023	0.9977	86.93
37.5	968,915	3,769	0.0039	0.9961	86.73
38.5	892,721	12,634	0.0142	0.9858	86.39

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	857,383	11,277	0.0132	0.9868	85.17
40.5	801,324	13,757	0.0172	0.9828	84.05
41.5	724,580	8,046	0.0111	0.9889	82.61
42.5	659,677	4,901	0.0074	0.9926	81.69
43.5	611,784	4,748	0.0078	0.9922	81.08
44.5	530,160	1,765	0.0033	0.9967	80.45
45.5	513,447	987	0.0019	0.9981	80.18
46.5	459,324	3,942	0.0086	0.9914	80.03
47.5	417,471	2,953	0.0071	0.9929	79.34
48.5	384,972	6,362	0.0165	0.9835	78.78
49.5	357,854	3,586	0.0100	0.9900	77.48
50.5	326,393	7,721	0.0237	0.9763	76.70
51.5	295,097	1,853	0.0063	0.9937	74.89
52.5	253,637	6,432	0.0254	0.9746	74.42
53.5	218,548	3,584	0.0164	0.9836	72.53
54.5	198,305	1,378	0.0069	0.9931	71.34
55.5	180,789	8,270	0.0457	0.9543	70.85
56.5	161,149	7,541	0.0468	0.9532	67.61
57.5	126,708	3,288	0.0260	0.9740	64.44
58.5	111,138	1,042	0.0094	0.9906	62.77
59.5	92,769		0.0000	1.0000	62.18
60.5	72,144	338	0.0047	0.9953	62.18
61.5	55,130		0.0000	1.0000	61.89
62.5	55,449	814	0.0147	0.9853	61.89
63.5	49,341		0.0000	1.0000	60.98
64.5	44,136	50	0.0011	0.9989	60.98
65.5	31,059	2,130	0.0686	0.9314	60.91
66.5	23,798		0.0000	1.0000	56.73
67.5	19,150		0.0000	1.0000	56.73
68.5	14,508	824	0.0568	0.9432	56.73
69.5	2,500		0.0000	1.0000	53.51
70.5	2,444	495	0.2025	0.7975	53.51
71.5	1,949		0.0000	1.0000	42.67
72.5	1,949		0.0000	1.0000	42.67
73.5	1,949		0.0000	1.0000	42.67
74.5	1,445		0.0000	1.0000	42.67
75.5	1,207		0.0000	1.0000	42.67
76.5	1,207		0.0000	1.0000	42.67
77.5	1,207		0.0000	1.0000	42.67
78.5	1,207		0.0000	1.0000	42.67

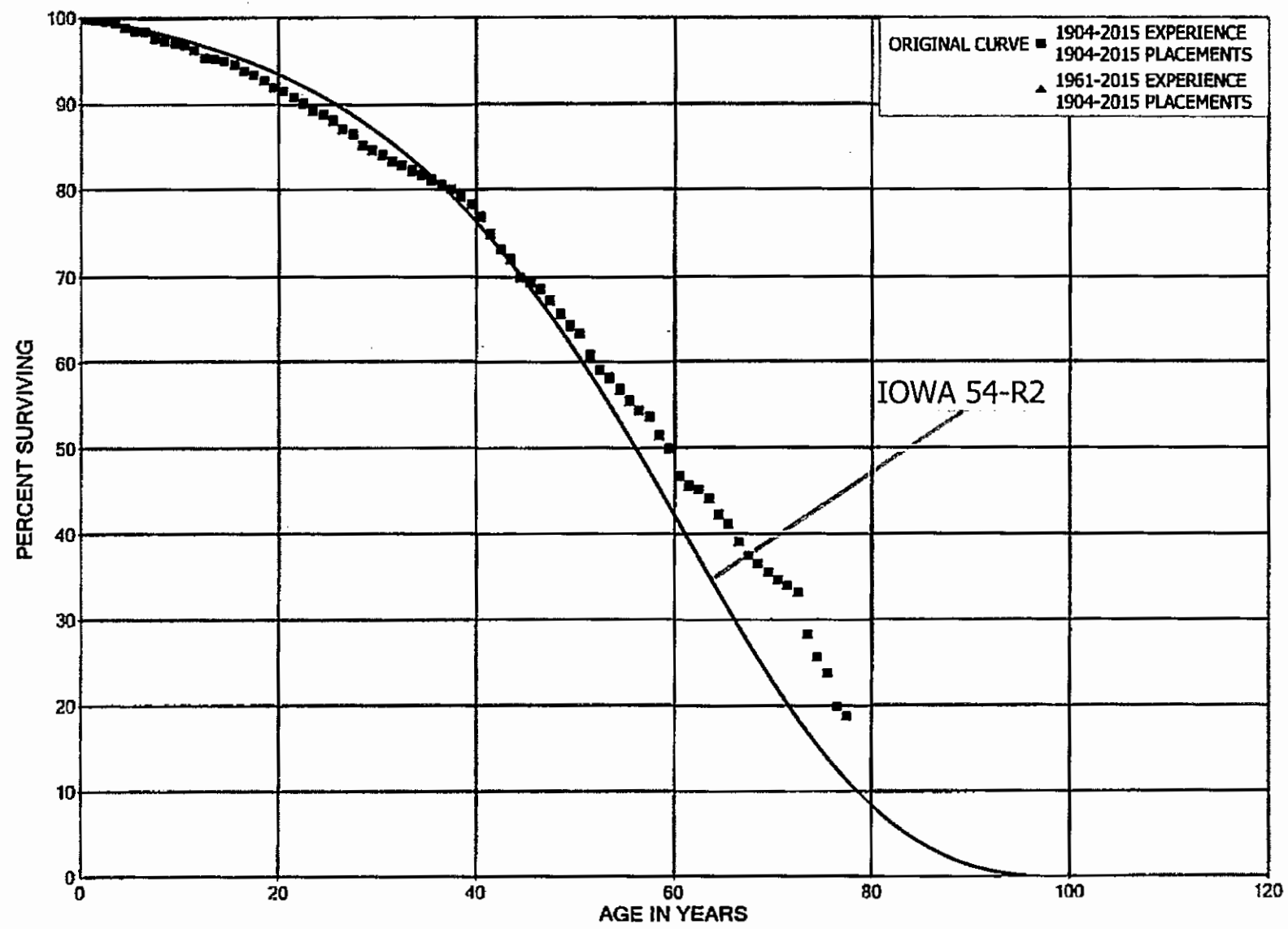
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,207		0.0000	1.0000	42.67
80.5	1,207		0.0000	1.0000	42.67
81.5	1,207	1,207	1.0000		42.67
82.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 362 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



VII-128

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	194,907,638	223,972	0.0011	0.9989	100.00
0.5	185,233,009	311,259	0.0017	0.9983	99.89
1.5	173,714,681	247,213	0.0014	0.9986	99.72
2.5	164,017,593	337,750	0.0021	0.9979	99.58
3.5	153,884,075	870,157	0.0057	0.9943	99.37
4.5	147,209,498	481,417	0.0033	0.9967	98.81
5.5	131,654,655	141,813	0.0011	0.9989	98.49
6.5	118,109,847	899,303	0.0076	0.9924	98.38
7.5	115,845,993	427,496	0.0037	0.9963	97.63
8.5	113,120,557	232,312	0.0021	0.9979	97.27
9.5	110,588,816	325,490	0.0029	0.9971	97.07
10.5	107,060,699	507,084	0.0047	0.9953	96.78
11.5	105,688,078	970,728	0.0092	0.9908	96.33
12.5	100,249,150	110,932	0.0011	0.9989	95.44
13.5	95,246,245	288,872	0.0030	0.9970	95.34
14.5	88,572,211	406,668	0.0046	0.9954	95.05
15.5	86,969,271	663,346	0.0076	0.9924	94.61
16.5	84,231,853	407,576	0.0048	0.9952	93.89
17.5	76,273,553	622,638	0.0082	0.9918	93.43
18.5	69,936,409	539,074	0.0077	0.9923	92.67
19.5	69,391,078	369,512	0.0053	0.9947	91.96
20.5	65,288,940	465,058	0.0071	0.9929	91.47
21.5	58,954,267	448,008	0.0076	0.9924	90.82
22.5	56,802,826	534,391	0.0094	0.9906	90.13
23.5	51,518,359	261,457	0.0051	0.9949	89.28
24.5	47,705,959	367,130	0.0077	0.9923	88.82
25.5	45,841,555	503,062	0.0110	0.9890	88.14
26.5	42,972,939	288,258	0.0067	0.9933	87.17
27.5	42,481,591	663,694	0.0156	0.9844	86.59
28.5	38,604,227	244,887	0.0063	0.9937	85.24
29.5	36,910,029	230,860	0.0063	0.9937	84.70
30.5	36,338,070	319,384	0.0088	0.9912	84.17
31.5	33,581,087	175,862	0.0052	0.9948	83.43
32.5	32,501,761	238,490	0.0073	0.9927	82.99
33.5	30,430,582	197,629	0.0065	0.9935	82.38
34.5	28,326,538	211,571	0.0075	0.9925	81.85
35.5	25,852,982	147,869	0.0057	0.9943	81.23
36.5	25,385,863	186,942	0.0074	0.9926	80.77
37.5	23,478,342	235,214	0.0100	0.9900	80.17
38.5	21,944,387	266,743	0.0122	0.9878	79.37



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,778,604	379,478	0.0183	0.9817	78.41
40.5	19,381,033	497,607	0.0257	0.9743	76.97
41.5	17,602,346	431,270	0.0245	0.9755	75.00
42.5	15,900,083	241,076	0.0152	0.9848	73.16
43.5	14,728,348	425,707	0.0289	0.9711	72.05
44.5	13,277,247	111,837	0.0084	0.9916	69.97
45.5	12,718,410	131,139	0.0103	0.9897	69.38
46.5	11,136,449	225,816	0.0203	0.9797	68.66
47.5	10,067,474	223,528	0.0222	0.9778	67.27
48.5	9,151,822	199,270	0.0218	0.9782	65.78
49.5	8,151,304	119,995	0.0147	0.9853	64.35
50.5	7,262,778	286,535	0.0395	0.9605	63.40
51.5	6,434,119	184,873	0.0287	0.9713	60.90
52.5	5,532,343	85,218	0.0154	0.9846	59.15
53.5	4,706,864	106,941	0.0227	0.9773	58.24
54.5	4,161,124	97,357	0.0234	0.9766	56.91
55.5	3,743,192	80,423	0.0215	0.9785	55.58
56.5	3,478,720	43,262	0.0124	0.9876	54.39
57.5	3,107,705	125,265	0.0403	0.9597	53.71
58.5	2,809,349	86,889	0.0309	0.9691	51.55
59.5	2,218,111	143,335	0.0646	0.9354	49.95
60.5	1,819,592	42,059	0.0231	0.9769	46.72
61.5	1,413,816	13,069	0.0092	0.9908	45.64
62.5	1,078,195	24,905	0.0231	0.9769	45.22
63.5	827,518	35,812	0.0433	0.9567	44.18
64.5	742,250	19,459	0.0262	0.9738	42.27
65.5	626,254	31,882	0.0509	0.9491	41.16
66.5	466,607	19,389	0.0416	0.9584	39.06
67.5	309,981	7,491	0.0242	0.9758	37.44
68.5	270,311	7,522	0.0278	0.9722	36.53
69.5	242,896	6,175	0.0254	0.9746	35.52
70.5	214,625	4,154	0.0194	0.9806	34.61
71.5	199,523	4,343	0.0218	0.9782	33.94
72.5	191,246	28,572	0.1494	0.8506	33.21
73.5	154,245	14,528	0.0942	0.9058	28.25
74.5	103,485	7,456	0.0721	0.9279	25.58
75.5	75,093	12,336	0.1643	0.8357	23.74
76.5	50,396	2,953	0.0586	0.9414	19.84
77.5	47,444	5,105	0.1076	0.8924	18.68
78.5	39,386		0.0000	1.0000	16.67

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	39,386	8,795	0.2233	0.7767	16.67	
80.5	27,414		0.0000	1.0000	12.95	
81.5	25,958	1,824	0.0703	0.9297	12.95	
82.5	24,135	1,824	0.0756	0.9244	12.04	
83.5	22,311	2,009	0.0900	0.9100	11.13	
84.5	19,573		0.0000	1.0000	10.13	
85.5	4,018		0.0000	1.0000	10.13	
86.5	4,018		0.0000	1.0000	10.13	
87.5	4,018		0.0000	1.0000	10.13	
88.5	4,018		0.0000	1.0000	10.13	
89.5	4,018		0.0000	1.0000	10.13	
90.5	4,018		0.0000	1.0000	10.13	
91.5	4,018	67	0.0166	0.9834	10.13	
92.5	3,951		0.0000	1.0000	9.96	
93.5	3,951		0.0000	1.0000	9.96	
94.5	3,951		0.0000	1.0000	9.96	
95.5	3,951		0.0000	1.0000	9.96	
96.5	3,951		0.0000	1.0000	9.96	
97.5	3,951		0.0000	1.0000	9.96	
98.5	3,951		0.0000	1.0000	9.96	
99.5	3,951		0.0000	1.0000	9.96	
100.5	3,951		0.0000	1.0000	9.96	
101.5	3,951	2,805	0.7100	0.2900	9.96	
102.5	1,146	1,146	1.0000		2.89	
103.5						

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	186,480,503	223,972	0.0012	0.9988	100.00
0.5	177,431,328	311,259	0.0018	0.9982	99.88
1.5	166,310,469	247,213	0.0015	0.9985	99.70
2.5	157,179,703	337,750	0.0021	0.9979	99.56
3.5	147,506,658	870,157	0.0059	0.9941	99.34
4.5	141,697,099	481,417	0.0034	0.9966	98.76
5.5	126,854,184	141,813	0.0011	0.9989	98.42
6.5	113,937,439	899,303	0.0079	0.9921	98.31
7.5	112,256,318	427,496	0.0038	0.9962	97.53
8.5	109,959,643	232,312	0.0021	0.9979	97.16
9.5	107,568,031	325,490	0.0030	0.9970	96.96
10.5	104,298,990	507,084	0.0049	0.9951	96.66
11.5	103,263,531	970,728	0.0094	0.9906	96.19
12.5	98,093,265	110,932	0.0011	0.9989	95.29
13.5	93,239,635	288,872	0.0031	0.9969	95.18
14.5	86,674,028	406,668	0.0047	0.9953	94.89
15.5	85,111,617	663,346	0.0078	0.9922	94.44
16.5	82,428,686	407,576	0.0049	0.9951	93.71
17.5	74,477,729	622,638	0.0084	0.9916	93.24
18.5	68,174,819	539,074	0.0079	0.9921	92.46
19.5	67,898,489	369,512	0.0054	0.9946	91.73
20.5	63,917,860	465,058	0.0073	0.9927	91.23
21.5	57,680,979	448,008	0.0078	0.9922	90.57
22.5	55,618,928	534,391	0.0096	0.9904	89.87
23.5	50,423,381	261,457	0.0052	0.9948	89.00
24.5	46,720,478	367,130	0.0079	0.9921	88.54
25.5	44,906,702	503,062	0.0112	0.9888	87.85
26.5	42,117,301	288,258	0.0068	0.9932	86.86
27.5	41,630,734	663,694	0.0159	0.9841	86.27
28.5	37,767,747	244,887	0.0065	0.9935	84.89
29.5	36,105,232	230,860	0.0064	0.9936	84.34
30.5	35,840,236	319,384	0.0089	0.9911	83.80
31.5	33,226,610	175,862	0.0053	0.9947	83.06
32.5	32,158,539	238,490	0.0074	0.9926	82.62
33.5	30,173,035	197,629	0.0065	0.9935	82.00
34.5	28,104,661	211,571	0.0075	0.9925	81.47
35.5	25,684,784	147,869	0.0058	0.9942	80.85
36.5	25,217,665	186,942	0.0074	0.9926	80.39
37.5	23,342,404	235,214	0.0101	0.9899	79.79
38.5	21,863,466	266,743	0.0122	0.9878	78.99

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,711,460	379,478	0.0183	0.9817	78.02
40.5	19,332,877	497,607	0.0257	0.9743	76.59
41.5	17,554,189	431,270	0.0246	0.9754	74.62
42.5	15,853,064	241,076	0.0152	0.9848	72.79
43.5	14,681,329	425,707	0.0290	0.9710	71.68
44.5	13,230,228	111,837	0.0085	0.9915	69.60
45.5	12,671,390	131,139	0.0103	0.9897	69.02
46.5	11,089,430	225,816	0.0204	0.9796	68.30
47.5	10,021,427	223,528	0.0223	0.9777	66.91
48.5	9,105,775	199,270	0.0219	0.9781	65.42
49.5	8,105,257	119,995	0.0148	0.9852	63.99
50.5	7,216,731	286,535	0.0397	0.9603	63.04
51.5	6,392,023	184,873	0.0289	0.9711	60.54
52.5	5,490,247	85,218	0.0155	0.9845	58.79
53.5	4,664,768	106,941	0.0229	0.9771	57.87
54.5	4,119,028	97,357	0.0236	0.9764	56.55
55.5	3,719,304	80,423	0.0216	0.9784	55.21
56.5	3,478,720	43,262	0.0124	0.9876	54.02
57.5	3,107,705	125,265	0.0403	0.9597	53.34
58.5	2,809,349	86,889	0.0309	0.9691	51.19
59.5	2,218,111	143,335	0.0646	0.9354	49.61
60.5	1,819,592	42,059	0.0231	0.9769	46.40
61.5	1,413,816	13,069	0.0092	0.9908	45.33
62.5	1,078,195	24,905	0.0231	0.9769	44.91
63.5	827,518	35,812	0.0433	0.9567	43.88
64.5	742,250	19,459	0.0262	0.9738	41.98
65.5	626,254	31,882	0.0509	0.9491	40.88
66.5	466,607	19,389	0.0416	0.9584	38.80
67.5	309,981	7,491	0.0242	0.9758	37.18
68.5	270,311	7,522	0.0278	0.9722	36.28
69.5	242,896	6,175	0.0254	0.9746	35.27
70.5	214,625	4,154	0.0194	0.9806	34.38
71.5	199,523	4,343	0.0218	0.9782	33.71
72.5	191,246	28,572	0.1494	0.8506	32.98
73.5	154,245	14,528	0.0942	0.9058	28.05
74.5	103,485	7,456	0.0721	0.9279	25.41
75.5	75,093	12,336	0.1643	0.8357	23.58
76.5	50,396	2,953	0.0586	0.9414	19.71
77.5	47,444	5,105	0.1076	0.8924	18.55
78.5	39,386		0.0000	1.0000	16.55

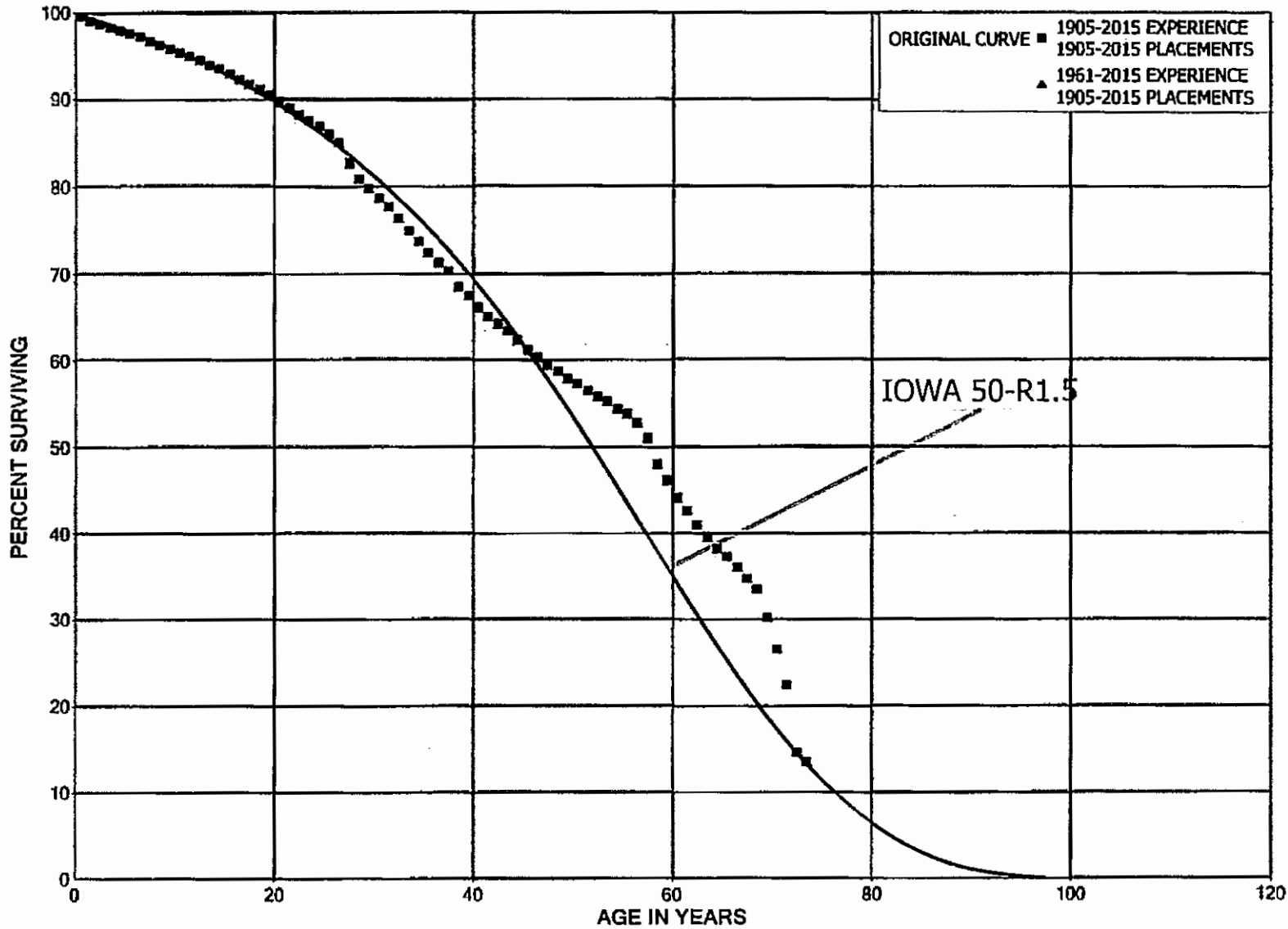
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1961-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	39,386	8,795	0.2233	0.7767	16.55	
80.5	27,414		0.0000	1.0000	12.86	
81.5	25,958	1,824	0.0703	0.9297	12.86	
82.5	24,135	1,824	0.0756	0.9244	11.95	
83.5	22,311	2,009	0.0900	0.9100	11.05	
84.5	19,573		0.0000	1.0000	10.06	
85.5	4,018		0.0000	1.0000	10.06	
86.5	4,018		0.0000	1.0000	10.06	
87.5	4,018		0.0000	1.0000	10.06	
88.5	4,018		0.0000	1.0000	10.06	
89.5	4,018		0.0000	1.0000	10.06	
90.5	4,018		0.0000	1.0000	10.06	
91.5	4,018	67	0.0166	0.9834	10.06	
92.5	3,951		0.0000	1.0000	9.89	
93.5	3,951		0.0000	1.0000	9.89	
94.5	3,951		0.0000	1.0000	9.89	
95.5	3,951		0.0000	1.0000	9.89	
96.5	3,951		0.0000	1.0000	9.89	
97.5	3,951		0.0000	1.0000	9.89	
98.5	3,951		0.0000	1.0000	9.89	
99.5	3,951		0.0000	1.0000	9.89	
100.5	3,951		0.0000	1.0000	9.89	
101.5	3,951	2,805	0.7100	0.2900	9.89	
102.5	1,146	1,146	1.0000		2.87	
103.5						

KENTUCKY UTILITIES COMPANY  
ACCOUNT 364 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-135

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1905-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	389,508,681	1,598,491	0.0041	0.9959	100.00
0.5	375,805,441	2,072,645	0.0055	0.9945	99.59
1.5	352,059,892	1,322,778	0.0038	0.9962	99.04
2.5	335,033,741	1,124,716	0.0034	0.9966	98.67
3.5	309,812,258	1,068,026	0.0034	0.9966	98.34
4.5	293,511,828	1,142,338	0.0039	0.9961	98.00
5.5	277,364,516	1,097,063	0.0040	0.9960	97.62
6.5	243,622,619	1,155,488	0.0047	0.9953	97.23
7.5	219,298,982	1,105,793	0.0050	0.9950	96.77
8.5	214,005,854	1,017,088	0.0048	0.9952	96.28
9.5	206,822,486	924,569	0.0045	0.9955	95.82
10.5	201,086,931	989,464	0.0049	0.9951	95.40
11.5	195,824,502	947,173	0.0048	0.9952	94.93
12.5	184,344,832	932,798	0.0051	0.9949	94.47
13.5	176,344,904	973,771	0.0055	0.9945	93.99
14.5	169,457,563	1,038,512	0.0061	0.9939	93.47
15.5	161,405,975	990,354	0.0061	0.9939	92.90
16.5	153,115,364	939,603	0.0061	0.9939	92.33
17.5	144,825,634	951,356	0.0066	0.9934	91.76
18.5	135,172,034	1,004,049	0.0074	0.9926	91.16
19.5	126,381,845	1,076,490	0.0085	0.9915	90.48
20.5	116,370,857	864,044	0.0074	0.9926	89.71
21.5	107,545,293	851,089	0.0079	0.9921	89.04
22.5	100,271,147	790,376	0.0079	0.9921	88.34
23.5	93,032,778	735,520	0.0079	0.9921	87.64
24.5	87,224,033	840,402	0.0096	0.9904	86.95
25.5	81,316,876	1,008,103	0.0124	0.9876	86.11
26.5	75,283,320	2,003,413	0.0266	0.9734	85.04
27.5	68,643,143	1,545,698	0.0225	0.9775	82.78
28.5	62,600,157	869,298	0.0139	0.9861	80.92
29.5	57,388,499	731,133	0.0127	0.9873	79.79
30.5	53,323,939	718,440	0.0135	0.9865	78.78
31.5	49,646,597	814,422	0.0164	0.9836	77.72
32.5	45,195,599	846,854	0.0187	0.9813	76.44
33.5	41,268,416	714,753	0.0173	0.9827	75.01
34.5	37,768,066	654,503	0.0173	0.9827	73.71
35.5	34,654,237	567,254	0.0164	0.9836	72.43
36.5	31,578,086	440,770	0.0140	0.9860	71.25
37.5	29,316,373	783,027	0.0267	0.9733	70.25
38.5	26,793,762	398,803	0.0149	0.9851	68.38

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1905-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,774,353	455,137	0.0184	0.9816	67.36
40.5	22,933,660	363,196	0.0158	0.9842	66.12
41.5	20,777,296	262,428	0.0126	0.9874	65.07
42.5	18,689,233	251,385	0.0135	0.9865	64.25
43.5	17,234,042	283,951	0.0165	0.9835	63.39
44.5	15,560,701	276,874	0.0178	0.9822	62.34
45.5	14,483,731	201,943	0.0139	0.9861	61.23
46.5	13,145,515	203,952	0.0155	0.9845	60.38
47.5	11,901,379	136,748	0.0115	0.9885	59.44
48.5	10,862,351	155,457	0.0143	0.9857	58.76
49.5	9,781,595	102,427	0.0105	0.9895	57.92
50.5	8,857,984	117,293	0.0132	0.9868	57.31
51.5	7,945,615	104,735	0.0132	0.9868	56.55
52.5	7,153,988	72,185	0.0101	0.9899	55.81
53.5	6,567,551	99,240	0.0151	0.9849	55.25
54.5	5,906,144	64,136	0.0109	0.9891	54.41
55.5	5,712,005	110,492	0.0193	0.9807	53.82
56.5	5,110,010	170,326	0.0333	0.9667	52.78
57.5	4,611,015	268,155	0.0582	0.9418	51.02
58.5	3,853,992	150,625	0.0391	0.9609	48.05
59.5	3,311,993	145,043	0.0438	0.9562	46.17
60.5	2,953,814	100,251	0.0339	0.9661	44.15
61.5	2,771,534	114,092	0.0412	0.9588	42.65
62.5	2,500,475	92,303	0.0369	0.9631	40.90
63.5	1,905,000	59,225	0.0311	0.9689	39.39
64.5	1,398,793	33,715	0.0241	0.9759	38.16
65.5	907,485	28,406	0.0313	0.9687	37.24
66.5	595,041	21,582	0.0363	0.9637	36.08
67.5	453,404	17,090	0.0377	0.9623	34.77
68.5	292,646	28,731	0.0982	0.9018	33.46
69.5	179,106	21,533	0.1202	0.8798	30.17
70.5	124,415	19,490	0.1567	0.8433	26.55
71.5	95,037	32,902	0.3462	0.6538	22.39
72.5	57,038	4,367	0.0766	0.9234	14.64
73.5	49,886	1,901	0.0381	0.9619	13.52
74.5	8,602		0.0000	1.0000	13.00
75.5	8,602		0.0000	1.0000	13.00
76.5	8,602	48	0.0055	0.9945	13.00
77.5	8,554	3,045	0.3560	0.6440	12.93
78.5	5,509		0.0000	1.0000	8.33
79.5	5,509	5,509	1.0000		8.33
80.5					



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	374,861,730	1,598,491	0.0043	0.9957	100.00
0.5	362,225,379	2,072,645	0.0057	0.9943	99.57
1.5	339,426,137	1,322,778	0.0039	0.9961	99.00
2.5	323,515,048	1,124,716	0.0035	0.9965	98.62
3.5	299,245,580	1,068,026	0.0036	0.9964	98.28
4.5	283,865,178	1,142,338	0.0040	0.9960	97.92
5.5	268,600,240	1,097,063	0.0041	0.9959	97.53
6.5	235,703,486	1,155,488	0.0049	0.9951	97.13
7.5	212,015,800	1,105,793	0.0052	0.9948	96.66
8.5	207,438,989	1,017,088	0.0049	0.9951	96.15
9.5	200,894,207	924,569	0.0046	0.9954	95.68
10.5	195,929,189	989,464	0.0051	0.9949	95.24
11.5	191,151,914	947,173	0.0050	0.9950	94.76
12.5	180,596,681	932,798	0.0052	0.9948	94.29
13.5	173,463,425	973,771	0.0056	0.9944	93.80
14.5	167,137,571	1,038,512	0.0062	0.9938	93.28
15.5	159,439,600	990,354	0.0062	0.9938	92.70
16.5	151,334,513	939,603	0.0062	0.9938	92.12
17.5	143,199,603	951,356	0.0066	0.9934	91.55
18.5	133,740,683	1,004,049	0.0075	0.9925	90.94
19.5	125,426,825	1,076,490	0.0086	0.9914	90.26
20.5	115,618,145	864,044	0.0075	0.9925	89.48
21.5	107,020,642	851,089	0.0080	0.9920	88.81
22.5	100,003,746	790,376	0.0079	0.9921	88.11
23.5	92,862,180	735,520	0.0079	0.9921	87.41
24.5	87,074,519	840,402	0.0097	0.9903	86.72
25.5	81,167,449	1,008,103	0.0124	0.9876	85.88
26.5	75,133,893	2,003,413	0.0267	0.9733	84.82
27.5	68,493,716	1,545,698	0.0226	0.9774	82.55
28.5	62,459,696	869,298	0.0139	0.9861	80.69
29.5	57,248,038	731,133	0.0128	0.9872	79.57
30.5	53,183,478	718,440	0.0135	0.9865	78.55
31.5	49,506,136	814,422	0.0165	0.9835	77.49
32.5	45,055,138	846,854	0.0188	0.9812	76.22
33.5	41,127,955	714,753	0.0174	0.9826	74.78
34.5	37,627,605	654,503	0.0174	0.9826	73.48
35.5	34,513,776	567,254	0.0164	0.9836	72.21
36.5	31,437,625	440,770	0.0140	0.9860	71.02
37.5	29,175,912	783,027	0.0268	0.9732	70.02
38.5	26,653,301	398,803	0.0150	0.9850	68.14

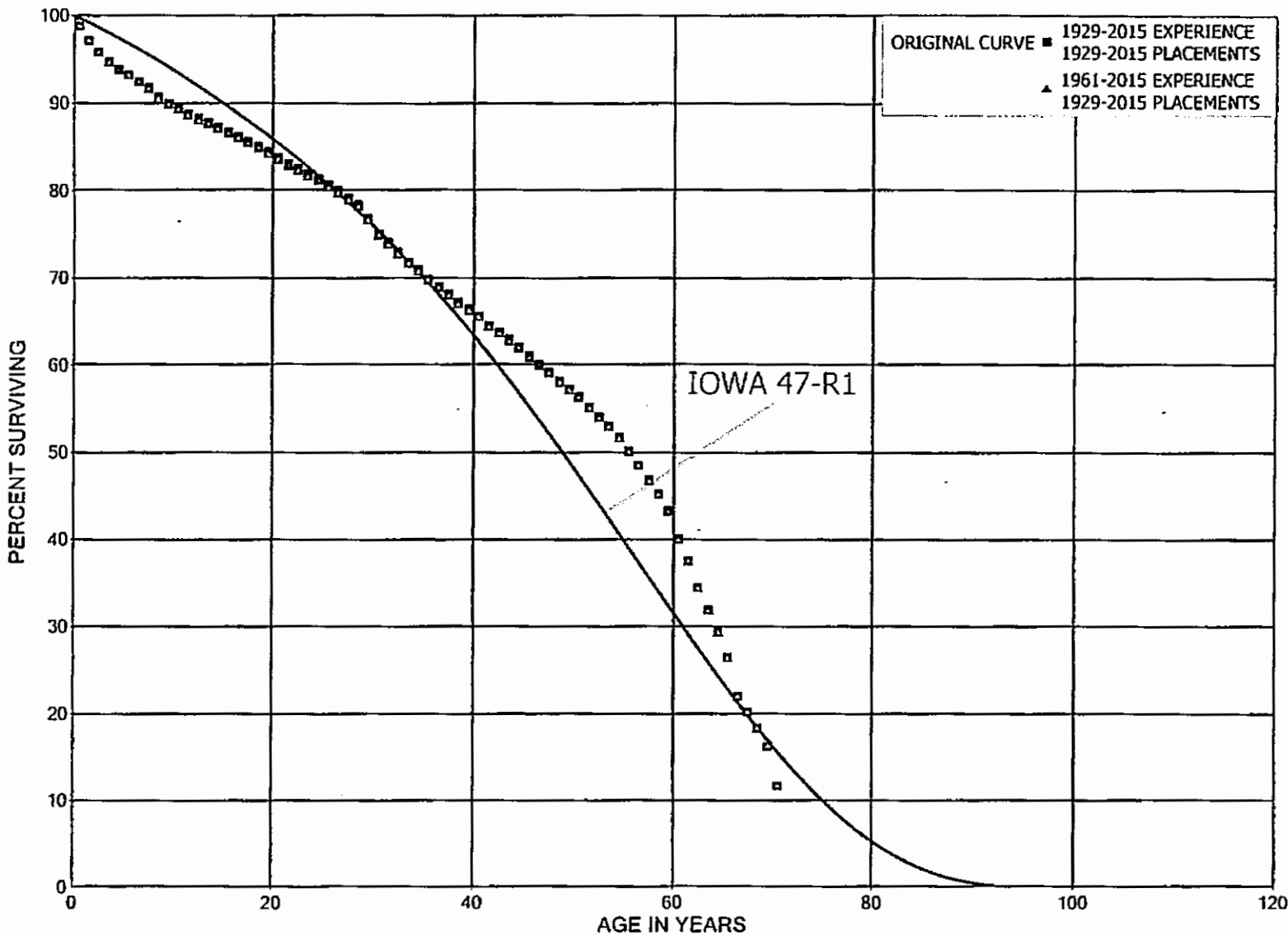
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,633,892	455,137	0.0185	0.9815	67.12
40.5	22,793,199	363,196	0.0159	0.9841	65.88
41.5	20,636,835	262,428	0.0127	0.9873	64.83
42.5	18,548,772	251,385	0.0136	0.9864	64.01
43.5	17,093,581	283,951	0.0166	0.9834	63.14
44.5	15,420,240	276,874	0.0180	0.9820	62.09
45.5	14,343,270	201,943	0.0141	0.9859	60.98
46.5	13,005,054	203,952	0.0157	0.9843	60.12
47.5	11,760,918	136,748	0.0116	0.9884	59.18
48.5	10,721,890	155,457	0.0145	0.9855	58.49
49.5	9,641,134	102,427	0.0106	0.9894	57.64
50.5	8,717,523	117,293	0.0135	0.9865	57.03
51.5	7,805,154	104,735	0.0134	0.9866	56.26
52.5	7,013,527	72,185	0.0103	0.9897	55.51
53.5	6,427,090	99,240	0.0154	0.9846	54.93
54.5	5,765,683	64,136	0.0111	0.9889	54.09
55.5	5,712,005	110,492	0.0193	0.9807	53.49
56.5	5,110,010	170,326	0.0333	0.9667	52.45
57.5	4,611,015	268,155	0.0582	0.9418	50.70
58.5	3,853,992	150,625	0.0391	0.9609	47.75
59.5	3,311,993	145,043	0.0438	0.9562	45.89
60.5	2,953,814	100,251	0.0339	0.9661	43.88
61.5	2,771,534	114,092	0.0412	0.9588	42.39
62.5	2,500,475	92,303	0.0369	0.9631	40.64
63.5	1,905,000	59,225	0.0311	0.9689	39.14
64.5	1,398,793	33,715	0.0241	0.9759	37.93
65.5	907,485	28,406	0.0313	0.9687	37.01
66.5	595,041	21,582	0.0363	0.9637	35.85
67.5	453,404	17,090	0.0377	0.9623	34.55
68.5	292,646	28,731	0.0982	0.9018	33.25
69.5	179,106	21,533	0.1202	0.8798	29.99
70.5	124,415	19,490	0.1567	0.8433	26.38
71.5	95,037	32,902	0.3462	0.6538	22.25
72.5	57,038	4,367	0.0766	0.9234	14.55
73.5	49,886	1,901	0.0381	0.9619	13.43
74.5	8,602		0.0000	1.0000	12.92
75.5	8,602		0.0000	1.0000	12.92
76.5	8,602	48	0.0055	0.9945	12.92
77.5	8,554	3,045	0.3560	0.6440	12.85
78.5	5,509		0.0000	1.0000	8.28
79.5	5,509	5,509	1.0000		8.28
80.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-140

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1929-2015

## EXPERIENCE BAND 1929-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	395,973,280	5,030,807	0.0127	0.9873	100.00
0.5	368,808,385	6,217,236	0.0169	0.9831	98.73
1.5	336,151,745	4,492,871	0.0134	0.9866	97.07
2.5	319,284,547	3,877,073	0.0121	0.9879	95.77
3.5	295,389,361	2,606,120	0.0088	0.9912	94.60
4.5	279,684,080	1,777,136	0.0064	0.9936	93.77
5.5	266,409,676	2,105,522	0.0079	0.9921	93.17
6.5	221,958,576	1,713,791	0.0077	0.9923	92.44
7.5	199,439,150	2,430,316	0.0122	0.9878	91.72
8.5	192,636,532	1,280,674	0.0066	0.9934	90.61
9.5	187,262,013	1,190,866	0.0064	0.9936	90.00
10.5	184,010,378	1,357,856	0.0074	0.9926	89.43
11.5	175,975,356	962,962	0.0055	0.9945	88.77
12.5	171,546,791	983,334	0.0057	0.9943	88.29
13.5	164,870,212	991,975	0.0060	0.9940	87.78
14.5	154,697,468	949,764	0.0061	0.9939	87.25
15.5	149,236,106	993,815	0.0067	0.9933	86.72
16.5	142,610,121	884,089	0.0062	0.9938	86.14
17.5	136,689,447	914,204	0.0067	0.9933	85.60
18.5	129,409,640	971,303	0.0075	0.9925	85.03
19.5	122,005,090	921,165	0.0076	0.9924	84.39
20.5	113,741,123	867,890	0.0076	0.9924	83.76
21.5	106,833,491	773,105	0.0072	0.9928	83.12
22.5	101,353,552	754,420	0.0074	0.9926	82.52
23.5	95,494,162	625,297	0.0065	0.9935	81.90
24.5	90,449,653	742,717	0.0082	0.9918	81.37
25.5	84,871,771	703,329	0.0083	0.9917	80.70
26.5	78,521,460	801,680	0.0102	0.9898	80.03
27.5	73,425,503	734,081	0.0100	0.9900	79.21
28.5	68,836,581	1,408,569	0.0205	0.9795	78.42
29.5	64,028,484	1,416,727	0.0221	0.9779	76.82
30.5	60,096,665	847,454	0.0141	0.9859	75.12
31.5	56,568,697	877,142	0.0155	0.9845	74.06
32.5	52,575,793	799,417	0.0152	0.9848	72.91
33.5	48,784,758	593,113	0.0122	0.9878	71.80
34.5	45,422,627	667,707	0.0147	0.9853	70.93
35.5	41,836,251	532,379	0.0127	0.9873	69.88
36.5	38,256,766	481,521	0.0126	0.9874	68.99
37.5	35,148,345	516,235	0.0147	0.9853	68.13
38.5	32,431,377	355,650	0.0110	0.9890	67.13

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,596,068	347,954	0.0114	0.9886	66.39
40.5	28,689,558	487,181	0.0170	0.9830	65.63
41.5	25,808,409	314,265	0.0122	0.9878	64.52
42.5	23,653,934	299,731	0.0127	0.9873	63.73
43.5	21,756,362	302,661	0.0139	0.9861	62.93
44.5	19,450,003	319,031	0.0164	0.9836	62.05
45.5	18,045,097	281,818	0.0156	0.9844	61.03
46.5	16,341,531	240,122	0.0147	0.9853	60.08
47.5	14,737,071	253,027	0.0172	0.9828	59.20
48.5	13,408,698	194,104	0.0145	0.9855	58.18
49.5	12,264,904	190,817	0.0156	0.9844	57.34
50.5	10,931,487	245,305	0.0224	0.9776	56.45
51.5	9,845,568	210,144	0.0213	0.9787	55.18
52.5	8,929,349	164,051	0.0184	0.9816	54.00
53.5	8,276,071	195,229	0.0236	0.9764	53.01
54.5	7,650,293	236,782	0.0310	0.9690	51.76
55.5	7,116,151	230,842	0.0324	0.9676	50.16
56.5	6,523,520	230,435	0.0353	0.9647	48.53
57.5	5,890,807	205,321	0.0349	0.9651	46.82
58.5	5,349,667	227,592	0.0425	0.9575	45.18
59.5	4,726,036	354,649	0.0750	0.9250	43.26
60.5	4,081,551	258,865	0.0634	0.9366	40.02
61.5	3,584,483	300,110	0.0837	0.9163	37.48
62.5	2,980,779	217,637	0.0730	0.9270	34.34
63.5	2,406,271	189,643	0.0788	0.9212	31.83
64.5	1,958,022	197,156	0.1007	0.8993	29.32
65.5	1,430,092	237,666	0.1662	0.8338	26.37
66.5	906,849	75,678	0.0835	0.9165	21.99
67.5	730,383	66,030	0.0904	0.9096	20.15
68.5	556,779	63,911	0.1148	0.8852	18.33
69.5	381,338	107,885	0.2829	0.7171	16.23
70.5	219,592	51,254	0.2334	0.7666	11.64
71.5	148,317	11,242	0.0758	0.9242	8.92
72.5	124,531	24,590	0.1975	0.8025	8.24
73.5	80,737	8,484	0.1051	0.8949	6.62
74.5					5.92

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	381,184,756	5,030,807	0.0132	0.9868	100.00
0.5	355,083,848	6,217,236	0.0175	0.9825	98.68
1.5	323,254,342	4,492,871	0.0139	0.9861	96.95
2.5	307,377,151	3,877,073	0.0126	0.9874	95.60
3.5	284,327,875	2,606,120	0.0092	0.9908	94.40
4.5	269,546,924	1,777,136	0.0066	0.9934	93.53
5.5	257,202,337	2,105,522	0.0082	0.9918	92.92
6.5	213,595,578	1,713,791	0.0080	0.9920	92.16
7.5	192,079,785	2,430,316	0.0127	0.9873	91.42
8.5	185,974,697	1,280,674	0.0069	0.9931	90.26
9.5	181,266,172	1,190,866	0.0066	0.9934	89.64
10.5	178,691,283	1,357,856	0.0076	0.9924	89.05
11.5	171,332,165	962,962	0.0056	0.9944	88.37
12.5	167,374,874	983,334	0.0059	0.9941	87.88
13.5	161,410,849	991,975	0.0061	0.9939	87.36
14.5	151,812,099	949,764	0.0063	0.9937	86.82
15.5	146,670,832	993,815	0.0068	0.9932	86.28
16.5	140,157,422	884,089	0.0063	0.9937	85.70
17.5	134,341,447	914,204	0.0068	0.9932	85.15
18.5	127,188,522	971,303	0.0076	0.9924	84.58
19.5	120,688,978	921,165	0.0076	0.9924	83.93
20.5	112,611,237	867,890	0.0077	0.9923	83.29
21.5	105,895,718	773,105	0.0073	0.9927	82.65
22.5	100,611,947	754,420	0.0075	0.9925	82.04
23.5	94,889,883	625,297	0.0066	0.9934	81.43
24.5	89,974,252	742,717	0.0083	0.9917	80.89
25.5	84,477,074	703,329	0.0083	0.9917	80.22
26.5	78,181,724	801,680	0.0103	0.9897	79.56
27.5	73,142,931	734,081	0.0100	0.9900	78.74
28.5	68,602,654	1,408,569	0.0205	0.9795	77.95
29.5	63,900,987	1,416,727	0.0222	0.9778	76.35
30.5	60,094,638	847,454	0.0141	0.9859	74.66
31.5	56,568,697	877,142	0.0155	0.9845	73.60
32.5	52,575,793	799,417	0.0152	0.9848	72.46
33.5	48,784,758	593,113	0.0122	0.9878	71.36
34.5	45,422,627	667,707	0.0147	0.9853	70.49
35.5	41,836,251	532,379	0.0127	0.9873	69.46
36.5	38,256,766	481,521	0.0126	0.9874	68.57
37.5	35,148,345	516,235	0.0147	0.9853	67.71
38.5	32,431,377	355,650	0.0110	0.9890	66.72

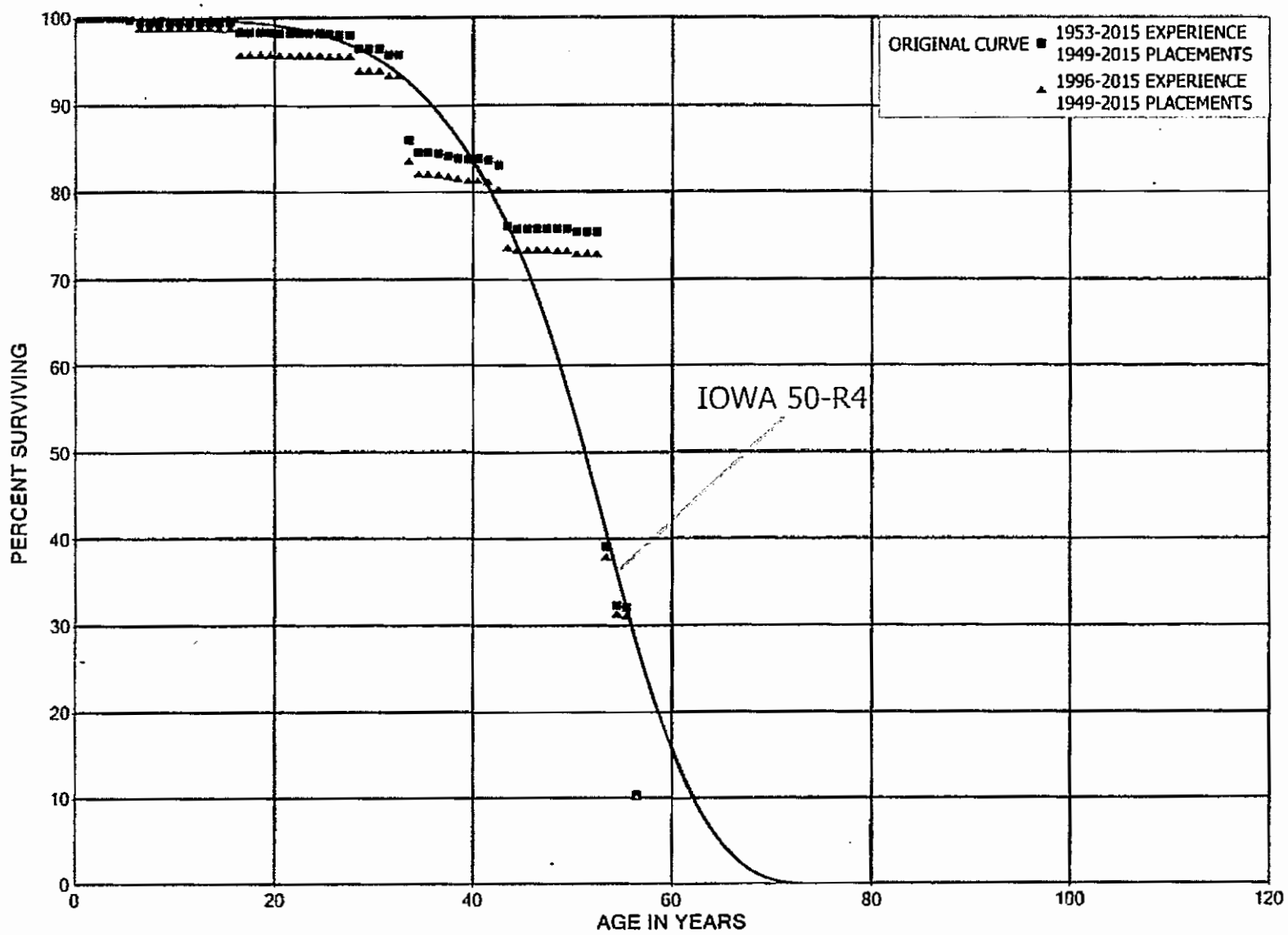
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,596,068	347,954	0.0114	0.9886	65.98
40.5	28,689,558	487,181	0.0170	0.9830	65.23
41.5	25,808,409	314,265	0.0122	0.9878	64.13
42.5	23,653,934	299,731	0.0127	0.9873	63.35
43.5	21,756,362	302,661	0.0139	0.9861	62.54
44.5	19,450,003	319,031	0.0164	0.9836	61.67
45.5	18,045,097	281,818	0.0156	0.9844	60.66
46.5	16,341,531	240,122	0.0147	0.9853	59.71
47.5	14,737,071	253,027	0.0172	0.9828	58.84
48.5	13,408,698	194,104	0.0145	0.9855	57.83
49.5	12,264,904	190,817	0.0156	0.9844	56.99
50.5	10,931,487	245,305	0.0224	0.9776	56.10
51.5	9,845,568	210,144	0.0213	0.9787	54.84
52.5	8,929,349	164,051	0.0184	0.9816	53.67
53.5	8,276,071	195,229	0.0236	0.9764	52.69
54.5	7,650,293	236,782	0.0310	0.9690	51.44
55.5	7,116,151	230,842	0.0324	0.9676	49.85
56.5	6,523,520	230,435	0.0353	0.9647	48.23
57.5	5,890,807	205,321	0.0349	0.9651	46.53
58.5	5,349,667	227,592	0.0425	0.9575	44.91
59.5	4,726,036	354,649	0.0750	0.9250	43.00
60.5	4,081,551	258,865	0.0634	0.9366	39.77
61.5	3,584,483	300,110	0.0837	0.9163	37.25
62.5	2,980,779	217,637	0.0730	0.9270	34.13
63.5	2,406,271	189,643	0.0788	0.9212	31.64
64.5	1,958,022	197,156	0.1007	0.8993	29.14
65.5	1,430,092	237,666	0.1662	0.8338	26.21
66.5	906,849	75,678	0.0835	0.9165	21.85
67.5	730,383	66,030	0.0904	0.9096	20.03
68.5	556,779	63,911	0.1148	0.8852	18.22
69.5	381,338	107,885	0.2829	0.7171	16.13
70.5	219,592	51,254	0.2334	0.7666	11.57
71.5	148,317	11,242	0.0758	0.9242	8.87
72.5	124,531	24,590	0.1975	0.8025	8.19
73.5	80,737	8,484	0.1051	0.8949	6.58
74.5					5.88

KENTUCKY UTILITIES COMPANY  
ACCOUNT 366 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-145

Kentucky Utilities Company  
December 31, 2015



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1949-2015

## EXPERIENCE BAND 1953-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,237,224	244	0.0001	0.9999	100.00
0.5	2,145,866	132	0.0001	0.9999	99.99
1.5	1,941,657	205	0.0001	0.9999	99.98
2.5	1,941,451	237	0.0001	0.9999	99.97
3.5	1,887,187		0.0000	1.0000	99.96
4.5	1,825,986	3,648	0.0020	0.9980	99.96
5.5	1,737,248	4,194	0.0024	0.9976	99.76
6.5	1,701,300		0.0000	1.0000	99.52
7.5	1,693,612	52	0.0000	1.0000	99.52
8.5	1,693,560	18	0.0000	1.0000	99.52
9.5	1,693,542		0.0000	1.0000	99.52
10.5	1,667,310		0.0000	1.0000	99.52
11.5	1,621,682		0.0000	1.0000	99.52
12.5	1,497,189		0.0000	1.0000	99.52
13.5	1,497,255	440	0.0003	0.9997	99.52
14.5	1,493,973		0.0000	1.0000	99.49
15.5	1,493,988	18,439	0.0123	0.9877	99.49
16.5	1,475,549		0.0000	1.0000	98.26
17.5	1,470,226		0.0000	1.0000	98.26
18.5	1,470,226		0.0000	1.0000	98.26
19.5	1,470,226		0.0000	1.0000	98.26
20.5	1,365,766		0.0000	1.0000	98.26
21.5	1,365,766		0.0000	1.0000	98.26
22.5	1,365,818	330	0.0002	0.9998	98.26
23.5	1,405,343		0.0000	1.0000	98.23
24.5	1,405,343	1,077	0.0008	0.9992	98.23
25.5	1,404,341	805	0.0006	0.9994	98.16
26.5	1,383,789		0.0000	1.0000	98.10
27.5	1,383,789	23,024	0.0166	0.9834	98.10
28.5	1,297,817	2	0.0000	1.0000	96.47
29.5	1,251,336		0.0000	1.0000	96.47
30.5	1,249,327	7,754	0.0062	0.9938	96.47
31.5	1,243,577		0.0000	1.0000	95.87
32.5	1,181,720	121,170	0.1025	0.8975	95.87
33.5	996,395	16,411	0.0165	0.9835	86.04
34.5	979,970		0.0000	1.0000	84.62
35.5	761,794	993	0.0013	0.9987	84.62
36.5	353,165	1,316	0.0037	0.9963	84.51
37.5	351,849	849	0.0024	0.9976	84.20
38.5	351,000	715	0.0020	0.9980	84.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2015			EXPERIENCE BAND 1953-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	331,727	172	0.0005	0.9995	83.82	
40.5	331,556	828	0.0025	0.9975	83.78	
41.5	53,975	345	0.0064	0.9936	83.57	
42.5	30,186	2,510	0.0831	0.9169	83.04	
43.5	27,676	92	0.0033	0.9967	76.13	
44.5	27,584		0.0000	1.0000	75.88	
45.5	37,382		0.0000	1.0000	75.88	
46.5	37,382	5	0.0001	0.9999	75.88	
47.5	36,414	15	0.0004	0.9996	75.87	
48.5	33,632	0	0.0000	1.0000	75.84	
49.5	31,455	153	0.0049	0.9951	75.84	
50.5	31,302		0.0000	1.0000	75.47	
51.5	31,302		0.0000	1.0000	75.47	
52.5	31,302	15,088	0.4820	0.5180	75.47	
53.5	16,214	2,826	0.1743	0.8257	39.09	
54.5	13,388	96	0.0072	0.9928	32.28	
55.5	13,292	9,027	0.6791	0.3209	32.05	
56.5	4,266		0.0000	1.0000	10.29	
57.5	4,266		0.0000	1.0000	10.29	
58.5	4,266		0.0000	1.0000	10.29	
59.5	4,266	3,590	0.8417	0.1583	10.29	
60.5	675	675	1.0000		1.63	
61.5						

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	744,788	244	0.0003	0.9997	100.00
0.5	776,328	132	0.0002	0.9998	99.97
1.5	572,120	205	0.0004	0.9996	99.95
2.5	571,914		0.0000	1.0000	99.91
3.5	517,887		0.0000	1.0000	99.91
4.5	456,686	33	0.0001	0.9999	99.91
5.5	371,563	4,194	0.0113	0.9887	99.91
6.5	355,707		0.0000	1.0000	98.78
7.5	348,019	52	0.0002	0.9998	98.78
8.5	415,455	18	0.0000	1.0000	98.76
9.5	460,325		0.0000	1.0000	98.76
10.5	434,093		0.0000	1.0000	98.76
11.5	388,465		0.0000	1.0000	98.76
12.5	325,589		0.0000	1.0000	98.76
13.5	389,809	440	0.0011	0.9989	98.76
14.5	386,527		0.0000	1.0000	98.65
15.5	604,718	18,439	0.0305	0.9695	98.65
16.5	1,016,939		0.0000	1.0000	95.64
17.5	1,011,616		0.0000	1.0000	95.64
18.5	1,011,616		0.0000	1.0000	95.64
19.5	1,038,843		0.0000	1.0000	95.64
20.5	934,383		0.0000	1.0000	95.64
21.5	1,332,254		0.0000	1.0000	95.64
22.5	1,332,306	330	0.0002	0.9998	95.64
23.5	1,371,831		0.0000	1.0000	95.62
24.5	1,371,831	1,077	0.0008	0.9992	95.62
25.5	1,372,130	805	0.0006	0.9994	95.54
26.5	1,351,578		0.0000	1.0000	95.49
27.5	1,352,531	23,024	0.0170	0.9830	95.49
28.5	1,269,941	2	0.0000	1.0000	93.86
29.5	1,225,641		0.0000	1.0000	93.86
30.5	1,224,984	7,754	0.0063	0.9937	93.86
31.5	1,219,410		0.0000	1.0000	93.27
32.5	1,160,063	121,170	0.1045	0.8955	93.27
33.5	974,738	16,411	0.0168	0.9832	83.52
34.5	958,313		0.0000	1.0000	82.12
35.5	740,137	993	0.0013	0.9987	82.12
36.5	331,508	1,316	0.0040	0.9960	82.01
37.5	330,192	849	0.0026	0.9974	81.68
38.5	329,343	715	0.0022	0.9978	81.47

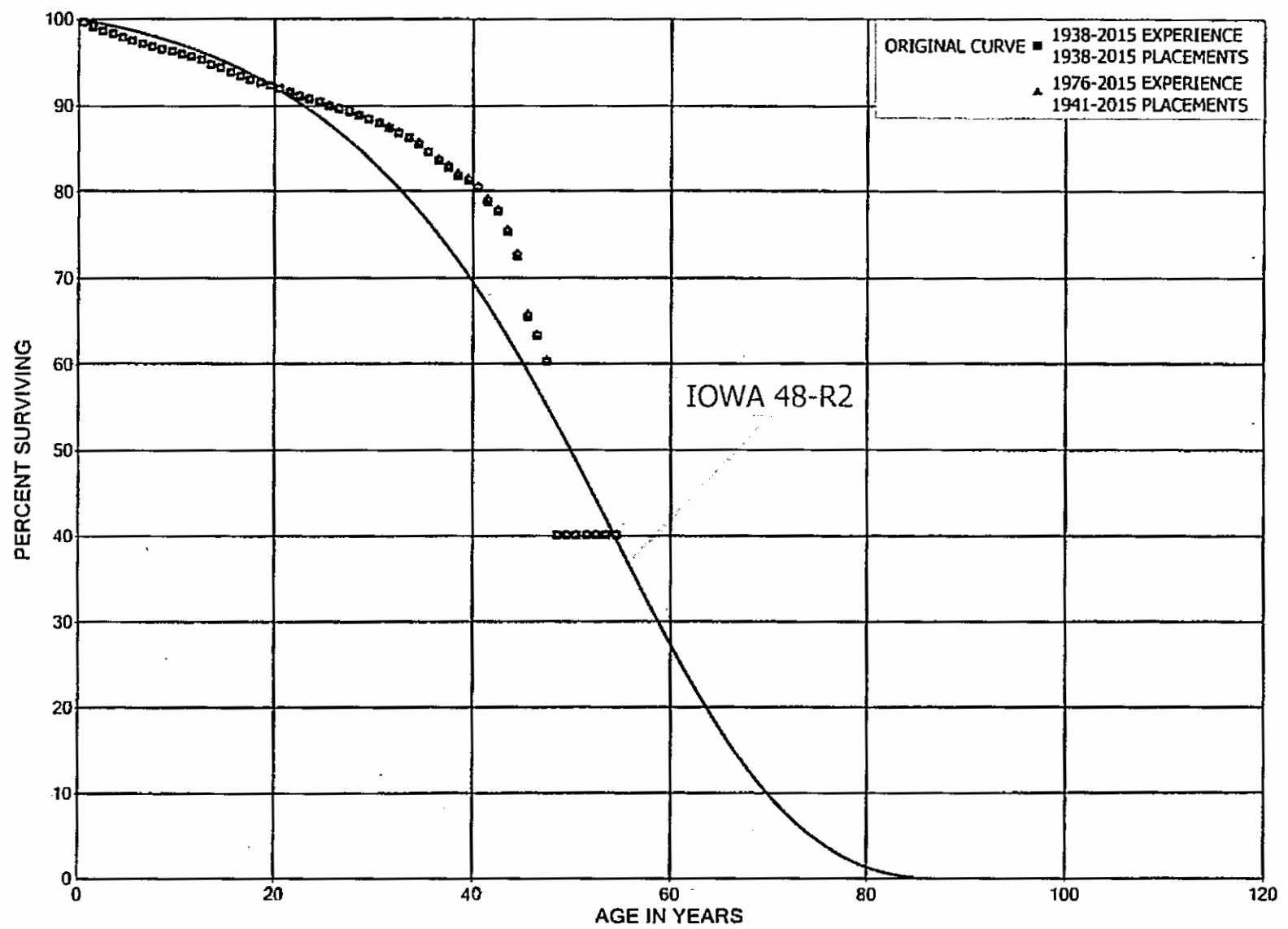
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	310,223	172	0.0006	0.9994	81.30
40.5	310,052	828	0.0027	0.9973	81.25
41.5	32,471	345	0.0106	0.9894	81.03
42.5	30,186	2,510	0.0831	0.9169	80.17
43.5	27,676	92	0.0033	0.9967	73.51
44.5	27,584		0.0000	1.0000	73.26
45.5	37,382		0.0000	1.0000	73.26
46.5	37,382	5	0.0001	0.9999	73.26
47.5	36,414	15	0.0004	0.9996	73.25
48.5	33,632	0	0.0000	1.0000	73.22
49.5	31,455	153	0.0049	0.9951	73.22
50.5	31,302		0.0000	1.0000	72.87
51.5	31,302		0.0000	1.0000	72.87
52.5	31,302	15,088	0.4820	0.5180	72.87
53.5	16,214	2,826	0.1743	0.8257	37.74
54.5	13,388	96	0.0072	0.9928	31.17
55.5	13,292	9,027	0.6791	0.3209	30.94
56.5	4,266		0.0000	1.0000	9.93
57.5	4,266		0.0000	1.0000	9.93
58.5	4,266		0.0000	1.0000	9.93
59.5	4,266	3,590	0.8417	0.1583	9.93
60.5	675	675	1.0000		1.57
61.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-150

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2015			EXPERIENCE BAND 1938-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	188,974,294	704,258	0.0037	0.9963	100.00
0.5	175,093,122	911,410	0.0052	0.9948	99.63
1.5	154,091,075	693,907	0.0045	0.9955	99.11
2.5	150,041,481	586,186	0.0039	0.9961	98.66
3.5	140,212,531	698,102	0.0050	0.9950	98.28
4.5	132,517,198	364,304	0.0027	0.9973	97.79
5.5	127,417,550	425,322	0.0033	0.9967	97.52
6.5	90,887,181	309,179	0.0034	0.9966	97.19
7.5	73,232,007	249,609	0.0034	0.9966	96.86
8.5	70,595,006	197,789	0.0028	0.9972	96.53
9.5	68,322,247	219,326	0.0032	0.9968	96.26
10.5	64,536,772	192,273	0.0030	0.9970	95.95
11.5	59,158,129	244,411	0.0041	0.9959	95.67
12.5	49,882,066	268,051	0.0054	0.9946	95.27
13.5	44,140,492	168,746	0.0038	0.9962	94.76
14.5	35,673,383	221,507	0.0062	0.9938	94.40
15.5	31,507,262	138,507	0.0044	0.9956	93.81
16.5	27,419,486	134,160	0.0049	0.9951	93.40
17.5	23,817,278	75,856	0.0032	0.9968	92.94
18.5	20,292,334	74,552	0.0037	0.9963	92.65
19.5	16,897,731	72,343	0.0043	0.9957	92.31
20.5	13,421,533	54,415	0.0041	0.9959	91.91
21.5	11,676,974	55,805	0.0048	0.9952	91.54
22.5	10,524,117	40,066	0.0038	0.9962	91.10
23.5	9,441,411	41,631	0.0044	0.9956	90.75
24.5	8,319,283	35,230	0.0042	0.9958	90.35
25.5	7,595,003	29,607	0.0039	0.9961	89.97
26.5	6,244,785	25,054	0.0040	0.9960	89.62
27.5	5,232,304	22,283	0.0043	0.9957	89.26
28.5	4,361,471	24,191	0.0055	0.9945	88.88
29.5	3,817,082	19,348	0.0051	0.9949	88.39
30.5	3,511,007	22,234	0.0063	0.9937	87.94
31.5	3,146,918	20,164	0.0064	0.9936	87.38
32.5	2,799,106	17,809	0.0064	0.9936	86.82
33.5	2,512,409	22,459	0.0089	0.9911	86.27
34.5	2,261,586	24,444	0.0108	0.9892	85.50
35.5	1,831,950	20,123	0.0110	0.9890	84.57
36.5	1,471,637	14,995	0.0102	0.9898	83.65
37.5	1,190,705	13,584	0.0114	0.9886	82.79
38.5	995,962	7,072	0.0071	0.9929	81.85

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2015			EXPERIENCE BAND 1938-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	740,362	8,258	0.0112	0.9888	81.27
40.5	501,244	9,280	0.0185	0.9815	80.36
41.5	210,827	3,163	0.0150	0.9850	78.87
42.5	158,578	4,800	0.0303	0.9697	77.69
43.5	58,476	2,176	0.0372	0.9628	75.34
44.5	44,079	4,249	0.0964	0.9036	72.53
45.5	21,303	740	0.0347	0.9653	65.54
46.5	20,563	966	0.0470	0.9530	63.27
47.5	3,957	1,329	0.3359	0.6641	60.30
48.5	128		0.0000	1.0000	40.04
49.5	128		0.0000	1.0000	40.04
50.5	128		0.0000	1.0000	40.04
51.5	128		0.0000	1.0000	40.04
52.5	128		0.0000	1.0000	40.04
53.5	128		0.0000	1.0000	40.04
54.5	128		0.0000	1.0000	40.04
55.5	4,001	528	0.1320	0.8680	40.04
56.5	3,473		0.0000	1.0000	34.76
57.5	3,473	64	0.0184	0.9816	34.76
58.5	3,409	64	0.0187	0.9813	34.12
59.5	3,345		0.0000	1.0000	33.48
60.5	3,345		0.0000	1.0000	33.48
61.5	3,345		0.0000	1.0000	33.48
62.5	3,345		0.0000	1.0000	33.48
63.5	3,345		0.0000	1.0000	33.48
64.5	3,345		0.0000	1.0000	33.48
65.5	3,345	3,345	1.0000		33.48
66.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	187,814,812	702,882	0.0037	0.9963	100.00
0.5	174,213,661	903,989	0.0052	0.9948	99.63
1.5	153,555,559	688,061	0.0045	0.9955	99.11
2.5	149,679,273	580,967	0.0039	0.9961	98.66
3.5	140,000,253	694,639	0.0050	0.9950	98.28
4.5	132,374,951	362,773	0.0027	0.9973	97.79
5.5	127,324,362	424,901	0.0033	0.9967	97.53
6.5	90,802,950	309,011	0.0034	0.9966	97.20
7.5	73,181,220	249,609	0.0034	0.9966	96.87
8.5	70,551,903	197,789	0.0028	0.9972	96.54
9.5	68,288,911	216,805	0.0032	0.9968	96.27
10.5	64,508,563	192,273	0.0030	0.9970	95.96
11.5	59,131,020	241,250	0.0041	0.9959	95.68
12.5	49,859,132	268,051	0.0054	0.9946	95.29
13.5	44,117,558	168,746	0.0038	0.9962	94.77
14.5	35,650,449	221,507	0.0062	0.9938	94.41
15.5	31,484,328	138,507	0.0044	0.9956	93.83
16.5	27,396,552	134,160	0.0049	0.9951	93.41
17.5	23,794,344	75,856	0.0032	0.9968	92.96
18.5	20,269,400	74,552	0.0037	0.9963	92.66
19.5	16,874,885	72,343	0.0043	0.9957	92.32
20.5	13,402,842	51,329	0.0038	0.9962	91.92
21.5	11,661,373	45,957	0.0039	0.9961	91.57
22.5	10,518,470	40,066	0.0038	0.9962	91.21
23.5	9,435,764	41,631	0.0044	0.9956	90.86
24.5	8,313,636	35,230	0.0042	0.9958	90.46
25.5	7,589,356	29,607	0.0039	0.9961	90.08
26.5	6,239,138	25,054	0.0040	0.9960	89.73
27.5	5,226,657	22,283	0.0043	0.9957	89.37
28.5	4,355,824	24,191	0.0056	0.9944	88.98
29.5	3,811,435	19,348	0.0051	0.9949	88.49
30.5	3,505,360	19,127	0.0055	0.9945	88.04
31.5	3,144,378	20,164	0.0064	0.9936	87.56
32.5	2,796,566	17,809	0.0064	0.9936	87.00
33.5	2,509,869	22,459	0.0089	0.9911	86.45
34.5	2,259,046	24,196	0.0107	0.9893	85.67
35.5	1,829,658	20,123	0.0110	0.9890	84.75
36.5	1,469,345	12,703	0.0086	0.9914	83.82
37.5	1,190,705	13,584	0.0114	0.9886	83.10
38.5	995,962	7,072	0.0071	0.9929	82.15



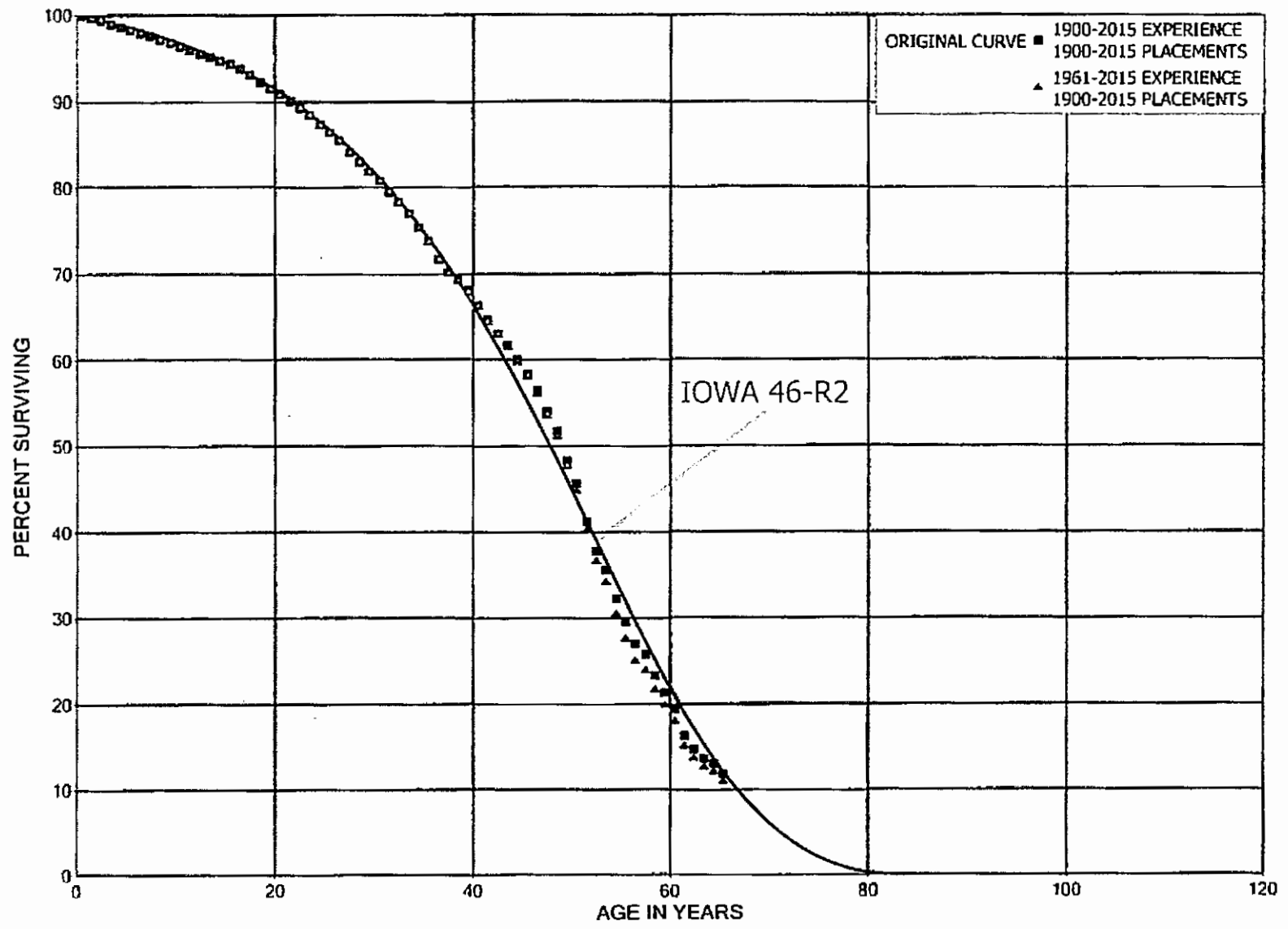
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2015			EXPERIENCE BAND 1976-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	740,362	8,258	0.0112	0.9888	81.57
40.5	501,244	9,280	0.0185	0.9815	80.66
41.5	210,827	3,163	0.0150	0.9850	79.16
42.5	158,578	4,800	0.0303	0.9697	77.98
43.5	58,476	2,176	0.0372	0.9628	75.62
44.5	44,079	4,249	0.0964	0.9036	72.80
45.5	21,303	740	0.0347	0.9653	65.78
46.5	20,563	966	0.0470	0.9530	63.50
47.5	3,957	1,329	0.3359	0.6641	60.52
48.5	128		0.0000	1.0000	40.19
49.5	128		0.0000	1.0000	40.19
50.5	128		0.0000	1.0000	40.19
51.5	128		0.0000	1.0000	40.19
52.5	128		0.0000	1.0000	40.19
53.5	128		0.0000	1.0000	40.19
54.5	128		0.0000	1.0000	40.19
55.5	4,001	528	0.1320	0.8680	40.19
56.5	3,473		0.0000	1.0000	34.89
57.5	3,473	64	0.0184	0.9816	34.89
58.5	3,409	64	0.0187	0.9813	34.25
59.5	3,345		0.0000	1.0000	33.61
60.5	3,345		0.0000	1.0000	33.61
61.5	3,345		0.0000	1.0000	33.61
62.5	3,345		0.0000	1.0000	33.61
63.5	3,345		0.0000	1.0000	33.61
64.5	3,345		0.0000	1.0000	33.61
65.5	3,345	3,345	1.0000		33.61
66.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 368 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-155

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	350,498,992	321,395	0.0009	0.9991	100.00
0.5	358,997,061	1,000,314	0.0028	0.9972	99.91
1.5	341,311,860	787,623	0.0023	0.9977	99.63
2.5	335,507,756	1,323,195	0.0039	0.9961	99.40
3.5	326,939,463	1,363,664	0.0042	0.9958	99.01
4.5	311,513,081	1,013,897	0.0033	0.9967	98.60
5.5	308,397,831	1,172,227	0.0038	0.9962	98.27
6.5	290,871,663	723,565	0.0025	0.9975	97.90
7.5	280,800,549	1,248,251	0.0044	0.9956	97.66
8.5	268,208,472	966,092	0.0036	0.9964	97.22
9.5	248,773,844	1,240,293	0.0050	0.9950	96.87
10.5	247,318,914	1,028,785	0.0042	0.9958	96.39
11.5	241,806,927	1,136,089	0.0047	0.9953	95.99
12.5	227,584,748	982,931	0.0043	0.9957	95.54
13.5	221,046,553	955,417	0.0043	0.9957	95.13
14.5	210,124,129	820,481	0.0039	0.9961	94.71
15.5	199,556,805	1,102,505	0.0055	0.9945	94.34
16.5	191,314,201	1,329,254	0.0069	0.9931	93.82
17.5	180,972,843	1,633,033	0.0090	0.9910	93.17
18.5	170,199,074	1,473,466	0.0087	0.9913	92.33
19.5	160,123,859	1,292,671	0.0081	0.9919	91.53
20.5	149,653,264	1,190,516	0.0080	0.9920	90.79
21.5	139,417,061	1,141,204	0.0082	0.9918	90.07
22.5	129,876,435	1,211,092	0.0093	0.9907	89.33
23.5	121,962,657	1,488,267	0.0122	0.9878	88.50
24.5	114,540,193	1,200,572	0.0105	0.9895	87.42
25.5	106,905,420	1,280,486	0.0120	0.9880	86.50
26.5	99,086,272	1,504,500	0.0152	0.9848	85.47
27.5	90,975,305	1,209,843	0.0133	0.9867	84.17
28.5	83,985,443	1,105,779	0.0132	0.9868	83.05
29.5	76,880,525	1,017,983	0.0132	0.9868	81.96
30.5	70,614,425	1,151,839	0.0163	0.9837	80.87
31.5	65,796,063	950,518	0.0144	0.9856	79.55
32.5	59,614,175	1,024,351	0.0172	0.9828	78.40
33.5	53,936,395	1,183,752	0.0219	0.9781	77.06
34.5	50,740,214	1,034,450	0.0204	0.9796	75.36
35.5	46,764,185	1,328,554	0.0284	0.9716	73.83
36.5	41,059,001	890,472	0.0217	0.9783	71.73
37.5	35,869,580	465,839	0.0130	0.9870	70.18
38.5	31,293,503	513,809	0.0164	0.9836	69.26

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,462,544	708,131	0.0249	0.9751	68.13
40.5	26,011,219	678,936	0.0261	0.9739	66.43
41.5	21,567,944	534,062	0.0248	0.9752	64.70
42.5	17,881,181	373,283	0.0209	0.9791	63.10
43.5	15,756,630	434,896	0.0276	0.9724	61.78
44.5	13,769,878	379,874	0.0276	0.9724	60.07
45.5	11,769,258	380,613	0.0323	0.9677	58.42
46.5	10,236,898	451,382	0.0441	0.9559	56.53
47.5	8,997,180	391,159	0.0435	0.9565	54.03
48.5	7,536,169	496,668	0.0659	0.9341	51.69
49.5	6,463,147	361,421	0.0559	0.9441	48.28
50.5	5,456,081	520,685	0.0954	0.9046	45.58
51.5	4,544,935	380,752	0.0838	0.9162	41.23
52.5	3,844,162	231,067	0.0601	0.9399	37.78
53.5	3,050,217	290,263	0.0952	0.9048	35.50
54.5	2,571,527	207,786	0.0808	0.9192	32.13
55.5	2,164,997	191,188	0.0883	0.9117	29.53
56.5	1,816,752	79,496	0.0438	0.9562	26.92
57.5	1,622,355	152,907	0.0942	0.9058	25.74
58.5	1,397,804	119,367	0.0854	0.9146	23.32
59.5	1,255,595	116,296	0.0926	0.9074	21.33
60.5	1,068,176	167,393	0.1567	0.8433	19.35
61.5	878,402	88,023	0.1002	0.8998	16.32
62.5	617,997	45,550	0.0737	0.9263	14.68
63.5	513,933	22,095	0.0430	0.9570	13.60
64.5	469,258	41,374	0.0882	0.9118	13.02
65.5	404,318	40,635	0.1005	0.8995	11.87
66.5	112,316	22,361	0.1991	0.8009	10.68
67.5	76,837	17,991	0.2341	0.7659	8.55
68.5	50,390	1,175	0.0233	0.9767	6.55
69.5	38,914	1,724	0.0443	0.9557	6.40
70.5	32,916	6,176	0.1876	0.8124	6.11
71.5	24,070	1,918	0.0797	0.9203	4.97
72.5	20,869	1,515	0.0726	0.9274	4.57
73.5	17,920	609	0.0340	0.9660	4.24
74.5	437		0.0000	1.0000	4.09
75.5	437		0.0000	1.0000	4.09
76.5	437		0.0000	1.0000	4.09
77.5	437		0.0000	1.0000	4.09
78.5	437		0.0000	1.0000	4.09

KENTUCKY UTILITIES COMPANY  
ACCOUNT 368 LINE TRANSFORMERS  
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	437		0.0000	1.0000	4.09
80.5	437	399	0.9130	0.0870	4.09
81.5	38		0.0000	1.0000	0.36
82.5	38		0.0000	1.0000	0.36
83.5	38		0.0000	1.0000	0.36
84.5	38		0.0000	1.0000	0.36
85.5	38		0.0000	1.0000	0.36
86.5	38		0.0000	1.0000	0.36
87.5	38	38	1.0000		0.36
88.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1961-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	337,196,954	321,395	0.0010	0.9990	100.00
0.5	346,846,743	1,000,314	0.0029	0.9971	99.90
1.5	330,287,475	787,623	0.0024	0.9976	99.62
2.5	325,453,162	1,323,195	0.0041	0.9959	99.38
3.5	317,740,538	1,363,664	0.0043	0.9957	98.97
4.5	303,212,619	1,013,897	0.0033	0.9967	98.55
5.5	301,036,609	1,172,227	0.0039	0.9961	98.22
6.5	284,260,898	723,565	0.0025	0.9975	97.84
7.5	274,792,785	1,248,251	0.0045	0.9955	97.59
8.5	262,666,400	966,092	0.0037	0.9963	97.15
9.5	243,683,756	1,240,293	0.0051	0.9949	96.79
10.5	242,968,043	1,028,785	0.0042	0.9958	96.30
11.5	238,326,189	1,136,089	0.0048	0.9952	95.89
12.5	224,560,072	982,931	0.0044	0.9956	95.43
13.5	218,722,219	955,417	0.0044	0.9956	95.01
14.5	208,140,071	820,481	0.0039	0.9961	94.60
15.5	197,958,318	1,102,505	0.0056	0.9944	94.23
16.5	189,906,075	1,329,254	0.0070	0.9930	93.70
17.5	179,635,770	1,633,033	0.0091	0.9909	93.04
18.5	168,936,307	1,473,466	0.0087	0.9913	92.20
19.5	159,194,892	1,292,671	0.0081	0.9919	91.39
20.5	148,851,368	1,190,516	0.0080	0.9920	90.65
21.5	138,732,137	1,141,204	0.0082	0.9918	89.93
22.5	129,214,927	1,211,092	0.0094	0.9906	89.19
23.5	121,444,765	1,488,267	0.0123	0.9877	88.35
24.5	114,132,555	1,200,572	0.0105	0.9895	87.27
25.5	106,498,544	1,280,486	0.0120	0.9880	86.35
26.5	98,682,048	1,504,500	0.0152	0.9848	85.31
27.5	90,571,819	1,209,843	0.0134	0.9866	84.01
28.5	83,582,347	1,105,779	0.0132	0.9868	82.89
29.5	76,480,080	1,017,983	0.0133	0.9867	81.79
30.5	70,216,291	1,151,839	0.0164	0.9836	80.70
31.5	65,400,790	950,518	0.0145	0.9855	79.38
32.5	59,221,547	1,024,351	0.0173	0.9827	78.23
33.5	53,547,818	1,183,752	0.0221	0.9779	76.87
34.5	50,354,208	1,034,450	0.0205	0.9795	75.17
35.5	46,379,125	1,328,554	0.0286	0.9714	73.63
36.5	40,674,833	890,472	0.0219	0.9781	71.52
37.5	35,485,728	465,839	0.0131	0.9869	69.96
38.5	30,912,632	513,809	0.0166	0.9834	69.04

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,084,118	708,131	0.0252	0.9748	67.89
40.5	25,634,356	678,936	0.0265	0.9735	66.18
41.5	21,195,735	534,062	0.0252	0.9748	64.42
42.5	17,509,533	373,283	0.0213	0.9787	62.80
43.5	15,385,612	434,896	0.0283	0.9717	61.46
44.5	13,399,660	379,874	0.0283	0.9717	59.73
45.5	11,399,122	380,613	0.0334	0.9666	58.03
46.5	9,866,863	451,382	0.0457	0.9543	56.09
47.5	8,628,153	391,159	0.0453	0.9547	53.53
48.5	7,167,407	496,668	0.0693	0.9307	51.10
49.5	6,094,385	361,421	0.0593	0.9407	47.56
50.5	5,087,446	520,685	0.1023	0.8977	44.74
51.5	4,176,300	380,752	0.0912	0.9088	40.16
52.5	3,475,926	231,067	0.0665	0.9335	36.50
53.5	2,681,981	290,263	0.1082	0.8918	34.07
54.5	2,203,291	207,786	0.0943	0.9057	30.39
55.5	2,043,081	191,188	0.0936	0.9064	27.52
56.5	1,816,714	79,496	0.0438	0.9562	24.94
57.5	1,622,317	152,907	0.0943	0.9057	23.85
58.5	1,397,766	119,367	0.0854	0.9146	21.60
59.5	1,255,557	116,296	0.0926	0.9074	19.76
60.5	1,068,176	167,393	0.1567	0.8433	17.93
61.5	878,402	88,023	0.1002	0.8998	15.12
62.5	617,997	45,550	0.0737	0.9263	13.60
63.5	513,933	22,095	0.0430	0.9570	12.60
64.5	469,258	41,374	0.0882	0.9118	12.06
65.5	404,318	40,635	0.1005	0.8995	11.00
66.5	112,316	22,361	0.1991	0.8009	9.89
67.5	76,837	17,991	0.2341	0.7659	7.92
68.5	50,390	1,175	0.0233	0.9767	6.07
69.5	38,914	1,724	0.0443	0.9557	5.93
70.5	32,916	6,176	0.1876	0.8124	5.66
71.5	24,070	1,918	0.0797	0.9203	4.60
72.5	20,869	1,515	0.0726	0.9274	4.23
73.5	17,920	609	0.0340	0.9660	3.93
74.5	437		0.0000	1.0000	3.79
75.5	437		0.0000	1.0000	3.79
76.5	437		0.0000	1.0000	3.79
77.5	437		0.0000	1.0000	3.79
78.5	437		0.0000	1.0000	3.79

## KENTUCKY UTILITIES COMPANY

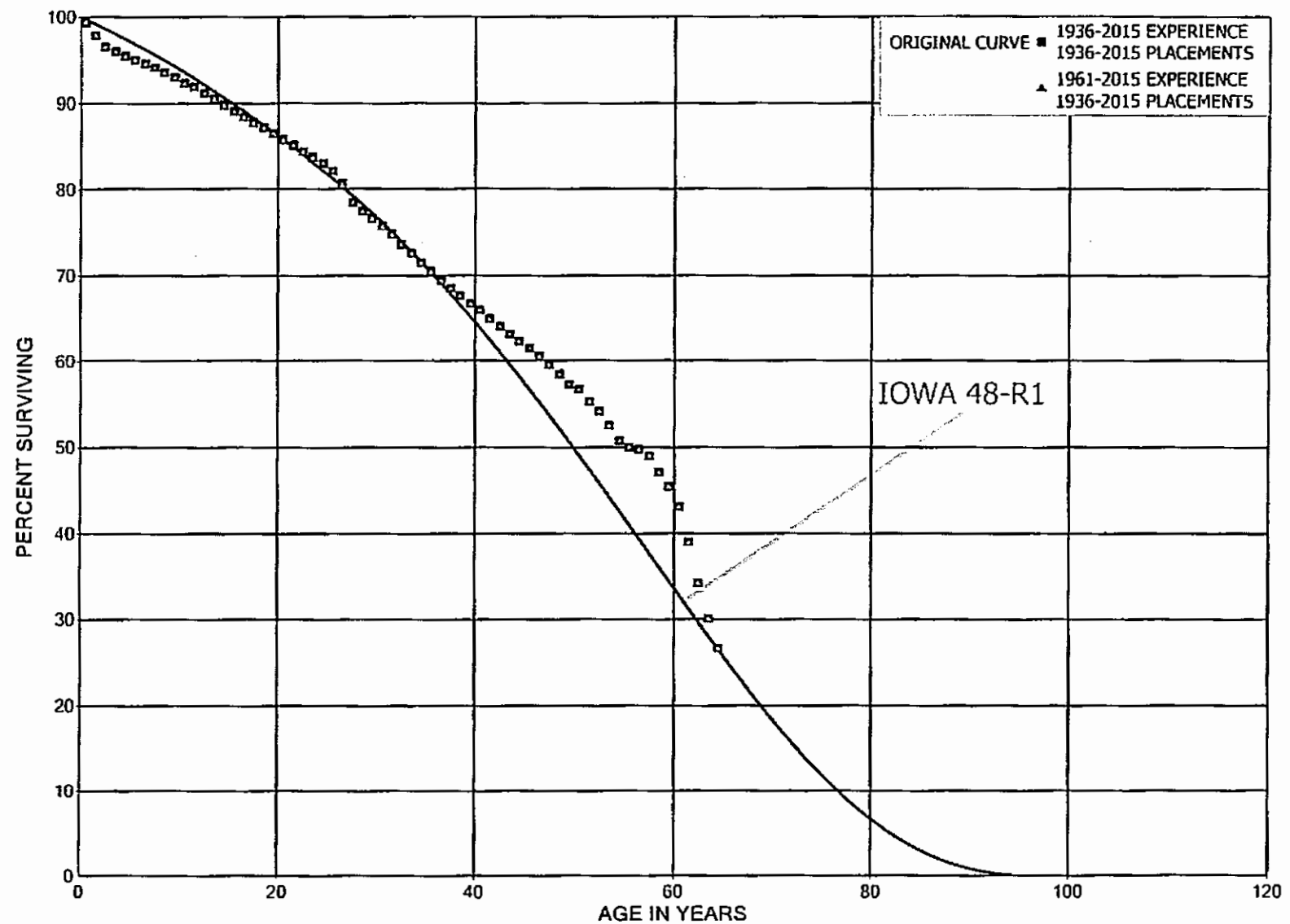
## ACCOUNT 368 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	437		0.0000	1.0000	3.79
80.5	437	399	0.9130	0.0870	3.79
81.5	38		0.0000	1.0000	0.33
82.5	38		0.0000	1.0000	0.33
83.5	38		0.0000	1.0000	0.33
84.5	38		0.0000	1.0000	0.33
85.5	38		0.0000	1.0000	0.33
86.5	38		0.0000	1.0000	0.33
87.5	38	38	1.0000		0.33
88.5					



KENTUCKY UTILITIES COMPANY  
ACCOUNT 369 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-162

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015 EXPERIENCE BAND 1936-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,558,931	809,357	0.0070	0.9930	100.00
0.5	114,550,191	1,747,485	0.0153	0.9847	99.30
1.5	112,415,384	1,446,566	0.0129	0.9871	97.78
2.5	108,584,796	651,371	0.0060	0.9940	96.53
3.5	101,389,632	537,506	0.0053	0.9947	95.95
4.5	98,481,542	450,587	0.0046	0.9954	95.44
5.5	94,308,966	452,893	0.0048	0.9952	95.00
6.5	93,826,639	451,481	0.0048	0.9952	94.55
7.5	91,256,319	558,993	0.0061	0.9939	94.09
8.5	90,684,549	539,205	0.0059	0.9941	93.51
9.5	90,118,859	649,474	0.0072	0.9928	92.96
10.5	89,469,385	406,595	0.0045	0.9955	92.29
11.5	88,879,633	666,340	0.0075	0.9925	91.87
12.5	86,975,033	641,954	0.0074	0.9926	91.18
13.5	83,295,791	640,534	0.0077	0.9923	90.51
14.5	79,652,705	633,017	0.0079	0.9921	89.81
15.5	76,255,446	572,414	0.0075	0.9925	89.10
16.5	71,373,790	514,031	0.0072	0.9928	88.43
17.5	65,601,025	456,145	0.0070	0.9930	87.79
18.5	59,942,208	443,449	0.0074	0.9926	87.18
19.5	54,656,847	435,567	0.0080	0.9920	86.54
20.5	49,601,209	400,155	0.0081	0.9919	85.85
21.5	45,385,842	394,382	0.0087	0.9913	85.15
22.5	41,692,440	306,215	0.0073	0.9927	84.41
23.5	38,857,394	332,414	0.0086	0.9914	83.79
24.5	35,941,080	379,074	0.0105	0.9895	83.08
25.5	33,218,977	600,683	0.0181	0.9819	82.20
26.5	30,147,275	811,901	0.0269	0.9731	80.72
27.5	27,071,308	354,581	0.0131	0.9869	78.54
28.5	25,122,110	278,609	0.0111	0.9889	77.51
29.5	22,788,127	277,620	0.0122	0.9878	76.65
30.5	20,507,936	244,878	0.0119	0.9881	75.72
31.5	18,194,774	279,169	0.0153	0.9847	74.81
32.5	15,695,156	220,979	0.0141	0.9859	73.67
33.5	14,127,140	214,646	0.0152	0.9848	72.63
34.5	12,573,728	175,125	0.0139	0.9861	71.53
35.5	11,482,626	180,428	0.0157	0.9843	70.53
36.5	10,053,093	127,746	0.0127	0.9873	69.42
37.5	8,779,279	116,194	0.0132	0.9868	68.54
38.5	7,429,065	101,554	0.0137	0.9863	67.63

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1936-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,343,498	72,588	0.0114	0.9886	66.71
40.5	5,655,938	89,203	0.0158	0.9842	65.94
41.5	4,804,047	63,060	0.0131	0.9869	64.90
42.5	4,259,075	61,192	0.0144	0.9856	64.05
43.5	3,783,785	53,230	0.0141	0.9859	63.13
44.5	3,363,214	37,657	0.0112	0.9888	62.24
45.5	3,160,071	47,606	0.0151	0.9849	61.55
46.5	2,876,641	47,703	0.0166	0.9834	60.62
47.5	2,647,319	48,556	0.0183	0.9817	59.61
48.5	2,355,411	50,241	0.0213	0.9787	58.52
49.5	2,112,809	21,231	0.0100	0.9900	57.27
50.5	1,970,487	47,992	0.0244	0.9756	56.70
51.5	1,737,751	35,429	0.0204	0.9796	55.32
52.5	1,530,065	46,582	0.0304	0.9696	54.19
53.5	1,325,284	44,487	0.0336	0.9664	52.54
54.5	1,109,264	16,932	0.0153	0.9847	50.78
55.5	1,048,721	4,757	0.0045	0.9955	50.00
56.5	893,151	14,533	0.0163	0.9837	49.77
57.5	778,641	30,919	0.0397	0.9603	48.96
58.5	632,291	21,406	0.0339	0.9661	47.02
59.5	517,960	27,449	0.0530	0.9470	45.43
60.5	464,356	43,901	0.0945	0.9055	43.02
61.5	418,116	51,396	0.1229	0.8771	38.95
62.5	348,852	42,296	0.1212	0.8788	34.16
63.5	268,436	30,863	0.1150	0.8850	30.02
64.5	215,217	10,773	0.0501	0.9499	26.57
65.5	179,659	9,744	0.0542	0.9458	25.24
66.5	140,383	1,082	0.0077	0.9923	23.87
67.5	124,273	4,874	0.0392	0.9608	23.69
68.5	119,400	93,745	0.7851	0.2149	22.76
69.5	25,655	25,655	1.0000		4.89
70.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	111,050,719	809,357	0.0073	0.9927	100.00
0.5	110,403,777	1,747,485	0.0158	0.9842	99.27
1.5	108,650,037	1,446,566	0.0133	0.9867	97.70
2.5	105,181,627	651,371	0.0062	0.9938	96.40
3.5	98,339,918	537,506	0.0055	0.9945	95.80
4.5	95,750,478	450,587	0.0047	0.9953	95.28
5.5	91,855,111	452,893	0.0049	0.9951	94.83
6.5	91,591,796	451,481	0.0049	0.9951	94.36
7.5	89,105,557	558,993	0.0063	0.9937	93.90
8.5	88,685,220	539,205	0.0061	0.9939	93.31
9.5	88,215,588	649,474	0.0074	0.9926	92.74
10.5	87,691,171	406,595	0.0046	0.9954	92.06
11.5	87,257,617	666,340	0.0076	0.9924	91.63
12.5	85,644,760	641,954	0.0075	0.9925	90.93
13.5	82,278,230	640,534	0.0078	0.9922	90.25
14.5	78,865,906	633,017	0.0080	0.9920	89.55
15.5	75,557,603	572,414	0.0076	0.9924	88.83
16.5	70,721,656	514,031	0.0073	0.9927	88.16
17.5	64,968,281	456,145	0.0070	0.9930	87.52
18.5	59,357,374	443,449	0.0075	0.9925	86.90
19.5	54,321,913	435,567	0.0080	0.9920	86.25
20.5	49,349,793	400,155	0.0081	0.9919	85.56
21.5	45,215,693	394,382	0.0087	0.9913	84.87
22.5	41,602,537	306,215	0.0074	0.9926	84.13
23.5	38,797,014	332,414	0.0086	0.9914	83.51
24.5	35,941,080	379,074	0.0105	0.9895	82.79
25.5	33,218,977	600,683	0.0181	0.9819	81.92
26.5	30,147,275	811,901	0.0269	0.9731	80.44
27.5	27,071,308	354,581	0.0131	0.9869	78.27
28.5	25,122,110	278,609	0.0111	0.9889	77.25
29.5	22,788,127	277,620	0.0122	0.9878	76.39
30.5	20,507,936	244,878	0.0119	0.9881	75.46
31.5	18,194,774	279,169	0.0153	0.9847	74.56
32.5	15,695,156	220,979	0.0141	0.9859	73.41
33.5	14,127,140	214,646	0.0152	0.9848	72.38
34.5	12,573,728	175,125	0.0139	0.9861	71.28
35.5	11,482,626	180,428	0.0157	0.9843	70.29
36.5	10,053,093	127,746	0.0127	0.9873	69.18
37.5	8,779,279	116,194	0.0132	0.9868	68.30
38.5	7,429,065	101,554	0.0137	0.9863	67.40

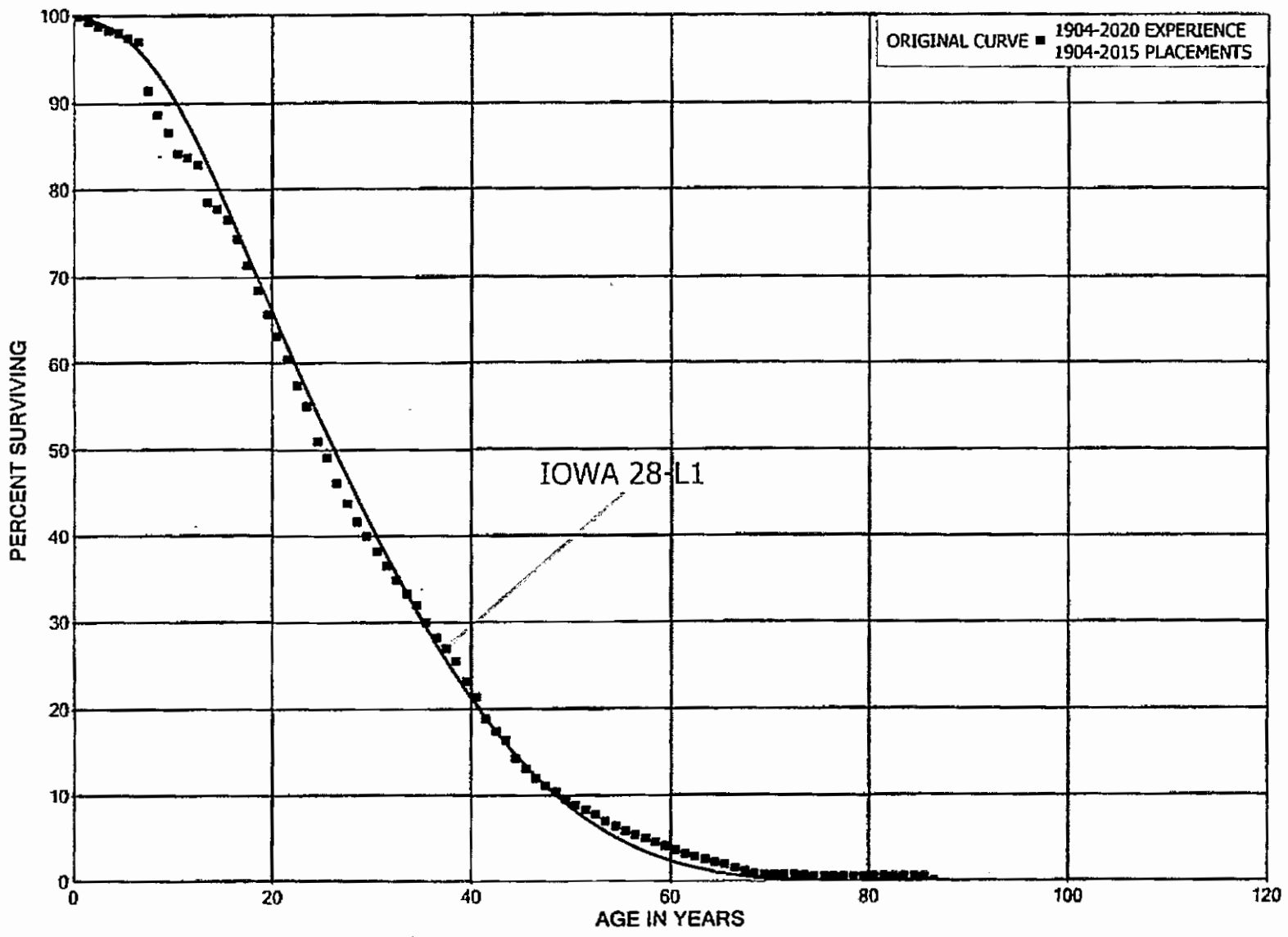
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,343,498	72,588	0.0114	0.9886	66.48
40.5	5,655,938	89,203	0.0158	0.9842	65.72
41.5	4,804,047	63,060	0.0131	0.9869	64.68
42.5	4,259,075	61,192	0.0144	0.9856	63.83
43.5	3,783,785	53,230	0.0141	0.9859	62.91
44.5	3,363,214	37,657	0.0112	0.9888	62.03
45.5	3,160,071	47,606	0.0151	0.9849	61.34
46.5	2,876,641	47,703	0.0166	0.9834	60.41
47.5	2,647,319	48,556	0.0183	0.9817	59.41
48.5	2,355,411	50,241	0.0213	0.9787	58.32
49.5	2,112,809	21,231	0.0100	0.9900	57.08
50.5	1,970,487	47,992	0.0244	0.9756	56.50
51.5	1,737,751	35,429	0.0204	0.9796	55.13
52.5	1,530,065	46,582	0.0304	0.9696	54.00
53.5	1,325,284	44,487	0.0336	0.9664	52.36
54.5	1,109,264	16,932	0.0153	0.9847	50.60
55.5	1,048,721	4,757	0.0045	0.9955	49.83
56.5	893,151	14,533	0.0163	0.9837	49.60
57.5	778,641	30,919	0.0397	0.9603	48.80
58.5	632,291	21,406	0.0339	0.9661	46.86
59.5	517,960	27,449	0.0530	0.9470	45.27
60.5	464,356	43,901	0.0945	0.9055	42.87
61.5	418,116	51,396	0.1229	0.8771	38.82
62.5	348,852	42,296	0.1212	0.8788	34.05
63.5	268,436	30,863	0.1150	0.8850	29.92
64.5	215,217	10,773	0.0501	0.9499	26.48
65.5	179,659	9,744	0.0542	0.9458	25.15
66.5	140,383	1,082	0.0077	0.9923	23.79
67.5	124,273	4,874	0.0392	0.9608	23.61
68.5	119,400	93,745	0.7851	0.2149	22.68
69.5	25,655	25,655	1.0000		4.87
70.5					

KENTUCKY UTILITIES  
ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-167

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1904-2015

## EXPERIENCE BAND 1904-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	95,251,899	10,093	0.0001	0.9999	100.00
0.5	96,163,321	625,635	0.0065	0.9935	99.99
1.5	95,561,129	607,515	0.0064	0.9936	99.34
2.5	94,953,615	355,910	0.0037	0.9963	98.71
3.5	94,597,411	306,153	0.0032	0.9968	98.34
4.5	94,345,576	570,368	0.0060	0.9940	98.02
5.5	93,899,933	432,007	0.0046	0.9954	97.43
6.5	93,553,701	5,381,261	0.0575	0.9425	96.98
7.5	87,935,983	2,687,218	0.0306	0.9694	91.40
8.5	84,928,949	1,944,426	0.0229	0.9771	88.61
9.5	82,971,557	2,280,001	0.0275	0.9725	86.58
10.5	80,559,636	493,497	0.0061	0.9939	84.20
11.5	79,215,487	732,095	0.0092	0.9908	83.68
12.5	78,921,877	4,064,777	0.0515	0.9485	82.91
13.5	73,063,371	700,761	0.0096	0.9904	78.64
14.5	72,717,263	1,226,133	0.0169	0.9831	77.89
15.5	71,284,500	2,038,785	0.0286	0.9714	76.57
16.5	69,245,715	2,779,326	0.0401	0.9599	74.38
17.5	66,075,721	2,791,224	0.0422	0.9578	71.40
18.5	63,267,403	2,598,329	0.0411	0.9589	68.38
19.5	60,566,403	2,209,664	0.0365	0.9635	65.57
20.5	58,138,972	2,452,072	0.0422	0.9578	63.18
21.5	55,662,639	2,750,636	0.0494	0.9506	60.52
22.5	52,613,876	2,231,375	0.0424	0.9576	57.53
23.5	49,790,336	3,772,531	0.0758	0.9242	55.09
24.5	46,018,059	1,672,652	0.0363	0.9637	50.91
25.5	44,345,457	2,756,533	0.0622	0.9378	49.06
26.5	41,316,261	2,011,651	0.0487	0.9513	46.01
27.5	39,044,467	1,883,148	0.0482	0.9518	43.77
28.5	36,725,750	1,512,360	0.0412	0.9588	41.66
29.5	35,163,493	1,581,589	0.0450	0.9550	39.94
30.5	33,509,573	1,442,685	0.0431	0.9569	38.15
31.5	31,913,525	1,426,981	0.0447	0.9553	36.51
32.5	30,282,250	1,332,667	0.0440	0.9560	34.87
33.5	28,739,544	1,217,751	0.0424	0.9576	33.34
34.5	27,275,885	1,682,098	0.0617	0.9383	31.93
35.5	25,404,739	1,545,956	0.0609	0.9391	29.96
36.5	23,676,673	1,043,547	0.0441	0.9559	28.13
37.5	22,492,928	1,136,352	0.0505	0.9495	26.89
38.5	21,056,587	1,973,719	0.0937	0.9063	25.54

## KENTUCKY UTILITIES

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,882,012	1,522,739	0.0806	0.9194	23.14
40.5	17,160,000	1,930,312	0.1125	0.8875	21.28
41.5	15,055,022	1,145,509	0.0761	0.9239	18.88
42.5	13,691,252	799,360	0.0584	0.9416	17.45
43.5	12,729,055	1,686,485	0.1325	0.8675	16.43
44.5	11,018,470	942,272	0.0855	0.9145	14.25
45.5	9,981,279	826,367	0.0828	0.9172	13.03
46.5	8,973,733	679,249	0.0757	0.9243	11.95
47.5	8,182,326	519,735	0.0635	0.9365	11.05
48.5	7,611,181	578,891	0.0761	0.9239	10.35
49.5	6,906,355	499,240	0.0723	0.9277	9.56
50.5	6,316,315	413,053	0.0654	0.9346	8.87
51.5	5,795,665	427,031	0.0737	0.9263	8.29
52.5	5,269,340	463,980	0.0881	0.9119	7.68
53.5	4,738,488	408,456	0.0862	0.9138	7.00
54.5	4,249,371	352,997	0.0831	0.9169	6.40
55.5	3,817,821	289,144	0.0757	0.9243	5.87
56.5	3,479,688	286,204	0.0822	0.9178	5.42
57.5	3,137,392	281,078	0.0896	0.9104	4.98
58.5	2,809,249	267,314	0.0952	0.9048	4.53
59.5	2,502,322	316,583	0.1265	0.8735	4.10
60.5	2,149,863	257,054	0.1196	0.8804	3.58
61.5	1,843,310	191,433	0.1039	0.8961	3.15
62.5	1,631,136	178,992	0.1097	0.8903	2.83
63.5	1,428,709	171,786	0.1202	0.8798	2.52
64.5	1,222,715	151,158	0.1236	0.8764	2.21
65.5	1,038,384	206,473	0.1988	0.8012	1.94
66.5	816,655	206,925	0.2534	0.7466	1.55
67.5	599,716	161,275	0.2689	0.7311	1.16
68.5	410,199	51,618	0.1258	0.8742	0.85
69.5	340,885	2,117	0.0062	0.9938	0.74
70.5	319,875	5,204	0.0163	0.9837	0.74
71.5	301,821	9,761	0.0323	0.9677	0.72
72.5	224,260	16,329	0.0728	0.9272	0.70
73.5	145,916	23,761	0.1628	0.8372	0.65
74.5	92,020		0.0000	1.0000	0.54
75.5	71,325	5,492	0.0770	0.9230	0.54
76.5	58,924	4,519	0.0767	0.9233	0.50
77.5	42,015	84	0.0020	0.9980	0.46
78.5	41,869		0.0000	1.0000	0.46



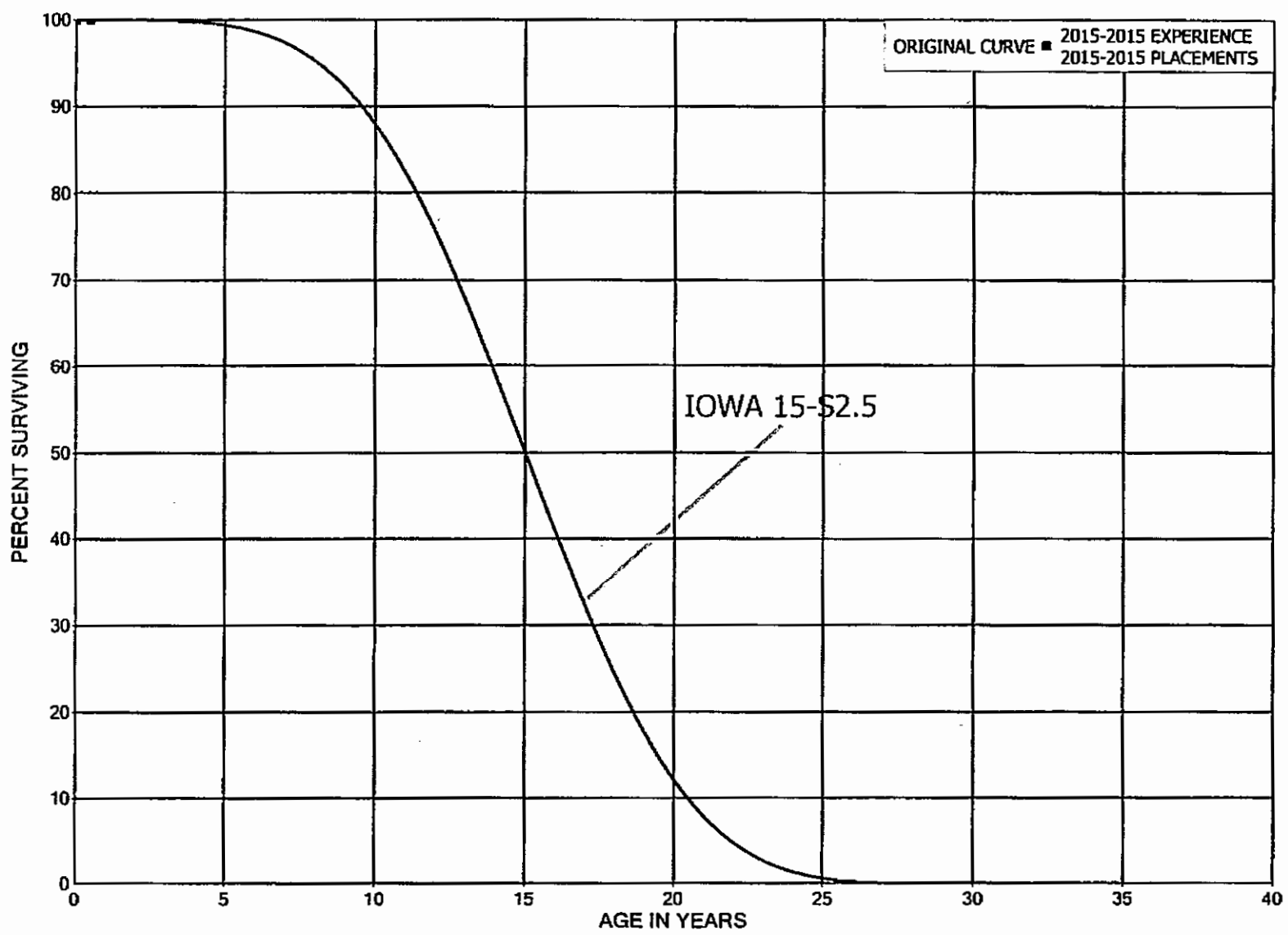
## KENTUCKY UTILITIES

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2015			EXPERIENCE BAND 1904-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	256		0.0000	1.0000	0.46
80.5	256		0.0000	1.0000	0.46
81.5	256		0.0000	1.0000	0.46
82.5	256		0.0000	1.0000	0.46
83.5	256		0.0000	1.0000	0.46
84.5	256		0.0000	1.0000	0.46
85.5	256	256	1.0000		0.46
86.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 370.2 METERS - AMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

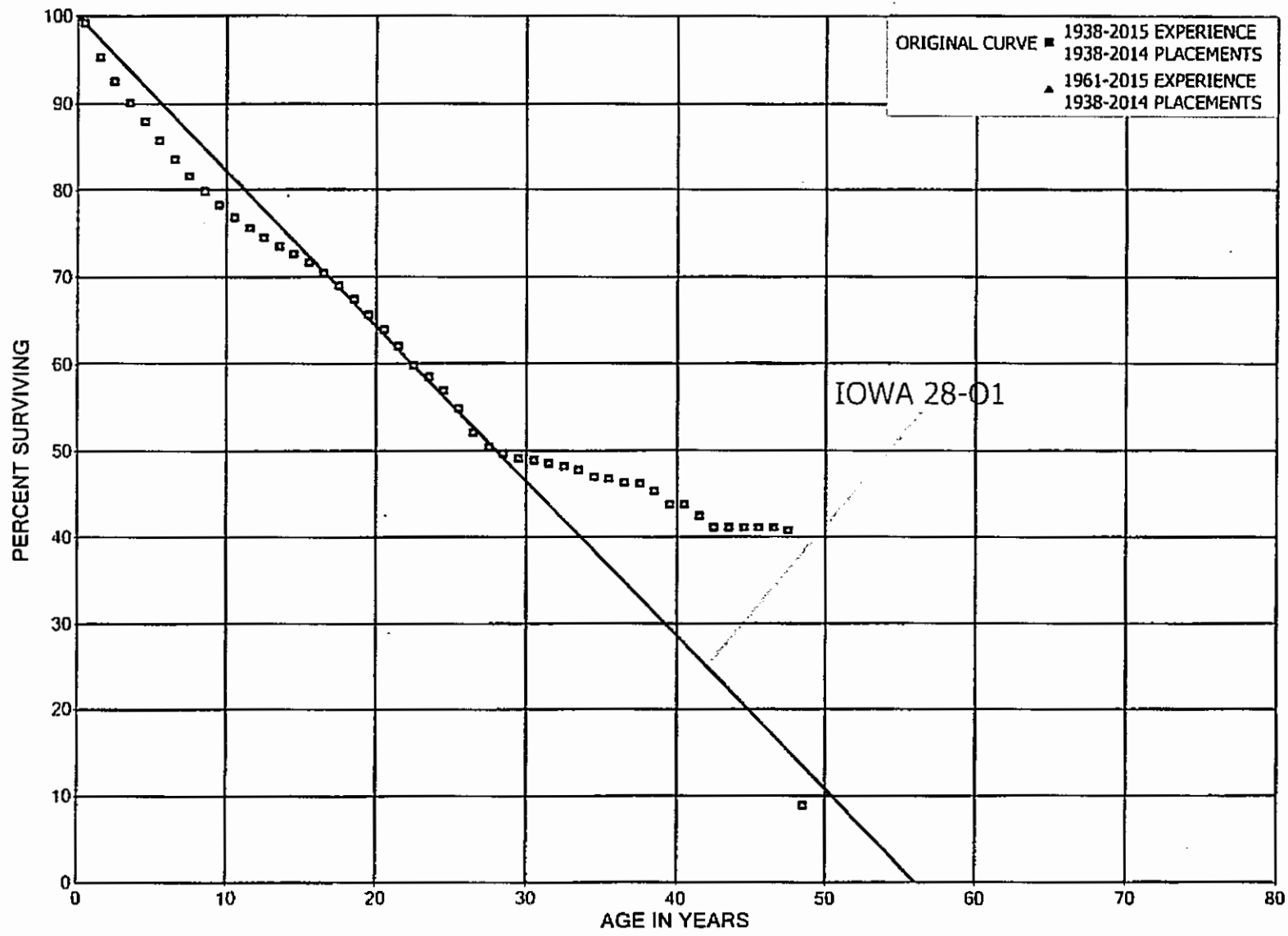
KENTUCKY UTILITIES COMPANY

ACCOUNT 370.2 METERS - AMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015			EXPERIENCE BAND 2015-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	698,893		0.0000	1.0000	100.00
0.5					100.00

KENTUCKY UTILITIES COMPANY  
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2014			EXPERIENCE BAND 1938-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,187,405	224,710	0.0080	0.9920	100.00
0.5	27,962,695	1,110,271	0.0397	0.9603	99.20
1.5	26,828,083	774,921	0.0289	0.9711	95.26
2.5	26,053,162	690,773	0.0265	0.9735	92.51
3.5	25,357,184	601,405	0.0237	0.9763	90.06
4.5	24,752,355	626,274	0.0253	0.9747	87.92
5.5	24,126,081	604,337	0.0250	0.9750	85.70
6.5	23,521,744	555,918	0.0236	0.9764	83.55
7.5	22,964,105	504,707	0.0220	0.9780	81.58
8.5	22,452,155	431,796	0.0192	0.9808	79.78
9.5	21,988,347	412,074	0.0187	0.9813	78.25
10.5	21,576,272	333,348	0.0154	0.9846	76.78
11.5	21,242,924	303,686	0.0143	0.9857	75.60
12.5	20,937,596	282,553	0.0135	0.9865	74.52
13.5	20,655,043	251,143	0.0122	0.9878	73.51
14.5	20,309,382	285,521	0.0141	0.9859	72.62
15.5	19,596,039	320,395	0.0163	0.9837	71.60
16.5	17,343,881	360,801	0.0208	0.9792	70.43
17.5	14,991,648	329,025	0.0219	0.9781	68.96
18.5	13,095,385	357,970	0.0273	0.9727	67.45
19.5	11,195,675	289,824	0.0259	0.9741	65.60
20.5	9,228,656	258,778	0.0280	0.9720	63.91
21.5	7,663,540	278,618	0.0364	0.9636	62.11
22.5	6,180,306	137,219	0.0222	0.9778	59.86
23.5	5,264,550	137,444	0.0261	0.9739	58.53
24.5	4,650,371	173,885	0.0374	0.9626	57.00
25.5	3,936,109	201,862	0.0513	0.9487	54.87
26.5	3,172,164	102,525	0.0323	0.9677	52.05
27.5	2,873,705	44,067	0.0153	0.9847	50.37
28.5	2,670,586	29,386	0.0110	0.9890	49.60
29.5	2,299,444	7,996	0.0035	0.9965	49.05
30.5	2,070,777	14,857	0.0072	0.9928	48.88
31.5	1,734,412	13,252	0.0076	0.9924	48.53
32.5	1,379,784	13,865	0.0100	0.9900	48.16
33.5	1,036,745	15,003	0.0145	0.9855	47.68
34.5	672,711	2,980	0.0044	0.9956	46.99
35.5	587,552	6,468	0.0110	0.9890	46.78
36.5	419,794	1,216	0.0029	0.9971	46.26
37.5	374,845	6,951	0.0185	0.9815	46.13
38.5	219,039	7,572	0.0346	0.9654	45.27

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2014			EXPERIENCE BAND 1938-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,231		0.0000	1.0000	43.71
40.5	67,261	1,979	0.0294	0.9706	43.71
41.5	63,779	2,120	0.0332	0.9668	42.42
42.5	17,666		0.0000	1.0000	41.01
43.5	16,074		0.0000	1.0000	41.01
44.5	10,735		0.0000	1.0000	41.01
45.5	771		0.0000	1.0000	41.01
46.5	771	5	0.0069	0.9931	41.01
47.5	753	589	0.7824	0.2176	40.73
48.5	164	14	0.0828	0.9172	8.86
49.5	150		0.0000	1.0000	8.13
50.5	84		0.0000	1.0000	8.13
51.5					8.13

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2014			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,178,323	224,710	0.0080	0.9920	100.00
0.5	27,960,790	1,110,271	0.0397	0.9603	99.20
1.5	26,826,178	774,921	0.0289	0.9711	95.26
2.5	26,051,437	690,773	0.0265	0.9735	92.51
3.5	25,355,930	601,405	0.0237	0.9763	90.06
4.5	24,751,145	626,274	0.0253	0.9747	87.92
5.5	24,124,871	604,337	0.0251	0.9749	85.70
6.5	23,520,785	555,918	0.0236	0.9764	83.55
7.5	22,963,509	504,707	0.0220	0.9780	81.58
8.5	22,451,559	431,796	0.0192	0.9808	79.78
9.5	21,987,751	412,074	0.0187	0.9813	78.25
10.5	21,575,676	333,348	0.0155	0.9845	76.78
11.5	21,242,328	303,686	0.0143	0.9857	75.60
12.5	20,937,000	282,553	0.0135	0.9865	74.52
13.5	20,654,447	251,143	0.0122	0.9878	73.51
14.5	20,308,786	285,521	0.0141	0.9859	72.62
15.5	19,595,443	320,395	0.0164	0.9836	71.60
16.5	17,343,285	360,801	0.0208	0.9792	70.42
17.5	14,991,052	329,025	0.0219	0.9781	68.96
18.5	13,094,789	357,970	0.0273	0.9727	67.45
19.5	11,195,079	289,824	0.0259	0.9741	65.60
20.5	9,228,060	258,778	0.0280	0.9720	63.90
21.5	7,662,944	278,618	0.0364	0.9636	62.11
22.5	6,180,306	137,219	0.0222	0.9778	59.85
23.5	5,264,550	137,444	0.0261	0.9739	58.52
24.5	4,650,371	173,885	0.0374	0.9626	57.00
25.5	3,936,109	201,862	0.0513	0.9487	54.87
26.5	3,172,164	102,525	0.0323	0.9677	52.05
27.5	2,873,705	44,067	0.0153	0.9847	50.37
28.5	2,670,586	29,386	0.0110	0.9890	49.60
29.5	2,299,444	7,996	0.0035	0.9965	49.05
30.5	2,070,777	14,857	0.0072	0.9928	48.88
31.5	1,734,412	13,252	0.0076	0.9924	48.53
32.5	1,379,784	13,865	0.0100	0.9900	48.16
33.5	1,036,745	15,003	0.0145	0.9855	47.68
34.5	672,711	2,980	0.0044	0.9956	46.99
35.5	587,552	6,468	0.0110	0.9890	46.78
36.5	419,794	1,216	0.0029	0.9971	46.26
37.5	374,845	6,951	0.0185	0.9815	46.13
38.5	219,039	7,572	0.0346	0.9654	45.27

## KENTUCKY UTILITIES COMPANY

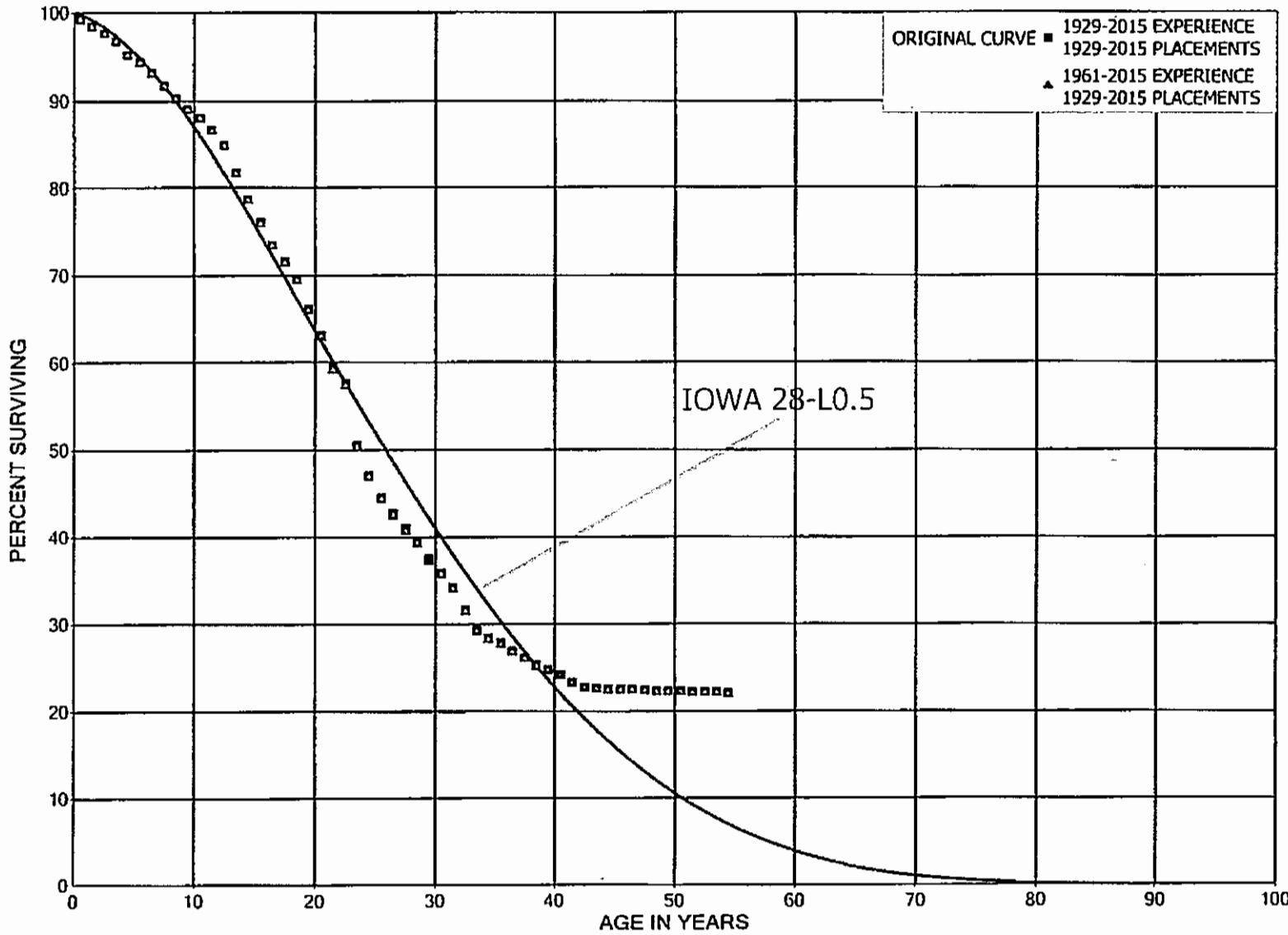
## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2014			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,231		0.0000	1.0000	43.71
40.5	67,261	1,979	0.0294	0.9706	43.71
41.5	63,779	2,120	0.0332	0.9668	42.42
42.5	17,666		0.0000	1.0000	41.01
43.5	16,074		0.0000	1.0000	41.01
44.5	10,735		0.0000	1.0000	41.01
45.5	771		0.0000	1.0000	41.01
46.5	771	5	0.0069	0.9931	41.01
47.5	753	589	0.7824	0.2176	40.73
48.5	164	14	0.0828	0.9172	8.86
49.5	150		0.0000	1.0000	8.13
50.5	84		0.0000	1.0000	8.13
51.5					8.13



KENTUCKY UTILITIES COMPANY  
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-178

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	130,965,305	1,054,164	0.0080	0.9920	100.00
0.5	125,670,086	1,064,375	0.0085	0.9915	99.20
1.5	108,626,290	760,096	0.0070	0.9930	98.35
2.5	105,856,637	1,001,802	0.0095	0.9905	97.67
3.5	98,497,647	1,546,261	0.0157	0.9843	96.74
4.5	92,268,573	798,425	0.0087	0.9913	95.22
5.5	73,574,270	968,700	0.0132	0.9868	94.40
6.5	64,231,397	958,362	0.0149	0.9851	93.16
7.5	60,461,434	940,538	0.0156	0.9844	91.77
8.5	59,482,257	811,280	0.0136	0.9864	90.34
9.5	58,352,066	686,419	0.0118	0.9882	89.11
10.5	57,269,103	889,456	0.0155	0.9845	88.06
11.5	54,476,437	1,071,726	0.0197	0.9803	86.69
12.5	48,293,173	1,808,759	0.0375	0.9625	84.99
13.5	44,499,112	1,654,434	0.0372	0.9628	81.80
14.5	40,410,063	1,373,060	0.0340	0.9660	78.76
15.5	36,065,346	1,198,938	0.0332	0.9668	76.09
16.5	32,251,965	854,612	0.0265	0.9735	73.56
17.5	30,483,102	883,470	0.0290	0.9710	71.61
18.5	28,311,713	1,372,061	0.0485	0.9515	69.53
19.5	26,006,118	1,175,560	0.0452	0.9548	66.16
20.5	24,230,103	1,429,273	0.0590	0.9410	63.17
21.5	21,272,302	657,092	0.0309	0.9691	59.44
22.5	19,645,907	2,412,924	0.1228	0.8772	57.61
23.5	16,815,960	1,159,312	0.0689	0.9311	50.53
24.5	15,069,055	809,713	0.0537	0.9463	47.05
25.5	13,519,324	561,945	0.0416	0.9584	44.52
26.5	11,834,878	486,910	0.0411	0.9589	42.67
27.5	11,169,792	393,504	0.0352	0.9648	40.92
28.5	10,776,288	552,016	0.0512	0.9488	39.47
29.5	9,599,088	417,359	0.0435	0.9565	37.45
30.5	8,250,882	381,890	0.0463	0.9537	35.82
31.5	6,998,584	515,057	0.0736	0.9264	34.17
32.5	6,288,089	469,108	0.0746	0.9254	31.65
33.5	5,360,047	167,992	0.0313	0.9687	29.29
34.5	4,146,211	83,119	0.0200	0.9800	28.37
35.5	4,001,493	136,956	0.0342	0.9658	27.80
36.5	3,531,343	99,624	0.0282	0.9718	26.85
37.5	3,286,637	108,638	0.0331	0.9669	26.09
38.5	3,052,713	58,474	0.0192	0.9808	25.23

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1929-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,905,873	68,493	0.0236	0.9764	24.75
40.5	2,723,471	100,466	0.0369	0.9631	24.16
41.5	2,436,309	53,431	0.0219	0.9781	23.27
42.5	2,271,792	19,112	0.0084	0.9916	22.76
43.5	2,201,726	2,328	0.0011	0.9989	22.57
44.5	2,016,887	3,197	0.0016	0.9984	22.55
45.5	1,987,523	4,794	0.0024	0.9976	22.51
46.5	1,790,541	8,677	0.0048	0.9952	22.46
47.5	1,633,205	1,871	0.0011	0.9989	22.35
48.5	1,438,098	1,827	0.0013	0.9987	22.32
49.5	1,128,521	2,196	0.0019	0.9981	22.29
50.5	1,065,811	1,103	0.0010	0.9990	22.25
51.5	884,898	1,082	0.0012	0.9988	22.23
52.5	748,110	1,790	0.0024	0.9976	22.20
53.5	658,397	1,304	0.0020	0.9980	22.15
54.5	580,903	1,559	0.0027	0.9973	22.10
55.5	509,468	525	0.0010	0.9990	22.04
56.5	454,596	1,527	0.0034	0.9966	22.02
57.5	400,263	1,304	0.0033	0.9967	21.95
58.5	359,792	1,636	0.0045	0.9955	21.88
59.5	313,678	1,353	0.0043	0.9957	21.78
60.5	260,867	1,244	0.0048	0.9952	21.68
61.5	226,678	1,066	0.0047	0.9953	21.58
62.5	198,725	729	0.0037	0.9963	21.48
63.5	189,408	1,184	0.0063	0.9937	21.40
64.5	177,522	762	0.0043	0.9957	21.27
65.5	169,944	7,349	0.0432	0.9568	21.17
66.5	153,925	539	0.0035	0.9965	20.26
67.5	138,908	4,913	0.0354	0.9646	20.19
68.5	125,326	5,267	0.0420	0.9580	19.47
69.5	115,767	56,101	0.4846	0.5154	18.66
70.5	58,897	5,441	0.0924	0.9076	9.61
71.5	52,377	88	0.0017	0.9983	8.73
72.5	52,003	1,289	0.0248	0.9752	8.71
73.5	46,685	2,513	0.0538	0.9462	8.50
74.5	3,073		0.0000	1.0000	8.04
75.5	3,073		0.0000	1.0000	8.04
76.5	3,148		0.0000	1.0000	8.04
77.5	3,148		0.0000	1.0000	8.04
78.5	3,148		0.0000	1.0000	8.04
79.5	3,148	3,148	1.0000		8.04
80.5					

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,629,930	1,054,164	0.0082	0.9918	100.00
0.5	123,626,233	1,064,375	0.0086	0.9914	99.18
1.5	106,737,189	760,096	0.0071	0.9929	98.33
2.5	104,229,228	1,001,802	0.0096	0.9904	97.63
3.5	97,117,178	1,546,261	0.0159	0.9841	96.69
4.5	91,095,601	798,425	0.0088	0.9912	95.15
5.5	72,580,207	968,700	0.0133	0.9867	94.31
6.5	63,371,557	958,362	0.0151	0.9849	93.06
7.5	59,667,053	940,538	0.0158	0.9842	91.65
8.5	58,745,819	811,280	0.0138	0.9862	90.20
9.5	57,714,571	686,419	0.0119	0.9881	88.96
10.5	56,690,671	889,456	0.0157	0.9843	87.90
11.5	53,967,562	1,071,726	0.0199	0.9801	86.52
12.5	47,859,379	1,808,759	0.0378	0.9622	84.80
13.5	44,109,841	1,654,434	0.0375	0.9625	81.60
14.5	40,036,040	1,373,060	0.0343	0.9657	78.54
15.5	35,701,884	1,198,938	0.0336	0.9664	75.84
16.5	31,899,714	854,612	0.0268	0.9732	73.30
17.5	30,137,010	883,470	0.0293	0.9707	71.33
18.5	27,974,073	1,372,061	0.0490	0.9510	69.24
19.5	25,796,738	1,175,560	0.0456	0.9544	65.85
20.5	24,049,495	1,429,273	0.0594	0.9406	62.85
21.5	21,123,252	657,092	0.0311	0.9689	59.11
22.5	19,504,288	2,412,924	0.1237	0.8763	57.27
23.5	16,674,341	1,159,312	0.0695	0.9305	50.19
24.5	14,940,742	809,713	0.0542	0.9458	46.70
25.5	13,401,793	561,945	0.0419	0.9581	44.17
26.5	11,726,104	486,910	0.0415	0.9585	42.31
27.5	11,069,694	393,504	0.0355	0.9645	40.56
28.5	10,687,374	552,016	0.0517	0.9483	39.12
29.5	9,534,390	417,359	0.0438	0.9562	37.10
30.5	8,219,185	381,890	0.0465	0.9535	35.47
31.5	6,998,584	515,057	0.0736	0.9264	33.82
32.5	6,288,089	469,108	0.0746	0.9254	31.33
33.5	5,360,047	167,992	0.0313	0.9687	29.00
34.5	4,146,211	83,119	0.0200	0.9800	28.09
35.5	4,001,493	136,956	0.0342	0.9658	27.52
36.5	3,531,343	99,624	0.0282	0.9718	26.58
37.5	3,286,637	108,638	0.0331	0.9669	25.83
38.5	3,052,713	58,474	0.0192	0.9808	24.98

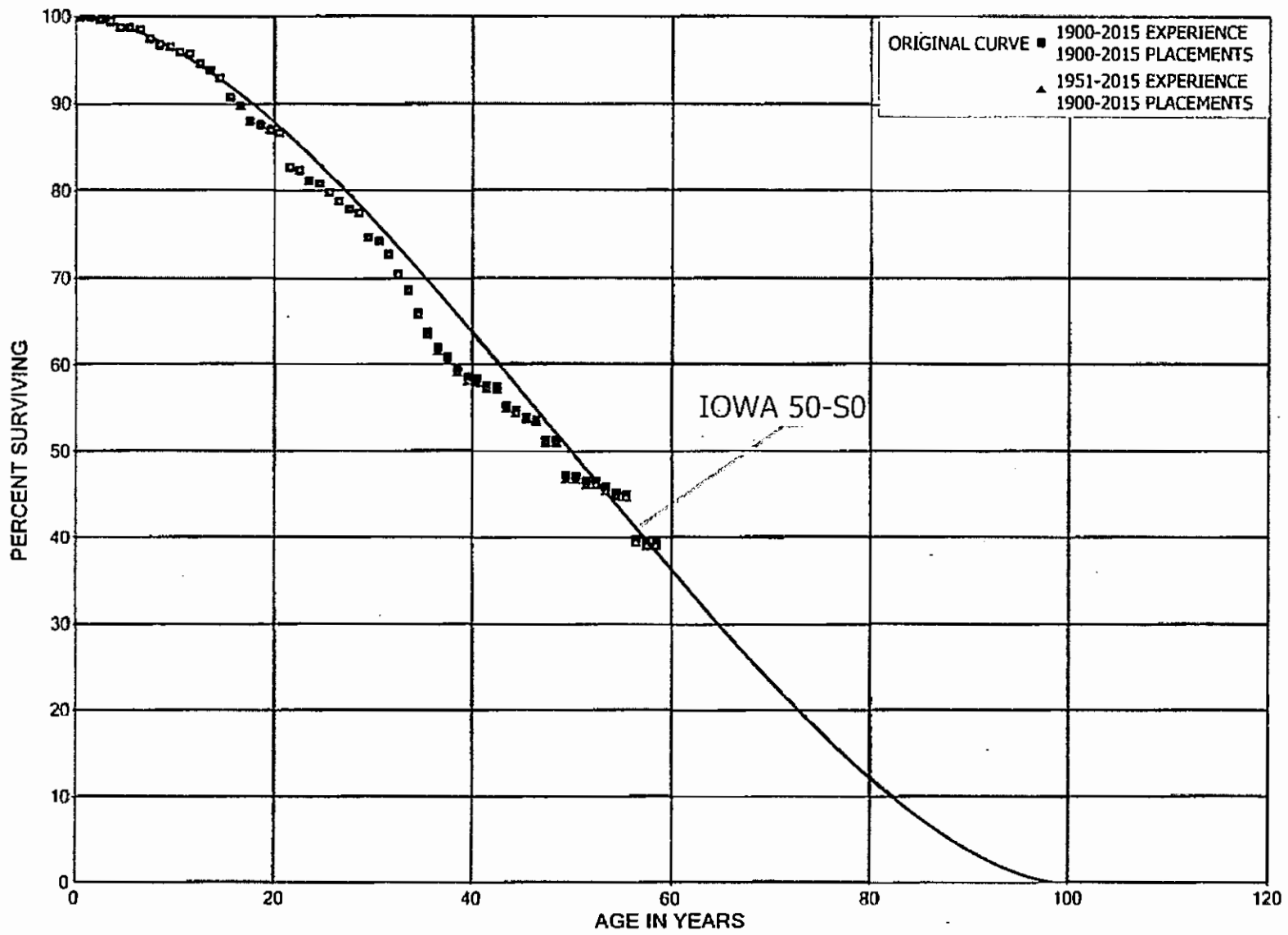
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2015			EXPERIENCE BAND 1961-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,905,873	68,493	0.0236	0.9764	24.50
40.5	2,723,471	100,466	0.0369	0.9631	23.92
41.5	2,436,309	53,431	0.0219	0.9781	23.04
42.5	2,271,792	19,112	0.0084	0.9916	22.54
43.5	2,201,726	2,328	0.0011	0.9989	22.35
44.5	2,016,887	3,197	0.0016	0.9984	22.32
45.5	1,987,523	4,794	0.0024	0.9976	22.29
46.5	1,790,541	8,677	0.0048	0.9952	22.23
47.5	1,633,205	1,871	0.0011	0.9989	22.12
48.5	1,438,098	1,827	0.0013	0.9987	22.10
49.5	1,128,521	2,196	0.0019	0.9981	22.07
50.5	1,065,811	1,103	0.0010	0.9990	22.03
51.5	884,898	1,082	0.0012	0.9988	22.01
52.5	748,110	1,790	0.0024	0.9976	21.98
53.5	658,397	1,304	0.0020	0.9980	21.93
54.5	580,903	1,559	0.0027	0.9973	21.88
55.5	509,468	525	0.0010	0.9990	21.82
56.5	454,596	1,527	0.0034	0.9966	21.80
57.5	400,263	1,304	0.0033	0.9967	21.73
58.5	359,792	1,636	0.0045	0.9955	21.66
59.5	313,678	1,353	0.0043	0.9957	21.56
60.5	260,867	1,244	0.0048	0.9952	21.47
61.5	226,678	1,066	0.0047	0.9953	21.36
62.5	198,725	729	0.0037	0.9963	21.26
63.5	189,408	1,184	0.0063	0.9937	21.19
64.5	177,522	762	0.0043	0.9957	21.05
65.5	169,944	7,349	0.0432	0.9568	20.96
66.5	153,925	539	0.0035	0.9965	20.06
67.5	138,908	4,913	0.0354	0.9646	19.99
68.5	125,326	5,267	0.0420	0.9580	19.28
69.5	115,767	56,101	0.4846	0.5154	18.47
70.5	58,897	5,441	0.0924	0.9076	9.52
71.5	52,377	88	0.0017	0.9983	8.64
72.5	52,003	1,289	0.0248	0.9752	8.62
73.5	46,685	2,513	0.0538	0.9462	8.41
74.5	3,073		0.0000	1.0000	7.96
75.5	3,073		0.0000	1.0000	7.96
76.5	3,148		0.0000	1.0000	7.96
77.5	3,148		0.0000	1.0000	7.96
78.5	3,148		0.0000	1.0000	7.96
79.5	3,148	3,148	1.0000		7.96
80.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE

## PLACEMENT BAND 1900-2015

## EXPERIENCE BAND 1900-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,614,979		0.0000	1.0000	100.00
0.5	62,040,839	31,753	0.0005	0.9995	100.00
1.5	61,336,871	215,889	0.0035	0.9965	99.95
2.5	59,046,510	106,532	0.0018	0.9982	99.60
3.5	52,616,696	337,419	0.0064	0.9936	99.42
4.5	49,384,679	41,021	0.0008	0.9992	98.78
5.5	47,254,289	110,863	0.0023	0.9977	98.70
6.5	42,510,223	452,464	0.0106	0.9894	98.47
7.5	37,188,385	264,274	0.0071	0.9929	97.42
8.5	36,026,219	76,197	0.0021	0.9979	96.73
9.5	35,322,118	204,653	0.0058	0.9942	96.52
10.5	33,929,590	78,828	0.0023	0.9977	95.96
11.5	33,530,149	404,627	0.0121	0.9879	95.74
12.5	31,387,078	237,601	0.0076	0.9924	94.58
13.5	30,983,592	309,274	0.0100	0.9900	93.87
14.5	29,613,254	688,708	0.0233	0.9767	92.93
15.5	28,477,674	343,760	0.0121	0.9879	90.77
16.5	27,698,984	535,195	0.0193	0.9807	89.67
17.5	27,019,915	150,464	0.0056	0.9944	87.94
18.5	26,688,295	144,535	0.0054	0.9946	87.45
19.5	25,615,872	92,044	0.0036	0.9964	86.98
20.5	22,198,247	1,000,717	0.0451	0.9549	86.67
21.5	20,386,462	87,615	0.0043	0.9957	82.76
22.5	20,232,745	312,034	0.0154	0.9846	82.40
23.5	19,158,871	75,449	0.0039	0.9961	81.13
24.5	18,810,313	214,782	0.0114	0.9886	80.81
25.5	17,889,205	228,720	0.0128	0.9872	79.89
26.5	11,455,525	125,858	0.0110	0.9890	78.87
27.5	10,665,783	66,166	0.0062	0.9938	78.00
28.5	10,599,010	387,107	0.0365	0.9635	77.52
29.5	9,493,020	47,959	0.0051	0.9949	74.69
30.5	8,126,433	164,246	0.0202	0.9798	74.31
31.5	7,760,983	247,279	0.0319	0.9681	72.81
32.5	6,887,538	175,156	0.0254	0.9746	70.49
33.5	6,468,264	246,316	0.0381	0.9619	68.70
34.5	4,974,886	166,541	0.0335	0.9665	66.08
35.5	4,635,557	134,080	0.0289	0.9711	63.87
36.5	4,402,018	77,195	0.0175	0.9825	62.02
37.5	4,324,824	99,281	0.0230	0.9770	60.93
38.5	4,126,043	69,280	0.0168	0.9832	59.53

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1900-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	4,056,764	10,887	0.0027	0.9973	58.53	
40.5	3,939,788	49,513	0.0126	0.9874	58.38	
41.5	3,857,918	9,715	0.0025	0.9975	57.64	
42.5	3,827,678	149,853	0.0391	0.9609	57.50	
43.5	3,295,933	31,223	0.0095	0.9905	55.25	
44.5	3,110,723	42,941	0.0138	0.9862	54.72	
45.5	2,134,640	11,879	0.0056	0.9944	53.97	
46.5	1,944,841	86,811	0.0446	0.9554	53.67	
47.5	1,851,185	706	0.0004	0.9996	51.27	
48.5	1,820,109	145,322	0.0798	0.9202	51.25	
49.5	1,363,493	2,995	0.0022	0.9978	47.16	
50.5	1,267,243	14,771	0.0117	0.9883	47.06	
51.5	1,252,472	172	0.0001	0.9999	46.51	
52.5	1,237,071	18,601	0.0150	0.9850	46.50	
53.5	857,366	12,203	0.0142	0.9858	45.80	
54.5	801,264	2,715	0.0034	0.9966	45.15	
55.5	795,063	93,888	0.1181	0.8819	45.00	
56.5	701,175	6,885	0.0098	0.9902	39.68	
57.5	536,388	117	0.0002	0.9998	39.29	
58.5	536,257	55	0.0001	0.9999	39.29	
59.5	266,938		0.0000	1.0000	39.28	
60.5	257,763	250	0.0010	0.9990	39.28	
61.5	257,513	8,510	0.0330	0.9670	39.24	
62.5	248,196	12,154	0.0490	0.9510	37.95	
63.5	233,898	15,436	0.0660	0.9340	36.09	
64.5	218,462	3,341	0.0153	0.9847	33.71	
65.5	212,648	20,092	0.0945	0.9055	33.19	
66.5	192,328	6,717	0.0349	0.9651	30.06	
67.5	185,612	4,831	0.0260	0.9740	29.01	
68.5	180,781	34,803	0.1925	0.8075	28.25	
69.5	145,978		0.0000	1.0000	22.81	
70.5	145,978	123,291	0.8446	0.1554	22.81	
71.5	22,687		0.0000	1.0000	3.55	
72.5	22,687		0.0000	1.0000	3.55	
73.5	22,126	1,200	0.0542	0.9458	3.55	
74.5					3.35	



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,132,525		0.0000	1.0000	100.00
0.5	61,568,457	31,753	0.0005	0.9995	100.00
1.5	60,869,788	215,889	0.0035	0.9965	99.95
2.5	58,579,628	106,532	0.0018	0.9982	99.59
3.5	52,155,122	337,419	0.0065	0.9935	99.41
4.5	48,928,792	41,021	0.0008	0.9992	98.77
5.5	46,798,402	110,863	0.0024	0.9976	98.69
6.5	42,054,336	452,464	0.0108	0.9892	98.45
7.5	36,732,498	264,274	0.0072	0.9928	97.39
8.5	35,571,360	76,197	0.0021	0.9979	96.69
9.5	34,927,816	204,653	0.0059	0.9941	96.49
10.5	33,535,288	78,828	0.0024	0.9976	95.92
11.5	33,135,847	404,627	0.0122	0.9878	95.70
12.5	30,992,776	237,601	0.0077	0.9923	94.53
13.5	30,589,290	309,274	0.0101	0.9899	93.80
14.5	29,220,611	661,208	0.0226	0.9774	92.85
15.5	28,114,531	343,760	0.0122	0.9878	90.75
16.5	27,355,922	535,195	0.0196	0.9804	89.64
17.5	26,676,853	150,464	0.0056	0.9944	87.89
18.5	26,345,233	144,535	0.0055	0.9945	87.39
19.5	25,272,810	92,044	0.0036	0.9964	86.91
20.5	21,875,823	1,000,717	0.0457	0.9543	86.60
21.5	20,064,488	87,615	0.0044	0.9956	82.64
22.5	19,910,771	311,634	0.0157	0.9843	82.28
23.5	18,844,059	75,449	0.0040	0.9960	80.99
24.5	18,505,663	214,782	0.0116	0.9884	80.66
25.5	17,607,870	225,520	0.0128	0.9872	79.73
26.5	11,177,390	121,653	0.0109	0.9891	78.71
27.5	10,391,853	66,166	0.0064	0.9936	77.85
28.5	10,337,363	385,657	0.0373	0.9627	77.35
29.5	9,232,823	47,959	0.0052	0.9948	74.47
30.5	7,880,884	164,246	0.0208	0.9792	74.08
31.5	7,515,434	243,407	0.0324	0.9676	72.54
32.5	6,645,861	175,156	0.0264	0.9736	70.19
33.5	6,226,587	246,316	0.0396	0.9604	68.34
34.5	4,733,209	166,541	0.0352	0.9648	65.63
35.5	4,393,880	132,780	0.0302	0.9698	63.32
36.5	4,171,101	77,195	0.0185	0.9815	61.41
37.5	4,095,957	99,281	0.0242	0.9758	60.27
38.5	4,032,694	67,022	0.0166	0.9834	58.81

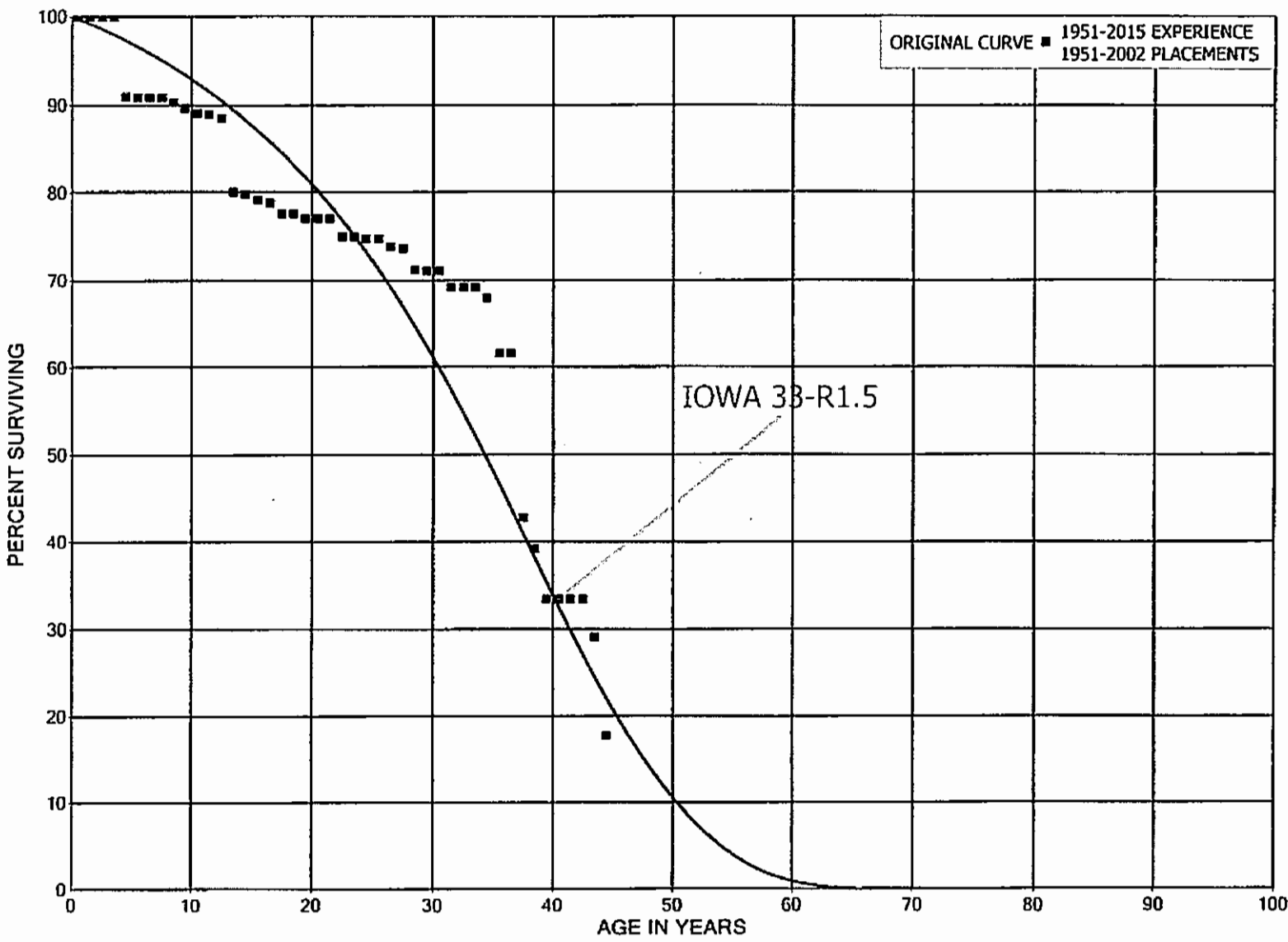
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2015			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,965,673	10,887	0.0027	0.9973	57.84
40.5	3,850,509	40,687	0.0106	0.9894	57.68
41.5	3,777,465	9,715	0.0026	0.9974	57.07
42.5	3,747,225	142,407	0.0380	0.9620	56.92
43.5	3,237,023	31,223	0.0096	0.9904	54.76
44.5	3,051,813	42,941	0.0141	0.9859	54.23
45.5	2,075,730	11,879	0.0057	0.9943	53.47
46.5	1,885,931	86,811	0.0460	0.9540	53.16
47.5	1,792,275	706	0.0004	0.9996	50.71
48.5	1,761,199	145,322	0.0825	0.9175	50.69
49.5	1,304,583	2,995	0.0023	0.9977	46.51
50.5	1,267,243	14,771	0.0117	0.9883	46.40
51.5	1,252,472	172	0.0001	0.9999	45.86
52.5	1,237,071	18,601	0.0150	0.9850	45.86
53.5	857,366	12,203	0.0142	0.9858	45.17
54.5	801,264	2,715	0.0034	0.9966	44.52
55.5	795,063	93,888	0.1181	0.8819	44.37
56.5	701,175	6,885	0.0098	0.9902	39.13
57.5	536,388	117	0.0002	0.9998	38.75
58.5	536,257	55	0.0001	0.9999	38.74
59.5	266,938		0.0000	1.0000	38.74
60.5	257,763	250	0.0010	0.9990	38.74
61.5	257,513	8,510	0.0330	0.9670	38.70
62.5	248,196	12,154	0.0490	0.9510	37.42
63.5	233,898	15,436	0.0660	0.9340	35.59
64.5	218,462	3,341	0.0153	0.9847	33.24
65.5	212,648	20,092	0.0945	0.9055	32.73
66.5	192,328	6,717	0.0349	0.9651	29.64
67.5	185,612	4,831	0.0260	0.9740	28.60
68.5	180,781	34,803	0.1925	0.8075	27.86
69.5	145,978		0.0000	1.0000	22.50
70.5	145,978	123,291	0.8446	0.1554	22.50
71.5	22,687		0.0000	1.0000	3.50
72.5	22,687		0.0000	1.0000	3.50
73.5	22,126	1,200	0.0542	0.9458	3.50
74.5					3.31

KENTUCKY UTILITIES COMPANY  
ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



GannettFleming

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Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2002			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	767,520		0.0000	1.0000	100.00
0.5	767,520		0.0000	1.0000	100.00
1.5	767,520		0.0000	1.0000	100.00
2.5	767,520		0.0000	1.0000	100.00
3.5	767,520	70,369	0.0917	0.9083	100.00
4.5	697,151		0.0000	1.0000	90.83
5.5	697,151		0.0000	1.0000	90.83
6.5	697,151		0.0000	1.0000	90.83
7.5	697,151	4,307	0.0062	0.9938	90.83
8.5	692,844	5,163	0.0075	0.9925	90.27
9.5	687,682	4,256	0.0062	0.9938	89.60
10.5	683,425	1,125	0.0016	0.9984	89.04
11.5	682,300	2,788	0.0041	0.9959	88.90
12.5	679,512	64,948	0.0956	0.9044	88.53
13.5	614,564	2,010	0.0033	0.9967	80.07
14.5	612,555	4,922	0.0080	0.9920	79.81
15.5	493,885	2,649	0.0054	0.9946	79.17
16.5	488,488	7,220	0.0148	0.9852	78.74
17.5	464,996		0.0000	1.0000	77.58
18.5	464,996	3,315	0.0071	0.9929	77.58
19.5	421,441		0.0000	1.0000	77.03
20.5	417,556		0.0000	1.0000	77.03
21.5	355,005	9,822	0.0277	0.9723	77.03
22.5	342,550		0.0000	1.0000	74.90
23.5	341,511	783	0.0023	0.9977	74.90
24.5	297,950		0.0000	1.0000	74.72
25.5	297,950	3,718	0.0125	0.9875	74.72
26.5	172,512	329	0.0019	0.9981	73.79
27.5	167,749	5,642	0.0336	0.9664	73.65
28.5	158,205	347	0.0022	0.9978	71.17
29.5	153,637		0.0000	1.0000	71.02
30.5	142,966	3,635	0.0254	0.9746	71.02
31.5	137,412		0.0000	1.0000	69.21
32.5	118,954		0.0000	1.0000	69.21
33.5	114,603	2,045	0.0178	0.9822	69.21
34.5	60,899	5,723	0.0940	0.9060	67.98
35.5	54,339		0.0000	1.0000	61.59
36.5	49,298	15,116	0.3066	0.6934	61.59
37.5	30,257	2,506	0.0828	0.9172	42.70
38.5	27,604	4,062	0.1472	0.8528	39.17

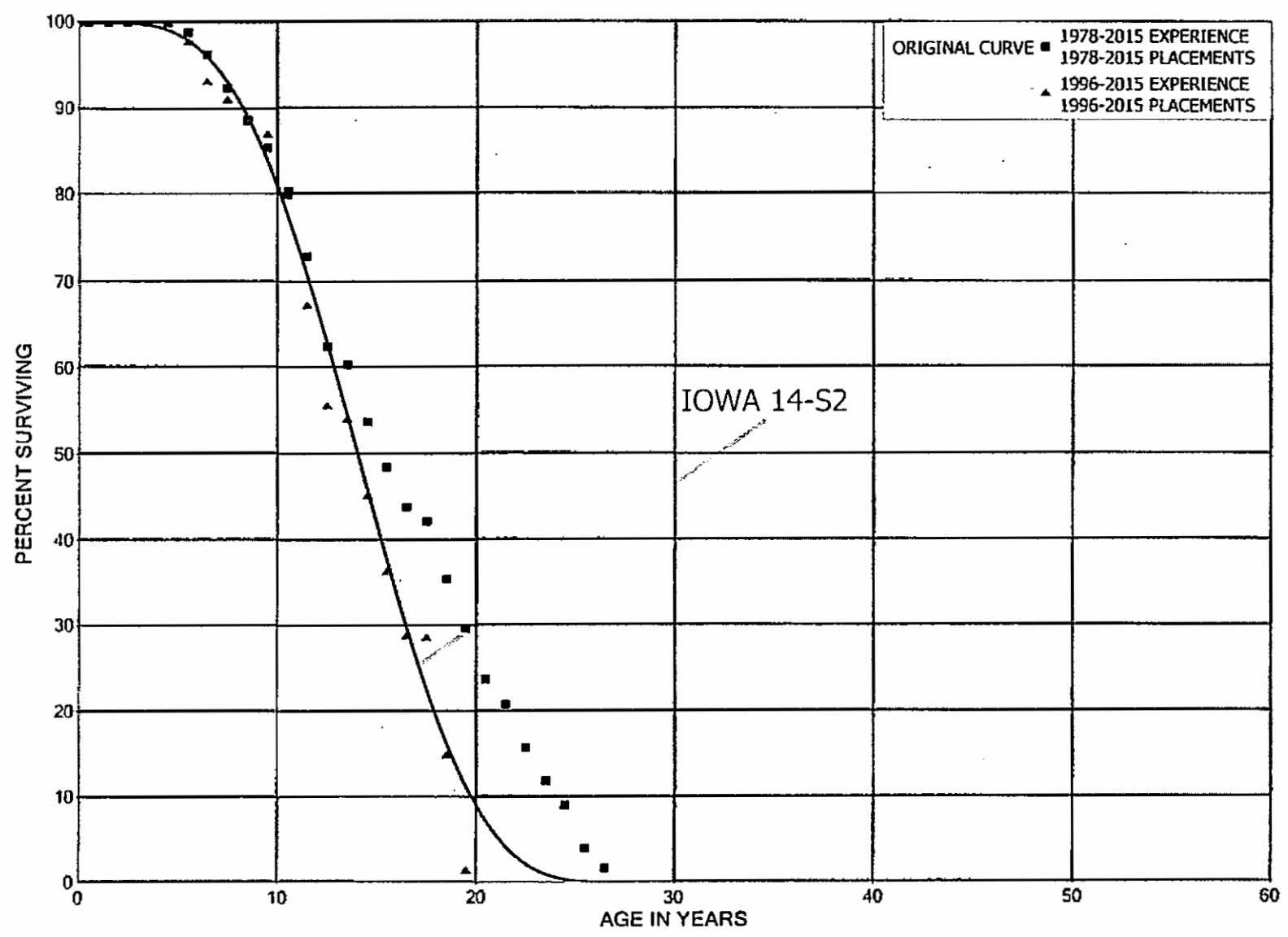
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2002			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,542		0.0000	1.0000	33.40
40.5	23,542		0.0000	1.0000	33.40
41.5	23,355		0.0000	1.0000	33.40
42.5	23,224	2,997	0.1291	0.8709	33.40
43.5	20,227	7,941	0.3926	0.6074	29.09
44.5	11,122	65	0.0059	0.9941	17.67
45.5	10,650	90	0.0085	0.9915	17.57
46.5	10,560		0.0000	1.0000	17.42
47.5	10,560	683	0.0647	0.9353	17.42
48.5	9,411		0.0000	1.0000	16.29
49.5	8,788		0.0000	1.0000	16.29
50.5	8,788		0.0000	1.0000	16.29
51.5	8,788		0.0000	1.0000	16.29
52.5	8,389		0.0000	1.0000	16.29
53.5	1,183		0.0000	1.0000	16.29
54.5	1,183	285	0.2411	0.7589	16.29
55.5	173		0.0000	1.0000	12.36
56.5	173		0.0000	1.0000	12.36
57.5	173		0.0000	1.0000	12.36
58.5	173		0.0000	1.0000	12.36
59.5	173		0.0000	1.0000	12.36
60.5	173		0.0000	1.0000	12.36
61.5					12.36

KENTUCKY UTILITIES COMPANY  
ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

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Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2015			EXPERIENCE BAND 1978-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,822,643		0.0000	1.0000	100.00
0.5	30,739,803		0.0000	1.0000	100.00
1.5	30,466,806	2,876	0.0001	0.9999	100.00
2.5	29,388,685	25,833	0.0009	0.9991	99.99
3.5	29,267,054	6,933	0.0002	0.9998	99.90
4.5	29,006,719	340,729	0.0117	0.9883	99.88
5.5	28,573,062	733,614	0.0257	0.9743	98.71
6.5	27,770,147	1,108,472	0.0399	0.9601	96.17
7.5	26,601,600	1,070,803	0.0403	0.9597	92.33
8.5	25,469,582	926,658	0.0364	0.9636	88.62
9.5	24,521,438	1,474,267	0.0601	0.9399	85.39
10.5	23,021,512	2,114,539	0.0919	0.9081	80.26
11.5	20,810,895	3,009,692	0.1446	0.8554	72.89
12.5	17,801,203	583,051	0.0328	0.9672	62.35
13.5	17,126,736	1,891,601	0.1104	0.8896	60.30
14.5	15,235,134	1,497,042	0.0983	0.9017	53.64
15.5	12,966,941	1,231,262	0.0950	0.9050	48.37
16.5	11,401,073	452,950	0.0397	0.9603	43.78
17.5	10,948,123	1,770,944	0.1618	0.8382	42.04
18.5	9,085,155	1,475,614	0.1624	0.8376	35.24
19.5	7,492,277	1,509,704	0.2015	0.7985	29.52
20.5	5,903,282	700,557	0.1187	0.8813	23.57
21.5	5,202,725	1,250,351	0.2403	0.7597	20.77
22.5	3,952,373	975,819	0.2469	0.7531	15.78
23.5	2,933,449	709,372	0.2418	0.7582	11.88
24.5	2,196,061	1,232,435	0.5612	0.4388	9.01
25.5	921,228	548,896	0.5958	0.4042	3.95
26.5	372,332	126,155	0.3388	0.6612	1.60
27.5	246,176		0.0000	1.0000	1.06
28.5	216,375		0.0000	1.0000	1.06
29.5	162,982	95,604	0.5866	0.4134	1.06
30.5	67,378		0.0000	1.0000	0.44
31.5	67,378		0.0000	1.0000	0.44
32.5	67,378		0.0000	1.0000	0.44
33.5	67,378		0.0000	1.0000	0.44
34.5	67,378	67,378	1.0000		0.44
35.5					

## KENTUCKY UTILITIES COMPANY

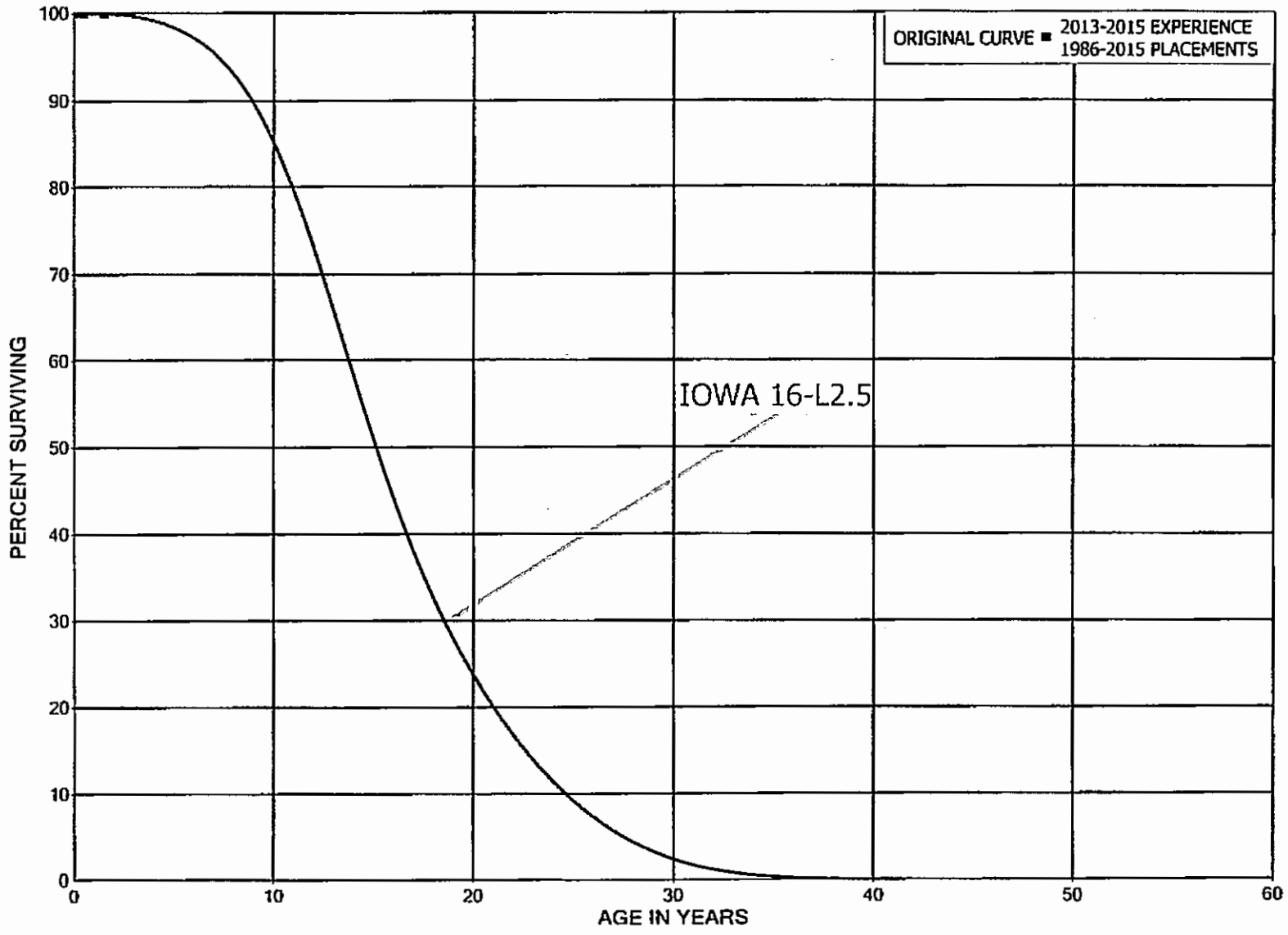
## ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,642,352		0.0000	1.0000	100.00
0.5	16,559,512		0.0000	1.0000	100.00
1.5	16,286,515	2,876	0.0002	0.9998	100.00
2.5	15,208,394	25,833	0.0017	0.9983	99.98
3.5	15,086,763	6,933	0.0005	0.9995	99.81
4.5	14,826,428	340,729	0.0230	0.9770	99.77
5.5	14,392,771	676,385	0.0470	0.9530	97.47
6.5	13,647,085	307,347	0.0225	0.9775	92.89
7.5	13,279,663	371,249	0.0280	0.9720	90.80
8.5	12,847,198	208,130	0.0162	0.9838	88.26
9.5	12,617,583	1,025,529	0.0813	0.9187	86.83
10.5	11,566,396	1,838,731	0.1590	0.8410	79.78
11.5	9,631,587	1,674,000	0.1738	0.8262	67.09
12.5	7,957,587	228,798	0.0288	0.9712	55.43
13.5	7,637,372	1,262,063	0.1652	0.8348	53.84
14.5	6,375,308	1,266,410	0.1986	0.8014	44.94
15.5	4,337,747	895,529	0.2065	0.7935	36.01
16.5	3,107,612	18,750	0.0060	0.9940	28.58
17.5	3,088,862	1,487,760	0.4817	0.5183	28.41
18.5	1,509,079	1,391,816	0.9223	0.0777	14.72
19.5					1.14



KENTUCKY UTILITIES COMPANY  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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December 31, 2015

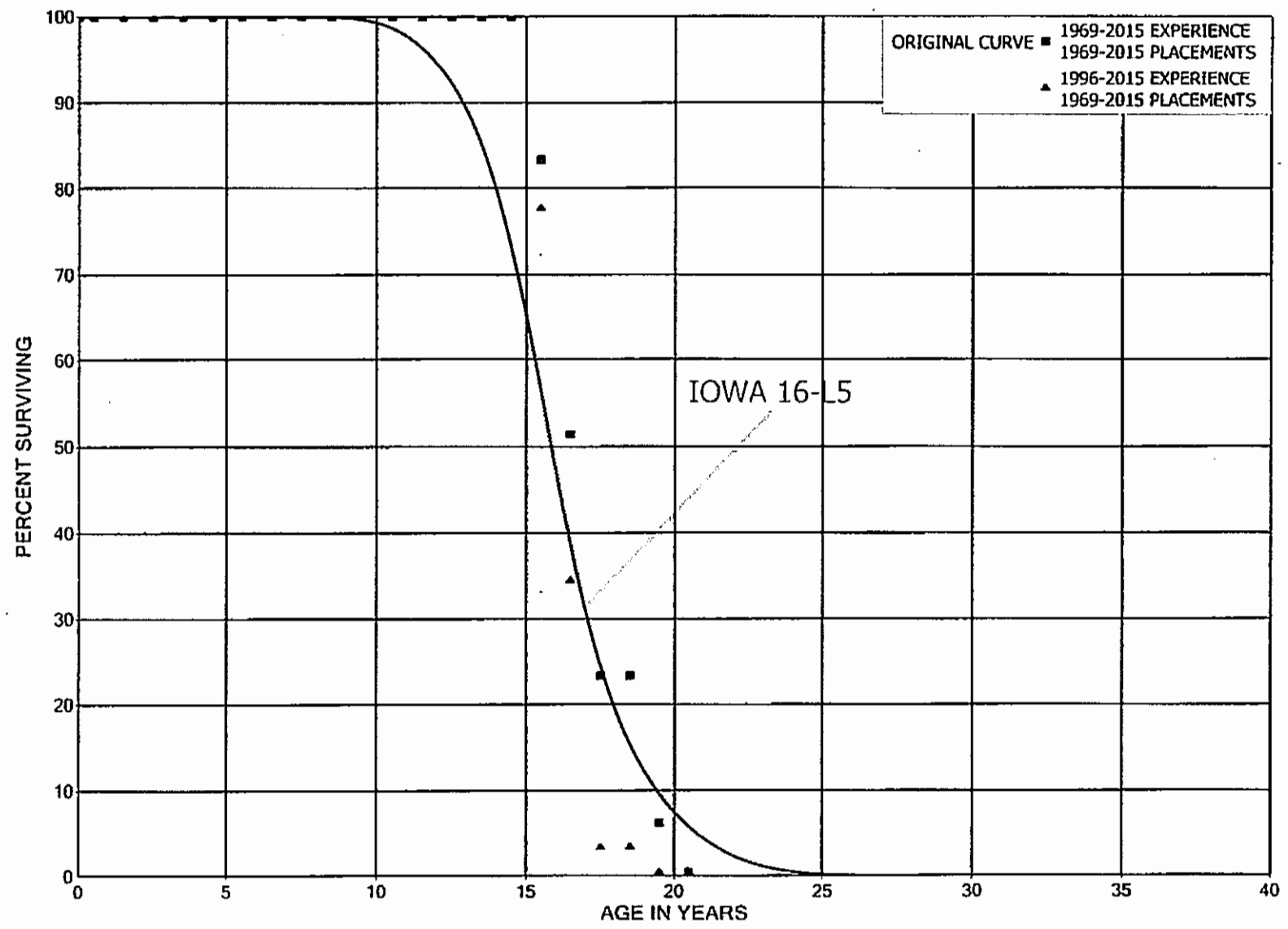
## KENTUCKY UTILITIES COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1986-2015			EXPERIENCE BAND 2013-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,735,223		0.0000	1.0000	100.00
0.5	1,687,582		0.0000	1.0000	100.00
1.5					100.00
2.5	910,894		0.0000		
3.5	910,894		0.0000		
4.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 1969-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,563,075		0.0000	1.0000	100.00
0.5	2,530,881		0.0000	1.0000	100.00
1.5	2,008,140		0.0000	1.0000	100.00
2.5	1,704,541		0.0000	1.0000	100.00
3.5	1,467,719		0.0000	1.0000	100.00
4.5	1,267,250		0.0000	1.0000	100.00
5.5	565,589		0.0000	1.0000	100.00
6.5	433,217		0.0000	1.0000	100.00
7.5	433,217		0.0000	1.0000	100.00
8.5	433,217		0.0000	1.0000	100.00
9.5	433,217	367	0.0008	0.9992	100.00
10.5	421,542		0.0000	1.0000	99.92
11.5	324,965		0.0000	1.0000	99.92
12.5	300,142		0.0000	1.0000	99.92
13.5	300,142		0.0000	1.0000	99.92
14.5	300,142	50,041	0.1667	0.8333	99.92
15.5	229,270	87,816	0.3830	0.6170	83.26
16.5	137,748	75,378	0.5472	0.4528	51.37
17.5	62,370		0.0000	1.0000	23.26
18.5	56,272	41,283	0.7336	0.2664	23.26
19.5	14,989	14,025	0.9357	0.0643	6.20
20.5	964		0.0000	1.0000	0.40
21.5	964		0.0000	1.0000	0.40
22.5	964		0.0000	1.0000	0.40
23.5	964		0.0000	1.0000	0.40
24.5	964		0.0000	1.0000	0.40
25.5	964		0.0000	1.0000	0.40
26.5	964		0.0000	1.0000	0.40
27.5	964	964	1.0000		0.40
28.5					

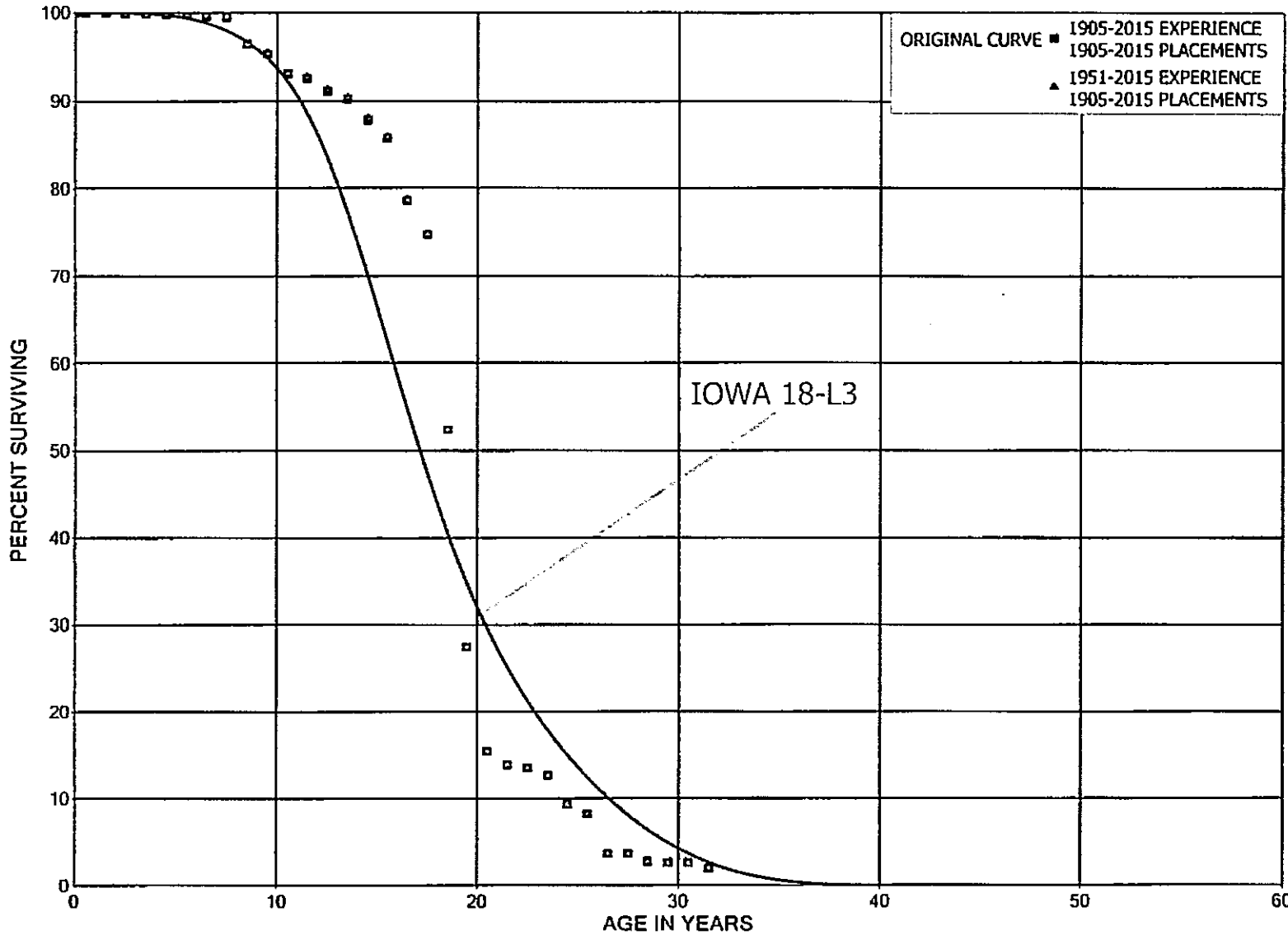
## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2015			EXPERIENCE BAND 1996-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,296,201		0.0000	1.0000	100.00
0.5	2,319,798		0.0000	1.0000	100.00
1.5	1,845,865		0.0000	1.0000	100.00
2.5	1,542,266		0.0000	1.0000	100.00
3.5	1,305,444		0.0000	1.0000	100.00
4.5	1,104,975		0.0000	1.0000	100.00
5.5	433,274		0.0000	1.0000	100.00
6.5	323,871		0.0000	1.0000	100.00
7.5	323,871		0.0000	1.0000	100.00
8.5	333,385		0.0000	1.0000	100.00
9.5	333,385		0.0000	1.0000	100.00
10.5	346,147		0.0000	1.0000	100.00
11.5	249,570		0.0000	1.0000	100.00
12.5	224,747		0.0000	1.0000	100.00
13.5	224,747		0.0000	1.0000	100.00
14.5	224,747	50,041	0.2227	0.7773	100.00
15.5	153,875	85,749	0.5573	0.4427	77.73
16.5	64,420	58,322	0.9053	0.0947	34.42
17.5	47,381		0.0000	1.0000	3.26
18.5	47,556	41,283	0.8681	0.1319	3.26
19.5	6,273	6,273	1.0000		0.43
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5	964		0.0000		
27.5	964	964	1.0000		
28.5					

KENTUCKY UTILITIES COMPANY  
ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER  
ORIGINAL AND SMOOTH SURVIVOR CURVES



Gannett Fleming

VII-199

Kentucky Utilities Company  
December 31, 2015

## KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1905-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,396,377	1,797	0.0000	1.0000	100.00
0.5	36,987,400	16,528	0.0004	0.9996	100.00
1.5	34,644,809	25,605	0.0007	0.9993	99.95
2.5	30,106,902	26,582	0.0009	0.9991	99.88
3.5	27,772,755	9,383	0.0003	0.9997	99.79
4.5	26,813,425	10,627	0.0004	0.9996	99.76
5.5	23,189,187	39,715	0.0017	0.9983	99.72
6.5	21,992,588	23,343	0.0011	0.9989	99.55
7.5	19,115,905	578,485	0.0303	0.9697	99.44
8.5	17,449,792	199,578	0.0114	0.9886	96.43
9.5	14,965,138	346,592	0.0232	0.9768	95.33
10.5	14,084,462	89,924	0.0064	0.9936	93.12
11.5	12,990,173	202,710	0.0156	0.9844	92.53
12.5	5,849,062	57,417	0.0098	0.9902	91.08
13.5	4,919,080	129,076	0.0262	0.9738	90.19
14.5	4,605,743	108,317	0.0235	0.9765	87.82
15.5	4,448,132	373,184	0.0839	0.9161	85.76
16.5	4,074,948	200,634	0.0492	0.9508	78.56
17.5	3,874,314	1,159,026	0.2992	0.7008	74.69
18.5	2,715,287	1,292,371	0.4760	0.5240	52.35
19.5	1,422,916	621,736	0.4369	0.5631	27.43
20.5	801,180	81,827	0.1021	0.8979	15.45
21.5	719,353	19,075	0.0265	0.9735	13.87
22.5	700,278	44,521	0.0636	0.9364	13.50
23.5	655,757	176,882	0.2697	0.7303	12.64
24.5	478,875	55,517	0.1159	0.8841	9.23
25.5	423,358	237,490	0.5610	0.4390	8.16
26.5	185,868	472	0.0025	0.9975	3.58
27.5	185,396	46,253	0.2495	0.7505	3.57
28.5	139,143	1,408	0.0101	0.9899	2.68
29.5	137,735	181	0.0013	0.9987	2.66
30.5	137,554	34,663	0.2520	0.7480	2.65
31.5	102,891	19,481	0.1893	0.8107	1.98
32.5	83,410	1,103	0.0132	0.9868	1.61
33.5	82,307	732	0.0089	0.9911	1.59
34.5	81,575		0.0000	1.0000	1.57
35.5	81,575	537	0.0066	0.9934	1.57
36.5	81,038	30	0.0004	0.9996	1.56
37.5	81,008		0.0000	1.0000	1.56
38.5	81,008	7,865	0.0971	0.9029	1.56

## KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1905-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	73,143	9,956	0.1361	0.8639	1.41	
40.5	63,187	2,180	0.0345	0.9655	1.22	
41.5	61,007	198	0.0032	0.9968	1.18	
42.5	60,809		0.0000	1.0000	1.17	
43.5	60,809	51,098	0.8403	0.1597	1.17	
44.5	9,711	3,301	0.3399	0.6601	0.19	
45.5	6,410		0.0000	1.0000	0.12	
46.5	6,410		0.0000	1.0000	0.12	
47.5	6,410		0.0000	1.0000	0.12	
48.5	6,410		0.0000	1.0000	0.12	
49.5	6,410		0.0000	1.0000	0.12	
50.5	6,410		0.0000	1.0000	0.12	
51.5	6,410		0.0000	1.0000	0.12	
52.5	6,410		0.0000	1.0000	0.12	
53.5	6,410		0.0000	1.0000	0.12	
54.5	6,410	6,410	1.0000		0.12	
55.5						



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1951-2015		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,211,203	833	0.0000	1.0000	100.00
0.5	36,846,796	15,044	0.0004	0.9996	100.00
1.5	34,534,221	24,030	0.0007	0.9993	99.96
2.5	30,009,739	19,740	0.0007	0.9993	99.89
3.5	27,684,430	9,383	0.0003	0.9997	99.82
4.5	26,725,561	10,123	0.0004	0.9996	99.79
5.5	23,101,827	39,715	0.0017	0.9983	99.75
6.5	21,905,228	23,343	0.0011	0.9989	99.58
7.5	19,028,545	578,485	0.0304	0.9696	99.47
8.5	17,362,516	199,578	0.0115	0.9885	96.45
9.5	14,877,862	346,447	0.0233	0.9767	95.34
10.5	13,997,450	57,289	0.0041	0.9959	93.12
11.5	12,935,796	196,420	0.0152	0.9848	92.74
12.5	5,842,652	57,417	0.0098	0.9902	91.33
13.5	4,912,670	129,076	0.0263	0.9737	90.43
14.5	4,599,333	108,317	0.0236	0.9764	88.06
15.5	4,441,722	373,184	0.0840	0.9160	85.98
16.5	4,068,538	200,634	0.0493	0.9507	78.76
17.5	3,867,904	1,159,026	0.2997	0.7003	74.88
18.5	2,708,877	1,292,371	0.4771	0.5229	52.44
19.5	1,416,506	621,736	0.4389	0.5611	27.42
20.5	794,770	81,827	0.1030	0.8970	15.39
21.5	712,943	19,075	0.0268	0.9732	13.80
22.5	693,868	44,521	0.0642	0.9358	13.43
23.5	649,347	176,882	0.2724	0.7276	12.57
24.5	472,465	55,517	0.1175	0.8825	9.15
25.5	416,948	237,490	0.5696	0.4304	8.07
26.5	179,458	472	0.0026	0.9974	3.47
27.5	178,986	46,253	0.2584	0.7416	3.46
28.5	132,733	1,408	0.0106	0.9894	2.57
29.5	131,325	181	0.0014	0.9986	2.54
30.5	131,144	34,663	0.2643	0.7357	2.54
31.5	96,481	19,481	0.2019	0.7981	1.87
32.5	77,000	1,103	0.0143	0.9857	1.49
33.5	75,897	732	0.0096	0.9904	1.47
34.5	75,165		0.0000	1.0000	1.46
35.5	75,165	537	0.0071	0.9929	1.46
36.5	74,628	30	0.0004	0.9996	1.44
37.5	74,598		0.0000	1.0000	1.44
38.5	74,598	7,865	0.1054	0.8946	1.44

## KENTUCKY UTILITIES COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER

## ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2015			EXPERIENCE BAND 1951-2015			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	66,733	9,956	0.1492	0.8508	1.29	
40.5	56,777	2,180	0.0384	0.9616	1.10	
41.5	54,597	198	0.0036	0.9964	1.06	
42.5	54,399		0.0000	1.0000	1.05	
43.5	54,399	51,098	0.9393	0.0607	1.05	
44.5	3,301	3,301	1.0000		0.06	
45.5	6,410		0.0000	1.0000		
46.5	6,410		0.0000			
47.5	6,410		0.0000			
48.5	6,410		0.0000			
49.5	6,410		0.0000			
50.5	6,410		0.0000			
51.5	6,410		0.0000			
52.5	6,410		0.0000			
53.5	6,410		0.0000			
54.5	6,410	6,410	1.0000			
55.5						

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**PART VIII. NET SALVAGE STATISTICS**

KENTUCKY UTILITIES COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account (1)	Terminal Retirements			Interim Retirements			Total Net Salvage (8)=(4)+(7)	Total Retirements (9)=(2)+(5)	Estimated Net Salvage (10)=(8)/(9)
	Retirements (2)	Net Salvage (3)	Net Salvage (4)=(2)*(3)	Retirements (5)	Net Salvage (6)	Net Salvage (7)=(5)*(6)			
<b>STEAM PRODUCTION PLANT</b>									
<b>BROWN GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	73,168,778	(5)	(3,658,439)	2,037,731	(30)	811,219	4,289,758	75,200,527	(6)
312 BOILER PLANT EQUIPMENT	721,019,912	(5)	(36,050,996)	83,259,291	(25)	15,814,823	51,865,816	784,229,204	(6)
314 TURBOGENERATOR UNITS	59,151,117	(5)	(2,957,556)	8,328,400	(10)	839,840	3,796,496	87,540,517	(6)
315 ACCESSORY ELECTRIC EQUIPMENT	43,406,360	(5)	(2,170,318)	1,485,874	(15)	224,374	2,394,592	44,962,184	(6)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	8,310,839	(5)	(415,547)	839,189	(5)	31,958	347,505	8,950,108	(6)
<b>TOTAL BROWN GENERATING STATION</b>	<b>903,037,704</b>		<b>(43,152,855)</b>	<b>73,627,415</b>		<b>17,327,414</b>	<b>62,874,269</b>	<b>978,678,519</b>	<b>(6)</b>
<b>GHEAT GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	137,535,000	(5)	(6,876,754)	7,120,409	(30)	2,136,123	9,032,877	144,655,498	(7)
312 BOILER PLANT EQUIPMENT	2,138,231,987	(5)	(106,911,599)	253,402,944	(25)	63,350,736	170,262,335	2,381,834,931	(7)
314 TURBOGENERATOR UNITS	135,859,227	(5)	(6,797,991)	35,640,375	(10)	3,584,037	10,261,999	171,599,802	(7)
315 ACCESSORY ELECTRIC EQUIPMENT	117,419,545	(5)	(5,870,940)	9,847,820	(15)	1,477,173	7,348,153	127,267,418	(7)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	15,020,778	(5)	(751,039)	2,179,098	(5)	108,955	859,894	17,199,873	(7)
<b>TOTAL GHEAT GENERATING STATION</b>	<b>2,544,166,974</b>		<b>(127,208,334)</b>	<b>368,190,646</b>		<b>70,637,024</b>	<b>197,645,358</b>	<b>2,852,357,320</b>	<b>(7)</b>
<b>GREEN RIVER GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	8,667,845	(10)	(866,785)	-	(30)	-	866,785	8,887,845	(10)
312 BOILER PLANT EQUIPMENT	2,624,701	(10)	(262,470)	-	(25)	-	262,470	2,824,701	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(10)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	646,150	(10)	(64,615)	-	(15)	-	64,615	646,150	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	425,881	(10)	(42,588)	-	(5)	-	42,588	425,881	(10)
<b>TOTAL GREEN RIVER GENERATING STATION</b>	<b>12,364,577</b>		<b>(1,238,458)</b>	<b>-</b>		<b>-</b>	<b>1,236,458</b>	<b>12,364,577</b>	<b>(10)</b>
<b>PINEVILLE GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	37,240	(10)	(3,724)	-	(30)	-	3,724	37,240	(10)
312 BOILER PLANT EQUIPMENT	236,468	(10)	(23,647)	-	(25)	-	23,647	236,468	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(10)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	-	(10)	0	-	(15)	-	-	-	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	-	(10)	0	-	(5)	-	-	-	(10)
<b>TOTAL PINEVILLE GENERATING STATION</b>	<b>273,708</b>		<b>(27,371)</b>	<b>-</b>		<b>-</b>	<b>27,371</b>	<b>273,708</b>	<b>(10)</b>
<b>SYSTEM LAB</b>									
311 STRUCTURES AND IMPROVEMENTS	1,047,781	0	0	55,175	(30)	16,553	16,553	1,102,958	(1)
312 BOILER PLANT EQUIPMENT	-	0	0	-	(25)	-	-	-	(1)
314 TURBOGENERATOR UNITS	-	0	0	-	(10)	-	-	-	(1)
315 ACCESSORY ELECTRIC EQUIPMENT	-	0	0	-	(15)	-	-	-	(1)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	2,834,145	0	0	299,968	(5)	14,998	14,998	3,234,114	(1)
<b>TOTAL SYSTEM LAB</b>	<b>3,981,926</b>		<b>-</b>	<b>355,143</b>		<b>37,551</b>	<b>37,551</b>	<b>4,337,071</b>	<b>(1)</b>
<b>STEAM PRODUCTION PLANT (CONT.)</b>									
<b>TYRONE GENERATING STATION</b>									
311 STRUCTURES AND IMPROVEMENTS	2,276,358	(10)	(227,636)	-	(30)	-	227,636	2,276,358	(10)
312 BOILER PLANT EQUIPMENT	702,556	(10)	(70,256)	-	(25)	-	70,256	702,556	(10)
314 TURBOGENERATOR UNITS	-	(10)	0	-	(10)	-	-	-	(10)
315 ACCESSORY ELECTRIC EQUIPMENT	24,879	(10)	(2,488)	-	(15)	-	2,488	24,879	(10)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	86,033	(10)	(8,603)	-	(5)	-	8,603	86,033	(10)
<b>TOTAL TYRONE GENERATING STATION</b>	<b>3,089,825</b>		<b>(308,983)</b>	<b>-</b>		<b>-</b>	<b>308,983</b>	<b>3,089,825</b>	<b>(10)</b>
<b>TRIMBLE COUNTY</b>									
311 STRUCTURES AND IMPROVEMENTS	91,880,885	(8)	(7,350,455)	13,772,118	(30)	4,131,835	11,482,090	105,652,801	(13)
312 BOILER PLANT EQUIPMENT	403,083,218	(8)	(32,245,057)	208,502,714	(25)	51,625,678	83,870,736	609,585,931	(13)
314 TURBOGENERATOR UNITS	53,089,792	(8)	(4,247,183)	36,817,218	(10)	3,681,722	7,928,905	69,997,010	(13)
315 ACCESSORY ELECTRIC EQUIPMENT	38,593,894	(8)	(2,927,511)	11,878,182	(15)	1,796,727	4,724,239	48,572,076	(13)
316 MISCELLANEOUS POWER PLANT EQUIPMENT	6,242,202	(8)	(489,376)	2,127,308	(5)	108,385	605,742	8,589,510	(13)
<b>TOTAL TRIMBLE COUNTY</b>	<b>590,869,790</b>		<b>(47,269,587)</b>	<b>271,197,538</b>		<b>81,342,128</b>	<b>108,611,717</b>	<b>802,067,328</b>	<b>(13)</b>
<b>TOTAL STEAM PRODUCTION PLANT</b>	<b>4,957,893,405</b>		<b>(221,263,583)</b>	<b>635,944,744</b>		<b>149,532,117</b>	<b>376,735,816</b>	<b>4,713,348,149</b>	

KENTUCKY UTILITIES COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2015

Account (1)	Terminal Retirements			Interim Retirements			Total Net Salvage (8)=(4)+(7)	Total Retirements (9)=(2)+(8)	Estimated Net Salvage (10)=(8)/(9)	
	Retirements (2)	Net Salvage (3)	Net Salvage (4)=(2)x(3)	Retirements (5)	Net Salvage (6)	Net Salvage (7)=(5)x(6)				
<b>HYDRAULIC PRODUCTION PLANT</b>										
<i>DOX DAM</i>										
331	STRUCTURES AND IMPROVEMENTS	698,416	(1)	(8,884)	129,187	(5)	6,458	13,443	827,803	(3)
332	RESERVOIRS, DAMS AND WATERWAYS	19,848,593	(1)	(198,488)	2,037,053	(25)	509,263	707,749	21,655,646	(3)
333	WATER WHEELS, TURBINES AND GENERATORS	13,599,509	(1)	(135,995)	459,387	(25)	114,847	250,842	14,050,896	(3)
334	ACCESSORY ELECTRIC EQUIPMENT	938,404	(1)	(9,384)	383,284	0	-	9,384	1,321,688	(3)
335	MISCELLANEOUS POWER PLANT EQUIPMENT	157,108	(1)	(1,571)	159,839	(5)	7,992	9,583	316,847	(3)
336	ROADS, RAILROADS AND BRIDGES	183,844	(1)	(1,838)	50,685	0	-	1,838	234,508	(3)
	<b>TOTAL DOX DAM</b>	<b>35,425,878</b>		<b>(354,259)</b>	<b>3,219,415</b>		<b>638,561</b>	<b>992,820</b>	<b>38,645,290</b>	<b>(3)</b>
	<b>TOTAL HYDRAULIC PRODUCTION PLANT</b>	<b>35,425,878</b>		<b>(354,259)</b>	<b>3,219,415</b>		<b>638,561</b>	<b>992,820</b>	<b>38,645,290</b>	
<b>OTHER PRODUCTION PLANT</b>										
<i>BROWN CTS</i>										
341	STRUCTURES AND IMPROVEMENTS	10,729,190	(5)	(538,460)	1,274,581	0	-	538,460	12,003,771	(7)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	12,737,484	(5)	(638,874)	2,187,292	(5)	109,365	748,238	14,924,778	(7)
343	PRIME MOVERS	154,518,738	(5)	(7,725,937)	42,783,190	(15)	6,417,479	14,143,465	197,302,827	(7)
344	GENERATORS	29,533,958	(5)	(1,478,898)	1,824,862	(10)	192,498	1,889,194	31,458,920	(7)
345	ACCESSORY ELECTRIC EQUIPMENT	18,480,395	(5)	(923,020)	1,597,332	(10)	159,733	1,882,753	20,057,727	(7)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	3,557,524	(5)	(177,878)	784,782	0	-	177,878	4,342,306	(7)
	<b>TOTAL BROWN CTS</b>	<b>228,538,287</b>		<b>(11,478,914)</b>	<b>50,532,139</b>		<b>8,679,073</b>	<b>18,355,907</b>	<b>280,990,428</b>	<b>(7)</b>
<i>CANE RUN CCS</i>										
341	STRUCTURES AND IMPROVEMENTS	35,590,778	(13)	(4,620,801)	11,304,695	0	-	4,620,801	48,695,474	(12)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	99,781,761	(13)	(12,964,029)	35,688,318	(5)	1,784,418	14,688,445	134,950,078	(12)
343	PRIME MOVERS	37,558,283	(13)	(4,882,331)	52,318,944	(15)	7,847,542	12,729,873	89,873,337	(12)
344	GENERATORS	84,845,376	(13)	(12,342,899)	18,444,830	(10)	1,844,483	14,187,382	113,390,208	(12)
345	ACCESSORY ELECTRIC EQUIPMENT	20,740,267	(13)	(2,698,227)	5,548,248	(10)	554,825	3,250,851	28,268,453	(12)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	11,862	(13)	(1,518)	9,483	0	-	1,518	21,086	(12)
	<b>TOTAL CANE RUN CCS</b>	<b>288,106,178</b>		<b>(37,453,803)</b>	<b>121,310,436</b>		<b>12,031,085</b>	<b>49,484,658</b>	<b>411,476,614</b>	<b>(12)</b>
<i>HAEFLING CTS</i>										
341	STRUCTURES AND IMPROVEMENTS	288,343	(10)	(28,834)	5,109	0	-	28,834	291,452	(10)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	448,833	(10)	(44,883)	23,283	(5)	1,184	48,048	472,117	(10)
344	GENERATORS	2,379,022	(10)	(237,902)	303,114	(10)	30,311	268,214	2,682,136	(10)
345	ACCESSORY ELECTRIC EQUIPMENT	79,732	(10)	(7,973)	38,531	(10)	3,853	61,628	816,283	(10)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	84,360	(10)	(8,436)	10,831	0	-	8,438	104,891	(10)
	<b>TOTAL HAEFLING CTS</b>	<b>3,885,290</b>		<b>(398,529)</b>	<b>381,669</b>		<b>33,429</b>	<b>433,658</b>	<b>4,368,659</b>	<b>(10)</b>
<i>PADDY'S RUN CTS</i>										
341	STRUCTURES AND IMPROVEMENTS	1,854,413	(4)	(78,177)	161,890	0	-	78,177	2,136,303	(6)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	1,757,935	(4)	(70,317)	239,158	(5)	11,958	82,275	1,997,091	(6)
343	PRIME MOVERS	15,192,425	(4)	(607,697)	4,388,452	(15)	654,988	1,262,665	19,558,877	(6)
344	GENERATORS	5,216,428	(4)	(208,857)	234,123	(10)	23,412	232,069	5,450,549	(6)
345	ACCESSORY ELECTRIC EQUIPMENT	2,318,863	(4)	(92,755)	180,787	(10)	18,078	110,833	2,499,851	(6)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	850,058	(4)	(33,602)	199,494	0	-	33,602	1,089,550	(6)
	<b>TOTAL PADDY'S RUN CTS</b>	<b>27,330,178</b>		<b>(1,083,203)</b>	<b>3,401,803</b>		<b>708,417</b>	<b>1,601,821</b>	<b>32,732,021</b>	<b>(6)</b>
<i>TRIMBLE COUNTY CTS</i>										
341	STRUCTURES AND IMPROVEMENTS	18,821,567	(5)	(881,078)	2,124,382	0	-	881,078	21,745,929	(7)
342	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	6,617,819	(5)	(330,881)	1,088,450	(5)	54,422	385,303	7,708,088	(7)
343	PRIME MOVERS	(23,899,871)	(5)	(9,184,884)	43,178,508	(15)	6,478,828	12,671,910	157,076,177	(7)
344	GENERATORS	18,589,425	(5)	(929,971)	827,703	(10)	82,770	1,022,742	19,527,128	(7)
345	ACCESSORY ELECTRIC EQUIPMENT	22,071,828	(5)	(1,103,591)	1,809,929	(10)	180,993	1,284,584	23,881,755	(7)
346	MISCELLANEOUS POWER PLANT EQUIPMENT	82,152	(5)	(4,108)	15,543	0	-	4,108	97,898	(7)
	<b>TOTAL TRIMBLE COUNTY CTS</b>	<b>190,692,260</b>		<b>(9,544,613)</b>	<b>49,145,494</b>		<b>6,808,112</b>	<b>18,349,725</b>	<b>240,037,753</b>	<b>(7)</b>
	<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>739,852,132</b>		<b>(59,967,864)</b>	<b>228,791,841</b>		<b>28,459,893</b>	<b>88,426,159</b>	<b>968,643,773</b>	
	<b>GRAND TOTAL</b>	<b>4,833,081,413</b>		<b>(281,524,846)</b>	<b>887,575,799</b>		<b>178,629,773</b>	<b>458,154,839</b>	<b>5,729,697,212</b>	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	6,045		0		0		0
1989	2,547		0		0		0
1990	54,378		0		0		0
1991							
1992							
1993							
1994							
1995	86,278	10,005	12	2,930	3	7,074-	8-
1996	2,936	609	21	3,210	109	2,601	89
1997	103,244	8,046	8		0	8,046-	8-
1998	32,510	16,167	50		0	16,167-	50-
1999	5,858-	1,967-	34		0	1,967	34-
2000	11,626		0		0		0
2001	144,193	33,335	23		0	33,335-	23-
2002	370,024	20,477	6	241,345	65	220,868	60
2003							
2004	228,612	46,180	20		0	46,180-	20-
2005							
2006	137,959	47,675	35		0	47,675-	35-
2007	2,213,101	777,334	35		0	777,334-	35-
2008	89,209	20,700	23		0	20,700-	23-
2009	145,695	45,964	32	87,350	60	41,386	28
2010	88,392	12,254	14		0	12,254-	14-
2011	681,753	435,245	64		0	435,245-	64-
2012	243,522	153,934	63	2,596	1	151,338-	62-
2013	290,864	98,691	34	276	0	98,416-	34-
2014	674,281	1,428,648	212	38,924-	6-	1,467,572-	218-
2015	1,711,254	156,217	9	30,000	2	126,217-	7-
TOTAL	7,312,567	3,309,514	45	328,783	4	2,980,731-	41-

## THREE-YEAR MOVING AVERAGES

88-90	20,990		0		0		0
89-91	18,975		0		0		0
90-92	18,126		0		0		0
91-93							
92-94							
93-95	28,759	3,335	12	977	3	2,358-	8-
94-96	29,738	3,538	12	2,047	7	1,491-	5-
95-97	64,153	6,220	10	2,047	3	4,173-	7-
96-98	46,230	8,274	18	1,070	2	7,204-	16-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	43,299	7,415	17		0	7,415-	17-
98-00	12,759	4,733	37		0	4,733-	37-
99-01	49,987	10,456	21		0	10,456-	21-
00-02	175,281	17,937	10	80,448	46	62,511	36
01-03	171,406	17,937	10	80,448	47	62,511	36
02-04	199,545	22,219	11	80,448	40	58,229	29
03-05	76,204	15,393	20		0	15,393-	20-
04-06	122,191	31,285	26		0	31,285-	26-
05-07	783,687	275,003	35		0	275,003-	35-
06-08	813,423	281,903	35		0	281,903-	35-
07-09	816,002	281,333	34	29,117	4	252,216-	31-
08-10	107,766	26,306	24	29,117	27	2,811	3
09-11	305,280	164,488	54	29,117	10	135,371-	44-
10-12	337,889	200,478	59	865	0	199,613-	59-
11-13	405,380	229,290	57	957	0	228,333-	56-
12-14	402,889	560,424	139	12,018-	3-	572,442-	142-
13-15	892,133	561,185	63	2,883-	0	564,068-	63-
FIVE-YEAR AVERAGE							
11-15	720,335	454,547	63	1,211-	0	455,758-	63-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	5,472,744	33,162-	1-	85,506	2	118,668	2
1989	140,477		0		0		0
1990	139,953		0		0		0
1991							
1992	3,381,168	126,229	4	2,358	0	123,871-	4-
1993	73,171	586,475	802	202,990-	277-	789,466-	
1994	3,105,560	1,235,481	40	5,496	0	1,229,984-	40-
1995	2,831,089	887,355	31	88,317	3	799,038-	28-
1996	2,448,557	1,372,067	56	1,245,733	51	126,335-	5-
1997	3,497,148	736,637	21	6,713	0	729,924-	21-
1998	614,620	826,172	134	14,906-	2-	841,078-	137-
1999	855,983	776,825	91	5,197	1	771,628-	90-
2000	4,074,449		0	20,250	0	20,250	0
2001	2,773,207	973,763	35	350	0	973,413-	35-
2002	1,580,022	47,752	3	842,803	53	795,051	50
2003	3,081,492	1,016,856	33		0	1,016,856-	33-
2004	2,629,000	1,220,722	46		0	1,220,722-	46-
2005	2,723,301	1,455,836	53	3,066	0	1,452,769-	53-
2006	8,467,051	5,300,625	63	17,365	0	5,283,260-	62-
2007	5,552,705	1,817,773	33	176,926	3	1,640,847-	30-
2008	1,602,275	654,037	41		0	654,037-	41-
2009	4,750,276	2,120,465	45	20,000	0	2,100,465-	44-
2010	8,267,108	974,238	12	10,802	0	963,435-	12-
2011	7,436,356	1,421,560	19	342,587	5	1,078,973-	15-
2012	23,431,274	5,029,476	21	172,783	1	4,856,693-	21-
2013	5,299,416	4,590,997	87	323,182	6	4,267,815-	81-
2014	12,989,896	2,451,690	19	186,603	1	2,265,087-	17-
2015	18,285,838	1,902,123	10	260,531	1	1,641,592-	9-
TOTAL	135,504,135	37,491,993	28	3,598,673	3	33,893,320-	25-

## THREE-YEAR MOVING AVERAGES

88-90	1,917,725	11,054-	1-	28,502	1	39,556	2
89-91	93,477		0		0		0
90-92	1,173,707	42,076	4	786	0	41,290-	4-
91-93	1,151,446	237,568	21	66,877-	6-	304,446-	26-
92-94	2,186,633	649,395	30	65,045-	3-	714,440-	33-
93-95	2,003,273	903,104	45	36,392-	2-	939,496-	47-
94-96	2,795,069	1,164,968	42	446,515	16	718,452-	26-
95-97	2,925,598	998,687	34	446,921	15	551,766-	19-
96-98	2,186,775	978,292	45	412,513	19	565,779-	26-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	1,655,917	779,878	47	999-	0	780,877-	47-
98-00	1,848,351	534,332	29	3,514	0	530,819-	29-
99-01	2,567,880	583,529	23	8,599	0	574,930-	22-
00-02	2,809,226	340,505	12	287,801	10	52,704-	2-
01-03	2,478,240	679,457	27	281,051	11	398,406-	16-
02-04	2,430,171	761,777	31	280,934	12	480,842-	20-
03-05	2,811,264	1,231,138	44	1,022	0	1,230,116-	44-
04-06	4,606,451	2,659,061	58	6,811	0	2,652,250-	58-
05-07	5,581,019	2,858,078	51	65,786	1	2,792,292-	50-
06-08	5,207,344	2,590,812	50	64,764	1	2,526,048-	49-
07-09	3,968,419	1,530,758	39	65,642	2	1,465,117-	37-
08-10	4,873,220	1,249,580	26	10,267	0	1,239,312-	25-
09-11	6,817,913	1,505,421	22	124,463	2	1,380,958-	20-
10-12	13,044,913	2,475,091	19	175,391	1	2,299,700-	18-
11-13	12,055,682	3,680,678	31	279,518	2	3,401,160-	28-
12-14	13,906,862	4,024,055	29	227,523	2	3,796,532-	27-
13-15	12,191,717	2,981,604	24	256,772	2	2,724,832-	22-
FIVE-YEAR AVERAGE							
11-15	13,488,556	3,079,169	23	257,137	2	2,822,032-	21-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1994	1,285,265	314,381	24		0	314,381-	24-
1995	1,942,977	374,438	19	110,477	6	263,960-	14-
1996	1,313,231	452,454	34	2,403,674	183	1,951,220	149
1997	3,603,445	466,687	13		0	466,687-	13-
1998	210,345	173,846	83		0	173,846-	83-
1999	152,655	85,180	56		0	85,180-	56-
2000	32,604		0		0		0
2001	100,327	27,123	27		0	27,123-	27-
2002	405,528	42,556	10	314,790	78	272,234	67
2003	3,275,422	878,306	27	61,336	2	816,969-	25-
2004	1,624,795	449,310	28		0	449,310-	28-
2005	771,200	302,941	39		0	302,941-	39-
2006	3,934,128	1,012,073	26		0	1,012,073-	26-
2007	832,436	139,427	17	582,620	70	443,192	53
2008	3,477,445	544,686	16		0	544,686-	16-
2009	4,484,265	1,068,154	24	167,816	4	900,337-	20-
2010	133,532	18,175	14		0	18,175-	14-
2011	1,816,683	534,507	29	920,288	51	385,780	21
2012	957,971	536,939	56		0	536,939-	56-
2013	3,284,484	330,529	10		0	330,529-	10-
2014	1,010,285	223,264	22		0	223,264-	22-
2015	4,274,069	850,763	20		0	850,763-	20-
TOTAL	38,923,092	8,825,737	23	4,561,001	12	4,264,736-	11-

## THREE-YEAR MOVING AVERAGES

94-96	1,513,824	380,424	25	838,051	55	457,626	30
95-97	2,286,551	431,193	19	838,051	37	406,858	18
96-98	1,709,007	364,329	21	801,225	47	436,896	26
97-99	1,322,148	241,904	18		0	241,904-	18-
98-00	131,868	86,342	65		0	86,342-	65-
99-01	95,195	37,434	39		0	37,434-	39-
00-02	179,486	23,226	13	104,930	58	81,704	46
01-03	1,260,426	315,995	25	125,376	10	190,619-	15-
02-04	1,768,582	456,724	26	125,376	7	331,348-	19-
03-05	1,890,472	543,519	29	20,446	1	523,073-	28-
04-06	2,110,041	588,108	28		0	588,108-	28-
05-07	1,845,921	484,814	26	194,207	11	290,607-	16-
06-08	2,748,003	565,395	21	194,207	7	371,189-	14-
07-09	2,931,382	584,089	20	250,145	9	333,944-	11-
08-10	2,698,414	543,672	20	55,939	2	487,733-	18-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	2,144,827	540,279	25	362,701	17	177,578-	8-
10-12	969,395	363,207	37	306,762	32	56,445-	6-
11-13	2,019,713	467,325	23	306,762	15	160,563-	8-
12-14	1,750,913	363,577	21		0	363,577-	21-
13-15	2,856,280	468,185	16		0	468,185-	16-
FIVE-YEAR AVERAGE							
11-15	2,268,698	495,200	22	184,058	8	311,143-	14-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	6,329		0		0		0
1992							
1993	37,232	74,358	200	396,748-		471,106-	
1994	9,852	977	10		0	977-	10-
1995	145,075	11,330	8	7,322	5	4,008-	3-
1996	76,925	10,741	14	124,975	162	114,234	149
1997	38,297	2,010	5		0	2,010-	5-
1998							
1999							
2000							
2001	16,118	6,569	41		0	6,569-	41-
2002	434		0	64,999		64,999	
2003	836		0		0		0
2004	28,226	7,603	27		0	7,603-	27-
2005							
2006	108,356	11,238	10		0	11,238-	10-
2007	195,095	71,257	37		0	71,257-	37-
2008	975		0		0		0
2009	69,407	58,030	84		0	58,030-	84-
2010	33,428	2,689	8	9,196	28	6,507	19
2011	909,711	308,869	34	119,912	13	188,957-	21-
2012	151,980	93,390	61	618	0	92,772-	61-
2013	363,097	239,415	66	2,808	1	236,607-	65-
2014	50,933	3,296	6	2,842	6	454-	1-
2015	30,263	7,973	26		0	7,973-	26-
TOTAL	2,272,568	909,745	40	64,076-	3-	973,821-	43-

## THREE-YEAR MOVING AVERAGES

91-93	14,520	24,786	171	132,249-	911-	157,035-	
92-94	15,695	25,112	160	132,249-	843-	157,361-	
93-95	64,053	28,888	45	129,809-	203-	158,697-	248-
94-96	77,284	7,682	10	44,099	57	36,416	47
95-97	86,766	8,027	9	44,099	51	36,072	42
96-98	38,407	4,250	11	41,658	108	37,408	97
97-99	12,766	670	5		0	670-	5-
98-00							
99-01	5,373	2,190	41		0	2,190-	41-
00-02	5,517	2,190	40	21,666	393	19,477	353
01-03	5,796	2,190	38	21,666	374	19,477	336
02-04	9,832	2,534	26	21,666	220	19,132	195

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	9,687	2,534	26		0	2,534-	26-
04-06	45,527	6,280	14		0	6,280-	14-
05-07	101,150	27,498	27		0	27,498-	27-
06-08	101,475	27,498	27		0	27,498-	27-
07-09	88,492	43,096	49		0	43,096-	49-
08-10	34,603	20,240	58	3,065	9	17,174-	50-
09-11	337,515	123,196	37	43,036	13	80,160-	24-
10-12	365,039	134,983	37	43,242	12	91,741-	25-
11-13	474,929	213,891	45	41,113	9	172,779-	36-
12-14	188,670	112,034	59	2,089	1	109,944-	58-
13-15	148,098	83,562	56	1,883	1	81,678-	55-
FIVE-YEAR AVERAGE							
11-15	301,197	130,589	43	25,236	8	105,353-	35-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	7,815		0	100	1	100	1
1989	20,616		0	4,480	22	4,480	22
1990	4,249,398		0	164,118	4	164,118	4
1991	4,929		0		0		0
1992	55,521	958	2		0	958-	2-
1993	11,206	383	3	37,633	336	37,251	332
1994	24,722	42	0	337	1	295	1
1995	52,493	70	0	6,472	12	6,402	12
1996	50,369	120	0	7,529	15	7,409	15
1997	244,396	219	0	3,617	1	3,397	1
1998	65,320	374	1	12,212-	19-	12,586-	19-
1999	111,838	432	0	5,234	5	4,802	4
2000	472		0		0		0
2001	25,187		0		0		0
2002	56,542-		0	23,399	41-	23,399	41-
2003							
2004	186,564	10,310	6		0	10,310-	6-
2005							
2006	122,613	3,804	3	567	0	3,237-	3-
2007	196,052	737	0		0	737-	0
2008	15,404		0		0		0
2009	39,354	1,153	3		0	1,153-	3-
2010	20,830	3,603	17		0	3,603-	17-
2011	365,962	8,495	2		0	8,495-	2-
2012	149,327	7,193	5		0	7,193-	5-
2013	10,638	4,091	38		0	4,091-	38-
2014	191,506		0		0		0
2015	81,385	261,730	322		0	261,730-	322-
TOTAL	6,247,374	303,715	5	241,274	4	62,441-	1-

## THREE-YEAR MOVING AVERAGES

88-90	1,425,943		0	56,233	4	56,233	4
89-91	1,424,981		0	56,199	4	56,199	4
90-92	1,436,616	319	0	54,706	4	54,387	4
91-93	23,885	447	2	12,544	53	12,098	51
92-94	30,483	461	2	12,657	42	12,196	40
93-95	29,474	165	1	14,814	50	14,649	50
94-96	42,528	77	0	4,779	11	4,702	11
95-97	115,753	137	0	5,872	5	5,736	5
96-98	120,028	238	0	356-	0	593-	0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	140,518	342	0	1,121-	1-	1,462-	1-
98-00	59,210	269	0	2,326-	4-	2,595-	4-
99-01	45,832	144	0	1,745	4	1,601	3
00-02	10,294-		0	7,800	76-	7,800	76-
01-03	10,452-		0	7,800	75-	7,800	75-
02-04	43,341	3,437	8	7,800	18	4,363	10
03-05	62,188	3,437	6		0	3,437-	6-
04-06	103,059	4,705	5	189	0	4,516-	4-
05-07	106,222	1,514	1	189	0	1,325-	1-
06-08	111,356	1,514	1	189	0	1,325-	1-
07-09	83,603	630	1		0	630-	1-
08-10	25,196	1,585	6		0	1,585-	6-
09-11	142,049	4,417	3		0	4,417-	3-
10-12	178,706	6,430	4		0	6,430-	4-
11-13	175,309	6,593	4		0	6,593-	4-
12-14	117,157	3,762	3		0	3,762-	3-
13-15	94,509	88,607	94		0	88,607-	94-
FIVE-YEAR AVERAGE							
11-15	159,764	56,302	35		0	56,302-	35-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	242	4,092			0	4,092-	
1991							
1992							
1993							
1994	5,131		0		0		0
1995	112		0		0		0
1996	19,338		0	23	0	23	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	67,902		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012	36,439	91	0		0	91-	0
2013							
2014							
2015	4,488	10,357	231		0	10,357-	231-
TOTAL	133,652	14,540	11	23	0	14,517-	11-

## THREE-YEAR MOVING AVERAGES

90-92	81	1,364			0	1,364-	
91-93							
92-94	1,710		0		0		0
93-95	1,748		0		0		0
94-96	8,194		0	8	0	8	0
95-97	6,483		0	8	0	8	0
96-98	6,446		0	8	0	8	0
97-99							
98-00							
99-01							
00-02							



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03							
02-04							
03-05	22,634		0		0		0
04-06	22,634		0		0		0
05-07	22,634		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12	12,146	30	0		0	30-	0
11-13	12,146	30	0		0	30-	0
12-14	12,146	30	0		0	30-	0
13-15	1,496	3,452	231		0	3,452-	231-
FIVE-YEAR AVERAGE							
11-15	8,185	2,090	26		0	2,090-	26-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	25,343		0	30	0	30	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	292,979		0		0		0
2006							
2007	2,023		0		0		0
2008	44,162	156,375	354		0	156,375-	354-
2009							
2010							
2011	15,191	29,260	193		0	29,260-	193-
2012	36,070	1,776	5		0	1,776-	5-
2013		157,387				157,387-	
2014	13,239	277	2		0	277-	2-
2015							
TOTAL	429,006	345,076	80	30	0	345,046-	80-

## THREE-YEAR MOVING AVERAGES

96-98	8,448		0	10	0	10	0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	97,660		0		0		0
04-06	97,660		0		0		0
05-07	98,334		0		0		0
06-08	15,395	52,125	339		0	52,125-	339-
07-09	15,395	52,125	339		0	52,125-	339-
08-10	14,720	52,125	354		0	52,125-	354-
09-11	5,064	9,753	193		0	9,753-	193-
10-12	17,087	10,345	61		0	10,345-	61-
11-13	17,087	62,808	368		0	62,808-	368-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	16,436	53,147	323		0	53,147-	323-
13-15	4,413	52,555			0	52,555-	
FIVE-YEAR AVERAGE							
11-15	12,900	37,740	293		0	37,740-	293-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992	1,109		0		0		0
1993							
1994							
1995							
1996	2,963		0	3	0	3	0
1997	1,420		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	114,085		0		0		0
2006							
2007	43,039	47,822	111		0	47,822-	111-
2008	3,022	6,931	229		0	6,931-	229-
2009							
2010	41,413	315,415	762		0	315,415-	762-
2011							
2012	5,134	5,904	115		0	5,904-	115-
2013	156,959	277,242	177		0	277,242-	177-
2014							
2015		286,175			0	286,175-	
TOTAL	369,145	939,490	255	3	0	939,486-	255-

## THREE-YEAR MOVING AVERAGES

92-94	370		0		0		0
93-95							
94-96	988		0	1	0	1	0
95-97	1,461		0	1	0	1	0
96-98	1,461		0	1	0	1	0
97-99	473		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05	38,028		0		0		0
04-06	38,028		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
05-07	52,375	15,941	30		0	15,941-	30-
06-08	15,354	18,251	119		0	18,251-	119-
07-09	15,354	18,251	119		0	18,251-	119-
08-10	14,812	107,449	725		0	107,449-	725-
09-11	13,804	105,138	762		0	105,138-	762-
10-12	15,516	107,106	690		0	107,106-	690-
11-13	54,031	94,382	175		0	94,382-	175-
12-14	54,031	94,382	175		0	94,382-	175-
13-15	52,320	187,805	359		0	187,805-	359-
FIVE-YEAR AVERAGE							
11-15	32,419	113,864	351		0	113,864-	351-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1989	3,316		0		0		0
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	264,486		0		0		0
2006							
2007							
2008							
2009							
2010	15	27	181		0	27-	181-
2011							
2012							
2013							
2014	6,812		0		0		0
2015							
TOTAL	274,629	27	0		0	27-	0
THREE-YEAR MOVING AVERAGES							
89-91	1,105		0		0		0
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03							
02-04							
03-05	88,162		0		0		0
04-06	88,162		0		0		0
05-07	88,162		0		0		0
06-08							
07-09							
08-10	5	9	181		0	9-	181-
09-11	5	9	181		0	9-	181-
10-12	5	9	181		0	9-	181-
11-13							
12-14	2,271		0		0		0
13-15	2,271		0		0		0
FIVE-YEAR AVERAGE							
11-15	1,362		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	63		0		0		0
1991							
1992	1,347		0		0		0
1993							
1994							
1995							
1996	10,618		0	12	0	12	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005	68,239		0		0		0
2006							
2007							
2008							
2009							
2010	92,639	6,475	7		0	6,475-	7-
2011							
2012	9,409	3,286	35		0	3,286-	35-
2013							
2014							
2015	5,963		0		0		0
TOTAL	188,279	9,761	5	12	0	9,748-	5-

## THREE-YEAR MOVING AVERAGES

90-92	470		0		0		0
91-93	449		0		0		0
92-94	449		0		0		0
93-95							
94-96	3,539		0	4	0	4	0
95-97	3,539		0	4	0	4	0
96-98	3,539		0	4	0	4	0
97-99							
98-00							
99-01							
00-02							



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03							
02-04							
03-05	22,746		0		0		0
04-06	22,746		0		0		0
05-07	22,746		0		0		0
06-08							
07-09							
08-10	30,880	2,158	7		0	2,158-	7-
09-11	30,880	2,158	7		0	2,158-	7-
10-12	34,016	3,254	10		0	3,254-	10-
11-13	3,136	1,095	35		0	1,095-	35-
12-14	3,136	1,095	35		0	1,095-	35-
13-15	1,988		0		0		0
FIVE-YEAR AVERAGE							
11-15	3,075	657	21		0	657-	21-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	1,170		0		0		0
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
TOTAL	1,170		0		0		0
THREE-YEAR MOVING AVERAGES							
05-07	390		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	81,569	2,060	3		0	2,060-	3-
2005							
2006	11,267	715	6		0	715-	6-
2007	142	8,913			0	8,913-	
2008							
2009	30,262		0		0		0
2010	310,361		0		0		0
2011	144,830	1,252	1		0	1,252-	1-
2012							
2013	94,168		0		0		0
2014							
2015							
TOTAL	672,599	12,940	2		0	12,940-	2-

## THREE-YEAR MOVING AVERAGES

04-06	30,945	925	3		0	925-	3-
05-07	3,803	3,209	84		0	3,209-	84-
06-08	3,803	3,209	84		0	3,209-	84-
07-09	10,135	2,971	29		0	2,971-	29-
08-10	113,541		0		0		0
09-11	161,818	417	0		0	417-	0
10-12	151,730	417	0		0	417-	0
11-13	79,666	417	1		0	417-	1-
12-14	31,389		0		0		0
13-15	31,389		0		0		0

## FIVE-YEAR AVERAGE

11-15	47,800	250	1		0	250-	1-
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	222,656		0		0		0
2005							
2006	7,517,883	458,920	6		0	458,920-	6-
2007	1,998,860	229,019	11		0	229,019-	11-
2008	2,244,288	55,421	2		0	55,421-	2-
2009	3,401,722	241,383	7		0	241,383-	7-
2010	991,871	25,976	3		0	25,976-	3-
2011	1,769,658	491,147	28		0	491,147-	28-
2012	5,640,488	935,687	17		0	935,687-	17-
2013	4,398,256	395,942	9		0	395,942-	9-
2014	2,400,559	382,493	16	11,529	0	370,964-	15-
2015	2,454,814		0		0		0
TOTAL	33,041,057	3,215,989	10	11,529	0	3,204,460-	10-

## THREE-YEAR MOVING AVERAGES

04-06	2,580,180	152,973	6		0	152,973-	6-
05-07	3,172,248	229,313	7		0	229,313-	7-
06-08	3,920,344	247,787	6		0	247,787-	6-
07-09	2,548,290	175,274	7		0	175,274-	7-
08-10	2,212,627	107,594	5		0	107,594-	5-
09-11	2,054,417	252,836	12		0	252,836-	12-
10-12	2,800,673	484,270	17		0	484,270-	17-
11-13	3,936,134	607,592	15		0	607,592-	15-
12-14	4,146,434	571,374	14	3,843	0	567,531-	14-
13-15	3,084,543	259,478	8	3,843	0	255,635-	8-

## FIVE-YEAR AVERAGE

11-15	3,332,755	441,054	13	2,306	0	438,748-	13-
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	40,984	5,855	14		0	5,855-	14-
2012							
2013	617,458		0		0		0
2014	229,568	76,942	34		0	76,942-	34-
2015							
TOTAL	888,010	82,796	9		0	82,796-	9-
THREE-YEAR MOVING AVERAGES							
11-13	219,480	1,952	1		0	1,952-	1-
12-14	282,342	25,647	9		0	25,647-	9-
13-15	282,342	25,647	9		0	25,647-	9-
FIVE-YEAR AVERAGE							
11-15	177,602	16,559	9		0	16,559-	9-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2007	25,576	513	2		0	513-	2-
2008							
2009							
2010							
2011	121,306		0		0		0
2012	275,993	61,180	22		0	61,180-	22-
2013	547,609		0		0		0
2014							
2015	21,022	7,259	35		0	7,259-	35-
TOTAL	991,506	68,951	7		0	68,951-	7-

## THREE-YEAR MOVING AVERAGES

07-09	8,525	171	2		0	171-	2-
08-10							
09-11	40,435		0		0		0
10-12	132,433	20,393	15		0	20,393-	15-
11-13	314,969	20,393	6		0	20,393-	6-
12-14	274,534	20,393	7		0	20,393-	7-
13-15	189,544	2,420	1		0	2,420-	1-

## FIVE-YEAR AVERAGE

11-15	193,186	13,688	7		0	13,688-	7-
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	182,339		0	166,006	91	166,006	91
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	44	1,518			0	1,518-	
2015							
TOTAL	182,383	1,518	1	166,006	91	164,488	90

## THREE-YEAR MOVING AVERAGES

99-01	60,780		0	55,335	91	55,335	91
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	15	506			0	506-	
13-15	15	506			0	506-	

## FIVE-YEAR AVERAGE

11-15	9	304			0	304-	
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1964	1,333		0	1,082	81	1,082	81
1965							
1966							
1967							
1968							
1969							
1970							
1971							
1972							
1973							
1974							
1975	32,928	8,138	25	2,053	6	6,085-	18-
1976							
1977	4,315	87	2		0	87-	2-
1978							
1979	756		0		0		0
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990	643		0		0		0
1991							
1992							
1993							
1994							
1995	1		37		15		22-
1996	361	136	38	57	16	80-	22-
1997							
1998	361-	545-	151	165-	46	380	105-
1999	361	160	44	24	7	136-	38-
2000							
2001							
2002							
2003							
2004							
2005	361		0		0		0



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
<b>TOTAL</b>	<b>40,698</b>	<b>7,976</b>	<b>20</b>	<b>3,051</b>	<b>7</b>	<b>4,926-</b>	<b>12-</b>
<b>THREE-YEAR MOVING AVERAGES</b>							
64-66	444		0	361	81	361	81
65-67							
66-68							
67-69							
68-70							
69-71							
70-72							
71-73							
72-74							
73-75	10,976	2,713	25	684	6	2,028-	18-
74-76	10,976	2,713	25	684	6	2,028-	18-
75-77	12,414	2,742	22	684	6	2,057-	17-
76-78	1,438	29	2		0	29-	2-
77-79	1,690	29	2		0	29-	2-
78-80	252		0		0		0
79-81	252		0		0		0
80-82							
81-83							
82-84							
83-85							
84-86							
85-87							
86-88							
87-89							
88-90	214		0		0		0
89-91	214		0		0		0
90-92	214		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93							
92-94							
93-95			37		15		22-
94-96	121	46	38	19	16	27-	22-
95-97	121	46	38	19	16	27-	22-
96-98		136-		36-		100	
97-99		128-		47-		81	
98-00		128-		47-		81	
99-01	120	53	44	8	7	45-	38-
00-02							
01-03							
02-04							
03-05	120		0		0		0
04-06	120		0		0		0
05-07	120		0		0		0
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

## FIVE-YEAR AVERAGE

11-15

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 352.1 AND 352.2 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	2,967	6,845	231	356	12	6,489-	219-
1986	123		0		0		0
1987	2,832	1,256	44	50	2	1,206-	43-
1988	2,848	236	8		0	236-	8-
1989	4,278	1,477	35		0	1,477-	35-
1990	2,315	1,371	59	271	12	1,100-	48-
1991	1,153	3,350	291	53	5	3,297-	286-
1992	3,413	1,479	43		0	1,479-	43-
1993	5,528	14,439	261	1,419	26	13,020-	236-
1994	4,241	4,195	99	621	15	3,574-	84-
1995	4,270	5,441	127	258	6	5,183-	121-
1996	6,059	7,979	132	1,370	23	6,609-	109-
1997	4,361	7,984	183	723	17	7,261-	167-
1998	8,608	45,273	526	5,606	65	39,667-	461-
1999							
2000	2,748		0		0		0
2001							
2002							
2003	21,752	1,335	6		0	1,335-	6-
2004	3,829	3,227	84		0	3,227-	84-
2005	2,062		0		0		0
2006	8,109	9,147	113		0	9,147-	113-
2007	26,842	37,817	141	23,068	86	14,749-	55-
2008							
2009	13,054	17,460	134		0	17,460-	134-
2010	9,690	29,543	305	13,768	142	15,775-	163-
2011	13,660	13,393	98		0	13,393-	98-
2012	37,304	66,001	177	2,186	6	63,815-	171-
2013	97,596	120,282	123		0	120,282-	123-
2014	10,694	27,238	255	151	1	27,087-	253-
2015	95,707	39,122	41	36	0	39,086-	41-
TOTAL	396,043	465,890	118	49,935	13	415,956-	105-

## THREE-YEAR MOVING AVERAGES

85-87	1,974	2,700	137	135	7	2,565-	130-
86-88	1,934	497	26	17	1	481-	25-
87-89	3,319	990	30	17	1	973-	29-
88-90	3,147	1,028	33	90	3	938-	30-
89-91	2,582	2,066	80	108	4	1,958-	76-
90-92	2,294	2,067	90	108	5	1,959-	85-

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 352.1 AND 352.2 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	3,365	6,423	191	491	15	5,932-	176-
92-94	4,394	6,704	153	680	15	6,024-	137-
93-95	4,680	8,025	171	766	16	7,259-	155-
94-96	4,857	5,871	121	749	15	5,122-	105-
95-97	4,897	7,135	146	783	16	6,351-	130-
96-98	6,343	20,412	322	2,566	40	17,846-	281-
97-99	4,323	17,752	411	2,110	49	15,643-	362-
98-00	3,785	15,091	399	1,869	49	13,222-	349-
99-01	916		0		0		0
00-02	916		0		0		0
01-03	7,251	445	6		0	445-	6-
02-04	8,527	1,521	18		0	1,521-	18-
03-05	9,215	1,521	17		0	1,521-	17-
04-06	4,667	4,125	88		0	4,125-	88-
05-07	12,338	15,655	127	7,689	62	7,965-	65-
06-08	11,651	15,655	134	7,689	66	7,965-	68-
07-09	13,299	18,426	139	7,689	58	10,736-	81-
08-10	7,581	15,668	207	4,589	61	11,078-	146-
09-11	12,135	20,132	166	4,589	38	15,543-	128-
10-12	20,218	36,312	180	5,318	26	30,994-	153-
11-13	49,520	66,559	134	729	1	65,830-	133-
12-14	48,531	71,174	147	779	2	70,395-	145-
13-15	67,999	62,214	91	62	0	62,152-	91-
FIVE-YEAR AVERAGE							
11-15	50,992	53,207	104	475	1	52,733-	103-

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 353.1 AND 353.2 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	217,959	29,125	13	17,298	8	11,827-	5-
1986	83,514	28,837	35	120,284	144	91,447	109
1987	315,181	15,504	5	346,746	110	331,242	105
1988	668,214	21,296	3	196,822	29	175,526	26
1989	140,453	21,794	16	111,417	79	89,623	64
1990	1,671,727	44,364	3	731,144	44	686,780	41
1991	49,508	9,920	20	17,271	35	7,351	15
1992	39,261	14,796	38	32,616	83	17,820	45
1993	185,130	30,467	16	265,110	143	234,643	127
1994	64,717	4,747	7	122,450	189	117,703	182
1995	1,376,276	47,725	3	320,057	23	272,332	20
1996	161,182	19,087	12	132,188	82	113,101	70
1997	505,444	39,052	8	235,697	47	196,645	39
1998	290,736	69,366	24	340,255	117	270,889	93
1999	68,667	3,876	6	9,033	13	5,157	8
2000	596,660	8,120	1		0	8,120-	1-
2001	1,974,611	1,727	0	40,000	2	38,273	2
2002	12,798	7,990	62		0	7,990-	62-
2003	352,645	45,907	13		0	45,907-	13-
2004	282,008	142,156	50	889	0	141,267-	50-
2005	59,445		0		0		0
2006	1,911,180	368,976	19	6,978	0	361,998-	19-
2007	521,200	125,767	24	44,862	9	80,906-	16-
2008	26,835	10,665	40		0	10,665-	40-
2009	2,457,817	436,836	18	431,251	18	5,585-	0
2010	1,196,572	104,491	9	76,951	6	27,539-	2-
2011	1,372,060	261,192	19	13,589	1	247,603-	18-
2012	2,919,690	436,379	15	157,573	5	278,806-	10-
2013	2,160,302	812,612	38	67,868	3	744,744-	34-
2014	2,592,072	922,884	36	28,706	1	894,178-	34-
2015	1,108,576	1,362,504	123	30,694	3	1,331,810-	120-
TOTAL	25,382,440	5,448,162	21	3,897,748	15	1,550,413-	6-

## THREE-YEAR MOVING AVERAGES

85-87	205,551	24,489	12	161,443	79	136,954	67
86-88	355,636	21,879	6	221,284	62	199,405	56
87-89	374,616	19,531	5	218,328	58	198,797	53
88-90	826,798	29,151	4	346,461	42	317,310	38
89-91	620,563	25,359	4	286,611	46	261,251	42
90-92	586,832	23,027	4	260,344	44	237,317	40

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 353.1 AND 353.2 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	91,300	18,394	20	104,999	115	86,605	95
92-94	96,369	16,670	17	140,059	145	123,389	128
93-95	542,041	27,646	5	235,872	44	208,226	38
94-96	534,058	23,853	4	191,565	36	167,712	31
95-97	680,967	35,288	5	229,314	34	194,026	28
96-98	319,121	42,502	13	236,047	74	193,545	61
97-99	288,282	37,432	13	194,995	68	157,564	55
98-00	318,688	27,121	9	116,430	37	89,309	28
99-01	879,979	4,574	1	16,344	2	11,770	1
00-02	861,356	5,946	1	13,333	2	7,388	1
01-03	780,018	18,541	2	13,333	2	5,208-	1-
02-04	215,817	65,351	30	296	0	65,055-	30-
03-05	231,366	62,688	27	296	0	62,391-	27-
04-06	750,878	170,377	23	2,622	0	167,755-	22-
05-07	830,609	164,914	20	17,280	2	147,635-	18-
06-08	819,738	168,469	21	17,280	2	151,190-	18-
07-09	1,001,951	191,089	19	158,704	16	32,385-	3-
08-10	1,227,075	183,997	15	169,401	14	14,597-	1-
09-11	1,675,483	267,506	16	173,930	10	93,576-	6-
10-12	1,829,441	267,354	15	82,704	5	184,649-	10-
11-13	2,150,684	503,394	23	79,676	4	423,718-	20-
12-14	2,557,354	723,958	28	84,716	3	639,243-	25-
13-15	1,953,650	1,032,666	53	42,423	2	990,244-	51-
FIVE-YEAR AVERAGE							
11-15	2,030,540	759,114	37	59,686	3	699,428-	34-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	7,239	10,771	149	604	8	10,167-	140-
1986	18,776	6,598	35	14,112	75	7,514	40
1987							
1988	27,311	18-	0		0	18	0
1989							
1990	66,666	53,275	80	46,938	70	6,337-	10-
1991	47,110	22,658	48	25,939	55	3,281	7
1992							
1993							
1994							
1995							
1996	51,557	64,498	125	41,965	81	22,533-	44-
1997	114,123	198,493	174	104,608	92	93,885-	82-
1998							
1999	18,830	27,553	146	7,518	40	20,034-	106-
2000							
2001							
2002	20,206	54,410	269		0	54,410-	269-
2003	12,755		0	159,168		159,168	
2004	11,796	47,227	400		0	47,227-	400-
2005							
2006	256,476	103,150	40	41	0	103,109-	40-
2007	28,613	90,682	317	218,219	763	127,537	446
2008		48				48-	
2009	45,221	16,491	36	1,935	4	14,556-	32-
2010	388,638	189,784	49	4,928	1	184,855-	48-
2011	81,908	86,871	106		0	86,871-	106-
2012	360,272	514,996	143	21,840	6	493,156-	137-
2013	1,080,968	1,109,764	103	59,332	5	1,050,432-	97-
2014	291,750	246,878	85	99,520	34	147,358-	51-
2015	62,173	260,052	418	729	1	259,323-	417-
TOTAL	2,992,387	3,104,180	104	807,397	27	2,296,783-	77-

## THREE-YEAR MOVING AVERAGES

85-87	8,672	5,790	67	4,905	57	884-	10-
86-88	15,362	2,193	14	4,704	31	2,511	16
87-89	9,104	6-	0		0	6	0
88-90	31,326	17,752	57	15,646	50	2,106-	7-
89-91	37,925	25,311	67	24,292	64	1,019-	3-
90-92	37,925	25,311	67	24,292	64	1,019-	3-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	15,703	7,553	48	8,646	55	1,094	7
92-94							
93-95							
94-96	17,186	21,499	125	13,988	81	7,511-	44-
95-97	55,227	87,664	159	48,858	88	38,806-	70-
96-98	55,227	87,664	159	48,858	88	38,806-	70-
97-99	44,318	75,348	170	37,375	84	37,973-	86-
98-00	6,277	9,184	146	2,506	40	6,678-	106-
99-01	6,277	9,184	146	2,506	40	6,678-	106-
00-02	6,735	18,137	269		0	18,137-	269-
01-03	10,987	18,137	165	53,056	483	34,919	318
02-04	14,919	33,879	227	53,056	356	19,177	129
03-05	8,184	15,742	192	53,056	648	37,314	456
04-06	89,424	50,126	56	14	0	50,112-	56-
05-07	95,030	64,611	68	72,753	77	8,143	9
06-08	95,030	64,627	68	72,753	77	8,127	9
07-09	24,611	35,740	145	73,385	298	37,644	153
08-10	144,619	68,774	48	2,288	2	66,487-	46-
09-11	171,922	97,715	57	2,288	1	95,427-	56-
10-12	276,939	263,883	95	8,923	3	254,961-	92-
11-13	507,716	570,544	112	27,057	5	543,486-	107-
12-14	577,664	623,879	108	60,231	10	563,649-	98-
13-15	478,297	538,898	113	53,194	11	485,704-	102-
FIVE-YEAR AVERAGE							
11-15	375,414	443,712	118	36,284	10	407,428-	109-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	295,387	195,597	66	146,667	50	48,930-	17-
1986	195,216	162,611	83	102,112	52	60,499-	31-
1987	457,818	338,082	74	104,724	23	233,358-	51-
1988	604,760	70,631	12	272,807	45	202,176	33
1989	208,004	153,267	74	131,771	63	21,496-	10-
1990	384,788	293,719	76	365,995	95	72,276	19
1991	188,629	166,567	88	217,915	116	51,348	27
1992	211,558	216,832	102	381,455	180	164,623	78
1993	143,338	275,680	192	462,936	323	187,256	131
1994	236,308	172,096	73	871,569	369	699,472	296
1995	242,108	227,169	94	318,893	132	91,724	38
1996	387,362	375,594	97	465,253	120	89,659	23
1997	220,947	297,851	135	349,489	158	51,637	23
1998	130,720	506,238	387	458,655	351	47,583-	36-
1999	357,287	405,200	113	160,679	45	244,521-	68-
2000	48,954		0		0		0
2001	289,828	186,232	64	25,729	9	160,503-	55-
2002	39,323	58,921	150	290,866	740	231,945	590
2003	311,868	120,822	39	1,185,250	380	1,064,428	341
2004	46,585	71,959	154	2,674	6	69,284-	149-
2005	4,313		0		0		0
2006	610,837	1,231,228	202	895,583	147	335,645-	55-
2007	204,555	523,135	256	781,934	382	258,799	127
2008	59,888	253,612	423	42,100	70	211,511-	353-
2009	845,834	1,815,589	215	364,814	43	1,450,775-	172-
2010	710,498	3,424,297	482	22,008	3	3,402,289-	479-
2011	743,968	1,668,302	224	2,715	0	1,665,587-	224-
2012	480,870	2,009,042	418	132,638	28	1,876,404-	390-
2013	395,319	2,171,048	549	99,088	25	2,071,960-	524-
2014	826,504	2,472,240	299	133,167	16	2,339,073-	283-
2015	727,209	4,204,804	578	197,615	27	4,007,189-	551-
TOTAL	10,610,584	24,068,365	227	8,987,101	85	15,081,264-	142-

## THREE-YEAR MOVING AVERAGES

85-87	316,140	232,097	73	117,834	37	114,262-	36-
86-88	419,265	190,441	45	159,881	38	30,560-	7-
87-89	423,527	187,327	44	169,767	40	17,559-	4-
88-90	399,184	172,539	43	256,858	64	84,319	21
89-91	260,474	204,518	79	238,560	92	34,043	13
90-92	261,658	225,706	86	321,788	123	96,082	37

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	181,175	219,693	121	354,102	195	134,409	74
92-94	197,068	221,536	112	571,987	290	350,450	178
93-95	207,251	224,982	109	551,132	266	326,150	157
94-96	288,593	258,286	89	551,905	191	293,618	102
95-97	283,472	300,205	106	377,878	133	77,673	27
96-98	246,343	393,228	160	424,466	172	31,238	13
97-99	236,318	403,097	171	322,941	137	80,156-	34-
98-00	178,987	303,813	170	206,445	115	97,368-	54-
99-01	232,023	197,144	85	62,136	27	135,008-	58-
00-02	126,035	81,718	65	105,532	84	23,814	19
01-03	213,673	121,992	57	500,615	234	378,623	177
02-04	132,592	83,901	63	492,930	372	409,030	308
03-05	120,922	64,260	53	395,975	327	331,715	274
04-06	220,578	434,396	197	299,419	136	134,976-	61-
05-07	273,235	584,788	214	559,172	205	25,615-	9-
06-08	291,760	669,325	229	573,206	196	96,119-	33-
07-09	370,092	864,112	233	396,283	107	467,829-	126-
08-10	538,740	1,831,166	340	142,974	27	1,688,192-	313-
09-11	766,767	2,302,729	300	129,846	17	2,172,884-	283-
10-12	645,112	2,367,214	367	52,454	8	2,314,760-	359-
11-13	540,053	1,949,464	361	78,147	14	1,871,317-	347-
12-14	567,565	2,217,443	391	121,631	21	2,095,812-	369-
13-15	649,677	2,949,364	454	143,290	22	2,806,074-	432-
FIVE-YEAR AVERAGE							
11-15	634,774	2,505,087	395	113,045	18	2,392,042-	377-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	271,431	241,007	89	201,672	74	39,335-	14-
1986	168,572	103,081	61	150,527	89	47,446	28
1987	376,013	268,761	71	123,282	33	145,479-	39-
1988	449,663	34,559	8	234,465	52	199,906	44
1989	109,255	28,945	26	181,512	166	152,567	140
1990	445,041	215,298	48	526,486	118	311,188	70
1991	93,074	44,036	47	96,445	104	52,409	56
1992	115,355	88,985	77	420,968	365	331,983	288
1993	22,522	43,594	194	80,485	357	36,891	164
1994	170,373	124,874	73	675,392	396	550,517	323
1995	175,759	165,973	94	249,965	142	83,992	48
1996	416,487	406,426	98	596,824	143	190,398	46
1997	107,536	145,896	136	191,640	178	45,744	43
1998	35,818	139,602	390	149,683	418	10,081	28
1999	190,072	216,945	114	114,138	60	102,807-	54-
2000	8,372	79,307	947		0	79,307-	947-
2001	199,729	234,533	117	2,842	1	231,691-	116-
2002	32,589	88,020	270	7,007	22	81,013-	249-
2003	233,243	95,840	41	564,651	242	468,810	201
2004	13,462	8,686	65	4,983	37	3,703-	28-
2005	4,980		0		0		0
2006	904,174	1,169,323	129	1,363,880	151	194,558	22
2007	149,381	310,608	208	446,642	299	136,035	91
2008	150,704	237,948	158	182,686	121	55,262-	37-
2009	217,390	643,606	296	124,720	57	518,886-	239-
2010	461,935	1,867,543	404	4,470	1	1,863,073-	403-
2011	521,733	927,086	178	15,570	3	911,516-	175-
2012	469,532	1,473,465	314	255,069	54	1,218,395-	259-
2013	439,996	1,311,511	298	106,523	24	1,204,988-	274-
2014	713,072	1,697,159	238	216,778	30	1,480,382-	208-
2015	445,350	1,925,212	432	29,041	7	1,896,171-	426-
TOTAL	8,112,612	14,337,829	177	7,318,347	90	7,019,482-	87-

## THREE-YEAR MOVING AVERAGES

85-87	272,005	204,283	75	158,494	58	45,789-	17-
86-88	331,416	135,467	41	169,425	51	33,958	10
87-89	311,644	110,755	36	179,753	58	68,998	22
88-90	334,653	92,934	28	314,154	94	221,220	66
89-91	215,790	96,093	45	268,148	124	172,055	80
90-92	217,823	116,106	53	347,966	160	231,860	106

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	76,984	58,872	76	199,299	259	140,428	182
92-94	102,750	85,818	84	392,282	382	306,464	298
93-95	122,885	111,480	91	335,281	273	223,800	182
94-96	254,206	232,424	91	507,394	200	274,969	108
95-97	233,261	239,432	103	346,143	148	106,712	46
96-98	186,614	230,641	124	312,716	168	82,074	44
97-99	111,142	167,481	151	151,820	137	15,661-	14-
98-00	78,087	145,285	186	87,940	113	57,344-	73-
99-01	132,724	176,928	133	38,993	29	137,935-	104-
00-02	80,230	133,953	167	3,283	4	130,670-	163-
01-03	155,187	139,464	90	191,500	123	52,036	34
02-04	93,098	64,182	69	192,214	206	128,031	138
03-05	83,895	34,842	42	189,878	226	155,036	185
04-06	307,539	392,670	128	456,288	148	63,618	21
05-07	352,845	493,310	140	603,508	171	110,197	31
06-08	401,419	572,626	143	664,403	166	91,777	23
07-09	172,491	397,387	230	251,349	146	146,038-	85-
08-10	276,676	916,366	331	103,959	38	812,407-	294-
09-11	400,353	1,146,078	286	48,254	12	1,097,825-	274-
10-12	484,400	1,422,698	294	91,703	19	1,330,995-	275-
11-13	477,087	1,237,354	259	125,721	26	1,111,633-	233-
12-14	540,867	1,494,045	276	192,790	36	1,301,255-	241-
13-15	532,806	1,644,627	309	117,447	22	1,527,180-	287-

## FIVE-YEAR AVERAGE

11-15	517,937	1,466,886	283	124,596	24	1,342,290-	259-
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009		22				22-	
2010							
2011	6,243		0		0		0
2012	241	826	343	822	342	4-	2-
2013							
2014							
2015							
<b>TOTAL</b>	<b>6,484</b>	<b>848</b>	<b>13</b>	<b>822</b>	<b>13</b>	<b>26-</b>	<b>0</b>
<b>THREE-YEAR MOVING AVERAGES</b>							
09-11	2,081	7	0		0	7-	0
10-12	2,161	275	13	274	13	1-	0
11-13	2,161	275	13	274	13	1-	0
12-14	80	275	343	274	342	1-	2-
13-15							
<b>FIVE-YEAR AVERAGE</b>							
11-15	1,297	165	13	164	13	1-	0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	52		0		0		0
1987	10,422		0	5,211	50	5,211	50
1988	1,881	544	29	45	2	499-	27-
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996	2,058	265	13	412	20	147	7
1997							
1998							
1999	222	30	14	44	20	14	6
2000							
2001							
2002							
2003							
2004							
2005							
2006	1,484		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	79,282	57,433	72	553	1	56,880-	72-
2015							
TOTAL	95,401	58,272	61	6,265	7	52,006-	55-

## THREE-YEAR MOVING AVERAGES

86-88	4,118	181	4	1,752	43	1,571	38
87-89	4,101	181	4	1,752	43	1,571	38
88-90	627	181	29	15	2	166-	27-
89-91							
90-92							
91-93							
92-94							

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95							
94-96	686	88	13	137	20	49	7
95-97	686	88	13	137	20	49	7
96-98	686	88	13	137	20	49	7
97-99	74	10	14	15	20	5	6
98-00	74	10	14	15	20	5	6
99-01	74	10	14	15	20	5	6
00-02							
01-03							
02-04							
03-05							
04-06	495		0		0		0
05-07	495		0		0		0
06-08	495		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	26,427	19,144	72	184	1	18,960-	72-
13-15	26,427	19,144	72	184	1	18,960-	72-
FIVE-YEAR AVERAGE							
11-15	15,856	11,487	72	111	1	11,376-	72-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	423	23	5	46	11	23	5
1986	4,608	3,803	83	1,688	37	2,115-	46-
1987	11,848	1,210	10	2,266	19	1,056	9
1988	18,270	3,928	21	213	1	3,715-	20-
1989	98	74	76	164	167	90	92
1990	893	1,874	210	495	55	1,379-	154-
1991	11,463	2,254	20	2,874	25	620	5
1992	4,137	1,709	41	177	4	1,532-	37-
1993	9,409	2,996	32	2,177	23	818-	9-
1994	16,575	3,034	18	1,647	10	1,387-	8-
1995	9,036	2,140	24	2,142	24	2	0
1996	47,792	7,547	16	4,367	9	3,180-	7-
1997	21,041	4,138	20	2,482	12	1,656-	8-
1998	9,106	2,361	26	1,112	12	1,249-	14-
1999	3,132	526	17	286	9	240-	8-
2000							
2001	13,950		0		0		0
2002	1,055	826	78		0	826-	78-
2003	1,926	2,358	122		0	2,358-	122-
2004							
2005							
2006	9,005	2,862	32	94	1	2,768-	31-
2007	31,227	36,063	115		0	36,063-	115-
2008							
2009	25,171	10,934	43	1,337	5	9,597-	38-
2010	35,328	37,886	107		0	37,886-	107-
2011	13,807	10,031	73		0	10,031-	73-
2012	32,431	4,168	13	2,708	8	1,460-	5-
2013	19,270	36,108	187		0	36,108-	187-
2014	25,639	43,254	169	1,312	5	41,942-	164-
2015	25,894	66,358	256	1,938	7	64,420-	249-
TOTAL	402,537	288,465	72	29,527	7	258,938-	64-

## THREE-YEAR MOVING AVERAGES

85-87	5,626	1,679	30	1,333	24	345-	6-
86-88	11,575	2,980	26	1,389	12	1,591-	14-
87-89	10,072	1,737	17	881	9	856-	9-
88-90	6,420	1,959	31	291	5	1,668-	26-
89-91	4,151	1,401	34	1,178	28	223-	5-
90-92	5,498	1,946	35	1,182	22	764-	14-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	8,336	2,320	28	1,743	21	577-	7-
92-94	10,040	2,580	26	1,334	13	1,246-	12-
93-95	11,673	2,723	23	1,989	17	734-	6-
94-96	24,468	4,240	17	2,719	11	1,522-	6-
95-97	25,956	4,608	18	2,997	12	1,611-	6-
96-98	25,980	4,682	18	2,654	10	2,028-	8-
97-99	11,093	2,342	21	1,293	12	1,048-	9-
98-00	4,079	962	24	466	11	496-	12-
99-01	5,694	176	3	95	2	80-	1-
00-02	5,002	275	6		0	275-	6-
01-03	5,644	1,061	19		0	1,061-	19-
02-04	994	1,061	107		0	1,061-	107-
03-05	642	786	122		0	786-	122-
04-06	3,002	954	32	31	1	923-	31-
05-07	13,411	12,975	97	31	0	12,943-	97-
06-08	13,411	12,975	97	31	0	12,943-	97-
07-09	18,799	15,666	83	446	2	15,220-	81-
08-10	20,167	16,274	81	446	2	15,828-	78-
09-11	24,769	19,617	79	446	2	19,171-	77-
10-12	27,189	17,362	64	903	3	16,459-	61-
11-13	21,836	16,769	77	903	4	15,866-	73-
12-14	25,780	27,843	108	1,340	5	26,503-	103-
13-15	23,601	48,573	206	1,083	5	47,490-	201-
FIVE-YEAR AVERAGE							
11-15	23,409	31,984	137	1,192	5	30,792-	132-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	326,963	14,394	4	253,406	78	239,012	73
1986	190,339	33,002	17	43,534	23	10,532	6
1987	285,835	21,026	7	226,075	79	205,049	72
1988	451,776	30,717	7	106,637	24	75,920	17
1989	195,083	51,602	26	143,701	74	92,099	47
1990	208,500	48,826	23	200,606	96	151,780	73
1991	165,021	39,479	24	158,813	96	119,334	72
1992	80,345	31,926	40	124,745	155	92,819	116
1993	174,354	26,006	15	127,062	73	101,056	58
1994	720,385	61,787	9	276,392	38	214,604	30
1995	167,475	18,582	11	118,334	71	99,752	60
1996	914,724	67,670	7	285,521	31	217,851	24
1997	574,447	52,925	9	203,910	35	150,985	26
1998	613,457	74,504	12	401,160	65	326,656	53
1999	179,181	14,111	8	98,260	55	84,149	47
2000	20,330		0		0		0
2001	413,104	27,584	7	22,168	5	5,416-	1-
2002	493,067	12,926	3	2,776	1	10,150-	2-
2003	73,469	25,875	35		0	25,875-	35-
2004	11,401	8,058	71	29	0	8,029-	70-
2005							
2006	2,595,376	480,902	19	23,460	1	457,442-	18-
2007	633,947	299,309	47	17,780	3	281,529-	44-
2008	216	5,161			0	5,161-	
2009	738,688	446,808	60	59,823	8	386,986-	52-
2010	1,061,285	451,472	43	109,882	10	341,590-	32-
2011	416,824	353,766	85	29,444	7	324,322-	78-
2012	1,222,893	396,819	32	7,120-	1-	403,940-	33-
2013	534,979	475,208	89	7,149	1	468,058-	87-
2014	1,962,532	544,490	28	212,081	11	332,409-	17-
2015	968,407	726,083	75	14,238	1	711,845-	74-
TOTAL	16,394,402	4,841,018	30	3,259,866	20	1,581,152-	10-

## THREE-YEAR MOVING AVERAGES

85-87	267,712	22,807	9	174,338	65	151,531	57
86-88	309,317	28,248	9	125,415	41	97,167	31
87-89	310,898	34,448	11	158,804	51	124,356	40
88-90	285,120	43,715	15	150,315	53	106,600	37
89-91	189,535	46,636	25	167,707	88	121,071	64
90-92	151,289	40,077	26	161,388	107	121,311	80

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	139,907	32,470	23	136,873	98	104,403	75
92-94	325,028	39,906	12	176,066	54	136,160	42
93-95	354,071	35,458	10	173,929	49	138,471	39
94-96	600,861	49,346	8	226,749	38	177,403	30
95-97	552,215	46,392	8	202,588	37	156,196	28
96-98	700,876	65,033	9	296,864	42	231,831	33
97-99	455,695	47,180	10	234,443	51	187,263	41
98-00	270,989	29,538	11	166,473	61	136,935	51
99-01	204,205	13,898	7	40,143	20	26,244	13
00-02	308,834	13,503	4	8,315	3	5,189-	2-
01-03	326,547	22,128	7	8,315	3	13,814-	4-
02-04	192,646	15,620	8	935	0	14,685-	8-
03-05	28,290	11,311	40	10	0	11,302-	40-
04-06	868,926	162,987	19	7,830	1	155,157-	18-
05-07	1,076,441	260,070	24	13,747	1	246,323-	23-
06-08	1,076,513	261,791	24	13,747	1	248,044-	23-
07-09	457,617	250,426	55	25,868	6	224,559-	49-
08-10	600,063	301,147	50	56,568	9	244,579-	41-
09-11	738,932	417,349	56	66,383	9	350,966-	47-
10-12	900,334	400,686	45	44,069	5	356,617-	40-
11-13	724,898	408,598	56	9,824	1	398,773-	55-
12-14	1,240,135	472,172	38	70,703	6	401,469-	32-
13-15	1,155,306	581,927	50	77,823	7	504,104-	44-
FIVE-YEAR AVERAGE							
11-15	1,021,127	499,273	49	51,158	5	448,115-	44-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	571,087	368,139	64	268,186	47	99,953-	18-
1986	842,348	477,159	57	271,225	32	205,934-	24-
1987	755,330	593,598	79	355,786	47	237,812-	31-
1988	1,037,016	523,401	50	1,331,862	128	808,461	78
1989	809,610	629,908	78	590,272	73	39,636-	5-
1990	864,023	659,027	76	666,369	77	7,342	1
1991	1,982,061	697,964	35	1,241,255	63	543,291	27
1992	2,130,301	853,897	40	1,326,304	62	472,407	22
1993	1,330,114	948,478	71	1,254,101	94	305,622	23
1994	2,598,859	1,065,670	41	1,386,769	53	321,099	12
1995	1,412,233	749,106	53	1,261,396	89	512,290	36
1996	2,241,833	792,888	35	934,128	42	141,240	6
1997	922,869	406,495	44	415,810	45	9,315	1
1998	859,407	498,999	58	849,017	99	350,017	41
1999	841,648	316,891	38	712,528	85	395,637	47
2000	809,592	113,168	14	48,841	6	64,327-	8-
2001	662,394	193,208	29	114,706	17	78,502-	12-
2002	376,388	193,663	51	29,079	8	164,584-	44-
2003	329,129	136,497	41	264,195	80	127,698	39
2004	196,141	137,862	70	11,911	6	125,950-	64-
2005							
2006	79,289	771,184	973	510,113	643	261,071-	329-
2007	408,115	194,785	48	385,146	94	190,361	47
2008	17,166	26,923	157	17,301	101	9,623-	56-
2009	3,809,600	4,769,624	125	1,250,008	33	3,519,616-	92-
2010	1,336,949	1,207,408	90	65,701	5	1,141,707-	85-
2011	1,864,234	1,017,425	55	23,519	1	993,906-	53-
2012	1,500,523	1,748,460	117	892,930	60	855,530-	57-
2013	737,118	1,389,763	189	152,419	21	1,237,344-	168-
2014	1,464,802	1,425,337	97	170,082	12	1,255,254-	86-
2015	2,800,557	1,513,627	54	189,064	7	1,324,563-	47-
TOTAL	35,590,738	24,420,555	69	16,990,023	48	7,430,532-	21-

## THREE-YEAR MOVING AVERAGES

85-87	722,922	479,632	66	298,399	41	181,233-	25-
86-88	878,231	531,386	61	652,958	74	121,572	14
87-89	867,319	582,302	67	759,307	88	177,004	20
88-90	903,550	604,112	67	862,834	95	258,722	29
89-91	1,218,565	662,300	54	832,632	68	170,332	14
90-92	1,658,795	736,963	44	1,077,976	65	341,013	21

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	1,814,159	833,446	46	1,273,887	70	440,440	24
92-94	2,019,758	956,015	47	1,322,391	65	366,376	18
93-95	1,780,402	921,085	52	1,300,755	73	379,670	21
94-96	2,084,308	869,221	42	1,194,098	57	324,876	16
95-97	1,525,645	649,497	43	870,445	57	220,948	14
96-98	1,341,370	566,128	42	732,985	55	166,858	12
97-99	874,641	407,462	47	659,118	75	251,656	29
98-00	836,882	309,686	37	536,795	64	227,109	27
99-01	771,211	207,755	27	292,025	38	84,269	11
00-02	616,125	166,680	27	64,209	10	102,471-	17-
01-03	455,970	174,456	38	135,993	30	38,462-	8-
02-04	300,553	156,007	52	101,729	34	54,279-	18-
03-05	175,090	91,453	52	92,036	53	583	0
04-06	91,810	303,015	330	174,008	190	129,007-	141-
05-07	162,468	321,990	198	298,420	184	23,570-	15-
06-08	168,190	330,964	197	304,187	181	26,778-	16-
07-09	1,411,627	1,663,777	118	550,818	39	1,112,959-	79-
08-10	1,721,239	2,001,319	116	444,336	26	1,556,982-	90-
09-11	2,336,928	2,331,486	100	446,409	19	1,885,076-	81-
10-12	1,567,236	1,324,431	85	327,383	21	997,048-	64-
11-13	1,367,292	1,385,216	101	356,289	26	1,028,927-	75-
12-14	1,234,148	1,521,187	123	405,144	33	1,116,043-	90-
13-15	1,667,492	1,442,909	87	170,522	10	1,272,387-	76-
FIVE-YEAR AVERAGE							
11-15	1,673,447	1,418,922	85	285,603	17	1,133,320-	68-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	413,733	392,771	95	262,597	63	130,174-	31-
1986	494,268	452,618	92	283,662	57	168,956-	34-
1987	707,438	435,605	62	291,495	41	144,110-	20-
1988	767,896	395,093	51	352,124	46	42,969-	6-
1989	679,291	511,936	75	518,384	76	6,448	1
1990	736,941	513,438	70	645,276	88	131,838	18
1991	615,033	451,911	73	377,964	61	73,947-	12-
1992	773,048	518,555	67	484,213	63	34,342-	4-
1993	850,626	735,221	86	770,844	91	35,623	4
1994	1,025,932	509,917	50	521,842	51	11,925	1
1995	1,017,289	654,067	64	875,736	86	221,669	22
1996	978,357	419,418	43	390,395	40	29,023-	3-
1997	921,889	492,192	53	400,132	43	92,060-	10-
1998	821,160	577,922	70	766,506	93	188,583	23
1999	778,038	355,076	46	620,992	80	265,917	34
2000	964,245	134,146	14	62,850	7	71,296-	7-
2001	632,267	158,791	25	135,282	21	23,509-	4-
2002	203,570	146,866	72	26,890	13	119,976-	59-
2003	502,806	181,025	36	131,181	26	49,844-	10-
2004	178,244	157,989	89	10,128	6	147,861-	83-
2005							
2006	202,377	793,547	392	241,098	119	552,450-	273-
2007	394,066	415,343	105	282,715	72	132,628-	34-
2008	43,383	37,306	86	35,818	83	1,487-	3-
2009	8,638,379	5,936,781	69	238,016	3	5,698,764-	66-
2010	5,225,221	1,814,136	35	148,626	3	1,665,510-	32-
2011	8,443,841	2,031,559	24	274,437	3	1,757,122-	21-
2012	6,030,513	2,071,726	34	353,248	6	1,718,478-	28-
2013	2,189,402	1,005,166	46	116,052	5	889,114-	41-
2014	4,504,386	2,544,851	56	316,958	7	2,227,893-	49-
2015	7,282,614	3,439,581	47	358,943	5	3,080,637-	42-
TOTAL	57,016,253	28,284,551	50	10,294,404	18	17,990,147-	32-

## THREE-YEAR MOVING AVERAGES

85-87	538,480	426,998	79	279,251	52	147,747-	27-
86-88	656,534	427,772	65	309,094	47	118,678-	18-
87-89	718,208	447,545	62	387,334	54	60,210-	8-
88-90	728,043	473,489	65	505,261	69	31,772	4
89-91	677,088	492,428	73	513,875	76	21,446	3
90-92	708,341	494,635	70	502,484	71	7,850	1

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	746,236	568,562	76	544,340	73	24,222-	3-
92-94	883,202	587,898	67	592,299	67	4,402	0
93-95	964,616	633,068	66	722,807	75	89,739	9
94-96	1,007,193	527,800	52	595,991	59	68,190	7
95-97	972,512	521,892	54	555,421	57	33,529	3
96-98	907,135	496,511	55	519,011	57	22,500	2
97-99	840,362	475,063	57	595,877	71	120,813	14
98-00	854,481	355,715	42	483,449	57	127,735	15
99-01	791,517	216,004	27	273,041	34	57,037	7
00-02	600,027	146,601	24	75,007	13	71,594-	12-
01-03	446,214	162,227	36	97,784	22	64,443-	14-
02-04	294,873	161,960	55	56,066	19	105,894-	36-
03-05	227,017	113,005	50	47,103	21	65,902-	29-
04-06	126,874	317,179	250	83,742	66	233,437-	184-
05-07	198,814	402,964	203	174,604	88	228,359-	115-
06-08	213,275	415,399	195	186,544	87	228,855-	107-
07-09	3,025,276	2,129,810	70	185,517	6	1,944,293-	64-
08-10	4,635,661	2,596,074	56	140,820	3	2,455,254-	53-
09-11	7,435,814	3,260,825	44	220,360	3	3,040,465-	41-
10-12	6,566,525	1,972,474	30	258,770	4	1,713,703-	26-
11-13	5,554,585	1,702,817	31	247,912	4	1,454,905-	26-
12-14	4,241,434	1,873,914	44	262,086	6	1,611,828-	38-
13-15	4,658,801	2,329,866	50	263,984	6	2,065,881-	44-
FIVE-YEAR AVERAGE							
11-15	5,690,151	2,218,576	39	283,928	5	1,934,649-	34-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	3,615	630	17	201	6	429-	12-
1987							
1988							
1989	237		0	125	53	125	53
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	15	2	12	1	5	1-	7-
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	20,097		0	1,145	6	1,145	6
2007	182,261		0	13,509	7	13,509	7
2008							
2009	25	25,952		3	12	25,949-	
2010	4,746	755	16	3	0	753-	16-
2011	18,439		0		0		0
2012	4,440	58	1		0	58-	1-
2013	3,602	923-	26-	64	2	987	27
2014							
2015							
TOTAL	237,476	26,475	11	15,051	6	11,424-	5-

## THREE-YEAR MOVING AVERAGES

86-88	1,205	210	17	67	6	143-	12-
87-89	79		0	42	53	42	53
88-90	79		0	42	53	42	53
89-91	79		0	42	53	42	53
90-92							
91-93							
92-94							



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
93-95							
94-96							
95-97	5		1 12		5		7-
96-98	5		1 12		5		7-
97-99	5		1 12		5		7-
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06	6,699		0	382	6	382	6
05-07	67,453		0	4,885	7	4,885	7
06-08	67,453		0	4,885	7	4,885	7
07-09	60,762	8,651	14	4,504	7	4,146-	7-
08-10	1,590	8,902	560	2	0	8,901-	560-
09-11	7,737	8,902	115	2	0	8,901-	115-
10-12	9,208	271	3	1	0	270-	3-
11-13	8,827	288-	3-	21	0	309	4
12-14	2,681	288-	11-	21	1	309	12
13-15	1,201	308-	26-	21	2	329	27
FIVE-YEAR AVERAGE							
11-15	5,296	173-	3-	13	0	186	4



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	28,973	3,253	11	29,679	102	26,426	91
1986	46,524	7,827	17	26,225	56	18,398	40
1987	89,465	10,081	11	66,889	75	56,808	63
1988	87,088	11,885	14	54,664	63	42,779	49
1989	62,027	18,853	30	80,711	130	61,858	100
1990	51,317	9,267	18	82,574	161	73,307	143
1991	121,385	7,354	6	69,824	58	62,470	51
1992	3,940	8,736	222	28,643	727	19,907	505
1993	108,923	29,103	27	136,594	125	107,491	99
1994	119,096	18,299	15	92,676	78	74,377	62
1995	177,737	35,326	20	204,300	115	168,974	95
1996	286,239	37,933	13	165,394	58	127,460	45
1997	212,450	35,064	17	123,922	58	88,858	42
1998	217,910	47,409	22	343,168	157	295,758	136
1999	279,756	39,468	14	385,527	138	346,059	124
2000	254,398	10,987	4	27,478	11	16,491	6
2001	138,621	70,691	51	56,790	41	13,901-	10-
2002	46,298	10,315	22	3,543	8	6,772-	15-
2003	123,660	6,262	5	21,592	17	15,330	12
2004	11,540	10,367	90	2,621	23	7,746-	67-
2005							
2006	1,400	4,581	327	261	19	4,320-	308-
2007	27,192	26,509	97	59,661	219	33,153	122
2008							
2009	862,862	274,005	32	50,367	6	223,638-	26-
2010	998,897	56,448	6	8,891	1	47,557-	5-
2011	618,591	103,273	17	7,491	1	95,782-	15-
2012	728,592	109,362	15	63,223	9	46,139-	6-
2013	223,563	91,273	41	15,731	7	75,542-	34-
2014	442,318	259,520	59	11,122	3	248,398-	56-
2015	956,280	245,500	26	20,181	2	225,319-	24-
TOTAL	7,327,043	1,598,952	22	2,239,743	31	640,791	9

## THREE-YEAR MOVING AVERAGES

85-87	54,987	7,054	13	40,931	74	33,877	62
86-88	74,359	9,931	13	49,259	66	39,328	53
87-89	79,527	13,606	17	67,421	85	53,815	68
88-90	66,811	13,335	20	72,650	109	59,315	89
89-91	78,243	11,825	15	77,703	99	65,878	84
90-92	58,881	8,452	14	60,347	102	51,895	88

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	78,083	15,064	19	78,354	100	63,289	81
92-94	77,320	18,713	24	85,971	111	67,258	87
93-95	135,252	27,576	20	144,523	107	116,947	86
94-96	194,357	30,520	16	154,123	79	123,604	64
95-97	225,475	36,108	16	164,539	73	128,431	57
96-98	238,866	40,135	17	210,828	88	170,692	71
97-99	236,705	40,647	17	284,206	120	243,559	103
98-00	250,688	32,621	13	252,058	101	219,436	88
99-01	224,258	40,382	18	156,598	70	116,216	52
00-02	146,439	30,664	21	29,270	20	1,394-	1-
01-03	102,860	29,089	28	27,308	27	1,781-	2-
02-04	60,499	8,982	15	9,252	15	270	0
03-05	45,067	5,543	12	8,071	18	2,528	6
04-06	4,313	4,983	116	961	22	4,022-	93-
05-07	9,531	10,363	109	19,974	210	9,611	101
06-08	9,531	10,363	109	19,974	210	9,611	101
07-09	296,685	100,171	34	36,676	12	63,495-	21-
08-10	620,587	110,151	18	19,753	3	90,398-	15-
09-11	826,784	144,575	17	22,250	3	122,326-	15-
10-12	782,027	89,694	11	26,535	3	63,159-	8-
11-13	523,582	101,303	19	28,815	6	72,488-	14-
12-14	464,824	153,385	33	30,025	6	123,360-	27-
13-15	540,720	198,764	37	15,678	3	183,086-	34-
FIVE-YEAR AVERAGE							
11-15	593,869	161,786	27	23,550	4	138,236-	23-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	896,089	142,332	16	202,653	23	60,321	7
1986	1,749,115	974,420	56	270,163	15	704,257-	40-
1987	1,032,838	145,410	14	207,368	20	61,958	6
1988	2,062,556	76,847	4	177,457	9	100,610	5
1989	1,044,857	174,951	17	353,577	34	178,626	17
1990	1,002,515	187,079	19	284,271	28	97,192	10
1991	1,195,341	149,553	13	195,164	16	45,611	4
1992	691,546	142,294	21	213,355	31	71,061	10
1993	847,976	273,889	32	232,189	27	41,699-	5-
1994	584,476	108,557	19	83,928	14	24,629-	4-
1995	765,824	184,000	24	203,554	27	19,554	3
1996	730,803	117,074	16	85,567	12	31,507-	4-
1997	2,704,437	539,566	20	361,050	13	178,516-	7-
1998	464,646	122,201	26	113,171	24	9,031-	2-
1999	594,542	101,394	17	121,273	20	19,878	3
2000	383,014	103,589	27	26,189	7	77,400-	20-
2001	2,559,948	336,354	13	49,931	2	286,423-	11-
2002	690,258	413,253	60	50,820	7	362,433-	53-
2003	1,188,190	400,085	34	131,144	11	268,941-	23-
2004	1,915,906	490,112	26	38,709	2	451,403-	24-
2005							
2006	4,636,662	2,000,079	43	159,999	3	1,840,080-	40-
2007	1,693,660	817,278-	48-	440,655	26	1,257,934	74
2008	140,396	106,888	76	628,504	448	521,616	372
2009	2,340,047	1,602,572	68	214,542	9	1,388,031-	59-
2010	1,705,286	158,133	9	273,222	16	115,089	7
2011	378,999	111,609	29	224,389	59	112,780	30
2012	783,535	202,345	26	189,145	24	13,200-	2-
2013	2,243,745	161,481	7	250,395	11	88,914	4
2014	2,496,285	153,095	6	309,187	12	156,092	6
2015	2,254,659	225,375	10	272,629	12	47,255	2
TOTAL	41,778,150	9,087,260	22	6,364,201	15	2,723,059-	7-

## THREE-YEAR MOVING AVERAGES

85-87	1,226,014	420,721	34	226,728	18	193,993-	16-
86-88	1,614,836	398,892	25	218,329	14	180,563-	11-
87-89	1,380,084	132,403	10	246,134	18	113,731	8
88-90	1,369,976	146,292	11	271,768	20	125,476	9
89-91	1,080,904	170,528	16	277,671	26	107,143	10
90-92	963,134	159,642	17	230,930	24	71,288	7

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	911,621	188,579	21	213,569	23	24,991	3
92-94	707,999	174,913	25	176,491	25	1,578	0
93-95	732,759	188,815	26	173,224	24	15,592-	2-
94-96	693,701	136,544	20	124,350	18	12,194-	2-
95-97	1,400,355	280,213	20	216,724	15	63,490-	5-
96-98	1,299,962	259,614	20	186,596	14	73,018-	6-
97-99	1,254,542	254,387	20	198,498	16	55,889-	4-
98-00	480,734	109,062	23	86,877	18	22,184-	5-
99-01	1,179,168	180,446	15	65,798	6	114,648-	10-
00-02	1,211,073	284,399	23	42,313	3	242,085-	20-
01-03	1,479,465	383,231	26	77,298	5	305,932-	21-
02-04	1,264,785	434,483	34	73,558	6	360,926-	29-
03-05	1,034,699	296,732	29	56,618	5	240,115-	23-
04-06	2,184,189	830,064	38	66,236	3	763,828-	35-
05-07	2,110,107	394,267	19	200,218	9	194,049-	9-
06-08	2,156,906	429,896	20	409,720	19	20,177-	1-
07-09	1,391,368	297,394	21	427,900	31	130,506	9
08-10	1,395,243	622,531	45	372,089	27	250,442-	18-
09-11	1,474,777	624,105	42	237,384	16	386,721-	26-
10-12	955,940	157,362	16	228,919	24	71,557	7
11-13	1,135,426	158,478	14	221,310	19	62,831	6
12-14	1,841,188	172,307	9	249,576	14	77,269	4
13-15	2,331,563	179,984	8	277,404	12	97,420	4
FIVE-YEAR AVERAGE							
11-15	1,631,445	170,781	10	249,149	15	78,368	5

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	307,193	189,913	62	52,981	17	136,932-	45-
1986	400,742	259,211	65	54,836	14	204,375-	51-
1987	383,791	138,457	36	52,331	14	86,126-	22-
1988	377,190	119,253	32	52,865	14	66,388-	18-
1989	439,585	158,123	36	70,735	16	87,388-	20-
1990	462,827	202,367	44	70,229	15	132,138-	29-
1991	425,223	210,200	49	58,854	14	151,346-	36-
1992	345,933	222,067	64	58,636	17	163,431-	47-
1993	1,401	1,094	78	397	28	697-	50-
1994	975,551	438,028	45	135,236	14	302,792-	31-
1995	489,073	284,068	58	137,226	28	146,842-	30-
1996	565,520	219,012	39	66,566	12	152,447-	27-
1997	579,700	279,596	48	81,412	14	198,184-	34-
1998	512,410	325,785	64	109,713	21	216,071-	42-
1999	400,211	164,999	41	69,808	17	95,190-	24-
2000	313,831	108,245	34	21,133	7	87,112-	28-
2001	114,753	41,683	36	7,264	6	34,419-	30-
2002	62,090	54,657	88	134,178	216	79,521	128
2003	52,167	15,176	29	6,526	13	8,650-	17-
2004	21,842	14,912	68	1,964	9	12,948-	59-
2005							
2006							
2007	3,215	251	8	65	2	186-	6-
2008							
2009	41,595	1,153,408		12,203	29	1,141,205-	
2010	5,881,960	285,012	5	1,168	0	283,845-	5-
2011	91,365	340,845	373	3,210	4	337,635-	370-
2012	1,694,178	200,452	12	12,559	1	187,893-	11-
2013	975,270	214,518	22	11,215	1	203,303-	21-
2014	206,533	27,138	13	8,991	4	18,147-	9-
2015	117,895	16,274	14	2,051	2	14,222-	12-
TOTAL	16,243,044	5,684,743	35	1,294,352	8	4,390,392-	27-

## THREE-YEAR MOVING AVERAGES

85-87	363,909	195,860	54	53,383	15	142,478-	39-
86-88	387,241	172,307	44	53,344	14	118,963-	31-
87-89	400,189	138,611	35	58,644	15	79,967-	20-
88-90	426,534	159,914	37	64,610	15	95,305-	22-
89-91	442,545	190,230	43	66,606	15	123,624-	28-
90-92	411,328	211,545	51	62,573	15	148,972-	36-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 369 SERVICES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	257,519	144,454	56	39,296	15	105,158-	41-
92-94	440,962	220,396	50	64,756	15	155,640-	35-
93-95	488,675	241,063	49	90,953	19	150,110-	31-
94-96	676,715	313,703	46	113,009	17	200,694-	30-
95-97	544,764	260,892	48	95,068	17	165,824-	30-
96-98	552,543	274,798	50	85,897	16	188,901-	34-
97-99	497,440	256,793	52	86,978	17	169,815-	34-
98-00	408,817	199,676	49	66,885	16	132,791-	32-
99-01	276,265	104,976	38	32,735	12	72,240-	26-
00-02	163,558	68,195	42	54,192	33	14,003-	9-
01-03	76,337	37,172	49	49,323	65	12,151	16
02-04	45,366	28,248	62	47,556	105	19,308	43
03-05	24,670	10,029	41	2,830	11	7,199-	29-
04-06	7,281	4,971	68	655	9	4,316-	59-
05-07	1,072	84	8	22	2	62-	6-
06-08	1,072	84	8	22	2	62-	6-
07-09	14,937	384,553		4,089	27	380,464-	
08-10	1,974,518	479,473	24	4,457	0	475,017-	24-
09-11	2,004,974	593,088	30	5,527	0	587,562-	29-
10-12	2,555,834	275,436	11	5,645	0	269,791-	11-
11-13	920,271	251,938	27	8,995	1	242,944-	26-
12-14	958,660	147,369	15	10,922	1	136,448-	14-
13-15	433,232	85,977	20	7,419	2	78,557-	18-
FIVE-YEAR AVERAGE							
11-15	617,048	159,845	26	7,605	1	152,240-	25-

## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	209,213	130	0	6,420	3	6,290	3
1986	140,217		0	2,058	1	2,058	1
1987	392,164	113	0	1,512	0	1,399	0
1988	373,675	4,471	1	6,570	2	2,099	1
1989	501,612	2,529	1	1,798	0	731-	0
1990	712,412	5,649	1	3,537	0	2,112-	0
1991	495,375	534	0	1,026	0	492	0
1992	148,022	3,236	2	4,585	3	1,349	1
1993	592,779	8,980	2	27,548	5	18,567	3
1994	671,459	5,850	1	14,339	2	8,489	1
1995	456,529	5,145	1	21,370	5	16,225	4
1996	860,313	6,464	1	16,201	2	9,736	1
1997	889,096	8,320	1	20,771	2	12,451	1
1998	1,012,984	12,496	1	30,227	3	17,731	2
1999	1,258,952	10,070	1	29,595	2	19,524	2
2000	591,264	7,962	1		0	7,962-	1-
2001							
2002	8,955		0		0		0
2003	1,466,018	1,532	0		0	1,532-	0
2004							
2005							
2006	2,446,024	15,362	1		0	15,362-	1-
2007	574,434	25,769	4		0	25,769-	4-
2008							
2009	1,162,310		0		0		0
2010	166,706		0		0		0
2011	83,939		0	49,178	59	49,178	59
2012	79,881		0		0		0
2013	119,314		0	664	1	664	1
2014	335,909		0		0		0
2015	354,193		0		0		0
TOTAL	16,103,749	124,612	1	237,399	1	112,787	1

## THREE-YEAR MOVING AVERAGES

85-87	247,198	81	0	3,330	1	3,249	1
86-88	302,019	1,528	1	3,380	1	1,852	1
87-89	422,484	2,371	1	3,293	1	922	0
88-90	529,233	4,216	1	3,968	1	248-	0
89-91	569,800	2,904	1	2,120	0	784-	0
90-92	451,936	3,140	1	3,049	1	90-	0



## KENTUCKY UTILITIES COMPANY

## ACCOUNTS 370 AND 370.1 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	412,059	4,250	1	11,053	3	6,803	2
92-94	470,753	6,022	1	15,491	3	9,469	2
93-95	573,589	6,658	1	21,086	4	14,427	3
94-96	662,767	5,820	1	17,303	3	11,484	2
95-97	735,313	6,643	1	19,447	3	12,804	2
96-98	920,798	9,093	1	22,400	2	13,306	1
97-99	1,053,677	10,295	1	26,864	3	16,569	2
98-00	954,400	10,176	1	19,941	2	9,765	1
99-01	616,739	6,011	1	9,865	2	3,854	1
00-02	200,073	2,654	1		0	2,654-	1-
01-03	491,658	511	0		0	511-	0
02-04	491,658	511	0		0	511-	0
03-05	488,673	511	0		0	511-	0
04-06	815,341	5,121	1		0	5,121-	1-
05-07	1,006,819	13,710	1		0	13,710-	1-
06-08	1,006,819	13,710	1		0	13,710-	1-
07-09	578,915	8,590	1		0	8,590-	1-
08-10	443,005		0		0		0
09-11	470,985		0	16,393	3	16,393	3
10-12	110,175		0	16,393	15	16,393	15
11-13	94,378		0	16,614	18	16,614	18
12-14	178,368		0	221	0	221	0
13-15	269,805		0	221	0	221	0
FIVE-YEAR AVERAGE							
11-15	194,647		0	9,968	5	9,968	5

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	236,086	149,431	63	48,912	21	100,519-	43-
1986	268,717	169,600	63	47,872	18	121,728-	45-
1987	229,847	20,932	9	37,801	16	16,869	7
1988	262,863	21,093	8	46,382	18	25,289	10
1989	309,615	29,910	10	67,084	22	37,174	12
1990	320,943	35,677	11	70,948	22	35,271	11
1991	348,824	42,030	12	65,504	19	23,474	7
1992	428,381	51,052	12	68,692	16	17,640	4
1993	548,448	236,332	43	157,987	29	78,345-	14-
1994	546,944	135,529	25	71,922	13	63,606-	12-
1995	590,648	189,328	32	171,669	29	17,659-	3-
1996	631,349	134,936	21	73,506	12	61,430-	10-
1997	614,604	163,591	27	89,127	15	74,464-	12-
1998	637,825	223,795	35	115,861	18	107,934-	17-
1999	555,683	126,431	23	79,191	14	47,241-	9-
2000	120,854	24,817	21	45,756	38	20,939	17
2001	75,007	16,851	22	12,686	17	4,165-	6-
2002	34,007	11,367	33	8,472	25	2,895-	9-
2003	3,141		0	401	13	401	13
2004	1,028		0		0		0
2005							
2006	256	245	96	4	2	241-	94-
2007	830	17,280-		17,807		35,087	
2008							
2009	279	4,085			0	4,085-	
2010	254	83-	32-		0	83	32
2011	10,673	2,462	23	7	0	2,455-	23-
2012	14,820	283	2	1,743	12	1,459	10
2013	7,821	18,358	235	61	1	18,297-	234-
2014	119,566	154,346	129	27,765	23	126,580-	106-
2015	1,086,462	156,255	14	1,241	0	155,015-	14-
TOTAL	8,005,775	2,101,375	26	1,328,401	17	772,974-	10-

## THREE-YEAR MOVING AVERAGES

85-87	244,883	113,321	46	44,862	18	68,459-	28-
86-88	253,809	70,542	28	44,018	17	26,523-	10-
87-89	267,442	23,978	9	50,422	19	26,444	10
88-90	297,807	28,893	10	61,471	21	32,578	11
89-91	326,461	35,872	11	67,845	21	31,973	10
90-92	366,049	42,920	12	68,381	19	25,462	7

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	441,884	109,805	25	97,394	22	12,410-	3-
92-94	507,924	140,971	28	99,534	20	41,437-	8-
93-95	562,013	187,063	33	133,859	24	53,204-	9-
94-96	589,647	153,264	26	105,699	18	47,565-	8-
95-97	612,200	162,618	27	111,434	18	51,184-	8-
96-98	627,926	174,107	28	92,831	15	81,276-	13-
97-99	602,704	171,273	28	94,726	16	76,546-	13-
98-00	438,121	125,015	29	80,269	18	44,745-	10-
99-01	250,515	56,033	22	45,878	18	10,156-	4-
00-02	76,623	17,678	23	22,305	29	4,626	6
01-03	37,385	9,406	25	7,186	19	2,220-	6-
02-04	12,725	3,789	30	2,958	23	831-	7-
03-05	1,390		0	134	10	134	10
04-06	428	82	19	1	0	80-	19-
05-07	362	5,678-		5,937		11,615	
06-08	362	5,678-		5,937		11,615	
07-09	370	4,398-		5,936		10,334	
08-10	178	1,334	750		0	1,334-	750-
09-11	3,735	2,155	58	2	0	2,153-	58-
10-12	8,582	888	10	583	7	304-	4-
11-13	11,105	7,034	63	604	5	6,431-	58-
12-14	47,402	57,662	122	9,857	21	47,806-	101-
13-15	404,616	109,653	27	9,689	2	99,964-	25-
FIVE-YEAR AVERAGE							
11-15	247,868	66,341	27	6,163	2	60,177-	24-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	301,872	73,434	24	141,384	47	67,950	23
1986	230,790	92,991	40	124,198	54	31,207	14
1987	514,814	44,409	9	281,087	55	236,678	46
1988	728,697	40,164	6	135,394	19	95,230	13
1989	253,608	45,668	18	134,394	53	88,726	35
1990	426,617	74,312	17	208,248	49	133,936	31
1991	361,654	147,907	41	180,973	50	33,066	9
1992	313,108	154,828	49	154,959	49	131	0
1993	362,396	117,366	32	225,012	62	107,646	30
1994	505,530	94,148	19	169,862	34	75,715	15
1995	421,566	101,560	24	251,618	60	150,058	36
1996	636,371	102,221	16	171,240	27	69,019	11
1997	368,090	73,636	20	110,539	30	36,902	10
1998	273,337	72,081	26	161,791	59	89,710	33
1999	787,797	134,715	17	394,541	50	259,826	33
2000	879,354	93,243	11	110,211	13	16,968	2
2001	384,843	48,268	13	53,491	14	5,223	1
2002	192,809	72,178	37	86,644	45	14,466	8
2003	358,374	43,857	12	39,134	11	4,723-	1-
2004	354,402	25,212	7	2,169	1	23,044-	7-
2005							
2006	2,919	8,259	283	9,396	322	1,137	39
2007	53,834	23,822	44	23,901	44	79	0
2008	2,020	4,550	225		0	4,550-	225-
2009	2,961,736	924,237	31	63,773	2	860,464-	29-
2010	5,076,325	771,519	15	56,227	1	715,293-	14-
2011	3,616,160	317,382	9	34,858	1	282,524-	8-
2012	1,256,913	318,471	25	27,069	2	291,403-	23-
2013	499,273	242,327	49	32,970	7	209,357-	42-
2014	3,286,294	573,971	17	80,421	2	493,550-	15-
2015	5,887,022	308,320	5	503,663	9	195,343	3
TOTAL	31,298,524	5,145,058	16	3,969,167	13	1,175,892-	4-

## THREE-YEAR MOVING AVERAGES

85-87	349,159	70,278	20	182,223	52	111,945	32
86-88	491,434	59,188	12	180,226	37	121,038	25
87-89	499,040	43,414	9	183,625	37	140,211	28
88-90	469,641	53,381	11	159,345	34	105,964	23
89-91	347,293	89,296	26	174,538	50	85,243	25
90-92	367,126	125,682	34	181,393	49	55,711	15

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
91-93	345,719	140,034	41	186,981	54	46,948	14
92-94	393,678	122,114	31	183,278	47	61,164	16
93-95	429,831	104,358	24	215,497	50	111,139	26
94-96	521,156	99,310	19	197,574	38	98,264	19
95-97	475,342	92,473	19	177,799	37	85,326	18
96-98	425,933	82,646	19	147,857	35	65,211	15
97-99	476,408	93,477	20	222,290	47	128,813	27
98-00	646,829	100,013	15	222,181	34	122,168	19
99-01	683,998	92,075	13	186,081	27	94,006	14
00-02	485,669	71,230	15	83,449	17	12,219	3
01-03	312,009	54,767	18	59,756	19	4,989	2
02-04	301,862	47,082	16	42,649	14	4,433-	1-
03-05	237,592	23,023	10	13,767	6	9,255-	4-
04-06	119,107	11,157	9	3,855	3	7,302-	6-
05-07	18,918	10,694	57	11,099	59	405	2
06-08	19,591	12,210	62	11,099	57	1,111-	6-
07-09	1,005,863	317,537	32	29,225	3	288,312-	29-
08-10	2,680,027	566,769	21	40,000	1	526,769-	20-
09-11	3,884,740	671,046	17	51,619	1	619,427-	16-
10-12	3,316,466	469,124	14	39,384	1	429,740-	13-
11-13	1,790,782	292,727	16	31,632	2	261,095-	15-
12-14	1,680,826	378,256	23	46,820	3	331,437-	20-
13-15	3,224,196	374,873	12	205,685	6	169,188-	5-
FIVE-YEAR AVERAGE							
11-15	2,909,132	352,094	12	135,796	5	216,298-	7-

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1967	38,784	1,077	3	577	1	500-	1-
1968							
1969							
1970	280	130	46	10	4	120-	43-
1971							
1972							
1973							
1974							
1975	7,364	611	8	3,444	47	2,833	38
1976							
1977	3,394	68	2		0	68-	2-
1978							
1979	28,369	1,846	7		0	1,846-	7-
1980	12,474	4,674	37		0	4,674-	37-
1981	12,016	5,463	45	1,794	15	3,669-	31-
1982	5,437	2,000	37		0	2,000-	37-
1983							
1984							
1985	2,780		0	6,736	242	6,736	242
1986	101,770	7,729	8	187,548	184	179,819	177
1987	98,206	344	0	48,102	49	47,758	49
1988	193,975	49	0	59,551	31	59,502	31
1989	12,034		0		0		0
1990	6,272	1,870	30		0	1,870-	30-
1991	11,957	219	2		0	219-	2-
1992	4,992	2,074	42		0	2,074-	42-
1993	6,108	7,896	129	26,358	432	18,461	302
1994	149,918	2,535	2	129,705	87	127,170	85
1995	30,624	273	1	103,389	338	103,116	337
1996	702,394	6,017	1	228,834	33	222,817	32
1997	41,337	2,761	7	221,568	536	218,807	529
1998	266,661	41,788	16	333,645-	125-	375,433-	141-
1999	181,729	10,208	6	162,584-	89-	172,792-	95-
2000	32,457		0		0		0
2001	764,412	2,680,595	351	2,640,441	345	40,154-	5-
2002							
2003	298,177	98,193	33		0	98,193-	33-
2004	109,166	51,759	47		0	51,759-	47-
2005							
2006	336,638	95,142	28		0	95,142-	28-
2007	2,736,942	46,921	2	3,000	0	43,921-	2-
2008	172	30,318			0	30,318-	

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2009	311,229	79,642	26	259	0	79,383-	26-
2010	233,055	76,583	33		0	76,583-	33-
2011	159,687	70,870	44		0	70,870-	44-
2012	145,121	75,792	52		0	75,792-	52-
2013	515,679	122,037	24		0	122,037-	24-
2014	288,622	201,356	70		0	201,356-	70-
2015	953,087	62,232	7	54,752	6	7,479-	1-
<b>TOTAL</b>	<b>8,803,318</b>	<b>3,791,073</b>	<b>43</b>	<b>3,219,839</b>	<b>37</b>	<b>571,234-</b>	<b>6-</b>

## THREE-YEAR MOVING AVERAGES

67-69	12,928	359	3	192	1	167-	1-
68-70	93	43	46	3	4	40-	43-
69-71	93	43	46	3	4	40-	43-
70-72	93	43	46	3	4	40-	43-
71-73							
72-74							
73-75	2,455	204	8	1,148	47	944	38
74-76	2,455	204	8	1,148	47	944	38
75-77	3,586	226	6	1,148	32	922	26
76-78	1,131	23	2		0	23-	2-
77-79	10,588	638	6		0	638-	6-
78-80	13,614	2,173	16		0	2,173-	16-
79-81	17,620	3,994	23	598	3	3,396-	19-
80-82	9,976	4,046	41	598	6	3,448-	35-
81-83	5,818	2,488	43	598	10	1,890-	32-
82-84	1,812	667	37		0	667-	37-
83-85	927		0	2,245	242	2,245	242
84-86	34,850	2,576	7	64,761	186	62,185	178
85-87	67,585	2,691	4	80,795	120	78,104	116
86-88	131,317	2,707	2	98,400	75	95,693	73
87-89	101,405	131	0	35,884	35	35,753	35
88-90	70,760	640	1	19,850	28	19,211	27
89-91	10,088	696	7		0	696-	7-
90-92	7,740	1,388	18		0	1,388-	18-
91-93	7,686	3,396	44	8,786	114	5,389	70
92-94	53,673	4,168	8	52,021	97	47,853	89
93-95	62,217	3,568	6	86,484	139	82,916	133
94-96	294,312	2,942	1	153,976	52	151,035	51
95-97	258,118	3,017	1	184,597	72	181,580	70
96-98	336,797	16,856	5	38,919	12	22,063	7

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - TO OWNED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
97-99	163,242	18,252	11	91,554-	56-	109,806-	67-
98-00	160,282	17,332	11	165,410-	103-	182,742-	114-
99-01	326,199	896,934	275	825,952	253	70,982-	22-
00-02	265,623	893,532	336	880,147	331	13,385-	5-
01-03	354,196	926,263	262	880,147	248	46,116-	13-
02-04	135,781	49,984	37		0	49,984-	37-
03-05	135,781	49,984	37		0	49,984-	37-
04-06	148,601	48,967	33		0	48,967-	33-
05-07	1,024,527	47,354	5	1,000	0	46,354-	5-
06-08	1,024,584	57,460	6	1,000	0	56,460-	6-
07-09	1,016,114	52,294	5	1,086	0	51,207-	5-
08-10	181,485	62,181	34	86	0	62,095-	34-
09-11	234,657	75,698	32	86	0	75,612-	32-
10-12	179,288	74,415	42		0	74,415-	42-
11-13	273,496	89,566	33		0	89,566-	33-
12-14	316,474	133,062	42		0	133,062-	42-
13-15	585,796	128,542	22	18,251	3	110,291-	19-
FIVE-YEAR AVERAGE							
11-15	412,439	106,457	26	10,950	3	95,507-	23-



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 390.2 STRUCTURES AND IMPROVEMENTS - TO LEASED PROPERTY

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	2,662		0		0		0
2002							
2003	8,779		0		0		0
2004							
2005							
2006	224,106	22,970	10		0	22,970-	10-
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	3,315		0		0		0
2015							
TOTAL	238,862	22,970	10		0	22,970-	10-

## THREE-YEAR MOVING AVERAGES

01-03	3,814		0		0		0
02-04	2,926		0		0		0
03-05	2,926		0		0		0
04-06	74,702	7,657	10		0	7,657-	10-
05-07	74,702	7,657	10		0	7,657-	10-
06-08	74,702	7,657	10		0	7,657-	10-
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	1,105		0		0		0
13-15	1,105		0		0		0

## FIVE-YEAR AVERAGE

11-15	663		0		0		0
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 392 TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	17,872		0		0		0
2001	939,069		0		0		0
2002	3,936,032	75,837	2	112,442	3	36,605	1
2003							
2004	10,528		0		0		0
2005							
2006							
2007	4,934,986		0		0		0
2008							
2009	312,452		0		0		0
2010	111,742		0		0		0
2011	3,997,638		0		0		0
2012	112,422		0		0		0
2013							
2014	1,497,957		0		0		0
2015	11,062,452		0		0		0
TOTAL	26,933,150	75,837	0	112,442	0	36,605	0

## THREE-YEAR MOVING AVERAGES

00-02	1,630,991	25,279	2	37,481	2	12,202	1
01-03	1,625,034	25,279	2	37,481	2	12,202	1
02-04	1,315,520	25,279	2	37,481	3	12,202	1
03-05	3,509		0		0		0
04-06	3,509		0		0		0
05-07	1,644,995		0		0		0
06-08	1,644,995		0		0		0
07-09	1,749,146		0		0		0
08-10	141,398		0		0		0
09-11	1,473,944		0		0		0
10-12	1,407,267		0		0		0
11-13	1,370,020		0		0		0
12-14	536,793		0		0		0
13-15	4,186,803		0		0		0

## FIVE-YEAR AVERAGE

11-15	3,334,094		0		0		0
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## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1989	7,752		0		0		0
1990							
1991							
1992							
1993							
1994	19,123		0		0		0
1995							
1996							
1997	48,520		0		0		0
1998							
1999							
2000	24,071		0		0		0
2001							
2002							
2003							
2004	32,483		0		0		0
2005							
2006	29,959		0		0		0
2007							
2008							
2009							
2010							
2011	107,600		0		0		0
2012							
2013							
2014							
2015							
TOTAL	269,509		0		0		0

## THREE-YEAR MOVING AVERAGES

89-91	2,584		0		0		0
90-92							
91-93							
92-94	6,374		0		0		0
93-95	6,374		0		0		0
94-96	6,374		0		0		0
95-97	16,173		0		0		0
96-98	16,173		0		0		0
97-99	16,173		0		0		0
98-00	8,024		0		0		0

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	8,024		0		0		0
00-02	8,024		0		0		0
01-03							
02-04	10,828		0		0		0
03-05	10,828		0		0		0
04-06	20,814		0		0		0
05-07	9,986		0		0		0
06-08	9,986		0		0		0
07-09							
08-10							
09-11	35,867		0		0		0
10-12	35,867		0		0		0
11-13	35,867		0		0		0
12-14							
13-15							
FIVE-YEAR AVERAGE							
11-15	21,520		0		0		0

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 302 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	1,588.57	1,589	1,589			
1992	792.28	792	792			
1993	6,183.50	6,184	6,184			
1995	30,302.58	30,303	30,303			
1996	10,457.30	10,196	9,006	1,451	0.50	1,451
1997	1,725.32	1,596	1,410	315	1.50	210
1998	2,055.48	1,799	1,589	466	2.50	186
1999	711.08	587	519	192	3.50	55
2002	585.80	395	349	237	6.50	36
2003	1,516.92	948	837	680	7.50	91
	55,918.83	54,389	52,578	3,341		2,029

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.6 3.63

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 303 MISCELLANEOUS INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	180,984.56	180,985	180,985			
2011	5,389,063.29	4,850,157	4,395,288	993,775	0.50	993,775
2012	7,676,028.89	5,373,220	4,869,296	2,806,733	1.50	1,871,155
2013	7,139,348.90	3,569,674	3,234,895	3,904,454	2.50	1,561,782
2014	12,768,962.93	3,830,689	3,471,430	9,297,533	3.50	2,656,438
2015	18,055,043.39	1,805,504	1,636,176	16,418,867	4.50	3,648,637
	51,209,431.96	19,610,229	17,788,070	33,421,362		10,731,787
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.1	20.96

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 303.1 CCS SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
2009	36,405,085.42	23,663,306	24,057,058	12,348,027	3.50	3,528,008
2010	979,128.50	598,355	608,312	370,816	3.50	105,947
2011	2,499,552.85	1,405,998	1,429,393	1,070,160	3.50	305,760
2013	1,161,727.76	484,057	492,112	669,616	3.50	191,319
	41,045,494.53	26,151,716	26,586,875	14,458,620		4,131,034
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5						10.06



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	34,905,872.19	13,426,219	16,449,823	22,993,813	46.74	491,951
1997	449,904.13	137,739	168,758	339,634	47.55	7,143
2002	24,848.68	5,970	7,314	20,765	48.03	432
2003	61,493.38	13,900	17,030	52,457	48.11	1,090
2008	53,301.70	7,841	9,607	50,624	48.51	1,044
2011	59,176,473.13	5,504,022	6,743,536	60,125,879	48.72	1,234,111
2012	377,820.80	27,815	34,079	392,859	48.79	8,052
2013	79,448.45	4,255	5,213	84,564	48.85	1,731
2014	158,517.38	5,193	6,362	172,762	48.91	3,532
2015	246,069.29	2,756	3,377	274,682	48.97	5,609
	95,533,749.13	19,135,710	23,445,099	84,508,038		1,754,695
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	5,493,644.11	2,113,079	3,076,062	3,131,756	46.74	67,004
2012	62,807.35	4,624	6,731	64,241	48.79	1,317
	5,556,451.46	2,117,703	3,082,793	3,195,997		68,321
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -1						
1989	724,776.82	379,035	594,527	137,498	23.85	5,765
1990	58,100.00	29,824	46,780	11,901	23.87	499
1994	6,176.00	2,905	4,557	1,681	23.96	70
1997	16,663.00	7,214	11,315	5,514	24.02	230
2011	19,253.00	3,007	4,717	14,729	24.22	608
2012	255,306.75	32,140	50,412	207,447	24.23	8,562
2014	8,935.37	519	814	8,211	24.25	339
2015	13,745.45	280	439	13,444	24.26	554
	1,102,956.39	454,924	713,561	400,425		16,627

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1948	11,983.27	11,381	12,702			
1956	2,427,156.54	2,275,629	2,572,786			
1958	382.11	357	405			
1965	283.00	260	300			
1979	14,516.00	12,727	15,387			
1982	91,160.00	78,723	96,630			
1983	1,965.00	1,688	2,083			
1984	5,212.00	4,450	5,525			
1985	1,849.00	1,569	1,960			
1987	43,137.68	36,103	45,726			
1988	45,243.11	37,583	47,958			
1989	64,194.00	52,904	68,046			
1990	658.09	538	698			
1991	23,174.40	18,764	24,565			
1994	666,989.00	522,918	707,008			
1995	352,899.61	273,257	374,074			
1996	94,854.89	72,464	100,546			
1997	72,522.04	54,585	76,873			
1998	11,065.00	8,190	11,729			
2004	108,817.17	69,684	115,346			
2005	71,616.67	44,216	73,813	2,100	7.47	281
2006	35,830.85	21,170	35,341	2,640	7.48	353
2007	85,296.44	47,907	79,975	10,439	7.48	1,396
2008	436,431.15	230,689	385,108	77,509	7.48	10,362
2014	8,914.20	1,578	2,634	6,815	7.48	911
2015	13,918.24	924	1,543	13,211	7.48	1,766
	4,690,069.46	3,880,258	4,858,759	112,715		15,069

## BROWN UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2029

NET SALVAGE PERCENT.. -6

1963	1,268,530.68	1,064,352	1,344,643
1965	11,653.00	9,702	12,352
1966	10,986.00	9,107	11,645
1967	2,142.72	1,769	2,271
1979	24,545.95	18,916	26,019
1980	400.00	306	424

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1983	1,964.15	1,465	2,082			
1992	96,409.90	64,663	102,194			
1997	19,477.46	11,897	19,702	944	13.37	71
2004	43,200.52	21,010	34,793	10,999	13.40	821
2005	5,793.58	2,678	4,435	1,706	13.41	127
2007	565,018.59	230,566	381,823	217,096	13.42	16,177
2009	21,690.24	7,456	12,347	10,644	13.42	793
2012	133,555.40	29,068	48,137	93,431	13.43	6,957
2015	91,828.24	3,492	5,783	91,555	13.44	6,812
	2,297,196.43	1,476,447	2,008,651	426,377		31,758

BROWN UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

1967	1,440.97	1,085	1,373	154	18.66	8
1968	93.83	70	89	11	18.69	1
1971	7,455,327.76	5,471,003	6,924,672	977,976	18.77	52,103
1972	56,652.66	41,289	52,260	7,792	18.79	415
1973	11,995.55	8,681	10,988	1,728	18.81	92
1974	2,999.00	2,154	2,726	453	18.84	24
1975	15,098.31	10,758	13,616	2,388	18.86	127
1977	1,211,596.00	849,058	1,074,656	209,635	18.90	11,092
1979	8,850.03	6,090	7,708	1,673	18.94	88
1980	275,262.00	187,575	237,414	54,363	18.96	2,867
1983	3,928.40	2,592	3,281	883	19.02	46
1984	146,459.90	95,483	120,853	34,394	19.04	1,806
1985	58,036.00	37,375	47,306	14,212	19.05	746
1986	44,536.07	28,303	35,823	11,385	19.07	597
1987	251,180.26	157,469	199,309	66,942	19.08	3,508
1988	56,900.74	35,151	44,491	15,824	19.10	828
1989	477,066.00	290,221	367,334	138,356	19.11	7,240
1990	48,018.29	28,725	36,357	14,542	19.13	760
1991	68,381.00	40,205	50,888	21,596	19.14	1,128
1992	756,531.00	436,438	552,401	249,521	19.16	13,023
1993	84,689.00	47,900	60,627	29,143	19.17	1,520
1995	22,964.00	12,428	15,730	8,612	19.19	449
1997	215,113.23	110,558	139,934	88,086	19.22	4,583

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1998	127,955.64	63,880	80,853	54,780	19.23	2,849
2001	83,885.45	37,766	47,801	41,118	19.26	2,135
2003	193,441.22	79,809	101,015	104,033	19.27	5,399
2004	122,280.23	47,923	60,656	68,961	19.28	3,577
2005	95,151.19	35,175	44,521	56,339	19.29	2,921
2007	8,016,945.98	2,569,614	3,252,371	5,245,591	19.31	271,652
2009	200,931.69	53,062	67,161	145,827	19.32	7,548
2010	423,902.15	98,544	124,728	324,609	19.33	16,793
2011	43,327.16	8,575	10,853	35,073	19.34	1,813
2012	602,913.83	96,982	122,751	516,338	19.34	26,698
2013	504,143.53	60,493	76,566	457,826	19.35	23,660
2014	966,396.11	72,751	92,081	932,299	19.36	48,156
2015	57,124.43	1,525	1,930	58,622	19.36	3,028
	22,711,518.61	11,126,710	14,083,124	9,991,086		519,280

BROWN UNITS 1, 2 AND 3 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

1994	38,344.63	21,229	34,099	6,546	19.18	341
2013	45,322,523.30	5,438,340	8,735,322	39,306,552	19.35	2,031,346
2015	146,854.51	3,920	6,296	149,369	19.36	7,715
	45,507,722.44	5,463,489	8,775,718	39,462,468		2,039,402

GHENT UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -7

1997	8,362,584.36	4,455,550	7,312,037	1,635,929	18.25	89,640
2007	34,607.76	11,618	19,066	17,964	18.33	980
	8,397,192.12	4,467,168	7,331,103	1,653,893		90,620

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	14,792,573.62	10,900,464	15,828,054			
1979	287,003.73	202,915	307,094			
1980	27,171.00	19,035	28,825	248	18.02	14
1981	10,791.00	7,484	11,333	213	18.04	12
1985	107,260.53	71,146	107,736	7,032	18.10	389
1987	218,325.45	141,095	213,660	19,948	18.13	1,100
1988	97,360.62	62,041	93,949	10,227	18.14	564
1992	29,300.00	17,476	26,464	4,887	18.19	269
1994	74,968.00	42,941	65,026	15,190	18.22	834
1995	60,912.73	34,121	51,669	13,507	18.23	741
1996	393,716.22	215,323	326,064	95,213	18.24	5,220
1997	33,704.37	17,958	27,194	8,870	18.25	486
2003	143,388.86	61,642	93,344	60,082	18.30	3,283
2005	240,490.70	92,781	140,498	116,827	18.32	6,377
2007	240,638.23	80,783	122,330	135,153	18.33	7,373
2009	333,988.93	92,662	140,318	217,050	18.34	11,835
2010	643,507.32	157,224	238,084	450,469	18.35	24,549
2011	670,518.89	140,033	212,052	505,403	18.35	27,542
2013	237,388.65	30,105	45,588	208,418	18.37	11,346
2015	862,032.52	23,954	36,274	886,101	18.38	48,210
	19,505,041.37	12,411,183	18,115,555	2,754,839		150,144

GHENT UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -7

1977	14,862,896.44	10,695,923	13,639,097	2,264,202	17.97	125,999
1979	227,477.00	160,829	205,084	38,316	18.01	2,127
1980	88,059.38	61,690	78,665	15,558	18.02	863
1981	10,786.00	7,481	9,540	2,001	18.04	111
1986	385,657.47	252,540	322,031	90,623	18.12	5,001
1988	13,292.75	8,471	10,802	3,421	18.14	189
1989	11,294.78	7,087	9,037	3,048	18.16	168
1991	1,929.73	1,172	1,494	570	18.18	31
1995	27,739.56	15,539	19,815	9,866	18.23	541
1997	13,603.48	7,248	9,242	5,313	18.25	291
1998	67,159.90	34,794	44,368	27,493	18.26	1,506

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2003	223,834.88	96,225	122,703	116,800	18.30	6,383
2013	194,635.03	24,683	31,475	176,785	18.37	9,624
2015	130,289.29	3,620	4,616	134,793	18.38	7,334
	16,258,655.69	11,377,302	14,507,970	2,888,792		160,168

## GHENT UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2037

NET SALVAGE PERCENT.. -7

1981	34,380,542.39	22,573,717	27,719,915	9,067,266	20.86	434,672
1982	1,235,435.00	802,019	984,858	337,058	20.88	16,143
1983	511.16	328	403	144	20.90	7
1987	2,248,542.00	1,366,045	1,677,466	728,474	20.98	34,722
1995	9,779.16	5,087	6,247	4,217	21.12	200
1996	195,780.51	99,237	121,860	87,625	21.13	4,147
2001	263,336.76	113,027	138,794	142,976	21.20	6,744
2002	234,131.24	96,237	118,176	132,344	21.21	6,240
2004	2,640,221.52	980,768	1,204,357	1,620,680	21.23	76,339
2005	105,410.84	36,857	45,259	67,530	21.24	3,179
2010	643,443.60	139,707	171,556	516,928	21.29	24,280
2011	109,662.90	20,202	24,808	92,532	21.30	4,344
2014	8,999,804.63	625,070	767,569	8,862,222	21.32	415,676
	51,066,601.71	26,858,301	32,981,268	21,659,996		1,026,693

## GHENT UNIT 4

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2038

NET SALVAGE PERCENT.. -7

1984	15,550,093.93	9,669,523	10,099,433	6,539,168	21.86	299,139
1985	931,420.00	571,382	596,786	399,834	21.88	18,274
1986	734,905.00	444,460	464,221	322,128	21.90	14,709
1987	15,869.00	9,455	9,875	7,104	21.92	324
1988	8,118.00	4,758	4,970	3,717	21.95	169
1989	20,054.00	11,558	12,072	9,386	21.97	427
1990	23,192.76	13,131	13,715	11,101	21.99	505

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1991	16,217.00	9,013	9,414	7,938	22.00	361
1992	24,302.00	13,236	13,824	12,179	22.02	553
1993	42,417.00	22,605	23,610	21,776	22.04	988
1994	11,882.00	6,188	6,463	6,251	22.06	283
1995	28,654.54	14,564	15,212	15,449	22.07	700
1996	80,570.00	39,875	41,648	44,562	22.09	2,017
1997	1,942,669.00	934,481	976,028	1,102,628	22.10	49,893
2001	618,493.64	258,342	269,828	391,960	22.16	17,688
2002	186,501.00	74,580	77,896	121,660	22.17	5,488
2003	189,255.91	72,029	75,231	127,272	22.19	5,736
2004	276,923.25	99,832	104,271	192,037	22.20	8,650
2005	181,861.63	61,693	64,436	130,156	22.21	5,860
2007	7,212,117.43	2,108,970	2,202,735	5,514,230	22.23	248,054
2010	581,597.75	121,854	127,272	495,038	22.26	22,239
2011	447,887.14	79,664	83,206	396,033	22.27	17,783
2012	265,809.06	38,134	39,829	244,586	22.28	10,978
2013	1,076,247.83	114,882	119,990	1,031,595	22.29	46,281
2014	2,643,686.56	176,061	183,889	2,644,856	22.30	118,603
2015	137,615.33	3,164	3,305	143,944	22.31	6,452
	33,248,360.76	14,973,434	15,639,157	19,936,589		902,154

## GHENT UNIT 2 SCRUBBER

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -7

1994	15,817,337.72	9,060,051	13,742,096	3,182,455	18.22	174,668
	15,817,337.72	9,060,051	13,742,096	3,182,455		174,668
	321,692,853.29	122,802,680	159,284,854	190,173,670		6,949,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 2.16

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.1 STRUCTURES AND IMPROVEMENTS - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
1990	4,562,600.30	1,543,893	2,148,119	2,414,481	49.86	48,425
	4,562,600.30	1,543,893	2,148,119	2,414,481		48,425
GHENT UNIT 1 SCRUBBER ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1997	39,480.55	19,740	34,420	5,061	18.50	274
	39,480.55	19,740	34,420	5,061		274
GHENT UNIT 1 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1987	322,828.55	195,757	304,586	18,243	18.50	986
	322,828.55	195,757	304,586	18,243		986
	4,924,909.40	1,759,390	2,487,125	2,437,785		49,685
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						49.1 1.01



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1947	572,836.03	630,120	630,120			
1948	291,289.73	320,419	320,419			
1949	3,757.35	4,133	4,133			
1951	449.85	495	495			
1953	284,320.41	312,752	312,752			
1954	19,256.64	21,182	21,182			
1955	1,152.61	1,268	1,268			
1966	18.41	20	20			
1970	15,244.21	16,769	16,769			
1973	0.48	1	1			
1978	45,723.00	50,295	50,295			
1994	7,063.50	7,770	7,770			
2003	8,480.22	9,328	9,328			
2006	48,571.39	53,429	53,429			
2007	111,599.81	122,760	122,760			
2009	67,097.35	73,807	73,807			
2013	6,150.84	6,766	6,766			
2015	209,964.73	230,961	230,961			
	1,692,976.56	1,862,275	1,862,274			

TYRONE UNITS 1 AND 2  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2015  
NET SALVAGE PERCENT.. -10

1947	464,339.65	510,774	510,774			
2000	36,257.09	39,883	39,883			
2001	78,101.58	85,912	85,912			
2004	4,683.12	5,151	5,152			
	583,381.44	641,720	641,720			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1954	1,532,919.98	1,686,212	1,686,212			
1955	34,040.75	37,445	37,445			
1977	454,212.76	499,634	499,634			
1978	2,303.00	2,533	2,533			
1982	372,934.13	410,228	410,228			
1985	19,443.60	21,388	21,388			
1997	26,427.69	29,070	29,070			
2011	107,003.10	117,703	117,704			
	2,549,285.01	2,804,213	2,804,214			

GREEN RIVER UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5  
PROBABLE RETIREMENT YEAR.. 12-2015  
NET SALVAGE PERCENT.. -10

1959	2,136,379.91	2,350,018	2,350,018			
1960	9,468.10	10,415	10,415			
1980	37,188.01	40,907	40,907			
1982	1,306.83	1,438	1,438			
1985	14,804.60	16,285	16,285			
1986	78,079.36	85,887	85,887			
1987	8,740.03	9,614	9,614			
1988	18,125.00	19,938	19,938			
1990	0.35		0			
1991	152,430.19	167,673	167,673			
1992	453.00	498	498			
1994	0.20		0			
1995	238.43	262	262			
1996	128,584.00	141,442	141,442			
1997	98,050.96	107,856	107,856			
2000	125,696.00	138,266	138,266			
2003	37,909.52	41,700	41,700			
2004	14,553.86	16,009	16,009			
2005	170,827.36	187,910	187,910			
2007	116,707.42	128,378	128,378			
2009	164,177.61	180,595	180,595			
2010	24.08	26	26			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 311.2 STRUCTURES AND IMPROVEMENTS - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2011	270,769.12	297,846	297,846			
2012	231,931.02	255,124	255,124			
2013	743,577.10	817,935	817,935			
	4,560,022.06	5,016,022	5,016,024			
GREEN RIVER UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1950	981,876.86	1,080,065	1,080,065			
1951	43,895.11	48,285	48,285			
1954	12,435.28	13,679	13,679			
1960	11,239.00	12,363	12,363			
1961	219.00	241	241			
1965	6,953.70	7,649	7,649			
1970	0.08		0			
1973	5,098.15	5,608	5,608			
1974	28.00	31	31			
1975	394,531.08	433,984	433,984			
1978	34,073.00	37,480	37,480			
1997	68,189.00	75,008	75,008			
	1,558,538.26	1,714,393	1,714,392			
PINEVILLE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2013	37,239.96	40,964	40,964			
	37,239.96	40,964	40,964			
	10,981,443.29	12,079,587	12,079,588			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	30,527,801.72	12,621,204	19,605,736	14,890,680	38.20	389,808
1999	46,214.59	13,637	21,184	31,039	41.62	746
2002	235,262.87	59,055	91,736	174,111	42.58	4,089
2003	251,881.90	59,322	92,151	192,476	42.88	4,489
2004	103,726.28	22,786	35,396	81,815	43.18	1,895
2008	11,126.98	1,689	2,624	9,950	44.26	225
2011	478,940,169.04	45,818,194	71,173,827	470,028,564	44.98	10,449,724
2012	4,494,782.01	339,640	527,596	4,551,508	45.21	100,675
2013	836,833.81	45,948	71,375	874,247	45.43	19,244
2014	11,469,287.24	383,106	595,116	12,365,179	45.64	270,929
2015	5,016,490.04	57,537	89,378	5,579,256	45.84	121,712
	531,933,576.48	59,422,118	92,306,117	508,778,824		11,363,536
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	11,005,849.25	4,550,182	8,098,474	4,338,135	38.20	113,564
2003	51,829.65	12,207	21,726	36,841	42.88	859
2005	27,031.69	5,498	9,785	20,760	43.46	478
2007	131,148.15	22,243	39,588	108,609	44.00	2,468
2011	60,117,074.96	5,751,148	10,235,969	57,696,325	44.98	1,282,711
2012	1,218,956.00	92,108	163,935	1,213,485	45.21	26,841
2013	131,025.54	7,194	12,804	135,255	45.43	2,977
2014	338,774.33	11,316	20,140	362,675	45.64	7,946
	73,021,689.57	10,451,896	18,602,423	63,912,086		1,437,844
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1950	38,574.00	36,294	34,124	6,764	6.64	1,019
1956	3,432,925.22	3,198,339	3,007,149	631,751	6.82	92,632
1957	198,794.49	184,862	173,811	36,911	6.85	5,388
1959	13,000.91	12,044	11,324	2,457	6.90	356

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1965	11,524.63	10,534	9,904	2,312	7.04	328
1966	34.45	31	29	7	7.06	1
1968	1,948.40	1,767	1,661	404	7.09	57
1973	1,590,515.65	1,420,680	1,335,755	350,192	7.17	48,841
1974	18,694.00	16,637	15,642	4,173	7.19	580
1975	441,330.00	391,365	367,970	99,840	7.20	13,867
1977	7,170.50	6,308	5,931	1,670	7.23	231
1978	1,881.00	1,648	1,549	444	7.24	61
1983	80,244.00	68,580	64,480	20,578	7.29	2,823
1984	4,372.00	3,715	3,493	1,141	7.30	156
1985	27,185.00	22,955	21,583	7,233	7.31	989
1987	70,883.58	59,064	55,533	19,603	7.32	2,678
1988	311,788.04	257,856	242,442	88,053	7.33	12,013
1989	12,314.44	10,103	9,499	3,554	7.34	484
1990	16,976.00	13,812	12,986	5,008	7.34	682
1991	11,405,119.81	9,194,130	8,644,525	3,444,902	7.35	468,694
1992	299,803.87	239,278	224,974	92,818	7.36	12,611
1994	809,175.97	631,801	594,033	263,693	7.37	35,779
1995	5,085.27	3,921	3,687	1,704	7.38	231
1996	597,835.99	454,862	427,671	206,035	7.38	27,918
1997	269,896.00	202,291	190,198	95,891	7.39	12,976
1999	6,580.00	4,765	4,480	2,495	7.40	337
2001	1,316,699.00	914,226	859,576	536,125	7.41	72,352
2002	13,656.00	9,253	8,700	5,775	7.41	779
2003	217,931.20	143,629	135,043	95,964	7.41	12,951
2004	1,845,220.71	1,177,335	1,106,957	848,977	7.42	114,417
2005	556,841.17	342,535	322,059	268,193	7.42	36,145
2006	40,236.58	23,698	22,281	20,369	7.43	2,741
2007	421,857.31	236,351	222,222	224,946	7.43	30,275
2008	2,917,291.73	1,538,836	1,446,848	1,645,481	7.43	221,464
2009	1,903,167.53	931,313	875,641	1,141,716	7.44	153,456
2010	2,427,890.91	1,083,496	1,018,727	1,554,837	7.44	208,983
2011	180,640.37	71,462	67,190	124,289	7.44	16,706
2012	3,112,190.42	1,045,098	982,624	2,316,297	7.44	311,330
2013	518,642.40	136,467	128,309	421,452	7.45	56,571
2014	64,953.85	11,411	10,729	58,122	7.45	7,802
2015	5,005,327.01	333,672	313,726	4,991,921	7.45	670,057
	40,216,199.41	24,446,424	22,985,071	19,644,100		2,657,761

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1963	5,017,723.03	4,195,406	3,515,321	1,803,466	11.79	152,966
1964	83,935.36	69,886	58,557	30,414	11.86	2,564
1965	2,757.93	2,287	1,916	1,007	11.92	84
1966	425.52	351	294	157	11.99	13
1975	2,622,355.35	2,064,842	1,730,126	1,049,571	12.46	84,235
1976	35,297.56	27,621	23,144	14,272	12.50	1,142
1977	1,845.00	1,434	1,202	754	12.54	60
1978	16,079.65	12,414	10,402	6,643	12.58	528
1980	82,061.00	62,415	52,297	34,687	12.66	2,740
1985	3,930.00	2,861	2,397	1,769	12.82	138
1988	117,057.24	82,473	69,104	54,977	12.90	4,262
1989	38,963.27	27,110	22,715	18,586	12.93	1,437
1990	28,392.45	19,502	16,341	13,755	12.95	1,062
1991	382,847.00	259,253	217,227	188,590	12.98	14,529
1992	195,307.00	130,306	109,183	97,842	13.00	7,526
1993	6,201,184.08	4,072,263	3,412,139	3,161,116	13.02	242,789
1994	58,066.75	37,484	31,408	30,143	13.04	2,312
1995	314,560.32	199,320	167,010	166,424	13.06	12,743
1996	64,792.38	40,233	33,711	34,969	13.08	2,673
1998	380.00	225	189	214	13.12	16
1999	1,985,695.00	1,148,231	962,100	1,142,737	13.13	87,033
2002	30,185.00	15,869	13,297	18,700	13.18	1,419
2003	419,887.86	212,397	177,967	267,114	13.19	20,251
2004	3,336,963.09	1,614,299	1,352,617	2,184,564	13.21	165,372
2005	115,467.62	53,130	44,517	77,878	13.22	5,891
2007	319,765.64	129,869	108,817	230,135	13.25	17,369
2008	38,247.48	14,369	12,040	28,503	13.26	2,150
2009	5,684,731.37	1,943,988	1,628,863	4,396,952	13.27	331,345
2010	1,991,547.56	607,030	508,629	1,602,411	13.28	120,663
2011	636,571.01	167,544	140,385	534,381	13.29	40,209
2012	6,650,986.04	1,442,087	1,208,321	5,841,724	13.30	439,227
2013	595,614.98	98,150	82,240	549,112	13.31	41,256
2014	1,500,354.55	158,067	132,444	1,457,932	13.32	109,454
2015	2,879,014.14	108,215	90,673	2,961,082	13.33	222,137
	41,452,992.23	19,020,931	15,937,592	28,002,580		2,137,595

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1971	23,810,289.08	17,502,172	17,550,961	7,687,945	16.78	458,161
1972	227,473.81	165,940	166,403	74,720	16.89	4,424
1973	121,887.17	88,246	88,492	40,708	16.99	2,396
1974	23,028.00	16,539	16,585	7,825	17.09	458
1975	413.00	294	295	143	17.18	8
1976	8,346,832.00	5,894,476	5,910,908	2,936,734	17.28	169,950
1977	300,180.00	210,095	210,681	107,510	17.37	6,189
1980	328,422.00	223,372	223,995	124,133	17.61	7,049
1981	831.05	559	561	320	17.69	18
1982	1,751,913.00	1,166,325	1,169,576	687,452	17.76	38,708
1983	208,501.00	137,175	137,557	83,454	17.84	4,678
1984	583,948.05	379,729	380,788	238,197	17.90	13,307
1985	116,941.74	75,077	75,286	48,672	17.97	2,709
1986	6,308.00	3,997	4,008	2,678	18.03	149
1987	1,331,048.28	831,619	833,937	576,974	18.09	31,895
1988	825,544.36	508,183	509,600	365,477	18.15	20,136
1990	642,103.72	382,732	383,799	296,831	18.26	16,256
1991	23,220.54	13,600	13,638	10,976	18.31	599
1992	12,776,750.40	7,344,020	7,364,492	6,178,863	18.36	336,539
1993	2,346,857.63	1,322,022	1,325,707	1,161,962	18.41	63,116
1994	3,077,923.00	1,697,041	1,701,772	1,560,827	18.46	84,552
1995	750,300.20	404,316	405,443	389,875	18.50	21,074
1997	4,676,406.78	2,392,987	2,399,658	2,557,333	18.59	137,565
1998	68,370.00	34,005	34,100	38,372	18.62	2,061
1999	401,832.00	193,676	194,216	231,726	18.66	12,418
2000	127,001.94	59,137	59,302	75,320	18.70	4,028
2001	251,033.71	112,601	112,915	153,181	18.73	8,178
2002	95,234.56	40,949	41,063	59,885	18.77	3,190
2003	391,655.38	160,839	161,287	253,867	18.80	13,504
2004	86,283.64	33,649	33,743	57,718	18.83	3,065
2005	3,019,751.72	1,111,301	1,114,399	2,086,538	18.86	110,633
2006	3,135,165.45	1,079,632	1,082,642	2,240,634	18.89	118,615
2007	8,078,544.98	2,578,140	2,585,327	5,977,931	18.92	315,958
2008	1,093,013.42	319,448	320,338	838,256	18.94	44,259
2009	245,739.33	64,631	64,811	195,673	18.97	10,315
2010	1,209,243.62	280,099	280,880	1,000,918	18.99	52,708
2011	3,445,815.41	678,610	680,502	2,972,063	19.02	156,260
2012	126,967,027.11	20,341,184	20,397,887	114,187,161	19.04	5,997,225

## KENTUCKY UTILITIES COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>BROWN UNIT 3</b>						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2013	27,923,468.83	3,334,609	3,343,905	26,254,972	19.06	1,377,491
2014	2,079,275.62	156,663	157,100	2,046,932	19.08	107,282
2015	94,144,235.91	2,495,820	2,502,777	97,290,113	19.10	5,093,723
	335,039,815.44	73,835,509	74,041,334	281,100,870		14,850,849
<b>BROWN UNITS 1, 2 AND 3 SCRUBBER</b>						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1994	5,159,404.89	2,844,684	4,831,796	637,173	18.46	34,516
2010	32,323,114.73	7,487,042	12,717,006	21,545,496	18.99	1,134,571
2012	254,234.17	40,730	69,181	200,307	19.04	10,520
2013	295,455,751.48	35,283,208	59,929,777	253,253,320	19.06	13,287,163
2014	815,518.70	61,445	104,367	760,083	19.08	39,837
2015	551,915.65	14,632	24,853	560,178	19.10	29,329
	334,559,939.62	45,731,741	77,676,980	276,956,556		14,535,936
<b>GHENT UNIT 1 SCRUBBER</b>						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1997	21,463,096.55	11,384,464	17,193,704	5,771,809	17.69	326,275
2010	12,043.79	2,929	4,424	8,463	18.05	469
2011	759,148.82	157,893	238,462	573,827	18.07	31,756
2012	115,925,898.17	19,576,105	29,565,358	94,475,353	18.09	5,222,518
2013	152,123.49	19,258	29,085	133,687	18.11	7,382
2014	67,811.53	5,408	8,168	64,391	18.13	3,552
2015	452,417.04	12,727	19,221	464,865	18.15	25,612
	138,832,539.39	31,158,784	47,058,422	101,492,395		5,617,564



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1958	50,033.00	40,658	45,170	8,366	14.49	577
1974	49,030,601.98	36,090,171	40,095,044	12,367,700	16.35	756,434
1979	153,844.00	108,503	120,543	44,070	16.75	2,631
1980	485,218.64	338,944	376,556	142,628	16.82	8,480
1981	6,294.00	4,352	4,835	1,900	16.89	112
1982	40,874.00	27,963	31,066	12,669	16.96	747
1983	0.16		0			
1984	705.60	472	524	231	17.08	14
1985	3,913.34	2,586	2,873	1,314	17.14	77
1986	20,989.71	13,691	15,210	7,249	17.20	421
1987	190,485.08	122,601	136,206	67,613	17.25	3,920
1989	84,769.00	52,982	58,861	31,841	17.35	1,835
1990	63,912.00	39,307	43,669	24,717	17.40	1,421
1991	310,440.00	187,660	208,484	123,686	17.45	7,088
1992	354,903.01	210,702	234,083	145,663	17.49	8,328
1993	90,815.89	52,893	58,762	38,411	17.53	2,191
1994	610,532.00	348,251	386,896	266,373	17.57	15,161
1995	8,510,654.34	4,747,531	5,274,358	3,832,043	17.61	217,606
1996	780,407.52	424,950	472,106	362,930	17.65	20,563
1998	134,109.00	69,190	76,868	66,629	17.72	3,760
1999	149,045.50	74,552	82,825	76,654	17.76	4,316
2000	37,620.04	18,199	20,219	20,035	17.79	1,126
2001	4,796,617.93	2,236,281	2,484,438	2,647,943	17.82	148,594
2002	3,272,250.00	1,464,877	1,627,432	1,873,875	17.85	104,979
2003	1,558,877.17	666,866	740,867	927,131	17.88	51,853
2004	53,736,563.83	21,852,737	24,277,703	33,220,420	17.91	1,854,853
2005	6,533,312.05	2,510,969	2,789,608	4,201,036	17.93	234,302
2006	2,661,176.28	958,255	1,064,591	1,782,867	17.96	99,269
2007	1,359,443.47	454,462	504,893	949,712	17.98	52,820
2008	993,616.17	304,247	338,009	725,160	18.01	40,264
2009	3,419,068.72	943,941	1,048,689	2,609,715	18.03	144,743
2010	4,229,579.47	1,028,726	1,142,882	3,382,768	18.05	187,411
2011	5,070,156.45	1,054,525	1,171,544	4,253,523	18.07	235,391
2012	30,045,027.82	5,073,626	5,636,639	26,511,541	18.09	1,465,536
2013	1,558,285.23	197,266	219,156	1,448,209	18.11	79,967
2014	2,380,884.08	189,869	210,938	2,336,607	18.13	128,881
2015	164,542,264.61	4,628,623	5,142,254	170,917,969	18.15	9,416,968
	347,267,291.09	86,541,428	96,144,803	275,431,198		15,302,639

## KENTUCKY UTILITIES COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1977	58,730,215.55	42,176,587	44,740,983	18,100,348	16.60	1,090,382
1978	378,364.00	269,302	285,676	119,174	16.68	7,145
1979	182,288.33	128,564	136,381	58,668	16.75	3,503
1980	41,332.94	28,873	30,629	13,598	16.82	808
1981	6,292.00	4,351	4,616	2,117	16.89	125
1982	74,950.00	51,276	54,394	25,803	16.96	1,521
1986	625,102.42	407,750	432,542	236,318	17.20	13,739
1987	303,212.93	195,156	207,022	117,416	17.25	6,807
1988	440,286.00	279,385	296,372	174,734	17.30	10,100
1989	22,395.85	13,998	14,849	9,114	17.35	525
1990	3,078.00	1,893	2,008	1,285	17.40	74
1991	159,055.00	96,148	101,994	68,195	17.45	3,908
1992	8,980.53	5,332	5,656	3,953	17.49	226
1994	624,766.08	356,371	378,039	290,461	17.57	16,532
1995	192,226.00	107,230	113,750	91,932	17.61	5,220
1996	1,317,733.68	717,536	761,163	648,812	17.65	36,760
1997	1,696,598.00	899,910	954,626	860,734	17.69	48,657
1998	31,096.00	16,043	17,018	16,254	17.72	917
1999	1,074,948.00	537,681	570,373	579,822	17.76	32,648
2000	18,464.61	8,932	9,475	10,282	17.79	578
2001	406,215.00	189,386	200,901	233,749	17.82	13,117
2002	5,238,048.00	2,344,899	2,487,472	3,117,239	17.85	174,635
2003	281,282.34	120,329	127,645	173,327	17.88	9,694
2004	48,776.05	19,835	21,041	31,149	17.91	1,739
2005	2,911,587.84	1,119,020	1,187,058	1,928,341	17.93	107,548
2006	388,451.69	139,876	148,381	267,263	17.96	14,881
2007	384,330.33	128,482	136,294	274,940	17.98	15,291
2008	179,568.29	54,984	58,327	133,811	18.01	7,430
2009	322,044.12	88,910	94,316	250,271	18.03	13,881
2010	5,168,023.27	1,256,975	1,333,401	4,196,384	18.05	232,487
2011	696,400.85	144,842	153,649	591,500	18.07	32,734
2012	30,284,534.59	5,114,071	5,425,014	26,979,438	18.09	1,491,401
2013	23,210,479.70	2,938,254	3,116,904	21,718,309	18.11	1,199,244
2014	1,722,539.01	137,367	145,719	1,697,398	18.13	93,624
2015	132,392,306.05	3,724,235	3,950,674	137,709,094	18.15	7,587,278
	269,565,973.05	63,823,783	67,704,359	220,731,232		12,275,159

## KENTUCKY UTILITIES COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
1981	130,249,859.69	85,517,200	99,842,747	39,524,603	19.25	2,053,226
1982	4,323,370.79	2,805,349	3,275,291	1,350,715	19.34	69,840
1983	175,918.00	112,745	131,632	56,601	19.43	2,913
1984	9,724,031.69	6,153,452	7,184,257	3,220,457	19.51	165,067
1985	13,041.58	8,142	9,506	4,449	19.59	227
1986	5,003.81	3,080	3,596	1,758	19.67	89
1987	1,523,545.00	924,026	1,078,816	551,377	19.74	27,932
1989	51,742.00	30,371	35,459	19,905	19.89	1,001
1990	148,350.00	85,582	99,918	58,816	19.95	2,948
1994	194,871.00	103,501	120,839	87,673	20.20	4,340
1995	694,601.50	360,166	420,500	322,724	20.25	15,937
1996	328,272.00	165,903	193,694	157,557	20.30	7,761
1997	1,620,817.00	796,396	929,806	804,469	20.35	39,532
1998	206,918.25	98,635	115,158	106,245	20.40	5,208
1999	5,607,517.20	2,586,019	3,019,220	2,980,823	20.45	145,762
2000	72,921.99	32,429	37,861	40,165	20.50	1,959
2002	602,894.00	247,014	288,393	356,704	20.58	17,333
2003	855,281.04	333,984	389,932	525,219	20.62	25,471
2004	71,793,078.90	26,563,102	31,012,861	45,805,733	20.66	2,217,122
2005	3,708,105.24	1,291,517	1,507,867	2,459,805	20.70	118,831
2006	1,083,127.40	352,470	411,515	747,432	20.73	36,056
2007	170,859.09	51,385	59,993	122,826	20.77	5,914
2008	34,203.02	9,391	10,964	25,633	20.80	1,232
2009	5,797,862.51	1,430,018	1,669,570	4,534,143	20.83	217,674
2010	3,722,211.44	805,674	940,638	3,042,129	20.86	145,836
2011	2,923,273.40	538,062	628,196	2,499,706	20.89	119,660
2012	5,638,318.74	839,130	979,698	5,053,303	20.92	241,554
2013	5,171,161.32	570,854	666,481	4,866,661	20.95	232,299
2014	165,523,321.40	11,450,159	13,368,250	163,741,704	20.98	7,804,657
2015	3,548,130.68	84,852	99,066	3,697,434	21.00	176,068
	425,512,609.68	144,350,608	168,531,725	286,766,767		13,903,449

GHENT UNIT 4  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2038  
NET SALVAGE PERCENT.. -7

1984	124,057,452.69	77,152,000	71,546,986	61,194,489	20.29	3,015,993
1986	209,125.43	126,371	117,190	106,574	20.47	5,206

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1987	110,311.00	65,656	60,886	57,147	20.55	2,781
1989	864,078.80	497,351	461,219	463,345	20.71	22,373
1990	204,757.59	115,761	107,351	111,740	20.78	5,377
1991	11,877.00	6,588	6,109	6,599	20.85	316
1992	91,017.00	49,462	45,869	51,520	20.92	2,463
1994	107,547.90	55,879	51,819	63,257	21.05	3,005
1995	1,910,485.07	968,347	897,998	1,146,221	21.11	54,298
1996	704,727.26	347,764	322,499	431,559	21.17	20,385
1998	7,924.00	3,684	3,416	5,062	21.28	238
1999	1,429,371.01	642,696	596,005	933,422	21.33	43,761
2000	42,052.00	18,229	16,905	28,091	21.38	1,314
2001	373,444.57	155,483	144,187	255,398	21.43	11,918
2002	813,279.13	323,979	300,442	569,766	21.48	26,525
2003	2,839,191.12	1,077,616	999,328	2,038,606	21.52	94,731
2004	53,556,449.82	19,236,850	17,839,312	39,466,089	21.57	1,829,675
2005	4,307,400.14	1,455,082	1,349,372	3,259,546	21.61	150,835
2006	125,813.69	39,654	36,773	97,847	21.65	4,519
2007	728,088.85	211,825	196,436	582,619	21.69	26,861
2008	413,440.17	109,790	101,814	340,567	21.72	15,680
2009	8,639,729.77	2,055,055	1,905,757	7,338,754	21.76	337,259
2010	3,571,815.82	745,450	691,294	3,130,549	21.79	143,669
2011	6,389,527.31	1,132,036	1,049,795	5,786,999	21.82	265,215
2012	50,751,342.00	7,253,377	6,726,427	47,577,509	21.86	2,176,464
2013	12,001,376.53	1,273,617	1,181,090	11,660,383	21.89	532,681
2014	460,019,589.15	30,552,155	28,332,572	463,888,388	21.91	21,172,450
2015	1,383,225.41	32,339	29,990	1,450,062	21.94	66,092
	735,664,440.23	145,704,096	135,118,842	652,042,109		30,032,084

GHENT UNIT 2 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 65-R2  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -7

1994	55,782,191.35	31,818,513	56,178,615	3,508,330	17.57	199,677
2001	57,800.67	26,948	47,579	14,267	17.82	801
2002	491,092.43	219,846	388,159	137,310	17.85	7,692
2003	244,482.98	104,586	184,657	76,940	17.88	4,303
2004	556,738.99	226,406	399,741	195,969	17.91	10,942

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>GHENT UNIT 2 SCRUBBER</b>						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2006	13,411.72	4,829	8,526	5,824	17.96	324
2012	8,815,298.69	1,488,617	2,628,295	6,804,075	18.09	376,124
2013	297,276.90	37,633	66,445	251,642	18.11	13,895
	66,258,293.73	33,927,378	59,902,017	10,994,357		613,758
<b>GHENT 3 SCRUBBER</b>						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
2007	110,351,445.96	33,187,635	30,565,215	87,510,832	20.77	4,213,328
2011	6,848,600.71	1,260,563	1,160,956	6,167,047	20.89	295,215
2012	249,577.51	37,144	34,209	232,839	20.92	11,130
2013	222,658.95	24,580	22,638	215,607	20.95	10,292
2014	567,246.36	39,240	36,139	570,814	20.98	27,208
2015	221,002.85	5,285	4,867	231,606	21.00	11,029
	118,460,532.34	34,554,447	31,824,024	94,928,746		4,568,202
<b>GHENT 4 SCRUBBER</b>						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
2011	243,442.48	43,131	92,184	168,299	21.82	7,713
2012	252,238,345.08	36,049,879	77,049,557	192,845,472	21.86	8,821,842
2013	784,199.26	83,221	177,869	661,225	21.89	30,207
2014	435,675.38	28,935	61,843	404,330	21.91	18,454
	253,701,662.20	36,205,166	77,381,453	194,079,326		8,878,216
	3,711,487,554.46	809,174,309	985,215,162	3,014,861,146		138,174,592
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.8 3.72

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. 0						
2011	4,610,665.23	377,291	676,102	3,934,563	50.49	77,928
	4,610,665.23	377,291	676,102	3,934,563		77,928
TYRONE UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
2005	170,126.36	170,126	170,126			
2007	172,621.19	172,621	172,621			
2008	8,648.65	8,649	8,649			
2009	224,059.52	224,060	224,060			
	575,455.72	575,456	575,456			
GREEN RIVER UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
1978	931,932.13	931,932	931,932			
1985	296.57	297	297			
1997	5,030.40	5,030	5,030			
2004	49,756.95	49,757	49,757			
2005	26,461.24	26,461	26,461			
2007	72,732.11	72,732	72,732			
2009	246,680.85	246,681	246,681			
2010	130,846.99	130,847	130,847			
2011	334,280.60	334,281	334,281			
2012	33,823.14	33,823	33,823			
	1,831,840.98	1,831,841	1,831,841			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PINEVILLE UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
1977	50,117.00	50,117	50,117			
1978	41,148.89	41,149	41,149			
	91,265.89	91,266	91,266			
BROWN UNIT 1 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. 0						
1993	9,299,115.00	6,974,336	7,598,416	1,700,699	7.50	226,760
	9,299,115.00	6,974,336	7,598,416	1,700,699		226,760
BROWN UNIT 2 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. 0						
1994	3,909,061.67	2,401,297	3,256,464	652,598	13.50	48,341
	3,909,061.67	2,401,297	3,256,464	652,598		48,341
BROWN UNIT 3 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2008	19,802,080.26	5,500,622	6,026,115	13,775,965	19.50	706,460
	19,802,080.26	5,500,622	6,026,115	13,775,965		706,460

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.1 BOILER PLANT EQUIPMENT - ASH PONDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1974	1,777,792.39	1,230,463	1,464,285	313,507	18.46	16,983
	1,777,792.39	1,230,463	1,464,285	313,507		16,983
GHENT UNIT 4 ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
1994	16,544,368.68	8,084,240	7,960,266	8,584,103	22.50	381,516
2004	16,148,295.19	5,461,999	5,378,237	10,770,058	22.50	478,669
	32,692,663.87	13,546,239	13,338,503	19,354,161		860,185
GHENT UNIT 2 SCRUBBER ASH POND						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1994	1,901,133.18	1,021,859	1,901,133			
	1,901,133.18	1,021,859	1,901,133			
	76,491,074.19	33,550,670	36,759,581	39,731,493		1,936,657
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.5 2.53



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2009	80,855.84	88,941	88,941			
2011	10,306.64	11,337	11,338			
	91,162.48	100,278	100,279			
TYRONE UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1973	32,257.44	35,483	35,483			
1974	3,680.00	4,048	4,048			
	35,937.44	39,531	39,531			
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2012	10,061.86	11,068	11,068			
2013	31,239.04	34,363	34,363			
	41,300.90	45,431	45,431			
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1965	0.10		0			
1975	6,388.26	7,027	7,027			
1977	1,272.00	1,399	1,399			
1979	4,376.00	4,814	4,814			
1980	2,331.62	2,565	2,565			
1981	5,272.42	5,800	5,800			
1985	692.53	762	762			
1988	83,465.37	91,812	91,812			
2001	18,275.84	20,103	20,103			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2005	76,387.85	84,027	84,027			
2007	795.41	875	875			
2012	333,641.83	367,006	367,006			
2013	66,416.30	73,058	73,058			
	599,315.53	659,248	659,247			
GREEN RIVER UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1974	27,465.06	30,212	30,212			
1975	32,966.94	36,264	36,264			
1977	91,811.76	100,993	100,993			
	152,243.76	167,469	167,468			
PINEVILLE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R2						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1951	5,844.00	6,428	6,428			
1963	7,129.00	7,842	7,842			
1970	1,082.00	1,190	1,190			
1975	8,772.00	9,649	9,649			
1976	20.00	22	22			
1978	2,577.11	2,835	2,835			
1979	8,108.00	8,919	8,919			
1988	1,821.00	2,003	2,003			
1995	31,090.00	34,199	34,199			
1997	6,678.00	7,346	7,346			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 312.2 BOILER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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## PINEVILLE UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 65-R2

PROBABLE RETIREMENT YEAR.. 12-2015

NET SALVAGE PERCENT.. -10

2000	10,484.00	11,532	11,532			
2002	51,958.50	57,154	57,154			
2011	9,638.92	10,603	10,603			

	145,202.53	159,722	159,723			
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	1,065,162.64	1,171,679	1,171,679			
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COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	10,495,573.59	4,496,007	7,247,571	4,612,427	35.64	129,417
2008	10,044,788.71	1,552,991	2,503,424	8,847,187	43.09	205,319
2011	66,353,243.45	6,435,462	10,373,976	64,605,189	43.99	1,468,634
2012	35,891.34	2,758	4,446	36,111	44.27	816
2014	2,395,609.34	81,455	131,306	2,575,733	44.80	57,494
2015	581,903.51	6,793	10,950	646,601	45.05	14,353
	89,907,009.94	12,575,466	20,271,673	81,323,248		1,876,033
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1956	3,283,253.45	3,057,851	2,671,921	808,327	6.60	122,474
1959	14,882.13	13,780	12,041	3,734	6.71	556
1968	5,774.91	5,233	4,573	1,549	6.98	222
1985	11,462.31	9,675	8,454	3,696	7.26	509
1996	32,671.87	24,844	21,708	12,924	7.36	1,756
1997	17,942.90	13,442	11,745	7,274	7.37	987
2001	103,385.99	71,781	62,722	46,868	7.39	6,342
2004	163,261.40	104,077	90,942	82,116	7.41	11,082
2009	467,034.49	228,513	199,673	295,384	7.43	39,756
2010	0.03		0			
2012	1,851,245.33	620,446	542,140	1,420,180	7.44	190,884
2013	77,712.20	20,531	17,940	64,435	7.44	8,661
2014	262,052.93	46,036	40,226	237,550	7.45	31,886
2015	2,050,071.73	134,101	117,176	2,055,900	7.45	275,960
	8,340,751.67	4,350,310	3,801,260	5,039,937		691,075
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1963	4,017,807.85	3,368,601	4,069,971	188,906	11.28	16,747
1965	26,462.00	21,990	26,568	1,481	11.46	129
1985	8,768.76	6,383	7,712	1,583	12.67	125

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1990	23,666.17	16,252	19,636	5,450	12.84	424
1994	1,497,407.00	966,446	1,167,668	419,584	12.95	32,400
1995	574,163.49	363,659	439,376	169,238	12.98	13,038
1996	32,822.53	20,383	24,627	10,165	13.00	782
1997	33,091.00	20,096	24,280	10,796	13.03	829
2002	1,508,264.00	792,633	957,665	641,094	13.13	48,827
2003	409,883.72	207,124	250,249	184,228	13.15	14,010
2004	1,221,923.10	591,173	714,260	580,979	13.16	44,147
2005	146,394.62	67,361	81,386	73,792	13.18	5,599
2006	632,295.16	274,568	331,735	338,498	13.20	25,644
2007	2,547.40	1,035	1,250	1,450	13.21	110
2009	927,175.48	316,876	382,852	599,954	13.24	45,314
2010	840,714.12	255,985	309,283	581,874	13.25	43,915
2011	13,859.99	3,640	4,398	10,294	13.27	776
2012	364,931.03	79,033	95,488	291,339	13.28	21,938
2013	35,612.96	5,856	7,075	30,674	13.29	2,308
2014	1,106,284.24	116,715	141,016	1,031,645	13.30	77,567
2015	317,590.08	11,954	14,443	322,203	13.31	24,208
	13,741,664.70	7,507,763	9,070,939	5,495,226		418,837

BROWN UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

1971	6,690,425.21	4,947,559	6,258,369	833,481	16.04	51,963
1972	12,875.38	9,448	11,951	1,697	16.18	105
1973	2,376.00	1,729	2,187	331	16.32	20
1984	13,467.21	8,778	11,104	3,172	17.53	181
1993	6,448.62	3,638	4,602	2,234	18.19	123
1994	191,259.00	105,574	133,545	69,190	18.25	3,791
1995	421,519.00	227,359	287,596	159,214	18.31	8,695
1997	10,429,790.49	5,344,819	6,760,880	4,294,698	18.41	233,281
1998	297,088.00	147,864	187,039	127,874	18.46	6,927
1999	68,653.00	33,108	41,880	30,893	18.51	1,669
2003	120,057.33	49,344	62,417	64,844	18.68	3,471
2004	72,895.42	28,451	35,989	41,280	18.72	2,205
2005	4,204,448.97	1,547,595	1,957,616	2,499,100	18.76	133,214
2006	1,419,771.42	489,051	618,621	886,337	18.80	47,146

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2008	781,074.49	228,288	288,771	539,168	18.86	28,588
2009	810,823.83	213,416	269,959	589,515	18.89	31,208
2011	407,184.46	80,432	101,742	329,874	18.95	17,408
2012	16,784,850.43	2,689,430	3,401,970	14,389,972	18.98	758,165
2013	60,585.16	7,225	9,139	55,081	19.01	2,897
2014	1,314,686.65	98,665	124,805	1,268,762	19.03	66,672
2015	1,347,820.36	35,089	44,386	1,384,304	19.06	72,629
	45,458,100.43	16,296,862	20,614,566	27,571,020		1,470,358
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	13,820,013.46	10,214,702	11,887,398	2,900,016	15.78	183,778
1975	38,921.00	28,528	33,200	8,446	15.90	531
1976	156.00	113	132	35	16.01	2
1979	21,978.00	15,541	18,086	5,431	16.32	333
1980	3,163,50	2,216	2,579	806	16.41	49
1985	156,856.25	103,829	120,831	47,005	16.83	2,793
1989	252,974.07	158,271	184,188	86,494	17.11	5,055
1992	58,228.11	34,597	40,262	22,042	17.29	1,275
1994	1,803,234.05	1,029,425	1,197,997	731,463	17.39	42,062
1995	13,200.94	7,369	8,576	5,549	17.44	318
1996	32,637.46	17,784	20,696	14,226	17.49	813
2001	424,030.20	197,878	230,281	223,431	17.70	12,623
2002	162,462.00	72,758	84,672	89,162	17.74	5,026
2003	1,132,828.50	484,766	564,148	647,978	17.78	36,444
2004	1,385,035.03	563,615	655,909	826,078	17.81	46,383
2006	1,501,464.76	540,690	629,230	977,337	17.88	54,661
2008	11,574,683.26	3,543,447	4,123,700	8,261,211	17.94	460,491
2009	426,823.12	117,902	137,209	319,492	17.96	17,789
2011	3,073,590.83	638,345	742,876	2,545,866	18.02	141,280
2012	58,830.81	9,933	11,560	51,389	18.04	2,849
2013	355,249.66	44,915	52,270	327,847	18.06	18,153
2014	23,384.79	1,857	2,161	22,861	18.09	1,264
2015	2,428,504.79	67,093	78,080	2,520,420	18.11	139,173
	38,748,250.59	17,895,574	20,826,042	20,634,586		1,173,145

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1977	17,497,877.92	12,605,826	14,022,022	4,700,708	16.12	291,607
1978	4,313,274.00	3,079,310	3,425,254	1,189,950	16.22	73,363
1979	20,087.00	14,204	15,800	5,693	16.32	349
1980	2,264.00	1,586	1,764	658	16.41	40
1981	899.00	623	693	269	16.50	16
1985	128,384.83	84,982	94,529	42,843	16.83	2,546
1993	11,440.84	6,667	7,416	4,826	17.34	278
1996	2,506,918.63	1,366,041	1,519,508	1,162,895	17.49	66,489
1997	29,881.11	15,858	17,640	14,333	17.54	817
1998	64,136.87	33,101	36,820	31,807	17.58	1,809
1999	678,802.78	339,576	377,726	348,593	17.63	19,773
2002	137,999.16	61,803	68,746	78,913	17.74	4,448
2004	951,927.36	387,369	430,888	587,674	17.81	32,997
2005	458,645.99	176,214	196,011	294,741	17.85	16,512
2006	172,946.00	62,279	69,276	115,777	17.88	6,475
2009	2,195,130.77	606,364	674,486	1,674,304	17.96	93,224
2011	241,196.39	50,093	55,721	202,359	18.02	11,230
2012	902,565.37	152,395	169,516	796,229	18.04	44,137
2013	1,341,650.30	169,626	188,683	1,246,883	18.06	69,041
2014	115,704.20	9,187	10,219	113,584	18.09	6,279
2015	54,523.20	1,506	1,675	56,665	18.11	3,129
	31,826,255.72	19,224,610	21,384,390	12,669,704		744,559

GHENT UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 60-R2  
PROBABLE RETIREMENT YEAR.. 6-2037  
NET SALVAGE PERCENT.. -7

1981	23,966,739.13	15,805,420	19,182,251	6,462,160	18.70	345,570
1982	480,015.00	312,736	379,552	134,064	18.82	7,123
1983	29,912.17	19,251	23,364	8,642	18.93	457
1984	7,192,035.00	4,568,035	5,543,997	2,151,481	19.04	112,998
1985	156,856.24	98,253	119,245	48,591	19.15	2,537
1987	44,239.03	26,904	32,652	14,684	19.35	759
1995	2,196,292.70	1,140,565	1,384,247	965,786	20.01	48,265
1996	2,264.00	1,146	1,391	1,032	20.07	51
1999	60,118.00	27,759	33,690	30,637	20.26	1,512

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
2003	555,078.69	216,946	263,297	330,638	20.47	16,152
2004	943,602.66	349,633	424,332	585,323	20.52	28,525
2005	619,008.50	215,783	261,885	400,454	20.57	19,468
2006	365,407.85	119,024	144,454	246,533	20.61	11,962
2007	1,228,187.47	369,463	448,399	865,762	20.66	41,905
2009	1,824,052.27	449,739	545,826	1,405,910	20.74	67,787
2011	1,402,218.14	257,929	313,036	1,187,338	20.81	57,056
2012	1,314,528.73	195,791	237,622	1,168,924	20.84	56,090
2013	530,602.17	58,750	71,302	496,442	20.88	23,776
2014	156,580.41	10,865	13,186	154,355	20.91	7,382
	43,067,738.16	24,243,992	29,423,726	16,658,754		849,375
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1984	41,557,409.01	25,949,718	28,492,170	15,974,257	19.78	807,596
1985	236,810.00	145,811	160,097	93,290	19.89	4,690
1986	51,406.00	31,176	34,231	20,774	20.01	1,038
1987	65,193.00	38,939	42,754	27,002	20.11	1,343
1989	118,897.45	68,640	75,365	51,855	20.32	2,552
1991	21,490.58	11,947	13,118	9,877	20.51	482
1993	194,113.31	103,448	113,583	94,118	20.68	4,551
1994	321,113.00	167,209	183,591	159,999	20.76	7,707
1996	33,858.00	16,744	18,385	17,844	20.91	853
2000	676.00	293	322	402	21.18	19
2003	3,747,103.58	1,422,856	1,562,262	2,447,139	21.36	114,566
2004	106,038.93	38,137	41,874	71,588	21.41	3,344
2005	951,102.73	321,933	353,475	664,205	21.46	30,951
2006	1,380,479.45	435,734	478,426	998,687	21.51	46,429
2007	391,047.02	113,961	125,126	293,294	21.56	13,604
2008	399,683.45	106,244	116,653	311,008	21.60	14,399
2009	1,462,218.47	348,305	382,431	1,182,143	21.65	54,602
2011	9,957.80	1,763	1,936	8,719	21.73	401
2012	3,951,908.24	565,356	620,747	3,607,794	21.77	165,723



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
. PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
2013	766,472.18	81,299	89,264	730,861	21.81	33,510
2014	2,164,941.54	144,225	158,356	2,158,132	21.84	98,816
2015	25,437.69	596	654	26,564	21.87	1,215
	57,957,357.43	30,114,334	33,064,819	28,949,553		1,408,391
	329,047,128.64	132,208,911	158,457,415	198,342,028		8,631,773
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.0 2.62

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	9,229,511.61	3,885,558	4,210,141	6,219,207	40.89	152,096
2008	28,344.56	4,347	4,710	27,319	47.00	581
2011	35,974,616.47	3,459,834	3,748,854	36,902,462	47.62	774,936
2012	1,088,194.59	83,002	89,936	1,139,724	47.80	23,844
2013	159,449.60	8,822	9,559	170,619	47.98	3,556
2014	447,854.18	15,192	16,461	489,614	48.14	10,171
2015	228,635.93	2,594	2,811	255,548	48.30	5,291
	47,156,606.94	7,459,349	8,082,472	45,204,494		970,475
TRIMBLE COUNTY UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
1990	1,415,469.10	595,902	751,018	848,462	40.89	20,750
	1,415,469.10	595,902	751,018	848,462		20,750
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
1956	965,068.08	906,722	1,012,485	10,487	6.88	1,524
1958	96,451.16	90,254	100,782	1,457	6.95	210
1963	780.00	722	806	21	7.09	3
1965	63,901.00	58,841	65,704	2,031	7.14	284
1968	2,135.00	1,950	2,177	86	7.19	12
1979	58,759.52	51,583	57,600	4,685	7.34	638
1989	1,850.00	1,527	1,705	256	7.41	35
1992	1,344.04	1,079	1,205	220	7.43	30
1995	1,428,056.08	1,107,603	1,236,798	276,942	7.44	37,223
2001	68,330.19	47,691	53,254	19,176	7.47	2,567
2006	767,016.47	454,033	506,993	306,044	7.48	40,915
2009	166,049.72	81,702	91,232	84,781	7.48	11,334
2010	19,084.61	8,547	9,544	10,686	7.49	1,427
2011	53,830.80	21,356	23,847	33,214	7.49	4,434

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -6						
2012	19,084.61	6,430	7,180	13,050	7.49	1,742
2014	79,740.42	14,103	15,748	68,777	7.49	9,183
2015	433,058.83	28,727	32,078	426,965	7.49	57,005
	4,224,540.53	2,882,870	3,219,138	1,258,875		168,566

BROWN UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 70-R3  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. -6

1948	384.00	344	407			
1963	817,849.45	692,730	825,250	41,671	12.04	3,461
1965	1,103.00	926	1,103	66	12.20	5
1966	397.00	332	396	25	12.27	2
1970	793.56	650	774	67	12.52	5
1984	38,251.57	28,407	33,841	6,705	13.06	513
1994	185,597.00	120,908	144,038	52,695	13.27	3,971
1995	12,605.00	8,058	9,600	3,762	13.29	283
1997	36,014.00	22,073	26,296	11,879	13.32	892
1998	14,507.07	8,683	10,344	5,033	13.33	378
2005	30,977.05	14,372	17,121	15,714	13.40	1,173
2010	105,240.55	32,268	38,441	73,114	13.44	5,440
2011	34,981.18	9,265	11,037	26,043	13.45	1,936
2012	1,109,729.78	242,344	288,705	887,609	13.45	65,993
2014	20,568.37	2,173	2,589	19,214	13.46	1,427
	2,408,998.58	1,183,533	1,409,941	1,143,597		85,479

BROWN UNIT 3  
INTERIM SURVIVOR CURVE.. IOWA 70-R3  
PROBABLE RETIREMENT YEAR.. 6-2035  
NET SALVAGE PERCENT.. -6

1972	4,207,199.70	3,115,454	4,459,632			
1973	69,444.66	51,032	73,611			
1974	17,025.00	12,406	18,047			
1984	4,045.00	2,665	4,288			
1985	798.00	519	846			

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>BROWN UNIT 3</b>						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1988	8,408.74	5,242	8,645	268	18.69	14
1989	8,164.40	5,010	8,263	392	18.74	21
1990	9,591.76	5,788	9,546	622	18.79	33
1991	5,344.58	3,168	5,225	441	18.83	23
1997	778,846.00	403,253	665,054	160,523	19.05	8,426
2003	45,349.90	18,814	31,028	17,042	19.22	887
2004	18,213.04	7,175	11,833	7,473	19.24	388
2005	6,057.20	2,251	3,712	2,708	19.26	141
2007	1,652,556.67	532,520	878,244	873,466	19.30	45,257
2010	208,220.77	48,663	80,256	140,458	19.34	7,263
2011	163,301.43	32,470	53,550	119,549	19.36	6,175
2012	1,510,611.21	243,870	402,196	1,199,052	19.37	61,903
2013	14,410.13	1,739	2,868	12,407	19.38	640
2014	100,287.63	7,633	12,589	93,716	19.39	4,833
2015	131,881.19	3,513	5,794	134,000	19.40	6,907
	8,959,757.01	4,503,185	6,735,226	2,762,116		142,911
<b>BROWN UNITS 1, 2 AND 3 SCRUBBER</b>						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
2013	29,308,888.08	3,537,026	5,739,630	25,327,791	19.38	1,306,904
	29,308,888.08	3,537,026	5,739,630	25,327,791		1,306,904
<b>GHENT UNIT 1 SCRUBBER</b>						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1997	3,016,784.27	1,617,982	2,501,892	726,067	18.11	40,092
2011	5,833.85	1,221	1,888	4,354	18.38	237
2012	9,121,453.85	1,553,004	2,401,417	7,358,539	18.39	400,138
	12,144,071.97	3,172,207	4,905,197	8,088,960		440,467

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
<b>GHENT UNIT 1</b>						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	6,397,687.82	4,775,713	6,515,087	330,439	16.89	19,564
1978	869,693.72	627,485	856,023	74,549	17.21	4,332
1994	911,155.00	525,500	716,894	258,042	18.02	14,320
1995	70.00	39	53	22	18.05	1
1996	15,852.00	8,727	11,905	5,056	18.08	280
2000	14,398.00	7,036	9,599	5,807	18.19	319
2004	33,927.95	13,941	19,018	17,284	18.27	946
2005	160,601.93	62,293	84,981	86,863	18.29	4,749
2007	53,989.17	18,220	24,856	32,912	18.32	1,797
2009	84,877.13	23,647	32,260	58,559	18.35	3,191
2011	268,831.65	56,270	76,764	210,886	18.38	11,474
2012	178,069.98	30,318	41,360	149,175	18.39	8,112
2013	43,107.20	5,498	7,500	38,624	18.40	2,099
2014	33,762.45	2,705	3,690	32,436	18.41	1,762
2015	2,659,970.72	73,744	100,602	2,745,566	18.42	149,054
	11,725,994.72	6,231,136	8,500,593	4,046,221		222,000
<b>GHENT UNIT 2</b>						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1977	9,885,751.20	7,195,834	8,891,124	1,686,629	17.14	98,403
1984	2,106,460.46	1,427,087	1,763,299	490,614	17.59	27,892
1989	42,801.92	27,078	33,457	12,341	17.83	692
1996	44,978.99	24,762	30,596	17,532	18.08	970
1997	152,868.92	81,988	101,304	62,266	18.11	3,438
2007	95,312.10	32,166	39,744	62,240	18.32	3,397
2009	292,925.23	81,611	100,838	212,592	18.35	11,585
2010	60,449.95	14,847	18,345	46,337	18.36	2,524
2011	1,111,858.00	232,727	287,556	902,132	18.38	49,082
2012	34,908.72	5,944	7,344	30,008	18.39	1,632
2013	66,340.84	8,461	10,454	60,530	18.40	3,290
2014	81,708.97	6,546	8,088	79,340	18.41	4,310
2015	326,067.39	9,040	11,170	337,722	18.42	18,335
	14,302,432.69	9,148,091	11,303,320	4,000,283		225,550

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
1976	639,635.42	449,212	553,032	131,378	19.44	6,758
1981	25,051,490.27	16,684,831	20,540,969	6,264,126	19.95	313,991
1982	687,842.97	452,768	557,410	178,582	20.03	8,916
1984	95,821.00	61,497	75,710	26,819	20.19	1,328
1987	68,793.51	42,277	52,048	21,561	20.41	1,056
1988	18,279.36	11,058	13,614	5,945	20.47	290
2000	4,296,425.13	1,933,342	2,380,169	2,217,006	21.04	105,371
2007	51,757.15	15,740	19,378	36,002	21.23	1,696
2012	72,766.46	10,921	13,445	64,415	21.33	3,020
2013	10,609.78	1,186	1,460	9,892	21.34	464
2014	2,462,458.14	171,817	211,527	2,423,303	21.36	113,451
2015	32,239.52	789	971	33,525	21.37	1,569
	33,488,118.71	19,835,438	24,419,733	11,412,554		557,910
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1984	21,606,547.09	13,629,578	16,312,398	6,806,607	21.04	323,508
1985	48,287.00	30,038	35,951	15,716	21.12	744
1988	20,564.21	12,206	14,609	7,395	21.35	346
1991	5,683.09	3,195	3,824	2,257	21.54	105
1993	155,202.00	83,604	100,060	66,006	21.66	3,047
1994	24,278.82	12,776	15,291	10,688	21.71	492
2000	2,476,120.09	1,085,665	1,299,365	1,350,083	21.98	61,423
2003	42,697.44	16,388	19,614	26,072	22.08	1,181
2011	27,699.80	4,951	5,926	23,713	22.29	1,064
2013	13,232.05	1,421	1,701	12,458	22.32	558
2014	2,829,163.88	189,291	226,551	2,800,655	22.34	125,365
2015	216,083.55	5,059	6,055	225,155	22.35	10,074
	27,465,559.02	15,074,172	18,041,343	11,346,805		527,907

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2011	5,833.85	1,221	1,381	4,862	18.38	265
2012	890,617.40	151,635	171,445	781,515	18.39	42,497
2013	54,747.62	6,983	7,895	50,685	18.40	2,755
	951,198.87	159,839	180,721	837,062		45,517
GHENT 3 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
2007	11,277,366.96	3,429,621	3,429,052	8,637,731	21.23	406,864
2011	764,631.32	141,860	141,836	676,319	21.31	31,737
	12,041,998.28	3,571,481	3,570,888	9,314,050		438,601
GHENT 4 SCRUBBER						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
2011	5,833.83	1,043	1,124	5,118	22.29	230
2012	15,142,207.72	2,187,130	2,356,755	13,845,407	22.30	620,870
	15,148,041.55	2,188,173	2,357,879	13,850,525		621,100
	220,741,676.05	79,542,402	99,217,099	139,441,795		5,774,137
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.1 2.62

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 315.1 ACCESSORY ELECTRIC EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2007	24,678.67	27,147	27,147			
	24,678.67	27,147	27,147			
GREEN RIVER UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1954	17,322.04	19,054	19,054			
1955	443.76	488	488			
1996	107,389.55	118,129	118,129			
2007	40,561.24	44,617	44,617			
	165,716.59	182,288	182,288			
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1959	16,325.58	17,958	17,958			
1995	26,722.51	29,395	29,395			
2001	33,590.00	36,949	36,949			
2003	17,006.69	18,707	18,707			
2005	60,053.27	66,059	66,059			
2006	19,724.94	21,697	21,697			
2009	79,664.81	87,631	87,631			
2010	90,945.25	100,040	100,040			
2011	91,557.59	100,713	100,713			
2012	44,842.47	49,327	49,327			
	480,433.11	528,476	528,476			
	670,828.37	737,911	737,911			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2066						
NET SALVAGE PERCENT.. -13						
2000	41,467.41	10,932	11,600	35,259	43.58	809
2002	26,900.64	6,359	6,747	23,650	43.93	538
2011	6,316,703.85	575,170	610,290	6,527,586	45.30	144,097
2012	203,432.33	14,685	15,582	214,297	45.43	4,717
2013	838,229.79	44,007	46,694	900,506	45.56	19,765
2014	889,231.16	28,427	30,163	974,668	45.69	21,332
2015	53,544.80	589	625	59,881	45.81	1,307
	8,369,509.98	680,169	721,700	8,735,846		192,565

SYSTEM LABORATORY  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. -1

1983	229.68	129	134	98	22.43	4
1984	10,283.72	5,716	5,917	4,469	22.49	199
1986	48,397.00	26,118	27,039	21,842	22.60	966
1987	100,806.00	53,528	55,415	46,399	22.66	2,048
1989	3,576.00	1,835	1,900	1,712	22.76	75
1990	39,994.08	20,144	20,854	19,540	22.80	857
1991	72,843.39	35,963	37,231	36,341	22.85	1,590
1994	4,476.87	2,066	2,139	2,383	22.98	104
1995	3,198.74	1,439	1,490	1,741	23.02	76
1996	5,552.69	2,430	2,516	3,093	23.06	134
1997	47,150.16	20,031	20,737	26,885	23.10	1,164
1998	67,015.37	27,584	28,556	39,129	23.13	1,692
1999	62,975.53	25,026	25,908	37,697	23.17	1,627
2000	730.00	279	289	448	23.20	19
2001	69,759.00	25,608	26,511	43,946	23.24	1,891
2002	345,217.94	121,145	125,416	223,255	23.27	9,594
2003	632,334.03	211,051	218,491	420,167	23.30	18,033
2004	199,225.39	62,903	65,120	136,097	23.33	5,834
2005	131,911.92	39,119	40,498	92,733	23.36	3,970
2006	31,404.52	8,671	8,977	22,742	23.39	972
2007	89,149.53	22,690	23,490	66,551	23.42	2,842
2009	226,404.22	46,987	48,643	180,025	23.47	7,670
2010	90,044.40	16,322	16,897	74,047	23.50	3,151
2011	250,794.23	38,444	39,799	213,503	23.53	9,074
2012	175,216.25	21,693	22,458	154,511	23.55	6,561

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEM LABORATORY						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -1						
2013	161,221.62	14,758	15,278	147,556	23.58	6,258
2014	325,883.54	18,557	19,211	309,931	23.60	13,133
2015	38,318.47	771	798	37,903	23.62	1,605
	3,234,114.29	871,007	901,711	2,364,744		101,143

BROWN UNIT 1  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2023  
NET SALVAGE PERCENT.. -6

1954	7,812.22	7,281	7,994	287	7.09	40
1955	921.00	857	941	35	7.10	5
1956	150,707.00	139,985	153,699	6,050	7.11	851
1958	497.00	460	505	22	7.14	3
1971	672.26	603	662	51	7.26	7
1980	1,078.00	933	1,024	118	7.32	16
1988	1,387.17	1,144	1,256	214	7.35	29
1990	18,405.00	14,923	16,385	3,124	7.36	424
1992	7,705.00	6,130	6,731	1,437	7.37	195
1994	9,227.37	7,179	7,882	1,899	7.38	257
1995	1,940.96	1,492	1,638	419	7.38	57
1996	2,858.88	2,168	2,380	650	7.38	88
2001	64,870.51	44,896	49,294	19,468	7.40	2,631
2003	118,172.07	77,605	85,208	40,055	7.40	5,413
2005	13,393.06	8,206	9,010	5,187	7.41	700
2007	497.91	278	305	223	7.41	30
2011	8,037.82	3,167	3,477	5,043	7.42	680
2014	37,649.44	6,592	7,238	32,671	7.43	4,397
	445,832.67	323,899	355,631	116,952		15,823

BROWN UNIT 2  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2029  
NET SALVAGE PERCENT.. -6

1963	59,546.28	49,293	63,119
1965	541.89	445	574

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -6						
1968	520.36	422	552			
1969	4,400.82	3,550	4,665			
1970	555.08	446	588			
1995	3,998.73	2,515	4,190	49	13.09	4
1996	2,858.69	1,762	2,936	95	13.10	7
1998	5,685.52	3,350	5,581	445	13.12	34
2000	3,709.49	2,070	3,449	483	13.14	37
2007	21,010.50	8,482	14,131	8,140	13.20	617
2012	20,279.74	4,361	7,266	14,231	13.24	1,075
	123,107.10	76,696	107,051	23,443		1,774
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1948	3,382.73	2,740	3,423	163	15.95	10
1954	2,001.51	1,584	1,979	143	16.51	9
1955	1,111.17	875	1,093	85	16.60	5
1969	55,586.77	40,687	50,825	8,097	17.59	460
1970	2,634.00	1,915	2,392	400	17.65	23
1971	373,932.83	270,002	337,279	59,090	17.71	3,337
1972	16,006.07	11,477	14,337	2,630	17.76	148
1973	960.00	683	853	164	17.81	9
1974	3,179.00	2,246	2,806	564	17.86	32
1976	2,020.00	1,404	1,754	387	17.96	22
1977	40,063.51	27,610	34,490	7,978	18.00	443
1978	1,537.00	1,050	1,312	318	18.05	18
1980	1,594.00	1,068	1,334	356	18.13	20
1981	7,296.00	4,838	6,043	1,690	18.17	93
1982	900.00	590	737	217	18.21	12
1983	53,223.00	34,531	43,135	13,281	18.24	728
1984	10,688.00	6,852	8,559	2,770	18.28	152
1985	14,815.00	9,382	11,720	3,984	18.31	218
1986	146,238.43	91,378	114,147	40,866	18.35	2,227
1987	219,946.00	135,554	169,330	63,813	18.38	3,472
1988	146,004.06	88,688	110,786	43,978	18.41	2,389
1989	211,250.31	126,354	157,838	66,088	18.44	3,584
1990	328,072.94	193,023	241,119	106,639	18.47	5,774

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -6						
1991	380,519.00	219,963	274,771	128,579	18.50	6,950
1992	143,407.00	81,363	101,636	50,375	18.53	2,719
1993	213,117.96	118,566	148,109	77,796	18.55	4,194
1994	244,539.14	133,134	166,307	92,904	18.58	5,000
1995	406,217.07	216,217	270,092	160,498	18.60	8,629
1996	132,026.00	68,574	85,661	54,287	18.62	2,916
1997	247,261.54	125,023	156,175	105,922	18.65	5,679
1998	28,007.66	13,761	17,190	12,498	18.67	669
1999	78,147.46	37,220	46,494	36,342	18.69	1,944
2000	12,638.00	5,817	7,266	6,130	18.71	328
2001	61,005.75	27,039	33,776	30,890	18.73	1,649
2003	217,402.17	88,300	110,302	120,145	18.77	6,401
2004	87,825.06	33,878	42,319	50,775	18.79	2,702
2005	126,190.46	45,911	57,351	76,411	18.81	4,062
2006	93,259.29	31,752	39,664	59,191	18.83	3,143
2007	109,967.17	34,743	43,400	73,165	18.84	3,883
2008	76,267.72	22,043	27,535	53,308	18.86	2,827
2009	25,225.68	6,554	8,187	18,552	18.88	983
2010	510,629.45	117,011	146,167	395,101	18.89	20,916
2011	184,777.66	36,012	44,985	150,879	18.91	7,979
2012	256,120.18	40,631	50,755	220,732	18.92	11,667
2013	319,773.21	37,838	47,266	291,693	18.94	15,401
2014	312,463.22	23,241	29,032	302,179	18.95	15,946
2015	471,937.93	12,346	15,422	484,832	18.97	25,558
	6,381,168.11	2,631,468	3,287,152	3,476,886		185,330

GHENT UNIT 1 SCRUBBER  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 6-2034  
NET SALVAGE PERCENT.. -7

1997	982,956.01	515,606	929,086	122,677	17.74	6,915
2000	2,454.00	1,174	2,115	510	17.80	29
2011	47,617.08	9,801	17,661	33,290	17.97	1,853
	1,033,027.09	526,581	948,862	156,477		8,797

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
1974	1,024,130.37	742,505	1,066,716	29,103	17.04	1,708
1975	81,621.12	58,737	84,384	2,950	17.08	173
1976	12,253.24	8,748	12,568	543	17.12	32
1978	6,426.72	4,512	6,482	394	17.20	23
1983	4,043.88	2,701	3,880	447	17.38	26
1988	74,936.00	46,969	67,478	12,704	17.53	725
1989	2,178.22	1,345	1,932	398	17.55	23
1990	137,000.67	83,256	119,609	26,981	17.58	1,535
1994	52,592.00	29,643	42,586	13,687	17.68	774
1995	11,112.00	6,126	8,801	3,089	17.70	175
1996	153,652.05	82,710	118,825	45,583	17.72	2,572
1997	18,479.01	9,693	13,925	5,847	17.74	330
1998	2,709.00	1,382	1,985	913	17.76	51
1999	79,194.16	39,178	56,285	28,453	17.78	1,600
2000	2,880.81	1,378	1,980	1,103	17.80	62
2004	42,569.91	17,129	24,608	20,942	17.87	1,172
2006	30,770.07	10,966	15,754	17,170	17.90	959
2007	7,433.84	2,460	3,534	4,420	17.91	247
2013	68,502.65	8,560	12,298	61,000	18.00	3,389
2015	70,787.92	1,925	2,766	72,978	18.03	4,048
	1,883,273.64	1,159,923	1,666,398	348,705		19,624

## GHENT UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 75-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -7

1976	97,461.37	69,583	96,843	7,440	17.12	435
1977	663,118.00	469,529	653,474	56,062	17.16	3,267
1978	591,177.00	415,003	577,587	54,972	17.20	3,196
1980	2,018.11	1,390	1,935	225	17.28	13
1985	7,576.54	4,944	6,881	1,226	17.44	70
1989	51,128.40	31,578	43,949	10,758	17.55	613
1990	7,692.02	4,674	6,505	1,725	17.58	98
1991	6,857.97	4,097	5,702	1,636	17.61	93
1992	50,988.28	29,920	41,642	12,916	17.63	733
2006	15,073.78	5,372	7,477	8,652	17.90	483

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2007	7,433.84	2,460	3,424	4,530	17.91	253
2013	17,365.58	2,170	3,020	15,561	18.00	864
2014	9,654.84	765	1,065	9,266	18.01	514
	1,527,545.73	1,041,485	1,449,503	184,971		10,632
GHENT UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2037						
NET SALVAGE PERCENT.. -7						
1981	2,137,927.84	1,379,595	1,814,698	472,885	19.85	23,823
1982	220,596.00	140,702	185,077	50,961	19.90	2,561
1983	9,393.97	5,919	7,786	2,266	19.95	114
1984	599,875.00	373,322	491,062	150,804	19.99	7,544
1987	14,126.58	8,429	11,087	4,028	20.12	200
1988	8,279.00	4,865	6,399	2,459	20.15	122
1993	31,841.79	17,048	22,425	11,646	20.33	573
1994	1,429.72	749	985	545	20.36	27
2004	70,857.65	25,886	34,050	41,768	20.62	2,026
2007	56,110.00	16,665	21,921	38,117	20.69	1,842
2013	8,682.80	946	1,244	8,046	20.81	387
2014	824,923.38	56,729	74,620	808,048	20.82	38,811
	3,984,043.73	2,030,855	2,671,355	1,591,572		78,030
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1984	1,552,539.66	948,190	988,466	672,751	20.83	32,297
1985	75,061.39	45,218	47,139	33,177	20.88	1,589
1986	71,918.00	42,699	44,513	32,440	20.93	1,550
1987	197,214.00	115,362	120,262	90,757	20.97	4,328
1988	246,937.00	142,162	148,201	116,022	21.01	5,522
1989	288,049.17	163,069	169,996	138,217	21.05	6,566
1990	248,790.00	138,347	144,224	121,982	21.09	5,784
1991	238,960.87	130,393	135,932	119,756	21.13	5,668

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GHENT UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -7						
1992	186,806.00	99,893	104,136	95,746	21.17	4,523
1993	119,556.00	62,591	65,250	62,675	21.20	2,956
1994	96,245.00	49,225	51,316	51,666	21.24	2,432
1995	403,518.00	201,427	209,983	221,781	21.27	10,427
1996	260,103.45	126,395	131,764	146,547	21.31	6,877
1997	261,371.59	123,434	128,677	150,991	21.34	7,075
1998	36,015.00	16,493	17,194	21,342	21.37	999
1999	626,250.00	277,322	289,102	380,986	21.40	17,803
2000	69,931.00	29,880	31,149	43,677	21.42	2,039
2003	274,884.03	102,815	107,182	186,944	21.51	8,691
2004	259,074.19	91,801	95,700	181,509	21.53	8,431
2005	117,203.33	39,052	40,711	84,697	21.56	3,928
2006	15,073.78	4,691	4,890	11,239	21.58	521
2007	167,940.61	48,301	50,353	129,344	21.60	5,988
2008	38,302.23	10,031	10,457	30,526	21.63	1,411
2009	82,463.42	19,371	20,194	68,042	21.65	3,143
2010	820,549.05	169,118	176,302	701,686	21.67	32,381
2011	575,117.79	100,626	104,900	510,476	21.69	23,535
2012	694,925.41	98,114	102,282	641,289	21.71	29,539
2013	65,548.30	6,897	7,190	62,947	21.73	2,897
2014	109,379.77	7,173	7,478	109,559	21.75	5,037
2015	572,254.91	13,208	13,769	598,544	21.77	27,494
	8,771,982.95	3,423,298	3,568,709	5,817,313		271,431
	35,753,605.29	12,765,381	15,678,072	22,816,909		885,149
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.8 2.48

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TYRONE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1987	1.57	2	2			
1989	18,427.65	20,270	20,270			
1994	16,747.71	18,422	18,422			
1995	7,264.00	7,990	7,990			
1996	21.00	23	23			
1998	6,158.71	6,775	6,775			
1999	1,781.97	1,960	1,960			
2000	10,208.60	11,229	11,229			
2003	1,945.90	2,140	2,140			
2004	2,086.10	2,295	2,295			
2009	9,848.48	10,833	10,833			
	74,491.69	81,939	81,941			
TYRONE UNITS 1 AND 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
2003	11,541.15	12,695	12,695			
	11,541.15	12,695	12,695			
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1954	1,164.00	1,280	1,280			
1959	8,874.48	9,762	9,762			
1966	2,606.00	2,867	2,867			
1971	881.40	970	970			
1972	65.10	72	72			
1974	36.19	40	40			
1975	1,648.52	1,813	1,813			
1980	5,026.03	5,529	5,529			
1981	66.60	73	73			
1984	7,645.65	8,410	8,410			
1985	9,431.32	10,374	10,374			



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 316.1 MISCELLANEOUS POWER PLANT EQUIPMENT - RETIRED PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GREEN RIVER UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -10						
1986	1,692.00	1,861	1,861			
1989	156.90	173	173			
1992	1,883.56	2,072	2,072			
1993	4,681.88	5,150	5,150			
1995	8,509.23	9,360	9,360			
1996	19,905.00	21,896	21,896			
1997	5,058.15	5,564	5,564			
1999	13,769.35	15,146	15,146			
2001	8,714.92	9,586	9,586			
2003	6,243.33	6,868	6,868			
2004	20,681.30	22,749	22,749			
2006	4,095.33	4,505	4,505			
2007	10,188.60	11,207	11,207			
2009	3,399.56	3,740	3,740			
2010	2,889.70	3,179	3,179			
2011	101,643.05	111,807	111,807			
2012	90,178.44	99,196	99,196			
2014	39,055.67	42,961	42,961			
	380,191.26	418,210	418,210			

GREEN RIVER UNITS 1 AND 2  
INTERIM SURVIVOR CURVE.. IOWA 75-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2015  
NET SALVAGE PERCENT.. -10

1941	632.00	695	695
1950	40,301.94	44,332	44,332
1974	4,755.57	5,231	5,231
	45,689.51	50,258	50,258
	511,913.61	563,102	563,104

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 330.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1941	879,311.47	672,928	912,333	33,022-		
	879,311.47	672,928	912,333	33,022-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 90-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	232,513.54	185,326	197,683	41,806	19.02	2,198
1967	1,469.92	1,015	1,083	431	23.06	19
1988	21,653.46	11,679	12,458	9,845	24.90	395
1990	54,778.00	28,440	30,336	26,085	25.00	1,043
1991	77,146.00	39,240	41,856	37,604	25.04	1,502
1992	1,037.00	516	550	518	25.08	21
2005	23,670.29	7,129	7,604	16,776	25.41	660
2007	66,025.06	17,037	18,173	49,833	25.43	1,960
2009	11,732.37	2,458	2,622	9,462	25.45	372
2010	75,260.09	13,771	14,689	62,829	25.46	2,468
2012	31,110.92	3,871	4,129	27,915	25.47	1,096
2013	6,860.35	631	673	6,393	25.48	251
2014	224,345.64	12,848	13,705	217,371	25.48	8,531
	827,602.64	323,961	345,562	506,869		20,516
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						24.7 2.48

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 105-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	5,868,664.83	4,602,030	4,975,220	1,069,505	21.60	49,514
1944	862.00	668	722	166	21.96	8
1950	229,388.00	173,264	187,314	48,955	22.64	2,162
1971	3,719.85	2,461	2,661	1,171	24.45	48
1990	7,354.12	3,804	4,112	3,462	25.24	137
1991	1,200,006.00	607,942	657,241	578,765	25.27	22,903
1992	370,020.00	183,449	198,325	182,795	25.29	7,228
1993	16,470.00	7,978	8,625	8,339	25.31	329
1994	10,861.26	5,132	5,548	5,639	25.33	223
2003	136,421.67	46,295	50,049	90,465	25.44	3,556
2007	1,072,820.18	276,494	298,916	806,089	25.47	31,649
2008	842,093.55	197,306	213,306	654,050	25.47	25,679
2011	300,776.20	46,501	50,272	259,528	25.48	10,186
2012	11,493,426.01	1,429,229	1,545,129	10,293,100	25.49	403,809
2014	297,790.55	17,048	18,430	288,294	25.49	11,310
2015	34,972.15	693	749	35,272	25.49	1,384
	21,885,646.37	7,600,294	8,216,620	14,325,596		570,125

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 2.61

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	47,034.96	39,205	16,976	31,470	14.18	2,219
1957	67,525.73	50,580	21,902	47,649	19.32	2,466
1958	4,342.00	3,229	1,398	3,074	19.59	157
1962	12,808.80	9,240	4,001	9,192	20.60	446
1963	31.46	23	10	22	20.82	1
1992	12,412.14	6,183	2,677	10,107	24.49	413
1997	24,821.62	10,821	4,686	20,881	24.76	843
2005	1,992.81	601	260	1,792	25.08	71
2008	62,158.95	14,592	6,319	57,705	25.17	2,293
2010	4,035,403.02	739,934	320,405	3,836,061	25.21	152,164
2012	4,177,975.81	521,088	225,640	4,077,675	25.26	161,428
2013	5,285,996.18	486,418	210,628	5,233,948	25.28	207,039
2015	326,392.84	6,512	2,820	333,365	25.31	13,171
	14,058,896.32	1,888,426	817,722	13,662,941		542,711
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.2 3.86

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 40-L2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	54,187.00	46,673	40,928	14,884	6.55	2,272
1947	10,865.00	9,076	7,959	3,232	7.56	428
1949	290.00	240	210	88	7.92	11
1950	411.49	338	296	127	8.11	16
1952	206.57	168	147	65	8.49	8
1953	772.14	622	545	250	8.69	29
1960	1,738.80	1,339	1,174	617	10.09	61
1961	56.97	44	39	20	10.30	2
1962	3,724.00	2,828	2,480	1,356	10.49	129
1963	156.52	118	103	58	10.69	5
1974	3,361.98	2,382	2,089	1,374	12.33	111
1975	4,094.59	2,888	2,533	1,685	12.44	135
1989	5,503.19	3,409	2,989	2,679	15.01	178
2010	486,152.97	95,070	83,368	417,369	23.34	17,882
2012	401,455.77	52,767	46,272	367,227	23.86	15,391
2013	341,346.54	33,070	29,000	322,587	24.08	13,396
2014	7,365.24	438	384	7,202	24.29	297
	1,321,688.77	251,470	220,518	1,140,821		50,351
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.7 3.81

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 40-S0						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	3,020.11	2,954	2,273	838	2.02	415
1947	1,160.75	1,068	822	374	4.27	88
1948	65.00	59	45	22	4.65	5
1949	41.43	37	28	14	5.03	3
1951	59.26	52	40	21	5.80	4
1952	2.05	2	2			
1962	18,423.86	14,161	10,896	8,080	10.15	796
1988	185,484.40	99,592	76,631	114,418	17.76	6,442
1990	1,449.67	750	577	916	18.16	50
1992	11,230.37	5,582	4,295	7,272	18.55	392
1994	22,393.40	10,633	8,182	14,884	18.93	786
1995	14,300.79	6,627	5,099	9,631	19.11	504
1996	9,512.12	4,289	3,300	6,497	19.30	337
2003	4,481.37	1,557	1,198	3,418	20.55	166
2010	10,026.50	1,931	1,486	8,841	21.83	405
2014	35,295.66	2,187	1,683	34,672	22.65	1,531
	316,946.74	151,481	116,558	209,897		11,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 3.76

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DIX DAM						
INTERIM SURVIVOR CURVE.. IOWA 60-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -3						
1941	46,976.13	45,224	43,369	5,016	3.92	1,280
2009	129,383.46	27,206	26,090	107,175	25.34	4,229
2015	58,149.54	1,155	1,108	58,786	25.44	2,311
	234,509.13	73,585	70,567	170,977		7,820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.9 3.33



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 340.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT GAS PIPELINE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
1994	167,723.31	97,461	110,904	56,820	15.50	3,666
1995	8,686.00	4,946	5,628	3,058	15.50	197
	176,409.31	102,407	116,532	59,877		3,863
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						15.5 2.19

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	46,895,473.79	682,273	663,228	51,859,703	36.48	1,421,593
	46,895,473.79	682,273	663,228	51,859,703		1,421,593
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,566,217.06	1,716,256	1,645,021	2,170,831	15.83	137,134
2004	27,551.15	12,091	11,589	17,891	15.92	1,124
2006	146,463.11	57,175	54,802	101,914	16.00	6,370
	3,740,231.32	1,785,522	1,711,412	2,290,636		144,628
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,564,353.91	1,715,359	1,636,951	2,176,908	15.83	137,518
2004	24,330.33	10,678	10,190	15,844	15.92	995
	3,588,684.24	1,726,037	1,647,141	2,192,751		138,513
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,559,154.97	1,461,357	1,423,558	2,384,738	17.73	134,503
	3,559,154.97	1,461,357	1,423,558	2,384,738		134,503

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,548,851.71	1,457,127	1,419,437	2,377,834	17.73	134,114
	3,548,851.71	1,457,127	1,419,437	2,377,834		134,114
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,655,976.41	1,501,111	1,452,931	2,458,964	17.73	138,689
	3,655,976.41	1,501,111	1,452,931	2,458,964		138,689
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,653,029.99	1,499,902	1,451,760	2,456,982	17.73	138,578
	3,653,029.99	1,499,902	1,451,760	2,456,982		138,578
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	754,032.65	389,522	370,518	436,297	14.88	29,321
2002	1,116.00	555	528	666	14.92	45
2004	19,933.20	9,066	8,624	12,705	15.00	847
2015	10,818.38	359	341	11,234	15.29	735
	785,900.23	399,502	380,011	460,902		30,948

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	133,678.33	78,504	72,281	70,755	12.98	5,451
2005	38,287.07	17,860	16,444	24,523	13.17	1,862
2006	20,848.62	9,184	8,456	13,852	13.19	1,050
	192,814.02	105,548	97,181	109,130		8,363
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	481,712.77	282,890	259,376	256,057	12.98	19,727
2002	4,117.50	2,197	2,014	2,391	13.08	183
2005	57,093.08	26,633	24,419	36,670	13.17	2,784
2006	2,042.62	900	825	1,360	13.19	103
2015	22,546.10	854	783	23,341	13.35	1,748
	567,512.07	313,474	287,418	319,820		24,545
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1994	143,346.95	105,928	102,769	50,612	9.17	5,519
1995	1,730,556.00	1,260,208	1,222,628	629,067	9.19	68,451
1997	120,183.00	84,619	82,096	46,500	9.23	5,038
2001	18,569.00	11,955	11,598	8,270	9.30	889
	2,012,654.95	1,462,710	1,419,091	734,450		79,897
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	2,477,163.92	1,541,834	1,702,001	948,565	14.49	65,463
1995	512,980.00	312,724	345,210	203,679	14.56	13,989
1996	438,868.00	261,674	288,857	180,732	14.62	12,362

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1997	1,190,538.00	692,937	764,920	508,956	14.68	34,670
2001	18,569.00	9,592	10,588	9,280	14.88	624
2012	6,254.64	1,227	1,354	5,338	15.23	350
2013	15,782.48	2,338	2,581	14,306	15.25	938
	4,660,156.04	2,822,326	3,115,511	1,870,856		128,396
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	1,751,485.20	1,067,744	1,133,010	741,079	14.56	50,898
1997	95,664.00	55,680	59,083	43,277	14.68	2,948
2001	18,569.00	9,592	10,178	9,691	14.88	651
	1,865,718.20	1,133,016	1,202,272	794,046		54,497
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	1,321,515.93	915,650	870,797	543,225	10.14	53,572
1997	65,678.00	44,640	42,453	27,822	10.17	2,736
1998	313,025.00	208,481	198,269	136,668	10.19	13,412
2001	81,269.00	50,233	47,772	39,185	10.25	3,823
2004	56,158.33	31,289	29,756	30,333	10.30	2,945
2011	36,259.52	11,605	11,037	27,761	10.38	2,674
2013	45,109.35	9,263	8,809	39,458	10.40	3,794
	1,919,015.13	1,271,161	1,208,894	844,452		82,956

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1994	3,638.00	3,298	951	3,051	4.43	689
2000	287,491.35	244,280	70,403	245,838	4.46	55,121
2013	322.20	127	37	318	4.48	71
	291,451.55	247,705	71,390	249,207		55,881
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	1,906,444.76	975,637	923,257	1,097,575	14.88	73,762
2002	3,883.00	1,913	1,810	2,306	14.92	155
2013	42,179.89	6,189	5,857	38,854	15.25	2,548
2015	183,795.18	6,049	5,724	189,099	15.29	12,367
	2,136,302.83	989,788	936,648	1,327,833		88,832
	83,072,927.45	18,858,559	18,487,883	72,732,304		2,804,933
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9						3.38

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	111,535,551.95	1,660,184	1,643,640	123,276,178	35.63	3,459,898
	111,535,551.95	1,660,184	1,643,640	123,276,178		3,459,898
CANE RUN GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	23,414,526.87	348,521	345,052	25,879,218	35.63	726,332
	23,414,526.87	348,521	345,052	25,879,218		726,332
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	237,747.79	114,730	109,380	145,010	15.63	9,278
2004	1,836.64	808	770	1,195	15.76	76
	239,584.43	115,538	110,150	146,205		9,354
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	237,623.60	114,670	109,326	144,931	15.63	9,273
2004	1,621.94	713	680	1,056	15.76	67
	239,245.54	115,383	110,006	145,987		9,340

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2002	4,474,853.28	2,032,498	2,066,980	2,721,113	17.34	156,927
2005	369,111.16	143,564	146,000	248,949	17.58	14,161
2006	6,150.29	2,240	2,278	4,303	17.65	244
2013	6,019.92	768	781	5,660	18.02	314
	4,856,134.65	2,179,070	2,216,039	2,980,025		171,646
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	578,059.38	238,113	231,910	386,614	17.51	22,080
	578,059.38	238,113	231,910	386,614		22,080
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	576,385.74	237,424	231,239	385,494	17.51	22,016
	576,385.74	237,424	231,239	385,494		22,016
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	593,786.01	244,591	236,879	398,472	17.51	22,757
	593,786.01	244,591	236,879	398,472		22,757



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	593,307.31	244,394	236,962	397,877	17.51	22,723
2007	29,565.29	9,983	9,679	21,955	17.72	1,239
	622,872.60	254,377	246,641	419,833		23,962
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	562,558.04	291,350	213,466	388,471	14.69	26,445
2002	837.00	417	306	590	14.75	40
2010	232,392.85	65,022	47,640	201,020	15.11	13,304
	795,787.89	356,789	261,412	590,081		39,789
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	89,103.45	52,409	35,815	59,526	12.82	4,643
2009	20,420.52	7,082	4,840	17,010	13.20	1,289
2010	232,392.75	71,828	49,086	199,575	13.22	15,096
2011	64,543.29	17,187	11,745	57,316	13.25	4,326
2014	553,157.19	59,271	40,504	551,374	13.30	41,457
	959,617.20	207,777	141,990	884,800		66,811
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	87,848.59	51,671	34,600	59,398	12.82	4,633
2009	21,086.20	7,313	4,897	17,665	13.20	1,338

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
2010	232,392.85	71,828	48,098	200,562	13.22	15,171
2011	64,543.31	17,187	11,509	57,552	13.25	4,344
2014	553,157.16	59,271	39,690	552,189	13.30	41,518
	959,028.11	207,270	138,794	887,366		67,004
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1995	2,370.10	1,726	2,049	487	9.09	54
1997	1,827.00	1,286	1,527	428	9.15	47
2010	232,392.85	90,851	107,846	140,814	9.38	15,012
2012	26,455.57	7,584	9,003	19,305	9.40	2,054
	263,045.52	101,447	120,424	161,035		17,167
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	82,736.81	51,722	47,649	40,880	14.14	2,891
1995	1,271,203.00	778,422	717,119	643,068	14.23	45,191
1996	198,281.39	118,708	109,359	102,802	14.32	7,179
1997	219,834.00	128,398	118,286	116,936	14.41	8,115
2010	232,392.85	65,022	59,901	188,759	15.11	12,492
2012	26,455.55	5,208	4,798	23,510	15.17	1,550
2013	1,019,249.16	150,851	138,971	951,626	15.20	62,607
2014	105,015.81	9,897	9,118	103,249	15.22	6,784
	3,155,168.57	1,308,228	1,205,201	2,170,829		146,809

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	21,944.22	13,438	11,292	12,189	14.23	857
1997	1,653.00	965	811	958	14.41	66
2010	232,392.85	65,022	54,636	194,024	15.11	12,841
2012	26,455.57	5,208	4,376	23,931	15.17	1,578
	282,445.64	84,633	71,115	231,102		15,342
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	16,452.45	11,408	8,721	8,883	10.02	887
1997	18,693.00	12,716	9,721	10,281	10.06	1,022
1998	7,567.00	5,044	3,856	4,241	10.09	420
2010	232,392.85	85,151	65,095	183,565	10.35	17,736
2012	26,455.57	7,051	5,390	22,917	10.37	2,210
	301,560.87	121,370	92,783	229,887		22,275
BROWN CT GAS PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	7,687,474.69	4,805,723	5,005,781	3,219,817	14.14	227,710
1998	206.00	117	122	99	14.49	7
1999	381,882.00	211,155	219,945	188,669	14.56	12,958
2003	36,567.97	17,473	18,200	20,927	14.81	1,413
2013	68,291.83	10,107	10,528	62,545	15.20	4,115
2015	33,700.20	1,123	1,170	34,889	15.25	2,288
	8,208,122.69	5,045,698	5,255,746	3,526,945		248,491

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	29,175.92	29,040	17,904	14,189	3.95	3,592
1971	25,248.00	25,077	15,461	12,312	3.99	3,086
1973	245.00	242	149	120	4.06	30
1977	66,536.25	65,141	40,162	33,028	4.18	7,901
2011	350,911.66	192,353	118,594	267,409	4.48	59,690
	472,116.83	311,853	192,271	327,058		74,299
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	1,971,446.95	1,011,473	965,131	1,124,603	14.69	76,556
2002	4,531.00	2,238	2,135	2,667	14.75	181
2005	19,123.07	8,186	7,811	12,460	14.91	836
2014	1,990.13	186	177	1,932	15.22	127
	1,997,091.15	1,022,083	975,255	1,141,662		77,700
	160,050,131.64	14,160,349	13,826,547	164,168,791		5,243,072
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.3 3.28

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	89,873,336.88	1,349,826	1,353,524	99,304,613	30.91	3,212,702
	89,873,336.88	1,349,826	1,353,524	99,304,613		3,212,702

TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	28,175,412.09	13,329,500	12,202,878	17,944,813	14.51	1,236,720
2004	535,878.89	230,893	211,378	362,013	14.73	24,577
2006	139,712.62	53,454	48,936	100,556	14.93	6,735
2007	41,824.49	14,898	13,639	31,113	15.01	2,073
2010	35,842.85	9,369	8,577	29,775	15.25	1,952
2011	504,489.32	113,143	103,580	436,224	15.31	28,493
2012	3,518,543.10	643,374	588,995	3,175,846	15.38	206,492
2013	20,239.38	2,786	2,551	19,106	15.44	1,237
2014	84,338.50	7,329	6,710	83,533	15.50	5,389
	33,056,281.24	14,404,746	13,187,243	22,182,978		1,513,668

TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	28,160,141.31	13,322,276	12,447,622	17,683,729	14.51	1,218,727
2004	615,389.01	265,151	247,743	410,723	14.73	27,883
2007	9,593.87	3,417	3,193	7,073	15.01	471
2009	15,420.35	4,564	4,264	12,235	15.17	807
2010	17,172.22	4,489	4,194	14,180	15.25	930
2011	3,199,061.90	717,460	670,356	2,752,640	15.31	179,794
2012	823,396.88	150,560	140,675	740,359	15.38	48,138
2013	20,239.38	2,786	2,603	19,053	15.44	1,234
2014	84,314.06	7,326	6,845	83,371	15.50	5,379
	32,944,728.98	14,478,029	13,527,496	21,723,364		1,483,363

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,965,127.62	8,469,461	7,796,350	14,636,336	16.19	904,036
2006	404,108.42	143,958	132,517	299,879	16.45	18,230
2007	4,356.44	1,440	1,326	3,336	16.56	201
2011	447,639.13	91,819	84,522	394,452	16.95	23,272
2012	3,194,626.52	531,880	489,609	2,928,642	17.04	171,869
2013	1,199,885.22	149,803	137,897	1,145,980	17.11	66,977
2014	74,826.31	5,870	5,403	74,661	17.19	4,343
	26,290,569.66	9,394,231	8,647,624	19,483,286		1,188,928
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,718,538.04	8,369,844	7,408,812	14,760,023	16.19	911,675
2006	294,116.88	104,775	92,745	221,960	16.45	13,493
2007	4,356.44	1,440	1,275	3,387	16.56	205
2010	17,172.20	4,124	3,650	14,724	16.86	873
2011	447,639.11	91,819	81,276	397,698	16.95	23,463
2012	3,146,258.75	523,827	463,681	2,902,816	17.04	170,353
2013	257,690.19	32,172	28,478	247,251	17.11	14,451
2014	272,690.21	21,393	18,937	272,842	17.19	15,872
	25,158,461.82	9,149,394	8,098,854	18,820,700		1,150,385
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,776,437.14	8,393,234	7,701,968	14,528,820	16.19	897,395
2006	294,378.88	104,868	96,231	218,754	16.45	13,298
2007	4,356.44	1,440	1,321	3,340	16.56	202
2009	193,712.50	52,786	48,439	158,834	16.77	9,471
2010	17,172.22	4,124	3,784	14,590	16.86	865
2011	447,639.11	91,819	84,257	394,717	16.95	23,287

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2012	3,063,709.10	510,083	468,073	2,810,096	17.04	164,912
2013	17,078.50	2,132	1,956	16,318	17.11	954
2014	74,826.36	5,870	5,387	74,678	17.19	4,344
	24,889,310.25	9,166,356	8,411,416	18,220,146		1,114,728
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	20,640,467.03	8,338,305	7,661,757	14,423,543	16.19	890,892
2006	294,703.99	104,984	96,466	218,867	16.45	13,305
2007	170,474.64	56,337	51,766	130,642	16.56	7,889
2009	15,420.35	4,202	3,861	12,639	16.77	754
2011	447,639.11	91,819	84,369	394,605	16.95	23,281
2012	730,619.77	121,642	111,772	669,991	17.04	39,319
2013	2,340,915.97	292,258	268,545	2,236,235	17.11	130,698
2014	99,584.57	7,813	7,179	99,376	17.19	5,781
	24,739,825.43	9,017,360	8,285,715	18,185,898		1,111,919
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	12,135,401.29	6,160,416	6,035,127	6,949,752	13.67	508,394
2002	16,181.00	7,902	7,741	9,572	13.78	695
2003	122,530.71	57,314	56,148	74,959	13.88	5,401
2006	718,680.00	285,725	279,914	489,074	14.14	34,588
2007	23,148.35	8,579	8,405	16,364	14.21	1,152
2010	16,889.40	4,628	4,534	13,538	14.41	939
2011	1,590,074.69	374,219	366,608	1,334,772	14.47	92,244
2012	99,764.48	19,217	18,826	87,922	14.53	6,051
	14,722,669.92	6,918,000	6,777,304	8,975,953		649,464

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	23,268,758.67	13,429,999	10,642,759	14,254,813	11.98	1,189,884
2002	704,287.00	368,617	292,115	461,472	12.24	37,702
2006	3,762,739.34	1,626,195	1,288,697	2,737,434	12.50	218,995
2007	28,730.96	11,608	9,199	21,543	12.56	1,715
2008	6,186,526.42	2,310,168	1,830,719	4,788,864	12.61	379,767
2009	154,832.01	52,604	41,687	123,984	12.66	9,793
2010	116,152.53	35,139	27,846	96,437	12.71	7,587
2012	348,120.25	74,915	59,367	313,121	12.79	24,482
2013	70,233.07	11,466	9,086	66,063	12.83	5,149
2014	62,091.32	6,523	5,169	61,268	12.86	4,764
	34,702,471.57	17,927,234	14,206,645	22,925,000		1,879,838
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	18,883,386.83	10,898,900	8,840,160	11,365,064	11.98	948,670
2001	5,754,196.00	3,120,917	2,531,393	3,625,596	12.16	298,158
2003	143,366.38	72,147	58,519	94,883	12.31	7,708
2004	35,835.80	17,247	13,989	24,355	12.38	1,967
2006	3,472,462.75	1,500,742	1,217,260	2,498,275	12.50	199,862
2007	28,730.96	11,608	9,415	21,327	12.56	1,698
2009	3,254,978.30	1,105,867	896,975	2,585,852	12.66	204,254
2012	198,456.45	42,708	34,641	177,708	12.79	13,894
2013	105,173.75	17,171	13,927	98,608	12.83	7,686
	31,876,587.22	16,787,307	13,616,280	20,491,668		1,683,897
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1995	13,002,726.13	9,312,750	8,296,919	5,615,998	8.60	653,023
1997	989,546.00	684,841	610,139	448,675	8.71	51,513
1998	2,617,425.00	1,777,877	1,583,947	1,216,698	8.75	139,051
2006	1,654,779.20	867,317	772,710	997,903	9.04	110,388



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
2007	7,728,711.57	3,823,588	3,406,513	4,863,209	9.07	536,186
2010	20,578.26	7,921	7,057	14,962	9.13	1,639
2011	483,972.65	163,449	145,620	372,231	9.15	40,681
2012	43,169.43	12,196	10,866	35,326	9.17	3,852
2013	139,017.01	30,394	27,079	121,670	9.19	13,239
	26,679,925.25	16,680,333	14,860,849	13,686,671		1,549,572
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	13,156,279.09	8,117,910	7,607,149	6,470,069	12.70	509,454
1995	409,078.00	246,967	231,428	206,285	12.86	16,041
1996	472,854.00	278,720	261,184	244,770	13.02	18,800
1997	1,221,475.00	702,200	658,019	648,959	13.16	49,313
1998	2,439,970.00	1,364,857	1,278,983	1,331,785	13.30	100,134
2006	1,051,911.47	418,208	391,895	733,650	14.14	51,885
2008	1,524,046.02	520,252	487,519	1,143,210	14.28	80,057
2009	637,647.85	197,112	184,710	497,573	14.35	34,674
2012	43,169.43	8,315	7,792	38,399	14.53	2,643
2013	7,591,117.33	1,102,548	1,033,178	7,089,317	14.58	486,236
2014	164,063.77	15,132	14,180	161,368	14.63	11,030
	28,711,611.96	12,972,221	12,156,038	18,565,387		1,360,267
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	12,529,955.77	7,564,527	7,292,939	6,114,114	12.86	475,437
1996	3,189,002.00	1,879,730	1,812,242	1,599,990	13.02	122,887
1997	61,215.88	35,192	33,929	31,572	13.16	2,399
1999	66,608.00	36,171	34,872	36,398	13.43	2,710
2006	1,075,401.49	427,547	412,197	738,483	14.14	52,227
2010	831,538.26	227,837	219,657	670,089	14.41	46,502

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2012	43,169.43	8,315	8,016	38,175	14.53	2,627
2014	70,820.51	6,532	6,297	69,480	14.63	4,749
2015	8,059,176.08	261,976	252,570	8,370,748	14.68	570,214
	25,926,887.42	10,447,827	10,072,720	17,669,050		1,279,752
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	14,143,515.81	9,635,236	9,100,258	6,033,303	9.45	638,445
1997	744,351.00	497,665	470,033	326,422	9.51	34,324
1998	580,337.00	379,978	358,880	262,080	9.57	27,386
1999	2,301,040.00	1,472,540	1,390,780	1,071,333	9.63	111,250
2000	14,259,988.00	8,902,847	8,408,534	6,849,653	9.68	707,609
2002	336,087.00	197,838	186,853	172,760	9.78	17,665
2003	1,267,900.75	721,346	681,295	675,359	9.82	68,774
2004	26,608.61	14,560	13,752	14,720	9.86	1,493
2007	979,775.63	459,098	433,607	614,752	9.96	61,722
2012	43,169.43	11,332	10,703	35,488	10.09	3,517
	34,682,773.23	22,292,440	21,054,696	16,055,871		1,672,185
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	13,635,667.06	6,857,320	4,733,997	9,719,810	13.67	711,032
2002	37,538.00	18,161	12,538	27,253	13.78	1,978
2005	23,907.18	10,010	6,910	18,431	14.06	1,311
2007	40,130.09	14,734	10,172	32,366	14.21	2,278
2009	1,637,901.07	501,581	346,270	1,389,905	14.35	96,857

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 35-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2012	4,027,492.40	768,531	530,561	3,738,581	14.53	257,301
2013	42,179.90	6,069	4,190	40,521	14.58	2,779
2014	114,061.15	10,422	7,195	113,710	14.63	7,772
	19,558,876.85	8,186,828	5,651,832	15,080,577		1,081,308
	473,814,317.68	179,172,132	159,908,236	351,371,162		21,931,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.0						4.63

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	113,390,206.33	1,642,072	1,903,560	125,093,471	38.16	3,278,131
	113,390,206.33	1,642,072	1,903,560	125,093,471		3,278,131
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,734,423.83	1,812,270	1,673,522	2,322,312	16.23	143,088
2004	28,850.68	12,759	11,782	19,088	16.31	1,170
2012	37,125.91	6,962	6,429	33,296	16.47	2,022
	3,800,400.42	1,831,991	1,691,733	2,374,695		146,280
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	3,732,468.71	1,811,322	1,672,704	2,321,037	16.23	143,009
2004	25,477.86	11,267	10,405	16,857	16.31	1,034
2012	37,125.91	6,962	6,429	33,296	16.47	2,022
	3,795,072.48	1,829,551	1,689,538	2,371,190		146,065
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,950,282.37	1,220,199	1,149,660	2,007,142	18.22	110,161
2012	32,943.60	5,623	5,298	29,952	18.44	1,624
	2,983,225.97	1,225,822	1,154,958	2,037,094		111,785

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,937,930.22	1,215,090	1,144,837	1,998,748	18.22	109,701
2012	32,943.58	5,623	5,298	29,952	18.44	1,624
	2,970,873.80	1,220,713	1,150,135	2,028,700		111,325
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,957,520.12	1,223,192	1,144,963	2,019,584	18.22	110,844
2012	32,943.58	5,623	5,263	29,986	18.44	1,626
	2,990,463.70	1,228,815	1,150,226	2,049,570		112,470
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	2,954,148.53	1,221,798	1,143,822	2,017,117	18.22	110,709
2012	32,943.60	5,623	5,264	29,986	18.44	1,626
	2,987,092.13	1,227,421	1,149,086	2,047,103		112,335
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	2,786,638.61	1,451,702	1,309,374	1,672,329	15.24	109,733
2002	3,906.00	1,958	1,766	2,413	15.28	158
2011	67,603.05	16,300	14,702	57,633	15.47	3,725
2012	8,674.12	1,712	1,544	7,737	15.47	500
	2,866,821.78	1,471,672	1,327,386	1,740,113		114,116

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	3,712,619.52	2,197,589	1,992,671	1,979,832	13.27	149,196
2012	8,674.11	1,912	1,734	7,548	13.49	560
	3,721,293.63	2,199,501	1,994,405	1,987,379		149,756
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	3,693,120.46	2,186,047	1,955,274	1,996,365	13.27	150,442
2001	29,668.00	16,523	14,779	16,966	13.33	1,273
2012	8,674.11	1,912	1,710	7,571	13.49	561
	3,731,462.57	2,204,482	1,971,763	2,020,902		152,276
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1995	4,953,960.72	3,633,762	3,435,112	1,865,626	9.34	199,746
2012	8,674.11	2,499	2,362	6,919	9.50	728
	4,962,634.83	3,636,261	3,437,474	1,872,545		200,474
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	5,333,167.97	3,361,294	3,521,231	2,185,258	14.84	147,255
1995	118,873.00	73,348	76,838	50,356	14.91	3,377
2012	8,674.11	1,712	1,793	7,488	15.47	484
	5,460,715.08	3,436,354	3,599,863	2,243,102		151,116

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	4,944,422.71	3,050,838	3,127,299	2,163,233	14.91	145,086
2012	8,674.11	1,712	1,755	7,526	15.47	486
	4,953,096.82	3,052,550	3,129,054	2,170,760		145,572
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	4,573,326.33	3,193,129	2,601,158	2,292,301	10.32	222,122
1997	119,111.00	81,612	66,482	60,967	10.34	5,896
2012	8,674.11	2,320	1,890	7,391	10.50	704
2013	1,061,783.54	218,485	177,980	958,128	10.50	91,250
	5,762,894.98	3,495,546	2,847,510	3,318,788		319,972
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	2,280,419.06	2,279,915	2,019,725	488,736	4.19	116,643
1971	146,547.00	146,237	129,548	31,654	4.21	7,519
1975	18,497.00	18,306	16,217	4,130	4.27	967
2001	236,672.62	198,720	176,042	84,298	4.49	18,775
	2,682,135.68	2,643,178	2,341,531	608,818		143,904

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 55-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	4,940,529.59	2,549,719	2,221,371	3,015,590	15.24	197,873
2002	11,002.00	5,464	4,760	6,902	15.28	452
2012	26,588.67	5,200	4,530	23,654	15.47	1,529
2014	472,429.16	44,213	38,519	462,256	15.49	29,842
	5,450,549.42	2,604,596	2,269,181	3,508,401		229,696
	172,508,939.62	34,950,525	32,807,403	157,472,631		5,625,273
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						28.0 3.26



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	26,286,452.56	382,142	421,424	29,019,403	37.25	779,044
	26,286,452.56	382,142	421,424	29,019,403		779,044
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	1,645,529.86	797,534	721,538	1,039,179	15.99	64,989
2004	12,857.15	5,684	5,142	8,615	16.08	536
2011	24,962.92	5,736	5,189	21,521	16.31	1,319
2012	68,399.27	12,826	11,604	61,583	16.33	3,771
2014	138,194.66	12,337	11,161	136,707	16.37	8,351
	1,889,943.86	834,117	754,635	1,267,605		78,966
TRIMBLE COUNTY CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2002	4,313,237.34	2,090,485	1,683,398	2,931,766	15.99	183,350
2004	11,354.12	5,019	4,042	8,107	16.08	504
2012	5,249.63	984	792	4,825	16.33	295
	4,329,841.09	2,096,488	1,688,232	2,944,698		184,149
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,136,584.26	1,297,452	1,194,784	2,161,361	17.93	120,544
2009	2,204.23	617	568	1,790	18.16	99

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2012	22,579.92	3,858	3,553	20,608	18.26	1,129
2013	50,147.90	6,407	5,900	47,758	18.29	2,611
2014	621,521.71	50,043	46,083	618,945	18.31	33,804
	3,833,038.02	1,358,377	1,250,888	2,850,463		158,187
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,137,127.45	1,297,677	1,228,387	2,128,340	17.93	118,703
2009	2,204.23	617	584	1,774	18.16	98
2012	5,249.63	897	849	4,768	18.26	261
	3,144,581.31	1,299,191	1,229,820	2,134,882		119,062
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	3,222,176.42	1,332,857	1,239,857	2,207,872	17.93	123,138
2009	2,204.19	617	574	1,785	18.16	98
2012	22,579.92	3,858	3,589	20,572	18.26	1,127
2014	176,314.04	14,196	13,205	175,451	18.31	9,582
	3,423,274.57	1,351,528	1,257,225	2,405,679		133,945
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	7,144,489.03	2,955,327	2,496,860	5,147,743	17.93	287,102
2009	2,204.23	617	521	1,837	18.16	101

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2011	49,925.08	10,500	8,871	44,549	18.23	2,444
2012	5,249.63	897	758	4,859	18.26	266
2013	59,208.10	7,564	6,391	56,962	18.29	3,114
	7,261,076.07	2,974,905	2,513,401	5,255,950		293,027
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	2,262,097.84	1,175,852	993,869	1,426,575	15.03	94,915
2002	3,069.00	1,536	1,298	1,986	15.07	132
2010	11,853.65	3,328	2,813	9,870	15.32	644
2012	33,212.26	6,549	5,535	30,002	15.36	1,953
	2,310,232.75	1,187,265	1,003,516	1,468,433		97,644
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	1,930,284.42	1,139,752	966,414	1,098,991	13.10	83,892
2010	44,931.99	13,940	11,820	36,257	13.37	2,712
2012	41,923.74	9,248	7,842	37,017	13.40	2,762
2013	9,502.80	1,592	1,350	8,818	13.41	658
	2,026,642.95	1,164,532	987,425	1,181,083		90,024

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	1,920,146.21	1,133,766	952,813	1,101,743	13.10	84,103
2010	15,635.77	4,851	4,077	12,654	13.37	946
2012	41,923.74	9,248	7,772	37,086	13.40	2,768
2013	9,502.80	1,592	1,338	8,830	13.41	658
	1,987,208.52	1,149,457	966,000	1,160,313		88,475
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1993	1,248,083.99	939,502	775,318	560,132	9.20	60,884
1995	1,075,103.50	786,318	648,904	501,457	9.25	54,212
1997	302,783.00	214,133	176,712	147,266	9.29	15,852
2007	10,526.68	5,316	4,387	6,877	9.43	729
2012	530,214.36	152,895	126,176	441,154	9.46	46,634
2014	159,624.16	23,355	19,274	151,524	9.47	16,000
	3,326,335.69	2,121,519	1,750,769	1,808,410		194,311
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	1,895,387.28	1,188,831	1,141,994	886,070	14.62	60,607
1995	1,463,066.43	898,711	863,304	702,177	14.69	47,800
1996	293,484.00	176,245	169,301	144,726	14.76	9,805
1997	336,423.00	197,229	189,459	170,514	14.82	11,506
2011	217,486.58	52,418	50,353	182,358	15.34	11,888
2012	353,258.42	69,655	66,911	311,076	15.36	20,252
2014	148,050.77	13,983	13,432	144,982	15.39	9,421
	4,707,156.48	2,597,072	2,494,754	2,541,903		171,279

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1993	940,073.23	601,304	559,271	446,608	14.54	30,716
1995	1,483,977.47	911,556	847,835	740,021	14.69	50,376
1997	320,442.00	187,860	174,728	168,145	14.82	11,346
2012	353,258.41	69,655	64,786	313,201	15.36	20,391
2014	148,140.76	13,992	13,014	145,497	15.39	9,454
	3,245,891.87	1,784,367	1,659,633	1,813,471		122,283
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	1,767,686.75	1,230,750	1,209,195	682,230	10.21	66,820
1997	35,427.00	24,214	23,790	14,117	10.23	1,380
2012	477,155.79	127,547	125,313	385,244	10.45	36,865
2014	173,988.88	23,349	22,940	163,228	10.46	15,605
	2,454,258.42	1,405,860	1,381,238	1,244,819		120,670
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	199,408.97	199,082	40,159	179,190	4.11	43,599
1971	41,999.00	41,844	8,441	37,758	4.14	9,120
1973	2,825.81	2,803	565	2,543	4.19	607
2007	19,643.19	14,116	2,848	18,760	4.49	4,178
2012	552,386.44	265,739	53,606	554,019	4.49	123,390
	816,263.41	523,584	105,619	792,271		180,894

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	2,416,310.20	1,244,274	1,132,321	1,428,968	15.03	95,074
2002	5,178.00	2,568	2,337	3,152	15.07	209
2012	25,073.74	4,898	4,457	22,121	15.36	1,440
2014	10,513.67	984	895	10,249	15.39	666
2015	42,575.01	1,419	1,291	43,838	15.40	2,847
	2,499,650.62	1,254,143	1,141,302	1,508,328		100,236
	73,541,848.19	23,484,547	20,605,881	59,397,711		2,912,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.4						3.96

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CANE RUN CC 7						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -12						
2015	21,065.55	319	88	23,505	33.56	700
	21,065.55	319	88	23,505		700
TRIMBLE COUNTY CT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -7						
2006	15,274.16	5,950	7,024	9,319	15.46	603
2007	13,689.47	4,960	5,856	8,792	15.53	566
	28,963.63	10,910	12,880	18,111		1,169
TRIMBLE COUNTY CT 7						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	8,888.93	3,653	3,661	5,850	16.92	346
	8,888.93	3,653	3,661	5,850		346
TRIMBLE COUNTY CT 8						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	8,861.01	3,641	3,649	5,832	16.92	345
	8,861.01	3,641	3,649	5,832		345

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TRIMBLE COUNTY CT 9						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	9,113.52	3,745	3,730	6,021	16.92	356
	9,113.52	3,745	3,730	6,021		356
TRIMBLE COUNTY CT 10						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -7						
2004	9,105.52	3,742	3,657	6,086	16.92	360
2010	26,747.06	6,536	6,388	22,232	17.47	1,273
2011	6,015.93	1,255	1,226	5,211	17.54	297
	41,868.51	11,533	11,271	33,528		1,930
BROWN CT 5						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	2,082,373.17	1,073,919	1,044,237	1,183,903	14.23	83,198
2002	2,790.00	1,384	1,346	1,640	14.32	115
2003	998.32	475	462	606	14.40	42
2004	22,748.93	10,320	10,035	14,307	14.47	989
2007	30,442.19	11,467	11,150	21,423	14.67	1,460
	2,139,352.61	1,097,565	1,067,229	1,221,878		85,804
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	15,859.82	9,279	8,674	8,296	12.45	666
2001	2,144.00	1,181	1,104	1,190	12.58	95
2003	16,198.37	8,278	7,738	9,594	12.70	755



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
2005	14,757.51	6,856	6,409	9,382	12.81	732
2011	4,789.15	1,272	1,189	3,935	13.05	302
2015	48,476.11	1,861	1,740	50,130	13.17	3,806
	102,224.96	28,727	26,854	82,527		6,356
BROWN CT 7						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2029						
NET SALVAGE PERCENT.. -7						
1999	15,776.54	9,230	9,435	7,446	12.45	598
2003	19,870.85	10,154	10,380	10,882	12.70	857
2015	48,476.09	1,861	1,902	49,967	13.17	3,794
	84,123.48	21,245	21,717	68,295		5,249
BROWN CT 8						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -7						
1994	34,743.72	25,552	24,731	12,445	8.82	1,411
1995	185,434.00	134,346	130,030	68,384	8.87	7,710
2001	9,891.00	6,339	6,135	4,448	9.08	490
2011	55,863.61	19,079	18,466	41,308	9.30	4,442
2012	5,293.68	1,511	1,462	4,202	9.32	451
	291,226.01	186,827	180,825	130,787		14,504
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1994	196,427.37	122,435	135,916	74,261	13.48	5,509
1995	548,710.00	334,729	371,585	215,535	13.61	15,837
1996	5,227.00	3,117	3,460	2,133	13.73	155

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BROWN CT 9						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
2001	9,891.00	5,101	5,663	4,921	14.23	346
2014	66,684.25	6,290	6,983	64,370	15.00	4,291
2015	33,485.67	1,108	1,230	34,600	15.04	2,301
	860,425.29	472,780	524,836	395,819		28,439
BROWN CT 10						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -7						
1995	228,488.31	139,384	146,888	97,595	13.61	7,171
1996	3,144.00	1,875	1,976	1,388	13.73	101
2001	9,891.00	5,101	5,376	5,208	14.23	366
2003	32,867.56	15,630	16,471	18,697	14.40	1,298
	274,390.87	161,990	170,711	122,887		8,936
BROWN CT 11						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -7						
1996	149,568.53	103,119	95,861	64,178	9.77	6,569
1997	21,262.00	14,391	13,378	9,372	9.81	955
1999	9,687.00	6,280	5,838	4,527	9.90	457
2001	24,337.00	14,972	13,918	12,122	9.98	1,215
2003	277,131.30	159,765	148,520	148,011	10.05	14,727
2004	46,587.64	25,830	24,012	25,837	10.08	2,563
2005	20,014.16	10,617	9,870	11,545	10.11	1,142
2011	41,975.19	13,360	12,420	32,494	10.25	3,170
	590,562.82	348,334	323,816	308,086		30,798

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAEFLING UNITS 1, 2 AND 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1970	30,264.20	29,970	17,059	16,232	3.80	4,272
1971	5,384.33	5,321	3,029	2,894	3.84	754
1973	113.00	111	63	61	3.92	16
2013	69,229.69	27,033	15,387	60,765	4.47	13,594
	104,991.22	62,435	35,538	79,952		18,636
PADDY'S RUN GENERATOR 13						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -6						
2001	1,086,962.03	555,328	545,052	607,128	14.23	42,665
2002	2,588.00	1,272	1,248	1,495	14.32	104
	1,089,550.03	556,600	546,300	608,623		42,769
	5,655,608.44	2,970,304	2,933,105	3,111,701		246,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6						4.36

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1941	686,361.06	567,229	686,361			
1942	27,091.62	22,231	27,092			
1943	1,077.00	877	1,077			
1944	860.00	695	860			
1945	5,395.00	4,324	5,395			
1946	38,829.00	30,864	38,829			
1947	65,530.00	51,638	65,530			
1948	33,277.00	25,985	33,277			
1949	228,344.00	176,640	228,344			
1950	22,549.00	17,276	22,549			
1951	104,789.00	79,475	104,789			
1952	186,048.00	139,642	186,048			
1953	409,306.00	303,881	409,306			
1954	108,821.00	79,906	108,821			
1955	85,914.00	62,362	85,914			
1956	259,450.00	186,101	259,450			
1957	32,179.00	22,797	32,179			
1958	373,514.00	261,299	371,912	1,602	21.03	76
1959	226,833.00	156,612	222,909	3,924	21.67	181
1960	263,434.00	179,435	255,394	8,040	22.32	360
1961	327,284.00	219,840	312,903	14,381	22.98	626
1962	280,359.36	185,637	264,221	16,138	23.65	682
1963	465,120.00	303,458	431,918	33,202	24.33	1,365
1964	93,142.00	59,850	85,186	7,956	25.02	318
1965	287,634.00	181,949	258,972	28,662	25.72	1,114
1966	415,879.00	258,856	368,435	47,444	26.43	1,795
1967	611,565.00	374,455	532,970	78,595	27.14	2,896
1968	128,655.00	77,432	110,211	18,444	27.87	662
1969	402,094.00	237,754	338,400	63,694	28.61	2,226
1970	1,682,695.00	977,158	1,390,809	291,886	29.35	9,945
1971	970,069.00	552,804	786,817	183,252	30.11	6,086
1972	593,107.00	331,547	471,898	121,209	30.87	3,926
1973	978,038.00	535,965	762,850	215,188	31.64	6,801
1974	542,946.00	291,486	414,878	128,068	32.42	3,950
1975	172,802.00	90,844	129,300	43,502	33.20	1,310
1976	454,641.00	233,881	332,888	121,753	33.99	3,582
1977	141,182.00	71,015	101,077	40,105	34.79	1,153
1978	902,286.00	443,410	631,115	271,171	35.60	7,617
1979	881,852.00	423,033	602,112	279,740	36.42	7,681
1980	758,709.00	355,076	505,387	253,322	37.24	6,802
1981	572,541.00	261,159	371,713	200,828	38.07	5,275
1982	859,510.00	381,743	543,343	316,167	38.91	8,126

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 350.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1983	315,498.00	136,339	194,054	121,444	39.75	3,055
1984	2,222,027.00	933,251	1,328,315	893,712	40.60	22,013
1985	1,379,271.00	562,343	800,394	578,877	41.46	13,962
1986	169,584.00	67,059	95,446	74,138	42.32	1,752
1987	604,324.00	231,456	329,436	274,888	43.19	6,365
1988	124,766.00	46,217	65,782	58,984	44.07	1,338
1989	125,746.00	44,999	64,048	61,698	44.95	1,373
1990	125,552.00	43,333	61,677	63,875	45.84	1,393
1991	308,966.00	102,710	146,189	162,777	46.73	3,483
1992	56,034.00	17,907	25,487	30,547	47.63	641
1993	47,759.00	14,641	20,839	26,920	48.54	555
1994	84,416.00	24,782	35,273	49,143	49.45	994
1995	414,604.00	116,325	165,568	249,036	50.36	4,945
1996	75,397.00	20,153	28,684	46,713	51.29	911
1997	64,154.96	16,304	23,206	40,949	52.21	784
1998	315,419.00	75,972	108,133	207,286	53.14	3,901
1999	347,323.37	78,992	112,431	234,892	54.08	4,343
2000	70,004.00	14,981	21,323	48,681	55.02	885
2003	349,837.18	60,672	86,356	263,481	57.86	4,554
2005	545.00	80	114	431	59.77	7
2009	353,837.52	32,150	45,760	308,078	63.64	4,841
2010	152,130.15	11,714	16,673	135,457	64.61	2,097
2011	24,821.33	1,564	2,226	22,595	65.59	344
2012	3,922,392.56	192,746	274,339	3,648,054	66.56	54,809
2013	1,801,301.84	63,298	90,093	1,711,209	67.54	25,336
2014	291,572.35	6,164	8,773	282,799	68.52	4,127
	29,428,995.30	12,133,773	17,044,058	12,384,937		253,363
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.9						0.86

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -25						
1940	1,901.21	1,978	2,377			
1941	42,347.02	43,746	52,934			
1947	3,222.45	3,174	3,909	119	14.84	8
1948	1,400.50	1,367	1,683	68	15.34	4
1949	24,234.72	23,434	28,859	1,434	15.85	90
1950	22,123.18	21,187	26,092	1,562	16.37	95
1951	26,145.14	24,787	30,525	2,156	16.91	127
1952	2,055.05	1,928	2,374	195	17.46	11
1953	28,141.84	26,117	32,163	3,014	18.03	167
1954	46,002.37	42,224	51,998	5,505	18.60	296
1955	13,433.92	12,189	15,011	1,781	19.19	93
1956	161,112.14	144,455	177,895	23,495	19.79	1,187
1957	13,238.93	11,724	14,438	2,111	20.41	103
1958	49,232.11	43,052	53,018	8,522	21.03	405
1959	37,746.86	32,577	40,118	7,066	21.67	326
1960	37,268.81	31,732	39,078	7,508	22.32	336
1961	17,168.99	14,416	17,753	3,708	22.98	161
1962	12,553.11	10,390	12,795	2,896	23.65	122
1963	11,844.93	9,660	11,896	2,910	24.33	120
1964	42,399.73	34,056	41,940	11,060	25.02	442
1965	32,209.35	25,468	31,364	8,898	25.72	346
1966	45,936.12	35,740	44,013	13,407	26.43	507
1967	12,722.00	9,737	11,991	3,912	27.14	144
1968	13,800.95	10,383	12,787	4,464	27.87	160
1969	39,890.18	29,483	36,308	13,555	28.61	474
1970	70,548.61	51,210	63,065	25,121	29.35	856
1971	125,888.81	89,674	110,432	46,929	30.11	1,559
1972	199,094.35	139,117	171,321	77,547	30.87	2,512
1973	26,126.25	17,896	22,039	10,619	31.64	336
1974	32,497.65	21,808	26,856	13,766	32.42	425
1975	83,479.24	54,857	67,556	36,793	33.20	1,108
1976	43,600.10	28,036	34,526	19,974	33.99	588
1977	226,179.21	142,210	175,130	107,594	34.79	3,093
1978	201,284.69	123,647	152,270	99,336	35.60	2,790
1979	212,287.33	127,295	156,762	108,597	36.42	2,982
1980	195,674.53	114,470	140,968	103,625	37.24	2,783
1981	966,223.83	550,917	678,448	529,332	38.07	13,904
1982	700,284.66	388,781	478,779	396,577	38.91	10,192
1983	431,367.27	233,014	286,954	252,255	39.75	6,346
1984	212,916.21	111,781	137,657	128,488	40.60	3,165
1985	112,188.04	57,175	70,410	69,825	41.46	1,684
1986	53,056.45	26,225	32,296	34,025	42.32	804

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -25						
1987	133,190.84	63,765	78,526	87,963	43.19	2,037
1988	114,353.09	52,950	65,207	77,734	44.07	1,764
1989	17,100.34	7,649	9,420	11,955	44.95	266
1990	171,913.94	74,168	91,337	123,555	45.84	2,695
1991	7,702.35	3,201	3,942	5,686	46.73	122
1992	141,734.20	56,617	69,723	107,445	47.63	2,256
1993	102,402.67	39,242	48,326	79,677	48.54	1,641
1994	299,706.89	109,981	135,440	239,194	49.45	4,837
1995	479,982.26	168,336	207,304	392,674	50.36	7,797
1996	105,458.55	35,235	43,392	88,431	51.29	1,724
1997	95,464.07	30,327	37,347	81,983	52.21	1,570
1998	633,320.49	190,677	234,817	556,834	53.14	10,479
1999	27,077.02	7,698	9,480	24,366	54.08	451
2000	204,160.00	54,613	67,255	187,945	55.02	3,416
2001	150,801.95	37,808	46,560	141,942	55.96	2,536
2002	81,986.71	19,164	23,600	78,883	56.91	1,386
2003	38,594.54	8,367	10,304	37,939	57.86	656
2004	293,527.04	58,654	72,232	294,677	58.81	5,011
2005	191,745.22	35,027	43,135	196,547	59.77	3,288
2007	199,665.65	29,593	36,443	213,139	61.70	3,454
2008	5,336,706.92	698,508	860,206	5,810,678	62.67	92,719
2009	2,352,857.19	267,226	329,086	2,611,985	63.64	41,043
2010	130,562.84	12,567	15,476	147,728	64.61	2,286
2011	1,453,389.24	114,454	140,949	1,675,788	65.59	25,549
2012	891,090.53	54,735	67,406	1,046,457	66.56	15,722
2013	3,666,932.75	161,070	198,356	4,385,310	67.54	64,929
2014	2,085,586.37	55,112	67,869	2,539,114	68.52	37,057
2015	1,276,621.32	11,170	13,756	1,582,021	69.51	22,760
	25,314,463.82	5,381,031	6,625,682	25,017,398		420,302

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.5 1.66

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 352.2 STRUCTURES AND IMPROVEMENTS - SYSTEM CONTROL/COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -25						
1956	17,016.61	17,197	18,185	3,086	12.45	248
1958	9,243.36	9,121	9,645	1,909	13.69	139
1960	35.08	34	36	8	15.00	1
1962	26.03	24	25	8	16.36	
1968	50.32	43	45	18	20.69	1
1974	6,614.02	5,032	5,321	2,947	25.44	116
1988	4,541.07	2,364	2,500	3,176	37.93	84
1997	77,868.93	27,524	29,106	68,230	46.62	1,464
2011	77,830.59	6,721	7,107	90,181	60.51	1,490
	193,226.01	68,060	71,970	169,563		3,543

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.9 1.83



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1929	1,329.06	1,352	1,370	158	6.93	23
1940	614.96	585	593	114	10.35	11
1941	1,577.30	1,491	1,511	303	10.69	28
1942	3,185.97	2,990	3,030	634	11.04	57
1943	6,406.69	5,968	6,048	1,320	11.40	116
1944	2,571.36	2,377	2,409	548	11.76	47
1945	16,249.99	14,906	15,106	3,581	12.14	295
1946	23,097.96	21,020	21,302	5,261	12.52	420
1947	10,076.59	9,095	9,217	2,371	12.91	184
1948	18,358.68	16,429	16,650	4,462	13.31	335
1949	460,870.87	408,896	414,388	115,614	13.71	8,433
1950	679,885.12	597,738	605,766	176,102	14.13	12,463
1951	389,755.98	339,450	344,009	104,210	14.56	7,157
1952	102,589.77	88,504	89,693	28,285	14.99	1,887
1953	2,060,125.68	1,759,493	1,783,126	586,019	15.44	37,955
1954	192,644.52	162,833	165,020	56,521	15.90	3,555
1955	1,293,855.69	1,082,219	1,096,755	391,179	16.36	23,911
1956	1,178,902.86	975,223	988,322	367,416	16.84	21,818
1957	1,586,495.86	1,297,800	1,315,231	509,239	17.32	29,402
1958	15,987.39	12,925	13,099	5,286	17.82	297
1959	595,989.03	476,118	482,513	202,874	18.32	11,074
1960	350,377.01	276,412	280,125	122,809	18.84	6,519
1961	519,477.18	404,636	410,071	187,328	19.36	9,676
1962	358,532.14	275,560	279,261	133,051	19.90	6,686
1963	992,783.17	752,757	762,868	378,833	20.44	18,534
1964	1,103,159.69	824,612	835,688	432,946	21.00	20,616
1965	992,755.06	731,433	741,257	400,411	21.56	18,572
1966	768,602.09	557,736	565,227	318,665	22.14	14,393
1967	284,326.58	203,160	205,889	121,087	22.72	5,330
1968	456,958.19	321,344	325,660	199,842	23.31	8,573
1969	2,819,648.41	1,949,870	1,976,060	1,266,536	23.92	52,949
1970	1,956,880.52	1,330,376	1,348,245	902,168	24.53	36,778
1971	3,018,845.94	2,016,452	2,043,536	1,428,137	25.15	56,785
1972	1,533,551.57	1,005,825	1,019,335	744,249	25.78	28,869
1973	838,327.57	539,719	546,968	417,109	26.41	15,794
1974	1,647,063.80	1,039,874	1,053,841	840,282	27.06	31,053
1975	1,309,959.20	810,728	821,617	684,836	27.71	24,714
1976	468,961.96	284,214	288,031	251,275	28.38	8,854
1977	7,943,911.51	4,712,364	4,775,658	4,359,840	29.05	150,081
1978	2,083,272.53	1,208,663	1,224,897	1,170,866	29.73	39,383
1979	3,795,491.58	2,151,854	2,180,756	2,184,059	30.42	71,797
1980	6,499,049.23	3,598,686	3,647,021	3,826,886	31.11	123,011

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -15						
1981	3,247,892.39	1,754,851	1,778,421	1,956,655	31.81	61,511
1982	9,635,152.70	5,074,835	5,142,997	5,937,429	32.52	182,578
1983	1,605,263.83	823,340	834,399	1,011,654	33.24	30,435
1984	3,100,245.72	1,546,727	1,567,502	1,997,781	33.97	58,810
1985	6,924,282.01	3,357,726	3,402,825	4,560,099	34.70	131,415
1986	408,753.93	192,413	194,997	275,070	35.44	7,762
1987	322,854.77	147,336	149,315	221,968	36.19	6,133
1988	2,290,454.44	1,012,334	1,025,931	1,608,092	36.94	43,533
1989	1,656,388.49	707,974	717,483	1,187,364	37.70	31,495
1990	1,380,098.71	569,504	577,153	1,009,961	38.47	26,253
1991	1,158,687.52	460,815	467,004	865,487	39.25	22,051
1992	7,182,903.62	2,749,289	2,786,216	5,474,123	40.03	136,751
1993	2,367,410.60	870,744	882,439	1,840,083	40.81	45,089
1994	1,521,675.18	536,352	543,556	1,206,370	41.61	28,992
1995	3,696,636.77	1,246,304	1,263,044	2,988,088	42.41	70,457
1996	2,312,766.67	744,259	754,255	1,905,427	43.21	44,097
1997	3,894,099.17	1,192,683	1,208,703	3,269,511	44.02	74,273
1998	3,843,836.90	1,116,906	1,131,908	3,288,504	44.84	73,339
1999	1,059,125.44	290,894	294,801	923,193	45.67	20,214
2000	3,361,549.26	870,458	882,150	2,983,632	46.49	64,178
2001	156,600.10	38,030	38,541	141,549	47.33	2,991
2002	698,980.26	158,491	160,620	643,207	48.17	13,353
2003	13,062,138.98	2,751,481	2,788,437	12,233,023	49.01	249,603
2004	2,377,597.37	461,621	467,821	2,266,416	49.87	45,446
2005	3,340,402.36	594,159	602,139	3,239,324	50.72	63,867
2006	2,976,240.72	480,304	486,755	2,935,922	51.58	56,920
2007	2,708,418.47	391,920	397,184	2,717,497	52.45	51,811
2008	6,520,763.07	834,850	846,063	6,652,815	53.32	124,771
2009	10,938,738.65	1,216,065	1,232,399	11,347,150	54.20	209,357
2010	10,711,770.63	1,010,120	1,023,687	11,294,849	55.08	205,063
2011	7,037,833.48	544,936	552,255	7,541,254	55.96	134,762
2012	35,675,668.49	2,153,918	2,182,849	38,844,170	56.85	683,275
2013	13,590,385.40	586,085	593,957	15,034,986	57.75	260,346
2014	23,688,207.28	617,563	625,858	26,615,580	58.64	453,881
2015	14,899,307.63	128,507	130,233	17,003,971	59.55	285,541
	257,735,637.27	69,507,481	70,441,066	225,954,917		4,908,788

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0 1.90

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 353.2 STATION EQUIPMENT - SYSTEM CONTROL/COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -15						
1956	47,196.60	46,050	54,276			
1957	4,105.00	3,972	4,721			
1958	16,541.06	15,865	19,022			
1959	668.56	635	769			
1963	18.00	16	21			
1964	520.00	470	598			
1965	4,631.00	4,139	5,326			
1966	126.37	112	145			
1969	12,502.99	10,624	14,378			
1970	395.87	332	455			
1971	595.00	491	684			
1972	279.00	227	321			
1974	20,933.98	16,483	24,074			
1975	119,759.61	92,673	137,724			
1976	17,902.00	13,606	20,587			
1977	1,712.00	1,277	1,969			
1978	17,378.00	12,706	19,985			
1979	4,878.00	3,494	5,610			
1980	38,794.04	27,204	44,613			
1981	1,017.00	698	1,170			
1982	1,475.00	988	1,696			
1984	158,135.22	100,828	181,856			
1985	39,869.71	24,759	45,850			
1988	1,170.11	666	1,346			
1989	2,677.45	1,477	3,079			
1990	23,387.00	12,473	26,895			
1991	51,555.00	26,561	59,288			
1992	424,824.23	210,945	488,548			
1993	7,293.25	3,485	8,387			
1994	1,060,360.12	486,412	1,219,414			
1995	846,562.36	372,109	973,547			
1996	69,429.47	29,152	79,844			
1997	1,379,250.62	551,976	1,586,138			
1998	1,310,019.29	498,162	1,506,522			
1999	43,011.56	15,487	49,463			
2001	142,678.00	45,542	164,080			
2002	355,960.00	106,252	409,354			
2003	340,447.80	94,398	391,514			
	6,568,060.27	2,832,746	7,553,269			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -40						
1941	411,762.97	507,621	576,468			
1942	1,388.10	1,700	1,943			
1949	360,382.06	417,972	497,439	7,096	12.01	591
1951	20,488.00	23,295	27,724	959	13.15	73
1953	20,743.65	23,075	27,462	1,579	14.38	110
1956	19,906.16	21,367	25,429	2,440	16.33	149
1958	986,158.80	1,031,518	1,227,636	152,986	17.70	8,643
1959	17,524.00	18,088	21,527	3,007	18.39	164
1960	16,344.36	16,638	19,801	3,081	19.10	161
1961	630,143.58	632,538	752,800	129,401	19.81	6,532
1962	252,963.20	250,231	297,806	56,342	20.54	2,743
1963	276,404.84	269,329	320,535	66,432	21.28	3,122
1964	49,946.80	47,919	57,030	12,896	22.03	585
1965	56,872.95	53,711	63,923	15,699	22.78	689
1966	72,558.00	67,406	80,222	21,359	23.55	907
1967	140,496.00	128,329	152,728	43,966	24.33	1,807
1969	503,586.20	443,860	528,249	176,772	25.93	6,817
1970	2,450,234.08	2,119,943	2,522,999	907,329	26.74	33,932
1971	1,216,527.88	1,032,596	1,228,919	474,220	27.56	17,207
1972	272,111.12	226,451	269,505	111,451	28.39	3,926
1973	977,622.68	797,155	948,715	419,957	29.23	14,367
1974	226,225.99	180,573	214,905	101,811	30.09	3,384
1975	192,029.00	149,975	178,489	90,352	30.95	2,919
1976	465,378.15	355,364	422,928	228,601	31.82	7,184
1977	971,068.22	724,421	862,152	497,344	32.70	15,209
1978	5,770,262.52	4,201,882	5,000,769	3,077,599	33.59	91,622
1979	105,174.77	74,716	88,921	58,324	34.48	1,692
1980	12,532,292.00	8,674,878	10,324,197	7,221,012	35.39	204,041
1981	138,335.27	93,238	110,965	82,704	36.30	2,278
1982	6,445,195.05	4,225,509	5,028,888	3,994,385	37.22	107,318
1984	9,911,845.74	6,131,507	7,297,266	6,579,318	39.07	168,398
1985	4,464,870.00	2,678,038	3,187,202	3,063,616	40.01	76,571
1986	1,888,194.87	1,097,041	1,305,617	1,337,856	40.95	32,670
1987	1,778,980.00	999,790	1,189,876	1,300,696	41.90	31,043
1988	11,777.06	6,393	7,608	8,880	42.86	207
1989	1,632,118.38	854,897	1,017,435	1,267,531	43.81	28,932
1990	238,275.00	120,187	143,038	190,547	44.78	4,255
1992	44,670.00	20,807	24,763	37,775	46.71	809
1994	0.01					
1996	108,099.00	41,900	49,866	101,473	50.62	2,005
1997	1,549,505.00	570,224	678,639	1,490,668	51.60	28,889
1999	106,700.00	35,061	41,727	107,653	53.57	2,010

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -40						
2000	30,847.86	9,526	11,337	31,850	54.56	584
2001	42,618.00	12,317	14,659	45,006	55.55	810
2002	452,193.36	121,733	144,878	488,193	56.54	8,634
2003	2,222,893.40	553,945	659,264	2,452,787	57.54	42,628
2004	831,149.91	190,669	226,920	936,690	58.53	16,004
2005	1,603.60	336	400	1,845	59.52	31
2009	1,570,011.47	203,778	242,521	1,955,495	63.51	30,790
2010	841,844.22	92,436	110,011	1,068,571	64.51	16,564
2011	61,080.35	5,485	6,528	78,984	65.51	1,206
2012	8,105,126.65	567,359	675,228	10,671,949	66.50	160,480
2013	3,112,137.44	155,588	185,170	4,171,822	67.50	61,805
2014	895,946.95	26,880	31,990	1,222,336	68.50	17,844
2015	900,683.97	9,003	10,715	1,250,243	69.50	17,989
	76,403,298.64	41,316,198	49,143,732	57,820,886		1,289,330
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.8 1.69

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -75						
1941	49,501.34	72,439	79,128	7,499	9.50	789
1942	23,167.41	33,672	36,781	3,762	9.83	383
1943	8,711.34	12,572	13,733	1,512	10.17	149
1944	278.28	399	436	51	10.52	5
1945	3,917.29	5,571	6,085	770	10.87	71
1946	2,071.16	2,923	3,193	432	11.23	38
1947	43,007.56	60,211	65,771	9,492	11.60	818
1948	9,448.45	13,120	14,331	2,204	11.98	184
1949	72,294.42	99,555	108,748	17,767	12.36	1,437
1950	4,479.31	6,114	6,679	1,160	12.76	91
1951	143,235.10	193,744	211,634	39,027	13.17	2,963
1952	78,634.67	105,391	115,122	22,489	13.58	1,656
1953	210,762.63	279,743	305,574	63,261	14.01	4,515
1954	14,385.25	18,907	20,653	4,521	14.44	313
1955	245,747.30	319,653	349,169	80,889	14.89	5,432
1956	178,925.18	230,305	251,571	61,548	15.34	4,012
1957	52,287.22	66,560	72,706	18,797	15.81	1,189
1958	373,755.56	470,481	513,924	140,148	16.28	8,609
1959	410,130.07	510,204	557,315	160,413	16.77	9,565
1960	320,076.26	393,348	429,668	130,465	17.27	7,554
1961	369,663.62	448,711	490,144	156,767	17.77	8,822
1962	231,678.89	277,587	303,218	102,220	18.29	5,589
1963	537,569.39	635,493	694,172	246,574	18.82	13,102
1964	333,354.15	388,746	424,642	158,728	19.35	8,203
1965	602,793.34	692,956	756,941	297,947	19.90	14,972
1966	565,212.28	640,199	699,313	289,808	20.46	14,165
1967	792,125.50	883,590	965,178	421,042	21.03	20,021
1968	245,101.70	269,191	294,047	134,881	21.60	6,244
1969	1,649,051.79	1,781,747	1,946,268	939,573	22.19	42,342
1970	803,293.08	853,396	932,196	473,567	22.79	20,780
1971	601,618.65	628,246	686,256	366,577	23.39	15,672
1972	1,122,083.06	1,150,755	1,257,012	706,633	24.01	29,431
1973	2,519,769.01	2,537,017	2,771,277	1,638,319	24.63	66,517
1974	1,134,205.72	1,120,076	1,223,500	761,360	25.27	30,129
1975	1,011,951.71	979,812	1,070,285	700,630	25.91	27,041
1976	1,561,506.76	1,481,280	1,618,057	1,114,580	26.56	41,965
1977	638,078.25	592,588	647,306	469,331	27.22	17,242
1978	1,361,062.08	1,236,518	1,350,694	1,031,165	27.89	36,973
1979	1,340,209.40	1,190,062	1,299,948	1,045,418	28.57	36,591
1980	1,185,133.59	1,028,053	1,122,980	951,004	29.25	32,513
1981	1,960,635.57	1,659,355	1,812,574	1,618,538	29.95	54,041
1982	1,408,631.89	1,162,421	1,269,755	1,195,351	30.65	39,000

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R2						
NET SALVAGE PERCENT.. -75						
1983	1,440,317.61	1,157,716	1,264,616	1,255,940	31.36	40,049
1984	2,273,009.79	1,777,664	1,941,808	2,035,959	32.08	63,465
1985	1,580,351.03	1,201,604	1,312,556	1,453,058	32.80	44,301
1986	3,527,168.76	2,604,197	2,844,660	3,327,885	33.53	99,251
1987	590,855.70	423,050	462,113	571,884	34.27	16,688
1988	2,372,872.15	1,645,272	1,797,191	2,355,335	35.02	67,257
1989	2,317,960.70	1,554,019	1,697,512	2,358,919	35.78	65,928
1990	1,505,268.28	974,661	1,064,658	1,569,561	36.54	42,955
1991	1,468,700.81	916,851	1,001,510	1,568,716	37.31	42,045
1992	2,489,377.34	1,496,209	1,634,364	2,722,046	38.08	71,482
1993	707,926.13	408,827	446,577	792,294	38.86	20,388
1994	1,419,981.90	786,194	858,789	1,626,179	39.65	41,013
1995	2,994,768.95	1,585,827	1,732,257	3,508,589	40.45	86,739
1996	3,231,991.65	1,633,392	1,784,214	3,871,771	41.25	93,861
1997	2,553,646.78	1,228,183	1,341,589	3,127,293	42.06	74,353
1998	2,053,898.99	937,615	1,024,191	2,570,132	42.87	59,952
1999	3,471,370.10	1,498,799	1,637,193	4,437,705	43.69	101,573
2000	1,032,772.53	420,047	458,833	1,348,519	44.52	30,290
2001	3,399,636.14	1,297,556	1,417,368	4,531,995	45.35	99,934
2002	1,384,479.67	493,339	538,892	1,883,947	46.19	40,787
2003	6,370,205.61	2,108,506	2,303,199	8,844,661	47.03	188,064
2004	1,508,743.00	460,680	503,218	2,137,082	47.88	44,634
2005	6,460,010.00	1,806,881	1,973,722	9,331,296	48.73	191,490
2006	2,936,712.52	745,191	814,000	4,325,247	49.59	87,220
2007	8,318,033.57	1,892,353	2,067,087	12,489,472	50.46	247,512
2008	1,876,246.58	378,153	413,070	2,870,362	51.32	55,931
2009	15,459,085.06	2,705,340	2,955,142	24,098,257	52.20	461,652
2010	8,925,672.90	1,325,038	1,447,388	14,172,540	53.08	267,003
2011	5,709,054.76	695,962	760,225	9,230,621	53.96	171,064
2012	45,400,179.38	4,314,947	4,713,375	74,736,939	54.85	1,362,570
2013	11,920,916.11	809,222	883,943	19,977,660	55.75	358,344
2014	12,994,487.43	533,261	582,500	22,157,853	56.64	391,205
2015	34,884,598.58	473,733	517,476	60,530,572	57.55	1,051,791
	228,799,845.74	66,823,000	72,993,220	327,406,510		6,711,919
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						48.8 2.93

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -75						
1941	624,600.94	936,833	1,005,979	87,073	9.29	9,373
1942	70,238.60	104,707	112,435	10,483	9.63	1,089
1943	16,512.85	24,456	26,261	2,636	9.99	264
1944	222.83	328	352	38	10.36	4
1945	6,864.73	10,027	10,767	1,246	10.75	116
1946	20,588.38	29,849	32,052	3,978	11.15	357
1947	214,275.52	308,292	331,047	43,935	11.56	3,801
1948	47,452.06	67,723	72,722	10,319	11.99	861
1949	1,225,264.33	1,734,175	1,862,172	282,041	12.43	22,690
1950	88,276.76	123,873	133,016	21,468	12.88	1,667
1951	478,658.06	665,615	714,743	122,909	13.35	9,207
1952	253,646.28	349,370	375,156	68,725	13.84	4,966
1953	1,162,064.09	1,585,282	1,702,289	331,323	14.33	23,121
1954	174,476.23	235,577	252,965	52,368	14.85	3,526
1955	608,653.13	813,109	873,123	192,020	15.38	12,485
1956	937,573.94	1,238,901	1,330,342	310,412	15.92	19,498
1957	123,937.58	161,900	173,850	43,041	16.48	2,612
1958	1,887,154.10	2,436,236	2,616,051	686,469	17.05	40,262
1959	772,716.10	985,482	1,058,219	294,034	17.63	16,678
1960	576,221.76	725,576	779,130	229,258	18.23	12,576
1961	1,158,183.34	1,439,347	1,545,583	481,238	18.84	25,543
1962	577,895.63	708,549	760,846	250,471	19.46	12,871
1963	1,448,584.98	1,751,118	1,880,365	654,659	20.10	32,570
1964	971,917.59	1,157,892	1,243,354	457,502	20.75	22,048
1965	1,262,198.14	1,481,297	1,590,629	618,218	21.41	28,875
1966	1,602,269.72	1,851,491	1,988,147	815,825	22.08	36,949
1967	916,997.36	1,042,844	1,119,815	484,930	22.76	21,306
1968	297,658.29	332,976	357,552	163,350	23.45	6,966
1969	2,269,124.29	2,494,999	2,679,151	1,291,817	24.16	53,469
1970	3,221,341.14	3,480,385	3,737,267	1,900,080	24.87	76,400
1971	1,738,361.40	1,844,475	1,980,613	1,061,519	25.59	41,482
1972	1,856,575.22	1,932,899	2,075,563	1,173,444	26.33	44,567
1973	3,238,666.32	3,307,310	3,551,417	2,116,249	27.07	78,177
1974	991,690.21	992,682	1,065,950	669,508	27.82	24,066
1975	1,317,277.75	1,291,647	1,386,981	918,255	28.58	32,129
1976	2,506,725.98	2,405,968	2,583,549	1,803,221	29.35	61,439
1977	1,621,233.45	1,522,022	1,634,360	1,202,799	30.13	39,920
1978	6,122,982.85	5,619,704	6,034,486	4,680,734	30.91	151,431
1979	2,003,773.68	1,795,907	1,928,460	1,578,144	31.71	49,768
1980	11,194,599.03	9,792,336	10,515,093	9,075,455	32.51	279,159
1981	4,221,188.75	3,600,315	3,866,049	3,521,031	33.32	105,673
1982	6,044,678.61	5,022,206	5,392,887	5,185,301	34.14	151,883



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -75						
1983	1,731,795.63	1,400,611	1,503,988	1,526,654	34.96	43,669
1984	7,376,631.79	5,799,158	6,227,185	6,681,921	35.80	186,646
1985	3,673,869.95	2,805,156	3,012,200	3,417,072	36.64	93,261
1986	5,144,212.24	3,810,074	4,091,290	4,911,081	37.49	130,997
1987	8,070,624.52	5,792,792	6,220,349	7,903,244	38.34	206,136
1988	1,683,670.65	1,169,053	1,255,339	1,691,085	39.21	43,129
1989	828,642.35	555,949	596,983	853,141	40.08	21,286
1990	1,292,730.03	837,043	898,824	1,363,454	40.95	33,296
1991	835,854.17	521,410	559,894	902,851	41.83	21,584
1992	2,015,043.28	1,208,719	1,297,933	2,228,393	42.72	52,163
1993	310,447.57	178,697	191,886	351,397	43.62	8,056
1994	1,172,361.60	646,428	694,140	1,357,493	44.52	30,492
1995	2,831,606.29	1,491,945	1,602,063	3,353,248	45.43	73,811
1996	2,053,849.85	1,031,834	1,107,992	2,486,245	46.34	53,652
1997	1,059,699.88	506,123	543,479	1,310,996	47.26	27,740
1998	1,575,075.94	713,269	765,914	1,990,469	48.18	41,313
1999	1,525,005.27	652,405	700,558	1,968,201	49.11	40,077
2000	1,770,196.87	712,504	765,093	2,332,752	50.05	46,608
2001	2,885,029.66	1,088,219	1,168,539	3,880,263	50.99	76,099
2002	715,884.24	251,913	270,506	982,291	51.93	18,916
2003	4,336,663.35	1,415,075	1,519,520	6,069,641	52.88	114,781
2004	838,350.06	252,123	270,732	1,196,381	53.83	22,225
2005	2,753,852.53	757,729	813,656	4,005,586	54.78	73,121
2006	1,458,250.35	363,549	390,382	2,161,556	55.74	38,779
2007	2,832,666.14	632,237	678,901	4,278,265	56.71	75,441
2008	835,594.27	164,902	177,073	1,285,217	57.67	22,286
2009	5,328,616.25	912,459	979,806	8,345,272	58.64	142,314
2010	6,679,746.54	969,298	1,040,841	10,648,715	59.61	178,640
2011	4,002,620.29	475,261	510,339	6,494,247	60.59	107,183
2012	12,390,049.23	1,147,442	1,232,133	20,450,453	61.56	332,204
2013	4,896,967.54	324,363	348,304	8,221,389	62.54	131,458
2014	4,262,613.58	169,854	182,391	7,277,183	63.52	114,565
2015	13,501,170.31	178,148	191,297	23,435,751	64.51	363,289
	178,542,714.22	106,341,422	114,190,318	198,259,432		4,527,061
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						43.8 2.54

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1962	16,102.50	14,212	15,803	300	5.87	51
1969	629.49	514	572	57	9.14	6
1972	1,023.52	798	887	137	11.00	12
1973	66,872.27	51,264	57,005	9,867	11.67	846
1974	1,183.38	891	991	192	12.35	16
1980	26,278.29	17,496	19,455	6,823	16.71	408
1984	275.00	165	183	92	19.92	5
1997	318,959.12	116,675	129,741	189,218	31.71	5,967
1998	449.82	156	173	277	32.67	8
1999	702.00	230	256	446	33.64	13
2002	3,451.41	926	1,030	2,421	36.58	66
2003	12,833.46	3,193	3,550	9,283	37.56	247
	448,760.26	206,520	229,646	219,114		7,645

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.7 1.70

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. 0						
1962	13,218.53	12,062	13,219			
1969	87,624.88	75,576	87,625			
1972	15,875.19	13,268	15,875			
1973	78,405.34	64,743	78,405			
1974	136,383.31	111,186	136,383			
1980	204,862.86	151,496	204,863			
1982	13,871.63	9,842	13,872			
1984	2,212.12	1,499	2,210	2	12.89	
1988	123,767.49	75,282	110,986	12,781	15.67	816
1992	116,241.28	61,928	91,298	24,943	18.69	1,335
1997	313,023.53	134,757	198,667	114,357	22.78	5,020
2009	55,822.59	8,820	13,003	42,820	33.68	1,271
2015	11,994.57	147	217	11,778	39.51	298
	1,173,303.32	720,606	966,623	206,680		8,740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.6 0.74

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1941	373,772.94	329,133	373,773			
1942	41,173.38	36,027	41,173			
1943	911.00	792	911			
1944	850.00	734	850			
1945	2,100.00	1,799	2,100			
1946	3,262.00	2,774	3,262			
1947	4,434.00	3,739	4,434			
1948	3,258.00	2,724	3,258			
1949	4,314.00	3,574	4,314			
1950	59,904.00	49,147	59,904			
1951	18,663.00	15,157	18,663			
1952	27,550.00	22,134	27,550			
1953	33,233.00	26,406	33,233			
1954	24,267.00	19,060	24,267			
1955	40,298.35	31,277	40,298			
1956	21,633.00	16,586	21,633			
1957	19,771.00	14,967	19,771			
1958	27,040.00	20,203	27,040			
1959	19,357.00	14,272	19,357			
1960	33,627.00	24,452	33,627			
1961	18,106.00	12,982	18,106			
1962	10,562.32	7,463	10,562			
1963	21,516.00	14,975	21,338	178	21.28	8
1964	20,398.00	13,979	19,919	479	22.03	22
1965	35,563.00	23,990	34,184	1,379	22.78	61
1966	5,187.00	3,442	4,905	282	23.55	12
1967	19,695.00	12,850	18,310	1,385	24.33	57
1968	15,350.00	9,841	14,023	1,327	25.12	53
1969	41,542.00	26,154	37,267	4,275	25.93	165
1970	24,874.00	15,372	21,904	2,970	26.74	111
1971	46,508.00	28,197	40,178	6,330	27.56	230
1972	16,301.00	9,690	13,807	2,494	28.39	88
1973	8,970.00	5,224	7,444	1,526	29.23	52
1974	43,465.00	24,781	35,311	8,154	30.09	271
1975	27,337.00	15,250	21,730	5,607	30.95	181
1976	6,205.00	3,384	4,822	1,383	31.82	43
1977	15,472.00	8,244	11,747	3,725	32.70	114
1978	17,820.00	9,269	13,207	4,613	33.59	137
1979	31,886.00	16,180	23,055	8,831	34.48	256
1980	10,670.00	5,276	7,518	3,152	35.39	89
1981	1,808.00	870	1,240	568	36.30	16
1982	61,168.00	28,644	40,815	20,353	37.22	547

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 360.1 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1984	14,670.00	6,482	9,236	5,434	39.07	139
1985	33,531.00	14,366	20,470	13,061	40.01	326
1986	779.00	323	460	319	40.95	8
1987	16,266.00	6,530	9,305	6,961	41.90	166
1988	4,886.00	1,894	2,699	2,187	42.86	51
1989	7,350.00	2,750	3,919	3,431	43.81	78
1990	38,364.00	13,822	19,695	18,669	44.78	417
1991	12,981.00	4,499	6,411	6,570	45.74	144
1992	5,140.00	1,710	2,437	2,703	46.71	58
1993	38,715.00	12,345	17,590	21,125	47.68	443
1994	23,233.00	7,083	10,093	13,140	48.66	270
1995	54,744.00	15,923	22,689	32,055	49.64	646
1996	143,362.00	39,691	56,556	86,806	50.62	1,715
1997	100,670.04	26,462	37,706	62,964	51.60	1,220
1998	11,034.00	2,744	3,910	7,124	52.59	135
1999	28,534.63	6,697	9,543	18,992	53.57	355
2000	5,450.00	1,202	1,713	3,737	54.56	68
2001	1,400.00	289	412	988	55.55	18
2003	113.00	20	28	85	57.54	1
2004	74,362.56	12,185	17,362	57,001	58.53	974
2009	58,265.05	5,402	7,697	50,568	63.51	796
2010	3,796.63	298	425	3,372	64.51	52
2011	22,282.80	1,429	2,036	20,247	65.51	309
2012	209,177.61	10,459	14,903	194,275	66.50	2,921
	2,168,929.31	1,125,619	1,458,105	710,824		13,823

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.4 0.64

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -25						
1940	238.90	255	233	66	8.83	7
1941	503.83	534	488	142	9.11	16
1945	56.00	58	53	17	10.29	2
1946	11,183.46	11,505	10,524	3,455	10.62	325
1947	4,642.00	4,744	4,339	1,464	10.95	134
1948	2,742.00	2,782	2,545	882	11.30	78
1949	5,131.61	5,168	4,727	1,688	11.66	145
1950	13,026.82	13,019	11,909	4,375	12.03	364
1951	5,204.70	5,159	4,719	1,787	12.42	144
1952	5,293.78	5,203	4,759	1,858	12.82	145
1953	202.30	197	180	73	13.23	6
1954	16,676.06	16,099	14,726	6,119	13.66	448
1955	20,624.35	19,718	18,037	7,743	14.11	549
1956	18,449.76	17,462	15,973	7,089	14.57	487
1957	12,480.07	11,690	10,693	4,907	15.04	326
1958	26,992.10	25,007	22,875	10,865	15.53	700
1959	11,277.90	10,331	9,450	4,647	16.03	290
1960	16,138.04	14,608	13,362	6,811	16.55	412
1961	16,723.37	14,953	13,678	7,226	17.08	423
1962	28,657.49	25,302	23,144	12,678	17.62	720
1963	39,606.77	34,507	31,565	17,943	18.18	987
1964	33,481.83	28,773	26,320	15,532	18.75	828
1965	27,875.09	23,613	21,600	13,244	19.34	685
1966	20,756.17	17,327	15,850	10,095	19.93	507
1967	29,960.66	24,630	22,530	14,921	20.54	726
1968	38,002.13	30,750	28,128	19,375	21.16	916
1969	52,376.58	41,694	38,139	27,332	21.79	1,254
1970	14,931.52	11,684	10,688	7,976	22.44	355
1971	76,589.72	58,895	53,873	41,864	23.09	1,813
1972	44,762.96	33,796	30,914	25,040	23.76	1,054
1973	54,026.62	40,036	36,622	30,911	24.43	1,265
1974	63,345.57	46,044	42,118	37,064	25.11	1,476
1975	48,572.11	34,597	31,647	29,068	25.81	1,126
1976	26,172.81	18,261	16,704	16,012	26.51	604
1977	72,116.85	49,235	45,037	45,109	27.23	1,657
1978	67,478.67	45,056	41,214	43,134	27.95	1,543
1979	95,377.11	62,234	56,927	62,294	28.68	2,172
1980	158,265.95	100,829	92,231	105,601	29.42	3,589
1981	59,640.98	37,065	33,904	40,647	30.17	1,347
1982	103,233.38	62,543	57,210	71,832	30.92	2,323
1983	13,444.28	7,929	7,253	9,552	31.69	301
1984	68,778.00	39,461	36,096	49,876	32.46	1,537

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -25						
1985	8,631.87	4,812	4,402	6,388	33.24	192
1986	50,245.96	27,185	24,867	37,940	34.03	1,115
1987	80,691.35	42,330	38,720	62,144	34.82	1,785
1988	9,583.49	4,866	4,451	7,528	35.63	211
1989	21,186.00	10,399	9,512	16,970	36.44	466
1990	89,521.00	42,430	38,812	73,089	37.25	1,962
1991	232,064.00	105,975	96,938	193,142	38.08	5,072
1992	133,283.06	58,561	53,567	113,037	38.91	2,905
1993	45,318.28	19,128	17,497	39,151	39.74	985
1994	559,184.42	226,120	206,839	492,142	40.59	12,125
1995	40,486.86	15,655	14,320	36,289	41.44	876
1997	163,072.85	57,212	52,333	151,508	43.16	3,510
1998	81,469.76	27,106	24,795	77,042	44.03	1,750
2000	66,743.00	19,773	18,087	65,342	45.78	1,427
2001	270,942.78	75,244	68,828	269,850	46.67	5,782
2002	141,181.00	36,589	33,469	143,007	47.56	3,007
2003	212,582.75	51,153	46,791	218,937	48.45	4,519
2004	15,786.36	3,503	3,204	16,529	49.35	335
2005	134,777.18	27,348	25,016	143,455	50.26	2,854
2006	137,673.95	25,327	23,167	148,925	51.17	2,910
2007	632,246.14	104,321	95,426	694,882	52.08	13,343
2008	39,332.05	5,736	5,247	43,918	53.00	829
2009	376,899.45	47,739	43,668	427,456	53.92	7,928
2010	1,748,743.89	187,618	171,620	2,014,310	54.85	36,724
2011	662,257.08	58,361	53,384	774,437	55.77	13,886
2012	736,752.19	50,495	46,189	874,751	56.71	15,425
2013	793,055.08	38,989	35,665	955,654	57.64	16,580
2014	1,147,920.41	33,964	31,068	1,403,833	58.58	23,964
2015	662,124.22	6,481	5,928	821,727	59.53	13,804
	10,718,796.73	2,467,173	2,256,794	11,141,702		230,057

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.4 2.15

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R2						
NET SALVAGE PERCENT.. -20						
1930	15,555.43	17,280	16,212	2,455	4.01	612
1931	729.35	806	756	119	4.30	28
1934	1,455.51	1,579	1,481	266	5.17	51
1935	3,176.82	3,427	3,215	597	5.46	109
1937	2,952.72	3,147	2,952	591	6.04	98
1939	12,360.53	13,011	12,207	2,626	6.63	396
1940	20,935.23	21,898	20,544	4,578	6.93	661
1941	36,231.37	37,656	35,328	8,150	7.23	1,127
1942	8,428.73	8,702	8,164	1,950	7.54	259
1943	3,934.21	4,036	3,786	935	7.84	119
1944	10,947.83	11,152	10,463	2,674	8.16	328
1945	22,095.81	22,356	20,974	5,541	8.47	654
1946	19,892.98	19,981	18,746	5,126	8.80	582
1947	32,135.31	32,043	30,062	8,500	9.13	931
1948	137,378.61	135,944	127,540	37,314	9.47	3,940
1949	128,858.17	126,538	118,716	35,914	9.81	3,661
1950	96,435.66	93,929	88,122	27,601	10.17	2,714
1951	49,455.90	47,774	44,821	14,526	10.53	1,379
1952	225,772.23	216,240	202,872	68,055	10.90	6,244
1953	322,649.00	306,301	287,366	99,813	11.28	8,849
1954	363,371.02	341,729	320,604	115,441	11.68	9,884
1955	255,309.63	237,836	223,133	83,239	12.08	6,891
1956	500,562.62	461,739	433,195	167,480	12.49	13,409
1957	173,267.34	158,213	148,432	59,489	12.91	4,608
1958	326,971.75	295,436	277,172	115,194	13.34	8,635
1959	183,873.55	164,341	154,182	66,466	13.78	4,823
1960	320,917.58	283,550	266,021	119,080	14.24	8,362
1961	436,362.45	381,091	357,532	166,103	14.70	11,300
1962	716,323.13	617,949	579,748	279,840	15.18	18,435
1963	714,897.33	609,093	571,439	286,438	15.66	18,291
1964	540,627.11	454,607	426,504	222,249	16.16	13,753
1965	768,070.75	637,161	597,772	323,913	16.67	19,431
1966	775,871.38	634,666	595,431	335,615	17.19	19,524
1967	690,294.92	556,530	522,126	306,228	17.72	17,281
1968	866,204.61	687,957	645,428	394,018	18.26	21,578
1969	1,454,949.96	1,137,445	1,067,129	678,811	18.82	36,069
1970	447,206.14	344,050	322,781	213,866	19.38	11,035
1971	1,025,259.41	775,785	727,827	502,484	19.95	25,187
1972	897,923.42	667,656	626,382	451,126	20.54	21,963
1973	1,284,663.07	938,369	880,360	661,236	21.13	31,294
1974	1,279,217.89	917,061	860,369	674,692	21.74	31,035
1975	1,018,426.59	716,292	672,011	550,101	22.35	24,613



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R2						
NET SALVAGE PERCENT.. -20						
1976	900,410.18	620,678	582,308	498,184	22.98	21,679
1977	1,314,022.89	887,407	832,548	744,279	23.61	31,524
1978	1,781,805.86	1,177,574	1,104,777	1,033,390	24.26	42,596
1979	319,366.51	206,451	193,688	189,552	24.91	7,609
1980	2,303,384.07	1,455,223	1,365,262	1,398,799	25.57	54,705
1981	1,906,111.86	1,175,850	1,103,160	1,184,174	26.24	45,129
1982	1,840,756.23	1,107,325	1,038,871	1,170,036	26.93	43,447
1983	904,278.72	530,110	497,339	587,795	27.62	21,281
1984	2,434,345.23	1,389,213	1,303,333	1,617,881	28.32	57,129
1985	321,673.52	178,564	167,525	218,483	29.02	7,529
1986	1,448,830.85	781,082	732,796	1,005,801	29.74	33,820
1987	3,219,958.60	1,684,412	1,580,283	2,283,667	30.46	74,973
1988	220,988.50	112,017	105,092	160,094	31.19	5,133
1989	2,372,671.60	1,163,141	1,091,236	1,755,970	31.94	54,977
1990	1,507,932.86	714,416	670,251	1,139,268	32.68	34,861
1991	3,540,874.19	1,617,783	1,517,773	2,731,276	33.44	81,677
1992	4,756,373.26	2,092,823	1,963,446	3,744,202	34.20	109,480
1993	1,686,952.31	713,399	669,297	1,355,046	34.97	38,749
1994	5,872,031.10	2,381,414	2,234,197	4,812,240	35.75	134,608
1995	3,713,046.69	1,440,647	1,351,587	3,104,069	36.54	84,950
1996	9,964.23	3,691	3,463	8,494	37.33	228
1997	5,714,713.73	2,015,397	1,890,807	4,966,849	38.13	130,261
1998	4,781,179.72	1,601,141	1,502,160	4,235,256	38.93	108,792
1999	2,417,232.41	765,982	718,630	2,182,049	39.74	54,908
2000	1,218,266.69	363,857	341,364	1,120,556	40.56	27,627
2001	6,399,383.48	1,793,261	1,682,403	5,996,857	41.39	144,887
2002	4,370,900.20	1,144,214	1,073,479	4,171,601	42.22	98,806
2003	4,452,469.89	1,082,431	1,015,516	4,327,448	43.06	100,498
2004	873,793.19	196,121	183,997	864,555	43.90	19,694
2005	3,325,354.65	683,560	641,303	3,349,123	44.75	74,841
2006	2,314,030.88	431,437	404,766	2,372,071	45.61	52,008
2007	2,007,739.11	335,951	315,183	2,094,104	46.47	45,064
2008	599,194.72	88,815	83,325	635,709	47.33	13,431
2009	14,297,621.07	1,839,589	1,725,867	15,431,278	48.21	320,085
2010	16,335,795.12	1,786,025	1,675,614	17,927,340	49.08	365,268
2011	7,308,925.55	654,558	614,093	8,156,618	49.97	163,230
2012	10,253,428.60	717,699	673,331	11,630,783	50.85	228,727

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-R2						
NET SALVAGE PERCENT.. -20						
2013	10,447,078.54	522,396	490,102	12,046,392	51.75	232,781
2014	11,105,751.65	333,173	312,576	13,014,326	52.65	247,186
2015	6,438,165.38	64,356	60,378	7,665,420	53.55	143,145
	173,228,756.89	50,995,539	47,843,031	160,031,477		3,967,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.3 2.29

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5.						
NET SALVAGE PERCENT.. -50						
1941	39,382.10	50,519	59,073			
1942	2,785.61	3,550	4,178			
1943	5,097.53	6,452	7,646			
1944	9,886.80	12,425	14,830			
1945	33,159.32	41,373	49,739			
1946	84,808.39	105,052	127,213			
1947	143,668.38	176,626	215,503			
1948	159,504.60	194,612	239,257			
1949	285,208.94	345,245	427,813			
1950	462,615.98	555,556	693,924			
1951	454,992.54	541,896	682,489			
1952	508,633.22	600,594	760,524	2,426	10.64	228
1953	168,070.27	196,693	249,070	3,035	10.99	276
1954	97,546.06	113,134	143,260	3,059	11.34	270
1955	233,803.17	268,640	340,175	10,530	11.70	900
1956	401,026.31	456,328	577,842	23,697	12.07	1,963
1957	536,481.77	604,347	765,277	39,446	12.45	3,168
1958	359,433.34	400,696	507,396	31,754	12.84	2,473
1959	507,072.27	559,199	708,107	52,501	13.24	3,965
1960	150,349.13	163,956	207,615	17,909	13.65	1,312
1961	592,707.31	638,879	809,004	80,057	14.07	5,690
1962	540,075.82	575,343	728,549	81,565	14.49	5,629
1963	729,390.32	767,392	971,739	122,346	14.93	8,195
1964	845,588.59	878,228	1,112,089	156,294	15.38	10,162
1965	858,182.09	879,465	1,113,655	173,618	15.84	10,961
1966	941,548.56	951,623	1,205,028	207,295	16.31	12,710
1967	919,429.97	916,028	1,159,954	219,191	16.79	13,055
1968	1,069,462.49	1,049,784	1,329,328	274,866	17.28	15,907
1969	1,181,859.83	1,142,386	1,446,589	326,201	17.78	18,347
1970	835,562.56	794,871	1,006,535	246,809	18.29	13,494
1971	1,404,520.39	1,314,210	1,664,167	442,614	18.81	23,531
1972	1,216,907.24	1,118,946	1,416,907	408,454	19.35	21,109
1973	1,846,293.82	1,667,757	2,111,859	657,582	19.89	33,061
1974	1,804,898.20	1,600,584	2,026,799	680,548	20.44	33,295
1975	1,407,829.76	1,224,812	1,550,964	560,781	21.00	26,704
1976	1,678,853.94	1,431,391	1,812,552	705,729	21.58	32,703
1977	1,786,765.58	1,492,307	1,889,689	790,459	22.16	35,671
1978	1,842,666.63	1,506,380	1,907,510	856,490	22.75	37,648
1979	2,522,979.93	2,017,122	2,554,256	1,230,214	23.35	52,686
1980	2,613,531.68	2,041,691	2,585,367	1,334,931	23.96	55,715
1981	2,860,831.18	2,181,670	2,762,621	1,528,626	24.58	62,190
1982	3,179,965.83	2,364,941	2,994,694	1,775,255	25.21	70,419

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 50-R1.5							
NET SALVAGE PERCENT.. -50							
1983	3,669,562.25	2,659,699	3,367,943	2,136,400	25.84	82,678	
1984	2,991,572.33	2,109,956	2,671,810	1,815,548	26.49	68,537	
1985	3,368,563.38	2,310,161	2,925,327	2,127,518	27.14	78,390	
1986	4,431,626.37	2,951,463	3,737,400	2,910,040	27.80	104,678	
1987	4,569,918.39	2,951,710	3,737,712	3,117,166	28.47	109,489	
1988	4,815,348.29	3,013,445	3,815,887	3,407,135	29.14	116,923	
1989	5,102,888.46	3,087,758	3,909,988	3,744,345	29.83	125,523	
1990	5,146,362.11	3,007,534	3,808,402	3,911,141	30.52	128,150	
1991	5,130,094.56	2,890,295	3,659,943	4,035,199	31.22	129,250	
1992	6,579,633.24	3,568,793	4,519,117	5,350,333	31.92	167,617	
1993	6,561,609.05	3,419,254	4,329,757	5,512,657	32.63	168,944	
1994	8,287,655.84	4,139,684	5,242,029	7,189,455	33.35	215,576	
1995	9,005,843.54	4,303,893	5,449,965	8,058,800	34.07	236,537	
1996	7,853,400.16	3,581,150	4,534,764	7,245,336	34.80	208,199	
1997	8,797,655.79	3,819,062	4,836,029	8,360,455	35.53	235,307	
1998	7,696,222.27	3,170,074	4,014,224	7,530,109	36.27	207,613	
1999	7,459,313.97	2,904,657	3,678,130	7,510,841	37.02	202,886	
2000	7,107,332.71	2,607,680	3,302,072	7,358,927	37.77	194,835	
2001	6,263,578.19	2,157,176	2,731,604	6,663,763	38.52	172,995	
2002	7,285,069.52	2,342,878	2,966,756	7,960,848	39.28	202,669	
2003	10,597,393.96	3,163,322	4,005,674	11,890,417	40.05	296,889	
2004	4,463,082.69	1,229,133	1,556,435	5,138,189	40.82	125,874	
2005	5,002,953.85	1,262,245	1,598,365	5,906,066	41.59	142,007	
2006	6,290,113.12	1,439,807	1,823,209	7,611,961	42.37	179,654	
2007	4,234,788.67	870,249	1,101,985	5,250,198	43.15	121,673	
2008	23,434,556.73	4,260,402	5,394,893	29,756,942	43.94	677,218	
2009	33,359,927.81	5,274,205	6,678,658	43,361,234	44.73	969,399	
2010	15,138,104.70	2,030,020	2,570,588	20,136,569	45.53	442,270	
2011	15,348,256.03	1,689,843	2,139,827	20,882,557	46.33	450,735	
2012	24,065,080.01	2,064,784	2,614,610	33,483,010	47.14	710,289	
2013	15,655,391.86	962,807	1,219,190	22,263,898	47.95	464,315	
2014	21,504,931.62	793,532	1,004,839	31,252,558	48.77	640,815	
2015	16,256,031.40	199,949	253,193	24,130,854	49.59	486,607	
	354,797,240.32	120,189,323	152,141,111	380,054,749		9,477,978	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.1	2.67

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -30						
1941	72,252.21	81,317	93,928			
1942	19,204.65	21,444	24,966			
1943	12,543.65	13,892	16,307			
1944	20,020.85	21,985	26,027			
1945	53,861.88	58,653	70,020			
1946	111,529.54	120,371	144,988			
1947	107,573.80	115,061	139,846			
1948	245,169.62	259,859	318,721			
1949	291,533.25	306,098	378,993			
1950	333,751.64	347,011	433,877			
1951	267,775.57	275,670	348,108			
1952	365,196.64	372,128	472,409	2,347	10.16	231
1953	314,613.44	317,276	402,776	6,221	10.54	590
1954	277,667.27	277,024	351,676	9,291	10.93	850
1955	393,521.63	388,365	493,022	18,556	11.32	1,639
1956	420,072.46	409,920	520,385	25,709	11.72	2,194
1957	401,712.02	387,444	491,852	30,374	12.13	2,504
1958	420,923.27	401,202	509,318	37,882	12.54	3,021
1959	386,812.49	364,199	462,343	40,513	12.96	3,126
1960	317,378.91	295,136	374,669	37,924	13.38	2,834
1961	485,939.88	446,103	566,319	65,403	13.81	4,736
1962	533,121.24	482,929	613,069	79,989	14.25	5,613
1963	742,622.84	663,671	842,517	122,893	14.69	8,366
1964	872,558.78	768,688	975,834	158,492	15.15	10,462
1965	1,160,545.95	1,007,954	1,279,578	229,132	15.60	14,688
1966	959,392.18	820,776	1,041,959	205,251	16.07	12,772
1967	1,088,941.85	917,452	1,164,687	250,937	16.54	15,172
1968	1,370,656.33	1,136,591	1,442,880	338,973	17.02	19,916
1969	1,463,853.90	1,194,443	1,516,322	386,688	17.50	22,096
1970	1,143,596.58	917,309	1,164,506	322,170	18.00	17,898
1971	2,030,548.62	1,600,669	2,032,017	607,696	18.50	32,848
1972	1,614,599.94	1,250,006	1,586,858	512,122	19.01	26,940
1973	1,894,137.46	1,439,704	1,827,676	634,703	19.52	32,516
1974	2,412,888.69	1,799,306	2,284,183	852,572	20.04	42,544
1975	1,575,440.78	1,151,713	1,462,077	585,996	20.57	28,488
1976	1,595,696.28	1,142,686	1,450,617	623,788	21.11	29,549
1977	2,219,559.11	1,555,678	1,974,902	910,525	21.66	42,037
1978	2,646,789.26	1,814,864	2,303,934	1,136,892	22.21	51,188
1979	3,141,266.53	2,105,242	2,672,563	1,411,083	22.77	61,971
1980	3,024,088.76	1,979,024	2,512,332	1,418,983	23.34	60,796
1981	2,837,957.07	1,812,501	2,300,934	1,388,410	23.91	58,068
1982	3,023,316.43	1,882,383	2,389,648	1,540,663	24.49	62,910

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 47-R1						
NET SALVAGE PERCENT.. -30						
1983	3,140,604.10	1,904,129	2,417,254	1,665,531	25.08	66,409
1984	2,806,244.64	1,654,859	2,100,811	1,547,307	25.68	60,253
1985	2,579,753.85	1,478,470	1,876,888	1,476,792	26.28	56,195
1986	3,478,412.55	1,934,801	2,456,191	2,065,745	26.89	76,822
1987	3,895,200.15	2,099,840	2,665,705	2,398,055	27.51	87,170
1988	4,431,790.51	2,313,115	2,936,453	2,824,875	28.13	100,422
1989	5,695,742.90	2,873,599	3,647,977	3,756,489	28.76	130,615
1990	4,889,429.80	2,381,563	3,023,347	3,332,912	29.39	113,403
1991	4,473,559.93	2,099,791	2,665,643	3,149,985	30.03	104,895
1992	5,190,747.37	2,343,098	2,974,516	3,773,456	30.68	122,994
1993	4,783,545.41	2,073,284	2,631,993	3,586,616	31.33	114,479
1994	6,122,311.14	2,543,459	3,228,871	4,730,133	31.98	147,909
1995	7,462,226.13	2,963,914	3,762,630	5,938,264	32.64	181,932
1996	6,471,562.83	2,450,548	3,110,922	5,302,110	33.31	159,175
1997	6,423,727.09	2,315,105	2,938,980	5,411,865	33.97	159,313
1998	5,156,659.88	1,761,520	2,236,214	4,467,444	34.65	128,931
1999	5,538,851.65	1,789,398	2,271,605	4,928,902	35.32	139,550
2000	4,543,916.50	1,382,496	1,755,051	4,152,040	36.00	115,334
2001	9,210,683.04	2,629,107	3,337,599	8,636,289	36.68	235,450
2002	5,791,447.38	1,542,593	1,958,291	5,570,591	37.37	149,066
2003	3,559,974.66	880,286	1,117,506	3,510,461	38.06	92,235
2004	6,895,432.82	1,573,462	1,997,479	6,966,584	38.75	179,783
2005	2,315,397.57	483,529	613,830	2,396,187	39.45	60,740
2006	4,138,382.71	784,066	995,356	4,384,542	40.15	109,204
2007	4,394,621.87	747,547	948,996	4,764,012	40.85	116,622
2008	20,874,073.27	3,140,755	3,987,126	23,149,169	41.56	557,006
2009	42,894,719.73	5,612,002	7,124,325	48,638,811	42.27	1,150,670
2010	11,588,279.78	1,288,489	1,635,711	13,429,053	42.98	312,449
2011	13,280,509.90	1,212,152	1,538,803	15,725,860	43.70	359,859
2012	20,086,909.59	1,427,858	1,812,637	24,300,345	44.43	546,936
2013	12,404,951.65	631,350	801,486	15,324,951	45.16	339,348
2014	26,710,505.46	820,173	1,041,193	33,682,464	45.89	733,983
2015	24,036,835.16	245,921	312,192	30,935,694	46.63	663,429
	337,937,644.27	94,106,026	119,403,224	319,915,714		8,351,144
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.3 2.47

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1966	2,177.50	1,849	1,636	542	7.55	72
1967	2,766.65	2,321	2,054	713	8.05	89
1968	978.07	810	717	261	8.58	30
1973	23,444.43	17,973	15,902	7,542	11.67	646
1974	276,752.56	208,395	184,387	92,366	12.35	7,479
1976	18,557.11	13,458	11,908	6,649	13.74	484
1979	407,636.17	277,600	245,618	162,018	15.95	10,158
1980	218,176.00	145,262	128,527	89,649	16.71	5,365
1981	14.49	9	8	6	17.49	
1982	64,154.00	40,686	35,999	28,155	18.29	1,539
1983	61,681.09	38,119	33,727	27,954	19.10	1,464
1986	44,082.77	25,030	22,146	21,937	21.61	1,015
1987	66,410.57	36,552	32,341	34,070	22.48	1,516
1989	19,761.59	10,177	9,005	10,757	24.25	444
1995	104,460.14	42,223	37,359	67,101	29.79	2,252
1998	5,323.27	1,845	1,632	3,691	32.67	113
2001	2,842.29	819	725	2,117	35.60	59
2003	124,493.17	30,974	27,406	97,087	37.56	2,585
2004	45,591.40	10,440	9,237	36,354	38.55	943
2005	26,268.24	5,495	4,862	21,406	39.54	541
2008	3,671.25	549	486	3,185	42.52	75
2009	31,753.72	4,122	3,647	28,107	43.51	646
2010	97,394.76	10,694	9,462	87,933	44.51	1,976
2011	52,912.65	4,752	4,204	48,709	45.51	1,070
2012	54,026.80	3,782	3,346	50,681	46.50	1,090
2014	204,076.52	6,122	5,417	198,660	48.50	4,096
2015	91,114.48	911	806	90,308	49.50	1,824
	2,050,521.69	940,969	832,564	1,217,958		47,571

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 2.32

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -20						
1967	2,500.28	2,185	2,445	555	13.04	43
1968	15,640.76	13,482	15,089	3,680	13.52	272
1970	18,653.98	15,618	17,480	4,905	14.51	338
1971	12,220.86	10,076	11,277	3,388	15.02	226
1972	95,302.52	77,338	86,557	27,806	15.54	1,789
1973	49,085.47	39,170	43,839	15,064	16.08	937
1974	281,136.77	220,481	246,762	90,602	16.63	5,448
1975	230,859.88	177,821	199,017	78,015	17.19	4,538
1976	248,527.81	187,824	210,212	88,021	17.77	4,953
1977	181,159.27	134,285	150,291	67,100	18.35	3,657
1978	265,936.62	193,137	216,159	102,965	18.95	5,434
1979	340,191.28	241,876	270,707	137,523	19.56	7,031
1980	405,190.75	281,809	315,400	170,829	20.18	8,465
1981	228,364.99	155,232	173,735	100,303	20.81	4,820
1982	268,888.24	178,473	199,747	122,919	21.45	5,730
1983	326,723.35	211,474	236,681	155,387	22.11	7,028
1984	340,728.87	214,913	240,530	168,345	22.77	7,393
1985	286,726.74	176,051	197,036	147,036	23.44	6,273
1986	520,197.42	310,427	347,429	276,808	24.13	11,472
1987	848,549.12	491,738	550,352	467,907	24.82	18,852
1988	983,128.62	552,514	618,373	561,381	25.52	21,998
1989	1,324,658.51	720,943	806,878	782,712	26.23	29,840
1990	689,050.09	362,438	405,640	421,220	26.96	15,624
1991	1,080,496.93	548,616	614,010	682,586	27.69	24,651
1992	952,792.93	466,156	521,721	621,631	28.43	21,865
1993	1,080,605.28	508,420	569,023	727,703	29.18	24,938
1994	1,702,290.51	769,013	860,678	1,182,071	29.93	39,495
1995	3,416,001.89	1,477,434	1,653,541	2,445,661	30.70	79,663
1996	3,307,903.72	1,367,011	1,529,956	2,439,528	31.47	77,519
1997	3,449,088.41	1,357,230	1,519,009	2,619,897	32.26	81,212
1998	3,468,047.45	1,296,190	1,450,693	2,710,964	33.05	82,026
1999	3,949,268.73	1,397,046	1,563,571	3,175,551	33.85	93,812
2000	3,944,614.69	1,316,491	1,473,414	3,260,124	34.65	94,087
2001	8,298,706.82	2,601,645	2,911,756	7,046,692	35.46	198,722
2002	5,473,522.80	1,603,764	1,794,929	4,773,298	36.28	131,568
2003	9,031,651.75	2,458,921	2,752,019	8,085,963	37.11	217,892
2004	5,209,396.59	1,308,892	1,464,909	4,786,367	37.95	126,123
2005	3,483,875.96	802,183	897,802	3,282,849	38.79	84,631
2006	2,098,340.02	438,561	490,837	2,027,171	39.64	51,140
2007	2,386,276.21	448,028	501,432	2,362,099	40.49	58,338
2008	17,345,995.67	2,883,737	3,227,472	17,587,723	41.35	425,338
2009	36,106,160.94	5,217,485	5,839,399	37,487,994	42.22	887,920



## KENTUCKY UTILITIES COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2						
NET SALVAGE PERCENT.. -20						
2010	4,735,344.01	581,254	650,538	5,031,875	43.09	116,776
2011	6,997,262.94	704,988	789,021	7,607,695	43.97	173,020
2012	9,242,764.28	725,594	812,083	10,279,234	44.86	229,140
2013	3,355,687.12	188,778	211,280	3,815,545	45.75	83,400
2014	20,090,636.96	677,938	758,747	23,350,017	46.65	500,536
2015	13,223,505.98	148,844	166,586	15,701,621	47.55	330,213
	181,393,660.79	36,263,524	40,586,062	177,086,331		4,406,186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.2 2.43

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-R2						
NET SALVAGE PERCENT.. -5						
1941	16,874.55	16,586	17,718			
1942	1,433.77	1,400	1,505			
1943	1,283.53	1,245	1,348			
1944	2,669.42	2,571	2,803			
1945	4,274.72	4,089	4,488			
1946	10,300.71	9,786	10,816			
1947	8,455.53	7,977	8,878			
1948	13,118.27	12,289	13,774			
1949	251,367.08	233,754	263,935			
1950	23,565.43	21,758	24,744			
1951	22,579.76	20,694	23,709			
1952	58,514.32	53,226	61,440			
1953	172,381.63	155,621	181,001			
1954	22,381.25	20,047	23,500			
1955	71,123.70	63,186	74,680			
1956	22,841.99	20,126	23,984			
1957	71,644.34	62,585	75,227			
1958	114,901.24	99,481	120,646			
1959	157,057.42	134,760	164,910			
1960	195,026.28	165,737	204,778			
1961	188,426.77	158,536	197,848			
1962	562,878.26	468,834	591,022			
1963	320,021.28	263,704	336,022			
1964	390,461.28	318,185	409,984			
1965	645,736.80	520,159	678,024			
1966	576,219.72	458,510	605,002	29	11.14	3
1967	1,069,253.69	840,084	1,108,486	14,230	11.58	1,229
1968	788,335.85	611,279	806,579	21,174	12.03	1,760
1969	1,151,639.25	880,893	1,162,334	46,887	12.49	3,754
1970	1,603,214.51	1,209,101	1,595,403	87,972	12.96	6,788
1971	1,551,855.66	1,153,014	1,521,396	108,052	13.45	8,034
1972	1,751,268.02	1,281,187	1,690,520	148,311	13.95	10,632
1973	3,152,701.15	2,269,004	2,993,939	316,397	14.47	21,866
1974	3,763,959.91	2,663,399	3,514,341	437,817	15.00	29,188
1975	1,743,193.87	1,212,005	1,599,234	231,120	15.54	14,873
1976	2,323,199.37	1,586,120	2,092,877	346,482	16.09	21,534
1977	4,080,226.60	2,732,615	3,605,671	678,567	16.66	40,730
1978	4,315,584.24	2,834,051	3,739,516	791,847	17.23	45,957
1979	4,369,445.38	2,810,604	3,708,577	879,341	17.82	49,346
1980	2,937,982.56	1,848,924	2,439,646	645,236	18.43	35,010
1981	2,011,700.08	1,237,989	1,633,520	478,765	19.04	25,145
1982	4,646,486.34	2,792,582	3,684,798	1,194,013	19.67	60,702

## KENTUCKY UTILITIES COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2015

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 46-R2							
NET SALVAGE PERCENT.. -5							
1983	5,226,656.37	3,066,140	4,045,756	1,442,233	20.30	71,046	
1984	3,655,635.48	2,090,287	2,758,123	1,080,294	20.95	51,565	
1985	5,244,790.64	2,919,938	3,852,843	1,654,187	21.61	76,547	
1986	5,988,873.32	3,242,571	4,278,556	2,009,761	22.28	90,205	
1987	5,761,058.26	3,029,818	3,997,829	2,051,282	22.96	89,342	
1988	6,600,546.42	3,367,358	4,443,211	2,487,363	23.65	105,174	
1989	6,523,152.09	3,222,121	4,251,572	2,597,738	24.36	106,639	
1990	6,417,040.61	3,065,741	4,045,229	2,692,664	25.07	107,406	
1991	5,925,561.61	2,733,565	3,606,925	2,614,915	25.79	101,393	
1992	6,758,610.24	3,005,243	3,965,403	3,131,138	26.52	118,067	
1993	8,393,828.90	3,590,540	4,737,699	4,075,821	27.26	149,517	
1994	9,037,366.70	3,711,145	4,896,837	4,592,398	28.01	163,956	
1995	9,174,458.28	3,608,301	4,761,135	4,872,046	28.77	169,345	
1996	8,601,748.86	3,233,759	4,266,928	4,764,908	29.53	161,358	
1997	9,140,735.81	3,273,704	4,319,635	5,278,138	30.31	174,139	
1998	8,806,739.52	2,997,255	3,954,863	5,292,213	31.09	170,222	
1999	7,140,099.56	2,299,662	3,034,392	4,462,713	31.89	139,941	
2000	9,733,724.37	2,957,276	3,902,110	6,318,301	32.69	193,279	
2001	9,967,169.52	2,846,205	3,755,553	6,709,975	33.49	200,358	
2002	5,552,804.82	1,481,691	1,955,084	3,875,361	34.31	112,951	
2003	13,086,544.82	3,246,968	4,284,357	9,456,515	35.13	269,186	
2004	4,510,571.41	1,032,659	1,362,588	3,373,512	35.97	93,787	
2005	191,437.68	40,202	53,046	147,964	36.80	4,021	
2006	18,497,333.40	3,525,518	4,651,903	14,770,297	37.65	392,305	
2007	11,344,595.79	1,942,104	2,562,596	9,349,230	38.50	242,837	
2008	9,342,791.67	1,416,064	1,868,489	7,941,442	39.36	201,764	
2009	16,205,575.29	2,134,299	2,816,197	14,199,657	40.23	352,962	
2010	2,101,353.39	235,028	310,118	1,896,303	41.10	46,139	
2011	14,063,163.54	1,290,429	1,702,715	13,063,607	41.98	311,186	
2012	7,245,096.86	519,278	685,185	6,922,167	42.86	161,506	
2013	5,010,844.73	257,334	339,551	4,921,836	43.75	112,499	
2014	16,704,347.49	514,786	679,257	16,860,308	44.65	377,610	
2015	914,157.13	9,387	12,386	947,479	45.55	20,801	
	308,054,000.11	107,164,073	141,176,694	182,280,006		5,515,604	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.0	1.79