

VERIFICATION

COMMONWEALTH OF KENTUCKY)
) SS:
COUNTY OF JEFFERSON)

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



Christopher M. Garrett

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 27th day of February 2017.




Notary Public (SEAL)

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

VERIFICATION

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

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



Valerie L. Scott

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 27th day of February 2017.



Notary Public (SEAL)

My Commission Expires:

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

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

**February 27, 2017 Supplemental Response to Attorney General's
Initial Data Requests for Information
Dated January 11, 2017**

Question No. 20

Responding Witness: Valerie L. Scott

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

A-20. **Original Response:**

See attached.

February 27, 2017 Supplemental Response:

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

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
101101	PROPERTY UNDER CAPITAL LEASES	101.1
101102	PLANT IN SERVICE - ELECTRIC FRANCHISES AND CONSENTS	101.1
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	101.1
101104	PLANT IN SERVICE - ELECTRIC LAND	101.1
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	101.1
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	101.1
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	101.1
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	101.1
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	101.1
101110	PLANT IN SERVICE - LEASED PROPERTY	101.1
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	101.1
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	101.1
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	101.1
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	101.1
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	101.1
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS	101
101204	PLANT IN SERVICE - GAS LAND	101
101205	PLANT IN SERVICE - GAS STRUCTURES	101
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	101
101207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	101
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT	101
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT	101
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT	101
101213	PLANT IN SERVICE - GAS LAND RIGHTS	101
101225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	101
101301	PLANT IN SERVICE - COMMON ORGANIZATION	101
101302	PLANT IN SERVICE - COMMON FRANCHISES AND CONSENTS	101
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT	101
101304	PLANT IN SERVICE - COMMON LAND	101
101305	PLANT IN SERVICE - COMMON STRUCTURES	101
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	101
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT	101
101313	PLANT IN SERVICE - COMMON LAND RIGHTS	101
101315	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	101
101325	PLANT IN SERVICE - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	101
102001	ELECTRIC PLANT-PURCHASED OR SOLD	102
105001	PLT HELD FOR FUT USE	105
105002	PLANT HELD FOR FUTURE USE - LAND RIGHTS	105
106103	COMPL CONST NOT CL - MISC. INTANGIBLE PLANT	106
106104	COMPL CONST NOT CL - ELECTRIC LAND	106
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	106
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	106
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	106
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	106

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	106
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	106
106113	COMPL CONST NON CL-ELECTRIC LAND RIGHTS	106
106205	COMPL CONST NOT CL - GAS STRUCTURES	106
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP	106
106208	COMPL CONST NOT CL - GAS TRANSPORTATION EQUIPMENT	106
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT	106
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT	106
106213	COMPL CONST NON CL-GAS LAND RIGHTS	106
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT	106
106305	COMPL CONST NOT CL - COMMON STRUCTURES	106
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	106
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT	106
106313	COMPL CONST NON CL-COMMON LAND RIGHTS	106
106315	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	106
107001	CONSTR WORK IN PROG	107
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	108
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	108
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	108
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	108
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	108
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	108
108110	ACCUM. DEPR. - LEASED PROPERTY	108
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	108
108112	ACCUM. DEPR. - ELECTRIC COMMUNICATION EQUIP.	108
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	108
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	108
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	108
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	108
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	108
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	108
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	108
108121	ACCUM. DEPR. - COR - ELECTRIC COMMUNICATION EQUIP.	108
108122	ACCUM. DEPR. - COR - LEASED PROPERTY	108
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	108
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR	108
108204	ACCUM. DEPR. - GAS LAND RIGHTS	108
108205	ACCUM. DEPR. - GAS STRUCTURES	108
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT	108
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	108
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT	108
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.	108
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.	108
108215	ACCUM. DEPR. - COR - GAS STRUCTURES	108

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.	108
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT	108
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.	108
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	108
108304	ACCUM. DEPR. - COMMON LAND RIGHTS	108
108305	ACCUM. DEPR. - COMMON STRUCTURES	108
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT	108
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT	108
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.	108
108314	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT - NONUTILITY	108
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	108
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	108
108325	ACCUM. DEPR. - COMMON ARO ASSET RETIREMENT COST-LAND/BUILDING	108
108414	ACCUM. DEPR. - SALVAGE - ELECTRIC LAND RIGHTS	108
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	108
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	108
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	108
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	108
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	108
108421	ACCUM. DEPR. - SALVAGE - ELECTRIC COMMUNICATION EQUIP.	108
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES	108
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	108
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	108
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.	108
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	108
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	108
108799	RWIP-ARO LEGAL	108
108899	RWIP-ARO-ECR CLEARING	108
108901	RETIREMENT - RWIP	108
111102	AMORTIZATION EXPENSE - ELECTRIC FRANCHISES AND CONSENTS	111
111103	AMORTIZATION EXPENSE - ELECTRIC INTANGIBLES	111
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	111
111302	AMORTIZATION EXPENSE - COMMON FRANCHISES AND CONSENTS	111
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	111
117001	GAS STORED-NONCUR	117.1
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS	117.1
121001	NONUTIL PROP IN SERV	121
121007	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	121
121103	MACHINERY & EQUIPMENT	121
121105	LEASEHOLD IMPROVEMENTS	121
121106	COMPUTER EQUIPMENT	121
121107	FURNITURE & FIXTURES	121
121108	COMPUTER SOFTWARE	121
122001	ACCUM DEPR/DEPL	122

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
122002	ACCUM AMORT-NONUTIL	122
122007	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIRMENT COST-EQUIPMENT	122
122203	MACHINERY & EQUIPMENT - ACCUM DEPRECIATION	122
122205	LEASEHOLD IMPROVEMENTS - ACCUM DEPRECIATION	122
122206	COMPUTER EQUIPMENT - ACCUM DEPRECIATION	122
122207	FURNITURE & FIXTURES - ACCUM DEPRECIATION	122
122208	COMPUTER SOFTWARE - ACCUM DEPRECIATION	122
123102	INVESTMENT IN LGE PA ADJS	123.1
123103	INVEST IN LGE	123.1
123104	INVEST IN LGE CAPITAL	123.1
123105	INVESTMENT IN KU	123.1
123108	INVEST IN LEM	123.1
123109	INVEST IN SERVCO	123.1
123116	INVEST IN WKE	123.1
123118	INVEST IN FCD LLC	123.1
123123	INVESTMENT IN OVEC	123.1
123124	INVESTMENT IN DHA	123.1
123125	INVEST IN LGE CAPITAL PA ADJS	123.1
123126	INVEST IN HOME SERVICES PA ADJS	123.1
123127	INVEST IN SERVCO PA ADJS	123.1
123128	INVEST IN WKE PA ADJS	123.1
123129	INVEST IN FCD LLC PA ADJS	123.1
123130	INVEST IN LEM PA ADJS	123.1
123133	INVEST IN DOWNTOWN COMMERCIAL LOAD FUND	123.1
123134	INVESTMENT IN SUBS - CURRENT-YEAR EQUITY IN EARNINGS	123.1
123175	INVESTMENT IN KU PA ADJS	123.1
128023	PREPAID PENSION	128
128026	COLLATERAL DEPOSIT - IR SWAPS	128
128027	RESTRICTED CASH - NON-CURRENT	128
128028	PREPAID POSTRETIREMENT	128
131024	CASH- BNY MELLON BANK	131
131033	US BANK - LGE - LOUISVILLE	131
131050	SUNDRY CASH COLLECT	131
131069	CASH CLEARING - CCS	131
131080	CASH LOCKBOX - BANK OF AMERICA - LOUISVILLE	131
131090	CASH-BOA A/P - CLEARING	131
131091	CASH-BOA PAYROLL	131
131092	CASH-BOA FUNDING	131
131093	CLOSED 03/15 - CASH AT BANK - ARMORED CAR CREDIT	131
131203	CLOSED 03/15 - US BANK - DANVILLE	131
131204	BANK OF AMERICA - REGULUS - KU	131
131205	CLOSED 06/15 - FIRST SOUTHERN NATIONAL BANK - BARLOW	131
131206	CLOSED 06/15 - US BANK - ELIZABETHTOWN	131
131207	CLOSED 04/15 - FIRST UNITED BANK OF HOPKINS COUNTY - EARLINGTON	131

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
131208	CLOSED 03/15 - BB&T - KU - EDDYVILLE	131
131209	CLOSED 06/15 - FIRST NATIONAL BANK - GREENVILLE	131
131210	CLOSED 06/15 - FIFTH THIRD BANK - MORGANFIELD	131
131211	CLOSED 03/15 - US BANK - GEORGETOWN	131
131212	CLOSED 03/15 - US BANK - WINCHESTER	131
131213	CLOSED 06/15 - US BANK - RICHMOND	131
131214	CLOSED 04/15 - CITIZENS BANK & TRUST CO - CAMPBELLSVILLE	131
131215	CLOSED 03/15 - US BANK - SHELBYVILLE	131
131216	CLOSED 03/15 - US BANK - MT. STERLING	131
131217	CLOSED 06/15 - US BANK - LEXINGTON	131
131218	CLOSED 06/15 - US BANK - MAYSVILLE	131
131221	CLOSED 06/15 - US BANK - VERSAILLES	131
131223	CLOSED 03/15 - CITIZENS BANK - MOREHEAD	131
131224	CLOSED 04/15 - KENTUCKY BANK - PARIS	131
131226	CLOSED 06/15 - US BANK - CARROLLTON	131
131227	US BANK - MASTER ROLL UP ACCOUNT	131
131229	CLOSED 06/15 - CUMBERLAND VALLEY NATIONAL - LONDON	131
131230	CLOSED 06/15 - FIRST STATE BANK - MIDDLESBORO	131
131231	CLOSED 03/15 - BANK OF HARLAN - HARLAN	131
131232	CLOSED 04/15 - CITIZENS NATIONAL BANK - SOMERSET	131
131233	CLOSED 06/15 - FIRST BANK & TRUST - NORTON	131
131234	CLOSED 04/15 - LEE BANK AND TRUST CO - PENNINGTON GAP	131
131235	BANK OF AMERICA (BANK DRAFTS) - KU LOUISVILLE	131
131236	US BANK - BARLOW 134-1	131
131237	US BANK - EARLINGTON 141-5	131
131238	US BANK - EDDYVILLE 150-1	131
131239	US BANK - GREENVILLE 161-2	131
131240	US BANK - MORGANFIELD 171-1	131
131241	US BANK - CAMPBELLSVILLE 222-2	131
131242	US BANK - MOREHEAD 342-2	131
131243	US BANK - PARIS 351-1	131
131244	US BANK - LONDON 421-2	131
131245	US BANK - MIDDLESBORO 431-1	131
131246	US BANK - HARLAN 441-2	131
131247	US BANK - SOMERSET 451-1	131
131248	US BANK - NORTON 761-2	131
131249	US BANK - PENNINGTON GAP 773-1	131
131250	US BANK - DANVILLE 211-2	131
131251	US BANK - RICHMOND 231-2	131
131252	US BANK - E-TOWN 241-1	131
131253	US BANK - SHELBYVILLE 251-2	131
131254	US BANK - LEXINGTON 311-9	131
131255	US BANK - GEORGETOWN 321-3	131
131256	US BANK - VERSAILLES 331-3	131

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
131257	US BANK - MT. STERLING 341-2	131
131258	US BANK - MAYSVILLE 361-1	131
131259	US BANK - CARROLLTON 371-2	131
131260	US BANK - WINCHESTER 385-3	131
134007	RESTRICTED CASH - SHORT TERM	134
135001	WORKING FUNDS	135
136005	TEMP INV-OTHER	136
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	136
136016	CLOSED 11/16 - TEMP INV-GOLDMAN SACHS-CASH UNRESTRICTED	136
136017	CLOSED 11/16 - TEMP INV-BLACKROCK TEMP FUND #24 (TMPXX)	136
136018	TEMP INV-FIDELITY INVESTMENTS-CASH UNRESTRICTED	136
136019	CLOSED 11/16 - TEMP INV-JPMORGAN-CASH UNRESTRICTED	136
136020	TEMP INV-UBS-CASH UNRESTRICTED	136
136021	CLOSED 11/16 - TEMP INV-DREYFUS INSTITUTIONAL CASH ADV #99 (DADXX)	136
136022	CLOSED 11/16 - TEMP INV-DEUTSCHE MONEY MARKET SERIES #2403 (ICAXX)	136
136023	CLOSED 11/16 - TEMP INV-FED PRIME OBLIGATIONS FUND#851 (PCOXX)	136
136024	CLOSED 11/16 - TEMP INV-GOLDMAN SACHS FIN SQUARE MMF #474 (FSMXX)	136
136025	CLOSED 11/16 - TEMP INV-INVESCO LIQUID ASSETS PORTFOLIO#1913 (LAPXX)	136
136026	CLOSED 11/16 - TEMP INV-WELLS FARGO HERITAGE MMF #WBC58 (WFJXX)	136
136027	CLOSED 11/16 - TEMP INV-WESTERN ASSET INST CASH RES #193 (CARXX)	136
136028	TEMP INV-SUNTRUST	136
141004	NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	141
141005	RESERVE FOR NOTES RECEIVABLE - INDUSTRIAL AUTHORITY	141
142001	CUST A/R-ACTIVE	142
142002	A/R - UNPOSTEC CASH	142
142003	WHOLESALE SALES A/R	142
142004	TRANSMISSION RECEIVABLE	142
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	142
142999	CUST A/R KU SUSP CIS- ACCTG USE ONLY	142
143001	A/R-OFFICERS/EMPL	143
143003	ACCTS REC - IMEA	143
143004	ACCTS REC - IMPA	143
143006	ACCTS REC - BILLED PROJECTS	143
143007	ACCTS REC - NON PROJECT UTIL ACCT USE ONLY	143
143011	INSURANCE CLAIMS	143
143012	ACCTS REC - MISCELLANEOUS	143
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	143
143022	CLOSED 11/15 - ACCTS REC - BEYOND THE METER	143
143024	A/R MUTUAL AID	143
143027	INCOME TAX RECEIVABLE - FEDERAL	143
143028	INCOME TAX RECEIVABLE - STATE	143
143030	EMPLOYEE PAYROLL ADVANCES	143
143032	ACCTS REC - TAX REFUNDS	143
143033	CLOSED 05/15 - DEFAULT EMPLOYEE RECEIVABLES	143

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
143035	CLOSED 08/15 - A/R - EUSIC/EON	143
143036	SUSPENSE - PPL	143
143037	STATE INCOME TAX RECEIVABLE	143
143040	ACCTS REC - WKE UNWIND - DISPATCH, IT ADHOC, & CENTURY	143
143041	COBRA/LTD BENEFITS - RECEIVABLE	143
143052	ACCOUNTS RECEIVABLE - IMEA/IMPA OFFSET	143
143053	LIQUIDATED DAMAGES RECEIVABLE	143
144001	UNCOLL ACCT-CR-UTIL	144
144002	UNCOLL ACCT-DR-C/OFF	144
144003	UNCOLL ACCT-CR-RECOV	144
144004	UNCOLL ACCT-CR-OTHER	144
144006	UNCOLL ACCT-A/R MISC	144
144011	UNCOLL MISC A/R PROVISION	144
144014	UNCOLL A/R - WKE RESERVES	144
144015	UNCOLL A/R - LIQUIDATED DAMAGES	144
144016	UNCOLL A/R - CENTURY INTEREST	144
145006	CLOSED 01/16 - NOTES RECEIVABLE FROM LEM	145
145011	N/R FROM LG&E - MONEY POOL	145
145012	N/R FROM KU - MONEY POOL	145
145013	N/R FROM LCC - MONEY POOL	145
145015	N/R FROM LEM - MONEY POOL	145
145020	NOTES RECEIVABLE FROM LKE - CURRENT	145
145021	NOTES RECEIVABLE - PPL ENERGY FUNDING - CURRENT	145
145022	N/R FROM FCD - MONEY POOL	145
145023	N/R FROM WKE - MONEY POOL	145
145025	NOTES RECEIVABLE FROM LG&E AND KU ENERGY LLC NON-CURRENT	145
145026	CLOSED 02/16 - NOTES RECEIVABLE FROM LEM-NON CURRENT	145
145100	N/R FROM LKE PARENT - MONEY POOL	145
146048	INTERCOMPANY DIVIDENDS RECEIVABLE FROM LG&E COMPANY	146
146049	INTERCOMPANY ADVANCE FROM LG&E	146
146050	INTERCOMPANY ADVANCE FROM KU	146
146053	INTERCOMPANY PENSION RECEIVABLE	146
146054	I/C RECEIVABLE - PPL ELECTRIC UTILITIES CORPORATION	146
146055	I/C INTEREST RECEIVABLE - PPL ENERGY FUNDING CURRENT	146
146056	INTERCOMPANY DIVIDENDS RECEIVABLE FROM KU COMPANY	146
146057	I/C RECEIVABLE - PPL SERVICES CORPORATION	146
146058	I/C RECEIVABLE - PPL CORPORATION	146
146061	INTERCOMPANY INCOME TAX RECEIVABLE - FEDERAL	146
146070	I/C RECEIVABLE - PPL TRANSLINK	146
146100	INTERCOMPANY	146
151010	FUEL STK-LEASED CARS	151
151020	COAL PURCHASES - TONS - \$	151
151021	COAL - BTU ADJ - BTU	151
151022	COAL FINES - CONSIGNED INVENTORY	151

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
151023	IN-TRANSIT COAL - TONS - \$	151
151024	COAL - CONSIGNED INVENTORY	151
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	151
151026	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES (STAT ONLY)	151
151030	FUEL OIL - GAL - \$	151
151031	FUEL OIL - BTU	151
151032	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	151
151033	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL (STAT ONLY)	151
151060	RAILCARS-OPER/MTCE	151
151061	GAS PIPELINE OPER/MTCE - MCF - \$	151
151070	PETROL COKE-TEM STOR - TONS	151
151071	PETROL COKE-TEM STOR - BTU	151
151073	IN-TRANSIT COAL-MMBTU/IN-TRANSIT PET COKE <AUG 2009	151
151080	COAL BARGE SHUTTLLING	151
154001	MATERIALS/SUPPLIES	154
154003	LIMESTONE	154
154004	COMMERCIAL LIME	154
154006	OTHER REAGENTS	154
154007	TC NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	154
154008	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	154
154023	LIMESTONE IN-TRANSIT	154
158121	SO2 ALLOWANCE INVENTORY	158.1
158122	NOX OZONE SEASON ALLOWANCE INVENTORY	158.1
158124	SO2 ALLOWANCE INVENTORY-FUTURE VINTAGE (LT)	158.1
158125	NOX ANNUAL ALLOWANCE INVENTORY	158.1
158126	NOX OZONE SEASON ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)	158.1
158127	NOX ANNUAL ALLOWANCE INVENTORY - FUTURE VINTAGE (LT)	158.1
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	163
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	163
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	163
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	163
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	163
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	163
163007	INVOICE PRICE VARIANCES-T&D (ALL LOB PRIOR TO 6/14)	163
163011	STORES EXPENSE - GENERATION	163
163012	WAREHOUSE EXPENSES - GENERATION	163
163013	FREIGHT - GENERATION	163
163014	ASSET RECOVERY - GENERATION	163
163015	SALES TAX - GENERATION	163
163016	PHYS INVENT ADJUSTMT - GENERATION	163
163017	INVOICE PRICE VARIANCES - GENERATION	163
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	163
163101	OTHER - GENERATION	163
163201	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES	163

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165001	PREPAID INSURANCE	165
165002	PREPAID TAXES	165
165006	PREPAID GAS FRANCH	165
165012	PREPAID LEASE	165
165013	PREPAID RIGHTS OF WAY	165
165018	PREPAID RISK MGMT AND WC	165
165025	PREPAID SALES & OTHER TAXES	165
165026	PREPAID ADP FUNDING	165
165100	PREPAID OTHER	165
165101	PREPAID IT CONTRACTS	165
165102	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	165
165201	PREPAID IT CONTRACTS-LT	165
165202	PREPAID POWELL LEASE-LT	165
165203	PREPAID RIGHTS OF WAY-LT	165
165204	PREPAID INSURANCE - LONG TERM	165
165900	PREPAID OTHER - INDIRECT	165
165950	PREPAID INSURANCE - INDIRECT	165
171001	INTEREST RECEIVABLE	171
171003	CLOSED 02/15 - DIVIDENDS RECEIVABLE-EXTERNAL	171
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	172
173001	ACCRUED UTIL REVENUE	173
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	173
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	173
174001	MISC CURR/ACCR ASSET	174
176003	CLOSED 11/15 - ST DERIV ASSET FAS133 HEDGING - NON-LKE AFFILIATE	176
176004	CLOSED 10/15 - LT DERIV ASSET FAS133 HEDGING - NON-LKE AFFILIATE	176
181100	UAMORTIZED DEBT EXPENSE	181
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	181
181300	UNAMORTIZED DEBT EXPENSE BONDS	181
182305	REGULATORY ASSET - FAS 158 OPEB	182.3
182306	FUEL ADJUSTMENT CLAUSE	182.3
182307	ENVIRONMENTAL COST RECOVERY	182.3
182308	REG ASSET - GAS SUPPLY CLAUSE	182.3
182309	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	182.3
182311	FERC JURISDICTIONAL PENSION EXPENSE	182.3
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	182.3
182314	OTHER REGULATORY ASSETS	182.3
182315	REGULATORY ASSET - FAS 158 PENSION	182.3
182317	OTHER REGULATORY ASSETS ARO - GENERATION	182.3
182318	OTHER REG ASSETS ARO - TRANSMISSION	182.3
182320	WINTER STORM - ELECTRIC	182.3
182321	MISO EXIT FEE	182.3
182322	RATE CASE EXPENSES - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	182.3

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182323	RATE CASE EXPENSES - GAS - PRE-PPL MERGER CURRENT PORTION	182.3
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	182.3
182326	OTHER REGULATORY ASSETS ARO - GAS	182.3
182327	OTHER REGULATORY ASSETS ARO - COMMON	182.3
182328	FASB 109 ADJ-FED	182.3
182329	FASB 109 GR-UP-FED	182.3
182330	FASB 109 ADJ-STATE	182.3
182331	FASB 109 GR-UP-STATE	182.3
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	182.3
182333	KCCS FUNDING (KY CONSORTIUM FOR CARBON STORAGE)	182.3
182334	WIND STORM REGULATORY ASSET	182.3
182335	RATE CASE EXPENSES - ELECTRIC	182.3
182336	RATE CASE EXPENSES - GAS	182.3
182337	EKPC FERC TRANSMISSION COSTS - KY PORTION	182.3
182339	MOUNTAIN STORM - ELECTRIC	182.3
182340	CLOSED 04/16 - REG ASSET - PERFORMANCE-BASED RATES	182.3
182342	WINTER STORM - GAS	182.3
182343	ASSET - SWAP TERMINATION - PRE-PPL MERGER CURRENT PORTION	182.3
182344	REG ASSET - LT - SWAP TERMINATION	182.3
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	182.3
182346	WINTER STORM - GAS - PRE-PPL MERGER CURRENT PORTION	182.3
182347	WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	182.3
182348	CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION	182.3
182349	KCCS FUNDING - PRE-PPL MERGER CURRENT PORTION	182.3
182352	REG ASSET - LT INTEREST RATE SWAP	182.3
182353	REG. ASSET - COAL CONTRACT - ST	182.3
182354	REG. ASSET - COAL CONTRACT	182.3
182356	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)	182.3
182358	REG ASSET - UNAMORT DEBT EXP PAA	182.3
182359	GENERAL MANAGEMENT AUDIT - ELECTRIC	182.3
182360	GENERAL MANAGEMENT AUDIT - GAS	182.3
182361	2011 SUMMER STORM - ELECTRIC	182.3
182363	DSM COST RECOVERY - UNDER-RECOVERY	182.3
182364	CLOSED 11/15 - REG ASSET - LT INTEREST RATE SWAP FORWARD STARTING	182.3
182365	GAS LINE TRACKER- REG ASSET	182.3
182366	REG ASSET - MUNI GEN TRUE UP	182.3
182367	REG ASSET - MUNI MISO EXIT FEE	182.3
182368	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	182.3
182369	GREEN RIVER REGULATORY ASSET	182.3
182370	REGULATORY ASSET - OST	182.3
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	182.3
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	182.3
182373	REG. ASSET - OPEN ARO PONDS - KY	182.3
182374	REG. ASSET - OPEN ARO PONDS - VA	182.3

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182375	REG. ASSET - OPEN ARO PONDS - FERC REMAINING MUNI	182.3
182376	REG. ASSET - OPEN ARO PONDS - FERC DEPARTING MUNI	182.3
182377	REG. ASSET - CLOSED ARO PONDS - KY	182.3
182378	REG. ASSET - CLOSED ARO PONDS - VA	182.3
182379	REG. ASSET - CLOSED ARO PONDS - FERC REMAINING MUNI	182.3
182380	REG. ASSET - CLOSED ARO PONDS - FERC DEPARTING MUNI	182.3
182381	REG ASSET - LT - BOA SWAP TERMINATION	182.3
183201	OTH PREL SUR/INV-GAS	183.2
183301	PRELIM SURV/INV-ELEC	183
183302	PRELIMINARY SURV/INV ELEC - LT	183
184002	VACATION PAY	184
184011	HOLIDAY PAY	184
184021	SICK PAY	184
184031	OTHER OFF-DUTY PAY	184
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	184
184075	WORKERS COMP - BURDEN CLEARING	184
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	184
184093	LONG TERM DISABILITY - BURDEN CLEARING	184
184096	PENSION SERVICE COST - BURDEN CLEARING	184
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	184
184098	FASB 112 - BURDEN CLEARING	184
184100	WALL STREET SUSPENSE ACCOUNT	184
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	184
184104	DENTAL INSURANCE - BURDEN CLEARING	184
184105	MEDICAL INSURANCE - BURDEN CLEARING	184
184108	401K - BURDEN CLEARING	184
184109	RETIREMENT INCOME - BURDEN CLEARING	184
184119	PENSION NON SERVICE COST - BURDEN CLEARING	184
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	184
184121	OTHER BENEFITS - BURDEN CLEARING	184
184125	UNEMPLOYMENT TAXES - FED AND STATE	184
184130	LKS ALLOCATION CLEARING ACCOUNT	184
184135	ORACLE PROJECT BURDEN CLEARING ACCOUNT	184
184136	LKS ALLOC. CLEARING ACCOUNT FOR ALLOCATED CAPITAL	184
184140	MEDICAL PAYMENT HOLDING ACCT - (SERVCO ONLY)	184
184150	SYSTEM ALLOC-CO 1	184
184301	GASOLINE-TRANSP	184
184304	VEHICLE REPR-TRANSP	184
184307	ADMIN/OTH EXP-TRANSP	184
184308	VALUE-ADD SVCSTR	184
184309	DIESEL FUEL-TRANSP	184
184312	RENT/STORAGE-TRANSP	184
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	184
184314	LICENSE/TAX-TRANSP	184

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184315	DEPRECIATION-TRANSP	184
184319	FUEL ADMINISTRATION VEHICLES	184
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	184
184450	CL ACC TO OTH DEF CR	184
184503	OPERATIONS - SIMPSONVILLE	184
184504	OPERATION-SSC	184
184505	MAINTENANCE-SSC	184
184506	MAINTENANCE - SIMPSONVILLE	184
184507	OPERATIONS - KU GENERAL OFFICE	184
184508	MAINTENANCE - KU GENERAL OFFICE	184
184509	OPERATIONS - LGE CENTER	184
184513	OTHER EXPENSES - LGE CENTER	184
184514	OPERATION-ESC	184
184515	MAINTENANCE-ESC	184
184516	OPERATION-BOC	184
184517	MAINTENANCE-BOC	184
184518	OPERATION-AUBURNDALE	184
184519	MAINT-AUBURNDALE	184
184521	OPERATIONS - MORGANFIELD	184
184522	MAINTENANCE - MORGANFIELD	184
184523	OPERATIONS - DIX DAM	184
184524	MAINTENANCE - DIX DAM	184
184525	OPERATIONS - EARLINGTON	184
184526	MAINTENANCE - EARLINGTON	184
184530	CLOSED 09/16 - MISC FACILITIES ALLOCATION-OFFSET	184
184531	OPERATIONS - RIVERPORT	184
184532	MAINTENANCE - RIVERPORT	184
184533	OPERATIONS - PINEVILLE	184
184534	MAINTENANCE - PINEVILLE	184
184599	MISC FACILITIES ALLOCATION-OFFSET	184
184600	ENGINEERING OVERHEADS - GENERATION	184
184602	ENGINEERING OVERHEADS - DISTRIBUTION	184
184603	ENGINEERING OVERHEADS - RETAIL GAS	184
184605	ENGINEERING OVERHEADS - TRANSMISSION	184
184612	ENGINEERING OVERHEADS - DISTRIBUTION	184
184650	CUSTOMER ADVANCES - CLEARING	184
184701	EMPLOYEE ADVANCES - CLEARING	184
184702	IEXPENSE CREDIT CARD CLEARING	184
186001	MISC DEFERRED DEBITS	186
186004	FINANCING EXPENSE	186
186035	KEY MAN LIFE INSURANCE	186
186049	PRELIMINARY CELL SITE COSTS	186
186074	CANE RUN 7 LTFC ASSET	186
186505	GOODWILL	186

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186548	OTHER INTANGIBLE ASSETS - SHORT TERM	186
186549	OTHER INTANGIBLE ASSETS	186
186553	OTH INTANG ASSETS - OVEC PPA ENERGY CONTRACT	186
186556	OTH INTANG ASSETS - SO2 ALLOWANCES - CURRENT	186
186557	OTH INTANG ASSETS - NOX OZONE ALLOWANCES - CURRENT	186
186558	OTH INTANG ASSETS - NOX ANNUAL ALLOWANCES - CURRENT	186
186559	OTH INTANG ASSETS - SO2 ALLOWANCES - FUTURE	186
186560	OTH INTANG ASSETS - NOX OZONE ALLOWANCES - FUTURE	186
186561	OTH INTANG ASSETS - NOX ANNUAL ALLOWANCES - FUTURE	186
186576	CARROLLTON SALE/LEASEBACK	186
188001	RESRCH/DEV/DEMO EXP	188
188901	RESRCH/DEV/DEMO EXP - INDIRECT	188
189091	CLOSED 10/15 - UNAM LOSS-FMB Series P \$33M 05/15	189
189093	CLOSED 10/15 - UNAM LOSS-PCB \$7.2M REDEEMED	189
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	189
190007	FASB 109 ADJ-FED	190
190008	FASB 109 GRS-UP-FED	190
190009	FASB 109 ADJ-STATE	190
190010	FASB 109 GRS-UP-ST	190
190315	CLOSED 03/16 - DTA FEDERAL - CURRENT	190
190316	CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - FEDERAL	190
190317	CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - FEDERAL	190
190414	DTA ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)	190
190415	DTA FEDERAL - NON-CURRENT	190
190416	DTA ON FIN 48 - UTP - FEDERAL	190
190515	CLOSED 03/16 - DTA STATE - CURRENT	190
190516	CLOSED 03/16 - NETTING - DEFERRED TAX ASSETS - CURRENT - STATE	190
190517	CLOSED 03/16 - NETTING - DEFERRED TAX LIABILITIES - CURRENT - STATE	190
190614	DTA ON PROVISIONS FOR PENSIONS - OCI - ST (NON-CURRENT)	190
190615	DTA STATE - NON-CURRENT	190
190616	DTA ON FIN 48 - UTP - STATE	190
201001	COMMON STOCK-AUTH SH	201
201002	COMMON STOCK-W/O PAR	201
211001	CONTRIBUTED CAPITAL - MISC.	211
214010	CAP STOCK EXP-COMMON	214
216001	UNAPP RETAINED EARN	216
216101	UNAPP UNST SUB EARN	216.1
219010	ACCUM OCI - EQUITY INVEST EEI	219
219011	ACCUM OCI OF SUBS - PTAX	219
219013	OCI - FAS 158 INCREASE FUNDED STATUS - GROSS	219
219014	AOCI - FAS 158 POST-ACQUISITION	219
219110	DEFERRED TAX - OCI - EQUITY INVEST EEI	219
219111	ACCUM OCI OF SUBS - TAX	219
219113	OCI - FAS 158 INCREASE FUNDED STATUS - TAX	219

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219114	AOCI TAX - FAS 158 POST-ACQUISITION	219
221100	LONG TERM DEBT	221
221899	CURRENT PORTION OF LONG TERM DEBT	221
223006	CLOSED 01/16 - LT NOTES PAYABLE TO LG&E AND KU CAPITAL LLC	223
223014	LT NOTES PAYABLE TO SERVCO	223
223100	LT NOTES PAYABLE TO PPL CAPITAL FUNDING PRINCIPAL	223
223101	LT - NOTES PAYABLE TO CEP RESERVES	223
224100	PAA PCB FMV ADJUSTMENT	224
226100	DEBT DISCOUNT BONDS	226
228201	WORKERS COMPENSATION	228.2
228202	WORKERS COMPENSATION - SHORT-TERM	228.2
228301	FASB106-POST RET BEN	228.3
228304	PENSION PAYABLE	228.3
228305	POST EMPLOYMENT BENEFIT PAYABLE	228.3
228306	PENSION PAYABLE SERP	228.3
228307	FASB 106 - MEDICARE SUBSIDY	228.3
228308	PENSION PAYABLE - SERP - NON-MERCER	228.3
228318	PENSION PAYABLE - SERP - NON-MERCER - CURRENT	228.3
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	228.3
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	230
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	230
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	230
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	230
230016	ASSET RETIREMENT OBLIGATIONS - GAS	230
230017	ASSET RETIREMENT OBLIGATIONS - COMMON	230
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	230
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	230
230023	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION - ST	230
230025	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION - ST	230
230026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	230
230027	ASSET RETIREMENT OBLIGATIONS - COMMON - ST	230
230799	RWIP-ARO-ECR	230
231005	COMMERCIAL PAPER PAYABLE	231
231006	DISCOUNT ON COMMERCIAL PAPER	231
231008	ST-NP KU REVOLVING CREDIT \$400M 12/14	231
231019	ST-NP LGE REVOLVING CREDIT \$400M 12/14	231
231020	CLOSED 03/15 - ST NOTE PAYABLE - ARMORED CAR LAG BACK OFFICES	231
231100	REVOLVING CREDIT FACILITIES	231
232001	ACCTS PAYABLE-REG	232
232002	SALS/WAGES ACCRUED	232
232008	SUNDRY BILLING REFUNDS	232
232009	PURCHASING ACCRUAL	232
232010	WHOLESALE PURCHASES A/P	232
232011	TRANSMISSION PAYABLE	232

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232014	RECEIVING/INSPECTION ACCRUAL	232
232015	AP FUEL	232
232022	ACCRUED AUDIT FEES	232
232023	ACCRUED TAXABLE OFFICER BENEFITS	232
232024	CREDIT CASH BALANCE	232
232027	CREDIT CARD PAYMENTS	232
232028	AP FUEL - NATURAL GAS	232
232030	RETAINAGE FEES	232
232031	A/P - CWIP ACCRUALS	232
232032	A/P - RWIP ACCRUALS (NON-ARO)	232
232033	A/P - RWIP ACCRUALS (ARO)	232
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	232
232060	AP - GAS SUPPLY PURCHASES	232
232093	SUSPENSE - CCS	232
232095	SUSPENSE - SALES TAX BURDEN	232
232096	SUSPENSE - OTHER BURDENS	232
232097	SUSPENSE - INVENTORY	232
232098	SUSPENSE - MANUAL DISABLED	232
232099	SUSPENSE ACCOUNT	232
232100	ACCOUNTS PAYABLE-TRADE	232
232111	401K LIABILITY - EMPLOYER	232
232205	IBEW UNION DUES WITHHOLDING PAYABLE	232
232206	UNITED WAY WITHHOLDING PAYABLE	232
232211	TIA LIABILITY	232
232220	CREDIT UNION WITHHOLDING PAYABLE	232
232233	401K WITHHOLDING PAYABLE	232
232235	UNITED STEEL WORKERS UNION DUES	232
232243	LOUISVILLE PAC WITHHOLDING PAYABLE	232
232244	GARNISHEES WITHHOLDING PAYABLE	232
232246	DCAP WITHHOLDING PAYABLE	232
232248	HCRA WITHHOLDING PAYABLE	232
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	232
232252	HEALTH EQUITY HIGH DEDUCTIBLE WITHHOLDING PAYABLE	232
233011	ST - NOTES PAYABLE TO LKE PARENT	233
233013	ST - NOTES PAYABLE TO SERVCO	233
233019	CLOSED 01/16 - SHORT TERM NOTES PAYABLE TO LG&E AND KU CAPITAL CORP	233
233030	N/P TO LKE PARENT - MONEY POOL	233
233100	N/P TO LG&E - MONEY POOL	233
233102	N/P TO KU - MONEY POOL	233
233103	N/P TO LEM - MONEY POOL	233
233104	N/P - MONEY POOL FCD	233
234012	I/C PAYABLE CEP RESERVES	234
234017	CLOSED 08/15 - I/C PAYABLE - KU	234
234051	INTERCOMPANY PENSION PAYABLE	234

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234052	I/C PAYABLE-PPL SERVICES CORPORATION	234
234053	CLOSED 08/15 - I/C PAYABLE TO PPL ENERGY SUPPLY	234
234054	CLOSED 08/15 - I/C PAYABLE - LGE	234
234055	I/C PAYABLE-PPL CORPORATION	234
234056	I/C PAYABLE-PPL CAPITAL FUNDING, INC.	234
234092	I/C PAYABLE TO PPL ENERGY FUNDING CORP	234
234100	A/P TO ASSOC CO	234
235001	CUSTOMER DEPOSITS	235
235002	CUSTOMER DEPOSITS OFF-SYS	235
235003	CUSTOMER DEPOSITS - TRANSMISSION	235
236007	FICA-OPR	236
236013	ST SALES/USE TAX-KY-OPR	236
236023	ST SALES/USE TAX-IN-OPR	236
236025	CORP INC TAX-FED EST-OPR	236
236026	CORP INC TAX-ST EST-OPR	236
236031	CORP INCOME-KY-OPR	236
236032	CORP INCOME-FED-OPR	236
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	236
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	236
236035	OTHER TAXES ACCRUED-OPR	236
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	236
236037	VIRGINIA USE TAX	236
236115	STATE UNEMPLOYMENT-OPR	236
236116	FEDERAL UNEMPLOYMENT-OPR	236
237004	CLOSED 03/15 - ACCR INT-PCB CC2007A \$17.8M 02/26	237
237005	CLOSED 03/15 - ACCR INT-PCB TC2007A \$8.9M 03/37	237
237007	CLOSED 03/15 - ACCR INT-COMMERCIAL PAPER	237
237008	CLOSED 03/15 - ACCR INT-KU REVOLVING CREDIT \$400M 12/14	237
237009	CLOSED 03/15 - ACCR INT-FMB KU2010 \$250M 11/15	237
237010	CLOSED 03/15 - ACCR INT-FMB KU2010 \$500M 11/20	237
237011	CLOSED 03/15 - ACCR INT-FMB KU2010 \$750M 11/40	237
237019	CLOSED 03/15 - ACCR INT-LGE REVOLVING CREDIT \$400M 12/14	237
237020	CLOSED 03/15 - ACCR INT-FMB LGE2010 \$250M 11/15	237
237021	CLOSED 03/15 - ACCR INT FMB LGE2010 \$285M 11/40	237
237022	CLOSED 03/15 - ACCR INT FMB LGE2013 \$250M 11/43	237
237023	CLOSED 03/15 - ACCR INT FMB KU2013 \$250M 11/43	237
237100	ACCR INT LONG-TERM DEBT	237
237103	CLOSED 03/15 - ACCR INT-PCB CC2008A \$77.9M 02/32	237
237125	CLOSED 03/15 - ACCR INT-PCB LM/JC2007A \$31M 06/33	237
237126	CLOSED 03/15 - ACCR INT-PCB LM/JC2007B \$35.2M 06/33	237
237127	CLOSED 03/15 - ACCR INT-PCB TC2007A \$60M 06/33	237
237149	CLOSED 03/15 - ACCR INT-PCB MERC2000A \$12.9M 05/23	237
237168	CLOSED 03/15 - ACCR INT FROM FORWARD STARTING SWAP SETTLEMENT	237
237184	CLOSED 03/15 - ACCR INT-PCB CC2002A \$20.93M 2/32	237

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
237185	CLOSED 03/15 - ACCR INT-PCB CC2002B \$2.4M 2/32	237
237186	CLOSED 03/15 - ACCR INT-PCB MERC2002A \$7.4M 2/32	237
237187	CLOSED 03/15 - ACCR INT-PCB MUHC2002A \$2.4M 2/32	237
237188	CLOSED 03/15 - ACCR INT-PCB CC2002C \$96M 10/32	237
237190	CLOSED 03/15 - ACCR INT-PCB LM/JC2003A \$128M 10/33	237
237192	CLOSED 03/15 - ACCR INT-PCB CC2004A \$50M 10/34	237
237194	CLOSED 03/15 - ACCR INT-PCB LM/JC2005A \$40M 2/35	237
237199	CLOSED 03/15 - ACCR INT-PCB CC2006B \$54M 10/34	237
237300	INT ACC-OTH LIAB	237
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	237
237304	INTEREST ACCRUED ON TAX LIABILITIES	237
238200	DIV PAYABLE - PARENT FM LGE	238
238203	DIV PAYABLE - PARENT FM KU	238
238204	DIV PAYABLE - PPL FM LKE	238
241007	TAX COLL PAY-FICA	241
241018	STATE WITHHOLDING TAX PAYABLE	241
241036	LOCAL WITHHOLDING TAX PAYABLE	241
241037	T/C PAY-PERS INC-FED	241
241038	T/C PAY-ST SALES/USE	241
241039	T/C PAY-OCCUP/SCHOOL	241
241046	CONSUMER UTILITY TAX-VA	241
241047	CLOSED 03/15 - SALES TAX-NORTON, VA	241
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	241
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	241
241061	T/C PAY - ST SALES/USE OVER COLLECTIONS	241
241062	T/C PAY - SCHOOL TAX OVER COLLECTIONS	241
242001	MISC LIABILITY	242
242002	MISC LIAB-VESTED VAC	242
242005	UNEARNED REVENUE - CURRENT	242
242014	ESCHEATED DEPOSITS	242
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	242
242017	HOME ENERGY ASSISTANCE	242
242018	GREEN POWER REC LIABILITY	242
242019	GREEN POWER MKT LIABILITY	242
242021	FASB 106-POST RET BEN - CURRENT	242
242022	ACCRUED SHORT TERM INCENTIVE	242
242023	PENSION PAYABLE SERP CURRENT	242
242026	PENSION PAYABLE - CURRENT	242
242027	AR CREDITS	242
242028	SERVICE DEPOSIT REFUND PAYABLE	242
242030	WINTERCARE ENERGY FUND	242
242031	NO-NOTICE GAS PAYABLE	242
242034	MCI UNEARNED REVENUE	242
242038	COBRA/LTD BENEFITS - PAYABLE	242

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
242039	SUSPENSE - CASH	242
242080	LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - CURRENT	242
242101	RETIREMENT INCOME LIABILITY	242
242102	IBNP MEDICAL AND DENTAL RESERVE	242
244511	LT DERIVATIVE LIAB FAS 133 JPM	244
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	244
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	244
244514	LT DERIV LIAB FAS 133-NON HEDGING BOA	244
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	244
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	244
244517	ST DERIV LIAB FAS 133-NON HEDGING BOA	244
244519	ST DERIV LIAB FAS 133 JPM	244
245003	CLOSED 11/15 - ST DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE	245
245004	CLOSED 10/15 - LT DERIV LIAB FAS133 HEDGING - NON-LKE AFFILIATE	245
252011	LINE EXTENSIONS	252
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	252
252014	CLOSED 08/16 - CUST OUTDOOR LIGHTING DEPOSITS	252
252015	MOBILE HOME LINE	252
252017	CUSTOMER ADVANCES - SHORT TERM	252
252018	CLOSED 08/16 - CUST OUTDOOR LIGHTING DEP - SHORT TERM	252
252101	CLOSED 05/15 - CUSTOMER ADVANCES - PARTIAL PAYMENTS	252
253004	OTH DEFERRED CR-OTHR	253
253005	CL ACC FR OTH DEF DR	253
253025	DEFERRED COMPENSATION	253
253027	DEFERRED RENT PAYABLE	253
253028	CLOSED 11/15 - OTHER DEFERRED CREDITS-CROSS BORDER LEASE	253
253031	OTHER LONG TERM OPERATING LIABILITIES	253
253032	UNCERTAIN TAX POSITION - FEDERAL	253
253033	UNCERTAIN TAX POSITION - STATE	253
253034	MCI AMORTIZATION	253
253037	UNEARNED REVENUE - POLE ATTACHMENTS - LONG-TERM	253
253038	OTHER DEF. CREDIT - COAL CONTRACT - ST	253
253039	OTHER DEF. CREDIT - COAL CONTRACT - LT	253
253040	LEASEHOLD INCENTIVE LG&E CENTER LEASE 07012012 - LONG TERM	253
253041	CANE RUN 7 LTFC LIABILITY	253
253042	LONG TERM RETAINAGE	253
253301	PROVISIONS FOR INDEMNITY OBLIGATIONS	253
253320	UNCERTAIN TAX POSITIONS - INTEREST	253
253576	DEF GAIN - CARROLLTON SALE/LEASEBACK	253
254001	FASB 109 ADJ-FED	254
254002	FASB 109 GR-UP-FED	254
254003	FASB 109 ADJ-STATE	254
254004	FASB 109 GR-UP-STATE	254
254007	REG LIABILITY - GAS SUPPLY CLAUSE	254

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
254008	DSM COST RECOVERY	254
254010	REGULATORY LIABILITY - FAS 158 OPEB	254
254011	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (CURRENT)	254
254012	SPARE PARTS	254
254017	ENVIRONMENTAL COST RECOVERY	254
254018	REGULATORY LIABILITY FAC	254
254020	GAS LINE TRACKER- REG LIABILITY	254
254022	REG LIAB - MUNI GEN TRUE UP	254
254023	VA FUEL COMPONENT - NON-JURISDICTIONAL CUSTOMERS (CURRENT)	254
254024	REGULATORY LIABILITY - OST	254
254025	REG LIABILITY - REFINED COAL - KENTUCKY	254
254026	REG LIABILITY - REFINED COAL - VIRGINIA	254
254054	REG. LIABILITY - COAL CONTRACT - ST	254
254055	REG. LIABILITY - COAL CONTRACT - LT	254
254056	PAA REG LIABILITY - EMISSION ALLOWANCES - CURRENT	254
254057	PAA REG LIABILITY - EMISSION ALLOWANCES - LT	254
254058	PAA REGULATORY LIABILITY - OVEC VALUATION	254
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	254
254100	CLOSED 11/15 - REG LIAB - LT INTEREST RATE SWAP FORWARD STARTING	254
254321	MISO EXIT FEE REFUND	254
254356	VA FUEL COMPONENT - JURISDICTIONAL CUSTOMERS (NON-CURRENT)	254
255004	ITC TC2	255
255006	JOB DEVELOP CR	255
255009	ITC SOLAR	255
282007	FASB 109 ADJ-FED PRO	282
282009	FASB 109 ADJ-ST PROP	282
282503	DTL ON FIXED ASSETS	282
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	282
283011	FASB 109 GR-UP-F-OTH	283
283012	FASB 109 GR-UP-S-OTH	283
283017	DEF INC TAX - FED EST	283
283018	DEF INC TAX - ST EST	283
283418	CLOSED 03/16 - DTL FEDERAL - CURRENT	283
283514	DTL ON PROVISIONS FOR PENSIONS - OCI - FED (NON-CURRENT)	283
283515	DTL FEDERAL - NON-CURRENT	283
283519	DTL ON LIABILITIES - EEI -FED (NON-CURRENT)	283
283618	CLOSED 03/16 - DTL STATE - CURRENT	283
283714	DTL ON PROVISIONS FOR PENSIONS - OCI - STATE (NON-CURRENT)	283
283715	DTL STATE - NON-CURRENT	283
283719	DTL ON LIABILITIES - EEI - STATE (NON-CURRENT)	283
403011	DEPREC EXP - STEAM POWER GEN	403
403012	DEPREC EXP - HYDRO POWER GEN	403
403013	DEPREC EXP - OTH POWER GEN	403
403014	DEPREC EXP - TRANSMISSION	403

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
403015	DEPREC EXP - DISTRIBUTION	403
403016	GENERAL DEPRECIATION EXPENSE	403
403021	DEPREC. EXP. - UNDERGROUND - GAS	403
403022	DEPREC. EXP. - TRANSMISSION - GAS	403
403023	DEPREC. EXP. - DISTRIBUTION - GAS	403
403024	DEPREC. EXP. - GENERAL - GAS	403
403025	DEPREC. EXP. - COMMON	403
403026	DEPREC. EXP. - STEAM - ECR	403
403027	DEPREC EXP - ELECTRIC - DSM	403
403028	DEPREC EXP - GAS - DSM	403
403029	DEPREC. EXP. - GENERAL - GLT	403
403100	DEPREC EXP	403
403111	DEPREC EXP ARO STEAM	403
403112	DEPREC EXP ARO TRANSMISSION	403
403113	DEPREC EXP ARO OTHER PRODUCTION	403
403114	DEPREC EXP ARO HYDRO	403
403115	DEPREC EXP ARO DISTRIBUTION	403
403121	DEPREC EXP ARO GAS UNDERGROUND STORAGE	403
403122	DEPREC EXP ARO GAS DISTRIBUTION	403
403123	DEPREC EXP ARO GAS TRANSMISSION	403
403131	DEPREC EXP ARO COMMON	403
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	403
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	403
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	403
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	403
403187	DEPRECIATION NEUTRALITY - COMMON DEPRECIATION	403
404301	AMORT-INTANG GAS PLT	404.3
404401	AMT-EL INTAN PLT-RTL	404
404402	AMT-EL INTAN PLT-WHS	404
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	407.3
407305	AMORT EXPENSE - OPEN ARO PONDS - VA	407.3
407306	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAINING MUNI	407.3
407307	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPARTING MUNI	407.3
407308	AMORT EXPENSE - CLOSED ARO PONDS - KY	407.3
407309	AMORT EXPENSE - CLOSED ARO PONDS - VA	407.3
407310	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAINING MUNI	407.3
407311	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPARTING MUNI	407.3
407312	AMORT EXPENSE - OPEN ARO PONDS - VA ADJUSTMENT	407.3
407313	AMORT EXPENSE - OPEN ARO PONDS - FERC REMAIN ADJUSTMENT	407.3
407314	AMORT EXPENSE - OPEN ARO PONDS - FERC DEPART ADJUSTMENT	407.3
407315	AMORT EXPENSE - CLOSED ARO PONDS - VA ADJUSTMENT	407.3
407316	AMORT EXPENSE - CLOSED ARO PONDS - FERC REMAIN ADJUSTMENT	407.3
407317	AMORT EXPENSE - CLOSED ARO PONDS - FERC DEPART ADJUSTMENT	407.3
408101	TAX-NON INC-UTIL OPR	408.1

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
408102	REAL AND PERSONAL PROP. TAX	408.1
408103	KY PUBLIC SERVICE COMMISSION TAX	408.1
408105	FEDERAL UNEMP TAX	408.1
408106	FICA TAX	408.1
408107	STATE UNEMP TAX	408.1
408108	REAL AND PERSONAL PROP TAX - ECR	408.1
408109	REAL AND PERSONAL PROP TAX - GLT	408.1
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	408.1
408195	FEDERAL UNEMP TAX - INDIRECT	408.1
408196	FICA TAX - INDIRECT	408.1
408197	STATE UNEMP TAX - INDIRECT	408.1
408202	TAX-NON INC-OTHER	408.2
408203	TC N/A OTHER TAXES	408.2
409101	FED INC TAX-UTIL OPR	409.1
409102	KY ST INCOME TAXES	409.1
409104	FED INC TAXES - EST	409.1
409105	ST INC TAXES - EST	409.1
409106	FED INC TAX-WKE OPR	409.1
409107	KY ST INCOME TAXES-WKE OPR	409.1
409108	FED INC TAX - UTIL OPR - SPEC ITEM	409.1
409109	KY ST INCOME TAXES - SPEC ITEM	409.1
409203	FED INC TAX-OTHER	409.2
409206	ST INC TAX-OTHER	409.2
409209	FED IN TAXES-OTH EST	409.2
409210	ST INC TAXES-OTH EST	409.2
409213	FED CURRENT INC TAX-GAIN ON SALE DISCO	409.2
409214	ST CURRENT INC TAX-GAIN ON SALE DISCO	409.2
409218	FED INC TAX - UTIL OPR - SPEC ITEM-BTL	409.2
409219	KY ST INCOME TAXES - SPEC ITEM-BTL	409.2
410101	DEF FED INC TAX-OPR	410.1
410102	DEF ST INC TAX-OPR	410.1
410103	DEF FED INC TAX - OPR EST	410.1
410104	DEF ST INC TAX - OPR EST	410.1
410106	DEF FED INC TAX-WKE OPR	410.1
410107	DEF ST INC TAX-WKE OPR	410.1
410108	DEF FED INC TAX-SPEC ITEM	410.1
410109	DEF ST INC TAX-SPEC ITEM	410.1
410203	DEF FEDERAL INC TX	410.2
410204	DEF STATE INC TAX	410.2
410208	DEF FED INC TAX-SPEC ITEM-BTL	410.2
410209	DEF ST INC TAX-SPEC ITEM-BTL	410.2
411100	ACCRETION EXPENSE - NEUTRALITY	411.1
411101	FED INC TX DEF-CR-OP	411.1
411102	ST INC TAX DEF-CR-OP	411.1

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
411103	ACCRETION EXPENSE - ELECTRIC	411.1
411104	ACCRETION EXPENSE - GAS	411.1
411105	ACCRETION EXPENSE - COMMON	411.1
411106	FED INC TX DEF-CR-WKE OPR	411.1
411107	ST INC TAX DEF-CR-WKE OPR	411.1
411108	FED INC TX DEF-CR-SPEC ITEM	411.1
411109	ST INC TAX DEF-CR-SPEC ITEM	411.1
411201	FD INC TX DEF-CR-OTH	411.2
411202	ST INC TX DEF-CR-OTH	411.2
411208	FED INC TAX DEF-CR-SPEC ITEM-BTL	411.2
411209	ST INC TAX DEF-CR-SPEC ITEM-BTL	411.2
411403	ITC DEFERRED	411.4
411404	AMORTIZATION OF ITC	411.4
411601	GAIN-PLANT HELD FOR FUTURE USE	411.6
411701	LOSS-PLANT HELD FOR FUTURE USE	411.7
411802	GAIN-DISP OF ALLOW	411.8
415001	REVENUE FROM CUSTOMER SERVICE LINES	415
415004	MERCHANDISE SALES	415
416001	EXPENSES FROM CUSTOMER SERVICE LINES	416
416004	MERCHANDISE COST OF SALES	416
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	417
417005	IMPA-WORKING CAPITAL	417
417006	IMEA-WORKING CAPITAL	417
417010	OTHER MISC REVENUES FROM NON-UTILITY	417
417102	STEAM EXPENSES - (TC ALLOC ONLY)	417.1
417105	ELECTRIC EXPENSES - (TC ALLOC ONLY)	417.1
417106	MISC EXPENSES - (TC ALLOC ONLY)	417.1
417107	RENTS	417.1
417108	OPERATION SUPERVISION / ENGR - (TC ALLOC ONLY)	417.1
417109	EMISSION ALLOWANCES - (TC ALLOC ONLY)	417.1
417110	MTCE SUPERVISION/ENG - (TC ALLOC ONLY)	417.1
417111	MTCE OF STRUCTURES - (TC ALLOC ONLY)	417.1
417112	MTCE OF BOILER PLANT - (TC ALLOC ONLY)	417.1
417113	MTCE OF ELEC PLANT - (TC ALLOC ONLY)	417.1
417114	MTCE OF MISC PLANT - (TC ALLOC ONLY)	417.1
417120	ADMIN AND GEN SAL - (TC ALLOC ONLY)	417.1
417121	OFFICE SUPP AND EXP - (TC ALLOC ONLY)	417.1
417123	OUSIDE SVCE EMPLOYED - (TC ALLOC ONLY)	417.1
417124	PROPERTY INSURANCE - (TC ALLOC ONLY)	417.1
417125	INJURIES AND DAMAGES - (TC ALLOC ONLY)	417.1
417126	EMPL PENSIONS/BEN - (TC ALLOC ONLY)	417.1
417129	DUPLICATE CGS - CR - (TC ALLOC ONLY)	417.1
417130	MISC GENERAL EXP - (TC ALLOC ONLY)	417.1
417131	ADMIN AND GEN RENTS - (TC ALLOC ONLY)	417.1

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
417135	MTCE OF GEN PLANT - (TC ALLOC ONLY)	417.1
417199	OPERATING EXPENSES OF NON-UTILITY OPERATIONS	417.1
418001	NONOPR RENT INCOME	418
418107	EQUITY IN EARNINGS OF SUBS-EEI	418.1
418109	AMORTIZATION-EEI PAA	418.1
418110	EQUITY IN EARNINGS OF CONSOLIDATED SUBSIDIARIES	418.1
418111	IMPAIRMENT OF SUBS - EEI	418.1
419002	INT INC-US TREAS SEC	419
419005	INT INC-FED TAX PMT	419
419006	INT INC-ST TAX PMT	419
419014	DIVS FROM INVESTMENT	419
419150	ALLOW FOR FUNDS USED DURING CONSTRUC-EQUITY	419.1
419205	INTEREST INCOME FROM FINANCIAL HOLDINGS	419
419206	INTEREST INCOME FROM OTHER LOANS & RECEIVABLES	419
419207	INTEREST INCOME FROM SPECIAL FUNDS	419
419208	INT INC - PPL ENERGY FUNDING	419
419209	INT INC-ASSOC CO	419
419211	DIVIDENDS FROM OVEC	419
420003	AMORTIZATION OF ITC	420
421001	MISC NONOPR INCOME	421
421003	KM LIFE INS - CASH SURRENDER VALUE	421
421005	MISC NONOPR INCOME-NON-UTILITY ASSET DEPR	421
421006	AOCI ADJUSTMENT OF SUBSIDIARY - EEI	421
421101	GAIN-PROPERTY DISP	421.1
421105	GAIN ON ARO SETTLEMENT	421.1
421201	LOSS-PROPERTY DISP	421.2
421301	PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS	421
421306	PRETAX GAIN/LOSS ON DISPOSAL OF DISC OPERS - CENTURY RECEIVABLE	421
426101	DONATIONS	426.1
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	426.1
426190	SPONSORSHIP/OTHER COMMUNITY RELATIONS - INDIRECT	426.1
426191	DONATIONS - INDIRECT	426.1
426201	LIFE INSURANCE	426.2
426301	PENALTIES	426.3
426391	PENALTIES - INDIRECT	426.3
426401	EXP-CIVIC/POL/REL	426.4
426491	EXP-CIVIC/POL/REL - INDIRECT	426.4
426501	OTHER DEDUCTIONS	426.5
426502	SERP	426.5
426504	OFFICERS TIA	426.5
426505	OFFICER LONG-TERM INCENT	426.5
426509	SERP - NON-MERCER	426.5
426511	LOSS ON ASSET IMPAIRMENT	426.5
426513	OTHER OFFICER BENEFITS	426.5

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
426514	AOCI ADJUSTMENT OF SUBSIDIARY - EEI	426.5
426517	SERP - INTEREST	426.5
426518	GOODWILL IMPAIRMENT	426.5
426557	AMORT OF OCI-PCB JC2003A \$128M	426.5
426558	AMORT OF REG ASSET - SWAP TERMINATION	426.5
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	426.5
426591	OTHER DEDUCTIONS - INDIRECT	426.5
427007	INT EXP-KU REVOLVING CREDIT \$400M 12/14	427
427019	INT EXP-LGE REVOLVING CREDIT \$400M 12/14	427
427100	INTEREST EXPENSE	427
427150	INT EXP-PCB JC2000A \$25M 11/16	427
427154	INT EXP-PCB JC2007A \$31M 06/17	427
427155	INT EXP-PCB JC2005A \$40M 07/19	427
427164	INT EXP-SWAP-MS \$32M 10/32 3.657%	427
428009	AM EXP-FMB KU2010 \$250M 11/15	428
428010	AM EXP-FMB KU2010 \$500M 11/20	428
428011	AM EXP-FMB KU2010 \$750M 11/40	428
428023	AM EXP-FMB KU2013 \$250M 11/43	428
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	428
428190	OTHER AMORT-REACQ DEBT	428.1
428200	AM DISC-LONG TERM DEBT	428
430002	INT-DEBT TO ASSOC CO	430
430004	I/C INT EXP CEP RESERVES	430
430100	I/C INT EXP DEBT WITH PPL CAPITAL FUNDING	430
430101	I/C INTEREST EXPENSE - LT-NOTES CEP RESERVES	430
431002	INT-CUST DEPOSITS	431
431003	INT-FED TAX DEFNCY	431
431004	INT-OTHER TAX DEFNCY	431
431008	INT-DSM COST RECOVER	431
431009	OTHER INTEREST EXPENSE	431
431014	INTEREST ON CUSTOMER REFUNDS	431
431015	INTEREST ON RATES REFUND-RETAIL	431
431016	INTEREST ON REFUNDS - MUNICIPALS	431
431017	UTP INTEREST - FED INC TAX	431
431018	UTP INTEREST - STATE INC TAX	431
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	431
431200	INTEREST EXP SHORT-TERM DEBT- CP	431
432001	ALLOW FOR FUNDS USED DURING CONSTRUC-BORROWED	432
433100	REVENUES - DISCONTINUED OPERATIONS	433
433101	OTHER EXPENSES - DISCONTINUED OPERATIONS	433
433102	FED CURRENT INCOME TAXES - DISCO OPS	433
433103	ST CURRENT INCOME TAXES - DISCO OPS	433
433104	FED DEFERRED INCOME TAXES - DISCO OPS	433
433105	ST DEFERRED INCOME TAXES - DISCO OPS	433

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
438003	COMMON STK DIVS DECL - LEL	438
438005	COMMON STK DIVS DECL - PARENT FM KU	438
438006	COMMON STOCK DIV DECLARED PPL FM LKE	438
440010	RESID (FUEL) - KWH - (STAT ONLY)	440
440011	RESID (FUEL) - CUS - (STAT ONLY)	440
440012	ELECTRIC RESIDENTIAL KW	440
440101	ELECTRIC RESIDENTIAL DSM	440
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	440
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	440
440104	ELECTRIC RESIDENTIAL FAC	440
440111	ELECTRIC RESIDENTIAL ECR	440
440112	ELECTRIC RESIDENTIAL MSR	440
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	440
440114	ELECTRIC RESIDENTIAL VDT	440
440116	ELECTRIC RESIDENTIAL DEMAND ECR	440
440117	ELECTRIC RESIDENTIAL ENERGY ECR	440
440118	ELECTRIC RESIDENTIAL DEMAND CHG REV	440
440119	ELECTRIC RESIDENTIAL CUST CHG REV	440
440121	ELECTRIC RESIDENTIAL SOLAR CAPACITY CHG	440
440122	ELECTRIC RESIDENTIAL SOLAR ENERGY CREDIT	440
440123	ELECTRIC RESIDENTIAL SOLAR FAC OFFSET	440
440124	ELECTRIC RESIDENTIAL SOLAR OST OFFSET	440
442010	SM COMRC/IND SALE-EL - KWH - (STAT ONLY)	442
442011	SM COMRC/IND SALE-EL - CUS - (STAT ONLY)	442
442012	SM COMRC/IND SALE-EL - KW - (STAT ONLY)	442
442020	LG COMMERC SALES-EL - KWH - (STAT ONLY)	442
442021	LG COMMERC SALES-EL - CUS - (STAT ONLY)	442
442022	LG COMMERC SALES-EL - KW - (STAT ONLY)	442
442025	KU COMMERCIAL SALES - KWH - (STAT ONLY)	442
442026	KU COMMERCIAL SALES - CUS - (STAT ONLY)	442
442027	KU COMMERCIAL SALES - KW - (STAT ONLY)	442
442030	LGIndustr SALES-EI-OTHER - KWH - (STAT ONLY)	442
442031	LGIndustr SALES-EL-OTHER - CUS - (STAT ONLY)	442
442034	LGIndustr SALES-EL-OTHER - KW - (STAT ONLY)	442
442035	KU INDUSTRIAL SALES - KWH - (STAT ONLY)	442
442036	KU INDUSTRIAL SALES - CUS - (STAT ONLY)	442
442037	KU INDUSTRIAL SALES - KW - (STAT ONLY)	442
442065	MINE POWER SALES (COAL) - KWH - (STAT ONLY)	442
442066	MINE POWER SALES (COAL) - CUS - (STAT ONLY)	442
442067	MINE POWER SALES (COAL) - KW - (STAT ONLY)	442
442101	ELECTRIC SMALL COMMERCIAL DSM	442
442102	ELECTRIC SMALL COMMERCIAL ENERGY NON-FUEL REV	442
442103	ELECTRIC SMALL COMMERCIAL ENERGY FUEL REV	442
442104	ELECTRIC SMALL COMMERCIAL FAC	442

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

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
442602	MINE POWER ENERGY NON-FUEL REV	442
442603	MINE POWER ENERGY FUEL REV	442
442604	MINE POWER FAC	442
442605	MINE POWER STOD	442
442611	MINE POWER ECR	442
442612	MINE POWER MSR	442
442613	MINE POWER OSS TRACKER (ESM)	442
442614	MINE POWER VDT	442
442616	MINE POWER DEMAND ECR	442
442617	MINE POWER ENERGY ECR	442
442618	MINE POWER DEMAND CHG REV	442
442619	MINE POWER CUST CHG REV	442
444010	PUBLIC ST/HWY LIGHTS - KWH - (STAT ONLY)	444
444011	PUBLIC ST/HWY LIGHTS - CUS - (STAT ONLY)	444
444012	PUBLIC ST/HWY LIGHTS - KW - (STAT ONLY)	444
444101	ELECTRIC STREET LIGHTING DSM	444
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	444
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	444
444104	ELECTRIC STREET LIGHTING FAC	444
444105	ELECTRIC STREET LIGHTING STOD	444
444111	ELECTRIC STREET LIGHTING ECR	444
444112	ELECTRIC STREET LIGHTING MSR	444
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	444
444114	ELECTRIC STREET LIGHTING VDT	444
444117	ELECTRIC STREET LIGHTING ENERGY ECR	444
444118	ELECTRIC STREET LIGHTING DEMAND CHG REV	444
444119	ELECTRIC STREET LIGHTING CUST CHG REV	444
445010	SALES-PUB AUTH-ELEC - KWH - (STAT ONLY)	445
445011	SALES-PUB AUTH-ELEC - CUS - (STAT ONLY)	445
445012	SALES-PUB AUTH-ELEC - KW - (STAT ONLY)	445
445030	MUNICIPAL PUMPING - KWH - (STAT ONLY)	445
445031	MUNICIPAL PUMPING - CUS - (STAT ONLY)	445
445032	MUNICIPAL PUMPING - KW - (STAT ONLY)	445
445101	ELECTRIC PUBLIC AUTH DSM	445
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	445
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	445
445104	ELECTRIC PUBLIC AUTH FAC	445
445105	ELECTRIC PUBLIC AUTH STOD PCR	445
445111	ELECTRIC PUBLIC AUTH ECR	445
445112	ELECTRIC PUBLIC AUTH MSR	445
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	445
445114	ELECTRIC PUBLIC AUTH VDT	445
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	445
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	445

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	445
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	445
445121	ELECTRIC PUBLIC AUTH SOLAR CAPACITY CHG	445
445122	ELECTRIC PUBLIC AUTH SOLAR ENERGY CREDIT	445
445123	ELECTRIC PUBLIC AUTH SOLAR FAC OFFSET	445
445124	ELECTRIC PUBLIC AUTH SOLAR OST OFFSET	445
445301	MUNI PUMPING DSM	445
445302	MUNI PUMPING ENERGY NON-FUEL REV	445
445303	MUNI PUMPING ENERGY FUEL REV	445
445304	MUNI PUMPING FAC	445
445305	MUNICIPAL PUMPING STOD	445
445311	MUNI PUMPING ECR	445
445312	MUNI PUMPING MSR	445
445313	MUNI PUMPING OSS TRACKER (ESM)	445
445314	MUNI PUMPING VDT	445
445316	MUNI PUMPING DEMAND ECR	445
445317	MUNI PUMPING ENERGY ECR	445
445318	MUNI PUMPING DEMAND CHG REV	445
445319	MUNI PUMPING CUST CHG REV	445
447005	I/C SALES - OSS	447
447006	I/C SALES NL	447
447010	FIRM SALES - ENERGY-OTHER - KWH - (STAT ONLY)	447
447011	FIRM SALES - ENERGY-OTHER - CUS - (STAT ONLY)	447
447017	FIRM SALES - ENERGY-OTHER - KW - (STAT ONLY)	447
447021	FIRM SALES - MUNI/BEREA - KWH - (STAT ONLY)	447
447022	FIRM SALES - MUNI/BEREA - CUS	447
447023	FIRM SALES - MUNICIPALS - KW - (STAT ONLY)	447
447049	SPOT SALES - ENERGY	447
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	447
447051	SPOT SALES - ENERGY - KW - (STAT ONLY)	447
447100	BROKERED SALES	447
447110	SETTLED SWAP REVENUE	447
447200	BROKERED PURCHASES	447
447302	RESALE MUNICIPALS BASE REV	447
447303	RESALE MUNICIPALS BASE REV FUEL	447
447304	RESALE MUNICIPALS FAC	447
447318	RESALE MUNICIPALS DEMAND CHG REV	447
447319	RESALE MUNICIPALS CUST CHG REV	447
447402	ELEC WLSE SPECIAL CONTRACT - NON-FUEL REV	447
447403	ELEC WLSE SPECIAL CONTRACT - FUEL REV	447
447418	ELEC WLSE SPECIAL CONTRACT - DEMAND CHG REV	447
447419	ELEC WLSE SPECIAL CONTRACT - CUST CHG REV	447
449102	PROVISION FOR RATE REFUND/COLLECTION	449.1
449105	RATE REFUNDS-RETAIL	449.1

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450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	450
450002	FORFEITED DISC/LATE PAYMENT CHARGE - MUNI INTEREST	450
451001	RECONNECT CHRGE-ELEC	451
451002	TEMPORARY SERV-ELEC	451
451004	OTH SERVICE REV-ELEC	451
454001	CATV ATTACH RENT	454
454002	OTH RENT-ELEC PROP	454
454003	RENT FRM FIBER OPTIC	454
454006	FACILITY CHARGES	454
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	454
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	454
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	454
456003	COMP-TAX REMIT-ELEC	456
456004	COMP-STBY PWR-H2O CO	456
456007	RET CHECK CHRGE-ELEC	456
456008	OTHER MISC ELEC REVS	456
456022	COAL RESALE REVENUES	456
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	456
456029	GYP SUM REVENUES	456
456030	FORFEITED REFUNDABLE ADVANCES	456
456031	SSP - SUBSCRIPTION FEES	456
456090	REVENUE FROM RENEWABLE ENERGY CREDITS	456
456099	POWER DELIVERED TO GOVERNMENT (STAT ONLY)	456
456101	BASE OTHER ELECTRIC REVENUES-WHEELING-MISO - (STAT ONLY)	456.1
456102	ANCILLARY SERVICE SCHEDULE 1-MISO	456.1
456103	ANCILLARY SERVICE SCHEDULE 2-MISO	456.1
456105	ANCILLARY SERVICE SCHEDULE 1-OSS-MISO	456.1
456106	ANCILLARY SERVICE SCHEDULE 2-OSS-MISO	456.1
456109	NL TRANSMISSION OF ELECTRIC ENERGY-3RD PARTY	456.1
456110	ELEC WLSE SPECIAL CONTRACT - TRANSMISSION	456.1
456114	INTERCOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS	456.1
456116	INTERCOMPANY TRANSMISSION REVENUE - MUNICIPALS	456.1
456118	INTRACOMPANY TRANSMISSION REVENUE - NATIVE LOAD	456.1
456119	INTRACOMPANY TRANSMISSION REVENUE - RETAIL SOURCING OSS	456.1
456124	I/C TRANSMISSION RETAIL REVENUE - NATIVE LOAD	456.1
456127	TRANSMISSION SERVICE REVENUE - CC (OSS-STAT ONLY)	456.1
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	456.1
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	456.1
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	456.1
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	456.1
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	456.1
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	456.1
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	456.1
456140	INTERCOMPANY NATIVE LOAD ENERGY TRANSMISSION	456.1

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456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	456.1
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	456.1
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	456.1
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	456.1
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	456.1
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	456.1
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	456.1
456160	INTRACOMPANY NATIVE LOAD ENERGY TRANSMISSION	456.1
456161	INTRACOMPANY NATIVE LOAD SCH 1 TRANSMISSION	456.1
456162	INTRACOMPANY NATIVE LOAD SCH 2 TRANSMISSION	456.1
456163	INTRACOMPANY NATIVE LOAD DEMAND TRANSMISSION	456.1
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	456.1
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	456.1
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	456.1
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	456.1
456198	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - NL	456.1
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	456.1
480010	RESID VARIABLE(FUEL) - MCF - (STAT ONLY)	480
480011	RESID VARIABLE(FUEL) - CUS - (STAT ONLY)	480
480101	GAS RESIDENTIAL DSM	480
480102	GAS RESIDENTIAL ENERGY REV	480
480104	GAS RESIDENTIAL GSC	480
480106	GAS RESIDENTIAL GLT	480
480107	GAS RESIDENTIAL WNA	480
480114	GAS RESIDENTIAL VDT	480
480119	GAS RESIDENTIAL CUST CHG REV	480
481010	COMMERCIAL SALES-GAS - CU - (STAT ONLY)	481
481011	COMMERCIAL SALES-GAS - MCF - (STAT ONLY)	481
481020	INDUSTRIAL SALES-GAS - CU - (STAT ONLY)	481
481021	INDUSTRIAL SALES-GAS - MCF - (STAT ONLY)	481
481101	GAS COMMERCIAL DSM	481
481102	GAS COMMERCIAL ENERGY REV	481
481104	GAS COMMERCIAL GSC	481
481105	GAS COMMERCIAL CASHOUT	481
481106	GAS COMMERCIAL GLT	481
481107	GAS COMMERCIAL WNA	481
481114	GAS COMMERCIAL VDT	481
481119	GAS COMMERCIAL CUST CHG REV	481
481201	GAS INDUSTRIAL DSM	481
481202	GAS INDUSTRIAL ENERGY REV	481
481204	GAS INDUSTRIAL GSC	481
481205	GAS INDUSTRIAL CASHOUT	481
481206	GAS INDUSTRIAL GLT	481
481214	GAS INDUSTRIAL VDT	481

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481219	GAS INDUSTRIAL CUST CHG REV	481
482010	SALES-PUB AUTH-GAS - CUS - (STAT ONLY)	482
482011	SALES-PUB AUTH-GAS - MCF - (STAT ONLY)	482
482101	GAS PUBLIC AUTH DSM	482
482102	GAS PUBLIC AUTH ENERGY REV	482
482104	GAS PUBLIC AUTH GSC	482
482105	GAS PUBLIC AUTH CASHOUT	482
482106	GAS PUBLIC AUTH GLT	482
482107	GAS PUBLIC AUTH WNA	482
482114	GAS PUBLIC AUTH VDT	482
482119	GAS PUBLIC AUTH CUST CHG REV	482
483001	OFF SYSTEM SALES FOR RESALE (MCF) - (STAT ONLY)	483
484001	GAS INTERDEPARTMENTAL SALES	484
484102	GAS INTERDEPARTMENTAL BASE REVENUES	484
484104	GAS INTERDEPARTMENTAL GSC	484
484105	PADDYS RUN CASHOUT - INTRACOMPANY	484
484106	GAS INTERDEPARTMENTAL GLT	484
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE	484
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS	487
488001	RECONNECT CHRG-GAS	488
488003	INSPECTION CHARGE-GAS	488
488004	METER TESTS-GAS	488
488005	GAS METER PULSE SERVICE	488
489201	GAS TRANSPORT INTERDEPARTMENTAL - BASE	489.2
489204	GAS TRANSPORT INTERDEP - CASHOUT OFO/UCDI	489.2
489215	GAS TRANSPORT - INTERDEPARTMENTAL	489.2
489301	GAS TRANSPORT - DSM	489.3
489302	GAS TRANSPORT - INDUSTRIAL	489.3
489304	GAS TRANSPORT - CASHOUT OFO/UCDI	489.3
489310	GAS TRANSPORT - CUSTOMERS (STAT ONLY)	489.3
489312	GAS TRANSPORT - DIRECT PAY - STATS ONLY	489.3
489314	GAS TRANSPORT - VDT	489.3
489319	TRANSPORT GAS - CUSTOMER CHARGE	489.3
489322	GAS TRANSPORT - COMMERCIAL	489.3
489332	GAS TRANSPORT - PUBLIC AUTHORITY	489.3
493001	RENT-GAS PROPERTY	493
493900	I/C JOINT USE RENT REVENUE-GAS-INDIRECT	493
493901	I/C JOINT USE RENT REVENUE FROM PPL-GAS-INDIRECT	493
495002	COMP-TAX REMIT-GAS	495
495005	RET CHECK CHRG-GAS	495
495006	OTHER GAS REVENUES	495
495102	CLOSED 04/15 - PURCHASED GAS REFUND	495
495103	CLOSED 04/15 - OVER/UNDER GAS SUPPLY COST ACTUAL ADJ	495
495104	CLOSED 04/15 - OVER/UNDER GAS SUPPLY COST BALANCE ADJ	495

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495107	CLOSED 04/15 - WHOLESAL SALES MARGIN	495
495108	CLOSED 04/15 - ACQ AND TRANS INCENTIVE	495
495109	CLOSED 04/15 - PRB RECOVERY	495
500100	OPER SUPER/ENG	500
500900	OPER SUPER/ENG - INDIRECT	500
501001	FUEL-COAL - TON	501
501002	FUEL-COAL - BTU - (STAT ONLY)	501
501003	COAL ADDITIVES	501
501004	FUEL COAL - TO SOURCE UTILITY OSS	501
501005	FUEL COAL - OSS	501
501006	FUEL COAL - OFFSET	501
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	501
501009	OSS INCREMENTAL COAL EXPENSE	501
501020	START-UP OIL -GAL	501
501021	START-UP OIL - BTU - (STAT ONLY)	501
501022	STABILIZATION OIL - GAL	501
501023	STABILIZATION OIL - BTU - (STAT ONLY)	501
501024	GENERATION OIL - GAL - (STAT ONLY)	501
501025	GENERATION OIL - BTU - (STAT ONLY)	501
501026	COAL RESALE EXPENSES	501
501030	PETROLEUM COKE - TON - (STAT ONLY)	501
501090	FUEL HANDLING	501
501091	FUEL SAMPLING AND TESTING	501
501092	FUEL HANDLING-GALS - (STAT ONLY)	501
501099	KWH GENERATED-COAL - (STAT ONLY)	501
501100	START-UP GAS - MCF	501
501101	START-UP GAS - BTU - (STAT ONLY)	501
501102	STABILIZATION GAS - MCF	501
501103	STABILIZATION GAS - BTU - (STAT ONLY)	501
501110	GENERATION GAS - MAIN BOILER -MCF - (STAT ONLY)	501
501200	BOTTOM ASH DISPOSAL	501
501201	CLOSED 08/16 - PLANT-ECR BOTTOM ASH DISPOSAL	501
501202	BOTTOM ASH PROCEEDS	501
501203	ECR BOTTOM ASH DISPOSAL	501
501250	FLY ASH PROCEEDS	501
501251	FLY ASH DISPOSAL	501
501252	CLOSED 08/16 - PLANT-ECR FLY ASH DISPOSAL	501
501253	ECR FLY ASH DISPOSAL	501
501299	KWH GENERATED-OIL - (STAT ONLY)	501
501990	FUEL HANDLING - INDIRECT	501
501993	FUELS PROCUREMENT - INDIRECT	501
502001	OTHER WASTE DISPOSAL	502
502002	BOILER SYSTEMS OPR	502
502003	SDRS OPERATION	502

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502004	SDRS-H2O SYS OPR	502
502005	SLUDGE STAB SYS OPR	502
502006	SCRUBBER REACTANT EX	502
502007	REAGENT PREP OPR WKE ONLY	502
502008	WASTE TREATMENT OPR WKE ONLY	502
502009	STEAM EXP CARRYING COST (WKE ONLY)	502
502011	ECR OTHER WASTE DISPOSAL	502
502012	LANDFILL OPERATION	502
502013	ECR LANDFILL OPERATIONS	502
502021	OTHER WASTE DISPOSAL - RETAIL	502
502022	OTHER WASTE DISPOSAL - OSS	502
502023	OTHER WASTE DISPOSAL - OFFSET	502
502024	SCRUBBER REACTANT - RETAIL	502
502025	REACTANT - EXTERNAL OSS	502
502026	SCRUBBER REACTANT - OFFSET	502
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	502
502056	ECR SCRUBBER REACTANT EX	502
502057	ECR SCRUBBER REACTANT OSS OFFSET	502
502058	ECR SCRUBBER REACTANT EX - OSS	502
502100	STM EXP(EX SDRS.SPP)	502
502900	STM EXP(EX SDRS.SPP) - INDIRECT	502
504001	STEAM XFERRED - CR - PROJECT USE	504
505100	ELECTRIC SYS OPR	505
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	506
506051	ECR STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	506
506100	MISC STM PWR EXP	506
506102	MISC STM PWR EXP-GALS - (STAT ONLY)	506
506103	MISC STM PWR EXP-BTU - (STAT ONLY)	506
506104	NOX REDUCTION REAGENT	506
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	506
506106	SCR/NOX - RETAIL	506
506107	AMMONIA - EXTERNAL OSS	506
506108	SCR/NOX - OFFSET	506
506109	SORBENT INJECTION OPERATION	506
506110	MERCURY MONITORS OPERATIONS	506
506111	ACTIVATED CARBON	506
506112	SORBENT REACTANT - REAGENT ONLY	506
506113	LIQUID INJECTION - REAGENT ONLY	506
506114	AMMONIA - TO SOURCE UTILITY OSS	506
506150	ECR MERCURY MONITORS OPERATIONS	506
506151	ECR ACTIVATED CARBON	506
506152	ECR SORBENT REACTANT - REAGENT ONLY	506
506153	ECR LIQUID INJECTION - REAGENT ONLY	506
506154	ECR NOX REDUCTION REAGENT	506

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
506155	ECR OPERATION OF SCR/NOX REDUCTION EQUIP	506
506156	ECR BAGHOUSE OPERATIONS	506
506159	ECR SORBENT INJECTION OPERATION	506
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	506
506161	ECR ACTIVATED CARBON - OSS	506
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	506
506163	ECR NOX REDUCTION REAGENT - OSS	506
506164	ECR LIQUID INJECTION - REAGENT ONLY - OSS	506
506900	MISC STM PWR EXP - INDIRECT	506
507100	RENTS-STEAM	507
507900	I/C JOINT USE RENT EXPENSE-GEN-INDIRECT	507
509002	SO2 EMISSION ALLOWANCES	509
509003	NOX EMISSION ALLOWANCES	509
509004	EMISSION ALLOWANCES - RETAIL	509
509007	EMISSION ALLOWANCES - EXTERNAL OSS	509
509008	EMISSION ALLOWANCES - OFFSET	509
509009	EMISSION ALLOWANCES - TO SOURCE UTILITY OSS	509
509052	ECR SO2 EMISSION ALLOWANCES	509
509053	ECR NOX EMISSION ALLOWANCES	509
510100	MTCE SUPER/ENG - STEAM	510
510900	MTCE SUPER/ENG - STEAM - INDIRECT	510
511100	MTCE-STRUCTURES	511
512005	MAINTENANCE-SDRS	512
512011	INSTR/CNTRL-ENVRNL	512
512015	SDRS-COMMON H2O SYS	512
512016	MAINTENANCE - MERC CONTROL	512
512017	MTCE-SLUDGE STAB SYS	512
512051	ECR INSTR/CNTRL-ENVRNL	512
512055	ECR MAINTENANCE-SDRS	512
512056	ECR MAINTENANCE - MERC CONTROL	512
512100	MTCE-BOILER PLANT	512
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	512
512102	SORBENT INJECTION MAINTENANCE	512
512103	MERCURY MONITORS MAINTENANCE	512
512105	LANDFILL MAINTENANCE	512
512106	CCP SYSTEM MAINTENANCE	512
512107	ECR LANDFILL MAINTENANCE	512
512108	ECR CCR BEN REUSE SYSTEM MAINT	512
512151	ECR MAINTENANCE OF SCR/NOX REDUCTION EQUIP	512
512152	ECR SORBENT INJECTION MAINTENANCE	512
512153	ECR MERCURY MONITORS MAINTENANCE	512
512156	ECR BAGHOUSE MAINTENANCE	512
513100	MTCE-ELECTRIC PLANT	513
513900	MTCE-ELECTRIC PLANT - BOILER	513

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
514100	MTCE-MISC/STM PLANT	514
535100	OPER SUPER/ENG-HYDRO	535
536100	WATER FOR POWER	536
536101	KWH GENERATED-HYDRO - (STAT ONLY)	536
538100	ELECTRIC EXPENSES - HYDRO	538
539100	MISC HYD PWR GEN EXP	539
540100	RENTS-HYDRO	540.1
541100	MTCE-SUPER/ENG - HYDRO	541
542100	MAINT OF STRUCTURES - HYDRO	542
543100	MTCE-RES/DAMS/WATERW	543
544100	MTCE-ELECTRIC PLANT	544
545100	MTCE-MISC HYDAULIC PLANT	545.1
546100	OPER SUPER/ENG - TURBINES	546
546900	OPER SUPER/ENG - TURBINES - INDIRECT	546
547010	KWH GEN-OTH PWR-OIL - (STAT ONLY)	547
547020	KWH GEN-OTH PWR-GAS - (STAT ONLY)	547
547021	KWH GEN-OTH PWR-SOLAR - (STAT ONLY)	547
547030	FUEL-GAS - MCF	547
547031	FUEL-GAS - BTU - (STAT ONLY)	547
547040	FUEL-OIL - GAL	547
547041	FUEL-OIL - BTU - (STAT ONLY)	547
547051	FUEL - TO SOURCE UTILITY OSS	547
547052	FUEL - OSS	547
547053	FUEL - OFFSET	547
547054	FUEL - TO SOURCE UTILITY RETAIL	547
547056	FUEL - GAS - INTRACOMPANY	547
547057	FUEL - GAS - INTRACOMPANY - BTU - (STAT ONLY)	547
547058	OSS INCREMENTAL CT EXPENSE	547
548010	GENERATION EXP	548
548100	CLOSED 08/15 - DO NOT USE -- GENERATION EXP	548.1
548910	GENERATION EXP - INDIRECT	548
549001	SO2 EMISSION ALLOWANCES	549
549002	AIR QUALITY EXPENSES	549
549003	NOX EMISSION ALLOWANCES	549
549100	MISC OTH PWR GEN EXP	549
549900	MISC OTH PWR GEN EXP - INDIRECT	549
550100	RENTS-OTH PWR	550.1
551100	MTCE-SUPER/ENG - TURBINES	551
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	551
552100	MTCE-STRUCTURES - OTH PWR	552
553010	MTCE-GEN/ELECT EQ	553
553100	CLOSED 08/15 - DO NOT USE -- MTCE-GEN/ELECT EQ	553.1
553200	MTCE-HEAT RECOVERY STM GEN	553
554100	MTCE-MISC OTH PWR GEN	554.1

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
555010	OSS POWER PURCHASES	555
555011	MONTHLY FUEL ADJUSTMENT (MFA) RELATED CAPACITY/TOLLING PURCHASE POWER	555
555015	NL POWER PURCHASES - ENERGY	555
555016	NL POWER PURCHASES - DEMAND	555
555017	DEMAND FOR TOLLING/CAPACITY AGREEMENTS	555
555020	OSS I/C POWER PURCHASES	555
555025	NL I/C POWER PURCHASES	555
555080	PURCHASE POWER NATIVE LOAD - SQF AND LQF TARIFF	555
555085	PURCHASE POWER NATIVE LOAD DEMAND - LQF TARIFF	555
555101	INAD INTER REC-KWH - (STAT ONLY)	555.1
555110	INAD INTER DEL-KWH - (STAT ONLY)	555.1
556100	SYS CTRL / DISPATCHING	556
556900	SYS CTRL / DISPATCHING - INDIRECT	556
557100	OTH POWER SUPPLY EXP	557
557110	MARKET FEES - NATIVE LOAD	557
557111	MARKET FEES - OFF SYSTEM SALES	557
557206	MISO DAY 2 OTHER - NATIVE LOAD	557
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	557
557208	RTO OTHER (NON-MISO) - NL	557
557209	RTO OTHER (NON-MISO) - OSS	557
557211	RTO OPERATING RESRV (NON-MISO) - NL	557
557212	RTO OPERATING RESRV (NON-MISO) - OSS	557
557999	KU PLANT ALLOCATION CLEARING ACCOUNT	557
560100	OP SUPER/ENG-SSTOPER	560
560900	OP SUPER/ENG-SSTOPER - INDIRECT	560
561100	LOAD DISPATCH-WELOB	561.1
561190	LOAD DISPATCH - INDIRECT	561.1
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	561.2
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	561.2
561301	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING	561.3
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	561.3
561402	MISO DAY 1 SCH 10 - RESERVE	561.4
561403	NL MISO D1 SCHEDULE 10 - SCHEDULING, SYSTEM CONTROLS	561.4
561501	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT	561.5
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	561.5
561601	TRANSMISSION SERVICE STUDIES	561.6
561801	MISO DAY 1 SCH 10 - LOAD	561.8
561802	MISO DAY 1 SCH 10 - RESERVE	561.8
561803	NL MISO D1 SCHEDULE 10 - RELIABILITY PLANNING	561.8
561900	CLOSED 01/15 - LOAD DISPATCH-WELOB - INDIRECT	561.1
561901	CLOSED 01/15 - BALANCING AUTHORITY EXPENSE (LABOR ONLY)	561.2
562010	STA EXP-SUBST OPER	562
562100	CLOSED 08/15 - DO NOT USE -- STA EXP-SUBST OPER	562.1
563100	OTHER INSP-ELEC TRAN	563

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
563900	OTHER INSP-ELEC TRAN - INDIRECT	563
565002	TRANSMISSION ELECTRIC OSS	565
565005	TRANSMISSION ELECTRIC NATIVE LOAD	565
565006	TRANSMISSION ELECTRIC OSS - MISO	565
565007	TRANSMISSION ELECTRIC OSS - 3RD PARTY	565
565014	INTERCOMPANY TRANSMISSION EXPENSE	565
565016	INTERCOMPANY TRANSMISSION EXPENSE - MUNICIPALS	565
565018	INTRACOMPANY TRANSMISSION EXPENSE - NATIVE LOAD	565
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	565
565024	I/C TRANSMISSION RETAIL EXPENSE - NATIVE LOAD	565
565198	INTRACOMPANY TRANSMISSION EXPENSE OFFSET - NATIVE LOAD	565
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	565
566100	MISC TRANS EXP-SSTMT	566
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	566
566140	INDEPENDENT OPERATOR	566
566150	EKPC DEPANCAKING SETTLEMENT	566
566151	TRANSMISSION DEPANCAKING EXPENSES	566
566900	MISC TRANS EXP-SSTMT - INDIRECT	566
567100	RENTS-ELEC/SUBSTATION OPERATIONS	567.1
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT	567
569100	MTCE-STRUCT-SSTMTCE	569.1
569101	MAINTENANCE OF COMPUTER HARDWARE	569.1
570010	MTCE-ST EQ-SSTMTCE	570
570100	CLOSED 08/15 - DO NOT USE -- MTCE-ST EQ-SSTMTCE	570.1
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	570
571100	MTCE OF OVERHEAD LINES	571
573100	MTCE-MISC TR PLT-SSTMT	573
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	573
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	575.7
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	575.7
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	575.7
575704	MISO DAY 1 SCH 10 - RESERVE	575.7
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	575.7
580100	OP SUPER/ENG-SSTOPER	580
580900	OP SUPER/ENG-SSTOPER - INDIRECT	580
581100	SYS CTRL/SWITCH-DIST	581.1
581900	SYS CTRL/SWITCH-DIST - INDIRECT	581
582100	STATION EXP-SSTOPER	582
583001	OPR-O/H LINES	583
583003	O/H LOAD/VOLT TEST	583
583004	INST/REMV TEMP SERV	583
583005	CUST COMPL RESP-O/H	583
583008	INST/REMV TRANSF/REG	583
583009	INSPC O/H LINE FACIL	583

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
583010	LOC O/H ELEC FAC-BUD	583
583100	O/H LINE EXP-SSTOPER	583
584001	OPR-UNDERGRND LINES	584
584002	INSPC U/G LINE FACIL	584
584003	LOAD/VOLT TEST-U/G	584
584005	RESP-U/G CUST COMPL	584
584008	INST/RMV/REPL TRANSF	584
585100	STREET LIGHTING AND SIGNAL SYST EXP	585
586100	METER EXP	586
586101	INPECT/TEST METERS	586
586900	METER EXP - INDIRECT	586
587100	CUST INSTALLATION EXP	587
588100	MISC DIST EXP-SUBSTATION OPERATIONS	588
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	588
589100	RENTS-DISTR / SUBSTAT OPER	589
590100	MTCE/SUPER/ENG-SSTMT	590
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	590
591003	MTCE-MISC STRUCT-DIS	591
592100	MTCE-ST EQ-SSTMTCE	592.1
593001	MTCE-POLE/FIXT-DISTR	593
593002	MTCE-COND/DEVICE-DIS	593
593003	MTCE-SERVICES	593
593004	TREE TRIMMING	593
593005	MINOR EXEMPT EXPENSE	593
593904	TREE TRIMMING - INDIRECT	593
594001	MTCE-ELEC MANHOL ETC	594
594002	MTCE-U/G COND ETC	594
595100	MTCE-TRANSF/REG	595
596100	MTCE OF STREET LIGHTING AND SIGNALS	596
597100	MAINTENANCE OF METERS	597
598100	MTCE OF MISC DISTRIBUTION PLANT	598
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	598
803001	GAS TRANS LINE PURCH	803
803002	PURCHASED GAS REFUND	803
803003	GAS COST ACTUAL ADJ	803
803004	GAS COST BALANCE ADJ	803
803006	PURCHASED GAS - WHOLESALE SALES	803
803007	WHOLESALE SALES MARGIN	803
803008	ACQ AND TRANS INCENTIVE	803
803009	PBR RECOVERY	803
803010	END USERS GAS PURCHASE (MCF ONLY) - (STAT ONLY)	803
806001	EXCHANGE GAS - INJECTIONS	806
806002	EXCHANGE GAS - WITHDRAWALS	806
807401	PURCH GAS CALC EXP	807

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

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
875100	MEAS/REG STA-GENERAL	875
876100	MEAS/REG STA-INDUSTRIAL	876
877100	MEAS/REG STA-CITY GATE	877
878100	METER/REG EXPENSE	878
878110	GLT - METER/REG EXP.	878
879100	CUST INSTALL EXPENSE	879
879110	GLT-CUSTOMER INSTALL	879
880016	GAS LOST / UNACCT FOR (MCF) - (STAT ONLY)	880
880100	OTH GAS DISTR EXPENSE	880
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	880
880900	OTH GAS DISTR EXPENSE - INDIRECT	880
881100	RENTS-GAS DISTR	881
886100	MTCE-GAS DIST STRUCT	886
887100	MTCE-GAS MAINS-DISTR	887
887110	GLT- MTCE GAS MAINS DIST.	887
889100	MTCE-M/R STA EQ-GENL	889
890100	MTCE-M/R STA EQ-INDL	890
891100	MTCE-M/R ST EQ-CITY GATE	891
892100	MTCE-OTH SERVICES	892
892110	GLT-MTCE-OTHER SERVICE	892
892900	MTCE-OTH SERVICES - INDIRECT	892
893100	MTCE-METER/HOUSE REG	893
894100	MTCE-OTHER EQUIP	894
894900	MTCE-OTHER EQUIP - INDIRECT	894
901001	SUPV-CUST ACCTS	901
901900	SUPV-CUST ACCTS - INDIRECT	901
902001	METER READ-SERV AREA	902
902002	METER READ-CLER/OTH	902
902900	METER READ-SERV AREA - INDIRECT	902
903001	AUDIT CUST ACCTS	903
903002	BILL SPECIAL ACCTS	903
903003	PROCESS METER ORDERS	903
903006	CUST BILL/ACCTG	903
903007	PROCESS PAYMENTS	903
903008	INVEST THEFT OF SVC	903
903011	MAINTENANCE-CIS	903
903012	PROC CUST CNTRT/ORDR	903
903013	HANDLE CREDIT PROBS	903
903022	COLL OFF-LINE BILLS	903
903023	PROC BANKRUPT CLAIMS	903
903025	MTCE-ASST PROGRAMS	903
903030	PROC CUST REQUESTS	903
903031	PROC CUST PAYMENTS	903
903032	DELIVER BILLS-REG	903

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
903035	COLLECTING-OTHER	903
903036	CUSTOMER COMPLAINTS	903
903038	MISC CASH OVERAGE/SHORTAGE	903
903901	AUDIT CUST ACCTS - INDIRECT	903
903902	BILL SPECIAL ACCTS - INDIRECT	903
903903	PROCESS METER ORDERS - INDIRECT	903
903906	CUST BILL/ACCTG - INDIRECT	903
903907	PROCESS PAYMENTS - INDIRECT	903
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	903
903909	PROC EXCEPTION PMTS - INDIRECT	903
903912	PROC CUST CNTRT/ORDR - INDIRECT	903
903922	COLLECT OFF-LINE BILLS - INDIRECT	903
903930	PROC CUST REQUESTS - INDIRECT	903
903931	PROC CUST PAYMENTS - INDIRECT	903
903935	COLLECTING-OTHER - INDIRECT	903
903936	CUSTOMER COMPLAINTS - INDIRECT	903
904001	UNCOLLECTIBLE ACCTS	904
904002	UNCOLLECTABLE ACCTS - WHOLESALE	904
904003	UNCOLL ACCTS - A/R MISC	904
904004	UNCOLL ACCTS - A/R MISC - SPEC ITEM	904
904005	UNCOLLECTIBLE ACCTS - GSC	904
905001	MISC CUST SERV EXP	905
905002	MISC CUST BILL/ACCTG	905
905003	MISC COLLECTING EXP	905
905900	MISC CUST SERV EXP - INDIRECT	905
907001	SUPV-CUST SER/INFO	907
907900	SUPV-CUST SER/INFO - INDIRECT	907
908001	CUST MKTG/ASSIST	908
908004	DSM - ENERGY AUDIT	908
908005	DSM CONSERVATION PROG	908
908006	DSM - HVAC	908
908007	DSM - CONSERVATION	908
908009	MISC MARKETING EXP	908
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	908
908901	CUST MKTG/ASSIST - INDIRECT	908
908902	RES CONS/ENG ED PROG - INDIRECT	908
908909	MISC MARKETING EXP - INDIRECT	908
909004	MISC CUST COM-SER/IN	909
909005	MEDIA RELATIONS	909
909010	PRINT ADVER-SER/INFO	909
909011	OTH ADVER-SER/INFO	909
909013	SAFETY PROGRAMS	909
909910	PRINT ADVER-SER/INFO - INDIRECT	909
909911	OTHER ADVER-SER/INFO - INDIRECT	909

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
910001	MISC CUST SER/INFO	910
910900	MISC CUST SER/INFO - INDIRECT	910
912003	GEN MKTG AND MKTG PGMS	912
913012	OTH ADVER-SALES	913
913912	OTH ADVER-SALES - INDIRECT	913
920100	OTHER GENERAL AND ADMIN SALARIES	920
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	920
921002	EXP-GEN OFFICE EMPL	921
921003	GEN OFFICE SUPPL/EXP	921
921004	OPR-GEN OFFICE BLDG	921
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	921
921903	GEN OFFICE SUPPL/EXP - INDIRECT	921
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	921
921905	OFC EQUIP DEPR COST OF SALES OFFSET-INDIRECT (LKS ONLY)	921
922001	A/G SAL TRANSFER-CR	922
922002	OFF SUPP/EXP TRAN-CR	922
922003	TRIMBLE CTY TRAN-CR	922
923100	OUTSIDE SERVICES	923
923101	OUTSIDE SERVICES - AUDIT FEES	923
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	923
923302	OUTSIDE SERVICES - TAX SERVICES - OTHER	923
923900	OUTSIDE SERVICES - INDIRECT	923
924100	PROPERTY INSURANCE	924
924900	PROPERTY INSURANCE - INDIRECT	924
925001	PUBLIC LIABILITY	925
925002	WORKERS COMP EXPENSE - BURDENS	925
925003	AUTO LIABILITY	925
925004	SAFETY AND INDUSTRIAL HEALTH	925
925100	OTHER INJURIES AND DAMAGES	925
925900	OTHER INJURIES AND DAMAGES - INDIRECT	925
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	925
925904	SAFETY & INDUSTRIAL HEALTH - INDIRECT	925
926001	TUITION REFUND PLAN	926
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	926
926003	MEDICAL INSURANCE EXPENSE - BURDENS	926
926004	DENTAL INSURANCE EXPENSE - BURDENS	926
926005	LONG TERM DISABILITY EXPENSE - BURDENS	926
926019	OTHER BENEFITS EXPENSE - BURDENS	926
926100	EMPLOYEE BENEFITS - NON-BURDEN	926
926101	PENSION SERVICE COST - BURDENS	926
926102	401K EXPENSE - BURDENS	926
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	926
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	926
926110	EMPLOYEE WELFARE	926

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LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
926112	PENSION EXP- VA	926
926113	PENSION EXP- FERC AND TENN.	926
926115	ADOPTION ASSISTANCE PROGRAM	926
926116	RETIREMENT INCOME EXPENSE - BURDENS	926
926117	PENSION NON SERVICE COST - BURDENS	926
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	926
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	926
926901	TUITION REFUND PLAN - INDIRECT	926
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	926
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	926
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	926
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	926
926906	PENSION EXP- VA - INDIRECT	926
926907	PENSION EXP- FERC AND TENN. - INDIRECT	926
926910	EMPLOYEE WELFARE - INDIRECT	926
926911	PENSION SERVICE COST - BURDENS INDIRECT	926
926912	401K EXPENSE - BURDENS INDIRECT	926
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	926
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	926
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	926
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	926
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	926
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	926
926995	ADOPTION ASSISTANCE PROGRAM - INDIRECT	926
927001	ELEC SUPPL W/O CH-DR	927
927002	OTH ITEMS W/O CH-DR	927
927003	CITY OF LOU GAS FRAN	927
928001	FORMAL CASES - FERC	928
928002	REG UPKEEP ASSESSMNTS	928
928003	AMORTIZATION OF RATE CASE EXPENSES	928
928006	FORMAL CASES - TENNESSEE	928
928007	FORMAL CASES - VIRGINIA	928
928008	FORMAL CASES - KENTUCKY	928
929001	FRANCHISE REQMTS-CR	929
929002	ELEC USED-ELEC DEPT	929
929003	GAS USED-GAS DEPT	929
929004	ELECTRICITY USED - OTHER DEPARTMENTS	929
929005	ELECTRICITY USED BY ELECTRIC DEPARTMENT - ODP	929
929006	KWH SOURCES - ODP - (STAT ONLY)	929
929007	ODP FREE LIGHTING	929
930101	GEN PUBLIC INFO EXP	930.1
930191	GEN PUBLIC INFO EXP - INDIRECT	930.1
930201	MISC CORPORATE EXP	930.2
930202	ASSOCIATION DUES	930.2

Mapping of LG&E Company Accounts to FERC Uniform System of Accounts (as of January 31, 2017)

LG&E Company Account Number	Company Account Description	FERC Uniform System of Accounts
930203	RESEARCH WORK	930.2
930207	OTHER MISC GEN EXP	930.2
930223	SUSPENSE - PPL	930.2
930271	MISC CORPORATE EXP - INDIRECT	930.2
930272	ASSOCIATION DUES - INDIRECT	930.2
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	930.2
930277	OTHER MISC GEN EXP - INDIRECT	930.2
931004	RENTS-CORPORATE HQ	931
931100	RENTS-OTHER	931
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	931
931904	RENTS - CORPORATE HQ (INDIRECT)	931
935101	MTCE-GEN PLANT	935
935191	MTCE-GEN PLANT - INDIRECT	935
935203	SOFTWARE MTCE AGREEMENTS	935
935391	MTCE-COMMUNICATION EQ - INDIRECT	935
935401	MTCE-OTH GEN EQ	935
935402	MAINT. OF NON-BONDABLE GENERAL PLANT	935
935403	MNTC BONDABLE PROPERTY	935
935488	MTCE-OTH GEN EQ - INDIRECT	935

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

**February 27, 2017 Supplemental Response to Attorney General's
Initial Data Requests for Information
Dated January 11, 2017**

Question No. 22

Responding Witness: Valerie L. Scott

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

A-22. **Original Response:**

See attached.

February 27, 2017 Supplemental Response:

See attached for LG&E's Trial Balance as of January 31, 2017.

Account Number	Account Description	January 31, 2017 Balance
101103	PLANT IN SERVICE - MISC. INTANGIBLE PLANT	\$ 2,240.29
101104	PLANT IN SERVICE - ELECTRIC LAND	14,408,510.77
101105	PLANT IN SERVICE - ELECTRIC STRUCTURES	334,800,857.39
101106	PLANT IN SERVICE - ELECTRIC EQUIPMENT	2,170,671,097.93
101107	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	45,767,598.85
101108	PLANT IN SERVICE - ELECTRIC HYDRO EQUIPMENT	55,906,220.81
101109	PLANT IN SERVICE - ELECTRIC DISTRIBUTION EQUIPMENT	1,225,747,979.67
101111	PLANT IN SERVICE - ELECTRIC GENERAL EQUIPMENT	14,238,688.27
101112	PLANT IN SERVICE - ELECTRIC COMMUNICATION EQUIPMENT	5,793,406.53
101113	PLANT IN SERVICE - ELECTRIC LAND RIGHTS	8,587,652.59
101125	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	448,166.63
101126	PLANT IN SERVICE - ELECTRIC ARO ASSET RETIREMENT COST-CCR	81,908,780.35
101202	PLANT IN SERVICE - GAS FRANCHISES AND CONSENTS	387.49
101204	PLANT IN SERVICE - GAS LAND	93,342.75
101205	PLANT IN SERVICE - GAS STRUCTURES	16,436,121.00
101206	PLANT IN SERVICE - GAS UNDERGROUND AND TRANSMISSION EQUIPMENT	170,842,010.14
101207	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	18,821,194.03
101208	PLANT IN SERVICE - GAS TRANSPORTATION EQUIPMENT	4,287,134.51
101209	PLANT IN SERVICE - GAS DISTRIBUTION EQUIPMENT	821,237,016.44
101211	PLANT IN SERVICE - GAS GENERAL EQUIPMENT	7,408,983.20
101213	PLANT IN SERVICE - GAS LAND RIGHTS	944,130.91
101225	PLANT IN SERVICE - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	248,774.04
101303	PLANT IN SERVICE - COMMON MISC. INTANGIBLE PLANT	92,883,830.22
101304	PLANT IN SERVICE - COMMON LAND	1,564,394.37
101305	PLANT IN SERVICE - COMMON STRUCTURES	78,356,533.71
101311	PLANT IN SERVICE - COMMON GENERAL EQUIPMENT	38,416,041.76
101312	PLANT IN SERVICE - COMMON COMMUNICATION EQUIPMENT	31,881,531.01
102001	ELECTRIC PLANT-PURCHASED OR SOLD	(76,448.43)
105001	PLT HELD FOR FUT USE	2,607,740.79
105002	PLANT HELD FOR FUTURE USE - LAND RIGHTS	519,009.11
106105	COMPL CONST NOT CL - ELECTRIC STRUCTURES	32,318,739.12
106106	COMPL CONST NOT CL - ELECTRIC EQUIPMENT	1,146,865,424.42
106108	COMPL CONST NOT CL - ELECTRIC HYDRO EQUIPMENT	60,255,177.37
106109	COMPL CONST NOT CL - ELECTRIC DISTRIBUTION EQUIPMENT	70,947,404.05
106111	COMPL CONST NOT CL - ELECTRIC GENERAL EQUIPMENT	563,343.16
106112	COMPL CONST NOT CL - ELECTRIC COMMUNICATION EQUIPMENT	328,594.63
106205	COMPL CONST NOT CL - GAS STRUCTURES	556,367.36
106206	COMPL CONST NOT CL - GAS UGD AND TRANSMISSION EQUIP	20,504,936.79
106209	COMPL CONST NOT CL - GAS DISTRIBUTION EQUIPMENT	57,984,138.60
106211	COMPL CONST NOT CL - GAS GENERAL EQUIPMENT	424,907.63
106303	COMPL CONST NOT CL - COMMON MISC. INTANGIBLE PLANT	6,362,329.28
106305	COMPL CONST NOT CL - COMMON STRUCTURES	1,710,950.41
106311	COMPL CONST NOT CL - COMMON GENERAL EQUIPMENT	4,544,520.59
106312	COMPL CONST NOT CL - COMMON COMMUNICATION EQUIPMENT	3,035,017.61
107001	CONSTR WORK IN PROG	136,988,027.97
108104	ACCUM. DEPR. - ELECTRIC LAND RIGHTS	(3,104,578.38)
108105	ACCUM. DEPR. - ELECTRIC STRUCTURES	(189,104,395.04)
108106	ACCUM. DEPR. - ELECTRIC EQUIPMENT	(807,337,360.82)
108107	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-EQUIPMENT	(20,685,139.56)
108108	ACCUM. DEPR. - ELECTRIC HYDRO EQUIPMENT	(14,309,315.67)
108109	ACCUM. DEPR. - ELECTRIC DISTRIBUTION EQUIPMENT	(357,059,155.51)
108111	ACCUM. DEPR. - ELECTRIC GENERAL EQUIPMENT	(4,697,258.20)
108113	ACCUM. DEPR. - ELECTRIC TRANSPORTATION EQUIP.	(4,508,546.00)
108114	ACCUM. DEPR. - COR - ELECTRIC LAND RIGHTS	(7.50)
108115	ACCUM. DEPR. - COR - ELECTRIC STRUCTURES	(12,599,975.67)
108116	ACCUM. DEPR. - COR - ELECTRIC EQUIPMENT	(143,786,653.09)
108118	ACCUM. DEPR. - COR - ELECTRIC HYDRO EQUIPMENT	1,552,949.87
108119	ACCUM. DEPR. - COR - ELECTRIC DISTRIBUTION	(162,488,959.03)
108120	ACCUM. DEPR. - COR - ELECTRIC GENERAL PROPERTY	3,866.64
108125	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-LAND/BUILDING	(40,873.54)
108126	ACCUM. DEPR. - ELECTRIC ARO ASSET RETIREMENT COST-CCR	(20,975,506.99)
108204	ACCUM. DEPR. - GAS LAND RIGHTS	(927,699.58)
108205	ACCUM. DEPR. - GAS STRUCTURES	(2,677,281.51)
108206	ACCUM. DEPR. - GAS UNDERGROUND & TRANSMISSION EQUIPMENT	(45,082,493.87)
108207	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-EQUIPMENT	(2,575,239.73)
108209	ACCUM. DEPR. - GAS DISTRIBUTION EQUIPMENT	(172,568,606.77)
108211	ACCUM. DEPR. - GAS GENERAL EQUIP.	(3,113,015.02)
108213	ACCUM. DEPR. - GAS TRANSPORTATION EQUIP.	(2,956,665.18)
108215	ACCUM. DEPR. - COR - GAS STRUCTURES	(68,281.13)
108216	ACCUM. DEPR. - COR - GAS UNDERGROUND & TRANSMISSION EQUIP.	(2,936,941.51)
108219	ACCUM. DEPR. - COR - GAS DISTRIBUTION EQUIPMENT	(83,029,195.12)
108220	ACCUM. DEPR. - COR - GAS GENERAL EQUIP.	88.60
108225	ACCUM. DEPR. - GAS ARO ASSET RETIREMENT COST-LAND/BUILDING	(152,437.03)

Account Number	Account Description	January 31, 2017 Balance
108305	ACCUM. DEPR. - COMMON STRUCTURES	(33,143,069.02)
108311	ACCUM. DEPR. - COMMON GENERAL EQUIPMENT	(19,311,154.23)
108312	ACCUM. DEPR. - COMMON COMMUNICATION EQUIPMENT	(27,210,982.74)
108313	ACCUM. DEPR. - COMMON TRANSPORTATION EQUIP.	(493,110.58)
108315	ACCUM. DEPR. - COR - COMMON STRUCTURES	(1,799,895.88)
108321	ACCUM. DEPR. - COR - COMMON EQUIPMENT	372,692.51
108415	ACCUM. DEPR. - SALVAGE - ELECTRIC STRUCTURES	454,077.57
108416	ACCUM. DEPR. - SALVAGE - ELECTRIC EQUIPMENT	35,189,491.79
108418	ACCUM. DEPR. - SALVAGE - ELECTRIC HYDRO EQUIPMENT	291,060.92
108419	ACCUM. DEPR. - SALVAGE - ELECTRIC DISTRIBUTION	20,669,941.34
108420	ACCUM. DEPR. - SALVAGE - ELECTRIC GENERAL PROPERTY	151,832.69
108515	ACCUM. DEPR. - SALVAGE - GAS STRUCTURES	(497.74)
108516	ACCUM. DEPR. - SALVAGE - GAS UNDERGROUND & TRANSMISSION EQUIP.	704,081.02
108519	ACCUM. DEPR. - SALVAGE - GAS DISTRIBUTION EQUIPMENT	4,476,419.63
108520	ACCUM. DEPR. - SALVAGE - GAS GENERAL EQUIP.	237,965.19
108621	ACCUM. DEPR. - SALVAGE - COMMON EQUIPMENT	245,086.99
108622	ACCUM. DEPR. - SALVAGE - COMMON COMMUNICATION EQUIPMENT	30,680.18
108799	RWIP-ARO LEGAL	24,171,851.27
108901	RETIREMENT - RWIP	36,187,676.41
111202	AMORTIZATION EXPENSE - GAS FRANCHISES AND CONSENTS	(167.58)
111303	AMORTIZATION EXPENSE - COMMON INTANGIBLES	(52,286,812.55)
117101	GAS STORED - NONCURRENT RECOVERABLE BASE GAS	2,139,990.00
121001	NONUTIL PROP IN SERV	630,896.98
122001	ACCUM DEPR/DEPL	(63,360.36)
123123	INVESTMENT IN OVEC	594,286.00
128026	COLLATERAL DEPOSIT - IR SWAPS	3,452,352.46
131033	US BANK - LGE - LOUISVILLE	4,423,226.60
131069	CASH CLEARING - CCS	(1,061.24)
131080	CASH LOCKBOX - BANK OF AMERICA - LOUISVILLE	383,627.15
131090	CASH-BOA A/P - CLEARING	(9,808,087.96)
131092	CASH-BOA FUNDING	9,808,087.96
135001	WORKING FUNDS	19,790.00
136015	TEMPORARY INVESTMENT ACCOUNTS AT BANK OF AMERICA	201,057.67
142001	CUST A/R-ACTIVE	119,051,348.64
142002	A/R - UNPOSTEC CASH	1,321.45
142003	WHOLESALE SALES A/R	135,623.76
142004	TRANSMISSION RECEIVABLE	1,012,266.46
142012	ACCTS REC - MISC CUSTOMERS - SUNDRY	1,780,697.18
143003	ACCTS REC - IMEA	4,343,289.72
143004	ACCTS REC - IMPA	3,090,850.48
143011	INSURANCE CLAIMS	837,388.00
143012	ACCTS REC - MISCELLANEOUS	1,678,026.34
143017	ACCTS REC - DAMAGE CLAIMS (DTS)	716,277.46
143024	A/R MUTUAL AID	2,697.29
143030	EMPLOYEE PAYROLL ADVANCES	1,310.75
143032	ACCTS REC - TAX REFUNDS	4,497.58
143041	COBRA/LTD BENEFITS - RECEIVABLE	90,815.30
144001	UNCOLL ACCT-CR-UTIL	(226,423.96)
144002	UNCOLL ACCT-DR-C/OFF	251,113.33
144003	UNCOLL ACCT-CR-RECOV	(24,689.37)
144004	UNCOLL ACCT-CR-OTHER	(728,548.09)
144006	UNCOLL ACCT-A/R MISC	(897,261.54)
144011	UNCOLL MISC A/R PROVISION	(18,245.21)
146100	INTERCOMPANY	51,269,548.41
151010	FUEL STK-LEASED CARS	178,396.78
151020	COAL PURCHASES - TONS - \$	47,983,768.85
151023	IN-TRANSIT COAL - TONS - \$	6,699,263.90
151025	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - COAL PURCHASES - TONS - \$	(996,937.74)
151030	FUEL OIL - GAL - \$	332,516.11
151032	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - FUEL OIL - GAL - \$	(39,904.53)
151060	RAILCARS-OPER/MTCE	144,647.85
151061	GAS PIPELINE OPER/MTCE - MCF - \$	1,902,204.37
151080	COAL BARGE SHUTTLING	436,919.29
154001	MATERIALS/SUPPLIES	35,243,759.83
154003	LIMESTONE	677,595.42
154006	OTHER REAGENTS	0.04
154007	TC NON-JURISDICTIONAL CONTRA (IMEA/IMPA) - LIMESTONE	(58,345.89)
154008	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - M&S	(1,734,936.53)
154023	LIMESTONE IN-TRANSIT	132,444.29
158121	SO2 ALLOWANCE INVENTORY	151.03
163001	STORES EXPENSE-T&D (ALL LOB PRIOR TO 6/14)	887,889.50
163002	WAREHOUSE EXPENSES-T&D (ALL LOB PRIOR TO 6/14)	863.96
163003	FREIGHT-T&D (ALL LOB PRIOR TO 6/14)	(2,430.12)
163004	ASSET RECOVERY-T&D (ALL LOB PRIOR TO 6/14)	5,621.02

Account Number	Account Description	January 31, 2017 Balance
163005	SALES TAX-T&D (ALL LOB PRIOR TO 6/14)	18,396.06
163006	PHYS INVENT ADJUSTMT-T&D (ALL LOB PRIOR TO 6/14)	21,720.93
163011	STORES EXPENSE - GENERATION	5,926,886.94
163012	WAREHOUSE EXPENSES - GENERATION	112,738.36
163013	FREIGHT - GENERATION	6,513.43
163015	SALES TAX - GENERATION	37,251.82
163016	PHYS INVENT ADJUSTMT - GENERATION	9,747.54
163017	INVOICE PRICE VARIANCES - GENERATION	(1,201.76)
163100	OTHER-T&D (ALL LOB PRIOR TO 6/14)	(4,756.44)
163101	OTHER - GENERATION	30,622.31
163201	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - STORES	(293,714.93)
164101	GAS STORED-CURRENT	30,862,365.77
165001	PREPAID INSURANCE	1,559,953.56
165002	PREPAID TAXES	1,154,735.28
165013	PREPAID RIGHTS OF WAY	13,333.66
165018	PREPAID RISK MGMT AND WC	90,500.00
165026	PREPAID ADP FUNDING	34,510.00
165100	PREPAID OTHER	1,839,989.83
165101	PREPAID IT CONTRACTS	5,895,321.81
165102	TC NON-JURISDICTIONAL CONTRA (IMEA-IMPA) - PREPAID INSURANCE	(55,344.04)
165201	PREPAID IT CONTRACTS-LT	3,435,391.44
165203	PREPAID RIGHTS OF WAY-LT	146,666.73
165204	PREPAID INSURANCE - LONG TERM	513,864.57
165900	PREPAID OTHER - INDIRECT	494,296.11
165950	PREPAID INSURANCE - INDIRECT	1,807,862.02
171001	INTEREST RECEIVABLE	2,538.37
172001	RENTS RECEIVABLE FOR POLE ATTACHMENTS	403,860.36
173001	ACCRUED UTIL REVENUE	68,825,762.00
173002	ACCRUED REVENUE - UNBILLED BEYOND THE METER	4,678.23
173005	ACCRUED WHOLESALE SALES REVENUE - UNBILLED	425,342.56
181200	UNAMORTIZED DEBT EXPENSE REVOLVERS/LCS	2,498,846.30
181300	UNAMORTIZED DEBT EXPENSE BONDS	12,183,662.35
182305	REGULATORY ASSET - FAS 158 OPEB	8,394,819.00
182307	ENVIRONMENTAL COST RECOVERY	5,423,000.00
182308	REG ASSET - GAS SUPPLY CLAUSE	4,613,332.76
182313	REG ASSET - PENSION GAIN-LOSS AMORTIZATION-15 YEAR	10,885,242.00
182315	REGULATORY ASSET - FAS 158 PENSION	227,258,804.50
182317	OTHER REGULATORY ASSETS ARO - GENERATION	36,810,501.55
182318	OTHER REG ASSETS ARO - TRANSMISSION	99,431.99
182320	WINTER STORM - ELECTRIC	10,917,675.73
182325	OTHER REGULATORY ASSETS ARO - DISTRIBUTION	238,038.59
182326	OTHER REGULATORY ASSETS ARO - GAS	3,490,069.57
182328	FASB 109 ADJ-FED	7,325,196.03
182329	FASB 109 GR-UP-FED	4,663,668.34
182330	FASB 109 ADJ-STATE	1,335,902.36
182331	FASB 109 GR-UP-STATE	850,517.05
182332	CMRG FUNDING (CARBON MGT RESEARCH GROUP)	48,780.00
182334	WIND STORM REGULATORY ASSET	5,885,083.19
182335	RATE CASE EXPENSES - ELECTRIC	1,626,782.01
182336	RATE CASE EXPENSES - GAS	439,014.53
182342	WINTER STORM - GAS	41,922.56
182344	REG ASSET - LT - SWAP TERMINATION	7,091,721.61
182345	WINTER STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	4,367,070.12
182346	WINTER STORM - GAS - PRE-PPL MERGER CURRENT PORTION	16,768.92
182347	WIND STORM - ELECTRIC - PRE-PPL MERGER CURRENT PORTION	2,354,033.28
182348	CMRG FUNDING - PRE-PPL MERGER CURRENT PORTION	97,560.00
182352	REG ASSET - LT INTEREST RATE SWAP	30,558,514.59
182361	2011 SUMMER STORM - ELECTRIC	1,476,222.73
182371	REG ASSET - FORWARD STARTING SWAPS SEP-2015	40,464,777.45
182372	OTHER REGULATORY ASSETS ARO - GENERATION - CCR	32,084,930.08
182373	REG. ASSET - OPEN ARO PONDS - KY	(117,775.65)
182381	REG ASSET - LT - BOA SWAP TERMINATION	9,409,000.00
183201	OTH PREL SURV/INV-GAS	223,147.64
183301	PRELIM SURV/INV-ELEC	864,566.48
183302	PRELIMINARY SURV/INV ELEC - LT	2,187,730.90
184002	VACATION PAY	(318,916.08)
184011	HOLIDAY PAY	59,746.47
184021	SICK PAY	104,413.16
184031	OTHER OFF-DUTY PAY	30,552.43
184040	TEAM INCENTIVE AWARD - BURDEN CLEARING	(642,873.53)
184075	WORKERS COMP - BURDEN CLEARING	177,309.38
184076	ADMINISTRATIVE AND GENERAL - BURDEN CLEARING	293,637.01
184093	LONG TERM DISABILITY - BURDEN CLEARING	(6,980.24)
184096	PENSION SERVICE COST - BURDEN CLEARING	(300,605.87)

Account Number	Account Description	January 31, 2017 Balance
184097	FASB 106 (OPEB) SERVICE COST - BURDEN CLEARING	(90,471.12)
184098	FASB 112 - BURDEN CLEARING	(31,054.94)
184101	GROUP LIFE INSURANCE - BURDEN CLEARING	(1,568.29)
184104	DENTAL INSURANCE - BURDEN CLEARING	(7,498.61)
184105	MEDICAL INSURANCE - BURDEN CLEARING	120,861.80
184108	401K - BURDEN CLEARING	(17,663.73)
184109	RETIREMENT INCOME - BURDEN CLEARING	(91,704.40)
184119	PENSION NON SERVICE COST - BURDEN CLEARING	(406,266.44)
184120	FASB 106 POST RETIREMENT NON SERVICE COST - BURDEN CLEARING	(253,671.58)
184121	OTHER BENEFITS - BURDEN CLEARING	31,037.80
184150	SYSTEM ALLOC-CO 1	(3.18)
184301	GASOLINE-TRANSP	11,904,276.68
184304	VEHICLE REPR-TRANSP	23,164,117.00
184307	ADMIN/OTH EXP-TRANSP	2,753,214.22
184308	VALUE-ADD SVCSTR	1,113,082.96
184309	DIESEL FUEL-TRANSP	7,377,358.45
184312	RENT/STORAGE-TRANSP	37,062,275.48
184313	TELECOM VEHICLE RADIO / COMPUTER EXPENSES	211,619.31
184314	LICENSE/TAX-TRANSP	1,977,599.80
184315	DEPRECIATION-TRANSP	4,849,120.65
184319	FUEL ADMINISTRATION VEHICLES	(19,572.51)
184320	TRANSPORTATION EXPENSE ALLOCATION - CLEARING	(90,291,253.15)
184450	CL ACC TO OTH DEF CR	2,145,240.91
184600	ENGINEERING OVERHEADS - GENERATION	(256,891.01)
184602	ENGINEERING OVERHEADS - DISTRIBUTION	(832,183.82)
184603	ENGINEERING OVERHEADS - RETAIL GAS	(331,403.47)
184605	ENGINEERING OVERHEADS - TRANSMISSION	626,957.35
186001	MISC DEFERRED DEBITS	333,024.55
186004	FINANCING EXPENSE	5,174.24
186049	PRELIMINARY CELL SITE COSTS	16,668.19
186074	CANE RUN 7 LTPC ASSET	3,429,636.27
188901	RESRCH/DEV/DEMO EXP - INDIRECT	1,186,393.56
189100	UAMORTIZED LOSS ON REACQUIRED DEBT	15,504,778.39
190007	FASB 109 ADJ-FED	11,962,022.15
190008	FASB 109 GRS-UP-FED	11,928,958.83
190009	FASB 109 ADJ-STATE	2,181,429.66
190010	FASB 109 GRS-UP-ST	2,175,588.18
190415	DTA FEDERAL - NON-CURRENT	208,274,051.14
190615	DTA STATE - NON-CURRENT	21,943,284.78
201002	COMMON STOCK-W/O PAR	(425,170,424.09)
211001	CONTRIBUTED CAPITAL - MISC.	(488,081,499.00)
214010	CAP STOCK EXP-COMMON	835,888.64
216001	UNAPP RETAINED EARN	(1,174,083,950.71)
221100	LONG TERM DEBT	(1,440,104,000.00)
221899	CURRENT PORTION OF LONG TERM DEBT	(194,200,000.00)
226100	DEBT DISCOUNT BONDS	4,375,446.39
228201	WORKERS COMPENSATION	(3,208,987.71)
228202	WORKERS COMPENSATION - SHORT-TERM	(660,132.74)
228301	FASB106-POST RET BEN	(73,185,766.25)
228304	PENSION PAYABLE	(52,604,323.32)
228305	POST EMPLOYMENT BENEFIT PAYABLE	(3,360,541.00)
228325	FASB 112 - POST EMPLOY MEDICARE SUBSIDY	169,072.00
230011	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR	(71,803,682.26)
230012	ASSET RETIREMENT OBLIGATIONS - STEAM	(43,711,981.53)
230013	ASSET RETIREMENT OBLIGATIONS - TRANSMISSION	(276,990.09)
230015	ASSET RETIREMENT OBLIGATIONS - DISTRIBUTION	(628,647.37)
230016	ASSET RETIREMENT OBLIGATIONS - GAS	(17,630,003.49)
230021	ASSET RETIREMENT OBLIGATIONS - STEAM - CCR - ST	(21,214,521.18)
230022	ASSET RETIREMENT OBLIGATIONS - STEAM - ST	(18,020,105.52)
230026	ASSET RETIREMENT OBLIGATIONS - GAS - ST	(2,202,357.39)
230799	RWIP-ARO-ECR	6,498,953.33
231005	COMMERCIAL PAPER PAYABLE	(158,000,000.00)
231006	DISCOUNT ON COMMERCIAL PAPER	20,064.55
232001	ACCTS PAYABLE-REG	(8,430,804.38)
232002	SALS/WAGES ACCRUED	(4,055,467.69)
232009	PURCHASING ACCRUAL	(1,033,495.77)
232010	WHOLESALE PURCHASES A/P	(2,345,896.87)
232011	TRANSMISSION PAYABLE	(345,774.62)
232015	AP FUEL	(23,145,198.26)
232024	CREDIT CASH BALANCE	(1,572,035.44)
232027	CREDIT CARD PAYMENTS	(66,344.68)
232028	AP FUEL - NATURAL GAS	(13,251,067.71)
232030	RETAINAGE FEES	(4,093,260.02)
232031	A/P - CWIP ACCRUALS	(35,695,348.79)

Account Number	Account Description	January 31, 2017 Balance
232032	A/P - RWIP ACCRUALS (NON-ARO)	(577,419.13)
232033	A/P - RWIP ACCRUALS (ARO)	(3,278,726.67)
232042	MISO AND PJM ANCILLARY SERVICES CHARGES A/P	(24,993.90)
232060	AP - GAS SUPPLY PURCHASES	(10,079,572.96)
232100	ACCOUNTS PAYABLE-TRADE	(19,521,716.17)
232111	401K LIABILITY - EMPLOYER	(128,451.97)
232211	TIA LIABILITY	(8,391,358.57)
232233	401K WITHHOLDING PAYABLE	(62.53)
232246	DCAP WITHHOLDING PAYABLE	(1,269.34)
232249	UNIVERSAL LIFE INS WITHHOLDING PAYABLE	(391.34)
234100	A/P TO ASSOC CO	(19,212,961.22)
235001	CUSTOMER DEPOSITS	(26,803,887.32)
235003	CUSTOMER DEPOSITS - TRANSMISSION	(1,417.03)
236007	FICA-OPR	(744,244.56)
236013	ST SALES/USE TAX-KY-OPR	(427,838.14)
236025	CORP INC TAX-FED EST-OPR	(11,937,000.22)
236026	CORP INC TAX-ST EST-OPR	(2,176,960.51)
236031	CORP INCOME-KY-OPR	(822,827.58)
236032	CORP INCOME-FED-OPR	(41,261,307.22)
236033	REAL ESTATE AND PERSONAL PROPERTY TAXES	(22,375,591.13)
236034	PROPERTY TAX ON RAILCARS USED FOR COAL	(500.00)
236036	REAL ESTATE AND PERSONAL PROPERTY TAXES - NON KY	(21,917.00)
236115	STATE UNEMPLOYMENT-OPR	(43,604.61)
236116	FEDERAL UNEMPLOYMENT-OPR	(22,685.53)
237100	ACCR INT LONG-TERM DEBT	(15,112,321.62)
237301	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(63,786.52)
241018	STATE WITHHOLDING TAX PAYABLE	(33,381.34)
241036	LOCAL WITHHOLDING TAX PAYABLE	(104,444.55)
241038	T/C PAY-ST SALES/USE	(1,188,118.24)
241039	T/C PAY-OCCUP/SCHOOL	(374,714.43)
241049	FRANCHISE FEE PAYABLE-CHARGE UNCOLLECTED	36,517.11
241056	FRANCHISE FEE COLLECTED ON BAD DEBTS	(1,415.54)
242002	MISC LIAB-VESTED VAC	(5,861,215.88)
242005	UNEARNED REVENUE - CURRENT	(326,539.38)
242014	ESCHEATED DEPOSITS	265.75
242015	FRANCHISE FEE PAYABLE-FRANCHISE LOCATIONS	(65,094.57)
242017	HOME ENERGY ASSISTANCE	(1,206,929.37)
242018	GREEN POWER REC LIABILITY	(16,716.71)
242019	GREEN POWER MKT LIABILITY	(1,943.84)
242021	FASB 106-POST RET BEN - CURRENT	(2,567,574.00)
242027	AR CREDITS	(2,662,600.69)
242028	SERVICE DEPOSIT REFUND PAYABLE	(2,159.82)
242030	WINTERCARE ENERGY FUND	(12,272.35)
242031	NO-NOTICE GAS PAYABLE	(5,569,653.24)
242034	MCI UNEARNED REVENUE	(36,796.20)
242038	COBRA/LTD BENEFITS - PAYABLE	(90,815.30)
242101	RETIREMENT INCOME LIABILITY	(1,296,851.46)
242102	IBNP MEDICAL AND DENTAL RESERVE	(1,296,602.00)
244511	LT DERIVATIVE LIAB FAS 133 JPM	(9,223,004.90)
244512	LT DERIV LIAB FAS 133-NON HEDGING MS1	(8,479,126.88)
244513	LT DERIV LIAB FAS 133-NON HEDGING MS2	(8,428,232.66)
244515	ST DERIV LIAB FAS 133-NON HEDGING MS1	(540,874.05)
244516	ST DERIV LIAB FAS 133-NON HEDGING MS2	(537,627.56)
244519	ST DERIV LIAB FAS 133 JPM	(3,349,648.54)
252011	LINE EXTENSIONS	(6,281,023.71)
252013	CUSTOMER ADVANCES - CONSTRUCTION - LONG TERM	(87,061.16)
252017	CUSTOMER ADVANCES - SHORT TERM	(131,254.26)
253005	CL ACC FR OTH DEF DR	(2,178,238.55)
253025	DEFERRED COMPENSATION	(224,362.68)
253027	DEFERRED RENT PAYABLE	(1,213,808.31)
253032	UNCERTAIN TAX POSITION - FEDERAL	(97,274.00)
253034	MCI AMORTIZATION	(407,824.55)
254001	FASB 109 ADJ-FED	(9,812,282.31)
254002	FASB 109 GR-UP-FED	(11,928,958.83)
254003	FASB 109 ADJ-STATE	(12,342,972.98)
254004	FASB 109 GR-UP-STATE	(2,175,588.18)
254008	DSM COST RECOVERY	(1,576,931.82)
254018	REGULATORY LIABILITY FAC	(463,000.00)
254020	GAS LINE TRACKER- REG LIABILITY	(168,085.00)
254024	REGULATORY LIABILITY - OST	(794,898.00)
254025	REG LIABILITY - REFINED COAL - KENTUCKY	(332,575.00)
254090	REGULATORY LIAB FORWARD STARTING SWAPS NOV 2013	(38,421,821.89)
254321	MISO EXIT FEE REFUND	(108,655.01)
255004	ITC TC2	(20,795,277.50)

Account Number	Account Description	January 31, 2017 Balance
255006	JOB DEVELOP CR	(12,526,709.15)
255009	ITC SOLAR	(2,942,920.00)
282007	FASB 109 ADJ-FED PRO	(9,474,935.87)
282009	FASB 109 ADJ-ST PROP	8,825,640.96
282503	DTL ON FIXED ASSETS	(953,497,209.60)
282703	DTL ON FIXED ASSETS - STATE (NON-CURRENT)	(115,798,343.15)
283011	FASB 109 GR-UP-F-OTH	(4,663,668.34)
283012	FASB 109 GR-UP-S-OTH	(850,517.05)
283515	DTL FEDERAL - NON-CURRENT	(132,770,227.17)
283715	DTL STATE - NON-CURRENT	(24,213,415.29)
403011	DEPREC EXP - STEAM POWER GEN	3,230,164.01
403012	DEPREC EXP - HYDRO POWER GEN	275,078.53
403013	DEPREC EXP - OTH POWER GEN	1,191,984.03
403014	DEPREC EXP - TRANSMISSION	684,793.82
403015	DEPREC EXP - DISTRIBUTION	2,874,934.11
403016	GENERAL DEPRECIATION EXPENSE	28,062.11
403021	DEPREC. EXP. - UNDERGROUND - GAS	260,757.37
403022	DEPREC. EXP. - TRANSMISSION - GAS	34,716.21
403023	DEPREC. EXP. - DISTRIBUTION - GAS	1,490,430.23
403024	DEPREC. EXP. - GENERAL - GAS	30,701.26
403025	DEPREC. EXP. - COMMON	827,678.98
403026	DEPREC. EXP. - STEAM - ECR	2,081,918.78
403027	DEPREC EXP - ELECTRIC - DSM	70,585.13
403029	DEPREC. EXP. - GENERAL - GLT	625,021.25
403111	DEPREC EXP ARO STEAM	1,777,066.29
403112	DEPREC EXP ARO TRANSMISSION	580.31
403113	DEPREC EXP ARO OTHER PRODUCTION	289.85
403114	DEPREC EXP ARO HYDRO	974.37
403115	DEPREC EXP ARO DISTRIBUTION	655.92
403121	DEPREC EXP ARO GAS UNDERGROUND STORAGE	12,250.71
403122	DEPREC EXP ARO GAS DISTRIBUTION	18,550.98
403123	DEPREC EXP ARO GAS TRANSMISSION	3,122.97
403181	DEPRECIATION NEUTRALITY - GENERATION DEPRECIATION	(1,778,330.51)
403182	DEPRECIATION NEUTRALITY - TRANSMISSION DEPRECIATION	(580.31)
403185	DEPRECIATION NEUTRALITY - DISTRIBUTION DEPRECIATION	(655.92)
403186	DEPRECIATION NEUTRALITY - GAS DEPRECIATION	(33,924.66)
404301	AMORT-INTANG GAS PLT	310,859.55
404401	AMT-EL INTAN PLT-RTL	360,994.21
404402	AMT-EL INTAN PLT-WHS	330,911.38
407304	AMORT EXPENSE - OPEN ARO PONDS - KY	21,778.76
408101	TAX-NON INC-UTIL OPR	9,880.00
408102	REAL AND PERSONAL PROP. TAX	2,153,873.80
408103	KY PUBLIC SERVICE COMMISSION TAX	230,947.04
408105	FEDERAL UNEMP TAX	2,522.07
408106	FICA TAX	113,929.04
408107	STATE UNEMP TAX	7,571.33
408108	REAL AND PERSONAL PROP TAX - ECR	136,457.57
408109	REAL AND PERSONAL PROP TAX - GLT	215,880.00
408192	REAL AND PERSONAL PROP. TAX - INDIRECT	2,100.00
408195	FEDERAL UNEMP TAX - INDIRECT	1,856.37
408196	FICA TAX - INDIRECT	314,260.43
408197	STATE UNEMP TAX - INDIRECT	9,248.77
408202	TAX-NON INC-OTHER	587.00
409104	FED INC TAXES - EST	12,187,020.84
409105	ST INC TAXES - EST	2,222,556.98
409209	FED IN TAXES-OTH EST	(250,020.62)
409210	ST INC TAXES-OTH EST	(45,596.47)
411100	ACCRETION EXPENSE - NEUTRALITY	(603,069.53)
411103	ACCRETION EXPENSE - ELECTRIC	520,917.55
411104	ACCRETION EXPENSE - GAS	82,151.98
411404	AMORTIZATION OF ITC	(92,254.00)
417004	SERVICE CHARGE AND SUPERVISORY FEE - IMEA AND IMPA	(88,730.18)
417005	IMPA-WORKING CAPITAL	(20,035.35)
417006	IMEA-WORKING CAPITAL	(18,853.14)
417124	PROPERTY INSURANCE - (TC ALLOC ONLY)	1,528.75
419014	DIVS FROM INVESTMENT	(247.11)
419207	INTEREST INCOME FROM SPECIAL FUNDS	(1,984.43)
421001	MISC NONOPR INCOME	(2,299.97)
426101	DONATIONS	493,135.01
426120	SPONSORSHIP/OTHER COMMUNITY RELATIONS	219,602.83
426301	PENALTIES	2,500.00
426401	EXP-CIVIC/POL/REL	1,088.95
426491	EXP-CIVIC/POL/REL - INDIRECT	39,205.46
426501	OTHER DEDUCTIONS	77,843.88

Account Number	Account Description	January 31, 2017 Balance
426560	ECONOMIC DEVELOPMENT RIDER-CREDITS EARNED	25,728.15
426591	OTHER DEDUCTIONS - INDIRECT	31,458.21
427100	INTEREST EXPENSE	5,237,071.96
428090	OTHER AMORT OR DEBT DISCOUNT AND EXP	147,036.76
428190	OTHER AMORT-REACQ DEBT	83,525.62
428200	AM DISC-LONG TERM DEBT	15,545.75
430002	INT-DEBT TO ASSOC CO	527.60
431002	INT-CUST DEPOSITS	14,922.56
431104	INTEREST EXPENSE FROM FINANCIAL LIABILITIES	58,134.43
431200	INTEREST EXP SHORT-TERM DEBT- CP	129,143.63
440101	ELECTRIC RESIDENTIAL DSM	(1,585,800.63)
440102	ELECTRIC RESIDENTIAL ENERGY NON-FUEL REV	(18,004,265.86)
440103	ELECTRIC RESIDENTIAL ENERGY FUEL REV	(9,367,570.03)
440104	ELECTRIC RESIDENTIAL FAC	54,597.46
440111	ELECTRIC RESIDENTIAL ECR	(1,843,529.34)
440113	ELECTRIC RESIDENTIAL OSS TRACKER (ESM)	148,948.36
440117	ELECTRIC RESIDENTIAL ENERGY ECR	(2,378,801.83)
440119	ELECTRIC RESIDENTIAL CUST CHG REV	(3,870,843.59)
442201	ELECTRIC LARGE COMMERCIAL DSM	(336,643.43)
442202	ELECTRIC LARGE COMMERCIAL ENERGY NON-FUEL REV	(8,887,425.82)
442203	ELECTRIC LARGE COMMERCIAL ENERGY FUEL REV	(8,488,571.13)
442204	ELECTRIC LARGE COMMERCIAL FAC	119,345.82
442211	ELECTRIC LARGE COMMERCIAL ECR	(1,549,165.82)
442213	ELECTRIC LARGE COMMERCIAL OSS TRACKER (ESM)	132,618.12
442216	ELECTRIC LARGE COMMERCIAL DEMAND ECR	(1,305,489.30)
442217	ELECTRIC LARGE COMMERCIAL ENERGY ECR	(842,145.81)
442218	ELECTRIC LARGE COMMERCIAL DEMAND CHG REV	(7,025,333.62)
442219	ELECTRIC LARGE COMMERCIAL CUST CHG REV	(1,565,993.36)
442301	ELECTRIC INDUSTRIAL DSM	(428.21)
442302	ELECTRIC INDUSTRIAL ENERGY NON-FUEL REV	(2,304,171.84)
442303	ELECTRIC INDUSTRIAL ENERGY FUEL REV	(5,374,703.52)
442304	ELECTRIC INDUSTRIAL FAC	80,784.96
442311	ELECTRIC INDUSTRIAL ECR	(663,102.82)
442313	ELECTRIC INDUSTRIAL OSS TRACKER (ESM)	85,830.73
442316	ELECTRIC INDUSTRIAL DEMAND ECR	(904,056.40)
442317	ELECTRIC INDUSTRIAL ENERGY ECR	(26,433.42)
442318	ELECTRIC INDUSTRIAL DEMAND CHG REV	(4,588,320.61)
442319	ELECTRIC INDUSTRIAL CUST CHG REV	(70,394.33)
444101	ELECTRIC STREET LIGHTING DSM	(30.07)
444102	ELECTRIC STREET LIGHTING ENERGY NON-FUEL REV	(181,833.50)
444103	ELECTRIC STREET LIGHTING ENERGY FUEL REV	(54,471.73)
444104	ELECTRIC STREET LIGHTING FAC	678.39
444111	ELECTRIC STREET LIGHTING ECR	(13,208.82)
444113	ELECTRIC STREET LIGHTING OSS TRACKER (ESM)	1,296.11
444117	ELECTRIC STREET LIGHTING ENERGY ECR	(18,911.73)
444119	ELECTRIC STREET LIGHTING CUST CHG REV	(3,320.86)
445101	ELECTRIC PUBLIC AUTH DSM	(45,242.46)
445102	ELECTRIC PUBLIC AUTH ENERGY NON-FUEL REV	(1,764,363.43)
445103	ELECTRIC PUBLIC AUTH ENERGY FUEL REV	(2,306,139.13)
445104	ELECTRIC PUBLIC AUTH FAC	33,336.42
445111	ELECTRIC PUBLIC AUTH ECR	(344,848.22)
445113	ELECTRIC PUBLIC AUTH OSS TRACKER (ESM)	33,167.96
445116	ELECTRIC PUBLIC AUTH DEMAND ECR	(404,221.41)
445117	ELECTRIC PUBLIC AUTH ENERGY ECR	(111,652.98)
445118	ELECTRIC PUBLIC AUTH DEMAND CHG REV	(2,075,716.98)
445119	ELECTRIC PUBLIC AUTH CUST CHG REV	(113,464.59)
447005	I/C SALES - OSS	(6,767.22)
447006	I/C SALES NL	(6,049,122.33)
447050	OFF-SYSTEM SALES REVENUE TO THIRD PARTIES	(2,469,164.99)
450001	FORFEITED DISC/LATE PAYMENT CHARGE-ELEC	(239,750.76)
451001	RECONNECT CHRGE-ELEC	(66,752.00)
451002	TEMPORARY SERV-ELEC	(10,199.00)
451004	OTH SERVICE REV-ELEC	(150.00)
454001	CATV ATTACH RENT	(53,385.38)
454002	OTH RENT-ELEC PROP	(183,009.75)
454003	RENT FRM FIBER OPTIC	(3,066.35)
454006	FACILITY CHARGES	(52,477.80)
454007	ELECTRIC VEHICLE CHARGING STATION RENTAL	(205.83)
454900	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT	(28,704.44)
454901	I/C JOINT USE RENT REVENUE-ELEC-INDIRECT (PPL ELIM)	(9,730.10)
456003	COMP-TAX REMIT-ELEC	(35.50)
456004	COMP-STBY PWR-H2O CO	(9,999.00)
456007	RET CHECK CHRGE-ELEC	(12,710.00)
456008	OTHER MISC ELEC REVS	(6,232.50)

Account Number	Account Description	January 31, 2017 Balance
456022	COAL RESALE REVENUES	(115,580.48)
456028	EXCESS FACILITIES CHARGES/NRB ELECTRIC REV (ENDED 04/09)	(12,246.03)
456130	THIRD PARTY ENERGY NATIVE LOAD TRANSMISSION	(50,684.65)
456131	THIRD PARTY SCHEDULE 1 NATIVE LOAD TRANSMISSION	(38,156.52)
456132	THIRD PARTY SCHEDULE 2 NATIVE LOAD TRANSMISSION	(25,020.67)
456133	THIRD PARTY SCHEDULE 3 NATIVE LOAD TRANSMISSION	(5,606.81)
456134	THIRD PARTY DEMAND NATIVE LOAD TRANSMISSION	(784,881.20)
456135	THIRD PARTY SCHEDULE 5 NATIVE LOAD TRANSMISSION	(8,690.56)
456136	THIRD PARTY SCHEDULE 6 NATIVE LOAD TRANSMISSION	(8,690.56)
456141	INTERCOMPANY NATIVE LOAD SCH 1 TRANSMISSION	(495.12)
456142	INTERCOMPANY NATIVE LOAD SCH 2 TRANSMISSION	(489.26)
456143	INTERCOMPANY NATIVE LOAD DEMAND TRANSMISSION	(10,333.43)
456150	INTERCOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(7,541.73)
456151	INTERCOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(260.62)
456152	INTERCOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(336.85)
456153	INTERCOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(342.57)
456170	INTRACOMPANY RETAIL SOURCE ENERGY TRANSMISSION	(71,473.51)
456171	INTRACOMPANY RETAIL SOURCE SCH 1 TRANSMISSION	(2,469.98)
456172	INTRACOMPANY RETAIL SOURCE SCH 2 TRANSMISSION	(3,192.36)
456173	INTRACOMPANY RETAIL SOURCE DEMAND TRANSMISSION	(3,246.62)
456199	INTRACOMPANY TRANSMISSION REVENUE ELIMINATION - RETAIL SOURCING OSS	80,382.47
480101	GAS RESIDENTIAL DSM	(460,879.17)
480102	GAS RESIDENTIAL ENERGY REV	(9,111,795.25)
480104	GAS RESIDENTIAL GSC	(13,083,661.39)
480106	GAS RESIDENTIAL GLT	(1,559,427.85)
480107	GAS RESIDENTIAL WNA	(2,222,649.53)
480119	GAS RESIDENTIAL CUST CHG REV	(4,011,382.20)
481101	GAS COMMERCIAL DSM	(10,085.51)
481102	GAS COMMERCIAL ENERGY REV	(3,161,046.26)
481104	GAS COMMERCIAL GSC	(6,065,242.61)
481106	GAS COMMERCIAL GLT	(684,802.98)
481107	GAS COMMERCIAL WNA	(688,378.59)
481119	GAS COMMERCIAL CUST CHG REV	(1,121,033.16)
481202	GAS INDUSTRIAL ENERGY REV	(278,771.04)
481204	GAS INDUSTRIAL GSC	(504,380.34)
481205	GAS INDUSTRIAL CASHOUT	(15,303.22)
481206	GAS INDUSTRIAL GLT	(70,042.43)
481219	GAS INDUSTRIAL CUST CHG REV	(27,060.00)
482101	GAS PUBLIC AUTH DSM	(1,446.89)
482102	GAS PUBLIC AUTH ENERGY REV	(428,415.42)
482104	GAS PUBLIC AUTH GSC	(825,677.71)
482105	GAS PUBLIC AUTH CASHOUT	(157.14)
482106	GAS PUBLIC AUTH GLT	(36,957.15)
482107	GAS PUBLIC AUTH WNA	(102,192.15)
482119	GAS PUBLIC AUTH CUST CHG REV	(82,444.62)
484102	GAS INTERDEPARTMENTAL BASE REVENUES	(193,666.41)
484104	GAS INTERDEPARTMENTAL GSC	(88,398.94)
484106	GAS INTERDEPARTMENTAL GLT	(259.54)
484119	GAS INTERDEPARTMENTAL CUSTOMER CHARGE	(180.00)
487001	FORFEITED DISC/LATE PAYMENT CHARGE-GAS	(154,820.50)
488001	RECONNECT CHR-GAS	(3,360.00)
488005	GAS METER PULSE SERVICE	(494.16)
489301	GAS TRANSPORT - DSM	(510.57)
489302	GAS TRANSPORT - INDUSTRIAL	(665,882.30)
489304	GAS TRANSPORT - CASHOUT OFO/UCDI	(60,189.84)
489322	GAS TRANSPORT - COMMERCIAL	(28,264.74)
489332	GAS TRANSPORT - PUBLIC AUTHORITY	(47,605.41)
493001	RENT-GAS PROPERTY	(18,841.82)
493900	I/C JOINT USE RENT REVENUE-GAS-INDIRECT	(11,007.15)
493901	I/C JOINT USE RENT REVENUE FROM PPL-GAS-INDIRECT	(4,170.04)
495002	COMP-TAX REMIT-GAS	(14.50)
500100	OPER SUPER/ENG	219,027.75
500900	OPER SUPER/ENG - INDIRECT	220,322.34
501001	FUEL-COAL - TON	25,717,654.24
501004	FUEL COAL - TO SOURCE UTILITY OSS	6,542.77
501005	FUEL COAL - OSS	678,519.96
501006	FUEL COAL - OFFSET	(6,545,546.19)
501007	FUEL COAL - TO SOURCE UTILITY RETAIL	5,860,483.48
501020	START-UP OIL - GAL	16,496.11
501022	STABILIZATION OIL - GAL	19,052.37
501026	COAL RESALE EXPENSES	82,208.41
501090	FUEL HANDLING	319,308.13
501100	START-UP GAS - MCF	88,238.40
501102	STABILIZATION GAS - MCF	194,266.49

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501200	BOTTOM ASH DISPOSAL	140,754.60
501253	ECR FLY ASH DISPOSAL	16,103.40
501990	FUEL HANDLING - INDIRECT	85,611.05
502001	OTHER WASTE DISPOSAL	101,722.59
502002	BOILER SYSTEMS OPR	47,649.81
502003	SDRS OPERATION	157,163.19
502004	SDRS-H2O SYS OPR	118,548.87
502006	SCRUBBER REACTANT EX	439,552.52
502011	ECR OTHER WASTE DISPOSAL	50,667.09
502025	REACTANT - EXTERNAL OSS	14,142.75
502026	SCRUBBER REACTANT - OFFSET	(14,277.25)
502027	SCRUBBER REACTANT - TO SOURCE UTILITY OSS	134.52
502100	STM EXP(EX SDRS.SPP)	606,040.12
502900	STM EXP(EX SDRS.SPP) - INDIRECT	656.37
505100	ELECTRIC SYS OPR	226,525.76
506001	STEAM OPERATION-AIR QUALITY MONITORING AND CONTROL EQUIPMENT	4,089.41
506100	MISC STM PWR EXP	574,719.98
506104	NOX REDUCTION REAGENT	141,221.74
506105	OPERATION OF SCR/NOX REDUCTION EQUIP	2,693.63
506107	AMMONIA - EXTERNAL OSS	4,186.37
506108	SCR/NOX - OFFSET	(4,226.19)
506109	SORBENT INJECTION OPERATION	11,175.01
506112	SORBENT REACTANT - REAGENT ONLY	31,441.55
506113	LIQUID INJECTION - REAGENT ONLY	23,932.13
506114	AMMONIA - TO SOURCE UTILITY OSS	39.81
506152	ECR SORBENT REACTANT - REAGENT ONLY	361,300.92
506153	ECR LIQUID INJECTION - REAGENT ONLY	155,344.80
506159	ECR SORBENT INJECTION OPERATION	11,375.57
506160	ECR OTHER STEAM EXPENSE OSS OFFSET	(11,898.35)
506162	ECR SORBENT REACTANT - REAGENT ONLY - OSS	8,320.76
506164	ECR LIQUID INJECTION - REAGENT ONLY - OSS	3,577.59
506900	MISC STM PWR EXP - INDIRECT	37,517.31
507100	RENTS-STEAM	3,000.00
509052	ECR SO2 EMISSION ALLOWANCES	0.32
510100	MTCE SUPER/ENG - STEAM	461,410.23
510900	MTCE SUPER/ENG - STEAM - INDIRECT	(161,483.46)
511100	MTCE-STRUCTURES	204,436.24
512005	MAINTENANCE-SDRS	174,222.93
512011	INSTR/CNTRL-ENVRNL	10,059.86
512015	SDRS-COMMON H2O SYS	45,427.42
512017	MTCE-SLUDGE STAB SYS	60,190.76
512055	ECR MAINTENANCE-SDRS	77,546.50
512100	MTCE-BOILER PLANT	1,266,812.83
512101	MAINTENANCE OF SCR/NOX REDUCTION EQUIP	28,361.99
512102	SORBENT INJECTION MAINTENANCE	1,069.53
512103	MERCURY MONITORS MAINTENANCE	8,035.56
512108	ECR CCR BEN REUSE SYSTEM MAINT	5,153.74
512152	ECR SORBENT INJECTION MAINTENANCE	52,919.58
512156	ECR BAGHOUSE MAINTENANCE	32,324.68
513100	MTCE-ELECTRIC PLANT	199,956.86
513900	MTCE-ELECTRIC PLANT - BOILER	11,709.61
514100	MTCE-MISC/STM PLANT	150,841.00
535100	OPER SUPER/ENG-HYDRO	10,953.12
536100	WATER FOR POWER	3,221.08
538100	ELECTRIC EXPENSES - HYDRO	30,068.36
539100	MISC HYD PWR GEN EXP	15,691.84
540100	RENTS-HYDRO	39,021.50
542100	MAINT OF STRUCTURES - HYDRO	(21,015.20)
543100	MTCE-RES/DAMS/WATERW	(2,587.34)
544100	MTCE-ELECTRIC PLANT	63,334.45
545100	MTCE-MISC HYDAULIC PLANT	4,956.34
546100	OPER SUPER/ENG - TURBINES	11,140.12
546900	OPER SUPER/ENG - TURBINES - INDIRECT	16,249.46
547030	FUEL-GAS - MCF	4,112,287.58
547051	FUEL - TO SOURCE UTILITY OSS	50.15
547052	FUEL - OSS	17,422.11
547053	FUEL - OFFSET	(155,716.91)
547054	FUEL - TO SOURCE UTILITY RETAIL	138,244.65
548010	GENERATION EXP	19,662.60
548910	GENERATION EXP - INDIRECT	49.85
549002	AIR QUALITY EXPENSES	1,018.22
549100	MISC OTH PWR GEN EXP	76,613.72
549900	MISC OTH PWR GEN EXP - INDIRECT	2,609.48
550100	RENTS-OTH PWR	1,950.78

Account Number	Account Description	January 31, 2017 Balance
551100	MTCE-SUPER/ENG - TURBINES	9,390.93
551900	MTCE-SUPER/ENG - TURBINES - INDIRECT	4,777.48
552100	MTCE-STRUCTURES - OTH PWR	21,447.50
553010	MTCE-GEN/ELECT EQ	107,668.20
553200	MTCE-HEAT RECOVERY STM GEN	34,310.46
554100	MTCE-MISC OTH PWR GEN	166,234.47
555010	OSS POWER PURCHASES	2,998.64
555015	NL POWER PURCHASES - ENERGY	1,735,111.22
555016	NL POWER PURCHASES - DEMAND	1,178,660.10
555017	DEMAND FOR TOLLING/CAPACITY AGREEMENTS	825,635.80
555020	OSS I/C POWER PURCHASES	875,296.04
555025	NL I/C POWER PURCHASES	7,963.95
556900	SYS CTRL / DISPATCHING - INDIRECT	92,944.61
557207	MISO DAY 2 OTHER - OFF SYSTEM SALES	485.51
557208	RTO OTHER (NON-MISO) - NL	(0.61)
557212	RTO OPERATING RESRV (NON-MISO) - OSS	23,676.53
560100	OP SUPER/ENG-SSTOPER	7,752.63
560900	OP SUPER/ENG-SSTOPER - INDIRECT	80,445.85
561190	LOAD DISPATCH - INDIRECT	16,050.21
561201	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM	41,695.39
561291	LOAD DISPATCH-MONITOR AND OPERATE TRANSMISSION SYSTEM - INDIRECT	46,366.54
561391	LOAD DISPATCH-TRANSMISSION SERVICE AND SCHEDULING - INDIRECT	36,738.58
561590	RELIABILITY, PLANNING AND STANDARDS DEVELOPMENT - INDIRECT	29,099.06
562010	STA EXP-SUBST OPER	54,371.54
563100	OTHER INSP-ELEC TRAN	17,874.13
565002	TRANSMISSION ELECTRIC OSS	1,501.94
565005	TRANSMISSION ELECTRIC NATIVE LOAD	100.46
565014	INTERCOMPANY TRANSMISSION EXPENSE	162,331.91
565019	INTRACOMPANY TRANSMISSION EXPENSE - OSS	80,382.47
565199	INTRACOMPANY TRANSMISSION EXPENSE ELIMINATION - RETAIL SOURCING OSS	(80,382.47)
566100	MISC TRANS EXP-SSTMT	12,007.10
566122	REACTIVE SUPPLY & VOLTAGE CONTROL - NL	18,334.00
566140	INDEPENDENT OPERATOR	148,963.92
566151	TRANSMISSION DEPANCAKING EXPENSES	244,819.34
566900	MISC TRANS EXP-SSTMT - INDIRECT	62,851.82
567900	I/C JOINT USE RENT EXPENSE-TRANS-INDIRECT	375.09
570010	MTCE-ST EQ-SSTMTCE	91,045.99
570900	MTCE-ST EQ-SSTMTCE - INDIRECT	10,107.88
571100	MTCE OF OVERHEAD LINES	183,808.93
573100	MTCE-MISC TR PLT-SSTMT	5,426.75
573900	MTCE-MISC TR PLT-SSTMT INDIRECT	5,276.92
575701	MISO DAY 2 SCH 17-MARKET ADMIN FEE-OSS	669.75
575702	MISO DAY 2 SCH 16-FTR ADMIN FEE-NL	(1,660.10)
575703	MISO DAY 2 SCH 17-MARKET ADMIN FEE-NL	(8,399.78)
575708	NL MISO D1 SCHEDULE 10 - MKT ADMIN	(10,692.43)
580100	OP SUPER/ENG-SSTOPER	30,774.52
580900	OP SUPER/ENG-SSTOPER - INDIRECT	87,908.72
581100	SYS CTRL/SWITCH-DIST	41,695.39
581900	SYS CTRL/SWITCH-DIST - INDIRECT	14,689.99
582100	STATION EXP-SSTOPER	183,590.51
583001	OPR-O/H LINES	222,875.49
583005	CUST COMPL RESP-O/H	79,434.81
583008	INST/REMV TRANSF/REG	6,472.75
583009	INSPC O/H LINE FACIL	10,088.49
583010	LOC O/H ELEC FAC-BUD	88,749.01
584001	OPR-UNDERGRND LINES	25,078.14
584002	INSPC U/G LINE FACIL	1,396.45
584003	LOAD/VOLT TEST-U/G	3,166.14
584008	INST/RMV/REPL TRANSF	5,594.88
586100	METER EXP	495,131.54
586900	METER EXP - INDIRECT	53,264.81
587100	CUST INSTALLATION EXP	(7,561.66)
588100	MISC DIST EXP-SUBSTATION OPERATIONS	117,870.98
588900	MISC DIST EXP-SUBSTATION OPERATIONS - INDIRECT	205,315.73
589100	RENTS-DISTR / SUBSTAT OPER	350.00
590100	MTCE/SUPER/ENG-SSTMT	9,130.88
590900	MTCE/SUPER/ENG-SSTMT - INDIRECT	10.42
592100	MTCE-ST EQ-SSTMTCE	93,313.70
593001	MTCE-POLE/FIXT-DISTR	45,633.88
593002	MTCE-COND/DEVICE-DIS	1,108,842.24
593003	MTCE-SERVICES	2,315.60
593004	TREE TRIMMING	613,358.22
593904	TREE TRIMMING - INDIRECT	9,314.55
594002	MTCE-U/G COND ETC	44,263.71

Account Number	Account Description	January 31, 2017 Balance
595100	MTCE-TRANSF/REG	10,916.12
596100	MTCE OF STREET LIGHTING AND SIGNALS	18,235.48
598100	MTCE OF MISC DISTRIBUTION PLANT	10,082.34
598900	MTCE OF MISC DISTRIBUTION PLANT - INDIRECT	32,737.82
803001	GAS TRANS LINE PURCH	10,182,804.65
803003	GAS COST ACTUAL ADJ	(1,823,225.40)
803004	GAS COST BALANCE ADJ	(138,802.32)
803009	PBR RECOVERY	164,816.35
806001	EXCHANGE GAS - INJECTIONS	(329,423.42)
806002	EXCHANGE GAS - WITHDRAWALS	1,670,193.85
807502	GAS PROCUREMENT EXP	70,149.72
808101	GAS W/D FROM STOR-DR	10,701,416.48
810001	GAS-COMP STA FUEL-CR	(124,401.68)
812010	GAS-FUEL-ELEC GEN-CR - MCF - (STAT ONLY)	(589.80)
812020	GAS-CITY GATE-CR	(4,105.76)
812030	GAS-OTH DEPT-CR	(9,664.40)
814003	SUPV-STOR/COMPR STA	79,836.62
816100	WELLS EXPENSE	5,220.82
817100	LINES EXPENSE	34,891.59
818100	COMPR STATION EXP	201,195.88
819100	COMPR STA FUEL-U/G	124,401.68
821100	PURIFICATION EXP	223,527.25
823100	GAS LOSSES	139,902.64
824100	OPR-U/G STO/COMPR	1,719.00
825100	ROYALTIES	19,140.98
830100	MTCE SUPRV AND ENGR - STOR COMPR	51,885.52
832100	MTC-RESERVOIRS/WELLS	1,361.92
833100	MTCE-LINES	24,381.09
834100	MTCE-COMP STA EQUIP	46,798.18
835100	MTCE-M/R EQ-COMPR	5,590.84
836100	MTCE-PURIFICATION EQUIP	85,991.40
837100	MTCE-OTHER EQUIP	6,510.36
850100	OPR SUPV AND ENGR	53,494.24
851100	SYS CTRL/DSPTCH-GAS	42,483.11
856100	MAINS EXPENSES	41,909.38
863100	MTCE-GAS MAINS-TRANS	68,918.51
871100	DISTR LOAD DISPATCH	71,091.58
874001	OTHER MAINS/SERV EXP	98,922.73
874002	LEAK SUR-DIST MN/SVC	2,405.60
874005	CHEK STOP BOX ACCESS	54,529.65
874007	CHEK/GREASE VALVES	14,362.24
874008	OPR-ODOR EQ	29,925.93
874110	GLT - OTHER MAINS / SERV EXP.	(367.00)
875100	MEAS/REG STA-GENERAL	73,550.26
876100	MEAS/REG STA-INDUSTRIAL	46,756.22
877100	MEAS/REG STA-CITY GATE	15,412.87
878100	METER/REG EXPENSE	115,198.67
878110	GLT - METER/REG EXP.	70,395.83
879100	CUST INSTALL EXPENSE	28,798.58
879110	GLT-CUSTOMER INSTALL	(8,415.32)
880100	OTH GAS DISTR EXPENSE	201,140.79
880110	GAS RISER AND LEAK MITIGATION TRACKER EXPENSES - BUDGET ONLY	(9,734.11)
880900	OTH GAS DISTR EXPENSE - INDIRECT	64,560.28
887100	MTCE-GAS MAINS-DISTR	643,967.74
887110	GLT- MTCE GAS MAINS DIST.	8,520.84
889100	MTCE-M/R STA EQ-GENL	9,088.85
890100	MTCE-M/R STA EQ-INDL	50,561.86
891100	MTCE-M/R ST EQ-CITY GATE	41,924.12
892100	MTCE-OTH SERVICES	96,481.26
892110	GLT-MTCE-OTHER SERVICE	12,914.77
894100	MTCE-OTHER EQUIP	7,371.20
894900	MTCE-OTHER EQUIP - INDIRECT	18,969.84
901001	SUPV-CUST ACCTS	15,637.73
901900	SUPV-CUST ACCTS - INDIRECT	147,938.18
902001	METER READ-SERV AREA	341,407.00
902002	METER READ-CLER/OTH	4,123.23
902900	METER READ-SERV AREA - INDIRECT	18,205.54
903003	PROCESS METER ORDERS	6,296.77
903007	PROCESS PAYMENTS	43,490.92
903008	INVEST THEFT OF SVC	8,596.16
903012	PROC CUST CNTRT/ORDR	18,278.64
903022	COLL OFF-LINE BILLS	4,792.16
903030	PROC CUST REQUESTS	4,886.89
903032	DELIVER BILLS-REG	184,346.00

Account Number	Account Description	January 31, 2017 Balance
903035	COLLECTING-OTHER	50,695.79
903036	CUSTOMER COMPLAINTS	914.75
903038	MISC CASH OVERAGE/SHORTAGE	5.00
903902	BILL SPECIAL ACCTS - INDIRECT	4,661.24
903906	CUST BILL/ACCTG - INDIRECT	243,667.17
903907	PROCESS PAYMENTS - INDIRECT	16,607.88
903908	INVESTIGATE THEFT OF SERVICE - INDIRECT	8,133.80
903912	PROC CUST CNTRT/ORDR - INDIRECT	18,693.19
903922	COLLECT OFF-LINE BILLS - INDIRECT	1,800.62
903930	PROC CUST REQUESTS - INDIRECT	347,335.65
903931	PROC CUST PAYMENTS - INDIRECT	29,058.05
903936	CUSTOMER COMPLAINTS - INDIRECT	19,046.13
904001	UNCOLLECTIBLE ACCTS	225,320.30
904005	UNCOLLECTIBLE ACCTS - GSC	21,260.42
905900	MISC CUST SERV EXP - INDIRECT	94.23
907001	SUPV-CUST SER/INFO	446.16
907900	SUPV-CUST SER/INFO - INDIRECT	35,113.88
908005	DSM CONSERVATION PROG	1,299,863.99
908011	DSM CONSERVATION PROGRAM - GAS EXPENSE RECLASS	403,347.81
908901	CUST MKTG/ASSIST - INDIRECT	26,375.05
908909	MISC MARKETING EXP - INDIRECT	1,743.93
909005	MEDIA RELATIONS	2,458.49
909010	PRINT ADVER-SER/INFO	5,345.65
909011	OTH ADVER-SER/INFO	11,232.04
910001	MISC CUST SER/INFO	7,820.00
910900	MISC CUST SER/INFO - INDIRECT	62,710.03
913012	OTH ADVER-SALES	158,333.61
913912	OTH ADVER-SALES - INDIRECT	407.59
920100	OTHER GENERAL AND ADMIN SALARIES	175,478.20
920900	OTHER GENERAL AND ADMIN SALARIES - INDIRECT	2,738,859.52
921002	EXP-GEN OFFICE EMPL	33,268.13
921003	GEN OFFICE SUPPL/EXP	78,236.35
921004	OPR-GEN OFFICE BLDG	0.47
921902	INDIRECT EMPLOYEE OFFICE EXPENSE ALLOCATION	113,366.84
921903	GEN OFFICE SUPPL/EXP - INDIRECT	327,255.83
921904	I/C OPR-GEN OFFICE BLDG - INDIRECT	44,843.28
922001	A/G SAL TRANSFER-CR	(304,622.31)
922002	OFF SUPP/EXP TRAN-CR	(48,241.50)
922003	TRIMBLE CTY TRAN-CR	(92,087.13)
923100	OUTSIDE SERVICES	(3,752.32)
923101	OUTSIDE SERVICES - AUDIT FEES	59,456.00
923301	OUTSIDE SERVICES - AUDIT FEES - OTHER	5,846.00
923900	OUTSIDE SERVICES - INDIRECT	1,081,992.87
924100	PROPERTY INSURANCE	367,745.13
924900	PROPERTY INSURANCE - INDIRECT	77,880.02
925001	PUBLIC LIABILITY	51,044.79
925002	WORKERS COMP EXPENSE - BURDENS	52,156.32
925003	AUTO LIABILITY	10,136.73
925004	SAFETY AND INDUSTRIAL HEALTH	1,172.75
925100	OTHER INJURIES AND DAMAGES	0.35
925900	OTHER INJURIES AND DAMAGES - INDIRECT	202,082.06
925902	WORKERS COMP EXPENSE - BURDENS INDIRECT	1,455.95
926001	TUITION REFUND PLAN	24,429.91
926002	GROUP LIFE INSURANCE EXPENSE - BURDENS	22,486.18
926003	MEDICAL INSURANCE EXPENSE - BURDENS	596,180.87
926004	DENTAL INSURANCE EXPENSE - BURDENS	30,686.73
926005	LONG TERM DISABILITY EXPENSE - BURDENS	24,225.09
926019	OTHER BENEFITS EXPENSE - BURDENS	65,518.88
926100	EMPLOYEE BENEFITS - NON-BURDEN	4,771.08
926101	PENSION SERVICE COST - BURDENS	213,626.23
926102	401K EXPENSE - BURDENS	193,567.11
926105	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS	19,713.36
926106	FASB 106 (OPEB) SERVICE COST - BURDENS	60,765.99
926110	EMPLOYEE WELFARE	23,022.99
926116	RETIREMENT INCOME EXPENSE - BURDENS	59,702.98
926117	PENSION NON SERVICE COST - BURDENS	256,371.28
926118	FASB 106 POST RETIREMENT NON SERVICE COST EXPENSE - BURDENS	151,922.14
926900	EMPLOYEE BENEFITS - NON-BURDEN - INDIRECT	42,923.34
926901	TUITION REFUND PLAN - INDIRECT	12,473.76
926902	GROUP LIFE INSURANCE EXPENSE - BURDENS INDIRECT	18,829.65
926903	MEDICAL INSURANCE EXPENSE - BURDENS INDIRECT	442,689.88
926904	DENTAL INSURANCE EXPENSE - BURDENS INDIRECT	23,617.98
926905	LONG TERM DISABILITY EXPENSE - BURDENS INDIRECT	20,285.55
926911	PENSION SERVICE COST - BURDENS INDIRECT	373,550.96

Account Number	Account Description	January 31, 2017 Balance
926912	401K EXPENSE - BURDENS INDIRECT	162,251.69
926915	FASB 112 POST EMPLOYMENT EXPENSE - BURDENS INDIRECT	10,773.67
926916	FASB 106 (OPEB) SERVICE COST - BURDENS INDIRECT	65,094.78
926917	PENSION NON SERVICE COSTS - BURDENS INDIRECT	164,710.71
926918	FASB 106 (OPEB) NON SERVICE COSTS - BURDENS INDIRECT	(29,603.35)
926919	OTHER BENEFITS EXPENSE - BURDENS INDIRECT	30,606.43
926990	RETIREMENT INCOME EXPENSE - BURDENS INDIRECT	56,391.80
927001	ELEC SUPPL W/O CH-DR	3,403.19
928002	REG UPKEEP ASSESSMNTS	48,515.31
928003	AMORTIZATION OF RATE CASE EXPENSES	39,499.95
929001	FRANCHISE REQMTS-CR	(3,210.57)
929002	ELEC USED-ELEC DEPT	(87.08)
929003	GAS USED-GAS DEPT	(31,617.83)
929004	ELECTRICITY USED - OTHER DEPARTMENTS	(23,032.42)
930101	GEN PUBLIC INFO EXP	1,375.00
930201	MISC CORPORATE EXP	32,533.58
930202	ASSOCIATION DUES	34,064.91
930207	OTHER MISC GEN EXP	1,765.01
930271	MISC CORPORATE EXP - INDIRECT	267.24
930272	ASSOCIATION DUES - INDIRECT	140,224.20
930274	RESEARCH AND DEVELOPMENT EXPENSES - INDIRECT	163,007.52
930277	OTHER MISC GEN EXP - INDIRECT	(769.67)
931900	I/C JOINT USE RENT EXPENSE-INDIRECT	25,883.30
931904	RENTS - CORPORATE HQ (INDIRECT)	95,163.00
935101	MTCE-GEN PLANT	331.08
935191	MTCE-GEN PLANT - INDIRECT	1,885.60
935488	MTCE-OTH GEN EQ - INDIRECT	103,693.57

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

**February 27, 2017 Supplemental Response to Attorney General's
Initial Data Requests for Information
Dated January 11, 2017**

Question No. 125

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

Q-125. Customer Advances.

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

A-125. **Original Response:**

- a. Customer advances are a reduction to rate base as shown on Schedule B-1, Tab 55 of the Filing Requirements.
- b. Customer advances as of December 31, 2014 were \$8,234,051. See attached for the monthly level of customer advances for 2015 and 2016.
- c. The Company does not pay interest on customer advances.

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

The customer advances as of January 31, 2017 were \$6,499,339.13.