

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. 164

Responding Witness: John J. Spanos

Q-164. If not provided elsewhere, provide LG&E's amortization calculations and workpapers for general plant accounts in electronic format (Excel) with all formulae intact.

A-164. See the attachment provided in response to Question No. 157.

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Question No. 165

Responding Witness: John J. Spanos

Q-165. For each plant account, and for each year since the inception of the account up to and including 2016, provide the following standard depreciation study data as identified at pages 30-33 of the August 1996 NARUC Public Utility Depreciation Practices Manual (“NARUC Manual”). Provide the data in electronic format (Excel or .txt). Also, provide aged vintage data if available. Use the codes identified for each type of data, unless the Company regularly uses other codes. In those circumstances, identify and explain the Company’s coding system.

<u>Code</u>	<u>Data Type</u>
9	Addition
0	Ordinary Retirement
1	Reimbursement
2	Sale
3	Transfer – In
4	Transfer – Out
5	Acquisition
6	Adjustment
7	Final retirement of lifespan property (see NARUC Manual, Chapter X)
8	Balance at Study Date
	Initial Balance of Installation

A-165. See the attachment provided in response to Question No. 163.

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Question No. 166

Responding Witness: John J. Spanos

- Q-166. If the depreciation study data provided in response to the preceding question is not the exact set of data used for the depreciation study submitted in this case, explain all differences and reconcile the amounts provided to those used in the case.
- A-166. The data provided in response to Question No. 163 is the same set used in the depreciation study and submitted in the case.

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Question No. 167

Responding Witness: John J. Spanos

Q-167. If not provided elsewhere, provide the cost of removal and gross salvage data used in the Depreciation Study net salvage calculation. If this data differs from that reflected on the Company's books, explain the differences and provide a reconciliation. Provide this data in electronic (Excel or .txt) format.

A-167. See the salvage data set forth in response to Question No. 163.

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Question No. 168

Responding Witness: Valerie L. Scott

Q-168. Provide the following annual accumulated depreciation amounts for all plant accounts for the last 15 years (up to, and including, 2016). If the requested data is not available for the last 15 years, provide the data for as many years as are available. Provide data in electronic format (Excel or .txt).

- a. Beginning and ending reserve balances,
- b. Annual depreciation expense,
- c. Annual retirements,
- d. Annual cost of removal and gross salvage,
- e. Annual third party reimbursements.

A-168. a. – e. See the attached file which shows the above requested information by functional group as defined by FERC guidelines.

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

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Question No. 169

Responding Witness: Christopher M. Garrett

Q-169. Provide a comparison of the annual cost of removal and gross salvage amounts shown on LG&E's federal tax returns with the corresponding book amounts, for the last 5 years. Provide the annual deferred tax expense associated with each of the differences. Also, provide the beginning and ending accumulated deferred tax balances and state whether they are rate base additions or rate base deductions.

A-169. See attached.

Louisville Gas & Electric Company
 Cost of Removal and Salvage
 Book/Tax Differences

	2011	2012	2013	2014	2015
Cost of Removal per Books	12,953,737	19,151,557	20,040,410	21,435,488	27,909,319
Deduct Cost of Removal for Tax	(12,953,737)	(19,151,557)	(20,040,410)	(21,435,488)	(27,909,319)
Combined Federal and State Statutory Rate	-38.9%	-38.9%	-38.9%	-38.9%	-38.9%
Deferred Tax Expense	5,039,004	7,449,956	7,795,719	8,338,405	10,856,725

For book purposes, removal costs are debited to accumulated depreciation. For tax purposes, removal costs are expensed in year incurred, creating a deferred tax liability that reverses through the cost of removal component of book depreciation.

Gross Salvage per Books	1,082,245	2,059,705	1,027,060	1,941,544	2,656,711
Combined Federal and State Statutory Rate	-38.9%	-38.9%	-38.9%	-38.9%	-38.9%
Deferred Tax Expense	(420,993)	(801,225)	(399,526)	(755,261)	(1,033,461)

Gross salvage amounts are proceeds in the calculation of tax gains and losses on disposition of assets.

The ADIT balance for cost of removal and salvage is a reduction to rate base. Beginning and ending accumulated deferred tax balances are not readily available.

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Question No. 170

Responding Witness: Valerie L. Scott

Q-170. Provide a summary of annual maintenance expense by USOA account (for all accounts) for the last 10 years through 2016. If the requested data is not available for the last 10 years, provide the data for as many years as are available. Provide data in electronic format.

A-170. See the attachment being provided in Excel format

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

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Question No. 171

Responding Witness: John J. Spanos

- Q-171. Explain what consideration, if any, was given to annual maintenance expense data in LG&E's estimation of service lives, dispersion patterns, and net salvage.
- A-171. Maintenance expense is an ongoing activity for utilities. Therefore, in preparing his service life studies, Mr. Spanos considers whether any changes to annual maintenance are planned to occur and whether such changes in maintenance practices would alter capital expenditures. There were no plans to change the current maintenance practices; therefore, future service lives, dispersion patterns and net salvage were not affected.

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Question No. 172

Responding Witness: John J. Spanos

- Q-172. If not already provided elsewhere, provide the calculation of the rates proposed in the Depreciation Study in electronic format (Excel) with all formulae intact.
- A-172. See the schedule attached to the response to Question No. 163.

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Question No. 173

Responding Witness: John J. Spanos

- Q-173. Provide the proposed depreciation rates, split into three separate components: capital recovery, gross salvage, and cost of removal.
- A-173. The attached schedules set forth the proposed depreciation rates split into three separate components: capital recovery, cost of removal and gross salvage.

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

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Question No. 174

Responding Witness: John J. Spanos

- Q-174. Provide a calculation of the theoretical reserves reflecting both LG&E's proposed procedures and the existing procedures. Provide these calculations in electronic format (Excel) with all formulae intact and include all supporting calculations and workpapers.
- A-174. The theoretical reserve has not been calculated based on the existing procedures given those parameters are not applicable as of December 31, 2015. The depreciation procedures are the same based on proposed and existing rates.

The theoretical reserve ("Calculated Accrued Depreciation") is set forth by account in Part IX of the Depreciation Study.

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Question No. 175

Responding Witness: Valerie L. Scott

- Q-175. Does the Company maintain its book reserve by plant account? If not, explain why not.
- A-175. Yes, the Company maintains its book reserves by plant account.

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Question No. 176

Responding Witness: Valerie L. Scott

- Q-176. If the Company does not maintain its book reserve by plant account, provide the calculation of the book reserve shown in the depreciation study.
- A-176. The Company maintains its book reserve by plant account.

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Question No. 177

Responding Witness: John J. Spanos

- Q-177. If applicable, calculate all depreciation rates using the same weighting procedure used in the current depreciation rates, i.e., the same procedure used the last time depreciation rates were calculated.
- A-177. The proposed depreciation rates are calculated using the same weighting procedure as the current depreciation rates.

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Question No. 178

Responding Witness: John J. Spanos

- Q-178. If not provided elsewhere, provide all remaining life calculations resulting from the depreciation study in electronic format (Excel) with all formulae intact.
- A-178. See the attachment provided in response to Question No. 163.

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Question No. 179

Responding Witness: John J. Spanos

- Q-179. If not provided elsewhere, provide electronic (Excel) versions of the net salvage studies included in the depreciation study, with all formulae intact.
- A-179. See the attachment provided in response to Question No. 163.

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Question No. 180

Responding Witness: John J. Spanos

- Q-180. If not provided elsewhere, provide all workpapers supporting terminal net salvage (decommissioning) estimates for each account for which terminal net salvage is a factor. Include any decommissioning studies relied upon, and explain how the results of those studies were incorporated into the net salvage estimate proposed by LG&E. Include all calculations in electronic format (Excel), with all formulae intact.
- A-180. See the response to KIUC 1-3 and KIUC 1-6.

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Question No. 181

Responding Witness: John J. Spanos

Q-181. Do LG&E's net salvage recommendations, including any terminal net salvage estimates, incorporate inflation expected to be incurred in the future? If yes, explain fully how this inflation is factored into each recommendation, and provide supporting calculations in electronic format (Excel). If not, provide support showing no future inflation was included.

A-181. The net salvage estimates for mass property accounts and interim net salvage for production amounts have been determined by Mr. Spanos in the same fashion as has been determined by all of his studies and the traditional methodology utilized by almost all utilities across the United States and Canada. The cost of removal and gross salvage are the last record of the service value of an asset when taken out of service.

Therefore, the net salvage estimates in this study are calculated using historical data of plant retired each year with the corresponding cost of removal and gross salvage incurred for the retired assets. Consequently, the annual retirements are based on the original cost installed and the cost of removal and gross salvage are recorded in the final year in service. These annual percentages are used in the determination of future net salvage accruals. Consequently, net salvage percents are traditionally calculated based on plant dollars installed earlier in time than the time period the cost of removal is booked. This is the only way to calculate net salvage in an equitable fashion for ratepayers today and in the future.

As a result, no inflation is added to the percentages for future recovery, just the comparable percentages of the historical data.

The terminal net salvage component for generating facilities has an escalation factor of 2.5% to the date of final retirement. This is a common practice for determining terminal net salvage.

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Question No. 182

Responding Witness: John J. Spanos

- Q-182. If LG&E's net salvage recommendations include inflation expected to be incurred in future periods beyond June 30, 2018, provide the net present value of LG&E's net salvage recommendations.
- A-182. See the response to Question No. 181. No net present values of LGE's net salvage recommendations have been calculated.

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Question No. 183

Responding Witness: Valerie L. Scott

- Q-183. Explain, and provide examples of, the Company's retirement unit cost procedures for each account. Identify all changes to retirement unit costs which have occurred over the years.
- A-183. LG&E employs the retirement unit cost procedure prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10 and 11, and in Subchapter F, Part 201, Gas Plant Instructions 10 and 11.

The Company utilizes work orders and a property records system to associate costs with property record units to ensure accurate accounting for retirements. For identifiable major units of property the records include the location, cost and plant account to which the cost is charged. For mass property, cost data is maintained at an average cost of similar units recorded at the same time.

There have been no changes to the retirement unit cost procedures over the years.

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Question No. 184

Responding Witness: Valerie L. Scott

Q-184. Explain the Company's accounting procedures for gross salvage and cost of removal.

A-184. LG&E employs the salvage and cost of removal procedures prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10, and Subchapter F, Part 201, Gas Plant Instructions 10.

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

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

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Question No. 185

Responding Witness: Valerie L. Scott

Q-185. Explain how cost of removal relating to replacements is allocated between cost of removal and new additions. Provide copies of actual source documents showing this allocation.

A-185. Cost of removal is not allocated to new additions.

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Question No. 186

Responding Witness: Valerie L. Scott

Q-186. Does LG&E agree that, in the case of a replacement, LG&E has control over how much of the cost of the replacement is assigned to the retirement as cost of removal, and how much is capitalized to plant-in-service? If not, explain fully why not.

A-186. As capital projects are planned, LG&E takes care to ensure that the proper amount is charged to capital versus the cost of removal. As part of the estimation process, each project is analyzed as to how much labor, materials and related overheads will be needed to remove any existing equipment from the site. If any of the removed equipment can be resold, a salvage amount is estimated based on the current market value.

As construction and removal occur, the appropriate cost of removal work is charged with the actual cost required to remove the old equipment. The salvage value is the actual scrap value of the removed material.

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Question No. 187

Responding Witness: Valerie L. Scott

- Q-187. Provide all manuals, guidelines, memoranda, or other documentation that deals with the Company's policies on the assignment of capital costs and net salvage with regard to the replacement of retired plant. Also, provide a sample work order for a replacement project, showing these cost assignments.
- A-187. LG&E assigns capital costs and net salvage with regard to the replacement of retired plant as prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10 and 11, and in Subchapter F, Part 201, Gas Plant Instructions 10 and 11.

The Company utilizes work orders and a property records system to associate costs of removal and salvage with the associated accumulated provision for cost of removal and salvage as applicable to such property to ensure accurate accounting for retirements.

See the response to Question No. 161 for a copy of the Company's current Capitalization Policy. See the response to PSC 1-8 for the policies on the assignments of capital costs and net salvage.

See attached for an example of a replacement project showing cost assignments.

AUTHORIZATION FOR INVESTMENT PROPOSAL - ORIGINAL

136169

 LG&E and KU Services Co. Louisville Gas and Electric Co. Kentucky Utilities Company

Name of Project: CR62 BFP Motor Rewind		Funding Project Type: LGE Steam NonBlnk Excluding Land	
Date Requested: 3/7/2012	Project Number: 136169	Budgeted: no	
Related Project Numbers: no		If unbudgeted, list alternate budget ref. Number(s): Project funded by Cane Run Miscellaneous Capital project 127038.	
Expected Start Date: 3/7/2012	Expected In Service Date: 3/15/2012	Expected Completion Date: 4/30/2012	
AIP Prepared by: Harder, Tim		Phone: 502/449-8840	
Project Manager: Mudd, Sam		Phone: 502/627-4682	
Asset Location: Cane Run Unit 6		Environmental Code: N/A	
Resp. Center: 002030-G.M.-CANE RUN, OHIO FALLS AN		Product Code: 111 - WHOLESALE GENERATION	

REASONS AND DETAILED DESCRIPTION OF PROJECT

136169-CR62 Boiler Feed Pump Mtr Rewind

Acct-131200 Tax-084

Authority is requested to rewind Cane Run Unit 6-2 boiler feed pump (BFP) motor. The 6-2 BFP tripped out of service due to internal motor fan blades breaking off and damaging the motor stator. A complete motor stator rewind was necessary because of the extent of damage. Project scope includes labor and materials to remove, rewind, and install the BFP motor stator. In addition, a cooling fan redesign fabrication is included in scope. Unit 6 was de-rated in load as a result of this failure.

This project is funded by Cane Run Miscellaneous Capital Project 127038.

Costs	Capital Investment	Cost of Removal/Retirement	Capital Cost Subtotal	Initial O&M Cost	Lifetime Maintenance Cost	O&M Cost Subtotal	TOTAL INVESTMENT
Contract Labor	\$95,000.00	\$7,000.00	\$102,000.00	\$0.00	\$0.00	\$0.00	\$102,000.00
Subtotal - GAAP	\$95,000.00	\$7,000.00	\$102,000.00	\$0.00	\$0.00	\$0.00	\$102,000.00
Net Expenditures - GAAP	\$95,000.00	\$7,000.00	\$102,000.00	\$0.00	\$0.00	\$0.00	\$102,000.00
2012 Total	\$95,000.00	\$7,000.00	\$102,000.00	\$0.00	\$0.00	\$0.00	\$102,000.00

Approval Type: Non-IT Projects

Authorized by	Amount	Name	Date Approved	Req'd
Supervisor	\$25,000.00	Mudd, Sam	3/27/2012	Y
Manager	\$100,000.00	Legler, Stephen	3/27/2012	Y
Budget Coordinator	\$0.00	Dowd, Deborah	3/28/2012	Y
Commercial Operations Manager	\$0.00	Barnett, Robert	3/27/2012	Y
Budget Coordinator	\$0.00	Harder, Tim	3/27/2012	Y
Director	\$300,000.00	Turner, Steven	3/28/2012	Y
Vice President	\$750,000.00			N
Financial Planning Director	\$0.00	Garrett, Christopher	3/30/2012	Y
Investment Committee Coordinator	\$0.00	Smith, Richard Michael	3/30/2012	Y
Senior Officer	\$1,000,000.00			N
CFO	\$1,000,001.00			N
CEO	\$1,000,002.00			N
Property Accounting	\$0.00	Rose, Bruce	3/30/2012	Y

INVESTMENT MATERIALS

UOP #	Utility Account Id		Quantity	Total Cost
06476	131200	BOILER FEED PUMPS (06476)	1	\$102,000.00

BMR RETIRED EQUIPEMENT (OR MATERIALS)

UOP #	Utility Account Id		Quantity	Vintage Year	Original Project Number
	131200	BF Pumps	1		

AIP QUESTIONS

Are there Related Project Numbers?

Provide related project numbers or indicate 'N/A'.

no

Is this an IT related project?

IT project is any project that requires IT involvement or the purchase of hardware and software.

no

Purchase/Sale of Real Estate?

Is this a transaction related to the sale/purchase of land or buildings?

no

Budgeted?

Is the project budgeted or unbudgeted?

no

Alternate Budget Numbers?

If the project is unbudgeted, list alternate budget reference numbers. Enter N/A, if none.

Project funded by Cane Run Miscellaneous Capital project 127038.

Legal Asset Retirement Obligation?

Is there a legal or environmental requirement governing disposal of this asset?

no

AIP QUESTIONS

Leased Asset?

Does this project involve a leased asset?

no

Obsolete Inventory?

Will this project create obsolete inventory?

no

Environmental Project

Is this an Environmental Project?

no

Environmental Cost Recovery

If an environmental project, is this an approved environmental cost recovery (ECR) project?

no

ECR Project Type

If this is an ECR project, indicate the project type.

N/A

ECR Compliance Number

If this is an ECR project, provide the ECR compliance plan number (see the approved project list on the Rates and Regulatory intranet site).

N/A

Environmental Affairs

Does Environmental Affairs need to review this project for environmental permitting issues (based on responses to the six questions in the Investment Proposal)?

no

Research and Experimental Credit

Is this an experimental project with the purpose of improving, enhancing, or adding to a current manufacturing process?

no

Sales Tax-Pollution Control

Is this project done for environmental regulations or statutes? (If yes, may qualify for the Pollution Control Exemption.)

no

Sales Tax-Manufacturing Integration

Is this project integrated in the Manufacturing Process? (Yes to this question and the following two questions may qualify for the New and Expanded Exemption.)

yes

Sales Tax-State Equipment Use

Is this equipment used in the state for the first time?

no

Sales Tax-Upgrade or Improvement?

Is this project considered an upgrade or improvement? If yes, enter description on next line.

no

Sales Tax-Upgrade Description

Description of upgrade, if applicable (i.e., improved materials, increased capacity, longer life, etc.) from prior question. Enter N/A, if not applicable.

N/A

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Question No. 188

Responding Witness: Lonnie E. Bellar

- Q-188. Identify and explain the Company's expectations with respect to future removal requirements and markets for retired equipment and materials. Provide the basis for these expectations.
- A-188. With regard to the Company's expectations on future removal requirements, the Company must remove hazardous and regulated materials from the structures and process equipment (i.e., boilers, piping, insulation, etc.) prior to demolition of the structures. With regard to markets for retired equipment and materials, the Company has ongoing reviews by its commercial groups and operating coal-fired generating stations staff to evaluate whether any of the equipment from Cane Run (the Company's recently retired coal-fired station) has operating value for them. If so, the equipment will be removed from the recently retired stations and transferred to the operating coal-fired stations for repurposing or placed into their warehoused inventory. To date, very little (less than 0.5 percent) of the equipment from Cane Run has been determined to have value to the Company's other coal-fired units due to the vintage and condition of the equipment from these 1940-1960's vintage units. Additionally, the size and design of the equipment being retired from Cane Run, as well as from the older stations retired years ago, is substantially different than the newer, larger coal-fired operating equipment and generating units. Given this, the Company's contract strategy on the large scale demolition projects is to obtain lump sum competitively obtained bids that include the abatement of hazardous materials, the removal of scrap material and the marketing of such, the demolition of the structures, and minor site restoration into a single demolition contract. This contracting strategy places the risk of scrap value (and the cost to remove and market it) on the demolition contractors during a competitively bid process.

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Question No. 189

Responding Witness: Daniel K. Arbough

- Q-189. Provide the Company's construction and capital budgets for the years 2014-2016 inclusive. Identify all retirements, replacements, new additions and cost of removal reflected in these budgets. Provide by account where available and explain how the cost estimates are derived for these items.
- A-189. The below table displays the capital budgets for the years requested by capital additions (FERC account 107) and removal costs (FERC account 108). We currently have no systematic way to differentiate projects between replacements or new additions. In regards to how cost estimates are derived, refer to response PSC 1-12.

Year	107	108	Total
2014	\$246,109,548	\$16,318,082	\$262,427,630
2015	\$213,558,521	\$29,756,224	\$243,314,745
2016	\$205,916,322	\$33,123,814	\$239,040,136

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Question No. 190

Responding Witness: Valerie L. Scott

Q-190. Provide narrative explanations of the Company's aging and pricing procedures.

A-190. LG&E employs the pricing procedures prescribed in the Code of Federal Regulations 18 CFR, Subchapter C, Part 101, Electric Plant Instruction 9. Actual cost, representing the amount of cash outlaid for property purchased or services rendered, is employed.

For purposes of aging, an in-service date is assigned to each asset based on the date such asset is certified as in-service by the project engineer. Facilities are considered "in service" when they are energized or placed into commercial operation and are used or useful for the purpose for which they have been constructed.

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Question No. 191

Responding Witness: John J. Spanos

- Q-191. Explain how the Company accounts for third-party reimbursements and how they are reflected in the depreciation study.
- A-191. The Company accounts for third party reimbursements as a reduction to plant. This treatment is reflected in the depreciation study.

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Question No. 192

Responding Witness: John J. Spanos

- Q-192. If third-party reimbursements were excluded from the net salvage studies, was the related retirement also excluded from the life studies?
- A-192. Yes. Third party reimbursements are handled the same way for net salvage studies and life studies.

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Question No. 193

Responding Witness: Lonnie E. Bellar

Q-193. Identify and explain all Company programs which might affect plant lives.

A-193. The Company performs routine maintenance, inspections and scheduled overhauls on its generating units to maintain the units' reliable and efficient operation throughout their useful lives. All of these programs help the Company to monitor, maintain and address issues that may impact the lives of the Company's units. See pages 16-22 of Mr. Thompson's testimony for further information about programs that impact generation reliability, cost savings, and efficiency.

LG&E believes that continuing a prudent level of ongoing maintenance and investment at its remaining generating units will ensure the ongoing reliable operation of the units and minimize the potential for a significant mechanical failure. Consistent with information provided to the Commission in previous IRP and other proceedings, LG&E has informally grouped units into categories for guiding investment decisions that ensure the remaining useful life is maintained. The expected remaining useful life of each coal unit is discussed below:

- With respect to the Trimble County 1 and Mill Creek 3-4 Units, LG&E will maintain these units in such a way as to ensure that, year over year, a minimum 30-year remaining useful life is expected. In other words, for each year LG&E operates and maintains these units, LG&E expects to have at least a 30-year remaining useful life commencing in that year.
- With respect to Trimble County 2, the new unit is expected to have a life expectancy of approximately 60 years.
- With respect to Cane Rune 7, the new unit is expected to have a life expectancy of approximately 40 years.
- With respect to the Mill Creek 1-2 Units, LG&E will maintain these units in such a way as to ensure that, year over year, a minimum 20-year remaining useful life is expected. In other words, for each year LG&E

operates and maintains these units, LG&E expects to have at least a 20-year remaining useful life commencing in that year.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 194

Responding Witness: Lonnie E. Bellar

- Q-194. Provide all internal life extension studies prepared by the Company. Life extension refers to any program, maintenance, or capital, designed to extend lives and/or increase capacity of its existing plant-in-service. Identify the functions to which these studies relate.
- A-194. The Company has not performed a life extension study. See the response to Question No. 193 above concerning how the Company maintains its generating units with regard to extending their service lives.

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. 195****Responding Witness: Valerie L. Scott / John J. Spanos**

Q-195. Provide the following information for all retirements by plant account for the last 15 years. If requested data is not available for the last 15 years, provide the data for as many years as are available:

- a. Date of retirement
- b. Amount of retirement
- c. Account
- d. Reason for retirement
- e. Whether or not retirement was excluded from historical interim retirement rate studies.

A-195. LG&E has recorded three final retirements of generating facilities in the past 15 years. The first retirement was Waterside Units 7 & 8, the second was Cane Run Unit 6, and the third was Cane Run Units 4 & 5. The tables below set forth the information for parts a) through d) of the response.

a-d. Waterside Units 7&8

- | | |
|--------------------------|-----------------------------|
| a. Date of retirement | September 2006 |
| b. Amount of retirement | \$4,109,827 |
| c. Accounts | 341 - 346 |
| d. Reason for retirement | End of economic useful life |

Cane Run Unit 6

- | | |
|--------------------------|-----------------------------|
| a. Date of retirement | March 2015 |
| b. Amount of retirement | \$101,224,001 |
| c. Accounts | 311 - 316 |
| d. Reason for retirement | End of economic useful life |

Cane Run Units 4&5

- | | |
|-----------------------|-----------|
| a. Date of retirement | June 2015 |
|-----------------------|-----------|

- | | |
|--------------------------|-----------------------------|
| b. Amount of retirement | \$110,160,160 |
| c. Accounts | 311 - 316 |
| d. Reason for retirement | End of economic useful life |
- e. All of these retirements have been excluded from interim survivor curve analyses.

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. 196

Responding Witness: Christopher M. Garrett

Q-196. Provide a copy of the Company's most recent prior depreciation study and the Order(s) establishing the present depreciation rates.

A-196. The Company's most recent prior depreciation study is found at:

http://psc.ky.gov/pscecf/2012-00222/rick.lovekamp%40lge-ku.com/06292012/LGE_Direct_Testimony_-_All.pdf.

The Order in which the Commission established the Company's current depreciation rates is found at:

http://psc.ky.gov/order_vault/Orders_2012/201200222_12202012.pdf.

All related case documents are found at:

http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2012-00222.

The Commission has approved additional depreciation rates in three subsequent proceedings. In Case No. 2014-00372, the Commission approved the current depreciation rates for Cane Run Unit 7. The Order establishing those rates and all related case documents are found at:

http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2014-00372.

In Case No. 2015-00355, the Commission approved a depreciation rate for Electric Vehicle Charging Stations. The Order in which the Commission approved that rate and all related case documents are found at:

http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2015-00355.

In Case No. 2016-00063, the Commission approved depreciation rates for the Brown Solar Facility. The Order in which the Commission approved the depreciation rates and all related case documents are found at:

http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2016-00063.

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. 197

Responding Witness: Christopher M. Garrett

- Q-197. Provide a calculation of the current depreciation rates in electronic format (Excel) with all formulae intact. Show all parameters used, and provide a source for those rates and underlying parameters. If the rates and parameters are not the same as approved in the most recent prior case, explain why not. Also, if there are any differences in the account numbers used, provide a reconciliation.
- A-197. See the response to Question No. 196.

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. 198

Responding Witness: John J. Spanos

- Q-198. Identify and explain all changes between the current study and the most recent prior study.
- A-198. Depreciation studies and the resulting depreciation rates are affected by survivor curves, net salvage percents, plant activity, depreciation procedures, reserve to plant rates and attained age of surviving balances of each account. The depreciation procedure is the same for both studies. Otherwise every account has a change in at least one of the other components and some have multiple changes.

The attached schedules set forth a comparison of the retirement dates, survivor curve and net salvage percent for each account and each generating unit.

LOUISVILLE GAS AND ELECTRIC
ELECTRIC PLANT

COMPARISON OF PROBABLE RETIREMENT DATE, SURVIVOR CURVE AND NET SALVAGE PERCENT
CURRENT VS. PROPOSED

ACCOUNT (1)	CURRENT			PROPOSED			
	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	PROBABLE RETIREMENT DATE (5)	SURVIVOR CURVE (6)	NET SALVAGE PERCENT (7)	
DEPRECIABLE PLANT							
STEAM PRODUCTION PLANT							
311.00	STRUCTURES AND IMPROVEMENTS RIVERPORT DISTRIBUTION CENTER MILL CREEK 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 TRIMBLE COUNTY - SO2 UNIT 2	N/A 2032 2034 2034 2038 2038 2042 2042 2050 2050 2066 N/A	N/A 100-S1 100-S1 100-S1 100-S1 100-S1 100-S1 100-S1 100-S1 100-S1 100-S1 100-S1 N/A	N/A (14) (14) (14) (14) (14) (14) (14) (14) (15) (15) (15) (15) N/A	2063 2032 2034 2034 2038 2038 2042 2042 2050 2050 2066 2066	95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5	(25) (10) (10) (10) (10) (10) (10) (10) (10) (16) (16) (16) (16) (16)
311.10	STRUCTURES AND IMPROVEMENTS - ASH PONDS MILL CREEK UNIT 1 ASH POND MILL CREEK UNIT 3 ASH POND TRIMBLE COUNTY - UNIT 1 ASH POND	2032 2038 2050	100-S1 100-S1 100-S1	(14) (14) (15)	2032 2038 2050	100-S4 100-S4 100-S4	0 0 0
311.20	STRUCTURES AND IMPROVEMENTS - 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 UNIT 5 AND SO2 UNIT 5 CANE RUN UNIT 6 AND SO2 UNIT 6	2002 2002 2002 2015 2015 2015 2015	100-S1 100-S1 100-S1 100-S1 100-S1 100-S1 100-S1	(10) (10) (10) (10) (10) (10) (10)	2002 2002 2002 2015 2015 2015 2015	95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5 95-R2.5	(10) (10) (10) (10) (10) (10) (10)
312.00	BOILER PLANT 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 TRIMBLE COUNTY - SO2 UNIT 2	2032 2032 2034 2034 2038 2038 2042 2042 2050 2050 2066 2066	50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5	(14) (14) (14) (14) (14) (14) (14) (14) (15) (15) (15) (15)	2032 2032 2034 2034 2038 2038 2042 2042 2050 2050 2066 2066	54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5	(10) (10) (10) (10) (10) (10) (10) (10) (16) (16) (16) (16) (16)
312.10	BOILER PLANT EQUIPMENT - ASH PONDS TRIMBLE COUNTY - UNIT 2 ASH POND	2066	50-R1.5	(15)	2050	100-S4	0
312.20	BOILER PLANT EQUIPMENT - RETIRED PLANT CANE RUN UNIT 1 CANE RUN UNIT 2 CANE RUN UNIT 3 CANE RUN UNIT 4 AND SO2 UNIT 4 CANE RUN UNIT 5 CANE RUN-SO2 UNIT 5 CANE RUN UNIT 6 CANE RUN-SO2 UNIT 6	2002 2002 2002 2015 2015 2015 2015 2015	50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5 50-R1.5	(10) (10) (10) (10) (10) (10) (10) (10)	2015 2015 2015 2015 2015 2015 2015 2015	54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5 54-R1.5	(10) (10) (10) (10) (10) (10) (10) (10)
312.02	BOILER PLANT EQUIPMENT - RAIL CARS CANE RUN RAIL CARS	2015	25-R2.5	0	2015	25-R2.5	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	2032 2034 2038 2042 2050 2066	60-S1.5 60-S1.5 60-S1.5 60-S1.5 60-S1.5 60-S1.5	(14) (14) (14) (14) (15) (15)	2032 2034 2038 2042 2050 2066	60-R2.5 60-R2.5 60-R2.5 60-R2.5 60-R2.5 60-R2.5	(10) (10) (10) (10) (16) (16)
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	2002 2002 2002 2015 2015	60-S1.5 60-S1.5 60-S1.5 60-S1.5 60-S1.5	(10) (10) (10) (10) (10)	2015 2015 2015 2015 2015	60-R2.5 60-R2.5 60-R2.5 60-R2.5 60-R2.5	(10) (10) (10) (10) (10)
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	2032 2032 2034 2034 2038 2038 2042 2042 2050 2050 2066	55-S2 55-S2 55-S2 55-S2 55-S2 55-S2 55-S2 55-S2 55-S2 55-S2 55-S2	(14) (14) (14) (14) (14) (14) (14) (14) (15) (15) (15)	2032 2032 2034 2034 2038 2038 2042 2042 2050 2050 2066	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)
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	2002 2002 2002 2015 2015 2015	55-S2 55-S2 55-S2 55-S2 55-S2 55-S2	(10) (10) (10) (10) (10) (10)	2015 2015 2015 2015 2015 2015	60-R3 60-R3 60-R3 60-R3 60-R3 60-R3	(10) (10) (10) (10) (10) (10)

LOUISVILLE GAS AND ELECTRIC
ELECTRIC PLANT

COMPARISON OF PROBABLE RETIREMENT DATE, SURVIVOR CURVE AND NET SALVAGE PERCENT
CURRENT VS. PROPOSED

ACCOUNT (1)	CURRENT			PROPOSED		
	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	PROBABLE RETIREMENT DATE (5)	SURVIVOR CURVE (6)	NET SALVAGE PERCENT (7)
316.00	MISCELLANEOUS PLANT EQUIPMENT					
	RIVERPORT DISTRIBUTION CENTER					
	MILL CREEK UNIT 1	2032	45-R2.5	2032	50-R2.5	(5)
	MILL CREEK UNIT 2	2034	45-R2.5	2034	50-R2.5	(10)
	MILL CREEK UNIT 3	2038	45-R2.5	2038	50-R2.5	(10)
	MILL CREEK UNIT 4	2042	45-R2.5	2042	50-R2.5	(10)
	MILL CREEK-SO2 UNIT 4	2042	45-R2.5	2042	50-R2.5	(10)
	TRIMBLE COUNTY - UNIT 1	2050	45-R2.5	2050	50-R2.5	(16)
	TRIMBLE COUNTY - UNIT 2	2066	45-R2.5	2066	50-R2.5	(16)
316.10	MISCELLANEOUS PLANT EQUIPMENT - RETIRED PLANT					
	CANE RUN UNIT 1	2002	45-R2.5	2002	50-R2.5	(10)
	CANE RUN UNIT 3	2002	45-R2.5	2002	50-R2.5	(10)
	CANE RUN UNIT 5	2015	45-R2.5	2015	50-R2.5	(10)
	CANE RUN-SO2 UNIT 5	2015	45-R2.5	2015	50-R2.5	(10)
	CANE RUN UNIT 6 AND SO2 UNIT 6	2015	45-R2.5	2015	50-R2.5	(10)
HYDROELECTRIC PRODUCTION PLANT						
331.00	STRUCTURES AND IMPROVEMENTS					
	OHIO FALLS - NON-PROJECT					
	OHIO FALLS - PROJECT 289	2045	100-S2	2045	100-S2	(2)
332.00	RESERVOIRS, DAMS & WATERWAY					
	OHIO FALLS - PROJECT 289	2045	100-S2.5	2045	100-S2.5	(2)
333.00	WATER WHEELS, TURBINES & GENERATORS					
	OHIO FALLS - PROJECT 289	2045	100-S2.5	2045	100-R3	(2)
334.00	ACCESSORY ELECTRIC EQUIPMENT					
	OHIO FALLS - PROJECT 289	2045	80-S4	2045	80-R4	(2)
335.00	MISCELLANEOUS PLANT EQUIPMENT					
	OHIO FALLS - NON-PROJECT					
	OHIO FALLS - PROJECT 289	2045	80-S1.5	2045	80-R2.5	(2)
		2045	80-S1.5	2045	80-R2.5	(2)
336.00	ROADS, RAILROADS & BRIDGES					
	OHIO FALLS - NON-PROJECT					
	OHIO FALLS - PROJECT 289	2045	80-S4	2045	80-S4	(2)
OTHER PRODUCTION PLANT						
341.00	STRUCTURES AND IMPROVEMENTS					
	CANE RUN GT 11	2018	55-R3	2018	55-R4	(4)
	CANE RUN CC 7	N/A	N/A	2055	55-R4	(7)
	ZORN AND RIVER ROAD GAS TURBINE	2019	55-R3	2019	55-R4	(5)
	PADDY'S RUN-GENERATOR 12	2018	55-R3	2018	55-R4	(9)
	PADDY'S RUN-GENERATOR 13	2031	55-R3	2031	55-R4	(9)
	BROWN COMBUSTION TURBINE #5	2031	55-R3	2031	55-R4	(9)
	E W BROWN # 6	2029	55-R3	2029	55-R4	(9)
	E W BROWN # 7	2029	55-R3	2029	55-R4	(9)
	TRIMBLE COUNTY #5	2032	55-R3	2032	55-R4	(6)
	TRIMBLE COUNTY #6	2032	55-R3	2032	55-R4	(6)
	TRIMBLE COUNTY #7	2034	55-R3	2034	55-R4	(6)
	TRIMBLE COUNTY #8	2034	55-R3	2034	55-R4	(6)
	TRIMBLE COUNTY #9	2034	55-R3	2034	55-R4	(6)
	TRIMBLE COUNTY #10	2034	55-R3	2034	55-R4	(6)
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES					
	CANE RUN GT 11	2018	45-R2.5	2018	55-R2.5	(4)
	CANE RUN CC 7	N/A	N/A	2055	55-R2.5	(7)
	CANE RUN GAS PIPELINE	N/A	N/A	2055	55-R2.5	(7)
	ZORN AND RIVER ROAD GAS TURBINE	2019	45-R2.5	2019	55-R2.5	(5)
	PADDY'S RUN-GENERATOR 11	2018	45-R2.5	2018	55-R2.5	(9)
	PADDY'S RUN-GENERATOR 12	2018	45-R2.5	2018	55-R2.5	(9)
	PADDY'S RUN-GENERATOR 13	2031	45-R2.5	2031	55-R2.5	(9)
	BROWN COMBUSTION TURBINE #5	2031	45-R2.5	2031	55-R2.5	(9)
	E W BROWN # 6	2029	45-R2.5	2029	55-R2.5	(9)
	E W BROWN # 7	2029	45-R2.5	2029	55-R2.5	(9)
	TRIMBLE COUNTY #5	2032	45-R2.5	2032	55-R2.5	(6)
	TRIMBLE COUNTY #6	2032	45-R2.5	2032	55-R2.5	(6)
	TRIMBLE COUNTY CT PIPELINE	2034	45-R2.5	2034	55-R2.5	(6)
	TRIMBLE COUNTY #7	2034	45-R2.5	2034	55-R2.5	(6)
	TRIMBLE COUNTY #8	2034	45-R2.5	2034	55-R2.5	(6)
	TRIMBLE COUNTY #9	2034	45-R2.5	2034	55-R2.5	(6)
	TRIMBLE COUNTY #10	2034	45-R2.5	2034	55-R2.5	(6)
343.00	PRIME MOVERS					
	CANE RUN CC 7	N/A	N/A	2055	35-R2	(7)
	PADDY'S RUN-GENERATOR 11	N/A	N/A	2018	35-R2	(9)
	PADDY'S RUN-GENERATOR 12	N/A	N/A	2018	35-R2	(9)
	PADDY'S RUN-GENERATOR 13	2031	30-R2	2031	35-R2	(9)
	BROWN COMBUSTION TURBINE #5	2031	30-R2	2031	35-R2	(9)
	E W BROWN # 6	2029	30-R2	2029	35-R2	(9)
	E W BROWN # 7	2029	30-R2	2029	35-R2	(9)
	TRIMBLE COUNTY #5	2032	30-R2	2032	35-R2	(6)
	TRIMBLE COUNTY #6	2032	30-R2	2032	35-R2	(6)
	TRIMBLE COUNTY #7	2034	30-R2	2034	35-R2	(6)
	TRIMBLE COUNTY #8	2034	30-R2	2034	35-R2	(6)
	TRIMBLE COUNTY #9	2034	30-R2	2034	35-R2	(6)
	TRIMBLE COUNTY #10	2034	30-R2	2034	35-R2	(6)
344.00	GENERATORS					
	CANE RUN GT 11	2018	60-S3	2018	60-S3	(4)
	CANE RUN CC 7	N/A	N/A	2055	60-S3	(7)
	ZORN AND RIVER ROAD GAS TURBINE	2019	60-S3	2019	60-S3	(5)
	PADDY'S RUN-GENERATOR 11	2018	60-S3	2018	60-S3	(9)
	PADDY'S RUN-GENERATOR 12	2018	60-S3	2018	60-S3	(9)
	PADDY'S RUN-GENERATOR 13	2031	60-S3	2031	60-S3	(9)
	BROWN COMBUSTION TURBINE #5	2031	60-S3	2031	60-S3	(9)
	E W BROWN # 6	2029	60-S3	2029	60-S3	(9)
	E W BROWN # 7	2029	60-S3	2029	60-S3	(9)
	TRIMBLE COUNTY #5	2032	60-S3	2032	60-S3	(6)
	TRIMBLE COUNTY #6	2032	60-S3	2032	60-S3	(6)
	TRIMBLE COUNTY #7	2034	60-S3	2034	60-S3	(6)
	TRIMBLE COUNTY #8	2034	60-S3	2034	60-S3	(6)
	TRIMBLE COUNTY #9	2034	60-S3	2034	60-S3	(6)

LOUISVILLE GAS AND ELECTRIC
 ELECTRIC PLANT

COMPARISON OF PROBABLE RETIREMENT DATE, SURVIVOR CURVE AND NET SALVAGE PERCENT
 CURRENT VS. PROPOSED

ACCOUNT (1)	CURRENT			PROPOSED		
	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	PROBABLE RETIREMENT DATE (5)	SURVIVOR CURVE (6)	NET SALVAGE PERCENT (7)
TRIMBLE COUNTY #10	2034	60-S3	(5)	2034	60-S3	(6)

LOUISVILLE GAS AND ELECTRIC
ELECTRIC PLANT

COMPARISON OF PROBABLE RETIREMENT DATE, SURVIVOR CURVE AND NET SALVAGE PERCENT
CURRENT VS. PROPOSED

ACCOUNT	CURRENT			PROPOSED			
	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
ACCESSORY ELECTRIC EQUIPMENT							
345.00	CANE RUN GT 11	2018	45-R3	(5)	2018	45-S2.5	(4)
	CANE RUN CC 7	N/A	N/A	N/A	2055	45-S2.5	(7)
	ZORN AND RIVER ROAD GAS TURBINE	2019	45-R3	(5)	2019	45-S2.5	(5)
	PADDY'S RUN-GENERATOR 11	2018	45-R3	(5)	2018	45-S2.5	(9)
	PADDY'S RUN-GENERATOR 12	2018	45-R3	(5)	2018	45-S2.5	(9)
	PADDY'S RUN-GENERATOR 13	2031	45-R3	(5)	2031	45-S2.5	(9)
	BROWN COMBUSTION TURBINE #5	2031	45-R3	(5)	2031	45-S2.5	(9)
	E W BROWN # 6	2029	45-R3	(5)	2029	45-S2.5	(9)
	E W BROWN # 7	2029	45-R3	(5)	2029	45-S2.5	(9)
	TRIMBLE COUNTY #5	2032	45-R3	(5)	2032	45-S2.5	(6)
	TRIMBLE COUNTY #6	2032	45-R3	(5)	2032	45-S2.5	(6)
	TRIMBLE COUNTY #7	2034	45-R3	(5)	2034	45-S2.5	(6)
	TRIMBLE COUNTY #8	2034	45-R3	(5)	2034	45-S2.5	(6)
	TRIMBLE COUNTY #9	2034	45-R3	(5)	2034	45-S2.5	(6)
	TRIMBLE COUNTY #10	2034	45-R3	(5)	2034	45-S2.5	(6)
MISCELLANEOUS PLANT EQUIPMENT							
346.00	CANE RUN CC 7	N/A	N/A	N/A	2055	50-R4	(7)
	ZORN AND RIVER ROAD GAS TURBINE	2019	50-S3	(5)	2019	50-R4	(5)
	PADDY'S RUN-GENERATOR 11	2018	50-S3	(5)	2018	50-R4	(9)
	PADDY'S RUN-GENERATOR 13	2031	50-S3	(5)	2031	50-R4	(9)
	BROWN COMBUSTION TURBINE #5	2031	50-S3	(5)	2031	50-R4	(9)
	E W BROWN # 6	2029	50-S3	(5)	2029	50-R4	(9)
	E W BROWN # 7	2029	50-S3	(5)	2029	50-R4	(9)
	TRIMBLE COUNTY #5	2032	50-S3	(5)	2032	50-R4	(6)
	TRIMBLE COUNTY #7	2034	50-S3	(5)	2034	50-R4	(6)
	TRIMBLE COUNTY #8	2034	50-S3	(5)	2034	50-R4	(6)
	TRIMBLE COUNTY #9	2034	50-S3	(5)	2034	50-R4	(6)
	TRIMBLE COUNTY #10	2034	50-S3	(5)	2034	50-R4	(6)
TRANSMISSION PLANT							
350.10	LAND AND LAND RIGHTS		60-R3	0		70-R4	0
352.10	STRUCTURES AND IMPROVEMENTS		55-R1.5	(5)		60-R1.5	(10)
353.10	STATION EQUIPMENT		55-R2.5	(10)		60-R2	(15)
354.00	TOWERS AND FIXTURES		70-R3	(50)		70-R4	(50)
355.00	POLES AND FIXTURES		53-R2	(55)		59-R2	(75)
356.00	OVERHEAD CONDUCTORS AND DEVICES		50-R2	(40)		55-R2	(75)
357.00	UNDERGROUND CONDUIT		55-R3	0		55-R3	(5)
358.00	UNDERGROUND CONDUCTORS AND DEVICES		35-R3	(5)		40-R2.5	(10)
DISTRIBUTION PLANT							
361.00	STRUCTURES AND IMPROVEMENTS		50-L1.5	(10)		49-S0.5	(10)
362.00	STATION EQUIPMENT		50-R1.5	(15)		50-R1	(15)
364.00	POLES, TOWERS, AND FIXTURES		50-R2.5	(70)		56-R2	(80)
365.00	OVERHEAD CONDUCTORS AND DEVICES		50-R1.5	(60)		53-R1.5	(75)
366.00	UNDERGROUND CONDUIT		70-R4	(20)		75-R4	(30)
367.00	UNDERGROUND CONDUCTORS AND DEVICES		55-R3	(20)		65-R3	(40)
368.00	LINE TRANSFORMERS		45-R3	(20)		46-R3	(20)
369.10	SERVICES - UNDERGROUND		45-R2.5	(40)		47-S1.5	(50)
369.20	SERVICES - OVERHEAD		50-R2	(100)		60-R2.5	(100)
370	METERS		30-R2.5	0	2020	25-L1	0
370.1	METERING EQUIPMENT		30-R2.5	0		25-L1	0
370.2	METERS - RESERVE AMORTIZATION						
370.2	METERS - AMS		N/A	N/A		15-S2.5	0
373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD		28-L0.5	(25)		27-S0	(30)
373.20	STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND		35-R2	(30)		38-R2.5	(40)
GENERAL PLANT							
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS		7-L2.5	0		14-S2	0
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER		14-S1.5	0		13-R2	0
392.20	TRANSPORTATION EQUIPMENT - TRAILERS		20-S1	5		25-L4	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0		25-SQ	0
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY		17-L3	0		20-S1.5	0
396.20	POWER OPERATED EQUIPMENT - OTHER		8-L2	0		22-S1	0
397.20	COMMUNICATION EQUIPMENT - DSM		N/A	N/A		10-SQ	0

LOUISVILLE GAS AND ELECTRIC
GAS PLANT

COMPARISON OF PROBABLE RETIREMENT DATE, SURVIVOR CURVE AND NET SALVAGE PERCENT
CURRENT VS. PROPOSED

ACCOUNT (1)	CURRENT			PROPOSED		
	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	PROBABLE RETIREMENT DATE (5)	SURVIVOR CURVE (6)	NET SALVAGE PERCENT (7)
DEPRECIABLE PLANT						
INTANGIBLE PLANT						
302.00	FRANCHISES AND CONSENTS	20-SQ	0	20-SQ	0	
PRODUCTION PLANT						
350.20	RIGHTS OF WAY	50-R4	0	60-R4	0	
351.20	COMPRESSOR STATION STRUCTURES	50-R2.5	(10)	55-R2.5	(15)	
351.30	MEASURING AND REGULATING STATION STRUCTURES	55-R2.5	(5)	60-R3	(5)	
351.40	OTHER STRUCTURES	50-R3	(10)	60-R2.5	(15)	
352.10	STORAGE LEASEHOLDS AND RIGHTS	65-R4	0	70-R4	0	
352.20	RESERVOIRS	55-R4	0	60-R4	0	
352.30	NONRECOVERABLE NATURAL GAS	50-SQ	0	50-SQ	0	
352.40	WELL DRILLING	55-R2.5	(20)	60-R3	(30)	
352.50	WELL EQUIPMENT	45-R1.5	(20)	45-R0.5	(30)	
353.00	LINES	45-S1	(10)	48-R2	(15)	
354.00	COMPRESSOR STATION EQUIPMENT	45-S0.5	(5)	45-R1.5	(5)	
355.00	MEASURING AND REGULATING EQUIPMENT	40-R1	(5)	40-R1	(10)	
356.00	PURIFICATION EQUIPMENT	45-R2.5	(15)	48-R2	(25)	
357.00	OTHER EQUIPMENT	45-R2	(5)	45-R2	(10)	
TRANSMISSION PLANT						
365.20	RIGHTS OF WAY	65-S3	0	70-R4	0	
367.00	MAINS	65-R2.5	(10)	65-R2.5	(35)	
DISTRIBUTION PLANT						
374.22	OTHER DISTRIBUTION LAND RIGHTS	65-S3	0	70-S3	0	
375.10	STRUCTURES AND IMPROVEMENTS - CITY GATE STATION	55-R3	(5)	50-R3	(15)	
375.20	STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION	35-L2	(5)	40-S1	(15)	
376.00	MAINS	65-S2	(30)	63-R2.5	(30)	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	41-S0	(10)	43-S0	(10)	
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45-R1	(15)	38-S0	(25)	
380.00	SERVICES	42-S0.5	(60)	42-R1.5	(45)	
381.00	METERS	28-R2	0	30-R2	(5)	
383.00	HOUSE REGULATORS	30-R3	(10)	32-S1.5	(10)	
385.00	MEASURING AND REGULATING STATION EQUIPMENT	40-S2.5	(5)	45-R2.5	(5)	
387.00	OTHER EQUIPMENT	40-S2	0	40-R2.5	0	
GENERAL PLANT						
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS	7-L2.5	0	10-S2	0	
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER	14-S1.5	0	11-L3	0	
392.20	TRANSPORTATION EQUIPMENT - TRAILERS	20-S1	5	18-S1.5	0	
394.00	TOOLS, SHOP, AND GARAGE EQUIPMENT	25-SQ	0	25-SQ	0	
396.10	POWER OPERATED EQUIPMENT - HOURLY RATED	8-L2	0	14-S2	0	
396.20	POWER OPERATED EQUIPMENT - OTHER	17-L3	5	20-S0.5	0	

LOUISVILLE GAS AND ELECTRIC
COMMON PLANT

COMPARISON OF PROBABLE RETIREMENT DATE, SURVIVOR CURVE AND NET SALVAGE PERCENT
CURRENT VS. PROPOSED

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	PROBABLE RETIREMENT DATE (5)	SURVIVOR CURVE (6)	NET SALVAGE PERCENT (7)
DEPRECIABLE PLANT						
INTANGIBLE PLANT						
303.00	COMPUTER SOFTWARE		5-SQ		5-SQ	0
303.10	CCS SOFTWARE	2019	SQUARE	2019	SQUARE	0
GENERAL PLANT						
389.20	LAND RIGHTS		N/A		55-R4	0
STRUCTURES AND IMPROVEMENTS						
390.10	GENERAL OFFICE		35-R2		40-S0.5	(15)
390.20	TRANSPORTATION		30-R1.5		30-L0.5	(5)
390.30	STORES		45-R3		50-R3	(15)
390.40	SHOPS		45-R0.5		45-R1	(15)
390.60	MICROWAVE		45-R3		50-R4	(5)
OFFICE FURNITURE AND EQUIPMENT						
391.10	FURNITURE		20-SQ		20-SQ	0
391.20	EQUIPMENT		15-SQ		15-SQ	0
391.30	COMPUTER EQUIPMENT		5-SQ		5-SQ	0
391.31	PERSONAL COMPUTER		4-SQ		4-SQ	0
391.40	SECURITY EQUIPMENT		10-SQ		10-SQ	0
392.00	TRANSPORTATION EQUIPMENT - CARS AND LIGHT TRUCKS		7-L2.5		9-S2.5	0
392.10	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS AND OTHER		14-S1.5		12-S0.5	0
392.20	TRANSPORTATION EQUIPMENT - TRAILERS		20-S1		23-L1.5	0
393.00	STORES EQUIPMENT		25-SQ		25-SQ	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ		25-SQ	0
396.10	POWER OPERATED EQUIPMENT - LARGE MACHINERY		12-L1.5		22-L4	0
396.20	POWER OPERATED EQUIPMENT - OTHER		17-L3		24-L2.5	0
397.00	COMMUNICATION EQUIPMENT - MICROWAVE, FIBER AND OTHER		25-S1		22-L2	0
397.10	COMMUNICATION EQUIPMENT - RADIO AND TELEPHONE		10-SQ		10-SQ	0

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 199

Responding Witness: Valerie L. Scott

- Q-199. Provide the current depreciation rates, split into three separate components: capital recovery, gross salvage, and cost of removal.
- A-199. See attached.

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
ELECTRIC PLANT				
Intangible Plant	0.00%	0.00%	0.00%	0.00%
Steam Production Plant				
310.20 Land	0.00%	0.00%	0.00%	0.00%
311.00 Structures and Improvements				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	0.00%	0.00%	0.00%	0.00%
0142 Cane Run Unit 4 FGD	0.00%	0.00%	0.00%	0.00%
0151 Cane Run Unit 5	0.48%	0.47%	0.01%	0.00%
0152 Cane Run Unit 5 FGD	0.00%	0.00%	0.00%	0.00%
0161 Cane Run Unit 6	6.99%	6.85%	0.14%	0.00%
0162 Cane Run Unit 6 FGD	0.00%	0.00%	0.00%	0.00%
0211 Mill Creek Unit 1	0.97%	0.90%	0.07%	0.00%
0212 Mill Creek Unit 1 FGD	0.00%	0.00%	0.00%	0.00%
0221 Mill Creek Unit 2	0.99%	0.92%	0.07%	0.00%
0222 Mill Creek Unit 2 FGD	0.00%	0.00%	0.00%	0.00%
0231 Mill Creek Unit 3	0.95%	0.88%	0.07%	0.00%
0232 Mill Creel Unit 3 FGD	0.00%	0.00%	0.00%	0.00%
0241 Mill Creek Unit 4	1.65%	1.53%	0.12%	0.00%
0242 Mill Creek Unit 4 FGD	0.50%	0.46%	0.04%	0.00%
0311 Trimble County Unit 1	1.59%	1.43%	0.16%	0.00%
0312 Trimble County Unit 1 FGD	1.01%	0.91%	0.10%	0.00%
0321 Trimble County Unit 2	2.10%	1.89%	0.21%	0.00%
312.00 Boiler Plant Equipment				
0103 Cane Run Locomotive	0.00%	0.00%	0.00%	0.00%
0104 Cane Run Rail Cars	6.89%	6.89%	0.00%	0.00%
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	7.66%	7.51%	0.30%	-0.15%
0142 Cane Run Unit 4 FGD	0.00%	0.00%	0.00%	0.00%
0151 Cane Run Unit 5	13.54%	13.28%	0.53%	-0.27%
0152 Cane Run Unit 5 FGD	0.00%	0.00%	0.00%	0.00%
0161 Cane Run Unit 6	13.69%	13.42%	0.54%	-0.27%
0162 Cane Run Unit 6 FGD	3.70%	3.62%	0.15%	-0.07%
0203 Mill Creek Locomotive	6.08%	6.08%	0.00%	0.00%
0204 Mill Creek Rail Cars	0.36%	0.36%	0.00%	0.00%
0211 Mill Creek Unit 1	2.53%	2.35%	0.23%	-0.05%
0212 Mill Creek Unit 1 FGD	1.76%	1.63%	0.16%	-0.03%
0221 Mill Creek Unit 2	2.84%	2.63%	0.26%	-0.05%
0222 Mill Creek Unit 2 FGD	1.40%	1.30%	0.13%	-0.03%
0231 Mill Creek Unit 3	2.64%	2.45%	0.24%	-0.05%
0232 Mill Creel Unit 3 FGD	2.17%	2.01%	0.20%	-0.04%
0241 Mill Creek Unit 4	2.54%	2.35%	0.24%	-0.05%
0242 Mill Creek Unit 4 FGD	1.56%	1.45%	0.14%	-0.03%
0311 Trimble County Unit 1	2.54%	2.29%	0.30%	-0.05%
0312 Trimble County Unit 1 FGD	1.25%	1.12%	0.15%	-0.02%
0321 Trimble County Unit 2	2.46%	2.21%	0.29%	-0.04%
0322 Trimble County Unit 2 FGD	2.47%	2.22%	0.29%	-0.04%
314.00 Turbogenerator Units				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	1.47%	1.44%	0.06%	-0.03%
0151 Cane Run Unit 5	0.83%	0.82%	0.03%	-0.02%
0161 Cane Run Unit 6	8.36%	8.19%	0.33%	-0.16%
0211 Mill Creek Unit 1	1.03%	0.95%	0.10%	-0.02%
0221 Mill Creek Unit 2	1.49%	1.38%	0.14%	-0.03%
0231 Mill Creek Unit 3	1.91%	1.77%	0.18%	-0.04%
0241 Mill Creek Unit 4	1.57%	1.45%	0.15%	-0.03%
0311 Trimble County Unit 1	2.18%	1.96%	0.26%	-0.04%
0321 Trimble County Unit 2	2.11%	1.90%	0.25%	-0.04%
315.00 Accessory Electric Equipment				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0121 Cane Run Unit 2	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	3.29%	3.22%	0.10%	-0.03%
0142 Cane Run Unit 4 FGD	0.00%	0.00%	0.00%	0.00%
0151 Cane Run Unit 5	11.22%	11.00%	0.33%	-0.11%
0152 Cane Run Unit 5 FGD	0.00%	0.00%	0.00%	0.00%
0161 Cane Run Unit 6	10.78%	10.57%	0.32%	-0.11%
0162 Cane Run Unit 6 FGD	0.00%	0.00%	0.00%	0.00%
0211 Mill Creek Unit 1	2.75%	2.55%	0.23%	-0.03%
0212 Mill Creek Unit 1 FGD	0.00%	0.00%	0.00%	0.00%
0221 Mill Creek Unit 2	1.78%	1.65%	0.15%	-0.02%
0222 Mill Creek Unit 2 FGD	0.00%	0.00%	0.00%	0.00%
0231 Mill Creek Unit 3	0.92%	0.85%	0.08%	-0.01%
0232 Mill Creek Unit 3 FGD	0.00%	0.00%	0.00%	0.00%
0241 Mill Creek Unit 4	1.49%	1.38%	0.12%	-0.01%
0242 Mill Creek Unit 4 FGD	0.38%	0.35%	0.03%	0.00%
0311 Trimble County Unit 1	2.00%	1.80%	0.22%	-0.02%
0312 Trimble County Unit 1 FGD	0.88%	0.79%	0.10%	-0.01%
0321 Trimble County Unit 2	2.29%	2.06%	0.25%	-0.02%
316.00 Miscellaneous Plant Equipment				
0112 Cane Run Unit 1	0.00%	0.00%	0.00%	0.00%
0131 Cane Run Unit 3	0.00%	0.00%	0.00%	0.00%
0141 Cane Run Unit 4	16.79%	16.46%	0.49%	-0.16%
0142 Cane Run Unit 4 FGD	0.00%	0.00%	0.00%	0.00%
0151 Cane Run Unit 5	15.39%	15.09%	0.45%	-0.15%
0152 Cane Run Unit 5 FGD	0.00%	0.00%	0.00%	0.00%
0161 Cane Run Unit 6	13.71%	13.44%	0.40%	-0.13%
0162 Cane Run Unit 6 FGD	0.00%	0.00%	0.00%	0.00%
0211 Mill Creek Unit 1	2.51%	2.32%	0.21%	-0.02%
0221 Mill Creek Unit 2	1.76%	1.63%	0.15%	-0.02%
0231 Mill Creek Unit 3	1.22%	1.13%	0.10%	-0.01%
0241 Mill Creek Unit 4	2.71%	2.51%	0.23%	-0.03%
0242 Mill Creek Unit 4 FGD	2.05%	1.90%	0.17%	-0.02%
0311 Trimble County Unit 1	2.47%	2.22%	0.27%	-0.02%
0321 Trimble County Unit 2	2.54%	2.29%	0.27%	-0.02%
Hydraulic Production Plant - Project 289				
0451 - Ohio Falls Project 289				
330.20 Land	0.00%	0.00%	0.00%	0.00%
331.00 Structures and Improvements	0.47%	0.46%	0.01%	0.00%

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
332.00 Reservoirs, Dams & Waterways	2.62%	2.54%	0.08%	0.00%
333.00 Water Wheels, Turbines and Generators	2.96%	2.88%	0.11%	-0.03%
334.00 Accessory Electric Equipment	2.01%	1.95%	0.06%	0.00%
335.00 Misc. Power Plant Equipment	2.63%	2.55%	0.08%	0.00%
336.00 Roads, Railroads and Bridges	2.26%	2.19%	0.07%	0.00%
Hydraulic Production Plant - Other Than Project 289				
0450 - Ohio Falls Other Than Project 289				
330.20 Land	0.00%	0.00%	0.00%	0.00%
331.00 Structures and Improvements	1.46%	1.42%	0.04%	0.00%
335.00 Misc. Power Plant Equipment	2.81%	2.73%	0.08%	0.00%
336.00 Roads, Railroads and Bridges	0.00%	0.00%	0.00%	0.00%
Other Production Plant				
340.20 Land	0.00%	0.00%	0.00%	0.00%
341.00 Structures and Improvements				
0171 Cane Run GT 11	13.86%	13.59%	0.27%	0.00%
0410 Zorn and River Road Gas Turbine	0.00%	0.00%	0.00%	0.00%
0431 Paddys Run Generator 12	3.23%	3.14%	0.09%	0.00%
0432 Paddys Run Generator 13	3.57%	3.47%	0.10%	0.00%
0459 Brown CT 5	3.57%	3.47%	0.10%	0.00%
0460 Brown CT 6	4.09%	3.97%	0.12%	0.00%
0461 Brown CT 7	4.08%	3.96%	0.12%	0.00%
5648 Brown Solar	4.24%	4.04%	0.20%	0.00%
0172 Cane Run CT 7	2.62%	2.62%	0.00%	0.00%
0470 Trimble County CT 5	3.58%	3.48%	0.10%	0.00%
0471 Trimble County CT 6	3.57%	3.47%	0.10%	0.00%
0474 Trimble County CT 7	3.52%	3.42%	0.10%	0.00%
0475 Trimble County CT 8	3.52%	3.42%	0.10%	0.00%
0476 Trimble County CT 9	3.53%	3.43%	0.10%	0.00%
0477 Trimble County CT 10	3.53%	3.43%	0.10%	0.00%

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
342.00 Fuel Holders, Producers and Accessories				
0171 Cane Run GT 11	14.18%	13.90%	0.28%	0.00%
0410 Zorn and River Road Gas Turbine	3.84%	3.73%	0.11%	0.00%
0430 Paddys Run Generator 11	0.00%	0.00%	0.00%	0.00%
0431 Paddys Run Generator 12	4.93%	4.79%	0.14%	0.00%
0432 Paddys Run Generator 13	3.70%	3.59%	0.11%	0.00%
0459 Brown CT 5	4.11%	3.99%	0.12%	0.00%
0460 Brown CT 6	5.40%	5.24%	0.16%	0.00%
0461 Brown CT 7	8.07%	7.83%	0.24%	0.00%
0172 Cane Run CT 7	2.73%	2.60%	0.13%	0.00%
0470 Trimble County CT 5	3.68%	3.57%	0.11%	0.00%
0471 Trimble County CT 6	3.68%	3.57%	0.11%	0.00%
0473 Trimble County CT Pipeline	3.35%	3.25%	0.10%	0.00%
0474 Trimble County CT 7	3.63%	3.52%	0.11%	0.00%
0475 Trimble County CT 8	3.63%	3.52%	0.11%	0.00%
0476 Trimble County CT 9	3.65%	3.54%	0.11%	0.00%
0477 Trimble County CT 10	3.66%	3.55%	0.11%	0.00%
343.00 Prime Movers				
0432 Paddys Run Generator 13	4.56%	4.42%	0.18%	-0.04%
0459 Brown CT 5	4.33%	4.20%	0.17%	-0.04%
0460 Brown CT 6	5.99%	5.82%	0.23%	-0.06%
0461 Brown CT 7	5.05%	4.90%	0.20%	-0.05%
0172 Cane Run CT 7	2.79%	2.66%	0.16%	0.00%
0470 Trimble County CT 5	4.37%	4.24%	0.17%	-0.04%
0471 Trimble County CT 6	4.49%	4.36%	0.17%	-0.04%
0474 Trimble County CT 7	4.03%	3.91%	0.16%	-0.04%
0475 Trimble County CT 8	4.03%	3.91%	0.16%	-0.04%
0476 Trimble County CT 9	4.08%	3.96%	0.16%	-0.04%
0477 Trimble County CT 10	4.08%	3.96%	0.16%	-0.04%
344.00 Generators				
0171 Cane Run GT 11	4.76%	4.67%	0.14%	-0.05%
0410 Zorn and River Road Gas Turbine	0.00%	0.00%	0.00%	0.00%
0430 Paddys Run Generator 11	0.00%	0.00%	0.00%	0.00%
0431 Paddys Run Generator 12	0.00%	0.00%	0.00%	0.00%
0432 Paddys Run Generator 13	3.26%	3.16%	0.13%	-0.03%
0459 Brown CT 5	3.61%	3.51%	0.14%	-0.04%
0460 Brown CT 6	3.79%	3.68%	0.15%	-0.04%
0461 Brown CT 7	3.84%	3.73%	0.15%	-0.04%
5648 Brown Solar	4.61%	4.39%	0.26%	-0.04%
0172 Cane Run CT 7	3.11%	2.83%	0.34%	-0.06%
0470 Trimble County CT 5	3.50%	3.39%	0.14%	-0.03%
0471 Trimble County CT 6	3.50%	3.39%	0.14%	-0.03%
0474 Trimble County CT 7	3.46%	3.36%	0.13%	-0.03%
0475 Trimble County CT 8	3.46%	3.36%	0.13%	-0.03%
0476 Trimble County CT 9	3.47%	3.37%	0.13%	-0.03%
0477 Trimble County CT 10	3.47%	3.37%	0.13%	-0.03%

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
345.00 Accessory Electric Equipment				
0171 Cane Run GT 11	0.00%	0.00%	0.00%	0.00%
0410 Zorn and River Road Gas Turbine	0.00%	0.00%	0.00%	0.00%
0430 Paddys Run Generator 11	0.00%	0.00%	0.00%	0.00%
0431 Paddys Run Generator 12	13.71%	13.31%	0.40%	0.00%
0432 Paddys Run Generator 13	3.60%	3.50%	0.10%	0.00%
0459 Brown CT 5	3.60%	3.50%	0.10%	0.00%
0460 Brown CT 6	3.91%	3.80%	0.11%	0.00%
0461 Brown CT 7	3.94%	3.83%	0.11%	0.00%
5648 Brown Solar	4.36%	4.15%	0.21%	0.00%
0172 Cane Run CT 7	2.97%	2.83%	0.14%	0.00%
0470 Trimble County CT 5	3.70%	3.59%	0.11%	0.00%
0471 Trimble County CT 6	3.81%	3.70%	0.11%	0.00%
0474 Trimble County CT 7	3.56%	3.46%	0.10%	0.00%
0475 Trimble County CT 8	3.56%	3.46%	0.10%	0.00%
0476 Trimble County CT 9	3.57%	3.47%	0.10%	0.00%
0477 Trimble County CT 10	3.73%	3.62%	0.11%	0.00%
346.00 Miscellaneous Plant Equipment				
0410 Zorn and River Road Gas Turbine	13.22%	12.84%	0.38%	0.00%
0430 Paddys Run Generator 11	15.24%	14.80%	0.44%	0.00%
0432 Paddys Run Generator 13	3.72%	3.61%	0.11%	0.00%
0459 Brown CT 5	3.58%	3.48%	0.10%	0.00%
0460 Brown CT 6	3.84%	3.73%	0.11%	0.00%
0461 Brown CT 7	3.90%	3.79%	0.11%	0.00%
5648 Brown Solar	4.25%	4.25%	0.00%	0.00%
0172 Cane Run CT 7	2.82%	2.82%	0.00%	0.00%
0470 Trimble County CT 5	3.72%	3.61%	0.11%	0.00%
0474 Trimble County CT 7	3.50%	3.40%	0.10%	0.00%
0475 Trimble County CT 8	3.51%	3.41%	0.10%	0.00%
0476 Trimble County CT 9	3.51%	3.41%	0.10%	0.00%
0477 Trimble County CT 10	4.17%	4.05%	0.12%	0.00%

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
Transmission Plant				
350.2 Transmission Lines Land	0.00%	0.00%	0.00%	0.00%
350.1 Land Rights	1.50%	1.50%	0.00%	0.00%
352.1 Structures & Improvements	1.74%	1.66%	0.08%	0.00%
353.1 Station Equipment - Project 289	1.74%	1.66%	0.08%	0.00%
353.1 Station Equipment	1.38%	1.26%	0.16%	-0.04%
354 Towers & Fixtures	1.72%	1.15%	0.62%	-0.05%
355 Poles & Fixtures	2.89%	1.86%	1.12%	-0.09%
356.1 Overhead Conductors & Devices - Project 289	2.50%	1.79%	0.82%	-0.11%
356 Overhead Conductors & Devices	2.50%	1.79%	0.82%	-0.11%
357 Underground Conduit	1.67%	1.67%	0.00%	0.00%
358 Underground Conductors & Devices	2.98%	2.84%	0.14%	0.00%
Distribution Plant				
360.2 Substation Land	0.00%	0.00%	0.00%	0.00%
360.2 Substation Land Class A (Plant Held for Future Use)	0.00%	0.00%	0.00%	0.00%
361 Substation Structures	1.61%	1.46%	0.15%	0.00%
362.1 Substation Equipment	2.09%	1.81%	0.33%	-0.05%
362.1 Substation Equipment - Class A (Plant Held for Future Use)	0.00%	0.00%	0.00%	0.00%
364 Poles Towers & Fixtures	3.39%	2.00%	1.49%	-0.10%
365 Overhead Conductors & Devices	2.98%	1.86%	1.23%	-0.11%
366 Underground Conduit	1.50%	1.25%	0.25%	0.00%
367 Underground Conductors & Devices	1.92%	1.60%	0.32%	0.00%
368.1 Line Transformers	2.38%	1.98%	0.46%	-0.06%
368.2 Line Transformer Installations (Combined in 368)	2.38%	1.98%	0.46%	-0.06%
369.1 Underground Services	3.32%	2.37%	0.95%	0.00%
369.2 Overhead Services	3.59%	1.79%	1.80%	0.00%
370.1 Meters	2.92%	2.92%	0.00%	0.00%
370.2 Meter Installations (Combined in 370)	2.92%	2.92%	0.00%	0.00%
373.1 Overhead Street Lighting	3.97%	3.18%	0.79%	0.00%
373.2 Underground Streetlighting	3.44%	2.65%	0.79%	0.00%
General Plant				
392.0 Transportation Equip Cars & Light Trucks	5.48%	5.48%	0.00%	0.00%
392.1 Transportation Equip Heavy Trucks and Other	0.60%	0.60%	0.00%	0.00%
392.2 Transportation Equip Trailers	6.21%	6.54%	0.00%	-0.33%
394 Tools, Shop, and Garage Equipment	4.51%	4.51%	0.00%	0.00%
396.0 Power Operated Equip Large Machinery	2.12%	2.12%	0.00%	0.00%
396.1 Power Operated Equip Small Machinery	0.00%	0.00%	0.00%	0.00%
396.2 Power operated Equipment Other	7.60%	7.60%	0.00%	0.00%
397.2 DSM Equipment	13.14%	13.14%	0.00%	0.00%

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
GAS PLANT				
INTANGIBLE PLANT - Franchises and Consents	10.58%	10.58%	0.00%	0.00%
UNDERGROUND STORAGE				
350.1 Land	0.00%	0.00%	0.00%	0.00%
350.2 Rights of Way	0.56%	0.56%	0.00%	0.00%
351.2 Compressor Station Structures	2.01%	1.83%	0.18%	0.00%
351.3 Regulating Station Structures	1.14%	1.09%	0.05%	0.00%
351.4 Other Structures	1.82%	1.65%	0.17%	0.00%
352.40 Well Drilling	0.72%	0.60%	0.13%	-0.01%
352.50 Well Equipment	2.70%	2.25%	0.52%	-0.07%
352.1 Storage Leaseholds & Rights	0.00%	0.00%	0.00%	0.00%
352.2 Reservoirs	0.00%	0.00%	0.00%	0.00%
352.3 Nonrecoverable Natural Gas	0.83%	0.83%	0.00%	0.00%
Gas Stored Underground Non-Current	0.00%	0.00%	0.00%	0.00%
353 Lines	1.82%	1.66%	0.18%	-0.02%
354 Compressor Station Equipment	2.37%	2.26%	0.16%	-0.05%
355 Measuring & Regulating Equipment	1.53%	1.46%	0.10%	-0.03%
356 Purification Equipment	1.97%	1.72%	0.27%	-0.02%
357 Other Equipment	2.25%	2.14%	0.13%	-0.02%
TRANSMISSION PLANT				
365.2 Rights of Way	0.16%	0.16%	0.00%	0.00%
367 Mains	0.79%	0.72%	0.08%	-0.01%
DISTRIBUTION PLANT				
374 Land	0.00%	0.00%	0.00%	0.00%
374.2 Land Rights	0.00%	0.00%	0.00%	0.00%
375.1 City Gate Structures	1.46%	1.39%	0.07%	0.00%
375.2 Other Distribution Structures	5.26%	5.01%	0.25%	0.00%
376 Mains	1.89%	1.45%	0.47%	-0.03%
378 Measuring and Reg Equipment	2.58%	2.34%	0.26%	-0.02%
379 Meas & Reg Equipment - City Gate	2.12%	1.85%	0.31%	-0.04%
380 Services	3.79%	2.37%	1.42%	0.00%
381 Meters	4.03%	4.03%	0.00%	0.00%
382 Meter Installations (Combined with 381 Meters)	4.03%	4.03%	0.00%	0.00%
383 House Regulators	4.10%	3.73%	0.41%	-0.04%
384 House Regulator Installations (Combined with 383)	4.10%	3.73%	0.41%	-0.04%
385 Industrial Meas & Reg Station Equip	2.85%	2.71%	0.19%	-0.05%
387 Other Equipment	2.78%	2.78%	0.00%	0.00%
GAS GENERAL PLANT				
392.0 Transportation Equip Cars & Light Trucks	2.63%	2.63%	0.00%	0.00%
392.1 Transportation Equip Heavy Trucks and Other	1.75%	1.75%	0.00%	0.00%
392.2 Transportation Equip Trailers	4.80%	5.05%	0.00%	-0.25%
394 Tools, Shop, and Garage Equipment	4.66%	4.66%	0.00%	0.00%
396.0 Power Operated Equip Large Machinery	1.16%	1.16%	0.00%	0.00%
396.1 Power Operated Equip Small Machinery	0.00%	0.00%	0.00%	0.00%
396.2 Power operated Equipment Other	5.90%	6.21%	0.00%	-0.31%
397.2 DSM Gas	13.14%	13.14%	0.00%	0.00%

**Louisville Gas and Electric Company
Current Depreciation Rates**

Property Group	Composite Rates	Life Rates	COR Rates	Salvage Rates
COMMON UTILITY PLANT				
INTANGIBLE PLANT				
301 Organization	0.00%	0.00%	0.00%	0.00%
302 Franchises and Consents	0.00%	0.00%	0.00%	0.00%
303 Software	13.97%	13.97%	0.00%	0.00%
303.1 CCS Software	9.92%	9.92%	0.00%	0.00%
GENERAL PLANT				
389.1 Land	0.00%	0.00%	0.00%	0.00%
389.2 Land Rights	0.00%	0.00%	0.00%	0.00%
390.10 Structures and Improvements - BOC	3.40%	3.09%	0.31%	0.00%
390.10 Structures and Improvements - LG&E Building	3.40%	3.09%	0.31%	0.00%
390.10 Structures and Improvements - BOC (Actors)	3.40%	3.09%	0.31%	0.00%
390.10 Structures and Improvements	3.40%	3.09%	0.31%	0.00%
390.20 Structures and Improvements - Transportation	5.98%	5.70%	0.28%	0.00%
390.30 Structures and Improvements - Stores	1.96%	1.78%	0.18%	0.00%
390.40 Structures and Improvements - Shops	2.05%	1.95%	0.10%	0.00%
390.60 Structures and Improvements - Microwave	2.30%	2.19%	0.11%	0.00%
391.10 Office Furniture	19.94%	19.94%	0.00%	0.00%
391.20 Office Equipment	8.16%	8.16%	0.00%	0.00%
391.30 Computer Equipment - Non PC	3.43%	3.43%	0.00%	0.00%
391.31 Personal Computers	21.88%	21.88%	0.00%	0.00%
391.40 Security Equipment	18.18%	18.18%	0.00%	0.00%
392.0 Transportation Equip Cars & Light Trucks	11.38%	11.38%	0.00%	0.00%
392.1 Transportation Equip Heavy Trucks and Other	0.00%	0.00%	0.00%	0.00%
392.2 Trailers	6.34%	6.67%	0.00%	-0.33%
393 Stores Equipment	5.82%	5.82%	0.00%	0.00%
394 Tools, Shop, and Garage Equipment	5.04%	5.04%	0.00%	0.00%
396.0 Power Operated Equip Large Machinery	1.13%	1.13%	0.00%	0.00%
396.2 Power operated Equipment Other	6.57%	7.30%	0.00%	-0.73%
397 Communications Equipment Microwave, Fiber, Other	13.14%	13.14%	0.00%	0.00%
397.10 Comm. Equip. - Radios and Telephones	4.89%	4.89%	0.00%	0.00%

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. 200

Responding Witness: Valerie L. Scott

Q-200. Provide any and all internal studies and correspondence concerning the Company's and the parent company's implementation of FASB Statement No. 143 and FIN 47.

A-200. It is unclear what is intended by "the parent company." LG&E completed its implementation of FASB Statement No. 143 and FIN 47 prior to the discovery phase of its 2012 base-rate case, Case No. 2012-00222, and all relevant communications occurred prior to that. Therefore, LG&E incorporates by reference its responses to the following data requests by the Attorney General in LG&E's prior rate cases:

- Case No. 2012-00222, LG&E response to AG 1-244, available at:
http://psc.ky.gov/pscecf/2012-00222/rick.lovekamp%40lge-ku.com/08142012b/LGE_1st_DR_of_AG_-_FINAL_-_In_Progress.pdf
- Case No. 2009-00549, LG&E response to AG 1-163, available at:
http://psc.ky.gov/PSCSCF/2009%20cases/2009-00549/20100315_LGEs_Response_to_AGs_Initial_Requests%28Vol_2%29.PDF

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. 201

Responding Witness: Valerie L. Scott

Q-201. Provide complete copies of all correspondence with the following parties regarding the Company's implementation of FASB Statement No. 143 and FIN 47:

- a. External auditors and other public accounting firms.
- b. Consultants
- c. External counsel
- d. Federal and State regulatory agencies
- e. Internal Revenue Service

A-201. Regarding all parts of this request, LG&E completed its implementation of FASB Statement No. 143 and FIN 47 prior to the discovery phase of LG&E's 2012 base-rate case, Case No. 2012-00222, and all relevant communications occurred prior to that. Therefore, LG&E incorporates by reference its responses to the following data requests by the Attorney General in LG&E's prior rate cases:

- Case No. 2014-00372, LG&E response to AG 1-119, available at: http://psc.ky.gov/pscecf/2014-00372/robert.conroy%40lge-ku.com/01232015020512/3-LGE_1st_DR_of_AG_-_FINAL.pdf
- Case No. 2012-00222, LG&E response to AG 1-245, available at: http://psc.ky.gov/pscecf/2012-00222/rick.lovekamp%40lge-ku.com/08142012b/LGE_1st_DR_of_AG_-_FINAL_-_In_Progress.pdf
- Case No. 2009-00549, LG&E response to AG 1-164, available at: http://psc.ky.gov/PSCSCF/2009%20cases/2009-00549/20100315_LGEs_Response_to_AGs_Initial_Requests%28Vol_2%29.PDF

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. 202

Responding Witness: Valerie L. Scott

Q-202. Regarding FASB Statement No. 143 and FIN 47, on a plant-account-by-plant-account basis, identify any and all "legal obligations" associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and (or) the normal operation of the assets in the account. For the purposes of this question, use the definition of a "legal obligation" provided in FASB Statement No. 143: "an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel."

A-202. See attached.

**Louisville Gas and Electric
Asset Retirement Obligations by Plant Account**

ARO	Plant Account and Description	Legal Obligation
Ash Ponds, Landfills	131200 - Structures and Improvements	Coal combustion by-product storage facilities must be properly closed and monitored.
Coal Storage	131100 - Structures and Improvements	Must remove all material storage piles to eliminate the potential for contaminated storm water runoff from the site.
Floodwall Penetration	131100 - Structures and Improvements	Must fill concrete tunnels in order to maintain integrity of the floodwall.
Generation Wells/Coal Combustion Rule (CCR Rule) Monitoring Cost	131100 - Structures and Improvements/131200 - Boiler Plant Equipment	Wells must be properly covered and closed. Groundwater monitoring is legally required as a result of the CCR Rule.
Nuclear Sources	131200 - Boiler Plant Equipment	Removal and disposal of radioactive waste.
Generation Combustion Turbine Pipeline	134200 - Fuel Holders, Producers, Accessories	Gas must be purged from the mains and the pipe must be cut and capped.
Asbestos - Generation	131200 - Boiler Plant Equipment	Removal and disposal of asbestos in the proper manner.
Asbestos - Distribution	136100 - Structures and Improvements	Removal and disposal of asbestos in the proper manner.
Asbestos - Distribution	136600 - Underground Conduit	Removal and disposal of asbestos in the proper manner.
Asbestos - Transmission	135210 - Structures & Improvements-Non System Control	Removal and disposal of asbestos in the proper manner.
Asbestos - Gas	235120 - Compressor Station Structures	Removal and disposal of asbestos in the proper manner.
Asbestos - Gas	237520 - Other Distribution Structures	Removal and disposal of asbestos in the proper manner.
PCB - Distribution	136200 - Station Equipment	Removal and disposal of PCB in the proper manner.
PCB - Transmission	135310 - Station Equipment - Non System Control	Removal and disposal of PCB in the proper manner.
Gas Wells	235250 - Well Equipment	Wells must be properly plugged and covered.
Gas Distribution Mains	237600 - Mains	Gas must be purged from the mains and the pipe must be cut and capped.
Gas Transmission Mains	236700 - Mains	Gas must be purged from the mains and the pipe must be cut and capped.

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. 203

Responding Witness: Valerie L. Scott

- Q-203. For any asset retirement obligations identified above, provide the "fair value" of the obligation. For the purposes of the question, fair value means "the amount at which that liability could be settled in a current [not future] transaction between willing parties, that is, other than in a forced or liquidation transaction." Provide all assumptions and calculations underlying these amounts.
- A-203. See attached for the current asset retirement obligation (ARO) liabilities. These liabilities are calculated in accordance with the 652 - Capital – ARO Policies and Procedures. See the response to PSC 1-8.

**Louisville Gas and Electric
Asset Retirement Obligation Liabilities
December 31, 2016**

ARO	LIABILITY
Ash Ponds, Landfills	\$ 118,126,320
Coal Storage	429,764
Floodwall Penetration	198,558
Generation Wells/Coal Combustion Rule (CCR Rule) Monitoring Cost	3,905,655
Nuclear Sources	45,961
Generation Combustion Turbine Pipeline	66,660
Asbestos - Generation	31,460,280
Asbestos - Distribution - Structures and Improvements	263,973
Asbestos - Distribution - Underground Conduit	325,586
Asbestos - Transmission	25,616
Asbestos - Gas	294,727
PCB - Distribution	36,436
PCB - Transmission	250,202
Gas Wells	5,503,015
Gas Distribution Mains	11,501,030
Gas Transmission Mains	2,451,437
Total Liability	\$ 174,885,219

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. 204

Responding Witness: Valerie L. Scott

- Q-204. Provide the accounting entries (debits and credits) used to implement SFAS No. 143 and FIN 47, along with all workpapers supporting those entries. Provide all these workpapers and calculations in electronic format (Excel) with all formulae intact.
- A-204. LG&E completed its implementation of FASB Statement No. 143 and FIN 47 prior to the discovery phase of LG&E's 2012 Kentucky base-rate case, Case No. 2012-00222. Therefore, LG&E incorporates by reference its responses to the following data requests in its prior rate cases:
- Case No. 2012-00222, LG&E response to AG 1-250, available at: http://psc.ky.gov/pscecf/2012-00222/rick.lovekamp%40lge-ku.com/08142012b/LGE_1st_DR_of_AG_-_FINAL_-_In_Progress.pdf
 - Case No. 2012-00222, LG&E response to PSC 1-56(b), available at: http://psc.ky.gov/pscecf/2012-00222/robert.conroy%40lge-ku.com/07132012/LGE_DR_PSC-1_Filed_7-13-12.pdf

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. 205

Responding Witness: Valerie L. Scott

- Q-205. Has LG&E recorded any regulatory asset or regulatory liability relating to cost of removal or accounting for asset retirement obligations? If so, identify the amounts recorded in each account for (1) cost of removal and (2) AROs, as of each date: (a) 12/31/2014; (b) 12/31/2015; (c) 12/31/2016; and (d) 9/30/2016.
- A-205. Amounts recorded in regulatory assets for asset retirement obligations (ARO) and amounts related to cost of removal (COR) are listed below. Net COR is recorded in the reserve for accumulated depreciation for FERC reporting and reported in regulatory liabilities for US GAAP.

Accumulated COR Balance	
12/31/2014	\$ (302,314,613)
12/31/2015	(301,559,455)
9/30/2016	(306,283,505)
12/31/2016	(304,963,304)

Regulatory Asset - ARO Balance	
12/31/2014	\$ 28,246,736
12/31/2015	56,994,127
9/30/2016	76,808,617
12/31/2016	70,210,414

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. 206

Responding Witness: Valerie L. Scott

- Q-206. Does LG&E record any removal costs as O&M expense? If not, explain fully why not. If so, identify the amounts of removal costs recorded as O&M expense by account for each of the five years through 2016.
- A-206. No. LG&E employs the salvage and cost of removal procedures prescribed in the Code of Federal Regulations 18 CFR, Chapter 1, Subchapter C, Part 101, Electric Plant Instructions 10, and Subchapter F, Part 201, Gas Plant Instructions 10.

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

LOUISVILLE GAS AND ELECTRIC COMPANY**CASE NO. 2016-00371****Response to Attorney General's Initial Data Requests for Information
Dated January 11, 2017****Question No. 207****Responding Witness: Valerie L. Scott**

- Q-207. Provide an analysis of the regulatory liability for cost of removal since inception identifying and explaining each debit and credit entry and amount.
- A-207. See the following table for an analysis of accrued asset removal cost since inception. Cost of removal is recorded in the reserve for accumulated depreciation for FERC reporting and reported in regulatory liabilities for US GAAP.

Net Cost of Removal Balance 12/31/03	\$	(216,490,616)
Depreciation		(16,318,457)
Net Cost of Removal Charges		12,595,566
Net Cost of Removal Balance 12/31/04		<u>(220,213,507)</u>
Depreciation		(16,849,489)
Net Cost of Removal Charges		7,509,011
Reclass COR to Regulatory Liability from Life Reserves		8,260,343
FIN 47 Parent COR Transfer to FERC 254		2,424,396
Net Cost of Removal Balance 12/31/05		<u>(218,869,246)</u>
Depreciation		(17,845,502)
Net Cost of Removal Charges		4,476,149
Net Cost of Removal Balance 12/31/06		<u>(232,238,599)</u>
Depreciation		(17,610,294)
Net Cost of Removal Charges		8,904,588
Net Cost of Removal Balance 12/31/07		<u>(240,944,305)</u>
Depreciation		(18,498,025)
Net Cost of Removal Charges		8,784,192
Net Cost of Removal Balance 12/31/08		<u>(250,658,138)</u>
Depreciation		(22,214,829)
Net Cost of Removal Charges		17,215,397
Net Cost of Removal Balance 12/31/09		<u>(255,657,570)</u>
Depreciation		(22,665,802)

Net Cost of Removal Charges	6,891,422
Net Cost of Removal Balance 12/31/10	(271,431,950)
Depreciation	(26,460,659)
Net Cost of Removal Charges	14,015,498
Net Cost of Removal Balance 12/31/11	(283,877,111)
Depreciation	(26,570,368)
Net Cost of Removal Charges	15,897,706
Net Cost of Removal Balance 12/31/12	(294,549,773)
Depreciation	(18,598,874)
Net Cost of Removal Charges	16,459,620
Reclass FERC 254 to Accumulated COR	(2,489,574)
Net Cost of Removal Balance 12/31/13	(299,178,601)
Depreciation	(19,651,612)
Net Cost of Removal Charges	16,515,600
Net Cost of Removal Balance 12/31/14	(302,314,613)
Depreciation	(21,669,259)
Net Cost of Removal Charges	22,424,417
Net Cost of Removal Balance 12/31/15	(301,559,455)
Depreciation	(23,662,021)
Net Cost of Removal Charges	20,258,172
Net Cost of Removal Balance 12/31/16	\$ (304,963,304)

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. 208

Responding Witness: Christopher M. Garrett

- Q-208. Indicate, if known and quantifiable, any anticipated changes in jurisdictional allocation factors and the impacts thereof on the rate effective period.
- A-208. There are not any known and quantifiable changes.

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. 209

Responding Witness: Valerie L. Scott

Q-209. Provide as complete a breakdown as possible of the expenses billed by affiliates to LG&E included in jurisdictional expense for the years 2014 and 2015. Include separately:

- a. Labor
- b. Employee benefits (by type)
- c. Employment taxes
- d. Outside services
- e. Promotional, institutional and/or corporate advertising
- f. Contributions (by entity)
- g. Dues to organizations and social clubs (by entity)
- h. Affiliate owned or leased aircraft
- i. Regulatory costs (list docket no., jurisdictional entity, dates and description)
- j. Travel costs
- k. Lobbying or politically related activities
- l. Miscellaneous. (describe)

A-209.

- a-l. See attached.

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2014

	<u>Total</u>
a. Labor	\$ 42,318,323
b. Employee Benefits	
Medical Insurance	5,031,052
401K	1,810,529
Other Off Duty	444,886
Workers Comp	34,358
Holiday	1,991,520
Dental Insurance	264,641
Team Incentive Award	5,685,777
Fasb 106 (Opeb) Service Cost Expense	786,916
Group Life Insurance	187,367
Long Term Disability Insurance	241,595
Fasb 112	(10,009)
Vacation	3,605,905
Sick	983,811
Pension Service Cost Expense	3,856,668
Retirement Income	569,161
Other Benefits	317,301
Education/Training - Tuition Reimbursement	267,835
Misc Benefits Not On Burden Schedule	46,904
Total Employee Benefits	<u>26,116,215</u>
c. Employment Taxes	3,930,536
d. Outside Services	26,774,788
e. Promotional, Institutional and/or Corporate Advertising	2,508,181
f. Contributions:	
The Healing Place	788
g. Dues	
AAOHN	182
ABA	294
ABIH	60
ACCA	188
ACCCE	38,908
ACFE	339
ACGE	15
AEE	67
AICPA	4,832
Air & Waste Management Association	140
Alliance of Hazardous Material Professionals	107
American Arbitration Association	123
American Bar Association	1,805
American Chemical Society	58
American Coal Ash Association	14,997
American Coal Council	1,372
American Society Of Safety Engineers	412
ANA	37
Annual Certified Safety Professionals	72
APICS Ecommerce	209
ARIN	245
ASCE	263
ASHRAE	130

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2014

	<u>Total</u>
ASIS International	191
ASME	481
Association for Financial Professionals	473
Association for Psychological Science	278
Association of Energy Economics	13
Association of Energy Engineers	95
ASTD	113
BC Chamber of Commerce	183
Better Business Bureau	1,584
Carbon Sequestration Council	12,960
CEB Customer Contact Leadership Council	13,866
CGMA	108
Chartered Financial Analysts Institute	178
Chartwell Inc	6,653
Chemical Industry Council Annual Membership	330
CHEMTREC	387
CMA	504
Coal Utilization Research Council	7,350
DC Bar Association	118
Digi-ID Secure	11
Downtown Henderson Partnership	40
Dun & Bradstreet Credit Services	185
E Source Companies LLC	34,925
Edison Electric Institute	86,272
Electric Generators and Government Agencies	450
Energy And Mineral Law	771
Energy Bar Association	308
EPRI	8,958
Ethics And Compliance Office	148
Financial Executives	184
Financial Executives International	213
Forensic CPA Society	66
Fund for the Arts	150
GMT	120
HAI Helicopter Association	80
HBAL	210
IBA	247
ICN	1,775
IECA	408
IEDC Online	200
IEEE	2,568
IFO	97
IIA Certification	55
IIBA	170
IN Professional Licensing	48
INARTE	59
Indiana Chamber Of Commerce	2,294
Indiana Coal Council Inc	735
Industrial Asset Management Council	748
Information Systems Security Administration	57

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2014

	<u>Total</u>
Information Systems Security Association	255
Institute for Supply Management	561
Institute of Finance and Management	257
Institute Of Hazardous Materials Management	127
International Association Of Admin Professionals	268
International Real-Estate And Right Of Way Association	330
International Womens Forum Kentucky	173
IRWA	418
ISACA	1,081
ISC 2	174
ISHM	53
ISMLOU	248
ISSA	64
ITSMFUSA	192
KAED	70
KCHMM	56
Kentucky Association of Professional Surveyors	195
Kentucky Bar Association	2,194
Kentucky Clean Fuels Coalition	1,320
Kentucky Coal Association	1,128
Kentucky Department for Enviornmental Protection - Water Treatment	79
Kentucky Derby Festival Inc	772
Kentucky Gas Association	11,700
Kentucky Industrial Utility Customers Inc	90
Kentucky Industry Liaison Group	68
Kentucky Press Association	110
KIPMI	12
KSPE	92
KY Accountancy	409
KY Association for Economic Development	66
KY Bar Association	159
KY Board of Accountancy	100
KY Labor Mgmt. Conference	123
KY State Treasurer	87
KYBOELS	150
KYCPA	5,730
Lake Cumberland Community Action Agency Inc	44
Leadership Kentucky	1,374
Leadership Louisville Center	687
Lexington Coal Exchange	240
Louisville Apartment Association	175
Louisville Association of Paralegals	24
Louisville Ballet	3,000
Louisville Bar Association	1,345
Louisville Employee Benefits Council	1,546
Louisville Orchestra	682
LSHRM	93
Meeting Professionals International	152
Midwest Energy Efficiency	4,522
MISO	479

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2014

	<u>Total</u>
Morningstar Inc	184
NACA	187
NAESB	95
NAPCP	272
National Coal Transportation Association	735
National Emergency Management	528
National Revenue Protection Organization	22
National Security Institute	580
NERC PGC	1,800
New York State Bar Association	165
North American Energy Standards Board	2,310
North American Transmission Forum Inc	33,165
North Carolina Bar Association	425
North Carolina Coal Institute Inc	294
NYS Atty Registration	165
OATI/HAS	309
Occupational Physicians	155
Oracle Applications Users	456
OSBA	22
Payroll Professionals OF Kentuckiana	154
PMI	583
PMP	156
PPI/FEPREP	46
Professional Engineering License	224
Project Management Institute	1,874
PROPURCHASER	1,265
Public Relations Society	134
Public Utilities Reports	205
Quest	122
RAGAN COMMUNICATIONS INC	110
Rotary Club of Louisville	1,539
SAP Global Marketing	815
SHRM	448
Sigma Theta Tau Int	22
Society For Human Resources	92
Society Of Depreciation	49
Society of Women Engineers	40
Southeastern Electric Exchange	7,039
Southern Coals Conference Inc	74
Southern Company	2,368
Southern Gas Association	20,300
Sungard Relius	317
SURFA	44
THEIA	2,168
TSMDC	1,375
University Of Louisville	12,500
University Of Missouri	4,650
Utilities Telecom Council	8,316
Utility Communications	308
Utility Economic Development	88

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2014

	Total
Virginia Bar Association	110
Waterways Council Inc	5,304
Weatherbell Analytics	463
Web Network Solutions	8
Western KY Coal Association	1,400
WSI Corporation	(713)
Total Dues	<u>412,409</u>
h. Affiliate Owned/Leased Aircraft	None
i. Regulatory Costs	None
j. Travel Costs	988,230
k. Lobbying or Politically Related Activities	None
l. Miscellaneous:	
Bank Service Fees	254,620
Cellular/Paging Services	622,524
Computer Custom Software Or Services/Mtce - Nontaxable	5,121,205
Computer Hardware Mtce - Nontaxable	1,405,189
Computer Hardware Purchases - Taxable	10,673
Computer Prewritten Software Or Upgrades/Updates Mtce - Taxable	2,197,555
Computer Software Purchases - Taxable	143,416
Depreciation	445,934
Education & Training - Course Fees	736,414
Employee Moving Expense	46
Employee Recognition	6,205
Fees, Permits & Licenses	250,633
Freight - Other	129,722
Insurance	554,358
Lease/Rental - Buildings	2,226,818
Lease/Rental - Other	70,226
Lease/Rental - Parking	252,198
Lease/Rental Vehicles And Equipment	2,495
Lease/Rental-Office Equip	4,070
Meal Allowance - Fully Deductible	162
Meals - Fully Deductible	363,838
Meals /Enter- Partially Deductible	247,162
Office and Administrative Services	1,366,109
Postage	2,298,167
Power Transactions	13,632,558
Purchased Materials - Chemicals	4,950
Purchased Materials - Computer Hardware Purchases	41,694
Purchased Materials - Computer Purchases And Supplies	114,572
Purchased Materials - Computer Software Purchases	5,777
Purchased Materials - Diesel (Used In Equip)	4,404
Purchased Materials - Filters	20,865
Purchased Materials - Gas	10,415,195
Purchased Materials - Gasoline	15,122
Purchased Materials - Liquid Hydrogen / Gases	48,650
Purchased Materials - Nonallocated	23,614
Purchased Materials - Office Supplies/Equipment/Furniture	536,281
Purchased Materials - Other	625,492
Purchased Materials - PC Hardware Purchases	19,871

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2014

	<u>Total</u>
Purchased Materials - PC Software Purchases	3,173
Purchased Materials - Protective Clothing	21,023
Purchased Materials - Safety Supplies	69,227
Purchased Materials - Small Tools	45,764
Purchased Materials - Spare Parts	1,346
Purchased Materials - Vendor Direct Ship	253
Purchased Materials - Waste Disposal	4,531
Recruiting Expenses	29,960
Rights Of Way	10,500
Safety Awards	8,472
Subscriptions	375,474
Telecommunications - Long Distance Calls	87,740
Telecommunications - Other	1,132,065
Transportation Nonallocated	226
Utilities	154,305
Utilities - Gas And Electricity	5,038
Utilities - Sewer	196
Utilities - Water	9,880
Vehicles/Equipment	622,211
Warehouse - Generation - LGE	58,419
Warehouse - Plant - KU	36,557
Warehouse - T&D - KU	(919)
Warehouse - Transmission And Distribution - LGE	(1,650)
Warehouse Material	31,859
Warehouse Material - Returned	(12,237)
Warehouse Overheads - Generation - LGE	167
Warehouse Overheads-Materials - Plant	11,210
Total Miscellaneous	<u>46,923,574</u>
Grand Total	<u>149,973,044</u>

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2015

	Total
a. Labor	\$ 43,983,987
b. Employee Benefits	
Medical Insurance	5,651,162
401K	1,988,505
Other Off Duty	455,516
Workers Comp	59,668
Holiday	2,044,862
Dental Insurance	274,561
Team Incentive Award	7,024,431
Fasb 106 (Opeb) Service Cost Expense	849,441
Group Life Insurance	227,630
Long Term Disability Insurance	256,370
Fasb 112	20,238
Vacation	3,772,677
Sick	1,149,024
Pension Service Cost Expense	7,638,711
Retirement Income	623,849
Other Benefits	319,661
Education/Training - Tuition Reimbursement	241,192
Misc Benefits Not On Burden Schedule	54,919
Total Employee Benefits	<u>32,652,419</u>
c. Employment Taxes	4,147,091
d. Outside Services	28,574,052
e. Promotional, Institutional and/or Corporate Advertising	1,554,777
f. Contributions	None
g. Dues	
ABA	506
ABIH CIH	48
ACCCE	37,397
ACFE	450
AEE	68
AGA	29,678
AICPA	5,818
AIHA	176
Air & Waste Mgmt Association	137
Alliance of Hazardous Materials Professionals	69
Alpha Resources	1,340
Amazon Prime	155
American Bar Association	1,670
American Chemical Society	54
American Coal Council	8,544
American College of SP	61
American Payroll Association	107
American Psychological Association	121
American Society of Engineers	60
American Society of SA	512
APA	107
APICS Ecommerce	220
ARIN	(49)
ARMA International	100
ASCE	93
ASHRAE	131
ASME	83
ASSE	68

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2015

	Total
Association for Financial Professionals	218
Association of Corporate Counsel	298
Association of Energy Engineers	95
ASTD	112
ATD	88
AWS	220
Bar Association	79
BCSP CSP	57
Better Business Bureau	1,628
Board Certified Safety Professionals	66
Boston College	2,250
Building Industry Association of Greater Louisville	380
Bullitt County Chamber Of Commerce	440
Business Diversity Network	428
Carbon Sequestration Council	23,400
Certified Fraud Examier Certification	96
CFA Institute	150
Chartwell Inc	11,151
CISSP	42
Coal Utilization Research Council	7,200
CPA Designation	120
Customer Experience Professionals Association	90
DC Bar	191
Dixie Area Business Association	66
Donors Forum Of Kentuckiana	176
Downtown Henderson Partnership	40
Edison Electric Institute	15,884
Energy And Mineral Law	929
Energy Bar Association	403
EPRI	1,124,879
EU-HRMG	975
Financial Executives International	710
Forensic CPA Society	66
HBA of Lexington	252
HTCIA	27
IAMC	1,495
ICA Of Greater Louisville	375
ICN	487
IEDC Online	211
IEEE	2,786
IIBA	331
Illinois State Bar Association	162
INCPA	195
Information Security Consortium	42
Information Security Systems Security	443
Information Systems Security Association	136
Infragard Kenucky - Office Of Homeland Security	29
Institute for Supply (ISM) Management	426
Institute of Certified MGMT	487
Institute of Hazardous Materials Management	77
Institute of Internal Auditors	2,120
International Association of Admin Professionals	92
International Management Facility	214
International Womens Forum	445

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2015

	<u>Total</u>
IRWA	1,186
ISACA	979
ISC	167
ISML	209
ISS	64
ISSA	127
IT Procurement Summit	452
Junior Achievement Of KY	450
KBA	28
KCHMM	23
Kentucky Association for Economic Development	69
Kentucky Association of Manufacturers	2,970
Kentucky Association of Professional Surveyors	66
Kentucky Bar Association	3,206
Kentucky Board of Accountancy	50
Kentucky Board of Engineers & Land Surveyors	51
Kentucky Chamber Of Commerce	24,948
Kentucky Coal Association	860
Kentucky Defense Counsel	135
Kentucky Derby Festival	489
Kentucky Derby Museum	225
Kentucky Gas Association	20,750
Kentucky Industry Liason Group	69
Kentucky Press Association	374
Kentucky Society of CPA's	73
KPMI	78
KY Accountancy	140
KY Association for Economic Development	66
KY Association of Manufactures	6,600
KY CCIM	100
KY State Board of Licensure for Professional Engineers	122
KY Water & Wastewater Operators Association	12
KYBOELS	405
KYCPA	5,937
Leadership Kentucky	167
Leadership KY Foundation, Inc.	55
Leadership Louisville Center	1,796
Lexington Coal Exchange	218
Louisville Ballet	5,000
Louisville Bar Association	951
Louisville Employee Benefits Council	1,546
Louisville Chapter Of The Associationfor Energy Economics	14
LSHRM	137
Meeting Professionals	154
Midwest Coal Ash Association	240
Midwest Energy Efficiency	8,075
MISO	450
NACT	293
NAESB	143
NAPCP	272
NATF	12,432
National Association Regulatory Utility Commissioners	239
National Coal Council	5,760
National Coal Transportation Association	784

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2015

	Total
National Emergency Management Association	1,200
NBMBA	119
NBPHE	47
NCCI	288
NERC PCGC	2,630
Nevada State Board of Accountancy	120
North American Energy Standards Board	2,310
North American Transmission	-
NSPE/KSPE	93
Oracle Applications	531
Organization Development	110
Payroll Professionals	12
PMI/KIPMI	83
PMP	215
Power Monitors Inc	38
Progressive Business	106
Project Management Institute	843
ProPurchaser	1,485
Public Relations Society	301
Quest	488
Riverport Business Association	150
Rotary Club Of Louisville	2,122
SAP User Group - ASUG	1,518
SERC Reliability Corporate	328
SERTP	3,481
SHRM	279
Society of Depreciation	49
Society of Professional Journalists	33
Society of Women Engineers	38
Source Evaluation Society	5
Southeastern Electric Exchange	6,551
Southern Coals Conference Inc	72
Southern Gas Association	17,400
Sungard Relius	356
The Louisville Orchestra	3,000
Thomson West	1,829
Toastmasters	72
Tri State Koi Regional User Group	98
TSMDC	1,375
University of Missouri Advisory Board	4,600
USAEE	17
Utilities Telecom Council	6,983
Utility Communications	308
Utility Economic Development	232
Vibration Institute	26
Virginia Bar Association	110
VMUG	470
Waterways Council Inc	5,352
WebNetwork Solutions	711
Western Kentucky Coal Association	343
World Trade Center	360
WSI Corp	713
Total Dues	1,471,683
h. Affiliate Owned/Leased Aircraft	None

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2015

	Total
i. Regulatory Costs	None
j. Travel Costs	1,252,220
k. Lobbying or Politically Related Activities	None
l. Miscellaneous	
Bank Service Fees	369,976
Cellular/Paging Services	572,362
Computer Custom Software Or Services/Mtce - Nontaxable	4,983,003
Computer Hardware Mtce - Nontaxable	1,332,656
Computer Hardware Purchases - Taxable	(244)
Computer Prewritten Software Or Upgrades/Updates Mtce - Taxable	2,518,258
Computer Software Purchases - Taxable	58,815
Customer Incentive Programs	1,907
Depreciation	393,727
Education & Training - Course Fees	814,508
Employee Moving Expense	4
Employee Recognition	(564)
Fees, Permits & Licenses	75,977
Franchise/Property/License Tax	23,696
Freight - Other	132,449
Insurance	666,674
Lease/Rental - Buildings	1,426,811
Lease/Rental - Other	85,325
Lease/Rental - Parking	323,213
Lease/Rental Vehicles And Equipment	3,215
Lease/Rental-Office Equip	2,753
Meal Allowance - Fully Deductible (Payroll Deducti	55
Meals - Fully Deductible	453,488
Meals /Enter- Partially Deductible	281,360
Office and Administrative Services	202,039
Postage	2,307,900
Power Transactions	20,125,833
Purchased Material - Chemicals	15,062
Purchased Material - Computer Hardware Purchases	162,426
Purchased Material - Computer Software Purchases	21,121
Purchased Material - Diesel (Used In Equip)	588
Purchased Material - Filters	18,904
Purchased Material - Gas	6,595,943
Purchased Material - Gasoline	18,012
Purchased Material - Lime (Reagent)	14
Purchased Material - Liquid Hydrogen / Gases	11,912
Purchased Material - Nonallocated	11,547
Purchased Material - Office Supplies/Equipment/Furniture	450,054
Purchased Material - Other	582,760
Purchased Material - Protective Clothing	26,456
Purchased Material - Safety Supplies	58,708
Purchased Material - Sales	2,736
Purchased Material - Small Tools	50,828
Purchased Material - Spare Parts	16,166
Purchased Material - Waste Disposal	5,619
Recruiting Expenses	45,475
Rights Of Way	7,849
Safety Awards	14,196
Subscriptions	385,699
Telecommunications - Long Distance Calls	78,373

EXPENSES BILLED BY AFFILIATES TO LG&E FOR 2015

	<u>Total</u>
Telecommunications - Other	1,072,235
Transportation - Nonallocated	27
Utilities	267,465
Vehicles/Equipment	522,313
Warehouse - Generation - LGE	13,821
Warehouse - Plant - KU	81,946
Warehouse - T&D - KU	4,504
Warehouse - Transmission And Distribution - LGE	(4,464)
Warehouse Material	26
Warehouse Material - Returned	(20,885)
Warehouse Overheads - Generation - LGE	(60)
Warehouse Overheads-Materials - Plant	26,907
Warehouse Overheads-Materials- T&D	1,357
Total Miscellaneous	<u>47,700,837</u>
Grand Total	<u>161,337,067</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 210

Responding Witness: Gregory J. Meiman

- Q-210. Provide a copy of all incentive compensation/bonus plans and provide the level of related bonus payments included in cost of service.
- A-210. See attached. See also the response to KIUC 1-19.



TEAM INCENTIVE AWARD (TIA) PLAN



Corporate Safety



Customer Satisfaction



Cost Control



Customer Reliability



Individual and Team Effectiveness



TIA

Eligible employees participate in the LG&E and KU Team Incentive Award (“TIA”). The TIA focuses employee efforts on customer and business goals and rewards employees for achieving those goals. The TIA provides an opportunity for eligible employees to share in the added value they create through superior performance.

TIA AND BUSINESS STRATEGY

The company realizes the wealth that exists in the abilities of its people. The challenge is to become the best in our competitive market through each individual using his or her talents combined with other team members to make it happen. The TIA Plan plays a key role in assisting the company in focusing employees on customer and business goals as well as providing employees with a program that can increase their individual compensation.

The TIA was developed to motivate and direct employees toward the achievement of strategic goals. It also assists with attracting and retaining skilled personnel by providing competitive compensation commensurate with their talents, cooperation and contribution.

There are several basic TIA concepts:

- There is a focus on the cooperative spirit of all employees working together as a team.
- Risk-taking, embodied in initiative, fresh perspectives and innovative solutions, is encouraged and rewarded.
- The plan is designed to motivate and improve the individual performance of all employees.
- Incentive award levels vary depending on the employee's base salary, position and performance. The TIA represents "pay at risk." The relationship of the target awards to salary reflects that employees who have increasing responsibility for customer and business performance, as reflected in higher salaries, generally have higher amounts of individual compensation tied to that performance.

With these concepts in mind, the TIA was designed:

- To promote the achievement of the company's objectives.
- To attract, motivate and retain employees.

TIA PLAN

Key elements of the TIA are as follows:

1. Participants include all active full-time and regular, part-time salaried employees, IBEW 2100 employees and KU hourly and bargaining unit employees.
2. All TIA participants have Target Awards based on the following:

Target Award Participation

Non-Exempt & Hourly	6% of annual earnings
Exempt Individual Contributors	9% of base salary
Managers	14% of base salary
Senior Managers	25% of base salary

3. Performance objectives are established annually to support the customer and business strategies. The size of the awards depend upon the degree to which these objectives are achieved.
4. Exempt employees with salary changes during the year will have their awards calculated in accordance with the amount of time they work under each respective base salary.
5. Total annual earnings, including overtime, are used in calculating the earned awards for all regular non-exempt and hourly full- and part-time employees. Prior TIA awards are excluded from total annual earnings to calculate earned awards.
6. Earned TIA Awards will be paid in cash within 90 days of the completion of the calendar-based annual performance period.
7. Compensation from the TIA is included in calculating benefits under the Company's Retirement (except for the KU Retirement Plan) and 401(k) Savings Plan.
8. This plan in no way creates a contract of employment for any duration. The company has full and final discretion with respect to the interpretation and application of this plan. The Company reserves the right to modify or terminate this plan in its sole discretion. This plan document supersedes any prior plan document relating to the TIA.

ELIGIBILITY

All active, regular full- and part-time salaried employees, IBEW 2100 employees and KU hourly and bargaining unit employees, who have at least one month continuous service and are on the payroll on December 31 of the performance year, are eligible for a TIA. Employees who become disabled, die or retire during the performance year will be eligible for a prorated award. Disability, for purpose of this plan, means that the employee is eligible for the receipt of benefits under the Long Term Disability Plan. Retire means that the employee is eligible to retire under the terms of a company sponsored retirement plan. Employees who join the company during the performance year, who have at least one month continuous service, and are on the payroll on December 31 will also be eligible for a prorated award. Employees incurring unpaid work days during the performance year may experience a proportionate reduction in their TIA.

INDIVIDUAL PERFORMANCE OBJECTIVES

The individual performance objective links individual performance to the TIA award. The individual performance objective can be combined with performance objectives for small teams as well as with key objectives from the Performance Excellence Process. Individual performance objectives should align with, and support, strategic customer and business goals to drive performance.

TIA COMMUNICATION

TIA performance results for customer, business and operational performance measures are communicated through the Company's internal communications to provide information concerning performance. Final TIA performance results are approved following the completion of the performance period and are communicated through the Company's internal communications.

CONCLUSION

The Team Incentive Award Plan is designed to strengthen the connection between pay and performance. It will direct a portion of total pay to awards based on customer, business, operational and individual achievements. The TIA focuses eligible salaried and hourly employees' attention on the company's business goals.

TIA FORMULA

The TIA calculation formula is shown below, along with an example of a potential award. In this example, note the participant's salary is \$40,000 and the target award is 9%.

TIA CALCULATION

Step 1: Target Award % x Annual Base Pay Earnings = Target Award

Step 2: Target Award x Corporate Safety Weighting x Performance % = Corporate Safety Award

Step 3: Target Award x Customer Satisfaction Weighting x Performance % = Customer Satisfaction Award

Step 4: Target Award x Cost Control Weighting x Performance % = Cost Control Award

Step 5: Target Award x Customer Reliability Weighting x Performance % = Customer Reliability Award

Step 6: Target Award x Individual or Team Weighting x Performance % = Individual or Team Award

Step 7: Corporate Safety Award + Customer Satisfaction Award + Cost Control Award
+ Customer Reliability Award + Individual or Team Award = Total TIA Award

TIA CALCULATION EXAMPLE

Annual Base Pay Earnings = \$40,000

Target Award Percent = 9%

Corporate Safety Performance % = 105%

Customer Satisfaction Performance % = 110%

Cost Control Performance % = 100%

Customer Reliability Performance = 110%

Individual or Team Performance % = 105%

Step 1: 9% x \$40,000 = \$3,600 Total Award

Step 2: \$3,600 x 15% x 105% = \$567 Corporate Safety Award

Step 3: \$3,600 x 15% x 110% = \$594 Customer Satisfaction Award

Step 4: \$3,600 x 15% x 100% = \$540 Cost Control Award

Step 5: \$3,600 x 15% x 110% = \$594 Customer Reliability Award

Step 6: \$3,600 x 40% x 105% = \$1,512 Individual or Team Award

Step 7: \$567 + \$594 + \$540 + \$594 + 1,512 = \$3,807 Total TIA Award

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. 211

Responding Witness: Gregory J. Meiman

Q-211. Has the Company considered reducing the amount of post retirement health care, dental and life insurance coverage? If yes, provide details of any proposed reductions. If no, provide an explanation of why not.

A-211. **Post-Retirement Medical**

The company reduced the amount of post-retirement medical coverage for employees hired or rehired after 1/1/06.

- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date on or after 1/1/06 are eligible for a retiree premium account that is credited with a one- time contribution credit equal to \$2,500 multiplied by the retiree's full years of service after age 45, but not to exceed \$37,500. In addition, for the retiree's dependents, a separate premium account equal to fifty percent of the retiree's premium account is provided. Retirees can use the premium account to pay for the full cost or partial cost for retiree medical coverage, however when the premium account is depleted, the retiree pays the full monthly cost of the retiree medical coverage.
- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date before 1/1/06 are eligible to receive a monthly premium credit. The retiree pays the difference between the monthly premium cost of the medical coverage and the monthly premium credit. The premium credit is based on the retiree's attained age:

Retiree's Attained age	Retiree Premium Credit	Dependent Premium Credit
55 and 62	\$210	\$100
62 and 65	\$500	\$100
65 and older	\$210	\$100

- Retirees who retired prior to 1/1/17 under the premium credit basis continue on the premium credit basis under similar plan provisions in effect at their retirement.
- KU retirees who retired prior to 1/1/2000 continue on similar plan provisions in effect at their retirement.

Post Retirement Dental

Other than COBRA, post-retirement dental is not offered.

Post Retirement Life

The company reduced the amount of post retirement life insurance for salaried LG&E and all KU employees who retired after 1/1/00.

- If retiring after 1/1/00, eligible retirees (age 55 with at least 10 years of service) are entitled to 1 times their basic annual salary with a \$100,000 maximum benefit. At age 65, the retiree life benefit reduces to 50%, with a \$50,000 maximum benefit. At age 70, the retiree life benefit reduces to a \$10,000 death benefit.

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. 212

Responding Witness: Christopher M. Garrett

- Q-212. List each athletic and employee association to which the Company contributes and the associated amounts for the test year and preceding year. State how the Company has treated these expenses for ratemaking purposes in the test year.
- A-212. The phrase "athletic and employee association" is vague and not defined, but to the extent the Attorney General seeks information about expenses for organization memberships, marketing, advertising, and employee parties, outings, and gifts, see Tab 59 of the Filing Requirements. Rate recovery information for those expenses is also found at Tab 59.

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. 213

Responding Witness: John K. Wolfe

Q-213. List all Company owned automobiles, other than service vehicles, and state the Company's policy for charging employees for the personal use of these automobiles and the Company policy of reporting the personal usage of these automobiles for Federal income tax purposes.

A-213. See attached list of Company owned vehicles.

The Company's Vehicle and Equipment (V&E) policy establishes that Company vehicles are not intended for employee's personal use. The V&E policy also establishes that assigned take home vehicles shall not be used for personal purposes other than for commuting or de minimis personal use.

The Company adheres to the Internal Revenue Service (IRS) Commuting Rule for non-control employees and Lease Value Rule for control employees when reporting taxable benefits.

EquipmentID	Company	Year	Make	Model	Owned
6144	LGE	2011	FORD	F-250 FF 4X4	OWNED
6145	LGE	2011	FORD	F-250 FF 4X4	OWNED
6157	LGE	2011	FORD	F-150 FF 4X4	OWNED
6595	LGE	2011	FORD	F-250 FF 4X4	OWNED
7643	LGE	2011	CHEVY	1500 4X4	OWNED
7675	LGE	2016	FORD	F-250 FF 4X4	OWNED
5408	LGE	2007	FORD	RANGER 4X4	OWNED
5488	LGE	2007	FORD	EXPLORER 4X4	OWNED
5702	LGE	2005	FORD	F-150 4X4	OWNED
5819	LGE	2007	FORD	ESCAPE 4X4	OWNED
5915	LGE	2008	FORD	F-150 FF 4X4	OWNED
5916	LGE	2008	FORD	RANGER 4X4	OWNED
5960	LGE	2009	FORD	RANGER 4X4	OWNED
5978	LGE	2010	FORD	F-250 4X4	OWNED
6049	LGE	2010	FORD	F-150 FF 4X4	OWNED
6132	LGE	2011	FORD	F-250 FF 4X4	OWNED
6226	LGE	2012	FORD	F-250 FF 4X4	OWNED
6552	LGE	2010	FORD	F-150 FF 4X4	OWNED
6560	LGE	2010	FORD	F-150 FF 4X4	OWNED
6665	LGE	2012	FORD	F-150 FF 4X4	OWNED
7603	LGE	2004	FORD	F-250 4X2	OWNED
7610	LGE	2008	FORD	F-150 FF 4X2	OWNED
7612	LGE	2006	FORD	F-150 4X2	OWNED
7615	LGE	2007	FORD	F-150 4X2	OWNED
7617	LGE	2003	FORD	F-250 4X4	OWNED
7621	LGE	2008	FORD	F-250 4X4	OWNED
7641	LGE	2010	FORD	EXPLORER 4X4	OWNED
7650	LGE	2007	FORD	F-250 4X4	OWNED
7657	LGE	2012	FORD	F-150 FF 4X2	OWNED
7662	LGE	2012	FORD	F-150 FF 4X4	OWNED
7923	LGE	2009	FORD	EXPLORER 4X4	OWNED
7924	LGE	2009	CHEVY	1500	OWNED
7927	LGE	2006	FORD	F-250 4X4	OWNED
7940	LGE	2009	FORD	RANGER 4X2	OWNED
5937	LGE	2009	FORD	F-250 4X4	OWNED
6025	LGE	2009	FORD	F-250 4X4	OWNED
6042	LGE	2010	FORD	F-150 FF 4X4	OWNED
7605	LGE	2004	FORD	F-250 4X4	OWNED
7609	LGE	2008	FORD	F-250 4X4	OWNED
7619	LGE	2004	FORD	RANGER 4X4	OWNED
7624	LGE	2010	FORD	F-250 4X4	OWNED
7645	LGE	2010	FORD	F-150 4X2	OWNED
7656	LGE	2014	FORD	F-150 4X4	OWNED
7659	LGE	2015	FORD	EXPLORER FF 4X4	OWNED

7660	LGE	2015	FORD	EXPLORER FF 4X4	OWNED
7661	LGE	2014	FORD	F-150 FF 4X2	OWNED
7669	LGE	2015	FORD	F-250 FF 4X4	OWNED
7908	LGE	2006	CHEVY	SILVERADO FF 4X	OWNED
7909	LGE	2006	CHEVY	SILVERADO FF 4X	OWNED
7933	LGE	2012	FORD	F-150 FF 4X4	OWNED
F03	LGE	1996	FORD	F-250 4X4	OWNED
F12	LGE	1996	FORD	F-250 4X2	OWNED
F15	LGE	1996	FORD	F-250 4X4	OWNED
5340	LGE	2006	FORD	F-150 4X4	OWNED
5946	LGE	2009	FORD	F-150 FF 4X4	OWNED
7601	LGE	2003	FORD	RANGER 4X2	OWNED
7606	LGE	2002	FORD	F-150 4X4	OWNED
7614	LGE	2007	FORD	F-150 4X2	OWNED
7638	LGE	2011	FORD	RANGER 4X2	OWNED
7639	LGE	2011	FORD	RANGER 4X2	OWNED
7663	LGE	2015	FORD	F-250 FF 4X4	OWNED
7686	LGE	2015	FORD	F-150 4X4	OWNED
7687	LGE	2015	FORD	F-150 4X4	OWNED
7929	LGE	2007	FORD	EXPLORER 4X4	OWNED
7930	LGE	2009	CHEVY	1500	OWNED
7938	LGE	2008	FORD	F-250 4X2	OWNED
7939	LGE	2008	FORD	F-250 4X2	OWNED
7941	LGE	2011	FORD	F-250 4X2	OWNED
7636	LGE	2010	FORD	ESCAPE 4X4	OWNED

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. 214

Responding Witness: Robert M. Conroy

- Q-214. Does the Company maintain any recreational sites for the use of the public and/or Company employees? If so:
- a. Identify each site and the type of recreational facility.
 - b. State whether each site is for public use or exclusively for employee use.
 - c. For each site identified in (a) above, state the amount of expense incurred during the test year to maintain it.

A-214. No.

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. 215

Responding Witness: Christopher M. Garrett

- Q-215. For the base year list all payments made for employee gifts, employee awards, employee luncheons and dinners, employee picnics and all other similar type items. For each, list the dollar amount paid, the payee, the account charged and state the purpose. Provide copies of invoices which exceed \$5,000.
- A-215. See attached. Only those expenses associated with safety recognition are included in cost of service as provided on Schedule F-3 at Tab 59 of the filing requirements.

LOUISVILLE GAS AND ELECTRIC COMPANY

Case No. 2016-00371

Response to Attorney General's Initial Requests for Information

Safety Awards

Month	Vendor Name	Amount
Jul-2016	CABELLA'S	22.25
Aug-2016	PFG*PROFORMA	201.15
Jul-2016	AMAZON.COM	19.72
Apr-2016	AMERICAN GAS ASSOCIATION- CONFERENCE	4.00
Jul-2016	WM SUPERCENTER	129.33
Jul-2016	WM SUPERCENTER	56.90
May-2016	AMAZON.COM	150.00
May-2016	AMAZON.COM	85.75
Jun-2016	AMAZON.COM	50.00
Aug-2016	AUTOZONE	25.00
Aug-2016	BEST BUY	3,363.89
Aug-2016	CHEDDARS CASUAL CAFÉ	25.00
May-2016	JAY C FOODS	75.00
Aug-2016	JAY C FOODS	50.00
Apr-2016	KROGER	5,921.00
Jul-2016	KROGER	5,721.30
May-2016	KROGER	125.00
Jun-2016	KROGER	253.95
May-2016	MORRIS PROMOTIONAL	999.77
May-2016	MORRIS PROMOTIONAL	421.10
May-2016	MORRIS PROMOTIONAL	99.54
May-2016	MORRIS PROMOTIONAL	81.15
Mar-2016	PFG*PROFORMA	444.50
Jul-2016	PFG*PROFORMA	119.61
Jul-2016	PFG*PROFORMA	103.37
Various months safety costs allocated to KU		(9,427.69)
September 2016 to February 2017 forecasted vendor details not applicable		14,026.41
Total Safety Recognition		23,147.00



Great food. Low prices.

7509 Terry Road (502) 935-8954 Your cashier was Jennifer

GV *****1931		
MR VISA \$100	105.95	
GV *****1923		
MR VISA \$100	105.95	
GV *****1915		
MR VISA \$100	105.95	
GV *****1907		
MR VISA \$100	105.95	
GV *****1899		
MR VISA \$100	105.95	
GV *****1881		
MR VISA \$100	105.95	
GV *****1873		
MR VISA \$100	105.95	
GV *****1865		
MR VISA \$100	105.95	
GV *****1857		
MR VISA \$100	105.95	
GV *****1840		
MR VISA \$100	105.95	
GV *****1832		
MR VISA \$100	105.95	
GV *****1824		
MR VISA \$100	105.95	
GV *****1816		
MR VISA \$100	105.95	
GV *****1808		
MR VISA \$100	105.95	
GV *****1790		
MR VISA \$100	105.95	
GV *****1782		
MR VISA \$100	105.95	
GV *****1774		
MR VISA \$100	105.95	
GV *****1766		
MR VISA \$100	105.95	
GV *****1758		
MR VISA \$100	105.95	
GV *****1741		
MR VISA \$25	28.95	
GV *****7284		
MR VISA \$25	28.95	
GV *****7292		
MR VISA \$25	28.95	
GV *****7540		
MR VISA \$25	28.95	
GV *****6315		
MR VISA \$25	28.95	
GV *****6323		
MR VISA \$50	54.95	
GV *****5395		
TAX	0.00	
*** BALANCE	5,921.00	
KY 40258		
VISA Purchase		
*****4503 - KEYED		
REF#: 074960	TOTAL: 5,921.00	
NO VISA	5,921.00	
CHANGE	0.00	

KROGER PLUS CUSTOMER	*****8803	
MR VISA \$100	105.95	
GV *****2145		
MR VISA \$100	105.95	
GV *****2152		
MR VISA \$100	105.95	
GV *****1733		
MR VISA \$100	105.95	
GV *****1725		
MR VISA \$100	105.95	
GV *****1717		
MR VISA \$100	105.95	
GV *****1709		
MR VISA \$100	105.95	
GV *****1691		
MR VISA \$100	105.95	
GV *****1683		
MR VISA \$100	105.95	
GV *****1675		
MR VISA \$100	105.95	
GV *****1667		
MR VISA \$100	105.95	
GV *****1659		
MR VISA \$100	105.95	
GV *****1642		
MR VISA \$100	105.95	
GV *****2178		
MR VISA \$100	105.95	
GV *****2160		
MR VISA \$100	105.95	
GV *****1949		
MR VISA \$100	105.95	
GV *****1956		
MR VISA \$100	105.95	
GV *****1964		
MR VISA \$100	105.95	
GV *****1972		
MR VISA \$100	105.95	
GV *****1980		
MR VISA \$100	105.95	
GV *****1998		
MR VISA \$100	105.95	
GV *****2004		
MR VISA \$100	105.95	
GV *****2012		
MR VISA \$100	105.95	
GV *****2020		
MR VISA \$100	105.95	
GV *****2038		
MR VISA \$100	105.95	
GV *****2046		
MR VISA \$100	105.95	
GV *****2053		
MR VISA \$100	105.95	
GV *****2061		
MR VISA \$100	105.95	
GV *****2079		
MR VISA \$100	105.95	
GV *****2087		
MR VISA \$100	105.95	
GV *****2095		
MR VISA \$100	105.95	
GV *****2103		
MR VISA \$100	105.95	
GV *****2111		
MR VISA \$100	105.95	
GV *****2129		
MR VISA \$100	105.95	
GV *****2137		
MR VISA \$100	105.95	

Gift card purchases for employees that completed safety program

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. 216

Responding Witness: Counsel

- Q-216. Identify all expenses incurred during the test year for athletic events, tickets, sky boxes and all sporting activities.
- a. Specifically identify the activity and dollar amount.
 - b. Provide copies of paid vouchers and invoices supporting these expenditures.
- A-216. See the Company's objection filed on January 20, 2017.

LOUISVILLE GAS AND ELECTRIC COMPANY**CASE NO. 2016-00371****Response to Attorney General's Initial Data Requests for Information
Dated January 11, 2017****Question No. 217****Responding Witness: Gregory J. Meiman**

Q-217. List all steps the Company has taken to reduce the cost of medical insurance.

- a. Does the Company's insurance coverage require a coordination of benefits and, if so, how does it function?
- b. Does the Company plan require a co-pay percentage by the employee? If so, what is the percentage and has it increased over the past three years? State the various levels over the past three years.

A-217.

- a. Yes. All benefits provided under the medical plan are subject to coordination of benefits, except prescription drug benefits. When the participant is covered by another group plan in addition to the company's medical plan, our medical plan will follow coordination of benefit rules to determine which plan is primary and which is secondary. For dependent children, the Birthday Rule applies.
- b. Under the Standard PPO medical option, employees pay a co-insurance percentage for the following benefit provisions.

Standard PPO option	2015	2016	2017
Annual Deductible	In-network: \$400 per individual, \$800 per family Out-of-network: \$800 per individual, \$1,600 per family.	In-network: \$400 per individual, \$800 per family Out-of-network: \$800 per individual, \$1,600 per family.	In-network: \$600 per individual, \$1,200 per family Out-of-network: \$1,200 per individual, \$2,400 per family.
<ul style="list-style-type: none"> • Hospital Services • Emergency Room • Outpatient Surgery, 	In-network: Employee pays 20% of the allowable amount after the deductible.	In-network: Employee pays 20% of the allowable amount after the deductible.	In-network: Employee pays 20% of the allowable amount after the deductible.

<p>MRA/MRI, PET Scans and CAT scans</p> <ul style="list-style-type: none"> • Mental Health and Substance Abuse In-patient • Cardiac Rehabilitation • Occupational, Physical and Speech Therapy • Home Care Services 	<p>Out-of-network: Employee pays 40% of the allowable amount after the deductible.</p>	<p>Out-of-network: Employee pays 40% of the allowable amount after the deductible.</p>	<p>Out-of-network: Employee pays 40% of the allowable amount after the deductible.</p>
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Low PPO option	2015	2016	2017
<p>Annual Deductible</p>	<p>In-network: \$200 per individual, \$400 per family</p> <p>Out-of-network: \$400 per individual, \$800 per family.</p>	<p>In-network: \$200 per individual, \$400 per family</p> <p>Out-of-network: \$400 per individual, \$800 per family.</p>	<p>In-network: \$300 per individual, \$600 per family</p> <p>Out-of-network: \$600 per individual, \$1,200 per family.</p>
<ul style="list-style-type: none"> • Hospital Services • Emergency Room • Outpatient Surgery, MRA/MRI, PET Scans and CAT scans • Mental Health and Substance Abuse In-patient • Cardiac Rehabilitation • Occupational, Physical and Speech Therapy • Home Care Services 	<p>In-network: Employee pays 10% of the allowable amount after the deductible.</p> <p>Out-of-network: Employee pays 30% of the allowable amount after the deductible.</p>	<p>In-network: Employee pays 10% of the allowable amount after the deductible.</p> <p>Out-of-network: Employee pays 30% of the allowable amount after the deductible.</p>	<p>In-network: Employee pays 15% of the allowable amount after the deductible.</p> <p>Out-of-network: Employee pays 35% of the allowable amount after the deductible.</p>

High PPO option	2015	2016	2017
<p>Annual Deductible</p>	<p>In-network: \$1,200 per individual, \$2,400 per family</p> <p>Out-of-network: \$400 per individual, \$800</p>	<p>N/A</p>	<p>N/A</p>

	per family.		
<ul style="list-style-type: none"> • Physician Office Services • Hospital Services • Emergency Room • Outpatient Surgery, MRA/MRI, PET Scans and CAT scans • Mental Health and Substance Abuse In-patient • Cardiac Rehabilitation • Occupational, Physical and Speech Therapy • Home Care Services • Maternity Services 	<p>In-network: Employee pays 20% of the allowable amount after the deductible.</p> <p>Out-of-network: Employee pays 40% of the allowable amount after the deductible.</p>		

High Deductible Health Plan Option	2015	2016	2017
Annual Deductible	N/A	<p>In-network: \$1,500 per individual, \$3,000 per family</p> <p>Out-of-network: \$3,000 per individual, \$6,000 per family.</p>	<p>In-network: \$2,000 per individual, \$4,000 per family</p> <p>Out-of-network: \$4,000 per individual, \$8,000 per family.</p>
<ul style="list-style-type: none"> • Physician Office Services • Hospital Services • Emergency Room • Outpatient Surgery, MRA/MRI, PET Scans and CAT scans • Mental Health and Substance Abuse In-patient • Cardiac Rehabilitation 		<p>In-network: Employee pays 20% of the allowable amount after the deductible.</p> <p>Out-of-network: Employee pays 40% of the allowable amount after the deductible.</p>	<p>In-network: Employee pays 20% of the allowable amount after the deductible.</p> <p>Out-of-network: Employee pays 40% of the allowable amount after the deductible.</p>

<ul style="list-style-type: none">• Occupational, Physical and Speech Therapy• Home Care Services• Maternity Services			
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LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 218

Responding Witness: Christopher M. Garrett

- Q-218. For each advertising expense over \$10,000 recorded during the base year state the payee, amount, date, and purpose. Also provide a copy of the associated invoice and a copy of (or if a non-print ad, the text of) each advertisement.
- A-218. See attached for actual invoicing for the period March 2016 through August 2016. The remaining months of the base period, September 2016 through February 2017, are forecasted.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

Schedule of Advertising Expense Invoices over \$10,000

Response to Commission's Order

Dated January 11, 2017

Question No. AG 1-218

Responding Witness: Christopher M. Garrett

Date	Invoice #	Vendor Name	Amount	Description
2016-02-29	0409070000	DOE ANDERSON INC	\$10,767.70	-Doe Anderson Power Source Newsletters CPA91343 Invoice#040907-0000.
2016-05-02	8002	THE CUBERO GROUP INC	\$10,130.73	-Cubero Invoice New Bill Design May Insert CPA95214 Invoice #8002.
2016-06-02	8032	THE CUBERO GROUP INC	\$10,678.98	-The Cubero Group June Bill Insert A Closer Look at Your New Bill. CPA95214 Invoice#8032.
2016-05-31	0428460000	DOE ANDERSON INC	\$10,687.86	-Doe-Anderson Power Source Newsletters March, April, May, June, July, August 2016 CPA91343 Invoice#0
2016-07-06	043515	DOE ANDERSON INC	\$10,322.43	-Doe-Anderson Component 25-September 2016. CPA91343 Invoice#043515.
2016-03-30	160355	BELLOMY RESEARCH INC	\$14,025.00	-Bellomy Research Power Source Newsletter Study Invoice#1603-55.
2016-07-01	8061	THE CUBERO GROUP INC	\$10,563.66	-Cubero Group July Bill Insert-Energy Efficiency CPA95214 Invoice#8061.
2016-03-29	041525A	DOE ANDERSON INC	\$13,316.20	-Doe-Anderson 006274-Power Source Newsletters CPA91343 Invoice#041525.
TOTAL OF ADVERTISING EXPENSE INVOICES OVER \$10,000			\$90,492.56	



CPA91343
 Beg 123382
 PD 106268

Doe Anderson, Inc. • 620 West Main Street • Louisville KY 40202 • [REDACTED] • www.doeanderson.com

INVOICE

Louisville Gas & Electric
 Attn: Cheryl Williams
 220 W Main Street
 Louisville, KY 40202

Invoice Number : 040907-0000
 Date : 2/29/2016
 Page : 1

	RECEIVED	Current
Job: 006274 - Power Source Newsletters	MAR 23 2016	
Component: 13 - February 2016		
Color Laser Proofs		45.00
Freight & Del (Ship to KY)		150.00
Purchasing		47.50
Printing (Ship to KY)		17,790.00
	ACCOUNTS PAYABLE	
	Total for Job/Component	<u>18,032.60</u>

Job: 006274 - Power Source Newsletters		
Component: 16 - March 2016		
Color Laser Proofs		54.00
Art Direction		356.25
Production Artist		950.00
Purchasing		95.00
Creative Services		118.75
Public Relations Services		807.50
	Total for Job/Component	<u>2,381.50</u>

Job: 006274 - Power Source Newsletters		
Component: 17 - March 2016 Insert - Pipeline Safety		
Color Laser Proofs		12.00
Art Direction		641.25
Production Artist		95.00
Purchasing		95.00
Creative Services		166.25
Public Relations Services		356.25

OK to Pay ^{aw} 3/16/16



3/16/16

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MAR 23 2016

Doe-Anderson

ACCOUNTS PAYABLE

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INVOICE

Louisville Gas & Electric
 Attn: Cheryl Williams
 220 W Main Street
 Louisville, KY 40202

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Invoice Number: 040907-0000
 Date: 2/29/2016
 Page: 2

MAR 23 2016

ACCOUNTS PAYABLE

	Current
Job: 006274 - Power Source Newsletters	
Component: 17 - March 2016 Insert - Pipeline Safety	
Total for Job/Component	1,385.75
Job: 006274 - Power Source Newsletters	
Component: 18 - April 2016	
Art Direction	118.75
Public Relations Services	1,308.25
Total for Job/Component	1,425.00
Job: 006274 - Power Source Newsletters	
Component: 19 - April 2016 Insert - Rates	
Art Direction	237.50
Creative Services	47.50
Public Relations Services	475.00
Total for Job/Component	780.00
Sub-Total	23,984.75
State Tax	1,076.40
Total	\$25,041.15

OK to pay ^{as} 3/16/16 # 14,273.45 \$14,273.45
 5790 KUINFORM CUSTOMER REL 0491 026940
 4390 LUINFORM CUSTOMER REL 0491 #10767.00
 # 10,767.70 026940

Doe-Anderson LGE Billing
February 2016

Job #	Job Name	C #	Component Name	Dept.	Date	Empl.	Hours	Description
6274	Power Source Newsletters	13	February 2016					
				pppur	26-Feb-16	bpugh	0.50	Invoice for Power Source
						Total	0.50	
6274	Power Source Newsletters	16	March 2016					
				crpded	01-Feb-16	tclear	2.00	March layout
				crpded	02-Feb-16	tclear	1.00	March layout
				crpded	03-Feb-16	tclear	3.00	March layout
				crpded	08-Feb-16	tclear	0.60	March layout edits
				crpded	11-Feb-16	tclear	1.50	March final art
				crpded	08-Feb-16	tclear	2.00	March layout edits
				ppprpf	08-Feb-16	abalz	0.75	Proofed Power Source newsletters.
				ppprpf	02-Feb-16	huhm	0.75	Proofed Power Source newsletters.
				ppprpf	04-Feb-16	abalz	0.25	Proofed PowerSource article.
				ppprpf	04-Feb-16	huhm	0.25	Proofed additional copy for CDP version.
				ppprpf	08-Feb-16	abalz	0.25	Proofed Power Source.
				ppprpf	08-Feb-16	huhm	0.25	Proofed revisions to Power Source newsletters.
				ppprpf	08-Feb-16	huhm	0.25	Proofed revisions to Power Source newsletter.
				ppprpf	11-Feb-16	abalz	0.25	Proofed Power Source.
				ppprpf	11-Feb-16	huhm	0.75	Proofed more revisions to Power Source newsletters.
				pppur	09-Feb-16	tsaele	0.25	route layouts for review
				pppur	12-Feb-16	bpugh	0.75	PO for Power Source
				ppprat	01-Feb-16	dwtsso	0.25	traffic update on March 2016 Power Source request
				ppprat	02-Feb-16	dwtsso	0.25	traffic update on March 2016 Power Source Newsletter final art
				ppprat	11-Feb-16	dwtsso	0.50	traffic follow up on March Power Source edits
				ppprat	12-Feb-16	dwtsso	0.25	traffic follow up on final art for Power Source newsletter.
				prlma	01-Feb-16	gelder	1.00	Prepared for initial layout.
				prlma	02-Feb-16	gelder	0.50	Reviewed initial layouts.
				prlma	03-Feb-16	gelder	0.25	Seen draft layout to client.
				prlma	04-Feb-16	gelder	1.50	Worked on new content/edits.
				prlma	05-Feb-16	gelder	0.75	Worked on edits for revised layout.
				prlma	08-Feb-16	gelder	1.25	Worked on generic articles; discussed edits with Tim.
				prlma	08-Feb-16	gelder	0.50	Reviewed edited layouts and sent to client.
				prlma	10-Feb-16	gelder	1.00	Article edits.
				prlma	11-Feb-16	gelder	1.25	Coordinated layout edits and sent to client.
				prlma	17-Feb-16	gelder	0.50	Finalized generic articles and sent to client.
						Total	24.50	
6274	Power Source Newsletters	17	March 2016 insert - Pipeline Safety					
				crad	01-Feb-16	awheel	3.00	Layout
				crad	03-Feb-16	awheel	2.00	Team meeting, layout edits
				crpded	03-Feb-16	tclear	1.00	Layout edits
				ppprpf	03-Feb-16	abalz	0.25	Proofed pipeline brochure.
				ppprpf	03-Feb-16	huhm	0.50	Proofed insert
				ppprpf	12-Feb-16	abalz	0.50	Proofed pipeline brochure.
				ppprpf	12-Feb-16	huhm	0.50	Proofed insert for Power Source.
				pppur	12-Feb-16	bpugh	0.50	PO for Gateway.
				pppur	15-Feb-16	bpugh	0.50	Sending pipeline artwork to Gateway Press.
				ppprat	02-Feb-16	dwtsso	0.25	traffic follow up on March 2016 Pipeline Safety insert review with Acad Team

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ACCOUNTS PAYABLE

**Doe-Anderson LGE Billing
February 2016**

				pptrf	09-Feb-16	dwliso	0.50	traffic update on Pipeline Safety edits
				pptrf	09-Feb-16	twright	0.25	traffic update
				pptrf	10-Feb-16	dwliso	0.25	traffic update on Pipeline Safety edits
				pptrf	11-Feb-16	dwliso	0.25	traffic update on Pipeline Safety edits
				pptrf	15-Feb-16	dwliso	0.25	traffic update on approval of Pipeline Safety Insert
				prlma	03-Feb-16	sgborg	0.25	Attended the LGE Meeting about the brochure that will go with billing
				prlma	03-Feb-16	gelder	0.50	Team meeting to review draft sent to client.
				prlme	05-Feb-16	gelder	0.50	Coordinated edits and sent updated document to client.
				prlme	09-Feb-16	gelder	1.00	Coordinated edits, reviewed changes and sent update to client.; updated list of requested photos and sent to client.
				prlme	11-Feb-16	gelder	1.50	Coordinated final layout.
						Total	14.25	
6274	Power Source Newsletters	18	April 2016					
				ppprf	22-Feb-16	stanz	0.75	Proofed Power Source.
				ppprf	22-Feb-16	htuhm	0.50	Proofed articles for April's Power Source newsletters.
				prlme	12-Feb-16	sgborg	0.50	LGE printing approval process with traffic.
				prlme	15-Feb-16	sgborg	0.25	Delivered printing details to traffic.
				prlme	17-Feb-16	gelder	2.75	Worked on articles.
				prlme	18-Feb-16	gelder	2.50	Worked on articles.
				prlme	19-Feb-16	gelder	2.00	Worked on articles.
				prlme	22-Feb-16	gelder	2.25	Worked on copy edits. Researched images.
				prlme	24-Feb-16	gelder	1.00	Researched images.
				prlme	25-Feb-16	gelder	0.50	Reviewed and sent draft copy to client.
				prlme	25-Feb-16	gelder	2.00	Worked on edits and sent updates to client; downloaded images
						Total	15.00	
6274	Power Source Newsletters	19	April 2016 Insert - Rates					
				crad	25-Feb-16	tburk	0.50	Kickoff meeting
				crad	26-Feb-16	tburk	0.50	Art direction
				crad	29-Feb-16	tburk	1.50	Art direction
				pptrf	25-Feb-16	dwliso	0.50	traffic update on team assignment & scheduling kickoff meeting
				prlma	23-Feb-16	gelder	1.25	Worked on beginning production of insert.
				prlme	24-Feb-16	gelder	2.25	Reviewed material and worked on content.
				prlme	25-Feb-16	gelder	1.00	Worked on insert development; met with team to discuss project.
				prlme	29-Feb-16	gelder	0.50	Updated rate information
						Total	8.00	

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MAR 23 2016

ACCOUNTS PAYABLE

invoice

CPA 95214
 Box 124588
 PO 107893

Date	Invoice #
5/2/16	8002

TO:
 LG&E-KU
 Corporate Communications
 Brian Phillips
 220 West Main Street
 Louisville, KY 40202

the cubero group inc
 609 west main street
 suite 400
 louisville ky 40202
 info@cubero.com

P O. No.	Terms	Job Number
95214	Net 30	6132LGE = May new bill design insert

DESCRIPTION	
NEW BILL DESIGN MAY INSERT Program manager: Cheryl Williams	RECEIVED
CREATIVE SERVICES: \$255.00 (3 hours @ contract rate of \$85 / hour)	MAY 11 2016
<ul style="list-style-type: none"> Project coordination and account management Final revisions (LG&E, KU and ODP version) Proofreading Print management - inserts for bills 	ACCOUNTS PAYABLE
OUTSIDE COSTS: \$23,304.84	OK to Pay ^{and} 5/5/16
Welch Printing - 975,000 full-color 2-sided inserts: \$19,987.00 (ODP - 35,000 / KU - 520,000 / LG&E - 420,000)	\$ 13,429.11
Sales tax (6% of \$19,987.00): \$1,199.22	
Agency mark-up (10% of \$21,186.22): \$2,118.62	
57% KU INFORM CUSTOMER REL 0491 026940	
43% LU INFORM CUSTOMER REL 0491 026940	\$ 10,130.73
TOTAL DUE	\$23,559.84

Make check payable to The Cubero Group
 609 W Main Street, Suite 400, Louisville, KY 40202
 Please pay on this invoice, no other statement will be issued. Thanks.

[Signature] - 5/5/16

invoice

Date	Invoice #
6/2/16	8032

CPA 95214
 Reg 125647
 PO 109319

TO:

LG&E-KU
 Corporate Communications
 Brian Phillips
 220 West Main Street
 Louisville, KY 40202

the cubero group inc
 609 west main street
 suite 400
 louisville ky 40202
 info@cubero.com

P. O. No.	Terms	Job Number
95214	Net 30	6144LGE = June closer look at bill insert

DESCRIPTION	
JUNE BILL INSERT - A CLOSER LOOK AT YOUR NEW BILL Program manager: Cheryl Williams CREATIVE SERVICES: \$1,530.00 (18 hours @ contract rate of \$85 / hour)	
<ul style="list-style-type: none"> • Project coordination and account management • Creative conceiving • Art direction • Layouts / design (LG&E, KU and ODP version) • Photo research and retouching • Copywriting and copyediting • All rounds of revisions / layouts • Proofreading • Print management 	OK to Pay ^{ced} 6/17/16 * 14,155.86 57% KU INFORM CUSTOMER REL 0491 43% LU INFORM CUSTOMER REL 0491 \$ 10,678.98
OUTSIDE COSTS: \$23,304.84 Welch Printing - 975,000 full-color 2-sided inserts: \$19,987.00 (ODP - 35,000 / KU - 520,000 / LG&E - 420,000) Sales tax (6% of \$19,987.00): \$1,199.22 Agency mark-up (10% of \$21,186.22): \$2,118.62	
RECEIVED JUN 24 2016 ACCOUNTS PAYABLE	
TOTAL DUE \$24,834.84	

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 609 W Main Street, Suite 400, Louisville, KY 40202
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CPA 91343
 Beg 125674
 PO 109365



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INVOICE

Louisville Gas & Electric
 Attn: Cheryl Williams
 220 W Main Street
 Louisville, KY 40202

Invoice Number : 042846-0000
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 Page : 1
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JUN 22 2016

ACCOUNTS PAYABLE

	Current
Job: 006274 - Power Source Newsletters	
Component: 17 - March 2016 Insert - Pipeline Safety	
Purchasing	23.75
Printing (Ship to KY)	1,498.84
Total for Job/Component	1,522.59
Job: 006274 - Power Source Newsletters	
Component: 18 - April 2016	
Purchasing	23.75
Printing (Ship to KY)	18,857.40
Total for Job/Component	18,881.15
Job: 006274 - Power Source Newsletters	
Component: 20 - May 2016	
Purchasing	23.75
Total for Job/Component	23.75
Job: 006274 - Power Source Newsletters	
Component: 21 - June 2016	
Color Laser Proofs	153.00
Production Artist	831.25
Proofreading	285.00
Purchasing	95.00
Creative Services	213.75
Public Relations Services	522.50

OK to Pay ^{ced} 6/17/16

\$ 14,167.63

5770 KUINFORM CUSTOMER REL 0491

4370 LUINFORM CUSTOMER REL 0491

10,687.86



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JUN 22 2016

ACCOUNTS PAYABLE

	Current
Job: 006274 - Power Source Newsletters	
Component: 21 - June 2016	
Total for Job/Component	2,100.60
Job: 006274 - Power Source Newsletters	
Component: 22 - July 2016	
Proofreading	95.00
Public Relations Services	1,330.00
Total for Job/Component	1,425.00
Job: 006274 - Power Source Newsletters	
Component: 23 - July 2016 Insert - Energy Efficiency Programs	
Public Relations Services	261.25
Total for Job/Component	261.25
Job: 006274 - Power Source Newsletters	
Component: 24 - August 2016	
Public Relations Services	641.25
Total for Job/Component	641.25
Total	\$24,855.49

**Doe-Anderson LGE Billing
May 2016**

Job #	Job Name	C #	Component Name	Dept.	Date	Empl.	Hours	Description
6274	Power Source Newsletters	17	March 2016 Insert - Pipeline Safety					
				pppur	09-May-16	bpugh	0.25	Invoice.
							0.25	
6274	Power Source Newsletters	16	April 2016					
				pppur	09-May-16	bpugh	0.25	Invoice.
							0.25	
6274	Power Source Newsletters	20	May 2016					
				pppur	25-May-16	bpugh	0.25	Invoice.
							0.25	
6274	Power Source Newsletters	21	June 2016					
				crpdad	02-May-16	tclear	5.00	layout
				crpdad	03-May-16	tclear	2.00	layout
				crpdad	09-May-16	tclear	0.75	layout edit
				crpdad	13-May-16	tclear	0.50	layout edit
				crpdad	17-May-16	tclear	0.50	output to printer
				ppprcf	03-May-16	abalz	1.00	Proofed Power Source.
				ppprcf	03-May-16	huhm	0.75	Proofed Power Source newsletters - June.
				ppprcf	04-May-16	abalz	0.25	Proofed Power Source.
				ppprcf	08-May-16	abalz	0.25	Proofed Power Source.
				ppprcf	09-May-16	huhm	0.50	Proofed revisions to newsletters - three versions.
				ppprcf	13-May-16	huhm	0.25	Proofed revisions to Power Source newsletters.
				pppur	10-May-16	bpugh	0.50	Gateway PO
				pppur	17-May-16	bschel	0.50	art to printer
				pptraf	03-May-16	twrigh	0.25	traffic/routing work for approval/production
				pptraf	04-May-16	twrigh	0.25	traffic/routing work for revisions/production
				pptraf	06-May-16	tsocle	0.25	traffic for newsletter
				pptraf	09-May-16	twrigh	0.25	traffic/routing work for revisions/production
				pptraf	10-May-16	dwlsco	0.25	traffic update on July Power Source revisions.
				pptraf	13-May-16	dwlsco	0.50	traffic update on additional July Power Source revisions.
				pptraf	16-May-16	dwlsco	0.50	traffic update on final art being created and routed for all 3 newsletters.
				pptraf	16-May-16	dwlsco	0.50	traffic update on approval of final art for all 3 newsletters
				prtime	02-May-16	gelder	1.25	Copy edits and prep for layout.
				prtime	03-May-16	gelder	0.75	Worked on edits.
				prtime	06-May-16	gelder	0.75	Worked on edits.
				prtime	09-May-16	gelder	0.50	Worked on edits.
				prtime	13-May-16	gelder	0.75	Worked on edits.
prtime	16-May-16	gelder	0.50	Moved to final production.				
prtime	18-May-16	gelder	1.00	Created generic versions of June stories and sent to client.				
							20.50	
6274	Power Source Newsletters	22	July 2016					
				ppprcf	23-May-16	abalz	0.50	Proofed Power Source copy.
				ppprcf	23-May-16	huhm	0.50	Proofed July Power Source newsletters.
				prtime	09-May-16	gelder	1.00	Worked on articles.
				prtime	10-May-16	gelder	0.75	Worked on content.
				prtime	11-May-16	gelder	0.50	Worked on content.
							1.25	Researched possible images.

**Doe-Anderson LGE Billing
May 2016**

				prime	17-May-16	golfer	0.25	Reviewed additional story copy.
				prime	20-May-16	golfer	3.25	Worked on content.
				prime	23-May-16	golfer	2.25	Worked on copy.
				prime	24-May-16	golfer	1.00	Finalized draft copy and sent to client.
				prime	26-May-16	golfer	2.50	Worked on additional copy and edits.
				prime	27-May-16	golfer	1.25	Researched images; sent request to client.
							15.00	
6274	Power Source Newsletters	23	2016 Insert - Energy Efficiency Programs					
				prime	02-May-16	golfer	1.25	Worked on additional content/edits.
				prime	11-May-16	golfer	1.50	Worked on editing content.
							2.75	
6274	Power Source Newsletters	24	August 2016					
				prime	23-May-16	golfer	1.75	Worked on copy.
				prime	24-May-16	golfer	3.00	Worked on content.
				prime	25-May-16	golfer	1.50	Worked on content.
				prime	31-May-16	golfer	0.50	Research for articles.
							6.75	

[Handwritten signature] - 7/27/16

CPA 91343
 Reg 126566
 PO 110651

Doe-Anderson

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INVOICE

Louisville Gas & Electric
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 220 W Main Street
 Louisville, KY 40202

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Invoice Number : 043515
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 Page : 1
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AUG 02 2016

ACCOUNTS PAYABLE

	Current
Job: 006274 - Power Source Newsletters	
Component: 20 - May 2016	
Printing (Ship to KY)	18,963.40
Total for Job/Component:	18,963.40
Job: 006274 - Power Source Newsletters	
Component: 21 - June 2016	
Color Laser Proofs	18.00
Purchasing	47.50
Total for Job/Component:	65.50
Job: 006274 - Power Source Newsletters	
Component: 22 - July 2016	
Color Laser Proofs	108.00
Production Artist	261.25
Proofreading	213.75
Creative Services	237.50
Public Relations Services	1,140.00
Total for Job/Component:	1,960.50
Job: 006274 - Power Source Newsletters	
Component: 24 - August 2016	
Production Artist	308.75
Proofreading	285.00
Creative Services	47.50
Public Relations Services	1,923.75
Total for Job/Component:	2,565.00
Job: 006274 - Power Source Newsletters	

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Louisville Gas & Electric
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 Louisville, KY 40202

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AUG 02 2016

INVOICE

Invoice Number : 043515
 Date : 7/6/2016
 Page : 2
 Client PO:

ACCOUNTS PAYABLE

	Current
Component: 25 - September 2016	
Public Relations Services	451.25
Total for Job/Component:	451.25

Total	\$24,005.65
--------------	--------------------

OK to Pay ^{cu} 7/21/16

\$ 13,683.22

5770 KWIFORM CUSTOMER REL 0491
 4370 LUIFORM CUSTOMER REL 0491

10,322.43

**Doe-Anderson LGE Billing
June 2016**

6274	Power Source Newsletters	21	June 2016	gelder						
					pppur	16-Jun-16	bpugh	0.50	Invoice.	
							Total	0.50		
6274	Power Source Newsletters	22	July 2016	gelder						
					crpfad	03-Jun-16	tdear	2.00	layout	
					crpfad	09-Jun-16	bthiel	0.25	relink image/need fonts to print	
					crpfad	16-Jun-16	tdear	0.50	edits; output to printer	
					ppprof	06-Jun-16	huhnm	1.00	Proofed Power Source - three versions.	
					ppprof	10-Jun-16	huhnm	0.50	Proofed revisions to three versions of Power Source.	
					ppprof	14-Jun-16	abatiz	0.25	Proofed Power Source.	
					ppprof	16-Jun-16	abatiz	0.25	Proofed Power Source.	
					ppprof	16-Jun-16	huhnm	0.25	Proofed revisions to Power Source newsletters.	
					pptraf	02-Jun-16	dwliso	0.25	traffic update on final art request for July Power Source Newsletter.	
					pptraf	06-Jun-16	dwliso	0.50	traffic update on revision request for LG&E Power Source July Newsletter and revisions to Cane Run DM	
					pptraf	09-Jun-16	dwliso	0.50	traffic update on additional edits to Power Source Newsletters	
					pptraf	10-Jun-16	dwliso	0.25	traffic update on revised art for July Power Source - routed changes to Acct Team	
					pptraf	14-Jun-16	dwliso	0.50	traffic update on additional changes to all versions. traffic update on routing revised layouts for all versions.	
					pptraf	16-Jun-16	dwliso	0.50	traffic update on one final revision for KU & LGE	
					pptraf	16-Jun-16	dwliso	0.50	traffic update on approval of all 3 Powersource newsletters	
					prtime	01-Jun-16	gelder	0.75	Worked on copy edits.	
					prtime	02-Jun-16	gelder	1.75	Worked on edits and additional content; coordinated preparation for initial layout.	
					prtime	08-Jun-16	gelder	1.00	Reviewed draft layouts; made additional edits; sent to client.	
					prtime	08-Jun-16	gelder	0.25	Reviewed requested edit.	
					prtime	09-Jun-16	gelder	2.00	Worked on edits and coordinated layout update.	
					prtime	10-Jun-16	gelder	1.50	Worked on edits.	
					prtime	13-Jun-16	gelder	1.25	Worked on edits.	
					prtime	14-Jun-16	gelder	1.00	Reviewed edited layouts; sent to client	
					prtime	15-Jun-16	gelder	0.25	Worked on edits.	
					prtime	16-Jun-16	gelder	1.75	Finalized edits and approved for production	
					prtime	17-Jun-16	gelder	0.50	Finalized generic articles and sent to client.	
							Total	19.50		
6274	Power Source Newsletters	24	August 2016	gelder						
					crpfad	30-Jun-16	bthiel	1.00	update copy on KU newsletter/DP - review with sally/additional review	
					crpfad	29-Jun-16	tdear	1.50	Worked on August Powersource	
					crpfad	30-Jun-16	tdear	0.75	edits	
					ppprof	20-Jun-16	abatiz	0.75	Proofed Power Source.	
					ppprof	20-Jun-16	huhnm	0.50	Proofed Power Source - combined articles.	
					ppprof	29-Jun-16	abatiz	0.50	Proofed Power Source.	
					ppprof	29-Jun-16	huhnm	1.00	Proofed Power Source newsletters - three versions.	
					ppprof	30-Jun-16	abatiz	0.25	Proofed Power Source	
					pptraf	29-Jun-16	dwliso	0.25	traffic update on the spec art for the August PowerSource Newsletter	
					pptraf	30-Jun-16	dwliso	0.25	traffic update on routing final art changes.	
					prtime	03-Jun-16	gelder	0.50	Researched gas riser project.	
					prtime	06-Jun-16	gelder	1.75	Worked on content.	
					prtime	07-Jun-16	gelder	1.00	Worked on content.	
					prtime	08-Jun-16	gelder	2.25	Worked on content and editorial calendar update.	

**Doc-Anderson LGE Billing
June 2016**

				prima	10-Jun-16	gelder	1.00	Worked on content.
				prima	13-Jun-16	gelder	3.25	Worked on content; researched possible images.
				prima	14-Jun-16	gelder	2.00	Worked on content
				prime	15-Jun-16	gelder	2.00	Worked on content/edits.
				prime	17-Jun-16	gelder	0.50	Copy edits
				prime	20-Jun-16	gelder	1.75	Copy edits; sent draft copy to client
				prima	22-Jun-16	gelder	0.50	Requested images for August edition
				prima	23-Jun-16	gelder	0.50	Downloaded and saved images
				prima	24-Jun-16	sgeorg	0.25	Met with Gary to go over job duties while he is on vacation.
				prima	27-Jun-16	sgeorg	0.50	Went through and accepted edits from Cheryl and sent over final documents.
				prime	28-Jun-16	sgeorg	1.00	Submitted Specs and information to creative for the August newsletter.
				prime	29-Jun-16	sgeorg	0.50	Sent over updates and details for Tim. Updated spec sheet.
				prima	30-Jun-16	sgeorg	1.00	Went through and read through copy edits. Went through and checked design outline. Met with creative and proofing to ensure the correct copy was in place. Due to our email delays edits had to be completed by hand and in person interaction.
						Total	27.00	
6274	Power Source Newsletters	25	September 2016	gelder				
				prima	09-Jun-16	pdrees	0.50	prep for September copy
				prima	21-Jun-16	pdrees	1.50	Worked on article
				prime	22-Jun-16	gelder	0.50	Update on Fall Safety article.
				prime	23-Jun-16	gelder	2.25	Worked on content.
						Total	4.75	

[Handwritten Signature]
7/27/16



~~Box 126594~~
PO 110654

ELECTRONIC INVOICE

Invoice #: 1603-55

RECEIVED

March 30, 2016

AUG 02 2016

Ms. Wendy Wagoner
LG&E/KU Services Company
P. O. Box 32010
Louisville, KY 40323

ACCOUNTS PAYABLE

BRI #16231 – LG&E/KU - Power Source Newsletter Study

Total Invoice Due \$28,050

Amount Due This Invoice \$28,050

Please remit to:
Bellomy Research, Inc.
175 Sunnynoll Court
Winston-Salem, NC 27106



Terms: Net 45

FEDERAL TAX I.D.

THANK YOU! **\$ 14,025.00**

OK to Pay ^{wd} 7/26/16
50% LUINFORM
50% KUINFORM

CUSTOMER REL 0491
CUSTOMER REL 0491 026940
\$ 14,025.00

CPA 95214
 BK 126607
 PO 110640

invoice

RECEIVED

AUG 02 2016

Date	Invoice #
7/1/16	8061

TO:	ACCOUNTS PAYABLE
LG&E-KU Corporate Communications Brian Phillips 220 West Main Street Louisville, KY 40202	

the cubero group inc
 609 west main street
 suite 400
 louisville ky 40202
 info@cubero.com

P. O. No.	Terms	Job Number
95214	Net 30	62661LGE = July Energy Efficiency Insert

DESCRIPTION
<p>JULY BILL INSERT - ENERGY EFFICIENCY Program manager: Cheryl Williams</p> <p>CREATIVE SERVICES: \$2,380.00 (28 hours @ contract rate of \$85 / hour)</p> <ul style="list-style-type: none"> • Project coordination and account management • Art direction • Layouts / design (LG&E and KU versions) • Photo research and retouching • Copywriting and copyediting • All rounds of revisions / layouts • Proofreading • Print management <p>OUTSIDE COSTS: \$22,186.65 Welch Printing - 940,000 full-color 2-sided inserts: \$19,028.00 (KU - 520,000 / LG&E - 420,000) Sales tax (6% of \$19,028.00): \$1,141.68 Agency mark-up (10% of \$20,169.68): \$2,016.97</p>
<p>OK to Pay ^{ced} 7/27/16 \$ 14,002.99 57% KUINFORM CUSTOMER REC 43% LUINFORM CUSTOMER REC 10,563.66</p>
<p>TOTAL DUE \$24,566.65</p>

Make check payable to The Cubero Group
 609 W Main Street, Suite 400, Louisville, KY 40202
 Please pay on this invoice, no other statement will be issued. Thanks.

[Signature] - 7/27/16

RECEIVED

AUG 09 2016



ACCOUNTS PAYABLE

Doe Anderson, Inc. • 620 West Main Street • Louisville KY 40202 • p [REDACTED] • www.doeanderson.com

INVOICE

Louisville Gas & Electric
 Attn: Cheryl Williams
 220 W Main Street
 Louisville, KY 40202

Invoice Number : 041525a
 Date : 3/29/2016
 Page : 1
 Client PO:

	Current
Job: 006274 - Power Source Newsletters	
Component: 16 - March 2016	
Color Laser Proofs	72.00
Freight & Del (Ship to KY)	53.00
Creative Services	23.75
Printing (Ship to KY)	18,857.40
Total for Job/Component:	19,006.15
Job: 006274 - Power Source Newsletters	
Component: 17 - March 2016 Insert - Pipeline Safety	
Color Laser Proofs	18.00
Freight & Del (Ship to KY)	53.00
Printing (Ship to KY)	8,904.00
Total for Job/Component:	8,975.00
Job: 006274 - Power Source Newsletters	
Component: 19 - April 2016 Insert - Rates	
Color Laser Proofs	18.00
Art Direction	712.50
Production Artist	142.50
Proofreading	118.75
Purchasing	47.50
Creative Services	71.25
Public Relations Services	593.75
Total for Job/Component:	1,704.25

[Handwritten Signature] - 8/3/16
 NOTE: see next page for full amount to be paid.

CONT'D →



CPA 91343
RPS 126795
PO 110826

Doe Anderson, Inc. • 620 West Main Street • Louisville KY 40202 • p [redacted] • www.doeanderson.com

INVOICE

Louisville Gas & Electric
Attn: Cheryl Williams
220 W Main Street
Louisville, KY 40202

Invoice Number : 041525
Date : 3/29/2016
Page : 2

Job: 006274 - Power Source Newsletters
Component: 20 - May 2016

Proofreading	118.75
Public Relations Services	1,163.75
Total for Job/Component:	1,282.50

Total	\$30,967.90
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OK to Pay ^{aw} 8/3/16

57% KUINFORM
43% LUINFORM

CUSTOMER REL 0491
CUSTOMER REL 0491

\$17,651.70

\$13,316.20

RECEIVED

AUG 09 2016

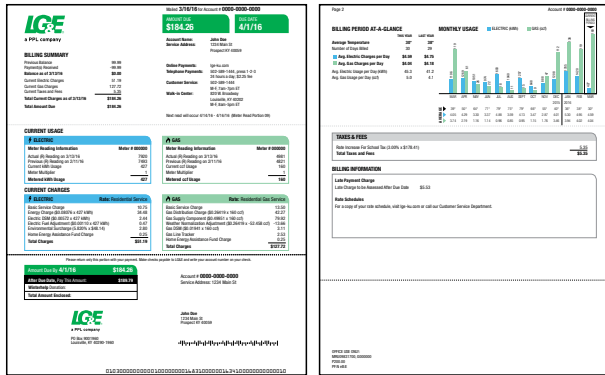
ACCOUNTS PAYABLE

**Doe-Anderson LGE Billing
March 2016**

Job #	Job Name	C #	Component Name	Dept.	Date	Empl.	Hours	Description
6274	Power Source Newsletters	18	Mar-2016					
				ppiraf	16-Mar-16	twigh	0.25	traffic/routing work for approvals/production
						Total	0.25	
6274	Power Source Newsletters	19	April 2016 Insert - Rates					
				crad	03-Mar-16	iburkh	2.00	Layout.
				crad	04-Mar-16	iburkh	2.00	Layout.
				crad	07-Mar-16	iburkh	1.00	Layout/copy revisions.
				crad	08-Mar-16	iburkh	2.00	Layout/copy revisions.
				crad	16-Mar-16	iburkh	0.50	layout revisions
				ppprof	07-Mar-16	abalz	0.25	Proofed April insert.
				ppprof	07-Mar-16	hfuhm	0.25	Proofed insert
				ppprof	16-Mar-16	abalz	0.25	Proofed April insert.
				ppprof	16-Mar-16	hfuhm	0.50	Proofed bill insert - two versions.
				ppuz	16-Mar-16	bpugh	0.50	PO for rate insert.
				pptraf	07-Mar-16	dwils0	0.25	traffic update on review for insert - Rate
				pptraf	09-Mar-16	dwils0	0.25	traffic update on add'l revisions to April Insert - Rates
				ppiraf	16-Mar-16	twigh	0.25	traffic/routing work for approvals/production
				prlme	07-Mar-16	gelder	0.50	Team meeting to review layout. Coordinated edits and sent to client.
				prlme	08-Mar-16	gelder	0.75	Worked on edits.
				prlme	09-Mar-16	gelder	1.25	Worked on edits.
				prlme	10-Mar-16	gelder	0.50	Reviewed edits and sent to client.
				prlme	11-Mar-16	gelder	0.25	Reviewed and requested images.
				prlme	14-Mar-16	gelder	0.50	Researched images and sent request to client.
				prlme	15-Mar-16	gelder	1.00	Coordinated final layout.
				prlme	16-Mar-16	gelder	1.00	Coordinated final layout and moved to production.
				prlme	18-Mar-16	gelder	0.50	Reviewed and sent to production.
						Total	16.25	
6274	Power Source Newsletters	20	May 2016					
				ppprof	21-Mar-16	abalz	0.75	Proofed Power Source copy.
				ppprof	21-Mar-16	hfuhm	0.50	Proofed articles for May Power Source.
				prlme	14-Mar-16	gelder	1.25	Worked on articles.
				prlme	16-Mar-16	gelder	1.50	Worked on articles.
				prlme	21-Mar-16	gelder	1.25	Worked on articles.
				prlme	22-Mar-16	gelder	2.50	Worked on articles/edits; sent draft copy to client. Researched possible images.
				prlme	23-Mar-16	gelder	3.00	Worked on article edits and image selection.
				prlme	24-Mar-16	gelder	1.75	Worked on edits; downloaded images and began prep for layout.
				prlme	28-Mar-16	gelder	1.00	Worked on edits
						Total	13.50	



COMING SOON: YOUR NEW AND IMPROVED BILL STATEMENT



great suggestions helped us keep everything you like and incorporate new features to make it better.

Your new bill will contain plenty of detailed information that is easy to find and easy to understand – from specific breakdowns of your energy usage to an easy-to-read chart showing how your usage compares on a month-to-month and yearly basis. You'll even see your average daily energy cost. It's all information you can use to become an even better energy manager, especially when you participate in one or more of our energy-saving programs.

Go to lge-ku.com to:

- Get info on our major projects to enhance safety and reliability
- View our real-time falcon cam
- Find easy ways to prepare now for warmer weather

Designed by our customers for our customers: we're excited to welcome you to your new and improved utility bill, arriving next month. The final design is the result of feedback we received from customer focus groups and an online customer panel, whose

We're confident you'll find the improvements to your LG&E bill to be helpful and informative. Visit lge-ku.com/mynewbill to learn more about the new bill design.

HERE'S TO THE TREE-PLANTING WINNERS

With April featuring both Earth Day (April 22) and Arbor Day (April 29), it's the perfect time for LG&E to announce the newest Plant for the Planet grant recipients in our service area. These nonprofit and local government organizations – with a history of successful tree plantings – will each receive a matching grant ranging from \$500 to \$5,000 to help fund their tree-planting programs:

- Creasey Mahan Nature Preserve – Oldham County
- City of Bardstown Tree Board Committee – Nelson County
- Louisville Metro Parks, Natural Areas Division – Jefferson County
- Brightside Foundation Inc. – Jefferson County
- Cave Hill Heritage Foundation – Jefferson County
- City of Kingsley – Jefferson County
- Louisville Zoo Foundation – Jefferson County

- Bernheim Arboretum and Research Forest – Bullitt County

Not only are trees a beautiful part of the landscape and vital to the ecosystem, they also play an important role in conserving energy. In the summer, trees provide shade. In the winter, they help provide warmth and protection from the cold winter wind.

Applications for next year's Plant for the Planet grants will be accepted beginning in November. Mark your calendar now. Visit lge-ku.com/plantfortheplanet to learn more about the program.



PICK UP THE PHONE BEFORE GRABBING THE SHOVEL



Spring has sprung, and you can't wait to get out in the yard to start planting ... flowers, shrubs, trees. Or maybe you're going for a bigger project, such as building a deck. But wait. Before you dust off that shovel, you need to make a phone call. Call 811 so you know where it's

safe to dig. (It's the law.) Once you call, member companies, including LG&E, will mark their underground wires or pipelines on

your property, whether it's natural gas, electric, cable or water. That gives you peace of mind. You'll know what areas to avoid, and you can save yourself a costly repair or even a serious injury.

So, plan ahead and make the call (at least two business days before you plan on digging). The service is free, and that shovel's not going anywhere.

Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

PROTECTING THE POWER: CLEARING TREES TO **HELP AVOID OUTAGES**



Providing safe, reliable energy at some of the lowest costs in the nation is what LG&E is all about. One of the things that is most critical to reliability is making sure trees are properly trimmed so they

don't threaten power lines. Sometimes trees are planted near power lines. Over time, if not maintained, tree growth can cause hazards. Our Power Line Tree Clearance program keeps

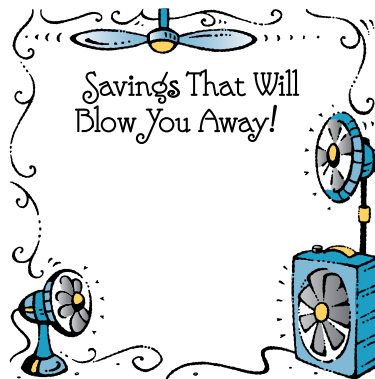
overhead power lines clear of limbs and brush, allowing our crews to detect and repair issues that impact service during storms or other events.

We use only experienced professionals to clear trees, and all work is supervised by our certified arborists. Crews are careful to use proper trimming methods to protect healthy trees. What you will see most often are "V" or "L" cuts, which are the best techniques to maintain tree health and also provide the best chance to keep trees from growing back into the power lines before the next scheduled clearing cycle.

Visit lge-ku.com to learn more about how we work to protect both power lines and trees.

WE'RE **BIG FANS** OF FANS

Believe it or not, it won't be long before it's time to start thinking about keeping cool and flipping on the air conditioner. When that time comes, it's good to remember that fans, particularly ceiling fans, can help cool you and save you quite a bit of energy. For example, a single ceiling fan takes only about five percent as much energy as is needed to power your air conditioner. That allows you to set your thermostat a little higher and reduce the amount of time your air conditioner is running.



When using a ceiling fan to help stay cool, be sure the blades are set to move counterclockwise to draw cooler air upward. And remember during cool or colder weather, setting the fan in a clockwise direction helps push warm air down.

Look for the Energy Star® label when buying a ceiling fan for even more energy savings. Energy Star models use half as much electricity as standard units. Visit lge-ku.com for more energy-saving tips.

WANT MORE POWER? REGISTER YOUR ACCOUNT ONLINE

One of the easiest ways to stay on top of your LG&E account and do business with us is through My Account. The safe and secure online tool gives you 24/7 access to your account, making it easier and more convenient for you to:

- View your current bill and billing history.
- Enroll in My Notifications – convenient bill reminders by text, email and/or voice call.
- Make a payment or view your payment history.
- Report an outage.
- Sign up for our energy-efficiency programs, paperless billing and AutoPay.

- Submit a service request to have us drop your power lines or cover them so you can make home repairs.

It takes just a few minutes to register. Visit my.lge-ku.com to sign up today.



LG&E Contact Information



By Phone

Monday–Friday
 7 a.m.–7 p.m. (Eastern Time)

Self-Service by touch-tone phone or web:
 Anytime day or night

For Hearing- or Speech-Impaired
 Dial 711

Business Service Center

Monday–Friday
 8 a.m.–6 p.m. (Eastern Time)

In-Person Customer Service Walk-In Center
 701 South Ninth Street
 Monday–Friday
 8 a.m.–5 p.m. (Eastern Time)

Kentucky 811–Locate Service
 Dial 811

Editor

Visit our website:
lge-ku.com





SAFE, LOW-COST POWER FOR TODAY, TOMORROW AND BEYOND

The solar facility at the E.W. Brown plant and the natural gas combined-cycle unit at Cane Run are a couple of the major investments you've read and heard about which demonstrate our constant and continuing commitment to meeting the energy demands of the future in a safe, reliable and cost-efficient manner. While those projects have received a lot of attention, there are other – but no less important – investments being made to help us make sure we keep that promise.

For example, at LG&E we are in the midst of gas main replacement work and a gas riser inspection/replacement program. The work is a significant investment that will ensure the integrity of our natural gas system, which supplies energy to 326,000 customers across 20 counties.

So, whether it's making sure there are backup parts on hand to meet any situation or a project to improve environmental quality, LG&E will keep making investments to ensure we continue to provide you with the safe, reliable energy you deserve.

Visit lge-ku.com/investments to learn more about some of the investments we're making and the people behind them.

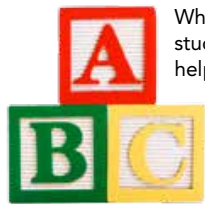


THERE'S MORE

Go to lge-ku.com to:

- See how we're planning to meet your future energy needs
- Find out how clearing trees improves reliability
- Learn about co-op/internship opportunities for college students

TIME FOR A LESSON ON SOME ABCs OF ENERGY EFFICIENCY



When it comes to energy efficiency, we're all students in a way. Learning ways to save energy helps us become better stewards of the environment as well as smarter users of our money. So, with school days nearing (or already underway in some cases), maybe a few ABCs of energy efficiency will come in handy, whether you're a

homeowner looking for some helpful tips or a teacher working on a classroom topic:

- **A** – Add additional insulation. Plugging up those drafty areas around doors and windows will help keep cool air from escaping during the warm months and stop cold air from entering during the winter.

- **B** – Buy better bulbs. LED lights and CFL bulbs last longer and are much more energy efficient than older incandescent bulbs.
- **C** – Compare the cost. When buying a new appliance, there are two costs to consider: 1) the cost of the appliance itself and 2) the cost of the energy to run it. An ENERGY STAR® certified model will use less energy and save you money in the long run.

No homework tonight, but there may be a quiz later. Class dismissed.

CALLING ALL YOUNG ARTISTS: THIS CONTEST IS A REAL GAS!

LG&E is inviting children and students through age 14 to participate in a contest to promote natural gas safety. Natural gas is a very important source of energy for our community, with 326,000 LG&E customers using it to heat their homes, cook their food, etc. LG&E operates 4,600 miles of natural gas pipelines in 20 counties in Kentucky and Southern Indiana, and maintaining the system to ensure its safety and reliability is a top priority.

Each participant in the contest is asked to submit original artwork promoting a gas safety message, such as:

- Calling 811 before you dig
- Using your ears, eyes and nose to detect a gas leak
- What to do if you suspect a gas leak

Winning artwork will be displayed on our website, lge-ku.com; in our business offices; on our billing envelopes; and elsewhere to help spread the word about natural gas safety.

Artwork should be submitted by Oct. 1, 2016, to:

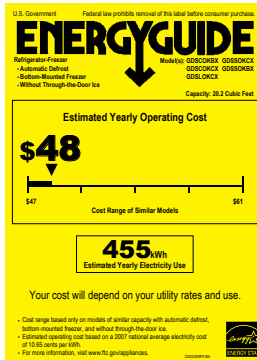
LG&E Gas Safety Art Contest
Corporate Communications
P.O. Box 32010
Louisville, KY 40232

Visit lge-ku.com for details about the contest and to learn more about gas safety.

Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

SPEND A LITTLE MORE NOW, **SAVE A LOT** MORE LATER

As with most things, sooner or later, you'll have to replace your old appliances. When you get to that point – whether it's a new refrigerator, a new stove, a new dishwasher, etc. – there's a key piece of information you'll want to consider before making a purchase: the ENERGY STAR® EnergyGuide label. It gives you an estimate of how much energy the appliance will use each year and how much the energy will cost. There can be wide variances, so it pays to factor the energy cost in along with the price tag on the appliance. The more energy efficient the appliance, the more you save over time. So, just going with the lowest



purchase price may not be the smartest move; you can pay less now but end up paying more in the long run.

You can also get cash back from LG&E when you buy a more energy-efficient appliance. The Home Energy Rebates program helps defray some of the cost of higher-efficiency products by offering cash rewards. Learn about the program by visiting lge-ku.com and clicking on the **Saving Energy & Money** tab.

KEEPING LANDLORDS PLUGGED IN TO THE DETAILS OF **UTILITY BILLING**

Keeping track of utility billing can be a bit of a challenge if you are a landlord. LG&E's Landlord Agreement helps make that job easier. The agreement ensures utility services remain active at rental locations.

Per the agreement, when a tenant requests to have electric and/or natural gas service discontinued, future service will be transferred and billed to the account and name listed on the Landlord Agreement, until a new tenant applies for service.

If service to a tenant is cut off due to nonpayment, the service will remain off until the delinquent balance is paid in full by the tenant or the tenant vacates the property and the landlord

authorizes the service to be transferred back into his or her name.

The landlord agrees to notify LG&E when a tenant vacates the property and to let the company know if a listed property is sold so it can be removed from the agreement.

Finally, the landlord is responsible for payment of any bill that is issued for electric and/or natural gas service provided at the rental property until the company is notified of any changes to the account.

AN **EASY WAY** TO REPORT A POWER OUTAGE IS RIGHT AT YOUR FINGERTIPS










If you lose power during a storm or as the result of some other emergency situation, send us a text to report the outage. It's as easy as 1-2-3:

1. Add your cellphone number to your LG&E account. Sign in to your online account and enter your number. If you do not have an online account, visit my.lge-ku.com to easily create one.
2. Add LG&E-KU to your contacts. Use 4LGEKU (454358) for the number.
3. If the power goes out, simply text **OUTAGE** to the contact number.

To get updates about the power outage in your area, text the

word **STATUS** to the same contact number. Also, remember you can visit lge-ku.com to check out the Storm & Outage Map for additional information.



<p>LG&E Contact Information</p> 	<p>By Phone</p> <p>[Redacted]</p> <p>Monday–Friday 7 a.m.–7 p.m. (Eastern Time)</p> <p>Self-Service by touch-tone phone or web: Anytime day or night</p> <p>For Hearing- or Speech-Impaired Dial 711</p>	<p>Business Service Center</p> <p>[Redacted]</p> <p>Monday–Friday 8 a.m.–6 p.m. (Eastern Time)</p> <p>In-Person Customer Service Walk-In Center 701 South Ninth Street Monday–Friday 8 a.m.–5 p.m. (Eastern Time)</p>	<p>Kentucky 811–Locate Service Dial 811</p> <p>Editor</p> <p>[Redacted]</p> <p>Visit our website: lge-ku.com</p> <p>      </p> <p>    </p>
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PLEASE NOTE: WE'RE ADJUSTING SOME SERVICE HOURS



Self-service options, such as our website and automated phone system, have become increasingly popular. With that trend in mind, we have adjusted the operating hours for our Business Service Center.

Business Service Center (by Phone)

Our Business Service Center representatives are available by phone from 8 a.m. to 6 p.m. Eastern time.

Providing the best customer service possible is always a top priority for

us at LG&E. From our mobile-friendly website and speed-dial tools, to outage texting and My Notifications, we're focused on making sure you get fast and easy access to the information you need and want.

To learn more about LG&E's customer service offerings, visit our website at lge-ku.com.



Go to lge-ku.com to:

- Learn about our commitment to protect the environment
- Find energy-saving tips
- Read storm/outage information

MAJOR INVESTMENT PLANNED TO MEET ENVIRONMENTAL REQUIREMENTS

LG&E plans to invest \$316 million in environmental projects over the next several years to meet required Environmental Protection Agency regulations, including the Coal Combustion Residuals (CCR) rule, which became effective last year. The funds will go mainly to cap and close the utility's remaining ash ponds at the Mill Creek and Trimble County generating stations – placing a secure cover, or cap, over the ponds as a precursor to full closure. Other projects include additional mercury control systems and construction of a process-water facility at each plant.

The CCR rule established new requirements for the disposal of the byproducts left over after coal is safely burned to make electricity. It also established new standards expected to require – over the next three years – commencing or completing closure of ash ponds and some other on-site wet storage sites. LG&E expects to begin

these latest investments in the environmental improvements in 2016. The ponds at Mill Creek are expected to be closed by 2020, while expected closure at Trimble County is 2023.

The \$316 million plan represents the lowest reasonable cost for LG&E to meet the latest environmental requirements while continuing to beneficially use byproducts in a safe and practical manner. The utility has filed a request with the Kentucky Public Service Commission to recover the costs for the projects.

The EPA determined that coal combustion residuals are nonhazardous materials and can continue to be beneficially used to make certain authorized products and for specific uses. Byproducts produced at the LG&E plants have been reused off-site to create products such as concrete, wallboard and fertilizers.

CONSTRUCTION UNDERWAY ON SOLAR FACILITY

Construction is underway on the much-anticipated solar facility at the E.W. Brown Generating Station in Mercer County, Ky. It is expected to be up and running by late spring of 2016. The new 10-megawatt facility, approved by the Kentucky Public Service Commission in December of 2014, will sit on approximately 50 acres of the plant's property and consist of more than 45,000 solar panels on a fixed-tilt rack system. The panels will be positioned to optimize available sunlight for producing energy. The site is projected to produce its full potential approximately 400 hours annually (4.5 percent of the year). The panels are projected to produce 19,000 megawatt hours of energy, enough to provide energy to 1,500 homes based on an average usage of 1,000 kilowatt hours per month.

Thanks to competitive bidding, the final cost to build the facility is expected to be less than the original \$36 million estimate.



Artist rendering of E.W. Brown solar power facility

Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

HERE'S ANOTHER TYPE OF POWER TO HELP YOU **MANAGE YOUR LIFE**



You already have enough to remember: a trip to the grocery to grab something for dinner, a doctor's appointment, a birthday party, an appointment with the cable guy, and on and on. You don't need the added stress of remembering to pay your utility bill. All you need is My Notifications. Sign up for LG&E payment reminders and you can choose to be notified by text, email, phone call or a combination of all three. You can even tell us when you

want to be notified – as soon as your bill is available, five days before it's due or one day past its due date.

And to make managing your monthly bill even easier, sign up for paperless billing. It's very easy to do – and once you're signed up, we'll send you a safe and secure email each month letting you know your bill is available for viewing when you sign in to your online account.

Get signed up for My Notifications and paperless billing today at my.lge-ku.com.

PAY **CLOSE ATTENTION** TO WHERE AND HOW YOU STORE FLAMMABLE LIQUIDS

Let's be clear: the proper storage of flammable liquids is vital to you and your family's safety. Failure to heed the proper precautions when storing gas, paint thinner, solvents and other potentially dangerous liquids could result in serious injury or even death. These liquids can ignite and burn easily, so be sure to follow these guidelines to avoid any tragedy:

- Keep 'em outside – unless absolutely necessary, store flammable liquids outside rather than inside your home.
- Use correct containers – only approved safety cans should be used, and all containers and cabinets should be properly labeled with the appropriate flammable liquids signs.

- Keep burners and pilot lights elevated – appliances that are near stored flammable liquids must have their main burners and pilot lights elevated by at least 18 inches. Vapors from flammable liquids can travel along the floor and be ignited if those ignition sources are at floor level.
- Keep 'em away from the kids – make sure flammable liquids are not where children can reach them.



CHANGING "FILL 'ER UP" TO "**CHARGE 'ER UP**"



Charging stations for electric vehicles might become more common sooner than you think. As an energy partner, LG&E would like to work with business customers by installing and maintaining EV charging stations for them. To start the process, we filed an application with the Kentucky Public Service Commission in November.

The request seeks approval for 20 charging stations in public-access areas such as parking lots, street parking and other outdoor areas.

Since 2010, there have been nearly 700 plug-in capable electric vehicles registered in Kentucky, according to the Electric Power Research Institute. While that's a small percentage of the total number of registered vehicles in the commonwealth, the number is on the rise.

Under the proposal, business customers can choose to host charging stations. Business customers would pay a monthly fee, be asked to commit to a five-year term and be responsible for installation costs. The company would operate and maintain the charging stations. Learn more at lge-ku.com.

LG&E Contact Information



By Phone

Monday–Friday
7 a.m.–7 p.m. (Eastern Time)

Self-Service by touch-tone phone or web:
Anytime day or night

For Hearing- or Speech-Impaired
Dial 711

Business Service Center

Monday–Friday
8 a.m.–6 p.m. (Eastern Time)

In-Person
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Kentucky 811– Locate Service
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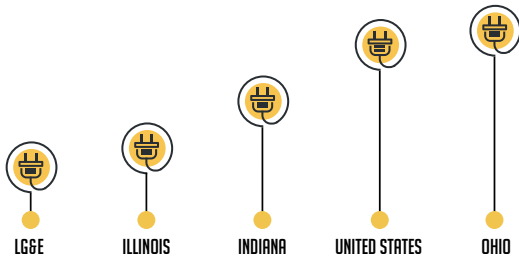
Editor

Visit our website:
lge-ku.com





WHEN IT COMES TO PROVIDING **LOW-COST** ENERGY, WE'VE GOT YOU COVERED



We work 24/7 to provide you with safe and reliable energy, at a good value for your money. In fact, when it comes to cost, the Edison Electric Institute reports that the LG&E service area's average residential electric rate more than holds its own compared to some of our neighboring states and even the U.S. as a whole.

The data shows that LG&E's average rate is:

- 3 percent lower than Illinois
- 10 percent lower than Indiana
- 25 percent lower than the U.S.
- 30 percent lower than Ohio

Our rates are competitive when it comes to natural gas, too. For instance ... for 2015, LG&E's residential rates were 3% lower than the national average according to the Energy Information Administration. LG&E's residential natural gas rates have declined since 2005 by almost half.

And businesses take note, too. Thanks in large part to low-cost energy, *Site Selection* magazine ranked Kentucky third in the nation in 2015 on its list of Top State Business Climates.

Rest assured that as we continue to invest and improve how we produce and deliver energy, keeping costs low remains a top priority.

Go to lge-ku.com to:

- Enroll in auto-pay, paperless billing and more
- Learn about career opportunities for veterans
- Watch "Our Energy Matters" videos highlighting our commitment to safe, reliable, low-cost energy

SCAM ALERT: KEEPING AN EYE OUT FOR THE BAD GUYS



LG&E will NEVER call or email you to demand payment or ask you for a credit card number or debit card number. Unfortunately, some scammers pose as LG&E representatives and demand payment over the phone or in person – and even threaten to cut off service if the payment is not made. If you receive such a call or email claiming to be

from us, DO NOT provide any information and report it to local authorities. If you are in doubt, call us at [redacted] (outside Louisville). A representative will confirm your account status and let you know if a payment is due.

Also, be aware of possible scammers who may come to your door claiming to be one of our employees. Our employees always wear official badges with the LG&E logo. Also, request a second form of identification and check to see if their vehicle features our logo. Nothing is more important to us than your safety and your comfort with our employees and the services we provide.

MAKING SURE THE NATURAL GAS KEEPS **FLOWING SAFELY**

We are currently in the middle of natural gas survey season. The surveys – designed to ensure the integrity of the natural gas system – are routinely performed throughout the LG&E service area as part of our commitment to safety and regulatory compliance. The surveys are conducted April through October, so there is minimal impact to your service if any repairs are needed. And we'll work with you to schedule any necessary repairs to help minimize any inconvenience.

About a third of the system is surveyed each year, so every three years our technicians will be

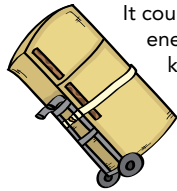
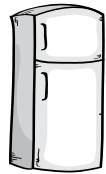


in your neighborhood. To see if your neighborhood is on the list for this year, visit lge-ku.com/gassurvey to check out the survey map for your county and view an informative video about what to expect.

And while we're on the subject of underground systems, here's a reminder that national Call Before You Dig Day is coming up. It's held every year on August 11 (8/11) as a reminder you should always call 811 to have underground utilities marked before turning any dirt for an outdoor home improvement or repair project.

Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

FOR YOUR OLD FRIDGE OR FREEZER THIS DEAL IS A PLEASER



It could be that you're ready for a big energy-efficiency upgrade for your kitchen. Maybe you plan to replace some older appliances that have just about reached the end of their life spans and simply are not nearly as energy-efficient as today's newer models. And if one of those appliances is a refrigerator or freezer, you should know about our Fridge and Freezer Recycling program.

We'll pay you \$50 for your old refrigerator or freezer, plus we'll haul it away as long as it meets the following requirements:

- It must be operational.
- It must be full size.
- It must be empty.
- It must be accessible for removal.

That's all there is to it. So, it's the proverbial win-win. We'll give you 50 bucks to help stock your new, more energy-efficient refrigerator or freezer (or spend however you like) and take your old energy-eating appliance away to recycle. You might say it's a really cool deal. Call [REDACTED] or visit lge-ku.com/recycle to learn more.

YOU DON'T NEED A GPS TO FIND US WHEN YOU'RE ON THE ROAD

Since it's the middle of summer, you're probably a little more on the go than at other times of the year. And that's one reason we've made sure our website, lge-ku.com, fits your lifestyle – your mobile lifestyle, that is. No need to be at your desk or carry a laptop with you. Because our website is optimized for your mobile devices, you can use your tablet or phone to access bill-paying information, to learn some energy-saving tips or to learn more about what we're doing to improve the infrastructure and service we provide to you. On the road or at the pool, it's just a few clicks away.

reminded – when your bill is available to view, five days before it's due or one day past its due date. Sign up via your online account (or easily create one at my.lge-ku.com).

So be as mobile as you want. We're right there when you need us.



You can also use your device to sign up for My Notifications to receive timely reminders about your monthly bill. You choose whether you want to be notified by email, text, phone call or a combination of all three. Plus, you tell us when you want to be

COOKING UP A FEW SUGGESTIONS FOR COOLING DOWN THE KITCHEN

You're probably familiar with the old saying, "If you can't stand the heat, get out of the kitchen." Well, since it's the middle of summer, we're modifying that just a bit to say, "If you can't stand the heat, keep it out of the kitchen." To help you do that, here are a few tips for reducing heat and saving energy:

Refrigerators

- Locate your refrigerator away from the oven and other heat-producing appliances.
- Keep the refrigerator full, but don't overstuff it.
- Partially thaw food in the fridge before putting it in the oven.
- Vacuum the condenser coils to remove dust.

Dishwashers

- Use the energy-saving or light-wash cycle.
- Use the "no heat" setting if there is one; otherwise, turn off after final rinse and open the door to let dishes dry.

Cooking

- Use your microwave or slow cooker during hot weather.
- Keep the stove's burners and reflectors clean.
- Cover pans and match the size of the pan to the burner.
- Cook double batches and freeze the extra for a later meal.

Slow Cooker Sweet and Sour Chicken

(Courtesy: myrecipes.com)

Ingredients

- 1 cup chopped onion
- 1/3 cup sugar
- 1/3 cup ketchup
- 1/4 cup orange juice
- 3 tbsp. cornstarch
- 3 tbsp. cider vinegar
- 2 tbsp. soy sauce
- 1 tbsp. grated peeled fresh ginger
- 1 lb. skinless, boneless chicken thighs, cut into 1-inch pieces
- 2 8-oz. cans pineapple chunks in juice, drained
- 1 large green bell pepper, cut into 3/4-inch pieces
- 1 large red bell pepper, cut into 3/4-inch pieces
- 3 cups cooked white rice

Preparation

Combine all ingredients except the rice in a slow cooker. Cook on LOW for 6 hours or HIGH for 4 hours. Serve over prepared rice.

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Kentucky 811–Locate Service
Dial 811

Editor

[REDACTED]

Visit our website:
lge-ku.com





TAKE A FEW MINUTES FOR SAFETY'S SAKE



June is National Safety Month. So, here are a few simple things to make note of around your home to help ensure the safety of you and your family:

- Test the Ground Fault Circuit Interrupters (GFCI) and Arc Fault Circuit Interrupters (AFCI) on electrical outlets. Pressing "test" should cut off power to the outlet. Press "reset" to restore power.
- Make sure your smoke detectors and carbon monoxide detectors are working. Replace batteries as necessary.
- Check appliance wires and cords for damage. Reduce the risk

of fire by replacing any that are frayed.

- Check furnace/air conditioner filters. If they are dirty, clean them or replace with new ones.
- Avoid leaving engines running in attached garages. This includes not only cars, but also other things with internal combustion engines, such as lawn mowers.
- Avoid overloading outlets with too many appliance plugs.

Safety is a core value at LG&E. We want to do what we can to promote good safety habits and reduce the likelihood of accidents. Check out the National Safety Council's website at nsc.org for more safety tips.



Go to lge-ku.com to:

- Find out how to start or stop service
- Sign up for paperless billing and bill reminders
- Enroll in Demand Conservation to receive summer energy bill credits

WHEN IT COMES TO WASTING ENERGY, YOUR WASHING MACHINE CAN BE AGITATING

When your clothes are in the washer getting a good soaking, your bank account doesn't need to take a soaking, too. These tips will cut down on laundry energy use and let you keep more of your hard-earned money:

- Wash clothes in cold water whenever you can. 90 percent of the energy used by washing machines goes to heating water.
- Reduce the temperature on your water heater to save energy when you do have to wash in hot or warm water.
- Wash full loads. Whether you fill up the machine or wash a single item, older machines use about the same amount of water.

- If your machine has one, use the suds-saving feature for lightly soiled clothes. You can reuse the wash water when you follow with a second load.

If you're in the market for a new washing machine, buy an ENERGY STAR® certified model. This type of washing machine uses about half the water and electricity of older models, plus you can apply for a \$75 rebate through our Home Energy Rebates Program. Visit lge-ku.com/rebate to learn more.



YOU MIGHT BE SURPRISED WHAT YOU FIND WHEN YOU GIVE YOUR HOUSE AN ENERGY CHECKUP



You may already be doing a number of things to make your home more energy efficient, but it's a near certainty there are even more steps you can take to reduce your energy usage – and,

therefore, the amount you spend on energy. The first step is to determine which parts of your home use the most energy. And the quickest and easiest way to do that is to use our Online Home Energy Analysis. In just a few minutes you'll learn how to save energy and money.

To get started, go to lge-ku.com/analysis and then follow the instructions. The Online Home Energy Analysis is available for customers who have at least one year of active service in their current home.

“OUR ENERGY MATTERS” SERIES PROFILES PROJECTS THAT ENHANCE SERVICE, RELIABILITY AND OUR ENVIRONMENTAL COMMITMENT

Providing safe, reliable, low-cost energy for all our customers is part of how our energies go to serving you. We are constantly striving to make sure we deliver on that promise. And one way we do so is by making investments in our infrastructure. Last year’s opening of Kentucky’s first natural gas combined-cycle unit at the Cane Run plant and our efforts to upgrade our natural gas system are two examples of our ongoing investments.

We invite you to visit our website at lge-ku.com/investments

to check out new videos – titled “Our Energy Matters” – highlighting investments we are making and the employees who are working on them to ensure we meet the energy demands of the future. From infrastructure improvements supporting continued environmental compliance to major projects that further enhance safety and reliability for our customers, our employees are dedicated to keeping the lights on and the natural gas flowing – now and for generations to come.

GREEN ENERGY: AN EMPOWERING CHOICE



Every time you flip a switch, brew a pot of coffee or adjust your thermostat, electricity is drawn from the “grid.” This grid is made up of electricity created from a variety of fuel sources, including coal, natural gas and renewables like wind, solar and hydroelectric. While the majority of electricity generated in Kentucky comes from fossil fuel sources, there

is a way to directly influence renewable energy in our region. It’s called the Green Energy program, and here’s how it works.

For \$5 a month, you can directly support the growth and long-term viability of regional renewable energy operators and the broader renewable energy industry. The Green Energy program will use your monetary contribution to purchase

Renewable Energy Certificates (RECs) on your behalf. One REC represents the property rights to the environmental, social and other nonpower benefits of 1,000 kilowatt hours (kWh) of renewable electricity. The Green Energy program provides an easy way for you to obtain RECs and their associated benefits, as well as show your support for renewable generators and the industry.

Renewable energy has significant up-front costs, and voluntary purchases of Renewable Energy Certificates play an essential role in helping operators recover these costs more quickly, encouraging reinvestment in the renewable energy economy.

The program is completely self-funded, wherein every dollar you contribute goes directly toward purchasing RECs or promoting the program. We work hard to get the most value out of your contributions, and 2015 was no exception. On average, every \$5 contributed purchased 1.8 RECs. So what are you waiting for? Call us or visit our website at lge-ku.com/green today to learn more.

WHETHER YOU’RE HOME OR AWAY, IT’S STILL EASY TO PAY

If you’re planning to be on the go this summer, you can easily pay your LG&E bill without worry while you are away. Just use one of the options below to help simplify your life:

- Auto Pay – your monthly payment will be automatically deducted from your bank account on the payment due date. You will continue to receive a monthly billing statement with ample time to verify the information and record the amount and date of the automatic withdrawal. Simply sign in to your online account – or easily create one – at my.lge-ku.com or call us at [REDACTED] (call [REDACTED] outside Louisville).
- Online payment – through your account at my.lge-ku.com you can easily and securely pay with an electronic check, credit card or debit card. And, remember, we’re completely mobile, so you can access our website and your account on

any of your mobile devices.

- Pay by phone – our automated bill payment system is available 24 hours a day. Call us and press 1-2-3 to make a payment with an electronic check, credit card or debit card.

NOTE: To avoid the online payment processing fee, select the “electronic check” option. All other online and pay-by-phone options are subject to a fee charged by the third-party vendor that processes those payments for us.



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Editor

Visit our website:
lge-ku.com



LG&E POWER SOURCE MARCH 2016

A PIPELINE TO SAFETY: KNOW HOW TO DETECT A NATURAL GAS LEAK



Your safety and that of your family is paramount to us at LG&E.

That's why we want to make sure you are aware of the signs of a possible natural gas leak.

Though such leaks are very rare, they can occur, so it's best to be informed and prepared. You can detect a possible leak through sight, sound or smell:


- Blowing dust, bubbling water and discolored plants may indicate a leak in your pipeline.
- Exterior hissing or whistling sounds also suggest a possible leak.
- A rotten egg or sulfur odor can

tell you there is a leak. If the odor is faint, open doors and windows for ventilation. If it's strong, get out of the house as quickly as possible.

If you detect a leak, or even suspect one:

- DO NOT use a phone (landline or cell).
- DO NOT touch any electrical switches (including light switches) or anything that could cause a spark.
- DO NOT start a car.
- Go to a neighbor's house and call LG&E at [REDACTED] (call [REDACTED] outside Louisville).
- Call police to inform them of the situation.

Natural gas is an extremely safe and reliable source of energy. We work as hard as possible to make sure it stays that way for the more than 320,000 customers who rely on it. You can learn more about natural gas pipeline safety by reading the insert that came with your bill or by visiting our website at lge-ku.com.

 **THERE'S MORE**

Go to lge-ku.com to:

- Learn more ways to save energy and money
- Read about the importance of calling before you dig
- Find out how to get billing notification by text, email or phone

THUNDER, LIGHTNING, WIND AND RAIN: BE READY



The coming of spring means an increased likelihood of severe storms and tornadoes. March is Severe Weather Preparedness Month, so now is a good time to prepare an emergency kit to keep on hand if a storm leaves you in the dark for an extended period of time. Some things you'll need include:

- Nonperishable food
- Water
- A battery-operated radio
- Flashlights
- Extra batteries
- First-aid kit (including prescription medications)

Also, don't forget to take these steps to be prepared if a storm is in the forecast:

- Keep your cellphone charged.
- Fill your car's gas tank.
- Turn off all appliances (but leave a light switch on so you'll know when power is restored).

Never go near a fallen wire or power line. Always assume it's live and call us right away at [REDACTED] (call [REDACTED] outside Louisville).

Visit our website at lge-ku.com to see our outage map, report a problem and get more storm preparation tips.

TEXT US TO TELL US WHEN THE POWER GOES OUT

The inevitable spring storms mean potential downed power lines and loss of power. One of the easiest ways to let us know your electricity is out is right in your hand – just use your cellphone to send us a text. Set your phone up today for outage texting. It's fast and simple:



- Sign in to your online account and enter your current mobile number under My Profile/Contact Information. If you do not have an online account, create one at my.lge-ku.com.
- Once your mobile number is entered, add us to your contacts using the number 454358.

Now you're ready to report a power outage. Simply text OUTAGE to 4LGEKU (454358) and text STATUS for updates. Don't forget you can also visit our website at lge-ku.com to see our outage map, which provides information about outages in our service area by county and ZIP code.

Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

WE'RE NOT JUST **BLOWING** HOT AIR: CLEAN YOUR DRYER FILTER FOR ENERGY SAVINGS

Don't laugh. If lint builds up on the lint filter in your dryer between loads, the machine is forced to work a little bit harder to do its job, increasing energy usage and cost. The simple solution is to remember to clean the filter after each load to improve air circulation.

Here are some other tips for making sure you get the most energy efficiency out of your dryer:

- Give the dryer a vacation – hang clothes outside to air-dry when the weather allows or inside when it doesn't.
- Once you get started, keep going – dry several loads back to back.

- Don't ask too much of the dryer – don't try to dry too many items in a single load. In other words, don't overload it.
- Don't ask too little of the dryer – dry full loads whenever possible. The same amount of energy is used for full loads as for loads of just a few items.



KEEP THE **OUTSIDE AIR** IN ITS PLACE

Simply put, air leakage means unwanted outside air entering your home through cracks or openings. And that can cause cash leakage in the form of higher utility bills. So, finding those leaks and plugging them up is good for your comfort as well as your bank account.

If you haven't done so in a while, now is a good time to look for places where air may be entering your home. Windows and doors often take a pretty good beating during the worst of winter. A good place to begin your inspection is the caulking around your doors and windows. It should be soft, without cracks. To test for leaks, try lighting a candle and holding it next to the doors and windows. Smoke drifting is a sign air is intruding from the outside.



There are several ways to seal leaks, from caulk and spray foam to weather stripping and door sweeps. A little time and elbow grease can help ensure that you "air" on the side of savings and comfort.

YOUR PATH TO INFORMATION – THE *FAST* PATH, THAT IS




At LG&E, we're all about making sure you have quick and easy access to the information you need, when you need it and how you want it – 24 hours a day, seven days a week. Speed Dial provides a fast-path option that allows you to obtain account information – such as the amount due and your payment due date – and quickly make a payment by phone if you want to do so. Just give us a call at [REDACTED] (call [REDACTED] outside Louisville) and then enter a few numbers per the menu below to get the service you want when you want it.

Speed Dial

- 1-2-1 – learn account balance or payment due date

- 1-2-2 – make payment arrangements
- 1-2-3 – make a payment by phone
- 1-2-4 – find payment options, discover locations where you can pay your bill or request a copy of your current bill
- 1-1-2 – report a power outage or other hazardous condition

If you prefer to speak to a person, enter 1-3 to be connected to the next available representative. Representatives are available Monday–Friday from 7 a.m.–7 p.m. Business customers should enter 2-3 to speak to a representative. Business Service Center specialists are available Monday–Friday from 8 a.m.–6 p.m.

<p>LG&E Contact Information</p> 	<p>By Phone [REDACTED] Monday–Friday 7 a.m.–7 p.m. (Eastern Time)</p> <p>Self-Service by touch-tone phone or web: Anytime day or night</p> <p>For Hearing- or Speech-Impaired Dial 711</p>	<p>Business Service Center [REDACTED] Monday–Friday 8 a.m.–6 p.m. (Eastern Time)</p> <p>In-Person Customer Service Walk-In Center 701 South Ninth Street Monday–Friday 8 a.m.–5 p.m. (Eastern Time)</p>	<p>Kentucky 811–Locate Service Dial 811</p> <p>Editor [REDACTED]</p> <p>Visit our website: lge-ku.com</p>  
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LG&E POWER SOURCE

MAY 2016

YOUR NEW BILL: MORE INFORMATIVE, MORE HELPFUL



It's here! By now, you've most likely seen your new, more informative LG&E billing statement, which was previewed in last month's issue of *Power Source*. The new design comes after extensive research and feedback from customers like you – through focus groups and an online customer panel.

The new bill has lots of helpful features, like an easy-to-read chart showing how your energy usage over the past 13 months compares on a month-to-month and yearly basis. Your natural gas usage is in green, and your

electric usage is in blue. You'll even find the average amount you're spending on energy each day.

It's all info you can use – in a new format – to help you manage your energy usage, especially when you combine the new features and information with our energy-efficiency tips and programs.

Be sure to learn more about your new bill by visiting our website at lge-ku.com/mynewbill and reading the insert included with this month's statement.



Go to lge-ku.com to:

- To learn how to avoid being scammed
- Read about our Green Energy Program
- View job opportunities for military personnel

BE SMART AND BE SAFE AROUND ELECTRICITY

Electricity has the power to keep us out of the dark, keep our computers running and make sure our appliances come to life when we need them. But it also has the power to cause harm – including serious injury and house fires – if we don't respect it or don't practice good safety habits. Here are a few tips to make sure using electricity remains a positive experience:

- **Water is a no-no** – do not touch light switches, appliances or anything that uses electricity if your hands are wet or you are standing on a wet surface.
- **Plugs only, please** – do not stick metal objects into outlets. If there are small children in the house, use safety caps in outlets that are not being used.
- **It's getting too crowded** – do not plug multiple appliances into a single outlet.
- **Don't be a "frayed" to be safe** – cracked or frayed wires can be a fire risk. Replace any you find.

It's always a good rule of thumb to stay away from power lines when working or playing outdoors. If you are carrying a tall ladder, hold it parallel to the ground and make sure to check for overhead power lines before setting it upright.

NEVER let children climb or play around trees close to power lines. NEVER touch a downed power line – always assume it is energized. If you see a downed power line, call us at [REDACTED] (outside Louisville).

Bonus safety tip: if someone who comes to your door identifies himself or herself as one of our employees, ask to see a company identification card, which will include the employee's name and photo and the company logo. Also check for a company logo on the vehicle they're driving. Still not sure? Call us, and we can confirm if the person is one of our employees. And be mindful of scams related to your bill. Don't hesitate to call us and the police if you ever receive a phone call demanding payment of your LG&E bill. Your safety and peace of mind are among our top priorities.



HELP US HELP YOU



You may not think about your electric meter too often, but it's important for our technicians to have easy access to it so they can get accurate monthly readings. Basically there should be at least six feet of clearance in front of the meter and two feet on either side.

For purposes of getting an accurate reading, meters must be accessible Monday through Friday between the hours of 8 a.m. and 5 p.m. In addition, our technicians must have access any time to deal with any type of emergency – such as a power outage – to assess and repair

equipment damage or to address a safety hazard.

Please do not block access to your meter when you do any landscaping or outdoor building projects. If you are planning any such projects in the vicinity of your meter, call us at [REDACTED] (outside Louisville), and we'll work with you to make sure meter access is maintained. View the customer handbook on lge-ku.com to learn more about meter access and clearance restrictions.

And while we're on the subject of meters, gas survey season is here. The surveys are required to be conducted up the outlet of the gas meter and generally last about a minute. Visit lge-ku.com/gassurvey to watch a short video about the process.

Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

TEAMING WITH YOU TO KEEP THE POWER FLOWING

Getting electricity safely into your home so you have the power you and your family need for daily life is a shared responsibility. When it comes to maintaining the electrical connection that brings the power into your home, some of it is our job and some of it is yours. The accompanying diagram shows which items **customers are responsible for**:

1. Weatherhead/masthead – the vertical pipe-like structure attached to the top of the meter box.
2. Meter base – the box and the wiring inside, as well as the meter socket.
3. Cables or other items that secure the masthead and/or box to your home.
4. The attachment point (eyebolt, etc.) that secures the electric service drop.

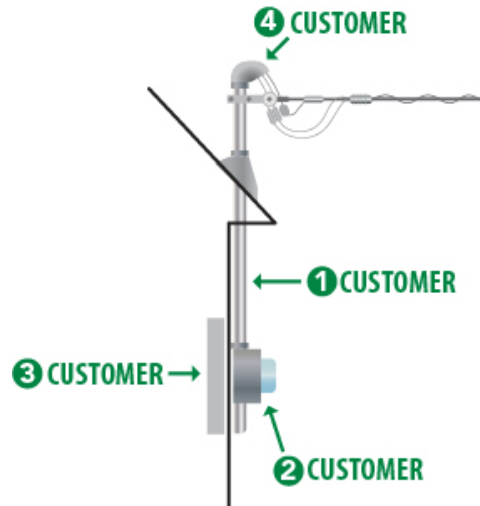
If any of these items become damaged, you will need to call a licensed electrician to make the necessary repairs.

LG&E is responsible for:

- The service drop – this is the cable from the utility pole to your home.
- The meter – the glass-enclosed meter inside the meter box.
- The electric lines within the right of way.
- The utility poles and transformers.

If repairs are needed to any of these items, call us at [REDACTED] (outside Louisville). We'll send a crew to make the repairs.

Transformers for underground service are provided by LG&E, but installed by the customer. Customers are also responsible for the wiring from the transformer to the masthead.



CASH IN HAND AND HELP DEMAND



Heat and humidity are right around the corner. So, of course, during this “peak energy demand” season, air conditioners will be running ... a lot. To meet energy demand in the most efficient and cost-effective way possible, we’re asking you to help by signing up for our Demand Conservation program ... and you’ll receive up to a \$5 monthly credit on your LG&E bill for the months of June, July, August and September.

Once you sign up, a load-control device is installed on your home and connected to your central air conditioning unit or heat pump. On select peak energy demand days, the device cycles the

compressor on and off for just a few minutes at a time, typically between the hours of 2 p.m. and 6 p.m. when energy demand is at its highest. While the compressor is off, your home’s air conditioner fan can continue to run, circulating the cool air already in your home. Most customers feel little-to-no difference in their homes’ temperatures. We are limited to a maximum of 20 cycle events per summer – and we will not cycle on weekends or holidays unless there is an extreme system emergency.

If you are already a Demand Conservation participant, thank you for your support, and enjoy those summer energy bill credits!

More than 170,000 customers are already part of the program. If you haven’t signed up yet, please visit lge-ku.com/dc or call [REDACTED] to sign up today.

LG&E Contact Information



By Phone

[REDACTED]
 Monday–Friday
 7 a.m.–7 p.m. (Eastern Time)

Self-Service by touch-tone phone or web:
 Anytime day or night

For Hearing- or Speech-Impaired
 Dial 711

Business Service Center

[REDACTED]
 Monday–Friday
 8 a.m.–6 p.m. (Eastern Time)

In-Person
Customer Service Walk-In Center
 701 South Ninth Street
 Monday–Friday
 8 a.m.–5 p.m. (Eastern Time)

Kentucky 811–Locate Service
 Dial 811

Editor

[REDACTED]

Visit our website:
lge-ku.com





SUNNY DAY: TAKING A **BIG STEP** TOWARD CREATING A COMMUNITY SOLAR FACILITY

Last month, LG&E and its sister utility, Kentucky Utilities Company, filed a request with the Kentucky Public Service Commission to develop a “community” solar facility in Shelby County, Ky. The subscription-based Solar Share Program proposes constructing a regional facility for the utilities’ residential, business and industrial customers interested in sharing local solar energy and receiving solar energy credits generated from the facility.

The 35-acre site, along Interstate 64 just outside LG&E’s service territory, is large enough to accommodate a 4-megawatt solar field. However, Solar Share will be built in 500-kilowatt sections based on customer interest. Construction will begin once a 500-kilowatt section is 100 percent subscribed. Likewise, construction

on the next section and those following will require 100 percent subscription before each section is built.

Interested customers can visit lge-ku.com/solar to learn more about Solar Share and fill out an online interest form to request updates when available. Those completing the form are under no obligation to participate in the program. Once the regulatory process is complete, customers will decide if they would like to complete the enrollment process with the utilities and pay their nonrefundable subscription fee.



Go to lge-ku.com to:

- Learn about our environmental upgrades and how we’re planning for the future
- Find simple energy-saving tips
- Meet some of our employees who help keep the lights on and the natural gas flowing

CLEANER SKIES AHEAD: \$2.8 BILLION IN ENVIRONMENTAL PROJECTS CUTTING AIR EMISSIONS



LG&E’s commitment to providing our customers with efficient, low-cost energy that is environmentally friendly and complies with federal clean air regulations has never been stronger. In 2011, the company (and its sister utility KU) received approval from the Kentucky Public Service Commission for its comprehensive environmental plans to meet the new and more stringent air quality regulations. This multibillion-dollar plan, the largest construction program in the company’s history, is nearing completion.

The program included constructing additional environmental controls at the company’s E.W. Brown, Ghent, Mill Creek and Trimble County power plants to further reduce sulfur dioxide and nitrogen oxide emissions, as well as installing technology to capture mercury and fine particulates. For example, we installed 10 baghouses across the generating fleet. These massive structures cost more than \$100 million each and contain 17,280 bags – each about 27 feet long – acting like giant vacuum cleaners that trap fine particulates and mercury.

These projects met all performance guarantees while coming in well-below the original \$3.1 billion estimate, producing significant savings for our customers.

“The success of these projects is attributed to our employees and contract partners,” said Scott Straight, director of Project Engineering for LG&E and KU. “It’s a significant feat and huge milestone for the companies to complete construction projects of this magnitude safely, under budget and on time.”

The company’s compliance plan also resulted in the retirement of six coal-fired power plants, replacing them with a highly efficient, state-of-the-art natural-gas-fired combined cycle plant – the first one in Kentucky – at LG&E’s Cane Run site in Louisville. In addition to significant reductions in sulfur dioxide, nitrogen oxide and fine particulates, the new Cane Run plant decreases carbon dioxide emissions and saved our customers millions of dollars in fuel costs.

Visit lge-ku.com/investments to learn more about these projects, the company’s ongoing investments and the people behind them.

Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

NATURALLY, GAS PIPELINE SAFETY IS A TOP PRIORITY



As a source of energy, natural gas is very reliable and very safe. And LG&E is committed to keeping it that way by vigorously inspecting and maintaining the lines throughout our service area. As a matter of fact, we are currently in the midst of our natural gas survey season.

These surveys are routinely performed throughout our service area and are designed to ensure the integrity of the natural gas system. The survey consists of an LG&E technician using a tool that resembles a metal detector to inspect your gas line by waving it over the line through your yard up to your gas meter. Typically, this takes less than a minute. If a leak or another issue is found, we'll work with you to schedule any necessary repairs.

Even with regular inspections and surveys, gas leaks can occur. Knowing how to detect one – through sight, sound or smell – will help you, your family and your pets stay safe:

- Discolored plants, bubbling water and blowing dust are signs

of a potential leak in a natural gas pipeline.

- A whistling or hissing sound can be a sign of a leak.
- An odor similar to sulfur or rotten eggs inside your home is an indication of a leak or a faulty appliance. If the odor is faint, open doors and windows for ventilation. If it is strong, get everyone out of the house as quickly as possible.

Once a leak is discovered, or suspected:

- Do not use a phone, including your cellphone, from any area near the suspected leak. Go to a neighbor's house or somewhere else away from your home to call LG&E at [REDACTED] outside Louisville.)
- Do not unplug anything.
- Do not touch any electrical switches, including a light switch.
- Do not start a car.
- Call police to inform them if there is an emergency.

The insert included with this month's bill has more information about natural gas safety. You can also visit lge-ku.com to learn more about natural gas as a safe, reliable and cost-efficient source of energy.

TALKING SAFETY: NEW VIDEOS STRESS IMPORTANCE OF CALLING 811

Because of the tremendous importance of safety, LG&E provides frequent reminders about the need to call 811 before digging. You can now watch short videos featuring LG&E customers and business partners talking about the importance of contacting 811 before starting any digging project. They also talk about the ease and convenience of contacting 811 using the new One Click option. Visit lge-ku.com to check them out.

Before you dig, pick up your phone and press 8-1-1 or submit your locate request online at 811now.com a few days before you plan to start your project – whether it's planting a shrub or installing a mailbox. Make the whole process worry-free by preventing serious damage and injury while avoiding costly fines, repairs and service interruptions.

FOR COLUMBUS DAY, WE'RE SAILING ON A SEA OF SERVICE

LG&E's Customer Service offices and call centers will be closed on Columbus Day (Monday, Oct. 10) in observance of the federal holiday. Customer Service employees will spend the day in training to discover new ways to serve you.

Remember, your bill is never due on a day the offices are closed. You can still make a payment by phone on that day if you like by calling [REDACTED] outside Louisville) and then pressing 1-2-3. Payment can also be made at one of our authorized pay agents or by using your online account. Visit our website at lge-ku.com to find the location of an authorized agent near you, to sign in to or register your online account and to see all the available options for paying your bill.



LG&E Contact Information



By Phone

[REDACTED]
Monday–Friday
7 a.m.–7 p.m. (Eastern Time)

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Anytime day or night

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Dial 711

Business Service Center

[REDACTED]
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In-Person
Customer Service Walk-In Center
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Monday–Friday
8 a.m.–5 p.m. (Eastern Time)

Kentucky 811–Locate Service
Dial 811

Editor

Visit our website:
lge-ku.com





WHY KENTUCKY IS A GREAT PLACE TO LIVE AND TO GROW A BUSINESS

Picturesque and world-famous horse farms, the bourbon industry, beautiful state parks and a little horse race every spring. (Maybe you've heard of it.) These are some of the things that have brought national accolades to Kentucky and some of the main reasons people love calling the Bluegrass State home.

However, a lesser-known fact helps contribute to a higher quality of life and business-friendly climate: electric rates that are among the lowest in the nation and compare quite favorably to surrounding states.

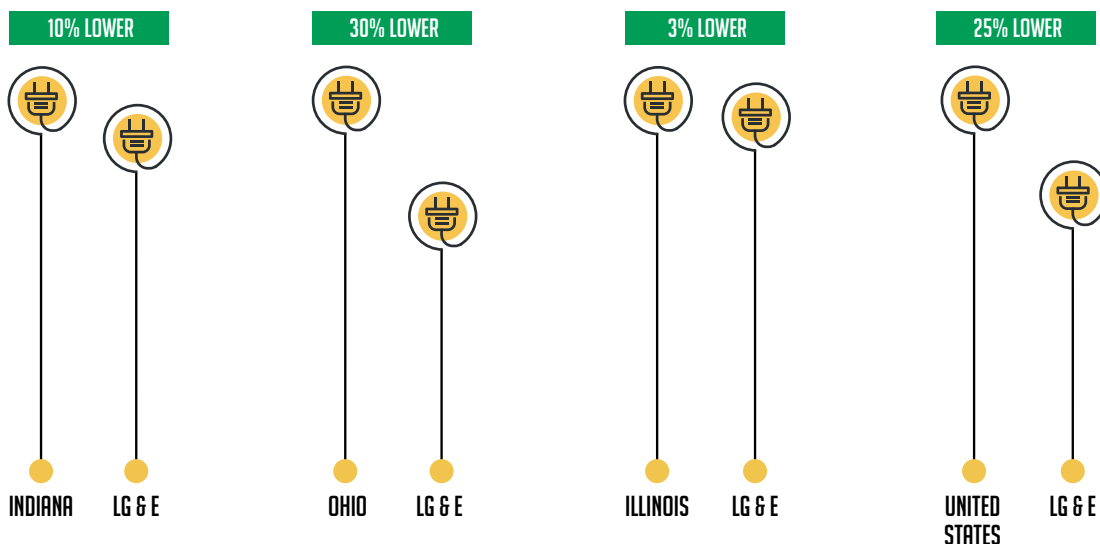
HOW LG&E'S ELECTRIC RATES STACK UP

According to data from the Edison Electric Institute, the LG&E service area's average residential electric rate shines compared to the U.S. average and is favorable to neighboring states.

Here's how the average residential electric rates compare to the averages of neighboring states and the U.S. as a whole.

LG&E's rates are:

- 10 percent lower than our neighbor to the north.
- 30 percent lower than the Buckeye State.
- 3 percent lower than our northwest neighbor.
- 25 percent lower than the national average.



Sign up for My Notifications and receive timely reminders about the due date of your bill by text, email and/or phone. Visit my.lge-ku.com for more information.

BUSINESS IS JUST EASIER HERE

According to *Site Selection* magazine, utility infrastructure also makes powering businesses easier. In fact, it's among the top four criteria considered by corporate real estate executives when deciding where to locate or expand projects, according to an October 2015 *Site Selection* survey.

Findings show this factor ranks higher than the criteria of land/building prices and supply, ease of permitting and regulatory procedures and availability of incentives. The survey's conclusions bode well for LG&E's service area. Numerous projects are underway to enhance the safety and reliability of the area's electric and natural gas systems, as well as further reduce emissions from electric generation.



DID YOU KNOW?

Kentucky is ranked third in *Site Selection's* 2015 Top State Business Climates.*

Site Selection magazine's annual Governor's Cup ranking has placed Kentucky among the top 15 states for the last five years in a row for new and expanded industrial activity.

Exports from Kentucky reached a record \$27.5 billion last year, with projects and services going to nearly 200 countries across the globe.

Kentucky's three largest cities (Louisville, Lexington and Bowling Green) all ranked among Forbes' Best Places for Business.

In 2015, 43 new companies and 420 expansion projects were announced, resulting in more than 16,000 jobs and \$5.1 billion in investment.

*Georgia placed first; North Carolina was second.

LG&E Contact Information



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Kentucky 811–Locate Service

Dial 811
 Editor [Redacted]

Visit our website:
lge-ku.com



OUR CUSTOMERS HAVE:



Program enrollment data is representative of January 2008 to April 2016.
¹Assumes average residential energy usage of 12,000 kilowatt hours per year.
²Totals reflect the number of LG&E and KU residential customers participating in each program.

THANK YOU
FOR JOINING YOUR NEIGHBORS
IN MAKING A DIFFERENCE.

Celebrating your energy savings.





THANK YOU to all our customers who are participating in our **Energy Efficiency** programs. Your energy savings help offset our community's growing energy needs and manage peak times during the day when energy demands are greatest. If you'd like to join the thousands who are already making a difference, visit lge-ku.com/savingenergy or call **800-356-5467** to sign up.

ENERGY EFFICIENCY PROGRAMS FOR YOUR HOME

Advanced Meter Service provides detailed information that helps give you a better understanding of electricity usage in your home. This voluntary service comes at no additional cost.

Demand Conservation helps manage the energy needs of the entire community during peak electricity demand days from June through September. A device is placed between your home and connected to your central air conditioner or heat pump that allows us to safely cycle it off and on for brief periods – but only when absolutely necessary to control the community's summer energy demand. We'll credit your summer energy bills up to \$5 per device for each summer month.

The **Fridge and Freezer Recycling** program helps you haul away and properly recycle your old, inefficient (but still working) refrigerators and freezers. In return, you receive \$50 per recycled appliance.

The Online and On-Site **Home Energy Analysis** programs help you identify ways to reduce energy use and make energy-saving improvements around your home.

- **Online Analysis** - Answer a few questions about your home and a customized list of tips is generated. This program is offered at no additional cost.
- **On-Site Analysis** - For a one-time fee of \$25, you'll receive an on-site home inspection with a certified energy analyst. After the visit, a customized report will help you identify areas for improvement in your home and help you qualify for monetary incentives.

Home Energy Rebates from \$50 to \$750 are available when you purchase qualifying ENERGY STAR® certified appliances, HVAC systems, window film and high-efficiency replacement windows. If you're planning to make upgrades in any of these areas, this program can help you offset the costs.

WeCare (Weatherization, Conservation Advice and Recycling Energy) provides education and weatherization for income-eligible customers. Visit our website for eligibility details.

Visit lge-ku.com/savingenergy for more details and eligibility requirements, plus information on ways your business can save too. Click **Savings Finder** for an easy way to get started!



EVERYTHING INCLUDED IN YOUR NEW BILL

- 1 Easy-to-find the Amount Due and Payment Due Date.
- 2 Easy-to-read Billing Summary that shows your previous balance, payments received and your current charges.
- 3 The account name and service address along with **ways to pay** and contact information for Customer Service. We also include the date range for your next meter reading.
- 4 A detailed breakdown of your electric and gas usage and charges – electric always in blue with a lightning bolt icon, gas always in green with a gas flame icon.
- 5 Average temperature, usage and charges compared to the same time last year.
- 6 **NEW!** We're now including a chart, so you can see how your monthly usage compares to previous months, as well as for the same time period the previous year.
- 7 **NEW!** Daily average gives you even more information, like a daily average of your monthly cost for energy and the daily average outside temperature.
- 8 A breakdown of taxes and fees included in your bill.
- 9 Billing Information gives you relevant information about your bill, account and service.

CUSTOMER SERVICE

lge-ku.com



outside Louisville

A CLOSER LOOK AT YOUR NEW BILL.

It's All About You



NEW FEATURES TO HELP YOU BETTER UNDERSTAND YOUR ENERGY USE

CURRENT USAGE

⚡ ELECTRIC	
Meter Reading Information	Meter # 700000
Actual (R) kWh Reading on 4/7/16	58526
Previous (R) kWh Reading on 3/9/16	58072
Current kWh Usage	454
Meter Multiplier	1
Metered kWh Usage	454

🔥 GAS	
Meter Reading Information	Meter # 600000
Actual (R) ccf Reading on 4/7/16	2704
Previous (R) ccf Reading on 3/9/16	2658
Current ccf Usage	46
Meter Multiplier	1
Metered ccf Usage	46

CURRENT CHARGES

⚡ ELECTRIC	Rate: Residential Electric Service
Basic Service Charge	10.75
Energy Charge (\$0.08076 x 454 kWh)	36.67
Electric DSM (\$0.00520 x 454 kWh)	2.36
Electric Fuel Adjustment (\$0.00224 x 454 kWh)	1.02
Environmental Surcharge (5.860% x \$50.80)	2.98
Home Energy Assistance Fund Charge	0.25
Total Charges	\$54.03

🔥 GAS	Rate: Residential Gas Service
Basic Service Charge	13.50
Gas Distribution Charge (\$0.26419 x 46 ccf)	12.15
Gas Supply Component (\$0.49951 x 46 ccf)	22.98
Weather Normalization Adjustment (\$0.26419 x 6.093 ccf)	1.61
Gas DSM (\$0.01311 x 46 ccf)	0.60
Gas Line Tracker	2.53
Home Energy Assistance Fund Charge	0.25
Total Charges	\$53.62

Your new bill is filled with information to give you a clear view of exactly what your monthly balance includes so you can better manage your energy usage.

The following line items can be found under the **Electric Charges and/or Gas Charges** section of your bill (shown above).

All of these charges have been reviewed and approved by the Kentucky Public Service Commission.

- **Basic Service Charge** – A fixed charge to help defray the costs for meter reading and processing, meter maintenance, and billing and payment processing.
- **Energy Charge/Gas Distribution Charge** – The per unit cost (rate) multiplied by the amount of electricity (kilowatt hours – kWh) and/or natural gas (cubic feet – Ccf) you used.
- **Electric/Gas DSM** – Charges to cover costs associated with energy efficiency programs, including Demand Conservation, Home Energy Analysis, Fridge and Freezer Recycling programs, and weatherization efforts.

- **Electric Fuel Adjustment** – A charge or credit applied to your bill based on rising (charge) or falling (credit) fuel costs associated with generating electricity. The rate can change monthly, and it is calculated as a cost (or credit) per kilowatt hour (kWh) used.
- **Environmental Surcharge** – A charge that pays for government-mandated emission controls, such as the cost of baghouses, scrubbers and other equipment that minimize environmental impact.
- **Home Energy Assistance Fund Charge** – A monthly per meter charge that provides energy assistance to customers in need who meet specified income guidelines and program criteria.
- **Gas Supply Component** – The actual cost of the natural gas LG&E purchases for you. We file quarterly with the Kentucky Public Service Commission for any necessary adjustments.
- **Weather Normalization Adjustment** – A method of adjusting customers' bills to reflect normal, rather than actual, weather conditions.
- **Gas Line Tracker** – A charge to cover costs associated with LG&E's natural gas main replacement and gas service line programs.

ON BACK

- 7 Average temperature, usage and charges compared to the same time last year.
- 8 **NEW!** We're now including a chart, so you can see how your monthly usage compares to previous months, as well as for the same time period the previous year.
- 9 **NEW!** Daily average gives you even more information, like a daily average of your monthly cost for energy.
- 10 A breakdown of taxes and fees included in your bill.
- 11 Billing Information gives you relevant information about your bill, account and service.

Page 2 Account # 3000-5555-5555

BILLING PERIOD AT-A-GLANCE

	THIS YEAR	LAST YEAR
Average Temperature	53°	49°
Number of Days Billed	29	29
Avg. Electric Charges per Day	\$1.86	\$2.08
Avg. Gas Charges per Day	\$1.85	\$2.10
Avg. Electric Usage per Day (kWh)	15.66	19.00
Avg. Gas Usage per Day (ccf)	1.59	1.97

MONTHLY USAGE

8

Taxes & Fees

Franchise Fee-Louisville	0.94
Total Taxes and Fees	\$0.94

10

BILLING INFORMATION

Late Payment Charge	
Late Charge to be Assessed After Due Date	\$3.26

11

Rate Schedules
 For a copy of your rate schedule, visit lge-ku.com or call our Customer Service Department.

CUSTOMER SERVICE

lge-ku.com

outside Louisville



YOU'LL LOVE YOUR NEW BILL.

It's All About You

LGE
a PPL company


TAKE A LOOK



Say hello to your new **LG&E bill!** Your new and improved bill is presented in a reader-friendly manner with charts and messages designed to give you more information so you can better manage your energy usage.

- 1 Easy-to-find the Amount Due and Payment Due Date.
- 2 Easy-to-read Billing Summary that shows your previous balance, payments received and your current charges.
- 3 The account name and service address along with ways to pay and contact information for Customer Service. We also include the date range for your next meter reading.
- 4 A detailed breakdown of your electric and gas usage – electric always in blue with a lightning bolt icon, gas always in green with a gas flame icon.
- 5 An item-by-item summary of your current charges with the total amount of the charges in bold at the bottom of the section.
- 6 Use the handy payment stub at the bottom of your bill if you mail your payment.

Mailed 4/8/16 for Account # 3000-5555-5555



a PPL company

BILLING SUMMARY

Previous Balance	185.14
Payment(s) Received	-185.14
Balance as of 4/7/16	\$0.00
Current Electric Charges	54.03
Current Gas Charges	53.62
Current Taxes and Fees	0.94
Total Current Charges as of 4/7/16	\$108.59
Total Amount Due	\$108.59

1

AMOUNT DUE
\$108.59

DUE DATE
5/1/16

Account Name: JOHN SMITH
Service Address: 100 Cassidy Ln
 LOUISVILLE KY

Online Payments: lge-ku.com
Telephone Payments: [REDACTED], press 1-2-3
 24 hours a day, \$2.25 fee

Customer Service: [REDACTED]
 M-F, 7am-7pm ET

Walk-in Center: 820 W. Broadway
 Louisville, KY 40202
 M-F, 8am-5pm ET

Next read will occur 5/4/16 - 5/6/16 (Meter Read Portion 03)

3

CURRENT USAGE

ELECTRIC

Meter Reading Information Meter # 700000

Actual (R) kWh Reading on 4/7/16	58526
Previous (R) kWh Reading on 3/9/16	58072
Current kWh Usage	454
Meter Multiplier	1
Metered kWh Usage	454

GAS

Meter Reading Information Meter # 600000

Actual (R) ccf Reading on 4/7/16	2704
Previous (R) ccf Reading on 3/9/16	2658
Current ccf Usage	46
Meter Multiplier	1
Metered ccf Usage	46

4

CURRENT CHARGES

ELECTRIC Rate: Residential Electric Service

Basic Service Charge	10.75
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Home Energy Assistance Fund Charge	0.25
Total Charges	\$54.03


GAS Rate: Residential Gas Service

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Gas Distribution Charge (\$0.26419 x 46 ccf)	12.15
Gas Supply Component (\$0.49951 x 46 ccf)	22.98
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Gas DSM (\$0.01311 x 46 ccf)	0.60
Gas Line Tracker	2.53
Home Energy Assistance Fund Charge	0.25
Total Charges	\$53.62

5

Amount Due 5/1/16	\$108.59
After Due Date, Pay this Amount:	\$111.85
Winterhelp Donation:	
Total Amount Enclosed:	

6




a PPL company

PO Box 9001960
 Louisville, KY 40290-1960

Account # **3000-5555-5555**
 Service Address: 100 Cassidy Ln

#926190005 1#

JOHN SMITH
 100 CASSIDY LN
 LOUISVILLE, KY 40229-1000



0103000555555000000011185000000108590000000000023

AUDIBLE PDF is a new service we offer for the visually impaired. Your LG&E bill is now available in a format that can be read by most popular readers. For more information or if you have questions about audible PDFs, call [REDACTED] or [REDACTED] (outside Louisville).

NATIONAL PIPELINE MAPPING SYSTEM

The National Pipeline Mapping System (NPMS) website – <https://www.npms.phmsa.dot.gov/PublicViewer/> – enables users to view NPMS data one county at a time. NPMS data consists of gas transmission pipelines and hazardous liquid trunk lines. It does not contain gathering or distribution pipelines, such as lines which deliver gas to an individual customer's home. Therefore, not all pipelines in an area will be visible in the public map viewer.

NPMS data is for reference purposes only. It should never be used as a substitute for contacting Kentucky 811 prior to excavating.



Before digging,

call Kentucky 811 (dial 8-1-1) to have your underground lines marked free of charge.

LG&E'S INTEGRITY MANAGEMENT PROGRAM

Our lines are monitored and inspected so we can locate and fix potential problems before they occur. We also implement a pipeline integrity management program that includes identifying areas along our pipelines where the consequences of a failure would be significant, conducting inspections to verify the integrity of the pipeline, implementing pipeline safety communications plans, identifying pipeline risks and implementing measures to reduce pipeline risks. Additional natural gas and pipeline safety information, including emergency preparedness, land-use practices, carbon monoxide safety and the importance of digging safely can be found on our website: lge-ku.com/customer-service/public-safety

FOR ANY NATURAL GAS CONCERN OR EMERGENCY, CALL LG&E at [REDACTED]

Individuals outside Louisville may call [REDACTED]. You can reach us 24 hours a day, 365 days a year.



NATURAL GAS & PIPELINE SAFETY FOR YOU.

You live or work near a natural gas pipeline. Please read this IMPORTANT INFORMATION.





LG&E CARES

LG&E operates 4,600 miles of natural gas pipelines in 20 counties in Kentucky and Southern Indiana, transporting and delivering natural gas to 326,000 customers. We purchase natural gas from national pipeline operators and deliver it directly to our customers or store it for later use when our customers need it. We have resources available to respond promptly to a gas pipeline emergency, and we have ongoing relationships with emergency response agencies in our area who are:

- Trained to identify risks to help prevent gas emergencies.
- Prepared to respond to a gas emergency if one were to occur.

Hazards associated with pipeline failure include blowing gas with potential of a fire or explosion and, if gas is present in a confined space, possible asphyxiation. The current issue of *Power Source*, which came with this month's bill, includes tips for detecting leaks inside or outside your home.

LOOK FOR MARKERS

Our underground pipelines are the safest, most efficient and reliable way to deliver natural gas to your home or business. Unfortunately, residential and commercial development in once-rural areas is encroaching on pipeline rights-of-way with increasing frequency. Encroachment can present safety concerns for local residents and for the physical integrity of the pipeline itself. To help prevent encroachment and excavation-related damage to pipelines, we install brightly colored signposts along the pipeline right-of-way to indicate the presence – but not necessarily the exact location – of underground pipelines. Pipeline markers come in a variety of shapes and sizes, but they all contain important information, including emergency contact information for LG&E or the company that operates the pipeline.



WHAT IS A RIGHT-OF-WAY?

A pipeline right-of-way or easement is a corridor or strip of land that surrounds a pipeline. The right-of-way enables us to construct, operate, test, inspect, maintain and protect our pipelines. Access to the right-of-way often is inhibited by trees and other vegetation, fences, buildings and other structures. We encourage residents, excavators, land developers and governmental agencies to contact us during planning stages to help prevent obstructions which delay our response to emergencies and hinder our ability to operate effectively and efficiently.



DIG WITH CARE – IT'S THE LAW

Before digging, ensure the locations of underground utilities in the area are marked by dialing 8-1-1. When you call, Kentucky 811 will coordinate with us (and other member utilities) to mark – free of charge – our underground utilities. The law is designed to protect you and your property when you:

1. Call 8-1-1 at least two business days before you dig.
2. Wait until the lines have been marked.
3. Avoid digging near the marked areas.





PPL companies

**Power Source
Readership Study**

03.25.2016



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Background

In 2012, LG&E/KU conducted a *Power Source* readership study with a third party vendor among both paper and paperless bill customers. With the upcoming bill redesign and recent move to a new vendor for the newsletter, LG&E/KU wanted to update this research.

Objectives

The overall objective of this study is to understand readership of both the paper and electronic newsletter. Specifically, the study evaluates:

- ❖ Overall awareness of the newsletter
- ❖ Frequency of readership
- ❖ Preferred newsletter topics
- ❖ Preferred communication vehicle

LG&E/KU provided customer lists for both paper and paperless bill customers. From these lists sample was pulled proportionally by Utility for surveying.

Paper bill customers were surveyed via telephone and paperless bill customers were sent an email invitation with a link to the internet survey. Data collection for this research was conducted from mid-February through early March 2016. The survey was approximately 5 minutes in length.

Phone data collection, among paper bill customers, was conducted Monday-Friday during the evening from 5pm-9pm and as needed on Saturday 9am-5pm. Paperless bill customers had 24/7 access to the online survey.

Quotas were set in order to achieve a 95% confidence level with a 2% to 3% margin of error. Additionally, phone quotas were set by Utility (LG&E and KU/ODP) to ensure accurate representation.

Statistical testing was conducted at the 95% confidence level, and significant differences are noted.

A breakdown of survey completes by Utility and bill type (paper vs. paperless) is outlined below:

	Total	Paper (Phone Survey)	Paperless (Online Survey)
Total Respondents	3,190	1,000	2,190
LG&E	1,604	500	1,104
KU/ODP	1,586	500	1,086
Aware and Read Newsletter	1,634	662	972
LG&E	825	330	495
KU/ODP	809	332	477



Executive Summary

More paper bill customers are aware of the *Power Source* newsletter (75%) than paperless (52%), suggesting an opportunity to increase awareness.

- Younger customers are least aware, presenting the greatest opportunity.

Customer satisfaction with the newsletter is 7.5 on a 10pt scale, although paper bill customers are more satisfied (7.9) than paperless bill customers (7.3).

- Paper bill customers are also more likely to read *Power Source*. These customers tend to be older and more satisfied with the newsletter.

Those customers who read the newsletter frequently and in-depth are most satisfied. This is likely because they find the articles interesting and helpful.

- The challenge is providing articles that appeal to more customers in order to improve readership.

Although customers are interested in a wide range of topics, they are primarily interested in learning how to save money on their utility bill. This includes understanding things that impact their bill, energy efficiency programs and renewable energy options.

Most paperless bill customers are familiar with e-newsletters and would be interested in receiving one once a month. Gaining adoption from paper bill customers is less likely due to low familiarity and interest.

Communication preferences vary across the utility customer base.

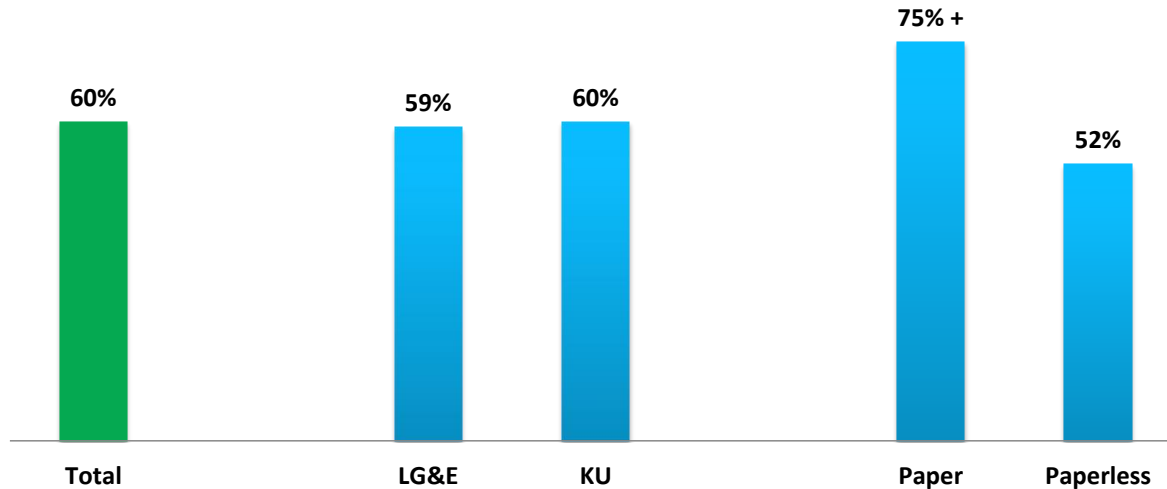
- Paperless bill and younger customers generally prefer email communications.
- Paper bill customers prefer more traditional bill inserts, other mailed communications and automated telephone calls.



Awareness and Readership

Over half of customers surveyed were aware of the *Power Source* newsletter, similar for both LG&E and KU. However, paper bill customers, who receive *Power Source* by mail, were more aware than paperless bill customers.

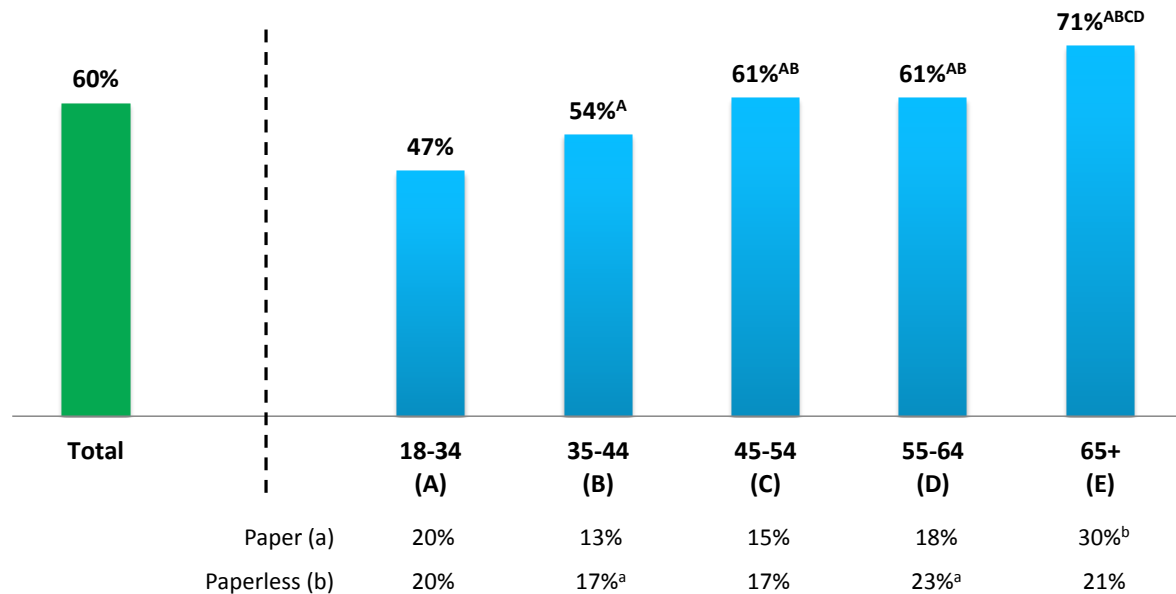
Power Source Awareness



Q1. [IF PHONE] Are you aware of the *Power Source* newsletter that [LG&E, KU] includes with your monthly bill?
 [IF ONLINE] Are you aware of the *Power Source* newsletter that [LG&E, KU/ODP] includes as a link with your monthly online bill?
 Note: +/- indicates significant difference at 95% confidence level

Older customers were more aware of the *Power Source* newsletter than younger customers. Additionally, these older customers were more likely to receive the paper version of *Power Source*.

Power Source Awareness – By Age



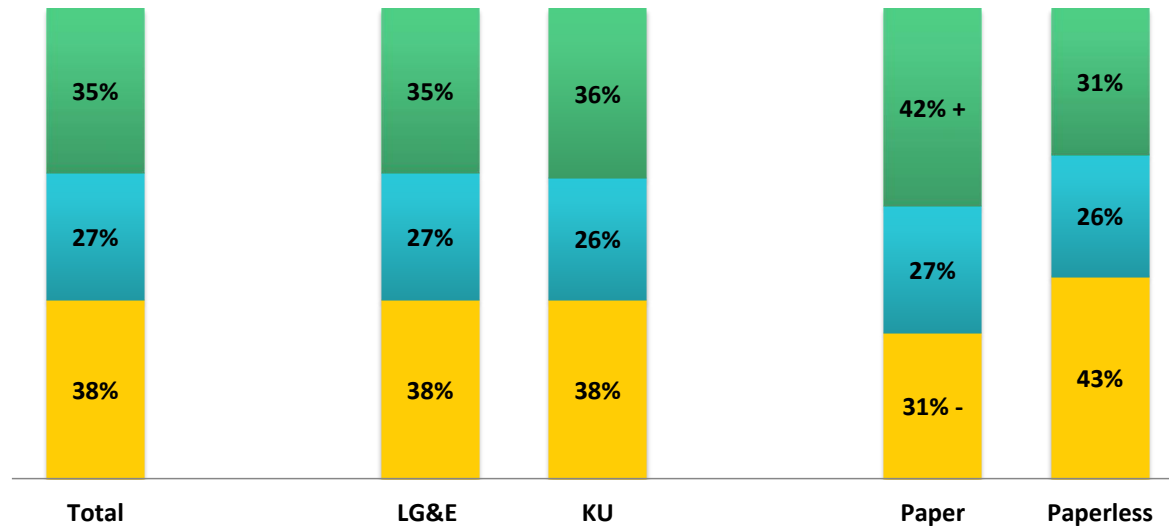
Q1. [IF PHONE] Are you aware of the *Power Source* newsletter that [LG&E, KU] includes with your monthly bill?
 [IF ONLINE] Are you aware of the *Power Source* newsletter that [LG&E, KU/ODP] includes as a link with your monthly online bill?
 Letters indicate significant difference at 95% confidence level

Just over one-third of customers surveyed reported they read the *Power Source* newsletter often (every month or most months), similar for both LG&E and KU. However, paper bill customers were more likely than paperless to read *Power Source* regularly.

Frequency of *Power Source* Readership

Among those aware of the newsletter

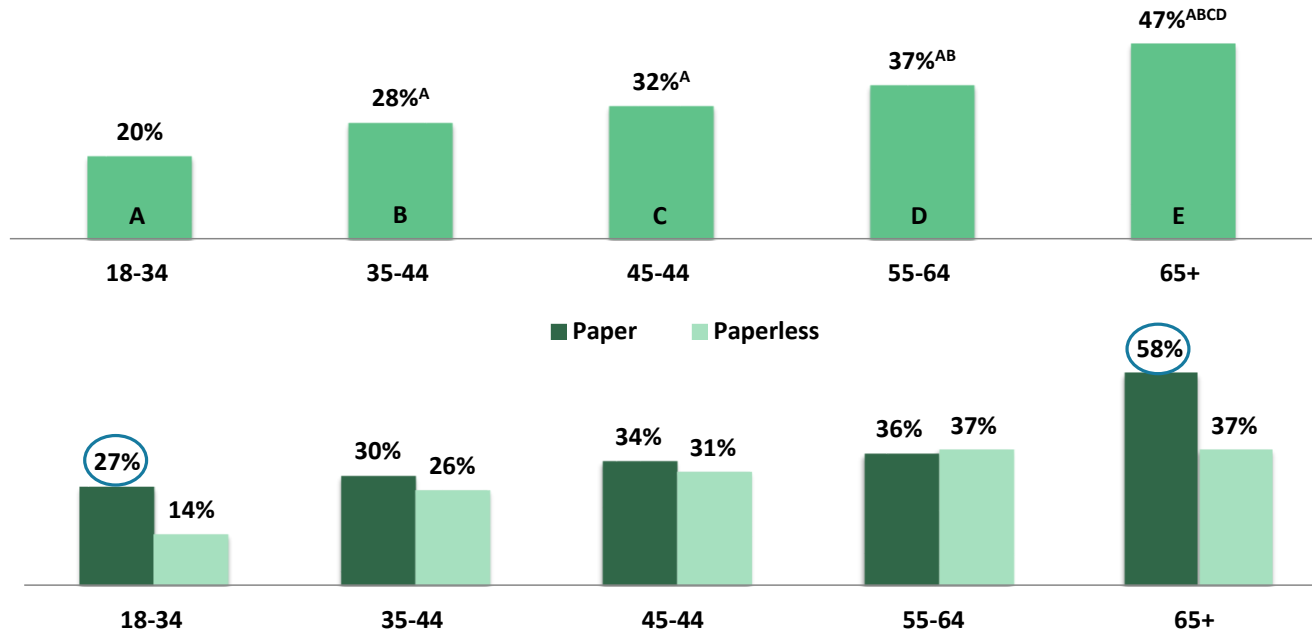
■ Often ■ Sometimes ■ Rarely/Never



Q2. How often do you read the *Power Source* newsletter?
Note: +/- indicates significant difference at 95% confidence level

Older customers tend to read *Power Source* more frequently, with nearly half reporting they read the newsletter every month or most months. Paper customers in the youngest and oldest age groups were more likely to read *Power Source* than those receiving the online version.

Frequency of *Power Source* Readership* - % Often by Age

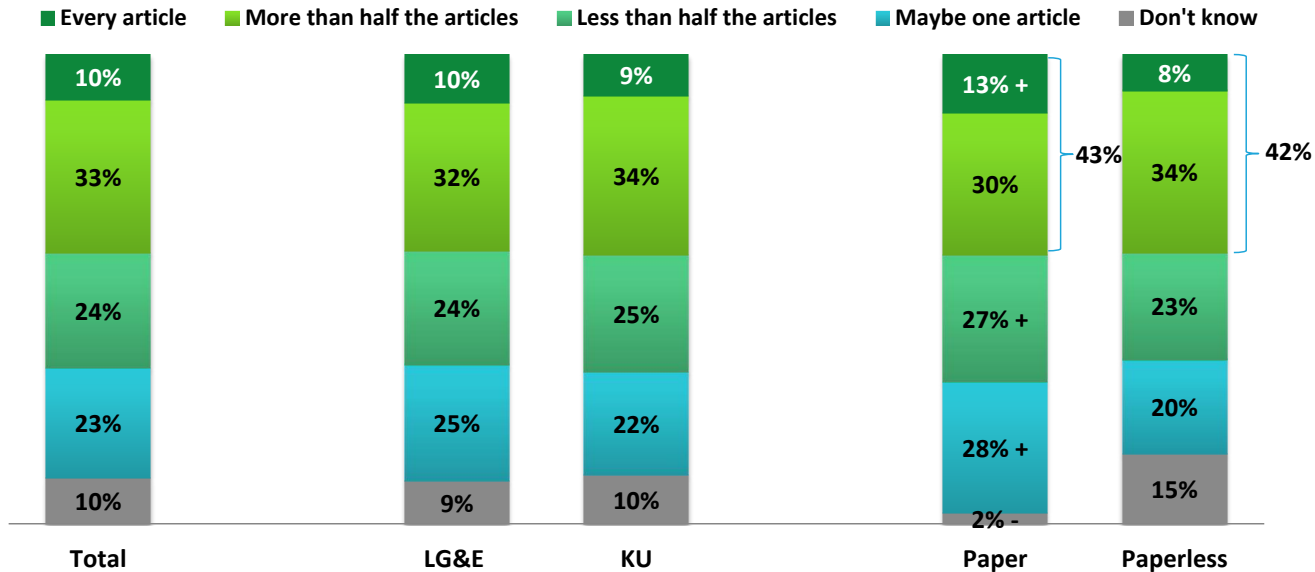


Q2. How often do you read the *Power Source* newsletter? *Among those aware of *Power Source*
Letters indicate significant difference at 95% confidence level

Very few customers said they read every article in a typical *Power Source* issue, similar between LG&E and KU. Depth of readership for paper and paperless customers was similar with just under half reading the majority of a typical issue; however, paper bill customers were more likely to read every article.

Depth of *Power Source* Readership

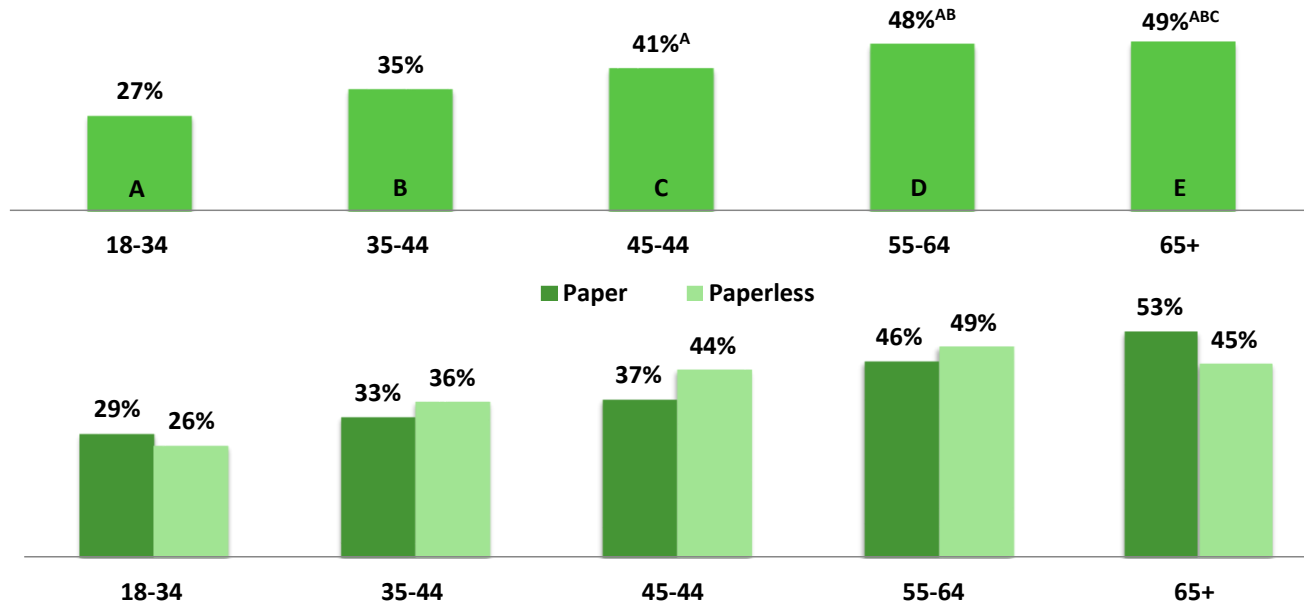
Among those who read the newsletter



Q4. Thinking of a typical *Power Source* issue, how many articles do you read?
Note: +/- indicates significant difference at 95% confidence level

Older customers were more likely to read the majority of the articles in a typical *Power Source* issue. Within age groups, depth of readership was similar between the paper and electronic versions of the newsletter.

Depth of *Power Source* Readership* - % Read Majority by Age**



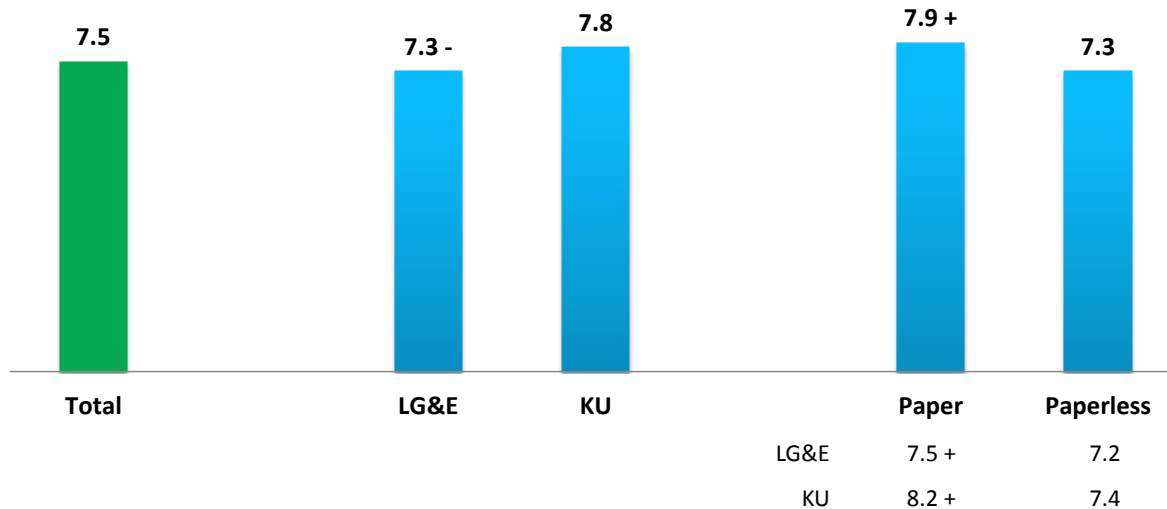
Q4. Thinking of a typical *Power Source* issue, how many articles do you read? *Among those who read *Power Source*
 **Majority defined as reading every article or more than half the articles
 Letters indicate significant difference at 95% confidence level



Satisfaction with *Power Source*

In general, customers who read *Power Source* rated their satisfaction with the newsletter at a 7.5 out of 10. KU customers rated their satisfaction higher than LG&E customers, although both were more satisfied with the paper version of the newsletter. Ratings among paperless customers were more similar between LG&E and KU.

Overall Satisfaction with *Power Source* Among those who have read the newsletter

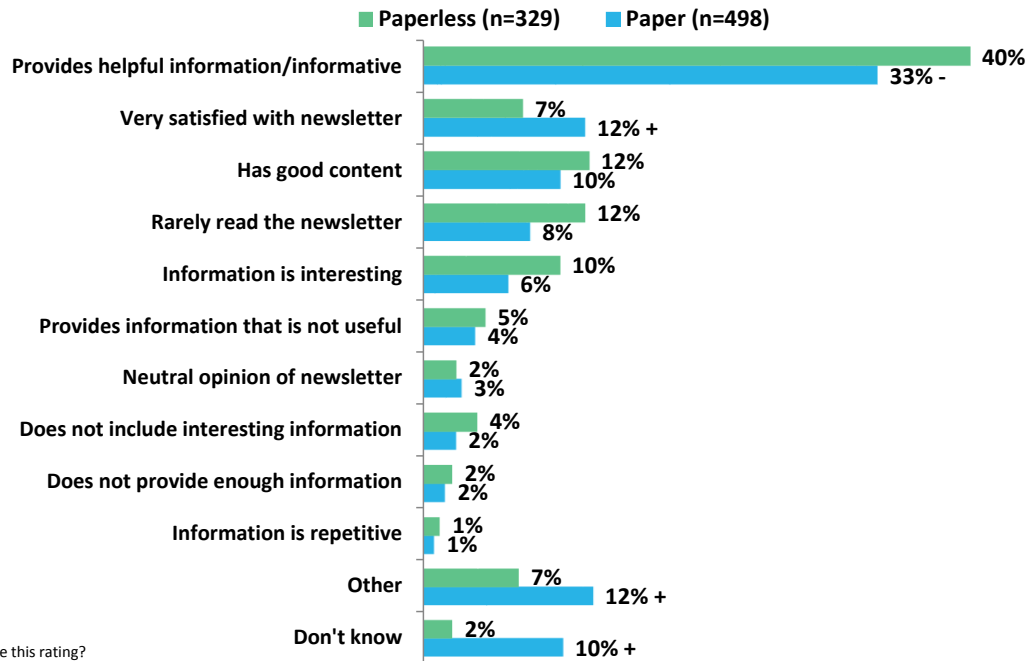


Q3. How satisfied are you overall with the *Power Source* newsletter?
Note: +/- indicates significant difference at 95% confidence level

Customers who were generally satisfied with the newsletter found it to be informative.

Reason for Overall Satisfaction Rating – Neutral/Satisfied (Rating 6-10)

Among those who have read the newsletter

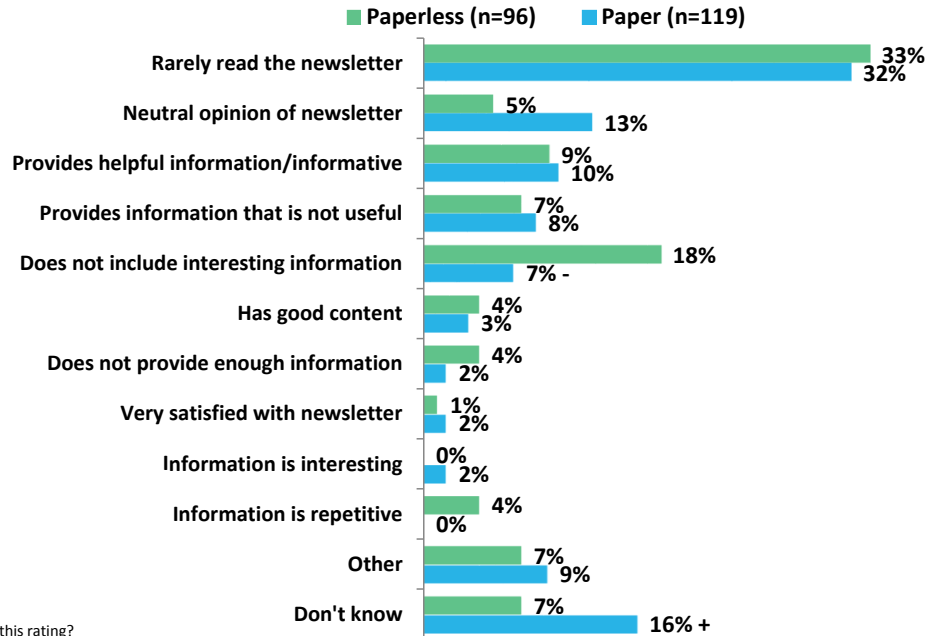


Q3a. Why did you give this rating?
 Note: +/- indicates significant difference at 95% confidence level
 Note: Base for percentages excludes refused responses

About one-third of both paper and paperless bill customers rated their satisfaction with *Power Source* low because they rarely read it. Paperless bill customers also thought that the newsletter did not include interesting information.

Reason for Overall Satisfaction Rating – Dissatisfied (Rating 1-5)

Among those who have read the newsletter



Q3a. Why did you give this rating?

Note: +/- indicates significant difference at 95% confidence level

Note: Base for percentages excludes refused responses

As seen on slide 12, readership is lower among paperless bill customers, which aligns with several of the comments provided. Some reference receiving and reading *Power Source* by mail in the past and then forgetting about it when they switched to paperless billing. Paper bill customers provided more positive comments.

Paperless (n=539)

I seldom read it. When it was enclosed with the paper bill, I always read it. **I simply forget about it.**
Overall Sat=6
Code: Rarely read the newsletter

When I received it in the mail I was more apt to look at it than when I received it through the internet. **I fail to look it up.**
Overall Sat=10
Code: Rarely read the newsletter

I used to read it when I got a paper statement and found it very useful and informative. Since I have switched to paperless billing. I usually forget to read it.
Overall Sat=8
Codes: Informative and Rarely read the newsletter

I am interested in my energy bill and supporting topics. I like to see innovations no matter who does them.
Overall Sat=10
Code: Information is interesting

Paper (n=641)

Every time that I read, it is **very informative**. Maybe it could be more interesting. I like the energy saving tips.
Overall Sat=9
Code: Informative and Does not include interesting information

I like to see what they are saying every month. I just like to know how much we are spending.
Overall Sat=9
Code: Information is interesting

It is **very informative, very educational, and very easy to read**. It's concise and does not take a long time to read.
Overall Sat=10
Code: Informative

Well, it think it gives you a lot of ideas of how you can save money and where you stand with everyone else.
Overall Sat=10
Code: Has good content

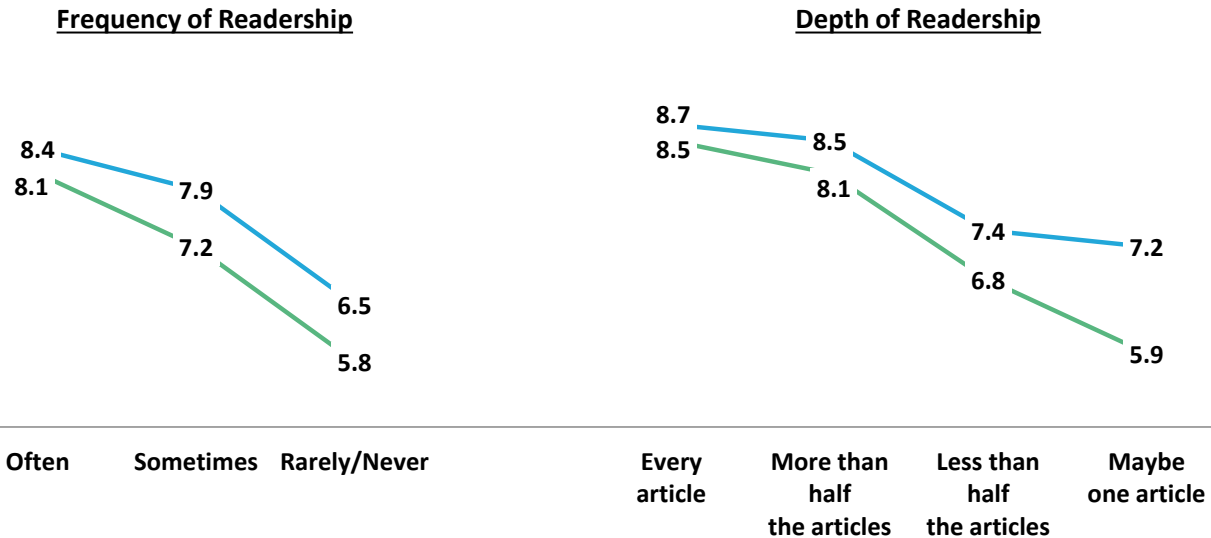
Q3a. Why did you give this rating?

Overall Satisfaction with *Power Source* trends downward as frequency and depth of readership falls off. The gap between paper and paperless ratings is most pronounced for customers reading only one article of the newsletter.

Overall Satisfaction with *Power Source* by Readership

Among those who have read the newsletter

— Paperless — Paper



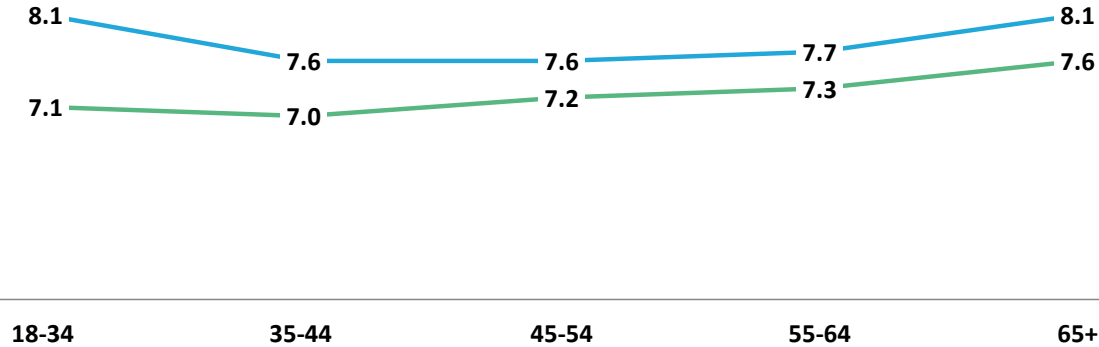
Q3. How satisfied are you overall with the *Power Source* newsletter?
 Q2. How often do you read the *Power Source* newsletter?
 Q4. Thinking of a typical *Power Source* issue, how many articles do you read?

Across age groups, customers who receive the paper version of *Power Source* rated their satisfaction higher than those who receive the online version, with the largest gap among younger customers.

Overall Satisfaction with *Power Source* – by Age

Among those who have read the newsletter

— Paperless — Paper



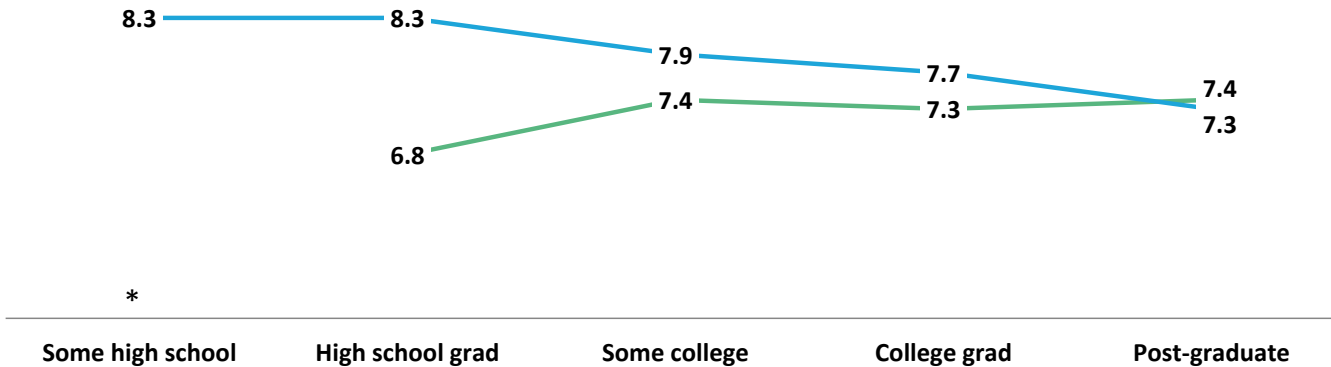
Q3. How satisfied are you overall with the *Power Source* newsletter?

Among paper bill customers, higher education tends to correspond with lower satisfaction, suggesting the current *Power Source* newsletter is not meeting their needs. Paperless bill customers without any college rated their Overall Satisfaction much lower than paper customers.

Overall Satisfaction with *Power Source* – By Education

Among those who have read the newsletter

— Paperless — Paper

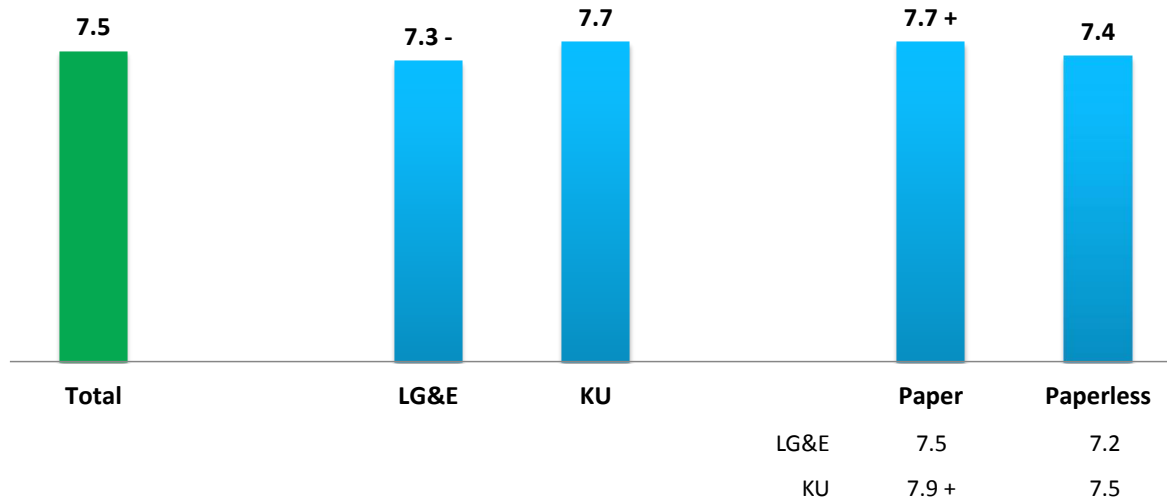


Q3. How satisfied are you overall with the *Power Source* newsletter?
*Base size insufficient to report for Paperless some "Some high school" (n=3)

Topic Relevance Satisfaction

In general customers who read *Power Source* rated their satisfaction with the relevance of topics included at a 7.5 out of 10, in line with Overall Satisfaction. KU customers rated their satisfaction higher than LG&E customers. Higher ratings among customers receiving the paper version of the newsletter were driven by KU customers.

Satisfaction with Topic Relevance
Among those who have read the newsletter



Q5. How satisfied are you with the relevance of the topics included in the *Power Source* newsletter?
Note: +/- indicates significant difference at 95% confidence level

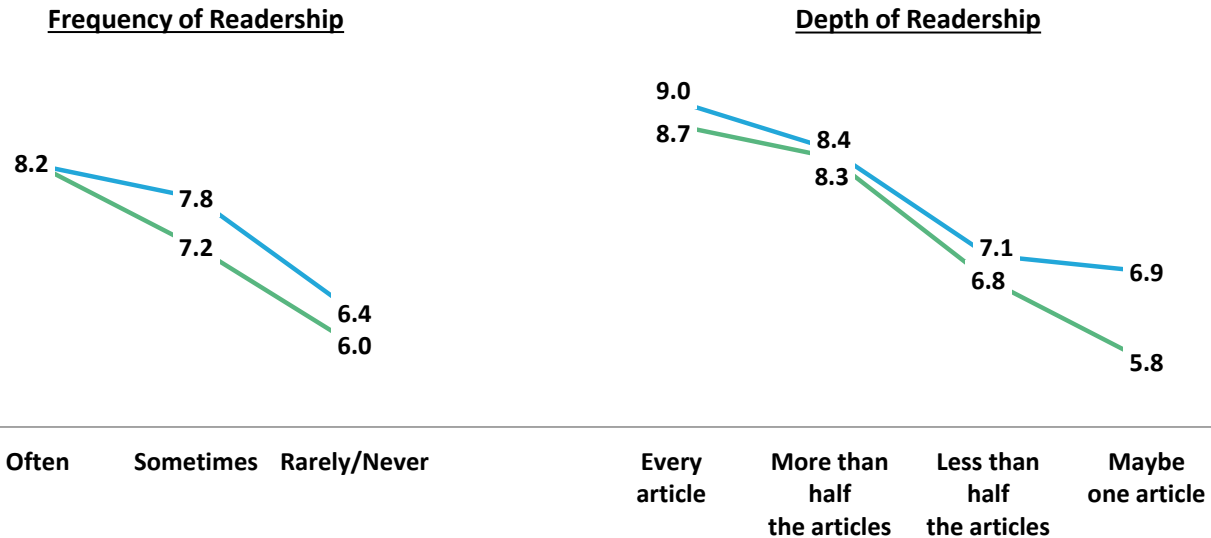
Topic Relevance Satisfaction

Customers who frequently read *Power Source* rated their satisfaction with the relevance of topics similarly whether they received the paper or electronic version. Similar to Overall Satisfaction, paperless customers who read only one article rated topic relevance lower than those who received the paper version.

Satisfaction with Topic Relevance by Readership

Among those who have read the newsletter

— Paperless — Paper



Q5. How satisfied are you with the relevance of the topics included in the *Power Source* newsletter?
 Q2. How often do you read the *Power Source* newsletter?
 Q4. Thinking of a typical *Power Source* issue, how many articles do you read?

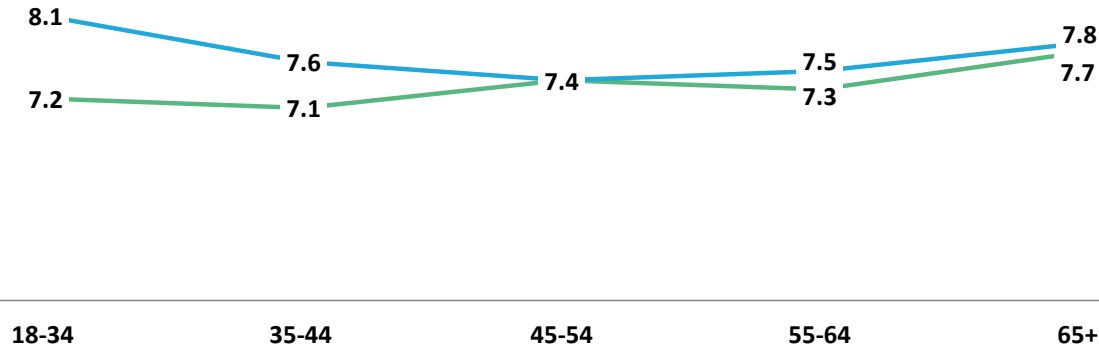
Topic Relevance Satisfaction

Paper and paperless billing customers in the older age groups tend to rate their satisfaction with topic relevance more similarly than younger customers.

Satisfaction with Topic Relevance – by Age

Among those who have read the newsletter

— Paperless — Paper



Q5. How satisfied are you with the relevance of the topics included in the *Power Source* newsletter?

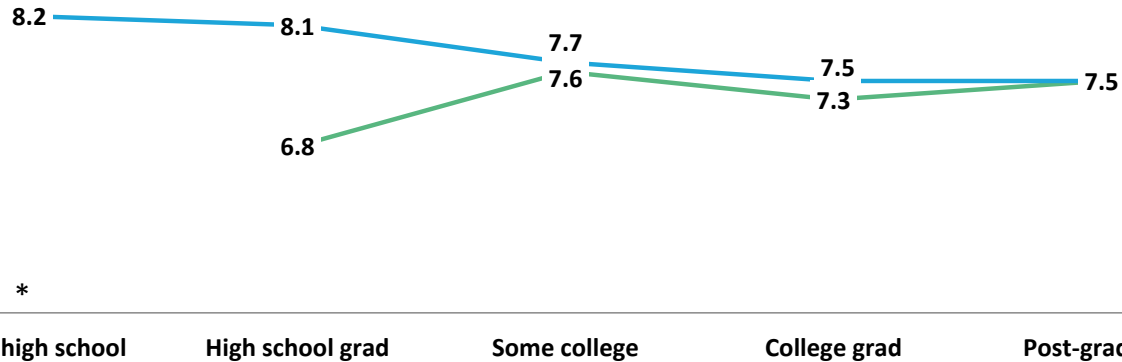
Topic Relevance Satisfaction

Satisfaction with topic relevance by education level mirrors the trend seen with Overall Satisfaction, with lower satisfaction among paper bill customers corresponding with higher education.

Satisfaction with Topic Relevance – By Education

Among those who have read the newsletter

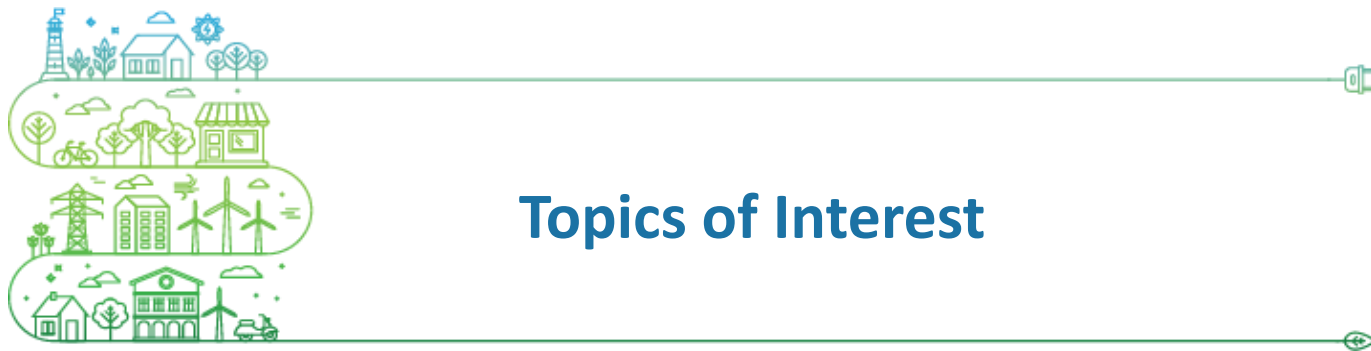
— Paperless — Paper



*

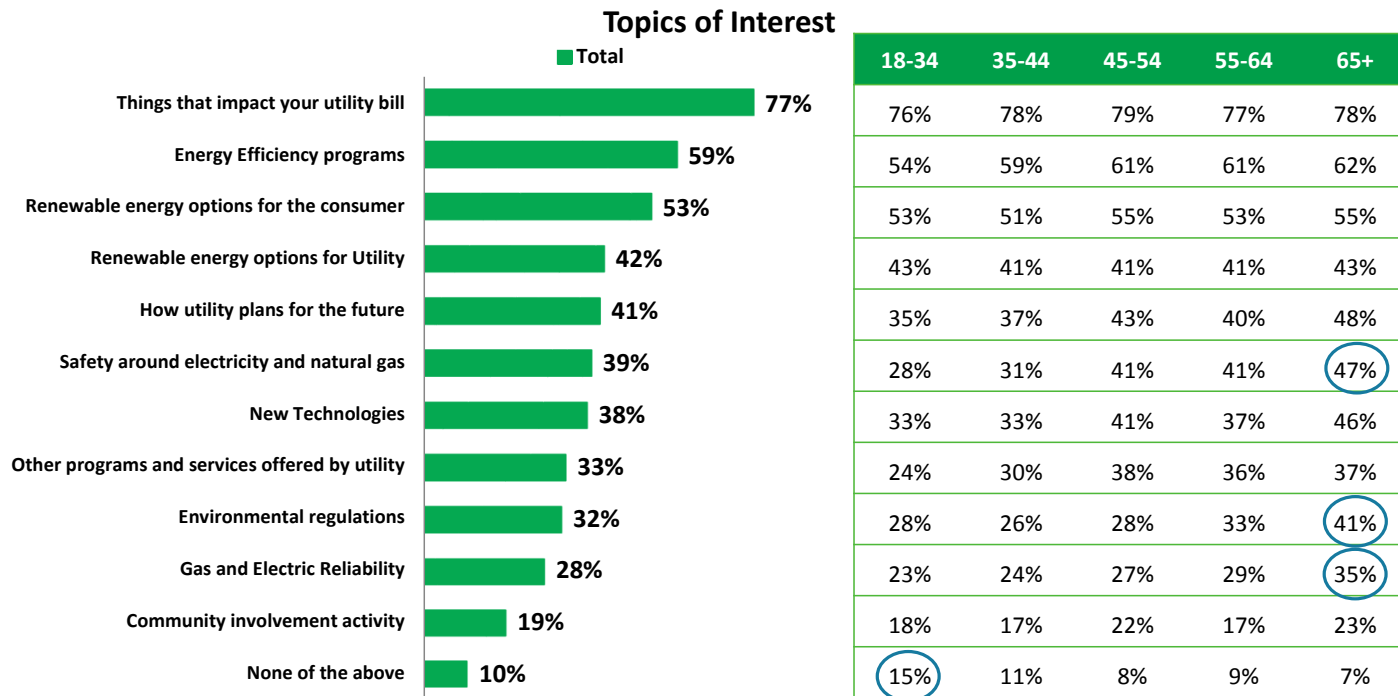
Q5. How satisfied are you with the relevance of the topics included in the *Power Source* newsletter?

*Base size insufficient to report for Paperless some "Some high school" (n=3)



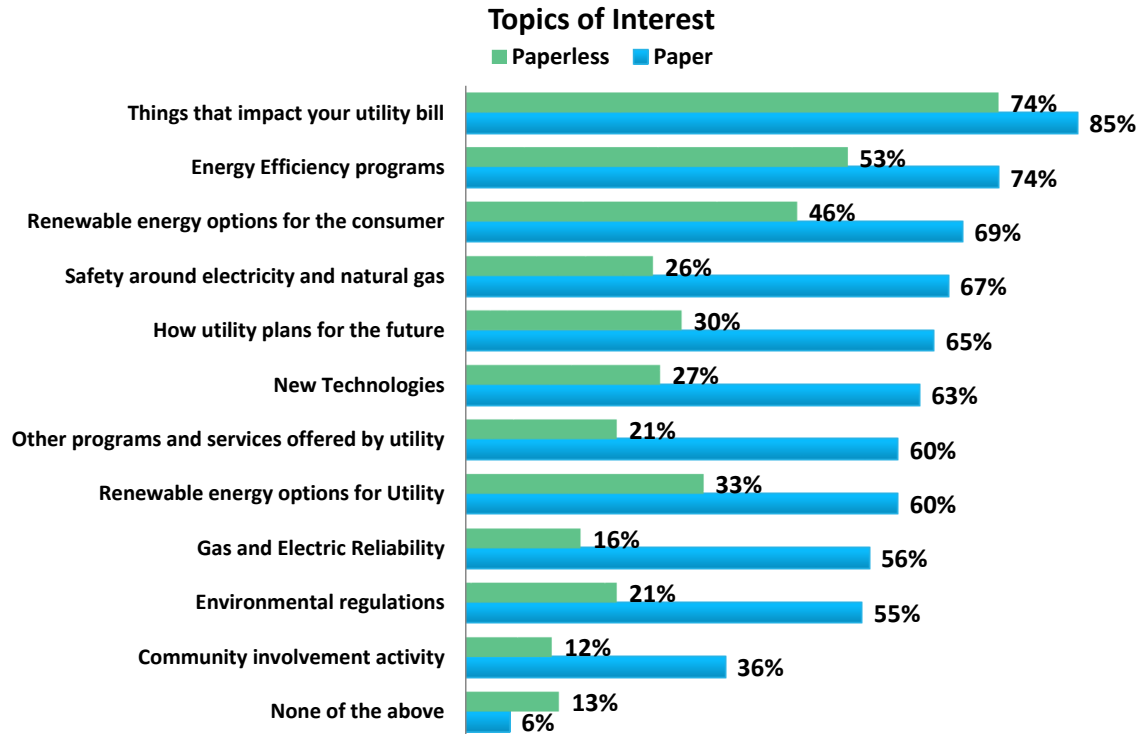
Topics of Interest

Over three-fourths of customers surveyed expressed an interest in *Power Source* topics regarding things that impact their utility bill, similar across age groups. Other areas of interest included Energy Efficiency programs and renewable energy options, suggesting customers are most interested in topics that impact their energy costs. Younger customers were more likely to express no interest in any of the topics listed.



Q6. Which of the following newsletter topics are of interest to you?
Circle indicates significant difference at 95% confidence level versus all other age groups

Customers who receive a paper bill expressed interest in a greater variety of *Power Source* topics than paperless customers; however, the difference in methodology between the groups (Phone vs. Online) is likely contributing to this.



Q6. Which of the following newsletter topics are of interest to you?

When asked for any other newsletter topics of interest, the majority of customers surveyed chose not to provide a response. Among those who did respond, another third provided a comment stating nothing or none. Some customers made valuable suggestions, mostly regarding more detailed information on energy usage, Energy Efficiency and/or ways to better understand their LG&E/KU bill.

% Refused	
Paper	84%
Paperless	86%

I am interested in energy efficiency measures like energy audits, insulation, air infiltration sealing etc. However, I am unsure of what private contractors are available, nor how much they charge for such services. If LG&E could standardize or approve such services, it would be easier to make decisions about energy efficiency measures.

What to do in the case of an emergency.

It's hard to publish a newsletter with topics that are relevant to all the people all the time. Most folks need specific information when they need specific information. Given the available technology, you might invest your communications dollars better in an interactive website that 'pops' with each monthly bill.

How to access interval and demand data in order to appropriately select from the three current residential rates available.

Political influences on the utility industry, including KU's support of political parties. Curious if KU makes donations to any political organizations.

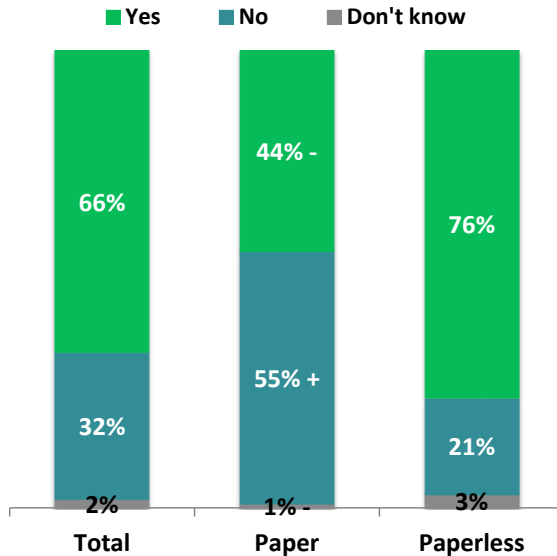
Q6a. Are there any other newsletter topics that are of interest to you?



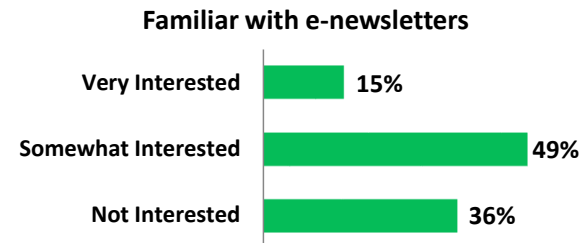
E-Newsletter

Nearly two-thirds of customers surveyed were familiar with the concept of an e-newsletter, with paperless customers much more familiar than paper. Many customers familiar with e-newsletters were interested in receiving this format. Not surprisingly, customers who were unfamiliar expressed less interest.

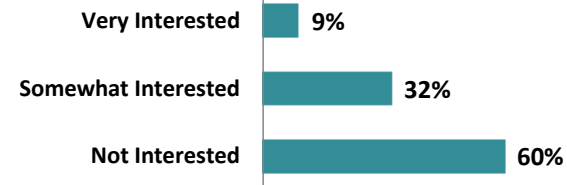
Are you familiar with e-newsletters?



How interested are you in receiving an e-newsletter from LG&E and KU?



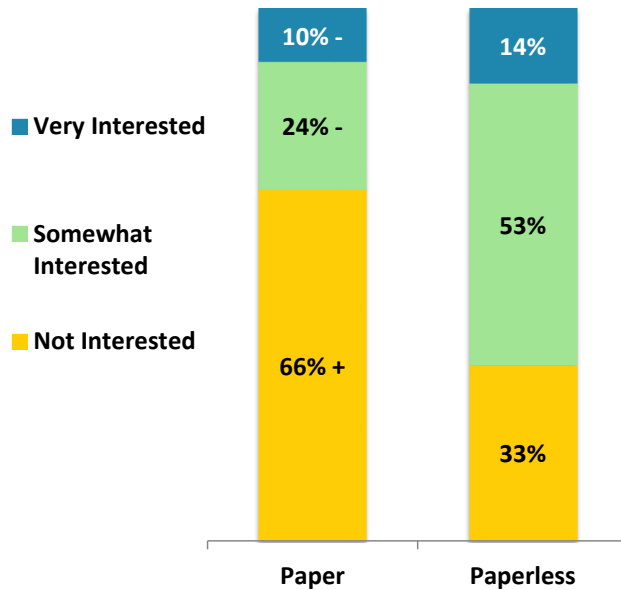
Unfamiliar with e-newsletters



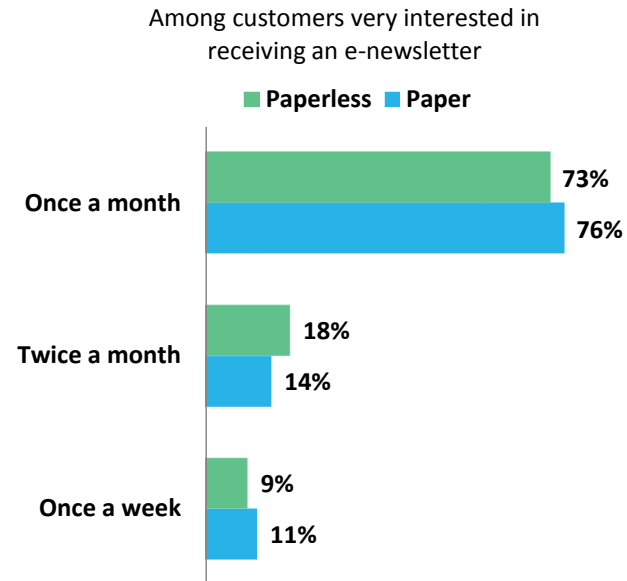
Q7. Are you familiar with e-newsletters?
Q.8 How interested are you in receiving an e-newsletter from LG&E/KU?
Note: +/- indicates significant difference at 95% confidence level

Paperless billing customers are significantly more interested in receiving an e-newsletter than paper customers; however, only 14% of paperless customers are very interested. Of those who are very interested, preference towards a monthly e-newsletter is similar for both paper and paperless customers.

How interested are you in receiving an e-newsletter from LG&E and KU?



How often would you be interested in receiving an e-newsletter?



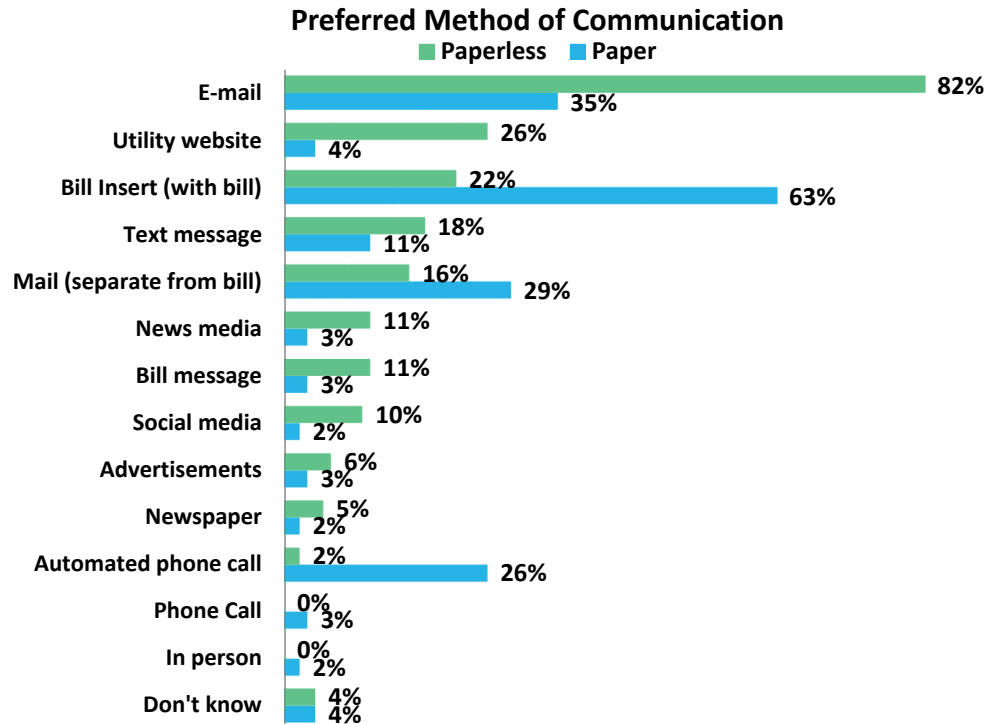
Q.8 How interested are you in receiving an e-newsletter from LG&E/KU?
Q.9 How often would you be interested in receiving an e-newsletter?
Note: +/- indicates significant difference at 95% confidence level



Communication Preference

Method of Communication

Preferred method of communication varies between paper and paperless customers. Paperless customers prefer more digital methods of communication, such as e-mail and the utility website, while paper customers like mail and phone communications.

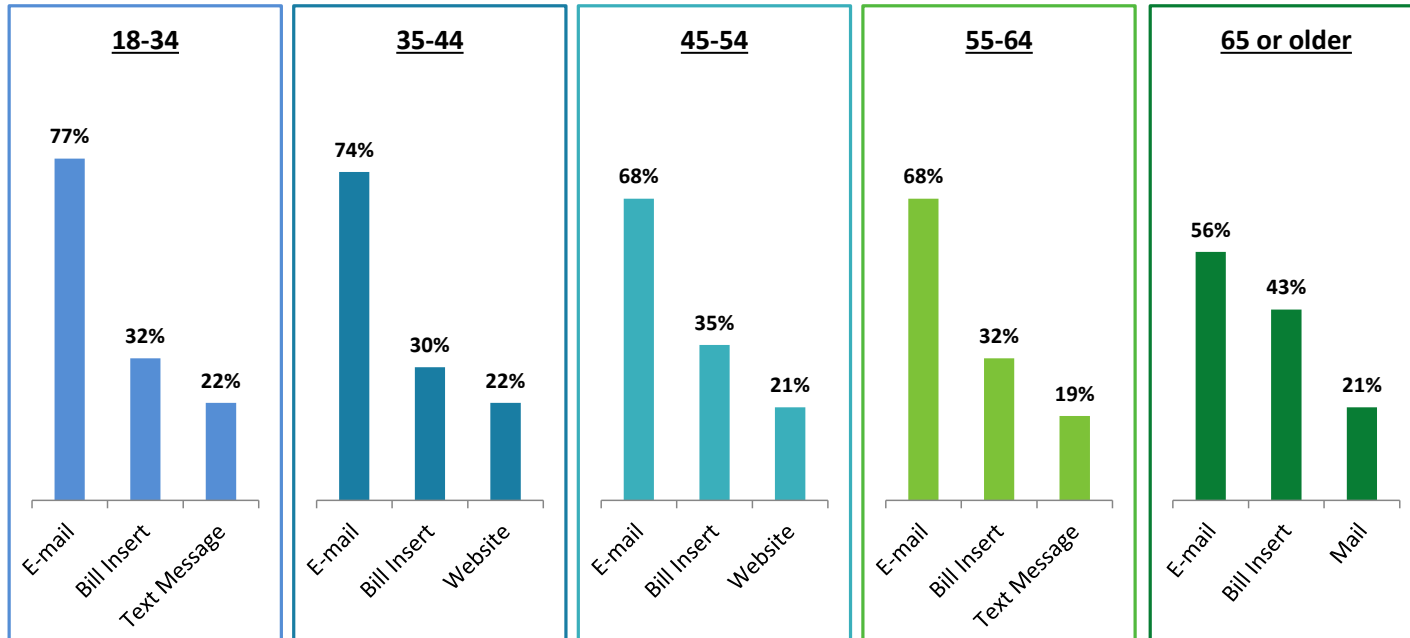


Q.10 How do you prefer to receive information and communications from LG&E and KU?

Method of Communication

E-mail and Bill Inserts were the top two preferred methods of communication across age groups, although e-mail preference declines with age.

Top Three Preferred Communication Methods – by Age

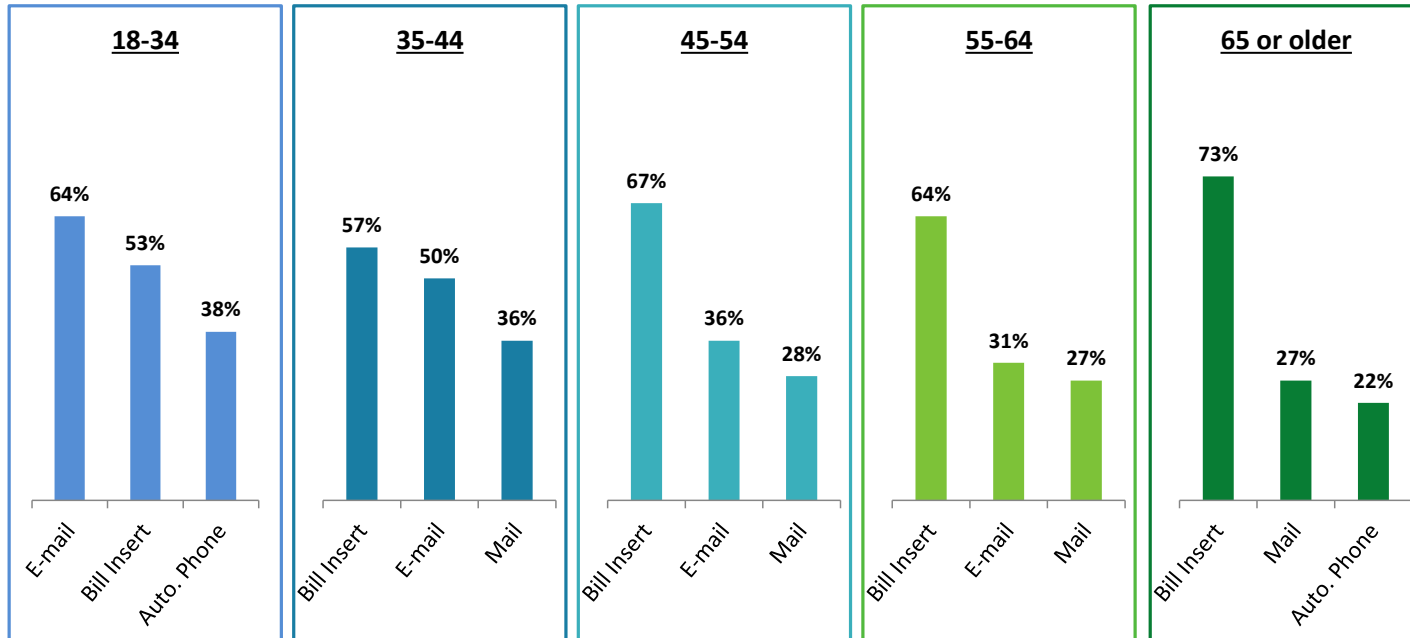


Q.10 How do you prefer to receive information and communications from LG&E and KU?

Method of Communication

Preferences vary across age groups for paper bill customers, with younger customers expressing a preference towards electronic communications while older customers prefer more traditional bill inserts.

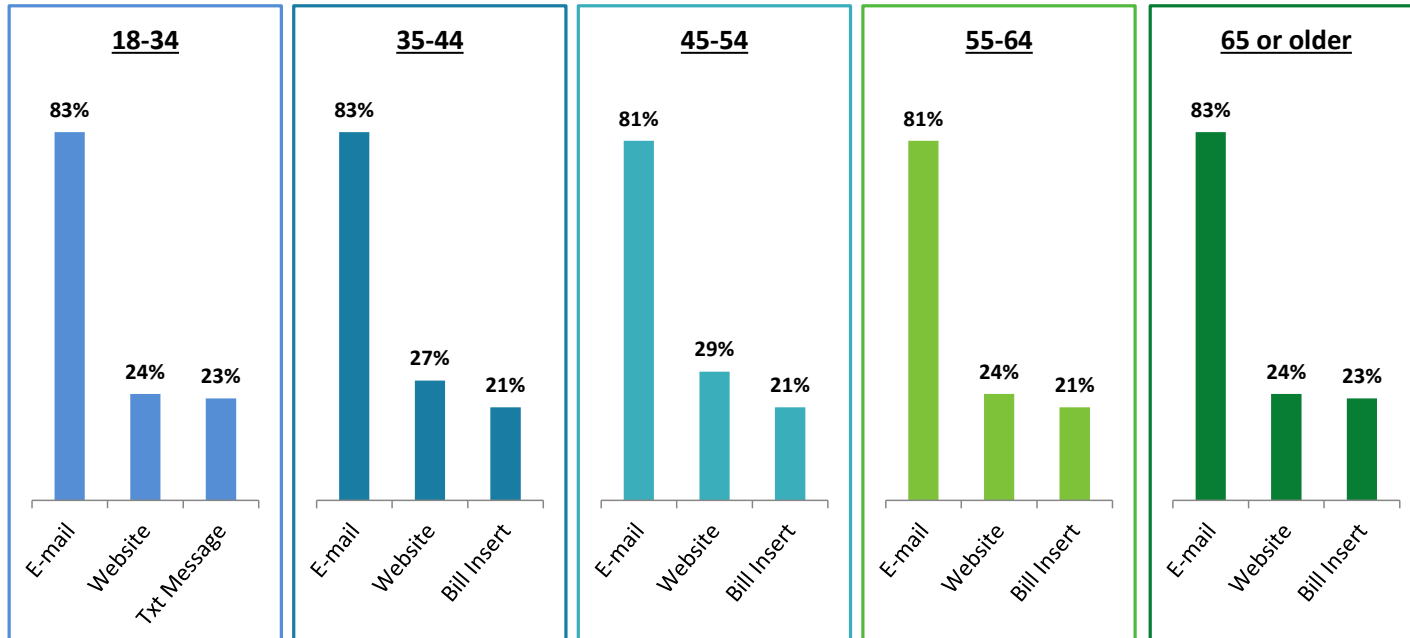
**Top Three Preferred Communication Methods – by Age
Paper Bill Customers**



Q.10 How do you prefer to receive information and communications from LG&E and KU?

Paperless bill customers across age groups overwhelmingly prefer to receive communications via email.

Top Three Preferred Communication Methods – by Age Paperless Bill Customers



Q.10 How do you prefer to receive information and communications from LG&E and KU?

Power Source Readership Survey

*CONFIDENTIAL: FOR INTERNAL USE ONLY





Demographics

Customers who choose paperless billing tend to be higher educated with higher income than those choosing to receive a paper bill.

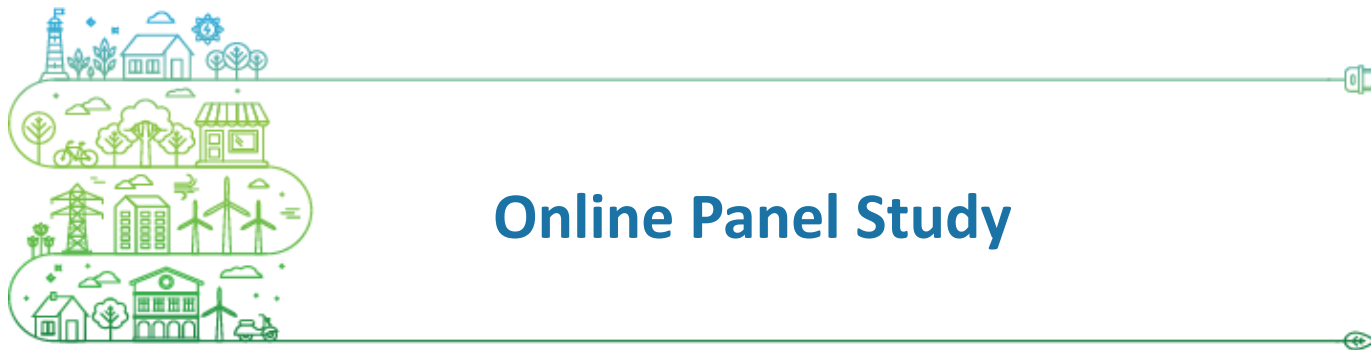
	LG&E	KU	Paper	Paperless
Base	1,604	1,586	1,000	2,190
Education				
1 st through 8 th grade	0% -	1%	2% +	0%
Some high school	2% -	3%	8% +	0%
High school graduate or equivalent	12% -	15%	26% +	8%
Some college/technical school	22%	22%	20%	23%
College graduate	35% +	30%	28% -	35%
Graduate/post-graduate school	27%	25%	12% -	33%
Prefer not to answer	2%	3%	5% +	2%
Income				
\$40,000 or less	26% -	31%	45% +	22%
Over \$40,000	55% +	50%	37% -	59%
Prefer not to answer	19%	19%	18%	19%

Note: +/- indicates significant difference at 95% confidence level for LG&E vs. KU and Paper vs. Paperless

Almost one-third of paper bill customers surveyed are age 65 or older.

	LG&E	KU	Paper	Paperless
<i>Base</i>	1,604	1,586	1,000	2,190
Age				
18-34	20%	20%	20%	20%
35-44	16%	16%	13% -	17%
45-54	16%	16%	15%	17%
55-64	22%	21%	18% -	23%
65+	25%	23%	30% +	21%
Prefer not to answer	2% -	3%	3% +	2%
Gender				
Male	48%	45%	49%	45%
Female	50%	52%	51%	52%
Prefer not to answer	2%	3%	-	3%

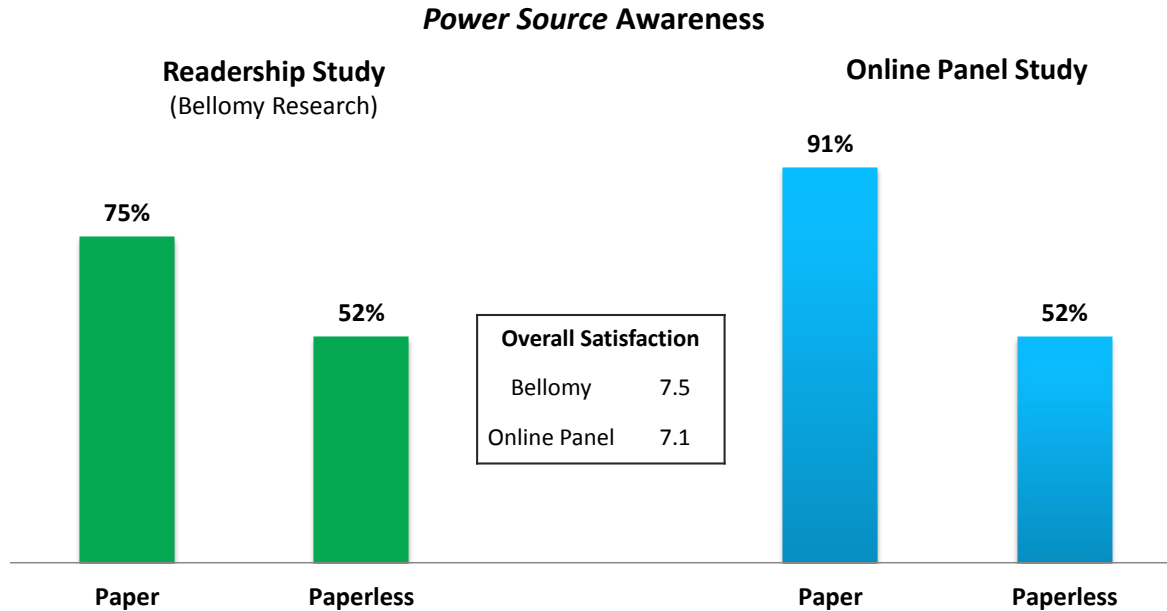
Note: +/- indicates significant difference at 95% confidence level for LG&E vs. KU and Paper vs. Paperless



Online Panel Study

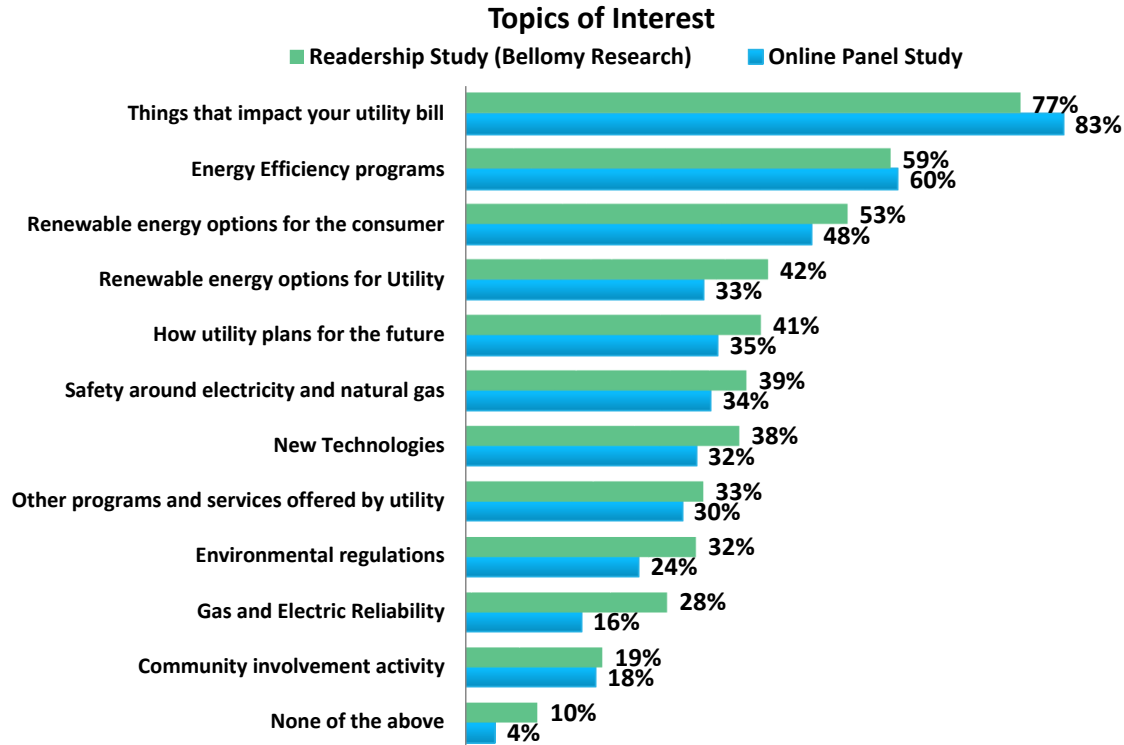
During the same timeframe that Bellomy Research conducted the phone (paper bill) and internet (paperless bill) newsletter readership studies, LG&E/KU also ran the survey among customers who are participating in the Online Residential Panel. Following is a comparison of those results.

Awareness among paperless customers was identical for both the online panel and Readership studies. Panel members who receive a paper bill reported higher awareness than those surveyed for the Readership Study, possibly due to higher engagement with the utility for panel members. Overall Satisfaction with *Power Source* was slightly higher for the Readership Study.



Q1. [IF PAPER] Are you aware of the *Power Source* newsletter that [LG&E, KU] includes with your monthly bill?
 [IF PAPERLESS] Are you aware of the *Power Source* newsletter that [LG&E, KU/ODP] includes as a link with your monthly online bill?

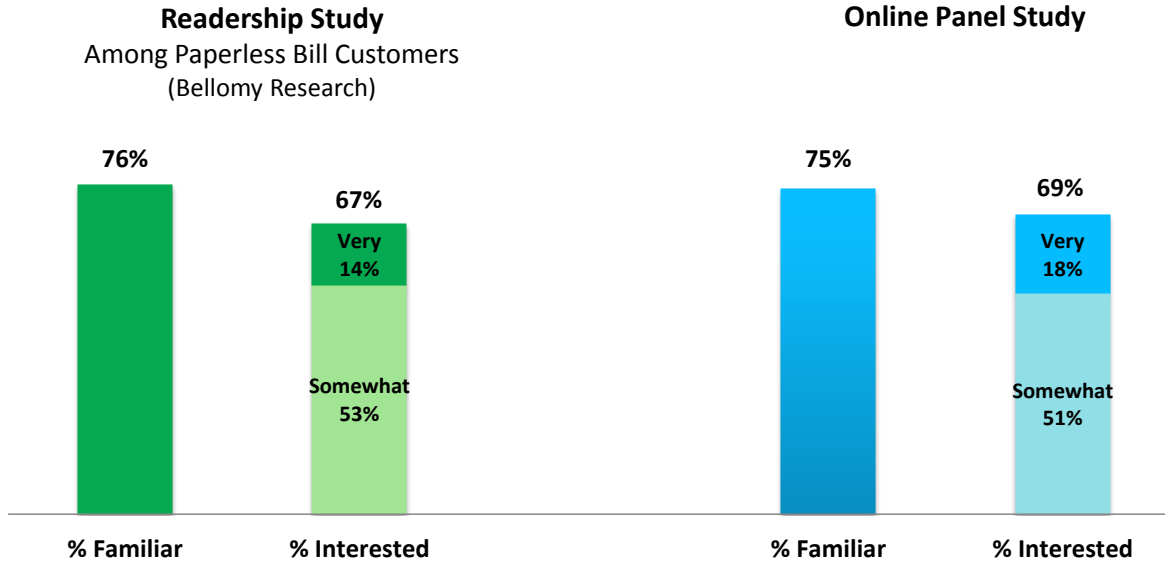
Topics of interest were similar for both studies, with learning more about things that impact their utility bill at the top of the list.



Q6. Which of the following newsletter topics are of interest to you?

Awareness and interest in e-newsletters was similar for online panel members and paperless customers surveyed for the Readership Study.

e-newsletters



Q7. Are you familiar with e-newsletters?
Q.8 How interested are you in receiving an e-newsletter from LG&E/KU?

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 219

Responding Witness: Christopher M. Garrett

- Q-219. Are there any advertising costs being requested by the Company which cannot be identified with a specific advertisement? If so, itemize and describe each such cost, and list the associated amounts for the test year.
- A-219. See Tab 59, Schedule F-5 of the Company's Application for the amount of recoverable advertising expense in the forecasted test year. Forecasted advertising costs are based on historical amounts and are not identified by specific advertisement.

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. 220

Responding Witness: Christopher M. Garrett

- Q-220. Break down the Company's advertising expense for the test year and the three calendar years, 2014, 2015, and 2016 into its components, i.e., labor, overhead, materials and fees to agencies, etc.
- A-220. Recoverable advertising expenses charged to account 909, Informational and Instructional Advertising Expense, were \$452,605 in 2014, \$802,418 in 2015, \$518,755 in 2016 and are forecasted to be \$330,090 in the test year. The amounts represent fees to agencies in entirety.

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. 221

Responding Witness: Robert M. Conroy

- Q-221. Provide a listing of any and all Commission Orders the Company has reviewed or relied upon in preparation of its filing in this case concerning the ratemaking treatment of costs for each distinct type of advertising expense it incurs, including but not limited to these categories: (1) sales or promotional, (2) institutional, (3) conservation related, (4) rate case, and (5) other.
- A-221. As noted in Mr. Garrett's testimony, the Company considered the Commission's final Orders in Cases No. 2003-00433 and No. 2009-00549, as well as 807 KAR 5:016.

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. 222

Responding Witness: David S. Sinclair

- Q-222. Does the Company's proposed rate increase include any claim for attrition or suppression of sales or for declining per-customer usage?
- a. If so, reference where this is presented. If not, explain fully why not.
 - b. Provide a complete copy of any and all attrition or customer usage studies or analyses prepared by or for the Company during the period 2001 through 2016.
- A-222. The Company's load forecasting process is described in the "Annual Electric Sales and Demand Forecast Process" attached at Tab 16, Section 16(7)(c), Item B of the Companies' Applications. That process attempts to capture the anticipated customer turnover (the gain and loss of customers) that naturally occurs due to economic activity in the service territory. The individual large customer forecast has no customers closing down or materially reducing their operations. Therefore, there is no explicit attrition or suppression of sales. Residential use per customer is forecasted to slightly decline.
- a. Residential is the only customer class where per-customer usage is forecasted directly due to the relative homogeneity of customers. Residential per-customer usage is slightly declining as described in the direct testimony of David S. Sinclair and in the "2017 Business Plan Electric Sales Forecast" presentation attached at Tab 16, Section 16(7)(c), Item C of the Companies' Applications.
 - b. The service territory economic activity and customer usage analysis are integral parts of the load forecasting process. A complete description of all factors used in preparing LG&E's current forecast are contained in the written direct testimony of David S. Sinclair. Additional customer usage analysis is provided in the application, testimony, exhibits, and responses to data requests in the following cases:
 - Green River CC and E.W. Brown Solar CCN 2014-0002:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2014-00002

- LG&E Rate Case 2014-00372:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2014-00372
- 2014 IRP 2014-00131:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2014-00131
- LG&E Rate Case 2012-00222:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2012-00222
- 2011 IRP 2011-00140:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2011-00140
- LG&E Rate Case 2009-00549:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2009-00549
- 2008 IRP 2008-00148:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2008-00148
- 2005 IRP 2005-00162:
http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?Case=2005-00162

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. 223

Responding Witness: Valerie L. Scott

- Q-223. List by customer and amount and by year for the period 2015 through 2016 any uncollectible accounts which have been written off and which exceeded \$50,000.
- A-223. For the period 2015 through 2016, the Company incurred one write-off in 2016 for an uncollectible account totaling \$52,730.

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. 224

Responding Witness: Robert M. Conroy

- Q-224. Do any of the Company's personnel actively participate on Committees and/or any other work for any industry organization to which the Company belongs?
- a. If so, state specifically which employees participate, how they are compensated for their time (amount and source of compensation), and the purpose and accomplishments of any such association related work.
 - b. List any and all reimbursements received from industry associations, for work performed for such organizations by Company employees.
- A-224. Company employees participate in various industry associations and organizations to gain knowledge and experience throughout the industry to allow for the Company to provide service to its customers in the most economical, cost effective and reliable manner. The gaining of industry knowledge through these associations benefits customers through the use of best practices in providing services.
- a. The Company does not track employee participation in industry organizations. Employees are not compensated by industry organizations for participation on committees.
 - b. See the response to part a. above.

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. 225

Responding Witness: Valerie L. Scott

Q-225. For each injury and damage claim, where the settlement exceeded \$10,000 for the years 2015 and 2016, list by year each such claim, the basis for the claim, the dollar amount of the claim paid and the associated legal fees.

A-225. See attached.

Louisville Gas and Electric Company
Case No. 2016-00371
Injuries & Damages Claims In Excess of \$10,000
For the Years 2015 and 2016

Claimant Name (in excess of \$10,000)	Date Filed	Date of Settlement	Amount	Description	Legal Fees
Matt Hardesty	06/29/2015	09/17/2015	12,657	Vehicle Collision	-
Ron Ackerman	06/29/2015	10/12/2015	11,801	Vehicle Collision	-
Diane West	10/31/2015	10/27/2016	20,000	Bodily Injury	-
Joshua Nash	11/15/2015	12/10/2015	17,806	Vehicle Collision	-
Patsy Hutter	03/24/2016	8/12/2016, 10/4/16	14,000	Bodily Injury	-
Maidel Garcia	06/15/2016	06/22/2016, 07/01/2016	15,051	Vehicle Property Damage	-
Jefferson Development Group	09/08/2016	11/11/2016	11,748	Property Damage	-
American National Insurance Company	2/7/2016	pending	19,104	Property Damage	-

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. 226

Responding Witness: Valerie L. Scott

Q-226. State the amount of injuries and damages expense for each calendar year 2015 and 2016 and the test year ending 2/28/2017.

A-226. Injuries and damages expense are as follows for the time periods noted:

2015 Gas: \$737,920

2015 Electric: \$2,954,173

2016 Gas: \$640,921

2016 Electric: \$2,727,451

Base Year Ending 2/28/17 Gas: \$705,937

Base Year Ending 2/28/17 Electric: \$3,780,900

Note that the base year ending 2/28/17 for Electric includes a \$1,000,000 charge that was incurred in May but was subsequently reclassified to FERC 426 donation account in September. Thus, while the amount is included in the base year, it is not reflected in the 2016 actual amount. The amount is noted on Schedule D-1.

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. 227

Responding Witness: Daniel K. Arbough

Q-227. List all fees during the test year and for calendar years 2015 and 2016 for maintaining lines of credit. List such fees for each line of credit which the Company maintains. Indicate in which account such fees are recorded.

A-227.

	2015	2016	Test Period 7/1/2017- 6/30/2018
\$500 million revolving line of credit:			
Amortization of upfront fees	\$ 692,294	\$ 551,367	\$ 595,434
Commitment fees	559,722	508,333	506,945
Total line of credit fees	<u>\$ 1,252,016</u>	<u>\$ 1,059,700</u>	<u>\$ 1,102,379</u>

Amortization of upfront fees for the \$500 million revolving line of credit are recorded in the general ledger account 428090 (Other Amortization or Debt Discount and Expense). Commitment fees for the \$500 million revolving line of credit are recorded in general ledger account 431104 (Interest Expense from Financial Liabilities).

LOUISVILLE GAS AND ELECTRIC COMPANY

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**Response to Attorney General's Initial Data Requests for Information
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Question No. 228

Responding Witness: Gregory J. Meiman

Q-228. Does the Company employ a fringe-benefit or overhead factor to assign overhead costs to specific projects? If so, state what these factors were in 2015 and 2016 and show in detail how they were calculated.

A-228. See the attachment being provided in Excel format.

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

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 229

Responding Witness: Valerie L. Scott / Daniel K. Arbough

Q-229. List each facility, location, and asset which is included as rental expense. For each item include a description, the annual or monthly rental rate, the account and amount included in the base year and forecast period expense.

A-229. See attached.

Louisville Gas & Electric Company
Rental Expenses

Description	Location	Amount (\$)	Payment Frequency	Account	Base Year	Forecast Period
					Expense (\$)	Expense (\$)
Tolling Agreement						
Tolling Agreement for purchase of energy	LaGrange	685,000	Monthly	555	2,828,018	
March 2016-August 2016					2,828,018	
September 2016-February 2017				555	4,108,500	
Total					6,936,518	8,217,000
Rail Cars						
Rail Cars	Mill Creek	81,590	Monthly	151 ¹	349,879	
Rail Cars	Mill Creek	29,625	Monthly	151 ¹	59,513	
March 2016-August 2016					409,393	
September 2016-February 2017				151 ¹	469,000	
Total					878,393	1,043,000
Real Estate - Structures						
Real Estate - Structures	220 Main Street, Louisville, KY	95,526	Monthly	931	662,891	
Real Estate - Structures	Jennings Lane, Louisville, KY	500	Monthly	931	3,000	
Real Estate - Structures	1011 Minor Lane, Louisville, KY	9,663	Monthly	184 ²	57,976	
March 2016-August 2016					723,868	
September 2016-February 2017				Budget to Accounts 931	532,607	
Total					1,256,475	1,088,483
Real Estate - Parking						
Real Estate - Parking	220 Main Street, Louisville, KY	19,892	Monthly	921	91,418	
Real Estate - Parking	2nd and Jefferson, Louisville, KY	1,733	Monthly	921	9,176	
Real Estate - Parking	2nd and Main St., Louisville, KY	2,309	Monthly	921	14,749	
Real Estate - Parking	3rd and Main St., Louisville, KY	4,536	Monthly	921	25,279	
Real Estate - Parking	170 East Vine Street, Lexington, KY	3,234	Monthly	921	19,466	
Real Estate - Parking	9th St. - Broadway Office Complex, Louisville, KY	3,050	Monthly	902	24,400	
Real Estate - Parking	7th & York Street, Louisville, KY	2,000	Monthly	184 ²	12,758	
March 2016-August 2016					197,245	
September 2016-February 2017				921	137,572	
Total					334,817	117,252
Telecom						
Telecom - Site tower space	Louisville	9,004	Annually	931	9,004	
March 2016-August 2016					9,004	
September 2016-February 2017					-	
Total					9,004	-
Uniforms						
Uniforms	Cane Run	4,500	Monthly	506	15,150	
Uniforms	Mill Creek	10,500	Monthly	506	76,307	
Uniforms	Ohio Falls	100	Monthly	539	1,397	
Uniforms	Trimble County	7,000	Monthly	506	62,843	
Uniforms	Generation Services	410	Monthly	500	1,328	
Uniforms	Project Engineering	1,180	Monthly	500	9,548	
Uniforms	Fuels Accounting	50	Monthly	501	526	
March 2016-August 2016					167,100	
September 2016-February 2017				Budgeted to Accounts 500, 501, 506, 539	122,280	
Total					289,380	272,696

Description	Location	Payment		Base Year Expense (\$)	Forecast Period Expense (\$)
		Amount (\$)	Frequency		
Vehicle - Light Duty Service Truck	Auburndale Operation Center	745	Monthly	184 ³	745
Vehicle - Tanker Truck	Magnolia Station	1,573	Monthly	184 ³	9,437
Vehicle - Light Duty Service Truck	Auburndale Serv Ctr	676	Monthly	184 ³	676
Vehicle - Light Duty Service Truck	Broadway Office Complex	745	Monthly	184 ³	745
Vehicle - Dump Truck	Auburndale Serv Ctr	956	Monthly	184 ³	5,733
Vehicle - Medium Duty Pickup	South Service Center	804	Monthly	184 ³	4,823
Vehicle - Light Duty Service Truck	South Service Center	763	Monthly	184 ³	4,575
Vehicle - Heavy Duty Pickup	South Service Center	800	Monthly	184 ³	4,798
Vehicle - Heavy Duty Pickup	South Service Center	800	Monthly	184 ³	4,798
Vehicle - Heavy Duty Pickup	South Service Center	800	Monthly	184 ³	4,798
Vehicle - Tanker Truck	Magnolia Station	1,067	Monthly	184 ³	6,400
Vehicle - Tanker Truck	Muldraugh Gas Station	1,085	Monthly	184 ³	6,507
Vehicle - Van-Cube/Walk In	Auburndale Serv Ctr	1,464	Monthly	184 ³	8,786
Vehicle - Van-Cube/Walk In	Auburndale Serv Ctr	1,447	Monthly	184 ³	8,680
Vehicle - Van-Cube/Walk In	Auburndale Serv Ctr	1,447	Monthly	184 ³	8,680
Vehicle - Van-Cube/Walk In	Auburndale Serv Ctr	1,453	Monthly	184 ³	8,719
Vehicle - Van-Cargo E250	Auburndale Operation Center	318	Monthly	184 ³	1,588
Vehicle - Medium Duty Pickup	Auburndale Operation Center	529	Monthly	184 ³	529
Vehicle - Heavy Duty Pickup	Magnolia Station	678	Monthly	184 ³	1,356
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	723	Monthly	184 ³	4,335
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	715	Monthly	184 ³	2,145
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	723	Monthly	184 ³	2,168
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	670	Monthly	184 ³	2,011
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	704	Monthly	184 ³	4,222
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	600	Monthly	184 ³	1,800
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	670	Monthly	184 ³	2,678
Vehicle - Light Duty Service Truck	Center Station	708	Monthly	184 ³	4,246
Vehicle - Light Duty Service Truck	Magnolia Station	713	Monthly	184 ³	4,281
Vehicle - Light Duty Service Truck	Magnolia Station	638	Monthly	184 ³	3,827
Vehicle - Light Duty Service Truck	Auburndale Serv Ctr	692	Monthly	184 ³	4,153
Vehicle - Light Duty Service Truck	Muldraugh Gas Station	644	Monthly	184 ³	3,863
Vehicle - Medium Duty Pickup	Auburndale Operation Center	392	Monthly	184 ³	784
Vehicle - Medium Duty Pickup	East Operation Center	625	Monthly	184 ³	1,251
Vehicle - Light Duty Service Truck	Auburndale Serv Ctr	728	Monthly	184 ³	4,370
Vehicle - Heavy Duty Pickup	Auburndale Serv Ctr	798	Monthly	184 ³	2,393
Vehicle - Heavy Duty Pickup	Auburndale Serv Ctr	649	Monthly	184 ³	2,596
Vehicle - Heavy Duty Pickup	Auburndale Serv Ctr	793	Monthly	184 ³	2,378
Vehicle - Light Duty Pickup	Auburndale Serv Ctr	384	Monthly	184 ³	2,305
Vehicle - Medium Duty Pickup	Auburndale Serv Ctr	632	Monthly	184 ³	3,794
Vehicle - Medium Duty Pickup	Broadway Office Complex	656	Monthly	184 ³	3,936
Vehicle - Medium Duty Pickup	Auburndale Serv Ctr	629	Monthly	184 ³	3,774

Description	Location	Payment		Base Year Expense (\$)	Forecast Period Expense (\$)
		Amount (\$)	Frequency		
Vehicle - Medium Duty Pickup	Muldraugh Gas Station	629	Monthly	184 ³	3,774
Vehicle - Medium Duty Pickup	Broadway Office Complex	642	Monthly	184 ³	3,849
Vehicle - Light Duty Service Truck	Auburndale Serv Ctr	755	Monthly	184 ³	4,530
Vehicle - Light Duty Service Truck	Auburndale Serv Ctr	727	Monthly	184 ³	4,363
Vehicle - Light Duty Service Truck	Magnolia Station	783	Monthly	184 ³	4,696
Vehicle - Light Duty Service Truck	Broadway Office Complex	777	Monthly	184 ³	4,662
Vehicle - Light Duty Service Truck	Auburndale Serv Ctr	727	Monthly	184 ³	4,363
Vehicle - Light Duty Service Truck	South Service Center	732	Monthly	184 ³	4,394
Vehicle - Light Duty Service Truck	South Service Center	705	Monthly	184 ³	4,232
Vehicle - Van-Cargo E250	Auburndale Serv Ctr	564	Monthly	184 ³	1,692
Vehicle - Van-Cargo E250	Auburndale Serv Ctr	564	Monthly	184 ³	1,692
Vehicle - Van-Cargo E250	Auburndale Serv Ctr	564	Monthly	184 ³	1,692
Vehicle - Dump Truck	East Operation Center	967	Monthly	184 ³	5,804
Vehicle - Compact Suv	East Operation Center	394	Monthly	184 ³	788
Vehicle - Compact Suv	Broadway Office Complex	407	Monthly	184 ³	813
Vehicle - Fullsize Suv	Lge Main Building	443	Monthly	184 ³	443
Vehicle - Compact Suv	Lge Main Building	336	Monthly	184 ³	336
Vehicle - Light Duty Service Truck	Muldraugh Gas Station	843	Monthly	184 ³	5,056
Vehicle - Compact Suv	Lge Main Building	488	Monthly	184 ³	488
Vehicle - Medium Duty Pickup	Auburndale Operation Center	623	Monthly	184 ³	3,737
Vehicle - Medium Duty Pickup	East Operation Center	651	Monthly	184 ³	3,907
Vehicle - Medium Duty Pickup	Auburndale Operation Center	652	Monthly	184 ³	3,909
Vehicle - Medium Duty Pickup	Auburndale Operation Center	651	Monthly	184 ³	3,907
Vehicle - Medium Duty Pickup	Auburndale Operation Center	769	Monthly	184 ³	1,537
Vehicle - Medium Duty Pickup	Auburndale Operation Center	652	Monthly	184 ³	3,909
Vehicle - Medium Duty Pickup	Auburndale Operation Center	650	Monthly	184 ³	3,898
Vehicle - Light Duty Pickup	Broadway Office Complex	442	Monthly	184 ³	2,650
Vehicle - Light Duty Pickup	Broadway Office Complex	442	Monthly	184 ³	2,650
Vehicle - Light Duty Pickup	Broadway Office Complex	440	Monthly	184 ³	2,639
Vehicle - Compact Suv	Broadway Office Complex	385	Monthly	184 ³	2,311
Vehicle - Compact Suv	Magnolia Station	385	Monthly	184 ³	2,311
Vehicle - Compact Suv	Broadway Office Complex	372	Monthly	184 ³	2,233
Vehicle - Compact Suv	Broadway Office Complex	516	Monthly	184 ³	516
Vehicle - Van-Cargo E250	Mill Creek	438	Monthly	184 ³	2,627
Vehicle - Van-Cargo E250	Mill Creek	438	Monthly	184 ³	2,627
Vehicle - Van-Cube/Walk In	Auburndale Operation Center	1,486	Monthly	184 ³	8,918
Vehicle - Light Duty Pickup	Auburndale Operation Center	424	Monthly	184 ³	2,544
Vehicle - Midsized Car	Lge Main Building	487	Monthly	184 ³	487
Vehicle - Compact Suv	Lge Main Building	517	Monthly	184 ³	3,104
Vehicle - Van-Cargo E250	Auburndale Operation Center	492	Monthly	184 ³	2,952
Vehicle - Medium Duty Pickup	Auburndale Operation Center	664	Monthly	184 ³	3,987
Vehicle - Light Duty Service Truck	Bardstown Office	1,299	Monthly	184 ³	7,797

Description	Location	Payment		Base Year	Forecast Period
		Amount (\$)	Frequency	Account	Expense (\$)
Vehicle - Medium Duty Pickup	Auburndale Operation Center	597	Monthly	184 ³	3,585
Vehicle - Light Duty Pickup	Broadway Office Complex	531	Monthly	184 ³	3,186
Vehicle - Light Duty Pickup	Auburndale Operation Center	496	Monthly	184 ³	2,480
Vehicle - Compact Suv	Auburndale Operation Center	451	Monthly	184 ³	2,255
Vehicle - Light Duty Pickup	Broadway	574	Monthly	184 ³	3,447
Vehicle - Light Duty Pickup	Lge Main Building	523	Monthly	184 ³	3,138
Vehicle - Midsized Car	Broadway Office Complex	511	Monthly	184 ³	3,066
Vehicle - Compact Suv	Auburndale Operation Center	445	Monthly	184 ³	2,672
Vehicle - Light Duty Pickup	Auburndale Operation Center	438	Monthly	184 ³	2,627
Vehicle - Light Duty Pickup	East Operation Center	356	Monthly	184 ³	2,138
Vehicle - Light Duty Pickup	Auburndale Operation Center	579	Monthly	184 ³	3,476
Vehicle - Medium Duty Pickup	Auburndale Operation Center	551	Monthly	184 ³	3,305
Vehicle - Medium Duty Pickup	Auburndale Operation Center	551	Monthly	184 ³	3,305
Vehicle - Medium Duty Pickup	Auburndale Operation Center	446	Monthly	184 ³	2,677
Vehicle - Medium Duty Pickup	East Operation Center	446	Monthly	184 ³	2,677
Vehicle - Light Duty Pickup	East Operation Center	485	Monthly	184 ³	2,912
Vehicle - Light Duty Pickup	East Operation Center	442	Monthly	184 ³	2,655
Vehicle - Light Duty Pickup	East Operation Center	442	Monthly	184 ³	2,655
Vehicle - Van-Cube/Walk In	Auburndale Operation Center	1,523	Monthly	184 ³	9,139
Vehicle - Van-Cube/Walk In	Auburndale Operation Center	1,523	Monthly	184 ³	9,139
Vehicle - Light Duty Pickup	Broadway Office Complex	467	Monthly	184 ³	2,804
Vehicle - Compact Car	Auburndale Operation Center	407	Monthly	184 ³	2,442
Vehicle - Compact Car	East Operation Center	407	Monthly	184 ³	2,442
Vehicle - Compact Car	East Operation Center	407	Monthly	184 ³	2,442
Vehicle - Compact Suv	Auburndale Operation Center	411	Monthly	184 ³	2,465
Vehicle - Compact Suv	Auburndale Operation Center	341	Monthly	184 ³	2,044
Vehicle - Light Duty Pickup	Broadway Office Complex	471	Monthly	184 ³	2,826
Vehicle - Light Duty Pickup	Broadway Office Complex	471	Monthly	184 ³	2,826
Vehicle - Light Duty Pickup	Broadway Office Complex	471	Monthly	184 ³	2,826
Vehicle - Light Duty Pickup	East Operation Center	387	Monthly	184 ³	2,321
Vehicle - Light Duty Pickup	East Operation Center	438	Monthly	184 ³	2,625
Vehicle - Light Duty Pickup	Auburndale Operation Center	461	Monthly	184 ³	2,764
Vehicle - Heavy Duty Pickup	Center Station	652	Monthly	184 ³	3,911
Vehicle - Heavy Duty Pickup	Magnolia Station	889	Monthly	184 ³	5,332
Vehicle - Medium Duty Pickup	Magnolia Station	731	Monthly	184 ³	4,386
Vehicle - Light Duty Service Truck	Magnolia Station	771	Monthly	184 ³	4,623
Vehicle - Medium Duty Pickup	Auburndale Operation Center	579	Monthly	184 ³	3,475
Vehicle - Medium Duty Pickup	Auburndale Operation Center	579	Monthly	184 ³	3,475
Vehicle - Medium Duty Pickup	Auburndale Operation Center	579	Monthly	184 ³	3,475
Vehicle - Medium Duty Pickup	East Operation Center	579	Monthly	184 ³	3,475
Vehicle - Medium Duty Pickup	East Operation Center	579	Monthly	184 ³	3,475
Vehicle - Medium Duty Pickup	Auburndale Operation Center	579	Monthly	184 ³	3,475

Description	Location	Payment		Base Year Expense (\$)	Forecast Period Expense (\$)
		Amount (\$)	Frequency		
Vehicle - Heavy Duty Pickup	Auburndale Operation Center	747	Monthly	184 ³	4,480
Vehicle - Light Duty Pickup	East Operation Center	445	Monthly	184 ³	2,671
Vehicle - Light Duty Pickup	Broadway Office Complex	415	Monthly	184 ³	2,487
Vehicle - Medium Duty Pickup	East Operation Center	591	Monthly	184 ³	3,547
Vehicle - Medium Duty Pickup	East Operation Center	591	Monthly	184 ³	3,548
Vehicle - Light Duty Pickup	Auburndale Operation Center	439	Monthly	184 ³	2,635
Vehicle - Light Duty Pickup	Auburndale Operation Center	369	Monthly	184 ³	2,214
Vehicle - Light Duty Pickup	East Operation Center	369	Monthly	184 ³	2,214
Vehicle - Light Duty Pickup	Broadway Office Complex	463	Monthly	184 ³	2,780
Vehicle - Light Duty Pickup	Auburndale Operation Center	463	Monthly	184 ³	2,780
Vehicle - Light Duty Pickup	Auburndale Operation Center	451	Monthly	184 ³	2,706
Vehicle - Light Duty Pickup	Broadway Office Complex	539	Monthly	184 ³	3,233
Vehicle - Light Duty Pickup	Broadway Office Complex	539	Monthly	184 ³	3,233
Vehicle - Light Duty Pickup	Broadway Office Complex	460	Monthly	184 ³	2,760
Vehicle - Compact Suv	Broadway Office Complex	334	Monthly	184 ³	2,003
Vehicle - Compact Suv	Broadway Office Complex	406	Monthly	184 ³	2,435
Vehicle - Light Duty Pickup	Auburndale Operation Center	446	Monthly	184 ³	2,674
Vehicle - Light Duty Pickup	Auburndale Operation Center	391	Monthly	184 ³	2,348
Vehicle - Light Duty Pickup	Auburndale Operation Center	376	Monthly	184 ³	2,254
Vehicle - Light Duty Pickup	Auburndale Operation Center	376	Monthly	184 ³	2,254
Vehicle - Compact Suv	East Operation Center	412	Monthly	184 ³	2,472
Vehicle - Compact Suv	East Operation Center	412	Monthly	184 ³	2,472
Vehicle - Compact Suv	Broadway Office Complex	342	Monthly	184 ³	2,051
Vehicle - Compact Suv	Broadway Office Complex	342	Monthly	184 ³	2,051
Vehicle - Light Duty Pickup	East Operation Center	412	Monthly	184 ³	2,474
Vehicle - Light Duty Pickup	East Operation Center	473	Monthly	184 ³	2,835
Vehicle - Light Duty Pickup	Auburndale Operation Center	490	Monthly	184 ³	2,937
Vehicle - Compact Suv	Broadway Office Complex	350	Monthly	184 ³	2,097
Vehicle - Compact Suv	Auburndale Operation Center	419	Monthly	184 ³	2,516
Vehicle - Compact Suv	East Operation Center	427	Monthly	184 ³	2,561
Vehicle - Light Duty Pickup	Broadway Office Complex	466	Monthly	184 ³	2,793
Vehicle - Compact Suv	Broadway Office Complex	350	Monthly	184 ³	2,097
Vehicle - Compact Suv	Broadway Office Complex	350	Monthly	184 ³	2,097
Vehicle - Compact Suv	East Operation Center	420	Monthly	184 ³	2,517
Vehicle - Compact Suv	Lge Main Building	350	Monthly	184 ³	2,097
Vehicle - Compact Suv	Lge Main Building	350	Monthly	184 ³	2,097
Vehicle - Compact Suv	East Operation Center	420	Monthly	184 ³	2,517
Vehicle - Light Duty Pickup	Auburndale Operation Center	403	Monthly	184 ³	2,417
Vehicle - Compact Suv	Muldrough Gas Station	323	Monthly	184 ³	1,937
Vehicle - Light Duty Pickup	Muldrough Gas Station	424	Monthly	184 ³	2,544
Vehicle - Medium Duty Pickup	Auburndale Operation Center	578	Monthly	184 ³	3,469
Vehicle - Medium Duty Pickup	Auburndate Operation Center	762	Monthly	184 ³	4,570

Description	Location	Payment		Base Year	Forecast Period
		Amount (\$)	Frequency	Expense (\$)	Expense (\$)
Vehicle - Light Duty Pickup	Broadway Office Complex	404	Monthly	184 ³	2,424
Vehicle - Light Duty Pickup	Broadway Office Complex	399	Monthly	184 ³	2,391
Vehicle - Light Duty Pickup	East Operation Center	473	Monthly	184 ³	2,841
Vehicle - Light Duty Pickup	Auburndale Operation Center	404	Monthly	184 ³	2,426
Vehicle - Light Duty Pickup	East Operation Center	404	Monthly	184 ³	2,426
Vehicle - Light Duty Pickup	Broadway Office Complex	498	Monthly	184 ³	2,985
Vehicle - Light Duty Pickup	Broadway Office Complex	498	Monthly	184 ³	2,985
Vehicle - Light Duty Pickup	Auburndale Operation Center	474	Monthly	184 ³	2,842
Vehicle - Light Duty Pickup	Broadway Office Complex	453	Monthly	184 ³	2,715
Vehicle - Light Duty Service Truck	Auburndale Operation Center	912	Monthly	184 ³	5,469
Vehicle - Light Duty Pickup	Broadway Office Complex	468	Monthly	184 ³	2,810
Vehicle - Medium Duty Pickup	Magnolia Station	860	Monthly	184 ³	5,159
Vehicle - Medium Duty Pickup	Magnolia Station	689	Monthly	184 ³	4,132
Vehicle - Light Duty Pickup	East Operation Center	421	Monthly	184 ³	2,526
Vehicle - Light Duty Pickup	East Operation Center	431	Monthly	184 ³	2,588
Vehicle - Light Duty Pickup	Auburndale Operation Center	377	Monthly	184 ³	2,260
Vehicle - Light Duty Pickup	Auburndate Operation Center	438	Monthly	184 ³	2,628
Vehicle - Light Duty Pickup	Auburndale Operation Center	428	Monthly	184 ³	2,567
Vehicle - Light Duty Pickup	East Operation Center	377	Monthly	184 ³	2,263
Vehicle - Light Duty Pickup	East Operation Center	438	Monthly	184 ³	2,628
Vehicle - Light Duty Pickup	East Operation Center	351	Monthly	184 ³	2,105
Vehicle - Medium Duty Pickup	East Operation Center	686	Monthly	184 ³	4,116
Vehicle - Compact Suv	Auburndale Operation Center	326	Monthly	184 ³	1,956
Vehicle - Compact Suv	Auburndale Operation Center	396	Monthly	184 ³	2,376
Vehicle - Midsized Car	Lge Main Building	381	Monthly	184 ³	762
Vehicle - Light Duty Pickup	Broadway Office Complex	456	Monthly	184 ³	2,735
Vehicle - Medium Duty Pickup	Broadway Office Complex	801	Monthly	184 ³	4,803
Vehicle - Medium Duty Pickup	Auburndale Operation Center	1,011	Monthly	184 ³	6,064
Vehicle - Medium Duty Pickup	South Service Center	1,055	Monthly	184 ³	6,331
Vehicle - Medium Duty Pickup	South Service Center	1,110	Monthly	184 ³	6,663
Vehicle - Medium Duty Pickup	South Service Center	861	Monthly	184 ³	5,166
Vehicle - Light Duty Pickup	Auburndale Operation Center	414	Monthly	184 ³	2,483
Vehicle - Light Duty Pickup	Broadway Office Complex	457	Monthly	184 ³	2,739
Vehicle - Light Duty Pickup	Elizabethtown Operation Center	429	Monthly	184 ³	2,576
Vehicle - Medium Duty Pickup	East Operation Center	630	Monthly	184 ³	3,779
Vehicle - Medium Duty Pickup	East Operation Center	709	Monthly	184 ³	4,255
Vehicle - Compact Suv	Auburndale Operation Center	332	Monthly	184 ³	1,993
Vehicle - Light Duty Pickup	East Operation Center	461	Monthly	184 ³	2,764
Vehicle - Light Duty Pickup	Simpsonville Data Center	432	Monthly	184 ³	2,590
Vehicle - Medium Duty Pickup	Broadway Office Complex	718	Monthly	184 ³	4,311
Vehicle - Heavy Duty Pickup	Magnolia Gas Station	784	Monthly	184 ³	4,703
Vehicle - Compact Suv	East Operation Center	403	Monthly	184 ³	2,417

Description	Location	Payment		Base Year	Forecast Period
		Amount (\$)	Frequency	Expense (\$)	Expense (\$)
Vehicle - Compact Suv	East Operation Center	402	Monthly	184 ³	2,413
Vehicle - Light Duty Service Truck	East Operation Center	798	Monthly	184 ³	4,788
Vehicle - Light Duty Service Truck	Auburndale Operation Center	781	Monthly	184 ³	4,688
Vehicle - Light Duty Service Truck	Bardstown Office	782	Monthly	184 ³	4,690
Vehicle - Light Duty Service Truck	Bardstown Office	781	Monthly	184 ³	4,689
Vehicle - Light Duty Service Truck	East Operation Center	789	Monthly	184 ³	4,732
Vehicle - Light Duty Service Truck	East Operation Center	781	Monthly	184 ³	4,687
Vehicle - Light Duty Service Truck	East Operation Center	785	Monthly	184 ³	4,708
Vehicle - Light Duty Service Truck	East Operation Center	794	Monthly	184 ³	4,765
Vehicle - Light Duty Service Truck	East Operation Center	789	Monthly	184 ³	4,732
Vehicle - Light Duty Pickup	East Operation Center	358	Monthly	184 ³	2,147
Vehicle - Van-Cargo E250	Auburndale Operation Center	634	Monthly	184 ³	3,801
Vehicle - Van-Cargo E250	Auburndale Operation Center	633	Monthly	184 ³	3,801
Vehicle - Van-Cargo E250	Auburndale Operation Center	704	Monthly	184 ³	4,222
Vehicle - Medium Duty Pickup	Auburndale Operation Center	516	Monthly	184 ³	3,097
Vehicle - Medium Duty Pickup	Auburndale Operation Center	781	Monthly	184 ³	4,687
Vehicle - Light Duty Pickup	Auburndale Operation Center	384	Monthly	184 ³	2,307
Vehicle - Light Duty Pickup	Auburndale Operation Center	392	Monthly	184 ³	2,351
Vehicle - Light Duty Pickup	Auburndale Operation Center	392	Monthly	184 ³	2,351
Vehicle - Light Duty Pickup	Auburndale Operation Center	392	Monthly	184 ³	2,351
Vehicle - Light Duty Pickup	Auburndale Operation Center	392	Monthly	184 ³	2,351
Vehicle - Light Duty Pickup	Auburndale Operation Center	392	Monthly	184 ³	2,351
Vehicle - Light Duty Pickup	East Operation Center	454	Monthly	184 ³	2,726
Vehicle - Light Duty Pickup	East Operation Center	392	Monthly	184 ³	2,351
Vehicle - Compact Suv	Auburndale Operation Center	403	Monthly	184 ³	2,417
Vehicle - Medium Duty Pickup	Auburndale Operation Center	638	Monthly	184 ³	3,826
Vehicle - Medium Duty Pickup	Auburndale Operation Center	707	Monthly	184 ³	4,245
Vehicle - Medium Duty Pickup	Auburndale Operation Center	707	Monthly	184 ³	4,245
Vehicle - Compact Suv	Broadway Office Complex	403	Monthly	184 ³	2,417
Vehicle - Medium Duty Pickup	Muldrough Gas Station	642	Monthly	184 ³	3,850
Vehicle - Light Duty Pickup	Muldrough Gas Station	373	Monthly	184 ³	2,239
Vehicle - Light Duty Pickup	Auburndale Operation Center	473	Monthly	184 ³	2,836
Vehicle - Light Duty Pickup	Auburndale Operation Center	514	Monthly	184 ³	3,084
Vehicle - Light Duty Pickup	Auburndale Operation Center	463	Monthly	184 ³	2,781
Vehicle - Light Duty Pickup	Auburndale Operation Center	518	Monthly	184 ³	3,107
Vehicle - Compact Suv	Broadway Office Complex	403	Monthly	184 ³	2,417
Vehicle - Compact Suv	Auburndale Operation Center	403	Monthly	184 ³	2,417
Vehicle - Light Duty Pickup	Muldrough Gas Station	426	Monthly	184 ³	2,557
Vehicle - Light Duty Pickup	Broadway Office Complex	481	Monthly	184 ³	2,888
Vehicle - Light Duty Pickup	Broadway Office Complex	363	Monthly	184 ³	2,176
Vehicle - Light Duty Pickup	Broadway Office Complex	433	Monthly	184 ³	2,595
Vehicle - Compact Suv	Ku General Offices	451	Monthly	184 ³	2,706

Description	Location	Payment		Base Year Expense (\$)	Forecast Period Expense (\$)
		Amount (\$)	Frequency		
Vehicle - Compact Suv	Broadway Office Complex	420	Monthly	184 ³	2,517
Vehicle - Medium Duty Pickup	South Service Center	1,057	Monthly	184 ³	6,339
Vehicle - Medium Duty Pickup	South Service Center	1,058	Monthly	184 ³	6,349
Vehicle - Light Duty Pickup	Auburndale Operation Center	533	Monthly	184 ³	3,197
Vehicle - Compact Suv	Lge Main Building	397	Monthly	184 ³	2,380
Vehicle - Light Duty Pickup	Auburndale Operation Center	351	Monthly	184 ³	2,107
Vehicle - Compact Suv	East Operation Center	402	Monthly	184 ³	2,413
Vehicle - Compact Suv	Broadway Office Complex	402	Monthly	184 ³	2,413
Vehicle - Light Duty Pickup	Lexington Operation Center	563	Monthly	184 ³	3,377
Vehicle - Fullsize Suv	Lexington Operation Center	493	Monthly	184 ³	2,957
Vehicle - Fullsize Suv	Lexington Meter And Repair	424	Monthly	184 ³	2,543
Vehicle - Light Duty Pickup	Ku General Offices	358	Monthly	184 ³	2,146
Vehicle - Fullsize Suv	Broadway Office Complex	424	Monthly	184 ³	2,543
Vehicle - Fullsize Suv	Ku General Offices	354	Monthly	184 ³	2,122
Vehicle - Light Duty Pickup	Earlington Operations Center	364	Monthly	184 ³	1,455
Vehicle - Light Duty Pickup	South Service Center	480	Monthly	184 ³	2,881
Vehicle - Light Duty Pickup	Broadway Office Complex	454	Monthly	184 ³	2,727
Vehicle - Light Duty Pickup	Broadway Office Complex	385	Monthly	184 ³	2,308
Vehicle - Light Duty Pickup	Broadway Office Complex	454	Monthly	184 ³	2,727
Vehicle - Light Duty Pickup	Broadway Office Complex	454	Monthly	184 ³	2,727
Vehicle - Light Duty Pickup	Broadway Office Complex	453	Monthly	184 ³	2,717
Vehicle - Light Duty Pickup	Broadway Office Complex	384	Monthly	184 ³	2,304
Vehicle - Light Duty Pickup	Broadway Office Complex	454	Monthly	184 ³	2,724
Vehicle - Compact Suv	Auburndale Operation Center	406	Monthly	184 ³	2,439
Vehicle - Compact Suv	Auburndale Operation Center	339	Monthly	184 ³	2,035
Vehicle - Medium Duty Pickup	Auburndale Operation Center	802	Monthly	184 ³	4,811
Vehicle - Van-Cargo E250	Broadway Office Complex	480	Monthly	184 ³	2,882
Vehicle - Light Duty Pickup	Auburndale Operation Center	522	Monthly	184 ³	3,133
Vehicle - Compact Suv	Auburndale Operation Center	327	Monthly	184 ³	1,964
Vehicle - Medium Duty Pickup	East Operation Center	571	Monthly	184 ³	3,426
Vehicle - Fullsize Suv	Lge Main Building	549	Monthly	184 ³	3,291
Vehicle - Fullsize Suv	Broadway Office Complex	424	Monthly	184 ³	2,543
Vehicle - Fullsize Suv	Auburndale Operation Center	350	Monthly	184 ³	2,099
Vehicle - Heavy Duty Pickup	South Service Center	1,029	Monthly	184 ³	6,171
Vehicle - Heavy Duty Pickup	South Service Center	708	Monthly	184 ³	4,248
Vehicle - Heavy Duty Pickup	South Service Center	782	Monthly	184 ³	4,692
Vehicle - Light Duty Pickup	South Service Center	305	Monthly	184 ³	1,830
Vehicle - Light Duty Pickup	South Service Center	381	Monthly	184 ³	2,284
Vehicle - Light Duty Pickup	South Service Center	366	Monthly	184 ³	2,195
Vehicle - Light Duty Pickup	South Service Center	304	Monthly	184 ³	1,822
Vehicle - Light Duty Pickup	Auburndale Operation Center	305	Monthly	184 ³	1,830
Vehicle - Fullsize Suv	Broadway Office Complex	350	Monthly	184 ³	2,099

Description	Location	Payment		Base Year Expense (\$)	Forecast Period Expense (\$)
		Amount (\$)	Frequency		
Vehicle - Fullsize Suv	South Service Center	350	Monthly	184 ³	2,099
Vehicle - Fullsize Suv	East Operation Center	420	Monthly	184 ³	2,521
Vehicle - Light Duty Pickup	Auburndale Operation Center	379	Monthly	184 ³	2,273
Vehicle - Light Duty Pickup	Auburndale Operation Center	302	Monthly	184 ³	1,811
Vehicle - Light Duty Pickup	Auburndale Operation Center	722	Monthly	184 ³	3,608
Vehicle - Fullsize Suv	East Operation Center	364	Monthly	184 ³	2,184
Vehicle - Fullsize Suv	East Operation Center	364	Monthly	184 ³	2,184
Vehicle - Fullsize Suv	East Operation Center	364	Monthly	184 ³	2,184
Vehicle - Fullsize Suv	Broadway Office Complex	354	Monthly	184 ³	2,122
Vehicle - Fullsize Suv	East Operation Center	354	Monthly	184 ³	2,122
Vehicle - Fullsize Suv	Broadway Office Complex	354	Monthly	184 ³	2,122
Vehicle - Fullsize Suv	Broadway Office Complex	424	Monthly	184 ³	2,543
Vehicle - Fullsize Suv	East Operation Center	361	Monthly	184 ³	2,165
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	1,017	Monthly	184 ³	2,033
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	857	Monthly	184 ³	1,714
Vehicle - Heavy Duty Pickup	Muldraugh Gas Station	1,108	Monthly	184 ³	2,216
Vehicle - Fullsize Suv	Broadway Office Complex	354	Monthly	184 ³	2,122
Vehicle - Light Duty Service Truck	Auburndale Operation Center	840	Monthly	184 ³	4,199
Vehicle - Light Duty Service Truck	Broadway Office Complex	840	Monthly	184 ³	4,200
Vehicle - Van-Cargo E250	Broadway Office Complex	560	Monthly	184 ³	2,799
Vehicle - Medium Duty Pickup	Auburndale Operation Center	529	Monthly	184 ³	3,173
Vehicle - Heavy Duty Pickup	East Operation Center	404	Monthly	184 ³	2,425
Vehicle - Fullsize Suv	Auburndale Operation Center	432	Monthly	184 ³	2,592
Vehicle - Medium Duty Pickup	Auburndale Operation Center	883	Monthly	184 ³	4,413
Vehicle - Medium Duty Pickup	Auburndale Operation Center	974	Monthly	184 ³	4,868
Vehicle - Medium Duty Pickup	Auburndale Operation Center	720	Monthly	184 ³	2,159
Vehicle - Medium Duty Pickup	Auburndale Operation Center	652	Monthly	184 ³	1,956
Vehicle - Heavy Duty Pickup	Magnolia Gas Station	772	Monthly	184 ³	2,316
Vehicle - Light Duty Pickup	Auburndale Operation Center	464	Monthly	184 ³	2,321
Vehicle - Light Duty Pickup	Auburndale Operation Center	464	Monthly	184 ³	2,321
Vehicle - Light Duty Pickup	Auburndale Operation Center	336	Monthly	184 ³	2,015
Vehicle - Light Duty Pickup	Magnolia Gas Station	346	Monthly	184 ³	2,076
Vehicle - Light Duty Pickup	Broadway Office Complex	387	Monthly	184 ³	2,324
Vehicle - Fullsize Suv	East Operation Center	359	Monthly	184 ³	2,152
Vehicle - Fullsize Suv	Lge Main Building	494	Monthly	184 ³	1,978
Vehicle - Light Duty Pickup	Auburndale Operation Center	293	Monthly	184 ³	1,466
Vehicle - Van-Cargo E250	Auburndale Operation Center	651	Monthly	184 ³	1,301
Vehicle - Van-Cargo E250	Auburndale Operation Center	650	Monthly	184 ³	1,300
Vehicle - Van-Cargo E250	Auburndale Operation Center	651	Monthly	184 ³	1,301
Vehicle - Fullsize Suv	Lge Main Building	420	Monthly	184 ³	1,682
Vehicle - Fullsize Suv	Lge Main Building	495	Monthly	184 ³	1,980
Vehicle - Fullsize Suv	Lge Main Building	350	Monthly	184 ³	1,400

Description	Location	Payment		Base Year Expense (\$)	Forecast Period Expense (\$)
		Amount (\$)	Frequency		
Vehicle - Fullsize Suv	Lge Main Building	506	Monthly	184 ³	2,025
Vehicle - Fullsize Suv	Lge Main Building	506	Monthly	184 ³	2,025
Vehicle - Fullsize Suv	Lge Main Building	506	Monthly	184 ³	2,025
Vehicle - Heavy Duty Pickup	Muldrough Gas Station	1,042	Monthly	184 ³	3,125
Vehicle - Heavy Duty Pickup	Muldrough Gas Station	760	Monthly	184 ³	2,508
Vehicle - Fullsize Suv	Broadway Office Complex	420	Monthly	184 ³	1,682
Vehicle - Fullsize Suv	East Operation Center	420	Monthly	184 ³	1,682
Vehicle - Heavy Duty Pickup	Auburndale Operation Center	784	Monthly	184 ³	1,567
Vehicle - Heavy Duty Pickup	Auburndale Operation Center	784	Monthly	184 ³	1,567
Vehicle - Light Duty Service Truck	Auburndale Operation Center	772	Monthly	184 ³	1,543
Vehicle - Compact Car	Lge Main Building	673	Monthly	184 ³	2,019
Vehicle - Fullsize Suv	Auburndale Operation Center	419	Monthly	184 ³	1,257
Vehicle - Van-Cargo E250	Auburndale Operation Center	482	Monthly	184 ³	482
Vehicle - Van-Cargo E450	East Operation Center	1,678	Monthly	184 ³	10,068
Vehicle - Van-Cargo E450	East Operation Center	1,678	Monthly	184 ³	10,068
Vehicle - Van-Cargo E450	East Operation Center	1,678	Monthly	184 ³	10,068
Vehicle - Van-Cargo E450	East Operation Center	1,689	Monthly	184 ³	10,133
Vehicle - Van-Cargo E450	East Operation Center	1,689	Monthly	184 ³	10,133
Vehicle - Van-Cargo E450	East Operation Center	1,689	Monthly	184 ³	10,133
Vehicle - Van-Cargo E450	Auburndale Serv Ctr	1,689	Monthly	184 ³	10,133
Vehicle - Van-Cargo E450	East Operation Center	1,689	Monthly	184 ³	10,133
Vehicle - Van-Cargo E450	East Operation Center	1,689	Monthly	184 ³	10,133
Vehicle - Van-Cargo E450	Auburndale Serv Ctr	1,689	Monthly	184 ³	10,133
Vehicle - Wire Tensioner/Cable/Reel	Auburndale Operation Center	1,965	Monthly	184 ³	9,825
Vehicle - Super Heavy Duty Digger Derrick	Auburndale Operation Center	2,249	Monthly	184 ³	13,494
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,250	Monthly	184 ³	13,500
Vehicle - Heavy Duty Bucket	East Operation Center	2,250	Monthly	184 ³	13,500
Vehicle - Super Heavy Duty Digger Derrick	Auburndale Serv Ctr	2,901	Monthly	184 ³	17,403
Vehicle - Van-Cargo E450	Auburndale Serv Ctr	1,561	Monthly	184 ³	9,366
Vehicle - Van-Cargo E450	East Operation Center	1,561	Monthly	184 ³	9,366
Vehicle - Heavy Duty Bucket	South Service Center	2,251	Monthly	184 ³	13,503
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,542	Monthly	184 ³	15,251
Vehicle - Heavy Duty Bucket	East Operation Center	2,542	Monthly	184 ³	15,251
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,540	Monthly	184 ³	15,242
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,545	Monthly	184 ³	15,268
Vehicle - Heavy Duty Bucket	East Operation Center	2,545	Monthly	184 ³	15,268
Vehicle - Heavy Duty Bucket	East Operation Center	2,548	Monthly	184 ³	15,286
Vehicle - Heavy Duty Bucket	East Operation Center	2,548	Monthly	184 ³	15,286
Vehicle - Heavy Duty Service Truck	Auburndale Operation Center	2,339	Monthly	184 ³	14,035
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,557	Monthly	184 ³	15,341
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,557	Monthly	184 ³	15,341
Vehicle - Heavy Duty Bucket	East Operation Center	2,558	Monthly	184 ³	15,350

Description	Location	Amount (\$)	Payment Frequency	Account	Base Year	Forecast Period
					Expense (\$)	Expense (\$)
Vehicle - Heavy Duty Bucket	South Service Center	2,619	Monthly	184 ³	15,715	
Vehicle - Van-Cargo E450	Muldraugh Gas Station	1,684	Monthly	184 ³	10,106	
Vehicle - Mobile Crane Truck	Auburndale Operation Center	2,954	Monthly	184 ³	17,724	
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,558	Monthly	184 ³	15,350	
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,558	Monthly	184 ³	15,350	
Vehicle - Van-Cargo E450	Muldraugh Gas Station	1,642	Monthly	184 ³	9,853	
Vehicle - Super Heavy Duty Bucket	East Operation Center	3,003	Monthly	184 ³	18,018	
Vehicle - Van-Cargo E450	Auburndale Operation Center	1,651	Monthly	184 ³	9,906	
Vehicle - Van-Cargo E450	East Operation Center	1,651	Monthly	184 ³	9,906	
Vehicle - Van-Cargo E450	East Operation Center	1,651	Monthly	184 ³	9,906	
Vehicle - Van-Cargo E450	Auburndale Operation Center	1,651	Monthly	184 ³	9,906	
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,519	Monthly	184 ³	15,114	
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,517	Monthly	184 ³	15,102	
Vehicle - Wire Tensioner/Cable/Reel	Auburndale Operation Center	1,937	Monthly	184 ³	11,623	
Vehicle - Van-Cargo E450	Auburndale Operation Center	1,862	Monthly	184 ³	11,174	
Vehicle - Van-Cargo E450	Auburndale Operation Center	1,863	Monthly	184 ³	11,177	
Vehicle - Mobile Crane Truck	South Service Center	1,843	Monthly	184 ³	11,060	
Vehicle - Super Heavy Duty Bucket	East Operation Center	2,969	Monthly	184 ³	17,814	
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,998	Monthly	184 ³	17,988	
Vehicle - Super Heavy Duty Bucket	East Operation Center	3,008	Monthly	184 ³	18,046	
Vehicle - Super Heavy Duty Bucket	East Operation Center	3,008	Monthly	184 ³	18,046	
Vehicle - Digger Derrick	East Operation Center	2,877	Monthly	184 ³	17,263	
Vehicle - Super Heavy Duty Bucket	Auburndale Operation Center	2,967	Monthly	184 ³	17,800	
Vehicle - Super Heavy Duty Bucket	East Operation Center	2,971	Monthly	184 ³	17,829	
Vehicle - Super Heavy Duty Bucket	East Operation Center	2,957	Monthly	184 ³	17,742	
Vehicle - Super Heavy Duty Bucket	East Operation Center	2,971	Monthly	184 ³	17,829	
Vehicle - Digger Derrick	East Operation Center	2,908	Monthly	184 ³	17,451	
Vehicle - Super Heavy Duty Bucket	Auburndale Operation Center	2,969	Monthly	184 ³	17,813	
Vehicle - Heavy Duty Bucket	Auburndale Operation Center	2,835	Monthly	184 ³	17,009	
Vehicle - Super Heavy Duty Bucket	East Operation Center	2,965	Monthly	184 ³	17,791	
Vehicle - Heavy Duty Bucket	East Operation Center	2,560	Monthly	184 ³	15,359	
March 2016-August 2016					1,893,975	
September 2016-February 2017				184 ³	2,157,446	
Total					4,051,421	4,292,382
Generation						
Generation - Hydrogen Ground Tubes	Trimble County	675	Monthly	513	3,375	
Generation - Hydrogen Blimp Tank	Trimble County	625	Monthly	548	4,425	
Generation - Hydrogen Tank	Mill Creek	1,100	Monthly	507	6,600	
Generation - Hydrogen Tank	Paddy's Run	620	Monthly	550	2,520	
Generation - Mixed Bed Polisher	Mill Creek	3,000	Monthly	507	18,000	
March 2016-August 2016					34,920	
September 2016-February 2017				Budgeted to Accounts 507, 513, 548, 550	35,076	
Total					69,996	70,152

Description	Location	Payment		Base Year	Forecast Period
		Amount (\$)	Frequency	Expense (\$)	Expense (\$)
Miscellaneous					
Miscellaneous - Test Equipment for reading substation transformers	Louisville	4,812	Monthly	562/582	28,875
Miscellaneous - Helicopter Service	Lexington	5,814	Monthly	563	34,884
March 2016-August 2016					63,759
September 2016-February 2017				Budgeted to Accounts 562, 563, 582	58,148
Total					121,907
					108,030

¹ The costs related to the railcars are charged initially to the 151 Fuel Inventory account and included in the average cost. These charges are expensed to FERC Account 501, with the cost of the fuel based on fuel burned.

² The cost related to the 7th & York Street parking are initially charged to the 184 Clearing Account. These charges are allocated based on a facilities ratio.

³ The costs related to the vehicles are charged initially to the 184 Transportation Clearing Account. These charges are allocated based on labor charges.

⁴ As a result of various impacts (price increases, quantity changes, inconsistent payment streams, etc.) numerous asset base year amounts may not be divided by the represented frequency to cross check monthly payment amount.

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. 230

Responding Witness: Valerie L. Scott

Q-230. List storm damage expense for each year for the 10-year period ending with 2016.

A-230. See table below.

2016	\$2,404,158
2015	5,067,209
2014	9,497,811
2013	5,711,135
2012	4,641,651
2011	6,814,289
2010	1,535,593
2009	5,378,384
2008	6,467,670
2007	2,172,237

The expenses above exclude amortization expense of regulatory assets related to storm costs.

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. 231

Responding Witness: Valerie L. Scott / Daniel K. Arbough

- Q-231. Provide, by year, all affiliated operating expenses charged to the Kentucky jurisdiction for the 3 years ending 2016 plus as forecasted for 2017 and 2018.
- A-231. The amount of affiliated operating expenses has not been compiled for the forecasted calendar years 2017 and 2018. Therefore, the amounts for the base period and the forecasted test period are being provided.

Certain costs such as outside contractors and insurance are budgeted as affiliate transactions with LKS but when actual charges are recorded, they are directly charged on LG&E or KU. This practice contributes to a variance between actual results and forecast that is not expected to impact total LG&E costs.

Year	Amount
2014	\$ 144,235,504
2015	162,294,571
2016	160,732,858
Test Year	195,048,658

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. 232

Responding Witness: Daniel K. Arbough

Q-232. Provide a general ledger listing or similar report of all transactions that comprise the corporate and affiliated charges allocated to LG&E for the test year.

A-232. See attached.

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	111	006250	015590	555020	0110	0695	0000	0110		555	1,160,216.60
0100	121	006250	015590	555025	0110	0695	0000	0110		555	6,070,089.90
0100	111	006250	015590	555020	0110	0695	0000	0110		555	1,893,802.10
0100	121	006250	015590	555025	0110	0695	0000	0110		555	3,508,112.90
0100	111	002500	012500	547030	0110	0405	0000	0110		547	374,148.15
0100	111	002500	012500	547030	0110	0405	0000	0110		547	498,056.58
0100	111	002500	012500	547030	0110	0405	0000	0110		547	648,092.96
0100	111	002500	012500	501001	0110	0401	0000	0110		501	5,265,284.18
0100	111	002500	012500	547030	0110	0405	0000	0110		547	545,134.42
0100	111	002500	012500	547030	0110	0405	0000	0110		547	481,941.42
0100	111	002500	012500	547030	0110	0405	0000	0110		547	622,148.27
0100	111	002500	012500	501001	0110	0401	0000	0110		501	3,558,656.72
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	137,899.16
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	200,562.09
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	833,662.92
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	13,779.85
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	499,547.27
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	126,828.29
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	651,237.88
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	270,182.33
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	86,285.39
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	66,415.62
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	138,976.44
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	7,062.06
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	58,166.81
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	277,457.03
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	372,757.08
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	59,975.20
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	407,299.67
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	203,726.13
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	77,327.83
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	7,161.04
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	52,933.46
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	18,635.73
0100	140	P47110: CORPORATE	000020	408106		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	33,202.71
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	633.17
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	920.89
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	3,827.79
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	63.27
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	2,293.69
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	582.34
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	2,990.18
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	1,240.55
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	396.18
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	304.95
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	638.11
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	32.43
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	267.07
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	1,273.95
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	1,711.52
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	275.38

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	1,870.13
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	935.41
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	355.05
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	32.88
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	243.05
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	85.57
0100	140	P47110: CORPORATE	000020	925002		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	152.45
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	569,764.67
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	828,672.13
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	3,444,485.59
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	56,934.89
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	2,064,003.73
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	524,022.60
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	2,690,751.17
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	1,116,325.45
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	356,509.55
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	274,412.64
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	574,215.69
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	29,178.68
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	240,330.63
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	1,146,382.70
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	1,540,138.53
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	247,802.46
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	1,682,859.81
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	841,745.13
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	319,499.15
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	29,587.63
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	218,707.76
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	76,998.14
0100	140	P47110: CORPORATE	000020	926019		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	137,185.25
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0303		0110	PNOC: TOTAL CONTRACTOR	903	2,500.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0303		0110	PNOC: TOTAL CONTRACTOR	903	2,500.02
0100	100	P43000: TOTAL CUSTOMER SERVICES	011060	586100		0304		0110	PNOR: TOTAL RESIDENTIAL CONTRACTORS	586	4,500.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	011060	586100		0304		0110	PNOR: TOTAL RESIDENTIAL CONTRACTORS	586	5,502.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0304		0110	PNOR: TOTAL RESIDENTIAL CONTRACTORS	903	10,999.98
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0304		0110	PNOR: TOTAL RESIDENTIAL CONTRACTORS	903	10,999.98
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903931		0301		0110	PNOC: TOTAL CONTRACTOR	903	45,319.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903931		0301		0110	PNOC: TOTAL CONTRACTOR	903	46,860.00
0100	100	P42500: PROJECT ENGINEERING	015730	107001		0375		0110	PNOC: TOTAL CONTRACTOR	107	13,776.92
0100	100	P42500: PROJECT ENGINEERING	015730	107001		0375		0110	PNOC: TOTAL CONTRACTOR	107	3,060.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	923900		0304		0110	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	8,995.44
0100	100	P42100: TOTAL GENERATION	016300	108901		0375		0110	PNOC: TOTAL CONTRACTOR	108	212,000.00
0100	100	P42100: TOTAL GENERATION	016300	107001		0375		0110	PNOC: TOTAL CONTRACTOR	107	5,619,720.00
0100	140	P47110: CORPORATE	020062	935191		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	935	1,129.50
0100	140	P47110: CORPORATE	020062	935191		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	935	1,164.00
0100	100	P47110: CORPORATE	020062	566900		0301		0020	PNOC: TOTAL CONTRACTOR	566	7,098.00
0100	100	P47110: CORPORATE	020062	566900		0301		0020	PNOC: TOTAL CONTRACTOR	566	7,860.58
0100	100	P47110: CORPORATE	020062	573900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	573	10,604.22
0100	100	P47110: CORPORATE	020062	573900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	573	10,854.36
0100	100	P47110: CORPORATE	020062	566900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	566	34,004.61
0100	100	P47110: CORPORATE	020062	566900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	566	34,877.10
0100	100	P47110: CORPORATE	020062	573900		0301		0020	PNOC: TOTAL CONTRACTOR	573	47,707.62
0100	100	P47110: CORPORATE	020062	573900		0301		0020	PNOC: TOTAL CONTRACTOR	573	42,738.71
0100	130	P47110: CORPORATE	020062	894900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	894	50,825.41
0100	130	P47110: CORPORATE	020062	894900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	894	51,874.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	130	P47110: CORPORATE	020062	880900		0301		0020	PNOC: TOTAL CONTRACTOR	880	65,592.70
0100	130	P47110: CORPORATE	020062	880900		0301		0020	PNOC: TOTAL CONTRACTOR	880	56,042.02
0100	100	P47110: CORPORATE	020062	588900		0301		0020	PNOC: TOTAL CONTRACTOR	588	76,282.30
0100	100	P47110: CORPORATE	020062	588900		0301		0020	PNOC: TOTAL CONTRACTOR	588	77,795.98
0100	100	P47110: CORPORATE	020062	598900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	598	89,946.49
0100	100	P47110: CORPORATE	020062	598900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	598	91,824.88
0100	130	P47110: CORPORATE	020062	894900		0301		0020	PNOC: TOTAL CONTRACTOR	894	103,438.88
0100	130	P47110: CORPORATE	020062	894900		0301		0020	PNOC: TOTAL CONTRACTOR	894	91,448.13
0100	100	P47110: CORPORATE	020062	598900		0301		0020	PNOC: TOTAL CONTRACTOR	598	119,182.00
0100	100	P47110: CORPORATE	020062	598900		0301		0020	PNOC: TOTAL CONTRACTOR	598	105,315.09
0100	130	P47110: CORPORATE	020062	880900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	880	167,183.66
0100	130	P47110: CORPORATE	020062	880900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	880	169,920.90
0100	100	P47110: CORPORATE	020062	588900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	212,510.34
0100	100	P47110: CORPORATE	020062	588900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	215,573.10
0100	140	P47110: CORPORATE	020062	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	485,613.25
0100	140	P47110: CORPORATE	020062	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	499,009.02
0100	140	P47110: CORPORATE	020062	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	710,605.71
0100	140	P47110: CORPORATE	020062	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	845,842.15
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	2,760.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	4,600.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,120.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,221.20
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	13,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	14,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	24,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	22,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	580	400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	35,200.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	36,200.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	15,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	15,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	16,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	16,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	580900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	580	10,800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	580900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	580	12,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	38,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	16,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903912		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	903	7,129.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903912		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	903	7,360.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903912		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	903	12,190.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0301		0020	PNOC: TOTAL CONTRACTOR	903	38,408.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0301		0020	PNOC: TOTAL CONTRACTOR	903	39,559.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903912		0301		0020	PNOC: TOTAL CONTRACTOR	903	13,824.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903912		0301		0020	PNOC: TOTAL CONTRACTOR	903	13,032.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0301		0020	PNOC: TOTAL CONTRACTOR	903	2,970.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0301		0020	PNOC: TOTAL CONTRACTOR	903	2,945.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0301		0020	PNOC: TOTAL CONTRACTOR	921	1,960.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0301		0020	PNOC: TOTAL CONTRACTOR	903	186,663.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0301		0020	PNOC: TOTAL CONTRACTOR	903	189,060.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0301		0020	PNOC: TOTAL CONTRACTOR	903	25,520.00
0100	140	P45800: REGULATORY	021335	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	564.00
0100	140	P45800: REGULATORY	021335	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	575.28
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	23,400.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	23,868.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	49,680.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	50,201.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	910900		0301		0020	PNOC: TOTAL CONTRACTOR	910	434,240.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	910900		0301		0020	PNOC: TOTAL CONTRACTOR	910	390,457.50
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908901		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	908	28.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908901		0303		0020	PNOC: TOTAL CONTRACTOR	908	36,953.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908901		0303		0020	PNOC: TOTAL CONTRACTOR	908	38,139.60
0100	100	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	409,712.09
0100	100	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	385,059.36
0100	130	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	7,266,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	17,204,000.02
0100	130	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	10,767,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	25,122,999.98
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	878100		0301		0020	PNOC: TOTAL CONTRACTOR	878	3,192.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	878100		0301		0020	PNOC: TOTAL CONTRACTOR	878	3,262.02
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	893100		0301		0020	PNOC: TOTAL CONTRACTOR	893	7,517.04
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	13,908.96
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	893100		0301		0020	PNOC: TOTAL CONTRACTOR	893	7,681.98
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	14,214.48
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	32,454.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	910001		0301		0020	PNOC: TOTAL CONTRACTOR	910	33,167.52
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	554100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	554	34,127.40
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	586100		0301		0020	PNOC: TOTAL CONTRACTOR	586	68,882.08
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	586100		0301		0020	PNOC: TOTAL CONTRACTOR	586	38,328.54
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	903011		0301		0020	PNOC: TOTAL CONTRACTOR	903	118,140.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	021415	903011		0301		0020	PNOC: TOTAL CONTRACTOR	903	74,092.02
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	903011		0301		0020	PNOC: TOTAL CONTRACTOR	903	275,660.04
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	903011		0301		0020	PNOC: TOTAL CONTRACTOR	903	172,881.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	597100		0301		0020	PNOC: TOTAL CONTRACTOR	597	388,854.96
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	597100		0301		0020	PNOC: TOTAL CONTRACTOR	597	1,039,045.02
0100	100	P46150: STATE REG AND RATES	021440	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	17,250.00
0100	100	P46150: STATE REG AND RATES	021440	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	17,422.02
0100	140	P46150: STATE REG AND RATES	021440	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	22,999.98
0100	140	P46150: STATE REG AND RATES	021440	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	23,230.02
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	908	1,418,300.22
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	908	1,273,814.03
0100	100	P43000: TOTAL CUSTOMER SERVICES	021520	908005		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	908	7,152,937.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021520	908005		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	908	4,175,773.20
0100	100	P42200: GENERATION SERVICES	022060	500900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	500	57,321.02
0100	100	P42200: GENERATION SERVICES	022060	500900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	500	34,524.28
0100	100	P42200: GENERATION SERVICES	022065	505100		0301		0020	PNOC: TOTAL CONTRACTOR	505	20,211.97
0100	100	P42200: GENERATION SERVICES	022065	505100		0301		0020	PNOC: TOTAL CONTRACTOR	505	9,576.89
0100	100	P42200: GENERATION SERVICES	022065	501090		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	501	16,522.62
0100	100	P42200: GENERATION SERVICES	022065	501090		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	501	16,854.00
0100	100	P42200: GENERATION SERVICES	022065	506100		0301		0020	PNOC: TOTAL CONTRACTOR	506	22,307.96
0100	100	P42200: GENERATION SERVICES	022065	506100		0301		0020	PNOC: TOTAL CONTRACTOR	506	22,754.21
0100	100	P42200: GENERATION SERVICES	022065	502100		0301		0020	PNOC: TOTAL CONTRACTOR	502	49,084.54
0100	100	P42200: GENERATION SERVICES	022065	502100		0301		0020	PNOC: TOTAL CONTRACTOR	502	24,270.86
0100	100	P42200: GENERATION SERVICES	022065	501090		0301		0020	PNOC: TOTAL CONTRACTOR	501	47,928.05
0100	100	P42200: GENERATION SERVICES	022065	501090		0301		0020	PNOC: TOTAL CONTRACTOR	501	50,624.94
0100	100	P42200: GENERATION SERVICES	022080	500900		0301		0020	PNOC: TOTAL CONTRACTOR	500	112.68
0100	100	P42200: GENERATION SERVICES	022080	500900		0301		0020	PNOC: TOTAL CONTRACTOR	500	15,901.26
0100	100	P42200: GENERATION SERVICES	022080	510900		0301		0020	PNOC: TOTAL CONTRACTOR	510	16,900.38
0100	100	P42200: GENERATION SERVICES	022080	510900		0301		0020	PNOC: TOTAL CONTRACTOR	510	17,238.36
0100	100	P42200: GENERATION SERVICES	022080	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	26,605.30
0100	100	P42200: GENERATION SERVICES	022080	500900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	500	23,896.92

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42200: GENERATION SERVICES	022080	500900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	500	16,034.94
0100	100	P42200: GENERATION SERVICES	022080	500900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	500	49,804.20
0100	100	P42200: GENERATION SERVICES	022080	500900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	500	49,600.40
0100	100	P42200: GENERATION SERVICES	022110	510100		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	510	7,235.68
0100	100	P42200: GENERATION SERVICES	022110	500100		0301		0020	PNOC: TOTAL CONTRACTOR	500	6,891.60
0100	100	P42200: GENERATION SERVICES	022110	510100		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	510	7,774.17
0100	100	P42200: GENERATION SERVICES	022110	500100		0301		0020	PNOC: TOTAL CONTRACTOR	500	9,464.22
0100	100	P42200: GENERATION SERVICES	022110	500900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	500	16,215.54
0100	100	P42200: GENERATION SERVICES	022110	500900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	500	16,336.47
0100	100	P42200: GENERATION SERVICES	022110	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	42,585.22
0100	100	P42200: GENERATION SERVICES	022110	510900		0301		0020	PNOC: TOTAL CONTRACTOR	510	87,376.08
0100	100	P42200: GENERATION SERVICES	022110	510900		0301		0020	PNOC: TOTAL CONTRACTOR	510	84,255.05
0100	100	P42200: GENERATION SERVICES	022110	500900		0301		0020	PNOC: TOTAL CONTRACTOR	500	171,998.33
0100	100	P42200: GENERATION SERVICES	022110	500900		0301		0020	PNOC: TOTAL CONTRACTOR	500	146,828.41
0100	100	P42200: GENERATION SERVICES	022110	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	140,798.87
0100	100	P42200: GENERATION SERVICES	022110	510100		0301		0020	PNOC: TOTAL CONTRACTOR	510	51,742.63
0100	100	P42200: GENERATION SERVICES	022110	510100		0301		0020	PNOC: TOTAL CONTRACTOR	510	1,258,187.05
0100	100	P42100: TOTAL GENERATION	022200	108901		0375		0020	PNOC: TOTAL CONTRACTOR	108	6,250.02
0100	100	P42100: TOTAL GENERATION	022200	108901		0375		0020	PNOC: TOTAL CONTRACTOR	108	6,249.98
0100	100	P42100: TOTAL GENERATION	022200	107001		0375		0020	PNOC: TOTAL CONTRACTOR	107	50,000.02
0100	100	P42100: TOTAL GENERATION	022200	107001		0375		0020	PNOC: TOTAL CONTRACTOR	107	49,999.98
0100	100	P42100: TOTAL GENERATION	022210	163101		0301		0020	PNOC: TOTAL CONTRACTOR	163	43,050.00
0100	100	P42100: TOTAL GENERATION	022210	163101		0301		0020	PNOC: TOTAL CONTRACTOR	163	44,124.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0301		0020	PNOC: TOTAL CONTRACTOR	501	17,402.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0301		0020	PNOC: TOTAL CONTRACTOR	501	18,816.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0301		0020	PNOC: TOTAL CONTRACTOR	500	60.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0301		0020	PNOC: TOTAL CONTRACTOR	500	60.00
0100	100	P42900: TRANSMISSION	023010	566900		0301		0020	PNOC: TOTAL CONTRACTOR	566	22,986.00
0100	100	P42900: TRANSMISSION	023010	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	29,748.00
0100	100	P42900: TRANSMISSION	023010	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	30,258.00
0100	100	P42900: TRANSMISSION	023010	566900		0301		0020	PNOC: TOTAL CONTRACTOR	566	67,660.00
0100	100	P42900: TRANSMISSION	023020	561190		0301		0020	PNOC: TOTAL CONTRACTOR	561.1	44.38
0100	100	P42900: TRANSMISSION	023020	561190		0301		0020	PNOC: TOTAL CONTRACTOR	561.1	48.00
0100	140	P42900: TRANSMISSION	023040	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	5,000.00
0100	100	P42900: TRANSMISSION	023040	561190		0301		0020	PNOC: TOTAL CONTRACTOR	561.1	7,636.54
0100	100	P42900: TRANSMISSION	023040	561190		0301		0020	PNOC: TOTAL CONTRACTOR	561.1	3,876.00
0100	100	P42900: TRANSMISSION	023040	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	37,760.00
0100	100	P42900: TRANSMISSION	023040	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	99,957.49
0100	100	P42900: TRANSMISSION	023050	561590		0301		0020	PNOC: TOTAL CONTRACTOR	561.5	7,029.58
0100	100	P42900: TRANSMISSION	023050	561590		0301		0020	PNOC: TOTAL CONTRACTOR	561.5	7,158.00
0100	100	P42900: TRANSMISSION	023055	560900		0301		0020	PNOC: TOTAL CONTRACTOR	560	10,404.00
0100	100	P42900: TRANSMISSION	023055	560900		0301		0020	PNOC: TOTAL CONTRACTOR	560	10,560.00
0100	100	P42900: TRANSMISSION	023060	566900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	566	26,399.22
0100	100	P42900: TRANSMISSION	023060	566900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	566	29,080.74
0100	100	P42900: TRANSMISSION	023060	566900		0301		0020	PNOC: TOTAL CONTRACTOR	566	53,671.35
0100	100	P42900: TRANSMISSION	023060	566900		0301		0020	PNOC: TOTAL CONTRACTOR	566	57,537.60
0100	100	P42900: TRANSMISSION	023060	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	59,502.00
0100	100	P42900: TRANSMISSION	023060	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	60,690.00
0100	100	P42900: TRANSMISSION	023065	570010		0301		0020	PNOC: TOTAL CONTRACTOR	570	6,906.00
0100	100	P42900: TRANSMISSION	023065	562010		0301		0020	PNOC: TOTAL CONTRACTOR	562	12,324.00
0100	100	P42900: TRANSMISSION	023065	570010		0301		0020	PNOC: TOTAL CONTRACTOR	570	16,872.00
0100	100	P42900: TRANSMISSION	023065	562010		0301		0020	PNOC: TOTAL CONTRACTOR	562	17,256.00
0100	100	P42900: TRANSMISSION	023065	570900		0301		0020	PNOC: TOTAL CONTRACTOR	570	39,087.78
0100	100	P42900: TRANSMISSION	023065	570900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	570	40,119.12
0100	100	P42900: TRANSMISSION	023065	570900		0301		0020	PNOC: TOTAL CONTRACTOR	570	41,016.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42900: TRANSMISSION	023065	570900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	570	41,934.00
0100	100	P42900: TRANSMISSION	023065	562010		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	562	69,012.00
0100	100	P42900: TRANSMISSION	023065	562010		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	562	70,032.00
0100	100	P42900: TRANSMISSION	023065	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	104,040.00
0100	100	P42900: TRANSMISSION	023065	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	106,248.00
0100	100	P42900: TRANSMISSION	023065	570010		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	570	151,896.00
0100	100	P42900: TRANSMISSION	023065	570010		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	570	154,128.00
0100	100	P42900: TRANSMISSION	023070	566900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	566	15,595.62
0100	100	P42900: TRANSMISSION	023070	566900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	566	18,432.00
0100	100	P42900: TRANSMISSION	023070	563100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	563	92,600.00
0100	100	P42900: TRANSMISSION	023070	563100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	563	96,018.00
0100	100	P42900: TRANSMISSION	023070	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	104,040.00
0100	100	P42900: TRANSMISSION	023070	184605		0301		0020	PNOC: TOTAL CONTRACTOR	184	106,248.00
0100	100	P42900: TRANSMISSION	023070	571100		0303		0020	PNOC: TOTAL CONTRACTOR	571	325,650.00
0100	100	P42900: TRANSMISSION	023070	571100		0303		0020	PNOC: TOTAL CONTRACTOR	571	335,923.00
0100	100	P42900: TRANSMISSION	023070	571100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	571	595,665.54
0100	100	P42900: TRANSMISSION	023070	571100		0301		0020	PNOC: TOTAL CONTRACTOR	571	210,736.00
0100	100	P42900: TRANSMISSION	023070	571100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	571	683,700.00
0100	100	P42900: TRANSMISSION	023070	571100		0301		0020	PNOC: TOTAL CONTRACTOR	571	1,058,732.00
0100	100	P42900: TRANSMISSION	023076	560900		0301		0020	PNOC: TOTAL CONTRACTOR	560	2,124.00
0100	100	P42900: TRANSMISSION	023076	560900		0301		0020	PNOC: TOTAL CONTRACTOR	560	2,154.00
0100	100	P42900: TRANSMISSION	023090	561291		0301		0020	PNOC: TOTAL CONTRACTOR	561.2	69,229.00
0100	100	P42900: TRANSMISSION	023090	561291		0301		0020	PNOC: TOTAL CONTRACTOR	561.2	70,104.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	4,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	586	900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	586	600.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	17,100.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	18,600.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	19,400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	184	21,300.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	583	23,800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	583	27,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0375		0020	PNOC: TOTAL CONTRACTOR	107	1,102,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0375		0020	PNOC: TOTAL CONTRACTOR	107	1,098,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	56,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	107	84,000.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	156.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0301		0020	PNOC: TOTAL CONTRACTOR	880	(156,000.00)
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	426501		0301		0020	PNOC: TOTAL CONTRACTOR	426.5	1,000.00
0100	140	P45900: HUMAN RESOURCES	025000	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	1,499.40
0100	140	P45900: HUMAN RESOURCES	025000	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	6,125.01
0100	140	P45900: HUMAN RESOURCES	025000	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,819.61
0100	140	P45900: HUMAN RESOURCES	025000	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	33,075.00
0100	140	P45900: HUMAN RESOURCES	025270	923900		0306		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	588.00
0100	140	P45900: HUMAN RESOURCES	025270	923900		0306		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	392.00
0100	140	P45900: HUMAN RESOURCES	025270	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	4,899.02
0100	140	P45900: HUMAN RESOURCES	025270	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	4,900.98
0100	140	P45900: HUMAN RESOURCES	025300	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	9,800.00
0100	140	P45900: HUMAN RESOURCES	025300	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	20,519.30
0100	140	P46700: SUPPLY CHAIN	025410	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	102.00
0100	140	P46700: SUPPLY CHAIN	025410	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	51.51
0100	140	P46700: SUPPLY CHAIN	025410	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	1,530.00
0100	140	P46700: SUPPLY CHAIN	025415	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	202.91
0100	140	P46700: SUPPLY CHAIN	025420	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	76.50

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46700: SUPPLY CHAIN	025420	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	77.26
0100	140	P46700: SUPPLY CHAIN	025450	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	22.95
0100	140	P46700: SUPPLY CHAIN	025450	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	23.18
0100	100	P46700: SUPPLY CHAIN	025450	163100		0335		0020	PNOC: TOTAL CONTRACTOR	163	24.75
0100	100	P46700: SUPPLY CHAIN	025450	163100		0335		0020	PNOC: TOTAL CONTRACTOR	163	50.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0303		0020	PNOC: TOTAL CONTRACTOR	163	1,100.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0303		0020	PNOC: TOTAL CONTRACTOR	163	1,666.50
0100	100	P46700: SUPPLY CHAIN	025450	163100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	163	5,500.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	163	5,555.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0301		0020	PNOC: TOTAL CONTRACTOR	163	297,000.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0301		0020	PNOC: TOTAL CONTRACTOR	163	299,970.00
0100	140	P46500: AUDIT SERVICES	025470	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	276.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	1,470.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	490.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	40,776.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	41,394.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0303		0020	PNOC: TOTAL CONTRACTOR	921	63,252.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903906		0303		0020	PNOC: TOTAL CONTRACTOR	903	64,968.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903906		0303		0020	PNOC: TOTAL CONTRACTOR	903	64,968.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0303		0020	PNOC: TOTAL CONTRACTOR	921	66,010.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903032		0303		0020	PNOC: TOTAL CONTRACTOR	903	108,840.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903032		0303		0020	PNOC: TOTAL CONTRACTOR	903	114,276.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903906		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	903	319,938.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903906		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	903	323,610.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	324,264.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	324,264.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0301		0020	PNOC: TOTAL CONTRACTOR	930.2	3,300.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0301		0020	PNOC: TOTAL CONTRACTOR	930.2	3,300.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	13,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,782.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025551	570010		0303		0020	PNOC: TOTAL CONTRACTOR	570	1,410.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025551	570010		0303		0020	PNOC: TOTAL CONTRACTOR	570	1,440.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025551	880100		0303		0020	PNOC: TOTAL CONTRACTOR	880	1,950.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025551	880100		0303		0020	PNOC: TOTAL CONTRACTOR	880	1,992.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025551	570010		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	570	3,000.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025551	570010		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	570	3,060.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025551	570010		0301		0020	PNOC: TOTAL CONTRACTOR	570	12,660.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025551	570010		0301		0020	PNOC: TOTAL CONTRACTOR	570	12,912.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025551	880100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	880	13,002.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025551	880100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	880	13,260.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025551	880100		0301		0020	PNOC: TOTAL CONTRACTOR	880	17,532.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025551	880100		0301		0020	PNOC: TOTAL CONTRACTOR	880	17,880.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0303		0020	PNOC: TOTAL CONTRACTOR	511	1,591.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0303		0020	PNOC: TOTAL CONTRACTOR	511	1,470.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	4,202.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	4,390.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	5,217.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	6,590.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	511	5,249.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	511	6,809.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0301		0020	PNOC: TOTAL CONTRACTOR	511	10,708.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0301		0020	PNOC: TOTAL CONTRACTOR	511	12,016.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,560.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,560.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	894100		0301		0020	PNOC: TOTAL CONTRACTOR	894	120.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	894100		0301		0020	PNOC: TOTAL CONTRACTOR	894	126.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	554100		0301		0020	PNOC: TOTAL CONTRACTOR	554	348.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	554100		0301		0020	PNOC: TOTAL CONTRACTOR	554	355.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	511100		0301		0020	PNOC: TOTAL CONTRACTOR	511	402.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	511100		0301		0020	PNOC: TOTAL CONTRACTOR	511	414.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	545100		0301		0020	PNOC: TOTAL CONTRACTOR	545	546.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	545100		0301		0020	PNOC: TOTAL CONTRACTOR	545	563.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	554100		0303		0020	PNOC: TOTAL CONTRACTOR	554	708.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	554100		0303		0020	PNOC: TOTAL CONTRACTOR	554	726.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	511100		0303		0020	PNOC: TOTAL CONTRACTOR	511	822.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	511100		0303		0020	PNOC: TOTAL CONTRACTOR	511	846.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	545100		0303		0020	PNOC: TOTAL CONTRACTOR	545	1,116.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	545100		0303		0020	PNOC: TOTAL CONTRACTOR	545	1,146.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	554100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	554	1,386.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	554100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	554	1,429.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	511100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	511	1,608.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	511100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	511	1,656.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	545100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	545	2,187.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	545100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	545	2,246.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	514100		0301		0020	PNOC: TOTAL CONTRACTOR	514	2,700.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	514100		0301		0020	PNOC: TOTAL CONTRACTOR	514	2,772.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	894100		0303		0020	PNOC: TOTAL CONTRACTOR	894	3,157.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	894100		0303		0020	PNOC: TOTAL CONTRACTOR	894	3,245.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0303		0020	PNOC: TOTAL CONTRACTOR	921	3,675.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0303		0020	PNOC: TOTAL CONTRACTOR	921	2,450.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	514100		0303		0020	PNOC: TOTAL CONTRACTOR	514	5,508.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	514100		0303		0020	PNOC: TOTAL CONTRACTOR	514	5,668.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	5,881.48
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	5,884.80
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	837100		0303		0020	PNOC: TOTAL CONTRACTOR	837	7,415.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	894100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	894	7,603.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	837100		0303		0020	PNOC: TOTAL CONTRACTOR	837	7,630.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	894100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	894	7,822.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	514100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	514	10,794.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	514100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	514	11,107.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	573100		0303		0020	PNOC: TOTAL CONTRACTOR	573	13,597.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	573100		0303		0020	PNOC: TOTAL CONTRACTOR	573	13,988.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	837100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	837	18,160.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025590	837100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	837	18,680.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	598100		0303		0020	PNOC: TOTAL CONTRACTOR	598	19,325.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	598100		0303		0020	PNOC: TOTAL CONTRACTOR	598	19,878.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	50,000.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	573100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	573	33,289.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	573100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	573	34,242.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	107001		0303		0020	PNOC: TOTAL CONTRACTOR	107	70,000.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	598100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	598	47,315.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	598100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	598	48,672.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	74,758.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	77,454.57
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	506100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	506	348,000.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025590	506100		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	506	357,496.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	921003		0301		0020	PNOC: TOTAL CONTRACTOR	921	8,798.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	921003		0301		0020	PNOC: TOTAL CONTRACTOR	921	9,078.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	108901		0301		0020	PNOC: TOTAL CONTRACTOR	108	25,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	108901		0301		0020	PNOC: TOTAL CONTRACTOR	108	25,000.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	158,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	478,000.00
0100	140	P45900: HUMAN RESOURCES	025620	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	13,706.28
0100	140	P45900: HUMAN RESOURCES	025620	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	13,706.28
0100	140	P45900: HUMAN RESOURCES	025620	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	43,329.70
0100	140	P45500: ENVIRONMENTAL	025650	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	83,931.42
0100	140	P45500: ENVIRONMENTAL	025650	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	91,551.36
0100	140	P45900: HUMAN RESOURCES	025660	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	73.50
0100	140	P45900: HUMAN RESOURCES	025660	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	1,470.00
0100	140	P45900: HUMAN RESOURCES	025670	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	13,230.00
0100	140	P45900: HUMAN RESOURCES	025680	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	7,840.00
0100	140	P45900: HUMAN RESOURCES	025680	923900		0306		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	9,800.01
0100	140	P45900: HUMAN RESOURCES	025680	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	3,920.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0301		0020	PNOC: TOTAL CONTRACTOR	580	18,375.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	880100		0301		0020	PNOC: TOTAL CONTRACTOR	880	22,456.02
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	880100		0301		0020	PNOC: TOTAL CONTRACTOR	880	135,655.02
0100	140	P45900: HUMAN RESOURCES	025770	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	1,019.60
0100	140	P45900: HUMAN RESOURCES	025770	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	499.80
0100	140	P45900: HUMAN RESOURCES	025770	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	764.69
0100	140	P45900: HUMAN RESOURCES	025770	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	3,748.50
0100	140	P45900: HUMAN RESOURCES	025770	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	62,475.00
0100	140	P45900: HUMAN RESOURCES	025775	923900		0306		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	12,497.02
0100	140	P45900: HUMAN RESOURCES	025775	923900		0306		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	12,742.86
0100	140	P45900: HUMAN RESOURCES	025780	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	1,225.00
0100	140	P45900: HUMAN RESOURCES	025780	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	19,600.00
0100	140	P46600: TREASURER	026020	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	460.00
0100	140	P46600: TREASURER	026020	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	234.60
0100	140	P46600: TREASURER	026030	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	23.70
0100	140	P46200: CONTROLLER	026045	923900		0314		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	3,864.00
0100	140	P46200: CONTROLLER	026045	923900		0314		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	3,864.00
0100	140	P46200: CONTROLLER	026080	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	2,760.00
0100	140	P46200: CONTROLLER	026120	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	2,100.00
0100	140	P46200: CONTROLLER	026120	923900		0314		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	2,100.00
0100	140	P46200: CONTROLLER	026120	923900		0314		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	2,100.00
0100	140	P46200: CONTROLLER	026120	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	2,184.00
0100	140	P46200: CONTROLLER	026130	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	2,760.00
0100	140	P46200: CONTROLLER	026130	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	3,680.00
0100	140	P46200: CONTROLLER	026130	923301		0312		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	11,692.02
0100	140	P46200: CONTROLLER	026130	923301		0312		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	12,030.00
0100	140	P46200: CONTROLLER	026130	923101		0312		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	391,710.00
0100	140	P46200: CONTROLLER	026130	923101		0312		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	391,710.00
0100	140	P46200: CONTROLLER	026150	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	2,392.00
0100	140	P46200: CONTROLLER	026150	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	4,600.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903902		0301		0020	PNOC: TOTAL CONTRACTOR	903	13,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903902		0301		0020	PNOC: TOTAL CONTRACTOR	903	13,200.00
0100	140	P46200: CONTROLLER	026190	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	25.20
0100	140	P46700: SUPPLY CHAIN	026200	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	76.50
0100	140	P46700: SUPPLY CHAIN	026200	923900		0335		0020	PNOC: TOTAL CONTRACTOR	923	38.63
0100	140	P46700: SUPPLY CHAIN	026200	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	3,672.00
0100	140	P46200: CONTROLLER	026310	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	98.00
0100	140	P46200: CONTROLLER	026310	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	98.00
0100	140	P46500: AUDIT SERVICES	026400	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	7,452.00
0100	140	P46500: AUDIT SERVICES	026400	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	557.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	75,000.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	76,500.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026492	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	4,782,193.95
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026492	107001		0301		0020	PNOC: TOTAL CONTRACTOR	107	4,429,304.62
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	13,731.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	5,624.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,600.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	10,812.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	13,250.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	13,515.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	53,000.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	92,154.81
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	81,061.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	70,381.79
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	38,160.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	38,923.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	14,310.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	14,310.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	71,232.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	71,232.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	13,249.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	13,515.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	64,872.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	66,250.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	60,817.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	27,030.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	21,450.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	13,410.35
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	2,120.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	2,823.23
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	4,770.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	5,008.50
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	426.4	27,730.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	426.4	28,284.60
0100	140	P45700: LEGAL	026900	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	9,000.00
0100	140	P45700: LEGAL	026900	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	78,570.00
0100	140	P45700: LEGAL	026900	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	80,141.40
0100	140	P45700: LEGAL	026900	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	98,685.00
0100	140	P45700: LEGAL	026900	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	100,658.70
0100	140	P45700: LEGAL	026900	923900		0321		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	2,109,575.82
0100	140	P45700: LEGAL	026900	923900		0321		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	1,667,044.27
0100	140	P45100: GENERAL COUNSEL	026910	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	16,200.00
0100	140	P45100: GENERAL COUNSEL	026910	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	16,254.00
0100	140	P45100: GENERAL COUNSEL	026910	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	42,750.00
0100	140	P45100: GENERAL COUNSEL	026910	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	45,000.00
0100	140	P45200: COMMUNICATION	026920	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	56,245.50
0100	140	P45200: COMMUNICATION	026920	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	56,254.50
0100	140	P45200: COMMUNICATION	026920	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	210,375.00
0100	140	P45200: COMMUNICATION	026920	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	209,825.00
0100	140	P45400: CORP RESPONSIBILITY	026925	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	2,645.55
0100	140	P45400: CORP RESPONSIBILITY	026925	923900		0303		0020	PNOC: TOTAL CONTRACTOR	923	2,295.00
0100	140	P45400: CORP RESPONSIBILITY	026925	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	13,743.90
0100	140	P45400: CORP RESPONSIBILITY	026925	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	14,395.92
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0301		0020	PNOC: TOTAL CONTRACTOR	426.5	16,100.00
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0301		0020	PNOC: TOTAL CONTRACTOR	426.5	21,620.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	198.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	159,000.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	68,899.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	70,278.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	5,300.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	5,406.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	79,500.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	99,050.28
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	99,216.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	101,200.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	8,480.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	8,649.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	57,876.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	59,033.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	8,800.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	4,488.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	33,000.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	33,000.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	109,824.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	219,648.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	923900		0305		0020	PNOP: TOTAL PROFESSIONAL SERVICES	923	13,515.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	12,720.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	23,786.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	6,360.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	923900		0304		0020	PNOR: TOTAL RESIDENTIAL CONTRACTORS	923	6,487.20
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	923900		0301		0020	PNOC: TOTAL CONTRACTOR	923	11,470.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0427		0110	PNPO: PURCHASED MATERIALS - OTHERS	903	18,499.98
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0427		0110	PNPO: PURCHASED MATERIALS - OTHERS	903	18,499.98
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0427		0110	PNPO: PURCHASED MATERIALS - OTHERS	903	66,360.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0427		0110	PNPO: PURCHASED MATERIALS - OTHERS	903	85,259.80
0100	100	P42100: TOTAL GENERATION	016710	107001		0475		0110	PNPO: PURCHASED MATERIALS - OTHERS	107	56,381.94
0100	100	P42100: TOTAL GENERATION	016710	107001		0475		0110	PNPO: PURCHASED MATERIALS - OTHERS	107	88,980.42
0100	140	P47110: CORPORATE	020062	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	6,048.90
0100	140	P47110: CORPORATE	020062	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	6,168.60
0100	100	P47110: CORPORATE	020062	573900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	573	17,888.88
0100	100	P47110: CORPORATE	020062	573900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	573	3,152.07
0100	100	P47110: CORPORATE	020062	598900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	598	15,085.29
0100	100	P47110: CORPORATE	020062	598900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	598	13,620.21
0100	140	P47110: CORPORATE	020062	935191		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	935	16,902.05
0100	140	P47110: CORPORATE	020062	935191		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	935	15,358.17
0100	130	P47110: CORPORATE	020062	894900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	894	21,841.71
0100	130	P47110: CORPORATE	020062	894900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	894	19,508.79
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,070.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,090.70
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,301.52
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,378.08
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	901	3,186.48
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	901	3,373.92
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	499.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	501.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	4,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	580	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	580	1,600.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	2,000.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	901	1,540.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	901	1,540.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	38,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	16,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	14,029.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	14,490.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	908909		0494		0020	PNMJ: ADVERTISING	908	180.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	908909		0494		0020	PNMJ: ADVERTISING	908	180.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	1,296.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	1,296.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	907	660.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	907	660.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	12,408.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	4,395.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	586	855.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	586	855.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	586	(2,000.00)
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	586	10,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	901	1,540.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	901	1,539.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,008.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	978.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	3,679.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	3,679.20
0100	140	P45800: REGULATORY	021335	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	282.00
0100	140	P45800: REGULATORY	021335	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	287.64
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	930207		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	930.2	6,120.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	905900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	905	1,150.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	905900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	905	1,150.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	909010		0494		0020	PNMJ: ADVERTISING	909	48,300.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	909010		0494		0020	PNMJ: ADVERTISING	909	42,320.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908901		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	908	1,949.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908901		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	908	2,005.20
0100	100	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	568,429.25
0100	100	P43000: TOTAL CUSTOMER SERVICES	021410	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	423,284.63
0100	140	P46150: STATE REG AND RATES	021440	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	235.00
0100	140	P46150: STATE REG AND RATES	021440	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	236.88
0100	140	P46150: STATE REG AND RATES	021440	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,749.50
0100	140	P46150: STATE REG AND RATES	021440	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,774.88
0100	140	P46150: STATE REG AND RATES	021440	928008		0493		0020	PNMJ: ADVERTISING	928	7,500.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921902		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	15,313.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921902		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	28,357.00
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,760.00
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,829.00
0100	100	P42200: GENERATION SERVICES	022060	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	14,474.70
0100	100	P42200: GENERATION SERVICES	022060	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	14,766.30
0100	100	P42200: GENERATION SERVICES	022065	501090		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	501	9,815.46
0100	100	P42200: GENERATION SERVICES	022065	501090		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	501	10,011.00
0100	100	P42200: GENERATION SERVICES	022065	506100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	506	12,737.71
0100	100	P42200: GENERATION SERVICES	022065	506100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	506	12,414.06
0100	100	P42200: GENERATION SERVICES	022065	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	70,000.00
0100	100	P42200: GENERATION SERVICES	022065	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	23,304.00
0100	100	P42200: GENERATION SERVICES	022080	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	64,106.00
0100	100	P42200: GENERATION SERVICES	022080	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	68,260.02
0100	100	P42200: GENERATION SERVICES	022110	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	1,235.50

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42200: GENERATION SERVICES	022110	510100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	510	2,989.60
0100	100	P42200: GENERATION SERVICES	022110	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	1,758.52
0100	100	P42200: GENERATION SERVICES	022110	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	133,186.98
0100	100	P42200: GENERATION SERVICES	022110	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	171,900.48
0100	100	P42100: TOTAL GENERATION	022200	500900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	1,884.00
0100	100	P42100: TOTAL GENERATION	022200	500900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	1,965.12
0100	100	P42100: TOTAL GENERATION	022210	500900		0461		0020	PNPC: COMPUTER PURCHASES	500	19,000.02
0100	100	P42100: TOTAL GENERATION	022210	500900		0461		0020	PNPC: COMPUTER PURCHASES	500	19,000.02
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	501	42.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	501	42.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	501	3,468.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	501	3,534.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	102.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	102.00
0100	100	P42900: TRANSMISSION	023010	566900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	566	1,119.00
0100	100	P42900: TRANSMISSION	023010	566900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	566	978.00
0100	100	P42900: TRANSMISSION	023020	561190		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.1	3,864.95
0100	100	P42900: TRANSMISSION	023020	561190		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.1	3,384.00
0100	100	P42900: TRANSMISSION	023040	561190		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.1	1,907.73
0100	100	P42900: TRANSMISSION	023040	561190		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.1	1,668.00
0100	140	P42900: TRANSMISSION	023040	107001		0422		0020	PNPC: COMPUTER PURCHASES	107	45,000.00
0100	100	P42900: TRANSMISSION	023040	107001		0422		0020	PNPC: COMPUTER PURCHASES	107	34,847.00
0100	100	P42900: TRANSMISSION	023040	107001		0422		0020	PNPC: COMPUTER PURCHASES	107	67,180.80
0100	100	P42900: TRANSMISSION	023050	561590		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.5	5,120.70
0100	100	P42900: TRANSMISSION	023050	561590		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.5	4,482.00
0100	100	P42900: TRANSMISSION	023055	560900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	560	166.17
0100	100	P42900: TRANSMISSION	023055	560900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	560	144.00
0100	100	P42900: TRANSMISSION	023060	566900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	566	36,625.32
0100	100	P42900: TRANSMISSION	023060	566900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	566	36,380.76
0100	100	P42900: TRANSMISSION	023065	570900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	570	6,973.34
0100	100	P42900: TRANSMISSION	023065	570900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	570	6,102.00
0100	100	P42900: TRANSMISSION	023065	562010		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	562	34,506.00
0100	100	P42900: TRANSMISSION	023065	562010		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	562	35,016.00
0100	100	P42900: TRANSMISSION	023065	570010		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	570	78,900.00
0100	100	P42900: TRANSMISSION	023065	570010		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	570	80,058.00
0100	100	P42900: TRANSMISSION	023070	566900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	566	25,508.88
0100	100	P42900: TRANSMISSION	023070	566900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	566	15,870.00
0100	100	P42900: TRANSMISSION	023080	561590		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.5	2,133.01
0100	100	P42900: TRANSMISSION	023080	561590		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	561.5	1,866.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	1,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	13,100.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	588	12,300.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	583	19,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	583	20,100.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	768.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	780.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	42.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	42.00
0100	140	P45900: HUMAN RESOURCES	025000	921902		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	299.88
0100	140	P45900: HUMAN RESOURCES	025000	921902		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	305.88
0100	140	P45900: HUMAN RESOURCES	025000	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	824.70
0100	140	P45900: HUMAN RESOURCES	025000	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	841.14
0100	140	P45900: HUMAN RESOURCES	025200	921902		0463		0020	PNPC: COMPUTER PURCHASES	921	68.60

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025200	921902		0463		0020	PNPC: COMPUTER PURCHASES	921	67.62
0100	140	P45900: HUMAN RESOURCES	025200	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,226.96
0100	140	P45900: HUMAN RESOURCES	025200	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,249.50
0100	140	P45900: HUMAN RESOURCES	025200	107001		0475		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	9,800.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	3,652.56
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	3,725.64
0100	140	P45900: HUMAN RESOURCES	025270	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,078.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,646.00
0100	140	P45900: HUMAN RESOURCES	025300	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,528.80
0100	140	P45900: HUMAN RESOURCES	025300	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,558.20
0100	140	P46700: SUPPLY CHAIN	025410	921902		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	153.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	309.06
0100	140	P46700: SUPPLY CHAIN	025410	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,550.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,008.89
0100	140	P46700: SUPPLY CHAIN	025415	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	264.60
0100	140	P46700: SUPPLY CHAIN	025415	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	267.24
0100	140	P46700: SUPPLY CHAIN	025430	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	122.40
0100	140	P46700: SUPPLY CHAIN	025430	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	123.60
0100	140	P46700: SUPPLY CHAIN	025450	921902		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	204.00
0100	140	P46700: SUPPLY CHAIN	025450	921902		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	103.02
0100	100	P46700: SUPPLY CHAIN	025450	163100		0460		0020	PNPC: COMPUTER PURCHASES	163	499.95
0100	140	P46700: SUPPLY CHAIN	025450	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	918.00
0100	140	P46700: SUPPLY CHAIN	025450	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	927.18
0100	100	P46700: SUPPLY CHAIN	025450	163100		0437		0020	PNPV: PURCHASED VARIABLE MATERIALS	163	1,980.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0437		0020	PNPV: PURCHASED VARIABLE MATERIALS	163	1,999.80
0100	100	P46700: SUPPLY CHAIN	025450	163100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	163	3,300.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	163	3,333.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	163	4,950.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	163	4,999.50
0100	140	P46700: SUPPLY CHAIN	025450	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	70,000.00
0100	140	P46700: SUPPLY CHAIN	025460	913912		0492		0020	PNMJ: ADVERTISING	913	408.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	138.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	139.38
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	14,302.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	14,520.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	511	192.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	511	192.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	9,800.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	10,044.51
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,980.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,980.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025593	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	17,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	488,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	107001		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	107	403,210.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	432.18
0100	140	P45900: HUMAN RESOURCES	025620	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	432.18
0100	140	P45500: ENVIRONMENTAL	025650	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	1,260.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	1,260.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	4,200.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	4,242.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	4,515.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	4,560.18
0100	140	P45900: HUMAN RESOURCES	025660	921902		0463		0020	PNPC: COMPUTER PURCHASES	921	1,372.00
0100	140	P45900: HUMAN RESOURCES	025660	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,949.22
0100	140	P45900: HUMAN RESOURCES	025660	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	152.94

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025680	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,048.78
0100	140	P45900: HUMAN RESOURCES	025680	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	229.41
0100	140	P45900: HUMAN RESOURCES	025700	921902		0463		0020	PNPC: COMPUTER PURCHASES	921	294.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0463		0020	PNPC: COMPUTER PURCHASES	921	343.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,617.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,764.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	580	4,589.34
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	580	4,681.20
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	580	11,471.88
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	580	11,701.44
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	560900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	560	5,200.86
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	560900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	560	5,304.72
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	880100		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	880	3,120.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	880100		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	880	3,182.52
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	850	9,366.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	850	9,553.50
0100	140	P45900: HUMAN RESOURCES	025770	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,497.98
0100	140	P45900: HUMAN RESOURCES	025770	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,550.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	490.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	499.80
0100	140	P45900: HUMAN RESOURCES	025780	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	249.90
0100	140	P45900: HUMAN RESOURCES	025780	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,127.25
0100	140	P45900: HUMAN RESOURCES	025780	930191		0494		0020	PNMJ: ADVERTISING	930.1	2,998.80
0100	140	P45900: HUMAN RESOURCES	025780	930191		0494		0020	PNMJ: ADVERTISING	930.1	3,058.78
0100	140	P46600: TREASURER	026020	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	46.00
0100	140	P46600: TREASURER	026020	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	46.92
0100	140	P46600: TREASURER	026020	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	552.00
0100	140	P46600: TREASURER	026020	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	469.20
0100	140	P46600: TREASURER	026030	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	326.14
0100	140	P46600: TREASURER	026030	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	911.08
0100	140	P46600: TREASURER	026030	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	690.00
0100	140	P46600: TREASURER	026030	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	715.48
0100	140	P46200: CONTROLLER	026045	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,760.00
0100	140	P46200: CONTROLLER	026045	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,787.60
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	678.50
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	522.68
0100	140	P46200: CONTROLLER	026080	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	138.00
0100	140	P46200: CONTROLLER	026080	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	138.00
0100	140	P46200: CONTROLLER	026120	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	84.00
0100	140	P46200: CONTROLLER	026120	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	84.00
0100	140	P46200: CONTROLLER	026130	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,978.00
0100	140	P46200: CONTROLLER	026130	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	828.00
0100	140	P46200: CONTROLLER	026135	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	92.00
0100	140	P46200: CONTROLLER	026135	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	92.00
0100	140	P46200: CONTROLLER	026135	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,864.00
0100	140	P46200: CONTROLLER	026135	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,910.92
0100	140	P46200: CONTROLLER	026150	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	92.00
0100	140	P46200: CONTROLLER	026150	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	92.00
0100	140	P46200: CONTROLLER	026160	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	92.00
0100	140	P46200: CONTROLLER	026160	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	92.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	2,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	903	2,640.00
0100	140	P46200: CONTROLLER	026190	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	84.00
0100	140	P46200: CONTROLLER	026190	921902		0460		0020	PNPC: COMPUTER PURCHASES	921	85.68
0100	140	P46700: SUPPLY CHAIN	026200	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,785.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46700: SUPPLY CHAIN	026200	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,060.40
0100	140	P46200: CONTROLLER	026310	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	196.00
0100	140	P46200: CONTROLLER	026310	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	197.96
0100	140	P46600: TREASURER	026330	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,656.00
0100	140	P46600: TREASURER	026330	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,672.56
0100	140	P46600: TREASURER	026350	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	138.00
0100	140	P46600: TREASURER	026350	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	140.76
0100	140	P46600: TREASURER	026390	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	388.50
0100	140	P46600: TREASURER	026390	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	388.86
0100	140	P46500: AUDIT SERVICES	026400	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,242.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,254.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,350.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,377.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	5,514.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	5,624.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	337.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	286.85
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	954.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	973.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	2,469.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	2,519.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,053.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,804.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,975.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	4,054.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	43,788.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	37,358.17
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	79.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	81.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	381.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,294.71
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,433.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	318.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0437		0020	PNPV: PURCHASED VARIABLE MATERIALS	921	106.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0437		0020	PNPV: PURCHASED VARIABLE MATERIALS	921	106.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0424		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	137.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0424		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	137.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	318.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	318.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	954.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	954.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	5,300.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	5,300.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	79.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	81.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,192.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,216.38
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	44,413.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	45,302.28
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	492.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	502.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0461		0020	PNPC: COMPUTER PURCHASES	921	551.41
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,671.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,724.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0461		0020	PNPC: COMPUTER PURCHASES	921	530.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0461		0020	PNPC: COMPUTER PURCHASES	921	1,081.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	837.93
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	413.55
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0461		0020	PNPC: COMPUTER PURCHASES	921	891.46
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0461		0020	PNPC: COMPUTER PURCHASES	921	1,265.49
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	697.59
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	849.38
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,217.94
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,251.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	1,060.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	4,367.20
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	426.4	2,350.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	426.4	2,397.00
0100	140	P45700: LEGAL	026900	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	540.00
0100	140	P45700: LEGAL	026900	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	550.80
0100	140	P45700: LEGAL	026900	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,700.00
0100	140	P45700: LEGAL	026900	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,754.00
0100	140	P45300: COMPLIANCE	026905	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	392.00
0100	140	P45300: COMPLIANCE	026905	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	399.84
0100	140	P45300: COMPLIANCE	026905	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	490.00
0100	140	P45300: COMPLIANCE	026905	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	499.80
0100	140	P45100: GENERAL COUNSEL	026910	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,080.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,101.60
0100	140	P45200: COMMUNICATION	026920	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	459.00
0100	140	P45200: COMMUNICATION	026920	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	468.18
0100	140	P45200: COMMUNICATION	026920	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	4,221.00
0100	140	P45200: COMMUNICATION	026920	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	4,590.00
0100	140	P45200: COMMUNICATION	026920	909011		0494		0020	PNMJ: ADVERTISING	909	31,680.00
0100	140	P45200: COMMUNICATION	026920	909011		0494		0020	PNMJ: ADVERTISING	909	31,789.98
0100	140	P45200: COMMUNICATION	026920	909005		0494		0020	PNMJ: ADVERTISING	909	88,000.02
0100	140	P45200: COMMUNICATION	026920	909005		0494		0020	PNMJ: ADVERTISING	909	88,000.02
0100	140	P45200: COMMUNICATION	026920	913012		0494		0020	PNMJ: ADVERTISING	913	280,800.00
0100	140	P45200: COMMUNICATION	026920	913012		0494		0020	PNMJ: ADVERTISING	913	300,467.98
0100	140	P45200: COMMUNICATION	026920	913012		0498		0020	PNMJ: ADVERTISING	913	51,559.64
0100	140	P45200: COMMUNICATION	026920	913012		0498		0020	PNMJ: ADVERTISING	913	585,800.00
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,575.00
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,736.56
0100	140	P45400: CORP RESPONSIBILITY	026925	930101		0494		0020	PNMJ: ADVERTISING	930.1	6,781.16
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	7,299.95
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	3,780.00
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	426.5	14,536.00
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	426.5	1,840.00
0100	140	P45400: CORP RESPONSIBILITY	026925	930101		0488		0020	PNMJ: ADVERTISING	930.1	14,236.77
0100	140	P45400: CORP RESPONSIBILITY	026925	930101		0488		0020	PNMJ: ADVERTISING	930.1	14,452.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	132.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	360.13
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,518.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,507.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	661.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	674.94
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	330.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	330.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	190.80

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	194.61
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	379.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	387.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,590.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,621.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	795.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	810.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	132.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	134.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	530.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	540.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	108.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0460		0020	PNPC: COMPUTER PURCHASES	921	110.28
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,120.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	2,162.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,824.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	1,861.38
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	492.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	921	504.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	556	516.00
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	13,472.58
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	13,480.68
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0410		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	13,680.24
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0425		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	13,688.46
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	1,896.96
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0427		0020	PNPO: PURCHASED MATERIALS - OTHERS	500	1,934.94
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0520		0110	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	903	2,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0520		0110	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	903	2,640.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	921903		0512		0110	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	39,750.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	921903		0512		0110	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	40,545.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	580900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	580	2,628.66
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	580900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	580	2,707.81
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	4,801.68
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	3,777.22
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,684.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,684.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	901	4,123.68
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	901	4,123.68
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	580	770.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	921903		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,861.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	921903		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,793.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	588	924.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	588	924.00
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	1,220.00
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	1,124.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	4,200.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	4,100.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	588	281.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	588	312.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	667.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	774.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	872.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	184	929.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	588900		0520		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	588	896.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	130	P41100: ELECTRIC DISTRIBUTION	021080	880900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	880	1,353.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	588900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	2,318.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	903	5,955.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	903	6,062.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	907	1,980.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	907	1,980.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	903002		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	903	4,360.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	903002		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	903	4,360.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	586	7,018.40
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	586	7,428.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	901	1,099.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	901	1,101.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	908	2,516.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	908	2,588.40
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,106.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,148.30
0100	100	P42200: GENERATION SERVICES	022110	500900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	500	10,117.02
0100	100	P42200: GENERATION SERVICES	022110	500900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	500	10,319.16
0100	100	P42100: TOTAL GENERATION	022210	500900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	500	5,640.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	500	5,778.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	501	3,696.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	501	3,768.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	501	4,410.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	501	4,494.00
0100	100	P42900: TRANSMISSION	023010	566900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	566	7,842.00
0100	100	P42900: TRANSMISSION	023010	566900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	566	7,962.00
0100	100	P42900: TRANSMISSION	023055	560900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	560	829.26
0100	100	P42900: TRANSMISSION	023055	560900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	560	840.00
0100	100	P42900: TRANSMISSION	023060	566900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	566	23,580.30
0100	100	P42900: TRANSMISSION	023060	566900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	566	28,356.08
0100	100	P42900: TRANSMISSION	023065	570900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	570	(28,902.00)
0100	100	P42900: TRANSMISSION	023065	570900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	570	(26,635.36)
0100	100	P42900: TRANSMISSION	023065	562010		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	562	17,976.00
0100	100	P42900: TRANSMISSION	023065	562010		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	562	18,240.00
0100	100	P42900: TRANSMISSION	023065	570010		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	570	33,402.00
0100	100	P42900: TRANSMISSION	023065	570010		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	570	33,888.00
0100	100	P42900: TRANSMISSION	023070	566900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	566	9,552.96
0100	100	P42900: TRANSMISSION	023070	566900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	566	9,696.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	746.55
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	830.03
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	107	1,803.07
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	107	1,803.77
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	3,975.18
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	3,796.38
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	9,205.68
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	9,279.98
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	504.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	656.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	1,386.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	1,349.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	593	5,656.61
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	593	5,817.32
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	586	134.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	586	146.82
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	338.18

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	384.73
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	580	391.63
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	580	845.67
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	2,303.71
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	2,889.43
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	107	3,081.99
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	107	3,332.52
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	3,557.37
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	3,806.49
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	583	8,107.01
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	583	7,464.27
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	107	75.36
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	66.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	64.51
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	107	129.06
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	508.96
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	543.59
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	921002		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,216.66
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	880	2,709.27
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	921002		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	5,075.20
0100	140	P46700: SUPPLY CHAIN	025430	921902		0501		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,825.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0501		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,863.28
0100	140	P46700: SUPPLY CHAIN	025450	921902		0501		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,836.00
0100	140	P46700: SUPPLY CHAIN	025450	921902		0501		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,854.36
0100	100	P46700: SUPPLY CHAIN	025450	163100		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	163	47,124.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	163	47,595.24
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,482.57
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,477.18
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,179.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,228.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	935488		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	935	23,760.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	935488		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	935	25,302.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921003		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	213.36
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921003		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	221.10
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	2,302.14
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	2,302.14
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	2,340.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	184	2,340.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,769.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,952.06
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	4,919.24
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0520		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	5,009.73
0100	140	P45900: HUMAN RESOURCES	025620	921902		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,184.02
0100	140	P45900: HUMAN RESOURCES	025620	921902		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,184.02
0100	140	P45500: ENVIRONMENTAL	025650	921903		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,100.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,121.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	580	15,257.16
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	580	15,600.36
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	588900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	13,765.08
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	588900		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	588	14,040.48
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	850	23,046.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	850	26,506.98
0100	140	P45900: HUMAN RESOURCES	025780	426591		0501		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	426.5	1,102.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,180.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0512		0020	PNT0: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,243.60

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	159.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,339.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	3,339.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	6,379.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	6,565.64
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	426.4	4,794.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	426.4	4,889.88
0100	140	P45200: COMMUNICATION	026920	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,296.80
0100	140	P45200: COMMUNICATION	026920	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	2,432.70
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,864.80
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	921	1,377.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	500	3,556.80
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0512		0020	PNTO: TRANSPORTATION AND EQUIPMENT - OTHER	500	3,627.84
0100	140	P47110: CORPORATE	000020	931900		0620		0020	PNML: LEASE-RENTAL	931	147,792.06
0100	140	P47110: CORPORATE	000020	931900		0620		0020	PNML: LEASE-RENTAL	931	187,175.52
0100	140	P47110: CORPORATE	000020	921904		0697		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	317,909.01
0100	140	P47110: CORPORATE	000020	921904		0697		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	318,046.68
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	426501		0636		0110	PNMR: EMPLOYEE RECOGNITION	426.5	1,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	426501		0636		0110	PNMR: EMPLOYEE RECOGNITION	426.5	1,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0609		0110	PNMP: PHONE AND TELECOM	901	1,540.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0609		0110	PNMP: PHONE AND TELECOM	901	1,540.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903907		0643		0110	PNMM: MEALS	903	1,540.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903907		0643		0110	PNMM: MEALS	903	1,540.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0641		0110	PNMX: TRAVEL	903	1,540.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0641		0110	PNMX: TRAVEL	903	1,540.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0640		0110	PNMG: MILEAGE	903	2,200.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0640		0110	PNMG: MILEAGE	903	2,200.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0634		0110	PNME: EDUCATION AND TRAINING	903	3,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0634		0110	PNME: EDUCATION AND TRAINING	903	3,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0670		0110	PNMO: OTHER MISCELLANEOUS EXPENSES	903	3,499.98
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0640		0110	PNMG: MILEAGE	903	4,000.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0640		0110	PNMG: MILEAGE	903	4,000.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	907900		0642		0110	PNMM: MEALS	907	4,620.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0670		0110	PNMO: OTHER MISCELLANEOUS EXPENSES	903	4,999.98
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	907900		0642		0110	PNMM: MEALS	907	5,719.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	426591		0636		0110	PNMR: EMPLOYEE RECOGNITION	426.5	14,740.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	426591		0636		0110	PNMR: EMPLOYEE RECOGNITION	426.5	14,740.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0634		0110	PNME: EDUCATION AND TRAINING	901	16,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0634		0110	PNME: EDUCATION AND TRAINING	901	16,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0643		0110	PNMM: MEALS	903	33,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0643		0110	PNMM: MEALS	903	33,000.00
0100	100	P47110: CORPORATE	015590	567900		0620		0110	PNML: LEASE-RENTAL	567	1,972.38
0100	100	P47110: CORPORATE	015590	567900		0620		0110	PNML: LEASE-RENTAL	567	1,972.38
0100	140	P47110: CORPORATE	015590	931900		0620		0110	PNML: LEASE-RENTAL	931	56,677.08
0100	140	P47110: CORPORATE	015590	931900		0620		0110	PNML: LEASE-RENTAL	931	56,677.08
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	015780	565024		0695		0110	PNMO: OTHER MISCELLANEOUS EXPENSES	565	18,991.51
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	015780	565024		0695		0110	PNMO: OTHER MISCELLANEOUS EXPENSES	565	6,731.46
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	015780	565014		0695		0110	PNMO: OTHER MISCELLANEOUS EXPENSES	565	317,270.08
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	015780	565014		0695		0110	PNMO: OTHER MISCELLANEOUS EXPENSES	565	480,019.66
0100	100	P42100: TOTAL GENERATION	016220	554100		0699		0110	PNMA: ADJUSTING ENTRIES	554	19,499.22
0100	100	P42100: TOTAL GENERATION	016220	554100		0699		0110	PNMA: ADJUSTING ENTRIES	554	19,890.00
0100	100	P42100: TOTAL GENERATION	016720	551100		0699		0110	PNMA: ADJUSTING ENTRIES	551	212.88
0100	100	P42100: TOTAL GENERATION	016720	551100		0699		0110	PNMA: ADJUSTING ENTRIES	551	204.11
0100	100	P42100: TOTAL GENERATION	016720	552100		0699		0110	PNMA: ADJUSTING ENTRIES	552	3,574.74
0100	100	P42100: TOTAL GENERATION	016720	546100		0699		0110	PNMA: ADJUSTING ENTRIES	546	4,168.98

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42100: TOTAL GENERATION	016720	546100		0699		0110	PNMA: ADJUSTING ENTRIES	546	4,251.66
0100	100	P42100: TOTAL GENERATION	016720	554100		0699		0110	PNMA: ADJUSTING ENTRIES	554	6,589.72
0100	100	P42100: TOTAL GENERATION	016720	554100		0699		0110	PNMA: ADJUSTING ENTRIES	554	7,133.44
0100	100	P42100: TOTAL GENERATION	016720	549100		0699		0110	PNMA: ADJUSTING ENTRIES	549	34,350.18
0100	100	P42100: TOTAL GENERATION	016720	549100		0699		0110	PNMA: ADJUSTING ENTRIES	549	35,036.82
0100	100	P42100: TOTAL GENERATION	016720	553010		0699		0110	PNMA: ADJUSTING ENTRIES	553	102,089.07
0100	100	P42100: TOTAL GENERATION	016720	553010		0699		0110	PNMA: ADJUSTING ENTRIES	553	546,509.32
0100	100	P47110: CORPORATE	020062	566900		0699		0020	PNMA: ADJUSTING ENTRIES	566	4,815.44
0100	100	P47110: CORPORATE	020062	566900		0699		0020	PNMA: ADJUSTING ENTRIES	566	4,911.84
0100	130	P47110: CORPORATE	020062	880900		0699		0020	PNMA: ADJUSTING ENTRIES	880	24,960.39
0100	130	P47110: CORPORATE	020062	880900		0699		0020	PNMA: ADJUSTING ENTRIES	880	26,986.55
0100	100	P47110: CORPORATE	020062	588900		0699		0020	PNMA: ADJUSTING ENTRIES	588	59,432.61
0100	100	P47110: CORPORATE	020062	588900		0699		0020	PNMA: ADJUSTING ENTRIES	588	62,222.45
0100	140	P47110: CORPORATE	020062	921903		0699		0020	PNMA: ADJUSTING ENTRIES	921	120,706.72
0100	140	P47110: CORPORATE	020062	921903		0699		0020	PNMA: ADJUSTING ENTRIES	921	123,475.32
0100	140	P47110: CORPORATE	020062	931904		0620		0020	PNML: LEASE-RENTAL	931	509,377.50
0100	140	P47110: CORPORATE	020062	931904		0620		0020	PNML: LEASE-RENTAL	931	506,865.15
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	020899	921903		0699		0020	PNMA: ADJUSTING ENTRIES	921	44,509.38
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	020899	921903		0699		0020	PNMA: ADJUSTING ENTRIES	921	44,509.38
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0640		0020	PNMG: MILEAGE	921	92.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0640		0020	PNMG: MILEAGE	921	92.92
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	460.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	464.60
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,104.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,115.04
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,300.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,530.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,113.93
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0643		0020	PNMM: MEALS	921	2,760.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0643		0020	PNMM: MEALS	921	2,787.60
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0642		0020	PNMM: MEALS	921	3,864.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0642		0020	PNMM: MEALS	921	3,902.64
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	4,600.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	4,646.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0633		0020	PNML: LEASE-RENTAL	921	4,600.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	921903		0633		0020	PNML: LEASE-RENTAL	921	5,342.90
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0643		0020	PNMM: MEALS	426.5	11,040.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0643		0020	PNMM: MEALS	426.5	11,150.40
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.5	11,270.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.5	17,940.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0642		0020	PNMM: MEALS	426.5	15,456.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426591		0642		0020	PNMM: MEALS	426.5	15,610.56
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	78,250.00
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	167,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0609		0020	PNMP: PHONE AND TELECOM	921	153.12
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0609		0020	PNMP: PHONE AND TELECOM	921	229.68
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0609		0020	PNMP: PHONE AND TELECOM	901	374.88
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0609		0020	PNMP: PHONE AND TELECOM	901	562.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,144.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,056.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0643		0020	PNMM: MEALS	921	1,429.12
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0643		0020	PNMM: MEALS	921	1,378.08
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0642		0020	PNMM: MEALS	921	2,067.12

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0642		0020	PNMM: MEALS	921	2,143.68
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0643		0020	PNMM: MEALS	901	3,498.88
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0643		0020	PNMM: MEALS	901	3,373.92
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0641		0020	PNMX: TRAVEL	921	3,828.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0641		0020	PNMX: TRAVEL	921	3,828.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	4,985.71
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0642		0020	PNMM: MEALS	901	5,060.88
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0642		0020	PNMM: MEALS	901	5,248.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	5,512.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0641		0020	PNMX: TRAVEL	901	9,372.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0641		0020	PNMX: TRAVEL	901	9,372.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	901	12,206.39
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	901	13,495.68
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	426191		0646		0020	PNMC: CONTRIBUTIONS	426.1	35,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	426191		0646		0020	PNMC: CONTRIBUTIONS	426.1	62,920.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0619		0020	PNMP: PHONE AND TELECOM	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0641		0020	PNMX: TRAVEL	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0643		0020	PNMM: MEALS	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0699		0020	PNMA: ADJUSTING ENTRIES	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0634		0020	PNME: EDUCATION AND TRAINING	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0634		0020	PNME: EDUCATION AND TRAINING	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	6,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	6,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	9,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	5,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	9,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	12,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	925001		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	114,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	925001		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	114,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	250.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	250.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0619		0020	PNMP: PHONE AND TELECOM	588	499.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0619		0020	PNMP: PHONE AND TELECOM	588	501.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0641		0020	PNMX: TRAVEL	588	750.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0641		0020	PNMX: TRAVEL	588	750.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0642		0020	PNMM: MEALS	588	1,500.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0642		0020	PNMM: MEALS	588	1,500.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	930274		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	5,600.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	930274		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	5,400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	426101		0647		0020	PNMC: CONTRIBUTIONS	426.1	24,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0640		0020	PNMG: MILEAGE	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0640		0020	PNMG: MILEAGE	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0642		0020	PNMM: MEALS	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0642		0020	PNMM: MEALS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	4,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	4,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0640		0020	PNMG: MILEAGE	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0640		0020	PNMG: MILEAGE	588	2,000.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0642		0020	PNMM: MEALS	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0642		0020	PNMM: MEALS	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0609		0020	PNMP: PHONE AND TELECOM	588	4,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0609		0020	PNMP: PHONE AND TELECOM	588	4,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	11,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	14,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0642		0020	PNMM: MEALS	580	400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0642		0020	PNMM: MEALS	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0640		0020	PNMG: MILEAGE	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0641		0020	PNMX: TRAVEL	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0641		0020	PNMX: TRAVEL	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580900		0634		0020	PNME: EDUCATION AND TRAINING	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580900		0634		0020	PNME: EDUCATION AND TRAINING	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0640		0020	PNMG: MILEAGE	580	1,200.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	184	7,800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	184	8,800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0642		0020	PNMM: MEALS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0642		0020	PNMM: MEALS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0640		0020	PNMG: MILEAGE	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0640		0020	PNMG: MILEAGE	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	645.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	645.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	184	1,000.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	184	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	184	1,290.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	184	860.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	901	34.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0643		0020	PNMM: MEALS	901	2,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0643		0020	PNMM: MEALS	901	1,782.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,760.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0609		0020	PNMP: PHONE AND TELECOM	901	2,464.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0609		0020	PNMP: PHONE AND TELECOM	901	2,376.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0641		0020	PNMX: TRAVEL	901	4,664.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0641		0020	PNMX: TRAVEL	901	3,960.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0640		0020	PNMG: MILEAGE	901	6,600.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0640		0020	PNMG: MILEAGE	901	5,280.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0634		0020	PNME: EDUCATION AND TRAINING	901	8,800.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0634		0020	PNME: EDUCATION AND TRAINING	901	14,520.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0634		0020	PNME: EDUCATION AND TRAINING	903	14,030.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0634		0020	PNME: EDUCATION AND TRAINING	903	14,490.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0641		0020	PNMX: TRAVEL	903	14,720.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0641		0020	PNMX: TRAVEL	903	14,490.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	63,020.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	32,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0643		0020	PNMM: MEALS	903	83,720.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0609		0020	PNMP: PHONE AND TELECOM	903	83,029.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0643		0020	PNMM: MEALS	903	57,960.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0609		0020	PNMP: PHONE AND TELECOM	903	85,560.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	903	16.90
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	921002		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	36.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	921002		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	36.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	930202		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	216.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	930202		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	216.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0634		0020	PNME: EDUCATION AND TRAINING	903	900.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0634		0020	PNME: EDUCATION AND TRAINING	903	900.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903936		0642		0020	PNMM: MEALS	903	1,080.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903936		0642		0020	PNMM: MEALS	903	1,080.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	907900		0641		0020	PNMX: TRAVEL	907	1,080.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	907900		0641		0020	PNMX: TRAVEL	907	1,080.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0609		0020	PNMP: PHONE AND TELECOM	903	3,600.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0609		0020	PNMP: PHONE AND TELECOM	903	3,600.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0643		0020	PNMM: MEALS	903	5,436.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0643		0020	PNMM: MEALS	903	4,536.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	10,620.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	6,120.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903936		0640		0020	PNMG: MILEAGE	903	8,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903936		0640		0020	PNMG: MILEAGE	903	8,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	907	3,626.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	907	3,960.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0634		0020	PNME: EDUCATION AND TRAINING	903	660.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0634		0020	PNME: EDUCATION AND TRAINING	903	453.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	704.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	362.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0609		0020	PNMP: PHONE AND TELECOM	903	1,848.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0641		0020	PNMX: TRAVEL	903	2,442.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0609		0020	PNMP: PHONE AND TELECOM	903	1,903.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0641		0020	PNMX: TRAVEL	903	1,359.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0643		0020	PNMM: MEALS	903	6,248.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0643		0020	PNMM: MEALS	903	996.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0640		0020	PNMG: MILEAGE	903	4,224.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0640		0020	PNMG: MILEAGE	903	4,350.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	903	5,137.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	903	5,438.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	256.50
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	903002		0643		0020	PNMM: MEALS	903	166.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	903002		0643		0020	PNMM: MEALS	903	171.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	903002		0640		0020	PNMG: MILEAGE	903	171.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	903002		0640		0020	PNMG: MILEAGE	903	171.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	903002		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	903	399.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0634		0020	PNME: EDUCATION AND TRAINING	902	285.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0634		0020	PNME: EDUCATION AND TRAINING	902	285.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	586	2,123.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	586	2,120.40
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0642		0020	PNMM: MEALS	586	57.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0642		0020	PNMM: MEALS	586	57.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021320	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	143.60
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0643		0020	PNMM: MEALS	586	399.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0643		0020	PNMM: MEALS	586	285.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0634		0020	PNME: EDUCATION AND TRAINING	586	570.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0634		0020	PNME: EDUCATION AND TRAINING	586	570.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0641		0020	PNMX: TRAVEL	586	855.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0641		0020	PNMX: TRAVEL	586	855.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0609		0020	PNMP: PHONE AND TELECOM	586	1,026.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0609		0020	PNMP: PHONE AND TELECOM	586	1,026.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0609		0020	PNMP: PHONE AND TELECOM	901	660.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0609		0020	PNMP: PHONE AND TELECOM	901	660.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	4,074.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	120.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	120.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	252.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0640		0020	PNMG: MILEAGE	921	294.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0640		0020	PNMG: MILEAGE	921	300.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0642		0020	PNMM: MEALS	921	612.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0642		0020	PNMM: MEALS	921	636.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	426591		0641		0020	PNMX: TRAVEL	426.5	1,512.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,350.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,386.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0609		0020	PNMP: PHONE AND TELECOM	921	1,470.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0609		0020	PNMP: PHONE AND TELECOM	921	1,512.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0641		0020	PNMX: TRAVEL	921	1,716.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	921903		0641		0020	PNMX: TRAVEL	921	2,016.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	372.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	372.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0609		0020	PNMP: PHONE AND TELECOM	903	372.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0609		0020	PNMP: PHONE AND TELECOM	903	372.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0640		0020	PNMG: MILEAGE	903	1,600.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0640		0020	PNMG: MILEAGE	903	1,600.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	021331	587100		0699		0020	PNMA: ADJUSTING ENTRIES	587	(39,600.00)
0100	100	P43000: TOTAL CUSTOMER SERVICES	021331	587100		0699		0020	PNMA: ADJUSTING ENTRIES	587	(39,600.00)
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	220.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	219.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0609		0020	PNMP: PHONE AND TELECOM	903	220.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0609		0020	PNMP: PHONE AND TELECOM	903	219.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0634		0020	PNME: EDUCATION AND TRAINING	903	220.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0634		0020	PNME: EDUCATION AND TRAINING	903	219.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0643		0020	PNMM: MEALS	903	220.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0643		0020	PNMM: MEALS	903	219.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0640		0020	PNMG: MILEAGE	903	875.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0640		0020	PNMG: MILEAGE	903	884.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0641		0020	PNMX: TRAVEL	903	1,104.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0641		0020	PNMX: TRAVEL	903	1,095.60
0100	140	P45800: REGULATORY	021335	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	359.55
0100	140	P45800: REGULATORY	021335	921903		0640		0020	PNMG: MILEAGE	921	282.00
0100	140	P45800: REGULATORY	021335	921903		0640		0020	PNMG: MILEAGE	921	287.64
0100	140	P45800: REGULATORY	021335	921903		0630		0020	PNMW: FEES AND PERMITS	921	595.49
0100	140	P45800: REGULATORY	021335	921903		0630		0020	PNMW: FEES AND PERMITS	921	47.94
0100	140	P45800: REGULATORY	021335	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	352.50
0100	140	P45800: REGULATORY	021335	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	359.58
0100	140	P45800: REGULATORY	021335	921903		0643		0020	PNMM: MEALS	921	423.00
0100	140	P45800: REGULATORY	021335	921903		0643		0020	PNMM: MEALS	921	431.46
0100	140	P45800: REGULATORY	021335	921903		0619		0020	PNMP: PHONE AND TELECOM	921	564.00
0100	140	P45800: REGULATORY	021335	921903		0619		0020	PNMP: PHONE AND TELECOM	921	575.28
0100	140	P45800: REGULATORY	021335	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	846.00
0100	140	P45800: REGULATORY	021335	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	862.92
0100	140	P45800: REGULATORY	021335	921903		0642		0020	PNMM: MEALS	921	1,410.00
0100	140	P45800: REGULATORY	021335	921903		0663		0020	PNMU: UTILITIES	921	1,128.00
0100	140	P45800: REGULATORY	021335	921903		0642		0020	PNMM: MEALS	921	862.92
0100	140	P45800: REGULATORY	021335	921903		0663		0020	PNMU: UTILITIES	921	1,150.56

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45800: REGULATORY	021335	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,880.00
0100	140	P45800: REGULATORY	021335	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,917.60
0100	140	P45800: REGULATORY	021335	921903		0641		0020	PNMX: TRAVEL	921	7,050.00
0100	140	P45800: REGULATORY	021335	921903		0641		0020	PNMX: TRAVEL	921	7,191.00
0100	140	P45800: REGULATORY	021335	921903		0633		0020	PNML: LEASE-RENTAL	921	10,840.08
0100	140	P45800: REGULATORY	021335	921903		0633		0020	PNML: LEASE-RENTAL	921	11,056.86
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	921002		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	180.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	921002		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	183.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0643		0020	PNMM: MEALS	901	360.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,080.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0643		0020	PNMM: MEALS	901	720.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	930202		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	2,160.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	930202		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	2,181.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901900		0633		0020	PNML: LEASE-RENTAL	901	2,772.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901900		0633		0020	PNML: LEASE-RENTAL	901	2,520.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	930207		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	930.2	4,718.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0634		0020	PNME: EDUCATION AND TRAINING	901	3,240.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0634		0020	PNME: EDUCATION AND TRAINING	901	4,039.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0609		0020	PNMP: PHONE AND TELECOM	901	4,320.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0609		0020	PNMP: PHONE AND TELECOM	901	4,773.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0642		0020	PNMM: MEALS	901	8,460.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0642		0020	PNMM: MEALS	901	4,680.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0641		0020	PNMX: TRAVEL	901	7,920.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0641		0020	PNMX: TRAVEL	901	8,776.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0640		0020	PNMG: MILEAGE	901	22,320.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0640		0020	PNMG: MILEAGE	901	19,800.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0609		0020	PNMP: PHONE AND TELECOM	908	138.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0609		0020	PNMP: PHONE AND TELECOM	908	138.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	230.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	184.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0634		0020	PNME: EDUCATION AND TRAINING	908	1,380.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0634		0020	PNME: EDUCATION AND TRAINING	908	1,380.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0641		0020	PNMX: TRAVEL	908	1,380.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0641		0020	PNMX: TRAVEL	908	1,380.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	908	3,220.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	908	3,910.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	908	11,500.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	908	7,360.00
0100	140	P46150: STATE REG AND RATES	021440	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	141.00
0100	140	P46150: STATE REG AND RATES	021440	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	141.94
0100	140	P46150: STATE REG AND RATES	021440	921903		0630		0020	PNMW: FEES AND PERMITS	921	329.00
0100	140	P46150: STATE REG AND RATES	021440	921903		0630		0020	PNMW: FEES AND PERMITS	921	331.82
0100	140	P46150: STATE REG AND RATES	021440	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	592.20
0100	140	P46150: STATE REG AND RATES	021440	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	597.84
0100	140	P46150: STATE REG AND RATES	021440	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	705.00
0100	140	P46150: STATE REG AND RATES	021440	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	710.64
0100	140	P46150: STATE REG AND RATES	021440	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	235.00
0100	140	P46150: STATE REG AND RATES	021440	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,875.30
0100	140	P46150: STATE REG AND RATES	021440	921903		0640		0020	PNMG: MILEAGE	921	1,128.00
0100	140	P46150: STATE REG AND RATES	021440	921903		0640		0020	PNMG: MILEAGE	921	1,139.28
0100	140	P46150: STATE REG AND RATES	021440	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,988.10
0100	140	P46150: STATE REG AND RATES	021440	921903		0619		0020	PNMP: PHONE AND TELECOM	921	2,007.84
0100	140	P46150: STATE REG AND RATES	021440	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	4,700.00
0100	140	P46150: STATE REG AND RATES	021440	921903		0642		0020	PNMM: MEALS	921	2,932.80
0100	140	P46150: STATE REG AND RATES	021440	921903		0642		0020	PNMM: MEALS	921	2,961.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46150: STATE REG AND RATES	021440	921903		0643		0020	PNMM: MEALS	921	4,399.20
0100	140	P46150: STATE REG AND RATES	021440	921903		0643		0020	PNMM: MEALS	921	4,441.50
0100	140	P46150: STATE REG AND RATES	021440	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	5,874.06
0100	140	P46150: STATE REG AND RATES	021440	921903		0641		0020	PNMX: TRAVEL	921	5,874.06
0100	140	P46150: STATE REG AND RATES	021440	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	5,933.28
0100	140	P46150: STATE REG AND RATES	021440	921903		0641		0020	PNMX: TRAVEL	921	5,933.28
0100	130	P46150: STATE REG AND RATES	021440	182360		0699		0020	PNMA: ADJUSTING ENTRIES	182.3	54,000.00
0100	100	P46150: STATE REG AND RATES	021440	182359		0699		0020	PNMA: ADJUSTING ENTRIES	182.3	90,000.00
0100	130	P46150: STATE REG AND RATES	021440	182336		0699		0020	PNMA: ADJUSTING ENTRIES	182.3	14,073.29
0100	130	P46150: STATE REG AND RATES	021440	182360		0699		0020	PNMA: ADJUSTING ENTRIES	182.3	168,000.00
0100	100	P46150: STATE REG AND RATES	021440	182335		0699		0020	PNMA: ADJUSTING ENTRIES	182.3	50,609.43
0100	100	P46150: STATE REG AND RATES	021440	182359		0699		0020	PNMA: ADJUSTING ENTRIES	182.3	270,000.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0619		0020	PNMP: PHONE AND TELECOM	921	618.30
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0619		0020	PNMP: PHONE AND TELECOM	921	630.66
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	936.90
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	955.56
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,611.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0641		0020	PNMX: TRAVEL	921	2,106.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0641		0020	PNMX: TRAVEL	921	2,148.30
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	426191		0647		0020	PNMC: CONTRIBUTIONS	426.1	1,000.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	426191		0647		0020	PNMC: CONTRIBUTIONS	426.1	10,000.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	7,178.82
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0643		0020	PNMM: MEALS	921	14,631.30
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0643		0020	PNMM: MEALS	921	14,923.80
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921902		0643		0020	PNMM: MEALS	921	35,000.00
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	57,075.78
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	61,169.94
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	908	705,859.50
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	908	725,275.98
0100	100	P43000: TOTAL CUSTOMER SERVICES	021520	908005		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	908	1,647,004.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	021520	908005		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	908	1,692,311.40
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	560.00
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0619		0020	PNMP: PHONE AND TELECOM	921	435.84
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0619		0020	PNMP: PHONE AND TELECOM	921	436.74
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0640		0020	PNMG: MILEAGE	921	450.00
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0640		0020	PNMG: MILEAGE	921	708.78
0100	140	P40602: TOTAL - COO CHARGES	021900	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	1,200.00
0100	140	P40602: TOTAL - COO CHARGES	021900	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	4,000.00
0100	140	P40602: TOTAL - COO CHARGES	021900	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	3,443.88
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0641		0020	PNMX: TRAVEL	921	3,543.78
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0641		0020	PNMX: TRAVEL	921	3,721.08
0100	140	P40602: TOTAL - COO CHARGES	021900	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,000.00
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0643		0020	PNMM: MEALS	921	6,066.00
0100	140	P40602: TOTAL - COO CHARGES	021900	921903		0643		0020	PNMM: MEALS	921	6,190.68
0100	140	P40602: TOTAL - COO CHARGES	021900	426120		0647		0020	PNMC: CONTRIBUTIONS	426.1	140,000.00
0100	100	P42200: GENERATION SERVICES	022060	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	321.42
0100	100	P42200: GENERATION SERVICES	022060	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	331.38
0100	100	P42200: GENERATION SERVICES	022060	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,100.16
0100	100	P42200: GENERATION SERVICES	022060	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,123.38
0100	100	P42200: GENERATION SERVICES	022060	500900		0640		0020	PNMG: MILEAGE	500	1,292.40
0100	100	P42200: GENERATION SERVICES	022060	500900		0640		0020	PNMG: MILEAGE	500	1,315.56
0100	100	P42200: GENERATION SERVICES	022060	426501		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.5	1,101.60
0100	100	P42200: GENERATION SERVICES	022060	426501		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.5	2,247.12
0100	100	P42200: GENERATION SERVICES	022060	500900		0643		0020	PNMM: MEALS	500	4,235.04
0100	100	P42200: GENERATION SERVICES	022060	500900		0643		0020	PNMM: MEALS	500	4,317.90

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42200: GENERATION SERVICES	022060	426501		0645		0020	PNMK: EMPLOYMENT EXPENSES	426.5	10,800.00
0100	100	P42200: GENERATION SERVICES	022060	500900		0641		0020	PNMX: TRAVEL	500	6,637.56
0100	100	P42200: GENERATION SERVICES	022060	500900		0641		0020	PNMX: TRAVEL	500	6,770.10
0100	100	P42200: GENERATION SERVICES	022060	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	13,019.94
0100	100	P42200: GENERATION SERVICES	022060	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	13,281.72
0100	100	P42200: GENERATION SERVICES	022060	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	13,056.48
0100	100	P42200: GENERATION SERVICES	022060	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	18,727.20
0100	100	P42200: GENERATION SERVICES	022060	426101		0647		0020	PNMC: CONTRIBUTIONS	426.1	23,317.20
0100	100	P42200: GENERATION SERVICES	022060	426101		0647		0020	PNMC: CONTRIBUTIONS	426.1	13,944.96
0100	100	P42200: GENERATION SERVICES	022065	502900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	502	10,759.91
0100	100	P42200: GENERATION SERVICES	022065	502900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	502	10,360.05
0100	100	P42200: GENERATION SERVICES	022070	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	7,698.96
0100	100	P42200: GENERATION SERVICES	022070	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	35,607.12
0100	100	P42200: GENERATION SERVICES	022070	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	34,388.85
0100	100	P42200: GENERATION SERVICES	022070	930274		0655		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	930.2	995,340.70
0100	100	P42200: GENERATION SERVICES	022070	930274		0655		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	930.2	1,192,063.78
0100	100	P42200: GENERATION SERVICES	022080	500900		0640		0020	PNMG: MILEAGE	500	3,047.59
0100	100	P42200: GENERATION SERVICES	022080	500900		0640		0020	PNMG: MILEAGE	500	4,284.18
0100	100	P42200: GENERATION SERVICES	022080	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	8,742.35
0100	100	P42200: GENERATION SERVICES	022080	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	3,724.16
0100	100	P42200: GENERATION SERVICES	022080	500900		0641		0020	PNMX: TRAVEL	500	6,827.52
0100	100	P42200: GENERATION SERVICES	022080	500900		0641		0020	PNMX: TRAVEL	500	8,434.72
0100	100	P42500: PROJECT ENGINEERING	022100	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,775.00
0100	100	P42500: PROJECT ENGINEERING	022100	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,775.00
0100	100	P42500: PROJECT ENGINEERING	022100	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	6,300.00
0100	100	P42500: PROJECT ENGINEERING	022100	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	6,300.00
0100	100	P42200: GENERATION SERVICES	022110	500900		0642		0020	PNMM: MEALS	500	178.94
0100	100	P42200: GENERATION SERVICES	022110	500900		0642		0020	PNMM: MEALS	500	456.75
0100	100	P42200: GENERATION SERVICES	022110	500900		0623		0020	PNMI: INFORMATION TECHNOLOGY	500	753.34
0100	100	P42200: GENERATION SERVICES	022110	500900		0623		0020	PNMI: INFORMATION TECHNOLOGY	500	767.70
0100	100	P42200: GENERATION SERVICES	022110	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	188.88
0100	100	P42200: GENERATION SERVICES	022110	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	2,024.75
0100	100	P42200: GENERATION SERVICES	022110	921903		0630		0020	PNMW: FEES AND PERMITS	921	3,464.68
0100	100	P42200: GENERATION SERVICES	022110	107001		0680		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	107	4,685.94
0100	100	P42200: GENERATION SERVICES	022110	500900		0641		0020	PNMX: TRAVEL	500	4,231.72
0100	100	P42200: GENERATION SERVICES	022110	500900		0641		0020	PNMX: TRAVEL	500	4,492.40
0100	100	P42200: GENERATION SERVICES	022110	500900		0699		0020	PNMA: ADJUSTING ENTRIES	500	6,845.21
0100	100	P42200: GENERATION SERVICES	022110	500900		0699		0020	PNMA: ADJUSTING ENTRIES	500	2,070.02
0100	100	P42200: GENERATION SERVICES	022110	510100		0634		0020	PNME: EDUCATION AND TRAINING	510	5,376.64
0100	100	P42200: GENERATION SERVICES	022110	510100		0623		0020	PNMI: INFORMATION TECHNOLOGY	510	6,548.82
0100	100	P42200: GENERATION SERVICES	022110	510100		0623		0020	PNMI: INFORMATION TECHNOLOGY	510	6,164.22
0100	100	P42200: GENERATION SERVICES	022110	510100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	510	12,833.79
0100	100	P42200: GENERATION SERVICES	022110	510100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	510	7,620.09
0100	100	P42200: GENERATION SERVICES	022110	510100		0634		0020	PNME: EDUCATION AND TRAINING	510	12,843.74
0100	100	P42200: GENERATION SERVICES	022110	500900		0640		0020	PNMG: MILEAGE	500	24,518.22
0100	100	P42200: GENERATION SERVICES	022110	500900		0640		0020	PNMG: MILEAGE	500	28,899.11
0100	100	P42200: GENERATION SERVICES	022110	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	44,727.47
0100	100	P42200: GENERATION SERVICES	022110	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	34,423.20
0100	100	P42100: TOTAL GENERATION	022200	510900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	510	750.00
0100	100	P42100: TOTAL GENERATION	022200	500900		0640		0020	PNMG: MILEAGE	500	852.00
0100	100	P42100: TOTAL GENERATION	022200	500900		0640		0020	PNMG: MILEAGE	500	882.84
0100	100	P42100: TOTAL GENERATION	022200	510900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	510	1,098.00
0100	100	P42100: TOTAL GENERATION	022200	500900		0641		0020	PNMX: TRAVEL	500	1,134.00
0100	100	P42100: TOTAL GENERATION	022200	500900		0641		0020	PNMX: TRAVEL	500	1,178.10
0100	100	P42100: TOTAL GENERATION	022200	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,279.86

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42100: TOTAL GENERATION	022200	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,290.00
0100	100	P42100: TOTAL GENERATION	022200	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	19,060.00
0100	100	P42100: TOTAL GENERATION	022200	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	34,000.00
0100	100	P42100: TOTAL GENERATION	022200	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	50,022.00
0100	100	P42100: TOTAL GENERATION	022200	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	53,832.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0640		0020	PNMG: MILEAGE	500	216.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0640		0020	PNMG: MILEAGE	500	222.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0641		0020	PNMX: TRAVEL	500	1,026.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0641		0020	PNMX: TRAVEL	500	1,050.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,968.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0619		0020	PNMP: PHONE AND TELECOM	500	2,016.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0642		0020	PNMM: MEALS	500	2,340.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0642		0020	PNMM: MEALS	500	2,394.00
0100	100	P42100: TOTAL GENERATION	022210	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	44,269.98
0100	100	P42100: TOTAL GENERATION	022210	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	44,269.98
0100	100	P42100: TOTAL GENERATION	022220	506900		0642		0020	PNMM: MEALS	506	114.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0642		0020	PNMM: MEALS	506	114.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0640		0020	PNMG: MILEAGE	506	192.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0640		0020	PNMG: MILEAGE	506	192.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0619		0020	PNMP: PHONE AND TELECOM	506	306.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0619		0020	PNMP: PHONE AND TELECOM	506	306.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0641		0020	PNMX: TRAVEL	506	492.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0641		0020	PNMX: TRAVEL	506	492.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	606.00
0100	100	P42100: TOTAL GENERATION	022220	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	606.00
0100	100	P42100: TOTAL GENERATION	022230	506900		0619		0020	PNMP: PHONE AND TELECOM	506	570.00
0100	100	P42100: TOTAL GENERATION	022230	506900		0619		0020	PNMP: PHONE AND TELECOM	506	570.00
0100	100	P42100: TOTAL GENERATION	022230	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	762.00
0100	100	P42100: TOTAL GENERATION	022230	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	762.00
0100	100	P42100: TOTAL GENERATION	022240	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	402.00
0100	100	P42100: TOTAL GENERATION	022240	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	402.00
0100	100	P42100: TOTAL GENERATION	022240	506900		0619		0020	PNMP: PHONE AND TELECOM	506	744.00
0100	100	P42100: TOTAL GENERATION	022240	506900		0619		0020	PNMP: PHONE AND TELECOM	506	744.00
0100	100	P42100: TOTAL GENERATION	022250	506900		0640		0020	PNMG: MILEAGE	506	366.00
0100	100	P42100: TOTAL GENERATION	022250	506900		0640		0020	PNMG: MILEAGE	506	366.00
0100	100	P42100: TOTAL GENERATION	022250	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	1,332.00
0100	100	P42100: TOTAL GENERATION	022250	506900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	506	1,332.00
0100	100	P42100: TOTAL GENERATION	022250	506900		0619		0020	PNMP: PHONE AND TELECOM	506	1,596.00
0100	100	P42100: TOTAL GENERATION	022250	506900		0619		0020	PNMP: PHONE AND TELECOM	506	1,596.00
0100	100	P42100: TOTAL GENERATION	022260	506900		0619		0020	PNMP: PHONE AND TELECOM	506	762.00
0100	100	P42100: TOTAL GENERATION	022260	506900		0619		0020	PNMP: PHONE AND TELECOM	506	762.00
0100	100	P42100: TOTAL GENERATION	022260	506900		0641		0020	PNMX: TRAVEL	506	978.00
0100	100	P42100: TOTAL GENERATION	022260	506900		0641		0020	PNMX: TRAVEL	506	978.00
0100	100	P42100: TOTAL GENERATION	022260	506900		0640		0020	PNMG: MILEAGE	506	1,902.00
0100	100	P42100: TOTAL GENERATION	022260	506900		0640		0020	PNMG: MILEAGE	506	1,902.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	260.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	318.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	501	468.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	501	480.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0634		0020	PNME: EDUCATION AND TRAINING	501	376.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0634		0020	PNME: EDUCATION AND TRAINING	501	636.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0642		0020	PNMM: MEALS	501	810.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0619		0020	PNMP: PHONE AND TELECOM	501	948.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0619		0020	PNMP: PHONE AND TELECOM	501	966.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	735.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,848.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0641		0020	PNMX: TRAVEL	501	1,986.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0641		0020	PNMX: TRAVEL	501	2,058.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	1,449.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	1,998.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0619		0020	PNMP: PHONE AND TELECOM	501	2,436.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0619		0020	PNMP: PHONE AND TELECOM	501	2,484.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	501	2,028.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	501	2,850.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0634		0020	PNME: EDUCATION AND TRAINING	501	2,711.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0634		0020	PNME: EDUCATION AND TRAINING	501	3,804.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0642		0020	PNMM: MEALS	501	5,082.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0642		0020	PNMM: MEALS	501	5,604.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0641		0020	PNMX: TRAVEL	501	10,539.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0641		0020	PNMX: TRAVEL	501	12,750.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	18,658.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	13,290.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	33,593.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	22,320.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	66.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	72.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	196.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	198.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0639		0020	PNMI: INFORMATION TECHNOLOGY	500	42.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0639		0020	PNMI: INFORMATION TECHNOLOGY	500	210.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0642		0020	PNMM: MEALS	500	316.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0642		0020	PNMM: MEALS	500	234.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0619		0020	PNMP: PHONE AND TELECOM	500	264.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0619		0020	PNMP: PHONE AND TELECOM	500	270.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0641		0020	PNMX: TRAVEL	500	1,428.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0641		0020	PNMX: TRAVEL	500	1,458.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	852.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	2,256.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,260.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	21,612.00
0100	100	P42900: TRANSMISSION	023010	566900		0640		0020	PNMG: MILEAGE	566	(2.88)
0100	100	P42900: TRANSMISSION	023010	566900		0609		0020	PNMP: PHONE AND TELECOM	566	1,386.00
0100	100	P42900: TRANSMISSION	023010	566900		0609		0020	PNMP: PHONE AND TELECOM	566	1,410.00
0100	100	P42900: TRANSMISSION	023010	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	2,574.31
0100	100	P42900: TRANSMISSION	023010	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	2,607.72
0100	100	P42900: TRANSMISSION	023010	426591		0642		0020	PNMM: MEALS	426.5	4,590.00
0100	100	P42900: TRANSMISSION	023010	426591		0642		0020	PNMM: MEALS	426.5	4,656.00
0100	100	P42900: TRANSMISSION	023010	566900		0641		0020	PNMX: TRAVEL	566	10,336.60
0100	100	P42900: TRANSMISSION	023010	566900		0641		0020	PNMX: TRAVEL	566	9,043.92
0100	100	P42900: TRANSMISSION	023010	566900		0643		0020	PNMM: MEALS	566	13,252.05
0100	100	P42900: TRANSMISSION	023010	566900		0643		0020	PNMM: MEALS	566	9,658.74
0100	100	P42900: TRANSMISSION	023010	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	18,708.00
0100	100	P42900: TRANSMISSION	023010	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	18,990.00
0100	100	P42900: TRANSMISSION	023010	566122		0699		0020	PNMA: ADJUSTING ENTRIES	566	112,212.00
0100	100	P42900: TRANSMISSION	023010	566122		0699		0020	PNMA: ADJUSTING ENTRIES	566	113,892.00
0100	100	P42900: TRANSMISSION	023010	566900		0630		0020	PNMW: FEES AND PERMITS	566	172,344.00
0100	100	P42900: TRANSMISSION	023010	566900		0630		0020	PNMW: FEES AND PERMITS	566	180,960.00
0100	100	P42900: TRANSMISSION	023010	928002		0630		0020	PNMW: FEES AND PERMITS	928	217,590.84
0100	100	P42900: TRANSMISSION	023010	928002		0630		0020	PNMW: FEES AND PERMITS	928	220,849.44
0100	100	P42900: TRANSMISSION	023020	566900		0643		0020	PNMM: MEALS	566	(2.88)

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42900: TRANSMISSION	023020	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	(2.64)
0100	100	P42900: TRANSMISSION	023020	566900		0640		0020	PNMG: MILEAGE	566	(2.52)
0100	100	P42900: TRANSMISSION	023020	566900		0641		0020	PNMX: TRAVEL	566	(1.20)
0100	100	P42900: TRANSMISSION	023020	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	0.71
0100	100	P42900: TRANSMISSION	023020	566900		0643		0020	PNMM: MEALS	566	1.31
0100	100	P42900: TRANSMISSION	023020	566900		0641		0020	PNMX: TRAVEL	566	2.67
0100	100	P42900: TRANSMISSION	023020	561190		0642		0020	PNMM: MEALS	561.1	2,019.09
0100	100	P42900: TRANSMISSION	023020	561190		0642		0020	PNMM: MEALS	561.1	1,428.00
0100	100	P42900: TRANSMISSION	023020	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	1,768.68
0100	100	P42900: TRANSMISSION	023020	561190		0643		0020	PNMM: MEALS	561.1	2,427.60
0100	100	P42900: TRANSMISSION	023020	561190		0643		0020	PNMM: MEALS	561.1	2,466.00
0100	100	P42900: TRANSMISSION	023020	561190		0609		0020	PNMP: PHONE AND TELECOM	561.1	3,612.30
0100	100	P42900: TRANSMISSION	023020	561190		0609		0020	PNMP: PHONE AND TELECOM	561.1	4,452.00
0100	100	P42900: TRANSMISSION	023020	561190		0641		0020	PNMX: TRAVEL	561.1	12,367.69
0100	100	P42900: TRANSMISSION	023020	561190		0641		0020	PNMX: TRAVEL	561.1	10,824.00
0100	100	P42900: TRANSMISSION	023020	561190		0634		0020	PNME: EDUCATION AND TRAINING	561.1	18,373.29
0100	100	P42900: TRANSMISSION	023020	561190		0634		0020	PNME: EDUCATION AND TRAINING	561.1	16,074.00
0100	100	P42900: TRANSMISSION	023040	561190		0643		0020	PNMM: MEALS	561.1	(0.72)
0100	100	P42900: TRANSMISSION	023040	561190		0640		0020	PNMG: MILEAGE	561.1	1.26
0100	140	P42900: TRANSMISSION	023040	107001		0680		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	107	1,374.00
0100	100	P42900: TRANSMISSION	023040	561190		0642		0020	PNMM: MEALS	561.1	1,941.43
0100	100	P42900: TRANSMISSION	023040	561190		0642		0020	PNMM: MEALS	561.1	1,698.00
0100	100	P42900: TRANSMISSION	023040	561190		0609		0020	PNMP: PHONE AND TELECOM	561.1	1,893.12
0100	100	P42900: TRANSMISSION	023040	561190		0609		0020	PNMP: PHONE AND TELECOM	561.1	1,920.00
0100	100	P42900: TRANSMISSION	023040	561190		0634		0020	PNME: EDUCATION AND TRAINING	561.1	3,500.09
0100	100	P42900: TRANSMISSION	023040	561190		0634		0020	PNME: EDUCATION AND TRAINING	561.1	2,956.44
0100	100	P42900: TRANSMISSION	023040	561190		0641		0020	PNMX: TRAVEL	561.1	4,022.72
0100	100	P42900: TRANSMISSION	023040	561190		0641		0020	PNMX: TRAVEL	561.1	3,603.42
0100	100	P42900: TRANSMISSION	023040	107001		0680		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	107	9,216.00
0100	100	P42900: TRANSMISSION	023040	566900		0623		0020	PNMI: INFORMATION TECHNOLOGY	566	53,506.30
0100	100	P42900: TRANSMISSION	023040	566900		0623		0020	PNMI: INFORMATION TECHNOLOGY	566	51,852.00
0100	100	P42900: TRANSMISSION	023050	561590		0640		0020	PNMG: MILEAGE	561.5	0.16
0100	100	P42900: TRANSMISSION	023050	561590		0640		0020	PNMG: MILEAGE	561.5	0.54
0100	100	P42900: TRANSMISSION	023050	561590		0643		0020	PNMM: MEALS	561.5	661.00
0100	100	P42900: TRANSMISSION	023050	561590		0643		0020	PNMM: MEALS	561.5	573.60
0100	100	P42900: TRANSMISSION	023050	561590		0609		0020	PNMP: PHONE AND TELECOM	561.5	1,922.94
0100	100	P42900: TRANSMISSION	023050	561590		0609		0020	PNMP: PHONE AND TELECOM	561.5	1,950.00
0100	100	P42900: TRANSMISSION	023050	561590		0641		0020	PNMX: TRAVEL	561.5	4,721.85
0100	100	P42900: TRANSMISSION	023050	561590		0641		0020	PNMX: TRAVEL	561.5	4,443.36
0100	100	P42900: TRANSMISSION	023050	561590		0634		0020	PNME: EDUCATION AND TRAINING	561.5	11,899.00
0100	100	P42900: TRANSMISSION	023050	561590		0634		0020	PNME: EDUCATION AND TRAINING	561.5	6,657.54
0100	100	P42900: TRANSMISSION	023050	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	10,446.00
0100	100	P42900: TRANSMISSION	023050	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	20,292.46
0100	100	P42900: TRANSMISSION	023055	560900		0640		0020	PNMG: MILEAGE	560	(1.56)
0100	100	P42900: TRANSMISSION	023055	560900		0640		0020	PNMG: MILEAGE	560	0.53
0100	100	P42900: TRANSMISSION	023055	560900		0634		0020	PNME: EDUCATION AND TRAINING	560	58.00
0100	100	P42900: TRANSMISSION	023055	560900		0634		0020	PNME: EDUCATION AND TRAINING	560	56.28
0100	100	P42900: TRANSMISSION	023055	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	84.00
0100	100	P42900: TRANSMISSION	023055	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	170.00
0100	100	P42900: TRANSMISSION	023055	560900		0643		0020	PNMM: MEALS	560	706.00
0100	100	P42900: TRANSMISSION	023055	560900		0643		0020	PNMM: MEALS	560	554.04
0100	100	P42900: TRANSMISSION	023055	560900		0609		0020	PNMP: PHONE AND TELECOM	560	1,092.90
0100	100	P42900: TRANSMISSION	023055	560900		0609		0020	PNMP: PHONE AND TELECOM	560	1,110.00
0100	100	P42900: TRANSMISSION	023055	560900		0641		0020	PNMX: TRAVEL	560	3,264.47
0100	100	P42900: TRANSMISSION	023055	560900		0641		0020	PNMX: TRAVEL	560	2,858.04

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42900: TRANSMISSION	023060	566900		0640		0020	PNMG: MILEAGE	566	(1.44)
0100	100	P42900: TRANSMISSION	023060	566900		0640		0020	PNMG: MILEAGE	566	0.46
0100	100	P42900: TRANSMISSION	023060	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	1,240.38
0100	100	P42900: TRANSMISSION	023060	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	804.00
0100	100	P42900: TRANSMISSION	023060	566900		0643		0020	PNMM: MEALS	566	4,872.00
0100	100	P42900: TRANSMISSION	023060	566900		0643		0020	PNMM: MEALS	566	3,599.52
0100	100	P42900: TRANSMISSION	023060	566900		0609		0020	PNMP: PHONE AND TELECOM	566	6,577.68
0100	100	P42900: TRANSMISSION	023060	566900		0609		0020	PNMP: PHONE AND TELECOM	566	6,678.00
0100	100	P42900: TRANSMISSION	023060	566900		0641		0020	PNMX: TRAVEL	566	7,748.54
0100	100	P42900: TRANSMISSION	023060	566900		0641		0020	PNMX: TRAVEL	566	6,783.00
0100	100	P42900: TRANSMISSION	023060	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	9,144.22
0100	100	P42900: TRANSMISSION	023060	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	9,825.84
0100	100	P42900: TRANSMISSION	023065	570900		0641		0020	PNMX: TRAVEL	570	(8,982.60)
0100	100	P42900: TRANSMISSION	023065	570900		0641		0020	PNMX: TRAVEL	570	(7,885.91)
0100	100	P42900: TRANSMISSION	023065	570900		0640		0020	PNMG: MILEAGE	570	(0.09)
0100	100	P42900: TRANSMISSION	023065	570900		0640		0020	PNMG: MILEAGE	570	1.80
0100	100	P42900: TRANSMISSION	023065	570900		0634		0020	PNME: EDUCATION AND TRAINING	570	458.00
0100	100	P42900: TRANSMISSION	023065	570900		0634		0020	PNME: EDUCATION AND TRAINING	570	402.00
0100	100	P42900: TRANSMISSION	023065	570900		0643		0020	PNMM: MEALS	570	722.46
0100	100	P42900: TRANSMISSION	023065	570900		0643		0020	PNMM: MEALS	570	732.72
0100	100	P42900: TRANSMISSION	023065	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	2,243.88
0100	100	P42900: TRANSMISSION	023065	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	1,758.00
0100	100	P42900: TRANSMISSION	023065	570900		0609		0020	PNMP: PHONE AND TELECOM	570	3,164.28
0100	100	P42900: TRANSMISSION	023065	570900		0609		0020	PNMP: PHONE AND TELECOM	570	3,210.00
0100	100	P42900: TRANSMISSION	023065	570010		0638		0020	PNMI: INFORMATION TECHNOLOGY	570	26,370.00
0100	100	P42900: TRANSMISSION	023065	570010		0638		0020	PNMI: INFORMATION TECHNOLOGY	570	26,580.00
0100	100	P42900: TRANSMISSION	023065	562010		0641		0020	PNMX: TRAVEL	562	28,116.00
0100	100	P42900: TRANSMISSION	023065	562010		0641		0020	PNMX: TRAVEL	562	28,530.00
0100	100	P42900: TRANSMISSION	023065	570010		0641		0020	PNMX: TRAVEL	570	52,242.00
0100	100	P42900: TRANSMISSION	023065	570010		0641		0020	PNMX: TRAVEL	570	53,010.00
0100	100	P42900: TRANSMISSION	023070	566900		0640		0020	PNMG: MILEAGE	566	0.96
0100	100	P42900: TRANSMISSION	023070	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	108.00
0100	100	P42900: TRANSMISSION	023070	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	3,880.00
0100	100	P42900: TRANSMISSION	023070	566900		0634		0020	PNME: EDUCATION AND TRAINING	566	3,395.28
0100	100	P42900: TRANSMISSION	023070	566900		0643		0020	PNMM: MEALS	566	4,031.00
0100	100	P42900: TRANSMISSION	023070	566900		0643		0020	PNMM: MEALS	566	3,530.82
0100	100	P42900: TRANSMISSION	023070	566900		0641		0020	PNMX: TRAVEL	566	6,873.78
0100	100	P42900: TRANSMISSION	023070	566900		0641		0020	PNMX: TRAVEL	566	6,010.26
0100	100	P42900: TRANSMISSION	023070	571100		0630		0020	PNMW: FEES AND PERMITS	571	16,000.00
0100	100	P42900: TRANSMISSION	023070	566900		0639		0020	PNMI: INFORMATION TECHNOLOGY	566	13,733.28
0100	100	P42900: TRANSMISSION	023070	566900		0639		0020	PNMI: INFORMATION TECHNOLOGY	566	13,938.00
0100	100	P42900: TRANSMISSION	023070	566900		0609		0020	PNMP: PHONE AND TELECOM	566	9,313.14
0100	100	P42900: TRANSMISSION	023070	566900		0609		0020	PNMP: PHONE AND TELECOM	566	14,286.00
0100	100	P42900: TRANSMISSION	023070	571100		0630		0020	PNMW: FEES AND PERMITS	571	26,400.00
0100	100	P42900: TRANSMISSION	023070	563100		0633		0020	PNML: LEASE-RENTAL	563	27,840.00
0100	100	P42900: TRANSMISSION	023070	563100		0633		0020	PNML: LEASE-RENTAL	563	27,840.00
0100	100	P42900: TRANSMISSION	023070	107001		0680		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	107	77,928.00
0100	100	P42900: TRANSMISSION	023076	560900		0619		0020	PNMP: PHONE AND TELECOM	560	1,278.00
0100	100	P42900: TRANSMISSION	023076	560900		0642		0020	PNMM: MEALS	560	1,278.00
0100	100	P42900: TRANSMISSION	023076	560900		0619		0020	PNMP: PHONE AND TELECOM	560	1,296.00
0100	100	P42900: TRANSMISSION	023076	560900		0642		0020	PNMM: MEALS	560	1,296.00
0100	100	P42900: TRANSMISSION	023076	560900		0634		0020	PNME: EDUCATION AND TRAINING	560	1,698.00
0100	100	P42900: TRANSMISSION	023076	560900		0634		0020	PNME: EDUCATION AND TRAINING	560	1,728.00
0100	100	P42900: TRANSMISSION	023076	560900		0641		0020	PNMX: TRAVEL	560	2,124.00
0100	100	P42900: TRANSMISSION	023076	560900		0641		0020	PNMX: TRAVEL	560	2,154.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42900: TRANSMISSION	023080	561590		0640		0020	PNMG: MILEAGE	561.5	(2.89)
0100	100	P42900: TRANSMISSION	023080	561590		0640		0020	PNMG: MILEAGE	561.5	(1.20)
0100	100	P42900: TRANSMISSION	023080	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	331.80
0100	100	P42900: TRANSMISSION	023080	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	168.00
0100	100	P42900: TRANSMISSION	023080	561590		0643		0020	PNMM: MEALS	561.5	418.00
0100	100	P42900: TRANSMISSION	023080	561590		0643		0020	PNMM: MEALS	561.5	365.16
0100	100	P42900: TRANSMISSION	023080	561590		0609		0020	PNMP: PHONE AND TELECOM	561.5	812.04
0100	100	P42900: TRANSMISSION	023080	561590		0609		0020	PNMP: PHONE AND TELECOM	561.5	822.00
0100	100	P42900: TRANSMISSION	023080	561590		0634		0020	PNME: EDUCATION AND TRAINING	561.5	1,245.66
0100	100	P42900: TRANSMISSION	023080	561590		0634		0020	PNME: EDUCATION AND TRAINING	561.5	948.66
0100	100	P42900: TRANSMISSION	023080	561590		0641		0020	PNMX: TRAVEL	561.5	4,276.89
0100	100	P42900: TRANSMISSION	023080	561590		0641		0020	PNMX: TRAVEL	561.5	3,741.30
0100	100	P42900: TRANSMISSION	023090	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	(0.82)
0100	100	P42900: TRANSMISSION	023090	560900		0643		0020	PNMM: MEALS	560	408.00
0100	100	P42900: TRANSMISSION	023090	560900		0643		0020	PNMM: MEALS	560	307.26
0100	100	P42900: TRANSMISSION	023090	560900		0609		0020	PNMP: PHONE AND TELECOM	560	529.38
0100	100	P42900: TRANSMISSION	023090	560900		0609		0020	PNMP: PHONE AND TELECOM	560	540.00
0100	100	P42900: TRANSMISSION	023090	560900		0634		0020	PNME: EDUCATION AND TRAINING	560	1,750.46
0100	100	P42900: TRANSMISSION	023090	560900		0634		0020	PNME: EDUCATION AND TRAINING	560	1,541.46
0100	100	P42900: TRANSMISSION	023090	560900		0641		0020	PNMX: TRAVEL	560	6,331.58
0100	100	P42900: TRANSMISSION	023090	560900		0641		0020	PNMX: TRAVEL	560	5,681.52
0100	100	P42900: TRANSMISSION	023090	560900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	560	8,226.00
0100	100	P42900: TRANSMISSION	023090	560900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	560	8,226.72
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0640		0020	PNMG: MILEAGE	588	710.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0634		0020	PNME: EDUCATION AND TRAINING	588	1,008.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0634		0020	PNME: EDUCATION AND TRAINING	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0641		0020	PNMX: TRAVEL	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0642		0020	PNMM: MEALS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0641		0020	PNMX: TRAVEL	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0619		0020	PNMP: PHONE AND TELECOM	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0634		0020	PNME: EDUCATION AND TRAINING	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0642		0020	PNMM: MEALS	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0643		0020	PNMM: MEALS	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0641		0020	PNMX: TRAVEL	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0641		0020	PNMX: TRAVEL	588	4,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	9,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	12,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	593	(2,358.00)
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	593	(2,025.00)
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	930202		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	132.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0634		0020	PNME: EDUCATION AND TRAINING	588	1,320.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0634		0020	PNME: EDUCATION AND TRAINING	588	1,320.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0642		0020	PNMM: MEALS	588	1,320.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0642		0020	PNMM: MEALS	588	1,320.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0640		0020	PNMG: MILEAGE	588	1,584.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0640		0020	PNMG: MILEAGE	588	1,584.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0641		0020	PNMX: TRAVEL	588	1,760.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0641		0020	PNMX: TRAVEL	588	1,760.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0609		0020	PNMP: PHONE AND TELECOM	588	3,168.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0609		0020	PNMP: PHONE AND TELECOM	588	3,168.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0630		0020	PNMW: FEES AND PERMITS	588	4,488.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0630		0020	PNMW: FEES AND PERMITS	588	4,488.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	5,500.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	5,400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	588	15,400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	27,800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	27,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0630		0020	PNMW: FEES AND PERMITS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0640		0020	PNMG: MILEAGE	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0633		0020	PNML: LEASE-RENTAL	588	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0642		0020	PNMM: MEALS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0642		0020	PNMM: MEALS	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0641		0020	PNMX: TRAVEL	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0634		0020	PNME: EDUCATION AND TRAINING	588	1,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0634		0020	PNME: EDUCATION AND TRAINING	588	7,000.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0641		0020	PNMX: TRAVEL	921	36.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0641		0020	PNMX: TRAVEL	921	108.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0619		0020	PNMP: PHONE AND TELECOM	921	132.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0619		0020	PNMP: PHONE AND TELECOM	921	138.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	144.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	462.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	474.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0642		0020	PNMM: MEALS	921	1,212.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	921902		0642		0020	PNMM: MEALS	921	1,236.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0642		0020	PNMM: MEALS	921	30.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0642		0020	PNMM: MEALS	921	30.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	66.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0619		0020	PNMP: PHONE AND TELECOM	921	132.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0619		0020	PNMP: PHONE AND TELECOM	921	132.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	023815	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	273.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	023815	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	138.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0641		0020	PNMX: TRAVEL	921	426.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,006.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	10,152.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	9,956.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0642		0020	PNMM: MEALS	880	1,002.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0630		0020	PNMW: FEES AND PERMITS	880	1,200.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0630		0020	PNMW: FEES AND PERMITS	880	1,236.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	880	150.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	880	2,731.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0609		0020	PNMP: PHONE AND TELECOM	880	1,998.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0642		0020	PNMM: MEALS	880	1,998.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	426501		0642		0020	PNMM: MEALS	426.5	2,000.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	921002		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	4,000.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0609		0020	PNMP: PHONE AND TELECOM	880	2,058.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	426501		0642		0020	PNMM: MEALS	426.5	2,060.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,000.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	4,120.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0641		0020	PNMX: TRAVEL	880	4,662.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0641		0020	PNMX: TRAVEL	880	4,752.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0634		0020	PNME: EDUCATION AND TRAINING	880	5,166.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0634		0020	PNME: EDUCATION AND TRAINING	880	5,274.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	10,000.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	10,300.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	925003		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	68,500.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	925003		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	70,555.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0642		0020	PNMM: MEALS	814	1,314.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0642		0020	PNMM: MEALS	814	1,370.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0640		0020	PNMG: MILEAGE	814	2,439.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0640		0020	PNMG: MILEAGE	814	2,550.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0634		0020	PNME: EDUCATION AND TRAINING	814	2,850.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0634		0020	PNME: EDUCATION AND TRAINING	814	2,982.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0641		0020	PNMX: TRAVEL	814	4,398.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	426401		0699		0020	PNMA: ADJUSTING ENTRIES	426.4	4,500.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0641		0020	PNMX: TRAVEL	814	4,596.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	426401		0699		0020	PNMA: ADJUSTING ENTRIES	426.4	5,000.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	7,500.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	7,500.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	856100		0630		0020	PNMW: FEES AND PERMITS	856	67,500.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	856100		0630		0020	PNMW: FEES AND PERMITS	856	76,000.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	930202		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	118,500.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	930202		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	126,150.00
0100	140	P45900: HUMAN RESOURCES	025000	921902		0602		0020	PNMS: POSTAGE	921	124.95
0100	140	P45900: HUMAN RESOURCES	025000	921902		0602		0020	PNMS: POSTAGE	921	50.98
0100	140	P45900: HUMAN RESOURCES	025000	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	99.96
0100	140	P45900: HUMAN RESOURCES	025000	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	101.96
0100	140	P45900: HUMAN RESOURCES	025000	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	99.96
0100	140	P45900: HUMAN RESOURCES	025000	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	203.92
0100	140	P45900: HUMAN RESOURCES	025000	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	249.90
0100	140	P45900: HUMAN RESOURCES	025000	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	127.45
0100	140	P45900: HUMAN RESOURCES	025000	921902		0641		0020	PNMX: TRAVEL	921	199.92
0100	140	P45900: HUMAN RESOURCES	025000	921902		0641		0020	PNMX: TRAVEL	921	203.92
0100	140	P45900: HUMAN RESOURCES	025000	921902		0619		0020	PNMP: PHONE AND TELECOM	921	299.88
0100	140	P45900: HUMAN RESOURCES	025000	921902		0619		0020	PNMP: PHONE AND TELECOM	921	305.88
0100	140	P45900: HUMAN RESOURCES	025000	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	749.70
0100	140	P45900: HUMAN RESOURCES	025000	921902		0642		0020	PNMM: MEALS	921	449.82
0100	140	P45900: HUMAN RESOURCES	025000	921902		0642		0020	PNMM: MEALS	921	458.82
0100	140	P45900: HUMAN RESOURCES	025000	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	499.80
0100	140	P45900: HUMAN RESOURCES	025000	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	509.80
0100	140	P45900: HUMAN RESOURCES	025000	921902		0643		0020	PNMM: MEALS	921	749.70
0100	140	P45900: HUMAN RESOURCES	025000	921902		0643		0020	PNMM: MEALS	921	305.88
0100	140	P45900: HUMAN RESOURCES	025000	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	2,401.00
0100	140	P45900: HUMAN RESOURCES	025000	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	3,013.50
0100	140	P45900: HUMAN RESOURCES	025200	921902		0602		0020	PNMS: POSTAGE	921	29.40
0100	140	P45900: HUMAN RESOURCES	025200	921902		0602		0020	PNMS: POSTAGE	921	20.58
0100	140	P45900: HUMAN RESOURCES	025200	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	170.03
0100	140	P45900: HUMAN RESOURCES	025200	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	377.30
0100	140	P45900: HUMAN RESOURCES	025200	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	294.00
0100	140	P45900: HUMAN RESOURCES	025200	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	299.88
0100	140	P45900: HUMAN RESOURCES	025200	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	498.82
0100	140	P45900: HUMAN RESOURCES	025200	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	510.84
0100	140	P45900: HUMAN RESOURCES	025200	921902		0642		0020	PNMM: MEALS	921	625.76
0100	140	P45900: HUMAN RESOURCES	025200	921902		0643		0020	PNMM: MEALS	921	625.76
0100	140	P45900: HUMAN RESOURCES	025200	921902		0642		0020	PNMM: MEALS	921	636.24
0100	140	P45900: HUMAN RESOURCES	025200	921902		0643		0020	PNMM: MEALS	921	636.24
0100	140	P45900: HUMAN RESOURCES	025200	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	98.00
0100	140	P45900: HUMAN RESOURCES	025200	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	1,470.00
0100	140	P45900: HUMAN RESOURCES	025200	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,470.00
0100	140	P45900: HUMAN RESOURCES	025200	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,506.75
0100	140	P45900: HUMAN RESOURCES	025200	921902		0641		0020	PNMX: TRAVEL	921	1,784.28
0100	140	P45900: HUMAN RESOURCES	025200	921902		0641		0020	PNMX: TRAVEL	921	1,819.98

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025200	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,597.98
0100	140	P45900: HUMAN RESOURCES	025200	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,651.94
0100	140	P45900: HUMAN RESOURCES	025200	921902		0640		0020	PNMG: MILEAGE	921	4,054.38
0100	140	P45900: HUMAN RESOURCES	025200	921902		0640		0020	PNMG: MILEAGE	921	4,135.44
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	1,126.26
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	1,148.76
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0640		0020	PNMG: MILEAGE	500	1,213.92
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0640		0020	PNMG: MILEAGE	500	1,238.22
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,548.72
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,574.64
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,579.68
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,606.14
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0643		0020	PNMM: MEALS	500	3,183.84
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0643		0020	PNMM: MEALS	500	3,247.56
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0641		0020	PNMX: TRAVEL	500	3,933.36
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0641		0020	PNMX: TRAVEL	500	4,012.02
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	51,122.22
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	21,174.60
0100	140	P45900: HUMAN RESOURCES	025270	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	9.80
0100	140	P45900: HUMAN RESOURCES	025270	921902		0602		0020	PNMS: POSTAGE	921	235.20
0100	140	P45900: HUMAN RESOURCES	025270	921902		0602		0020	PNMS: POSTAGE	921	254.80
0100	140	P45900: HUMAN RESOURCES	025270	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	245.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	245.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	392.00
0100	140	P45900: HUMAN RESOURCES	025270	426120		0647		0020	PNMC: CONTRIBUTIONS	426.1	245.00
0100	140	P45900: HUMAN RESOURCES	025270	426120		0647		0020	PNMC: CONTRIBUTIONS	426.1	490.00
0100	140	P45900: HUMAN RESOURCES	025270	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	294.00
0100	140	P45900: HUMAN RESOURCES	025270	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	490.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	147.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0643		0020	PNMM: MEALS	921	490.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0643		0020	PNMM: MEALS	921	833.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0640		0020	PNMG: MILEAGE	921	1,225.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0640		0020	PNMG: MILEAGE	921	490.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,303.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,274.52
0100	140	P45900: HUMAN RESOURCES	025270	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,299.96
0100	140	P45900: HUMAN RESOURCES	025270	921902		0642		0020	PNMM: MEALS	921	882.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0642		0020	PNMM: MEALS	921	2,744.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,499.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,038.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0633		0020	PNML: LEASE-RENTAL	921	2,303.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0633		0020	PNML: LEASE-RENTAL	921	10,388.00
0100	140	P45900: HUMAN RESOURCES	025270	921902		0641		0020	PNMX: TRAVEL	921	11,843.30
0100	140	P45900: HUMAN RESOURCES	025270	921902		0641		0020	PNMX: TRAVEL	921	12,656.70
0100	140	P45900: HUMAN RESOURCES	025270	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	83,007.17
0100	140	P45900: HUMAN RESOURCES	025270	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	69,090.00
0100	140	P45900: HUMAN RESOURCES	025300	921902		0640		0020	PNMG: MILEAGE	921	149.94
0100	140	P45900: HUMAN RESOURCES	025300	921902		0640		0020	PNMG: MILEAGE	921	152.88
0100	140	P45900: HUMAN RESOURCES	025300	921902		0630		0020	PNMW: FEES AND PERMITS	921	313.60
0100	140	P45900: HUMAN RESOURCES	025300	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	254.80
0100	140	P45900: HUMAN RESOURCES	025300	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	132.30
0100	140	P45900: HUMAN RESOURCES	025300	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	245.00
0100	140	P45900: HUMAN RESOURCES	025300	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	245.00
0100	140	P45900: HUMAN RESOURCES	025300	921902		0643		0020	PNMM: MEALS	921	441.00
0100	140	P45900: HUMAN RESOURCES	025300	921902		0643		0020	PNMM: MEALS	921	441.00

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025300	921902		0642		0020	PNMM: MEALS	921	617.40
0100	140	P45900: HUMAN RESOURCES	025300	921902		0642		0020	PNMM: MEALS	921	646.80
0100	140	P45900: HUMAN RESOURCES	025300	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	980.00
0100	140	P45900: HUMAN RESOURCES	025300	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	392.00
0100	140	P45900: HUMAN RESOURCES	025300	426120		0647		0020	PNMC: CONTRIBUTIONS	426.1	1,470.00
0100	140	P45900: HUMAN RESOURCES	025300	921902		0619		0020	PNMP: PHONE AND TELECOM	921	764.40
0100	140	P45900: HUMAN RESOURCES	025300	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	764.40
0100	140	P45900: HUMAN RESOURCES	025300	921902		0619		0020	PNMP: PHONE AND TELECOM	921	793.80
0100	140	P45900: HUMAN RESOURCES	025300	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	793.80
0100	140	P45900: HUMAN RESOURCES	025300	921902		0641		0020	PNMX: TRAVEL	921	1,249.50
0100	140	P45900: HUMAN RESOURCES	025300	921902		0641		0020	PNMX: TRAVEL	921	1,264.20
0100	140	P46700: SUPPLY CHAIN	025410	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	76.50
0100	140	P46700: SUPPLY CHAIN	025410	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	231.80
0100	140	P46700: SUPPLY CHAIN	025410	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	510.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0640		0020	PNMG: MILEAGE	921	306.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0640		0020	PNMG: MILEAGE	921	309.06
0100	140	P46700: SUPPLY CHAIN	025410	921902		0642		0020	PNMM: MEALS	921	510.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0642		0020	PNMM: MEALS	921	412.08
0100	100	P46700: SUPPLY CHAIN	025410	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,275.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0619		0020	PNMP: PHONE AND TELECOM	921	918.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0619		0020	PNMP: PHONE AND TELECOM	921	901.44
0100	140	P46700: SUPPLY CHAIN	025410	921902		0643		0020	PNMM: MEALS	921	1,785.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0643		0020	PNMM: MEALS	921	1,081.71
0100	140	P46700: SUPPLY CHAIN	025410	921902		0641		0020	PNMX: TRAVEL	921	1,428.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0641		0020	PNMX: TRAVEL	921	1,571.06
0100	140	P46700: SUPPLY CHAIN	025410	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	10,200.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	824.16
0100	140	P46700: SUPPLY CHAIN	025410	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	8,160.00
0100	140	P46700: SUPPLY CHAIN	025410	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	4,687.41
0100	140	P46700: SUPPLY CHAIN	025415	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	147.00
0100	140	P46700: SUPPLY CHAIN	025415	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	148.50
0100	140	P46700: SUPPLY CHAIN	025415	921902		0643		0020	PNMM: MEALS	921	220.50
0100	140	P46700: SUPPLY CHAIN	025415	921902		0643		0020	PNMM: MEALS	921	222.72
0100	140	P46700: SUPPLY CHAIN	025415	921902		0640		0020	PNMG: MILEAGE	921	294.00
0100	140	P46700: SUPPLY CHAIN	025415	921902		0640		0020	PNMG: MILEAGE	921	296.94
0100	140	P46700: SUPPLY CHAIN	025415	921902		0642		0020	PNMM: MEALS	921	416.50
0100	140	P46700: SUPPLY CHAIN	025415	921902		0642		0020	PNMM: MEALS	921	371.18
0100	140	P46700: SUPPLY CHAIN	025415	921902		0609		0020	PNMP: PHONE AND TELECOM	921	640.92
0100	140	P46700: SUPPLY CHAIN	025415	921902		0609		0020	PNMP: PHONE AND TELECOM	921	647.34
0100	140	P46700: SUPPLY CHAIN	025415	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	107.80
0100	140	P46700: SUPPLY CHAIN	025415	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,286.74
0100	140	P46700: SUPPLY CHAIN	025415	921902		0641		0020	PNMX: TRAVEL	921	974.12
0100	140	P46700: SUPPLY CHAIN	025415	921902		0641		0020	PNMX: TRAVEL	921	785.90
0100	140	P46700: SUPPLY CHAIN	025415	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,925.70
0100	140	P46700: SUPPLY CHAIN	025415	921902		0619		0020	PNMP: PHONE AND TELECOM	921	2,674.96
0100	140	P46700: SUPPLY CHAIN	025415	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,764.00
0100	140	P46700: SUPPLY CHAIN	025415	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,833.00
0100	140	P46700: SUPPLY CHAIN	025415	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	9,800.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0643		0020	PNMM: MEALS	921	102.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0643		0020	PNMM: MEALS	921	103.02
0100	140	P46700: SUPPLY CHAIN	025420	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	262.70
0100	140	P46700: SUPPLY CHAIN	025420	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	153.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	154.56
0100	140	P46700: SUPPLY CHAIN	025420	921902		0642		0020	PNMM: MEALS	921	306.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0642		0020	PNMM: MEALS	921	309.06

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46700: SUPPLY CHAIN	025420	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	306.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	721.14
0100	140	P46700: SUPPLY CHAIN	025420	921902		0640		0020	PNMG: MILEAGE	921	612.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0640		0020	PNMG: MILEAGE	921	618.14
0100	140	P46700: SUPPLY CHAIN	025420	921902		0641		0020	PNMX: TRAVEL	921	2,295.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0641		0020	PNMX: TRAVEL	921	875.67
0100	140	P46700: SUPPLY CHAIN	025420	921902		0619		0020	PNMP: PHONE AND TELECOM	921	2,142.00
0100	140	P46700: SUPPLY CHAIN	025420	921902		0619		0020	PNMP: PHONE AND TELECOM	921	2,266.44
0100	140	P46700: SUPPLY CHAIN	025420	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	12,240.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	153.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	154.56
0100	140	P46700: SUPPLY CHAIN	025430	921902		0643		0020	PNMM: MEALS	921	306.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0643		0020	PNMM: MEALS	921	309.06
0100	140	P46700: SUPPLY CHAIN	025430	921902		0642		0020	PNMM: MEALS	921	612.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0642		0020	PNMM: MEALS	921	618.12
0100	140	P46700: SUPPLY CHAIN	025430	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	612.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,390.77
0100	140	P46700: SUPPLY CHAIN	025430	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,989.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0619		0020	PNMP: PHONE AND TELECOM	921	2,008.92
0100	140	P46700: SUPPLY CHAIN	025430	921902		0640		0020	PNMG: MILEAGE	921	2,448.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0640		0020	PNMG: MILEAGE	921	2,472.48
0100	140	P46700: SUPPLY CHAIN	025430	921902		0641		0020	PNMX: TRAVEL	921	3,825.00
0100	140	P46700: SUPPLY CHAIN	025430	921902		0641		0020	PNMX: TRAVEL	921	3,863.28
0100	140	P46700: SUPPLY CHAIN	025430	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	14,280.00
0100	140	P46700: SUPPLY CHAIN	025450	921902		0640		0020	PNMG: MILEAGE	921	153.00
0100	140	P46700: SUPPLY CHAIN	025450	921902		0642		0020	PNMM: MEALS	921	153.00
0100	140	P46700: SUPPLY CHAIN	025450	921902		0640		0020	PNMG: MILEAGE	921	154.56
0100	140	P46700: SUPPLY CHAIN	025450	921902		0642		0020	PNMM: MEALS	921	154.56
0100	100	P46700: SUPPLY CHAIN	025450	163100		0642		0020	PNMM: MEALS	163	577.50
0100	100	P46700: SUPPLY CHAIN	025450	163100		0642		0020	PNMM: MEALS	163	583.26
0100	100	P46700: SUPPLY CHAIN	025450	163100		0643		0020	PNMM: MEALS	163	825.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0643		0020	PNMM: MEALS	163	416.63
0100	100	P46700: SUPPLY CHAIN	025450	163100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	163	825.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	163	833.28
0100	140	P46700: SUPPLY CHAIN	025450	921902		0619		0020	PNMP: PHONE AND TELECOM	921	918.00
0100	140	P46700: SUPPLY CHAIN	025450	921902		0619		0020	PNMP: PHONE AND TELECOM	921	927.18
0100	100	P46700: SUPPLY CHAIN	025450	163100		0663		0020	PNMU: UTILITIES	163	1,320.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0663		0020	PNMU: UTILITIES	163	1,333.20
0100	100	P46700: SUPPLY CHAIN	025450	163100		0641		0020	PNMX: TRAVEL	163	1,650.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0641		0020	PNMX: TRAVEL	163	1,999.80
0100	100	P46700: SUPPLY CHAIN	025450	163100		0640		0020	PNMG: MILEAGE	163	1,980.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0640		0020	PNMG: MILEAGE	163	1,777.60
0100	100	P46700: SUPPLY CHAIN	025450	163100		0619		0020	PNMP: PHONE AND TELECOM	163	1,980.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0633		0020	PNML: LEASE-RENTAL	163	1,980.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0619		0020	PNMP: PHONE AND TELECOM	163	1,999.80
0100	100	P46700: SUPPLY CHAIN	025450	163100		0633		0020	PNML: LEASE-RENTAL	163	1,999.80
0100	100	P46700: SUPPLY CHAIN	025450	163100		0632		0020	PNML: LEASE-RENTAL	163	16,500.00
0100	100	P46700: SUPPLY CHAIN	025450	163100		0632		0020	PNML: LEASE-RENTAL	163	16,665.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	204.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0619		0020	PNMP: PHONE AND TELECOM	921	306.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0640		0020	PNMG: MILEAGE	921	306.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0640		0020	PNMG: MILEAGE	921	306.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0619		0020	PNMP: PHONE AND TELECOM	921	309.06
0100	140	P46700: SUPPLY CHAIN	025460	921902		0642		0020	PNMM: MEALS	921	637.50
0100	140	P46700: SUPPLY CHAIN	025460	921902		0642		0020	PNMM: MEALS	921	382.50

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46700: SUPPLY CHAIN	025460	921902		0641		0020	PNMX: TRAVEL	921	1,912.50
0100	140	P46700: SUPPLY CHAIN	025460	921902		0641		0020	PNMX: TRAVEL	921	1,912.50
0100	140	P46700: SUPPLY CHAIN	025460	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	3,825.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,568.25
0100	140	P46700: SUPPLY CHAIN	025460	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,472.49
0100	140	P46700: SUPPLY CHAIN	025460	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	4,080.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,581.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	4,386.00
0100	140	P46700: SUPPLY CHAIN	025460	921902		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	23,460.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0640		0020	PNMG: MILEAGE	921	23.24
0100	140	P46500: AUDIT SERVICES	025470	921902		0630		0020	PNMW: FEES AND PERMITS	921	48.78
0100	140	P46500: AUDIT SERVICES	025470	921902		0643		0020	PNMM: MEALS	921	115.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0643		0020	PNMM: MEALS	921	116.15
0100	140	P46500: AUDIT SERVICES	025470	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	283.41
0100	140	P46500: AUDIT SERVICES	025470	921902		0642		0020	PNMM: MEALS	921	138.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0642		0020	PNMM: MEALS	921	162.61
0100	140	P46500: AUDIT SERVICES	025470	921902		0619		0020	PNMP: PHONE AND TELECOM	921	207.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0619		0020	PNMP: PHONE AND TELECOM	921	209.10
0100	140	P46500: AUDIT SERVICES	025470	921902		0641		0020	PNMX: TRAVEL	921	736.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0641		0020	PNMX: TRAVEL	921	743.36
0100	140	P46500: AUDIT SERVICES	025470	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	345.00
0100	140	P46500: AUDIT SERVICES	025470	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,523.89
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0641		0020	PNMX: TRAVEL	921	499.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	980.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	980.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	499.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	499.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	980.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	426591		0642		0020	PNMM: MEALS	426.5	1,470.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,499.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	426591		0642		0020	PNMM: MEALS	426.5	999.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0642		0020	PNMM: MEALS	921	1,470.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	930277		0609		0020	PNMP: PHONE AND TELECOM	930.2	1,470.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0642		0020	PNMM: MEALS	921	1,499.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	930277		0609		0020	PNMP: PHONE AND TELECOM	930.2	1,499.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,470.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	102.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0640		0020	PNMG: MILEAGE	921	102.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	907.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0633		0020	PNML: LEASE-RENTAL	921	4,371.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0602		0020	PNMS: POSTAGE	921	85,216.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	921903		0602		0020	PNMS: POSTAGE	921	107,864.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903032		0602		0020	PNMS: POSTAGE	903	1,100,192.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	903032		0602		0020	PNMS: POSTAGE	903	1,114,748.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0640		0020	PNMG: MILEAGE	930.2	442.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0640		0020	PNMG: MILEAGE	930.2	438.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	935203		0624		0020	PNMI: INFORMATION TECHNOLOGY	935	1,762.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	935203		0624		0020	PNMI: INFORMATION TECHNOLOGY	935	1,758.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,198.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,202.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0642		0020	PNMM: MEALS	930.2	3,300.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0642		0020	PNMM: MEALS	930.2	3,300.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0619		0020	PNMP: PHONE AND TELECOM	930.2	3,960.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	930277		0619		0020	PNMP: PHONE AND TELECOM	930.2	3,960.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0663		0020	PNMU: UTILITIES	511	5,988.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P43000: TOTAL CUSTOMER SERVICES	025552	511100		0663		0020	PNMU: UTILITIES	511	6,105.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0642		0020	PNMM: MEALS	921	264.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0642		0020	PNMM: MEALS	921	264.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921902		0640		0020	PNMG: MILEAGE	921	528.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921902		0640		0020	PNMG: MILEAGE	921	528.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	879.12
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,188.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,211.76
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,320.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,320.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,320.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,980.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	4,620.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	881100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	881	699.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	881100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	881	6,056.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921902		0609		0020	PNMP: PHONE AND TELECOM	921	3,828.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	921902		0609		0020	PNMP: PHONE AND TELECOM	921	3,828.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	589100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	589	6,483.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	589100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	589	1,682.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	860100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	860	3,823.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	860100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	860	5,207.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	567100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	567	38,896.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	567100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	567	24,656.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	825100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	825	55,399.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	825100		0667		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	825	81,336.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	426591		0642		0020	PNMM: MEALS	426.5	2,449.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0641		0020	PNMX: TRAVEL	921	2,572.50
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0640		0020	PNMG: MILEAGE	921	3,184.51
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0640		0020	PNMG: MILEAGE	921	3,185.49
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0609		0020	PNMP: PHONE AND TELECOM	921	3,430.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0609		0020	PNMP: PHONE AND TELECOM	921	3,430.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921903		0641		0020	PNMX: TRAVEL	921	3,675.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	426591		0642		0020	PNMM: MEALS	426.5	3,795.54
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	7,350.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	7,595.49
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	30,380.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	19,110.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	921903		0641		0020	PNMX: TRAVEL	921	3,960.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	921903		0641		0020	PNMX: TRAVEL	921	3,960.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0630		0020	PNMW: FEES AND PERMITS	921	149.94
0100	140	P45900: HUMAN RESOURCES	025620	921902		0630		0020	PNMW: FEES AND PERMITS	921	149.94
0100	140	P45900: HUMAN RESOURCES	025620	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	490.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	252.84
0100	140	P45900: HUMAN RESOURCES	025620	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	252.84
0100	140	P45900: HUMAN RESOURCES	025620	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	252.84
0100	140	P45900: HUMAN RESOURCES	025620	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	252.84
0100	140	P45900: HUMAN RESOURCES	025620	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	376.32
0100	140	P45900: HUMAN RESOURCES	025620	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	376.32
0100	140	P45900: HUMAN RESOURCES	025620	921902		0631		0020	PNML: LEASE-RENTAL	921	396.90
0100	140	P45900: HUMAN RESOURCES	025620	921902		0631		0020	PNML: LEASE-RENTAL	921	396.90
0100	140	P45900: HUMAN RESOURCES	025620	921902		0640		0020	PNMG: MILEAGE	921	588.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0640		0020	PNMG: MILEAGE	921	588.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0642		0020	PNMM: MEALS	921	588.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0642		0020	PNMM: MEALS	921	588.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0643		0020	PNMM: MEALS	921	588.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025620	921902		0643		0020	PNMM: MEALS	921	588.00
0100	140	P45900: HUMAN RESOURCES	025620	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,270.08
0100	140	P45900: HUMAN RESOURCES	025620	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,270.08
0100	140	P45900: HUMAN RESOURCES	025620	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,372.98
0100	140	P45900: HUMAN RESOURCES	025620	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,372.98
0100	140	P45900: HUMAN RESOURCES	025620	921902		0641		0020	PNMX: TRAVEL	921	3,430.98
0100	140	P45900: HUMAN RESOURCES	025620	921902		0641		0020	PNMX: TRAVEL	921	3,430.98
0100	140	P45500: ENVIRONMENTAL	025650	921903		0663		0020	PNMU: UTILITIES	921	168.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0663		0020	PNMU: UTILITIES	921	169.68
0100	140	P45500: ENVIRONMENTAL	025650	921903		0633		0020	PNML: LEASE-RENTAL	921	210.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0633		0020	PNML: LEASE-RENTAL	921	210.00
0100	140	P45500: ENVIRONMENTAL	025650	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	420.00
0100	140	P45500: ENVIRONMENTAL	025650	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	335.83
0100	140	P45500: ENVIRONMENTAL	025650	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	315.00
0100	140	P45500: ENVIRONMENTAL	025650	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	813.05
0100	140	P45500: ENVIRONMENTAL	025650	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	630.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	630.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0642		0020	PNMM: MEALS	921	1,365.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0642		0020	PNMM: MEALS	921	1,414.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,747.50
0100	140	P45500: ENVIRONMENTAL	025650	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	406.55
0100	140	P45500: ENVIRONMENTAL	025650	921903		0643		0020	PNMM: MEALS	921	2,205.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0643		0020	PNMM: MEALS	921	2,615.90
0100	140	P45500: ENVIRONMENTAL	025650	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,780.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,817.80
0100	140	P45500: ENVIRONMENTAL	025650	921903		0640		0020	PNMG: MILEAGE	921	7,700.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0640		0020	PNMG: MILEAGE	921	6,363.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	7,000.00
0100	140	P45500: ENVIRONMENTAL	025650	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	3,815.00
0100	140	P45500: ENVIRONMENTAL	025650	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	11,000.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	7,777.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0641		0020	PNMX: TRAVEL	921	8,050.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0641		0020	PNMX: TRAVEL	921	11,312.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0630		0020	PNMW: FEES AND PERMITS	921	10,000.00
0100	140	P45500: ENVIRONMENTAL	025650	921903		0630		0020	PNMW: FEES AND PERMITS	921	12,000.00
0100	100	P45500: ENVIRONMENTAL	025650	506100		0630		0020	PNMW: FEES AND PERMITS	506	939,259.02
0100	100	P45500: ENVIRONMENTAL	025650	506100		0630		0020	PNMW: FEES AND PERMITS	506	986,221.98
0100	140	P45900: HUMAN RESOURCES	025660	921902		0602		0020	PNMS: POSTAGE	921	49.00
0100	140	P45900: HUMAN RESOURCES	025660	921902		0602		0020	PNMS: POSTAGE	921	61.25
0100	140	P45900: HUMAN RESOURCES	025660	921902		0631		0020	PNML: LEASE-RENTAL	921	196.00
0100	140	P45900: HUMAN RESOURCES	025660	921902		0643		0020	PNMM: MEALS	921	329.88
0100	140	P45900: HUMAN RESOURCES	025660	921902		0643		0020	PNMM: MEALS	921	336.46
0100	140	P45900: HUMAN RESOURCES	025660	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	367.50
0100	140	P45900: HUMAN RESOURCES	025660	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	367.50
0100	140	P45900: HUMAN RESOURCES	025660	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	367.50
0100	140	P45900: HUMAN RESOURCES	025660	921902		0642		0020	PNMM: MEALS	921	282.73
0100	140	P45900: HUMAN RESOURCES	025660	921902		0642		0020	PNMM: MEALS	921	575.46
0100	140	P45900: HUMAN RESOURCES	025660	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	857.50
0100	140	P45900: HUMAN RESOURCES	025660	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,349.46
0100	140	P45900: HUMAN RESOURCES	025660	921902		0619		0020	PNMP: PHONE AND TELECOM	921	1,376.46
0100	140	P45900: HUMAN RESOURCES	025660	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	4,520.25
0100	140	P45900: HUMAN RESOURCES	025660	921902		0640		0020	PNMG: MILEAGE	921	2,484.30
0100	140	P45900: HUMAN RESOURCES	025660	921902		0640		0020	PNMG: MILEAGE	921	2,484.30
0100	140	P45900: HUMAN RESOURCES	025660	921902		0641		0020	PNMX: TRAVEL	921	1,996.75
0100	140	P45900: HUMAN RESOURCES	025660	921902		0641		0020	PNMX: TRAVEL	921	4,068.14

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025660	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,467.64
0100	140	P45900: HUMAN RESOURCES	025660	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	5,020.92
0100	140	P45900: HUMAN RESOURCES	025660	930277		0605		0020	PNMK: EMPLOYMENT EXPENSES	930.2	10,682.00
0100	140	P45900: HUMAN RESOURCES	025660	930277		0605		0020	PNMK: EMPLOYMENT EXPENSES	930.2	31,752.00
0100	140	P45900: HUMAN RESOURCES	025670	921902		0631		0020	PNML: LEASE-RENTAL	921	63.72
0100	140	P45900: HUMAN RESOURCES	025670	921902		0642		0020	PNMM: MEALS	921	58.80
0100	140	P45900: HUMAN RESOURCES	025670	921902		0642		0020	PNMM: MEALS	921	89.97
0100	140	P45900: HUMAN RESOURCES	025670	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	121.52
0100	140	P45900: HUMAN RESOURCES	025670	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	125.94
0100	140	P45900: HUMAN RESOURCES	025670	921902		0640		0020	PNMG: MILEAGE	921	172.48
0100	140	P45900: HUMAN RESOURCES	025670	921902		0640		0020	PNMG: MILEAGE	921	173.94
0100	140	P45900: HUMAN RESOURCES	025670	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	209.72
0100	140	P45900: HUMAN RESOURCES	025670	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	215.94
0100	140	P45900: HUMAN RESOURCES	025670	921902		0619		0020	PNMP: PHONE AND TELECOM	921	735.00
0100	140	P45900: HUMAN RESOURCES	025670	921902		0619		0020	PNMP: PHONE AND TELECOM	921	749.70
0100	140	P45900: HUMAN RESOURCES	025670	921902		0641		0020	PNMX: TRAVEL	921	980.00
0100	140	P45900: HUMAN RESOURCES	025670	921902		0641		0020	PNMX: TRAVEL	921	1,499.40
0100	140	P45900: HUMAN RESOURCES	025670	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,176.00
0100	140	P45900: HUMAN RESOURCES	025670	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,399.04
0100	140	P45900: HUMAN RESOURCES	025670	921902		0639		0020	PNMI: INFORMATION TECHNOLOGY	921	8,075.20
0100	140	P45900: HUMAN RESOURCES	025680	921902		0602		0020	PNMS: POSTAGE	921	99.96
0100	140	P45900: HUMAN RESOURCES	025680	921902		0640		0020	PNMG: MILEAGE	921	299.88
0100	140	P45900: HUMAN RESOURCES	025680	921902		0640		0020	PNMG: MILEAGE	921	305.88
0100	140	P45900: HUMAN RESOURCES	025680	921902		0631		0020	PNML: LEASE-RENTAL	921	449.82
0100	140	P45900: HUMAN RESOURCES	025680	921902		0631		0020	PNML: LEASE-RENTAL	921	458.82
0100	140	P45900: HUMAN RESOURCES	025680	921902		0642		0020	PNMM: MEALS	921	824.67
0100	140	P45900: HUMAN RESOURCES	025680	921902		0642		0020	PNMM: MEALS	921	229.41
0100	140	P45900: HUMAN RESOURCES	025680	921902		0641		0020	PNMX: TRAVEL	921	599.76
0100	140	P45900: HUMAN RESOURCES	025680	921902		0641		0020	PNMX: TRAVEL	921	611.76
0100	140	P45900: HUMAN RESOURCES	025680	921902		0619		0020	PNMP: PHONE AND TELECOM	921	749.70
0100	140	P45900: HUMAN RESOURCES	025680	921902		0619		0020	PNMP: PHONE AND TELECOM	921	611.76
0100	140	P45900: HUMAN RESOURCES	025680	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,249.50
0100	140	P45900: HUMAN RESOURCES	025680	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,599.36
0100	140	P45900: HUMAN RESOURCES	025680	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	407.84
0100	140	P45900: HUMAN RESOURCES	025680	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	764.70
0100	140	P45900: HUMAN RESOURCES	025680	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,899.24
0100	140	P45900: HUMAN RESOURCES	025680	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,427.43
0100	140	P45900: HUMAN RESOURCES	025680	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,999.20
0100	140	P45900: HUMAN RESOURCES	025680	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,529.40
0100	140	P45900: HUMAN RESOURCES	025680	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	7,497.00
0100	140	P45900: HUMAN RESOURCES	025680	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,376.45
0100	140	P45900: HUMAN RESOURCES	025680	921902		0643		0020	PNMM: MEALS	921	10,745.70
0100	140	P45900: HUMAN RESOURCES	025680	921902		0643		0020	PNMM: MEALS	921	2,039.20
0100	140	P45900: HUMAN RESOURCES	025700	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	98.00
0100	140	P45900: HUMAN RESOURCES	025700	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	98.00
0100	140	P45900: HUMAN RESOURCES	025700	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	367.50
0100	140	P45900: HUMAN RESOURCES	025700	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	367.50
0100	140	P45900: HUMAN RESOURCES	025700	921902		0642		0020	PNMM: MEALS	921	539.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0642		0020	PNMM: MEALS	921	490.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0643		0020	PNMM: MEALS	921	588.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0643		0020	PNMM: MEALS	921	490.00
0100	140	P45900: HUMAN RESOURCES	025700	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	2,450.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,176.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,323.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0619		0020	PNMP: PHONE AND TELECOM	921	2,205.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025700	921902		0641		0020	PNMX: TRAVEL	921	2,548.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0619		0020	PNMP: PHONE AND TELECOM	921	2,352.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0641		0020	PNMX: TRAVEL	921	1,960.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0640		0020	PNMG: MILEAGE	921	2,940.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0640		0020	PNMG: MILEAGE	921	2,940.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,675.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,920.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	8,085.00
0100	140	P45900: HUMAN RESOURCES	025700	921902		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	5,880.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	893.76
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	911.64
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	1,525.62
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	1,555.98
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0643		0020	PNMM: MEALS	580	1,834.56
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0643		0020	PNMM: MEALS	580	1,871.10
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0619		0020	PNMP: PHONE AND TELECOM	580	4,034.64
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0619		0020	PNMP: PHONE AND TELECOM	580	4,118.70
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	588900		0634		0020	PNME: EDUCATION AND TRAINING	580	7,798.14
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0634		0020	PNME: EDUCATION AND TRAINING	580	37,632.72
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	637.98
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	588900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	588	650.70
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	1,530.06
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	580	1,560.66
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0643		0020	PNMM: MEALS	580	1,834.56
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0643		0020	PNMM: MEALS	580	1,871.10
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0619		0020	PNMP: PHONE AND TELECOM	580	2,140.32
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0619		0020	PNMP: PHONE AND TELECOM	580	2,183.16
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0634		0020	PNME: EDUCATION AND TRAINING	580	7,799.82
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0634		0020	PNME: EDUCATION AND TRAINING	580	17,842.94
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	850	3,120.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	850	3,182.52
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0643		0020	PNMM: MEALS	850	3,744.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0643		0020	PNMM: MEALS	850	3,819.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0619		0020	PNMP: PHONE AND TELECOM	850	7,471.02
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0619		0020	PNMP: PHONE AND TELECOM	850	7,620.48
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	880100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	880	11,502.00
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	880100		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	880	11,731.98
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0634		0020	PNME: EDUCATION AND TRAINING	850	56,314.02
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0634		0020	PNME: EDUCATION AND TRAINING	850	26,840.52
0100	140	P45900: HUMAN RESOURCES	025770	921902		0602		0020	PNMS: POSTAGE	921	149.94
0100	140	P45900: HUMAN RESOURCES	025770	921902		0602		0020	PNMS: POSTAGE	921	101.96
0100	140	P45900: HUMAN RESOURCES	025770	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	199.92
0100	140	P45900: HUMAN RESOURCES	025770	921902		0642		0020	PNMM: MEALS	921	499.80
0100	140	P45900: HUMAN RESOURCES	025770	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	813.18
0100	140	P45900: HUMAN RESOURCES	025770	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,019.59
0100	140	P45900: HUMAN RESOURCES	025770	921902		0642		0020	PNMM: MEALS	921	509.80
0100	140	P45900: HUMAN RESOURCES	025770	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	735.00
0100	140	P45900: HUMAN RESOURCES	025770	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	749.70
0100	140	P45900: HUMAN RESOURCES	025770	921902		0619		0020	PNMP: PHONE AND TELECOM	921	837.90
0100	140	P45900: HUMAN RESOURCES	025770	921902		0619		0020	PNMP: PHONE AND TELECOM	921	855.54
0100	140	P45900: HUMAN RESOURCES	025770	921902		0640		0020	PNMG: MILEAGE	921	1,199.52
0100	140	P45900: HUMAN RESOURCES	025770	921902		0640		0020	PNMG: MILEAGE	921	815.68
0100	140	P45900: HUMAN RESOURCES	025770	921902		0641		0020	PNMX: TRAVEL	921	3,675.00
0100	140	P45900: HUMAN RESOURCES	025770	921902		0641		0020	PNMX: TRAVEL	921	1,249.50
0100	140	P45900: HUMAN RESOURCES	025770	921902		0643		0020	PNMM: MEALS	921	4,010.16

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025770	921902		0643		0020	PNMM: MEALS	921	3,407.95
0100	140	P45900: HUMAN RESOURCES	025770	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,940.00
0100	140	P45900: HUMAN RESOURCES	025770	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	8,496.60
0100	140	P45900: HUMAN RESOURCES	025770	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	12,495.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0642		0020	PNMM: MEALS	921	124.95
0100	140	P45900: HUMAN RESOURCES	025775	921902		0640		0020	PNMG: MILEAGE	921	343.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0643		0020	PNMM: MEALS	921	245.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0643		0020	PNMM: MEALS	921	249.90
0100	140	P45900: HUMAN RESOURCES	025775	921902		0640		0020	PNMG: MILEAGE	921	149.94
0100	140	P45900: HUMAN RESOURCES	025775	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	735.00
0100	140	P45900: HUMAN RESOURCES	025775	426501		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	749.70
0100	140	P45900: HUMAN RESOURCES	025775	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	444.24
0100	140	P45900: HUMAN RESOURCES	025775	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,246.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0619		0020	PNMP: PHONE AND TELECOM	921	852.60
0100	140	P45900: HUMAN RESOURCES	025775	921902		0619		0020	PNMP: PHONE AND TELECOM	921	870.24
0100	140	P45900: HUMAN RESOURCES	025775	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,251.52
0100	140	P45900: HUMAN RESOURCES	025775	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,272.48
0100	140	P45900: HUMAN RESOURCES	025775	921902		0641		0020	PNMX: TRAVEL	921	3,430.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0641		0020	PNMX: TRAVEL	921	5,247.90
0100	140	P45900: HUMAN RESOURCES	025775	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	4,312.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	6,597.36
0100	140	P45900: HUMAN RESOURCES	025775	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	24,500.00
0100	140	P45900: HUMAN RESOURCES	025775	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	24,990.00
0100	140	P45900: HUMAN RESOURCES	025780	921902		0602		0020	PNMS: POSTAGE	921	245.00
0100	140	P45900: HUMAN RESOURCES	025780	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	74.97
0100	140	P45900: HUMAN RESOURCES	025780	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	382.35
0100	140	P45900: HUMAN RESOURCES	025780	921902		0619		0020	PNMP: PHONE AND TELECOM	921	254.88
0100	140	P45900: HUMAN RESOURCES	025780	921902		0619		0020	PNMP: PHONE AND TELECOM	921	259.98
0100	140	P45900: HUMAN RESOURCES	025780	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	224.91
0100	140	P45900: HUMAN RESOURCES	025780	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	331.37
0100	140	P45900: HUMAN RESOURCES	025780	426591		0642		0020	PNMM: MEALS	426.5	499.80
0100	140	P45900: HUMAN RESOURCES	025780	921902		0642		0020	PNMM: MEALS	921	499.80
0100	140	P45900: HUMAN RESOURCES	025780	426591		0642		0020	PNMM: MEALS	426.5	254.90
0100	140	P45900: HUMAN RESOURCES	025780	921902		0642		0020	PNMM: MEALS	921	254.90
0100	140	P45900: HUMAN RESOURCES	025780	426591		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.5	418.56
0100	140	P45900: HUMAN RESOURCES	025780	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	418.56
0100	140	P45900: HUMAN RESOURCES	025780	426591		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.5	426.96
0100	140	P45900: HUMAN RESOURCES	025780	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	426.96
0100	140	P45900: HUMAN RESOURCES	025780	426591		0643		0020	PNMM: MEALS	426.5	449.82
0100	140	P45900: HUMAN RESOURCES	025780	921902		0643		0020	PNMM: MEALS	921	449.82
0100	140	P45900: HUMAN RESOURCES	025780	426591		0643		0020	PNMM: MEALS	426.5	458.82
0100	140	P45900: HUMAN RESOURCES	025780	921902		0643		0020	PNMM: MEALS	921	458.82
0100	140	P45900: HUMAN RESOURCES	025780	921902		0640		0020	PNMG: MILEAGE	921	524.79
0100	140	P45900: HUMAN RESOURCES	025780	921902		0640		0020	PNMG: MILEAGE	921	535.29
0100	140	P45900: HUMAN RESOURCES	025780	921902		0641		0020	PNMX: TRAVEL	921	615.00
0100	140	P45900: HUMAN RESOURCES	025780	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	749.70
0100	140	P45900: HUMAN RESOURCES	025780	921902		0641		0020	PNMX: TRAVEL	921	627.30
0100	140	P45900: HUMAN RESOURCES	025780	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	509.80
0100	140	P45900: HUMAN RESOURCES	025780	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	749.70
0100	140	P45900: HUMAN RESOURCES	025780	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	764.70
0100	140	P45900: HUMAN RESOURCES	025780	921902		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	999.60
0100	140	P45900: HUMAN RESOURCES	025780	921902		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	1,580.37
0100	140	P45900: HUMAN RESOURCES	025780	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	5,274.36
0100	140	P45900: HUMAN RESOURCES	025780	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	7,153.02
0100	140	P46600: TREASURER	026020	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	70.38

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46600: TREASURER	026020	921902		0642		0020	PNMM: MEALS	921	460.00
0100	140	P46600: TREASURER	026020	921902		0619		0020	PNMP: PHONE AND TELECOM	921	414.00
0100	140	P46600: TREASURER	026020	921902		0619		0020	PNMP: PHONE AND TELECOM	921	422.28
0100	140	P46600: TREASURER	026020	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	703.80
0100	140	P46600: TREASURER	026020	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	320.06
0100	140	P46600: TREASURER	026020	921902		0643		0020	PNMM: MEALS	921	966.00
0100	140	P46600: TREASURER	026020	921902		0643		0020	PNMM: MEALS	921	187.68
0100	140	P46600: TREASURER	026020	921902		0641		0020	PNMX: TRAVEL	921	1,840.00
0100	140	P46600: TREASURER	026020	921902		0641		0020	PNMX: TRAVEL	921	703.80
0100	140	P46600: TREASURER	026020	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,380.00
0100	140	P46600: TREASURER	026020	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,407.60
0100	140	P46600: TREASURER	026030	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	167.26
0100	140	P46600: TREASURER	026030	921902		0631		0020	PNML: LEASE-RENTAL	921	92.00
0100	140	P46600: TREASURER	026030	921902		0631		0020	PNML: LEASE-RENTAL	921	139.38
0100	140	P46600: TREASURER	026030	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	138.00
0100	140	P46600: TREASURER	026030	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	191.88
0100	140	P46600: TREASURER	026030	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	823.40
0100	140	P46600: TREASURER	026030	921902		0642		0020	PNMM: MEALS	921	2,043.78
0100	140	P46600: TREASURER	026030	921902		0640		0020	PNMG: MILEAGE	921	1,173.00
0100	140	P46600: TREASURER	026030	921902		0642		0020	PNMM: MEALS	921	216.51
0100	140	P46600: TREASURER	026030	921902		0640		0020	PNMG: MILEAGE	921	1,116.90
0100	140	P46600: TREASURER	026030	921902		0641		0020	PNMX: TRAVEL	921	3,680.00
0100	140	P46600: TREASURER	026030	921902		0641		0020	PNMX: TRAVEL	921	438.59
0100	140	P46600: TREASURER	026030	921902		0643		0020	PNMM: MEALS	921	2,346.00
0100	140	P46600: TREASURER	026030	921902		0643		0020	PNMM: MEALS	921	2,982.27
0100	140	P46600: TREASURER	026030	921902		0619		0020	PNMP: PHONE AND TELECOM	921	2,829.00
0100	140	P46600: TREASURER	026030	921902		0619		0020	PNMP: PHONE AND TELECOM	921	3,763.28
0100	140	P46600: TREASURER	026030	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	6,640.56
0100	140	P46600: TREASURER	026030	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,723.20
0100	140	P46200: CONTROLLER	026045	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	460.00
0100	140	P46200: CONTROLLER	026045	921902		0640		0020	PNMG: MILEAGE	921	230.00
0100	140	P46200: CONTROLLER	026045	921902		0640		0020	PNMG: MILEAGE	921	230.00
0100	140	P46200: CONTROLLER	026045	921902		0619		0020	PNMP: PHONE AND TELECOM	921	276.00
0100	140	P46200: CONTROLLER	026045	921902		0619		0020	PNMP: PHONE AND TELECOM	921	278.76
0100	140	P46200: CONTROLLER	026045	921902		0630		0020	PNMW: FEES AND PERMITS	921	368.00
0100	140	P46200: CONTROLLER	026045	921902		0630		0020	PNMW: FEES AND PERMITS	921	371.68
0100	140	P46200: CONTROLLER	026045	921902		0642		0020	PNMM: MEALS	921	460.00
0100	140	P46200: CONTROLLER	026045	921902		0642		0020	PNMM: MEALS	921	460.00
0100	140	P46200: CONTROLLER	026045	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,150.00
0100	140	P46200: CONTROLLER	026045	921902		0643		0020	PNMM: MEALS	921	920.00
0100	140	P46200: CONTROLLER	026045	921902		0643		0020	PNMM: MEALS	921	460.00
0100	140	P46200: CONTROLLER	026045	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,680.00
0100	140	P46200: CONTROLLER	026045	921902		0641		0020	PNMX: TRAVEL	921	3,680.00
0100	140	P46200: CONTROLLER	026045	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,858.40
0100	140	P46200: CONTROLLER	026045	921902		0641		0020	PNMX: TRAVEL	921	1,858.40
0100	140	P46200: CONTROLLER	026045	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	4,600.00
0100	140	P46200: CONTROLLER	026045	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	4,646.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	138.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	139.38
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0640		0020	PNMG: MILEAGE	921	234.60
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0640		0020	PNMG: MILEAGE	921	227.66
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0619		0020	PNMP: PHONE AND TELECOM	921	276.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0619		0020	PNMP: PHONE AND TELECOM	921	278.76
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	402.50
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	336.84

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	690.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	464.60
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,840.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,300.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0633		0020	PNML: LEASE-RENTAL	921	1,150.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0633		0020	PNML: LEASE-RENTAL	921	1,161.50
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0642		0020	PNMM: MEALS	921	2,300.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0642		0020	PNMM: MEALS	921	2,323.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0641		0020	PNMX: TRAVEL	921	3,450.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0643		0020	PNMM: MEALS	921	4,140.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0641		0020	PNMX: TRAVEL	921	3,484.50
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	921902		0643		0020	PNMM: MEALS	921	2,787.60
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	18,500.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	3,500.00
0100	140	P46200: CONTROLLER	026080	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	294.40
0100	140	P46200: CONTROLLER	026080	921902		0619		0020	PNMP: PHONE AND TELECOM	921	165.60
0100	140	P46200: CONTROLLER	026080	921902		0619		0020	PNMP: PHONE AND TELECOM	921	168.36
0100	140	P46200: CONTROLLER	026080	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	184.00
0100	140	P46200: CONTROLLER	026080	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	184.00
0100	140	P46200: CONTROLLER	026080	921902		0631		0020	PNML: LEASE-RENTAL	921	276.00
0100	140	P46200: CONTROLLER	026080	921902		0631		0020	PNML: LEASE-RENTAL	921	289.80
0100	140	P46200: CONTROLLER	026080	921902		0643		0020	PNMM: MEALS	921	690.00
0100	140	P46200: CONTROLLER	026080	921902		0643		0020	PNMM: MEALS	921	696.90
0100	140	P46200: CONTROLLER	026080	921902		0641		0020	PNMX: TRAVEL	921	920.00
0100	140	P46200: CONTROLLER	026080	921902		0641		0020	PNMX: TRAVEL	921	929.20
0100	140	P46200: CONTROLLER	026080	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,288.00
0100	140	P46200: CONTROLLER	026080	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	798.10
0100	140	P46200: CONTROLLER	026080	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,300.00
0100	140	P46200: CONTROLLER	026080	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,323.00
0100	140	P46200: CONTROLLER	026120	921902		0640		0020	PNMG: MILEAGE	921	63.00
0100	140	P46200: CONTROLLER	026120	921902		0640		0020	PNMG: MILEAGE	921	63.00
0100	140	P46200: CONTROLLER	026120	921902		0642		0020	PNMM: MEALS	921	84.00
0100	140	P46200: CONTROLLER	026120	921902		0642		0020	PNMM: MEALS	921	84.00
0100	140	P46200: CONTROLLER	026120	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	222.60
0100	140	P46200: CONTROLLER	026120	921902		0619		0020	PNMP: PHONE AND TELECOM	921	138.60
0100	140	P46200: CONTROLLER	026120	921902		0619		0020	PNMP: PHONE AND TELECOM	921	141.12
0100	140	P46200: CONTROLLER	026120	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	882.00
0100	140	P46200: CONTROLLER	026120	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	73.50
0100	140	P46200: CONTROLLER	026120	921902		0631		0020	PNML: LEASE-RENTAL	921	504.00
0100	140	P46200: CONTROLLER	026120	921902		0631		0020	PNML: LEASE-RENTAL	921	529.20
0100	140	P46200: CONTROLLER	026120	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	168.00
0100	140	P46200: CONTROLLER	026120	921902		0643		0020	PNMM: MEALS	921	840.00
0100	140	P46200: CONTROLLER	026120	921902		0643		0020	PNMM: MEALS	921	848.40
0100	140	P46200: CONTROLLER	026120	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,092.00
0100	140	P46200: CONTROLLER	026120	921902		0641		0020	PNMX: TRAVEL	921	1,260.00
0100	140	P46200: CONTROLLER	026120	921902		0641		0020	PNMX: TRAVEL	921	1,276.80
0100	140	P46200: CONTROLLER	026120	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,520.00
0100	140	P46200: CONTROLLER	026120	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,545.20
0100	140	P46200: CONTROLLER	026130	921902		0630		0020	PNMW: FEES AND PERMITS	921	46.00
0100	140	P46200: CONTROLLER	026130	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	257.60
0100	140	P46200: CONTROLLER	026130	921902		0642		0020	PNMM: MEALS	921	92.00
0100	140	P46200: CONTROLLER	026130	921902		0642		0020	PNMM: MEALS	921	368.00
0100	140	P46200: CONTROLLER	026130	921902		0619		0020	PNMP: PHONE AND TELECOM	921	414.00
0100	140	P46200: CONTROLLER	026130	921902		0619		0020	PNMP: PHONE AND TELECOM	921	414.00
0100	140	P46200: CONTROLLER	026130	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	207.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46200: CONTROLLER	026130	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	805.00
0100	140	P46200: CONTROLLER	026130	921902		0641		0020	PNMX: TRAVEL	921	736.00
0100	140	P46200: CONTROLLER	026130	921902		0641		0020	PNMX: TRAVEL	921	2,300.00
0100	140	P46200: CONTROLLER	026130	921902		0643		0020	PNMM: MEALS	921	2,530.00
0100	140	P46200: CONTROLLER	026130	921902		0643		0020	PNMM: MEALS	921	4,370.00
0100	140	P46200: CONTROLLER	026135	921902		0640		0020	PNMG: MILEAGE	921	46.00
0100	140	P46200: CONTROLLER	026135	921902		0640		0020	PNMG: MILEAGE	921	46.00
0100	140	P46200: CONTROLLER	026135	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	92.00
0100	140	P46200: CONTROLLER	026135	921902		0642		0020	PNMM: MEALS	921	92.00
0100	140	P46200: CONTROLLER	026135	921902		0642		0020	PNMM: MEALS	921	92.00
0100	140	P46200: CONTROLLER	026135	921902		0619		0020	PNMP: PHONE AND TELECOM	921	151.80
0100	140	P46200: CONTROLLER	026135	921902		0619		0020	PNMP: PHONE AND TELECOM	921	157.32
0100	140	P46200: CONTROLLER	026135	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	161.00
0100	140	P46200: CONTROLLER	026135	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	161.00
0100	140	P46200: CONTROLLER	026135	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	690.00
0100	140	P46200: CONTROLLER	026135	921902		0641		0020	PNMX: TRAVEL	921	460.00
0100	140	P46200: CONTROLLER	026135	921902		0641		0020	PNMX: TRAVEL	921	460.00
0100	140	P46200: CONTROLLER	026135	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	92.00
0100	140	P46200: CONTROLLER	026135	921902		0643		0020	PNMM: MEALS	921	1,426.00
0100	140	P46200: CONTROLLER	026135	921902		0643		0020	PNMM: MEALS	921	1,439.80
0100	140	P46200: CONTROLLER	026150	921902		0642		0020	PNMM: MEALS	921	92.00
0100	140	P46200: CONTROLLER	026150	921902		0642		0020	PNMM: MEALS	921	92.00
0100	140	P46200: CONTROLLER	026150	921902		0619		0020	PNMP: PHONE AND TELECOM	921	165.60
0100	140	P46200: CONTROLLER	026150	921902		0619		0020	PNMP: PHONE AND TELECOM	921	168.36
0100	140	P46200: CONTROLLER	026150	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	184.00
0100	140	P46200: CONTROLLER	026150	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	184.00
0100	140	P46200: CONTROLLER	026150	921902		0643		0020	PNMM: MEALS	921	276.00
0100	140	P46200: CONTROLLER	026150	921902		0643		0020	PNMM: MEALS	921	280.60
0100	140	P46200: CONTROLLER	026150	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	598.00
0100	140	P46200: CONTROLLER	026150	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	372.60
0100	140	P46200: CONTROLLER	026150	921902		0631		0020	PNML: LEASE-RENTAL	921	552.00
0100	140	P46200: CONTROLLER	026150	921902		0631		0020	PNML: LEASE-RENTAL	921	579.60
0100	140	P46200: CONTROLLER	026150	921902		0641		0020	PNMX: TRAVEL	921	1,012.00
0100	140	P46200: CONTROLLER	026150	921902		0641		0020	PNMX: TRAVEL	921	1,023.50
0100	140	P46200: CONTROLLER	026150	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,472.00
0100	140	P46200: CONTROLLER	026150	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,485.80
0100	140	P46200: CONTROLLER	026155	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	92.00
0100	140	P46200: CONTROLLER	026155	921902		0630		0020	PNMW: FEES AND PERMITS	921	184.00
0100	140	P46200: CONTROLLER	026155	921902		0643		0020	PNMM: MEALS	921	92.00
0100	140	P46200: CONTROLLER	026155	921902		0643		0020	PNMM: MEALS	921	138.00
0100	140	P46200: CONTROLLER	026155	921902		0619		0020	PNMP: PHONE AND TELECOM	921	276.00
0100	140	P46200: CONTROLLER	026155	921902		0619		0020	PNMP: PHONE AND TELECOM	921	276.00
0100	140	P46200: CONTROLLER	026155	921902		0642		0020	PNMM: MEALS	921	598.00
0100	140	P46200: CONTROLLER	026155	921902		0642		0020	PNMM: MEALS	921	184.00
0100	140	P46200: CONTROLLER	026155	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	460.00
0100	140	P46200: CONTROLLER	026155	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	552.00
0100	140	P46200: CONTROLLER	026155	921902		0641		0020	PNMX: TRAVEL	921	1,840.00
0100	140	P46200: CONTROLLER	026155	921902		0641		0020	PNMX: TRAVEL	921	920.00
0100	140	P46200: CONTROLLER	026155	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,450.00
0100	140	P46200: CONTROLLER	026155	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,610.00
0100	140	P46200: CONTROLLER	026155	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,484.00
0100	140	P46200: CONTROLLER	026155	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	32,467.33
0100	140	P46200: CONTROLLER	026160	921902		0619		0020	PNMP: PHONE AND TELECOM	921	165.60
0100	140	P46200: CONTROLLER	026160	921902		0619		0020	PNMP: PHONE AND TELECOM	921	168.36
0100	140	P46200: CONTROLLER	026160	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	184.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46200: CONTROLLER	026160	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	184.00
0100	140	P46200: CONTROLLER	026160	921902		0631		0020	PNML: LEASE-RENTAL	921	276.00
0100	140	P46200: CONTROLLER	026160	921902		0631		0020	PNML: LEASE-RENTAL	921	289.80
0100	140	P46200: CONTROLLER	026160	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,104.00
0100	140	P46200: CONTROLLER	026160	921902		0643		0020	PNMM: MEALS	921	690.00
0100	140	P46200: CONTROLLER	026160	921902		0643		0020	PNMM: MEALS	921	696.90
0100	140	P46200: CONTROLLER	026160	921902		0641		0020	PNMX: TRAVEL	921	828.00
0100	140	P46200: CONTROLLER	026160	921902		0641		0020	PNMX: TRAVEL	921	837.20
0100	140	P46200: CONTROLLER	026160	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,070.00
0100	140	P46200: CONTROLLER	026160	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,093.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0609		0020	PNMP: PHONE AND TELECOM	903	792.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0609		0020	PNMP: PHONE AND TELECOM	903	1,056.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	903	1,211.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,211.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	903	1,650.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,089.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,199.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0643		0020	PNMM: MEALS	903	2,244.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0640		0020	PNMG: MILEAGE	903	2,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0640		0020	PNMG: MILEAGE	903	2,640.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,685.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0643		0020	PNMM: MEALS	903	2,970.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0634		0020	PNME: EDUCATION AND TRAINING	903	6,379.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0634		0020	PNME: EDUCATION AND TRAINING	903	6,381.00
0100	140	P46200: CONTROLLER	026190	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	16.80
0100	140	P46200: CONTROLLER	026190	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	8.40
0100	140	P46200: CONTROLLER	026190	921902		0640		0020	PNMG: MILEAGE	921	84.00
0100	140	P46200: CONTROLLER	026190	921902		0642		0020	PNMM: MEALS	921	42.00
0100	140	P46200: CONTROLLER	026190	921902		0642		0020	PNMM: MEALS	921	126.00
0100	140	P46200: CONTROLLER	026190	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	126.00
0100	140	P46200: CONTROLLER	026190	921902		0619		0020	PNMP: PHONE AND TELECOM	921	113.40
0100	140	P46200: CONTROLLER	026190	921902		0619		0020	PNMP: PHONE AND TELECOM	921	115.92
0100	140	P46200: CONTROLLER	026190	921902		0631		0020	PNML: LEASE-RENTAL	921	189.00
0100	140	P46200: CONTROLLER	026190	921902		0631		0020	PNML: LEASE-RENTAL	921	201.60
0100	140	P46200: CONTROLLER	026190	921902		0643		0020	PNMM: MEALS	921	252.00
0100	140	P46200: CONTROLLER	026190	921902		0641		0020	PNMX: TRAVEL	921	588.00
0100	140	P46200: CONTROLLER	026190	921902		0643		0020	PNMM: MEALS	921	252.00
0100	140	P46200: CONTROLLER	026190	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	672.00
0100	140	P46200: CONTROLLER	026190	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	115.50
0100	140	P46200: CONTROLLER	026190	921902		0641		0020	PNMX: TRAVEL	921	378.00
0100	140	P46200: CONTROLLER	026190	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	871.50
0100	140	P46200: CONTROLLER	026190	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,165.52
0100	140	P46200: CONTROLLER	026190	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	840.00
0100	140	P46700: SUPPLY CHAIN	026200	921902		0640		0020	PNMG: MILEAGE	921	76.50
0100	140	P46700: SUPPLY CHAIN	026200	921902		0640		0020	PNMG: MILEAGE	921	77.26
0100	140	P46700: SUPPLY CHAIN	026200	921902		0642		0020	PNMM: MEALS	921	153.00
0100	140	P46700: SUPPLY CHAIN	026200	921902		0642		0020	PNMM: MEALS	921	77.27
0100	140	P46700: SUPPLY CHAIN	026200	921902		0619		0020	PNMP: PHONE AND TELECOM	921	459.00
0100	140	P46700: SUPPLY CHAIN	026200	921902		0619		0020	PNMP: PHONE AND TELECOM	921	901.45
0100	140	P46700: SUPPLY CHAIN	026200	921902		0643		0020	PNMM: MEALS	921	77.27
0100	140	P46700: SUPPLY CHAIN	026200	921902		0643		0020	PNMM: MEALS	921	739.50
0100	140	P46700: SUPPLY CHAIN	026200	921902		0641		0020	PNMX: TRAVEL	921	2,040.00
0100	140	P46700: SUPPLY CHAIN	026200	921902		0641		0020	PNMX: TRAVEL	921	1,030.20
0100	140	P46700: SUPPLY CHAIN	026200	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,836.00
0100	140	P46700: SUPPLY CHAIN	026200	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,854.36

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46700: SUPPLY CHAIN	026200	921902		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	13,392.60
0100	140	P46700: SUPPLY CHAIN	026200	921902		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	1,897.35
0100	140	P46200: CONTROLLER	026310	921902		0640		0020	PNMG: MILEAGE	921	98.00
0100	140	P46200: CONTROLLER	026310	921902		0640		0020	PNMG: MILEAGE	921	98.00
0100	140	P46200: CONTROLLER	026310	921902		0642		0020	PNMM: MEALS	921	117.60
0100	140	P46200: CONTROLLER	026310	921902		0642		0020	PNMM: MEALS	921	117.60
0100	140	P46200: CONTROLLER	026310	921902		0619		0020	PNMP: PHONE AND TELECOM	921	147.00
0100	140	P46200: CONTROLLER	026310	921902		0619		0020	PNMP: PHONE AND TELECOM	921	148.50
0100	140	P46200: CONTROLLER	026310	921902		0643		0020	PNMM: MEALS	921	147.00
0100	140	P46200: CONTROLLER	026310	921902		0643		0020	PNMM: MEALS	921	296.94
0100	140	P46200: CONTROLLER	026310	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	245.00
0100	140	P46200: CONTROLLER	026310	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	742.35
0100	140	P46200: CONTROLLER	026310	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	494.90
0100	140	P46200: CONTROLLER	026310	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	392.00
0100	140	P46200: CONTROLLER	026310	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	392.00
0100	140	P46200: CONTROLLER	026310	921902		0641		0020	PNMX: TRAVEL	921	1,237.25
0100	140	P46600: TREASURER	026330	921902		0640		0020	PNMG: MILEAGE	921	69.00
0100	140	P46600: TREASURER	026330	921902		0640		0020	PNMG: MILEAGE	921	69.70
0100	140	P46600: TREASURER	026330	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	230.00
0100	140	P46600: TREASURER	026330	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	276.00
0100	140	P46600: TREASURER	026330	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	278.76
0100	140	P46600: TREASURER	026330	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	345.00
0100	140	P46600: TREASURER	026330	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	557.52
0100	140	P46600: TREASURER	026330	921902		0619		0020	PNMP: PHONE AND TELECOM	921	828.00
0100	140	P46600: TREASURER	026330	921902		0642		0020	PNMM: MEALS	921	828.00
0100	140	P46600: TREASURER	026330	921902		0619		0020	PNMP: PHONE AND TELECOM	921	836.28
0100	140	P46600: TREASURER	026330	921902		0642		0020	PNMM: MEALS	921	836.28
0100	140	P46600: TREASURER	026330	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,610.00
0100	140	P46600: TREASURER	026330	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,300.00
0100	140	P46600: TREASURER	026330	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	929.20
0100	140	P46600: TREASURER	026330	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	232.30
0100	140	P46600: TREASURER	026330	921902		0643		0020	PNMM: MEALS	921	1,380.00
0100	140	P46600: TREASURER	026330	921902		0643		0020	PNMM: MEALS	921	1,393.80
0100	140	P46600: TREASURER	026330	921902		0641		0020	PNMX: TRAVEL	921	2,484.00
0100	140	P46600: TREASURER	026330	921902		0641		0020	PNMX: TRAVEL	921	3,438.04
0100	140	P46600: TREASURER	026350	921902		0630		0020	PNMW: FEES AND PERMITS	921	46.00
0100	140	P46600: TREASURER	026350	921902		0640		0020	PNMG: MILEAGE	921	46.92
0100	140	P46600: TREASURER	026350	921902		0640		0020	PNMG: MILEAGE	921	46.92
0100	140	P46600: TREASURER	026350	921902		0642		0020	PNMM: MEALS	921	104.88
0100	140	P46600: TREASURER	026350	921902		0642		0020	PNMM: MEALS	921	104.88
0100	140	P46600: TREASURER	026350	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	311.88
0100	140	P46600: TREASURER	026350	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	314.64
0100	140	P46600: TREASURER	026350	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	630.20
0100	140	P46600: TREASURER	026350	921902		0643		0020	PNMM: MEALS	921	781.08
0100	140	P46600: TREASURER	026350	921902		0643		0020	PNMM: MEALS	921	789.36
0100	140	P46600: TREASURER	026350	921902		0641		0020	PNMX: TRAVEL	921	1,173.00
0100	140	P46600: TREASURER	026350	921902		0641		0020	PNMX: TRAVEL	921	1,184.04
0100	140	P46600: TREASURER	026350	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	1,863.00
0100	140	P46600: TREASURER	026350	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,099.48
0100	140	P46600: TREASURER	026350	925001		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	6,813.68
0100	140	P46600: TREASURER	026350	925001		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	1,904.34
0100	140	P46600: TREASURER	026350	924900		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	924	171,822.52
0100	140	P46600: TREASURER	026350	924900		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	924	273,691.90
0100	140	P46600: TREASURER	026350	925900		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	1,325,540.04
0100	140	P46600: TREASURER	026350	925900		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	925	1,346,522.06

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46600: TREASURER	026350	924100		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	924	2,190,729.50
0100	140	P46600: TREASURER	026350	924100		0696		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	924	2,341,168.26
0100	140	P46600: TREASURER	026370	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	163.30
0100	140	P46600: TREASURER	026370	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	241.50
0100	140	P46600: TREASURER	026370	921902		0641		0020	PNMX: TRAVEL	921	1,840.00
0100	140	P46600: TREASURER	026370	921902		0641		0020	PNMX: TRAVEL	921	1,858.40
0100	140	P46600: TREASURER	026370	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,415.00
0100	140	P46600: TREASURER	026370	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,439.16
0100	140	P46600: TREASURER	026370	921003		0606		0020	PNMW: FEES AND PERMITS	921	253,278.39
0100	140	P46600: TREASURER	026370	921003		0606		0020	PNMW: FEES AND PERMITS	921	386,307.93
0100	140	P46600: TREASURER	026390	921902		0643		0020	PNMM: MEALS	921	66.60
0100	140	P46600: TREASURER	026390	921902		0643		0020	PNMM: MEALS	921	44.40
0100	140	P46600: TREASURER	026390	921902		0640		0020	PNMG: MILEAGE	921	74.00
0100	140	P46600: TREASURER	026390	921902		0640		0020	PNMG: MILEAGE	921	74.00
0100	140	P46600: TREASURER	026390	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	199.93
0100	140	P46600: TREASURER	026390	921902		0642		0020	PNMM: MEALS	921	148.00
0100	140	P46600: TREASURER	026390	921902		0642		0020	PNMM: MEALS	921	74.00
0100	140	P46600: TREASURER	026390	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	129.50
0100	140	P46600: TREASURER	026390	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	277.50
0100	140	P46600: TREASURER	026390	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	222.00
0100	140	P46600: TREASURER	026390	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	224.22
0100	140	P46600: TREASURER	026390	921902		0641		0020	PNMX: TRAVEL	921	1,591.00
0100	140	P46600: TREASURER	026390	921902		0641		0020	PNMX: TRAVEL	921	851.00
0100	140	P46600: TREASURER	026390	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	555.00
0100	140	P46600: TREASURER	026390	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	2,035.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0640		0020	PNMG: MILEAGE	921	23.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0640		0020	PNMG: MILEAGE	921	11.62
0100	140	P46500: AUDIT SERVICES	026400	921902		0631		0020	PNML: LEASE-RENTAL	921	207.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0643		0020	PNMM: MEALS	921	184.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0643		0020	PNMM: MEALS	921	232.30
0100	140	P46500: AUDIT SERVICES	026400	921902		0631		0020	PNML: LEASE-RENTAL	921	209.10
0100	140	P46500: AUDIT SERVICES	026400	921902		0630		0020	PNMW: FEES AND PERMITS	921	634.80
0100	140	P46500: AUDIT SERVICES	026400	921902		0630		0020	PNMW: FEES AND PERMITS	921	232.30
0100	140	P46500: AUDIT SERVICES	026400	921902		0619		0020	PNMP: PHONE AND TELECOM	921	621.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0619		0020	PNMP: PHONE AND TELECOM	921	627.24
0100	140	P46500: AUDIT SERVICES	026400	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,312.50
0100	140	P46500: AUDIT SERVICES	026400	921902		0642		0020	PNMM: MEALS	921	2,056.20
0100	140	P46500: AUDIT SERVICES	026400	921902		0642		0020	PNMM: MEALS	921	1,542.46
0100	140	P46500: AUDIT SERVICES	026400	921902		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	1,840.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	1,858.40
0100	140	P46500: AUDIT SERVICES	026400	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	46.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	3,788.81
0100	140	P46500: AUDIT SERVICES	026400	921902		0641		0020	PNMX: TRAVEL	921	4,094.00
0100	140	P46500: AUDIT SERVICES	026400	921902		0641		0020	PNMX: TRAVEL	921	2,160.39
0100	140	P46500: AUDIT SERVICES	026400	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	3,985.90
0100	140	P46500: AUDIT SERVICES	026400	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	6,441.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0640		0020	PNMG: MILEAGE	921	173.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0640		0020	PNMG: MILEAGE	921	176.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0619		0020	PNMP: PHONE AND TELECOM	921	609.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0619		0020	PNMP: PHONE AND TELECOM	921	621.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,977.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,017.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0642		0020	PNMM: MEALS	921	2,610.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0642		0020	PNMM: MEALS	921	2,662.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,872.36

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,949.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	4,416.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0643		0020	PNMM: MEALS	921	9,888.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	5,005.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	19,710.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0641		0020	PNMX: TRAVEL	921	34,800.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	921903		0641		0020	PNMX: TRAVEL	921	35,496.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026492	107001		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	107	3,943,651.17
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026492	107001		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	107	4,618,211.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0640		0020	PNMG: MILEAGE	921	158.28
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0640		0020	PNMG: MILEAGE	921	161.46
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0602		0020	PNMS: POSTAGE	921	176.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0602		0020	PNMS: POSTAGE	921	180.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	1,102.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	1,124.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0643		0020	PNMM: MEALS	921	1,297.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0643		0020	PNMM: MEALS	921	1,323.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,020.38
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	3,380.31
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,548.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,619.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0642		0020	PNMM: MEALS	921	3,737.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0642		0020	PNMM: MEALS	921	3,812.46
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0641		0020	PNMX: TRAVEL	921	6,090.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0641		0020	PNMX: TRAVEL	921	6,211.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	54,060.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	57,346.85
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	28.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0630		0020	PNMW: FEES AND PERMITS	921	82.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0630		0020	PNMW: FEES AND PERMITS	921	70.35
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	137.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	117.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	1,102.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	828.67
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	798.77
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,162.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	940.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0643		0020	PNMM: MEALS	921	1,183.92
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,439.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0643		0020	PNMM: MEALS	921	1,207.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0640		0020	PNMG: MILEAGE	921	2,672.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0640		0020	PNMG: MILEAGE	921	2,726.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0642		0020	PNMM: MEALS	921	3,604.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0642		0020	PNMM: MEALS	921	3,676.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0641		0020	PNMX: TRAVEL	921	10,465.17
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0641		0020	PNMX: TRAVEL	921	9,934.63
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0619		0020	PNMP: PHONE AND TELECOM	921	28,037.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	921903		0619		0020	PNMP: PHONE AND TELECOM	921	6,973.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	159.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	165.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	265.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0630		0020	PNMW: FEES AND PERMITS	921	318.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0653		0020	PNMF: FREIGHT	921	318.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0653		0020	PNMF: FREIGHT	921	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0640		0020	PNMG: MILEAGE	921	636.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0640		0020	PNMG: MILEAGE	921	661.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	901.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,349.34
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0622		0020	PNMI: INFORMATION TECHNOLOGY	921	1,351.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0622		0020	PNMI: INFORMATION TECHNOLOGY	921	1,378.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0643		0020	PNMM: MEALS	921	1,590.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0643		0020	PNMM: MEALS	921	1,654.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0642		0020	PNMM: MEALS	921	3,866.10
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0642		0020	PNMM: MEALS	921	4,020.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	8,379.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	5,300.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	5,406.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0619		0020	PNMP: PHONE AND TELECOM	921	7,950.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0619		0020	PNMP: PHONE AND TELECOM	921	8,109.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0633		0020	PNML: LEASE-RENTAL	921	8,109.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0641		0020	PNMX: TRAVEL	921	10,386.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0641		0020	PNMX: TRAVEL	921	10,593.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0633		0020	PNML: LEASE-RENTAL	921	8,577.23
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0663		0020	PNMU: UTILITIES	921	13,356.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0663		0020	PNMU: UTILITIES	921	13,623.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0607		0020	PNMP: PHONE AND TELECOM	921	33,390.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0607		0020	PNMP: PHONE AND TELECOM	921	34,057.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0609		0020	PNMP: PHONE AND TELECOM	921	645,810.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	921903		0609		0020	PNMP: PHONE AND TELECOM	921	678,100.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	53.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	54.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0619		0020	PNMP: PHONE AND TELECOM	921	206.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0619		0020	PNMP: PHONE AND TELECOM	921	210.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0643		0020	PNMM: MEALS	921	318.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0643		0020	PNMM: MEALS	921	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0642		0020	PNMM: MEALS	921	840.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0642		0020	PNMM: MEALS	921	856.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0641		0020	PNMX: TRAVEL	921	2,436.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	921903		0641		0020	PNMX: TRAVEL	921	2,484.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0630		0020	PNMW: FEES AND PERMITS	921	14.07
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	179.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	132.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	213.73
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0643		0020	PNMM: MEALS	921	287.59
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0643		0020	PNMM: MEALS	921	287.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	346.28
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0640		0020	PNMG: MILEAGE	921	737.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0642		0020	PNMM: MEALS	921	1,158.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0642		0020	PNMM: MEALS	921	1,303.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	1,654.23
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	1,124.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0640		0020	PNMG: MILEAGE	921	3,180.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,451.83
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,657.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0641		0020	PNMX: TRAVEL	921	7,206.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	921903		0641		0020	PNMX: TRAVEL	921	7,350.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	110.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	112.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0643		0020	PNMM: MEALS	921	132.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0643		0020	PNMM: MEALS	921	134.64

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	220.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	448.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0642		0020	PNMM: MEALS	921	1,312.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0642		0020	PNMM: MEALS	921	1,338.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0640		0020	PNMG: MILEAGE	921	1,584.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0640		0020	PNMG: MILEAGE	921	1,615.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,168.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,231.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0641		0020	PNMX: TRAVEL	921	4,655.62
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	921903		0641		0020	PNMX: TRAVEL	921	4,259.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	159.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	162.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0640		0020	PNMG: MILEAGE	921	159.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0643		0020	PNMM: MEALS	921	159.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0640		0020	PNMG: MILEAGE	921	162.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0643		0020	PNMM: MEALS	921	162.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0642		0020	PNMM: MEALS	921	1,210.96
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0642		0020	PNMM: MEALS	921	964.99
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0619		0020	PNMP: PHONE AND TELECOM	921	2,544.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0619		0020	PNMP: PHONE AND TELECOM	921	2,594.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0641		0020	PNMX: TRAVEL	921	5,492.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	921903		0641		0020	PNMX: TRAVEL	921	4,987.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	212.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	609.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	609.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0643		0020	PNMM: MEALS	921	1,271.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0643		0020	PNMM: MEALS	921	1,271.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0630		0020	PNMW: FEES AND PERMITS	921	1,431.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0630		0020	PNMW: FEES AND PERMITS	921	1,431.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0640		0020	PNMG: MILEAGE	921	1,431.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0640		0020	PNMG: MILEAGE	921	1,431.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0642		0020	PNMM: MEALS	921	2,928.78
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0642		0020	PNMM: MEALS	921	2,945.34
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0619		0020	PNMP: PHONE AND TELECOM	921	9,540.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0619		0020	PNMP: PHONE AND TELECOM	921	9,540.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0641		0020	PNMX: TRAVEL	921	10,498.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	921903		0641		0020	PNMX: TRAVEL	921	10,708.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	66.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	67.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	79.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	81.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0640		0020	PNMG: MILEAGE	921	106.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0640		0020	PNMG: MILEAGE	921	108.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0643		0020	PNMM: MEALS	921	424.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0643		0020	PNMM: MEALS	921	432.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,324.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,351.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0642		0020	PNMM: MEALS	921	3,285.51
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0642		0020	PNMM: MEALS	921	3,351.21
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0619		0020	PNMP: PHONE AND TELECOM	921	6,360.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0619		0020	PNMP: PHONE AND TELECOM	921	6,487.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0641		0020	PNMX: TRAVEL	921	7,135.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0641		0020	PNMX: TRAVEL	921	7,277.71
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	10,864.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	11,082.30

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	216.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	330.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0640		0020	PNMG: MILEAGE	921	378.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0643		0020	PNMM: MEALS	921	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0643		0020	PNMM: MEALS	921	330.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0640		0020	PNMG: MILEAGE	921	275.71
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0619		0020	PNMP: PHONE AND TELECOM	921	636.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0642		0020	PNMM: MEALS	921	1,027.14
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0619		0020	PNMP: PHONE AND TELECOM	921	655.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0642		0020	PNMM: MEALS	921	275.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,040.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,061.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0641		0020	PNMX: TRAVEL	921	1,687.34
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	921903		0641		0020	PNMX: TRAVEL	921	2,007.92
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	132.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	135.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0643		0020	PNMM: MEALS	921	318.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0643		0020	PNMM: MEALS	921	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0619		0020	PNMP: PHONE AND TELECOM	921	373.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0619		0020	PNMP: PHONE AND TELECOM	921	361.17
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	430.37
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	337.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0640		0020	PNMG: MILEAGE	921	551.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0642		0020	PNMM: MEALS	921	551.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0640		0020	PNMG: MILEAGE	921	562.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0642		0020	PNMM: MEALS	921	562.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	759.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0605		0020	PNMK: EMPLOYMENT EXPENSES	921	516.33
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,012.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,032.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0641		0020	PNMX: TRAVEL	921	2,650.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0641		0020	PNMX: TRAVEL	921	2,703.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,243.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,308.46
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0623		0020	PNMI: INFORMATION TECHNOLOGY	921	516.33
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	344.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	351.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0609		0020	PNMP: PHONE AND TELECOM	921	436.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0609		0020	PNMP: PHONE AND TELECOM	921	445.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,654.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0640		0020	PNMG: MILEAGE	921	1,378.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0640		0020	PNMG: MILEAGE	921	1,406.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0643		0020	PNMM: MEALS	921	2,067.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0643		0020	PNMM: MEALS	921	2,108.34
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0642		0020	PNMM: MEALS	921	3,047.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0642		0020	PNMM: MEALS	921	3,108.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,936.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,015.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0641		0020	PNMX: TRAVEL	921	10,541.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0641		0020	PNMX: TRAVEL	921	10,752.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	21,083.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	21,505.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	159.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	162.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0643		0020	PNMM: MEALS	921	954.00

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0643		0020	PNMM: MEALS	921	973.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,621.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,626.69
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0640		0020	PNMG: MILEAGE	921	1,929.96
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0640		0020	PNMG: MILEAGE	921	1,968.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0642		0020	PNMM: MEALS	921	2,205.66
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0642		0020	PNMM: MEALS	921	2,249.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0641		0020	PNMX: TRAVEL	921	3,937.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0641		0020	PNMX: TRAVEL	921	4,865.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	9,730.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	9,925.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0642		0020	PNMM: MEALS	921	486.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0642		0020	PNMM: MEALS	921	551.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0640		0020	PNMG: MILEAGE	921	503.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0640		0020	PNMG: MILEAGE	921	562.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0641		0020	PNMX: TRAVEL	921	849.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0641		0020	PNMX: TRAVEL	921	281.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0619		0020	PNMP: PHONE AND TELECOM	921	718.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0619		0020	PNMP: PHONE AND TELECOM	921	740.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	795.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,637.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	401.43
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0640		0020	PNMG: MILEAGE	921	454.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0640		0020	PNMG: MILEAGE	921	168.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0641		0020	PNMX: TRAVEL	921	1,439.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0641		0020	PNMX: TRAVEL	921	1,687.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0642		0020	PNMM: MEALS	921	1,908.63
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0642		0020	PNMM: MEALS	921	1,713.46
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,770.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,913.10
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0622		0020	PNMI: INFORMATION TECHNOLOGY	921	(7,155.00)
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0622		0020	PNMI: INFORMATION TECHNOLOGY	921	(6,095.00)
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0607		0020	PNMP: PHONE AND TELECOM	921	266.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0607		0020	PNMP: PHONE AND TELECOM	921	271.86
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	275.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	281.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0642		0020	PNMM: MEALS	921	1,458.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0642		0020	PNMM: MEALS	921	1,500.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0641		0020	PNMX: TRAVEL	921	2,205.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0641		0020	PNMX: TRAVEL	921	2,339.75
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,770.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,913.10
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0640		0020	PNMG: MILEAGE	921	6,892.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	921903		0640		0020	PNMG: MILEAGE	921	7,094.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	923900		0638		0020	PNMI: INFORMATION TECHNOLOGY	923	67,310.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	923900		0638		0020	PNMI: INFORMATION TECHNOLOGY	923	72,604.70
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0634		0020	PNME: EDUCATION AND TRAINING	426.4	705.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	705.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0634		0020	PNME: EDUCATION AND TRAINING	426.4	719.10
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	719.10
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0643		0020	PNMM: MEALS	426.4	1,410.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	1,997.50
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0643		0020	PNMM: MEALS	426.4	1,438.20
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	838.95
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0619		0020	PNMP: PHONE AND TELECOM	426.4	1,692.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	2,232.50
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0619		0020	PNMP: PHONE AND TELECOM	426.4	1,725.84
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	1,198.50
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0633		0020	PNML: LEASE-RENTAL	426.4	2,867.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0633		0020	PNML: LEASE-RENTAL	426.4	1,725.84
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0630		0020	PNMW: FEES AND PERMITS	426.4	2,115.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0640		0020	PNMG: MILEAGE	426.4	2,820.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0630		0020	PNMW: FEES AND PERMITS	426.4	3,595.50
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0640		0020	PNMG: MILEAGE	426.4	2,876.40
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.4	4,323.06
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	426.4	2,876.40
0100	140	P45600: EXTERNAL AFFAIRS	026850	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	9,602.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	2,250.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0642		0020	PNMM: MEALS	426.4	6,204.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0642		0020	PNMM: MEALS	426.4	6,328.08
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0641		0020	PNMX: TRAVEL	426.4	10,575.00
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0641		0020	PNMX: TRAVEL	426.4	10,786.50
0100	140	P45700: LEGAL	026900	921903		0606		0020	PNMW: FEES AND PERMITS	921	123.76
0100	140	P45700: LEGAL	026900	921903		0607		0020	PNMP: PHONE AND TELECOM	921	162.00
0100	140	P45700: LEGAL	026900	921903		0607		0020	PNMP: PHONE AND TELECOM	921	165.24
0100	140	P45700: LEGAL	026900	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	900.00
0100	140	P45700: LEGAL	026900	921903		0633		0020	PNML: LEASE-RENTAL	921	675.00
0100	140	P45700: LEGAL	026900	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	459.00
0100	140	P45700: LEGAL	026900	921903		0633		0020	PNML: LEASE-RENTAL	921	688.50
0100	140	P45700: LEGAL	026900	921903		0640		0020	PNMG: MILEAGE	921	1,215.00
0100	140	P45700: LEGAL	026900	921903		0640		0020	PNMG: MILEAGE	921	1,239.30
0100	140	P45700: LEGAL	026900	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	2,500.00
0100	140	P45700: LEGAL	026900	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	500.00
0100	140	P45700: LEGAL	026900	921903		0630		0020	PNMW: FEES AND PERMITS	921	1,890.00
0100	140	P45700: LEGAL	026900	921903		0630		0020	PNMW: FEES AND PERMITS	921	1,927.80
0100	140	P45700: LEGAL	026900	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,025.00
0100	140	P45700: LEGAL	026900	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,065.50
0100	140	P45700: LEGAL	026900	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,700.00
0100	140	P45700: LEGAL	026900	921903		0642		0020	PNMM: MEALS	921	2,700.00
0100	140	P45700: LEGAL	026900	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,754.00
0100	140	P45700: LEGAL	026900	921903		0642		0020	PNMM: MEALS	921	2,754.00
0100	140	P45700: LEGAL	026900	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,835.00
0100	140	P45700: LEGAL	026900	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	2,891.70
0100	140	P45700: LEGAL	026900	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,240.00
0100	140	P45700: LEGAL	026900	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,304.80
0100	140	P45700: LEGAL	026900	921903		0643		0020	PNMM: MEALS	921	5,670.00
0100	140	P45700: LEGAL	026900	921903		0643		0020	PNMM: MEALS	921	5,783.40
0100	140	P45700: LEGAL	026900	426591		0645		0020	PNMK: EMPLOYMENT EXPENSES	426.5	27,000.00
0100	140	P45700: LEGAL	026900	921903		0641		0020	PNMX: TRAVEL	921	14,580.00
0100	140	P45700: LEGAL	026900	921903		0641		0020	PNMX: TRAVEL	921	14,871.60
0100	140	P45700: LEGAL	026900	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	31,185.00
0100	140	P45700: LEGAL	026900	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	31,808.70
0100	140	P45700: LEGAL	026900	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	163,890.00
0100	140	P45700: LEGAL	026900	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	167,167.80
0100	140	P45300: COMPLIANCE	026905	921903		0640		0020	PNMG: MILEAGE	921	147.00
0100	140	P45300: COMPLIANCE	026905	921903		0640		0020	PNMG: MILEAGE	921	149.94
0100	140	P45300: COMPLIANCE	026905	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	490.00
0100	140	P45300: COMPLIANCE	026905	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	490.00
0100	140	P45300: COMPLIANCE	026905	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	499.80
0100	140	P45300: COMPLIANCE	026905	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	499.80

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45300: COMPLIANCE	026905	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	980.00
0100	140	P45300: COMPLIANCE	026905	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	499.80
0100	140	P45300: COMPLIANCE	026905	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	392.00
0100	140	P45300: COMPLIANCE	026905	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,449.42
0100	140	P45300: COMPLIANCE	026905	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	980.00
0100	140	P45300: COMPLIANCE	026905	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	999.60
0100	140	P45300: COMPLIANCE	026905	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,029.00
0100	140	P45300: COMPLIANCE	026905	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,049.58
0100	140	P45300: COMPLIANCE	026905	921903		0642		0020	PNMM: MEALS	921	1,225.00
0100	140	P45300: COMPLIANCE	026905	921903		0642		0020	PNMM: MEALS	921	999.60
0100	140	P45300: COMPLIANCE	026905	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	2,500.00
0100	140	P45300: COMPLIANCE	026905	921903		0643		0020	PNMM: MEALS	921	1,715.00
0100	140	P45300: COMPLIANCE	026905	921903		0643		0020	PNMM: MEALS	921	1,999.20
0100	140	P45300: COMPLIANCE	026905	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,450.00
0100	140	P45300: COMPLIANCE	026905	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,499.00
0100	140	P45300: COMPLIANCE	026905	921903		0641		0020	PNMX: TRAVEL	921	6,370.00
0100	140	P45300: COMPLIANCE	026905	921903		0641		0020	PNMX: TRAVEL	921	5,997.60
0100	140	P45100: GENERAL COUNSEL	026910	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	225.00
0100	140	P45100: GENERAL COUNSEL	026910	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	229.50
0100	140	P45100: GENERAL COUNSEL	026910	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	450.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0640		0020	PNMG: MILEAGE	921	450.00
0100	140	P45100: GENERAL COUNSEL	026910	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	459.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0640		0020	PNMG: MILEAGE	921	459.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	900.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	918.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	382.50
0100	140	P45100: GENERAL COUNSEL	026910	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,057.50
0100	140	P45100: GENERAL COUNSEL	026910	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,698.30
0100	140	P45100: GENERAL COUNSEL	026910	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,032.75
0100	140	P45100: GENERAL COUNSEL	026910	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,350.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	1,377.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0643		0020	PNMM: MEALS	921	1,800.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0643		0020	PNMM: MEALS	921	1,836.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0642		0020	PNMM: MEALS	921	4,050.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0642		0020	PNMM: MEALS	921	2,754.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0641		0020	PNMX: TRAVEL	921	13,950.00
0100	140	P45100: GENERAL COUNSEL	026910	921903		0641		0020	PNMX: TRAVEL	921	11,934.00
0100	140	P45100: GENERAL COUNSEL	026910	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	26,500.00
0100	140	P45100: GENERAL COUNSEL	026910	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	16,500.00
0100	100	P45100: GENERAL COUNSEL	026910	426491		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	24,230.82
0100	100	P45100: GENERAL COUNSEL	026910	426491		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	426.4	24,836.58
0100	100	P45100: GENERAL COUNSEL	026910	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	148,705.80
0100	100	P45100: GENERAL COUNSEL	026910	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	152,423.46
0100	140	P45200: COMMUNICATION	026920	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,404.00
0100	140	P45200: COMMUNICATION	026920	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,377.00
0100	140	P45200: COMMUNICATION	026920	921903		0640		0020	PNMG: MILEAGE	921	1,741.50
0100	140	P45200: COMMUNICATION	026920	921903		0640		0020	PNMG: MILEAGE	921	1,735.02
0100	140	P45200: COMMUNICATION	026920	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,106.00
0100	140	P45200: COMMUNICATION	026920	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,065.50
0100	140	P45200: COMMUNICATION	026920	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,250.00
0100	140	P45200: COMMUNICATION	026920	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	3,870.00
0100	140	P45200: COMMUNICATION	026920	921903		0642		0020	PNMM: MEALS	921	7,344.00
0100	140	P45200: COMMUNICATION	026920	921903		0641		0020	PNMX: TRAVEL	921	4,792.50
0100	140	P45200: COMMUNICATION	026920	921903		0641		0020	PNMX: TRAVEL	921	3,258.92
0100	140	P45200: COMMUNICATION	026920	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	6,637.50

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45200: COMMUNICATION	026920	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	6,426.00
0100	140	P45200: COMMUNICATION	026920	921903		0619		0020	PNMP: PHONE AND TELECOM	921	7,772.40
0100	140	P45200: COMMUNICATION	026920	921903		0619		0020	PNMP: PHONE AND TELECOM	921	7,803.00
0100	140	P45200: COMMUNICATION	026920	921903		0643		0020	PNMM: MEALS	921	13,581.90
0100	140	P45200: COMMUNICATION	026920	921903		0643		0020	PNMM: MEALS	921	11,475.00
0100	140	P45200: COMMUNICATION	026920	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	18,000.00
0100	140	P45200: COMMUNICATION	026920	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	9,180.00
0100	140	P45200: COMMUNICATION	026920	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	340,376.50
0100	140	P45200: COMMUNICATION	026920	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	304,625.00
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	675.00
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	102.36
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0642		0020	PNMM: MEALS	921	1,506.96
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0640		0020	PNMG: MILEAGE	921	1,165.50
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0640		0020	PNMG: MILEAGE	921	1,101.60
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0630		0020	PNMW: FEES AND PERMITS	921	450.00
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0630		0020	PNMW: FEES AND PERMITS	921	1,881.90
0100	140	P45400: CORP RESPONSIBILITY	026925	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,350.00
0100	140	P45400: CORP RESPONSIBILITY	026925	921902		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	1,077.73
0100	140	P45400: CORP RESPONSIBILITY	026925	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	2,380.95
0100	140	P45400: CORP RESPONSIBILITY	026925	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	688.50
0100	140	P45400: CORP RESPONSIBILITY	026925	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	2,430.00
0100	140	P45400: CORP RESPONSIBILITY	026925	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	1,032.75
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0641		0020	PNMX: TRAVEL	921	1,672.20
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0641		0020	PNMX: TRAVEL	921	2,065.50
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,862.45
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,015.45
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,891.70
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0619		0020	PNMP: PHONE AND TELECOM	921	2,754.00
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,557.70
0100	140	P45400: CORP RESPONSIBILITY	026925	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,442.50
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0633		0020	PNML: LEASE-RENTAL	426.5	4,500.00
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0633		0020	PNML: LEASE-RENTAL	426.5	8,182.80
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0642		0020	PNMM: MEALS	426.5	10,695.00
0100	140	P45400: CORP RESPONSIBILITY	026925	426501		0642		0020	PNMM: MEALS	426.5	60,605.00
0100	140	P45400: CORP RESPONSIBILITY	026925	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	238,880.38
0100	140	P45400: CORP RESPONSIBILITY	026925	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	507,393.69
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0640		0020	PNMG: MILEAGE	921	117.01
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0640		0020	PNMG: MILEAGE	921	103.28
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0609		0020	PNMP: PHONE AND TELECOM	921	173.58
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0609		0020	PNMP: PHONE AND TELECOM	921	177.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	202.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	206.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0619		0020	PNMP: PHONE AND TELECOM	921	607.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0619		0020	PNMP: PHONE AND TELECOM	921	619.62
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	741.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	756.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0641		0020	PNMX: TRAVEL	921	859.45
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0641		0020	PNMX: TRAVEL	921	796.27
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	969.01
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	988.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0642		0020	PNMM: MEALS	921	1,229.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0642		0020	PNMM: MEALS	921	1,253.94
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,929.93
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,807.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0643		0020	PNMM: MEALS	921	3,180.00

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	921903		0643		0020	PNMM: MEALS	921	3,243.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	330.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	337.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0640		0020	PNMG: MILEAGE	921	661.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0640		0020	PNMG: MILEAGE	921	674.94
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,102.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,124.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0642		0020	PNMM: MEALS	921	1,645.14
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0641		0020	PNMX: TRAVEL	921	1,654.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0642		0020	PNMM: MEALS	921	1,678.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0641		0020	PNMX: TRAVEL	921	1,687.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	3,308.46
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	3,374.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0643		0020	PNMM: MEALS	921	3,975.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0643		0020	PNMM: MEALS	921	4,054.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,301.04
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,387.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	4,962.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	5,061.96
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0640		0020	PNMG: MILEAGE	921	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0640		0020	PNMG: MILEAGE	921	330.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	378.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	405.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	441.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	413.58
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	694.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	708.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0641		0020	PNMX: TRAVEL	921	2,432.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0641		0020	PNMX: TRAVEL	921	1,378.53
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0643		0020	PNMM: MEALS	921	2,189.46
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0643		0020	PNMM: MEALS	921	2,233.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0619		0020	PNMP: PHONE AND TELECOM	921	5,189.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0619		0020	PNMP: PHONE AND TELECOM	921	5,293.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	8,173.86
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	6,352.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	81.10
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	82.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0641		0020	PNMX: TRAVEL	921	270.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0643		0020	PNMM: MEALS	921	270.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0641		0020	PNMX: TRAVEL	921	551.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0643		0020	PNMM: MEALS	921	551.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	795.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	1,621.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,232.58
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	921903		0619		0020	PNMP: PHONE AND TELECOM	921	1,257.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	506.19
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0654		0020	PNMD: DUES AND SUBSCRIPTIONS	921	880.77
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0640		0020	PNMG: MILEAGE	921	1,138.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0640		0020	PNMG: MILEAGE	921	1,161.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,796.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,832.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0642		0020	PNMM: MEALS	921	2,150.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0642		0020	PNMM: MEALS	921	2,193.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0641		0020	PNMX: TRAVEL	921	2,277.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0641		0020	PNMX: TRAVEL	921	2,323.44

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0619		0020	PNMP: PHONE AND TELECOM	921	2,733.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0619		0020	PNMP: PHONE AND TELECOM	921	2,788.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,510.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,864.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,650.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	265.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	270.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0619		0020	PNMP: PHONE AND TELECOM	921	477.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0619		0020	PNMP: PHONE AND TELECOM	921	486.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0642		0020	PNMM: MEALS	921	795.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0642		0020	PNMM: MEALS	921	810.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,650.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	2,703.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0641		0020	PNMX: TRAVEL	921	3,975.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0680		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	8,056.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0641		0020	PNMX: TRAVEL	921	4,054.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,703.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0640		0020	PNMG: MILEAGE	921	121.65
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0640		0020	PNMG: MILEAGE	921	124.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	351.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	358.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0643		0020	PNMM: MEALS	921	2,162.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0643		0020	PNMM: MEALS	921	1,378.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0641		0020	PNMX: TRAVEL	921	3,584.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0641		0020	PNMX: TRAVEL	921	3,845.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,476.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,565.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	3,180.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	6,487.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0643		0020	PNMM: MEALS	921	330.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	274.67
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0643		0020	PNMM: MEALS	921	343.34
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	462.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0640		0020	PNMG: MILEAGE	921	528.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0640		0020	PNMG: MILEAGE	921	618.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	1,540.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0641		0020	PNMX: TRAVEL	921	2,640.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0641		0020	PNMX: TRAVEL	921	2,746.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,446.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,515.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0643		0020	PNMM: MEALS	921	114.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0643		0020	PNMM: MEALS	921	330.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0640		0020	PNMG: MILEAGE	921	412.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0640		0020	PNMG: MILEAGE	921	528.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	528.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	1,007.11
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0641		0020	PNMX: TRAVEL	921	2,640.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0641		0020	PNMX: TRAVEL	921	3,295.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0619		0020	PNMP: PHONE AND TELECOM	921	3,985.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,065.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0642		0020	PNMM: MEALS	921	792.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0642		0020	PNMM: MEALS	921	792.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	880.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	897.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0640		0020	PNMG: MILEAGE	921	1,848.00

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0640		0020	PNMG: MILEAGE	921	1,848.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,640.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	2,692.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0641		0020	PNMX: TRAVEL	921	5,280.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0641		0020	PNMX: TRAVEL	921	5,280.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0619		0020	PNMP: PHONE AND TELECOM	921	38,280.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	921903		0619		0020	PNMP: PHONE AND TELECOM	921	39,045.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	241.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0640		0020	PNMG: MILEAGE	921	132.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0640		0020	PNMG: MILEAGE	921	135.15
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	358.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	365.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0642		0020	PNMM: MEALS	921	1,437.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0642		0020	PNMM: MEALS	921	1,466.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0641		0020	PNMX: TRAVEL	921	2,842.75
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0641		0020	PNMX: TRAVEL	921	2,899.61
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,830.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,926.96
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	5,565.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	5,676.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	378.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	385.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0640		0020	PNMG: MILEAGE	921	477.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0640		0020	PNMG: MILEAGE	921	486.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	551.31
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	562.33
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0642		0020	PNMM: MEALS	921	1,437.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0642		0020	PNMM: MEALS	921	1,466.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0641		0020	PNMX: TRAVEL	921	2,958.39
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0641		0020	PNMX: TRAVEL	921	3,017.63
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0609		0020	PNMP: PHONE AND TELECOM	921	3,892.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0609		0020	PNMP: PHONE AND TELECOM	921	3,970.14
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,452.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0619		0020	PNMP: PHONE AND TELECOM	921	4,541.04
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	5,565.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	5,676.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0640		0020	PNMG: MILEAGE	921	51.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0642		0020	PNMM: MEALS	921	103.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	233.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0640		0020	PNMG: MILEAGE	921	264.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0643		0020	PNMM: MEALS	921	264.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	440.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0641		0020	PNMX: TRAVEL	921	343.38
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0609		0020	PNMP: PHONE AND TELECOM	921	384.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0609		0020	PNMP: PHONE AND TELECOM	921	594.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0641		0020	PNMX: TRAVEL	921	792.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	8,976.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	921903		0634		0020	PNME: EDUCATION AND TRAINING	921	9,344.70
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	36.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	78.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	180.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0619		0020	PNMP: PHONE AND TELECOM	921	282.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0619		0020	PNMP: PHONE AND TELECOM	921	288.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	696.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0634		0020	PNME: EDUCATION AND TRAINING	921	708.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0641		0020	PNMX: TRAVEL	921	816.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0641		0020	PNMX: TRAVEL	921	828.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0642		0020	PNMM: MEALS	921	1,542.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	921902		0642		0020	PNMM: MEALS	921	1,842.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	1,340.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	426101		0646		0020	PNMC: CONTRIBUTIONS	426.1	4,104.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0639		0020	PNMI: INFORMATION TECHNOLOGY	556	402.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0634		0020	PNME: EDUCATION AND TRAINING	556	516.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0634		0020	PNME: EDUCATION AND TRAINING	556	522.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	426191		0646		0020	PNMC: CONTRIBUTIONS	426.1	1,155.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	426191		0646		0020	PNMC: CONTRIBUTIONS	426.1	792.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0642		0020	PNMM: MEALS	556	804.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	556	822.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0619		0020	PNMP: PHONE AND TELECOM	556	2,070.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0619		0020	PNMP: PHONE AND TELECOM	556	2,112.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0641		0020	PNMX: TRAVEL	556	2,964.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0641		0020	PNMX: TRAVEL	556	3,024.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	192.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	930272		0650		0020	PNMD: DUES AND SUBSCRIPTIONS	930.2	15,312.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029660	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	17,130.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029660	921902		0649		0020	PNMD: DUES AND SUBSCRIPTIONS	921	22,266.00
0100	100	P42500: PROJECT ENGINEERING	029750	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	3,150.00
0100	100	P42500: PROJECT ENGINEERING	029750	426591		0636		0020	PNMR: EMPLOYEE RECOGNITION	426.5	12,600.00
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0643		500	PNMM: MEALS	500	13,472.58
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0619		0020	PNMP: PHONE AND TELECOM	500	13,480.68
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	13,480.68
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	13,480.68
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0643		0020	PNMM: MEALS	500	13,680.24
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0619		0020	PNMP: PHONE AND TELECOM	500	13,688.46
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	13,688.46
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	13,688.46
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	396.72
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	921902		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	921	404.70
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	1,188.24
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0670		0020	PNMO: OTHER MISCELLANEOUS EXPENSES	500	1,212.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,678.08
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0619		0020	PNMP: PHONE AND TELECOM	500	1,711.74
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0640		0020	PNMG: MILEAGE	500	1,976.76
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0640		0020	PNMG: MILEAGE	500	2,016.30
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	2,562.72
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0634		0020	PNME: EDUCATION AND TRAINING	500	2,614.02
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0643		0020	PNMM: MEALS	500	3,420.00
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0643		0020	PNMM: MEALS	500	3,488.40
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0641		0020	PNMX: TRAVEL	500	5,100.36
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0641		0020	PNMX: TRAVEL	500	5,202.42
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0752		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	769.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0752		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	902.70
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0752		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	2,115.90
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0752		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	2,194.26
0100	100	P43000: TOTAL CUSTOMER SERVICES	011060	586100		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	10,468.14
0100	100	P43000: TOTAL CUSTOMER SERVICES	011060	586100		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	11,256.66
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	15,161.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	15,161.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	15,619.41
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	15,619.41

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	50,082.85
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	51,615.43
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0706		0110	PNBO: CAPITAL BURDENS	107	315.46
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0706		0110	PNBO: CAPITAL BURDENS	107	656.00
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0706		0110	PNBO: CAPITAL BURDENS	107	328.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0706		0110	PNBO: CAPITAL BURDENS	107	1,142.62
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0752		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	935	2,491.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0752		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	935	2,541.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0750		0110	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,868.25
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0750		0110	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,708.48
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0750		0110	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,986.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0750		0110	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	9,948.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	14,198.75
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	14,782.24
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	29,902.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	935	23,912.03
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	935	35,673.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	52,111.88
0100	100	P42100: TOTAL GENERATION	016720	551100		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	551	925.21
0100	100	P42100: TOTAL GENERATION	016720	551100		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	551	922.13
0100	140	P42100: TOTAL GENERATION	016720	925002		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	1,539.42
0100	140	P42100: TOTAL GENERATION	016720	925002		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	925	1,492.65
0100	100	P42100: TOTAL GENERATION	016720	546100		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	546	8,097.96
0100	100	P42100: TOTAL GENERATION	016720	546100		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	546	8,070.30
0100	140	P42100: TOTAL GENERATION	016720	408106		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	12,472.85
0100	140	P42100: TOTAL GENERATION	016720	408106		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	408.1	12,539.40
0100	100	P42100: TOTAL GENERATION	016720	553010		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	553	26,542.02
0100	100	P42100: TOTAL GENERATION	016720	553010		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	553	26,453.04
0100	140	P42100: TOTAL GENERATION	016720	926019		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	50,642.51
0100	140	P42100: TOTAL GENERATION	016720	926019		0751		0110	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	50,379.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	020899	926900		0771		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	56,471.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	020899	926900		0771		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	926	57,304.86
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	52,560.51
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	52,248.05
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	13,929.75
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	11,790.17
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	580900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	15,717.77
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	580900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	17,627.40
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	60,364.83
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	55,132.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,867.96
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,842.72
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	11,917.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	11,855.89
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,570.87
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,570.87
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	2,486.93
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	2,830.59
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	2,954.67
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	4,390.98
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	12,266.36
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	11,629.22
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	4,786.25

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	5,726.37
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	18,214.98
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	18,802.56
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	22,381.10
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	24,815.31
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	3,418.75
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	4,551.73
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	13,514.34
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	14,689.50
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	15,986.50
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	19,724.99
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	235.04
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	117.52
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	12,334.86
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	13,229.39
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	57,329.74
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	57,679.29
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	11,751.60
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	11,751.60
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	14,085.25
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	14,829.83
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	64,265.29
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	65,864.38
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	3,815.16
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	3,511.97
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	4,081.87
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	4,512.75
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	5,068.78
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	5,682.31
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	17,688.86
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	21,102.18
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	23,702.23
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	24,624.43
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	25,647.86
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	24,002.64
0100	130	P41100: ELECTRIC DISTRIBUTION	021080	880900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	880	34,637.86
0100	130	P41100: ELECTRIC DISTRIBUTION	021080	880900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	880	36,253.69
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	1,369.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	1,388.52
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	7,920.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	7,480.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	77,819.07
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	66,384.08
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	17,027.76
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0778		0020	PLMB: MISCELLANEOUS BENEFITS	903	18,400.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0778		0020	PLMB: MISCELLANEOUS BENEFITS	903	16,100.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	37,226.48
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	38,163.75
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	42,254.04
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	376,400.98
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	385,877.96
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	686.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	1,313.46
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903936		0778		0020	PLMB: MISCELLANEOUS BENEFITS	903	1,800.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903936		0778		0020	PLMB: MISCELLANEOUS BENEFITS	903	3,600.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	907900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	907	10,649.43
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	907900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	907	10,598.65
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	60,346.81
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	60,058.89
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	907	15,655.62
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	907	15,330.94
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	22,124.54
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	21,865.88
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	902	174.90
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	902	176.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	902	32,314.49
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	902	32,162.27
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	294.90
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	294.90
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	69,255.17
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	69,879.94
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	23,292.87
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	24,279.86
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	8,895.62
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	8,842.94
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	5,146.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	6,094.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	49,791.54
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	49,595.88
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	68,768.99
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	68,417.84
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,540.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,540.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	20,610.96
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	20,679.86
0100	140	P45800: REGULATORY	021335	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	16,340.12
0100	140	P45800: REGULATORY	021335	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	16,372.90
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	91,453.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	901	91,371.93
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	908	25,946.42
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	908	25,967.88
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	908	13,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	908901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	908	13,420.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	907900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	907	26,276.28
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	907900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	907	26,977.98
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	586100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	160,499.88
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	586100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	80,249.94
0100	100	P43000: TOTAL CUSTOMER SERVICES	021420	908005		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	908	53,080.94
0100	100	P43000: TOTAL CUSTOMER SERVICES	021420	908005		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	908	57,316.83
0100	100	P43000: TOTAL CUSTOMER SERVICES	021420	908005		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	908	248,383.31
0100	100	P43000: TOTAL CUSTOMER SERVICES	021420	908005		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	908	248,213.06
0100	140	P46150: STATE REG AND RATES	021440	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	104,875.09
0100	140	P46150: STATE REG AND RATES	021440	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	104,782.18
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	13,538.05
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	13,409.38
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	908	7,582.96
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	908	8,188.10
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	908	35,483.28
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	908	35,458.83
0100	140	P40602: TOTAL - COO CHARGES	021900	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	35,078.46

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P40602: TOTAL - COO CHARGES	021900	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	35,087.15
0100	100	P42100: TOTAL GENERATION	022025	510900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	510	45,577.81
0100	100	P42100: TOTAL GENERATION	022025	510900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	510	63,686.78
0100	100	P42200: GENERATION SERVICES	022060	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	20,624.27
0100	100	P42200: GENERATION SERVICES	022060	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	20,666.56
0100	100	P42200: GENERATION SERVICES	022065	566100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	566	822.26
0100	100	P42200: GENERATION SERVICES	022065	566100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	566	821.95
0100	100	P42200: GENERATION SERVICES	022065	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	2,877.88
0100	100	P42200: GENERATION SERVICES	022065	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	2,876.84
0100	100	P42200: GENERATION SERVICES	022065	501090		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	7,400.27
0100	100	P42200: GENERATION SERVICES	022065	501090		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	7,397.60
0100	100	P42200: GENERATION SERVICES	022065	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	25,900.92
0100	100	P42200: GENERATION SERVICES	022065	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	25,891.59
0100	100	P42200: GENERATION SERVICES	022070	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	31,394.66
0100	100	P42200: GENERATION SERVICES	022070	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	31,555.23
0100	100	P42200: GENERATION SERVICES	022080	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	56,130.64
0100	100	P42200: GENERATION SERVICES	022080	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	56,358.56
0100	100	P42500: PROJECT ENGINEERING	022100	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,479.17
0100	100	P42500: PROJECT ENGINEERING	022100	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,675.77
0100	100	P42500: PROJECT ENGINEERING	022100	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	11,356.75
0100	100	P42500: PROJECT ENGINEERING	022100	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	11,595.48
0100	100	P42500: PROJECT ENGINEERING	022100	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	11,297.95
0100	100	P42500: PROJECT ENGINEERING	022100	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	11,592.91
0100	100	P42200: GENERATION SERVICES	022110	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	198,832.40
0100	100	P42200: GENERATION SERVICES	022110	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	199,549.19
0100	100	P42100: TOTAL GENERATION	022200	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	3,313.87
0100	100	P42100: TOTAL GENERATION	022200	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	3,258.88
0100	100	P42100: TOTAL GENERATION	022200	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	13,105.78
0100	100	P42100: TOTAL GENERATION	022200	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	13,422.39
0100	100	P42100: TOTAL GENERATION	022200	510900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	510	16,504.81
0100	100	P42100: TOTAL GENERATION	022200	510900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	510	16,230.83
0100	100	P42100: TOTAL GENERATION	022200	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	26,994.37
0100	100	P42100: TOTAL GENERATION	022200	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	26,546.30
0100	100	P42100: TOTAL GENERATION	022200	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	58,166.11
0100	100	P42100: TOTAL GENERATION	022200	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	61,284.31
0100	100	P42100: TOTAL GENERATION	022210	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	2,095.66
0100	100	P42100: TOTAL GENERATION	022210	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	2,238.32
0100	100	P42100: TOTAL GENERATION	022210	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	3,492.75
0100	100	P42100: TOTAL GENERATION	022210	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	3,730.53
0100	100	P42100: TOTAL GENERATION	022210	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	9,699.75
0100	100	P42100: TOTAL GENERATION	022210	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	9,799.51
0100	100	P42100: TOTAL GENERATION	022210	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	16,166.27
0100	100	P42100: TOTAL GENERATION	022210	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	16,421.54
0100	100	P42100: TOTAL GENERATION	022210	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	16,332.49
0100	100	P42100: TOTAL GENERATION	022210	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	16,508.19
0100	100	P42100: TOTAL GENERATION	022220	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	864.48
0100	100	P42100: TOTAL GENERATION	022220	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,411.88
0100	100	P42100: TOTAL GENERATION	022220	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	3,025.46
0100	100	P42100: TOTAL GENERATION	022220	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	3,457.91
0100	100	P42100: TOTAL GENERATION	022220	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	3,746.25
0100	100	P42100: TOTAL GENERATION	022220	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	6,054.02
0100	100	P42100: TOTAL GENERATION	022220	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	6,066.48
0100	100	P42100: TOTAL GENERATION	022220	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	6,602.13
0100	100	P42100: TOTAL GENERATION	022220	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	14,147.42
0100	100	P42100: TOTAL GENERATION	022220	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	14,984.93

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42100: TOTAL GENERATION	022230	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,561.80
0100	100	P42100: TOTAL GENERATION	022230	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,672.47
0100	100	P42100: TOTAL GENERATION	022230	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	2,733.15
0100	100	P42100: TOTAL GENERATION	022230	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	2,926.81
0100	100	P42100: TOTAL GENERATION	022230	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	5,856.22
0100	100	P42100: TOTAL GENERATION	022230	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	5,871.84
0100	100	P42100: TOTAL GENERATION	022230	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	7,247.64
0100	100	P42100: TOTAL GENERATION	022230	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	7,303.18
0100	100	P42100: TOTAL GENERATION	022230	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	12,683.39
0100	100	P42100: TOTAL GENERATION	022230	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	12,780.56
0100	100	P42100: TOTAL GENERATION	022240	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,286.67
0100	100	P42100: TOTAL GENERATION	022240	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,594.75
0100	100	P42100: TOTAL GENERATION	022240	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	4,595.21
0100	100	P42100: TOTAL GENERATION	022240	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	4,784.24
0100	100	P42100: TOTAL GENERATION	022240	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	5,584.08
0100	100	P42100: TOTAL GENERATION	022240	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	5,528.43
0100	100	P42100: TOTAL GENERATION	022240	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	6,016.57
0100	100	P42100: TOTAL GENERATION	022240	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	6,910.85
0100	100	P42100: TOTAL GENERATION	022240	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	20,732.61
0100	100	P42100: TOTAL GENERATION	022240	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	21,487.76
0100	100	P42100: TOTAL GENERATION	022250	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,595.91
0100	100	P42100: TOTAL GENERATION	022250	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,709.15
0100	100	P42100: TOTAL GENERATION	022250	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	6,155.66
0100	100	P42100: TOTAL GENERATION	022250	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	6,592.43
0100	100	P42100: TOTAL GENERATION	022250	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	7,328.15
0100	100	P42100: TOTAL GENERATION	022250	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	7,406.62
0100	100	P42100: TOTAL GENERATION	022250	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	7,347.01
0100	100	P42100: TOTAL GENERATION	022250	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	7,462.68
0100	100	P42100: TOTAL GENERATION	022250	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	28,568.41
0100	100	P42100: TOTAL GENERATION	022250	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	28,784.61
0100	100	P42100: TOTAL GENERATION	022260	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,304.24
0100	100	P42100: TOTAL GENERATION	022260	184600		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,407.70
0100	100	P42100: TOTAL GENERATION	022260	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	4,658.06
0100	100	P42100: TOTAL GENERATION	022260	163101		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	5,027.52
0100	100	P42100: TOTAL GENERATION	022260	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	5,633.32
0100	100	P42100: TOTAL GENERATION	022260	506900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	506	5,604.06
0100	100	P42100: TOTAL GENERATION	022260	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	6,100.30
0100	100	P42100: TOTAL GENERATION	022260	184600		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	6,098.85
0100	100	P42100: TOTAL GENERATION	022260	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	21,786.81
0100	100	P42100: TOTAL GENERATION	022260	163101		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	21,781.66
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	28,941.47
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	35,513.22
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501026		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	1,724.75
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501026		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	1,730.99
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,185.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,246.00
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	80,325.74
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	501	80,617.22
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	43,580.89
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	44,101.04
0100	100	P42900: TRANSMISSION	023000	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	8,832.30
0100	100	P42900: TRANSMISSION	023000	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	8,831.90
0100	100	P42900: TRANSMISSION	023003	560100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	683.26
0100	100	P42900: TRANSMISSION	023003	560100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	690.69
0100	100	P42900: TRANSMISSION	023003	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	3,073.40

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42900: TRANSMISSION	023003	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	2,893.40
0100	100	P42900: TRANSMISSION	023003	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	13,318.58
0100	100	P42900: TRANSMISSION	023003	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	13,529.82
0100	100	P42900: TRANSMISSION	023005	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	2,463.34
0100	100	P42900: TRANSMISSION	023005	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	2,639.50
0100	100	P42900: TRANSMISSION	023005	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	6,012.08
0100	100	P42900: TRANSMISSION	023005	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	6,024.40
0100	100	P42900: TRANSMISSION	023005	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	11,438.30
0100	100	P42900: TRANSMISSION	023005	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	11,518.83
0100	100	P42900: TRANSMISSION	023010	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	1,432.85
0100	100	P42900: TRANSMISSION	023010	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	5,276.44
0100	100	P42900: TRANSMISSION	023010	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	6,209.26
0100	100	P42900: TRANSMISSION	023010	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	8,142.93
0100	100	P42900: TRANSMISSION	023020	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	5,128.00
0100	100	P42900: TRANSMISSION	023020	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,906.00
0100	100	P42900: TRANSMISSION	023020	561291		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.2	39,458.48
0100	100	P42900: TRANSMISSION	023020	561291		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.2	40,699.99
0100	100	P42900: TRANSMISSION	023020	561391		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.3	48,408.34
0100	100	P42900: TRANSMISSION	023020	561391		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.3	49,931.42
0100	100	P42900: TRANSMISSION	023020	561201		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.2	55,627.54
0100	100	P42900: TRANSMISSION	023020	561201		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.2	57,377.76
0100	100	P42900: TRANSMISSION	023020	581100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	581	57,160.41
0100	100	P42900: TRANSMISSION	023020	581100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	581	58,958.85
0100	100	P42900: TRANSMISSION	023040	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	484.54
0100	100	P42900: TRANSMISSION	023040	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	1,299.13
0100	100	P42900: TRANSMISSION	023040	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	2,099.76
0100	100	P42900: TRANSMISSION	023040	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	6,074.87
0100	100	P42900: TRANSMISSION	023040	581900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	581	17,652.68
0100	100	P42900: TRANSMISSION	023040	561190		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.1	20,456.25
0100	100	P42900: TRANSMISSION	023040	581900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	581	33,522.61
0100	100	P42900: TRANSMISSION	023040	561190		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.1	38,969.74
0100	100	P42900: TRANSMISSION	023050	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,052.00
0100	100	P42900: TRANSMISSION	023050	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,712.00
0100	100	P42900: TRANSMISSION	023050	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	20,346.35
0100	100	P42900: TRANSMISSION	023050	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	21,659.10
0100	100	P42900: TRANSMISSION	023050	561590		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.5	25,452.10
0100	100	P42900: TRANSMISSION	023050	561590		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.5	25,671.84
0100	100	P42900: TRANSMISSION	023050	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	93,860.00
0100	100	P42900: TRANSMISSION	023050	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	95,142.05
0100	100	P42900: TRANSMISSION	023055	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	416.00
0100	100	P42900: TRANSMISSION	023055	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	546.00
0100	100	P42900: TRANSMISSION	023055	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	7,500.84
0100	100	P42900: TRANSMISSION	023055	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	8,231.92
0100	100	P42900: TRANSMISSION	023055	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	13,476.38
0100	100	P42900: TRANSMISSION	023055	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	14,122.54
0100	100	P42900: TRANSMISSION	023055	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	35,673.14
0100	100	P42900: TRANSMISSION	023055	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	35,074.90
0100	100	P42900: TRANSMISSION	023060	926001		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,801.00
0100	100	P42900: TRANSMISSION	023060	926001		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,274.00
0100	100	P42900: TRANSMISSION	023060	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	4,184.52
0100	100	P42900: TRANSMISSION	023060	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	4,896.64
0100	100	P42900: TRANSMISSION	023060	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	15,144.85
0100	100	P42900: TRANSMISSION	023060	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	16,940.33
0100	100	P42900: TRANSMISSION	023060	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	18,133.69
0100	100	P42900: TRANSMISSION	023060	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	22,897.29

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42900: TRANSMISSION	023060	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	60,258.95
0100	100	P42900: TRANSMISSION	023060	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	59,420.83
0100	100	P42900: TRANSMISSION	023060	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	73,411.16
0100	100	P42900: TRANSMISSION	023060	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	70,819.14
0100	100	P42900: TRANSMISSION	023065	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	17,907.19
0100	100	P42900: TRANSMISSION	023065	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	16,734.00
0100	100	P42900: TRANSMISSION	023065	570900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	570	25,946.01
0100	100	P42900: TRANSMISSION	023065	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	32,983.61
0100	100	P42900: TRANSMISSION	023065	570900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	570	24,982.82
0100	100	P42900: TRANSMISSION	023065	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	18,162.82
0100	100	P42900: TRANSMISSION	023065	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	77,601.01
0100	100	P42900: TRANSMISSION	023065	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	78,250.30
0100	100	P42900: TRANSMISSION	023065	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	142,934.80
0100	100	P42900: TRANSMISSION	023065	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	84,931.51
0100	100	P42900: TRANSMISSION	023070	108901		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	108	344.62
0100	100	P42900: TRANSMISSION	023070	108901		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	108	1,611.44
0100	100	P42900: TRANSMISSION	023070	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,606.74
0100	100	P42900: TRANSMISSION	023070	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	25,231.56
0100	100	P42900: TRANSMISSION	023070	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	26,217.84
0100	100	P42900: TRANSMISSION	023070	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	24,623.41
0100	100	P42900: TRANSMISSION	023070	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	35,488.97
0100	100	P42900: TRANSMISSION	023070	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	38,431.05
0100	100	P42900: TRANSMISSION	023070	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	30,112.28
0100	100	P42900: TRANSMISSION	023070	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	166,541.58
0100	100	P42900: TRANSMISSION	023070	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	130,491.92
0100	100	P42900: TRANSMISSION	023070	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	165,950.88
0100	100	P42900: TRANSMISSION	023076	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	1,375.59
0100	100	P42900: TRANSMISSION	023076	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	1,382.46
0100	100	P42900: TRANSMISSION	023076	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	6,187.53
0100	100	P42900: TRANSMISSION	023076	184605		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	7,087.47
0100	100	P42900: TRANSMISSION	023076	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	26,813.73
0100	100	P42900: TRANSMISSION	023076	184605		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	33,141.86
0100	100	P42900: TRANSMISSION	023080	561590		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.5	11,177.54
0100	100	P42900: TRANSMISSION	023080	561590		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	561.5	10,400.34
0100	100	P42900: TRANSMISSION	023090	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	16,498.19
0100	100	P42900: TRANSMISSION	023090	560900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	560	16,577.91
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	1,814.45
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	2,083.84
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,107.04
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,191.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	9,852.81
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	9,494.71
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	5,288.22
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	5,582.01
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	6,017.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	6,460.52
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	27,996.76
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	28,136.24
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	369.57
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	3,525.48
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	3,819.27
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	4,512.75
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	4,845.39
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	20,997.57
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	21,102.18

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	593	12,123.24
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	593	12,087.99
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	2,223.57
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	2,320.96
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	586	2,467.86
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	2,414.52
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	1,909.64
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	4,913.76
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	7,609.16
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	5,361.54
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	5,489.24
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	6,081.47
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	6,089.67
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	6,228.35
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	583	10,089.26
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	583	10,902.32
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	36,414.70
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	23,067.01
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	23,097.10
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	26,429.41
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	26,720.96
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	53,213.56
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	99,961.18
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	583	93,924.66
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	108,004.80
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	114,532.20
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	583	123,303.67
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	124,950.47
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	3,523.92
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	4,923.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	6,169.59
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	588	5,288.22
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	15,270.96
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	23,020.56
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	19,418.50
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	25,401.59
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	90,803.32
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	110,078.17
0100	140	P46600: TREASURER	023640	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	38,988.37
0100	140	P46600: TREASURER	023640	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	40,564.76
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	10,490.89
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	10,511.70
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,106.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,067.00
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	27,967.41
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	28,279.98
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	920100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,847.74
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	920100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,583.34
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	880	21,813.91
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	880	21,490.73
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	814	10,207.98
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	184603		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	10,266.09
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	814	10,555.26
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	184603		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	11,490.05
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	184603		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	49,792.21

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	184603		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	48,005.58
0100	140	P45900: HUMAN RESOURCES	025000	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	21,396.03
0100	140	P45900: HUMAN RESOURCES	025000	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	21,439.69
0100	140	P45900: HUMAN RESOURCES	025200	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	999.60
0100	140	P45900: HUMAN RESOURCES	025200	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,039.18
0100	140	P45900: HUMAN RESOURCES	025200	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	40,898.67
0100	140	P45900: HUMAN RESOURCES	025200	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	41,071.71
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	25,334.79
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	25,261.60
0100	140	P45900: HUMAN RESOURCES	025270	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,757.30
0100	140	P45900: HUMAN RESOURCES	025270	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,793.54
0100	140	P45900: HUMAN RESOURCES	025300	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	21,746.82
0100	140	P45900: HUMAN RESOURCES	025300	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	21,814.86
0100	140	P46700: SUPPLY CHAIN	025410	163100		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	1,149.86
0100	140	P46700: SUPPLY CHAIN	025410	163100		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	1,225.60
0100	140	P46700: SUPPLY CHAIN	025410	163100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	5,311.14
0100	140	P46700: SUPPLY CHAIN	025410	163100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	5,376.89
0100	140	P46700: SUPPLY CHAIN	025410	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	22,560.93
0100	140	P46700: SUPPLY CHAIN	025410	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	22,727.03
0100	140	P46700: SUPPLY CHAIN	025415	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	42,622.95
0100	140	P46700: SUPPLY CHAIN	025415	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	43,381.05
0100	140	P46700: SUPPLY CHAIN	025420	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	4,635.90
0100	140	P46700: SUPPLY CHAIN	025420	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	31,504.62
0100	140	P46700: SUPPLY CHAIN	025420	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	31,726.14
0100	140	P46700: SUPPLY CHAIN	025430	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	5,100.00
0100	140	P46700: SUPPLY CHAIN	025430	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	47,929.46
0100	140	P46700: SUPPLY CHAIN	025430	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	47,978.22
0100	140	P46700: SUPPLY CHAIN	025450	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	765.00
0100	140	P46700: SUPPLY CHAIN	025450	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	772.65
0100	140	P46700: SUPPLY CHAIN	025450	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	2,310.30
0100	140	P46700: SUPPLY CHAIN	025450	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	2,344.74
0100	100	P46700: SUPPLY CHAIN	025450	163100		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	14,551.98
0100	100	P46700: SUPPLY CHAIN	025450	163100		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	163	15,395.32
0100	100	P46700: SUPPLY CHAIN	025450	163100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	66,715.88
0100	100	P46700: SUPPLY CHAIN	025450	163100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	163	68,046.91
0100	140	P46700: SUPPLY CHAIN	025460	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	9,590.09
0100	140	P46700: SUPPLY CHAIN	025460	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	9,406.07
0100	140	P46500: AUDIT SERVICES	025470	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	10,617.51
0100	140	P46500: AUDIT SERVICES	025470	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	10,721.81
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,862.83
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,743.21
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	6,803.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	6,959.00
0100	140	P41100: ELECTRIC DISTRIBUTION	025530	184307		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	12,307.50
0100	140	P41100: ELECTRIC DISTRIBUTION	025530	184307		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	12,627.38
0100	140	P41100: ELECTRIC DISTRIBUTION	025530	184307		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	54,720.94
0100	140	P41100: ELECTRIC DISTRIBUTION	025530	184307		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	57,551.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	271.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	271.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	10,340.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	10,780.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	38,222.35
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	39,371.69
0100	140	P43000: TOTAL CUSTOMER SERVICES	025551	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,544.05
0100	140	P43000: TOTAL CUSTOMER SERVICES	025551	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,648.93

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	025552	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,606.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	025552	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,712.96
0100	140	P43000: TOTAL CUSTOMER SERVICES	025553	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,647.47
0100	140	P43000: TOTAL CUSTOMER SERVICES	025553	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,754.09
0100	140	P43000: TOTAL CUSTOMER SERVICES	025555	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,297.59
0100	140	P43000: TOTAL CUSTOMER SERVICES	025555	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,397.44
0100	140	P43000: TOTAL CUSTOMER SERVICES	025560	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,683.02
0100	140	P43000: TOTAL CUSTOMER SERVICES	025560	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	4,754.09
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	1,949.58
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	1,963.68
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	9,516.18
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	9,516.18
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	10,687.14
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	184	10,687.14
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	25,304.10
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	26,215.44
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	44,498.70
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	44,498.70
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	46,313.04
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	184	46,313.04
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,920.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,920.49
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	42,076.08
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	42,714.56
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	5,720.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	9,680.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	14,312.88
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,102.27
0100	140	P45900: HUMAN RESOURCES	025620	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	16,912.17
0100	140	P45900: HUMAN RESOURCES	025620	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	16,997.00
0100	140	P45900: HUMAN RESOURCES	025620	926110		0779		0020	PLMB: MISCELLANEOUS BENEFITS	926	56,270.64
0100	140	P45900: HUMAN RESOURCES	025620	926110		0779		0020	PLMB: MISCELLANEOUS BENEFITS	926	56,270.64
0100	140	P45500: ENVIRONMENTAL	025650	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	100,812.96
0100	140	P45500: ENVIRONMENTAL	025650	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	101,170.59
0100	140	P45900: HUMAN RESOURCES	025660	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	40,401.93
0100	140	P45900: HUMAN RESOURCES	025660	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	40,795.29
0100	140	P45900: HUMAN RESOURCES	025670	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,561.11
0100	140	P45900: HUMAN RESOURCES	025670	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,608.82
0100	140	P45900: HUMAN RESOURCES	025680	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,225.00
0100	140	P45900: HUMAN RESOURCES	025680	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	27,740.75
0100	140	P45900: HUMAN RESOURCES	025680	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	27,816.52
0100	140	P45900: HUMAN RESOURCES	025700	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,470.00
0100	140	P45900: HUMAN RESOURCES	025700	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,715.00
0100	140	P45900: HUMAN RESOURCES	025700	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	48,389.98
0100	140	P45900: HUMAN RESOURCES	025700	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	48,428.17
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	41,470.45
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	40,787.90
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	39,505.46
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	580	38,998.15
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	850	65,506.36
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	850	63,909.71
0100	140	P45900: HUMAN RESOURCES	025770	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	29,657.15
0100	140	P45900: HUMAN RESOURCES	025770	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	30,265.24
0100	140	P45900: HUMAN RESOURCES	025775	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	27,210.23
0100	140	P45900: HUMAN RESOURCES	025775	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	27,292.63

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025780	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	8,704.97
0100	140	P45900: HUMAN RESOURCES	025780	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	8,739.98
0100	140	P46600: TREASURER	026020	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,380.00
0100	140	P46600: TREASURER	026020	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,380.00
0100	140	P46600: TREASURER	026020	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	18,808.31
0100	140	P46600: TREASURER	026020	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	18,719.02
0100	140	P46600: TREASURER	026030	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	483.00
0100	140	P46600: TREASURER	026030	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,534.11
0100	100	P46600: TREASURER	026030	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,851.01
0100	100	P46600: TREASURER	026030	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	6,288.84
0100	100	P46600: TREASURER	026030	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	27,252.80
0100	100	P46600: TREASURER	026030	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	27,360.09
0100	140	P46600: TREASURER	026030	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	49,164.75
0100	140	P46600: TREASURER	026030	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	49,150.70
0100	140	P46200: CONTROLLER	026045	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	55,589.45
0100	140	P46200: CONTROLLER	026045	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	55,251.05
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	23,608.00
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	23,507.93
0100	140	P46200: CONTROLLER	026080	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,265.00
0100	140	P46200: CONTROLLER	026080	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,265.00
0100	140	P46200: CONTROLLER	026080	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	42,931.54
0100	140	P46200: CONTROLLER	026080	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	43,078.20
0100	140	P46200: CONTROLLER	026120	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	56,427.32
0100	140	P46200: CONTROLLER	026120	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	56,261.07
0100	140	P46200: CONTROLLER	026130	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,610.00
0100	140	P46200: CONTROLLER	026130	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	805.00
0100	140	P46200: CONTROLLER	026130	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	18,752.06
0100	140	P46200: CONTROLLER	026130	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	19,247.56
0100	140	P46200: CONTROLLER	026135	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	13,866.46
0100	140	P46200: CONTROLLER	026135	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	14,571.13
0100	140	P46600: TREASURER	026140	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	35,927.94
0100	140	P46600: TREASURER	026140	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	35,844.75
0100	140	P46600: TREASURER	026145	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	38,121.15
0100	140	P46600: TREASURER	026145	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	38,559.06
0100	140	P46200: CONTROLLER	026150	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,265.00
0100	140	P46200: CONTROLLER	026150	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,265.00
0100	140	P46200: CONTROLLER	026150	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	29,848.12
0100	140	P46200: CONTROLLER	026150	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	29,620.11
0100	140	P46200: CONTROLLER	026155	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	31,840.99
0100	140	P46200: CONTROLLER	026155	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	31,823.88
0100	140	P46200: CONTROLLER	026160	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,852.00
0100	140	P46200: CONTROLLER	026160	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	4,140.00
0100	140	P46200: CONTROLLER	026160	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	40,021.95
0100	140	P46200: CONTROLLER	026160	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	40,074.29
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	1,463.52
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	1,626.12
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	18,480.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	18,480.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	147,085.76
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	903	149,631.49
0100	140	P46200: CONTROLLER	026190	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	241.05
0100	140	P46200: CONTROLLER	026190	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	239.77
0100	140	P46200: CONTROLLER	026190	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	34,997.22
0100	140	P46200: CONTROLLER	026190	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	34,966.33
0100	140	P46700: SUPPLY CHAIN	026200	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,275.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46700: SUPPLY CHAIN	026200	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	61,711.26
0100	140	P46700: SUPPLY CHAIN	026200	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	64,983.66
0100	140	P46200: CONTROLLER	026310	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	26,164.66
0100	140	P46200: CONTROLLER	026310	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	26,095.24
0100	140	P46600: TREASURER	026330	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	18,417.04
0100	140	P46600: TREASURER	026330	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	18,454.40
0100	140	P46600: TREASURER	026350	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,070.00
0100	140	P46600: TREASURER	026350	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	4,140.00
0100	140	P46600: TREASURER	026350	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,349.01
0100	140	P46600: TREASURER	026350	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	15,471.00
0100	140	P46600: TREASURER	026370	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	26,821.03
0100	140	P46600: TREASURER	026370	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	26,803.76
0100	140	P46600: TREASURER	026390	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	999.00
0100	140	P46600: TREASURER	026390	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	999.00
0100	140	P46600: TREASURER	026390	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	19,316.71
0100	140	P46600: TREASURER	026390	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	19,428.50
0100	140	P46500: AUDIT SERVICES	026400	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,070.00
0100	140	P46500: AUDIT SERVICES	026400	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,070.00
0100	140	P46500: AUDIT SERVICES	026400	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	73,077.43
0100	140	P46500: AUDIT SERVICES	026400	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	73,447.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	54.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	55.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	9,604.92
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	9,583.37
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	22,487.13
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	22,417.19
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	355.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	3,579.01
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	1,541.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	8,651.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	4,412.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	16,736.87
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	34,254.93
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	40,713.43
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	1,157.13
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,961.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,087.90
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	4,106.08
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,195.86
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	3,081.34
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	5,411.55
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	9,515.78
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	19,200.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	13,353.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	60,363.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	60,814.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	6,221.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	6,184.63
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,809.50
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,762.31
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	6,967.62
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,549.31
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	32,583.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	24,048.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	82,666.42

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	78,761.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	604.61
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	852.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	2,827.14
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,760.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,795.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	3,692.86
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	56,134.55
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	56,351.77
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,060.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,081.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	1,766.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	93.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	8,262.27
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	403.27
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	76,777.51
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	72,680.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,710.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,855.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,585.91
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	16,916.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	12,092.09
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	73,305.97
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	94,712.23
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	120,200.83
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	866.11
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	4,050.14
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	235.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	1,019.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	138,507.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	136,251.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	3,107.29
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	3,094.94
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,575.96
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,445.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,078.71
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,590.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	9,720.31
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	9,540.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	88,350.21
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	83,618.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,066.05
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,180.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,196.78
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,335.92
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	23,123.34
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	24,974.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	24,300.78
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	24,330.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,977.62
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	20,356.99
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	20,358.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	3,395.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	3,464.64
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	2,919.24

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	5,955.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	70,647.12
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	70,574.19
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	5,624.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	8,929.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	10,996.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	47,652.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	41,754.03
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	42,366.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	44,861.77
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	426.4	24,121.21
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	426.4	23,946.39
0100	140	P45700: LEGAL	026900	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	918.00
0100	100	P45700: LEGAL	026900	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	9,064.36
0100	100	P45700: LEGAL	026900	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	9,776.97
0100	100	P45700: LEGAL	026900	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	42,368.58
0100	100	P45700: LEGAL	026900	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	42,386.12
0100	140	P45700: LEGAL	026900	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	175,892.00
0100	140	P45700: LEGAL	026900	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	175,531.38
0100	140	P45300: COMPLIANCE	026905	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	51,288.86
0100	140	P45300: COMPLIANCE	026905	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	51,327.70
0100	140	P45100: GENERAL COUNSEL	026910	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	25,081.17
0100	140	P45100: GENERAL COUNSEL	026910	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	25,171.96
0100	140	P45200: COMMUNICATION	026920	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	900.00
0100	140	P45200: COMMUNICATION	026920	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	900.00
0100	140	P45200: COMMUNICATION	026920	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	23,733.84
0100	140	P45200: COMMUNICATION	026920	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	23,649.97
0100	140	P45400: CORP RESPONSIBILITY	026925	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,170.00
0100	140	P45400: CORP RESPONSIBILITY	026925	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,147.50
0100	140	P45400: CORP RESPONSIBILITY	026925	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	33,811.92
0100	140	P45400: CORP RESPONSIBILITY	026925	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	33,822.07
0100	140	P45200: COMMUNICATION	026940	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	83,267.88
0100	140	P45200: COMMUNICATION	026940	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	82,619.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	24,335.35
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	24,210.11
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,567.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	8,840.93
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	12,005.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	38,312.38
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	106,669.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	117,808.71
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	324.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	330.85
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	13,694.67
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	9,618.19
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	41,680.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	64,037.81
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	83,277.28
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	71,295.23
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	2,567.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	188.63
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	817.43
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	12,005.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	26,725.53
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	20,366.31

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	54,078.91
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	53,850.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	291.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0752		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	300.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,367.92
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,280.27
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,858.11
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	6,982.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	4,770.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	9,730.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	30,260.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	27,393.29
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	68,526.87
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	69,967.71
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,081.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	4,384.59
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	23,760.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	61,244.58
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	58,788.13
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	19,000.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,225.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,320.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,928.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	4,402.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	27,720.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	71,015.85
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	19,079.77
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	66,802.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	20,077.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	25,673.94
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	30,714.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	46,074.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	87,004.92
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	120,054.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	1,161.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	517.59
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,823.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	4,697.81
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	2,243.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	5,431.04
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	83,157.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	80,662.83
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	1,590.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	926901		0778		0020	PLMB: MISCELLANEOUS BENEFITS	926	3,243.60
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	5,707.98
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	4,117.22
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	26,691.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	17,842.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	83,676.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	74,067.85
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,037.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	16,953.36
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	16,983.30
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	920900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	920	17,017.50
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	556	136,481.66

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	556	141,452.50
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	6,170.10
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	6,265.26
0100	100	P42500: PROJECT ENGINEERING	029750	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	136,018.10
0100	100	P42500: PROJECT ENGINEERING	029750	107001		0750		0020	PLBR: LABOR BURDENS RETIREMENT BENEFITS	107	145,624.58
0100	100	P42500: PROJECT ENGINEERING	029750	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	631,066.25
0100	100	P42500: PROJECT ENGINEERING	029750	107001		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	107	636,037.55
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	17,800.55
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0751		0020	PLBB: LABOR BURDENS NON-RETIREMENT BENEFITS	500	17,739.34
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0111		0110	PLOT: TOTAL OVERTIME LABOR	903	9,010.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0111		0110	PLOT: TOTAL OVERTIME LABOR	903	10,576.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0111		0110	PLOT: TOTAL OVERTIME LABOR	903	24,790.68
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0111		0110	PLOT: TOTAL OVERTIME LABOR	903	25,708.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	011060	586100		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	586	36,720.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	011060	586100		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	586	39,486.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	901	53,182.25
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	903	53,182.25
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	901900		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	901	54,789.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903930		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	903	54,789.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	903	175,680.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	011060	903007		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	903	181,056.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	107	21,039.21
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0121		0110	PLOT: TOTAL OVERTIME LABOR	935	29,186.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0121		0110	PLOT: TOTAL OVERTIME LABOR	935	29,782.08
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	107	43,732.96
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	107	21,903.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	107001		0101		0110	PLST: TOTAL STRAIGHT TIME LABOR	107	76,215.79
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0120		0110	PLST: TOTAL STRAIGHT TIME LABOR	935	83,878.29
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	015970	935488		0120		0110	PLST: TOTAL STRAIGHT TIME LABOR	935	125,135.95
0100	100	P42100: TOTAL GENERATION	016720	551100		0175		0110	PLNB: NON BURDENABLE LABOR	551	3,622.33
0100	100	P42100: TOTAL GENERATION	016720	551100		0175		0110	PLNB: NON BURDENABLE LABOR	551	3,619.54
0100	100	P42100: TOTAL GENERATION	016720	546100		0175		0110	PLNB: NON BURDENABLE LABOR	546	31,705.27
0100	100	P42100: TOTAL GENERATION	016720	546100		0175		0110	PLNB: NON BURDENABLE LABOR	546	31,680.43
0100	100	P42100: TOTAL GENERATION	016720	553010		0175		0110	PLNB: NON BURDENABLE LABOR	553	54,189.10
0100	100	P42100: TOTAL GENERATION	016720	553010		0175		0110	PLNB: NON BURDENABLE LABOR	553	54,158.70
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	020899	920900		0181		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	77,975.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	020899	920900		0181		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	79,126.14
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	178,905.07
0100	140	P40100: CHIEF EXECUTIVE OFFICER	021000	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	177,841.46
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	53,500.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	60,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	94,870.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021015	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	86,217.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	903930		0175		0020	PLNB: NON BURDENABLE LABOR	903	(197,208.00)
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	903930		0175		0020	PLNB: NON BURDENABLE LABOR	903	(186,252.00)
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0175		0020	PLNB: NON BURDENABLE LABOR	901	(40,392.00)
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0175		0020	PLNB: NON BURDENABLE LABOR	901	(38,148.00)
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	16,569.50
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	16,483.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	40,563.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021035	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	40,355.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	920900		0175		0020	PLNB: NON BURDENABLE LABOR	920	2,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	920900		0175		0020	PLNB: NON BURDENABLE LABOR	920	2,000.00

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	15,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	15,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	37,100.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021055	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	37,100.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	10,057.10
0100	100	P41100: ELECTRIC DISTRIBUTION	021070	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	14,946.00
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	19,278.00
0100	140	P41100: ELECTRIC DISTRIBUTION	021070	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	18,186.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	35,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	39,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	62,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021071	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	64,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	25,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	31,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	46,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021072	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	50,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	580100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	90,100.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021073	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	90,200.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	40,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	40,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	101,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021075	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	103,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	12,986.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	11,954.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	27,800.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021076	184603		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	33,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	37,066.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021076	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	38,700.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	87,300.00
0100	100	P41100: ELECTRIC DISTRIBUTION	021080	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	81,700.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021080	880900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	880	117,900.00
0100	130	P41100: ELECTRIC DISTRIBUTION	021080	880900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	880	123,400.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0111		0020	PLOT: TOTAL OVERTIME LABOR	901	11,114.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0111		0020	PLOT: TOTAL OVERTIME LABOR	901	11,271.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	264,880.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021204	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	225,957.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	126,711.16
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	129,901.48
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0111		0020	PLOT: TOTAL OVERTIME LABOR	903	138,223.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0111		0020	PLOT: TOTAL OVERTIME LABOR	903	342,999.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	1,281,190.54
0100	140	P43000: TOTAL CUSTOMER SERVICES	021205	903930		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	1,313,448.32
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0111		0020	PLOT: TOTAL OVERTIME LABOR	903	5,571.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0111		0020	PLOT: TOTAL OVERTIME LABOR	903	10,662.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	907900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	907	36,248.45
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	907900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	907	36,075.51
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	205,407.95
0100	140	P43000: TOTAL CUSTOMER SERVICES	021225	903930		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	204,427.99
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	907	53,288.50
0100	140	P43000: TOTAL CUSTOMER SERVICES	021250	907900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	907	52,183.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	75,307.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	021251	903936		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	74,426.90
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0111		0020	PLOT: TOTAL OVERTIME LABOR	902	1,419.60

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0111		0020	PLOT: TOTAL OVERTIME LABOR	902	1,431.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	902	109,991.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021280	902001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	902	109,473.70
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0111		0020	PLOT: TOTAL OVERTIME LABOR	586	2,394.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0111		0020	PLOT: TOTAL OVERTIME LABOR	586	2,394.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	235,730.20
0100	100	P43000: TOTAL CUSTOMER SERVICES	021315	586900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	237,856.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	79,284.06
0100	100	P43000: TOTAL CUSTOMER SERVICES	021320	586100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	82,643.60
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	30,278.80
0100	140	P43000: TOTAL CUSTOMER SERVICES	021325	901900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	30,099.50
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	169,480.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021326	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	168,814.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	234,075.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	021330	903907		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	232,880.10
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	70,155.40
0100	140	P43000: TOTAL CUSTOMER SERVICES	021331	903906		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	70,389.90
0100	140	P45800: REGULATORY	021335	920900		0175		0020	PLNB: NON BURDENABLE LABOR	920	28,425.74
0100	140	P45800: REGULATORY	021335	920900		0175		0020	PLNB: NON BURDENABLE LABOR	920	28,321.95
0100	140	P45800: REGULATORY	021335	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	55,618.34
0100	140	P45800: REGULATORY	021335	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	55,729.95
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	311,287.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021360	901001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	901	311,011.10
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	908	88,316.20
0100	140	P43000: TOTAL CUSTOMER SERVICES	021390	908901		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	908	88,389.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	907900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	907	78,189.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	021410	907900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	907	80,577.60
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	554100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	554	11,250.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	554100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	554	11,250.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	586100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	546,306.84
0100	100	P43000: TOTAL CUSTOMER SERVICES	021415	586100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	273,154.20
0100	100	P43000: TOTAL CUSTOMER SERVICES	021420	908005		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	908	390,361.80
0100	100	P43000: TOTAL CUSTOMER SERVICES	021420	908005		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	908	388,160.40
0100	140	P46150: STATE REG AND RATES	021440	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	356,973.03
0100	140	P46150: STATE REG AND RATES	021440	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	356,656.66
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	46,080.73
0100	140	P41130: SAFETY AND TECHNICAL TRAINING	021500	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	45,642.72
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	908	55,765.90
0100	130	P43000: TOTAL CUSTOMER SERVICES	021520	908011		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	908	55,451.20
0100	140	P40602: TOTAL - COO CHARGES	021900	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	119,399.76
0100	140	P40602: TOTAL - COO CHARGES	021900	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	119,429.36
0100	100	P42100: TOTAL GENERATION	022025	510900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	510	155,137.40
0100	100	P42100: TOTAL GENERATION	022025	510900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	510	216,776.54
0100	100	P42200: GENERATION SERVICES	022060	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	70,200.70
0100	100	P42200: GENERATION SERVICES	022060	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	70,344.68
0100	100	P42200: GENERATION SERVICES	022065	566100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	566	2,798.78
0100	100	P42200: GENERATION SERVICES	022065	566100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	566	2,797.77
0100	100	P42200: GENERATION SERVICES	022065	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	9,795.71
0100	100	P42200: GENERATION SERVICES	022065	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	9,792.17
0100	100	P42200: GENERATION SERVICES	022065	501090		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	25,188.95
0100	100	P42200: GENERATION SERVICES	022065	501090		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	25,179.89
0100	100	P42200: GENERATION SERVICES	022065	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	88,161.32
0100	100	P42200: GENERATION SERVICES	022065	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	88,129.59
0100	100	P42200: GENERATION SERVICES	022070	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	106,860.93
0100	100	P42200: GENERATION SERVICES	022070	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	107,407.47

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42200: GENERATION SERVICES	022080	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	191,057.04
0100	100	P42200: GENERATION SERVICES	022080	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	191,832.77
0100	100	P42500: PROJECT ENGINEERING	022100	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	18,223.56
0100	100	P42500: PROJECT ENGINEERING	022100	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	18,129.22
0100	100	P42500: PROJECT ENGINEERING	022100	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	38,656.02
0100	100	P42500: PROJECT ENGINEERING	022100	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	38,455.93
0100	100	P42200: GENERATION SERVICES	022110	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	676,784.13
0100	100	P42200: GENERATION SERVICES	022110	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	679,223.89
0100	100	P42100: TOTAL GENERATION	022200	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	11,279.71
0100	100	P42100: TOTAL GENERATION	022200	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	11,092.49
0100	100	P42100: TOTAL GENERATION	022200	510900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	510	56,178.87
0100	100	P42100: TOTAL GENERATION	022200	510900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	510	55,246.37
0100	100	P42100: TOTAL GENERATION	022200	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	91,883.18
0100	100	P42100: TOTAL GENERATION	022200	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	90,358.03
0100	100	P42100: TOTAL GENERATION	022200	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	91,414.48
0100	100	P42100: TOTAL GENERATION	022200	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	95,837.60
0100	100	P42100: TOTAL GENERATION	022210	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	15,244.24
0100	100	P42100: TOTAL GENERATION	022210	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	15,324.65
0100	100	P42100: TOTAL GENERATION	022210	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	25,407.06
0100	100	P42100: TOTAL GENERATION	022210	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	25,541.08
0100	100	P42100: TOTAL GENERATION	022210	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	55,895.53
0100	100	P42100: TOTAL GENERATION	022210	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	56,190.38
0100	100	P42100: TOTAL GENERATION	022220	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	3,249.65
0100	100	P42100: TOTAL GENERATION	022220	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	8,109.40
0100	100	P42100: TOTAL GENERATION	022220	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	22,123.99
0100	100	P42100: TOTAL GENERATION	022220	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	23,244.65
0100	100	P42100: TOTAL GENERATION	022220	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	23,550.48
0100	100	P42100: TOTAL GENERATION	022220	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	22,864.19
0100	100	P42100: TOTAL GENERATION	022230	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	11,390.47
0100	100	P42100: TOTAL GENERATION	022230	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	11,420.85
0100	100	P42100: TOTAL GENERATION	022230	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	19,933.35
0100	100	P42100: TOTAL GENERATION	022230	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	19,933.35
0100	100	P42100: TOTAL GENERATION	022230	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	19,986.49
0100	100	P42100: TOTAL GENERATION	022230	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	19,986.49
0100	100	P42100: TOTAL GENERATION	022240	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	9,408.83
0100	100	P42100: TOTAL GENERATION	022240	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	10,861.18
0100	100	P42100: TOTAL GENERATION	022240	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	19,007.08
0100	100	P42100: TOTAL GENERATION	022240	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	18,817.66
0100	100	P42100: TOTAL GENERATION	022240	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	32,583.57
0100	100	P42100: TOTAL GENERATION	022240	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	33,602.98
0100	100	P42100: TOTAL GENERATION	022250	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	11,640.32
0100	100	P42100: TOTAL GENERATION	022250	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	11,670.29
0100	100	P42100: TOTAL GENERATION	022250	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	24,943.54
0100	100	P42100: TOTAL GENERATION	022250	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	25,007.75
0100	100	P42100: TOTAL GENERATION	022250	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	44,898.39
0100	100	P42100: TOTAL GENERATION	022250	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	45,013.94
0100	100	P42100: TOTAL GENERATION	022260	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	9,587.30
0100	100	P42100: TOTAL GENERATION	022260	184600		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	9,537.51
0100	100	P42100: TOTAL GENERATION	022260	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	19,174.62
0100	100	P42100: TOTAL GENERATION	022260	506900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	506	19,075.03
0100	100	P42100: TOTAL GENERATION	022260	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	34,240.40
0100	100	P42100: TOTAL GENERATION	022260	163101		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	34,062.57
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	98,510.77
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022800	501990		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	120,879.63
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501026		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	5,870.64

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501026		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	5,891.95
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	273,412.17
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022810	501990		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	501	274,404.27
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	148,340.28
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	022970	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	150,110.78
0100	100	P42900: TRANSMISSION	023000	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	30,063.28
0100	100	P42900: TRANSMISSION	023000	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	30,061.93
0100	100	P42900: TRANSMISSION	023003	560100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	2,325.73
0100	100	P42900: TRANSMISSION	023003	560100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	2,350.92
0100	100	P42900: TRANSMISSION	023003	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	20,931.61
0100	100	P42900: TRANSMISSION	023003	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	21,158.21
0100	100	P42900: TRANSMISSION	023005	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	17,976.56
0100	100	P42900: TRANSMISSION	023005	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	18,013.37
0100	100	P42900: TRANSMISSION	023005	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	20,463.87
0100	100	P42900: TRANSMISSION	023005	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	20,505.79
0100	100	P42900: TRANSMISSION	023010	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	9,758.53
0100	100	P42900: TRANSMISSION	023010	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	17,959.93
0100	100	P42900: TRANSMISSION	023010	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	27,716.80
0100	100	P42900: TRANSMISSION	023020	561291		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	561.2	3,910.20
0100	100	P42900: TRANSMISSION	023020	561291		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	561.2	1,966.99
0100	100	P42900: TRANSMISSION	023020	561391		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	561.3	4,797.10
0100	100	P42900: TRANSMISSION	023020	561391		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	561.3	2,413.14
0100	100	P42900: TRANSMISSION	023020	561201		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	561.2	5,512.50
0100	100	P42900: TRANSMISSION	023020	561201		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	561.2	2,773.01
0100	100	P42900: TRANSMISSION	023020	581100		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	581	5,664.40
0100	100	P42900: TRANSMISSION	023020	581100		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	581	2,849.42
0100	100	P42900: TRANSMISSION	023020	561291		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.2	133,483.65
0100	100	P42900: TRANSMISSION	023020	561291		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.2	136,894.62
0100	100	P42900: TRANSMISSION	023020	561391		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.3	163,760.02
0100	100	P42900: TRANSMISSION	023020	561391		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.3	167,944.66
0100	100	P42900: TRANSMISSION	023020	561201		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.2	188,181.84
0100	100	P42900: TRANSMISSION	023020	561201		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.2	192,990.53
0100	100	P42900: TRANSMISSION	023020	581100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	581	193,367.29
0100	100	P42900: TRANSMISSION	023020	581100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	581	198,308.46
0100	100	P42900: TRANSMISSION	023040	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	3,300.00
0100	100	P42900: TRANSMISSION	023040	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	9,500.00
0100	100	P42900: TRANSMISSION	023040	581900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	581	60,085.98
0100	100	P42900: TRANSMISSION	023040	561190		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.1	69,628.83
0100	100	P42900: TRANSMISSION	023040	581900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	581	114,103.94
0100	100	P42900: TRANSMISSION	023040	561190		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.1	132,644.92
0100	100	P42900: TRANSMISSION	023050	561590		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.5	86,633.66
0100	100	P42900: TRANSMISSION	023050	561590		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.5	87,381.65
0100	100	P42900: TRANSMISSION	023050	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	147,511.36
0100	100	P42900: TRANSMISSION	023050	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	148,784.97
0100	100	P42900: TRANSMISSION	023055	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	45,870.82
0100	100	P42900: TRANSMISSION	023055	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	48,070.14
0100	100	P42900: TRANSMISSION	023055	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	56,064.32
0100	100	P42900: TRANSMISSION	023055	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	54,850.81
0100	100	P42900: TRANSMISSION	023060	560100		0175		0020	PLNB: NON BURDENABLE LABOR	560	(49,998.00)
0100	100	P42900: TRANSMISSION	023060	560100		0175		0020	PLNB: NON BURDENABLE LABOR	560	(49,998.00)
0100	100	P42900: TRANSMISSION	023060	560900		0175		0020	PLNB: NON BURDENABLE LABOR	560	(19,260.00)
0100	100	P42900: TRANSMISSION	023060	560900		0175		0020	PLNB: NON BURDENABLE LABOR	560	(18,702.00)
0100	100	P42900: TRANSMISSION	023060	560900		0177		0020	PLOT: TOTAL OVERTIME LABOR	560	18,702.00
0100	100	P42900: TRANSMISSION	023060	560900		0177		0020	PLOT: TOTAL OVERTIME LABOR	560	19,260.00
0100	100	P42900: TRANSMISSION	023060	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	28,499.09

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P42900: TRANSMISSION	023060	570010		0175		0020	PLNB: NON BURDENABLE LABOR	570	49,998.00
0100	100	P42900: TRANSMISSION	023060	570010		0175		0020	PLNB: NON BURDENABLE LABOR	570	49,998.00
0100	100	P42900: TRANSMISSION	023060	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	35,807.18
0100	100	P42900: TRANSMISSION	023060	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	115,373.75
0100	100	P42900: TRANSMISSION	023060	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	110,748.36
0100	100	P42900: TRANSMISSION	023060	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	205,108.90
0100	100	P42900: TRANSMISSION	023060	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	202,256.14
0100	100	P42900: TRANSMISSION	023065	570010		0175		0020	PLNB: NON BURDENABLE LABOR	570	(100,002.00)
0100	100	P42900: TRANSMISSION	023065	570010		0175		0020	PLNB: NON BURDENABLE LABOR	570	(100,002.00)
0100	100	P42900: TRANSMISSION	023065	570900		0175		0020	PLNB: NON BURDENABLE LABOR	570	(39,990.00)
0100	100	P42900: TRANSMISSION	023065	570900		0175		0020	PLNB: NON BURDENABLE LABOR	570	(38,664.00)
0100	100	P42900: TRANSMISSION	023065	570900		0177		0020	PLOT: TOTAL OVERTIME LABOR	570	38,250.00
0100	100	P42900: TRANSMISSION	023065	570900		0177		0020	PLOT: TOTAL OVERTIME LABOR	570	39,396.00
0100	100	P42900: TRANSMISSION	023065	562010		0175		0020	PLNB: NON BURDENABLE LABOR	562	49,998.00
0100	100	P42900: TRANSMISSION	023065	562010		0175		0020	PLNB: NON BURDENABLE LABOR	562	49,998.00
0100	100	P42900: TRANSMISSION	023065	566100		0175		0020	PLNB: NON BURDENABLE LABOR	566	49,998.00
0100	100	P42900: TRANSMISSION	023065	566100		0175		0020	PLNB: NON BURDENABLE LABOR	566	49,998.00
0100	100	P42900: TRANSMISSION	023065	570900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	570	88,314.82
0100	100	P42900: TRANSMISSION	023065	570900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	570	85,036.32
0100	100	P42900: TRANSMISSION	023065	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	121,958.56
0100	100	P42900: TRANSMISSION	023065	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	122,369.35
0100	100	P42900: TRANSMISSION	023065	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	224,637.86
0100	100	P42900: TRANSMISSION	023065	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	132,817.51
0100	100	P42900: TRANSMISSION	023070	560900		0175		0020	PLNB: NON BURDENABLE LABOR	560	(100,179.00)
0100	100	P42900: TRANSMISSION	023070	560900		0175		0020	PLNB: NON BURDENABLE LABOR	560	(102,199.00)
0100	100	P42900: TRANSMISSION	023070	108901		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	108	2,520.00
0100	100	P42900: TRANSMISSION	023070	571100		0177		0020	PLOT: TOTAL OVERTIME LABOR	571	2,802.00
0100	100	P42900: TRANSMISSION	023070	571100		0177		0020	PLOT: TOTAL OVERTIME LABOR	571	2,886.00
0100	100	P42900: TRANSMISSION	023070	571100		0175		0020	PLNB: NON BURDENABLE LABOR	571	38,108.00
0100	100	P42900: TRANSMISSION	023070	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	41,000.03
0100	100	P42900: TRANSMISSION	023070	571100		0175		0020	PLNB: NON BURDENABLE LABOR	571	39,283.00
0100	100	P42900: TRANSMISSION	023070	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	85,882.94
0100	100	P42900: TRANSMISSION	023070	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	83,812.96
0100	100	P42900: TRANSMISSION	023070	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	261,738.48
0100	100	P42900: TRANSMISSION	023070	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	205,082.49
0100	100	P42900: TRANSMISSION	023070	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	259,517.21
0100	100	P42900: TRANSMISSION	023076	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	4,682.31
0100	100	P42900: TRANSMISSION	023076	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	4,705.58
0100	100	P42900: TRANSMISSION	023076	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	42,140.70
0100	100	P42900: TRANSMISSION	023076	184605		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	51,827.90
0100	100	P42900: TRANSMISSION	023080	561590		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.5	38,046.02
0100	100	P42900: TRANSMISSION	023080	561590		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	561.5	35,400.66
0100	100	P42900: TRANSMISSION	023090	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	56,156.41
0100	100	P42900: TRANSMISSION	023090	560900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	560	56,427.72
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	6,176.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	7,093.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	15,408.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023110	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	14,922.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	18,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	19,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	44,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023130	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	44,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0111		0020	PLOT: TOTAL OVERTIME LABOR	588	3,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	12,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	13,000.00

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	33,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023200	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	33,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	593	41,265.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023210	593004		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	593	41,145.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	7,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	586100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	586	8,400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	6,500.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0111		0020	PLOT: TOTAL OVERTIME LABOR	580	18,050.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	25,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	20,700.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	21,200.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0111		0020	PLOT: TOTAL OVERTIME LABOR	107	22,200.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	580100		0111		0020	PLOT: TOTAL OVERTIME LABOR	580	19,600.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0111		0020	PLOT: TOTAL OVERTIME LABOR	107	24,300.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0111		0020	PLOT: TOTAL OVERTIME LABOR	184	24,800.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0111		0020	PLOT: TOTAL OVERTIME LABOR	184	27,600.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	123,948.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0111		0020	PLOT: TOTAL OVERTIME LABOR	583	81,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0111		0020	PLOT: TOTAL OVERTIME LABOR	583	88,500.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	157,100.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	168,900.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	180,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	181,128.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	195,400.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	583	319,700.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023220	583005		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	583	419,700.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	24,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	21,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	588100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	588	18,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	36,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	142,000.00
0100	100	P41100: ELECTRIC DISTRIBUTION	023550	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	173,000.00
0100	140	P46600: TREASURER	023640	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	132,708.29
0100	140	P46600: TREASURER	023640	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	138,073.95
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	35,708.83
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023800	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	35,779.62
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	95,195.24
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	023815	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	96,259.20
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	920100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	60,750.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	920100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	59,850.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	880	74,250.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024000	880100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	880	73,150.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	814	34,746.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	814003		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	814	35,928.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	184603		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	78,254.00
0100	130	P41300: TOTAL GAS DISTRIBUTION	024475	184603		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	75,072.00
0100	140	P45900: HUMAN RESOURCES	025000	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	72,827.60
0100	140	P45900: HUMAN RESOURCES	025000	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	72,976.26
0100	140	P45900: HUMAN RESOURCES	025200	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	139,210.54
0100	140	P45900: HUMAN RESOURCES	025200	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	139,799.57
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	86,234.36
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025210	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	85,985.18
0100	140	P45900: HUMAN RESOURCES	025270	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	60,442.15
0100	140	P45900: HUMAN RESOURCES	025270	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	60,565.46
0100	140	P45900: HUMAN RESOURCES	025300	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	74,021.62

Louisville Gas & Electric Company
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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025300	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	74,253.27
0100	140	P46700: SUPPLY CHAIN	025410	163100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	8,347.04
0100	140	P46700: SUPPLY CHAIN	025410	163100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	8,408.50
0100	140	P46700: SUPPLY CHAIN	025410	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	76,792.68
0100	140	P46700: SUPPLY CHAIN	025410	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	77,358.07
0100	140	P46700: SUPPLY CHAIN	025415	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	145,079.67
0100	140	P46700: SUPPLY CHAIN	025415	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	147,660.11
0100	140	P46700: SUPPLY CHAIN	025420	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	107,235.15
0100	140	P46700: SUPPLY CHAIN	025420	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	107,989.19
0100	140	P46700: SUPPLY CHAIN	025430	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	163,141.92
0100	140	P46700: SUPPLY CHAIN	025430	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	163,307.83
0100	140	P46700: SUPPLY CHAIN	025450	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	7,863.86
0100	140	P46700: SUPPLY CHAIN	025450	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	7,980.99
0100	100	P46700: SUPPLY CHAIN	025450	163100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	104,851.34
0100	100	P46700: SUPPLY CHAIN	025450	163100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	163	106,413.05
0100	140	P46700: SUPPLY CHAIN	025460	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	32,642.72
0100	140	P46700: SUPPLY CHAIN	025460	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	32,016.32
0100	140	P46500: AUDIT SERVICES	025470	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	36,139.84
0100	140	P46500: AUDIT SERVICES	025470	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	36,494.84
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	53,993.76
0100	140	P43000: TOTAL CUSTOMER SERVICES	025500	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	53,586.67
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	23,156.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025510	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	23,687.00
0100	140	P41100: ELECTRIC DISTRIBUTION	025530	184307		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	86,000.00
0100	140	P41100: ELECTRIC DISTRIBUTION	025530	184307		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	90,000.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0111		0020	PLOT: TOTAL OVERTIME LABOR	920	2,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0111		0020	PLOT: TOTAL OVERTIME LABOR	920	2,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	130,101.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025550	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	134,013.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025551	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	15,467.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025551	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	15,824.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025552	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	15,679.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025552	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	16,042.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025553	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	15,819.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025553	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	16,182.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025555	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	14,628.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025555	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	14,968.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025560	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	15,940.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025560	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	16,182.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	6,636.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	6,684.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	69,588.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	69,588.00
0100	100	P43000: TOTAL CUSTOMER SERVICES	025580	184602		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	72,786.00
0100	130	P43000: TOTAL CUSTOMER SERVICES	025580	184603		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	184	72,786.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	86,130.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025580	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	89,232.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	143,218.21
0100	140	P43000: TOTAL CUSTOMER SERVICES	025590	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	145,391.51
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	48,718.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	025593	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	51,405.00
0100	140	P45900: HUMAN RESOURCES	025620	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	57,565.48
0100	140	P45900: HUMAN RESOURCES	025620	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	57,854.25
0100	140	P45500: ENVIRONMENTAL	025650	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	343,146.33
0100	140	P45500: ENVIRONMENTAL	025650	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	344,363.62

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P45900: HUMAN RESOURCES	025660	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	137,519.67
0100	140	P45900: HUMAN RESOURCES	025660	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	138,858.69
0100	140	P45900: HUMAN RESOURCES	025670	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	52,966.80
0100	140	P45900: HUMAN RESOURCES	025670	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	53,129.14
0100	140	P45900: HUMAN RESOURCES	025680	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	94,423.72
0100	140	P45900: HUMAN RESOURCES	025680	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	94,681.58
0100	140	P45900: HUMAN RESOURCES	025700	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	164,709.45
0100	140	P45900: HUMAN RESOURCES	025700	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	164,839.36
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	141,156.81
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025710	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	138,833.51
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	134,468.34
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	025720	580900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	580	132,741.54
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	850	222,969.98
0100	130	P41130: SAFETY AND TECHNICAL TRAINING	025730	850100		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	850	217,535.35
0100	140	P45900: HUMAN RESOURCES	025770	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	100,946.76
0100	140	P45900: HUMAN RESOURCES	025770	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	103,016.58
0100	140	P45900: HUMAN RESOURCES	025775	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	92,617.91
0100	140	P45900: HUMAN RESOURCES	025775	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	92,898.41
0100	140	P45900: HUMAN RESOURCES	025780	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	29,629.95
0100	140	P45900: HUMAN RESOURCES	025780	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	29,749.08
0100	140	P46600: TREASURER	026020	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	64,019.61
0100	140	P46600: TREASURER	026020	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	63,715.63
0100	100	P46600: TREASURER	026030	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	42,830.81
0100	100	P46600: TREASURER	026030	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	42,786.24
0100	140	P46600: TREASURER	026030	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	167,346.60
0100	140	P46600: TREASURER	026030	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	167,298.75
0100	140	P46200: CONTROLLER	026045	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	189,214.91
0100	140	P46200: CONTROLLER	026045	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	188,063.01
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	80,356.71
0100	140	P46110: CFO AND CHARGES FROM SERV.	026050	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	80,016.09
0100	140	P46200: CONTROLLER	026080	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	146,130.02
0100	140	P46200: CONTROLLER	026080	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	146,629.24
0100	140	P46200: CONTROLLER	026120	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	192,066.81
0100	140	P46200: CONTROLLER	026120	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	191,500.90
0100	140	P46200: CONTROLLER	026130	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	63,828.12
0100	140	P46200: CONTROLLER	026130	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	65,514.70
0100	140	P46200: CONTROLLER	026135	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	47,198.56
0100	140	P46200: CONTROLLER	026135	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	49,597.08
0100	140	P46600: TREASURER	026140	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	122,291.19
0100	140	P46600: TREASURER	026140	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	122,008.02
0100	140	P46600: TREASURER	026145	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	129,756.49
0100	140	P46600: TREASURER	026145	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	131,247.01
0100	140	P46200: CONTROLLER	026150	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	101,596.79
0100	140	P46200: CONTROLLER	026150	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	100,820.67
0100	140	P46200: CONTROLLER	026155	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	108,380.14
0100	140	P46200: CONTROLLER	026155	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	108,321.86
0100	140	P46200: CONTROLLER	026160	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	136,226.41
0100	140	P46200: CONTROLLER	026160	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	136,404.55
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0111		0020	PLOT: TOTAL OVERTIME LABOR	903	11,880.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0111		0020	PLOT: TOTAL OVERTIME LABOR	903	13,200.00
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	500,649.30
0100	140	P43000: TOTAL CUSTOMER SERVICES	026170	903906		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	903	509,314.40
0100	140	P46200: CONTROLLER	026190	920900		0111		0020	PLOT: TOTAL OVERTIME LABOR	920	1,956.72
0100	140	P46200: CONTROLLER	026190	920900		0111		0020	PLOT: TOTAL OVERTIME LABOR	920	1,946.41
0100	140	P46200: CONTROLLER	026190	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	119,123.21

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Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46200: CONTROLLER	026190	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	119,018.05
0100	140	P46700: SUPPLY CHAIN	026200	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	210,052.30
0100	140	P46700: SUPPLY CHAIN	026200	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	221,190.85
0100	140	P46200: CONTROLLER	026310	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	89,059.08
0100	140	P46200: CONTROLLER	026310	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	88,822.77
0100	140	P46600: TREASURER	026330	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	62,687.73
0100	140	P46600: TREASURER	026330	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	62,814.90
0100	140	P46600: TREASURER	026350	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	52,244.89
0100	140	P46600: TREASURER	026350	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	52,660.06
0100	140	P46600: TREASURER	026370	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	91,293.23
0100	140	P46600: TREASURER	026370	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	91,234.43
0100	140	P46600: TREASURER	026390	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	65,750.06
0100	140	P46600: TREASURER	026390	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	66,130.56
0100	140	P46500: AUDIT SERVICES	026400	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	248,740.36
0100	140	P46500: AUDIT SERVICES	026400	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	250,000.15
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0121		0020	PLOT: TOTAL OVERTIME LABOR	920	443.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0121		0020	PLOT: TOTAL OVERTIME LABOR	920	449.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	8,899.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	8,879.39
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0102		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	40,975.27
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026490	920900		0102		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	40,883.29
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	7,535.51
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	7,512.11
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	69,005.94
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026600	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	68,791.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	2,422.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	26,173.43
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	116,596.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026615	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	138,580.00
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	8,937.85
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	9,681.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	9,753.81
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	14,955.08
0100	100	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	30,026.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	20,985.73
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	195,784.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026625	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	197,247.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	21,176.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026634	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	21,051.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	50,955.04
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	37,794.21
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	281,379.24
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026635	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	268,087.02
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	4,421.19
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	5,803.76
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	191,070.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026636	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	191,809.67
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	12,920.69
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	633.78
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	261,334.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026637	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	247,390.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	18,909.80
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	115,208.38
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	322,380.72
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026645	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	409,138.51

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	6,333.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	1,601.58
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	471,449.84
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026646	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	463,771.62
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	10,576.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026680	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	10,534.51
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	11,078.68
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	10,996.21
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	48,746.19
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026740	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	48,383.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	15,200.82
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	300,725.73
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026742	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	284,619.37
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	36,340.86
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	38,002.08
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	85,009.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026744	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	82,815.35
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	69,290.93
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026760	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	69,294.79
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	22,265.56
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	22,242.58
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0121		0020	PLOT: TOTAL OVERTIME LABOR	920	27,566.40
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0121		0020	PLOT: TOTAL OVERTIME LABOR	920	28,124.52
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	218,202.51
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026772	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	217,977.30
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	74,891.83
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	65,295.77
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	144,206.23
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	026774	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	152,700.18
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	426.4	82,103.65
0100	140	P45600: EXTERNAL AFFAIRS	026850	426491		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	426.4	81,508.57
0100	140	P45700: LEGAL	026900	920900		0175		0020	PLNB: NON BURDENABLE LABOR	920	(28,321.95)
0100	140	P45700: LEGAL	026900	920900		0175		0020	PLNB: NON BURDENABLE LABOR	920	(28,425.74)
0100	100	P45700: LEGAL	026900	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	66,586.94
0100	100	P45700: LEGAL	026900	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	66,284.22
0100	140	P45700: LEGAL	026900	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	598,699.74
0100	140	P45700: LEGAL	026900	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	597,472.24
0100	140	P45300: COMPLIANCE	026905	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	174,576.59
0100	140	P45300: COMPLIANCE	026905	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	174,708.79
0100	140	P45100: GENERAL COUNSEL	026910	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	85,371.06
0100	140	P45100: GENERAL COUNSEL	026910	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	85,680.11
0100	140	P45200: COMMUNICATION	026920	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	80,785.09
0100	140	P45200: COMMUNICATION	026920	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	80,499.59
0100	140	P45400: CORP RESPONSIBILITY	026925	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	115,088.73
0100	140	P45400: CORP RESPONSIBILITY	026925	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	115,123.29
0100	140	P45200: COMMUNICATION	026940	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	283,426.52
0100	140	P45200: COMMUNICATION	026940	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	281,219.73
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	10,737.55
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	10,682.27
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	72,094.91
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027600	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	71,723.88
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	18,774.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	60,212.10
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	363,079.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027610	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	400,996.38

Louisville Gas & Electric Company
 Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	65,505.41
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	100,143.57
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	283,458.54
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027620	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	242,674.11
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	1,284.69
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	18,774.36
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	90,968.11
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027630	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	69,322.69
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	184,073.33
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027650	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	183,295.26
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0121		0020	PLOT: TOTAL OVERTIME LABOR	920	2,362.74
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0121		0020	PLOT: TOTAL OVERTIME LABOR	920	2,437.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	12,110.13
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0120		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	12,049.01
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	47,006.33
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027800	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	46,769.06
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	47,557.20
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	42,838.17
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	233,251.18
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027810	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	238,155.53
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	37,157.55
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	29,861.77
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	208,463.79
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027820	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	200,102.59
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	43,350.45
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	29,985.95
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	241,723.19
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027830	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	227,381.95
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	104,546.97
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	136,737.86
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	156,829.13
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027840	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	187,743.42
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	3,525.13
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	8,493.16
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	283,049.81
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027850	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	274,559.48
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	41,740.32
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	28,040.78
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	284,816.90
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027860	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	252,111.55
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	57,993.44
0100	140	P44000: TOTAL INFORMATION TECHNOLOGY	027870	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	57,705.76
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	57,807.61
0100	140	P42800: ENERGY SUPPLY AND ANALYSIS	029640	920900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	920	57,924.09
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	556	12,254.40
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0145		0020	PLMS: TOTAL MISCELLANEOUS LABOR	556	6,127.20
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	556	461,985.98
0100	100	P42800: ENERGY SUPPLY AND ANALYSIS	029660	556900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	556	476,336.46
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	21,001.86
0100	100	P42500: PROJECT ENGINEERING	029750	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	21,325.56
0100	100	P42500: PROJECT ENGINEERING	029750	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	991,790.30
0100	100	P42500: PROJECT ENGINEERING	029750	107001		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	107	994,647.89
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	60,589.37
0100	100	P41130: SAFETY AND TECHNICAL TRAINING	029760	500900		0101		0020	PLST: TOTAL STRAIGHT TIME LABOR	500	60,381.02

Louisville Gas & Electric Company
Affiliated Charges Allocated to Louisville Gas & Electric Company for the Test Year

Company	Product	Org	Exp Org	Account	Interco	Exp Type	Location	Exp Org Comp	Exp Category	FERC with 4th digit if applicable	FC Test Yr
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	26,995.49
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	3,514.35
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	60,583.33
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	6,699.88
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	9,681.19
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	75,916.13
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	146,503.03
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	158,635.35
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	138,189.76
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	224,937.77
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	307,782.20
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	8,907.38
0100	140	P46017: TOTAL SHARED SERVICES SUPPORT-FINANCE	020745	921900				0020		921	31,784.40
										Grand Total	<u>309,858,185.99</u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 233

Responding Witness: Valerie L. Scott

Q-233. Provide the following information:

- a. Ash pond closure estimates in total and by year, by facility. (2016-2045)
- b. Ash pond closure and remediation accrued liabilities as of December 31, 2015 and as of December 31, 2016
- c. Has the Company been using any landfills for ash disposal? If so, identify each landfill that is being used and provide the related closure and remediation accrued liabilities as of December 31, 2015 and as of December 31, 2016.

A-233.

- a. See attached.
- b. See attached.
- c. Yes, the Company has been using landfills for ash disposal. See attached.

Plant	Impoundment	Total	Pre-2016	2016	2017	2018	2019	2020	2021	2022	2023	2039	2043
Brown	Aux Pond Capping	\$11,243,000	\$41,000	\$943,000	\$482,000	\$1,706,000	\$3,109,000	\$4,962,000	\$0	\$0	\$0	\$0	\$0
Ghent	ATB #1 Capping & Secondary Pond Cleanout	\$57,108,000	\$245,000	\$1,397,000	\$1,351,000	\$4,822,000	\$6,317,000	\$6,613,000	\$13,489,000	\$22,874,000	\$0	\$0	\$0
Ghent	ATB #2 Capping	\$80,708,000	\$243,000	\$1,417,000	\$1,909,000	\$3,454,000	\$7,649,000	\$7,643,000	\$10,379,000	\$17,091,000	\$30,923,000	\$0	\$0
Ghent	Gypsum Stack Cooling Pond & Reclaim Pond Cleanout	\$34,984,000	\$243,000	\$2,465,000	\$6,363,000	\$9,163,000	\$3,033,000	\$13,717,000	\$0	\$0	\$0	\$0	\$0
Ghent	West CCR Area Stormwater Pond*	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0
Ghent	North Landfill Pond*	\$216,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$216,000	\$0
Ghent	South Landfill Pond*	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000	\$0
Green River	Main Ash Pond Capping	\$19,402,000	\$49,000	\$730,000	\$855,000	\$7,619,000	\$10,149,000	\$0	\$0	\$0	\$0	\$0	\$0
Green River	ATB #2 Capping	\$20,948,000	\$49,000	\$767,000	\$955,000	\$8,694,000	\$10,483,000	\$0	\$0	\$0	\$0	\$0	\$0
Green River	SO2 Pond Cleanout	\$8,581,000	\$49,000	\$474,000	\$1,680,000	\$3,342,000	\$3,036,000	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Ash Pond Capping	\$41,415,000	\$235,000	\$1,981,000	\$1,221,000	\$8,674,000	\$8,148,000	\$7,554,000	\$13,602,000	\$0	\$0	\$0	\$0
Mill Creek	Clearwell Pond Cleanout	\$2,780,000	\$235,000	\$419,000	\$995,000	\$1,131,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Construction Pond Cleanout	\$4,361,000	\$235,000	\$456,000	\$3,670,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Dead Storage Pond Cleanout	\$4,260,000	\$235,000	\$2,794,000	\$1,231,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Emergency Pond Cleanout	\$8,489,000	\$235,000	\$5,654,000	\$2,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Leachate Collection*	\$1,420,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,420,000
Mill Creek	Active A landfill Settling Basin*	\$1,305,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,305,000
Pineville	Ash Pond Capping	\$6,327,000	\$41,000	\$225,000	\$324,000	\$1,387,000	\$4,350,000	\$0	\$0	\$0	\$0	\$0	\$0
Trimble Co.	Ash Pond Capping	\$47,722,500	\$176,250	\$3,461,250	\$4,326,750	\$5,160,750	\$6,404,250	\$6,426,750	\$8,951,250	\$12,815,250	\$0	\$0	\$0
Trimble Co.	Gypsum Pond Capping	\$13,917,000	\$176,250	\$762,000	\$827,250	\$726,000	\$2,118,750	\$2,119,500	\$3,250,500	\$3,936,750	\$0	\$0	\$0
Cane Run	Ash Pond*	\$15,310,879	\$0	\$10,569,495	\$4,741,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cane Run	Environmental Ponds*	\$1,055,598	\$0	\$1,031,152	\$24,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tyrone	Ash Pond Capping	\$8,799,000	\$41,000	\$253,000	\$427,000	\$4,526,000	\$3,552,000	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$390,626,977	\$2,528,500	\$35,798,897	\$33,982,830	\$60,404,750	\$68,349,000	\$49,035,250	\$49,671,750	\$56,717,000	\$30,923,000	\$491,000	\$2,725,000

*Excluded from Case No. 2016-00026 (KU) and 2016-00027 (LGE)

**Louisville Gas and Electric Company
Ash Pond and Landfill ARO Liabilities**

	As of December 31, 2015		As of December 31, 2016
Ash Ponds			
Cane Run	\$ 14,766,731.53		\$ 15,728,667.77
Mill Creek	66,325,216.27		61,425,050.65
Trimble County	50,424,400.16		29,776,986.68
Total	\$ 131,516,347.96		\$ 106,930,705.10
Landfills			
Cane Run	\$ 4,177,649.92		\$ 8,448,474.12
Mill Creek	1,775,180.09		2,747,141.16
Total	\$ 5,952,830.01		\$ 11,195,615.28
Grand Total	\$ 137,469,177.97		\$ 118,126,320.38

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. 234

Responding Witness: Lonnie E. Bellar / Robert M. Conroy

- Q-234. Provide an overview of current status (dismantlement and ash pond closure) at each generating unit and ash pond and landfill and provide detailed timelines, budgets and cost estimates.
- A-234. See LG&E's response to KIUC 1-11 for the requested information regarding LG&E's dismantlement projects.

See below for the requested information regarding LG&E's ash-pond and landfill projects. Note that these projects are part of LG&E's 2016 Environmental Cost Recovery (ECR) Plan and the vast majority of their costs (capital and O&M) are recovered through the Company's ECR mechanism. The Company's 2016 ECR Plan was approved in Case No. 2016-00027 and the full record can be found at:

http://psc.ky.gov/PSC_WebNet/ViewCaseFilings.aspx?case=2016-00027

CCR Rule and Landfill Projects General Update

LG&E is in compliance with the preliminary activities associated with the 18-month (T18) regulatory requirements. To assure compliance with the T18 regulations, LG&E performed stability and Hydraulic/Hydrological (H&H) analysis for each qualifying impoundment under the Coal Combustion Residual (CCR) Rule. As a result of the analysis performed, LG&E installed a buttress on the Trimble Co. Bottom Ash Pond, as well as a new principal spillway and East embankment modifications on the Bottom Ash Pond at Mill Creek. In addition to the work identified above, LG&E has placed all documents required by this date by the CCR Rule to the Company's public assessable website.

Groundwater monitoring wells at Mill Creek and Trimble County have been installed as required by the Rule. Background groundwater sampling is in progress to establish a groundwater monitoring program.

Mill Creek – Bottom Ash Pond, Clearwell Pond, Construction Runoff Pond, Emergency Pond, & Dead Storage Pond

Conceptual design was completed in June 2016, and final design is in progress for all CCR facilities. AECOM, the design engineer, is 60% complete with the overall final design. In an effort to support the overall CCR Rule compliance plan at Mill Creek, AECOM accelerated the final design for the Emergency Pond. AECOM submitted the Emergency Pond final design in January 2017. LG&E is currently reviewing the final design information and developing a Request for Quotation (RFQ) that is planned to be issued to the market by February 2017. In an effort to facilitate closure of the Emergency Pond, the majority of the CCR material was excavated in 2016.

Trimble County – Bottom Ash Pond & Gypsum Storage Pond

Conceptual design was completed in June 2016, and final design is in progress. AMEC, the design engineer, is 60% complete with the final design. No closure construction activities have occurred to date.

CCR Rule Closures Timelines and Cost Estimates

Attached are preliminary schedules dated December 5, 2016 for each generating station facility that requires closure per the 2016 ECR filing. Please note that the attached schedules reflect the current construction sequence as a result of ongoing engineering. For cost estimates, refer to the estimates filed in LG&E's 2016 ECR Plan.

Trimble County – CCRT & Landfill Project

Safety performance to date remains excellent with a year-to-date Recordable Incident Rate of 0.00 and an inception-to-date Recordable Incident Rate of 0.00, compared to the industry average of 3.90. Total projected costs remains as filed at \$321.9M net IMPA and IMEA's ownership. Total net spend through December 31, 2016 is \$82.7 million.

The Coal Combustion Residual Treatment System (CCRT) scope of work was awarded to AMEC in the fall of 2016. AMEC is progressing well on their purchasing of equipment and materials, as well as they are nearing completion on site preparation. Construction of underground utilities and building/tank foundations are progressing well. The contractual in-service dates remain the fall of 2017 for the Unit 1 Bottom Ash Subproject and the summer of 2018 for the CCRT Fly Ash and Gypsum Subprojects. The Transport (road to landfill, bridge and pipe conveyor) Subproject remains the first quarter 2019 due to the delays for the issuance of the landfill permits. The start of construction of the road and bridge scopes remain dependent upon the issuance of the Kentucky Division of Waste Management (KYDWM) landfill permit and the US Army

Corps of Engineers' (COE) 404 permit. The COE landfill permitting activities with the 404 Permit are ongoing with the draft permit issuance still expected during the first quarter 2017. AMEC has awarded the prime equipment contracts for the Unit 1 bottom ash submerged chain conveyor to United Conveyor Corporation (UCC); the fly ash conditioner and conveying system to UCC; the gypsum dewatering vacuum belt filter systems to FLSmidth; the gypsum portal scraper reclaimers to Ameco (the same vendor for Ghent's recently commissioned gypsum reclaimers); and the pipe conveyor to Beumer Group (same vendor as Ghent's recently commissioned pipe conveyor).

With regards to landfill permitting, the Kentucky Division of Water issued the approved 401 Dam Safety Permit for the Landfill Sediment Pond dam on August 12, 2016. Also, the first of the three major permits for the work, the Kentucky Division of Water's 401 Water Quality Certification, was issued on October 24, 2016. The KYDWM issued the draft landfill permit documents on August 8, 2016. KYDWM held a public hearing regarding the draft permit at the Trimble County High School on August 30, 2016. The public comment period ended September 12, 2016. The Companies are now expecting approval in the first quarter of 2017.

As part of the TC Landfill 404 Permit review, the COE and Kentucky Heritage Council (KHC) investigate the archaeological/historic structural aspects of the project relative to the Section 106 review. One of the last steps is the review and concurrence by the KHC to the Section 106 review. The COE sent their favorable recommendation to the KHC on April 15, 2016 and requested their review within 30 days. The KHC sent their favorable recommendation letter to the COE on May 27, 2016 (one week late) concurring with the COE. The next step was the Consulting Parties Meeting, which took place on July 21, 2016. COE subsequently sent an email to the Consulting Parties on January 4, 2017 for final comment. The COE has all of the needed documents to process for the draft 404 Permit. The Companies previously expected approval from the COE related to the 404 permit in the fourth quarter of 2016; however, recent meetings with the COE now indicate that the 404 permit should be expected late in the first quarter of 2017.

DRAFT
CCR Rule Cost Estimate

Summary
06-Jan-16

Plant	Impoundment	Total	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Brown		\$101,307,000	\$0	\$1,025,000	\$33,713,000	\$35,602,000	\$3,797,000	\$3,439,000	\$3,626,000	\$9,926,000	\$10,179,000	\$0
Brown	Aux Pond Capping	\$32,694,000	\$0	\$522,000	\$739,000	\$466,000	\$3,797,000	\$3,439,000	\$3,626,000	\$9,926,000	\$10,179,000	\$0
Brown	New Construction	\$68,613,000	\$0	\$503,000	\$32,974,000	\$35,136,000	\$0	\$0	\$0	\$0	\$0	\$0
Ghent		\$364,177,000	\$1,035,000	\$34,560,000	\$83,867,000	\$79,213,000	\$41,747,000	\$37,374,000	\$53,005,000	\$33,376,000	\$0	\$0
Ghent	ATB #1 Capping	\$69,456,000	\$1,035,000	\$3,319,000	\$4,025,000	\$1,329,000	\$6,160,000	\$5,402,000	\$25,909,000	\$22,277,000	\$0	\$0
Ghent	ATB #2 Capping	\$92,918,000	\$0	\$6,675,000	\$10,327,000	\$9,843,000	\$7,020,000	\$21,478,000	\$26,476,000	\$11,099,000	\$0	\$0
Ghent	Gypsum Stack	\$78,714,000	\$0	\$8,281,000	\$20,663,000	\$16,221,000	\$23,675,000	\$9,874,000	\$0	\$0	\$0	\$0
Ghent	Secondary Pond Cleanout	\$3,425,000	\$0	\$404,000	\$347,000	\$582,000	\$2,092,000	\$0	\$0	\$0	\$0	\$0
Ghent	Reclaim Pond Cleanout	\$5,374,000	\$0	\$544,000	\$487,000	\$303,000	\$2,800,000	\$620,000	\$620,000	\$0	\$0	\$0
Ghent	New Construction	\$114,290,000	\$0	\$15,337,000	\$48,018,000	\$50,935,000	\$0	\$0	\$0	\$0	\$0	\$0
Green River		\$56,829,000	\$1,241,000	\$2,907,000	\$22,003,000	\$30,678,000	\$0	\$0	\$0	\$0	\$0	\$0
Green River	Main Ash Pond Capping	\$20,204,000	\$450,000	\$1,128,000	\$7,979,000	\$10,647,000	\$0	\$0	\$0	\$0	\$0	\$0
Green River	ATB #2 Capping	\$21,436,000	\$616,000	\$1,082,000	\$8,854,000	\$10,884,000	\$0	\$0	\$0	\$0	\$0	\$0
Green River	SO2 Pond	\$15,189,000	\$175,000	\$697,000	\$5,170,000	\$9,147,000	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek		\$196,941,000	\$1,616,000	\$30,219,000	\$50,055,000	\$73,358,000	\$14,319,000	\$27,374,000	\$0	\$0	\$0	\$0
Mill Creek	Ash Pond Capping	\$50,976,000	\$1,616,000	\$7,082,000	\$458,000	\$127,000	\$14,319,000	\$27,374,000	\$0	\$0	\$0	\$0
Mill Creek	Clearwell Pond Cleanout	\$5,369,000	\$0	\$635,000	\$4,734,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Construction Pond Cleanout	\$7,283,000	\$0	\$528,000	\$263,000	\$6,492,000	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Dead Storage Pond Cleanout	\$6,433,000	\$0	\$700,000	\$5,733,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	Emergency Pond Cleanout	\$5,519,000	\$0	\$528,000	\$263,000	\$4,728,000	\$0	\$0	\$0	\$0	\$0	\$0
Mill Creek	New Construction	\$121,361,000	\$0	\$20,746,000	\$38,604,000	\$62,011,000	\$0	\$0	\$0	\$0	\$0	\$0
Pineville		\$8,009,000	\$0	\$323,000	\$155,000	\$2,705,000	\$4,826,000	\$0	\$0	\$0	\$0	\$0
Pineville	Ash Pond Capping	\$8,009,000	\$0	\$323,000	\$155,000	\$2,705,000	\$4,826,000	\$0	\$0	\$0	\$0	\$0
Trimble Co. (Gross)		\$292,511,000	\$2,225,000	\$2,596,000	\$63,061,000	\$73,006,000	\$32,121,000	\$36,490,000	\$20,460,000	\$33,075,000	\$29,477,000	\$0
Trimble Co.	Ash Pond Capping	\$135,662,000	\$2,225,000	\$1,331,000	\$2,930,000	\$9,107,000	\$10,304,000	\$26,753,000	\$20,460,000	\$33,075,000	\$29,477,000	\$0
Trimble Co.	Gypsum Pond Capping	\$38,530,000	\$0	\$1,265,000	\$1,864,000	\$3,847,000	\$21,817,000	\$9,737,000	\$0	\$0	\$0	\$0
Trimble Co.	New Construction	\$118,319,000	\$0	\$0	\$58,267,000	\$60,052,000	\$0	\$0	\$0	\$0	\$0	\$0
Tyrone		\$13,103,000	\$0	\$920,000	\$403,000	\$7,293,000	\$4,487,000	\$0	\$0	\$0	\$0	\$0
Tyrone	Ash Pond Capping	\$13,103,000	\$0	\$920,000	\$403,000	\$7,293,000	\$4,487,000	\$0	\$0	\$0	\$0	\$0
Total CCR Closure		\$1,032,877,000	\$6,117,000	\$72,550,000	\$253,257,000	\$301,855,000	\$101,297,000	\$104,677,000	\$77,091,000	\$76,377,000	\$39,656,000	\$0

Basis of Cost Estimate BP or ARO

BP

	Total (Gross)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2016 BP	\$646,299,000	\$4,509,000	\$11,208,000	\$98,608,000	\$68,873,000	\$102,538,000	\$76,852,000	\$119,899,000	\$31,057,000	\$105,890,000	\$26,865,000
Updated Cost Estimate	\$1,032,877,000	\$6,117,000	\$72,550,000	\$253,257,000	\$301,855,000	\$101,297,000	\$104,677,000	\$77,091,000	\$76,377,000	\$39,656,000	\$0
Delta	(\$386,578,000)	(\$1,608,000)	(\$61,342,000)	(\$154,649,000)	(\$232,982,000)	\$1,241,000	(\$27,825,000)	\$42,808,000	(\$45,320,000)	\$66,234,000	\$26,865,000

Trimble Co. (Net)	Total (Net)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Trimble Co.	\$219,383,250	\$1,668,750	\$1,947,000	\$47,295,750	\$54,754,500	\$24,090,750	\$27,367,500	\$15,345,000	\$24,806,250	\$22,107,750	\$0
Trimble Co.	\$101,746,500	\$1,668,750	\$998,250	\$2,197,500	\$6,830,250	\$7,728,000	\$20,064,750	\$15,345,000	\$24,806,250	\$22,107,750	\$0
Trimble Co.	\$28,897,500	\$0	\$948,750	\$1,398,000	\$2,885,250	\$16,362,750	\$0	\$0	\$0	\$0	\$0
Trimble Co.	\$88,739,250	\$0	\$0	\$43,700,250	\$45,039,000	\$0	\$0	\$0	\$0	\$0	\$0

	Total (Net)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Updated Cost Estimate (Net)	\$959,749,250	\$5,560,750	\$71,901,000	\$237,491,750	\$283,603,500	\$93,266,750	\$95,554,500	\$71,976,000	\$68,108,250	\$32,286,750	\$0
Updated 2016 BP	\$959.7	\$5.6	\$71.9	\$237.5	\$283.6	\$93.3	\$95.6	\$72.0	\$68.1	\$32.3	\$0.0

Revision Notes:

24-Sep-15 - Added a new Tab "MC New Construction" to capture work associated with the Bottom Ash upgrades to support the CCR Rule closures. This work was original included in the MC Landfill project. Added costs for Non-FGD tanks at BR, GH, MC, and TC. Also adjusted the 2015 spend to match the current BP.

24-Sep-15 Rev #1 - Updated the Non-FGD tank numbers based on information provided by CH2M that were originally included in the ELG numbers. Also added cost for a FGD tank to MC's estimate based on the ELG team's recommendation.

25-Sep-15 - Updated formatting of the tabs to ensure they are the same.

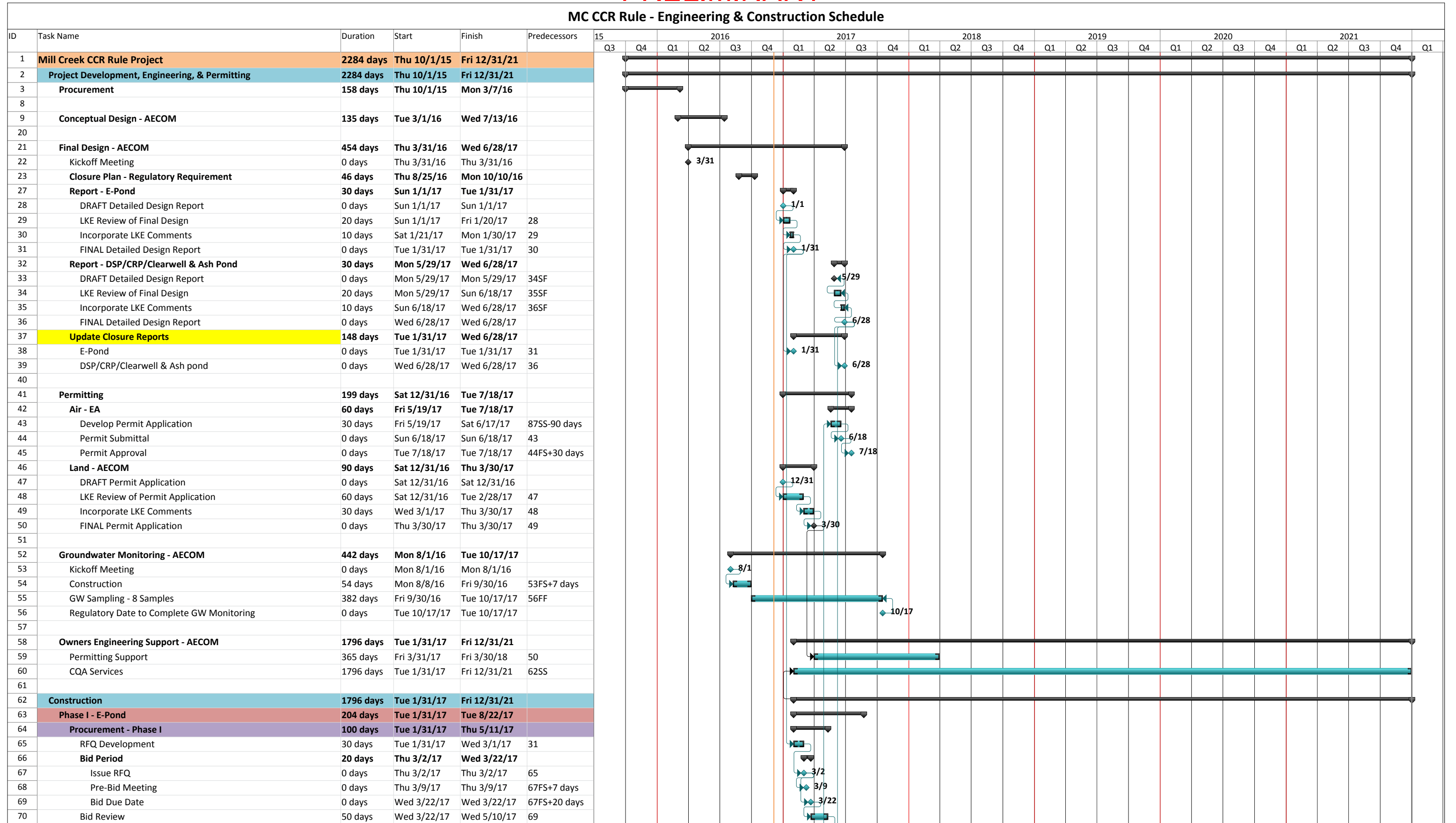
16-Dec-15 - Updated cash flows on several tabs due to timing of work and added scope at MC and TC to capture preliminary activities.

17-Dec-15 - Correct items identified in PE's internal review.

06-Jan-16 - Updated the BR New Construction tab by moving money out of 2016 into 2017 except of \$500k for engineering activities. Also added a line item adjustment to back out escalation to keep the total cost flat.

PRELIMINARY

MC CCR Rule - Engineering & Construction Schedule



Date: Mon 12/5/16

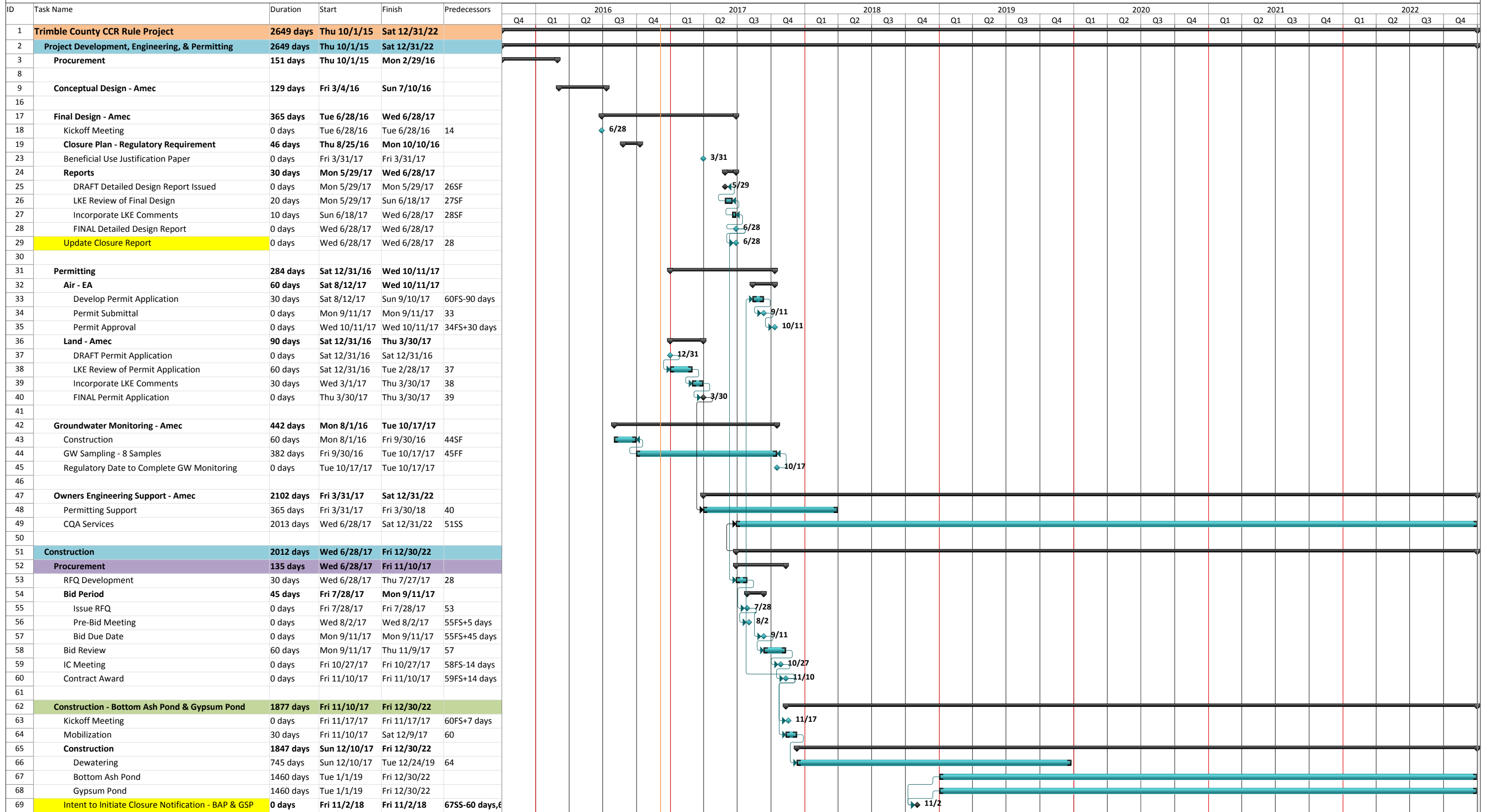
Task █ Summary █ External Milestone ◆ Inactive Summary █ Manual Summary Rollup █ Finish-only █

Split ⋯ Project Summary █ Inactive Task █ Manual Task █ Manual Summary █ Deadline █

Milestone ◆ External Tasks █ Inactive Milestone ◆ Duration-only █ Start-only █ Progress █

PRELIMINARY

TC CCR Rule - Engineering & Construction Schedule



Date: Mon 12/5/16

Task
 Split
 Milestone

Summary
 Project Summary
 External Tasks

External Milestone
 Inactive Task
 Inactive Milestone

Inactive Summary
 Manual Task
 Duration-only

Manual Summary Rollup
 Manual Summary
 Start-only

Finish-only
 Deadline
 Progress

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. 235

Responding Witness: Christopher M. Garrett

Q-235. Capitalization.

- a. Explain fully and in detail why the Company's revenue requirement is calculated using the capitalization amount versus the Kentucky jurisdictional rate base amount.
- b. Cite by date and docket number, the Commission Order which authorized LG&E to use a capitalization amount in its revenue requirement calculation that is different from the rate base amount.
- c. Provide a breakout of the components which comprise the difference between (1) the jurisdictional capitalization amount and (2) the jurisdictional rate base amount.

A-235.

- a. The Company has followed the capitalization methodology of property valuation in its five most recent base rate cases. The Commission has either approved this approach or raised no objections to the Company's use of this methodology in each of those base rate cases.
- b. The Kentucky Public Service Commission expressly determined the Company's revenue requirements using a capitalization amount that differed from the rate base amount in the following Orders: *Application of Louisville Gas and Electric Company for an Adjustment of Electric and Gas Base Rates*, Case No. 2009-00549 (Ky. PSC July 30, 2010); *An Adjustment of the Gas and Electric Rates, Terms, and Conditions of Louisville Gas and Electric Company*, Case No. 2003-00433 (Ky. PSC June 30, 2004).
- c. See the Reconciliation of Capitalization and Rate Base in Tab 13 of the Filing Requirements.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 236

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

Q-236. For 2015 and 2016, provide the Company's budgeted and actual vegetation management costs.

A-236.	<u>Actual</u>	<u>Budget</u>
2015 Transmission	\$ 793,879	\$ 1,971,770
2015 Distribution	\$ <u>9,529,000</u>	\$ <u>7,703,000</u>
Total	\$10,322,879	\$ 9,674,770
2016 Transmission	\$ 1,773,848	\$ 1,138,429
2016 Distribution	\$ <u>8,653,000</u>	\$ <u>9,565,000</u>
Total	\$10,426,848	\$10,703,429

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. 237

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

- Q-237. Vegetation Management. For each year 2011 through 2016, provide, by account, the amount expensed and the amount capitalized for scheduled tree trimming, for other right of way clearing and for tree trimming other than scheduled tree trimming.
- A-237. See attached. The amounts for Distribution capitalized tree trimming are not available.

LG&E
Question 237
\$000's

DISTRIBUTION
Expensed Scheduled
Tree Trimming

	2011	2012	2013	2014	2015	2016
408	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
421	\$ -	\$ -	\$ (13)	\$ (19)	\$ (3)	\$ -
593	\$ 6,111	\$ 6,703	\$ 6,732	\$ 8,377	\$ 9,532	\$ 8,653
925	\$ 2	\$ 1	\$ 1	\$ -	\$ -	\$ -
926	\$ 126	\$ -	\$ -	\$ 0	\$ -	\$ -
Total	\$ 6,258	\$ 6,704	\$ 6,720	\$ 8,359	\$ 9,529	\$ 8,653

TRANSMISSION
Expensed Scheduled
Tree Trimming

	2011	2012	2013	2014	2015	2016
571	\$ 1,206	\$ 764	\$ 1,059	\$ 685	\$ 794	\$ 1,774
Total	\$ 1,206	\$ 764	\$ 1,059	\$ 685	\$ 794	\$ 1,774

DISTRIBUTION
Expensed Storms
Tree Trimming

	2011	2012	2013	2014	2015	2016
408	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
593	\$ 1,063	\$ 145	\$ 240	\$ 515	\$ 237	\$ 144
925	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
926	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1,074	\$ 145	\$ 240	\$ 515	\$ 237	\$ 144

TRANSMISSION
Expensed Storms
Tree Trimming

	2011	2012	2013	2014	2015	2016
571	\$ 3	\$ -	\$ -	\$ -	\$ 5	\$ -
Total	\$ 3	\$ -	\$ -	\$ -	\$ 5	\$ -

TRANSMISSION
Capitalized Scheduled Tree
Trimming

	2011	2012	2013	2014	2015	2016
107	\$ -	\$ 6	\$ 32	\$ 58	\$ 921	\$ 30
108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Total	\$ -	\$ 6	\$ 32	\$ 58	\$ 921	\$ 31

TRANSMISSION
Capitalized Storms Tree
Trimming

	2011	2012	2013	2014	2015	2016
107	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -
108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -

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. 238

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

Q-238. Vegetation Management. For each year 2011 through 2016, provide:

- a. By account, the amount expensed, the amount capitalized and the amount deferred for storm tree trimming, for other tree trimming and for other storm related right of way clearing.
- b. The number of distribution and, separately, transmission miles subject to trimming or if the number of miles subject to trimming is not available, provide the total distribution and transmission system miles.
- c. Referring to parts "a" and "b" above, break out the requested information between distribution and transmission.

A-238.

- a. See the response to Question No. 237. The amounts for Distribution capitalized tree trimming are not available.
- b. LG&E Distribution miles Trimmed:

	2011	2012	2013	2014	2015	2016
LG&E Miles	649	980	919	864	930	1,035

- c. The Company does not track the number of transmission miles subject to trimming for each year 2011 through 2016. The Company has 913 total circuit miles of overhead transmission.

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. 239

Responding Witness: Christopher M. Garrett

Q-239. List LG&E's ten largest commercial and industrial customers and the level of demand and energy sales and revenue from each in 2015 and 2016.

A-239. See tables below:

2016

Customer	kW	kVa	kWh	Revenue
1	3,114	2,502,541	435,071,343	\$27,233,366
2		1,218,119	230,342,308	\$11,102,477
3		1,793,906	213,508,700	\$16,323,199
4		1,109,683	212,561,577	\$10,304,676
5	1,148	1,151,034	202,502,975	\$12,010,845
6	275,666	132,246	104,506,420	\$7,580,724
7		598,511	98,588,596	\$6,478,390
8		500,791	86,673,304	\$5,473,217
9		503,793	82,650,246	\$5,453,177
10		384,512	70,099,200	\$4,423,114

2015

Customer	kW	kVa	kWh	Revenue
1	2,843	2,232,744	403,213,089	\$24,990,485
2		1,395,729	258,498,815	\$12,813,342
3	1,159	1,167,660	204,888,174	\$12,242,822
4		1,079,870	204,065,799	\$10,178,445
5		1,772,137	202,897,062	\$15,591,398
6	274,277	123,164	103,981,127	\$7,583,642
7		502,146	83,306,326	\$5,414,217
8		473,271	82,712,620	\$5,267,472
9		389,087	69,302,400	\$4,366,258
10	107,452	254,405	62,931,335	\$4,429,132

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. 240

Responding Witness: John P. Malloy

Q-240. Has LG&E added any large commercial or industrial customers since 2016 or 12/31/2016?

- a. If so, list the customers (can be by code to address confidentiality concerns) and identify the MWh sales and revenues related with such customer additions.

A-240. Yes.

- a. See attached. These accounts were added as a result of new business, new ownership, or expanded electric service to an existing account. Customers without revenue and kWh have yet to be billed.

Rate Case Customer Designation	Revenue	kWh
Customer 1	\$ -	-
Customer 2	\$ 134,959	1,772,200
Customer 3	\$ 9,850	112,400
Customer 4	\$ 25,286	259,840
Customer 5	\$ 143,122	1,945,800
Customer 6	\$ 148,002	859,500
Customer 7	\$ 72,334	915,600
Customer 8	\$ 81,321	684,800
Customer 9	\$ 178,113	2,611,200
Customer 10	\$ 13,502	33,760
Customer 11	\$ 29,515	176,700
Customer 12	\$ 120,997	1,610,700
Customer 13	\$ 40,740	363,600
Customer 14	\$ 111,866	298,800
Customer 15	\$ 53,537	665,000
Customer 16	\$ 38,762	486,080
Customer 17	\$ 9,989	123,600
Customer 18	\$ 75,414	369,900
Customer 19	\$ 61,731	787,920
Customer 20	\$ 21,842	69,600
Customer 21	\$ 232,233	2,458,800
Customer 22	\$ 5,884,735	99,552,000
Customer 23	\$ 73,043	803,400
Customer 24	\$ 20,603	256,200
Customer 25	\$ 95,478	1,278,900
Customer 26	\$ 21,751	28,400
Customer 27	\$ 64,552	327,200
Customer 28	\$ 91,581	403,600
Customer 29	\$ 70,755	610,200
Customer 30	\$ 78,219	873,600
Customer 31	\$ 183,349	1,056,000
Customer 32	\$ 11,278	148,800
Customer 33	\$ 43,860	498,600
Customer 34	\$ 16,676	170,400
Customer 35	\$ 29,428	286,800
Customer 36	\$ -	-
Customer 37	\$ 44,260	315,200
Customer 38	\$ 3,448	4,320
Customer 39	\$ 2,017	5,200

Rate Case Customer Designation	Revenue	kWh
Customer 40	\$ 5,452,051	86,515,200
Customer 41	\$ 74,084	892,800
Customer 42	\$ 130,078	1,881,600
Customer 43	\$ 44,263	631,200
Customer 44	\$ 46,973	475,200

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. 241

Responding Witness: John P. Malloy

Q-241. Have any of LG&E's large commercial or industrial customers told LG&E about expanding operations or increasing electricity purchases in 2016 or since 12/31/2016?

- a. If so, list the customers (can be by code to address confidentiality concerns) and identify the MWh sales and revenues related with such customer increases in demand or usage.

A-241. Yes, from January 1, 2016 through January 12, 2017, eleven (11) large commercial and industrial customers with an assigned LG&E Account Manager have informed the company about anticipated expansion plans.

- a. For these eleven customers, the additional forecasted load is 21,655 kW/KVA and estimated annual revenue is \$9,982,560.

Rate Case Customer Designation	Additional Anticipated Load (kW/kVA)	Additional Anticipated Revenue (Annual)
Customer 1	2,000	\$1,000,000
Customer 2	10,000	\$4,000,000
Customer 3	65	\$50,000
Customer 4	500	\$250,000
Customer 5*	TBD	TBD
Customer 6	1,950	\$660,000
Customer 7	140	\$80,000
Customer 8	800	\$400,000
Customer 9	4,700	\$2,842,560
Customer 10	1,000	\$500,000
Customer 11	500	\$200,000

(* - Customer 5 has been approved for tax incentives related to a planned expansion but has not disclosed anticipated electric or gas load)

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. 242

Responding Witness: John P. Malloy

- Q-242. Have any of LG&E's large commercial or industrial customers told LG&E about closing operations or decreasing electricity purchases in 2016 or since 12/31/2016?
- a. If so, list the customers (can be by code to address confidentiality concerns) and identify the MWh sales and revenues related with such customer changes in demand and/or usage.
- A-242. Yes, from January 1, 2016 through January 12, 2017, six (6) existing LG&E large commercial and industrial customers with an assigned LG&E Account Manager have informed the company about anticipated reductions or the closing of operations.
- a. The anticipated reduction of electric load is approximately 12,480 kW/kVA. The anticipated loss of annual electric revenue is approximately \$4,241,000.

Rate Case Customer Designation	Estimated Reduced Load (kW/kVA)	Estimated Reduced Revenue
Customer 1	6,000	\$1,800,000
Customer 2	3,600	\$1,400,000
Customer 3	800	\$360,000
Customer 4	180	\$85,000
Customer 5	1,000	\$596,000
Customer 6	900	\$305,000

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. 243

Responding Witness: David S. Sinclair / William S. Seelye / Daniel K. Arbough

Q-243. Fuel inventory.

- a. Identify the quantity and cost of the coal inventory at each coal-fired generating plant for each month of 2014, 2015, and 2016 and the estimated coal inventory quantity and cost for each month of 2017 and through June 2018, or if earlier, through anticipated closure of existing coal-fired generating units.
- b. Has the Company included any amounts in its revenue requirement request for coal inventory remaining at units after closure of existing coal-fired generating units? (1) If so, explain fully and show in detail how the amounts requested for each such unit's coal inventory were derived, and exactly how and where the request for remaining coal inventory has been reflected in LG&E's filing.

A-243.

- a. See attached.
- b. No.

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	actual Jan-14	actual Feb-14	actual Mar-14	actual Apr-14	actual May-14	actual Jun-14
CANE RUN	131,623	118,938	128,024	146,790	143,693	134,603
\$	6,467,964	\$ 5,913,771	\$ 6,918,607	\$ 8,050,165	\$ 7,671,409	\$ 7,186,742
MILL CREEK	654,592	621,091	608,580	665,165	610,567	564,383
\$	37,121,372	\$ 35,492,393	\$ 34,696,585	\$ 38,441,609	\$ 35,204,297	\$ 32,341,709
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	118,695	124,416	117,217	73,546	144,843	156,793
\$	6,460,239	\$ 6,686,913	\$ 6,616,147	\$ 3,903,137	\$ 7,689,075	\$ 8,490,258
LG&E TOTAL	904,911	864,445	853,820	885,500	899,104	855,780
\$	50,049,575	\$ 48,093,077	\$ 48,231,338	\$ 50,394,911	\$ 50,564,780	\$ 48,018,710

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	actual Jul-14	actual Aug-14	actual Sep-14	actual Oct-14	actual Nov-14	actual Dec-14
CANE RUN	135,371	127,918	122,325	112,087	96,141	101,711
\$	7,092,621	\$ 6,737,397	\$ 6,368,289	\$ 5,630,028	\$ 4,794,038	\$ 5,278,775
MILL CREEK	508,791	495,797	626,895	707,646	705,259	775,024
\$	29,017,945	\$ 28,376,960	\$ 35,536,291	\$ 40,335,322	\$ 40,139,148	\$ 43,999,559
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	148,027	104,106	151,495	141,466	126,841	158,234
\$	7,819,113	\$ 5,197,589	\$ 7,156,466	\$ 7,108,451	\$ 6,472,063	\$ 8,084,149
LG&E TOTAL	792,189	727,821	900,715	961,199	928,242	1,034,968
\$	43,929,680	\$ 40,311,946	\$ 49,061,046	\$ 53,073,801	\$ 51,405,248	\$ 57,362,482

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	actual Jan-15	actual Feb-15	actual Mar-15	actual Apr-15	actual May-15	actual Jun-15
CANE RUN	92,841	68,846	63,481	61,148	30,452	10,578
\$	5,107,082	\$ 3,991,790	\$ 3,781,781	\$ 3,451,848	\$ 1,742,097	\$ 658,863
MILL CREEK	670,841	602,801	581,762	633,881	642,456	641,487
\$	38,200,645	\$ 34,679,876	\$ 33,579,146	\$ 36,392,807	\$ 36,800,794	\$ 36,057,238
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	172,044	131,150	114,855	134,382	155,935	182,270
\$	9,046,006	\$ 6,921,018	\$ 5,966,001	\$ 6,747,591	\$ 7,625,597	\$ 9,118,641
LG&E TOTAL	935,725	802,798	760,098	829,411	828,842	834,335
\$	52,353,732	\$ 45,592,684	\$ 43,326,928	\$ 46,592,245	\$ 46,168,488	\$ 45,834,742

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	actual Jul-15	actual Aug-15	actual Sep-15	actual Oct-15	actual Nov-15	actual Dec-15
CANE RUN	-					
\$	-					
MILL CREEK	592,894	601,026	704,817	793,645	773,622	842,867
\$	33,853,100	\$ 34,162,636	\$ 36,514,877	\$ 42,053,561	\$ 41,512,227	\$ 45,500,960
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	206,906	195,522	243,970	245,404	347,687	337,987
\$	10,573,985	\$ 10,225,042	\$ 12,395,828	\$ 13,240,923	\$ 18,172,447	\$ 17,569,776
LG&E TOTAL	799,800	796,548	948,787	1,039,049	1,121,309	1,180,854
\$	44,427,085	\$ 44,387,678	\$ 48,910,705	\$ 55,294,484	\$ 59,684,674	\$ 63,070,736

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	actual Jan-16	actual Feb-16	actual Mar-16	actual Apr-16	actual May-16	actual Jun-16
CANE RUN						
MILL CREEK	865,847	850,536	876,851	919,062	904,046	837,173
	\$ 46,325,894	\$ 45,546,282	\$ 46,907,567	\$ 49,154,460	\$ 48,334,904	\$ 44,971,693
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	272,193	244,827	278,796	329,023	375,898	441,863
	\$ 13,627,400	\$ 12,003,191	\$ 13,668,622	\$ 16,049,419	\$ 17,980,250	\$ 21,045,005
LG&E TOTAL	1,138,039	1,095,362	1,155,647	1,248,085	1,279,944	1,279,036
	\$ 59,953,293	\$ 57,549,474	\$ 60,576,189	\$ 65,203,879	\$ 66,315,154	\$ 66,016,698

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	actual Jul-16	actual Aug-16	actual Sep-16	actual Oct-16	actual Nov-16	actual Dec-16
CANE RUN						
MILL CREEK	788,637	708,747	688,372	799,322	863,955	777,898
	\$ 41,490,853	\$ 37,123,145	\$ 34,191,547	\$ 39,468,523	\$ 42,694,140	\$ 38,413,388
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	398,108	369,186	326,455	403,818	341,984	307,754
	\$ 19,063,510	\$ 17,818,927	\$ 16,348,660	\$ 19,417,991	\$ 16,175,567	\$ 14,610,160
LG&E TOTAL	1,186,746	1,077,932	1,014,827	1,203,140	1,205,938	1,085,652
	\$ 60,554,363	\$ 54,942,073	\$ 50,540,207	\$ 58,886,514	\$ 58,869,707	\$ 53,023,548

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	estimated Jan-17	estimated Feb-17	estimated Mar-17	estimated Apr-17	estimated May-17	estimated Jun-17
CANE RUN						
MILL CREEK	793,398	770,661	738,828	822,119	799,946	755,833
	\$ 38,214,979	\$ 36,325,240	\$ 34,195,819	\$ 37,609,019	\$ 36,312,477	\$ 34,105,549
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	339,165	332,749	361,566	353,909	324,717	295,154
	\$ 16,241,219	\$ 15,809,197	\$ 17,048,517	\$ 16,593,221	\$ 15,165,301	\$ 13,713,338
LG&E TOTAL	1,132,563	1,103,410	1,100,394	1,176,028	1,124,662	1,050,986
	\$ 54,456,197	\$ 52,134,437	\$ 51,244,336	\$ 54,202,239	\$ 51,477,778	\$ 47,818,888

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	estimated Jul-17	estimated Aug-17	estimated Sep-17	estimated Oct-17	estimated Nov-17	estimated Dec-17
CANE RUN						
MILL CREEK	678,057	593,079	592,293	563,446	580,868	532,284
	\$ 30,434,158	\$ 26,549,262	\$ 26,405,458	\$ 25,089,569	\$ 25,900,490	\$ 23,694,138
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	258,691	212,953	190,326	207,097	233,003	190,836
	\$ 11,968,481	\$ 9,810,507	\$ 8,756,944	\$ 9,532,144	\$ 10,713,243	\$ 8,759,364
LG&E TOTAL	936,749	806,031	782,618	770,543	813,870	723,121
	\$ 42,402,639	\$ 36,359,769	\$ 35,162,402	\$ 34,621,713	\$ 36,613,733	\$ 32,453,502

ON-SITE COAL INVENTORY

LG&E (tons, \$)

	estimated Jan-18	estimated Feb-18	estimated Mar-18	estimated Apr-18	estimated May-18	estimated Jun-18
CANE RUN						
MILL CREEK	518,255	553,066	523,326	560,757	562,925	533,633
	\$ 23,141,288	\$ 24,740,854	\$ 23,555,246	\$ 25,297,912	\$ 25,430,878	\$ 24,182,967
TRIMBLE (LGE SHARE) (75%) excl IMEA/IMPA	176,462	165,057	199,530	234,500	223,509	198,895
	\$ 7,903,871	\$ 7,286,423	\$ 8,745,282	\$ 10,279,448	\$ 9,766,255	\$ 8,663,501
LG&E TOTAL	694,717	718,123	722,856	795,257	786,434	732,529
	\$ 31,045,159	\$ 32,027,277	\$ 32,300,528	\$ 35,577,361	\$ 35,197,134	\$ 32,846,468

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. 244****Responding Witness: John P. Malloy**

- Q-244. Postage. Does the Company have any program in which customer bills are transmitted electronically, e.g., through email? If so, provide the following information:
- a. Identify the number of bills transmitted electronically each month in 2015 and 2016.
 - b. Identify the number of customers that elected into the electronic bill transmittal program as of each month-end in 2015 and 2016.
- A-244. Yes the company transmits customer bills electronically through email and electronic data interchange.
- a. See tables below.

Emails Sent	2015	2016
January	43,614	56,164
February	39,215	59,219
March	45,976	68,536
April	46,965	63,817
May	46,137	58,832
June	46,679	63,764
July	56,076	64,331
August	53,714	67,945
September	56,577	66,347
October	59,968	66,864
November	47,116	63,003
December	58,668	66,007
Total	600,705	764,829

Electronic Data Interchange Invoices	2015	2016
January	68	1,163
February	61	1,360
March	70	1,829
April	58	1,913
May	64	2,100
June	82	1,969
July	83	1,967
August	78	1,800
September	390	2,117
October	526	2,157
November	440	3,628
December	1,178	4,216
Total	3,098	26,219

- b. See tables below. Electronic Data Interchange is tracked by letter of agreement and third party agreements. The numbers contain both LG&E and KU.

Distinct Email Account Numbers	2015	2016
January	35,369	42,553
February	32,562	43,852
March	36,624	45,754
April	37,371	46,347
May	37,399	44,478
June	38,304	47,418
July	39,756	47,818
August	39,053	48,470
September	40,726	48,236
October	41,530	48,714
November	36,172	47,251
December	42,993	48,663

Electronic Data Interchange Letter of Agreement / Third Party Agreement	2015 LG&E/KU	2016 LG&E/KU
January	3	270
February	3	270
March	3	270
April	3	270
May	218	270
June	218	270
July	218	271
August	218	318
September	234	318
October	234	416
November	236	416
December	236	416

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. 245****Responding Witness: John P. Malloy**

Q-245. Postage.

- a. Identify the Company's total postage expense, by account, for each month in 2015 and 2016.
- b. Identify the Company's postage expense, by account, for calendar years 2015 and 2016.
- c. Identify the number of bills, notices, and letters mailed each month of 2015 and 2016.

A-245.

a-b. The Company has interpreted "by account" requested as financial statement account (Balance Sheet/Income). See the tables below for a breakdown of postage expenses by month and financial statement account.

LG&E 2015 Postage	Balance Sheet Account	Operation And Maintenance Expense	Other Income (Expense)	Total
January	\$ (11,220)	\$ 196,801	\$ -	\$ 185,580
February	\$ 20,179	\$ 171,603	\$ -	\$ 191,781
March	\$ (46,199)	\$ 221,526	\$ -	\$ 175,327
April	\$ 22,864	\$ 179,669	\$ -	\$ 202,533
May	\$ 1,875	\$ 195,794	\$ -	\$ 197,670
June	\$ (2,727)	\$ 186,227	\$ -	\$ 183,500
July	\$ (12,420)	\$ 211,163	\$ -	\$ 198,743
August	\$ 17,782	\$ 190,989	\$ 18	\$ 208,790
September	\$ (3,625)	\$ 198,372	\$ -	\$ 194,747
October	\$ (8,000)	\$ 202,263	\$ -	\$ 194,263
November	\$ 39,341	\$ 165,652	\$ -	\$ 204,993
December	\$ (28,495)	\$ 208,442	\$ 15	\$ 179,962
Total 2015	\$ (10,645)	\$ 2,328,502	\$ 33	\$ 2,317,890

LG&E 2016 Postage	Balance Sheet Account	Operation And Maintenance Expense	Other Income (Expense)	Total
January	\$ 22,551	\$ 176,012	\$ -	\$ 198,563
February	\$ (30,045)	\$ 215,587	\$ -	\$ 185,542
March	\$ 5,887	\$ 188,379	\$ -	\$ 194,266
April	\$ 20,159	\$ 189,525	\$ -	\$ 209,685
May	\$ 1,745	\$ 185,367	\$ -	\$ 187,112
June	\$ (338)	\$ 183,331	\$ -	\$ 182,993
July	\$ 8,928	\$ 178,390	\$ -	\$ 187,317
August	\$ (34,255)	\$ 204,576	\$ 12	\$ 170,334
September	\$ 28,980	\$ 176,511	\$ -	\$ 205,491
October	\$ (33)	\$ 180,828	\$ -	\$ 180,796
November	\$ 1,362	\$ 169,601	\$ -	\$ 170,963
December	\$ (17,198)	\$ 179,285	\$ -	\$ 162,087
Total 2016	\$ 7,745	\$ 2,227,392	\$ 12	\$ 2,235,149

- c See table below for number of bills, notices, and letters mailed each month of 2015 and 2016.

LG&E Volume of Customer Bills, Notices and Letters

Month	2015	2016
January	434,964	408,328
February	401,227	547,203
March	495,539	499,413
April	472,454	439,117
May	429,387	433,321
June	463,524	441,928
July	479,012	411,995
August	437,335	479,167
September	456,394	442,264
October	473,260	444,871
November	379,652	415,810
December	457,274	437,950
Total	5,380,022	5,401,367

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. 246

Responding Witness: Christopher M. Garrett / John P. Malloy

Q-246. Economic Development.

- a. Clarify which amounts LG&E is attempting to recover from ratepayers for economic development and show in detail how each of those amounts were developed.
- b. Clarify which amounts are being funded by shareholders.
- c. Was any economic development in LG&E's service area achieved in 2015 or 2016? If not, explain fully why not. If so, identify, quantify and explain the additional MWH sales and job creation that resulted in each year, 2015, and 2016, from LG&E's economic development efforts.
- d. Does LG&E project that any economic development in LG&E's service area will be achieved in 2017 or 2018? If not, explain fully why not. If so, identify, quantify and explain the additional MWH sales and job creation that is expected by LG&E to result in each year, 2017, and 2018, from LG&E's economic development efforts (i) without additional ratepayer-charged funding and (ii) with any additional ratepayer-charges that LG&E is proposing.

A-246. a. Economic development activity is supported through the Company's Economic Development & Major Accounts department, and LG&E is seeking recovery of \$0.963 million related to these departmental expenses. The forecasted budget represents the departmental expenses related to employees that support assigned account customers (i.e. major accounts) and the employees responsible for economic development. Amounts requested in the test year were based on compensation of planned staffing levels as well as a 5-year average of actual non-labor costs, with some minor adjustments. Also, costs for transmission system impact studies are estimated based on 1 detailed study and 2 less detailed studies each year.

The Company's Economic Development team consists of four individuals that support economic development efforts throughout the Company's

service territory through the direct support of new/expansion projects, economic development organizations, and the promotion of the service territory to developers and site selectors.

- b. The LG&E EDR demand charge reduction in the test period is \$455,580. This Economic Development Rider demand charge reduction is being funded by shareholders.
- c. Yes. In 2015, the Kentucky Cabinet for Economic Development (KCED) announced 207 companies for locations or expansions within the LG&E and KU service territories in Kentucky. These announced company locations or expansions projected 8,440 new jobs at full employment. In 2016, the KCED announced 157 company locations or expansions within the LG&E and KU service territories in Kentucky. These announced locations or expansions projected 9,374 new jobs at full employment.

The reports the Company uses from the KCED to monitor economic development impact do not include MWhs or the anticipated load impacts of the announced locations or expansions.

The announced projected new jobs at full employment reported are reflective of company locations or expansions within the LG&E and KU service territories. The information reported from Site Selection magazine represented announced locations or expansions within the counties that LG&E and KU serve (including municipal customers) but not specifically within the Companies' service territories.

See also LG&E's response to PSC 2-33.

- d. Yes. LG&E and KU maintain a strong leadership position in assisting and aiding communities for economic development opportunities in addition to promotion and marketing efforts of economic development opportunities within the service territory. The Companies' economic development team continues to provide leadership to the Kentucky Association for Economic Development and Kentucky United economic development organizations. They assist with marketing efforts to attract and promote its communities to site selectors and companies interested in expanding their facilities. LG&E and KU professionals continued to serve in strategic leadership positions within the economic development community in Kentucky. Our economic development representatives are active in the KY Workforce Investment Board, KY Institute for Economic Development, World Trade Center KY, Bluegrass Workforce Investment Board, KYNDLE, Louisville Airport Improvement Project, KY Higher Education Assistance Authority/Student Loan Corp., Lexington Housing Authority, Madison County Strategic Plan Leadership Team, Bluegrass Tomorrow,

Bluegrass Higher Education Consortium, Business and Education Network, Southeast KY Economic Development Corporation, Bluegrass South, Commerce Lexington, GLI Advantage Louisville, Louisville Forward, Bluegrass Alliance and many of the local industrial foundations, chambers, authorities and forums.

The Company does not forecast economic development. We only report on economic development.

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. 247

Responding Witness: David S. Sinclair / Lonnie E. Bellar

Q-247. Refer to the testimony of Company witness Lonnie Bellar at page 2 (lines 12-13).

- a. Quantify and explain fully and in detail how the Company determined that LG&E's expected annual throughput will be 44 Bcf. Show detailed calculations.
- b. What is LG&E's current throughput through the end of the base period?

A-247. a. LG&E's expected annual throughput of 44 Bcf is determined by the Company's gas sales forecast process. See "Section 5 – LG&E Natural Gas Forecast" at pages 16-19 and Exhibit DSS-3 in the direct testimony of David S. Sinclair. Also, see the "Annual Natural Gas Volume Forecast Process" attached at Tab 16, Section 16(7)(c), Item D of the Companies' Applications.

For the total expected annual throughput of 44 Bcf, see Schedule M-2.2-G page 1 of 1 (Witness W. S. Seelye) from Tab 66, Section 16(8)(m). The total of the column labeled "Forecasted Mcf" is 44,455,552 Mcf, or about 44 Bcf.

- b. LG&E's current throughput to the end of the base period is 43.8 Bcf. This includes 28.7 Bcf of actual results for the period of March 2016 through December 2016 and 15.1 Bcf for the forecasted period including January 2017 and February 2017.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

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

Question No. 248

Responding Witness: Christopher M. Garrett

- Q-248. Refer to the testimony of Company witness Bellar at page 3 (lines 6-7).
- a. Explain fully and in detail how the LG&E's projected gas utility plant has a net book value of \$896 million in the forecasted test year. Show the gross plant and accumulated depreciation projections.
 - b. State whether the components of gas utility plant by plant account that comprises the \$896 million is reflected in the Company's gas filing for the forecasted test year ended June 30, 2018.
 - c. How was the projected gas utility plant reflected in determining LG&E's gas utility revenue requirement?
 - d. Did any of the gas utility plant additions made in 2016 qualify for bonus tax depreciation? If not, explain fully why not. If so, identify the amounts of 2016 plant that qualified for 2016 bonus tax depreciation, the amounts of bonus depreciation expected and how LG&E reflected the ADIT related to 2016 bonus tax depreciation in calculating its revenue requirement.
 - e. Identify the projected gas plant additions for 2017 and through June of 2018 in total and indicate which amounts are anticipated to qualify for 2017 and 2018 bonus tax depreciation.
 - f. How did LG&E reflect the ADIT related to the 2017 and 2018 bonus tax depreciation on gas utility plant additions through June 30, 2018 in calculating its gas distribution utility revenue requirement? Show in detail.
- A-248.
- a. See Schedule B-1 for Gas Operations at Tab 55 of the Filing Requirements.
 - b. Yes, the \$896 million reflects the 13 month average gas utility plant balance included in the forecasted test year ended June 30, 2018.
 - c. Gas capitalization includes the \$896 million gas utility plant balance.

- d. Yes. The Company recorded a 50% bonus tax depreciation deduction on \$87 million of qualifying plant additions, resulting in a tax deduction of \$43.5 million. This increased ADIT liability by \$15 million ($\$43.5 \text{ million} \times 35\%$).
- e. See Attached.
- f. The ADIT balance is a reduction to rate base as shown on Schedule B-1, Tab 55 of the Filing Requirements.

Louisville Gas and Electric Company
Case No. 2016-00371
Gas - Bonus Depreciation
\$ Thousands

	2017	2018 (spend in 2017)	2018 (spend in 2018)	Test Year
Plant Additions	90,880	2,000	126,614	
% of Closing Eligible for Bonus ¹	89%	100%	88%	
Amount Eligible for Bonus	81,234	2,000	110,825	
Federal Bonus Tax Depreciation %	50%	50%	40%	1/2 of 2017 plus 1/2 of 2018
Federal Bonus Tax Depreciation	40,617	1,000	44,330	42,974

¹ Plant Additions that do not qualify for bonus tax depreciation include; Land, Structures, and additions that qualified for tax repairs expensing.

Correction to Filing
Schedule E-1 for Gas Operations (Tab 56 of the Filing Requirements)
Page 1 of 3

	Original FORECASTED PERIOD	Corrected FORECASTED PERIOD	Difference FORECASTED PERIOD
	(3)	(3)	(3)
	\$	\$	\$
8 Temporary Differences:			
9 Bonus Depreciation	(25,527,161)	(42,973,555)	(17,446,394)
10 Excess of Tax over Book Depreciation	(23,168,755)	(5,722,361)	17,446,394
11 Federal Noet Operating Loss	4,958,572	4,958,572	-
12 Other Tempoary Differences	(4,037,826)	(4,037,826)	-
13 Total Tempoary Differences	(47,775,170)	(47,775,170)	-

Note: Classification correction between Bonus Depreciation and Excess of Tax over Book Depreciation, no change to Total Temporary Differences

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. 249

Responding Witness: Lonnie E. Bellar / Christopher M. Garrett

- Q-249. Refer to the testimony of Company witness Bellar. On page 3 (lines 10-12) of his testimony, Mr. Bellar states that LG&E is making investments in previously approved reliability initiatives, including (1) the leak mitigation program, (2) the gas riser replacement program, and (3) customer service line ownership.
- a. For each of these initiatives, state the date and docket number in which they were approved.
 - b. Identify all costs related to the leak mitigation program, by account, that are included in the Company's claimed revenue requirement.
 - c. Identify all costs related to the gas riser replacement program, by account, that are included in the Company's claimed revenue requirement.
 - d. Identify all costs related to the customer service line ownership program, by account, that are included in the Company's claimed revenue requirement.
 - e. Identify, quantify, and explain any and all measureable improvements to leak reductions and service quality that relate to the implementation of each of these programs.
- A-249. a. Case No. 2012-00222 for the leak mitigation, gas riser replacement and customer service line ownership programs. Case No. 2015-00360 for the Aldyl-A main replacement program.
- b. See attached for the leak mitigation, gas riser replacement, customer service line ownership and Aldyl-A main replacement program investments, costs of removal and plant accounts from January 1, 2013 (effective start date of the GLT mechanism) through June 30, 2017.

As discussed in the direct testimony of Mr. Garrett, under the Company's proposed reset of the GLT, all GLT projects performed prior to July 1, 2017 will be placed into base rates. See Exhibit CMG-5, Page 2 of the direct

testimony of Mr. Garrett which shows \$191 million in projected GLT rate base as of June 30, 2017 being reset into base rates and removed from the GLT mechanism. Investments made on and after July 1, 2017 for the associated programs will be included in the GLT and are not reflected in the revenue requirement included in this proceeding. The GLT reset has minimal impact on the revenue deficiency in this case other than the change associated with the requested ROE.

- c. See the response to part b.
- d. See the response to part b.
- e. Leaks discovered on gas mains have been reduced by 53% between calendar year 2011 and 2016. The increased operating pressure of the Company's distribution system has decreased the severity and frequency of water infiltration, leading to fewer customer outages due to waterlogged service lines. The systematic main replacement approach of the leak mitigation program has also permitted the Company to install more valves in the distribution system, which minimizes the number of affected customers and response time if it becomes necessary to shut off a section of the system.

In the three years prior to beginning the gas riser replacement program (2010-2012), LG&E averaged 135 riser failures per year. As the gas riser replacement program nears its end, observed riser failures have fallen to 52 in 2015 and 40 in 2016. This equates to a 73% reduction in riser failures comparing the year of maximum failures in 2011 with 147 failures to the number of failures in 2016.

Between the time the Customer Service Line Ownership program began on Jan 1, 2013, and December 31, 2016 LG&E has completed the following tasks, which would have been the responsibility of the property owner before PSC approval:

- 3,894 customer service lines replaced (exclusive of Main Replacement projects)
- 460 meter barricades installed
- 574 meters braces/supports installed
- 248 service risers removed from concrete
- 56,334 meters painted to address atmospheric corrosion
- 373 meters raised from in contact with the ground
- 2,244 meter loop leaks repaired

Total GLT Spend by Program from Inception through June 30, 2017

	Plant Account			Cost of Removal	Total
	Distribution Mains	Services	Subtotal		
Leak Mitigation	70,036,063	48,199,226	118,235,289	5,054,865	123,290,153
Gas Riser Replacement	-	96,722,968	96,722,968	-	96,722,968
Customer Service Line Ownership	847,956	24,989,758	25,837,715	-	25,837,715
Aldyl-A Main Replacement	2,808,170	676,036	3,484,206	154,742	3,638,948
	73,692,189	170,587,989	244,280,178	5,209,606	249,489,785
Retirements		3,375,560	3,375,560		3,375,560
	73,692,189	167,212,429	240,904,618	5,209,606	246,114,225
			(1)	(2)	

(1) Ties back to Garrett's testimony, Exhibit CMG-5, page 2 of 12, June 2017 Gas Plant Investment.

(2) Ties back to Garrett's testimony, Exhibit CMG-5, page 2 of 12, June 2017 Cost of Removal.

Investment

Project	Balances as of 9/30/16		Oct-Dec 2016 Activity		Jan-Jun 2017 Activity		Balances as of 6/30/17	
	Plant Account 237610	Plant Account 238010	Plant Account 237610	Plant Account 238010	Plant Account 237610	Plant Account 238010	Plant Account 237610	Plant Account 238010
(b) Leak Mitigation								
DLSMR414	23,810,889	10,255,249	2,087,298	-	2,167,341	-	28,065,527	10,255,249
LSMR414	24,002,964	21,137,348	1,832,683	-	3,116,900	-	28,952,546	21,137,348
PMR414	10,732,046	7,561,695	1,618,438	-	667,489	-	13,017,973	7,561,695
RRCS419G	16	7,658,951	-	481,745	-	995,237	16	9,135,932
RRCS421	-	16,707	-	28,468	-	63,828	-	109,002
RRCS422G	-	-	-	-	-	-	-	-
RRCS4485	-	-	-	-	-	-	-	-
	58,545,915	46,629,949	5,538,419	510,212	5,951,729	1,059,065	70,036,063	48,199,226
(c) Gas Riser Replacement								
GASRSR414	-	64,105,942	-	5,263,909	-	10,731,133	-	80,100,985
GASRSR419	-	16,273,395	-	-	-	-	-	16,273,395
138291	-	348,589	-	-	-	-	-	348,589
	-	80,727,925	-	5,263,909	-	10,731,133	-	96,722,968
(d) Customer Service Line Ownership								
CCSO419	-	7,051,879	-	512,368	-	991,929	-	8,556,177
CCSO421	-	131,674	-	33,539	-	68,282	-	233,495
CCSO4485	-	160,924	-	22,566	-	59,746	-	243,237
CNBCS419	-	12,736,530	-	756,238	-	2,083,570	-	15,576,337
CNBCS421	-	128,997	-	6,936	-	29,615	-	165,549
CNBCS4485	-	119,941	-	-	-	-	-	119,941
CRCST419	-	-	-	-	-	-	-	-
CRCST421	-	-	-	-	-	-	-	-
CRCST4485	-	-	-	-	-	-	-	-
CTPDC419	-	-	-	-	-	-	-	-
CTPDC421	-	-	-	-	-	-	-	-
CTPDC4485	-	-	-	-	-	-	-	-
137877	847,956	95,023	-	-	-	-	847,956	95,023
	847,956	20,424,968	-	1,331,648	-	3,233,142	847,956	24,989,758
Aldyl-A Main Replacement								
AMR414	676,035	676,036	876,105	-	1,256,030	-	2,808,170	676,036
Total	60,069,906	148,458,879	6,414,524	7,105,770	7,207,760	15,023,340	73,692,189	170,587,989

Removal

Project	Balances as of 9/30/16	Oct-Dec 2016 Activity	Jan-Jun 2017 Activity	Balances as of 6/30/17
(b) Leak Mitigation				
DLSMR414	578,681	92,697	180,120	851,498
LSMR414	938,044	45,190	88,920	1,072,154
PMR414	1,153,743	40,555	80,940	1,275,238
RRCS419G	1,275,385	89,806	178,474	1,543,664
RRCS421	274,045	-	38,266	312,311
RRCS422G	-	-	-	-
RRCS4485	-	-	-	-
	4,219,898	268,247	566,720	5,054,865
(c) Gas Riser Replacement				
GASRSR414	-	-	-	-
GASRSR419	-	-	-	-
138291	-	-	-	-
	-	-	-	-
(d) Customer Service Line Ownership				
CCSO419	-	-	-	-
CCSO421	-	-	-	-
CCSO4485	-	-	-	-
CNBCS419	-	-	-	-
CNBCS421	-	-	-	-
CNBCS4485	-	-	-	-
CRCST419	-	-	-	-
CRCST421	-	-	-	-
CRCST4485	-	-	-	-
CTPDC419	-	-	-	-
CTPDC421	-	-	-	-
CTPDC4485	-	-	-	-
137877	-	-	-	-
	-	-	-	-
Aldyl-A Main Replacement				
AMR414	-	52,142	102,600	154,742
Total	4,219,898	320,389	669,320	5,209,606

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. 250

Responding Witness: Lonnie E. Bellar

Q-250. Identify and provide a copy of the Company's most current Distribution Integrity Management Plan.

A-250. See attached.



Integrity Management Program

For Gas Distribution Pipelines

As Required by:

49 CFR 192 Subpart P
Gas Distribution Pipeline Integrity Management



Revision 3

Effective December 14, 2016

Prepared By:

Integrity Management Group

REVISION CONTROL SHEET
Distribution Integrity Management Plan

Revision 0 – Effective 8/1/11

Revision 1 – Effective 10/31/12	
Section	Comments
Appendix F	Updated procedures for calculating performance measure to include customer service leaks.
3.0	Added language regarding template customization.
4.0	Added personnel titles. Added Table
11.3	Expanded section 11.3 to include more detail for performing an effectiveness evaluation.
14.1	Added language for procedures for submitting PHMSA reports Added instruction for delivering annual report to State Agency
5.0	Update definition of SME
7.3.3.1	Section added for SME criteria
8.0	Added language describing which records are used to identify threat
Appendix B	Removed “Inaccurate” from title of Table 4. Insert a new table to record incorrect data information.
15.1	Section 15.1 added to describing the retention of revision history.
11.1.3	Removed language indicating that baseline performance measure were calculated using a 3 year average.

Revision 1 – Effective 10/31/12	
Section	Comments
12.1.1	Expanded procedure for notifying operating personnel of changes to plan.
12.1.2	Added procedures for conducting a periodic evaluation
Appendix B	Added “Date of Query” row in Table 4.
Appendix A	DRAS DIMP RAD updated
Appendix C	Updated templates 2, 3, & 4, and updated the samples in the appendix.
Revision 2 – Effective 10/30/13	
12.1.2	Updated periodic evaluation frequency.
7.1.1.1	Added paragraph about CAB plastic pipe.
5.0	Updated definition of customer service.
7.1.1.2	Added paragraph summarizing the customer service ownership and gas riser replacement project.

Revision 1 – Effective 10/31/12	
Section	Comments
7.1.2.4	Fuel quality- added a paragraph describing the process for taking gas from storage to the distribution system.

Revision 3 – Effective 12/14/2016	
Section	Comments
Appendix H	Added a cross reference to PHMSA Inspection Form 24
14	Added reference to new GOM&I-GN-AR-001 ANNUAL REPORTS & MECHANICAL FITTING FAILURE REPORTS
8.8	Added Grub Worms as an “Other” threat
11.1.2	Added Number of Residential Regulator Control Program control group failures
8.9	Added Residential Regulator Control Program. Section titled “System Wide or Localized Threats” is now Section 10.10

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1.0 COMPANY OVERVIEW

Headquartered in Louisville, Kentucky, Louisville Gas and Electric Company delivers natural gas to more than 321,000 residential, commercial and industrial customers within the Louisville Metropolitan/Jefferson County, Kentucky area.

In 1838, investors formed Louisville Gas and Water to provide gas-fired street lighting mandated by Louisville's city fathers to deter crime. The company sold gas from its local coal plant to fuel the gaslights. In 1842, the company dropped plans to build a waterworks and changed its name to Louisville Gas. In 1890, Louisville Gas amended its charter to buy stock in electric companies, and it acquired control of Louisville Electric Light. In 1913, through the merger of Louisville Gas, Louisville Lighting (founded in 1903) and Kentucky Heating, Louisville Gas and Electric Company (LG&E or the Company) was formed.¹

The Company's gas distribution system is comprised mainly of cathodically protected coated steel and plastic mains and services. A majority of the mains within the distribution system are two to eight inches in nominal diameter with the services primarily being less than two inches in nominal diameter. The distribution system consist of four (4) pressure categories, low, elevated, medium, and high with the majority of the system operating in the medium (35-60 psi_g) pressure system.

The Company actively participates in leak survey, damage prevention, public awareness, and operator qualification programs.

The gas service territory is depicted in Figure 1-1.

¹ http://www.lge-ku.com/about_lge.asp

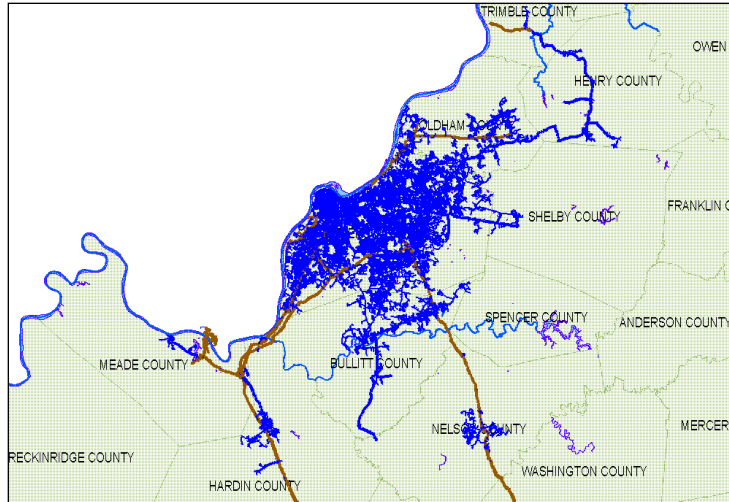


Figure 1-1 Service Territory

2.0 SCOPE

§192.1005

Code Requirement: *§192.1005 No later than August 2, 2011 a gas distribution operator must develop and implement an integrity management program that includes a written integrity management plan as specified in § 192.1007.*

The U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration (PHMSA) amended the Federal Pipeline Safety Regulations on December 4, 2009 to require operators of gas distribution pipelines to develop and implement a distribution integrity management (DIM) program that includes a written distribution integrity management plan (49 CFR Part 192 Subpart P – Gas Distribution Pipeline Integrity Management).

The purpose of the DIM program is to enhance safety by identifying and reducing gas distribution pipeline integrity risks. Operators must integrate reasonably available information about their distribution pipelines to inform their risk decisions. The rule requires that operators identify risks to their distribution pipelines where an incident could cause serious consequences and focus priority attention in those areas. The rule also requires that operators implement a program to provide greater assurance of the integrity of their distribution pipelines.

The DIM approach was designed to promote continuous improvement in pipeline safety by requiring operators to identify and invest in risk control measures beyond previously established regulatory requirements.

This written DIM Plan addresses the DIM Rule which requires operators to develop and implement a DIM program that addresses the following elements:

- Knowledge
- Identify Threats
- Evaluate and Rank Risks
- Identify and Implement Measures to Address Risks
- Measure Performance, Monitor Results, and Evaluate Effectiveness
- Periodic Evaluation and Improvement
- Report results

Because of the significant diversity among distribution pipeline operators and pipelines, the requirements in the DIM Rule are high-level and performance-based. The DIM Rule specifies the required program elements but does not prescribe specific methods of implementation.

This written Integrity Management Plan applies to gas distribution pipelines operated by LG&E in Kentucky. Gas distribution pipelines include the associated mains, services, service regulators, customer service and meters, valves, and other appurtenance attached to the pipe, compressor units, metering stations, regulator stations, delivery stations, holders, and fabricated assemblies. This plan does not cover:

Gathering lines – pipelines and associated facilities that transport gas from a current production facility to a transmission line or main.

Transmission lines – pipelines and associated facilities, other than a gathering line, that: (1) transports gas from a gathering line or storage facility to a distribution center, storage facility, or large volume customer that is not down-stream from a distribution center; (2) operates at a hoop stress of 20 percent or more of the specified minimum yield strength; or (3) transports gas within a storage field.

3.0 PURPOSE AND OBJECTIVES

The purpose of the DIM program is to enhance safety by identifying and reducing gas distribution integrity risks. Managing the integrity and reliability of the gas distribution system has always been a primary goal for the Company, with design, construction, operations and maintenance activities performed in compliance with CFR Part 192 requirements. The objective

of this IM Plan is to establish the requirements to comply with the Code of Federal Regulations (CFR 49) §§ 192.1005, 192.1007, 192.1009 and 192.1011, pertaining to integrity management for gas distribution pipelines

The IM Plan is comprised of seven elements depicted in Figure 3-1.

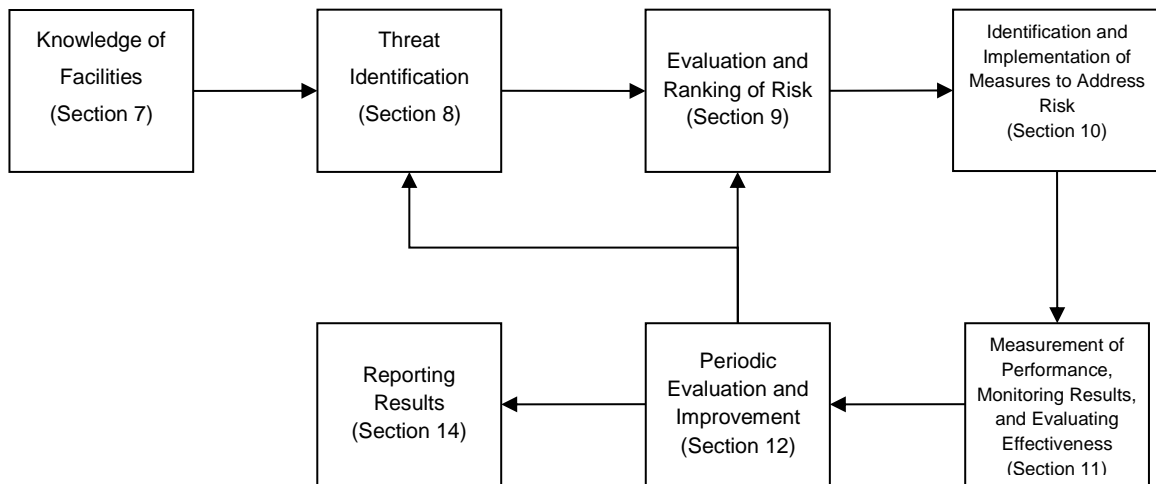


Figure 3-1 DIMP Elements

In addition to the key elements shown in Figure 3-1, the IM Plan also establishes requirements for reporting of mechanical fitting failures (Section 13.0).

This IM Plan was developed by customizing a template provided by Northeast Gas Association/Southern Gas Association. This template was customized to meet LG&E’s unique operating characteristics.

4.0 COMPANY ROLES & RESPONSIBILITIES

The Integrity Management department will have the responsibility of implementing and executing requirements within this DIM plan, specifically, threat identification, risk analysis, evaluation and ranking, identification of measures to address risks, calculating performance measures, monitoring results, evaluating effectiveness, periodic evaluation, reporting results, and documenting and retaining records. All procedures identified in the DIM plan will be performed by an Integrity Management Engineer as delegated by the Group Leader- Integrity Management unless otherwise specifically indicated within the procedures.

The implementation of measures to address risk will be the responsibility of the Company’s gas department and/or employee of which the applicable company OM&I assigns the responsibility to.

Title	Responsibilities	Job Task
Group Leader- Integrity Management	<ul style="list-style-type: none"> • Delegate responsibilities to Engineer- Integrity Management 	<ul style="list-style-type: none"> • Assure that all task are completed by compliance date(s)
Engineer- Integrity Management	<ul style="list-style-type: none"> • Maintain Knowledge of the System • Identify Threats • Evaluate and rank risk(s) of the distribution system • Identify and implement measure to address risk(s) • Measure Performance • Monitor Results • Evaluate Effectiveness • Periodic Evaluation 	<ul style="list-style-type: none"> • Perform risk calculation(s) • Calculate Performance Measures • Perform Effectiveness evaluations • Evaluate the results • Review the written plan • Report Performance measures • Report mechanical fitting failures

5.0 DEFINITIONS

The definitions provided in 49 CFR, §192.3 and §192.1001 shall apply to this DIM Plan. The following additional definitions and acronyms may also apply to this DIM Plan.

Bucket: a term used to define the grouping of gas distribution facilities with similar characteristics.

Company Service: Piping for the company’s gas main to a point within one foot of the customer’s property line or easement line, adjacent to the main, for the purpose of supplying gas to the customer’s service line.

Customer Service: Piping installed by the customer or the company from the company’s service connection to the inlet side of the gas meter. Company-installed customer services began in 2013.

DIMP: Distribution Integrity Management Program

D.I.R.T.: Damage Information Reporting Tool. More information on D.I.R.T. may be found at www.cga-dirt.com

Distribution Integrity Management Program Files: Operator records, databases, and/or files that contain either material incorporated by reference in the Appendices of the DIM Plan or outdated material that was once contained in the DIM Plan Appendices but is being retained in order to comply with record keeping requirements.

Distribution Line: A pipeline other than a gathering or transmission line (reference §192.3)

EFV: Excess Flow Valve. An Excess Flow Valve is a safety device that is designed to shut off flow of natural gas automatically if the service line breaks.

Excavation damage: Any impact that results in the need to repair or replace an underground facility due to a weakening, or the partial or complete destruction of the facility including, but not limited to, the protective coating, lateral support, cathodic protection, or the housing for the line device or facility (reference §192.1001)

GIS: Graphical Information System.

Hazardous Leak: A leak that represents an existing or probable hazard to persons or property, and requires immediate repair or continuous action until the conditions are no longer hazardous (reference §192.1001)

HDPE: High Density Polyethylene

Distribution Integrity Management Plan (DIM Plan): A written explanation of the mechanisms or procedures the operator will use to implement its integrity management program and to ensure compliance with subpart P of 49 CFR Part 192 (reference §192.1001)

Distribution Integrity Management Program (DIM Program): An overall approach used by an operator to ensure the integrity of its gas distribution system (reference §192.1001)

DIM Rule: 49 CFR Part 192, Subpart P

Main: A distribution line that serves as a common source of supply for more than one service line (reference §192.3)

MDPE: Medium Density Polyethylene

NTSB: The National Transportation Safety Board

PHMSA: The U.S. Department of Transportation Pipeline and Hazardous Materials Safety Administration.

Pipeline: All parts of those physical facilities through which gas moves in transportation, including pipe, valves, and other appurtenances attached to pipe, compressor units, metering stations, regulator stations, delivery stations, holders, and fabricated assemblies (reference §192.3)

Region: Areas within a distribution system consisting of mains, services, and other appurtenances with similar characteristics and reasonably consistent risk. The term Region also applies to a geographic area within the operator's system.

Risk: A relative measure of the likelihood of a failure associated with a threat and the potential consequences of such a failure.

Risk Model: The integration of facility data, operational data, SME input, and established algorithms to estimate the relative risk associated with a gas distribution system threat

Service Line: A distribution line that transports gas from a common source of supply to an individual customer, to two adjacent or adjoining residential or small commercial customers, or to multiple residential or small commercial customers served through a meter header or manifold. A service line ends at the outlet of the customer meter or at the connection to customer piping, whichever is further downstream, or at the connection to customer piping if there is no meter (reference §192.3)

SME: Subject Matter Expert. An SME is an individual who is judged by the operator to have specialized knowledge or relevant information based on their experience, expertise, or training.

Sub-Threat: A threat type within one of the primary threat categories specified in §192.1007(b)

Ticket: A notification from the one-call notification center to the operator providing information of pending excavation activity for which the operator is to locate and mark its facilities.

6.0 REFERENCES

Company Gas Operation, Maintenance, & Inspection Manuals (OM&I) contain company procedures for gas distribution facilities. Company OM&Is found in Table 1 may be referenced within this DIM plan.

Policy Number	OM&I Name
General Information	
GOM&I-GN-GD-001	Gathering Data for Part 191 Incident Reporting
GOM&I-GN-001	Manual Locations and Distributions
GOM&I-GN-SR-001	Safety Related Condition Reports
Facilities Management	
GOM&I-FM-003	Recordkeeping/Maps of Facilities
Pipeline Operations	
GOM&I-PO-CI-001	Cast Iron and Ductile Iron Pipe
GOM&I-PO-CL-001	Class Location
GOM&I-PO-CS-001	Continuing Surveillance- Customer Piping
GOM&I-PO-05	Damage Prevention
GOM&I-PO-IF-001	Investigation of Failures
GOM&I-PO-JO-OT-001	Joining of Materials by Other Than by Welding
GOM&I-PO-007	Leakage Survey
GOM&I-PO-MA-001	Maximum Allowable Operating Pressure
GOM&I-PO-OD-001	Odorization
GOM&I-PO-PA-001	Patrolling
GOM&I-PO-PR-001	Pipeline Repair
GOM&I-PO-RS-001	Pressure Limiting and Regulator Stations
GOM&I-PO-PE-001	Public Education
GOM&I-PO-TA-001	Tapping Pipelines
GOM&I-DP-001	Trenchless Technology Construction- Gas Customer Service Line Installation- Protection of Existing Sewer and Septic Facilities
GOM&I-DP-002	Trenchless Technology Construction for Gas Mains- Protection of Existing Sewer and Septic Facilities
Corrosion Control	
GOM&I-CC-AC-001	Atmospheric Corrosion
GOM&I-PO-EC-001	External Corrosion Control
GOM&I-PO-EC-002	External Corrosion Control- Protective Coatings
GOM&I-PO-EC-003	External Corrosion Control- Electric Isolation
GOM&I-PO-IC-001	Internal Corrosion Control
GOM&I-PO-RM-01	Remedial Measures

Table 1: OM&I

The documents listed in Table 2 are company plans, procedures, and/or policies that may be applicable for gas distribution facilities.

Document Number	Document Name
GAOP-GN-001	DOT RSPA PART 199 (GAS) Random Drug Testing Pool Control Procedure
Not Applicable	Public Awareness Plan
Not Applicable	Operator Qualification Plan
Not Applicable	Steel Welding Manual
Not Applicable	Plastic Welding Manual

Table 2: Company Plans, Policies, and/or Procedures

7.0 KNOWLEDGE OF FACILITIES

§192.1007(a)

Code Requirement: *§192.1007 (a) An operator must demonstrate an understanding of its gas distribution system developed from reasonably available information.*

The objective of this section is to assemble as complete of an understanding of the Company’s infrastructure as possible using reasonably available information from past and ongoing design, operations and maintenance activities. In addition, this plan provides a process to identify what additional information is needed and provides a process for gaining that information over time through normal activities.

The information referenced in this Section is retained within Company software applications.

7.1 Characteristics of Design, Operations and Environmental Factors §192.1007(a)(1)

Code Requirement: *§192.1007 (a) (1) Identify the characteristics of the pipeline’s design and operations and the environmental factors that are necessary to assess the applicable threats and risks to its gas distribution pipeline.*

Characteristics of the pipeline’s design, operations and environmental factors that are necessary to assess the applicable threats and risks are located in this section of the plan. Documentation and retention of distribution records may be found in Company software such as, GIS, Corrosion control software, and the document imaging system, which contain records such as leak survey and leak repair records, maintenance reports, and damage reports. Data (mileage, amount, etc.) for the distribution system is dynamic and may change on a daily basis. The company software system(s) may be used at any time to report data to demonstrate “knowledge of the system”.

7.1.1 Design Characteristics

7.1.1.1 Materials

The Company's distribution system, mains and services, contain cathodically protected coated steel, bare steel, cast iron, and plastic pipes with a majority of the system containing either cathodically protected coated steel or plastic pipe. Material information can be found in the company GIS or document imaging system.

In 2013, small sections of black plastic pipe were found on services, most serving as transition piping or an electrical insulator between the steel company piping and customer services. A material analysis of this pipe was performed by IMR Metallurgical Services and was determined to be cellulose acetate butyrate (CAB). An electronic copy of *IMR Report No. 36781- Identification of Polymer* can be found on the company's DIMP shared network drive. Only 1¼" diameter pipe of CAB has been found in the system.²

7.1.1.2 Type of Construction

Before the early 1990s, it was the Company's practice to install new and replacement distribution pipe using an open ditch approach. Horizontal Directional Drilling (HDD) started for main installation in the early 1990s, moving to standard practice in the mid-1990s.³

Joint trench installation of mains and services, trenches shared with underground electric lines and telecommunication lines, became standard practice in new construction in 1996.⁴

Plastic service lines are also installed via direct-bury pneumatic punch and insertion in old steel service lines.⁵

² Per Chad Augustine, Senior Engineer, project lead for DIMP.

³ Per Peter Clyde, former Operations Center Manager, who led project to review potential of sewer line damages during historic directional drilling activities; 2011 interview.

⁴ Per Bill Harper, former Team Leader, who led project team to implement joint trench at LG&E; 2011 interview

⁵ Per Peter Clyde, former Operations Center Manager who oversaw service line installations; 2011 interview

In July 2008 the Company standardized service risers and service head adaptors to Perfection brand.⁶

In January 2013, the company began assuming ownership of customer services and customer risers/service head adaptors. Ownership of the customer service and/or the customer riser/service head adaptor transfers to the company when the company installs new services or completely replaces existing services. If the customer service or riser/service head adaptor is only repaired, it is still owned by the customer. There may be cases in which the company owns one customer service asset but not another.⁷

Also in January 2013, the company began actively replacing customer risers/service head adaptors that are known to leak with a more reliable riser/service head adaptor. The riser/service head adaptor replacement is a five year project.⁸

The information in the section was gathered from Company SMEs and company documents.

7.1.1.3 Sizes

For mains, the sizes range from one (1) inch to 24 inches although a majority of the distribution system is four (4) inches or smaller. Company services in the system range from ½ to eight (8) inches with a majority of the services being two (2) inches or less. The average length of a company service is 30 feet. Size information can be found in the Company GIS or document imaging system.

7.1.1.4 Vintage

Dates of installation range from pre-1940 to present for both mains and services. Installation date information can be found in the company GIS or document imaging system.

⁶ Gas Standards Memo- May 9, 2008 issued by Paul Stratman, then Senior Engineer in Gas Engineering, and Joe Ryan, Manager Gas Engineering & Planning

⁷ Per Chad Augustine, Senior Engineer, project lead for DIMP who participated in the implementation of the Customer Service Ownership and Gas Riser Replacement projects.

⁸ Per Chad Augustine, Senior Engineer, project lead for DIMP who participated in the implementation of the Gas Riser Replacement project.

7.1.1.5 Types of appurtenances (i.e., valve type, regulator type, etc.)

The Company has a practice of installing valves, regulators, fittings, drips, casings, throughout the system. A description of the types of appurtenances installed can be found in the company GIS or document imaging system.

7.1.2 Operational Characteristics

7.1.2.1 Pressure Ranges

The distribution system contains four (4) pressure ranges: Low, elevated, medium, and high. The pressure ratings for these systems may be found in GOM&I-PO-MA-001- Maximum Allowable Operating Pressures. Pressure classifications can be found in the company GIS or document imaging system.

7.1.2.2 Leaks

The Company has used the GIS to retain information on leaks since 2005. The leak information retained contains, but not limited to, location, grade, facility, repair method, and cause. Leak frequency per facility type is used in the risk model.

7.1.2.3 CP System

The Company uses galvanic anodes to provide cathodic protection for coated steel distribution pipes. Pipe to soil readings must not be less negative than -0.850 mV to maintain adequate cathodic protection. Design practices and company procedures for the CP system may be found in GOM&I-CC-EC-001- External Corrosion Control. CP information can be found in the company GIS or corrosion control software.

7.1.2.4 Fuel Quality

Gas quality information can be located in the Company's most recent Gas Tariff with the gas supplying company.

The quality of gas received from gas suppliers shall:

- Not contain more than 7 lbs of water per mcf
- Not contain more than one grain of H₂S per 100 standard cubic feet of gas
- Not contain more than 20 grain of S per 100 standard cubic feet of gas
- Contain 0.0 percent hydrogen

- No more than 2/10 of one percent of oxygen by volume
- No more than 3 percent of CO₂ by volume
- No more than 4.5 percent of all non-hydrocarbon gases combined by volume

The Company will normally supply natural gas having a heating value of approximately 1,000 Btu per cubic foot or as is otherwise supplied by the interstate pipeline(s) from which the Company takes natural gas service.

The standard distribution pressure of the gas supplied by Company is four ounces per square inch above atmospheric pressure.

Atmospheric pressure shall be assumed in all cases to be 14.5 pounds per square inch and temperature shall be assumed to be 60 degrees Fahrenheit; provided, however, Company reserves the right for billing purposes to correct as necessary the actual temperature to a 60 degree Fahrenheit basis in the case of large volume customers.

All gas measured at pressures higher than the standard pressure shall be converted to a pressure base of 14.73 pounds per square inch absolute for billing purposes.

Fuel quality information for delivered gas can be found in the company Rates, Terms and Conditions for Furnishing Natural Gas Service Tariff, August 2010.

Gas storage fields also supply gas to the distribution system. The gas is withdrawn from the storage field, routed through a filter separator, and then compressed to a higher pressure. The gas is then run through aerial coolers and enters into processing plants. The processing plants use an amine gas treating process, which includes an absorber unit and a regenerator unit as well as other accessory equipment. In the absorber, the down flowing amine solution absorbs H₂S and CO₂ from the up flowing sour gas to produce a sweetened gas stream as a product and an amine solution rich in the absorbed acid gases. The resultant "rich" amine is then routed into the regenerator (stripped with a reboiler or steam from boiler) to produce regenerated or "lean" amine that is recycled for reuse in the absorber. The stripped overhead gas from the regenerator is concentrated H₂S and CO₂. This H₂S-rich stripped gas stream is condensed and the acid gases

are burned off. The sweet gas is ran through a dehydrator that uses glycol to remove moisture from the gas and sent down the pipeline to the distribution system.⁹

7.1.3 Environmental Characteristics

7.1.3.1 Surroundings (i.e. business districts, population density, etc.)

The Company's distribution system can be found in all types of environment surroundings including urban, sub-urban, and/or rural. The business districts are defined in GOM&I-PO-007 Leakage Survey and Leak Classification. The business districts are retained in the company GIS. Examples of business districts in the company's service area are downtown business/medical areas, shopping centers, and schools and universities.

Population density is used for determining one component of the consequence factors in the risk model. USGS Land Cover Institute web site¹⁰ is used to gather information to determine population density. Digital data from this web site is inserted into the company GIS. This website also contains population density definitions for the digital data. A table representing these definitions can be found in Appendix G.

7.1.3.2 Earth movement

Land subsidence- The USGS Geologic Hazards Science Center Earthquake Hazards Program web site¹¹ is used as source for earthquake data. This site contains maps, tables, and calculators for determining the probability of an earthquake within the company's gas distribution system coverage area. The USGS web site tools were used to generate earthquake probability maps. These maps can be found in Appendix G.

Landslides – The USGS Landslide Hazards Program web site¹² is used as source for landslide susceptibility. This site contains maps for determining the susceptibility of landslides within the

⁹ Per Mike Cummins, Manager, Muldraugh Compressor Station, 2013.

¹⁰ USGS Land Cover Institute web site: <http://landcover.usgs.gov/>

¹¹USGS Geologic Hazards Science Center- Earthquake Hazards Program web site: <http://earthquake.usgs.gov/>
USGS website for earthquake probability: <https://geohazards.usgs.gov/eqprob/2009/index.php> .

¹²USGS Landslide Hazards Program web site: <http://landslide.usgs.gov/>
USGS website for landslide susceptibility map: <http://landslide.usgs.gov/learning/nationalmap>

company's gas distribution system coverage area. Maps from this web site can be found in Appendix G.

7.1.3.3 *Weather Related Characteristics*

Frost Heave- Kentucky building codes¹³ defines minimum frost protection depth to be 24 inches in all counties within the company's service area. A current version of the Kentucky building codes can be found on the Kentucky Department of Housing, Buildings, and Construction web site.

Flooding- Federal Emergency Management Agency (FEMA) flood zone designations may be used to classify the flood risk of a gas distribution system service territory. Flood zones are geographic areas that the FEMA has defined according to varying levels of flood risk. These zones are depicted on Flood Insurance Rate Maps (FIRMs) or Flood Hazard Boundary Maps.

The Kentucky Energy and Environment Cabinet- Department for Environmental Protection- Division of Water Flood generated a summary map¹⁴ based on FEMA information. This map can be found in Appendix G.

Lightning- The National Weather Service's lightning Safety web site¹⁵ contains maps of average number of lightning flashes that occur, in flashes/square km/year. This map can be found in Appendix G.

Ice and Snow- Information for historic snow and ice data is obtained through the US Department of Commerce National Oceanic and Atmospheric Administration-National Environmental Satellite, Data, and Information Service-National Climatic Data Center website

¹³ Kentucky Department of Housing, Buildings, and Construction web site: <http://dhbc.ky.gov/bce/KY+BC.htm>
Kentucky Building Code: Ninth Edition, revised March 2011: <http://dhbc.ky.gov/NR/rdonlyres/3553C864-232E-4CA9-A3EE-4A0A58C15E59/0/2007KBC5thPrintingmarch62011.pdf>

¹⁴ KY Energy and Environment Cabinet-Department for Environmental Protection- Division of Water website: <http://water.ky.gov/Pages/default.aspx>

Flood Risk Map: <http://water.ky.gov/floodplain/Pages/RiskMap.aspx>

¹⁵ National Weather Service-Lightning Safety website: <http://www.lightningsafety.noaa.gov/index.htm>

National Weather Service-Lightning flash density map website: http://www.lightningsafety.noaa.gov/lightning_map.htm

for snow climatology¹⁶. This data can be found for snow fall records over a one, two, or three day period for defined measurement collection stations in a selected county and selected month.

7.2 Overview of Past Design, Operations and Maintenance §192.1007(a)(2)

Code Requirement: *§192.1007 (a) (2) Consider the information gained from past design, operations, and maintenance.*

The company has maintained a historical practice of retaining past design, operations, and maintenance information in the company GIS when applicable. This information is considered in the threat and risk model.

7.3 Additional Information Needed §192.1007(a)(3)

Code Requirement: *§192.1007 (a) (3) Identify additional information needed and provide a plan for gaining that information over time through normal activities conducted on the pipeline (for example, design, construction, operations or maintenance activities).*

Company OM&Is contain procedures for collecting information for the applicable OM&I procedure. Refer to the “Recordkeeping” section of the applicable OM&I procedure. The procedures for updating system information can be found in OM&I- Recordkeeping/Maps of Facilities [GOM&I-FM-003].

7.3.1 Procedures for Identifying Missing, Inaccurate, or Incomplete Information

The GIS system will be queried to determine missing or incomplete information for information necessary to perform the risk analysis in Section 9.3- Risk Analysis Procedure. This information will also be cross-referenced with Form PHMSA F-7100.1-1 for accuracy.

7.3.2 Missing, Inaccurate, or Incomplete Information Needed

Table 4, in Appendix B, indicates the amount of information missing, inaccurate, or incomplete, in a percentage, needed for the risk analysis model. This information was determined via Company GIS.

¹⁶ NOAA/NESDIS/NCDC Snow Climatology website: <http://www.ncdc.noaa.gov/ussc/>

7.3.3 Procedures for Collecting Missing, Inaccurate, or Incomplete Information

Data is routinely collected during construction of new facilities, replacement or reconstruction of existing facilities, and normal operations and maintenance per applicable OM&Is. Company field personnel document information on facilities and submit the information to the Asset Information Department. The Asset information Department then updates the GIS with that information when appropriate. Integrity Management uses the GIS to incorporate asset information into the risk algorithms.

7.3.3.1 Subject Matter Experts (SMEs)

SMEs can also be utilized to collect any missing information for past or present company facilities. An SME can be designated as such based on any, but not limited to, the following suggested criteria:

- Length of service with company
- Length of service in natural gas industry
- Past and present job title(s)
- Past and present job responsibilities
- Certifications
- Training
- Any other credentials which would deem a person an SME for the subject at hand (credentials must be documented)

Any SME credentials or interviews may be documented using Template 1- SME Interview. Retention of the information gathered from this interview may be transferred to applicable company software application(s). Completed interviews shall be retained for the minimum applicable retention period.

7.4 Periodic Review

§192.1007(a)(4)

Code Requirement: §192.1007 (a) (4) *Develop and implement a process by which the IM program will be reviewed periodically and refined and improved as needed.*

It is standard Company practice to review the current year's annual Form PHMSA F-7100.1-1 report to the previous year(s) annual report, at minimum, for missing, inaccurate, or incomplete information. This practice can determine if the amount of missing data is decreasing from the previous year, the inaccurate data is improving, and the incomplete data is decreasing.

The procedures determining missing, incomplete, or inaccurate information defined in section 7.3.1 will be performed on an annual basis and documented in Table 4 in Appendix B.

7.5 Data Capture for New Construction and Ongoing O&M §192.1007(a)(5)

Code Requirement: *§192.1007 (a) (5) Provide for the capture and retention of data on any new pipeline installed. The data must include, at a minimum, the location where the new pipeline is installed and the material of which it is constructed.*

Data is routinely collected for both construction of new facilities, reconstruction of existing facilities and ongoing operations and maintenance. In particular, the procedure that requires data capture for the location where the new pipeline is installed and the material of which it is constructed is contained in OM&I- Recordkeeping/Map of Facilities [GOM&I-FM-003].

7.6 Location of Records

Company software applications are utilized to retain records for Company distribution assets. These applications will contain records for the information within Section 7.0- Knowledge of Facilities, of this DIMP written plan. These applications may be utilized for reporting purposes to demonstrate knowledge of the company's distribution system.

7.6.1 PHMSA Annual Report (Form PHMSA F-7100.1-1)

General knowledge of the Company's distribution system can be found on the annual report to DOT on PHMSA form F 7100.1-1. This report includes:

- Miles of Mains and Number of Services by Material Type
- Miles of Mains and Number of Service lines by material and nominal diameter
- Miles of Mains and Number of Services by material and decade
- Number of hazardous leaks either eliminated or repaired, per §192.703(c), categorized by cause
- Number of Excavation Damages
- Number of Excavation Tickets
- Number of leaks either eliminated or repaired, categorized by cause
- Number of hazardous leaks either eliminated or repaired, per §192.703(c), categorized by material
- Number of EFVs installed

8.0 THREAT IDENTIFICATION

§192.1007(b)

Code Requirement: §192.1007 (b) Identify threats. The operator must consider the following categories of threats to each gas distribution pipeline: corrosion, natural forces, excavation damage, other outside force damage, material, weld or joint failure, equipment failure, incorrect operation, and other concerns that could threaten the integrity of the pipeline. An operator must consider reasonably available information to identify existing and potential threats. Sources of data may include, but are not limited to, incident and leak history, corrosion control records, continuing surveillance records, patrolling records, maintenance history, and excavation damage experience.

The objective of this section of the plan is to identify existing and potential threats to the gas distribution pipeline based on the reasonably available information identified in Section 7.0 Knowledge of Facilities. The following categories of threats may be considered for each gas distribution pipeline:

- Corrosion
- Natural Forces
- Excavation Damage
- Other Outside Force
- Material, Weld or Joint Failure
- Equipment Failure
- Incorrect Operation
- Other concerns that could threaten the integrity of the pipeline.

Sections 8.1 through 8.8 identify threats and/or sub-threats that are applicable a gas distribution system. All threats identified in these sections are assumed applicable to the Company's gas distribution system, even if there is no historical evidence of an incident due to a threat or sub-threat.

Leak records from the company GIS are used to calculate a threat score which identifies the relative level of a threat to the distribution system.

8.1 Corrosion

The presence of corrosion on steel mains and services may exist based on the characteristics of the following factors.

- Materials

- Electrolysis (Cathodic Protection)
- Atmospheric Corrosion
- Internal Corrosion

Cast Iron was the material of preference for natural gas mains throughout the 19th and early 20th centuries in North America. Many early cast iron networks were used to distribute manufactured gas, and later, natural gas from sources of underground production. Cast Iron gas mains may be subject to leakage and failure associated leaks through areas of graphitization and fracture of the main itself.

Cast iron pipes can experience graphitization, a corrosion process by which much of the iron is removed from the metal, leaving behind a matrix of graphite and iron oxide. The resulting structure is soft and permeable. This may allow gas to leak through the pipe wall. This also may result in the main being weaker and susceptible to breakage and fracture by loads caused by settlement of the soil, traffic loads, earthquakes, nearby construction activity, and soil loads associated with frost heave. Shallow depth of cover may be a significant risk factor for frost heaving.

Water from leaking storm, water, and sewage lines may erode the soil supporting cast iron gas mains and result in a main break.

Cast iron gas mains are often located in older, more densely populated urban environments with wall-to-wall paving. This can result in a gas leak being much more likely to migrate to a building and have a more significant safety impact than more suburban/residential environments.

The first **ductile iron** pipe was introduced into the U.S. marketplace in 1955 at People's Gas Company in Chicago. The first national standards for ductile iron pipe were enacted by ANSI in 1965. Ductile Iron's graphite form is spheroid, or nodular, instead of the flake form found in Cast Iron. Thus, Ductile Iron generally has greater strength and flexibility than cast iron.

Ductile Iron gas mains are subject to pitting corrosion and typically have bell and spigot joints or other forms of mechanical joints that may be prone to leakage. It may also be common to find bell joint leak clamps on ductile iron gas mains.

Early vintage gas distribution systems may contain **wrought iron** and/or **bare steel** pipe with no external coating. In the early 1900's, gas distribution companies began to install bare steel pipe for gas lines where cast iron could not be used or was not considered to be economical. Early

vintage bare steel and wrought iron pipe may have screwed or mechanical joints. By the end of WWII, the use of bare steel generally ceased in preference for coated steel mains and services. In 1970, Federal regulations prohibited installation of bare steel pipe in environments where corrosion is likely to occur.

Bare steel mains and services were generally installed with no cathodic protection and may be difficult to retroactively protect with cathodic protection due to the significant current requirements involved. Depending on soil conditions, age, and other factors, bare steel mains and services may be subject to a greater risk of corrosion leakage.

Copper pipe was used for gas service lines in many service territories throughout the United States and was utilized for both direct buried applications as well as for service renewal by inserting copper inside of deteriorated steel services.

Copper services are subject to leakage caused by corrosion. In particular, they may be subject to advanced rates of corrosion in the presence of dissolved salts in the soil (e.g., deicing salts to melt ice and snow on road surfaces).

In 1955, the American Society of Mechanical Engineers stated in section 847.44 of its code governing gas-transmission and distribution piping systems: "Provision shall be made to prevent harmful galvanic action where copper is connected underground to steel". If not adequately insulated at couplings with steel, a galvanic reaction may result in advanced corrosion of the adjacent steel pipe and result in leakage.

Plastic pipe is not susceptible to the threat of corrosion. Plastic pipe failure is addressed in Section 8.5.1-Material Deterioration.

Coated steel pipe not under cathodic protection can be created as gas distribution systems are modified through the addition and replacement of infrastructure. Sections of coated steel gas main and services may become isolated from the cathodic protection system as a result of the system modifications. These isolated facilities are subject to leakage due to corrosion.

Pipe coating systems are never perfect and holidays are present that expose portions of the steel outer wall to the soil. Cathodic Protection is required in order to protect these coating holidays from corrosion. Without cathodic protection, these areas of exposed steel main or service may be subject to rates of corrosion that are more rapid than that of bare steel pipe.

Coated steel pipe under cathodic protection offer two methods to protect steel pipe from corrosion and is regarded as the best method of corrosion protection. These pipes have the lowest risk of the threat of corrosion relative to other metallic pipes.

Stray direct current (DC) may cause corrosion when it flows from an outside source onto a steel gas main or service at one location and then exits the steel distribution system into the earth at another location as it completes a circuit back to the DC power source. Corrosion occurs at the location where the current exits the steel distribution system at coating holidays or sections of bare steel. The most common sources of stray current include DC transit systems, impressed current systems operating on other structures, and high voltage DC transmission systems.

Pipes installed in casings may be electrically shorted to the casing wall, shielding the pipe from effective cathodic protection current. Contact between the casing and pipe may result from improperly installed end seals, settlement of the pipe relative to the casing, failed spacers, and welding or other material inside the casing. Water may also accumulate in the casing due to ineffective seals or atmospheric condensation. As a result, pipes installed in a casing may experience a higher rate of corrosion and leakage.

The presence of a thin film of moisture on exposed steel gas mains, services, risers, and meter manifolds may subject these facilities to **atmospheric corrosion**. Steel pipe with inadequate coating that is exposed to marine atmospheres, high humidity, atmospheric pollutants, and agricultural chemicals may be particularly vulnerable to atmospheric corrosion.

Internal corrosion of steel mains and services may occur when water is present at the bottom of the pipe. Potential sources of water include liquids left over from hydrotests as well as water intrusion into low-pressure systems from various causes.

8.2 Natural Force

8.2.1 Earth Movement

Seismic activity may damage gas distribution systems. Damage may result from shaking, liquefaction, and/or earth movement at the fault itself. The components of the gas distribution system most vulnerable to earthquake shaking include areas where stress may be concentrated (elbows, fitting, valves, etc.), bell & spigot joints (cast iron and ductile iron mains), mechanical couplings, areas already degraded by corrosion, and poor welds and fusions. Facilities subject to

damage by earthquake or other seismic events may warrant actions to minimize damage. Seismic activity may also impact communication and vehicular traffic and require specific emergency response planning and/or training.

The USGS Geologic Hazards Science Center Earthquake Hazards Program predicates a less than 1% chance of having a magnitude 5 earthquake or greater within 50 years, starting in 2009, within a 50 km radius of the Louisville, KY area (zip code-40202).

Earth movement due to **landslides** may damage gas distribution facilities and result in gas leaks. Areas known to be susceptible to earth movement may warrant actions that range from inspection after heavy rains, customer education, and specific emergency response planning. USGS Landslide Hazard information indicates that most of the company's gas distribution service territory has a low incidence level of landslides. There is a portion of the service area that does have a moderate susceptibility of landslide occurrence but the incidence rate is still low.

Based on the data, the potential threat of damage caused by earthquakes and/or landslides is negligible, however, historical information of leaks related to earth movement have been incorporated into the risk model.

8.2.2 Weather

Frost heave occurs when the freezing of water saturated soil causes an expansion of the soil and an upward thrusting of the soil. Service territories with colder climates can experience frost lines that form at or below the depth of the buried gas mains and services. The resulting seasonal soil expansion can result in high loads and stress on the gas mains and services. Silty soils are often more prone to frost heave than clay or sandy soils.

A frost line that exists near the ground surface may also act to cause gas leaks to migrate longer distances and approach the foundations and outer walls of occupied structures. The company has not experienced failures do to frost heave but considers it a potential threat. Any future leak do to this threat will be documented and incorporated into the risk model.

Ice and snow accumulation may block regulator or relief valves and prevent them from functioning properly. This is particularly true of service regulators which may be buried by deep snow. PHMSA Advisory Bulletin ADB-08-03, issued in March of 2008, provides additional

detail on concerns associated with abnormal snow and ice build-up on gas distribution systems. **Flooding** may result in stresses and damage to gas mains and services. Water levels that cover gas service regulators may also present safety risks. It may be advisable to shut-off gas service to dwellings in advance of imminent flooding. It may also be necessary to perform leak surveys after flood waters have receded in order to assess for possible damage. Information obtained from the Kentucky Energy and Environment Cabinet- Department for Environmental Protection- Division of Water Flood predicts a serve chance of flooding for geographic area serving the company's gas distribution system. Since the risk is uniform throughout the entire gas distribution system, potential threat calculations are not incorporated in the risk model because the threat level would be equal across all pipes within the system and will not influence a change in the relative risk ranking

Heavy rains may result is soil erosion, exposing gas mains and services to loading from stream flow or soil movement.

Lightening and high winds can pose a risk to above ground pipe and appurtenances of a gas distribution system. Either occurrence can lead to the breakage of pipe leading to a leak or failure.

Naturally occurring **fires** are classified as a natural force threat which may result in leaks to fittings and/or to the body of the pipe. The company has not experienced failures do to frost heave but considers it a potential threat. Any future leak do to this threat will be documented and incorporated into the risk model. Threats to distribution systems due to fires related to man-made structures are covered on Section 8.4- Other Outside Force Damage threat.

8.3 Excavation Damage

Damage of pipe or facility by excavation can lead to a catastrophic event cause by the ignition of a release of gas. Excavation damage resulting in an immediate or delayed leak will be considered in the risk analysis. Damages not resulting in a leak are considered a threat but will be considered negligible risk in the analysis. Examples of damages not resulting in a leak are coating damage, tracer wire breaks, or damage to a facility housing. Damages not resulting in a leak could decrease the relative risk of excavation damage (on unit value of leaks/mile) if included with damages resulting in leaks, therefore, de-valuing the importance of performing measures to address the excavation damage threat.

8.3.1 Immediate Excavation Damage

Immediate Excavation Damage occurs when anyone damages gas distribution facilities using excavation methods and/or equipment leading to an immediate release of gas. This can include, but not limited to, other utility companies, home construction companies, landscapers, homeowners, etc. Root causes of damage can be, but not limited to, improper excavation practice, facility not located or marked, One-call notification center error, mis-marked facilities, previously damaged pipe, incorrect facility records, any other cause that inflicts damage to gas distribution facilities, or a combination of two or more root causes.

8.3.2 Delayed Excavation Damage

Delayed 3rd Party Damage occurs when anyone damages gas distribution facilities using excavation methods and/or equipment not leading to an immediate release of gas and not reported to the gas company for repair. This situation could result in a leak or failure at a later time. Parties can include, but not limited to, other utility companies, home construction companies, landscapers, homeowners, etc. Root causes of damage can be, but not limited to, improper excavation practice, facility not located or marked, One-call notification center error, mis-marked facilities, previously damaged pipe, incorrect facility records, any other cause that inflicts damage to gas distribution facilities, or a combination of two or more root causes.

8.4 Other Outside Force Damage

8.4.1 Vandalism

Gas valves and station equipment may be susceptible to vandalism that could result in the unsafe operation of a gas distribution system and may require actions to prevent or reduce the likelihood of such vandalism.

8.4.2 Fire or Explosion

Fires and explosions, including **blasting**, can damage above-ground piping, risers, regulators, and/or meters, resulting in the release of natural gas (perhaps at high pressure) that will provide additional fuel for the fire. Properly located riser valves or curb valves help facilitate the first responder's ability to turn off the gas in the event of a structure fire. Proper training and communication with first responders is also vital to mitigating this risk.

8.5 Material, Weld, Joint Failure

8.5.1 Material Deterioration

Failure of steel pipe is most likely due to the threat of corrosion. Steel pipe failure is addressed in Section 8.1- Corrosion.

There are a number of different types of **plastics** that have been placed into service in the natural gas distribution industry across the United States. The earliest plastics used were Acrylonitrile-Butadiene-Styrene (ABS), Cellulose-Acetate-Butyrate (CAB), Polybutylene (PB), and Polyvinyl Chloride (PVC). Polyethylene (PE) pipe was introduced in the 1970s and is generally classified as Medium Density Polyethylene (MDPE) or High Density Polyethylene (HDPE).

PHMSA issued advisory bulletin ADB-99-02 in March of 1999 informing natural gas distribution system operators of the potential brittle-like cracking vulnerability of plastic pipe installed between the 1960s and early 1980s. The number and similarity of these brittle-like failures indicated that the long-term durability of plastic piping may have been overstated by the method used to rate the long-term strength of plastic piping materials. The phenomenon of brittle-like cracking in plastic pipe relates to a part-through crack initiation in the pipe wall followed by stable crack growth at stress levels much lower than the stress required for yielding, resulting in a very tight slit-like opening and gas leak. Premature brittle-like cracking requires relatively high localized stress intensification that may be a result from geometrical discontinuities, excessive bending, improper fitting assemblies, and/or dents and gouges. Because this failure mode exhibits no evidence of gross yielding at the failure location, the term brittle-like cracking is used. PHMSA Advisory Bulletin ADB-99-02 recommends that all owners and operators of natural gas distribution systems identify all pre-1982 plastic pipe installations, analyze leak histories, evaluate any conditions that may impose high stresses on the pipe, and take appropriate remedial action, including replacement, to mitigate any risks to public safety.

Polyvinylchloride (PVC) plastic pipe was utilized for natural gas pipe in the late 1950s through the early 1970s. PVC may be subject to degradation in the presence of certain chemicals and elevated temperatures. LG&E has no known gas piping of this material type.

Acrylonitrile-Butadiene-Styrene (ABS) thermoplastic pipe was produced for use in natural gas distribution from the late 1950s through the early 1970s. Joints were made with solvent. ABS is subject to environmental stress cracking in the presence of chemicals that may be present in gas distribution systems. LG&E has no known gas piping of this material type.

Between 1970 and 1973, Century Utility Products Inc. produced and sold *medium density polyethylene (MDPE) plastic* pipe and fittings in sizes ranging from 1/2 inch to 4 inches for use in natural gas distribution. These plastic pipes and fittings were manufactured by extrusion from Union Carbide Corporation's DHDA 2077 tan resin, and was marked as PE 2306 in accordance with American Society for Testing and Materials (ASTM) standards. Following the investigation of a series of incidents that resulted in several fatalities, it was established that the Union Carbide's DHDA 2077 tan resin lacks adequate resistance to brittle-like cracking and is prone to a relatively short life when subjected to high local stress concentrations. LG&E has no known gas piping made of DHDA 2077 tan resin.

The susceptibility of some polyethylene pipes to brittle-like cracking is dependent on the resin, pipe processing, and service conditions. A number of studies have been conducted on older polyethylene pipe. These studies have shown that some of these older polyethylene pipes are more susceptible to brittle-like cracking than current materials. These older polyethylene pipe materials include:

- Low-ductile inner wall "*Aldyl A*" piping manufactured by Dupont Company before 1973. LG&E does have Aldyl A piping in its gas system. Locations are indicated in the GIS.
- *High-Density Polyethylene (HDPE)* gas pipe designated PE 3306 (As a result of poor performance this designation was removed from ASTM D-2513).

The environmental, installation, and service conditions under which the piping is used are factors that could lead to premature brittle-like cracking of these older materials. These conditions include, but are not limited to:

- Inadequate support and backfill during installation
- Rock impingement
- Shear/bending stresses due to differential settlement resulting from factors such as:
 - Excavation in close proximity to polyethylene piping

- Directional drilling in close proximity to polyethylene piping
- Frost heave
- Bending stresses due to pipe installations with bends exceeding recommended practices
- Damaging squeeze-off practices

Service temperatures and pressures also influence the service life of polyethylene piping. Piping installed in areas with higher ground temperatures or that are operated under higher operating pressures will have a shorter life.

8.5.2 Weld or Fusion

Shielded metal arc (SMAW) and **gas metal arc** (GMAW) are the two approved welding methods per the company's welding procedures. Prior to the mid-to-late 1930s, the welding of joints on larger diameter steel gas lines was performed using **oxy-acetylene gas welding**. These joints may be more prone to leakage and failure than the electric arc welding techniques used today for pipe diameters greater than 4 inches. Oxy-acetylene gas welding is not an approved company welding method and there are no known welds of this type within the company gas distribution system.

Field joining of polyethylene (PE) pipe and fittings is commonly achieved by means of **heat fusion** joining through socket fusion, butt fusion, and saddle fusion procedures. When properly implemented using suitable equipment and appropriate procedures, the resulting joints are strong and leak-tight. When these joints are destructively tested, the failure occurs outside of the fusion joined area.

Failure or leakage of fused joints may occur due to the use of improper or inadequate procedures, failure of field personnel to follow established procedures, fusion equipment failure, or inadequate training.

8.5.3 Material Defect

Delrin-insert polyethylene tapping tees, originally installed in the 1970s, are an ALDYL tapping tee with a white acetyl material called Delrin inserted as a threaded sleeve to contain a self-tapping steel cutter and a black cap. These tapping tees are prone to leakage due to

premature cracking of the Delrin acetyl sleeve. PHMSA Advisory bulletin ADB-07-01 specifies Delrin insert tap tees as being susceptible to premature brittle-like cracking.

Plexco Service Tee Celcon Caps may experience failure due to over-tightening of the cap. PHMSA Advisory bulletin ADB-07-01 identifies Plexco Service Tee Celcon (polyacetal) Caps as being susceptible to premature brittle-like cracking.

Mechanical couplings are used to join and seal two pipes together. In some cases the pipes being coupled are of different materials and/or sizes. Mechanical couplings rely on elastomers (e.g. rubber seals) and compression in order to seal the joint against leakage. There is a history of significant incidents related to coupling failures. The performance of couplings is dependent upon their design, fabrication, installation, and other external factors.

In February of 1986, PHMSA issued Advisory Bulletin ADB-86-02, advising natural gas pipeline operators to review procedures for using mechanical couplings and to ensure that coupling design, procedures, and personnel qualifications meet 49 CFR part 192 requirements.

In March of 2008, PHMSA issued Advisory Bulletin ADB-08-02, updating information associated with ADB-86-02 and advising owners and operators of gas pipelines to consider the potential failure modes of mechanical couplings used for joining and pressure sealing two pipes together. The advisory bulletin noted that failures can occur when there is inadequate restraint for the potential stresses on the two pipes, when the couplings are incorrectly installed or supported, or when the coupling components such as elastomers degrade over time. The Advisory Bulletin mentions two predominant failure modes:

- 1) Pipe may pullout from compression couplings due to pullout forces that could include cyclic fatigue from seasonal temperature changes (e.g. frost heave), ground movement from earthquakes or after heavy rains, improper installation, and deterioration of the coupling.
- 2) Mechanical couplings may leak through the seal between the coupling and the pipe. Contributing factors may include a degradation of the seal over time or a change in the gas quality in the distribution system.
- 3) Leaks resulting from the pullout of a mechanical fitting due to the repeated action of freezing are classified as leaks due to Natural Forces.

Other material failures may occur in the gas distribution system. Material Failure reports may be reviewed to detect other forms of material and weld failure occurring within the distribution system.

8.6 Equipment Failure

Equipment failures, such as valves, regulators, and control/relief equipment, can be a threat to the distribution system. Valves that are inoperable, inaccessible, and/or paved over may hinder emergency response activities to control or stop gas leakage. Valves, regulators, or relief equipment that fail to operate properly may result in an overpressure incident. Appurtenances may also be a direct source of gas leakage.

8.7 Incorrect Operation

Gas safety incidents may arise out of inadequate procedures or failures to follow proper procedures and/or OM&Is (due to error, neglect, or a training deficiency). The following are provided as illustrative examples of errors that could result in a gas safety risk:

- Improper Regulator Station Maintenance resulting in the over-pressure of a low-pressure system
- Improper butt fusion resulting in a subsequent leak
- Report of gas leak not properly entered into the leak management system for scheduled follow-up
- Uncalibrated equipment used on gas leak survey

8.8 Other

8.8.1 Vehicle Damage

When installing new services or relocating service facilities, operators employ design requirements that protect the gas riser and gas meter from damage by vehicular traffic. However, older services and meter locations may become susceptible to damage by vehicular traffic due to changes made by the property owner or outdated design requirements that did not sufficiently protect the meter/riser. Such locations may require retroactive action to employ protection or to relocate the riser/meter.

Above-ground sections of gas mains, gas services, and regulator station piping may be subject to damage by vehicular traffic and may require additional protection or relocation to mitigate the risk of damage that could result in a gas leak.

8.8.2 Horizontal Directional Drilling (HDD) through Sewers

Trenchless excavation technologies allow for the installation of mains and services without direct excavation. To ensure that proper clearances are maintained and that other facilities are not damaged, the location and depth of third party facilities must be determined. When proper procedures are not followed, a plastic gas main or service may be accidentally cross-bored through a sewer line without the installation crew realizing it. At some later point in time, sewer maintenance activities may cut the gas line which may result in leaking gas entering the sewer line.

In 2001, a comprehensive project was launched to identify all gas mains installed via horizontal directional drilling within LG&E's gas system and to visually examine the sewer lines which cross those gas mains. Cameras were run through the sewer lines to identify any locations where cross bores had occurred. All cross bores found were remediated. GOM&I-DP-002, Trenchless Technology Construction for Gas Mains – Protection of Existing Sewer and Septic Facilities was adopted to identify and remediate future cross bores prior to the gas main being pressurized.

8.8.3 Grub Worms

Plastic eating grub worms were identified within the industry as a threat to plastic gas pipe. The grub worms can gnaw on the pipe, causing wall loss. LG&E has not found any indications of these worms causing harm to the system but do consider the grub worms a potential threat.

8.9 Residential Regulator Performance Control Program

LG&E implemented a regulator performance control program in 2012. This program tests residential regulators during meter changes for a pass or fail performance. These tests are used to determine the performance of a set of regulators based on known control groups. The control groups are used to determine if the entire set of regulators should be replaced.

8.10 System-wide or Localized Threats

The Distribution Integrity Management Program Software will be used to determine if a threat is System-wide or Localized based on the following definitions:

- System-wide- The threat exists throughout the distribution system on pipes of dissimilar characteristics or a non-definable geographic region.
- Local- The threat exists only on pipe of similar characteristics or within a definable geographic region.

This categorization may be documented using Template 2- Risk Ranking & Measures to Reduce Risk Template.

In addition to the threats and sub-threats indicated within the written plan, the Company may use data from trade associations to identify any existing or potential threats and sub-threats to a natural gas distribution system.

9.0 EVALUATION AND RANKING OF RISK

§192.1007(c)

Code Requirement: *§192.1007 (c) Evaluate and rank risk. An operator must evaluate the risks associated with its distribution pipeline. In this evaluation, the operator must determine the relative importance of each threat and estimate and rank the risks posed to its pipeline. This evaluation must consider each applicable current and potential threat, the likelihood of failure associated with each threat, and the potential consequences of such a failure. An operator may subdivide its pipeline into regions with similar characteristics (e.g., contiguous areas within a distribution pipeline consisting of mains, services and other appurtenances; areas with common materials or environmental factors), and for which similar actions likely would be effective in reducing risk.*

9.1 Objective

Risk analysis is an ongoing process of understanding what factors affect the risk posed by threats to the gas distribution pipeline and where they are relatively more important than others. The primary objectives of the evaluation and ranking of gas distribution pipeline risk are:

- Consider each applicable existing and potential threat
- Consider the likelihood of failure associated with each threat
- Consider the potential consequences of such a failure
- Estimate and rank the risks (i.e. determine the relative importance) posed to the pipeline
- Consider the relevance of threats in one location to other areas

9.2 Risk Assessment Methodology

The company will use a mathematical approach to risk assessment. Reasonably available information compiled in Section 7.0- Knowledge of System, will be used to calculate a relative likelihood of an occurrence factor and consequence of occurrence factor. These two factors will yield a relative risk score. The relative risk score will be used to rank the system categories (i.e. “buckets”) in which measures to reduce risk should be focused.

9.3 Risk Assessment Procedure

The risk assessment procedure can be found in Dynamic Risk Assessment Systems (DRAS)- Risk Algorithm Document located in Appendix A. The relative risk score(s), and all calculations associated to it, of the company’s distribution integrity management program will be calculated using Integrated Risk Assessment System (IRAS) developed by DRAS.

The current risk assessment results (likelihood, consequence, and resultant risk ranking) may be documented using Template 2- Risk Ranking & Measures to Reduce Risk Template.

The process of validating the risk assessment results involves SME review of

- Frequency Factors- Threats
- Frequency Factors- Assets
- Likelihood of Failure Factors
- Consequence of Failure Factors
- Relative Risk Score
- Relative Risk ranking

to determine if they are reasonable in comparison to available information referenced in Section 7.0- Knowledge of the System. This was completed throughout 2011 as the DIM program was being developed and implemented.

Validation of the Risk Assessment results will be document using Template 6- Risk Assessment Validation found in Appendix C.

10.0 IDENTIFICATION AND IMPLEMENTATION OF MEASURES TO ADDRESS RISKS

§192.1007(d)

Code Requirement: *§192.1007 (d) Identify and implement measures to address risks. Determine and implement measures designed to reduce the risks from failure of its gas*

distribution pipeline. These measures must include an effective leak management program (unless all leaks are repaired when found).

This section of the plan describes existing and proposed measures to address the risks that have been evaluated and prioritized in Section 9-Evaluation and Ranking of Risk of this DIM Plan. Required measures to mitigate risks include an effective leak management program along with determining and implementing measures to reduce risks. Optional programs for measures to address risks covered in Section 10 are Damage Prevention and Public Awareness Programs.

10.1 Leak Management Program

The Leak Management program is established in GOM&I-PO-007- Leakage Survey and Leak Classification. Sections 10.1.1- Locate Leaks through 10.1.5- Self-assessment of this plan serve as documentation that the leak management program is effective.

10.1.1 Locate Leaks

Leakage surveys procedures and schedule requirements can be found in GOM&I-PO-007- Leakage Survey and Leak Classification, Section 6- Procedures.

10.1.2 Evaluate Leak Hazards

Leaks are graded upon discovery. The greater the hazard, the higher the grade severity is assigned. Procedures and qualifications for leaks grades can be found in GOM&I-PO-007- Leakage Survey and Leak Classification, Section 6.2 Classification of Leaks.

10.1.3 Actions to Mitigate Leak Hazards

Response to a hazardous leak requires immediate repair. Non-hazardous leaks may be scheduled for mitigation. Procedures for response to leaks can be found in GOM&I-PO-007- Leakage Survey and Leak Classification, Section 6.3 Response to Discovered Leaks.

10.1.4 Keep Records

Record keeping procedures for leaks can be found in GOM&I-PO-007- Leakage Survey and Leak Classification, Section 12- Recordkeeping.

10.1.5 Self-assessment

GOM&I-PO-007- Leakage Survey and Leak Classification, Section 6.2 Classification of Leaks directs operating personnel on the scene to grade a leak more hazardous than set criteria would indicate appropriate if in their judgment it is necessary to keep people and property safe.

In addition, most reportable incidents in LG&E's system have been caused by third party damage, despite the fact that most leaks have been caused by other threats such as corrosion. Also, as noted by PHMSA in Distribution Integrity Management Frequently Asked Question C.4.d.3 dated 8/2/10, "corrosion is a leading cause of distribution pipeline leaks, but corrosion is only the cause of four percent of reportable distribution incidents; PHMSA believes that effective leak management is a major reason for this performance – operators identify and address severe leaks before incidents occur." LG&E leak survey frequencies, classification guidelines and actions to mitigate hazards are based on national standards including the federal regulations and Gas Pipeline Technical Committee (GPTC) guidance material and are therefore similar to other operators' leak management programs. As noted by PHMSA, data supports the concept that these programs are effective and severe leaks are identified and addressed before incidents occur, thus keeping people and property safe.

10.2 Measures to Address Risk

10.2.1 Identification of Measures to Address Risk

Table 3: Measures to Address Risks outlines measures to address risk suggested in order to prevent, remediate, reduce, and/or mitigate the risks associated with the applicable threat. Identification of measures to address risks may be determined using IRAS. More than one measure may be performed to address an applicable threat. One measure may be implemented to address more than one applicable threat.

Operating procedures for corresponding measures to address risk are also referenced within Table 3: Measures to Address Risk. Alternate measures may be implemented if deemed appropriate.

Threats		Measures to Address Risk	Applicable Procedures
Primary	Subcategory		
Corrosion		<ul style="list-style-type: none"> • Perform pipe to soil potential readings and correct cathodic protection deficiencies if found. • Install drips. • Perform atmospheric corrosion inspections and either coat (paint) exposed piping if needed or notify facility owner of need to paint piping if needed. • Perform leak surveys. • Conduct public awareness notifications. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Install excess flow valves. • Replace or rehabilitate facility. • Evaluate gas supply inputs and take corrective action with supplier • Relocate facility. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> •GOM&I-CC-RM-001-Remedial Measures •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-CC-AC-001-Atmospheric Corrosion •GOM&I-PO-VM-002- Curb Valve Maintenance •GOM&I-PO-VM-001-Valve Maintenance •GOM&I-PO-OD-001-Odorization •Public Awareness Plan
Natural Forces	Earth Movement	<ul style="list-style-type: none"> • Relocate pipe from high risk locations • Replace pipe in high risk locations. • Install slip or expansion joints for earth movement. • Install strain gages on pipe. • Install valves, automatic shut-off valves or remote control valves. • Install excess flow valves. • Conduct leak surveys after significant natural event. • Install SCADA. • Perform leak survey after blasting. • Relocate away from frequent blast areas (e.g. mines) • Replace with more ductile pipe material. • Conduct public awareness notifications. 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance •GOM&I-PO-VM-002- Curb Valve Maintenance •GOM&I-PO-PR-001-Pipeline Repair •Public Awareness Plan •GOM&I-PO-OD-001-Odorization

Threats		Measures to Address Risk	Applicable Procedures
Primary	Subcategory		
		<ul style="list-style-type: none"> • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Odorize gas and perform odorant testing. 	
	Weather	<ul style="list-style-type: none"> • Relocate pipe from high risk locations • Replace pipe in high risk locations. • Install valves, automatic shut-off valves or remote control valves. • Install excess flow valves. • Conduct leak surveys after significant natural event. • Install SCADA. • Monitor flood threats and shut off gas service to impacted areas in advance of flooding. • Conduct public awareness notifications. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance • GOM&I-PO-VM-002- Curb Valve Maintenance •GOM&I-PO-PR-001-Pipeline Repair •Public Awareness Plan •GOM&I-PO-OD-001-Odorization
Excavation Damage	Immediate damage	<ul style="list-style-type: none"> • Conduct public awareness notifications. • Request regulatory intervention • Locate underground facilities in areas of planned excavation. • Participate in pre-construction meeting with project engineers and contractors in high risk areas. • Install warning tape above underground facilities. • Install excess flow valves. • Improve system map accuracy and availability. • Update gas coverage area with one-call center or verify existing coverage area is appropriate. • Recruit support of public safety officials (e.g., fire department). • Install line markers. 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance •GOM&I-PO-PR-001-Pipeline Repair •GOM&I-PO-005-Damage Prevention •Public Awareness Plan •GOM&I-PO-OD-001-Odorization

Threats		Measures to Address Risk	Applicable Procedures
Primary	Subcategory		
		<ul style="list-style-type: none"> • Work with jurisdictional authorities to implement penalties for cases of gross negligence. • Special patrols or job site visits for high-risk excavators or high-risk excavation practices. • Require all 1st party excavation to also require one-call notification and marking. • Monitor and track for dig-ins resulting from mis-marked facilities. Analyze root cause and implement corrective action. • Monitor timeliness of as-built mapping for new and/or reconstructed facilities. Implement process for indicating existence of plans for new construction or reconstruction on facility maps/records. • Track dig-ins and identify problem excavators. Implement repeat offender policy that may include: Formal letter of warning to excavator and their insurance provider; targeted education, targeted field inspections. • Conduct sample audits of locates to monitor performance. • Conduct analysis of capability/accuracy of existing locating equipment and deploy improved tools as necessary. • Odorize gas and perform odorant testing. 	
	Delayed damage	<ul style="list-style-type: none"> • Conduct public awareness notifications. • Request regulatory intervention • Locate underground facilities in areas of planned excavation. • Participate in pre-construction meeting with project engineers and contractors in high risk areas. • Install warning tape above underground facilities. • Install excess flow valves. • Improve system map accuracy and availability. • Update gas coverage area with one-call center or verify existing coverage area is appropriate. • Recruit support of public safety officials (e.g., fire department). • Install line markers. 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance •GOM&I-PO-PR-001-Pipeline Repair •GOM&I-PO-005-Damage Prevention •Public Awareness Plan •GOM&I-PO-OD-001-Odorization

Threats		Measures to Address Risk	Applicable Procedures
Primary	Subcategory		
		<ul style="list-style-type: none"> • Work with jurisdictional authorities to implement penalties for cases of gross negligence. • Special patrols or job site visits for high-risk excavators or high-risk excavation practices. • Require all 1st party excavation to also require one-call notification and marking. • Monitor and track for dig-ins resulting from mis-marked facilities. Analyze root cause and implement corrective action. • Monitor timeliness of as-built mapping for new and/or reconstructed facilities. Implement process for indicating existence of plans for new construction or reconstruction on facility maps/records. • Track dig-ins and identify problem excavators. Implement repeat offender policy that may include: Formal letter of warning to excavator and their insurance provider; targeted education, targeted field inspections. • Conduct sample audits of locates to monitor performance. • Conduct analysis of capability/accuracy of existing locating equipment and deploy improved tools as necessary. • Perform leak surveys. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Odorize gas and perform odorant testing. 	
Other Outside Force	Fire/explosion	<ul style="list-style-type: none"> • Provide first responder training / public awareness notifications. • Install excess flow valves. • Ensure that a shutoff valve (riser or curb valve) exists outside structures and is operable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance •GOM&I-PO-VM-002- Curb Valve Maintenance •Public Awareness Plan •GOM&I-PO-OD-001-Odorization
	Vandalism	<ul style="list-style-type: none"> • Install or improve fences/enclosures. • Increase surveillance. • Relocate hard-to-protect or critical facilities. 	<ul style="list-style-type: none"> •GOM&I-PO-VM-001-Valve Maintenance • GOM&I-PO-VM-002- Curb Valve Maintenance

Threats		Measures to Address Risk	Applicable Procedures
Primary	Subcategory		
		<ul style="list-style-type: none"> • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Install excess flow valves. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> •GOM&I-PO-CS-001- Continuing Surveillance •GOM&I-PO-PA-001- Patrolling •GOM&I-PO-PR-001-Pipeline Repair •GOM&I-PO-005-Damage Prevention •Public Awareness Plan •GOM&I-PO-OD-001-Odorization
Material, Weld, or Joint Failure	Material defects	<ul style="list-style-type: none"> • Perform leak surveys. • Conduct public awareness notifications. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Install excess flow valves. • Replace or repair. • Revise construction procedures. • Revise material standards. • Trend material failures. • Provide training and process to identify these materials whenever facilities are exposed and maintain database to identify where these facilities exist. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance • GOM&I-PO-VM-002- Curb Valve Maintenance •GOM&I-PO-PR-001-Pipeline Repair •GOM&I-PO-005-Damage Prevention •Public Awareness Plan •GOM&I-PO-OD-001-Odorization •Operator Qualification Plan
	Weld or fusion	<ul style="list-style-type: none"> • Perform leak surveys. • Conduct public awareness notifications. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Install excess flow valves. • Replace or repair. • Revise construction procedures. • Trend weld or other joint failures 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance • GOM&I-PO-VM-002- Curb Valve Maintenance •GOM&I-PO-PR-001-Pipeline Repair •Public Awareness Plan •GOM&I-PO-OD-001-Odorization •Operator Qualification Plan •Steel Welding Manual

Threats		Measures to Address Risk	Applicable Procedures
Primary	Subcategory		
		<ul style="list-style-type: none"> • Perform review of steel welding and plastic fusion procedures; modify as necessary • Perform OQ training for employees. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> •Plastic Welding Manual
	Material Deterioration	<ul style="list-style-type: none"> • Perform leak surveys. • Conduct public awareness notifications. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Install excess flow valves. • Replace or repair. • Revise material standards. • Trend material failures. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-VM-001-Valve Maintenance • GOM&I-PO-VM-002- Curb Valve Maintenance •GOM&I-PO-PR-001-Pipeline Repair •Public Awareness Plan •GOM&I-PO-OD-001-Odorization
Equipment Failure		<ul style="list-style-type: none"> • Design system to include redundancies between regulation and relief facilities. • Conduct inspections/monitoring. • Investigate if a type of joint or equipment is being used in inappropriate situations/locations. • Improve installation procedure. • Trend equipment failure. • Perform leak surveys. • Conduct public awareness notifications. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Replace or repair. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> • GOM&I-PO-RS-001- Pressure Limiting and Regulator Stations •GOM&I-PO-007- Leakage Survey and Leak Classification •GOM&I-PO-JOOT-001-Joining of Material by Other Than Welding •GOM&I-PO-PR-001-Pipeline Repair •GOM&I-PO-VM-001-Valve Maintenance • GOM&I-PO-VM-002- Curb Valve Maintenance •GOM&I-PO-OD-001-Odorization •Public Awareness Plan

Threats		Measures to Address Risk	Applicable Procedures
Primary	Subcategory		
Incorrect Operations		<ul style="list-style-type: none"> • Perform OQ re-training for employees • Ensure procedures are established. • Improve training. • Evaluate locations where inadequate practices may have been used. • Perform internal audits or inspections. • Trend operating errors. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> • Operator Qualification Plan
Other	Unknown	<ul style="list-style-type: none"> • Perform leak surveys. • Conduct public awareness notifications. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Install excess flow valves. • Odorize gas and perform odorant testing. 	<ul style="list-style-type: none"> • GOM&I-PO-007- Leakage Survey and Leak Classification • GOM&I-PO-VM-001-Valve Maintenance • GOM&I-PO-VM-002- Curb Valve Maintenance • GOM&I-PO-OD-001-Odorization • Public Awareness Plan
	HDD through Sewers	<ul style="list-style-type: none"> • Ensure procedures are established to prevent cross bores. • Evaluate locations where HDD practices may have been used and implement targeted mitigative measures. • Perform internal audits or inspections. 	
	Vehicular	<ul style="list-style-type: none"> • Ensure procedures are established on when and how to install protection. • Inspect curb valves and make stop boxes operable if found inoperable. • Inspect priority and designated valves on mains and take corrective action if found inoperable. • Install excess flow valves. • Relocate or protect facilities that are hit or damaged by a vehicle. 	

Table 3: Measures to Address Risks

10.2.2 Implementation of Measures to Address Risk

Measures to address risk will be determined using the risk ranking developed in Section 9.0-Evaluation and Ranking of Risk. Risks in each bucket will be evaluated during a needs assessment to determine if an applicable measure(s) listed in Table 3: Measures to Address Risk will be needed in order to address the risk for that particular bucket. The needs assessment will consist of an evaluation and analysis of, but not limited to:

- the risk score and/or ranking
- applicable threats/sub-threats
- continuing/retiring current measure already being performed
- implementing any new or additional measures needing to be performed
- reassigning measures from one bucket to a different bucket
- increase/decrease in frequency of measures
- Any additional assessment for addressing risk

The needs assessment will determine which, if any, buckets are candidates for measures to address risk.

The needs assessment may be documented using Template 2- Risk Ranking and Measures to Reduce Risk Template found in Appendix C.

10.3 Damage Prevention Program

The Damage Prevention program is established in GOM&I-PO-005-Damage Prevention.

10.4 Public Awareness Program

The Public Awareness program is established in Pipeline Public Awareness Plan for LG&E.

10.5 Documentation

Measures to address risk may be determined using IRAS. Measures to address risk which are implemented may be documented using Template 2- Risk Ranking and Measures to Reduce Risk Template found in Appendix C.

11.0 MEASUREMENT OF PERFORMANCE, MONITORING RESULTS, AND

EVALUATING EFFECTIVENESS

§192.1007(e)(1)(i-vi)

Code Requirement: *§192.1007 (e) (1) Measure performance, monitor results, and evaluate effectiveness. Develop and monitor performance measures from an established baseline to*

evaluate the effectiveness of its IM program. An operator must consider the results of its performance monitoring in periodically re-evaluating the threats and risks. These performance measures must include the following: (i) Number of hazardous leaks either eliminated or repaired, per § 192.703(c), categorized by cause; (ii) Number of excavation damages; (iii) Number of excavation tickets (receipt of information by the underground facility operator from the notification center); (iv) Total number of leaks either eliminated or repaired, categorized by cause; (v) Number of hazardous leaks either eliminated or repaired per § 192.703(c), categorized by material; and (vi) Any additional measures the operator determines are needed to evaluate the effectiveness of the operator's IM program in controlling each identified threat.

The objective of this section of the plan is to establish performance measures that shall be monitored from an established baseline in order to evaluate the effectiveness of the DIM program. The performance measures detailed in Sections 11.1.1 through Section 11.1.2 have been established in order to monitor performance and assist in the ongoing evaluation of threats.

11.1 Performance Measures §192.1007(e)(1)

11.1.1 Required Performance Measures (Federally Defined) §192.1007(e)(1)(i-v)

- i. Number of Hazardous leaks either eliminated or repaired, per §192.703(c), categorized by cause (procedures found in Appendix F.1)
- ii. Number of excavation damages (procedures found in Appendix F.2)
- iii. Number of excavation tickets (receipt of information by the underground facility operator from the notification center) (procedures found in Appendix F.3)
- iv. Total number of leaks either eliminated or repaired, categorized by cause (procedures found in Appendix F.4)
- v. Number of hazardous leaks either eliminated or repaired per §192.703(c), categorized by material (procedures found in Appendix F.5)
- vi. Any additional Performance measures (See Section 11.1.2 – Required Performance Measures (Company Defined))

The first four measures (i-iv) must be reported by the operator to PHMSA and the proper state authority using PHMSA Form 7100.1-1 (Annual Report Form). These measures, along with measure v, are calculated on an annual basis using reasonably available information from the previous year.

11.1.2 Required Performance Measures (Company Defined) §192.1007(e)(1)(vi)

- vi. Any additional Performance measures (See Section 11.1.2 – Required Performance Measures (Company Defined))
 - a. Miles of bare unprotected steel main (procedures found in Appendix F.6)

- b. Number of bare unprotected steel company services (procedures found in Appendix F.7)
- c. Miles of cast/wrought iron main (procedures found in Appendix F.8)
- d. Number of cast/wrought iron services (procedures found in Appendix F.9)
- e. Damages/ 1000 locate tickets (procedures found in Appendix F.10)
- f. Number of Residential Regulator Control Program control groups failing

Performance measures i- vi are calculated using reasonably available information from the previous year. The company will also calculate a three year average for performance measures i, iv, and v. The three year time period is intended to capture leak information associated with the longest leak survey cycle of three years. This adjustment accounts for the leak survey cycle frequency in order to ensure that results reflect a true leak rate increase and are not incorrectly influenced by the leak survey schedule itself.

11.1.3 Baseline Performance Measures

Baseline performance measures for measures i- vi are calculated using reasonably available information from 2010. Baseline performance measures for i, iv, and v were also calculated on a three year average.

11.1.4 Documentation

The annual performance measures may be documented using Template 4- Performance Measures template.

11.2 Monitoring Results §192.1007(e)(1)

Effectiveness evaluations, Section 11.3- Evaluation Effectiveness, and periodic evaluations, Section 12.1.2 DIM Program Periodic Review, will be performed to monitor the results of current performance measures to the baseline and preceding measure(s) for each defined measure in Section 11.1- Performance Measures.

11.3 Evaluating Effectiveness §192.1007(e)(1)

An effectiveness evaluation will be performed on the trends for each performance measure. Conduct an effectiveness evaluation by following the steps in this section.

1. Compare the performance measure to the previous year(s). Determine if:
 - the performance measure should increase or decrease

- the current performance measure is greater than or less than the baseline performance measure
 - the current performance measure is greater than or less than the previous year's performance measure
 - the trend of all previous year(s) performance measures are increasing or decreasing
 - the trend of all previous year(s) performance measures is moving in a favorable or unfavorable direction
2. Calculate significant changes from year-to-year (peaks and valleys). Determine, if practical, the reason for the significant changes.
 3. Determine if the measures to reduce risk are effective.
 - If the performance measure trends are moving in a favorable direction, the measures to reduce risk are effective.
 - If the performance measure trends are moving in an unfavorable direction, the measures to reduce risk may not be effective. Unfavorable performance measure trends may not be due to ineffective measures to reduce risk but things like:
 - Change in calculation methods
 - Leaks survey zone cycles
 - Environmental changes
 - Economic impacts
 - Other
 - If the reason for an unfavorable performance measure trend cannot be identified, the measure to reduce risk may not be effective. Refer back to Section 10 and determine if measures to address risk need to be added, increased, changed, etc.

The effectiveness evaluation should indicate a favorable trend in the reduction of risk for the performance measure, a sub-system of the distribution system, and/or the entire distribution system.

The effectiveness evaluation will be documented using Template 4- Effectiveness Evaluation template.

12.0 PERIODIC EVALUATION AND IMPROVEMENT

§192.1007(f)

Code Requirement: §192.1007 (f) *Periodic Evaluation and Improvement.* An operator must re-evaluate threats and risks on its entire pipeline and consider the relevance of threats in one location to other areas. Each operator must determine the appropriate period for conducting complete program evaluations based on the complexity of its system and changes in factors affecting the risk of failure. The operator must conduct a complete program reevaluation at least every five years. The operator must consider the results of the performance monitoring in these evaluations.

The objective of this section of the plan is to periodically review threats and risks on the entire pipeline(s) and completely re-evaluate the effectiveness of the program every five (5) years.

12.1 Periodic Review

12.1.1 Written Plan Periodic Review

This written distribution integrity management plan will be reviewed annually and updated as required to reflect changes and improvements that have occurred in process, procedures and analysis for each element of the program. Any changes to the content of this plan may be reviewed by:

- Manager, Gas Regulatory Compliance
- Manager, Gas Distribution, Construction and Maintenance
- Manager, Muldraugh Gas Storage Operations
- Manager, Magnolia Gas Storage Operations

Any changes to the content of this plan shall be approved by:

- Director, Gas Storage, Control, and Compliance
- Director, Distribution Operations

The following revisions to this document do not need management approval:

- Table names/numbers
- Policy names/numbers
- Formatting
- Table of contents
- Figure names/numbers
- Reference numbers
- Page numbers
- Appendices

Managers reviewing revisions should notify personnel within their departments of the changes if appropriate. The Manager Gas Regulatory Services or his designee will notify managers not included in the revision process of changes to the program if appropriate.

Changes to the written plan, inclusive of material from the appendices, should be recorded on the Revision Control Sheet on page ii. However, changes to material in the appendices that is included by reference need not be recorded on the Revision Control Sheet.

12.1.2 DIM Program Periodic Review

A periodic review of the DIM Program will typically be performed annually, but shall only be required once every three calendar years. The periodic review may include:

1. Review and Re-evaluation of threats and risks, per Section 9.3.
2. Review of performance measure effectiveness, per Section 11.1.
3. Review of effectiveness of measures to address risk, per Section 11.3.
4. Review of the frequency of measures to address risk
5. Modifications of measures to address risk

The objective of the periodic review is to determine if the effectiveness of measures to address risk is acceptable or not. This is accomplished by subjectively evaluating prior scores for each individual performance measure. Performance measures should indicate a favorable trend leading to the reduction of risk over a suitable time period determining if measures to address risk are effective, ineffective (requiring additional measures to be performed), or applicable. The periodic review will also evaluate the validity of the selected performance measures. Changes to performance measures can be derived from the periodic review.

The periodic review, including analysis and conclusions, may be documented and reported using the Periodic Evaluation Control Sheet in Appendix I.

12.2 Complete Program Evaluation/Re-evaluation

A complete program evaluation of the DIM program shall take place at a maximum interval of every five years. The objective of the complete program evaluation is to determine if the policies and procedures of this written plan are effective in reducing the risk of the distribution system by evaluating the trend(s) of the performance measure(s) over a five year period.

The complete program evaluation may be documented and reported using Template 5- Periodic Review.

13.0 MECHANICAL FITTING FAILURE

§192.1009

Code Requirement: *§ 192.1009 (a) Except as provided in paragraph (b) of this section, each operator of a distribution pipeline system must submit a report on each mechanical fitting failure, excluding any failure that results only in a nonhazardous leak, on a Department of Transportation Form PHMSA F-7100.1-2. The report(s) must be submitted in accordance with §191.12.*

Mechanical fitting failures with a hazardous leak may be documented using Form 1-Mechanical Coupling Failure Form (Appendix D- Forms) or using applicable company software, both of which are designed to collect the required information listed on Form PHMSA F-7100.1-2 for such failures. The information documented in these locations may be retained within the Mechanical Fitting Failure Log spreadsheet.

Guidance for types of mechanical fittings which do or do not require failure reporting can be found in PHMSA DIMP FAQ C.5.3 and PHMSA Webinar- June 8, 2011.

Failure analysis will be performed, given the part is not destroyed in the failure, on each part resulting in a reportable mechanical fitting failure. Appendix E contains failure analysis guideline checklist(s) to assist with the failure analysis. Refer to Appendix E to find the proper analysis checklist for the associated failed part. If an analysis checklist does not exist for the part to be analyzed, the non-specified part analysis checklist may be used.

14.0 REPORTING RESULTS

§192.1007(g)

Code Requirement: *§192.1007 (g) Report results. Report, on an annual basis, the four measures listed in paragraphs (e)(1)(i) through (e)(1)(iv) of this section, as part of the annual report required by § 191.11. An operator also must report the four measures to the state pipeline safety authority if a state exercises jurisdiction over the operator's pipeline.*

14.1 State & Federal Annual Reporting Requirements

The following four measures shall be reported, annually by March 15, to PHMSA as part of the annual report required by 49 CFR, § 191.11:

- Number of hazardous leaks either eliminated or repaired (or total number of leaks if all leaks are repaired when found), per § 192.703(c), categorized by cause
- Number of excavation damages
- Number of excavation tickets (receipt of information by the underground facility operator from the notification center)
- Total number of leaks either eliminated or repaired, categorized by cause
- Information related to failure of mechanical fittings, excluding those that result only in nonhazardous leaks, shall be reported to PHMSA on Form PHMSA F-7100.1-2. in accordance with §191.12.

Refer to LG&E GOM&I-GN-AR-001 Procedure ANNUAL REPORTS & MECHANICAL FITTING FAILURE REPORTS for information on report submission to regulatory agencies.

15.0 DOCUMENT AND RECORD RETENTION

§192.1011

Code Requirement: *§192.1011 An operator must maintain records demonstrating compliance with the requirements of this subpart for at least 10 years. The records must include copies of superseded integrity management plans developed under this subpart.*

The following records shall be retained in the Distribution Integrity Management Program files.

- The most current as well as prior versions of this written IM Plan
- Documents supporting Knowledge of Facilities
- Documents supporting threat identification
- Documents supporting risk evaluation and ranking
- Documents supporting the identification and implementation of measures to address risks
- Documents supporting measurement of performance, monitoring results and evaluating effectiveness
- Periodic Reviews
- Annual Reports to PHMSA (as required by §191.11) and State pipeline safety authorities
- Mechanical Fitting Failure Reports or a summary of the data.

Documentation demonstrating compliance with the requirements of 49 CFR, Part 192, Subpart P shall be retained for at least 10 years.

15.1 Revision History

The DIM written plan is retained on the company's SharePoint environment. Revision to this plan will take place on this version utilizing the "Track Changes" feature in Microsoft Word. SharePoint tracks and retains all versions of the plan. The company performs scheduled backups of the SharePoint environment to recover any information that could get lost if damage to the SharePoint servers occurred.

The DIMP risk model is retained in IRAS RiskAnalyst DIMP. Approved risk models are documented in the history log in Appendix A. Any model recorded in the log may not be deleted from RiskAnalyst DIMP for at least 10 years.

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APPENDIX A
DYNAMIC RISKS – RISK ALGORITHM DOCUMENT



LG&E DIMP Approach Document



August 16, 2012

The draft DIMP approach described on the following pages of this document is described in a series of steps that detail data collection, data processing, data quality control, and risk calculation procedures.

Customer Acceptance	
ACCEPTED BY:	x

Document Revision History

Rev #	Rev Date	Revised By	Summary of Changes
1	March 1 st , 2011	Jim Mihell	Initial Draft
2	April 1 st , 2011	Zaheed Hasham	<ul style="list-style-type: none"> • Updated Company Services Bucket Descriptors with 'unknown' diameter type and 'Plastic Aldyl' Pipe. • Updated the number of Company Service Buckets. • Modified Quality Check to ensure that leak data associated with repair codes 'Duplicate Leak', 'Job Cancelled', and 'No Leaks Found' is not considered. • Added a note regarding EFVs installed on Branch Connections. • Changed Leak Cause Code table to map 'Material Deterioration' to the 'Materials Welds' threat.

			<ul style="list-style-type: none"> Removed Meter Loops from Company and Customer Service Occurred On Codes Tables.
3	April 7 th , 2011	Chad Augustine	<ul style="list-style-type: none"> Modified Leak Cause Code Table.
4	April 25, 2011	Peter Clyde	<ul style="list-style-type: none"> Renamed Leak Frequency, $f_{M,g,t}$, to Standardized Leak Frequency. Renamed Absolute Leak Frequency, AF_M, to Annual Leak Frequency. Changed titles in Figures 1, 3 and 5 to have consistent naming convention. Renamed Total Leak Grade Frequency, $f_{M,g,t}$, to Total Threat Standardized Leak Frequency. Renamed Total Leak Frequency, F_M, to Total Threat/Grade Standardized Leak Frequency. Corrected units of Annual Leak Frequency, AF, from Leaks/Mile and Leaks/Service to Leaks/yr. Noted that EFVs are effective on natural force threats and

			<p>other outside force threats in addition to third party damage threat.</p> <ul style="list-style-type: none"> • Changed the start year in which leaks are tallied on customer services from 2005 to 2011. • Deleted inaccurate note about EFVs on branched company services not protecting customer services. • Corrected Standardized Leak Frequency symbol from $I_{s,g,t}$ to $f_{s,g,t}$ immediately prior to figures 2, 4 and 6. • Renamed figures 2, 4 and 6 from Frequency Rate Score to Failure Rate Score for consistency. • Corrected reference to equation 41 as being used for grade 3 leaks rather than grade 2 leaks. • Noted that sub-threat data can be viewed in Raw Data presentation.
5	May 18, 2011	Zaheed Hasham	<ul style="list-style-type: none"> • Updated Tables 2, 6 and 10 to Map Leak Cause Code 609 to Incorrect Operations Threat.

			<ul style="list-style-type: none"> Population Density: Changed terminology and added a reference to USGS LULC source. Affected Sections 1.1.6, 1.1.7, 1.2.6 and 1.2.7.
6	June 14, 2011	Zaheed Hasham	<ul style="list-style-type: none"> Moved the EFV Factor from the Consequence to Risk Equations for Company and Customer Services (Sections 1.2.7, 1.3.7, 1.2.8, 1.3.8). Simplified leak frequency and failure rate score equations in sections 1.15, 1.25, and 1.35. Added a note to section 1.3.2 re: Customer Service leak 'bucketing'.
Information	July 14, 2011	Chad Augustine	<ul style="list-style-type: none"> Model Validated by SMEs <ul style="list-style-type: none"> Chad Augustine- Industrial Engineer III-LGE Justin Bencomo- Mechanical Engineer II- LGE Peter Clyde- Manager Gas Regulatory Compliance (formerly held positions as Operations Center Manager, Group Leader, and engineer) - LGE Carla Fajardo- IT Project Leader- LGE Zaheed Hasham- Project Engineer- DRAS

			<ul style="list-style-type: none"> ○ Winston Lee- Sr. Business Analyst- DRAS ○ Jim Mihell- VP, Engineering- DRAS (former federal pipeline regulator in Canada) ○ Eric Netherton- Team Leader Gas Construction- LGE ○ Josh Pendleton- Project Leader- DRAS ○ Tom Rieth- Manager Muldraugh (formerly held positions as Magnolia engineer and Gas Regulatory Services Group Leader) - LGE ○ Dustin Tang-Business Analyst – DRAS
7	August 15 th , 2011	Zaheed Hasham	<ul style="list-style-type: none"> ● Changed language in sections 1.3.1, 1.3.2, and 1.3.7 to ‘Riser Design’.
8	November 25 th , 2011	Zaheed Hasham	<ul style="list-style-type: none"> ● Added Risk Workshop details to section 1.
9	January 4 th , 2012	Zaheed Hasham	<ul style="list-style-type: none"> ● Changed language in Section 2.3.1, #4 and 2.3.2 to ‘Riser Design’.
10	April 2 nd , 2012	Zaheed Hasham	<ul style="list-style-type: none"> ● Added a note to Appendix A re: the use of Base Case

			historic risk runs in Risk Analyst.
11	April 5 th , 2012	Zaheed Hasham	<ul style="list-style-type: none"> Added Appendix A to record annual Risk Analyst Base Case runs.
12	May 8 th , 2012	Chad Augustine	<ul style="list-style-type: none"> Added paragraph for historical mileage/count for each facilities in sections 2.1.1, 2.2.1, 2.3.1.

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1 Risk Workshop

A risk workshop was conducted with Dynamic Risk and LG&E subject matter experts (SME) from March 1st to 4th, 2011. The purpose of this workshop was to develop the LG&E DIMP risk approach Table 4 contains a list of the LG&E SMEs that attended the workshop. The workshop was facilitated by the Dynamic Risk SMEs identified in Table 2.

Name	Position
------	----------

Peter Clyde	Manager, Gas Regulatory Compliance (formerly held positions at gas operations center as Manager, Group Leader and Engineer)
John Griffin	Group Leader, Integrity Management
Chad Augustine	Industrial Engineer III
Carla Fajardo	IT Project Leader
Joseph Justice	Computer Programmer/Analyst
Kenny Mathis	System Administrator

Table 4 – Risk Workshop Attendees

Name	Position
Jim Mihell	VP of Engineering (formerly was a federal pipeline safety regulator for Canada)
Zaheed Hasham	Project Engineer
Josh Pendleton	Project Manager

Table 5 – Risk Workshop Facilitators (DRAS)

2 Risk Calculation Approach

Risk is calculated separately for each of three ‘Occurred-on’ asset classes; Mains, Company Services, and Customer Services, as outlined in Sections 2.1, 2.2, and 2.3, respectively by determining the frequency of leaks and consequence factors in uniquely defined groups of distribution assets.

2.1 Risk Approach for Mains

2.1.1 Develop Distribution Main Data Categories

Categorize distribution mains, into the following five major categories and their respective sub-categories. This yields 2800 different category/subcategory combinations (“buckets”, *M*,) that describe the primary characteristics of distribution mains.

Occurred on Code Mapping for Mains:

LGE Occurred on Code	Applicable for Mains
401 Company Measurement and Regulation	Yes
403 Company Service	No
404 H Company Meter Loop-Handbuilt	No
404 P Company Meter Loop-Prefabricated	No
405 Customer Service	No
407 House Line	No
408 Main	Yes
409-H Customer Meter Loop-Handbuilt	No
409-P Customer Meter Loop-Prefabricated	No
411 Wells and Processing Facilities	Yes
413 Customer Appliance	No

Table 6- Occurred On Codes for Mains

1. Pressure Class
 - a. High
 - b. Medium
 - c. Elevated
 - d. Low

2. Material Type
 - a. Cast Iron ("CI")
 - b. Plastic ("PL")
 - c. Plastic Aldyl – A ("PL-A")
 - d. Protected Steel

- e. Unprotected Steel
- f. Wrought Iron ("WI")
- g. Unknown

3. Diameter Range

- a. $\leq 2''$
- b. $> 2''$ to $\leq 4''$
- c. $> 4''$ to $\leq 8''$
- d. $> 8''$ to $\leq 12''$
- e. $> 12''$

4. Year of Install Range

- a. < 1940
- b. 1940 to < 1950
- c. 1950 to < 1960
- d. 1960 to < 1970
- e. 1970 to < 1980
- f. 1980 to < 1990
- g. 1990 to < 2000
- h. 2000 to < 2010
- i. ≥ 2010
- j. Unknown

5. Business District

- a. Yes
- b. No

For each of the 2800 distribution main buckets, M , determine the following:

1. The total number miles of distribution mains, $d_{M,y}$, for each bucket for the current year.

2. The total cumulative number of miles, D_M , for each bucket from 2005 (y) to present year (n).

$$D_M = \sum_{y=2005}^n d_{M,y} = d_{M,2005} + d_{M,2006} + \dots + d_{M,n}$$

Equation 1

Historic mileage was manually calculated outside of the software for 2005 to 2010 and hardcoded within the software programming. After that, the mileage is calculated within the software based in the GIS data. The historic mileage for mains can be found \\lgeenergy.int\shares\Group4\Dist_Integ\DIMP Written Plan\Final\Supporting Files\Appendix A\Historic Mileage Mains.xlsx.

2.1.2 Leak Data

Leaks are assigned a grade (1, 2, or 3) and a cause. The causes will be assigned into one of eight threat categories as outlined in [Table 7](#). For each of the 2800 distribution main buckets, M , defined in 2.1.1, determine the following:

1. Total leaks, $l_{M,g,t,y}$, for each bucket/grade/threat category for current year where
 - a. leak grade= g
 - b. threat category= t .
2. Total number of accumulated leaks, $L_{M,g,t}$, for each bucket/grade/threat from 2005 (y) to present year.

$$L_{M,g,t} = \sum_{y=2005}^n l_{M,g,t,y} = l_{M,g,t,2005} + l_{M,g,t,2006} + \dots + l_{M,g,t,n}$$

Equation 2

Where n =present year.

Threat Category (t)	LG&E Leak Cause Code
Other	Blank
Corrosion	602 - Corrosion
Material and Welds	603 - Material Defect
Material and Welds	606 - Weld or Fusion
Material and Welds	613 - Material Deterioration
Equipment and Operations	607 - Equipment
Other Outside Force Damage	608 - Fire or Explosion
Incorrect Operations	609 - Human Error
Natural Forces	610 - Earth Movement
Natural Forces	611 - Weather Related
Other Outside Force Damage	612 - Vandalism
Excavation	614 - Third Party Damage Immediate
Excavation	615 - Third Party Damage Delayed

Table 7- Leak Cause Code Mapping

2.1.3 Perform Data Quality Check

1. For each of the 2800 distribution main buckets developed in 2.1.1, review the leak data obtained in 2.1.2. For any leaks attributed to the threat category of Corrosion that are found in buckets with Material Type 'PL' or 'PL-A', re-assign those failures to the 'Other' threat category.
2. Review the leak data by Affected Part designation and disposition those leak data in accordance with Table 8 and Table 9:

Affected Part Designation	Data QC Action
501 Cast Iron Joint	Keep leak data point
502 Drip	Keep leak data point
503 Fitting	Keep leak data point
504 Meter	Remove leak data point
505 Manifold	Remove leak data point
506 Pipe	Keep leak data point
507 Regulator	Remove leak data point
508 Service Head Adaptor	Remove leak data point

510 Tap Connection	Remove leak data point
511 Valve	Keep leak data point
512 Weld	Keep leak data point
513 Mechanical Coupling	Keep leak data point
515 Well Casing	Remove leak data point
516 Well Head	Remove leak data point
517 H2S Scrubber	Remove leak data point
518 Observation Well	Remove leak data point
519 3rd Party Water Well	Remove leak data point
520 3rd Party Gas Well	Remove leak data point
522 Pig Launcher / Receiver	Remove leak data point
523 Blowdown	Keep leak data point
525 Odorizer	Remove leak data point
526 Relief Valve	Remove leak data point
527 Riser	Remove leak data point
528 Farm Tap Regulator Loop	Remove leak data point

Table 8- Affected Part for Mains

Repair Method Designation	Data QC Action
Duplicate Leak	Remove leak data point
Job Cancelled	Remove leak data point
No Leak Found	Remove leak data point

Table 9- Repair Methods indicating no physical leak

2.1.4 Determining Frequency Rates

1. Determine the Standardized Leak Frequency in Leaks/Mile-yr*, $f_{M,g,t}$, for all grade and threat combinations for each of the 2800 buckets, M , defined in 2.1.1.

$$f_{M,g,t} = \frac{L_{M,g,t}}{D_M}$$

Equation 3

2. The Annual Leak Frequency, AF_M , in Leaks/ yr* for each of the 2800 buckets, M , defined in 2.1.1.

$$AF_M = f_{M,g,t} \times d_M$$

Equation 4

***NOTE:**

Standardized Leak Frequency and Annual Leak Frequency are calculated as illustrated in [Figure 3](#).

A	B	C	D	E	F	G
Year	Leaks Found in Current Year	Accumulated Leaks	Current # Miles	Mile-years	Standardized Leak Frequency (Leaks/Mile-year)	Annual Leak Frequency (Leaks/yr)
y	$I_{M,g,t,y}$	$L_{M,g,t}$	d_y	D_M	$f_{M,g,t}$	AF_M
				(\sum Col. D)	(Col. C/Col. E)	(Col. F x Col. D)
2005	3	3	100	100	0.03	3
2006	2	5	95	195	0.025641026	2.435897436
2007	3	8	88	283	0.028268551	2.487632509
2008	2	10	85	368	0.027173913	2.309782609
2009	2	12	80	448	0.026785714	2.142857143
2010	1	13	4	452	0.028761062	0.115044248

Figure 3- Standardized Leak Frequency ($f_{M,g,t}$) Calculation Example for one (1) bucket, M , one (1) grade, g , one (1) threat, t .

2.1.5 Convert Failure Frequency Data to Failure Rate Scores

The failure frequency data are converted into Frequency Rate Scores as follows:

1. Min/Max Scoring

This scoring represents using the outcome of the failure frequencies to determine their respective scoring, by using the maximum value to represent a score of 10.

- a. Minimum Failure Frequency

This shall be assigned a 0 leaks/mile.yr or 0 leaks/yr for the minimum value of Standardized or Annual Leak Frequency, respectively. The rationale for this is that no leaks should represent a baseline “no incident event” for this scoring.

- b. Maximum Failure Frequency

Use the leak frequencies of either the Standardized, $f_{M,g,t}$, or Annual Leak Frequency, $AF_{M,g,t}$, for all threats (8), all grades (3), and all Mains buckets (2800) to determine the Maximum Failure Frequency.

$$F_M = \max(Mx f_M)$$

Equation 5, for Total Mains Maximum Standardized Threat/Grade Leak Frequency

$$AF_M = \max(Mx AF_M)$$

Equation 6, for Total Mains Maximum Annual Threat/Grade Leak Frequency

- c. Calculate the failure rate score for each and every threat/grade within each of the buckets (2800), M, using [Equation 7](#) and [Equation 8](#) :

$$SF_{M,g,t} = \frac{f_{M,g,t} \times 10}{F_M}$$

Equation 7, for Standardized Failure Rate Score

$$SAF_{M,g,t} = \frac{AF_{M,g,t} \times 10}{AF_M}$$

Equation 8, for Annual Failure Rate Score

***NOTE:**

This method dynamically creates a score between 0 and 10 as opposed to the creation of a lookup with 100 scores, in 0.1 increments, as introduced in the conceptual calculator.

2. Fixed Scoring

A fixed scoring regime will allow for year-to-year comparison. Ideally this will be determined using a benchmark scoring table that might be determined when the initial baseline calculations are made and scored via the Min/Max Scoring outlined above.

2.1.6 Perform Intermediate Calculations

1. For each of the 2800 buckets, determine the following:

a. Predominant Population Density

- i. In determining which Population Density Descriptor (Low Density, Medium Density, or High Density) is predominant, the fraction of Low Density, Medium Density, and High Density is calculated for each bucket.
- ii. The Population Density Descriptor that is associated with the largest fraction is designated 'predominant'.
- iii. In the event of a tie, the Population Density Descriptor having the largest *PD* Score will be deemed predominant.

***NOTE:**

As per the USGS (U.S. Geological Survey) Land Use and Land Cover Classification (LULC) the classification *Urban or Built-up Land* is for this purpose defined as High Density while all other land descriptors (Agricultural, Rangeland, Forest land etc.) are considered Low Density. This classification may change in the future if LG&E chooses to use aerial photography to create specific land use polygons.

2.1.7 Perform Consequence Calculations

Scores will be assigned to four (4) Consequence factors based on the characteristics of the bucket. The Consequence factors and associated scores are:

1. Pressure Class, *PC*, of the bucket, *M*, where,
 - a. High= 10
 - b. Medium= 7
 - c. Elevated= 3
 - d. Low= 1
2. Bucket, *M*, located in a Business District, *BD*, where,
 - a. Yes= 10
 - b. No=1

3. The predominate Population Density, PD , defined in 2.1.6, of the bucket, M , where,
 - a. Low Density= 1
 - b. Medium Density= 5
 - c. High Density= 10
4. Leak Grade Score, LG , where,
 - a. Grade 1= 10
 - b. Grade 2= 4
 - c. Grade 3= 0.5

Consequences, $C_{M,LG}$, are calculated for each combination of Leak Grade, LG , and bucket, M , on the basis of the following equations:

For Grade 1 Leaks on Mains:

$$C_{M,1} = 0.25PC_M + 0.25BD_M + 0.25PD_M + 0.25LG_1$$

Equation 9

For Grade 2 Leaks on Mains:

$$C_{M,2} = 0.25PC_M + 0.25BD_M + 0.25PD_M + 0.25LG_2$$

Equation 10

For Grade 3 Leaks on Mains:

$$C_{M,3} = 0.25PC_M + 0.25BD_M + 0.25PD_M + 0.25LG_3$$

Equation 11

Where,

$C_{M,3}$ = Consequence score for Grade 3 leaks on Mains for each combination of Leak Grade and bucket, M (0-10);

$C_{M,2}$ = Consequence score for Grade 2 leaks on Mains for each combination of Leak Grade and bucket, M (0-10);

$C_{M,1}$ = Consequence score for Grade 1 leaks on Mains for each combination of Leak Grade and bucket, M (0-10);

2.1.8 Perform Risk Calculations

At this point, each of the 2800 distribution main buckets defined in 2.1.1 will have Failure Rate Scores, $F_{M,g,t}$, out of 10.0 broken down by leak grade and threat. Similarly, each of the 2800 buckets will be assigned a Consequence Score, $C_{M,LG}$, out of 10 for each of Grade 1, Grade 2, and Grade 3 leaks.

Risk, $R_{M,g,t}$, for each combination of Leak Grade and Threat is calculated as follows:

$$R_{M,g,t} = F_{M,g,t} \times C_{M,LG}$$

Equation 12

Where,

$F_{M,g,t}$ = Failure Rate Score for the combination of leak grade and threat for bucket, M ,
(Determined from Failure Rate Score Lookup Table)

$C_{M,LG}$ = Consequence Score for bucket, M

(Calculated in accordance with Equation 9 for Grade 1 leaks, Equation 10 for Grade 2 leaks, and Equation 11 for Grade 3 leaks)

Total Risk, R_M , for each bucket, M , is calculated as follows:

$$R_M = \sum_{g=1}^3 \sum_{t=corr}^{oth} R_{M,g,t} == R_{M,1,corr} + R_{M,1,MW\&J} + \dots + R_{M,1,oth} + R_{M,2,corr} + \dots + R_{M,2,oth} + R_{M,3,corr} + R_{M,3,oth}$$

Equation 13

Where the following suffix definitions apply:

Corr= Corrosion threat
MW&J= Material Weld & Joint threat
Equip= Equipment threat
NatForc= Natural Forces threat
Excav= Excavation threat
Oth.OF= Other Outside Force threat
IncOps= Incorrect Operations threat
Oth= Other threat

2.2 Risk Approach for Company Services

2.2.1 Develop Company Services Data Categories

Categorize company services into the following five major categories and their respective sub-categories. This yields 3360 different category/subcategory combinations (“buckets”, S,) that describe the primary characteristics of Company Services.

Occurred on Code Mapping for Company Services:

LGE Occurred on Code	Applicable for Company Services
401 Company Measurement and Regulation	No
403 Company Service	Yes
404 H Company Meter Loop-Handbuilt	No
404 P Company Meter Loop-Prefabricated	No
405 Customer Service	No
407 House Line	No
408 Main	No
409-H Customer Meter Loop-Handbuilt	No
409-P Customer Meter Loop-Prefabricated	No
411 Wells and Processing Facilities	No
413 Customer Appliance	No

Table 10- Occurred On Code for Company Services

1. Pressure Class
 - a. High
 - b. Medium
 - c. Elevated

d. Low

2. Material Type

- a. Cast Iron ("CI")
- b. Plastic ("PL")
- c. Plastic Aldyl – A ("PL-A")
- d. Protected Steel
- e. Unprotected Steel
- f. Wrought Iron ("WI")
- g. Unknown

3. Diameter Range

- a. ≤ 1 "
- b. > 1 " to ≤ 2 "
- c. > 2 " to ≤ 4 "
- d. > 4 " to ≤ 8 "
- e. > 8 "
- f. Unknown

4. Year of Install Range

- a. < 1940
- b. 1940 to < 1950
- c. 1950 to < 1960
- d. 1960 to < 1970
- e. 1970 to < 1980
- f. 1980 to < 1990
- g. 1990 to < 2000
- h. 2000 to < 2010
- i. ≥ 2010

j. Unknown

5. Business District

a. Yes

b. No

For each of the 3360 distribution company service buckets, S , determine the following:

1. The total number of distribution company service, $z_{S,y}$, for each bucket for the current year.
2. The total cumulative number distribution company service, Z_S , for each bucket from 2005 (y) to present year (n).

$$Z_S = \sum_{y=2005}^n z_{S,y} = z_{S,2005} + z_{S,2006} + \dots + z_{S,n}$$

Equation 14

Historic company service counts were manually calculated outside of the software for 2005 to 2010 and hardcoded within the software programming. After that, the service counts are calculated within the software based in the GIS data. The historic counts for company services can be found in \\lgeenergy.int\shares\Group4\Dist_Integ\DIMP Written Plan\Final\Supporting Files\Appendix A\Historic Count- Company Services.xlsx.

2.2.2 Leak Data

Leaks are assigned a grade (1, 2, or 3) and a cause. The causes will be assigned into one of eight threat categories as outlined in [Table 11](#). For each of the 3360 distribution company service buckets, S , defined in 2.2.1, determine the following:

1. Total leaks, $I_{S,g,t,y}$, for each bucket/grade/threat category for current year where
 - a. leak grade= g
 - b. threat category= t .
2. Total number of accumulated leaks, $L_{S,g,t}$, for each bucket/grade/threat from 2005 (y) to present year.

$$L_{S,g,t} = \sum_{y=2005}^n l_{S,g,t,y} = l_{S,g,t,2005} + l_{S,g,t,2006} + \dots + l_{S,g,t,n}$$

Equation 15

Where n =present year.

Threat Category (t)	LG&E Leak Cause Code
Other	Blank
Corrosion	602 - Corrosion
Material and Welds	603 - Material Defect
Material and Welds	606 - Weld or Fusion
Equipment and Operations	607 - Equipment
Other Outside Force Damage	608 - Fire or Explosion
Incorrect Operations	609 - Human Error
Natural Forces	610 - Earth Movement
Natural Forces	611 - Weather Related
Other Outside Force Damage	612 - Vandalism
Material and Welds	613 - Material Deterioration
Excavation	614 - Third Party Damage Immediate
Excavation	615 - Third Party Damage Delayed

Table 11- Leak Cause Code Mapping

2.2.3 Perform Data Quality Check

1. For each of the 3360 company service buckets developed in 2.2.1, review the leak data obtained in 2.2.2. For any failures attributed to the threat category of Corrosion that are found in buckets with Material Type 'PL' or 'PL-A', re-assign those failures to the 'Other' threat category.
2. Review the leak data by Affected Part designation, and disposition those leak data in accordance with [Table 12](#) and [Table 13](#):

Affected Part Designation	Data QC Action
501 Cast Iron Joint	Keep leak data point
502 Drip	Remove leak data point
503 Fitting	Keep leak data point
504 Meter	Remove leak data point
505 Manifold	Remove leak data point
506 Pipe	Keep leak data point
507 Regulator	Remove leak data point
508 Service Head Adaptor	Keep leak data point
510 Tap Connection	Keep leak data point
511 Valve	Keep leak data point
512 Weld	Keep leak data point
515 Well Casing	Remove leak data point
516 Well Head	Remove leak data point
517 H2S Scrubber	Remove leak data point
518 Observation Well	Remove leak data point
519 3rd Party Water Well	Remove leak data point
520 3rd Party Gas Well	Remove leak data point
522 Pig Launcher / Receiver	Remove leak data point
523 Blowdown	Remove leak data point
525 Odorizer	Remove leak data point
526 Relief Valve	Remove leak data point
527 Riser	Remove leak data point
528 Farm Tap Regulator Loop	Remove leak data point

Table 12- Affected Part for Company Services

Repair Method Designation	Data QC Action
Duplicate Leak	Remove leak data point
Job Cancelled	Remove leak data point

No Leak Found	Remove leak data point
---------------	-------------------------------

Table 13- Repair methods indicating no physical leak

2.2.4 Determining Frequency Rates

1. Determine the Standardized Leak Frequency in Leaks/services-yr*, $f_{S,g,t}$, for all grade and threat combinations for each of the 3360 buckets, S, defined in 2.2.1.

$$f_{S,g,t} = \frac{L_{S,g,t}}{Z_S}$$

Equation 16

2. The Annual Leak Frequency, AF_S , in Leaks/yr* for each of the 3360 buckets, S, defined in 2.2.1.

$$AF_S = f_{S,g,t} \times z_S$$

Equation 17

***NOTE:**

Standardized Leak Frequency and Annual Leak Frequency are calculated as illustrated in [Figure 4](#).

A	B	C	D	E	F	G
Year	Leaks Found in Current Year	Accumulated Leaks	Current # Services	Service-years	Standardized Leak Frequency (Leaks/Service-year)	Annual Leak Frequency (Leaks/yr)
y	$I_{S,g,t,y}$	$L_{S,g,t}$	z_y	Z_S	$f_{S,g,t}$	AF_S
				(\sum Col. D)	(Col. C/Col. E)	(Col. F x Col. D)
2005	6	3	500	500	0.006	3
2006	4	7	475	975	0.007179487	3.41025641
2007	6	13	450	1425	0.009122807	4.105263158
2008	4	17	445	1870	0.009090909	4.045454545
2009	4	21	400	2270	0.009251101	3.700440529
2010	2	23	23	2293	0.010030528	0.230702137

Figure 4- Frequency ($f_{s,g,t}$) Calculation Example for one (1) bucket, S , one (1) grade, g , and (1) threat, t .

2.2.5 Convert Failure Frequency Data to Failure Rate Scores

The failure frequency data are converted into Frequency Rate Scores as follows:

1. Min/Max Scoring

This scoring represents using the outcome of the failure frequencies to determine their respective scoring, by using the maximum value to represent a score of 10.

a. Minimum Failure Frequency

This shall be assigned a 0 leaks/service.yr or 0 leaks/yr for the minimum value of Standardized or Annual Leak Frequency, respectively. The rationale for this is that no leaks should represent a baseline “no incident event” for this scoring.

b. Maximum Failure Frequency

Use the leak frequencies of either the Standardized, $f_{s,g,t}$, or Annual Leak Frequency, AF_s , for all threats (8), all grades (3), and all Company Service buckets (3360) to determine the Maximum Failure Frequency.

$$F_s = \max(Mx f_s)$$

Equation 18, for Total Company Services Maximum Standardized Threat/Grade Leak Frequency

$$AF_s = \max(Mx AF_s)$$

Equation 19, for Total Company Services Maximum Annual Threat/Grade Leak Frequency

- c. Calculate the failure rate score for each and every threat/grade within each of the buckets (3360), S, using Equation 20 and Equation 21:

$$SF_{S,g,t} = \frac{f_{S,g,t} \times 10}{F_S}$$

Equation 20, for Standardized Failure Rate Score

$$SAF_{S,g,t} = \frac{AF_{S,g,t}}{AF_{S,r} \times 10}$$

Equation 21, for Annual Failure Rate Score

***NOTE:**

This method dynamically creates a score between 0 and 10 as opposed to the creation of a lookup with 100 scores, in 0.1 increments, as introduced in the conceptual calculator.

2. Fixed Scoring

A fixed scoring regime will allow for year-to-year comparison. Ideally this will be determined using a benchmark scoring table that might be determined when the initial baseline calculations are made and scored via the Min/Max Scoring outlined above.

2.2.6 Perform Intermediate Calculations

1. For each of the 3360 buckets, determine the following:
 - a. Predominant Population Density
 - i. In determining which Population Density Descriptor (Low Density, Medium Density, or High Density) is predominant, the fraction of Low Density, Medium Density, and High Density is calculated for each bucket.
 - ii. The Population Density Descriptor that is associated with the largest fraction is designated 'predominant'.
 - iii. In the event of a tie, the Population Density Descriptor having the largest PD Score will be deemed predominant.

***NOTE:**

As per the USGS (U.S. Geological Survey) Land Use and Land Cover Classification (LULC) the classification *Urban or Built-up Land* is for this purpose defined as High Density while all other land descriptors (Agricultural, Rangeland, Forest land etc.) are considered Low Density. This classification may change in the future if LG&E chooses to use aerial photography to create specific land use polygons.

- b. Number of Inside Meters, im_s .
- c. Fraction, IM_s , of bucket, S , with inside meters

$$IM_s = \frac{im_s}{z_y}$$

Equation 22

- d. Number of Excess Flow Valves, efv_s , installed.
- e. Fraction, EFV_s , of bucket, S , with EFV installed.

$$EFV_s = \frac{efv_s}{z_y}$$

Equation 23

2.2.7 Perform Consequence Calculations

For Company Services, the consequence calculation used for Distribution Mains (expressed as Equation 9 through Equation 11) are modified to reflect the effect of inside meters. Because inside meters are considered to be such a significant factor determining the magnitude of consequences associated with leaks on services, the factor that indicates the presence of inside meters is OR-gated with the expression found in Equation 24 through Equation 26 so that even in the absence of other factors that affect consequences, the presence of inside meters in and of itself can drive high consequence scores. The mitigating effect of Excess Flow Valves on services is also considered in deriving the Consequence Scores for Services.

***NOTE:**

Excess Flow Valves on branched company services may not protect the entirety of the company service. LG&E will provide further guidance on how to evaluate these lines using existing Smallworld data.

Scores will be assigned to six (6) Consequence factors based on the characteristics of the bucket. The Consequence factors and associated scores are:

1. Pressure Class, *PC*, of the bucket, *S*, where,
 - a. High= 10
 - b. Medium= 7
 - c. Elevated= 3
 - d. Low= 1
2. Bucket, *S*, located in a Business District, *BD*, where,
 - a. Yes= 10
 - b. No=1
3. The predominate Population Density, *PD*, defined in 2.2.6, of the bucket, *S*, where,
 - a. Low Density= 1
 - b. Medium Density= 5
 - c. High Density= 10
4. Leak Grade Score, *LG*, where,
 - a. Grade 1= 10
 - b. Grade 2= 4
 - c. Grade 3= 0.5
5. Inside Meter Score, *IM_s*
 - a. High= 10
 - b. Medium=5
 - c. Low=1

The criteria that will be used to define 'Low', 'Medium' and 'High' measures of Inside Meters will be developed once all data has been collected and processed. Based on the data collected, the number of Inside Meters per mile will be calculated for each of the Company Services buckets, and 'Low', 'Medium' and 'High' ranges will be assigned to the bottom-third, middle-third, and top-third fractions (respectively) of the data. One of these descriptors will be assigned to each of the Company Services buckets.

Taking the above into consideration, consequences, $C_{S,LG}$, are calculated for each combination of Leak Grade, LG , and bucket, S , on the basis of the following equations:

For Grade 1 leaks on Company Services:

$$C_{S,1} = 10 \times \left\{ 1 - \left[\left(1 - \frac{(0.25PC_S + 0.25BD_S + 0.25PD_S + 0.25LG_{(1)})}{10} \right) \times \left(1 - \frac{IM_S}{10} \right) \right] \right\}$$

Equation 24

For Grade 2 leaks on Company Services:

$$C_{S,2} = 10 \times \left\{ 1 - \left[\left(1 - \frac{(0.25PC_S + 0.25BD_S + 0.25PD_S + 0.25LG_{(2)})}{10} \right) \times \left(1 - \frac{IM_S}{10} \right) \right] \right\}$$

Equation 25

For Grade 3 leaks on Company Services:

$$C_{S,3} = 10 \times \left\{ 1 - \left[\left(1 - \frac{(0.25PC_S + 0.25BD_S + 0.25PD_S + 0.25LG_{(3)})}{10} \right) \times \left(1 - \frac{IM_S}{10} \right) \right] \right\}$$

Equation 26

Where,

$C_{S,3}$ = Consequence score for Grade 3 leaks on Company Services for each combination of Leak Grade and bucket, S (0-10);

$C_{S,2}$ = Consequence score for Grade 2 leaks on Company Services for each combination of Leak Grade and bucket, S (0-10);

$C_{S,1}$ = Consequence score for Grade 1 leaks on Company Services for each combination of Leak Grade and bucket, S (0-10);

2.2.8 Perform Risk Calculations

At this point, each of the 3360 distribution main buckets defined in 2.2.1 will have Failure Rate Scores, $F_{S,g,t}$, out of 10.0 broken down by leak grade and threat. Similarly, each of the 3360 buckets will be assigned a Consequence Score, $C_{S,LG}$, out of 10 for each of Grade 1, Grade 2, and Grade 3 leaks.

Risk for each combination of Leak Grade and Threat for each bucket is calculated as follows:

$$R_{S,g,t} = F_{S,g,t} \times C_{S,LG} \times EFV_S$$

Equation 27

Where,

$F_{S,g,t}$ = Failure Rate Score for the combination of leak grade and threat for bucket S ,
(Determined from Failure Rate Score Lookup Table)

$C_{S,LG}$ = Consequence Score for bucket S

(Calculated in accordance with Equation 24 for Grade 1 leaks, Equation 25 for Grade 2 leaks, and Equation 26 for Grade 3 leaks)

EFV_S = Excess Flow Valve Score

For Natural Forces, Excavation, and Other Outside Force Failures on Company Services,

$EFV_S = [1 - (\text{Fraction of services that are protected by Excess Flow Valves for bucket } S)]$

For failures attributed to all other threats on Company Services ,

$EFV_S = 1.0$

The above formulation for EFV scores is based on the fact that EFVs are actuated only by full-bore, or near-full-bore openings of service lines - typically associated with natural force, 3rd Party Damage and other outside force failures, but not typically associated with other threats.

Total Risk, R_S , for each bucket, S , is calculated as follows:

$$R_S = \sum_{g=1}^3 \sum_{t=corr}^{oth} R_{S,g,t} = R_{S,1,corr} + R_{S,1,MW\&J} + \dots + R_{S,1,oth} + R_{S,2,corr} + \dots + R_{S,2,oth} + R_{S,3,corr} + R_{S,3,oth}$$

Equation 28

Where the following suffix definitions apply:

Corr= Corrosion threat

MW&J= Material Weld & Joint threat

Equip= Equipment threat

NatForc= Natural Forces threat

Excav= Excavation threat

Oth.OF= Other Outside Force threat

IncOps= Incorrect Operations threat

Oth= Other threat

2.3 Risk Approach for Customer Services

2.3.1 Develop Customer Services Data Categories

Categorize Customer services into the following four major categories and their respective sub-categories. This yields 96 different category/subcategory combinations (“buckets”, *H*) that describe the primary characteristics of Customer Services.

Occurred on Code Mapping for Customer Services:

LGE Occurred on Code	Applicable for Customer Services
401 Company Measurement and Regulation	No
403 Company Service	No
404 H Company Meter Loop-Handbuilt	No
404 P Company Meter Loop-Prefabricated	No
405 Customer Service	Yes
407 House Line	No
408 Main	No
409-H Customer Meter Loop-Handbuilt	No
409-P Customer Meter Loop-Prefabricated	No
411 Wells and Processing Facilities	No
413 Customer Appliance	No

Table 14- Occurred On Codes for Customer Services

1. Pressure Class
 - a. High
 - b. Medium
 - c. Elevated
 - d. Low

- 2. Material Type
 - a. Cast Iron (“CI”)
 - b. Plastic (“PL”)
 - c. Protected Steel
 - d. Unprotected Steel
 - e. Wrought Iron (“WI”)
 - f. Unknown

- 3. Business District
 - a. Yes
 - b. No

- 4. Service Head Adapter Design Standard- ASTM D2513)
 - a. Does not meet Category 1 requirements (ASTM D2513)
 - b. Meets Category 1 requirements (ASTM D2513)

For each of the 96 distribution customer service buckets, H , determine the following:

- 1. The total number of distribution customer service, $z_{H,y}$, for each bucket for the current year.
- 2. The total cumulative number distribution customer service, Z_H , for each bucket from 2005 (y) to present year (n).

$$Z_H = \sum_{y=2005}^n z_{H,y} = z_{H,2005} + z_{H,2006} + \dots + z_{H,n}$$

Equation 29

Historical information for customer services did not exist before this risk assessment approach was developed. Therefore, no historic customer service counts prior to 2011 are used when determining the frequency in section 2.3.4.

2.3.2 Leak Data

Leaks are assigned a grade (1, 2, or 3) and a cause. The causes will be assigned into one of eight threat categories as outlined in [Table 15](#). For each of the 96 distribution customer service buckets, H , defined in 2.3.1, determine the following:

1. Total leaks, $I_{H,g,t,y}$, for each bucket/grade/threat category for current year where
 - a. leak grade= g
 - b. threat category= t .
2. Total number of accumulated leaks, $L_{H,g,t}$, for each bucket/grade/threat from 2011 (y) to present year.

$$L_{H,g,t} = \sum_{y=2005}^n l_{H,g,t,y} = l_{H,g,t,2011} + l_{H,g,t,2012} + \dots + l_{H,g,t,n}$$

Equation 30

Where n =present year.

DOT Leak Cause Code	LG&E Leak Cause Code
Other	Blank
Corrosion	602 - Corrosion
Material and Welds	603 - Material Defect
Material and Welds	606 - Weld or Fusion
Equipment and Operations	607 - Equipment
Other Outside Force Damage	608 - Fire or Explosion
Incorrect Operations	609 - Human Error
Natural Forces	610 - Earth Movement
Natural Forces	611 - Weather Related
Other Outside Force Damage	612 - Vandalism
Material and Welds	613 - Material Deterioration
Excavation	614 - Third Party Damage Immediate
Excavation	615 - Third Party Damage Delayed

Table 15- Leak Cause Code Mapping

***NOTE:**

Leak or incident data is categorized into buckets in the same manner as customer service objects as defined in section 2.3.1. As per section 2.3.1 Service Head Adapter Design Standard ASTM D2513 is a bucket attribute for Customer Services. The current set of leak data from LG&E does not contain this attribute. It is thus assumed that all customer service leaks have a ‘high’ threat for leaks on service head adapters. This process and attribute assignment may change based on further discussions with LG&E and data availability.

2.3.3 Perform Data Quality Check

1. For each of the 96 Customer service buckets developed in 2.3.1, review the leak data obtained in 2.3.2. For any failures attributed to the threat category of Corrosion that are found in buckets with Material Type ‘PL’, re-assign those failures to the ‘Other’ threat category.
2. Review the leak data by Affected Part designation, and disposition those leak data in accordance with [Table 16](#) and [Table 17](#):

Affected Part Designation	Data QC Action
501 Cast Iron Joint	Keep leak data point
502 Drip	Remove leak data point
503 Fitting	Keep leak data point
504 Meter	Remove leak data point
505 Manifold	Remove leak data point
506 Pipe	Keep leak data point
507 Regulator	Remove leak data point
508 Service Head Adaptor	Keep leak data point
510 Tap Connection	Remove leak data point
511 Valve	Keep leak data point
512 Weld	Keep leak data point
515 Well Casing	Remove leak data point
516 Well Head	Remove leak data point
517 H2S Scrubber	Remove leak data point
518 Observation Well	Remove leak data point
519 3rd Party Water Well	Remove leak data point
520 3rd Party Gas Well	Remove leak data point

522 Pig Launcher / Receiver	Remove leak data point
523 Blowdown	Remove leak data point
525 Odorizer	Remove leak data point
526 Relief Valve	Remove leak data point
527 Riser	Keep leak data point
528 Farm Tap Regulator Loop	Remove leak data point

Table 16- Affected Part for Customer Services

Repair Method Designation	Data QC Action
Duplicate Leak	Remove leak data point
Job Cancelled	Remove leak data point
No Leak Found	Remove leak data point

Table 17- Repair methods indicating no physical leak

2.3.4 Determining Frequency Rates

1. Determine the Standardized Leak Frequency in Leaks/services-yr*, $f_{H,g,t}$, for all grade and threat combinations for each of the 96 buckets, H, defined in 2.3.1.

$$f_{H,g,t} = \frac{L_{H,g,t}}{Z_H}$$

Equation 31

2. The Annual Leak Frequency, AF_H , in Leaks/yr* for each of the 96 buckets, H, defined in 2.3.1.

$$AF_H = f_{H,g,t} \times Z_H$$

Equation 32

***NOTE:**

Standardized Leak Frequency and Annual Leak Frequency are calculated as illustrated in [Figure 5](#):

A	B	C	D	E	F	G
---	---	---	---	---	---	---

Year	Leaks Found in Current Year	Accumulated Leaks	Current # Services	Service-years	Standardized Leak Frequency (Leaks/Service-year)	Annual Leak Frequency (Leaks/yr)
y	$I_{H,g,t,y}$	$L_{H,g,t}$	Z_y	Z_s	$f_{H,g,t}$	AF_H
				(\sum Col. D)	(Col. C/Col. E)	(Col. F x Col. D)
2011	6	3	500	500	0.006	3
2012	4	7	475	975	0.007179487	3.41025641
2013	6	13	450	1425	0.009122807	4.105263158
2014	4	17	445	1870	0.009090909	4.045454545
2015	4	21	400	2270	0.009251101	3.700440529
2016	2	23	23	2293	0.010030528	0.230702137

Figure 5- Frequency ($f_{s,g,t}$) Calculation Example for one (1) bucket, S , one (1) grade, g , and (1) threat, t .

2.3.5 Convert Failure Frequency Data to Failure Rate Scores

The failure frequency data are converted into Frequency Rate Scores as follows:

1. Min/Max Scoring

This scoring represents using the outcome of the failure frequencies to determine their respective scoring, by using the maximum value to represent a score of 10.

- a. Minimum Failure Frequency

This shall be assigned a 0 leaks/service.yr or 0 leaks/yr for the minimum value of Standardized or Annual Leak Frequency, respectively. The rationale for this is that no leaks should represent a baseline “no incident event” for this scoring.

- b. Maximum Failure Frequency

Use the leak frequencies of either the Standardized, $f_{H,g,t}$, or Annual Leak Frequency, AF_H , for all threats (8), all grades (3), and all Customer Service buckets (96) to determine the Maximum Failure Frequency.

$$F_H = \max(Mx f_H)$$

Equation 33, for Total Customer Services Maximum Standardized Threat/Grade Leak Frequency

$$AF_H = \max(Mx AF_H)$$

Equation 34, for Total Customer Services Maximum Annual Threat/Grade Leak Frequency

- c. Calculate the failure rate score for each and every threat/grade within each of the buckets (96), H, using Equation 35 and Equation 36:

$$SF_{H,g,t} = \frac{f_{H,g,t} \times 10}{F_H}$$

Equation 35, for Standardized Failure Rate Score

$$SAF_{H,g,t} = \frac{AF_{H,g,t} \times 10}{AF_H}$$

Equation 36, for Annual Failure Rate Score

***NOTE:**

This method dynamically creates a score between 0 and 10 as opposed to the creation of a lookup with 100 scores, in 0.1 increments, as introduced in the conceptual calculator.

2. Fixed Scoring

A fixed scoring regime will allow for year-to-year comparison. Ideally this will be determined using a benchmark scoring table that might be determined when the initial baseline calculations are made and scored via the Min/Max Scoring outlined above.

2.3.6 Perform Intermediate Calculations

1. For each of the 96 buckets, determine the following:
 - a. Predominant Population Density

- i. In determining which Population Density Descriptor (Low Density, Medium Density, or High Density) is predominant, the fraction of Low Density, Medium Density, and High Density is calculated for each bucket.
- ii. The Population Density Descriptor that is associated with the largest fraction is designated 'predominant'.
- iii. In the event of a tie, the Population Density Descriptor having the largest *PD* Score will be deemed predominant.

***NOTE:**

As per the USGS (U.S. Geological Survey) Land Use and Land Cover Classification (LULC) the classification *Urban or Built-up Land* is for this purpose defined as High Density while all other land descriptors (Agricultural, Rangeland, Forest land etc.) are considered Low Density. This classification may change in the future if LG&E chooses to use aerial photography to create specific land use polygons.

- b. Number of Inside Meters, im_H .
- c. Fraction, IM_H , of bucket, H , with inside meters

$$IM_H = \frac{im_H}{z_y}$$

Equation 37

- d. Number of Excess Flow Valves, efv_H , installed.
- e. Fraction, EFV_H , of bucket, H , with EFV installed.

$$EFV_H = \frac{efv_H}{z_y}$$

Equation 38

2.3.7 Perform Consequence Calculations

For Customer Services, the consequence calculation used for Distribution Mains (expressed as Equation 9 through Equation 11) are modified to reflect the effect of inside meters. Because inside meters are often associated with underground piping penetrations of building foundations that can provide a conduit for gas to migrate inside an enclosed area the factor that indicates the presence of inside meters is OR-gated with the expression found in Equation 39 through Equation 41 so that even in the absence of other factors that affect consequences, the presence of inside meters in and of itself can significantly impact the consequence scores. The mitigating effect of Excess Flow Valves on services is also considered in deriving the Consequence Scores for Services.

Scores will be assigned to six (6) Consequence factors based on the characteristics of the bucket. The Consequence factors and associated scores are:

1. Pressure Class, PC , of the bucket, H , where,
 - a. High= 10
 - b. Medium= 7
 - c. Elevated= 3
 - d. Low= 1
2. Bucket, H , located in a Business District, BD , where,
 - a. Yes= 10
 - b. No=1
3. The predominate Population Density, PD , defined in 2.3.6, of the bucket, H , where,
 - a. Low Density= 1
 - b. Medium Density= 5
 - c. High Density= 10
4. Leak Grade Score, LG , where,
 - a. Grade 1= 10
 - b. Grade 2= 4
 - c. Grade 3= 0.5
5. Inside Meter Score, IM_H
 - a. High= 10
 - b. Medium=5
 - c. Low=1

The criteria that will be used to define 'Low,' 'Medium' and 'High' measures of Inside Meters will be developed once all data has been collected and processed. Based on the data collected, the number of Inside Meters per mile will be calculated for each of the Customer Services buckets, and 'Low,' 'Medium' and 'High' ranges will be assigned to the bottom-third, middle-third, and top-third fractions (respectively) of the data. One of these descriptors will be assigned to each of the Customer Services buckets.

Taking the above into consideration, consequences, $C_{S,LG}$, are calculated for each combination of Leak Grade and bucket on the basis of the following equations:

For Grade 1 leaks on Customer Services:

$$C_{H,1} = 10 \times \left\{ 1 - \left[\left(1 - \frac{(0.25PC_H + 0.25BD_H + 0.25PD_H + 0.25LC_{(1)})}{10} \right) \times \left(1 - \frac{IM_H}{10} \right) \right] \right\}$$

Equation 39

For Grade 2 leaks on Customer Services:

$$C_{H,2} = 10 \times \left\{ 1 - \left[\left(1 - \frac{(0.25PC_H + 0.25BD_H + 0.25PD_H + 0.25LC_{(2)})}{10} \right) \times \left(1 - \frac{IM_H}{10} \right) \right] \right\}$$

Equation 40

For Grade 3 leaks on Customer Services:

$$C_{H,3} = 10 \times \left\{ 1 - \left[\left(1 - \frac{(0.25PC_H + 0.25BD_H + 0.25PD_H + 0.25LG_{(3)})}{10} \right) \times \left(1 - \frac{IM_H}{10} \right) \right] \right\}$$

Equation 41

Where,

$C_{H,3}$ = Consequence score for Grade 3 leaks on Customer Services for each combination of Leak Grade and bucket, i (0-10);

$C_{H,2}$ = Consequence score for Grade 2 leaks on Customer Services for each combination of Leak Grade and bucket, i (0-10);

$C_{H,1}$ = Consequence score for Grade 1 leaks on Customer Services for each combination of Leak Grade and bucket, i (0-10);

2.3.8 Perform Risk Calculations

At this point, each of the 96 distribution customer service buckets defined in 2.3.1 will have Failure Rate Scores, $F_{H,g,t}$, out of 10.0 broken down by leak grade and threat. Similarly, each of the 96 buckets will be assigned a Consequence Score out of 10 for each of Grade 1, Grade 2, and Grade 3 leaks.

Risk for each combination of Leak Grade and Threat for each bucket, H , is calculated as follows:

$$R_{H,g,t} = F_{H,g,t} \times C_{H,LG} \times EFV_H$$

Equation 42

Where,

$F_{H,g,t}$ = Failure Rate Score for the combination of leak grade and threat for bucket H ,
(Determined from Failure Rate Score Lookup Table)

$C_{H,LG}$ = Consequence Score for bucket H ,
(Calculated in accordance with Equation 39 for Grade 1 leaks, Equation 40 for Grade 2 leaks, and Equation 41 for Grade 3 leaks)

EFV_H = Excess Flow Valve Score

For Natural Forces, Excavation, and Other Outside Force Failures on Company Services,

EFV_H = [1-(Fraction of services that are protected by Excess Flow Valves for bucket S)]

For failures attributed to all other threats on Company Services ,

EFV_H = 1.0

The above formulation for EFV scores is based on the fact that EFVs are actuated only by full-bore, or near-full-bore openings of service lines - typically associated with natural force, 3rd Party Damage and other outside force failures, but not typically associated with other threats. Total Risk, R_H , for each bucket, H , is calculated as follows:

$$R_H = \sum_{g=1}^3 \sum_{t=corr}^{oth} R_{H,g,t} = R_{H,1,corr} + R_{H,1,MW\&J} + \dots + R_{H,1,Oth} + R_{H,2,corr} + \dots + R_{H,2,Oth} + R_{H,3,corr} + R_{H,3,Oth}$$

Equation 43

Where the following suffix definitions apply:

Corr= Corrosion threat

MW&J= Material Weld & Joint threat

Equip= Equipment threat

NatForc= Natural Forces threat

Excav= Excavation threat

Oth.OF= Other Outside Force threat

IncOps= Incorrect Operations threat

Oth= Other threat

3 Reporting and Presentation of Results

Because risk is being calculated on the basis of three distinct event frequencies (Grade 1 leaks, Grade 2 leaks, and Grade 3 leaks), and because consequences are specific to each of those three separate events, it is not practical to report risk in terms of a conventional risk matrix, in which a single event frequency is plotted on one axis, and its associated consequences are plotted along another axis.

Instead, a Heat Map presentation format is used, in which risk for each bucket is reported for each combination of threat and leak grade. With three leak grades, and 8 threats, this enables risk for each bucket to be expressed as a combination of 24 individual components.

An example of a Heat Map is shown in [Figure 6](#).

In the Heat Map, the rows correspond to 'buckets' of Distribution Main, Company Services, and Customer Services. All three Occurred-on asset classes will be integrated into a single heat map presentation so that direct comparisons between all Occurred-on classes can be made.

The columns in the Heat Map represent risk by threat and leak grade. By highlighting any column, the Heat Map can be sorted in order of increasing or decreasing risk for that column.

By highlighting any row (bucket) in the Heat Map, failure data, including sub-threat data, for each Affected Part ('500 codes') can be viewed in a Raw Data presentation.

Appendix A: Risk Analyst Base Case Records

The LG&E DIMP Algorithm calculates a Standardized leak frequency using historic mileage and service counts. When a new risk run is created in the Risk Analyst software a historic run from the previous year is selected as the Base Case for each service class per the example below.

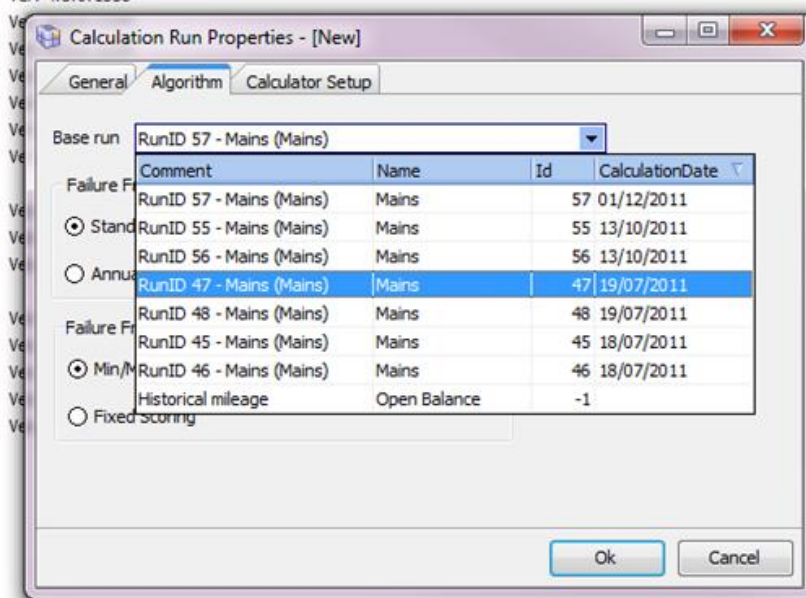
Example 2011 Risk Run

- Historic Mileage = 583
- Current Mileage = 145
- Cumulative Mileage = 728

Example 2012 Risk Run using the above 2011 Run as a Base Case

- Historic Mileage = 728
- Current Mileage = 126
- Cumulative Mileage = 854

In this example when the 2012 Risk Run is created a 2011 Risk run must be selected as the Base Case in Risk Analyst as illustrated below:



A complete record of the *Base Case* for each year is recorded in the table below by the *Risk Analyst* software administrator.

2015 Data					
Equipment Service	Evaluation Year	Base Run ID	Base Run Date	Base Run Details	Authorized by:
Mains	2016	133	1/29/2016	H.S.MM	C. Augustine
Company Services	2016	134	1/29/2016	H.S.MM	C. Augustine
Customer Services	2016	135	1/29/2016	H.S.MM	C. Augustine

2014 Data					
Equipment Service	Evaluation Year	Base Run ID	Base Run Date	Base Run Details	Authorized by:
Mains	2015	130	12/29/2015	H.S.MM	C. Augustine
Company Services	2015	131	12/29/2015	H.S.MM	C. Augustine
Customer Services	2015	132	12/29/2015	H.S.MM	C. Augustine

2013 Data					
Equipment Service	Evaluation Year	Base Run ID	Base Run Date	Base Run Details	Authorized by:
Mains	2014	126	9/17/2014	H.S.MM	C. Augustine
Company Services	2014	127	9/17/2014	H.S.MM	C. Augustine
Customer Services	2014	128	9/17/2014	H.S.MM	C. Augustine

2012 Data					
Equipment Service	Evaluation Year	Base Run ID	Base Run Date	Base Run Details	Authorized by:
Mains	2013	122	2/22/2013	H.S.MM	C. Augustine
Company Services	2013	121	2/22/2013	H.S.MM	C. Augustine
Customer Services	2013	120	2/22/2013	H.S.MM	C. Augustine

2010 Data					
Equipment Service	Evaluation Year	Base Run ID	Base Run Date	Base Run Details	Authorized by:
Mains	2011	47	07/19/2011	H.S.MM	C. Augustine
Company Services	2011	53	07/20/2011	H.S.MM	C. Augustine
Customer Services	2011	51	07/19/2011	H.S.MM	C. Augustine

**APPENDIX B
REPORTS**

Missing, or Incomplete Data						
	2010	2011	2012	2013	2014	2015
Date of Query	06/06/2011	08/14/2012	10/10/2013	05/19/2014		01/04/2016
Mains						
Date of Query	06/06/2011	08/14/2012	10/10/2013	5/19/2014	01/01/2015	01/01/2016
Pressure	0%	0%	0%	0%	0%	0%
Material	0%	0%	<0.1%	0%	0%	0%
Pipe Diameter	0%	0%	<0.1%	0%	0%	0%
Installation Date	7.3%	6.8%	6.49%	6.32%	5.68%	5.2%
Company Services						
Date of Query	06/06/2011	08/14/2012	10/10/2013	5/19/2014	11/13/2015	1/4/2016
Pressure	0%	0%	0%	0%	0%	0%
Material	< 0.1%	<0.1%	<0.1%	<0.04%	<0.03%	<0.03%
Pipe Diameter	< 0.1%	<0.1%	<0.1%	<0.03%	<0.02%	<0.03%
Installation Date	0%	<0.1%	<0.1%	<0.05%	<0.05%	<0.05%
Customer Services						
Date of Query	06/06/2011	08/14/2012	10/10/2013	5/19/2014	11/13/2015	1/4/2016
Pressure	0%	0%	<0.1%	<0.01%	<0.01%	<0.01%
Material	100%	2.3%	21.3%	2.28%	1.55%	1.53%
Service Head Adapter Design Standard ASTM D2513	See below	See below	See below	See Below	See Below	See Below
Inside Meter	<0%	33.9%	<0.1%	33.74%	<0.03%	<0.03%
Service Head Adapter						
Date of Query	06/06/2011	08/14/2012	10/10/2013	5/19/2014	12/29/2015	1/4/2016
Manufacturer	100%	79.69%	80.21%	79.62%	36.32%	36.22%

Table 4: Missing or Incomplete Information

Inaccurate Data	Description	Corrective Action	Inaccuracy Corrected (date)
Company Service Material tapped to Aldyl-A mains.	Investigations in April 2012 determined that company services attached to Aldyl-A mains are most likely Aldyl-A services. The company GIS indicates that these are non-Aldyl-A plastic services currently.	As excavations and replacements take place, the company GIS will be updated.	
Company Service/Leaks	Pre-1940 plastic	The service(s) information will be corrected in company GIS.	
Customer Service Material	The material for company service was not documented at the time of installation.	As the company takes ownership of the customer service pipe starting in 2013, facility information will be documented by company employees and retained in the GIS.	

Table 5: Inaccurate Information

**APPENDIX C
TEMPLATES**

C.1 Template 1- SME Interview

SME Name	Current Job Title Role	Yrs Experience	Comment(s) re: Qualification & Experience

Written record

Describe nature of information (First Hand witness or direct experience vs. Second Hand)

Date:	
-------	--

Interviewer Name:	
-------------------	--

Interviewer Title:	
--------------------	--

Signature of Interviewer (Reqd):	
----------------------------------	--

Signature of SMEs (Optional):	
-------------------------------	--

C.2 Template 2- Risk ranking & measures to reduce risk sample template

Risk Ranking & Measures to Reduce Risk															
Mains- Run ID ###						Assessment									Performance Measure
Facilities Property						Assessment									
No.	Pressure	Material	Diameter Range	Date Installed Range	Business Districts	Total Risk Score	Primary Threat Category(s)	Grade	Risk Score (by threat-grade)	Threat Subcategory	System-wide or Localized	Previous Year Measure(s) to Reduce Risk	Continue Measure into Current Year	New Measure(s) to Reduce Risk	
1	EP	Unprotected Steel	> 8 to <=12	Unknown	Y	65.98	Corrosion	3	10.76	N/A	Local	N/A	N/A	1,6	C
							Corrosion	2	13.34	N/A	Local	N/A	N/A	1,6	C
							Other	3	10.76	Unknown	System-wide	N/A	N/A	3	A
							Material, Weld, Joint	1	17.78	Welds & Fusion	System-wide	N/A	N/A	8	A
							Material, Weld, Joint	2	13.34	Welds & Fusion	System-wide	N/A	N/A	8	A
2	LP	Protected Steel	> 2 to <= 4	Unknown		31.19	Corrosion		31.19	N/A	Local	N/A	N/A	2	A
3	EP	PL	> 4 to <= 8	Unknown		24.26	Material, Weld, Joint		12.2	Material Deterioration	Local	N/A	N/A	9	A
							Material, Weld, Joint		6.5	Material Deterioration	Local	N/A	N/A	9	A
							Excavation	1	5.4	Delayed	System-wide	N/A	N/A	5	A

Sample

Measure to Reduce Risk	Performance Measure
1 Bring under CP	A leaks/mile/year
2 Correct CP deficiencies	B leaks/service/year
3 Implement data quality controls	C Length of unprotected pipe
4 Improve training	D Number of damages
5 Increase Leak Surveys	E Number of mechanical fitting failures
6 Install coating	F Number of service > 50 years old
7 install warning tape	G Number of service of unknown material
8 Repair	H Number of unprotected services
9 Replace	
10 Revise Construction Procedures	

C.3 Template 3- Performance measure template

Performance Measures						
Performance Measure	Baseline (2010) ¹	2011	2012	2013	2014	2015
I. Number of Hazardous leaks either eliminated or repaired, per §192.703(c), categorized by cause						
a . Corrosion	298	273				
b . Natural Forces	21	25				
c . Excavation Damage	290	235				
d . Other Outside Force	22	19				
e . Material, Weld, or Joint Failure	940	732				
f . Equipment Failure	161	151				
g . Incorrect Operation	235	227				
h . Other	73	167				
ii. Number of excavation damages	160	135				
iii. Number of excavation tickets	79516	76794				
iv. Total number of leaks either eliminated or repaired, categorized by cause						
a . Corrosion	652	420				
b . Natural Forces	31	33				
c . Excavation Damage	307	241				
d . Other Outside Force	28	23				
e . Material, Weld, or Joint Failure	2980	1708				
f . Equipment Failure	212	230				
g . Incorrect Operation	280	255				
h . Other	133	185				
v. Number of hazardous leaks either eliminated or repaired per §192.703(c), categorized by material						
a . Unprotected Bare Steel	18	23				
b . Unprotected Coated Steel	0	0				
c . Protected Bare Steel	0	0				
d . Protected Coated Steel	2	29				
e . Plastic	2	58				
f . Cast/Wrought Iron	0	13				
g . Ductile Iron	0	0				
h . Copper	0	0				
i . Other	1026	90				
vi. Additional Performance Measures						
a . Miles of unprotected bare steel mains	54.42	44.9				
b . Number of unprotected bare steel company services	2198	2133				
c . Miles of cast/wrought iron mains	68.95	68.2				
d . Number of cast/wrought iron services	2994	2141				
e . Damages/1000 locate tickets	2.01	1.76				

¹Customer service leaks were not included in calculations for 2010 Annual Report. Performance measures include customer service leaks for consistent reporting. 2011 was the first year customer service leaks were included on Annual Report.

3-Year Average	Baseline (2008-2010) ¹	2009-2011	2010-2012	2011-2013	2012-2014	2013-2015
I. Number of Hazardous leaks either eliminated or repaired, per §192.703(c), categorized by cause						
a . Corrosion	370	330				
b . Natural Forces	33	26				
c . Excavation Damage	333	269				
d . Other Outside Force	20	19				
e . Material, Weld, or Joint Failure	965	844				
f . Equipment Failure	118	140				
g . Incorrect Operation	222	219				
h . Other	181	161				
iv. Total number of leaks either eliminated or repaired, categorized by cause						
a . Corrosion	938	677				
b . Natural Forces	45	35				
c . Excavation Damage	350	280				
d . Other Outside Force	24	24				
e . Material, Weld, or Joint Failure	3375	2753				
f . Equipment Failure	195	211				
g . Incorrect Operation	285	261				
h . Other	310	211				
v. Number of hazardous leaks either eliminated or repaired per §192.703(c), categorized by material						
a . Unprotected Bare Steel	30	23				
b . Unprotected Coated Steel	0	0				
c . Protected Bare Steel	0	0				
d . Protected Coated Steel	339	321				
e . Plastic	580	577				
f . Cast/Wrought Iron	30	19				
g . Ductile Iron	0	0				
h . Copper	0	0				
i . Other	1261	1066				

¹Customer service leaks were not included in calculations from 2008-2010 on the Annual Report. Performance measures include customer service leaks for consistent reporting. 2011 was the first year customer service leaks were included on Annual Report.

C.4 Template 4- Effectiveness evaluation template

Performance Measure	Trendline	Effectiveness Evaluation										Comment	
		1	2	3	4	5	6	7	8	9	10		
L. Number of Hazardous leaks either eliminated or repaired, per \$1K													
a. Corrosion	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-25	-4.4%	-25	-4.4%	
b. Natural Forces	Decrease	Increase	Increase	Increase	Increase	Unfavorable	No	0	4	19.0%	4	19.0%	
c. Excavation Damage	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-55	-19.0%	-55	-19.0%	
d. Other Outside Force	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-9	-3.8%	-9	-3.8%	
e. Material, Weld, or Joint Failure	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-208	-22.1%	-208	-22.1%	
f. Equipment Failure	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-10	-6.7%	-10	-6.7%	
g. Incorrect Operation	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-6	-4.4%	-6	-4.4%	
h. Other	Decrease	Increase	Increase	Increase	Increase	Unfavorable	Maybe	0	94	108.0%	94	108.0%	
II. Number of excavation tickets	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-25	-15.6%	-25	-15.6%	
III. Number of excavation tickets	Increase	Decrease	Decrease	Decrease	Decrease	Unfavorable	Maybe	0	-2722	-8.4%	-2722	-8.4%	
IV. Total number of leaks either eliminated or repaired, categorized by													
a. Corrosion	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-242	-25.8%	-242	-25.8%	
b. Natural Forces	Decrease	Increase	Increase	Increase	Increase	Unfavorable	No	0	2	6.5%	2	6.5%	
c. Excavation Damage	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-60	-21.5%	-60	-21.5%	
d. Other Outside Force	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-5	-1.9%	-5	-1.9%	
e. Material, Weld, or Joint Failure	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-1272	-42.7%	-1272	-42.7%	
f. Equipment Failure	Decrease	Increase	Increase	Increase	Increase	Unfavorable	No	0	18	8.5%	18	8.5%	
g. Incorrect Operation	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-25	-8.9%	-25	-8.9%	
h. Other	Decrease	Increase	Increase	Increase	Increase	Unfavorable	Maybe	0	52	89.1%	52	89.1%	
V. Number of hazardous leaks either eliminated or repaired per \$1K:													
a. Unprotected Bare Steel	Decrease	Increase	Increase	Increase	Increase	Unfavorable	No	0	5	27.8%	5	27.8%	
b. Unprotected Coated Steel	Decrease	-	-	-	-	-	-	0	-	-	-	-	
c. Protected Bare Steel	Decrease	-	-	-	-	-	-	0	-	-	-	-	
d. Protected Coated Steel	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-87	-14.7%	-87	-14.7%	
e. Plastic	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-60	-7.3%	-60	-7.3%	
f. Cast/Wrought Iron	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-7	-8.0%	-7	-8.0%	
g. Ductile Iron	Decrease	-	-	-	-	-	-	0	-	-	-	-	
h. Copper	Decrease	-	-	-	-	-	-	0	-	-	-	-	
i. Other	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-120	-11.7%	-120	-11.7%	
VI. Additional Performance Measures													
a. Miles of unprotected bare steel mains	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	-9.52	-17.5%	-9.52	-17.5%	
b. Number of unprotected bare steel services	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	0	-0.0%	0	-0.0%	
c. Miles of cast/wrought iron services	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	1	-1.1%	1	-1.1%	
d. Number of cast/wrought iron services	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	0	-0.0%	0	-0.0%	
e. Damages/1000 locate tickets	Decrease	Decrease	Decrease	Decrease	Decrease	Favorable	Fac	0	0	-11.8%	0	-11.8%	

Sample

<small>*Customer write leaks were not included in evaluation from 2002-2010 in the Annual Report. Customer write leaks were included in Annual report</small>												
1. Is performance measure designed to decrease or increase?												
2. Is current year's performance measure less than or greater than baseline performance measure?												
3. Is current year's performance measure less than or greater than last year's performance measure?												
4. Over all performance measures, is the trendline increasing or decreasing?												
5. Is the trendline moving in a favorable or unfavorable direction?												
6. Does the information reviewed in this evaluation indicate that measures to reduce risk are effective?												

C.5 Template 5- Periodic Review

Program Evaluation							
Performance Measure	Baseline	2011	2012	2013	2014	2015	Effectiveness
i. Number of Hazardous leaks either eliminated or repaired, per §192.703(c), categorized by cause							
a . Corrosion	122						
b . Natural Forces	16						
c . Excavation Damage	171						
d . Other Outside Force	14						
e . Material, Weld, or Joint Failure	451						
f . Equipment Failure	100						
g . Incorrect Operation	168						
h . Other Outside Force	2						
ii. Number of excavation damages	160						
iii. Number of excavation tickets	16						
iv. Total number of leaks either eliminated or repaired, per §192.703(c), categorized by material							
a . Corrosion	18						
b . Natural Forces							
c . Excavation Damage	80						
d . Other Outside Force	18						
e . Material, Weld, or Joint Failure	1933						
f . Equipment Failure	149						
g . Incorrect Operation	200						
h . Other Outside Force	7						
v. Number of hazardous leaks either eliminated or repaired per §192.703(c), categorized by material							
a . Unprotected Bare Steel							
b . Unprotected Coated Steel							
c . Protected Bare Steel							
d . Protected Coated Steel							
e . Plastic							
f . Cast/Wrought Iron							
g . Ductile Iron							
h . Copper							
i . Other							
vi. Additional Performance Measures							
a . TBD							

C.6 Template 6- Risk assessment validation template

Risk Assessment Validation

Date: _____

Frequency Factors

Is the cause ranked highest on the risk model valid?

Is the type of facility ranked highest on the risk model valid?

Failure Factors

Is the likelihood of failure factor ranked highest on the risk model valid?

Are the consequences associated with the facility valid?

Risk

Is the relative risk score appropriate?

Is the relative risk ranking valid?

Participants of Risk Assessment Validation

Name

Title

Name

Title

Name

Title

Name

Title

Name

Title

Name

Title


Name

Title

**APPENDIX D
FORMS**

D.1 Form 1- Mechanical Coupling Failure Form

ID _____
(Assigned by Integrity Management)

MECHANICAL COUPLING FAILURE REPORT COMPLETE FOR CLASS 1 LEAKS	
--	---

Part I- General Info

Date of Failure _____ Work Order Number(s) _____
Address _____ Zip Code _____
Main Numbers Coupled (if applicable) _____ and _____
Service Number Coupled (if applicable) _____

Part II- Coupling Info

Specify the Mechanical Fitting Involved:

Stab Nut Follower Bolted Other _____

Specify the Type of Mechanical Fitting:

Service or Main Tee Tapping Tee Transition Fitting Coupling Riser Adapter
 Valve Sleeve End Cap Other _____

Location in System: (answer a, b, & c)

a) Aboveground -or- Belowground
b) Inside -or- Outside
c) Main-to-Main -or- Main-to-Service -or- Service-to-Service -or- Meter Set

Year Installed: _____ Year Manufactured: _____

If Year Unknown, Provided Decade Installed: _____

Manufacturer: _____ Part or Model Number: _____

Lot Number: _____ Other Attributes: _____

Fitting Material:

Steel Plastic Combination Plastic and Steel Brass Unknown
 Other _____

Part III- Pipe Info

Specify the Two Materials Being Joined:

First Pipe

Nominal Size:

1/4" 1/2" 3/4" 1" 1 1/4" 1 1/2" 1 3/4" 2" 3" 4" 6" 8" or larger

**APPENDIX E
FAILURE ANALYSIS**

E.1 Handley Valve failure analysis worksheet

Analysis Performed by _____	Date _____			
	ID#1	ID#2	ID#3	ID#4
Pictures Taken				
Analysis				
Side A				
Size of pipe/Unit Type				
Pipe Cut Square?				
Chamfered?				
Is Stab depth between 1 7/8- 2 1/8?				
Are compression threads stripped?				
Is grip ring present?				
Is O-ring present?				
Is O-ring split?				
Are stiffeners present?				
Side B				
Size of pipe/Unit Type				
Pipe Cut Square?				
Chamfered?				
Is Stab depth between 1 7/8- 2 1/8?				
Are compression threads stripped?				
Is grip ring present?				
Is O-ring present?				
Is O-ring split?				
Are stiffeners present?				
Conclusion				
Failure a results of:				
Corrosion				
Natural Forces				
Excavation Damage				
Other Outside Force				
Material or Weld				
Equipment				
Incorrect Operation				
Construction/ Installation				
Defect				
Material Defect				
Design Defect				
Previous Damage				
Thermal Expansion/ Contraction				

E.2 General failure analysis worksheet

Analysis Performed by _____	Date _____			
	ID#1	ID#2	ID#3	ID#4
Pictures Taken				
Analysis				
Side A				
Size of pipe/Unit Type				
Pipe Cut Square?				
Chamfered?				
Stab depth?				
Are threads stripped?				
Is grip ring present?				
Is O-ring present?				
Is O-ring split?				
Are stiffeners present?				
Side B				
Size of pipe/Unit Type				
Pipe Cut Square?				
Chamfered?				
Are threads stripped?				
Is grip ring present?				
Is O-ring present?				
Is O-ring split?				
Are stiffeners present?				
Conclusion				
Failure a results of:				
Corrosion				
Natural Forces				
Excavation Damage				
Other Outside Force				
Material or Weld				
Equipment				
Incorrect Operation				
Construction/ Installation				
Defect				
Material Defect				
Design Defect				
Previous Damage				
Thermal Expansion/ Contraction				

APPENDIX F
PERFORMANCE MEASURES PROCEDURES

F.1 **Number of Hazardous leaks either eliminated or repaired, per §192.703(c), categorized by cause**

PHMSA instructions state the following. *“A leak is defined as an unintentional escape of gas from the pipeline. A non-hazardous release that can be eliminated by lubrication, adjustment, or tightening, is not a leak”. “A hazardous leaks means a leaks that represents an existing or probable hazard to persons or property and requires immediate repair or continuous action until conditions are no longer hazardous.” Include all leaks eliminated by repair, replacement or other reason during the reporting year. Also include leaks reported on form PHMSA 7100.1, “Incident Report Gas Distribution Systems.” A reportable incident is one described in §191.3.”*

- Grade 2 or 3 leaks are nonhazardous by definition. Meter loop leaks are sometimes repaired by main replacement, service line renewal or turning gas off. However, meter loop leaks can typically be eliminated by tightening fittings. These other methods are sometimes used based on circumstances, but are typically not necessary. Grade 2 and grade 3 meter loop leaks should therefore not be reported since grade 2 and grade 3 leaks are nonhazardous by definition and meter loop leaks can be repaired by tightening fittings.
- Leaks on valves are typically repaired by lubricating the valve, tightening a nut or, as a last resort, replacement. Grade 2 or 3 leaks on valves which were closed by lubrication (greasing the valve) or tightening a fitting should not be reported. Lubrication is not currently a leak cause code used by LG&E. Until this is addressed, a review of the leak object comments can be scanned to see if this was the repair method.
- Leaks closed with the leak cause code duplicate leak, job cancelled or no leak found in field should not be considered as legitimate leaks. They therefore should not be reported under part C of the report.

In summary, leak occurred on codes, grades, repair codes and part codes should be interpreted as follows:

Reportable Eliminated/Repaired Main Leaks (closed leak objects)

- 401-Company Measurement & Regulation; grade 1
- 408 – Main; grade 1
- Exceptions
 - Do not report any leak with a leak repair code of duplicate leak, job cancelled or no leak found in field regardless of grade.
 - Do not report any grade 2 or 3 leaks with a leak repair code of tighten fittings.
 - Do not report any grade 2 or 3 leaks with a part code of 511 – Valve or 526 – Relief Valve that indicates in the comments that the leak was repaired by lubrication (greased valve).

Reportable Eliminated/Repaired Service Leaks (closed leak objects)

- 403 – Company Service; grade 1
- 404H – Company Meter Loop Hand Built; grade 1
- 404P – Company Meter Loop Prefabricated; grade 1
- Exceptions
 - Do not report any leak with a leak repair code of duplicate leak, job cancelled or no leak found in field regardless of grade.
 - Do not report any grade 2 or 3 leaks with a leak repair code of tighten fittings.
 - Do not report any grade 2 or 3 leaks with a part code of 511 – Valve or 526 – Relief Valve that indicates in the comments that the leak was repaired by lubrication (greased valve).

Note: In very rare cases, 411- Wells & Processing Facilities can be applicable to distribution pipe. (i.e. Odorant tank on high pressure distribution line to Brandenburg.)

Step-by-Step Guidelines

1. Follow the step-step guidelines in section F.4. Hazardous leaks will be calculated in conjunction with all leaks in section F.4

F.2 Number of Excavation Damages

1. Request an export from of all claims from the Damage Tracking System to the IT Development & Support. (This will be referred to as "DTS" spreadsheet)
2. Remove all rows where Department = Electric
3. Add columns "Leak ID" and "Cause" to the beginning of the worksheet.
4. Copy the spreadsheet developed in part F4, Number 7. (This will be referred to as "Gas Leak" spreadsheet)
5. Add a column to beginning of Gas Leak worksheet and used the concatenate formula on columns SW Building Number, SW Street Name, and SW Street Suffix Abbr. (Ex =concatenate(BO1," ",BQ1," ",BS1))
6. Perform the command "Copy --> Paste Special- Values" in this column.
7. In DTS spreadsheet, use (=VLOOKUP(K1,'Gas Leak'!\$A\$2:\$U\$2555,2,FALSE)) to column A to find the leak id that matches the address.
8. Also in DTS spreadsheet, use (=VLOOKUP(A7,'Gas Leak'!\$B\$2:\$U\$2555,20,FALSE)) in column B to find the cause that matches the leak id.
9. Add a new blank worksheet
10. Copy column A from Gas Leaks into blank worksheet.
11. Use =IF(A174=A173,"Duplicate"," ") to find all the duplicate entries
12. Use =VLOOKUP(A100,DTS!\$K\$2:\$K\$298,1,FALSE) in the next column to determine which duplicate entries in Gas Leaks also appear in DTS. Manually went to each entry in DTS to determine if the correct leak id was delivered using the vlookup function in step 7. If not, copied it over into the DTS workbook.
13. Add another new work sheet
14. Copy Column "Street Address" from DTS Worksheet
15. Use the "Text to Columns" function to truncate street number and street suffixes.
16. Add a column to DTS Work Sheet
17. Use the formula =MATCH(L2,'Gas Leak'!\$BQ\$2:\$BQ\$2555,0) to find the row in GAS LEAK worksheet in which that street appeared. Manually go to each one to confirm that the leak and claim match. If it does, I copy the Leak ID to the DTS sheet.
18. If the leak does not match, copy the street name into the filter box in the Gas Leak worksheet to find all leak on the street. Manually determine which leak match the claim by comparing street number, event dates, causes, or any other information. If a match is found, copy over the leak ID from the Gas Leak spreadsheet.
19. If no match is found, enter "No Leak Found" in the DTS work sheet.
20. Delete the column referenced in steps 17 & 18.
At this point, there may be DTS entries to match a leak to.
21. Continue using the filter method in described in 18 to match the remainders.
22. Add a column to DTS worksheet.

23. Filter the DTS Cause column for anything not equal to Third Party damage or #N/A. Then search for the leak id in the Gas Leak worksheet, and look at the remarks column and determine if excavation damage or something else was the cause. Recorded the findings in the column, reference in step 22.
24. Filter column "Damage Reason Code" for vehicle and add column "Analysis Findings" for BLANKS. For any entry with a leak, used the process in step 23 to determine the correct cause and recorded in My Analysis column.
At this point, only entries with no matching leak exists.
25. In Gas leak worksheet, Filter cause by Third Party Damage and IN DTS for #N/A and determine what the cause is using the remarks.
26. In Gas leak, add a column and insert a vlookup formula to find the equivalent leak in the DTS worksheet. Filter Cause equal to Human Error and DTS equal to #NA. Read the remarks column for each and determine if any could have been excavation damage. Record in column.
27. Copy the DTS worksheet.
Finally, to get to a valid Excavation Damage number apply the following filters in the DTS worksheet.
28. Delete all entries where Damage Reason Code = Vehicle
29. In Leak ID, delete any entries = Duplicate
30. Analysis Finding column, remove any entries that specifically state that the cause was not excavation damage.

F.3 **Number of excavation tickets received by gas department**

1. Using invoices received from one-call center for the Customer ID: 0002- Louisville Gas & Electric, sum the "Quantity" for each monthly for the applicable reporting calendar year.
2. Do not include invoices for Customer ID: 0360 (Magnolia Gas) or 0361 (Muldraugh Gas) whereas these coverage areas contain transmission gas only.

F.4 **Total number of leaks either eliminated or repaired, per §192.703(c), categorized by cause**

PHMSA instructions state the following. *"A leak is defined as an unintentional escape of gas from the pipeline. A non-hazardous release that can be eliminated by lubrication, adjustment, or tightening, is not a leak". "A hazardous leaks means a leaks that represents an existing or probable hazard to persons or property and requires immediate repair or continuous action until conditions are no longer hazardous." Include all leaks eliminated by repair, replacement or other reason during the reporting year. Also include leaks reported on form PHMSA 7100.1, "Incident Report Gas Distribution Systems." A reportable incident is one described in §191.3."*

- Grade 2 or 3 leaks are nonhazardous by definition. Meter loop leaks are sometimes repaired by main replacement, service line renewal or turning gas off. However, meter loop leaks can typically be eliminated by tightening fittings. These other methods are sometimes used based on circumstances, but are typically not necessary. Grade 2 and grade 3 meter loop leaks should therefore not be reported under part C of the report since grade 2 and grade 3 leaks are nonhazardous by definition and meter loop leaks can be repaired by tightening fittings.
- Leaks on valves are typically repaired by lubricating the valve, tightening a nut or, as a last resort, replacement. Grade 2 or 3 leaks on valves which were closed by lubrication (greasing the valve) or tightening a fitting should not be reported under part C of the report. Lubrication is not currently a leak cause code used by LG&E. Until this is addressed, a review of the leak object comments can be scanned to see if this was the repair method.
- Leaks closed with the leak cause code duplicate leak, job cancelled or no leak found in field should not be considered as legitimate leaks. They therefore should not be reported under part C of the report.

In summary, leak occurred on codes, grades, repair codes and part codes should be interpreted as follows for part C of the report.

Reportable Eliminated/Repaired Main Leaks (closed leak objects)

- 401-Company Measurement & Regulation; all grades
- 408 – Main; all grades
- Exceptions
 - Do not report any leak with a leak repair code of duplicate leak, job cancelled or no leak found in field regardless of grade.
 - Do not report any grade 2 or 3 leak with a leak repair code of tighten fittings.
 - Do not report any grade 2 or 3 leak with a part code of 511 – Valve or 526 – Relief Valve that indicates in the comments that the leak was repaired by lubrication (greased valve).

Reportable Eliminated/Repaired Service Leaks (closed leak objects)

- 403 – Company Service; all grades
- 404 – Company Meter Loop; grade 1 only
- 405- Customer Service; all grades
- 409- Customer Meter Loop; grade 1 only
- Exceptions

- Do not report any leak with a leak repair code of duplicate leak, job cancelled or no leak found in field regardless of grade.
- Do not report any grade 2 or 3 leak with a leak repair code of tighten fittings.
- Do not report any grade 2 or 3 leak with a part code of 511 – Valve or 526 – Relief Valve that indicates in the comments that the leak was repaired by lubrication (greased valve).

Reportable number of known system leaks at end of year scheduled for repair (Active leak objects)

- 401- Company Measurement & Regulation; grades 1 (if any) and 2
- 403 – Company Service; grades 1 (if any) and 2
- 405- Customer Service; grades 1 (if any) and 2
- 408 – Main; grades 1 (if any) and 2
- 411- Wells and Processing Facilities; grades 1 (if any) and 2

404 and 409 are not reported as scheduled for repair, due to the definition established in the PHMSA reporting instructions. These leak codes will be eliminated or repaired by tighten fittings, lubrication, etc.

Note: In very rare cases, 411- Wells & Processing Facilities can be applicable to distribution pipe. (i.e. Odorant tank on high pressure distribution line to Brandenburg.)

Leak occurred on codes, grades, repair codes and part codes should be interpreted as follows for part D of the report.

Step-by-Step Guidelines

Leaks eliminated or repaired

1. Run a Smallworld query for all closed distribution leaks that were closed in the reporting year and export to Excel. Figure F-1

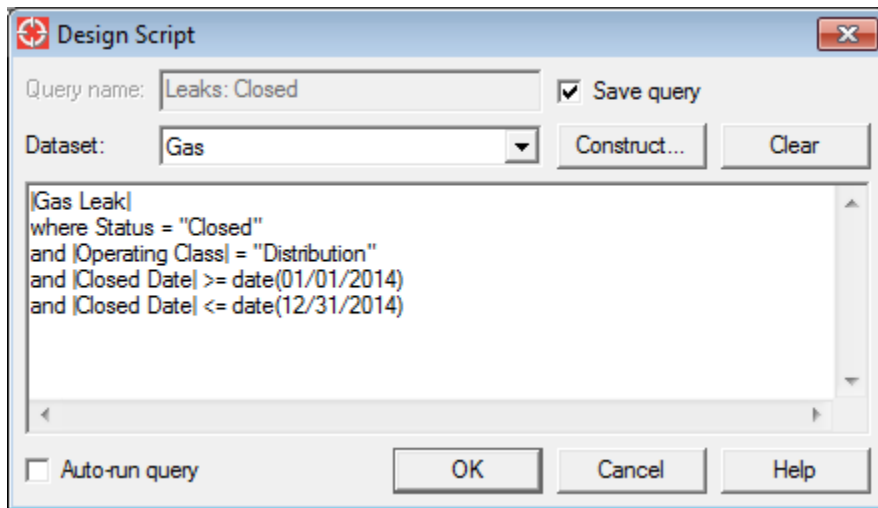


Figure F-1

2. Check for leaks reported in current year. (i.e. If reporting for 2011 calendar year, remove all leaks reported in 2012). Remove if any are found.
3. Remove all non-jurisdictional Customer Leaks (Codes 407, 413)
4. Remove all leaks with Duplicate Leak, Job Cancelled, or No Leak Found from the Repair Method column.
5. Remove all Grade 2 & 3 leaks with the Repair Method equal to Tighten Fittings.
6. Remove all Grade 2 & 3 leaks with Affected Part equal to 511- Valve or 526- Relief Valve AND the Repair Method equals Grease Valve.
7. Remove all Grade 2 & 3 leaks where Repair Method does not equal "Replace Aboveground Fittings" AND Occurred On codes equals 404- Company Meter Loop, 409- Customer Meter Loop.
8. Split the leaks on Mains and Service into two different spreadsheets.
 - a. Mains- Use Occurred on codes 401-Company Measurement & Regulation, 408- Main, 411- Wells and Processing
 - b. Service- Use Occurred On codes 403- Company Service, 404- Company Meter Loop, 405- Customer Service, 406-Manifold, 409- Customer Meter Loop.
9. At this point, make a second copy of the two spreadsheets for part F5.

Closed Mains Leaks

1. Sort the remaining leaks by Current Grade, then by Cause.
2. Subtotal (count) the number of leaks in each unique group. (The Subtotal tool in Excel is the best way to perform this step. See Figure F-2 for set up.)

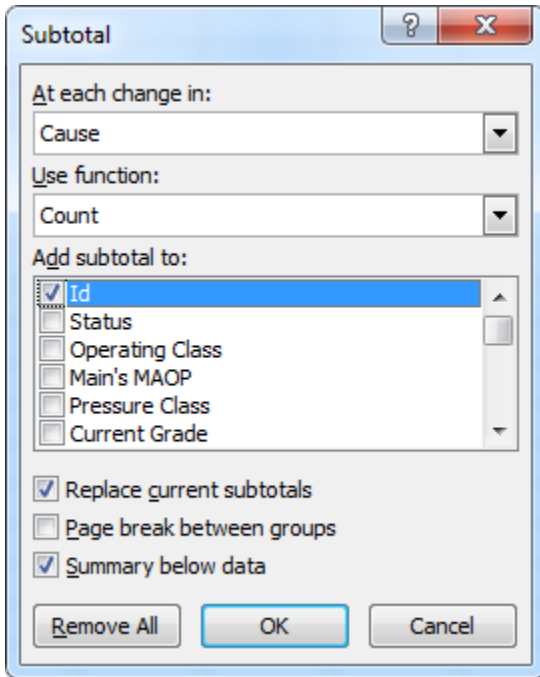


Figure F-2

- Total the number of leaks, by hazardous and non-hazardous, based on the categories in Table F-1. Hazardous leaks are Current Grade equals 1, other grades are non-hazardous.

LG&E Leak Cause Code	DOT Leak Cause Code
602- Corrosion	Corrosion
603- Material Defect	Material and Welds
606- Weld or Fusion	Material and Welds
607- Equipment	Equipment
608- Fire or Explosion	Other Outside Force
609- Human Error	Incorrect Operation
610- Earth Movement	Natural Forces
611- Weather Related	Natural Forces
612- Vandalism	Other Outside Force
613- Material Deterioration	Material and Welds
614- Third Party Damage- Immediate	Excavation Damage
615- Third Party Damage- Delayed	Excavation Damage
699- Unknown	Other

Table F-1

Closed Service Leaks

- Sort the remaining leaks by Current Grade, then by Cause.

2. Subtotal (count) the number of leaks in each unique group. (The Subtotal tool in Excel is the best way to perform this step. See Figure F-2 for set up)
3. Total the number of leaks, by hazardous and non-hazardous, based on the categories in Table F-1. Hazardous leaks are Current Grade equals 1, other grades are non-hazardous.

Active Leaks

Part A

1. Run a Smallworld query for closed leaks in the current (not reporting) calendar year and export to Excel. (Figure F-3)

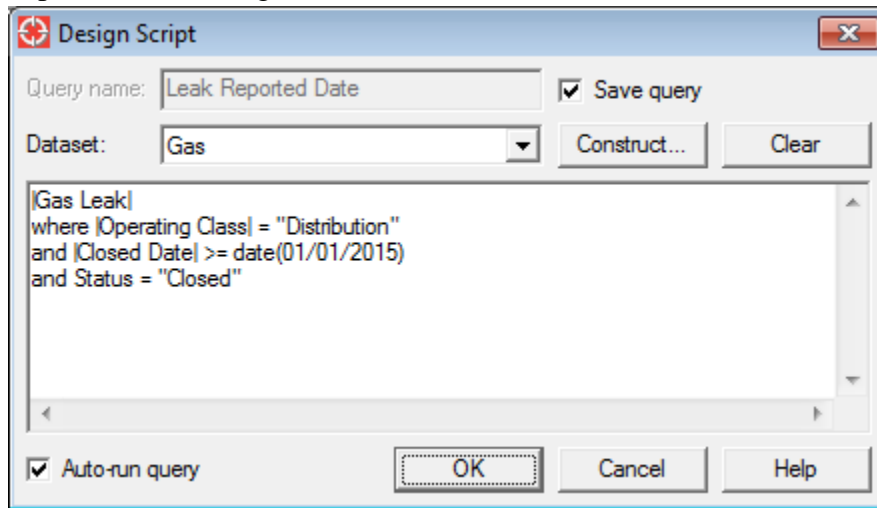


Figure F-3

2. Remove the leaks reported in the current year.
3. Remove all Grade 3 leaks. (*Even though the Grade 3 has been closed, at the end of the previous year, it was active. Grade 3 leaks are not scheduled for repaired, they are monitored.*)
4. Remaining leaks should be leaks active at the end of the reporting calendar year but closed before the queries were run.

Part B

1. Run a Smallworld query for active leaks and export to Excel. (Figure F-4)

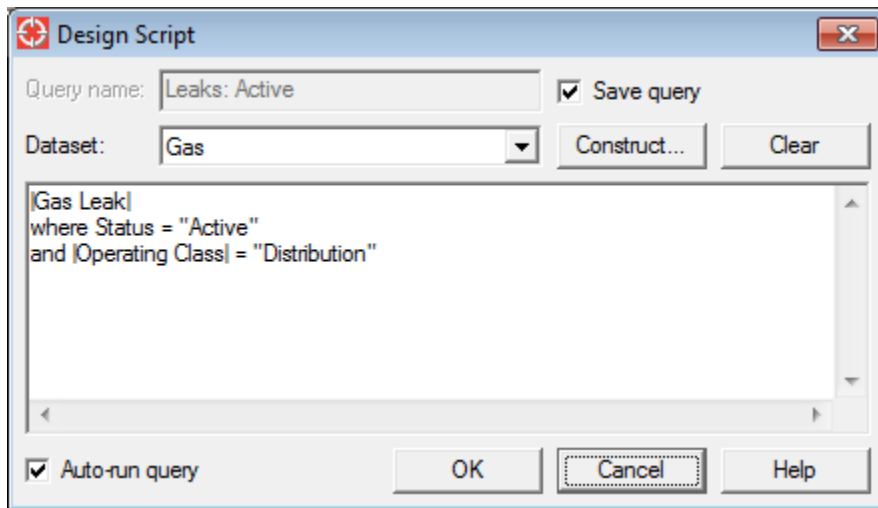


Figure F-4

2. Remove the leaks reported in the current year.
3. Remove all grade 3 leaks.
4. Remove 404, 407, 409, 413.
5. Remaining leaks will be the number of leaks active at the end of the reporting year.
6. Add number calculated in Part A to get the total leaks scheduled for repair at the end of the year.

F.5 **Total number of hazardous leaks either eliminated or repaired, per §192.703(c), categorized by material**

PHMSA instructions state the following. *“A leak is defined as an unintentional escape of gas from the pipeline. A non-hazardous release that can be eliminated by lubrication, adjustment, or tightening, is not a leak”. “A hazardous leaks means a leaks that represents an existing or probable hazard to persons or property and requires immediate repair or continuous action until conditions are no longer hazardous.” Include all leaks eliminated by repair, replacement or other reason during the reporting year. Also include leaks reported on form PHMSA 7100.1, “Incident Report Gas Distribution Systems.” A reportable incident is one described in §191.3.”*

- Grade 2 or 3 leaks are nonhazardous by definition. Meter loop leaks are sometimes repaired by main replacement, service line renewal or turning gas off. However, meter loop leaks can typically be eliminated by tightening fittings. These other methods are sometimes used based on circumstances, but are typically not necessary. Grade 2 and grade 3 meter loop leaks should therefore not be reported since grade 2 and grade 3 leaks are nonhazardous by definition and meter loop leaks can be repaired by tightening fittings.
- Leaks on valves are typically repaired by lubricating the valve, tightening a nut or, as a last resort, replacement. Grade 2 or 3 leaks on valves which were closed by lubrication (greasing the valve) or tightening a fitting should not be reported. Lubrication is not currently a leak cause code used by LG&E. Until this is addressed, a review of the leak object comments can be scanned to see if this was the repair method.
- Leaks closed with the leak cause code duplicate leak, job cancelled or no leak found in field should not be considered as legitimate leaks. They therefore should not be reported under part C of the report.

In summary, leak occurred on codes, grades, repair codes and part codes should be interpreted as follows:

Reportable Eliminated/Repaired Main Leaks (closed leak objects)

- 401-Company Measurement & Regulation; grade 1
- 408 – Main; grade 1
- Exceptions
 - Do not report any leak with a leak repair code of duplicate leak, job cancelled or no leak found in field regardless of grade.
 - Do not report any grade 2 or 3 leaks with a leak repair code of tighten fittings.
 - Do not report any grade 2 or 3 leaks with a part code of 511 – Valve or 526 – Relief Valve that indicates in the comments that the leak was repaired by lubrication (greased valve).

Reportable Eliminated/Repaired Service Leaks (closed leak objects)

- 403 – Company Service; grade 1
- 404 – Company Meter Loop; grade 1
- 405- Customer Service; grade 1
- 409- Customer Meter Loop; grade 1 only
- Exceptions
 - Do not report any leak with a leak repair code of duplicate leak, job cancelled or no leak found in field regardless of grade.
 - Do not report any grade 1 leak with a leak repair code of tighten fittings.
 - Do not report any grade 1 leak with a part code of 511 – Valve or 526 – Relief Valve that indicates in the comments that the leak was repaired by lubrication (greased valve).

Note: In very rare cases, 411- Wells & Processing Facilities can be applicable to distribution pipe. (i.e. Odorant tank on high pressure distribution line to Brandenburg.)

Step-by-Step Guidelines

1. Take the spreadsheets created in F4, step 9, and sort it by leak grade. (Note: Even though this performance measure only requires that hazardous leaks need to be reported, go ahead and calculate non-hazardous leaks because this information will be requested from Gas Construction for AGA System Reliability Reporting).

Closed Mains Leaks

1. Sort the remaining leaks by Main Pipe Material, then by Coating, then by Protection.
2. Subtotal (count) the number of leaks of each unique Material/Coating/Protection grouping.

Closed Service Leaks

1. Split the leaks on Service into two different spreadsheets.
 - a. Company-403- Company Service, 404- Company Meter Loop, 406- Manifold
 - b. Customer-405- Customer Service, 409- Customer Meter Loop

Follow remaining steps for both spreadsheets

2. Sort the remaining leaks by Service Pipe Material, then by Coating, then by Protection.
3. Subtotal (count) the number of leaks in each unique Material/Coating/Protection grouping.

Summarize

1. For each unique Material/Coating/Protection group, added the number of main and service leaks together.

Additional measures

F.6 Miles of bare unprotected steel main

1. Perform the query in Figure 3 in the company GIS.

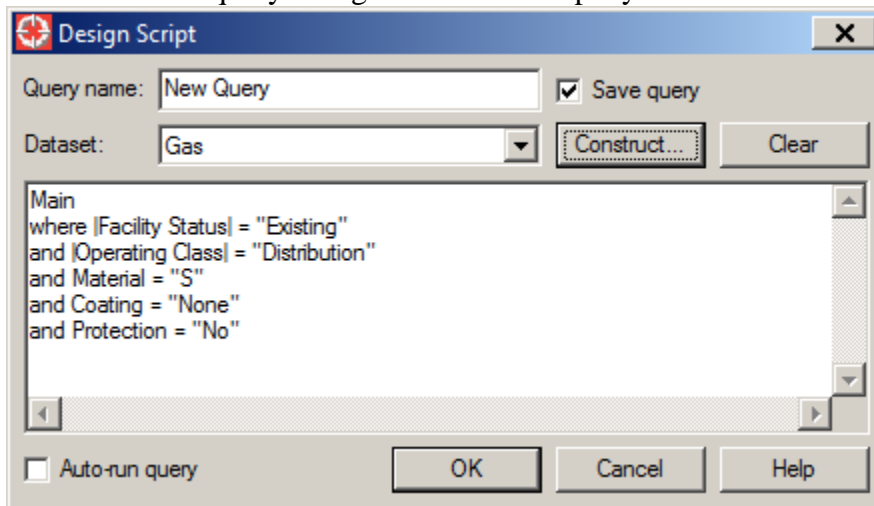


Figure 7- Query for determining unprotected bare steel distribution mains

2. Export the results to a file (such as MS Excel).
3. Sum values in the "Actual Length" column.
4. Divide that number by 5280 ft to convert to miles.

F.7 Number of bare unprotected steel company services

1. Perform the query in Figure 4 in the company GIS.

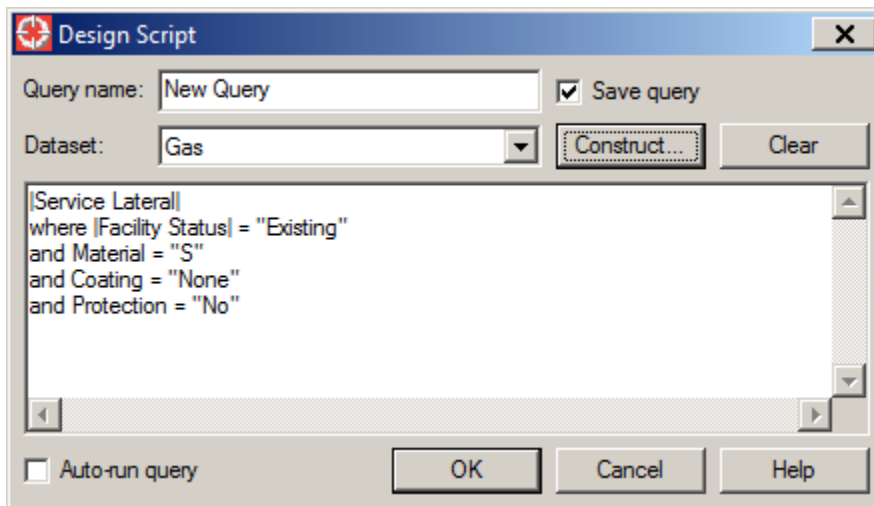


Figure 8- Query for determining unprotected bare steel distribution services

2. Export the results to a file (such as MS Excel).
3. Count values in the “Sys ID” column.

F.8 Miles of cast/wrought iron main

1. Perform the query in Figure 5 in the company GIS.

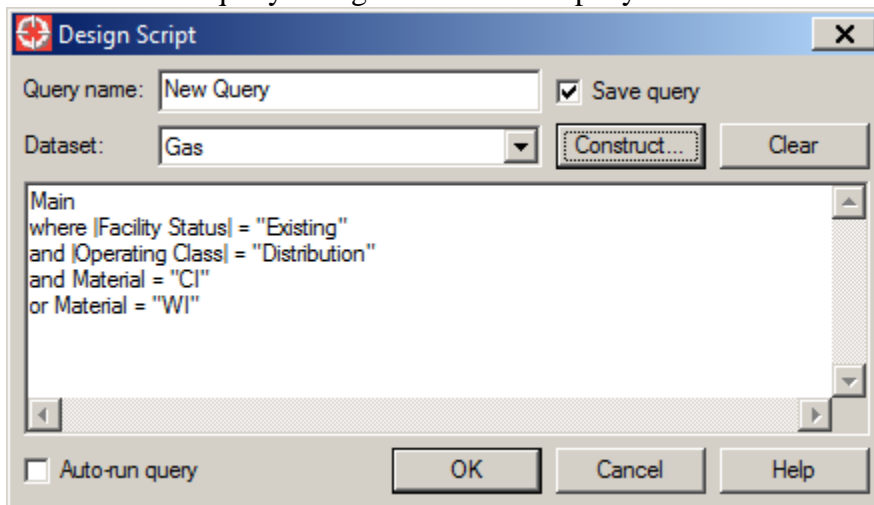


Figure 9- Query for determining cast iron/wrought iron distribution mains

2. Export the results to a file (such as MS Excel).
3. Sum values in the “Actual Length” column.
4. Divide that number by 5280 ft to convert to miles.

F.9 Number of cast/wrought iron services

1. Perform the query in Figure 6 in the company GIS.

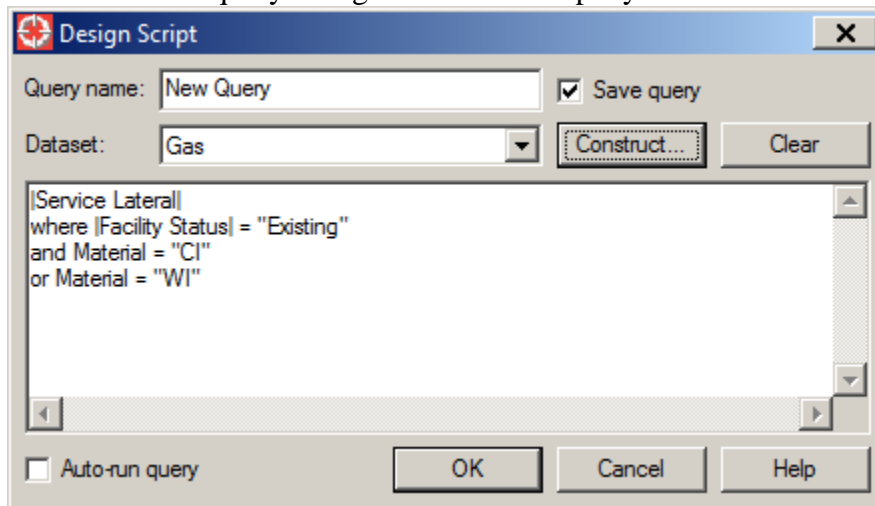


Figure 10- Query for determining cast/wrought iron distribution services

2. Export the results to a file (such as MS Excel).
3. Count values in the “Sys ID” column

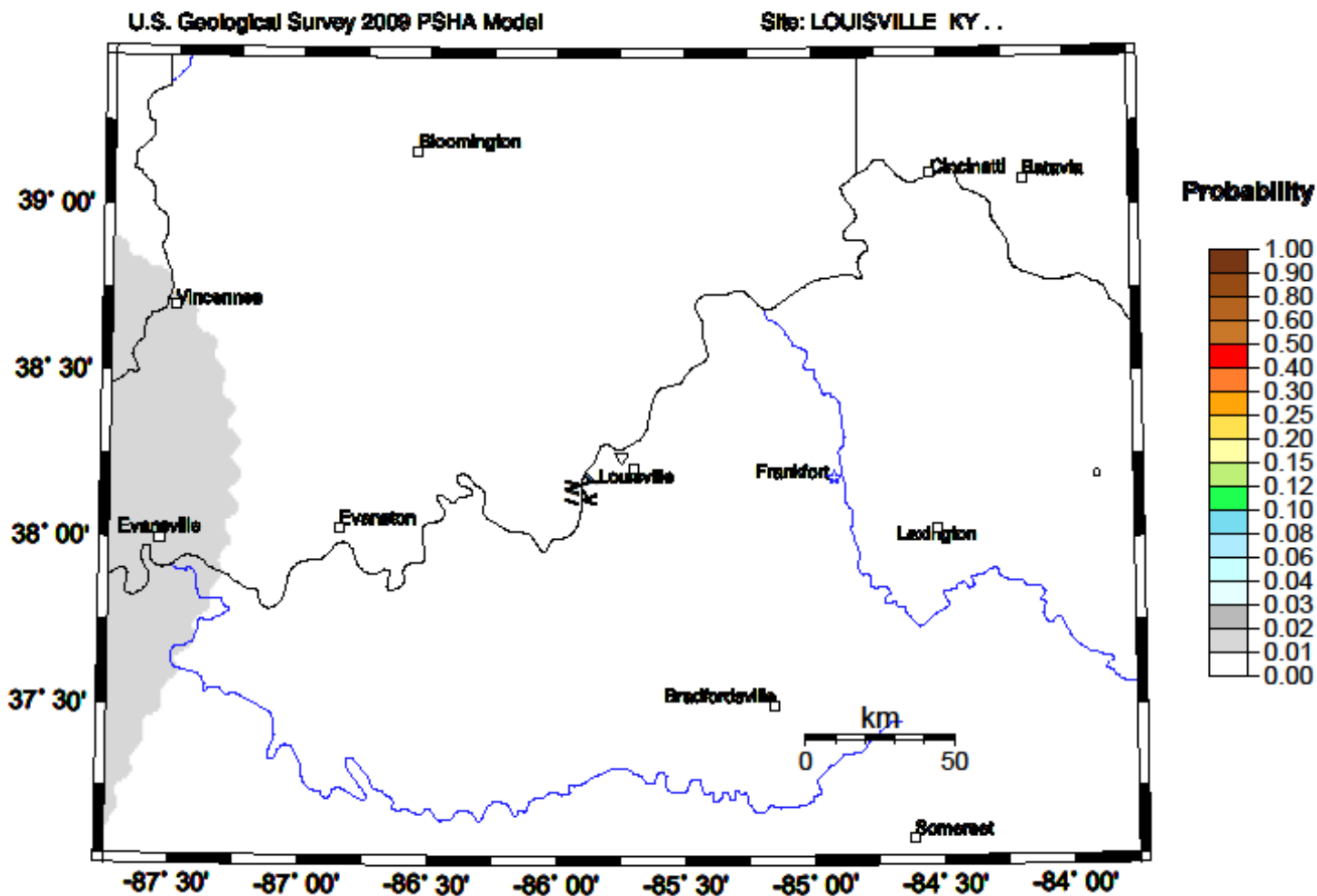
F.10 Damages/ 1000 locate tickets

1. Calculate Number of tickets per 1000 request- Use the value calculated for number of excavation tickets received by gas department (Performance measure iv) and divide it by 1000.
2. Calculate Damages/1000 locate tickets- Use the value calculated for number of excavation damages (performance measure iii) and divide it by the value calculated for Number of tickets per 1000 request.

**APPENDIX G
ENVIRONMENTAL DATA**

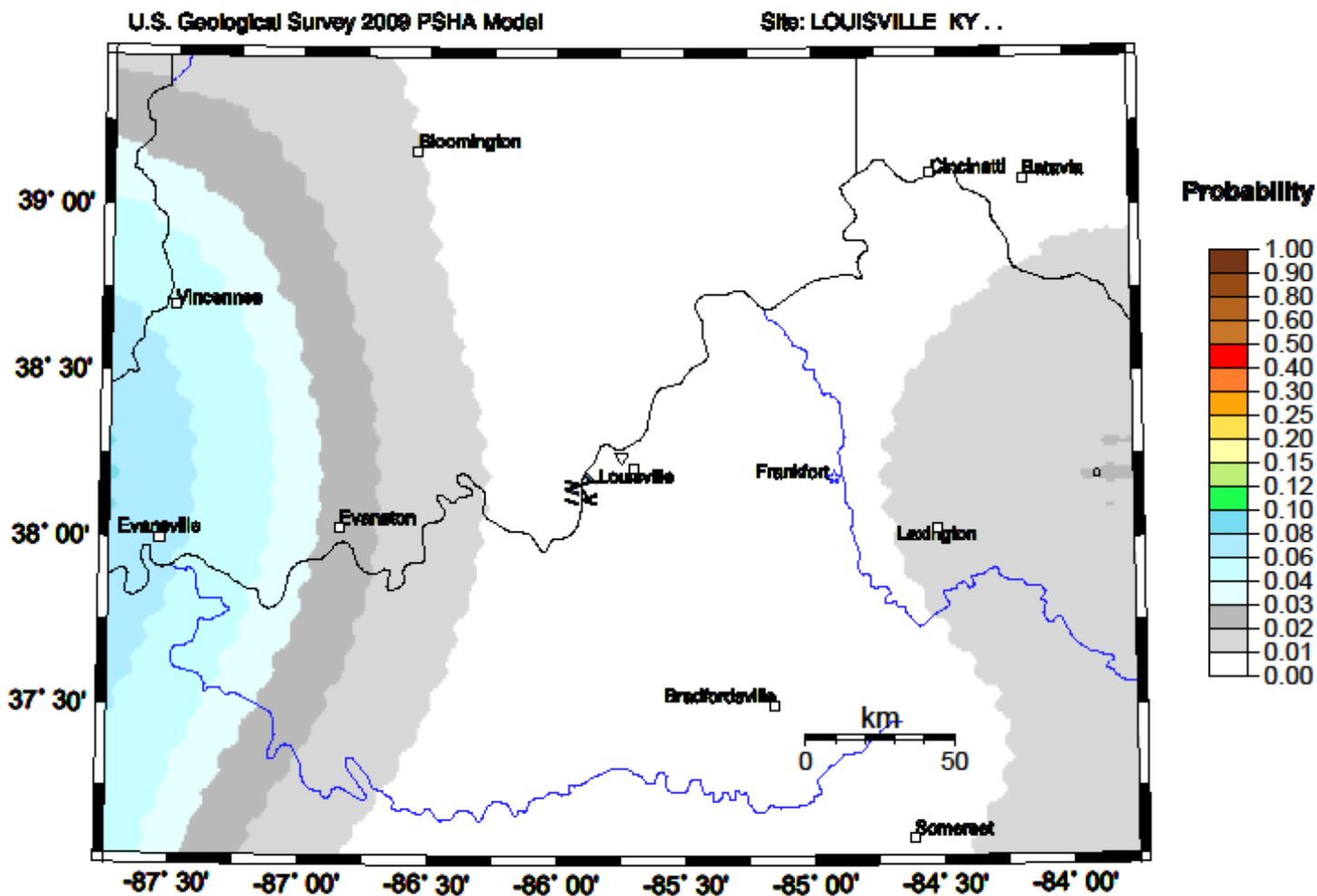
Land Use Area	Population Density Category
Residential	High
Commercial and services	High
Industrial	High
Transportation, communication, utilities	High
Industrial and commercial complexes	High
Mixed urban or built-up land	High
Other urban or built-up land	High
Cropland and pasture	Low
Orchards, groves, vineyards, nurseries, and ornamental horticultural	Low
Confined feeding operations	Low
Other agricultural land	Low
Herbaceous rangeland	Low
Shrub and brush rangeland	Low
Mixed rangeland	Low
Deciduous forest land	Low
Evergreen forest land	Low
Mixed forest land	Low
Streams and canals	Low
Lakes	Low
Reservoirs	Low
Bays and estuaries	Low
Forested wetland	Low
Non-forested wetland	Low
Dry salt flats	Low
Beaches	Low
Sandy areas not beaches	Low
Bare exposed rock	Low
Strip mines, quarries, gravel pits	Low
Transitional areas	Low
Mixed Barren Land	Low
Shrub and brush tundra	Low
Herbaceous tundra	Low
Bare ground	Low
Wet tundra	Low
Mixed tundra	Low
Perennial snowfields	Low
Glaciers	Low

Probability of earthquake with M > 5.0 within 10 years & 50 km



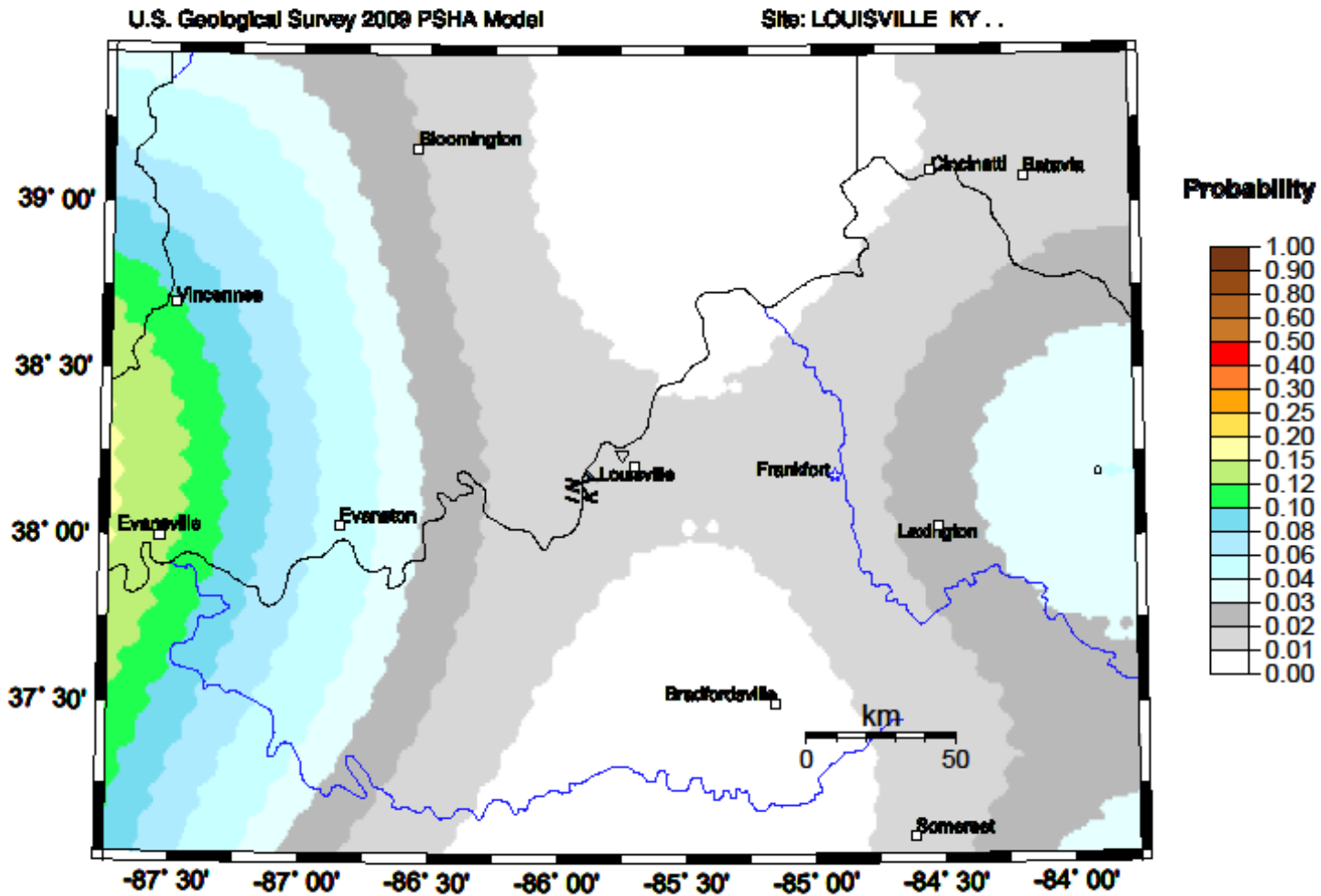
GMT 2011 Jun 6 14:36:06 Earthquake probabilities from USGS OFR 08-1128 PSHA, 50 km maximum horizontal distance. Site of Interest: triangle. Epocenters mb>5 black circles; rivers blue.

Probability of earthquake with M > 5.0 within 50 years & 50 km






GMT 2011 Jun 6 14:33:46 Earthquake probabilities from USGS OFR 08-1128 PSHA, 50 km maximum horizontal distance. Site of Interest: triangle. Epocenters mb>5 black circles; rivers blue.

Probability of earthquake with M > 5.0 within 100 years & 50 km






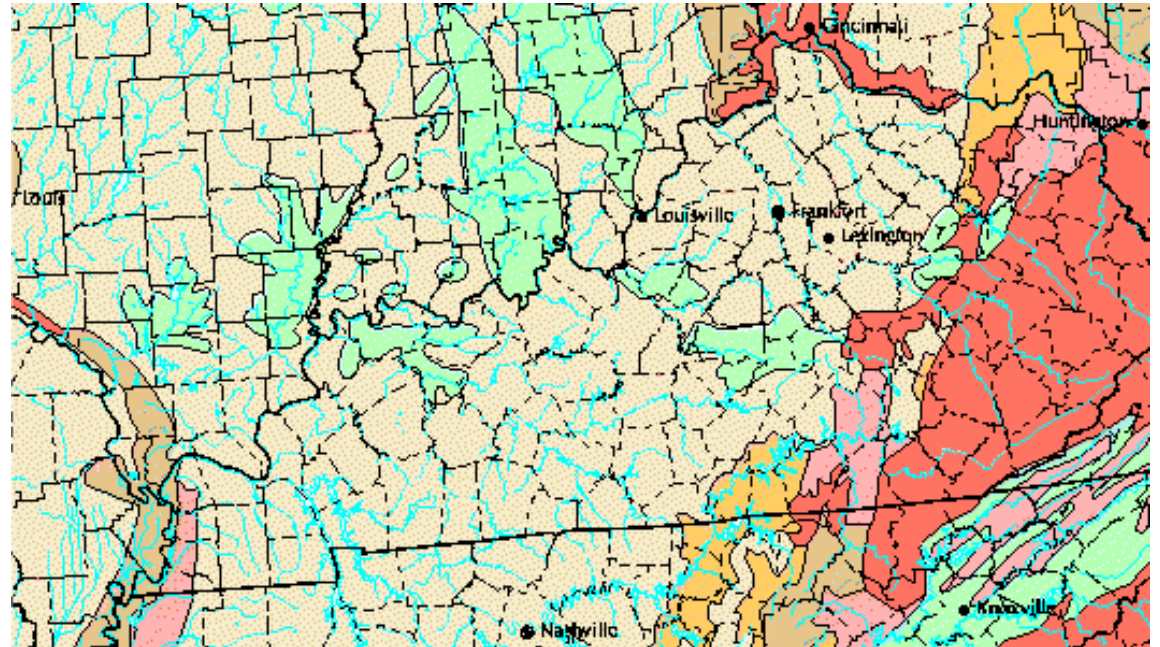
GMT 2011 Jun 6 14:39:03 Earthquake probabilities from USGS OFR 08-1128 PSHA, 50 km maximum horizontal distance. Site of Interest: triangle. Epocenters mb>5 black circles; rivers blue.

Landslide Incidence

-  Low (less than 1.5% of area involved)
-  Moderate (1.5%-15% of area involved)
-  High (greater than 15% of area involved)

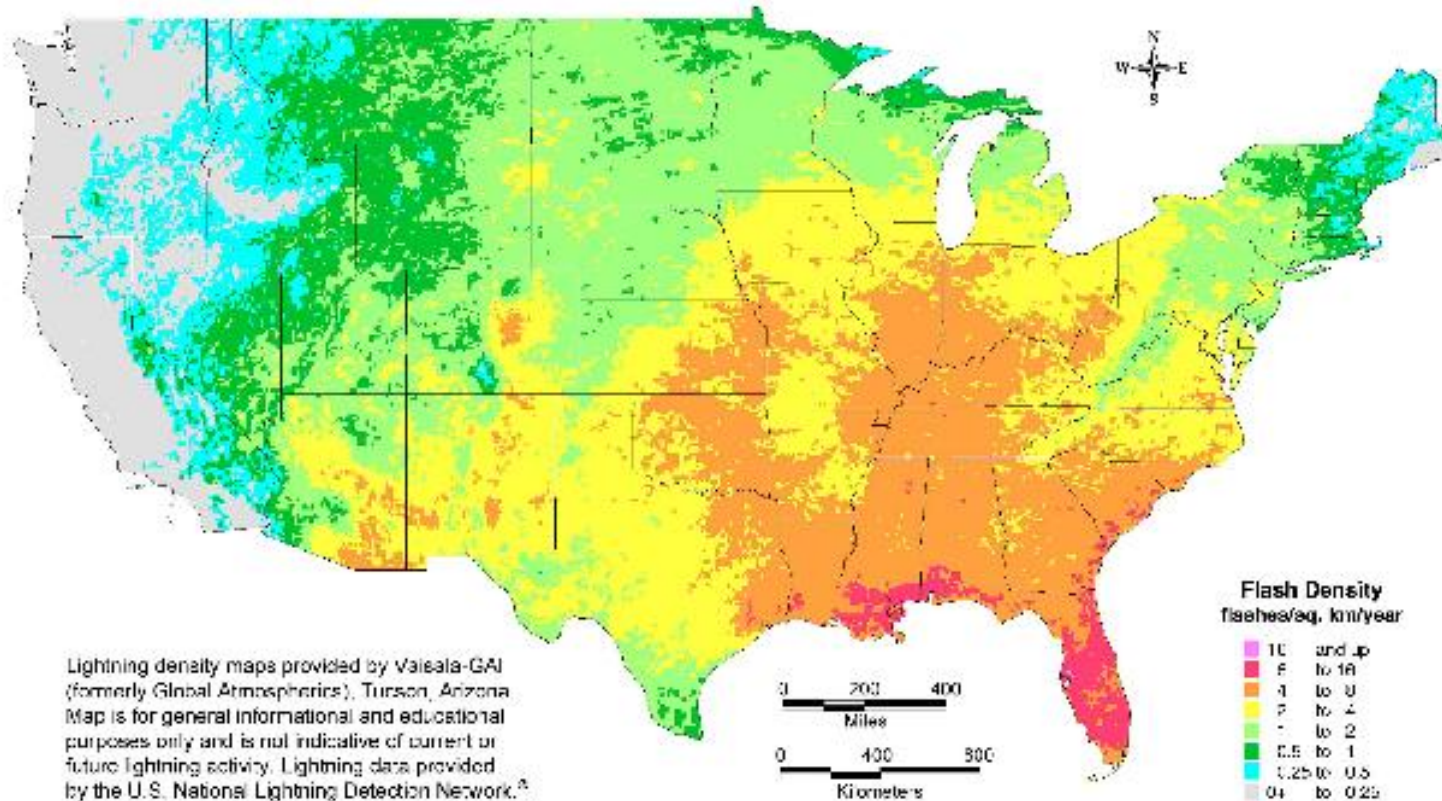
Landslide Susceptibility/Incidence

-  Moderate susceptibility/low incidence
-  High susceptibility/low incidence
-  High susceptibility/moderate incidence

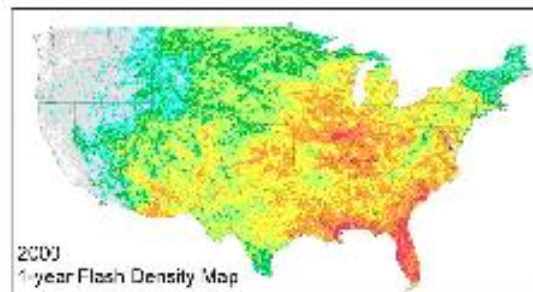
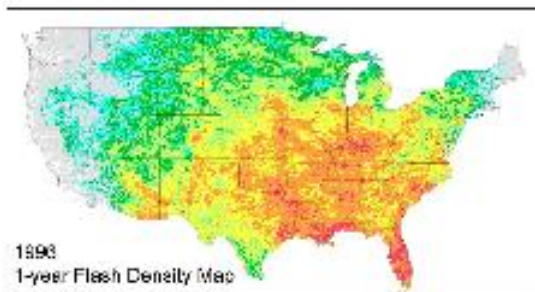




5-year Flash Density Map — U.S. (1996–2000)

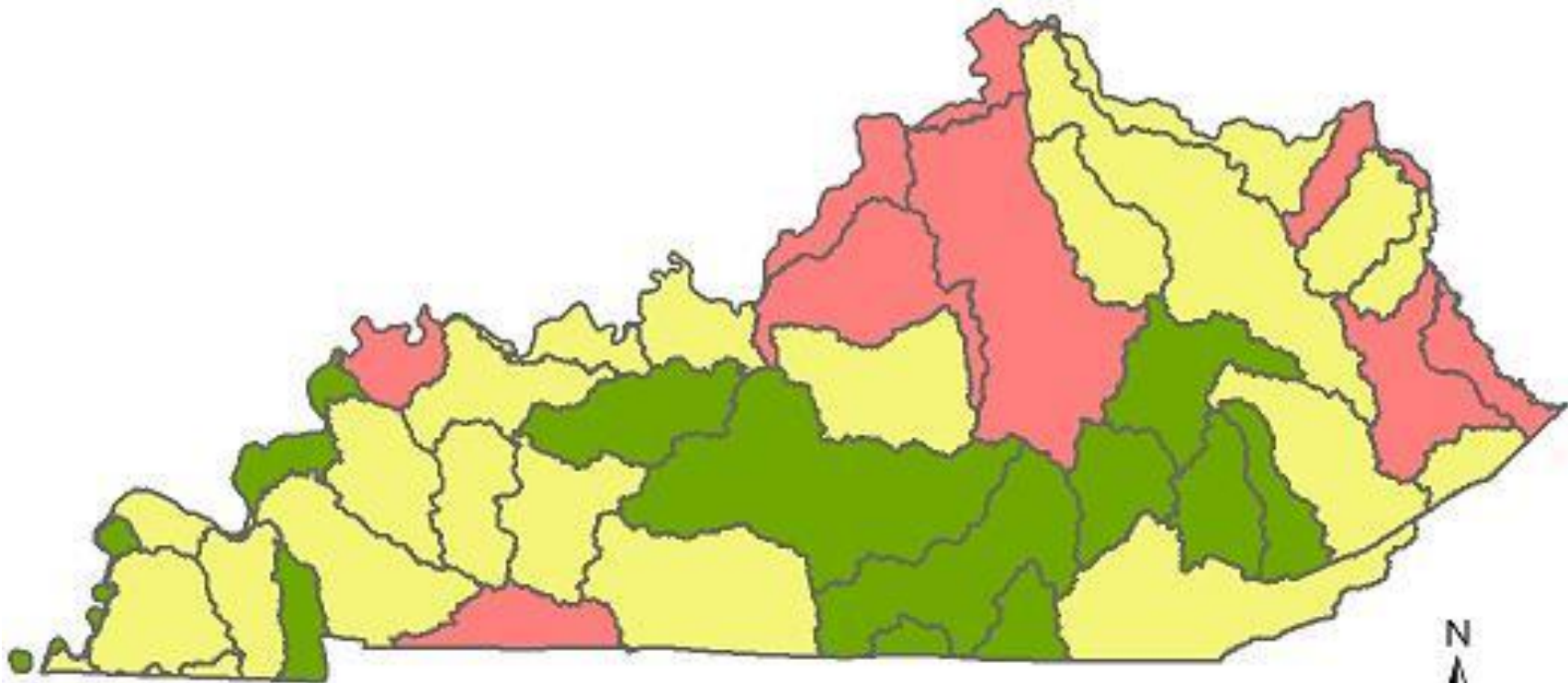


Lightning density maps provided by Vaisala-GAI (formerly Global Atmospheric), Tucson, Arizona. Map is for general informational and educational purposes only and is not indicative of current or future lightning activity. Lightning data provided by the U.S. National Lightning Detection Network.²



The 5-year Flash Density Map shows the average amount of lightning recorded in 1996–2000. The average amount of lightning that occurs in any given area varies significantly from year to year, as shown in the annual maps for 1996 and 2000.

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FEMA Watershed-based Risk Data

Flood Risk

-  Severe
-  High
-  Moderate
-  Watershed Boundary

* Flood Risk based on several factors compiled by FEMA such as population, NFIP claims, repetitive loss, etc.

APPENDIX H

CROSS REFERENCE OF 49 CFR PART 192, SUBPART P REQUIREMENTS TO THE IM PLAN

CROSS REFERENCE OF DIMP INSPECTION FORM 22 TO THE PLAN

CROSS REFERENCE OF DIMP INSPECTION FORM 24 TO THE PLAN

The table below provides a cross reference between 49 CFR Part 192, Subpart P (Gas Distribution Pipeline Integrity Management) and this Gas Distribution Integrity Management Plan.

49 CFR Part 192, Subpart P	IM Plan Reference
§192.1005 No later than August 2, 2011 a gas distribution operator must develop and implement an integrity management program that includes a written integrity management plan as specified in § 192.1007.	Entire Plan
§192.1007 A written integrity management plan must contain procedures for developing and implementing the following elements:	
§192.1007 (a) <i>Knowledge</i> . An operator must demonstrate an understanding of its gas distribution system developed from reasonably available information.	Section 7.0- Knowledge of Facilities
§192.1007 (a) (1) Identify the characteristics of the pipeline’s design and operations and the environmental factors that are necessary to assess the applicable threats and risks to its gas distribution pipeline.	Section 7.1- Characteristics of Design, Operations, and Environmental Factors
§192.1007 (a) (2) Consider the information gained from past design, operations, and maintenance.	Section 7.2- Overview of Past Design, Operations, and Maintenance
§192.1007 (a) (3) Identify additional information needed and provide a plan for gaining that information over time through normal activities conducted on the pipeline (for example, design, construction, operations or maintenance activities).	Section 7.3- Additional Information Needed
§192.1007 (a) (4) Develop and implement a process by which the IM program will be reviewed periodically and refined and improved as needed.	Section 7.4- Periodic Review
§192.1007 (a) (5) Provide for the capture and retention of data on any new pipeline installed. The data must include, at a minimum, the location where the new pipeline is installed and the material of which it is constructed.	Section 7.5- Data Capture for New Construction and Ongoing O&M
§192.1007 (b) <i>Identify threats</i> . The operator must consider the following categories of threats to each gas distribution pipeline: corrosion, natural forces, excavation damage, other outside force damage, material, weld or joint failure, equipment failure, incorrect operation, and other concerns that could threaten the integrity of the pipeline.	Section 8.0- Threat Identification
§192.1007 (b) An operator must consider reasonably available information to identify existing and potential threats. Sources of data may include, but are not limited to, incident and leak history, corrosion control records, continuing surveillance records, patrolling records, maintenance history, and excavation damage experience.	Section 8.0- Threat Identification
§192.1007 (c) <i>Evaluate and rank risk</i> . An operator must evaluate the risks associated with its distribution pipeline. In this evaluation, the operator must determine the relative importance of each threat and estimate and rank the risks posed to its pipeline. This evaluation must consider each applicable current and potential threat, the likelihood of failure associated with each threat, and the potential consequences of such a failure.	Section 9.0- Evaluation and Ranking of Risk
§192.1007 (c) An operator may subdivide its pipeline into regions with similar characteristics (e.g., contiguous areas within a distribution pipeline consisting of mains, services and other appurtenances; areas with common materials or environmental factors), and for which similar actions likely would be effective in reducing risk.	Section 9.2 Risk Assessment Methodology

	(Non-Mandatory)
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49 CFR Part 192, Subpart P	IM Plan Reference
§192.1007 (d) <i>Identify and implement measures to address risks.</i> Determine and implement measures designed to reduce the risks from failure of its gas distribution pipeline. These measures must include an effective leak management program (unless all leaks are repaired when found).	Section 10.0- Identification and Implementation of Measures to Address Risks
§192.1007 (e) (1) <i>Measure performance, monitor results, and evaluate effectiveness.</i> Develop and monitor performance measures from an established baseline to evaluate the effectiveness of its IM program. These performance measures must include the following: (i) Number of hazardous leaks either eliminated or repaired, per § 192.703(c), categorized by cause; (ii) Number of excavation damages; (iii) Number of excavation tickets (receipt of information by the underground facility operator from the notification center); (iv) Total number of leaks either eliminated or repaired, categorized by cause; (v) Number of hazardous leaks either eliminated or repaired per § 192.703(c), categorized by material; and (vi) Any additional measures the operator determines are needed to evaluate the effectiveness of the operator’s IM program in controlling each identified threat.	Section 11.0- Measurement of Performance, Monitoring Results, and Evaluating Effectiveness
§192.1007 (e) (1) <i>Measure performance, monitor results, and evaluate effectiveness.</i> An operator must consider the results of its performance monitoring in periodically re-evaluating the threats and risks.	Section 11.3- Evaluating Effectiveness
§192.1007 (f) <i>Periodic Evaluation and Improvement.</i> An operator must re-evaluate threats and risks on its entire pipeline and consider the relevance of threats in one location to other areas.	Section 12.0- Periodic Evaluation and Improvement
§192.1007 (f) Each operator must determine the appropriate period for conducting complete program evaluations based on the complexity of its system and changes in factors affecting the risk of failure. The operator must conduct a complete program reevaluation at least every five years. The operator must consider the results of the performance monitoring in these evaluations.	Section 12.2- Complete Program Evaluation/Re-evaluation
§192.1007 (g) <i>Report results.</i> Report, on an annual basis, the four measures listed in paragraphs (e)(1)(i) through (e)(1)(iv) of this section, as part of the annual report required by § 191.11. An operator also must report the four measures to the state pipeline safety authority if a state exercises jurisdiction over the operator’s pipeline.	Section 14.0- Reporting Results
§192.1009 (a) Except as provided in paragraph (b) of this section, each operator of a distribution pipeline system must submit a report on each mechanical fitting failure, excluding any failure that results only in a nonhazardous leak, on a Department of Transportation Form PHMSA F- 7100.1-2. The report(s) must be submitted in accordance with § 191.12.	Section 13.0- Mechanical Fitting Failure
§192.1011 An operator must maintain records demonstrating compliance with the requirements of this subpart for at least 10 years. The records must include copies of superseded integrity management plans developed under this subpart.	Section 15.0- Document and Record Retention

49 CFR Part 192, Subpart P	IM Plan Reference
<p>§192.1013 (a) An operator may propose to reduce the frequency of periodic inspections and tests required in this part on the basis of the engineering analysis and risk assessment required by this subpart. (b) An operator must submit its proposal to the PHMSA Associate Administrator for Pipeline Safety or, in the case of an intrastate pipeline facility regulated by the State, the appropriate State agency. The applicable oversight agency may accept the proposal on its own authority, with or without conditions and limitations, on a showing that the operator’s proposal, which includes the adjusted interval, will provide an equal or greater overall level of safety. (c) An operator may implement an approved reduction in the frequency of a periodic inspection or test only where the operator has developed and implemented an integrity management program that provides an equal or improved overall level of safety despite the reduced frequency of periodic inspections.</p>	<p>Not covered by IM Plan</p>

192.1005 What must a gas distribution operator do to implement this subpart?

Question No.	Rule §192	Description	Section
1	.1005	<p>Was the plan written and implemented per the requirement of 192.1005 by 08/02/2011?</p> <p><u>OR</u></p> <p>For a gas system put into service or acquired after 08/02/2011, was a plan written and implemented prior to beginning of operation?</p>	Revision Control Sheet
2	Information Only	Were commercially available product(s)/templates used in the development of the operator's written integrity management plan?	N/A
		<p>Fully <input type="checkbox"/></p> <p>Partially <input checked="" type="checkbox"/></p> <p>Not at all <input type="checkbox"/></p> <p>Commercial product(s)/templates name if used: NGA/SGA DIMP Template</p>	
3	Information Only	Does the operator's plan assign responsibility, including titles and positions, of those accountable for developing and implementing required actions?	Section 4.0 Company Roles & Responsibilities
4	.1007(a)(1)	Do the written procedures identify or reference the appropriate sources used to determine the following characteristics necessary to assess the threats and risks to the integrity of the pipeline:	
		<ul style="list-style-type: none"> Design (e.g. type of construction, inserted pipe, rehabilitated pipe method, materials, sizes, dates of installation, mains and services, etc.)? 	Section 7.1.1 Design Characteristics
		<ul style="list-style-type: none"> Operating Conditions (e.g. pressure, gas quality, etc.)? 	Section 7.1.2 Operational Characteristics
		<ul style="list-style-type: none"> Operating Environmental Factors (e.g. corrosive soil conditions, frost heave, land subsidence, landslides, washouts, snow damage, external heat sources, business districts, wall-to-wall paving, population density, difficult to evacuate facilities, valve placement, etc.)? 	Section 7.1.3 Environmental Characteristics

192.1007(a) Knowledge of the System

Question No.	Rule §192	Description	Section
5	.1007(a)(2)	Do the written procedures require the consideration of information gained from past design, operations, and maintenance (e.g. O&M activities, field surveys, One-Call system information, excavation damage, etc.)?	Section 7.2 Overview of Past Design, Operations, and Maintenance
6	Information Only	Do the written procedures indicate if the information was obtained from electronic records, paper records, or subject matter expert knowledge (select all which apply)?	Section 7.0 Knowledge of Facilities
		Electronic <input checked="" type="checkbox"/> Paper <input type="checkbox"/>	SME <input checked="" type="checkbox"/>
7	.1007(a)(3)	Does the plan contain written procedures to identify additional information that is needed to fill gaps due to missing, inaccurate, or incomplete records?	Section 7.3 Additional Information Needed
8	.1007(a)(3)	Does the plan list the additional information needed to fill gaps due to missing, inaccurate, or incomplete records?	Appendix B - Reports Table 4 - Missing or Incomplete Information
9	.1007(a)(3)	Do the written procedures specify the means to collect the additional information needed to fill gaps due to missing, inaccurate, or incomplete records (e.g., O&M activities, field surveys, One-Call System, etc.)?	Section 7.3.3 Procedures for Collecting Missing, Inaccurate, or Incomplete Information
10	.1007(a)(5)	Do the written procedures require the capture and retention of data on any new pipeline installed?	Section 7.5 Data Capture for New Construction and Ongoing O&M
11	.1007(a)(5)	Does the data required for capture and retention include, at a minimum, the location where the new pipeline is installed and the material from which it is constructed?	Section 7.5 Data Capture for New Construction and Ongoing O&M
12	.1007(a)	Does the documentation provided by the operator demonstrate implementation of the element "Knowledge of the System"?	
13	.1007(a)	Has the operator demonstrated an understanding of its system?	

192.1007(b) Identify Threats

Question No.	Rule §192	Description	Section			
14	.1007(b)	<p>In identifying threats, do the written procedures include consideration of the following categories of threats to each gas distribution pipeline?</p> <ul style="list-style-type: none"> • Corrosion • Natural Forces • Excavation Damage • Other Outside Force Damage • Material or Welds • Equipment Failure • Incorrect Operation • Other Concerns 	Section 8.0 Threat Identification			
15	.1007(b)	Did the operator consider the information that was reasonably available to identify existing and potential threats?	Section 8.0 Threat Identification			
16	Information Only	Does the plan subdivide the primary threats into subcategories to identify existing and potential threats?	Sections 8.1-8.8			
17	.1007(b)	<p>In identifying threats did the information considered include any of the following?</p> <ul style="list-style-type: none"> • Incident and leak history <input checked="" type="checkbox"/> yes <input type="checkbox"/> no • Corrosion control records <input checked="" type="checkbox"/> yes <input type="checkbox"/> no • Continuing surveillance records <input type="checkbox"/> yes <input checked="" type="checkbox"/> no • Patrolling records <input type="checkbox"/> yes <input checked="" type="checkbox"/> no • Maintenance history <input checked="" type="checkbox"/> yes <input type="checkbox"/> no • Excavation damage experience <input checked="" type="checkbox"/> yes <input type="checkbox"/> no • Other – Describe _____ <input type="checkbox"/> yes <input type="checkbox"/> no 	Sections 8.1-8.8			
18	Information Only	Does the plan categorize primary threats as either “system-wide” or “localized”?	Section 8.9 System-wide or Localized Threats			
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">All System-wide <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">All Localized <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">Some of Both <input type="checkbox"/></td> </tr> </table>	All System-wide <input type="checkbox"/>	All Localized <input type="checkbox"/>	Some of Both <input type="checkbox"/>	Not Identified <input type="checkbox"/>
All System-wide <input type="checkbox"/>	All Localized <input type="checkbox"/>	Some of Both <input type="checkbox"/>				
19	Information Only	Do the written procedures consider, in addition to the operator’s own information, data from external sources (e.g. trade associations, government agencies, or other system operators, etc.) to assist in identifying potential threats?	Section 8.9 System-wide or Localized Threats			
20	.1007(b)	Does the documentation provided by the operator demonstrate implementation of the element “Identify Threats”?				

192.1007(c) Evaluate and Rank Risk

Question No.	Rule §192	Description	Section								
21	Information Only	Was the risk evaluation developed fully or in part using a commercially available tool?	Sections 9.3 Risk Assessment Procedure								
		Fully <input checked="" type="checkbox"/> Partially <input type="checkbox"/> Not at all <input type="checkbox"/>									
		Commercial tool name if used: Integrated Risk Assessment System (IRAS)									
22	.1007 (c)	Do the written procedures contain the method used to determine the relative importance of each threat and estimate and rank the risks posed? Briefly describe the method.	Appendix A Dynamic Risks – Risk Algorithm Document								
		For questions 23 – 25, do the written procedures to evaluate and rank risk consider:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Corrosion</td> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Natural Forces</td> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Excavation Damage</td> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Other outside Force Damage</td> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Material or Welds</td> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Equipment Failure</td> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Incorrect Operation</td> <td style="writing-mode: vertical-rl; transform: rotate(180deg); text-align: center;">Other Concerns</td> </tr> </table>	Corrosion	Natural Forces	Excavation Damage	Other outside Force Damage	Material or Welds	Equipment Failure	Incorrect Operation	Other Concerns
Corrosion	Natural Forces	Excavation Damage	Other outside Force Damage	Material or Welds	Equipment Failure	Incorrect Operation	Other Concerns				
23	.1007 (c)	Each applicable current and potential threat?	Appendix A Dynamic Risks – Risk Algorithm Document								
24		The likelihood of failure associated with each threat?									
25		The potential consequence of such a failure?									
26	.1007 (c)	If subdivision of system occurs, does the plan subdivide the system into regions with similar characteristics and for which similar actions are likely to be effective in reducing risk? Briefly describe the approach.	Appendix A Dynamic Risks – Risk Algorithm Document								
27	Information Only	Is the method used to evaluate and rank risks reasonable?									
28	.1007(c)	Are the results of the risk ranking supported by the risk evaluation model/method?	Section 9.3 Risk Assessment Procedure								
29	.1007(c)	Did the operator validate the results generated by the risk evaluation model/method? Briefly describe.	Template 6 Risk Assessment Validation Template								
30	.1007(c)	Does the documentation provided by the operator demonstrate implementation of the element “Evaluate and Rank Risk”?									

192.1007 (d) Identify and implement measures to address risks

Question No.	Rule §192	Description	Section
31	.1007 (d)	Does the plan include procedures to identify when measures, beyond minimum code requirements specified outside of Part 192 Subpart P, are required to reduce risk?	Section 10.2.2 Implementation of Measures to Address Risk
32	.1007 (d)	When measures, beyond minimum code requirements specified outside of Part 192 Subpart P, are required to reduce risk, does the plan identify the measures selected, how they will be implemented, and the risks they are addressing?	Template 2 Risk ranking & measures to reduce risk template
33	.1007 (d)	Complete the table at the end of this form: <i>Threat Addressed, Measure to Reduce Risk, and Performance Measure</i>	
34	.1007 (d)	<p>Does the plan include an effective leak management program (unless all leaks are repaired when found)</p> <p>1. Locate the leaks in the distribution system; <input type="checkbox"/></p> <p>2. Evaluate the actual or potential hazards associated with these leaks; <input type="checkbox"/></p> <p>3. Act appropriately to mitigate these hazards; <input type="checkbox"/></p> <p>4. Keep records; and <input type="checkbox"/></p> <p>5. Self-assess to determine if additional actions are necessary to keep people and property safe. <input type="checkbox"/></p>	Section 10.1 (Sections 10.1.1-10.1.5) Leak Management Program
35	.1007(d)	Does the documentation provided by the operator demonstrate implementation of the measures, required by Part 192 Subpart P, to reduce risk?	

192.1007(e) Measure performance, monitor results, and evaluate effectiveness

Question No.	Rule §192	Description					Section
	.1007(e)	i) Number of hazardous leaks either eliminated or repaired, categorized by cause?	ii) Number of excavation damages?	iii) Number of excavation tickets received by gas department?	iv) Total number of leaks either eliminated or repaired categorized by cause?	v) Number of hazardous leaks either eliminated or repaired, categorized by material?	vi) Any additional measures the operator determines are needed to evaluate the effectiveness of the IM program in controlling each identified threat?
36	Does the plan contain written procedures for how the operator established a baseline for each performance measure?	Section 11.1.3 - Baseline Performance Measures & Appendix F - Performance Measure Procedures					
37	Does the plan establish a baseline for each performance measure?	Template 3 Performance measure template					
38	Does the operator have written procedures to collect the data for each performance measure?	Appendix F Performance Measure Procedures					
39	Do the written procedures require the operator to monitor each performance measure?	Section 11.2 Monitoring Results					
40	.1007 (e)	When measures are required to reduce risk, do the written procedures provide how their effectiveness will be measured?					Section 11.3 Evaluating Effectiveness
41	Information Only	Can the performance measures identified by the operator in the plan be counted, monitored, and supported?					Template 3 Performance measure template
42	.1007(e)	Does the documentation provided by the operator demonstrate implementation of the element "Measure Performance, Monitor Results, and Evaluate Effectiveness"?					

192.1007(f) Periodic Evaluation and Improvement

Question No.	Rule §192	Description	Section
43	.1007 (f)	<p>Do the written procedures for periodic review include:</p> <ul style="list-style-type: none"> a. Frequency of review based on the complexity of the system and changes in factors affecting the risk of failure, not to exceed 5 years? b. Verification of general information (e.g. contact information, form names, action schedules, etc.)? c. Incorporate new system information? d. Re-evaluation of threats and risk? e. Review the frequency of the measures to reduce risk? f. Review the effectiveness of the measures to reduce risk? g. Modify the measures to reduce risk and refine/improve as needed (i.e. add new, modify existing, or eliminate if no longer needed)? h. Review performance measures, their effectiveness, and if they are not appropriate, refine/improve them? 	<p>Section 12.0 Periodic Evaluation and Improvement</p>
44	Information Only	Does the plan contain a process for informing the appropriate operating personnel of an update to the plan?	<p>Section 12.1.1 Written Plan Periodic Review</p>
45	Information Only	Does the plan contain a process for informing the appropriate regulatory agency of a significant update to the plan?	
46	.1007(f)	Does the documentation provided by the operator demonstrate implementation of the element "Periodic Evaluation and Improvement"?	

192.1007(g) Report results

Question No.	Rule §192	Description	Section
47	.1007(g)	Does the plan contain or reference procedures for reporting, on an annual basis, the four measures listed in 192.1007(e)(1)(i) through (e)(1)(iv) to PHMSA as part of the annual report required by § 191.11 and the State regulatory authority?	Section 14.0 Reporting Results
48	Information Only	When required by the State, does the plan identify the specific report form, date, and location where it is to be submitted?	
49	.1007(g)	Has the operator submitted the required reports?	

192.1009 What must an operator report when mechanical fittings fail?

Question No.	Rule §192	Description	Section
50	.1009	Does the operator have written procedures to collect the information necessary to comply with the reporting requirements of 192.1009?	Section 13.0 Mechanical Fitting Failure

192.1011 What records must an operator keep?

Question No.	Rule §192	Description	Section
51	.1011	Does the operator have written procedures specifying which records demonstrating compliance with Subpart P will be maintained for at least 10 years?	Section 15.0 Document and Record Retention
52	.1011	Does the operator have written procedures specifying that copies of superseded integrity management plans will be maintained for at least 10 years?	Section 15.0 Document and Record Retention
53	.1011	Has the operator maintained the required records?	

Table 1: Threat Addressed, Measure to Reduce Risk, and Performance Measure

For the top five highest ranked risks from the operator’s risk ranking list the following:

- Primary threat category (corrosion, natural forces, excavation damage, other outside force damage, material or weld, equipment failure, incorrect operation, and other concerns);
- Threat subcategory (GPTC threat subcategories are acceptable. Try to be specific. Example, failing bonnet bolts of gate valve, manufacturer name, model #);
- Measure to reduce the risk (list the one measure the operator feels is most important to reducing the risk);
- Associated performance measure.

	Primary Threat Category	Threat Subcategory, as appropriate	Measure to Reduce Risk	Performance Measure
1				
2				
3				
4				
5				

Add rows as needed (to add row, place curser in last cell and click the “Tab” key).

Question Number	Rule §	Description	Section
	192.1005	Issues Identified in previous Integrity Management Inspection(s)	
1	* - If not satisfactory, insert appropriate code section(s)	Have all issues raised in previous DIMP inspections been satisfactorily addressed? Provide comments below.	N/A
	192.1007(a)	Knowledge of the system	
2	.1007 (a)(3)	Is the operator collecting the missing or incomplete system information and data needed to fill knowledge gaps to assess existing and potential threats?	7.3 Additional Information Needed
3	.1007 (a)(3)	Is the operator collecting the missing or incomplete system information and data using the procedures prescribed in its DIMP plan?	7.3.3 Procedures for Collecting Missing, Inaccurate, or Incomplete Information
4	.1007 (a)(3)	Has the operator incorporated into the DIMP plan any new or missing information identified or acquired during normal operations, maintenance, and inspection activities?	7.3.2 Missing, Inaccurate, or Incomplete Information Needed
5	.1007(a)(5)	Has the operator captured required data on any new pipeline installations? For pipe, fittings, valves, EFVs, risers, regulators, shut-offs, etc., examples of data and records required to be collected by operator since August 2, 2011 include, but are not limited to, the following: <ul style="list-style-type: none"> • Location • Material type and size • Wall thickness or SDR • Manufacturer • Lot or production number 	7.5 Data Capture for New Construction and Ongoing O&M

Question Number	Rule §	Description	Section
6	.1007 (a)	<p>Are data collection forms used in conjunction with the operator’s DIMP plan being fully and accurately completed?</p> <p>Note: This question can be answered by office review of records and/or comparison of field conditions to information in the reviewed records.</p>	15.0 Document and Record Retention
7	.1007 (a)	<p>If new Subject Matter Experts (SMEs) input is incorporated into the DIMP plan, do SMEs have the necessary knowledge and/or experience (skills sets) regarding the areas of expertise for which the SME provided knowledge or supplemental information for input into the DIMP plan?</p>	7.3.3.1 Subject Matter Experts (SMEs)
8	.1007 (a)	<p>Do operator personnel in the field understand their responsibilities under DIMP plan? (Below are possible questions for field personnel)</p> <ul style="list-style-type: none"> • Would you explain what DIMP training you have received? • What instructions have you received to address the discovery of pipe or components not documented in the company records? • What instructions have you received if you find a possible issue? (ex: corrosion, dented pipe, poor fusion joints, missing coating, excavation damage, mechanical fitting failures) • If you find situations where the facilities examined (e.g., size of the pipe, coating) are different than records indicate, what documentation do you prepare? • If you are repairing a leak and find that a fitting was improperly installed, what documentation do you prepare? 	7.3.3 Procedures for Collecting Missing, Inaccurate, or Incomplete Information

Question Number	Rule §	Description	Section
	192.1007 (b) and (c)	Identify Threats; Evaluate and Rank Risk	
9	.1007(b)	Has the operator acquired any new information relevant to system knowledge that may affect its threat identification?	N/A
10	.1007 (b)	Have any changes occurred that require re-evaluation of threats and risks? Examples include, but are not limited to, the following: <ul style="list-style-type: none"> • Acquisition of new systems • Completion of pipe replacement program • New threats (e.g., first time natural forces damage, etc.) • Increase in existing threats (e.g., washouts, land subsidence, etc.) • Increase in consequences (e.g., new wall-to-wall pavement, etc.) • Organization changes (e.g., downsizing of staff, company restructuring, etc.) • Applicable code revisions • Other (describe) 	N/A
11	.1007 (b)	Has the operator identified information or data from external sources (e.g. trade associations, operator’s consultants, government agencies, other operators, manufacturers, etc.) that may require re-evaluation of threats and risks?	N/A
12	.1007 (c)	Since the last DIMP plan review by the regulatory agency, has the operator updated its threat identification and risk assessment based on newly acquired information or data (see Questions 9, 10, and 11) relevant to system knowledge?	9.3 Risk Assessment Procedure
13	.1007 (c)	If the operator has modified its threat identification and risk evaluation and ranking, were the revisions made in accordance with the procedure in the operator’s DIMP plan?	9.3 Risk Assessment Procedure

Question Number	Rule §	Description	Section
14	.1007 (c)	Does the operator’s current subdivision process (grouping of materials, geographic areas, etc.) adequately meet the need to properly evaluate and rank the existing and potential threats to the integrity of its system?	9.3 Risk Assessment Procedure
15	.1007 (c)	Has the operator added or modified system subdivisions within its risk evaluation and ranking since the last plan review by the regulatory agency?	9.3 Risk Assessment Procedure
16	.1007 (c)	If the operator has added or modified system subdivisions, was it done in accordance with the procedures described in the operator’s DIMP plan?	9.3 Risk Assessment Procedure
17	.1007 (c)	If the operator has added or modified system subdivisions, did the new system subdivision result in modifications to the risk evaluation and ranking?	9.3 Risk Assessment Procedure
	192.1007(d)	Identify and implement measures to address risks	
18	.1007 (d)	Does the documentation reviewed demonstrate the operator is implementing the measures to reduce risks per the DIMP plan?	10.0 Identification and Implementation of Measures to Address Risks
19	.1007 (d)	Has the operator completed any measures to reduce risks resulting in the elimination/mitigation of the associated identified threat? (e.g., pipe replacement program completed, etc.)	10.2.2 Implementation of Measures to Address Risks
20	.1007 (d)	If answering “Satisfactory/Yes” to question 19, has the operator re-evaluated and ranked its risks (1007(c)) because of the elimination/mitigation of an identified threat to ensure that risk reduction measures in place are appropriate?	Risk Ranking & Measures to Reduce Risk Report
21	.1007 (d)	Does each implemented risk reduction measure identified in the DIMP plan address a specific risk?	10.5 Documentation

Question Number	Rule §	Description	Section
22	.1007 (d)	<p>Can the operator provide documentation to demonstrate that an effective leak management program is being implemented? Important components in an effective program include, but are not limited to, the following: <u>Locate</u> the leaks in the distribution system; <u>Evaluate</u> the actual or potential hazards associated with these leaks; <u>Act</u> appropriately to mitigate these hazards; <u>Keep</u> records; and <u>Self-assess</u> to determine if additional actions are necessary to keep people and property safe.</p> <p>Answer “N/A” if operator repairs all leaks when found.</p>	10.1 Leak Management Program
	192.1007(e)	Measure performance, monitor results, and evaluate effectiveness	
23	.1007 (e)	<p>Is the operator collecting data for the required performance measures in §192.1007(e)?</p> <p>i) Number of hazardous leaks either eliminated or repaired, categorized by cause? ii) Number of excavation damages? iii) Number of excavation tickets? iv) Total number of leaks either eliminated or repaired, categorized by cause? v) Number of hazardous leaks either eliminated or repaired, categorized by material? (Note: Not required in PHMSA Distribution Annual Report Form 7100.1-1) vi) Any additional measures the operator determines are needed to evaluate the effectiveness of the DIMP plan in controlling each identified threat? (Note: Not required in PHMSA Distribution Annual Report Form 7100.1-1)</p>	11.1 Performance Measures
24	.1007 (e)	Based on field observations and/or record reviews, is the operator accurately collecting the data used to measure performance in accordance with the procedures in its DIMP plan?	Appendix F- Performance Measure Procedures

Question Number	Rule §	Description	Section
25	.1007 (e)	Is the operator monitoring each performance measure from an established baseline?	Performance Measure Report
26	.1007 (e)	Is each performance measure added since the DIMP plan was last updated tied to a specific risk reduction measure or group of measures?	N/A
	192.1007(f)	Periodic Evaluation and Improvement	
27	.1007 (f)	Has the operator performed a periodic evaluation of its DIMP plan on the frequency specified in the plan? If a periodic evaluation has not been required since plan implementation or the last inspection, mark questions 27-32 as "N/A".	12.1.2 DIM Program Periodic Review
28	.1007 (f)	Did the periodic evaluation include the following: <ul style="list-style-type: none"> • Verification of general system information (e.g., contact information; form names; action schedules, etc.)? • New information acquired since the previous evaluation? • Review of threats and risks? • Was the risk model re-run? • Review of performance measures? • Review of measures to reduce risks? • Evaluation of the effectiveness of measures to reduce risks? • Modification of measures to reduce risks, if necessary? 	12.1.2 DIM Program Periodic Review
29	.1007 (e)	If any established performance measures indicated an increase in risk beyond an acceptable level (as established in the DIMP plan), did the operator implement new risk reduction measures along with their associated performance measures?	N/A
30	.1007 (f)	If the periodic evaluation indicates that implemented measures to reduce risks are NOT effective, were risk reduction measures modified, deleted or added?	12.1.2 DIM Program Periodic Review 10.2.2 Implementation of Measures to Address Risk

Question Number	Rule §	Description	Section
31	.1007 (f)	Did the periodic evaluation indicate that the selected performance measures are assessing the effectiveness of risk reduction measures? If not, were performance measures modified, deleted or added? (describe in Inspector comments)	12.1.2 DIM Program Periodic Review 11.1 Performance Measures
32	.1007 (f)	Did the operator follow its procedures in conducting periodic evaluation and program improvement?	12.0 Periodic Evaluation and Improvement
	192.1007 (g)	Report results	
33	.1007(g)	Did the operator complete Parts C and D of the PHMSA Distribution Annual Report (Form 7100.1-1) in its submission to PHMSA and the state regulatory authority having jurisdiction, if required, for each year since the last inspection?	14.0 Reporting Results 15.0 Document and Record Retention
	192.1009	What must an operator report when mechanical fittings fail?	
34	.1009	Has the operator maintained accurate records documenting mechanical fitting failures resulting in hazardous leaks?	13.0 Mechanical Fitting Failures 15.0 Document and Record Retention
35	.1009	Did the operator report all mechanical fitting failures that resulted in a hazardous leak for the previous calendar year to PHMSA and State authorities, as appropriate, by March 15 th of the next calendar year? Did the reports contain the information required by Department of Transportation Form PHMSA F-7100.1-2?	13.0 Mechanical Fitting Failures 14.0 Reporting Results 15.0 Document and Record Retention

Question Number	Rule §	Description	Section
36	.1009	<p>Did the operator follow its procedure(s) for collecting the appropriate information and submitting PHMSA Form F-7100.1-2?</p> <p>Methods to verify include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • Field observation of the excavation of a failed mechanical fitting • Examination of failed fittings or photographs that have been retained by the operator • Interview with field personnel responsible for collecting information 	13.0 Mechanical Fitting Failures
192.1011 What records must an operator keep?			
37	.1011	Is the operator retaining the records demonstrating compliance with Subpart P, as specified in its DIMP plan, for 10 years (or since 08/02/2011)?	15.0 Document and Record Retention
38	.1011	Did the operator retain for 10 years (or since 08/02/2011) copies of superseded DIMP plans?	15.0 Document and Record Retention
39	.1011	<p>Did the operator follow its DIMP procedures applicable to records retention?</p> <p>If answered “Unsatisfactory/No”, then list those procedures not followed below.</p>	15.0 Document and Record Retention
192.1013 When may an operator deviate from required periodic inspections under this part?			
40	.1013 (c)	<p>Has the operator received approval from PHMSA or the appropriate State Regulatory Authority for alternate (less strict than code) periodic inspection intervals?</p> <p>(If no, mark questions 40-44 “N/A”)</p>	N/A
41	.1013 (c)	Has the operator conducted the periodic inspections at the specified alternate intervals?	N/A
42	.1013 (c)	<p>Has the operator complied with all conditions that were required as part of the alternate inspection interval approval?</p> <p>If answered “Unsatisfactory/No”, then provide comments below.</p>	N/A

Question Number	Rule §	Description	Section
43	.1013 (c)	Do performance measure records indicate that an equal or greater overall level of safety has been achieved since the alternate inspection frequency was implemented?	N/A
44	.1013 (c)	If that an equal or greater overall level of safety has not been achieved, is the operator taking corrective action? Provide comments below regarding corrective actions taken or lack thereof.	N/A

APPENDIX I
PERIODIC EVALUATION CONTROL SHEET

Periodic Evaluation Control Sheet

(per Section 12.1.2)

Name	Analysis & Conclusions	Date
Chad Augustine Industrial Engineer III	Most performances measures are trending in a favorable direction. There has been a dramatic increase in the number of leaks with the cause of "Other". This is most likely due to a new software system that was implemented in 2012 which allows to user to select an "unknown" cause from a pick list.	4/15/2013

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. 251

Responding Witness: Lonnie E. Bellar

- Q-251. Identify all costs, by account, in the base year and, separately, in the forecast period, relating to the Company's Distribution Integrity Management Plan.
- A-251. Work related to the Distribution Integrity Management Plan is integrated across various work groups and into employee's daily activity in a way that all costs related to the plan are not captured specifically.

However, the current projects listed below directly relate to the Distribution Integrity Management plan. See response to Question No. 249 regarding the rate treatment and amounts for these projects. Amounts in the test period are included in the Gas Line Tracker.

Description	Account	Test Period
Main Replacement Projects	107	\$10,579,187
Aldyl-A Replacement Project	107	\$1,498,954
Gas Riser Replacement	107	\$13,270,251
Main Replacement Projects	108	\$351,120
Aldyl-A Replacement Project	108	\$102,600

LG&E is also proposing a Steel Customer Service Line program that would also directly relate to the Distribution Integrity Management program and is proposed to be recovered through the Gas Line Tracker as well.

Description	Account	Test Period
Steel Service Line Replacement Program	107	\$4,182,620